

NO. 20-085

A BYLAW OF THE CITY OF VICTORIA

To provide tax exemption for lands or improvements which qualify for a permissive exemption under section 224 of the *Community Charter*.

Section 224 of the *Community Charter* provides that a Council, by bylaw, may exempt from taxation imposed under section 197 of the *Community Charter* certain lands and improvements or both, for the period and subject to the conditions stated in the bylaw;

Council wishes to exempt from taxation certain lands and improvements that are owned, held, or operated for the uses or purposes identified in section 224 of the *Community Charter*;

Notice of this bylaw has been given in accordance with section 227 of the *Community Charter*.

THEREFORE the Municipal Council of The Corporation of the City of Victoria enacts the following provisions:

1. This Bylaw may be cited as the "TAX EXEMPTION (PERMISSIVE) BYLAW, 2021-2022."
2. Each parcel of land described in Columns B and D of the Schedule to this Bylaw and any improvements on such parcel shall be exempt from taxation under section 197(1) (a) of the *Community Charter* for the term specified in Column C, on the condition that such parcel is used, held, owned or occupied by the organization named in the corresponding row of Column A of the Schedule.

READ A FIRST TIME the                    **17<sup>th</sup>**    day of                    **September**    2020.

READ A SECOND TIME the                    **17<sup>th</sup>**    day of                    **September**    2020.

READ A THIRD TIME the                    **17<sup>th</sup>**    day of                    **September**    2020.

ADOPTED on the                                **1<sup>st</sup>**        day of                    **October**        2020.

**"CHRIS COATES"**  
CITY CLERK

**"LISA HELPS"**  
MAYOR

Column A Owner/Occupier	Column B Folio	Column C Term	Column D Legal Description
<b>NON PROFIT EXEMPTIONS:</b>			
Victoria Cool Aid Society	10738014	2021-2022	LOT A PLAN 20534 SECTION 4 VICTORIA
<b>PLACES OF WORSHIP EXEMPTIONS:</b>			
Fung Loy Kok Institute of Taoism	12824001	2021-2022	LOT 111/112, BLOCK O, SECTION 31, ESQUIMALT, VIP549 (EXEMPTION NOT EXTENDED TO LEASED AREA)
Gurdwara Singh Sabha Society of Victoria	10744041	2021-2022	B SECTION 4 VICTORIA PLAN VIP2214 (EXEMPTION APPLIES TO PORTION OF PROPERTY BEING USED FOR WORSHIP)