

NO. 23-059

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, 2024-2025."
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* as specified under Column E 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	19th	day of	October	2023
READ A SECOND TIME the	19th	day of	October	2023
READ A THIRD TIME the	19th	day of	October	2023
ADOPTED on the	26th	day of	October	2023

"CURT KINGSLEY"
CITY CLERK

"MARIANNE ALTO"
MAYOR

SCHEDULE TO BYLAW 23-059

COLUMN A	COLUMN B	COLUMN C	COLUMN D		COLUMN E			
OWNER/OCCUPIER	FOLIO	TERM	PID	LEGAL DESCRIPTION	PORTION OF LAND EXEMPT FROM TAXATION	PORTION OF LAND TAXABLE	PORTION OF IMPROVEMENTS EXEMPT FROM TAXATION	PORTION OF IMPROVEMENTS TAXABLE
NON-PROFIT EXEMPTIONS								
Anawim Companions Society	Confidential	2024-2025	Confidential	Confidential	100%	0%	100%	0%
Glad Tidings Church (Victoria)	01515007	2024-2025	003-130-266	LOT 1, SUBURBAN LOT 2, VICTORIA CITY, PLAN 23401	Remainder of land exempted	All land associated with the taxable improvements	Remainder of improvements exempted	1,750 sq. ft. of leased area
Greater Victoria Citizens' Counselling Centre	09661002	2024-2025	005-466-113	AMENDED LOT 1 (DD 3066301), SECTION 4, VICTORIA, PLAN 8153	Remainder of land exempted	All land associated with the taxable improvements	Remainder of improvements exempted	That portion of the property leased to the Mental Health Recovery Partners
Island Corridor Foundation	01077015	2024-2033	009-398-694	THAT PARCEL OF LAND LYING IN VICTORIA HARBOUR SITUATED IN FRONT OF LOTS 137 AND 138, VICTORIA CITY, STARTING AT A POINT 20 FEET WEST OF THE WESTERLY BOUNDARY OF LOT 138 ON THE LINE OF THE NORTHERLY BOUNDARY OF SAID LOT PRODUCED; THENCE WESTERLY ALONG THE LINE OF SAID BOUNDARY PRODUCED 30 FEET; THENCE AT RIGHT ANGLES SOUTHERLY 92 FEET 6 INCHES TO A POINT MEETING THE SOUTHERLY BOUNDARY OF LOT 137 PRODUCED; THENCE EASTERLY ALONG THE LINE OF SAID SOUTHERLY BOUNDARY PRODUCED 30 FEET; THENCE NORTHERLY AND AT RIGHT ANGLES 92 FEET 6 INCHES TO THE POINT OF COMMENCEMENT, AS SHOWN ON PLAN DEPOSITED UNDER DD 2387	100%	0%	100%	0%
Island Corridor Foundation	01092005	2024-2033		VICTORIA .54 MILES OF MAINLINE TRACK & 2.43 MILES OF OTHER LINE TRACK	100%	0%	100%	0%
Island Corridor Foundation	12781104	2024-2033	024-108-600	LOT A SECTION 31 AND 32 ESQUIMALT DISTRICT PLAN VIP66608	100%	0%	100%	0%
Island Corridor Foundation	12795001	2024-2033	008-944-083	LOT 51, SECTION 31, ESQUIMALT DISTRICT, PLAN 549	100%	0%	100%	0%
Island Corridor Foundation	12795002	2024-2033	008-943-991	LOT 50, SECTION 31, ESQUIMALT DISTRICT, PLAN 549	100%	0%	100%	0%
Island Corridor Foundation	12796001	2024-2033	008-943-923	LOT 49, SECTION 31, ESQUIMALT DISTRICT, PLAN 549	100%	0%	100%	0%
Island Corridor Foundation	12796002	2024-2033	008-943-842	LOT 48, SECTION 31, ESQUIMALT DISTRICT, PLAN 549	100%	0%	100%	0%
Island Corridor Foundation	12796003	2024-2033	002-702-274	LOT 1, SECTION 31, ESQUIMALT DISTRICT, PLAN 26496	100%	0%	100%	0%
Island Corridor Foundation	12796025	2024-2033	008-944-415	LOT 45, SECTION 31, ESQUIMALT DISTRICT, PLAN 549	100%	0%	100%	0%
Island Corridor Foundation	13083341	2024-2033	026-685-485	LOT 1, OF THE UNNUMBERED PART OF ESQUIMALT DISTRICT, PLAN VIP81036, EXCEPT PART IN PLAN EPP29350	100%	0%	100%	0%
The Other Guys Theatre Company Society	01020125	2024-2025	031-853-064	LOT B VICTORIA CITY DISTRICT PLAN EPP125188	100%	0%	100%	0%
PLACE OF WORSHIP EXEMPTIONS								
Winners Chapel International Victoria	01015013	2024-2025	025-977-831	STRATA LOT 1 OF LOTS 737 AND 738 VICTORIA CITY STRATA PLAN VIS5569 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V	100%	0%	100%	0%