



DEVELOPMENT POTENTIAL TAX RELIEF ELIGIBILITY BYLAW NO. 24-093

This consolidation is a copy of a bylaw consolidated under the authority of section 139 of the *Community Charter*.
(Consolidated on December 11, 2025 up to Bylaw No. 25-080)

This bylaw is printed under and by authority of the Corporate Administrator of the Corporation of the City of Victoria.

NO. 24-093

DEVELOPMENT POTENTIAL TAX RELIEF ELIGIBILITY BYLAW

A BYLAW OF THE CITY OF VICTORIA

The purpose of this bylaw is to specify the percentage for different areas, properties or kinds of properties that are eligible for a development potential tax relief program and thus, which properties may be included in an annual property tax bylaw that provides for relief for Council's consideration.

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Under its statutory powers, including sections 198.1 of the *Community Charter*, the Council of the Corporation of the City of Victoria in an open meeting assembled enacts the following provisions:

Title

- 1** This bylaw may be cited as the "Development Potential Tax Relief Eligibility Bylaw".

Definitions

- 2** In this bylaw:

"arts and culture organization" means an artists organization, arts collective or community cultural organization that produces, creates, rehearses or presents arts and culture to the public including visual and applied arts, theatre, music, song, spoken word, literary works or dance;

"class 5" means the light industry property class prescribed under the *Assessment Act*;

“**class 6**” means the business and other property class prescribed under the *Assessment Act*;

“**declaration**” means the declaration form substantially in the form prescribed at Schedule C;

“**DPTR Area**” means the properties located within that area bounded by bold black line shown on the map at Schedule A;

“**eligible occupier**” has the same meaning as in section 198.1(1), *Community Charter*;

“**floor area**” has the same meaning as the term “area” in the Zoning Regulation Bylaw when used in reference to a floor of a storey of a building;

“**owner**” has the same meaning as in the *Community Charter*;

“**non-profit organization**” means a registered non-profit society in good standing in the Province of BC or registered charitable organization in good standing with the Canada Revenue Agency;

“**property**” means land and improvements as defined in the *Assessment Act*;

“**relief**” means a reduced tax rate of property taxes under section 197(1)(a), *Community Charter*, that

- i. is 50% lower than the rates established for class 5 and 6 each year; and
- ii. that applies to 20% of the class 5 or class 6 land value, up to a maximum of \$925,000.

Eligibility for Relief

- 3** (1) A property that meets the following criteria is eligible to be considered for relief in an annual property tax bylaw:
 - a. the property meets the criteria in section 198.1(5) of the *Community Charter*;
 - b. the property is located within the DPTR Area;
 - c. over 50% of the floor area is lawfully in use from October 1st to December 31st immediately preceding the taxation year to which the annual property tax bylaw relates;

- d. subject to subsection 2, not more than 49.99% of the floor area is used for one or more of the purposes listed in Schedule B;
- e. the property is not owned by any level of government or agent of the government;
- f. the owner submits a completed declaration to the City by the second Friday in February in each year the property is qualified and eligible for relief under this bylaw and section 198.1 of the *Community Charter*; and
- g. the property is not disqualified from relief pursuant to section 198.1(6) of the *Community Charter*.

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- (2) Subsection 1(d) does not apply to a property classified as office, storage, warehouse, manufacturing, production or wholesale that is actively used by an arts and culture organization or non-profit organization.

Requirement to Give Notice

- 4 The owner of a property that is included in an annual property tax bylaw for relief must give notice of the relief to the eligible occupiers of the property by July 31 in each year relief is granted.

Prohibition

- 5 No person shall knowingly submit false or misleading information in relation to a declaration or related documentation pursuant to this bylaw.

Offences

- 6 (1) A person commits an offence and is subject to the penalties imposed by this bylaw and the *Offence Act* if that person:
 - a. contravenes a provision of this bylaw;
 - b. consents to, allows or permits an act or thing to be done contrary to this bylaw; or
 - c. neglects or refrains from doing anything required by a provision of this bylaw.
- (2) Each day that a contravention of a provision of this bylaw continues is a separate offence.

Penalties

7 A person found guilty of an offence under this bylaw is subject to a fine of not less than \$100.00 and not more than \$10,000 for every instance that an offence occurs or each day that it continues.

Severability

8 If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the bylaw remains valid.

Consequential Amendments to Ticket Bylaw

9 The Ticket Bylaw is amended as follows:

a. in the table of contents, by inserting the following immediately after Schedule N:

“Schedule N.1 Development Potential Tax Relief Eligibility Bylaw”

b. in Schedule A, by inserting the following row immediately after row 12 and renumbering each subsequent row accordingly:

13	Development Potential Tax Relief Eligibility Bylaw	Bylaw Officer
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c. by inserting, immediately after Schedule N, Schedule N.1 attached to this bylaw as Appendix 1.

Effective Date

10 This bylaw comes into force on adoption.

READ A FIRST TIME the	5th	day of	December	2024
READ A SECOND TIME the	5th	day of	December	2024
READ A THIRD TIME the	5th	day of	December	2024
ADOPTED on the	12th	day of	December	2024

“CURT KINGSLEY”
CITY CLERK

“MARIANNE ALTO”
MAYOR

Schedule A DPTR Area



**Schedule B
Uses Ineligible for Relief**

- parking lot, automotive dealership, automotive service, car wash, gas station
- office use (including general office, health care office, health enhancement office or laboratory office)
- storage facility, warehouse
- redevelopment site (including where there is an active application for an increase in density or change of use or both)
- hotel, motel
- big box store, national or international chain store
- regional shopping centre
- manufacturing, production, wholesale, utility (including recycling depot, waste disposal facility), communications (including radiocommunication station), logistics (including businesses related to planning, assembling and movement of goods such as courier service, food or liquor distribution, freight forwarding, mailing, moving services)
- financial services (including banks, credit unions, investment advisors, insurance or trust companies)
- development presentation centres, temporary sales offices
- any use operated by any level of government or government agent

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**Schedule C
Declaration Form**

The purpose of this declaration is to verify that the identified property is eligible for consideration for temporary tax relief under a Development Potential Annual Property Tax Relief Bylaw. You must review the eligibility criteria for tax relief in the Development Potential Tax Relief Eligibility Bylaw to determine if your property meets the criteria.

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The property may be considered for tax relief for up to five years under section 198.1 of the *Community Charter* only if the following completed declaration form is submitted to and received by the City in-person, by email, or mail no later than February 13, 2026. The property must be qualified and eligible for relief under the Development Potential Tax Relief Eligibility Bylaw and section 198.1 of the *Community Charter* each year.

Property Folio/Roll Number:	
Property Address:	
	(the " Property ")
Name of Owner(s) on Title to Property:	

*Words below marked in **bold** are defined in the Development Potential Tax Relief Eligibility Bylaw*

#	Statement	Response
1.	I hereby certify that I am a registered owner of the Property or an authorized agent or representative of an owner in fee simple of the Property, and that I am authorized to make this declaration regarding the Property.	<input type="checkbox"/> Yes <input type="checkbox"/> No
2.	I declare that the Property is not owned by any level of government or government agency.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3.	I declare that over 50% of the floor area was lawfully in use from October 1, 2025 to December 31, 2025.	<input type="checkbox"/> Yes <input type="checkbox"/> No
4.	I further declare that not more than 49.99% of the floor area is used for one or more of the following categories: <ul style="list-style-type: none"> • Parking lot, automotive dealership, automotive service, car wash or gas station • Office use (including general office, health care office, health enhancement office or laboratory use) 	<input type="checkbox"/> Yes <input type="checkbox"/> No

	<ul style="list-style-type: none"> ○ except for floor area actively used by arts and culture, organization or non-profit organization ● Storage and warehouse <ul style="list-style-type: none"> ○ except for floor area actively used by arts and culture organization or non-profit organization ● Redevelopment sites (including where there is an active application for an increase in density or change of use or both) ● Hotels and motels ● Big box stores, national chains, or international chains ● Regional shopping centre ● Manufacturing, production, or wholesale <ul style="list-style-type: none"> ○ except for floor area used by arts and culture organization or non-profit organization ● Utility (including recycling depot, waste disposal facility), communications (including radiocommunication station), and logistics (including businesses related to planning, assembling and movement of goods such as courier service, food or liquor distribution freight forwarding, mailing, moving services) ● Financial services (including banks, credit unions, investment advisors, insurance and trust companies) ● Development presentation centres or temporary sales offices ● Any use operated by any level of government or government agent 	
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5.	<p>Please provide an allocation of floor area occupied by all commercial occupiers at the Property and type of business:</p> <p><u>Please list all eligible occupiers with eligible uses:</u></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 40%; text-align: center;">Name of Occupier</th> <th style="width: 30%; text-align: center;">Type of Business</th> <th style="width: 25%; text-align: center;">% Floor Area</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td style="text-align: center;">4.</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td style="text-align: center;">5.</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table>		Name of Occupier	Type of Business	% Floor Area	1.	_____	_____	_____	2.	_____	_____	_____	3.	_____	_____	_____	4.	_____	_____	_____	5.	_____	_____	_____
	Name of Occupier	Type of Business	% Floor Area																						
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2.	_____	_____	_____																						
3.	_____	_____	_____																						
4.	_____	_____	_____																						
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- 29. _____
- 30. _____

Total **floor area** of eligible uses (must be greater than 50%) _____

Please list all **eligible occupiers** with ineligible uses:

	Name of Occupier	Type of Business	% Floor Area
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____
6.	_____	_____	_____
7.	_____	_____	_____
8.	_____	_____	_____
9.	_____	_____	_____
10.	_____	_____	_____
11.	_____	_____	_____
12.	_____	_____	_____
13.	_____	_____	_____
14.	_____	_____	_____

	15. _____ 16. _____ 17. _____ 18. _____ 19. _____ 20. _____ 21. _____ 22. _____ 23. _____ 24. _____ 25. _____ 26. _____ 27. _____ 28. _____ 29. _____ 30. _____ Total floor area of ineligible uses (must not be more than 49.99%) _____	
6.	I acknowledge that all eligible occupiers of the Property must be provided with notice of any tax relief received under an annual Development Potential Annual Property Tax Relief Bylaw and will hereby undertake to notify all eligible occupiers of any relief that may be provided for the Property.	<input type="checkbox"/> Yes <input type="checkbox"/> No
7.	I acknowledge that tax relief under the Development Potential Tax Relief Program only applies to the City's portion of property taxes and does not apply to taxes levied by other taxing authorities (e.g. Provincial School Tax, BC Transit, BC Assessment, Capital Regional District, Capital Regional Hospital District, Municipal Finance Authority)	<input type="checkbox"/> Yes <input type="checkbox"/> No

The City may request additional documentation to validate the information provided in the declaration form. By signing this declaration, I am declaring that the contents of it are true and that I am aware that it is unlawful and punishable by a fine of up to \$10,000 to complete, file, or provide a false declaration to the City.

Completed by the following authorized signatory of the Property owner:

Name: _____

(check one):

- Property Owner
- Authorized Agent or Representative

Signature: _____

Phone Number: _____

Email: _____

Date: _____

The collection of personal information is authorized under section 26(c) of the *Freedom of Information and Protection of Privacy Act*. The information is only used for the purposes of contacting you regarding the property's eligibility under the Development Potential Tax Relief Eligibility Bylaw. If you have any questions regarding the collection of your information, please contact privacy@victoria.ca.

Appendix 1**Schedule N.1****Development Potential Tax Relief Eligibility Bylaw
Offences and Fines**

Column 1 – Offence	Column 2 – Section	Column 3 – Set Fine	Column 4 – Fine if paid within 30 days
Fail to provide notice to eligible occupiers by deadline	4	\$3,000	\$2,950
Submitting false or misleading information	5	\$3,000	\$2,950