

NO. 26-053

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 Council of The Corporation of the City of Victoria, in an open meeting assembled, enacts the following provisions:

1. This Bylaw may be cited as the "TAX EXEMPTION (PERMISSIVE) BYLAW, 2027-2028."
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  | <b>10<sup>th</sup></b> | day of | <b>September</b> | 2026. |
| READ A SECOND TIME the | <b>10<sup>th</sup></b> | day of | <b>September</b> | 2026. |
| READ A THIRD TIME the  | <b>10<sup>th</sup></b> | day of | <b>September</b> | 2026. |
| ADOPTED on the         | <b>24<sup>th</sup></b> | day of | <b>September</b> | 2026. |

**"CURT KINGSLEY"**  
CITY CLERK

**"MARIANNE ALTO"**  
MAYOR

| SCHEDULE TO BYLAW 26-053                        |          |           |                                                                                                                                                                                                         |                                                  |                                                   |                                              |                                                                                                                               |
|-------------------------------------------------|----------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| COLUMN A                                        | COLUMN B | COLUMN C  | COLUMN D                                                                                                                                                                                                | COLUMN E                                         |                                                   |                                              |                                                                                                                               |
| OWNER/OCCUPIER                                  | FOLIO    | TERM      | 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                           |          |           |                                                                                                                                                                                                         |                                                  |                                                   |                                              |                                                                                                                               |
| BC Association of Aboriginal Friendship Centres | 01058014 | 2027-2028 | STRATA LOT 1 OF LOT 479 VICTORIA CITY STRATA PLAN VIS5035 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%                                                                                                                            |
| City of Victoria                                | 01013003 | 2027-2028 | THAT PART OF LOT 7, BLOCK A, SECTION 3, VICTORIA DSITRICT, PLAN 8 LYING TO THE WEST OF A BOUNDARY BISECTING THE NORTH AND SOUTH BOUNDARIES OF SAID LOT                                                  | 100%                                             | 0%                                                | 100%                                         | 0%                                                                                                                            |
| City of Victoria                                | 01015023 | 2027-2028 | STRATA LOT 3 OF LOTS 743 AND 744 VICTORIA CITY DISTRICT STRATA PLAN EPS4138 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%                                                                                                                            |
| City of Victoria                                | 01521061 | 2027-2028 | LOT 1 VICTORIA CITY PLAN EPP113118                                                                                                                                                                      | All land associated with the exempt improvements | Remainder of land taxable                         | 1,113 sq. ft. of leased area                 | Remainder of improvements taxable                                                                                             |
| Greater Victoria Lifetime Network Society       | 09661002 | 2027-2028 | AMENDED LOT 1 (DD 306630I), SECTION 4, VICTORIA DISTRICT, PLAN 8153                                                                                                                                     | Remainder of land exempted                       | All land associated with the taxable improvements | Remainder of improvements exempted           | Year 2027 1,661 sq. ft. of leased area and 25% of that portion of the property leased to the Mental Health Recovery Partners. |
| Open Space Arts Society                         | 01067015 | 2027-2028 | LOT 2, SECTION 18, VICTORIA DISTRICT, PLAN 29564                                                                                                                                                        | 100%                                             | 0%                                                | 100%                                         | Year 2028 1,661 sq. ft. of leased area                                                                                        |
| Victoria Native Friendship Centre               | 09648012 | 2027-2028 | LOT 58, BLOCK 4, SECTION 4, VICTORIA DISTRICT, PLAN 299 EXCEPT THE SOUTHERLY 7.5 FEET THEREOF TAKEN FOR ROAD PURPOSES AS SHOWN ON SAID PLAN                                                             | 100%                                             | 0%                                                | 100%                                         | 0%                                                                                                                            |