

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 _____ day of _____ 2026.

READ A SECOND TIME the _____ day of _____ 2026.

READ A THIRD TIME the _____ day of _____ 2026.

ADOPTED on the _____ day of _____ 2026.

CITY CLERK

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%