

**DEVELOPMENT POTENTIAL ANNUAL PROPERTY TAX RELIEF BYLAW, 2026**

A BYLAW OF THE CITY OF VICTORIA

The purpose of this bylaw is to identify the properties that will receive reduced tax rates for 2026, pursuant to section 198.1, *Community Charter* and the Development Potential Tax Relief Eligibility Bylaw.

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Under its statutory powers, including section 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 Annual Property Tax Relief Bylaw, 2026”.

**Definitions**

- 2 In this bylaw:

“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*;

“class 5 reduced tax rate” means 6.2511 for class 5, representing 50% of the total municipal rate for class 5 in 2026; and

“class 6 reduced tax rate” means 6.3356 for class 6, representing 50% of the total municipal rate for class 6 in 2026.

**Development Potential Tax Relief Properties**

- 3 The properties listed in Schedule A under the heading “Class 5” are provided with relief from property taxes in 2026 under section 197(1)(a), *Community Charter*, at the class 5 reduced tax rate for the percentage of land specified in Schedule A.

- 4 The property listed in Schedule A under the heading “Class 5/6” is provided with relief from property taxes in 2026 under section 197(1)(a), *Community Charter*, at the class 5 reduced tax rate and the class 6 reduced tax rate for the percentage of land specified in Schedule A.

**Severability**

- 5 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.

**Effective Date**

- 6 This bylaw comes into force on adoption.

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 A**  
**2026 Development Potential Tax Relief Program**  
**List of Properties and Percentage of Eligible Land**

**Class 6**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 4</b>
<b>Row #</b>	<b>Folio/Roll Number</b>	<b>Civic address</b>	<b>Legal description</b>	<b>Percentage of Eligible Land</b>
1.	01004001	1019 Blanshard St	PID 007-752-024 (primary) PID 007-752-148 (extra)  LOT 279 AND LOT 280 VICTORIA EXCEPT THE NORTHERLY 8 FEET THEREOF NOW FORMING PART OF FORT STREET	18.8621533%
2.	01004024	804 Broughton St	PID 001-137-972  LOT 1 OF LOTS 261 AND 262 VICTORIA CITY PLAN 31711	20.0000000%
3.	01046010	1672 Douglas St	PID 005-239-427  LOT A OF LOTS 593 AND 594, VICTORIA CITY, PLAN 11299	20.0000000%
4.	01047008	1708 Douglas St	PID 009-375-708 (primary) PID 009-375-716 (extra)  THE NORTHERLY 50 FEET OF LOT 609 & LOT 610, VICTORIA, CITY	20.0000000%
5.	01018076	721 Fisgard St	PID 025-809-890  LOT 1 OF LOT 687 AND 688, VICTORIA CITY PLAN VIP76202	20.0000000%
6.	01024009	761 Fort St	PID 000-088-781 (primary) PID 000-088-803 (extra)  LOT 71 EXCEPT THE NORTH 8 FT NOW PART OF FORT ST, EASTERLY 50 FT OF LOT 72 EXCEPT THE NORTHERLY 8 FT NOW PART OF FORT ST, VICTORIA	20.0000000%

7.	01005020	822 Fort St	PID 000-193-453  THE WESTERLY 30 FEET OF LOT 287, VICTORIA CITY, EXCEPT THE SOUTHERLY 8 FEET THEREOF TAKEN FOR ROAD PURPOSES	20.0000000%
8.	01005018	826 Fort St	PID 009-368-281  LOT 288, VICTORIA CITY EXCEPT THE SOUTHERLY 8 FEET THEREOF	20.0000000%
9.	01528014	926 Fort St	PID 008-811-687  LOT 776, VICTORIA CITY, EXCEPT THE EAST 20 FEET THEREOF AND EXCEPT THE SOUTH 8 FEET	20.0000000%
10.	01528019	938 Fort St	PID 010-317-082  LOT A OF LOT 778, VICTORIA CITY, PLAN 46462	20.0000000%
11.	01528008	950 Fort St	PID 004-729-048  THE EAST 1/2 OF LOT 780 VICTORIA CITY EXCEPT THE SOUTHERLY 8 FEET TAKEN FOR ROAD PURPOSES	20.0000000%
12.	01527018	1010 Fort St	PID 003-523-047  LOT 1014, VICTORIA CITY, EXCEPT THE SOUTHERLY 8 FEET THEREOF NOW INCLUDED IN THE LIMITS OF FORT STREET	20.0000000%
13.	01527013	1030 Fort St	PID 009-391-789  LOT 1010, VICTORIA CITY EXCEPT THE SOUTHERLY 8 FEET THEREOF	20.0000000%
14.	01527012	1038 Fort St	PID 009-391-771  THE WESTERLY 1/2 OF LOT 1009, VICTORIA CITY EXCEPT THE SOUTHERLY 8 FEET THEREOF	20.0000000%

15.	01530116	1089 Fort St	PID 027-349-691  STRATA LOT 1 OF LOT 1017 VICTORIA CITY STRATA PLAN VIS6458 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V	20.0000000%
16.	01047019	1701 Government St	PID 006-387-993 (primary) PID 006- 389-431 (extra)  LOT A VICTORIA PLAN VIP2779 (DD 317394I) OF LOTS 602 & 603, LOT 8, PLAN VIP2779, VICTORIA LAND DISTRICT, OF LOTS 602 & 603.	20.0000000%
17.	01059002	517 Herald St	PID 004-429-656  LOT 1, OF LOTS 453, 465 AND 466, VICTORIA CITY, PLAN 14527	20.0000000%
18.	01062009	585 Johnson St	PID 001-760-670  LOT 173, VICTORIA CITY, EXCEPT THE WESTERLY 14.5 FEET	20.0000000%
19.	01007005	851 Johnson St	PID 009-368-701  LOT 379, VICTORIA CITY	20.0000000%
20.	01060009	550 Pandora Ave	PID 000-877-808  LOT 440, VICTORIA CITY	20.0000000%
21.	01522004	1025 Pandora Ave	PID 002-029-511  LOT 1, OF LOTS 856 AND 857, VICTORIA CITY, PLAN 28222	17.9402637%
22.	01008023	1420 Quadra St	PID 000-845-922  LOT 1, OF LOTS 398 AND 399, VICTORIA CITY, PLAN 41744	20.0000000%

23.	01006001	812 View St	PID 000-119-440  LOT 1, LOTS 304, 305, 326, AND 327, VICTORIA CITY, PLAN 27731	8.6464760%
24.	01021012	784 Yates St	PID 009-375-597  THE EAST 1/2 OF LOT 572, VICTORIA CITY	20.0000000%
25.	01006009	849 Yates St	PID 009-358-684  LOT 315, VICTORIA CITY	20.0000000%
26.	01007008	866 Yates St	PID 009-376-852  LOT 377, VICTORIA CITY	20.0000000%
27.	01524010	950 Yates St	PID 005-652-405  LOT A, (DD 286896I) OF LOT 815, VICTORIA CITY, PLAN 7579	20.0000000%

**Class 5/6**

1.	01058010	504 Herald St	PID 004-938-488 (primary) PID 004- 938-500, PID 004-938-526, PID 004- 938-542 (extra)  LOTS 469, 470, 471, AND 472, VICTORIA	Class 5: 10.8288457%  Class 6: 10.8288457%
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