

NO. 22-079

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, 2023-2025."
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	1 <sup>st</sup>	day of	<b>September</b>	2022.
READ A SECOND TIME the	1 <sup>st</sup>	day of	<b>September</b>	2022.
READ A THIRD TIME the	1 <sup>st</sup>	day of	<b>September</b>	2022.
ADOPTED on the		day of		2022.

CITY CLERK

MAYOR

**SCHEDULE TO BYLAW 22-079**

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
<b>NON-PROFIT EXEMPTIONS</b>							
1UP Victoria Single Parent Resource Centre Society	10728009	2023-2025	LT A PL 14763 SEC 4 VICTORIA	100%	0%	100%	0%
Anawim Companions Society	01499050	2023-2025	LT 1 SEC SL12 VICTORIA PL VIP31799	100%	0%	100%	0%
Art Gallery of Greater Victoria	03294003	2023-2025	LT 1 PL 29416 SEC FFLD VICTORIA	100%	0%	100%	0%
Arthritis Society	08560127	2023-2025	LT A PL VIP55395 SEC 25 VICTORIA	Remainder of land exempted	All land associated with the taxable improvements	Remainder of improvements exempted	9,462 sq. ft. of leased area
Beacon Community Association	07432005	2023-2025	LOT A (DD 372332I), SECTION 74, VICTORIA, PLAN 490	100%	0%	100%	0%
Beacon Community Association	09666017	2023-2025	LOT 4, BLOCK 15, SECTION 4, VICTORIA, PLAN 240	100%	0%	100%	0%
Belfry Theatre Society	07460008	2023-2025	LT 1 PL 31285 SEC SR VICTORIA	100%	0%	100%	0%
Bialy Orzel Polish Association White Eagle	02125002	2023-2025	LOT 39, BLOCK 6, SECTION 26, BECKLEY FARM, VICTORIA, PLAN 1941	Remainder of land in Class 8 Assessment exempted	100% of Class 1 Assessment 9,439 sq. ft. of surface parking lot in Class 8 Assessment: Year 2023 1,888 sq. ft. taxable (20%) Year 2024 3,775 sq. ft. taxable (40%) Year 2025 5,663 sq. ft. taxable (60%)	100% of Class 8 Assessment	100% of Class 1 Assessment
British Columbia Society for the Prevention of Cruelty to Animals	10745031	2023-2025	LOT A, SECTION 4, VICTORIA, PLAN 50298.	100%	0%	100%	0%
Canadian Cancer Society	07407030	2023-2025	LT A PL 37668 SEC 76 VICTORIA	100%	0%	100%	0%
Canadian Red Cross Society	03194039	2023-2025	LT 1 PL 42102 VICTORIA	100%	0%	100%	0%
Casa Maria Emergency Housing Society	CONFIDENTIAL	2023-2025	CONFIDENTIAL	100%	0%	100%	0%
City of Victoria	09663022	2023-2025	LOT A SECTION 4 VICTORIA PLAN VIP77837 THAT PART IN SUB-LEASE INCLUDING THE GYMNASIUM, THE STAGE AREA, THE CHANGE ROOMS & THE GYM STORAGE ROOM ISSUED FOR GOVERNMENTAL & NON-PROFIT ORGANIZATIONS USE FOR THE PURPOSES OF OPERATING COMMUNITY SERVICES, PROGRAMS & SPECIAL EVENTS	100%	0%	100%	0%
City of Victoria	02142029	2023-2025	THAT PORTION OF LOT 2 VICTORIA PLAN EPP54040 WHICH IS OCCUPIED BY THE VICTORIA PUBLIC LIBRARY JAMES BAY BRANCH	100% of that portion of the property which is occupied by the Victoria Public Library James Bay Branch	Remainder of land taxable	100% of that portion of the property which is occupied by the Victoria Public Library James Bay Branch	Remainder of improvements taxable
Clover Point Anglers Association	03181006	2023-2025	THAT PORTION OF CLOVER POINT OCCUPIED BY THE BOATHOUSE AND BOAT RAMP AT AND NEAR THE HIGH WATER MARK ON THE EXTREME SOUTH WESTERLY SHORELINE OF ROSS BAY	50%	50%	50%	50%
Craigdarroch Castle Historical Museum Society	04298027	2023-2025	PRIVATE LANE OF SECTION 74, VICTORIA, PLAN 985	100%	0%	100%	0%
Craigdarroch Castle Historical Museum Society	04298033	2023-2025	LT A PL VIP72665 SEC FFLD VICTORIA	100%	0%	100%	0%
Craigdarroch Castle Historical Museum Society	04298035	2023-2025	PARCEL L SEC 74 VICTORIA VIP985	100%	0%	100%	0%
Cridge Centre for the Family	08582002	2023-2025	LOT 28, SECTION 4, VICTORIA, PLAN 263 EXCEPT THOSE PARTS THEREOF SHOWN COLOURED IN RED ON PLANS DEPOSITED UNDER DD261771 AND DD 253321 AND EXCEPT PART IN PLAN 10551 AND 41022	Remainder of land exempted	All land associated with the taxable improvements	Remainder of improvements exempted	2,604 sq. ft. of leased area; that portion of the property used for seniors housing
Eidsvold No. 53 Sons of Norway	09648011	2023-2025	LOT 59 BLOCK 4 PLAN 299 SECTION 4 VICTORIA	Remainder of land exempted	2,1163 sq. ft. of land occupied by the residential dwelling 7,153 sq. ft. of surface parking lot: Year 2023 1,431 sq. ft taxable (20%) Year 2024 2,861 sq. ft taxable (40%) Year 2025 4,292 sq. ft. taxable (60%)	0%	100%
Eidsvold No. 53 Sons of Norway	09648012	2023-2025	LOT 58 BLOCK 4 PLAN 299 SECTION 4 VICTORIA	100%	0%	100%	0%

**SCHEDULE TO BYLAW 22-079**

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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
Fernwood Community Association	07447031	2023-2025	LOT 24 SECTION 75 VICTORIA PLAN VIP951 LEASE/PERMIT/LICENCE # V3/2011-09-22/MH-CA, 266 1489/LEASE V3/2011-09-22/MH-CA	100%	0%	100%	0%
Firefighters' Burn Fund	08559025	2023-2025	LOT 18, SECTION 25, VICTORIA, PLAN 339	100%	0%	100%	0%
First Open Heart Society	07424012	2023-2025	LT 1 BLK 1 PL 514 SEC 75 VICTORIA	100%	0%	100%	0%
Freshwater Fisheries Society of BC	12828161	2023-2025	LOT 1, DISTRICT LOT 119, ESQUIMALT, VIS6062	50%	50%	50%	50%
Governing Council of the Salvation Army in Canada	01063009	2023-2025	LT A VICTORIA PL VIP34849	100%	0%	100%	0%
Greater Victoria Citizens' Counselling Centre	09661002	2023-2025	LT 1 SEC 4 VICTORIA PL VIP8153	100%	0%	100%	0%
Greater Victoria Women's Shelter Society	CONFIDENTIAL	2023-2025	CONFIDENTIAL	100%	0%	100%	0%
Hungarian Society of Victoria	10719025	2023-2025	LOT 8 SECTION 4 VICTORIA PLAN VIS2301 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE	100%	0%	100%	0%
InnovativeCommunities.Org	12771008	2023-2025	LOT A BLOCK 9 SECTION 10 ESQUIMALT PLAN 1165 (DD 280876) EXEMPT UNDER 197(1)(A) CC	100%	0%	100%	0%
Island Community Mental Health Association	12826012	2023-2025	LT 1 PL 47267 DL 119 VICTORIA	100%	0%	100%	0%
James Bay Anglers Association	02106034	2023-2025	PORTION OCCUPIED BY CLUBHOUSE AND BOAT RAMP OF LOT 1, SECTION 31, BECKLEY FARM, VICTORIA AND PART OF THE BED OF VICTORIA HARBOUR, VIP80448	50% of the portion occupied by the clubhouse and boat ramp	Remainder of land taxable	50% of the portion occupied by the clubhouse and boat ramp	Remainder of improvements taxable
James Bay Health and Community Services Society	02144029	2023-2025	LT 1 PL VIP63603 VICTORIA	Remainder of land exempted	All land associated with the taxable improvements	Remainder of improvements exempted	739 sq. ft. being Unit 210, 2nd floor office numbered 203 And 208, 3,399 sq. ft. of area identified In Schedule B
John Howard Society	10733007	2023-2025	LT 9 BLK 3 PL 1134 SEC 4 VICTORIA	100%	0%	100%	0%
John Howard Society	10733011	2023-2025	LOT A, SECTION 4, VICTORIA, PLAN 74733	100%	0%	100%	0%
John Howard Society	10734011	2023-2025	LOT 22, BLOCK 2, SECTION 4, VICTORIA, PLAN 1134	100%	0%	100%	0%
Kiwanis Club of Victoria	07477022	2023-2025	LT 21 BLK 3 PL 62 SEC 3 VICTORIA	100%	0%	100%	0%
Kiwanis Club of Victoria	09650008	2023-2025	LT 24 PL 1167 SEC 4 VICTORIA	100%	0%	100%	0%
Langham Court Theatre Society	03272059	2023-2025	LT A PL 3694 SEC FFLD VICTORIA	100%	0%	100%	0%
Laren Society	02107017	2023-2025	LOT 5, SECTION 27, BECKLEY FARM, VICTORIA, PLAN 71	100%	0%	100%	0%
Oaklands Community Association	08554020	2023-2025	LOT A (DD 81953-W), BLOCK 8, SECTION 48, VICTORIA, PLAN 835	100%	0%	100%	0%
Open Space Arts Society	01067015	2023-2025	LT 2 PL 29564 SEC 18 VICTORIA	Remainder of land exempted	All land associated with the taxable improvements	Remainder of improvements exempted	3,338.1 sq. ft. of leased area
Pacifica Housing Advisory Association	01517162	2023-2025	LOT A, SUBURBAN LOT 4, VICTORIA, PLAN 74422	All land associated with exempt improvements	Remainder of land taxable	100% of the 15 residential units reserved by VIHA for their exclusive use	Remainder of improvements taxable
Ross Bay Villa Society	03260032	2023-2025	LOT 2 & 3, SECTION 18 & 19, VICTORIA, PLAN 2582, PERMISSIVE EXEMPTION SECTION 341 LGA	100%	0%	100%	0%
Royal and McPherson Theatres Society	01046023	2023-2025	THAT PORTION OF LOT PT. 2 PLAN VIP6432, VICTORIA LAND DISTRICT (MCPHERSON PLAYHOUSE) WHICH THE THEATRE OCCUPIES	100%	0%	100%	0%
Royal Canadian Legion, Trafalgar/Pro Patria Branch 292	10748002	2023-2025	LT 1 PL VIP57315 SEC 5 VICTORIA	100%	0%	100%	0%
Scouts Canada 2nd Fort Victoria Scouts	03220051	2023-2025	LT 3 BLK 3 PL 823 SEC FFLD VICTORIA	100%	0%	100%	0%
Shekinah Homes Society	11756039	2023-2025	LT 8 BLK 3 SEC 10 VICTORIA PL VIP924	100%	0%	100%	0%
Society of Saint Vincent de Paul of Vancouver Island	01006019	2023-2025	LT 1 PL VIS5137 VICTORIA	Remainder of land exempted	All land associated with the taxable improvements	Remainder of improvements exempted	3,756 sq. ft. of leased area

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Threshold Housing Society	02159009	2023-2025	LOT 9, BECKLEY FARM, VICTORIA, PLAN 248	100%	0%	100%	0%
Thrive Social Services Society	04299052	2023-2025	LT H PL 985 SEC 74 VICTORIA	100%	0%	100%	0%
TLC The Land Conservancy of BC	05344035	2023-2025	LOT 1, SECTION 68, VICTORIA, PLAN 6009, PERMISSIVE EXEMPTION SECTION 341 LGA	100%	0%	100%	0%
TLC The Land Conservancy of BC	05344059	2023-2025	LOT 3, SECTION 68, VICTORIA, PLAN 37953	100%	0%	100%	0%
Umbrella Society for Addictions and Mental Health	10734018	2023-2025	LT 15 BLK 2 PL 1134 SEC 4 VICTORIA	100%	0%	100%	0%
Victoria Association for Community Living (dba Community Living Victoria)	03225014	2023-2025	LT 5 PL 903 SEC FFLD VICTORIA	100%	0%	100%	0%
Victoria Association for Community Living (dba Community Living Victoria)	06359026	2023-2025	LT 2 PL 27476 SEC 68 VICTORIA	100%	0%	100%	0%
Victoria Conservatory of Music	01521001	2023-2025	LOT 1, SECTION 341 LGA, VICTORIA, PLAN 13460	100%	0%	100%	0%
Victoria Cool Aid Society	01021003	2023-2025	LOT 35 VICTORIA PORTION E PT	100%	0%	100%	0%
Victoria Cool Aid Society	01001001	2023-2025	LOT 1, SECTION 88, VICTORIA, PLAN 28061	100%	0%	100%	0%
Victoria Cool Aid Society	07506019	2023-2025	LT 4 BLK 5 PL 804 SEC 3 VICTORIA	100%	0%	100%	0%
Victoria Cool Aid Society	10736006	2023-2025	LOT 2, SECTION 4, VICTORIA, EPP96126	100%	0%	100%	0%
Victoria Edelweiss Club, German Canadian Cultural Society	02108019	2023-2025	LOT A SECTION 28 VICTORIA PLAN VIP71 (DD E28488), BECKLEY FARM	Remainder of land in Class 8 Assessment exempted	100% of Class 1 Assessment 10,424 sq. ft. of surface parking lot in Class 8 Assessment: Year 2023 2,085 sq. ft. taxable (20%) Year 2024 4,170 sq. ft. taxable (40%) Year 2025 6,254 sq. ft. taxable (60%)	100% of Class 8 Assessment	100% of Class 1 Assessment
Victoria Italian Assistance Centre	13099014	2023-2025	LOT 1 PLAN 45914 DISTRICT LOT 119 ESQUIMALT	Remainder of land exempted	26,030 sq. ft. of surface parking lot: Year 2023 5,206 sq. ft. taxable (20%) Year 2024 10,412 sq. ft. taxable (40%) Year 2025 15,618 sq. ft. taxable (60%)	100%	0%
Victoria Native Friendship Centre	07452016	2023-2025	LT 34 PL 164 SEC 74 VICTORIA	100%	0%	100%	0%
Victoria Native Friendship Centre	07460043	2023-2025	LT 15 VICTORIA PL 182	100%	0%	100%	0%
Victoria Native Friendship Centre	11754034	2023-2025	LT A PL 27473 SEC 10 VICTORIA	100%	0%	100%	0%
Victoria Sexual Assault Centre Society	08616059	2023-2025	LT 3 PL VIS2711 SEC 29 VICTORIA	100%	0%	100%	0%
Victoria Social Innovation Centre Society	01499037	2023-2025	LOT C VICTORIA PLAN VIP26 SUBSIDY LOT 13, EXEMPT UNDER 197(1)(A) CC	100%	0%	100%	0%
Victoria Women in Need Community Cooperative	07481028	2023-2025	LT 1 PL 342 VICTORIA	100%	0%	100%	0%
Victoria Women's Transition House Society	08616057	2023-2025	LT 1 PL VIS2711 SEC 29 VICTORIA	100%	0%	100%	0%
Victoria Women's Transition House Society	08616061	2023-2025	LT 5 PL VIS2711 SEC 29 VICTORIA	100%	0%	100%	0%
Victoria Women's Transition House Society	08616062	2023-2025	LT 6 PL VIS2711 SEC 29 VICTORIA	100%	0%	100%	0%
Victoria Women's Transition House Society	CONFIDENTIAL	2023-2025	CONFIDENTIAL	100%	0%	100%	0%
Victoria Youth Empowerment Society	01064004	2023-2025	LT 197 VICTORIA	Remainder of land exempted	All land associated with the taxable improvements	Remainder of improvements exempted	3,600 sq. ft. of leased area

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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
<b>PLACE OF WORSHIP EXEMPTIONS</b>							
Anglican Church of St. Barnabas	07428001	2023-2025	LOT 5 BLOCK 7 SECTION 75 VICTORIA PLAN VIP757 EXCEPT PLAN 30149 PCL A (DD 75923I), SHOWN AS PCL A ON CHURCH PL EXEMPT SEC 339 M/A	Remainder of land exempted	9,277 sq. ft. of surface parking lot: Year 2023 1,855 sq. ft. taxable (20%) Year 2024 3,711 sq. ft. taxable (40%) Year 2025 5,566 sq. ft. taxable (60%)	100%	0%
Anglican Church of St. Barnabas	07428002	2023-2025	LOT 5 BLOCK 7 SECTION 75 VICTORIA PLAN VIP757 EXCEPT PLAN 30149 PCL A (DD 75923I), SHOWN AS PCL B ON CHURCH PL EXEMPT SEC 339 M/A	Remainder of land exempted	6,076 sq. ft. of surface parking lot: Year 2023 1,215 sq. ft. taxable (20%) Year 2024 2,430 sq. ft. taxable (40%) Year 2025 3,646 sq. ft. taxable (60%)	100%	0%
Anglican Church of St. Barnabas	07428003	2023-2025	LOT 5 BLOCK 7 SECTION 75 VICTORIA PLAN VIP757 EXCEPT PLAN 30149 PCL A (DD 75923I), SHOWN AS PCL C ON CHURCH PL EXEMPT SEC 339 LGA	100%	0%	100%	0%
Anglican Church of St. John the Divine	01497041	2023-2025	LT A VICTORIA PL VIP49466	100%	0%	100%	0%
Anglican Synod of the Diocese of BC	03206016	2023-2025	LT 1 PL VIP65806 VICTORIA	100%	0%	100%	0%
Anglican Synod of the Diocese of BC St. Matthias Church	05314021	2023-2025	THAT PART OF LT 66, SEC 68, VICTORIA, VIP10250 LYING TO THE E OF A BOUNDARY EXTENDING PARALLEL TO THE EASTERLY BOUNDARY OF SAID LT FROM A PT ON THE SOUTHERLY BOUNDARY OF SAID LT 90 FT FROM THE SW CORNER OF SAID LT, EXCEPT PART IN VIP24610	100%	0%	100%	0%
Bayanihan Cultural and Housing Society	01516025	2023-2025	LOT 30 VICTORIA SEC SL 3	Remainder of land exempted	3,075 sq. ft. of surface parking lot: Year 2023 615 sq. ft. taxable (20%) Year 2024 1,230 sq. ft. taxable (40%) Year 2025 1,845 sq. ft. taxable (60%)	100%	0%
BC Muslim Association	07507038	2023-2025	LT A SEC 3 VICTORIA PL EPP13813	Remainder of land exempted	5,841 sq. ft. of surface parking lot: Year 2023 1,168 sq. ft. taxable (20%) Year 2024 2,336 sq. ft. taxable (40%) Year 2025 3,505 sq. ft. taxable (60%)	100%	0%
Centennial United Church	10709003	2023-2025	LOT 3 & 4, BLOCK U, SECTION 4, VICTORIA, PLAN 33A	100%	0%	100%	0%
Central Baptist Church	01008026	2023-2025	LT A PL VIP63518 VICTORIA	100%	0%	100%	0%
Chabad of Vancouver Island	09671031	2023-2025	LT 1 SEC 5 VICTORIA PL VIP7548	100%	0%	100%	0%
Chinese Presbyterian Church	01515022	2023-2025	LT A PL 26593 VICTORIA	100%	0%	100%	0%
Church of Jesus Christ of Latter-Day Saints in Canada	09671060	2023-2025	LT A PL VIP71687 SEC 4&5 VICTORIA	100%	0%	100%	0%
Church of Our Lord	01030003	2023-2025	LT 1270 VICTORIA	100%	0%	100%	0%
Church of Truth Community of Conscious Living	02112001	2023-2025	LT 1317 VICTORIA	100%	0%	100%	0%
Community of Christ	10744005	2023-2025	LOT B, SECTION 4, VICTORIA, PLAN 14112	100%	0%	100%	0%
Congregation Emanu-El	01008027	2023-2025	LOT A PLAN VIP73786 VICTORIA OF LOTS 432 & 433 SEC 339 LGA	100%	0%	100%	0%
Cornerstone Christian Fellowship	07478014	2023-2025	LT 12 BLK 4 PL 62 SEC 3 VICTORIA	100%	0%	100%	0%
First Baptist Church	01516027	2023-2025	LT 2 PL VIS403 VICTORIA	100%	0%	100%	0%
First Church of Christ Scientist	07489030	2023-2025	LOT 1, SECTION 23, SPRING RIDGE, VICTORIA, PLAN 37273	100%	0%	100%	0%
First Metropolitan United Church	01498036	2023-2025	LOT A VICTORIA PLAN VIP12146 SUBSIDY LOT 9	100%	0%	100%	0%
Foursquare Gospel Church of Canada	09699001	2023-2025	LT 1 PL 28764 SEC 4 VICTORIA	100% of Class 8 Assessment	100% of Class 1 Assessment	100% of Class 8 Assessment	100% of Class 1 Assessment
Franciscan Friars of Western Canada	04298032	2023-2025	LT K PL 985 SEC 74 VICTORIA	100%	0%	100%	0%

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Glad Tidings Church	01515027	2023-2025	LOT 1, SUBURBAN LOTS 2 & 3, SEC 339 LGA, PLAN 67450	Remainder of land exempted	54,923 sq. ft. of surface parking lot: Year 2023 10,985 sq. ft. taxable (20%) Year 2024 21,969 sq. ft. taxable (40%) Year 2025 32,954 sq. ft. taxable (60%)	100%	0%
Governing Council of the Salvation Army in Canada	12814031	2023-2025	LT 1 SEC 31 VICTORIA PL VIP34293	100%	0%	100%	0%
Grace Evangelical Lutheran Church	04295003	2023-2025	SECTION 1 VICTORIA SPRING RIDGE, THAT PART LYING SOUTH OF THE SOUTHERLY LIMIT OF FORT STREET AS SAID LIMIT IS DEFINED UNDER CERTIFICATE OF TITLE 25844I	100%	0%	100%	0%
Gurdwara Singh Sabha Society of Victoria	10744041	2023-2025	B SECTION 4 VICTORIA PLAN VIP2214	Remainder of land in Class 8 Assessment exempted	100% of Class 1 Assessment 100% of Class 6 Assessment  12,138 sq. ft. of surface parking lot in Class 8 Assessment: Year 2023 2,428 sq. ft. taxable (20%) Year 2024 4,855 sq. ft. taxable (40%) Year 2025 7,283 sq. ft. taxable (60%)	100% of Class 8 Assessment	100% of Class 1 Assessment 100% of Class 6 Assessment
James Bay United Church	02143057	2023-2025	LT A PL 41781 VICTORIA	100%	0%	100%	0%
Jubilee Congregation of Jehovah's Witnesses	08563044	2023-2025	LT A SEC 8A VICTORIA PL EPP28654	100%	0%	100%	0%
Kalghidhar Shiromani Society	09648020	2023-2025	LT A SEC 4 VICTORIA PL VIP84897	100%	0%	100%	0%
Keystone Christian Ministries	07506029	2023-2025	LT 1 BLK 5 PL 804 SEC 3 VICTORIA	100%	0%	100%	0%
Khalsa Diwan Society	09636009	2023-2025	LT 156 BLK 9 PL 299 SEC 4 VICTORIA	Remainder of land exempted	6,908 sq. ft. of surface parking lot: Year 2023 1,382 sq. ft. taxable (20%) Year 2024 2,763 sq. ft. taxable (40%) Year 2025 4,145 sq. ft. taxable (60%)	100%	0%
Khalsa Diwan Society	09636010	2023-2025	LT 154 BLK 9 SEC 4 VICTORIA PL VIP299	Remainder of land exempted	6,909 sq. ft. of surface parking lot: Year 2023 1,382 sq. ft. taxable (20%) Year 2024 2,764 sq. ft. taxable (40%) Year 2025 4,145 sq. ft. taxable (60%)	100%	0%
Khalsa Diwan Society	09638071	2023-2025	LT C BLK 14 PL 299 SEC 4 VICTORIA	100%	0%	100%	0%
Maplewood Gospel Hall	09631063	2023-2025	LOT 2, SECTION 4, VICTORIA, PLAN 29493	Remainder of land exempted	10,760 sq. ft. of surface parking lot: Year 2023 2,152 sq. ft. taxable (20%) Year 2024 4,304 sq. ft. taxable (40%) Year 2025 6,456 sq. ft. taxable (60%)	100%	0%
Mustard Seed Street Church	01052002	2023-2025	LT 1 PL 26210 SEC 3 VICTORIA	100%	0%	100%	0%
Oak Bay Gospel Assembly	06383017	2023-2025	LT 14 BLK 3 PL 273 SEC 76 VICTORIA	100%	0%	100%	0%
Oaklands Chapel	08580009	2023-2025	LOT 1, SECTION 48, VICTORIA, PLAN 59184	100%	0%	100%	0%
Open Door Spiritualist Church/Inner Quest Foundation	01497024	2023-2025	LT 6 PL 258 VICTORIA	100%	0%	100%	0%
Parkdale Evangelical Free Church	09674005	2023-2025	LT 38 PL 796 SEC 4 VICTORIA	100%	0%	100%	0%
Paroisse Francaise St. Jean-Baptiste	05337023	2023-2025	LT 22/23 PL 291B SEC 19 VICTORIA	100%	0%	100%	0%
Religious Society of Friends (Quakers)	07412021	2023-2025	LOT 5 BLOCK 6 PLAN 757 SECTION 75 VICTORIA PARCEL PT A, SHOWN AS PCL B ON PLAN 18CP; SEC 339 LGA	100%	0%	100%	0%
Religious Society of Friends (Quakers)	07412022	2023-2025	LOT 5 BLOCK 6 PLAN 757 SECTION 75 VICTORIA PARCEL A, (DD 49676I) FRIENDS MEETING HOUSE SEC 339 LGA	100% of Class 8 Assessment	100% of Class 1 Assessment	100% of Class 8 Assessment	100% of Class 1 Assessment
Saint Germain Foundation (Victoria Branch)	03204004	2023-2025	LT 2 PL 5069 VICTORIA	100%	0%	100%	0%

**SCHEDULE TO BYLAW 22-079**

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
Saint Sophia Parish of the Russian Orthodox Church	03244001	2023-2025	LT 1 BLK C PL 340 SEC FFLD VICTORIA	100%	0%	100%	0%
St. Andrew's Cathedral	01022024	2023-2025	LT A PL VIP56202 VICTORIA	100%	0%	100%	0%
St. Andrew's Presbyterian Church	01035002	2023-2025	LOT 233 VICTORIA EXC THAT PT LYING TO THE NE OF A STRAIGHT LINE JOINING POINTS IN THE NORTHERLY & THE EASTERLY BOUNDARIES THEREOF DISTANT 23.0 FT & 5.50 FT RESPECTIVELY FROM THE NE CORNER OF SAID LOT, LOT 234, VICTORIA LAND DISTRICT	100%	0%	100%	0%
St. Andrew's Presbyterian Church	01035005	2023-2025	THE WESTERLY 30 FEET OF LOT 231, VICTORIA AND LOT 230, VICTORIA, EXCEPT THE NORTHERLY 7 INCHES THEREOF	100%	0%	100%	0%
Ukrainian Catholic Church of St. Nicholas	07480042	2023-2025	LOT A PLAN VIP52712 VICTORIA SUBURBAN LOT 17, SEC 339 LGA	100% of Class 8 Assessment	100% of Class 1 Assessment	100% of Class 8 Assessment	100% of Class 1 Assessment
Victoria Chinese Alliance Church	08612034	2023-2025	LOT 1, SECTION 29 & 30, VICTORIA, PLAN 67248	100%	0%	100%	0%
Victoria Chinese Pentecostal Church	07507026	2023-2025	LT A PL 46755 SEC 3 VICTORIA	100%	0%	100%	0%
Victoria Shambhala Centre	07425001	2023-2025	LOT 1, SECTION 75, VICTORIA, PLAN 24418	Remainder of land in Class 8 Assessment exempted	100% of Class 1 Assessment 100% of Class 6 Assessment  8,287 sq. ft. of surface parking lot in Class 8 Assessment: Year 2023 1,657 sq. ft. taxable (20%) Year 2024 3,315 sq. ft. taxable (40%) Year 2025 4,972 sq. ft. taxable (60%)	100% of Class 8 Assessment	100% of Class 1 Assessment 100% of Class 6 Assessment
Victoria Truth Centre	08590055	2023-2025	LT 2 PL 8748	Remainder of land exempted	4,820 sq. ft. of surface parking lot: Year 2023 964 sq. ft. taxable (20%) Year 2024 1,928 sq. ft. taxable (40%) Year 2025 2,892 sq. ft. taxable (60%)	100%	0%