

NO. 24-050

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 in an open meeting assembled enacts the following provisions:

1. This Bylaw may be cited as the "TAX EXEMPTION (PERMISSIVE) BYLAW, 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 _____ day of _____ 2024.

READ A SECOND TIME the _____ day of _____ 2024.

READ A THIRD TIME the _____ day of _____ 2024.

ADOPTED on the _____ day of _____ 2024.

CITY CLERK

MAYOR

SCHEDULE TO BYLAW 24-050								
COLUMN A	COLUMN B	COLUMN C	COLUMN D		COLUMN E			
OWNER/OCCUPIER	FOLIO	TERM	PID	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								
Greater Victoria Lifetime Network Society	09660030	2025	000-395-218	BLOCK 17 PLAN 240 SECTION 4 VICTORIA N PT LOT 10 & S PT LOT 11	100%	0%	100%	0%
Greater Victoria Lifetime Network Society	10744005	2025	004-370-091	LOT B, SECTION 4, VICTORIA, PLAN 14112	100%	0%	100%	0%
La Société francophone de Victoria	01064013	2025	032-107-412	LOT A LOTS 1622 AND 1623 VICTORIA DISTRICT PLAN EPP133545	Remainder of land exempted	All land associated with the taxable improvements	Remainder of improvements exempted	1,207 sq. ft. being unit 1A, 1,291 sq. ft. being unit 3A, 470 sq. ft. being unit 3B and 694 sq. ft. being unit 3C
Pacifica Housing Advisory Association	01517154	2025	023-060-085	LOT A PLAN VIP61199 VICTORIA SUBURBAN LOT 4	100%	0%	100%	0%
Pacifica Housing Advisory Association	01517162	2025	025-519-671	LOT A, SUBURBAN LOT 4, VICTORIA, PLAN 74422	All land in the Class 1 Assessment associated with the exempt improvements 100% of Class 6 Assessment 100% of Class 8 Assessment	All land in the Class 1 Assessment associated with the taxable improvements	100% of the 15 residential units reserved by VIHA for their exclusive use. 100% of the 5 residential one bedroom units reserved by Pacifica Housing Advisory Association for the Streets to Homes Program 100% of the Class 6 Assessment 100% of the Class 8 Assessment	Remainder of improvements in the Class 1 Assessment taxable
Victoria Edelweiss Club, German Canadian Cultural Society of Victoria	02108019	2025	009-322-850	LOT A SECTION 28 VICTORIA PLAN VIP71 (DD E28488), BECKLEY FARM	100% of Class 8 Assessment	100% of Class 1 Assessment	100% of Class 8 Assessment	100% of Class 1 Assessment
PLACE OF WORSHIP EXEMPTIONS								
Anglican Church of St. Barnabas	07428001	2025	008-676-810	LOT 5, BLOCK 7, SECTION 75, VICTORIA DISTRICT, PLAN 757 EXCEPT PARCEL A (DD 75923I) AND EXCEPT PART IN PLAN 30149	100%	0%	100%	0%
BC Muslim Association	07507038	2025	028-642-481	LOT A SECTION 3 VICTORIA PLAN EPP13813	100%	0%	100%	0%
Victoria Truth Centre	08590055	2025	005-441-757	LOT 2 PLAN 8748 VICTORIA SECTION 29/30, SEC 339 LGA	100%	0%	100%	0%