



Council Report

For the Meeting of September 10, 2015

To: Council
From: Susanne Thompson, Director of Finance
Subject: 2016 Permissive Tax Exemption Bylaws

Date: September 1, 2015

RECOMMENDATION

THAT COUNCIL ADOPT "TAX EXEMPTION (PERMISSIVE) BYLAW, 2016"
THAT COUNCIL ADOPT "TAX EXEMPTION (PERMISSIVE) BYLAW, 2016 CITY OCCUPIED PROPERTY"

EXECUTIVE SUMMARY

On August 27th, 2015 Council passed a motion directing staff to prepare permissive tax exemption bylaws for approved exemptions from the August 20th, 2015 Governance and Priorities Committee meeting. Attached please find draft bylaws 15-071 and 15-072. Permissive tax exemption bylaws must be adopted by October 31, 2015 to be effective for the 2016 tax year.

Respectfully submitted,

Handwritten signature of Christopher Paine.

Christopher Paine
Manager-Revenue

Handwritten signature of Susanne Thompson.

Susanne Thompson
Director of Finance

Report accepted and recommended by the City Manager:

Date:

Handwritten signature of the City Manager.
Sept. 2 / 15

List of Attachments (if relevant)

Appendix A – Draft bylaw "Tax Exemption (Permissive) Bylaw, 2016"

Appendix B – Draft bylaw "Tax Exemption (Permissive) Bylaw, 2016 City Occupied Property"

Appendix A

Draft Bylaw 15-071

“Tax Exemption (Permissive) Bylaw, 2016”

NO. 15-071

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, 2016."
2. Each parcel of land described in Column B-D & F 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* for the term specified in Column E, 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 _____ 2015.

READ A SECOND TIME the _____ day of _____ 2015.

READ A THIRD TIME the _____ day of _____ 2015.

ADOPTED on the _____ day of _____ 2015.

CORPORATE ADMINISTRATOR

MAYOR

SCHEDULE TO BYLAW 15-071

Column A Owner/Occupier	Column B Address	Column C Folio	Column D PID	Column E Term (Inclusive)	Column F Legal Description
NON PROFIT EXEMPTIONS:					
Freshwater Fisheries Society of BC	100-80 Regatta Landing	12828161	026-749-360	2016	50% EXEMPTION ON LOT 1, DISTRICT LOT 119, ESQUIMALT, VIS6062
Threshold Housing Society	1502-1508 Davie St.	06384013	007-729-529	2016	LOT L PLAN 1238 SECTION 76 VICTORIA
Chabad of Vancouver Island	2955 Glasgow St.	09671031	005-661-277	2016	LOT 1 PLAN 7548 SECTION 5 VICTORIA; PERMISSIVE EXEMPTION IS GRANTED UNDER THE CONDITION THAT THE PROPERTY HAS ALSO RECEIVED A STATUTORY EXEMPTION UNDER SUBSECTION 220(1)(H) OF THE COMMUNITY CHARTER
Burnside Gorge Community Association	3130 Jutland Rd.	10744007	024-767-549	2016	LOT 16 SECTION 4 VICTORIA PLAN VIP111 EXCEPT PLAN 33 FT PL 157 BL; PERMISSIVE EXEMPTION EXTENDS TO SPACE SUBLEASED BY THE BURNSIDE GORGE COMMUNITY ASSOCIATION TO OTHER ORGANIZATIONS
Burnside Gorge Community Association	1015 Finlayson Rd	09672001	008-032-793	2016	LOT 5 SECTION 4 DISTRICT LOT 4 VICTORIA PLAN VIP1190A

Appendix B

Draft Bylaw 15-072

“Tax Exemption (Permissive) Bylaw, 2016,
City Occupied Property”

NO. 15-072

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, 2016 CITY OCCUPIED PROPERTY."
2. Each parcel of land described in Column B-D & F 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* for the term specified in Column E, on the condition that such parcel is used or occupied by the organization named in the corresponding row of Column A of the Schedule subject to any further conditions in Column F.

READ A FIRST TIME the _____ day of _____ 2015.

READ A SECOND TIME the _____ day of _____ 2015.

READ A THIRD TIME the _____ day of _____ 2015.

ADOPTED on the _____ day of _____ 2015.

CORPORATE ADMINISTRATOR

MAYOR

SCHEDULE TO BYLAW 15-072

Column A	Column B	Column C	Column D	Column E	Column F
Lessee	Address	Folio	PID	Term (Inclusive)	Legal Description
City of Victoria	203 Harbour Rd	13078034	017-941-920	2016-2025	LOT 9, DISTRICT LOT 119, ESQUIMALT, VIP53097, EXCEPT PART IN PLAN EPP29350; THIS PERMISSIVE EXEMPTION ONLY APPLIES TO THE PORTION OF THE PROPERTY LEASED OR OCCUPIED BY THE CITY OF VICTORIA AND CEASES TO APPLY AS SOON AS THE CITY IS NO LONGER LIABLE TO PROPERTY TAXATION ON THAT PORTION PURSUANT TO A LEASE
City of Victoria	11 Chown Pl.	11757029	005-066-999	2016-2025	LOT A VICTORIA PLAN VIP11749 SECTION 10/11; PERMISSIVE EXEMPTION APPLIES ONLY TO THE PORTION OF THE PROPERTY LEASED TO THE CITY OF VICTORIA