

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

BYLAW NO. 3148

A Bylaw to provide tax exemption for
place of worship land and improvements.

WHEREAS it is provided by Section 220(1)(h) of the *Community Charter* that a building set apart for public worship, and the land on which the building stands is exempt from taxation, provided the title to the land is registered in the name of the religious organization using the building, in trustees for the use of that organization or in a religious organization granting a lease of the building and land to be used solely for the public worship;

AND WHEREAS it is provided by Section 224(1)(f) of the *Charter* that a Council may, by bylaw, in relation to property that is exempt under Section 220(1)(h), exempt an area of land surrounding the exempted building, a hall that Council considers is necessary to the exempted building and the land on which the hall stands, and an area of land surrounding an exempted hall;

AND WHEREAS there are certain buildings within the Township of Esquimalt set apart and in use for public worship and therefore exempt from taxation, together with the land on which the buildings stand, that have church halls considered by the Council to be necessary to the exempted building, and land surrounding the buildings thereon that it is deemed expedient and desirable to be exempted from taxation;

AND WHEREAS public notice of this Bylaw has been given in accordance with Sections 94 and 227 of the *Community Charter*;

NOW, THEREFORE, THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF ESQUIMALT, in open meeting assembled, enacts as follows:

1. This Bylaw may be cited as the *TAX EXEMPTION (PLACES OF WORSHIP) BYLAW, 2024, NO. 3148*.
2. Pursuant to Section 224(1)(f) of the *Community Charter*, the lands and any improvements thereon, described in Schedule "A" attached to and forming part of this Bylaw, excluding that portion of the said lands and improvements that are classified as "Class 1-residential" under the *Assessment Act*, are hereby exempted from taxation.
3. Bylaw No. 2843, cited as *Tax Exemption (Church Halls and Church Land) Bylaw, 2014, No. 2843*, is hereby repealed.

Read a first time by the Municipal Council on the day of October , 2024.

Read a second time by the Municipal Council on the day of October, 2024.

Read a third time by the Municipal Council on the day of October , 2024.

ADOPTED by the Municipal Council on the day of October , 2024.

BARBARA DESJARDINS
MAYOR

DEBRA HOPKINS
CORPORATE OFFICER

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SCHEDULE "A"

1. **CHURCH OF THE NAZARENE**
Roll No. 01-307-3861.000
PID No. 017-512-433
Legal Description: Lot A, Section 10, Esquimalt District, Plan 326
Registered Owner: Church of the Nazarene
2. **ESQUIMALT UNITED CHURCH**
Roll No. 01-307-1574.000
PID Nos. 006-386-750, 006-386-776, 006-387-462 and 006-387-497
Legal Description: Lots 143 and 144, Suburban Lot 38, Esquimalt District, Plan 2854 and Lots 183 and 184, Suburban Lot 39, Esquimalt District, Plan 2854
Registered Owner: Trustees of the Congregation of the Esquimalt United Church
3. **HIS HIGHNESS PRINCE AGA KHAN SHIA IMAMI ISMAILI COUNCIL FOR BRITISH COLUMBIA**
Roll No. 01-307-2897.000
PID No. 004-683-561
Legal Description: Lot A, Esquimalt District, Plan 12973
Registered Owner: Aga Khan Foundation Canada
4. **OUR LADY QUEEN OF PEACE ROMAN CATHOLIC CHURCH**
Roll No. 01-307-2693.000
PID No. 005-152-895
Legal Description: Lot 1, Section 11, Esquimalt District, Plan 10939
Registered Owner: Bishop of Victoria
5. **THE ANGLICAN PARISH OF ST. PETER AND ST. PAUL**
Roll No. 01-307-1835.010
PID No. 024-848-905
Legal Description: Lot A, Suburban Lot 27 (DD EP75276), Esquimalt District Plan 5092 except for the residential portion
Registered Owner: The Anglican Synod of the Diocese of British Columbia
6. **VAN HANH BUDDHIST SOCIETY**
Roll No. 01-307-2317.000
PID No. 005-831-059
Legal Description: Lot 6, Block 1, Section 10, Esquimalt District, Plan 6277 except for the residential portion
Registered Owner: Van Hanh Buddhist Society

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SCHEDULE "B"

The following permissive tax exemption percentages are to be applied in the taxation years to the land and improvements as identified in Schedule A of this bylaw.

2025:	75%
2026:	75%
2027:	50%