

CORPORATION OF THE TOWNSHIP OF ESQUIMALT

BYLAW NO. 3169

A Bylaw to provide tax exemptions for certain
lands and improvements for the year 2026.

WHEREAS it is provided by Section 224 of the *Community Charter* that on or before October 31 in any year, the Council may, by bylaw, exempt from taxation under Section 197(1)(a) of the said *Charter* for not longer than 10 years, certain lands or improvements or both;

AND WHEREAS it is expedient that the lands or improvements or both set out hereafter be so exempted from taxation for the year 2026;

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 (NON-PROFIT ORGANIZATIONS) BYLAW, 2025, NO. 3169*".
2. Pursuant to Section 224 of the *Community Charter*, the lands or improvements or both set out in Schedule "A" attached to and forming part of this Bylaw are hereby exempted from taxation imposed under Section 197(1)(a) of the said *Charter* for the year 2026.

READ a first time by the Municipal Council on the day of October, 2025.

READ a second time by the Municipal Council on the day of October, 2025.

READ a third time by the Municipal Council on the day of October, 2025.

ADOPTED by the Municipal Council on the day of October, 2025.

BARBARA DESJARDINS
MAYOR

DEBRA HOPKINS
CORPORATE OFFICER

SCHEDULE "A"

1. That portion of Lot 1, Section 11, Esquimalt District, Plan 41833 (Parcel Identifier 017-114-501; Roll No. 01-307-3628.025; 410 Macaulay Street) and any improvements thereon, held by the Boys and Girls Club South Vancouver Island, a charitable, philanthropic or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation, to the extent of 75% for land and improvements of the Class 8 Recreational assessed values as classified under the *Assessment Act*.
2. The lands described as Lot B, Esquimalt District, Plan EPP24652 (Parcel Identifier 028-944-402; Roll No. 01-307-3152.001; 1037 Lyall Street), and any improvements thereon, held by Island Community Mental Health Association and operated as a licensed community care facility under the *Community Care and Assisted Living Act*, to the extent of 25% of the Class 1 Residential assessed values as classified under the *Assessment Act*.
3. That portion of the lands described as Lot 1, Sections 11 and 32, Esquimalt District, Plan 5678 located within the boundaries of the Corporation of the Township of Esquimalt (portion of Barnard Park; Parcel Identifier 005-979-064; Roll No. 01-307-0001.006; Sea Terrace), and any improvements thereon, owned by the Corporation of the City of Victoria, a municipality, and used for a purpose of the municipality.
4. The lands described as Strata Lot 2, Section 10, Esquimalt District, Strata Plan VIS788 (Parcel Identifier 000-766-658; Roll No. 01-307-0008.725; Unit 2, 831 Devonshire Road), and any improvements thereon, held by The Compassionate Resource Warehouse Society, a charitable, philanthropic or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation to the extent of 75% of the Class 6 Business & Other assessed values as classified under the *Assessment Act*.
5. That portion of the land and improvements on Lot 7, Section 11, Esquimalt District, Plan 6644 (Parcel Identifier 005-861-926; Roll No. 01-307-0001.037; 1101 Munro Street) held by the Esquimalt Anglers' Association, a charitable, philanthropic, or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation.
6. The lands described as Lot K (DD EH50220), Suburban Lot 38, Esquimalt District, Plan 2854 (Parcel Identifier 018-722-971; Roll No. 01-307-3928.000; 511 Constance Avenue), and any improvements thereon, being premises owned by the Esquimalt Neighbourhood House Society, a charitable, philanthropic, or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation.
7. The lands described as Lot 1, Section 11, Esquimalt District, Plan VIP77333, (Parcel Identifier 026-001-039; Roll No. 01-307-3940.001; 550 Garrett Place), and any improvements thereon, held by Habitat Acquisition Trust, a charitable, philanthropic, or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation.
8. The lands described as Strata Lots 1 and 6, Section 10, Esquimalt District, Strata Plan VIS2853 (Parcel Identifiers 018-375-570 and 018-398-928; Roll Nos. 01-307-0009.113 and 01-307-0009.118; Unit 1, 744 Fairview Road), and any improvements thereon, owned by the PEERS Victoria Resource Society, a charitable, philanthropic or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation, to the extent of 50% of the Class 6 Business & Other assessed values as classified under the *Assessment Act*.

9. The lands described as Lots 1, 2 and 3, Esquimalt District, Plan VIP4397 (Parcel Identifiers 023-885-718, 023-885-742, and 023-885-751; Roll Nos. 01-307-0009.639, 01-307-0009.640, and 01-307-0009.641; 520 Comerford Street), and any improvements thereon, held by Victoria Association for Community Living, a charitable, philanthropic or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation, to the extent of 25% of the Class 6 Business & Other assessed values as classified under the Assessment Act.
10. The lands described as Strata Lot 4, Section 10, Esquimalt District, Strata Plan VIS2853 (Parcel identifier 018-375-600; Roll No. 01-307-0009.116; Unit 10, 744 Fairview Road), and any improvements thereon, being premises owned by the Victoria On Stage Musical Theatre Society, a charitable, philanthropic or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation, to the extent of 25% of the Class 6 Business & Other assessed values as classified under the Assessment Act.
11. That portion of the land and improvements on Lot 6, Section 11, Esquimalt District, Plan 5510 (Parcel Identifier: 005-982-596; Roll No. 01-307-2055.000; 398 Fraser Street) leased by the WITS Program (Rock Solid) Foundation, a charitable, philanthropic, or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation.
12. The lands described as Lot 262, Esquimalt District, Plan VIP2854, Suburban Lot 40 (Parcel Identifier: 001-803-298; Roll No. 01-307-1624.000; #103-1249 Esquimalt Road) and any improvements thereon, being premises leased by the Township of Esquimalt, a municipality and used for the purpose of the municipality, to the extent of the Class 6 Business & Other assessed values for the area occupied and outlined in the attached Appendix B.
13. The lands described as Lot 2, Section 11, Esquimalt District, Plan EPS5862 (Roll #01-307-3930.011; Parcel Identifier 031-485-146; Unit 102-808 Viewfield Road) and improvements thereon, owned by the Mustard Seed Street Church, a charitable, philanthropic, or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation to the extent of 25% of the Class 6 Business & Other assessed values as classified under the Assessment Act.
14. That portion of land and improvements on Lot 3, Section 11, Esquimalt District, Plan VIP265; (Parcel Identifier: 000-203-131, Roll No. 01-307-0217.0000, 891 Esquimalt Road) owned by the Fraternal Order of Eagles, a charitable, philanthropic, or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation, to the extent of 25% of the Class 8 Recreation assessed values as classified under the Assessment Act.
15. That portion of land and improvements on Lot 2, Esquimalt District, Plan EPS9258, Sublot 43; (Parcel Identifier: 032-006-381, Roll No. 01-307-1550.012, 102-622 Admirals Road) owned by the Royal Canadian Legion Branch No. 172, a charitable, philanthropic, or other not-for-profit corporation, and used for a purpose that is directly related to the purposes of the corporation, to the extent of 50% of the Class 6 Recreation assessed values as classified under the Assessment Act.

16. That portion of the lands described as Lot 1, Sections 10 & 11, Esquimalt District, Plan 32172 located within the boundaries of the Corporation of the Township of Esquimalt (portion of 801 Devonshire Road); Parcel Identifier 001-094-742; Roll No. 01-307-3595.010, owned by the BC Hydro & Power Authority and leased to the Corporation of the City of Victoria, a municipality, and used for a purpose of the municipality.
17. The lands described as Lot A, Section 11, Esquimalt District, Plan VIP18121 (Parcel Identifier: 003-882-641; Roll No. 01-307-3191.001; Esquimalt Road) and any improvements thereon, being premises owned by the Township, a municipality and used for the purpose of the municipality.