THE CORPORATION OF THE DISTRICT OF OAK BAY

BYLAW NO. 4977

A Bylaw to provide tax exemption for lands or improvements which qualify for a permissive tax exemption under Section 224 of the *Community Charter*

WHEREAS 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;

AND WHEREAS 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*;

AND WHEREAS Notice of this bylaw has been given in accordance with Section 227 of the *Community Charter*;

NOW THEREFORE, the Municipal Council of The Corporation of the District of Oak Bay, in open meeting assembled, enacts as follows:

1. Each parcel of land described in Columns B and D of the Schedule, attached hereto and following part of this Bylaw, and any improvements on such parcels 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.

2. This Bylaw may be cited as the "Tax Exemption (Permissive) Bylaw No. 4977, 2026."

READ A FIRST TIME the	8th day of September , 2026
READ A SECOND TIME the	8th day of September , 2026
AMENDED the	8th day of September , 2026
READ A THIRD TIME the	8th day of September , 2026
ADOPTED the	21st day of September , 2026

Mayor

Director of Corporate Services

SCHEDULE TO BYLAW 4977								
Column A	**Column B**	**Column C**	**Column D**		**Column E**			
Owner/Occupier	**Folio**	**Term**	**PID**	**Legal Description**	**Portion of the Land Exempt from Taxation**	**Portion of Land Taxable**	**Portion of Improvement Exempt from Taxation**	**Portion of Improvement Taxable**
District of Oak Bay	18674300	2027	001-492-471	Located on Lot A Section 23 Victoria Plan VIP42273.	Assessment values belonging to Units 206, 207A and 212.	Assessment values unrelated to Units 206, 207A and 212.	Assessment values belonging to Units 206, 207A and 212.	Assessment values unrelated to Units 206, 207A and 212.