

CITY OF SALMON ARM

BYLAW NO. 4735

A bylaw to exempt from taxation certain lands and improvements for the 2026, 2027 and 2028 years

WHEREAS it is provided by Section 224 of the *Community Charter*, that the Council may, by bylaw, exempt from taxation under Section 197(1)(a) [*municipal property taxes*] certain lands, improvements or both;

AND WHEREAS Section 220 of the *Community Charter* statutorily exempts certain property from taxation;

NOW THEREFORE the Council of the City of Salmon Arm, in an open meeting assembled, enacts as follows:

1. PLACES OF WORSHIP

Those public worship properties set out in Schedule "A" attached to and forming part of this bylaw, shall be exempted from taxation to the extent indicated in this bylaw and permitted by legislation, and:

- a) In relation to property that is exempt under Section 220(1)(h) of the *Community Charter*:
 - i. Pursuant to Section 224(2)(f)(i), (ii), and (iii) of the *Community Charter*, all public worship halls located on the same or adjacent property owned by the religious organization or its trustees, including the land upon which they stand, as well as the area of land surrounding the exempt building set apart for public worship and the exempt halls, may be exempt from taxation through a permissive exemption bylaw
 - b) Where there is a residence located on the same public worship property, the residence and any ancillary buildings and the land upon which the residence and ancillary buildings actually stand, as well as any area of land deemed to be associated with the use and enjoyment of the residential and ancillary buildings, is not eligible for exemption and shall be assessed and taxed as residential property.

2. NOT FOR PROFITS

Those non-profit properties set out in Schedule "B" attached to and forming part of this bylaw, shall be exempted from taxation to the extent indicated in this bylaw, and permitted by legislation.

3. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

4. ENACTMENT

Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

5. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

6. CITATION

This bylaw may be cited as "City of Salmon Arm 2026, 2027 and 2028 Permissive Tax Exemption Bylaw No. 4735"

READ A FIRST TIME THIS	DAY OF	2025
READ A SECOND TIME THIS	DAY OF	2025
READ A THIRD TIME THIS	DAY OF	2025
ADOPTED BY COUNCIL THIS	DAY OF	2025

MAYOR

CORPORATE OFFICER

PLACES OF WORSHIP PROPERTIES

[Pursuant to the *Community Charter*, Section 224(2)(f)]

P.I.D NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	FOR TAXATION YEARS	EXTENT OF EXEMPTION
016-194-888	01049.020	Lot 2, Plan KAP43284, 7-20-9	3160 10 Avenue SE	Five Corners Pentecostal Church	2026, 2027 & 2028	Land (up to 2 acres) and improvements not already statutorily exempt, except for the Pastor's Residence located on this property. Property in excess of 2 acres, excluding the Pastor's Residence is to be taxable.
018-550-363	01181.055	Lot 4, Plan KAP51209, 18-20-9	3481 10 Avenue SE	Little Mountain Bible Chapel	2026, 2027 & 2028	All land and improvements not already statutorily exempt
018-686-249	01197.020	Lot A, Plan KAP51918, 18-20-9	3151 6 Avenue NE	Shuswap Community Church	2026, 2027 & 2028	All land (up to 2 acres) and improvements not already statutorily exempt including land and improvement used for administrative purposes. Land in excess of 2 acres is to be fully taxable. Land & improvements for the administrative building is exempt under S. 224(2)(a).
023-843-594	01211.001	Lot 1, Plan KAP59726, 18-20-9	350 30 Street NE	Broadview Evangelical Free Church	2026, 2027 & 2028	All land and improvements not already statutorily exempt.
004-833-724	01456.001	Lot 1, Plan KAP27386, 13-20-10	1981 9 Avenue NE	St. Andrew's Presbyterian Church	2026, 2027 & 2028	All land and improvements not already statutorily exempt
003-517-781	02134.000	Lot A, Plan KAP32114, 9-10, 20,10 MHR#86433	4590 10 Avenue SW	Salmon Arm Mennonite Church	2026, 2027 & 2028	All land and improvements not already statutorily exempt
005-149-231	04160.002	Lot A, Plan 26295, 31-20-9	3270 60 Avenue NE	Seventh Day Adventist Church (British Columbia Conference)	2026, 2027 & 2028	All land and improvements not already statutorily exempt
013-866-648	04178.000	Plan KAP1794B, Part 1/4, 31-20-9	6861 50 Street NE	Canoe United Church	2026, 2027 & 2028	All land and improvements not already statutorily exempt
004-687-957	04436.000	Lot A, Plan KAP27915, 24-20-10	1400 20 Street NE	Church of Jesus Christ of Latter-day Saints of Canada	2026, 2027 & 2028	Land (up to 2 acres) and all improvements not already statutorily exempt. Land in excess of the 2 acres is to be fully taxable.
031-046-592	04437.003	Lot A, Plan EPP97409, 24-20-10	2151 11 Avenue NE	Cornerstone Christian Reformed Church	2026, 2027 & 2028	All land and improvements not already statutorily exempt
003-900-924	04466.010	Lot A, Plan KAP30544, 24-20-10	1801 30 Street NE	Deo Lutheran Church of Salmon Arm	2026, 2027 & 2028	All land and improvements not already statutorily exempt
028-676-289	06108.051	Lot A, Plan EPP13531, 14-20-10	721 2 Street SE	Mt Ida Congregation of Jehovah's Witnesses	2026, 2027 & 2028	All land and improvements not already statutorily exempt
030-435-218	06140.010	Lot 1, Plan EPP81986, 14-20-10	170 Shuswap Street SE	St. John the Evangelist Anglican Church of Canada	2026, 2027 & 2028	All land and improvements not already statutorily exempt
017-330-653	06163.000	Lot A, Plan KAP45048, 14-20-10	60 1 Street SE	St. Joseph's Catholic Church	2026, 2027 & 2028	All land and improvements not already statutorily exempt, except for the Rectory (Priest's residence).
008-219-389	06244.000	Lot A, Plan KAP18580, 14-20-10	450 Okanagan Avenue SE	First United Church	2026, 2027 & 2028	All land and improvements not already statutorily exempt
027-480-968	06444.005	Parcel A, Plan KAP4845, 14-20-10	121 Shuswap Street SW	Lakeside Community Church	2026, 2027 & 2028	All land and improvements not already statutorily exempt
012-385-531 / 012-385-549	06657.001	Lot 45-46, Plan KAP304, 14-20-10	191 2 Avenue NE	The Salvation Army New Hope Community Church	2026, 2027 & 2028	All land and improvements not already statutorily exempt

[Pursuant to the *Community Charter*, Section 224(2)(g)]

P.I.D NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	FOR TAXATION YEARS	EXTENT OF EXEMPTION
001-895-621 / 001-895-630 / 001-895-648	06526.015	Lot A&B, Plan KAP28751, Lot 3, Plan KAP6678, 14-	391 Hudson Avenue NE	0731010 BC Ltd / Living Waters Community Church	2026 & 2027	14.02% of land and improvements for public worship (per Lease Agreement)

NON-PROFIT PROPERTIES

[Pursuant to the *Community Charter*, Section 224(2)(a)]

P.I.D NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	FOR TAXATION YEARS	EXTENT OF EXEMPTION
002-923-939	01008.006	Lot 1, Plan KAP34857, 5-20-9	5850 Auto Road SE	(SPCA) The British Columbia Society for the Prevention of Cruelty to Animals	2026, 2027 & 2028	Land and improvements.
003-465-985	01010.052	Lot 1, Plan 32471, 6-20-9	4871 46 Avenue SE	Shuswap Volunteer Search & Rescue Society	2026, 2027 & 2028	Land and improvements.
011-595-060	01191.000	Lot 4, Plan KAP1451, 18-20-9	3110 2 Avenue NE	Canadian Mental Health Association	2026, 2027 & 2028	Land and improvements.
011-517-182	01360.000	Block 2, Plan KAP1507, 13-20-10	2460 Auto Road SE	Scout Properties (BC/Yukon)	2026, 2027 & 2028	80% of land and improvements. Daycare excluded.
016-851-552	01455.002	Lot 1, Plan KAP44211, 13-20-10	580 14 Street NE	Salmon Arm Rescue Unit	2026, 2027 & 2028	Land and improvements.
004-146-271	04512.000	Lot 9, Plan KAP659, 24-20-10	2353 Lakeshore Road NE	Nature Trust of BC	2026, 2027 & 2028	Land and improvements.
015-077-012	04577.010	Lot 1, Plan KAP42003, 24/25-20-10	3351 Lakeshore Road NE	Nature Trust of BC	2026, 2027 & 2028	Land and improvements.
026-901-081	06042.000	Lot 1, Plan KAP82540, 14-20-10	520 5 Street SE	Shuswap Association for Community Living	2026, 2027 & 2028	Land and improvements.
024-344-141	06100.105	Lot 1, Plan KAP63380, 14-20-10	680 Shuswap Street SE	Canadian Mental Health Association	2026, 2027 & 2028	Land and improvements.
027-332-756	06100.111	Lot 1, Plan KAP85552, 14-20-10	90 5 Avenue SE	Shuswap Day Care Society	2026, 2027 & 2028	Land and improvements.
018-146-163	06110.010	Lot 1, Plan KAP49181, 14-20-10	51 9 Avenue SE	Canadian Mental Health Association	2026, 2027 & 2028	Land and improvements.
009-333-312	06226.001	Lot 2, Plan KAP12968, 14-20-10	461 4 Avenue SE	Canadian Mental Health Association	2026, 2027 & 2028	Land and improvements.
009-198-695	06376.002	Lot A, Plan KAP13521, 14-20-10	800 Okanagan Avenue SE	Shuswap Housing Society	2026, 2027 & 2028	Land and improvements.
008-785-121	06376.007	Lot 1, Plan KAP15603, 14-20-10	981 1 Avenue SE	Shuswap Association for Community Living	2026, 2027 & 2028	Land and improvements.
031-446-540	06400.037	Lot 1, Plan EPS7336, 14-20-10	540 3 Street SW	Canadian Mental Health Association	2026, 2027 & 2028	Land and improvements.
002-061-473	06408.020			Shuswap Area Family Emergency Society	2026, 2027 & 2028	Land and improvements.
017-415-691	06451.000	Lot A, Plan KAP45450 14-20-10	441 3 Street SW	The Governing Council of the Salvation Army	2026, 2027 & 2028	Land and improvements.
027-833-283	06536.006	Lot 4, Plan KAS388 14-20-10	431 Hudson Avenue NE	Canadian Mental Health Association	2026, 2027 & 2028	Land and improvements.
002-333-422	06536.010	Lot 2, Plan KAS388 14-20-10	433 Hudson Avenue NE	Canadian Mental Health Association	2026, 2027 & 2028	Land and improvements.
002-333-431	06536.015	Lot 3, Plan KAS388 14-20-10	435 Hudson Avenue NE	Canadian Mental Health Association	2026, 2027 & 2028	Land and improvements.
005-585-104	06673.000	Lot 1, Plan KAP25157, 14-20-10	360 Alexander Street NE	Salmar Community Association	2026, 2027 & 2028	Land and improvements except those rented to others (667 square feet)
012-448-451	06693.000	Lot 2&3, Block 2 Plan KAP393, 14-20-10	270 Alexander Street NE	Salmon Arm Masonic Holding Society	2026, 2027 & 2028	Land and improvements except those rented to others (3,564 square feet)
003-363-350	06724.001	Lot 2, Plan KAP13330 14-20-10	20 Alexander Street NE	Canadian Mental Health Association	2026, 2027 & 2028	Land and improvements.

015-932-869	06757.010	Lot 1, Plan KAP42866 14-20-10	681 Marine Park Drive NE	Shuswap Family Resource and Referral Society	2026, 2027 & 2028	Land and improvements.
026-200-104	06762.001	Lot A, Plan KAP26245, 14-20-10	461 Beatty Avenue NW	Churches of Salmon Arm Used Goods Society	2026, 2027 & 2028	Land and improvements.
011-527-145	06780.000	Lot 13, Block C, Plan KAP1523, 14-20-10	350 Fraser Avenue NW	Churches of Salmon Arm Used Goods Society	2026, 2027 & 2028	Land and improvements.
011-527-153	06780.001	Lot 14, Block C, Plan KAP1523, 14-20-10	360 Fraser Avenue NW	Churches of Salmon Arm Used Goods Society	2026, 2027 & 2028	Land and improvements.
011-527-161	06780.002	Lot 15, Block C, Plan KAP1523, 14-20-10	380 Fraser Avenue NW	Churches of Salmon Arm Used Goods Society	2026, 2027 & 2028	Land and improvements.
011-527-170	06780.003	Lot 16, Block C, Plan KAP1523, 14-20-10	390 Fraser Avenue NW	Churches of Salmon Arm Used Goods Society	2026, 2027 & 2028	Land and improvements.
011-741-457	06800.500	Lot 1, Plan KAP39965, 14/23/24-20-10	1501 Harbourfront Drive NE	Nature Trust of BC	2026, 2027 & 2028	Land and improvements.
011-741-465	06800.510	Lot 2, Plan KAP39965, 14-20-10	3 Harbourfront Drive NE	Nature Trust of BC	2026, 2027 & 2028	Land and improvements.
027-395-758	06812.005	Lot 1, Plan KAP85966, 14-20-10	100 Hudson Avenue NW	Salmar Community Association	2026, 2027 & 2028	Land and improvements.
002-938-120	06836.005	Lot 1, Plan KAP34554, 14-20-10	141 Hudson Avenue NW	Salmar Community Association	2026, 2027 & 2028	Land and improvements.
028-272-030	06836.006	Lot 1, Plan EPP7412, 14-20-10	150 Lakeshore Drive NW	Royal Canadian Legion Branch 62	2026, 2027 & 2028	Land and improvements.
011-066-750	06839.000	Pcl A, Plan KAP6924B, 14-20-10	41 Hudson Avenue NW	Shuswap Theatre Society	2026, 2027 & 2028	Land and improvements.

[Pursuant to the *Community Charter*, Section 224(2)(d)]

P.I.D NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	FOR TAXATION YEARS	EXTENT OF EXEMPTION
014-875-799	01004.000	Pt NW 1/4, 4-20-9, MHR#8013	3200 70 Street SE	Salmon Arm Fish & Game Club	2026, 2027 & 2028	Land and improvements.
	01176.010	Lot A, Plan KAP13513E, 18-20-9	3440 Okanagan Avenue SE	Salmon Arm Tennis Club	2026, 2027 & 2028	Land and improvements.
001-458-990	01226.000	Pt NE 1/4, 18-20-9	751 Hwy 97B NE	Salmon Arm Museum & Heritage Association	2026, 2027 & 2028	Land and improvements.
001-458-990	01226.001	MHR#85287, Bay #1, Part2 on 01226	751 Hwy 97B NE	Salmon Arm Museum & Heritage Association	2026, 2027 & 2028	Land and improvements.
024-233-536	01493.120	Lot A, Plan KAP62641, 13-20-10	2600 10 Avenue NE	Salmon Arm Curling Club	2026, 2027 & 2028	Land and improvements.
024-233-536	01493.120	Lot A, Plan KAP62641, 13-20-10	2600 10 Avenue NE	Salmon Arm Horseshoe Club	2026, 2027 & 2028	Land and improvements.
024-233-536	01493.120	Lot A, Plan KAP62641, 13-20-10	2600 10 Avenue NE	Salmon Arm Lawn Bowling Club	2026, 2027 & 2028	Land and improvements.
010-665-137	02256.010	Lot 10, Plan KAP3992, 15-20-10	921 17 Street SW	Salmon Arm Folk Music Society	2026, 2027 & 2028	Land and improvements.
010-999-817 010-999-841	04425.000	Lot 1 & 2, Plan KAP2517,6-21-9	4290 Canoe Beach Drive NE	The Elks Recreation Children's Camp Society of BC	2026, 2027 & 2028	Land and improvements.
010-561-625	04426.000	Lot 1, Plan KAP4310, 6-21-9	7721 36 Street NE	Shuswap Paddling Club / Salmon Arm Rowing Club	2026, 2027 & 2028	Land and improvements.
018-825-371	06399.000	Lot 1, Plan KAP52625, 14-20-10	471 10 Avenue SW	Shuswap Agricultural Association	2026, 2027 & 2028	Land and improvements.
001-648-934	06400.005	Lot 1, Plan KAP35473, 14-20-10	541 3 Street SW	Salmon Arm Folk Music Society	2026, 2027 & 2028	Land and improvements.
009-534-881	06437.003	Lot 2, Plan KAP10789, 14-20-10	511 5 Avenue SW	Shuswap Agricultural Association	2026, 2027 & 2028	Land and improvements.
009-534-903	06437.004	Lot 3, Plan KAP10789, 14-20-10	481 5 Avenue SW	Shuswap Agricultural Association	2026, 2027 & 2028	All land and improvements except portion leased/rented to others (6,786 square feet)
008-694-907	06451.001	Lot A, Plan KAP16126, 14-20-10	421 5 Avenue SW	Shuswap Agricultural Association	2026, 2027 & 2028	Land and improvements.
003-447-316	06665.000	Pcl A, Plan KAP4232B, 14-20-10	70 Hudson Avenue NE	Shuswap District Arts Council	2026, 2027 & 2028	Land and improvements.

[Pursuant to the *Community Charter*, Section 224(2)(i)]

P.I.D NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	FOR TAXATION YEARS	EXTENT OF EXEMPTION
024-233-536	01493.120	Lot A, Plan KAP62641, 13-20-10	2600 10 Avenue NE	Shuswap Recreation Society	2026, 2027 & 2028	Land and improvements.
025-006-509	01179.106	Lot 1, Plan KAP68875, 18-20-9	100 30 Street SE	Shuswap Recreation Society	2026, 2027 & 2028	Land and improvements.
024-233-536	01493.121	Lot A, Plan KAP62641, 13-20-10	2600 10 Avenue NE	Shuswap Recreation Society	2026, 2027 & 2028	Land and improvements.
024-233-544	01493.130	Lot B, Plan KAP62641, 13-20-10	2660 10 Avenue NE	Shuswap Recreation Society	2026, 2027 & 2028	Land and improvements.
002-551-195	03087.000	Lot 1, Plan KAP36084, 33-20-10	5151 49 Street NW	Gleneden Community Association	2026, 2027 & 2028	Land and improvements.
010-544-364	04120.000	Lot 3, Plan KAP4469, 30-20-9	3690 30 Street NE	Salmon Arm Elks Recreation Society	2026, 2027 & 2028	Land and improvements, except portion of land and mobile home used as a Caretaker Residence (MHR#98553)
005-378-826	04405.000	Lot 1, Plan 25659, 6-21-9	7330 49 Street NE	Canoe Senior Citizen Association, Branch 92	2026, 2027 & 2028	Land and improvements.
027-332-764	06100.112	Lot 2, Plan KAP85552, 14-20-10	170 5 Avenue SE	Seniors' Fifth Avenue Activity Centre Association	2026, 2027 & 2028	Land and improvements.
017-415-900	06452.000	Lot 1, Plan KAP45452, 14-20-10	351 3 Street SW	Shuswap Recreation Society	2026, 2027 & 2028	Land and improvements.

[Pursuant to the *Community Charter*, Section 224(2)(j)]

P.I.D NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	FOR TAXATION YEARS	EXTENT OF EXEMPTION
026-438-305	01455.008	Lot 1, Plan KAP79157 13-20-10	1051 6 Avenue NE	Good Samaritan Canada (Lutheran Social Service Organization) Inc	2026, 2027 & 2028	Land and improvements.
025-824-716	04464.015	Lot 1, Plan KAP74716, 24-20-10	2891 15 Avenue NE	Good Samaritan Canada (Lutheran Social Service Organization) Inc	2026, 2027 & 2028	Land and improvements.