

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 | 27 | DAY OF OCTOBER | 2025 |
| READ A SECOND TIME THIS | 27 | DAY OF OCTOBER | 2025 |
| READ A THIRD TIME THIS | 30 | DAY OF OCTOBER | 2025 |
| ADOPTED BY COUNCIL THIS | 30 | DAY OF OCTOBER | 2025 |

"A. HARRISON"

MAYOR

"R. WEST"

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 | 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 | 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 | 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 | 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. |

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| 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 | Pcd 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 | 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. |