

THE CORPORATION OF THE DISTRICT OF SUMMERLAND

BYLAW NUMBER 2016-037

A Bylaw to establish Permissive Exemptions for Property Taxation for Non-Profit Organizations for the 2017, 2018, 2019 and 2020 taxation years

<p>CONSOLIDATED FOR CONVENIENCE TO INCLUDE: BYLAW 2018-029</p>

WHEREAS Section 224 of the *Community Charter* provides that Council may exempt certain lands and/or improvements from taxation.

NOW THEREFORE the Municipal Council of the Corporation of the District of Summerland, in the Province of British Columbia, in open meeting assembled, enacts as follows:

1. The lands and buildings owned by not-for-profit organizations listed on the attached Schedule 'A' and further clarified in Maps 'A.1' to 'A.3', unless otherwise specified, shall be exempt from taxation as noted on the schedule for the years 2017, 2018, 2019 and 2020, pursuant to Section 224 of the *Community Charter*.

Bylaw 2018-029 adopted October 9, 2018 to add:

- a. The lands and buildings owned by not-for-profit organizations listed on the attached Schedule 'B' attached to and forming part of this bylaw shall be exempt from taxation for the 2019 calendar year.
2. When ownership changes and the property or portions of properties are no longer used for the reason of the permitted exemption, exemption from taxation will cease.
3. When the property or portions of properties are no longer used for the reason of the permitted exemption, exemption from taxation will cease.
4. This bylaw may be cited as "2017 Permissive Tax Exemption Bylaw No. 2016-037".

Read a first time this 11th day of October, 2016.

Read a second time this 11th day of October, 2016.

Read a third time this 11th day of October, 2016.

Permissive Tax Exemption Bylaw No. 2016-037 – Consolidated on December 20, 2018.

Adopted by the Municipal Council of The Corporation of the District of Summerland this 24th day of October, 2016.

Mayor

Corporate Officer

Schedule 'A'

Roll Number	Owner	Civic Address	Legal Description	Exemption	Map
00008.900	Kettle Valley Railway Society	Crown Provincial	Pcl V Lot 2 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00008.950	Kettle Valley Railway Society	Crown Provincial	Pcl T Lot 4 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00011.010	Kettle Valley Railway Society	Crown Provincial	Pcl S Lot 6 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00016.950	Kettle Valley Railway Society	Crown Provincial	Pcl P Lot 9 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00016.975	Kettle Valley Railway Society	Victoria Road S	Pcl L Plan A30 DL 439 ODYD Portion Lot 9 PL 218 License #337944	100% of the land.	
00018.100	Kettle Valley Railway Society	Crown Provincial	Pcl N Lot 11 Plan A30 DL 439 ODYD Portion PL 218 Except Plan Pcl I License #337944	100% of the land.	
00018.125	Kettle Valley Railway Society	Victoria Road S	Pcl I Plan A30 DL 439 ODYD Portion Lot 11 PL 218 License #337944	100% of the land.	
00018.130	Kettle Valley Railway Society	Fyfee Road	Pcl U Plan A30 DL 439 ODYD Portion Lot 23 PL 218 License #337944	100% of the land.	
00025.100	Kettle Valley Railway Society	Crown Provincial	Pcl K Lot 16 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00027.900	Kettle Valley Railway Society	9155 Victoria Road S	Pcl M Lot 15 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00028.150	Kettle Valley Railway Society	Crown Provincial	Pcl J Lot 18 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00034.900	Kettle Valley Railway Society	Crown Provincial	Pcl Q & O Lot 23 Plan A30 DL 439 ODYD Portion PL 218 Except Pcl U Pl A30 License #337944	100% of the land.	
00036.900	Kettle Valley Railway Society	Crown Provincial	Pcl X Lot 24 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00038.100	Kettle Valley Railway Society	Crown Provincial	Pcl Y Lot 28 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00038.120	Kettle Valley Railway Society	Crown Provincial	Pcl F Lot 29 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00038.130	Kettle Valley Railway Society	Crown Provincial	Pcl E Lot 30 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00038.140	Kettle Valley Railway Society	Crown Provincial	Pcl D Lot 31 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00038.150	Kettle Valley Railway Society	Crown Provincial	Pcl C Lot 32 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00040.900	Kettle Valley Railway Society	Crown Provincial	Pcl A Plan A16 DL 439 ODYD Portion PL 218 L 33 License #337944	100% of the land.	
00040.920	Kettle Valley Railway Society	Crown Provincial	Pcl B Plan A16 DL 439 ODYD Portion PL 218 L 33 License #337944	100% of the land.	
00040.950	Kettle Valley Railway Society	Crown Provincial	Pcl H Plan A30 DL 439 ODYD License #337944	100% of the land.	
00040.975	Kettle Valley Railway Society	Crown Provincial	Pcl R Plan A30 DL 439 ODYD Except PL 27655 License #337944	100% of the land.	
00041.010	Kettle Valley Railway Society	Crown Provincial	Pcl Z Lot 34 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00042.010	Kettle Valley Railway Society	Crown Provincial	Pcl W Lot 35 Plan A30 DL 439 ODYD Portion PL 218 License #337944	100% of the land.	
00050.900	Kettle Valley Railway Society	Crown Provincial	Pcl E Lot 2 Plan A30 DL 440 ODYD Portion PL 218 License #337944	100% of the land.	
00052.100	Kettle Valley Railway Society	Crown Provincial	Pcl B Lot 9 Plan A30 DL 440 ODYD Portion PL 218 License #337944	100% of the land.	
00052.110	Kettle Valley Railway Society	Crown Provincial	Pcl A Plan A30 DL 440 ODYD License #337944	100% of the land.	
00052.120	Kettle Valley Railway Society	Crown Provincial	Pcl F Plan A30 DL 440 ODYD License #337944	100% of the land.	
00084.900	Kettle Valley Railway Society	Crown Provincial	Pcl D Lot 11 Blk B Plan A30 DL 441 ODYD Portion PL 268 License #337944	100% of the land.	
00086.900	Kettle Valley Railway Society	Crown Provincial	Pcl F Blk B Plan A30 DL 441 ODYD Portion Lot 13 PL 268 License #337944	100% of the land.	
00089.100	Kettle Valley Railway Society	Crown Provincial	Pcl P Blk B Plan A30 DL 441 ODYD Portion Lot 16 PL 268 License #337944	100% of the land.	

00089.120	Kettle Valley Railway Society	Crown Provincial	Pcl S Plan A30 DL 441 ODYD Portion Lot 16 License #337944	100% of the land.	
00089.125	Kettle Valley Railway Society	Fiske Street	Pcl T Blk B Plan A30 DL 441 ODYD Portion Lot 16 PL 268 License #337944	100% of the land.	
00093.100	Kettle Valley Railway Society	Crown Provincial	Pcl H Blk B Plan A30 DL 441 ODYD Portion Lot 18 PL 268 License #337944	100% of the land.	
00093.110	Kettle Valley Railway Society	Crown Provincial	Pcl R Plan A30 DL 441 ODYD Portion Lot 19 License #337944	100% of the land.	
00094.100	Kettle Valley Railway Society	Crown Provincial	Pcl N Blk B Plan A30 DL 441 ODYD Portion Lot 19 PL 268 License #337944	100% of the land.	
00094.105	Kettle Valley Railway Society	Lewis Avs	Pcl J Blk B Plan A30 DL 441 ODYD Portion Lot 19 PL 268 License #337944	100% of the land.	
00094.150	Kettle Valley Railway Society	Crown Provincial	Pcl K Blk B Plan A30 DL 441 ODYD Portion Lot 19 PL 268 License #337944	100% of the land.	
00105.000	Kettle Valley Railway Society	Canyon View Road	Lot 26 Blk B Plan 268 DL 441 ODYD Portion Lot 19 PL 268 License #337944	100% of the land.	
00105.050	Kettle Valley Railway Society	Crown Provincial	Pcl B Blk B Plan A30 DL 441 ODYD Portion Lot 26 PL 268 License #337944	100% of the land.	
00106.000	Kettle Valley Railway Society	Canyon View Road	Lot 27 Blk B Plan 268 DL 441 ODYD Except Plan B909 B3530 License #337944	100% of the land.	
01353.050	Kettle Valley Railway Society	Crown Provincial	Pcl A Plan A17 DL 475 ODYD Portion Lot 49 PL 161 License #337944	100% of the land.	
01360.050	Kettle Valley Railway Society	Crown Provincial	Pcl C Plan A30 DL 475 ODYD Portion Lot 53 PL 161 License #337944	100% of the land.	
01364.050	Kettle Valley Railway Society	Crown Provincial	Lot 17 Plan A30 DL 476 ODYD Portion Plan 159 License #337944	100% of the land.	
01364.100	Kettle Valley Railway Society	Crown Provincial	Pcl E Plan A30 DL 476 ODYD License #337944	100% of the land.	
01364.110	Kettle Valley Railway Society	Crown Provincial	Pcl R Plan A30 DL 476 ODYD License #337944	100% of the land.	
01370.050	Kettle Valley Railway Society	Crown Provincial	Pcl B Lot 21 Plan A30 DL 476 ODYD Portion PL 159 License #337944	100% of the land.	
01377.900	Kettle Valley Railway Society	Crown Provincial	Pcl C Lot 22 Plan A30 DL 476 ODYD Portion PL 159 License #337944	100% of the land.	
01381.100	Kettle Valley Railway Society	Crown Provincial	Lot PT25 Plan A30 DL 476 ODYD Portion Plan 159 License #337944	100% of the land.	
01381.200	Kettle Valley Railway Society	Crown Provincial	Pcl A Plan 159 DL 476 ODYD Portion (DD265914F) Lot 25 License #337944	100% of the land.	
01386.050	Kettle Valley Railway Society	Crown Provincial	Pcl G Lot 29 Plan A30 DL 476 ODYD Portion PL 159 License #337944	100% of the land.	
02063.050	Kettle Valley Railway Society	Crown Provincial	Pcl E Lot 8 Plan A30 DL 2196 ODYD Portion PL 218 License #337944	100% of the land.	
02063.075	Kettle Valley Railway Society	Crown Provincial	Pcl F Lot 9 Plan A30 DL 2196 ODYD Portion PL 218 License #337944	100% of the land.	
02066.900	Kettle Valley Railway Society	Crown Provincial	Pcl D Lot 12 Plan A30 DL 2196 ODYD Portion PL 218 License #337944	100% of the land.	
02069.050	Kettle Valley Railway Society	Crown Provincial	Pcl C Lot 14 Plan A30 DL 2196 ODYD Portion PL 218 License #337944	100% of the land.	
02069.060	Kettle Valley Railway Society	Crown Provincial	Pcl B Lot 15 Plan A30 DL 2196 ODYD Portion PL 218 License #337944	100% of the land.	
02076.900	Kettle Valley Railway Society	Crown Provincial	Pcl A Lot 22 Plan A30 DL 2196 ODYD Portion PL 218 License #337944	100% of the land.	
02076.950	Kettle Valley Railway Society	Crown Provincial	Pcl G Lot 23 Plan A30 DL 2196 ODYD Portion PL 218 License #337944	100% of the land.	
02076.975	Kettle Valley Railway Society	Crown Provincial	Pcl H Plan A30 DL 2196 ODYD License #337944	100% of the land.	
02084.020	Kettle Valley Railway Society	Crown Provincial	Pcl X Plan B4175 DL 2196 ODYD License #337944	100% of the land.	
02084.030	Kettle Valley Railway Society	Crown Provincial	Pcl Y Plan B4175 DL 2196 ODYD License #337944	100% of the land.	
02169.150	Kettle Valley Railway Society	18404 Bathville Road	Pcl A Plan A67 DL 2886 ODYD License #337944	100% of the land and improvements.	
02169.160	Kettle Valley Railway Society	17994 Bathville Road	Pcl B Plan A67 DL 2886 ODYD License #337944	100% of the land.	
02169.170	Kettle Valley Railway Society	Crown Provincial	Pcl C Plan A67 DL 2886 ODYD License #337944	100% of the land.	
02169.505	Kettle Valley Railway Society	Bathville Road	Portion of District Lot 2886 for Railway purposes	100% of the land and improvements.	

02169.600	Kettle Valley Railway Society	Bathfield Road	Plan A30 DL 2196 ODYD License #337819	100% of the land.	
02180.010	Kettle Valley Railway Society	Crown Provincial	Pcl A Lot 1 Plan A30 DL 2891 ODYD Portion PL 434 License #337944	100% of the land.	
02180.020	Kettle Valley Railway Society	Crown Provincial	Pcl B Lot 2 Plan A30 DL 2891 ODYD Portion PL 434 License #337944	100% of the land.	
02180.030	Kettle Valley Railway Society	Crown Provincial	Pcl C Lot 3 Plan A30 DL 2891 ODYD Portion PL 434 License #337944	100% of the land.	
02180.040	Kettle Valley Railway Society	Crown Provincial	Pcl D Lot 4 Plan A30 DL 2891 ODYD Portion PL 434 License #337944	100% of the land.	
02180.050	Kettle Valley Railway Society	Crown Provincial	Pcl E & F Lot 5 Plan A30 DL 2891 ODYD Portion PL 434 License #337944	100% of the land.	
02180.060	Kettle Valley Railway Society	Crown Provincial	Pcl G Lot 6 Plan A30 DL 2891 ODYD Portion PL 434 License #337944	100% of the land.	
02180.070	Kettle Valley Railway Society	Crown Provincial	Pcl H Plan A30 DL 2891 ODYD License #337944	100% of the land.	
02180.080	Kettle Valley Railway Society	Crown Provincial	Pcl K Plan A30 DL 2891 ODYD License #337944	100% of the land.	
02190.900	Kettle Valley Railway Society	Crown Provincial	Pcl C Plan A30 DL 3318 ODYD License #337944	100% of the land.	
00574.000	Summerland Yacht Club	13209 Lakeshore Drive S	Blk A of DL 5122 containing 3.92 acres	75% of the Class 6 and Class 8 land and improvements. See map for further reductions to exemption granted due to commercial activities.	A.1
00575.000	Summerland Yacht Club	13209 Lakeshore Drive S	Blk B of DL 5122, Land Distict 41, Regional District 21	75% of the land and improvements.	
00766.050	Summerland Chamber of Commerce	15600 Highway 97	Lot A DL 473 Plan 41973 ODYD	100% of the land and improvements.	
00953.020	Summerland Youth Centre Association	9111 Peach Orchard Road	Lot 1 DL 473 Plan KAP50650 ODYD	100% of the land and improvements.	
00924.000	Summerland Branch No. 22	14205 Rosedale Ave	Lot 3 Plan B1806 DL 473 except Plan 42694 KAP91240 and	90% of Class 8 land and improvements.	
	Royal Canadian Legion		Lot 4 Plan B1806 DL 473 except Plan 2156 KAP91240.		
01936.000	South Okanagan Sailing Association	11619 Lakeshore Drive S	DL 5096 Except Plan PT on 256461F (SE 30') Plus Foreshore Lease Bylaw 95-020.	90% of the land and improvements.	
01995.065	Summerland Golf Society	2405 Mountain Ave	Lots 1 to 4 Plan 31175 DL 3194 Plan 31175 ODYD plus Block A DL 3785 ODYD	90% of the Class 6 and Class 8 land and improvements. See map for further reductions to exemption granted due to commercial activities.	A.2
02620.010	Summerland Senior Citizens Drop-In	9710 Brown Street	Lot A DL 3640 Plan 35904 ODYD	90% of the land and improvements.	
02641.000	Summerland Recreation Society	101-201, 13607 Lakeshore Drive S	DL 3622 ODYD Lease # 336892	90% of the Class 6 and Class 8 land and improvements. See map for further reductions to exemption granted due to commercial activities.	A.3
00492.001	Summerland Recreation Society	13607 Lakeshore Drive S	Lot 1, Block 36A, Plan 157, DL455	90% of the land.	
00492.005	Summerland Recreation Society	13607 Lakeshore Drive S	Lot 2, Block 36A, Plan 157, DL455	90% of the land.	
00492.010	Summerland Recreation Society	13607 Lakeshore Drive S	Lot 3, Block 36A, Plan 157, DL455	90% of the land.	
00492.015	Summerland Recreation Society	13607 Lakeshore Drive S	Lot 4, Block 36A, Plan 157, DL455	90% of the land.	
00492.020	Summerland Recreation Society	13607 Lakeshore Drive S	Lot 5, Block 36A, Plan 157, DL455	90% of the land.	
00492.025	Summerland Recreation Society	13607 Lakeshore Drive S	Lot 6, Block 36A, Plan 157, DL455	90% of the land.	
00492.030	Summerland Recreation Society	13607 Lakeshore Drive S	Lot 7, Block 36A, Plan 157, DL455	90% of the land.	
00492.035	Summerland Recreation Society	13607 Lakeshore Drive S	Lot 8, Block 36A, Plan 157, DL455	90% of the land.	
00492.040	Summerland Recreation Society	13607 Lakeshore Drive S	Lot 9, Block 36A, Plan 157, DL455	90% of the land.	
00492.045	Summerland Recreation Society	13607 Lakeshore Drive S	Lot 10, Block 36A, Plan 157, DL455	90% of the land.	
00492.050	Summerland Recreation Society	13607 Lakeshore Drive S	Block 28A, Plan 157, DL455	90% of the land.	
00492.055	Summerland Recreation Society	13607 Lakeshore Drive S	Lot K, Plan 157, DL455	90% of the land.	
02625.005	Summerland Athletic Club	9450 Prairie Valley Road	Lot A DL 3640 Plan 31073	90% of the land and improvements.	

Map 'A.1'



Summerland Yacht Club

Property Address:
13209 Lakeshore Drive South

Tax Roll #: **325.00574.000**

Based on the square footage of the buildings, 65.58% of the Class 6 land and improvements are used in commercial activities and are not granted a tax exemption.

Map 'A.2'



Summerland Golf Society

Property Address:
2405 Mountain Avenue

Tax Roll #: 325.01995.065

Based on the square footage of the buildings, 25% of the Class 6 land and 33% of the Class 6 improvements are used in commercial activities and are not granted a tax exemption.

Map 'A.3'

Summerland Recreation Society (Lakeshore Racquets Club)

Property Address: 13607 Lakeshore Drive South

Tax Roll #: 325.02641.000

Based on the square footage of the buildings, 50% of the Class 6 land and 61% of the Class 6 improvements are used in commercial activities and are not granted a tax exemption. The additional 11% of improvements not receiving exemption represents the area leased for parking.



Schedule 'B'

Roll Number	Owner/Occupier	Civic Address	Legal Description	PID	Exemption
325 02631.500	Unisus International Schools Society	7808 Pierre Drive	Lot 1, Plan KAP56127, District Lot 3754, Osoyoos Div of Yale Land District	023-307-811	100% of the land and improvements