

THE CORPORATION OF THE DISTRICT OF SUMMERLAND

BYLAW NUMBER 2021-036

A Bylaw to establish Permissive Exemptions for Property Taxation for Non-Profit Organizations for the 2022, 2023, 2024 and 2025 taxation years

**CONSOLIDATED FOR CONVENIENCE TO INCLUDE:
BYLAWS 2022-036; 2023-024; 2024-034**

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:

Bylaw No. 2022-036 adopted October 11, 2022 - repealed and replaced Schedule A in its entirety and noted the timeline in (1) would apply to the years 2023, 2024, 2025.

Bylaw No. 2023-024 adopted October 17, 2023 – repealed and replaced Schedule A in its entirety and noted the timeline in (1) would apply to the years 2024, 2025.

Bylaw No. 2024-034 adopted October 15, 2024 – repealed and replaced Schedule A in its entirety and noted the timeline in (1) would apply to the 2025 year.

1. The lands and buildings owned by non-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 2022, 2023, 2024 and 2025, pursuant to Section 224 of the *Community Charter*.
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 "Permissive Tax Exemption (2022 – 2025, Non-Profit Organizations) Bylaw No. 2021-036".

Read a first, second and third time this 12th day of October, 2021.

Permissive Tax Exemption Bylaw No. 2021-036 – Consolidated to October 15, 2024

Adopted by the Municipal Council of The Corporation of the District of Summerland this
25th day of October, 2021.

Mayor

Corporate Officer

Schedule 'A' - Permissive Tax Exemption Bylaw Amendment (2025, SRGEDC) Bylaw No. 2024-034

Roll Number	Owner	Civic Address	Legal Description	Exemption	Map
00008.900	Kettle Valley Railway Society	Crown Provincial	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd N Lot 11 Plan A30 DL 439 ODYD Portion PL 218 Except Plan Pcd I License #337944	100% of the land.	
00018.125	Kettle Valley Railway Society	Victoria Road S	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd Q & O Lot 23 Plan A30 DL 439 ODYD Portion PL 218 Except Pcd U Pl A30 License #337944	100% of the land.	
00036.900	Kettle Valley Railway Society	Crown Provincial	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd H Plan A30 DL 439 ODYD License #337944	100% of the land.	
00040.975	Kettle Valley Railway Society	Crown Provincial	Pcd R Plan A30 DL 439 ODYD Except PL 27655 License #337944	100% of the land.	
00041.010	Kettle Valley Railway Society	Crown Provincial	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd A Plan A30 DL 440 ODYD License #337944	100% of the land.	
00052.120	Kettle Valley Railway Society	Crown Provincial	Pcd F Plan A30 DL 440 ODYD License #337944	100% of the land.	
00084.900	Kettle Valley Railway Society	Crown Provincial	Pcd 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	Pcd 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	Pcd 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	Pcd S Plan A30 DL 441 ODYD Portion Lot 16 License #337944	100% of the land.	
00089.125	Kettle Valley Railway Society	Fiske Street	Pcd 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	Pcd 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	Pcd R Plan A30 DL 441 ODYD Portion Lot 19 License #337944	100% of the land.	
00094.100	Kettle Valley Railway Society	Crown Provincial	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd E Plan A30 DL 476 ODYD License #337944	100% of the land.	
01364.110	Kettle Valley Railway Society	Crown Provincial	Pcd R Plan A30 DL 476 ODYD License #337944	100% of the land.	
01370.050	Kettle Valley Railway Society	Crown Provincial	Pcd 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	Pcd 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	Pcd A Plan 159 DL 476 ODYD Portion (DD265914F) Lot 25 License #337944	100% of the land.	
01386.050	Kettle Valley Railway Society	Crown Provincial	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd H Plan A30 DL 2196 ODYD License #337944	100% of the land.	
02084.020	Kettle Valley Railway Society	Crown Provincial	Pcd X Plan B4175 DL 2196 ODYD License #337944	100% of the land.	
02084.030	Kettle Valley Railway Society	Crown Provincial	Pcd Y Plan B4175 DL 2196 ODYD License #337944	100% of the land.	

Roll Number	Owner	Civic Address	Legal Description	Exemption	Map
02169.150	Kettle Valley Railway Society	18404 Bathville Road	Pcd A Plan A67 DL 2886 ODYD License #337944	100% of the land and improvements.	
02169.160	Kettle Valley Railway Society	17994 Bathville Road	Pcd B Plan A67 DL 2886 ODYD License #337944	100% of the land.	
02169.170	Kettle Valley Railway Society	Crown Provincial	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd 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	Pcd H Plan A30 DL 2891 ODYD License #337944	100% of the land.	
02180.080	Kettle Valley Railway Society	Crown Provincial	Pcd K Plan A30 DL 2891 ODYD License #337944	100% of the land.	
02190.900	Kettle Valley Railway Society	Crown Provincial	Pcd 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
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 Royal Canadian Legion	14205 Rosedale Ave	Lot 3 Plan B1806 DL 473 except Plan 42694 KAP91240 and Lot 4 Plan B1806 DL 473 except Plan 2156 KAP91240.	90% of Class 8 land and improvements.	
01936.000	South Okanagan Sailing Association	11619 Lakeshore Drive S	DL 5096 Except Plan PT on 256461F (SE 30')	90% of the land and improvements.	
01936.001	South Okanagan Sailing Association	11619 Lakeshore Drive S	DL5394 Lease Licence No. 349507 Land Branch File 3413391	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 Community Centre Association	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.	
02576.000	Faith Rebekah Lodge #32	9536 Main Street	Lot 59 and 60, Plan KAP4221B, District Lot 3640, Osoyoos Div of Yale Land District, Portion of PT BL B1164	90% of the land and improvements.	
00524.005	Freshwater Fisheries Society of BC	13408 Lynx Street	Lot A, Plan KAP34161, DL455	90% of the land.	
00550.000	Freshwater Fisheries Society of BC	13405 Lakeshore Drive S	Lot 2 and 3, Plan KAP1939, District Lot 455, Osoyoos Div of Yale Land District, Parcel Y, Plan KAP5761B, District Lot 455	90% of the land and improvements.	
00550.002	Freshwater Fisheries Society of BC	13405 Lakeshore Drive S	Plan EPP15036, District Lot 2208, Osoyoos Div of Yale Land District, THAT PT OF DL 5226 SHOWN AS UNSURVEYED CROWN LAND FOR WATERLINE OVER LAND, Lease/Permit/Licence #345880	90% of the land.	
00550.004	Freshwater Fisheries Society of BC	13405 Lakeshore Drive S	Osoyoos Div of Yale Land District, THAT PT OF DL 5226 ODYD ON PL EPP15036 FOR WATERLINE, Lease/Permit/Licence #345880	90% of the land.	
00550.006	Freshwater Fisheries Society of BC	13405 Lakeshore Drive S	Osoyoos Div of Yale Land District, THAT PT OF UNSURVEYED CROWN LAND ODYD SHOWN ON PL EPP15036 FOR WATERLINE, Lease/Permit/Licence #345880	90% of the land.	
00553.000	Freshwater Fisheries Society of BC	5699 Gowan Street	Lot 1, 2, 3 and 4, Block 44, Plan KAP157, District Lot 455, Osoyoos Div of Yale Land District	90% of the land and improvements.	
07247.010	Summerland Sportsman's Association	25812 Wildhorse Road	Lot 3955, Osoyoos Div of Yale Land District, LEASED PORTION FOR RIFLE RGE PURPOSES, Lease/Permit/Licence #347352	75% of the land and improvements.	
02169.500	Summerland Rodeo Grounds Equine Development Committee	18707 Bathville Road	District Lot 2886, Osoyoos Div of Yale Land District, Portion South of Plan A67, Except Plan A439	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.

