

## THE CORPORATION OF THE DISTRICT OF SUMMERLAND

### BYLAW NUMBER 2016-038

#### A Bylaw to establish Permissive Exemptions for Property Taxation for Places of Public Worship for the 2017 through 2026 taxation years

CONSOLIDATED FOR CONVENIENCE TO INCLUDE:  
BYLAWS 2017-029; 2018-028; 2022-035

---

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 2017-029, adopted October 23, 2017 – added the year 2018.***

***Bylaw 2018-028 adopted October 9, 2018 – added the year 2019***

***Bylaw 2022-035 adopted October 11, 2022 – deleted the previous years and replaced with 2023-2026 & repealed and replaced Schedule A in its entirety.***

1. Places of public worship, together with the buildings thereon, listed on the attached Schedule 'A' attached to and forming part of this bylaw, shall be exempt from taxation as noted on the schedule and further clarified in Maps 'A.1' to 'A.3', for 2023, 2024, 2025, 2026.
2. The places of public worship, together with the buildings thereon, listed on the attached Schedule 'B' shall be exempt from taxation as noted on the schedule, for the years 2017 through 2026, pursuant to Section 224 of the *Community Charter*
3. 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.
4. When the property or portions of properties are no longer used for the reason of the permitted exemption, exemption from taxation will cease.
5. This bylaw may be cited as "Permissive Tax Exemption 2017 Places of Worship Bylaw No. 2016-038".

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

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

Permissive Tax Exemption Bylaw No. 2016-038 – Consolidated to October 11, 2022

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

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

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

**Schedule A**

<b>Roll Number</b>	<b>Owner</b>	<b>Civic Address</b>	<b>PID</b>	<b>Exemption</b>	<b>Map</b>
325 02347.000	Christian and Missionary Alliance	14816 Victoria Road N	012-389-919	100% of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter except the land and buildings used for residential purposes. See map for further reductions to exemption granted.	A.1
325 02348.000	Christian and Missionary Alliance	14812 Victoria Road N	012-389-773	100% of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter. See map for further reductions to exemption granted.	A.1
325 00845.010	Julia Street Church	9918 Julia Street	027-440-761	100% of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter. See map for further reductions to exemption granted.	A.2
325 02351.000	St. John's Lutheran Church	15244 Victoria Road N	008-507-961	100% of the land and buildings not receiving General Statutory Exemption under section 220 of the Community Charter. See map for further reductions to exemption granted.	A.3

### Christian and Missionary Alliance

Property Address:  
14816 Victoria Road North

Tax Roll #: 325.02347.000

Legal Description:  
Lot 13, Plan KAP287A, District Lot 3640, Osoyoos Div of Yale Land District, Portion OF L13 (DD135968F), Except Plan KAP73631

The bare field area outlined in blue measuring 1.72 acres, of the 3.478 acres total area, has been granted a 100% exemption. The remainder of the property, except the land and buildings used for residential purposes which receive no exemption, has also been granted a 100% exemption.

---

Property Address:  
14812 Victoria Road North

Tax Roll #: 325.02348.000

Legal Description:  
Parcel A, Lot 13, Plan KAP287A, District Lot 3640, Osoyoos Div of Yale Land District, Portion (PLAN B5540), Except Plan KAP72519

The bare field area outlined in blue, which is the full parcel measuring 0.443 acres, has been granted a 25% exemption.





### Julia Street Church

Property Address: 9918 Julia Street

Tax Roll #: 325.00845.010

Legal Description:

Lot A, Plan KAP86214, District Lot 473, Osoyoos Div of Yale Land District, Except Plan KAP87550

The bare field area outlined in blue measuring 0.33 acres, of the 1.263 acre, has been granted a 25% exemption with the remainder of the property receiving a 100% exemption.



# St. John's Lutheran Church

Property Address: 15244 Victoria Road North

Tax Roll #: 325.02351.000

Legal Description: Lot B, Plan KAP16919, District Lot 3640, Osoyoos Div of Yale Land District

The bare field area outlined in blue measuring 0.47 acres, of the 2.20 acres total area, has been granted a 25% exemption with the remainder of the property receiving a 100% exemption.



## Schedule 'B'

<b>Roll Number</b>	<b>Owner</b>	<b>Civic Address</b>	<b>Legal Description</b>	<b>Exemption</b>
01027.005	St. Stephens Anglican Church	101-102, 9311 Prairie Valley Road	Lot 1 Plan 31062 DL 473 ODYD	100% of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter except the land and buildings used for residential purposes.
01650.000	Okanagan Hindu Temple & Cultural	2706 Johnson Street	Lot PT B Plan B5165 DL 488 ODYD	100% of the land and buildings not receiving General Statutory Exemption under section 220 of the Community Charter.
02248.050	Roman Catholic Bishop of Nelson	14010 Rosedale Ave	Lot A Plan 38815 DL 3640 ODYD	100% of the land and buildings not receiving the General Statutory Exemption under section 220 of
02579.010	Summerland Baptist Church	10318 Elliott Street	Lot A Plan KAP57534 DL 3640 ODYD	100% of the land and buildings not receiving General Statutory Exemption under section 220 of the Community Charter.
00895.000	Summerland Jehovah Witness	14806 Biagioni Ave	Lot 3 Plan 1005 DL 473 ODYD	100% of the land and buildings not receiving the General Statutory Exemption under section 220 of
02519.000	Summerland United Church	13204 Henry Avenue	Lots 13-17 Plan 594 DL 3640 ODYD	100% of the land and buildings not receiving General Statutory Exemption under section 220 of the Community Charter.