

Certified a true correct copy of Bylaw No. 4551  
as adopted by Council on the 11 day of  
October 2022. Dated at Salmon Arm, B.C.  
this 24 day of October 2022.  
[Signature]  
Corporate Officer

**CITY OF SALMON ARM**

**BYLAW NO. 4551**

**Being a bylaw to exempt from taxation certain lands and improvements for the years  
2023, 2024 and 2025**

WHEREAS it is provided by Section [224](#) of the Community Charter, that the Council may by bylaw exempt from taxation any lands and improvements as therein specified;

AND WHEREAS the Council of the City of Salmon Arm deems it necessary and expedient to exempt from taxation for all purposes, the whole of the taxable assessed value of the land and improvements on certain properties situate within the City of Salmon Arm;

AND WHEREAS Section [224](#) of the Community Charter provides that every building set apart and in use for public worship and any church hall which Council considers necessary thereto, and the land upon which the building or hall actually stands, shall be exempt from taxation;

AND WHEREAS such area of lands surrounding the church building or hall as may be determined by Council shall be exempt from taxation, such area so exempted to be determined by bylaw in accordance with [Subsection 2 \(f\) of Section 224](#) of the Community Charter;

NOW THEREFORE the Council of the City of Salmon Arm by affirmative vote of at least two-thirds of all the members thereof enacts as follows:

1. CHURCHES

- a) In addition to the statutory exemption for every building set apart and in use for public worship and the land upon which the building actually stands, all church halls located on the same property or adjacent property owned by the Church or its Trustees shall also be exempted, including the land upon which the halls stand, for the years 2023, 2024, and 2025.
- b) Where the property on which a church is located does not exceed two (2) acres, all such land shall be exempt from taxation for the years 2023, 2024, and 2025.
- c) Where there is a residence located on the same property as a church, 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, shall be assessed and taxed as residential property for the years 2023, 2024, and 2025.
- d) Where the property on which a church is located exceeds two (2) acres, the area of land exempt from taxation, including the statutory exemption, shall be two (2) acres.

1. Lot 2, Plan KAP43284, Section 7, Township 20, Range 9 (3160 - 10 Avenue SE)  
Registered Owner and Occupier: The Pentecostal Assemblies of Canada (01049.020)
2. Lot 4, KAP51209, Section 18, Township 20, Range 9 (3481 - 10 Avenue SE)  
Registered Owner and Occupier: Little Mountain Bible Chapel (01181.055)
3. Lot A, KAP51918, Section 18, Township 20, Range 9 (3151 - 6 Avenue NE)  
Registered Owner and Occupier: Shuswap Community Church (01197.020)
4. Lot 1, Plan KAP59726, Section 18, Township 20, Range 9 (350 - 30 Street NE)  
Registered Owner and Occupier: Broadview Evangelical Free Church (01211.001)
5. Lot 1, Plan KAP27386, Section 13, Township 20, Range 10 (1981 - 9 Avenue NE)  
Registered Owner and Occupier: St. Andrew's Presbyterian Church (01456.001)
6. Lot D, Plan 9888, Section 13, Township 20, Range 10 (1901 - 9 Avenue NE)  
Registered Owner and Occupier: St. Andrew's Presbyterian Church (01456.007)
7. Lot A, Plan KAP32114, Section 9-10, Township 20, Range 10, MHR #86433 (4590 -  
10 Avenue SW) Registered Owner and Occupier: Salmon Arm Mennonite Church  
(02134.000)
8. Lot A, Plan 26295, Section 31, Township 20, Range 9 (3270 - 60 Avenue NE)  
Registered Owner and Occupier: Seventh Day Adventist Church (04160.002)
9. Plan KAP1794B, Part NE ¼, Section 31, Township 20, Range 9 (6861 - 50 Street NE)  
Registered Owner and Occupier: Congregation of the Canoe United Church  
(04178.000)
10. Lot A, Plan KAP27915, Section 24, Township 20, Range 10 (1400 - 20 Street NE)  
Registered Owner and Occupier: Church of Jesus Christ of Latter Day Saints in  
Canada (04436.000)
11. Lot A, Plan EPP97409, Section 24, Township 20, Range 10 (2151 - 11 Avenue NE)  
Registered Owner and Occupier: Cornerstone Christian Reformed Church  
(04437.003)
12. Lot A, Plan KAP30544, Section 24, Township 20, Range 10 (1801 - 30 Street NE)  
Registered Owner and Occupier: Deo Lutheran Church of Salmon Arm (04466.010)
13. Lot A, Plan EPP13531, Section 14, Township 20, Range 10 (721 - 2 Street SE)  
Registered Owner and Occupier: Mt. Ida Jehovah's Witnesses Church  
Congregation (06108.051)
14. Lot 1, Plan EPP81986, Section 14, Township 20, Range 10 (170 Shuswap Street SE)  
Registered Owner and Occupier: The Synod of the Diocese of Kootenay/ Anglican  
Church (St. John the Evangelist Church) (06140.010)

15. Lot A, Plan KAP45048, Section 14, Township 20, Range 10 (60 - 1 Street SE)  
Registered Owner and Occupier: The Roman Catholic Bishop of Kamloops (St. Joseph's Catholic Church) (06163.000)
  16. Lot A, Plan KAP18580, Section 14, Township 20, Range 10 (450 Okanagan Avenue SE) Registered Owner and Occupier: First United Church Trustees (06244.000)
  17. Parcel A, Plan KAP4845, Section 14, Township 20, Range 10 (121 Shuswap Street SW) Registered Owner and Occupier: Congregation of Crossroads Free Methodist Church (06444.005)
  18. Lot 45 - 46, Plan KAP304, Section 14, Township 20, Range 10 (191 - 2 Avenue NE)  
Registered Owner and Occupier: Governing Council - Salvation Army (New Hope Church) (06657.001)
- e) The following properties are hereby exempted from taxation for all purposes for the year 2023 only, the whole of the taxable assessed value of the land and improvements unless otherwise noted:
1. Lot A & B, Plan 28751, Lot 3, Plan 6676, Section 14, Township 20, Range 10 - That portion leased to Lakeside Community Church only ( 391 Hudson Avenue NE)  
Registered Owner: 0731010 BC Ltd. (06526.015)  
Occupier: Lakeside Community Church

## 2. SOCIETIES

- a) The following properties are hereby exempted from taxation for all purposes for the years 2023, 2024 and 2025, the whole of the taxable assessed value of the land and improvements unless otherwise noted:
2. Lot 1, Plan KAP34857, Section 5, Township 20, Range 9 (5850 Auto Road SE)  
Registered Owner and Occupier: BC Society for the Prevention of Cruelty to Animals (SPCA) (01008.006)
  3. Lot 4, Plan KAP1451, Section 18, Township 20, Range 9 (3110 - 2 Avenue NE)  
Registered Owner: Provincial Rental Housing (01191.000)  
Occupier: Canadian Mental Health Association
  4. Part NE ¼, Section 18, Township 20, Range 9, (751 Highway 97B NE - Haney House)  
Registered Owner: City of Salmon Arm (01226.000)  
Occupier: Salmon Arm Museum and Heritage Association
  5. Lot 1, KAP44211, Section 13, Township 20, Range 10 (580 - 14 Street NE)  
Registered Owner and Occupier: Salmon Arm Rescue Unit Society (01455.002)

6. Lot 1, KAP79157, Section 13, Township 20, Range 10 (1051 - 6 Avenue NE)  
Registered Owner: Interior Health Authority (01455.008)  
Occupier: Good Samaritan Canada (Lutheran Social Services Organization Inc.)
7. Lot B, Plan KAP62641, Section 13, Township 20, Range 10 (2660 - 10 Avenue NE)  
Registered Owner and Occupier: Shuswap Recreation Society (01493.130)
8. Lot 10, Plan KAP3992, Section 15, Township 20, Range 10, Quonset Hut and  
footprint only (921 - 17 Street SW)  
Registered Owner: City of Salmon Arm (02256.010)  
Occupier: Salmon Arm Folk Music Society
9. Lot 1, Plan KAP36084, Section 33, Township 20, Range 10 (5151 - 49 Street NW)  
Registered Owner and Occupier: Gleneden Community Association (03087.000)
10. Lot 1 & 2, Plan KAP2517, Section 6, Township 21, Range 9 (4290 Canoe Beach Dr.  
NE) Registered Owner: City of Salmon Arm (04425.000)  
Occupier: The Elks Recreation Children's Camp Society of BC
11. Lot 1, Plan KAP4310, Section 6, Township 21, Range 9 (7721 - 36 Street NE)  
Registered Owner: City of Salmon Arm (04426.000)  
Occupier: Shuswap Association for Rowing and Paddling
12. Lot 1, Plan KAP74716, Section 24, Township 20, Range 10 (2891 - 15 Avenue NE)  
Registered Owner and Occupier: Good Samaritan Canada (Lutheran Social  
Service Organization) Inc. (04464.015)
13. Lot 9, Plan KAP659, Section 24, Township 20, Range 10 (2353 Lakeshore Road NE)  
Registered Owner and Occupier: The Nature Trust of British Columbia (04512.000)
14. Lot 1, Plan KAP42003, Sections 24 and 25, Township 20, Range 10 (3351 Lakeshore  
Road NE) Registered Owner and Occupier: The Nature Trust of British Columbia  
(04577.010)
15. Lot 1, Plan KAP82540, Section 14, Township 20, Range 10 (520 - 5 Street SE)  
Registered Owner and Occupier: Shuswap Association for Community Living  
(06042.000)
16. Lot 1, Plan KAP63380, Section 14, Township 20, Range 10 (680 Shuswap Street SE)  
Registered Owner: Provincial Rental Housing Corp. (06100.105)  
Occupier: Canadian Mental Health Association
17. Lot 1, Plan KAP85552, Section 14, Township 20, Range 10 (90 - 5 Avenue SE)  
Registered Owner and Occupier: Shuswap Day Care Society (06100.111)
18. Lot 1, Plan KAP49181, Section 14, Township 20, Range 10 (51 - 9 Avenue SE)  
Registered Owner: Provincial Rental Housing Corp. (06110.010)  
Occupier: Canadian Mental Health Association

19. Lot 2, Plan KAP12968, Section 14, Township 20, Range 10 (461 - 4 Avenue SE)  
Registered Owner and Occupier: Canadian Mental Health Association (06226.001)
20. Lot A, Plan KAP13521, Section 14, Township 20, Range 10 (800 Okanagan Avenue SE)  
Registered Owner and Occupier: Shuswap Housing Society (06376.002)
21. Lot 1, Plan KAP15603, Section 14, Township 20, Range 10 (981 - 1 Avenue SE)  
Registered Owner and Occupier: Shuswap Association for Community Living (06376.007)
22. Lot 1, Plan KAP52625, Section 14, Township 20, Range 10 (471 - 10 Avenue SW)  
Registered Owner: City of Salmon Arm (06399.000)  
Occupier: Salmon Arm and Shuswap Lake Agricultural Association
23. Lot 1, Plan KAP35473, Section 14, Township 20, Range 10 (541 - 3 Street SW)  
Registered Owner: City of Salmon Arm (06400.005)  
Occupier: Salmon Arm Folk Music Society
24. Lot 1, Plan EPS7336, Section 14, Township 20, Range 10 (540 - 3 Street SW)  
Registered Owner and Occupier: Canadian Mental Health Association (06400.037)
25. Lot 2, Plan KAP10789, Section 14, Township 20, Range 10 (511 - 5 Avenue SW)  
Registered Owner and Occupier: Salmon Arm and Shuswap Lake Agricultural Association (06437.003)
26. Lot 3, Plan KAP10789, Section 14, Township 20, Range 10, except portion leased/rented to others (6,786 square feet) (481 - 5 Avenue SW)  
Registered Owner and Occupier: Salmon Arm and Shuswap Lake Agricultural Association (06437.004)
27. Lot A, Plan KAP45450, Section 14, Township 20, Range 10 (441 - 3 Street SW)  
Registered Owner and Occupier: The Governing Council of The Salvation Army in Canada (06451.000)
28. Lot A, Plan KAP16126, Section 14, Township 20, Range 10 (421 - 5 Avenue SW)  
Registered Owner and Occupier: Salmon Arm and Shuswap Lake Agricultural Association (06451.001)
29. Lot 4, Plan KAS388, Section 14, Township 20, Range 10 (431 Hudson Avenue NE) Registered Owner and Occupier: Canadian Mental Health Association (06536.006)
30. Lot 2, Plan KAS388, Section 14, Township 20, Range 10 (433 Hudson Avenue NE)  
Registered Owner and Occupier: Canadian Mental Health Association (06536.010)

31. Lot 3, Plan KAS388, Section 14, Township 20, Range 10 (435 Hudson Avenue NE)  
Registered Owner and Occupier: Canadian Mental Health Association  
(06536.015)
32. Parcel A, Plan KAP4232B, Section 14, Township 20, Range 10 (70 Hudson Avenue  
NE) Registered Owner: City of Salmon Arm (06665.000)  
Occupier: Shuswap District Arts Council
33. Lot 1, Plan KAP25157, Section 14, Township 20, Range 10, except portion  
leased/rented to others (667 square feet) (360 Alexander Street NE)  
Registered Owner and Occupier: Salmar Community Association (06673.000)
34. Lot 2&3, Block 2, Plan KAP393, Section 14, Township 20, Range 10, except portion  
leased/rented to others (3,564 square feet) (270 Alexander Street NE)  
Registered Owner and Occupier: Salmon Arm Masonic Holding Society  
(06693.000)
35. Lot 2, Plan KAP13330, Section 14, Township 20, Range 10 (20 Alexander Street  
NE) Registered Owner and Occupier: Canadian Mental Health Association  
(06724.001)
36. Lot 1, Plan KAP42866 Section 14, Township 20, Range 10 (681 Marine Park Drive  
NE) Registered Owner and Occupier: Shuswap Family Resource & Referral  
Society (06757.010)
37. Lot A, Plan KAP26245, Section 14, Township 20, Range 10 (461 Beatty Avenue NW)  
Registered Owner and Occupier: Churches of Salmon Arm Used Goods Society  
(06762.001)
38. Lot 13, Block C, Plan KAP1523, Section 14, Township 20, Range 10 (350 Fraser Avenue  
NW) Registered Owner and Occupier: Churches of Salmon Arm Used Goods Society  
(06780.000)
39. Lot 14, Block C, Plan KAP1523, Section 14, Township 20, Range 10 (360 Fraser Avenue  
NW) Registered Owner and Occupier: Churches of Salmon Arm Used Goods Society  
(06780.001)
40. Lot 15, Block C, Plan KAP1523, Section 14, Township 20, Range 10 (380 Fraser Avenue  
NW) Registered Owner and Occupier: Churches of Salmon Arm Used Goods Society  
(06780.002)
41. Lot 16, Block C, Plan KAP1523, Section 14, Township 20, Range 10 (390 Fraser Avenue  
NW) Registered Owner and Occupier: Churches of Salmon Arm Used Goods Society  
(06780.003)
42. Lot 1, Plan KAP39965, Sections 14, 23 and 24, Township 20, Range 10 (1501  
Harbourfront Drive NE)  
Registered Owner and Occupier: The Nature Trust of British Columbia (06800.500)

43. Lot 2, Plan KAP39965, Section 14, Township 20, Range 10 (3 Harbourfront Drive NE) Registered Owner and Occupier: The Nature Trust of British Columbia (06800.510)
  44. Lot 1, Plan KAP85966, Section 14, Township 20, Range 10 (100 Hudson Avenue NW) Registered Owner and Occupier: Salmar Community Association (06812.005)
  45. Lot 1, Plan KAP34554, Section 14, Township 20, Range 10 (141 Hudson Avenue NW) Registered Owner and Occupier: Salmar Community Association (Parking Lot) (06836.005)
  46. Lot 1, Plan EPP7412, Section 14, Township 20, Range 10 (150 Lakeshore Dr. NW) Registered Owner : Salmar Community Association (06836.006)  
Occupier: Royal Canadian Legion
  47. Parcel A, Plan KAP6924B, Section 14, Township 20 Range 10 (41 Hudson Avenue NW) Registered Owner and Occupier: Shuswap Theatre Society (06839.000)
  48. Lot 2, Plan 34598, Section 14, Township 20, Range 10  
Registered Owner and Occupier: Shuswap Area Family Emergency Society
- b) The following properties are hereby exempted from taxation for all purposes for the year 2023 only, the whole of the taxable assessed value of the land and improvements unless otherwise noted:
1. MHR #85287, Bay #1, MHP Roll 20-322-01226.000. (Staff House located at 751 Highway 97B NE) Registered Owner and Occupier: Salmon Arm Museum and Heritage Association (01226.001)
  2. Block 2, Plan 1507, Section 13, Township 20, Range 10, except portion leased/rented to others (1,587 square feet) (2460 Auto Road SE) Registered Owner: Scout Properties (BC/Yukon) (01360.000)  
Occupier: First Salmon Arm Scouts
  3. Lot 3, Plan KAP4469, Section 30, Township 20, Range 9, except portion of land and trailer used for Caretaker Residence MHR#98553 (3690 - 30 Street NE)  
Registered Owner and Occupier: Salmon Arm Elks Recreation Society (04120.000)

### 3. SENIORS

- a) The following properties are hereby exempted from taxation for all purposes for the years 2023, 2024 and 2025, the whole of the taxable assessed value of the land and improvements:
1. Lot 1, Plan 25659, Section 6, Township 21, Range 9 (7330 - 49 Street NE)  
Registered Owner and Occupier: Canoe Branch Senior Citizens Association (04405.000)

2. Lot 2, Plan KAP85552, Section 14, Township 20, Range 10 (170 - 5 Avenue SE)  
Registered Owner: City of Salmon Arm (06100.112)  
Occupier: Seniors Fifth Avenue Activity Centre Association

4. OTHER

- a) The following property is exempted from taxation for all purposes for the years 2023, 2024 and 2025, to the extent specifically indicated:

1. Lot 8, Plan KAP57618, Section 14, Township 20, Range 10 (641 Ross Street NE)  
Registered Owner: WH Laird Holdings Ltd. (06757.216)  
Occupier: City of Salmon Arm
2. Lot 9, Plan KAP57618, Section 14, Township 20, Range 10 (621 Ross Street NE)  
Registered Owner: WH Laird Holdings Ltd. (06757.218)  
Occupier: City of Salmon Arm

5. ATHLETIC FACILITIES

- a) The following properties are hereby exempted from taxation for all purposes for the years 2023, 2024 and 2025, the whole of the taxable assessed value of the land and improvements:

1. Part NW ¼ Section 4, Township 20, Range 9, MHR#8013 (3200 - 70 Street SE)  
Registered Owner: City of Salmon Arm (01004.000)  
Occupier : Salmon Arm Fish and Game Club
2. Lot A, Plan KAP13513E, Section 18, Township 20, Range 9 (3440 Okanagan Avenue SE) Registered Owner: City of Salmon Arm (01176.010)  
Occupier: Salmon Arm Tennis Club
3. Lot 1, Plan KAP68875, Section 18, Township 20, Range 9 (100 - 30 Street SE)  
Registered Owner: City of Salmon Arm (01179.106)  
Occupier: Shuswap Recreation Society
4. Lot A, Plan KAP62641, Section 13, Township 20, Range 10 (2600 - 10 Avenue (TCH) NE) Registered Owner: City of Salmon Arm (01493.120)  
Occupiers: Shuswap Recreation Society, Salmon Arm Curling Club, Salmon Arm Lawn Bowling Club and Salmon Arm Horseshoe Club
5. Lot A, Plan KAP62641, Section 13, Township 20, Range 10 (2600 - 10 Avenue (TCH) NE )  
Registered Owner and Occupier: City of Salmon Arm (01493.121)
6. Lot 1, Plan KAP45452, Section 14, Township 20, Range 10 (351 - 3 Street SW)  
Registered Owner: City of Salmon Arm (06452.000)  
Occupier: Shuswap Recreation Society



6. 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.

7. 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.

8. EFFECTIVE DATE

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

9. CITATION

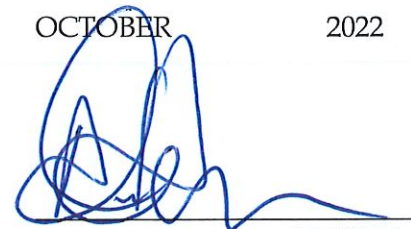
This bylaw may be cited as "City of Salmon Arm Tax Exemption Bylaw No. 4551"

READ A FIRST TIME THIS 26<sup>th</sup> DAY OF SEPTEMBER 2022

READ A SECOND TIME THIS 26<sup>th</sup> DAY OF SEPTEMBER 2022

READ A THIRD TIME THIS 26<sup>th</sup> DAY OF SEPTEMBER 2022

ADOPTED BY COUNCIL THIS 11<sup>th</sup> DAY OF OCTOBER 2022



MAYOR



CORPORATE OFFICER