Permissive Tax Exemption Bylaw No. 0347, 2026

Effective Date: October 6, 2026

City of West Kelowna

Permissive Tax Exemption Bylaw No. 0347, 2026

A bylaw to exempt certain lands and buildings from taxation.

WHEREAS Section 220 of the *Community Charter* provides general regulations for the exemption of property from taxation; and,

WHEREAS Section 224 of the *Community Charter* provides specific exemptions for certain types of uses of property; and,

NOW THEREFORE, the Council of the City of West Kelowna enacts as follows:

Part 1 Citation

1.1 This bylaw may be cited as “Permissive Tax Exemption Bylaw No. 0347, 2026”.

Part 2 Permissive Tax Exemption Parcels

2.1 Subject to Section 224(2) (f)(i), (f)(ii), (f)(iii) and (h) of the *Community Charter*, the following places of worship and private schools, together with all exempt buildings and halls and all lands surrounding the buildings and halls, shall be exempt from taxation for the 2027 taxation year:

2.1.1 BLOCK D, DISTRICT LOT 486, PLAN 761 (Folio: 12433.000; PID: 004-004-094) Civic: 3672 Brown Road. Owner: Trustees of Westbank United Church

2.1.2 BLOCK D, DISTRICT LOT 486, PLAN 761 (Folio: 12434.000; PID:012-091-413) Civic: 3690 Brown Road. Owner: Synod Diocese of Kootenay (St. George’s Anglican Church)

2.1.3 LOT 1, DISTRICT LOT 486, PLAN 17912 (Folio: 12617.000; PID:008-339-392) Civic: 2412 Apollo Road. Owner: Trustees of Westbank Bible Chapel

2.1.4 LOT 7, DISTRICT LOT 486, PLAN 17912 (Folio: 12623.000; PID: 001-901-818) Civic: 3637 Brown Road. Owner: Redeemer Lutheran Church of Westbank

2.1.5 LOT B, DISTRICT LOT 486, PLAN 33022 (Folio: 12643.714; PID: 003-267-695) Civic: 2547 Hebert Road. Owner: Roman Catholic Bishop of Nelson (Our Lady of Lourdes Catholic Church)

2.1.6 LOT A, DISTRICT LOT 486, PLAN 33509 (Folio: 12643.717; PID: 003-164-900) Civic: 2549 Hebert Road. Owner: The Trustees of the Congregation of the Highway Gospel Hill

2.1.7 LOT B, PLAN 31241 (Folio: 12713.158; PID: 003-761-801) Civic: 1190 Stevens Road. Owner: The B.C. Conference of the Mennonite Brethren Churches (Sunridge Community Church)

2.1.8 LOT 19, DISTRICT LOT 506, PLAN 29377 (Folio: 12746.675; PID: 004-340-078, PID: 004-340-086, and PID: 004-340-248) Civic: 2630 Alhambra Drive. Owner: Lakeview Heights Baptist Church

2.1.9 LOT A, DISTRICT LOT 506, PLAN 35557 (Folio: 12746.730; PID: 001-736-795) Civic: 1162 Hudson Road. Owner: Grace Lutheran Church of Westbank

2.1.10 LOT 2, DISTRICT LOT 2601, PLAN 34258 (Folio: 14135.112; PID: 003-000-842) Civic: 2011 Daimler Road. Owner: Christian and Missionary Alliance-Can (Westside Alliance Church)

2.1.11 LOT A, DISTRICT LOT 3188, PLAN 32791 (Folio: 14590.552; PID: 003-311-791) Civic: 3797 Glenway Road. Owners: Stach, Edwin G and Ball, James and Montgomery, Darren (Glenrosa Congregation of Jehovah's Witnesses)

2.1.12 LOT A, DISTRICT LOT 3188, PLAN 34442 (Folio: 14590.670; PID: 002-976-951) Civic: 3718 Glenway Road. B.C. Corp Seventh Day Adventist Church

2.1.13 LOT 1, DISTRICT LOT 3189, PLAN 36431 (Folio: 14626.664; PID: 003-490-823) Civic: 3155 Glenrosa Road. Owner: B.C. Corp Seventh Day Adventist Church

2.1.14 DISTRICT LOT 3480, PLAN B5391 (Folio: 14711.000; PID: 011-347-678) Civic: 2600 Hebert Road. Owner: Pentecostal Assembly of Canada (Emmanuel Assembly)

2.1.15 LOT 1, KAP77895, DISTRICT LOT 503 (Folio: 12684.095; PID: 026-263-939) Civic: 2170 McDougall Road. Owner: Church of Jesus Christ of Latter Day Saints

2.2 Subject to Section 224 (2)(a) of the *Community Charter*, the following Miscellaneous Non-Profit lands and improvements, unless otherwise specified, shall be exempt from taxation for the 2027 taxation year:

2.2.1 LOT 1, PLAN 7108 (Folio: 12270.000; PID: 010-024-115) Civic: 1449 Green Bay Road. Owner: Green Bay Bible Camp;
AND
DISTRICT LOT 5205 (Folio 15592.000) Civic: 1449 Green Bay Road. Owner: Green Bay Bible Camp

2.2.2 LOT 15, DISTRICT LOT 486, PLAN 18115 (Folio: 12643.018; PID: 008-313-857) Civic: 2545 Churchill Road. Owner: Central Okanagan Community Food Bank Society;
AND
LOT 20, DISTRICT LOT 486, PLAN KAP19995 (Folio: 12643.189; PID: 007-923-805) Civic: 2547 Delray Road. Owner: Central Okanagan Community Food Bank Society;
AND
LOT A, DISTRICT LOT 3189, PLAN KAP68635 (Folio: 14626.035; PID: 024-973-246) Civic: 2542 Main Street. Owner: Central Okanagan Community Food Bank Society;

2.2.3 LOT A, DISTRICT LOT 3189, PLAN KAP68635 (Folio: 14626.035; PID: 024-973-246) Civic: 3031 McIver Road. Owner: Morning Star Bible Camp

2.2.4 LOT 96, DISTRICT LOT 3481, PLAN 20022 (Folio: 14732.099; PID: 007-928-190 Civic: 2829 Inverness Road. Owner: Central Okanagan School District #23 (Leased by Okanagan Boys and Girls Club)

2.2.5 LOT 4, DISTRICT LOT 486, PLAN KAP4967 (Folio: 12562.000; PID: 010-394-672 Civic: 2476 Main Street. Owner: Pathways Abilities Society

2.2.6 LOT 1, DISTRICT LOT 507, PLAN KAP23434 (Folio: 12764.125; PID: 006-434-819) Civic: 1670 Ross Road. Owner: Hungarian-Canadian Cultural Society

2.3 Subject to Section 224 (2)(a) of the *Community Charter*, the following Miscellaneous Non-Profit lands and improvements, unless otherwise specified, shall be partially exempt (90% of value exempted) from taxation for the 2027 taxation year:

2.3.1 LOT 1, PLAN KAP81960, LAND DISTRICT 41 (Folio: 15509.000; PID: 026-813-912) Civic: 2372 Dobbin Road. Owner: City of West Kelowna (Greater Westside Board of Trade)

2.4 Subject to Section 224 (2)(a) of the *Community Charter*, the following Miscellaneous Non-Profit lands and improvements, unless otherwise specified, shall be partially exempt (22% of value exempted) from taxation for the 2027 taxation year:

2.4.1 LOT A, PLAN KAP84320, DISTRICT LOT 486 (Folio: 12475.001; PID: 027-123-502) Civic: 3710 Hoskins Road. Owner: 0778967 BC Ltd (leased by Central Okanagan Community Food Bank Society)

2.5 Subject to Section 224(2) (d)(i) of the *Community Charter*, the following land or improvements that are owned by a public/local authority unless otherwise specified, shall be exempt from taxation for the 2027 taxation year:

2.5.1 LOT 57, DISTRICT LOT 4662, PLAN 27476 (Folio: 15361.190; PID: 004-772-695) Civic: Westlake Rd. Owner: Nature Trust of BC (Park Leased by the City of West Kelowna)

2.5.2 LOT B, DISTRICT LOT 485, PLAN KAP85543 (Folio: 12371.021; PID: 027-333-680) Civic: Casa Palmero Drive. Owner: Westbank First Nations

READ A FIRST TIME THIS 22ND DAY OF SEPTEMBER, 2026
READ A SECOND TIME THIS 22ND DAY OF SEPTEMBER, 2026
READ A THIRD TIME THIS 22ND DAY OF SEPTEMBER, 2026
ADOPTED ON 6TH DAY OF OCTOBER, 2026

_____
M A Y O R

_____
CORPORATE OFFICER