



BYLAW COVER PAGE

October 21, 2025 Agenda Item # 9.8

**Property Tax Exemption Bylaw
No. 0335, 2025**

CITY OF WEST KELOWNA

BYLAW NO. 0335

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 or uses of property; and,

NOW THEREFORE the Council of the City of West Kelowna, in open meeting assembled, enacts as follows:

1. This Bylaw may be cited as the “Property Tax Exemption Bylaw No. 0335, 2025”.
2. 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 2026 taxation year:
 - (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) 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)
 - (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
 - (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
 - (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)

- (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 Hall
- (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)
- (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
- (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
- (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)
- (11) LOT A, DISTRICT LOT 3188, PLAN 32791 (Folio: 14590.552; PID: 003-311-791)
Civic: 3797 Glenway Road
Owner: Stach, Edwin G and Ball, James and Montgomery, Darren (Glenrosa Congregation of Jehovah's Witnesses)
- (12) LOT A, DISTRICT LOT 3188, PLAN 34442 (Folio: 14590.670; PID: 002-976-951)
Civic: 3718 Glenway Road
Owner: Powers Creek Community Church
- (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
- (14) DISTRICT LOT 3480, PLAN B5391 (Folio: 14711.000; PID: 011-347-678)
Civic: 2600 Hebert Road
Owner: Pentecostal Assembly of Canada (Emmanuel Assembly)

3. 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 2026 taxation year:

(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) 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 Rd
Owner: Central Okanagan Community Food Bank Society

And

LOT A, PLAN KAP18082 (Folio: 12643.002; PID: 008-316-198)

Civic: 2542 Main Street
Owner: Central Okanagan Community Food Bank Society

(3) LOT A, DISTRICT LOT 3189, PLAN KAP68635 (Folio: 14626.035; PID: 024-973-246)

Civic: 3031 Mclver Road
Owner: Morning Star Bible Camp

(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)

- (5) LOT 4, DISTRICT LOT 486, PLAN KAP4967 (Folio: 12562.000; PID: 010-394-672)

Civic: 2476 Main Street
Owner: Pathways Abilities Society
 - (6) LOT 1, DISTRICT LOT 507, PLAN KAP23434 (Folio: 12764.125; PID: 006-434-819)

Civic: 1670 Ross Rd
Owner: Hungarian-Canadian Cultural Society
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 (90% of value exempted) from taxation for the 2026 taxation year:
 - (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 of Board of Trade)
5. 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 2026 taxation year:
 - (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)
6. 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 2025 taxation year:
 - (1) LOT 57, DISTRICT LOT 4662, PLAN 27476 (Folio: 15361.190; PID: 004-772-695)

Civic: Westlake Road
Owner: Nature Trust of BC (Park Leased by the City of West Kelowna)
 - (2) LOT B, DISTRICT LOT 485, PLAN KAP85543 (Folio: 12371.021; PID: 027-333-680)

Civic: Casa Palmero Drive
Owner: Westbank First Nations

Pursuant to Section 94(2) of the *Community Charter*, notice of intention to proceed with this bylaw was published on the 10th day of October 2025, in the WestK News newspaper and on the City of West Kelowna website.

ADOPTED THIS DAY OF

MAYOR

CORPORATE OFFICER