

CITY OF KELOWNA

BYLAW NO. 12827

2026 Permissive Tax Exemption Bylaw

A bylaw pursuant to Sections 220, 224 and 225 of the Community Charter, to exempt from taxation certain lands and improvements situated in the City of Kelowna

The Municipal Council of the City of Kelowna, in open meeting assembled, enacts as follows:

1. Those certain parcels or tracts of land and improvements, situated, lying and being in the City of Kelowna, as described in Schedules "A" to "I" attached hereto and forming part of this bylaw, shall be exempt from taxation.
2. This bylaw shall come into full force and effect and is binding on all persons during the 2026 taxation year.
3. This bylaw may be cited as "2026 Permissive Tax Exemption Bylaw No. 12827".

Read a first, second and third time by the Municipal Council this 6th day of October, 2025.

Adopted by 2/3 of the Municipal Council of the City of Kelowna this 20th day of October, 2025.

Mayor

City Clerk

Schedule A – Public Worship			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
001230	Lot 1, Blk 13, Plan 202, DL138	Church of Hope	
001350	Lots 2 and 3, Blk 15, Plan 202, DL 138	Trustees of the Congregation of the Central Okanagan United Church	
006911	Lot 25, Plan 578, DL 138, Except Plan H16278, Lot A, PL KAP5277	Kelowna Buddhist Society	
018380	Lot 2, Plan KAP1319, DL 138	Truth Now Tabernacle United Pentecostal Church	
021300	Lot 19-20, Plan 2085, District Lot 139	Unitarian Fellowship of Kelowna Society	
022500	Lot 6, Plan 2271, DL 139	Kelowna Tabernacle Congregation - Trustees	
057510	Lot A, Plan 16013, DL 137	First Baptist Church	
062110	Lot A, KAP65650	The Trustees of Congregation of Kelowna Bible Chapel	
068680	Lot 3, Plan 25524	Grace Baptist Church	
069380	Lot A, Plan 27070	Roman Catholic Bishop Of Nelson	Residence excluded
071130	Lot 1, Plan 30180, DL137	Governing Council of the Salvation Army in Canada (Community Church)	
071680	Lot 4, Plan 30824	Seventh-Day Adventist Church BC Conference	
074502	Lot A, Plan 33076, DL138	Roman Catholic Bishop of Nelson	Residence excluded
075210	Lot 1, Plan 34637	Trustees Christ Evangelical Lutheran Church of Kelowna	
076394	Lot C, Plan 40170, DL137	BC Conference of the Mennonite Brethren Churches	
078266	Lot 1, Plan KAP47242	Ukrainian Catholic Eparchy of New Westminster	Residence excluded
083239	Lot A, Plan KAP91385, DL 14	Synod of the Diocese of Kootenay	
03161.412	Lot 1, Plan KAS3141	The House Church of Kelowna Society	
03255.224	Lot 1, Plan KAP56294	Trustees for the Congregation of St David's Presbyterian Church	
03337.370	Lot A, Plan 23927	Kelowna Christian Reformed Church	Daycare excluded
03337.769	Lot A, Plan KAP83760	Okanagan Jewish Community Association	Daycare excluded
03378.102	Lot A, Plan 44041	Trustees of the Glenmore Congregation of Jehovah's Witnesses	

Schedule A – Public Worship			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
03922.000	Lot A, Plan 5223	Seventh-Day Adventist Church BC Conference	
04310.442	Lot A, Plan 31085	Seventh-Day Adventist Church BC Conference	
04423.888	Lot PT 26, Plan 187 Except Plan 3067, That PT of L 25 PL 187 S/O PL B130	Synod of the Diocese of Kootenay	
04571.592	Lot 1, Sec 19, Twp 26, Plan 37842	Kelowna Full Gospel Church Society	Housing society residences excluded
04645.000	Lot 7, Plan 3727	Church of the Nazarene Canada Pacific	
04660.000	Lot 1, Plan 4877	Serbian Orthodox Par-Holy Prophet St Ilija (Parish)	Residence excluded
04803.157	Lot A, Sec 22, Twp 26, Plan 71145	Seventh-Day Adventist Church BC Conference	Residence excluded
04804.250	Lot A, Plan 29696	Gurdwara Guru Amardas Darbar Sikh Society	
05475.931	Lot Pcl Z, Sec 23, Twp 26, Plan 24426, Except Plan KAP69971, DD J53659	Evangelical Missionary Church of Canada	
05476.791	Lot B, Plan 41234	BC Conference of Mennonite Brethren Churches	Housing society residences excluded
05606.001	Lot A, Plan KAP76650	Okanagan Sikh Temple & Cultural Society	Residence excluded
05611.000	Lot PT 2, Plan 2166	Roman Catholic Bishop of Nelson	Residence excluded
05752.000	Lot A, Plan 4841	Okanagan Chinese Baptist Church	
06198.870	Lots 78, 79 & 80, Sec 26, Twp 26, Plan 22239	Pentecostal Assemblies of Canada	
06199.358	Lot H, Sec 26, Twp 26, Plan 26182	Faith Lutheran Church of Kelowna	Daycare excluded
06337.001	Lot 1, Sec 27, Twp 26 Plan 63747	BC Muslim Association	
06370.120	Lot A, Plan 19465, DL 143, Sec 27, Twp 26	Trustees of Spring Valley Congregation of Jehovah's Witnesses	
06372.497	Lot 1, Plan KAP55460	Kelowna Christian Centre Society Inc	Property 50/50 split church/school
06372.506	Lot A, Plan KAP56177	New Apostolic Church of Canada Inc.	
06496.742	Lot 1, Sec 29 & 32, Plan KAP64073	Church of Jesus Christ of Latter-Day Saints in Canada	
06735.000	Lot A, Plan 11320	Trustees of the Congregation of the Central Okanagan United Church	Daycare excluded

Schedule A – Public Worship			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
06198.872	Parcel A, Plan 22239	Synod of the Diocese of Kootenay	
07212.492	Lot 1, Plan 37256	Synod of the Diocese of Kootenay	
10407.200	Lot A, Plan 20452, DL 128	Christian & Missionary Alliance (Canadian Pacific District)	
10468.000	Lot 2, Plan 9491, DL 129	St. Peter & Paul Ukrainian Greek Orthodox Church of Kelowna	Housing society residences excluded
10519.903	EPP64708, Lot A, DI 129, LD 41	Kelowna Trinity Baptist Church	
10738.366	Lot 2, Plan KAP44292, DL 131	Evangel Tabernacle of Kelowna	Property 50/50 split church/school
10768.002	Lot 2, Plan KAP81588	Roman Catholic Bishop of Nelson	Residence excluded
10936.348	Lot 1, Plan 35917	Kelowna Gospel Fellowship Church	
10936.653	Lot 1, Plan 41844	Canadian Mission Board of the Church of God in Canada	Housing society residences excluded
10937.443	Lot A, Plan KAP76720	Kelowna Christian School	Property 50/50 split church (First Lutheran Church)/school
11025.140	Lot 1, Plan 25466, DL 135	Trustees of The Lakeshore Congregation of Jehovah's Witnesses	
11025.172	Lot 7, Plan 25798, DL 135	Congregation of Bethel Church of Kelowna	
11059.000	Lot 1, Plan 12441, DL 136 Trustees	Providence Baptist Church	
11097.073	Lot 1, Plan KAP52447, DL 136	C3 Church	

Schedule B – Private Schools			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
025561	LT 1, PL EPP68016, DL 138	Catholic Independent Schools of Nelson Diocese	
03458.033	Lot 1, KAP86356	Aberdeen Hall Preparatory School Society	Vacant land excluded
04417.000	Lot A, Plan KAP1725	Okanagan Montessori Elementary School Society	
04374.000	Lot 19, Plan KAP187	Okanagan Montessori Elementary School Society	
05122.000	Lot 2, KAP3849	Seventh-Day Adventist Church - BC Conference	
06372.497	Lot 1, Plan KAP55460	Kelowna Christian Centre Society Inc	Property 50/50 split church/school
07212.595	Lot A, Plan KAP48732	Lakeside Educational Society of Kelowna	
07212.596	Lot B, Plan KAP48732	Lakeside Educational Society of Kelowna	
10589.111	Lot 1, Plan KAP59724	Kelowna Christian School	
10738.366	Lot 2, Plan KAP44292, DL 131	Evangel Tabernacle of Kelowna	Property 50/50 split church/school
10738.378	Lot A, Plan KAP54674, DL 131	The Catholic Independent Schools of Nelson Diocese	
10937.443	Lot A, Plan KAP76720	Kelowna Christian School	Property 50/50 split church (First Lutheran Church)/school

Schedule C – Hospitals

FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
079392	Lot A, Plan KAP60581, DL 14	Canadian Cancer Society	

Schedule D – Special Needs Housing

FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
004340	Lot 15, Plan 462, DL 139	Kelowna Gospel Mission Society	
046240	Lot 20, Plan KAP9138, DL136	Kelowna Gospel Mission Society	
046250	Lot 21, Plan KAP9138, DL136	Kelowna Gospel Mission Society	
007270	Lot 4, Plan 635, DL 14	The Bridge Youth & Family Services Society	
023390	Lot 10, Plan 2498, DL 137	Bridges to New Life Society	
033110	Lot 2, Plan 3929	New Opportunities for Women (NOW) Canada Society	
048500	Lot 8, Plan 10011	Okanagan Halfway House Society Inc	
048770	Lot 35, Plan 10011	Okanagan Halfway House Society Inc	
048730	Lot 31, Plan 10011, DL 137	Resurrection Recovery Resource Society	
048740	Lot 32, Plan 10011, DL 137	Resurrection Recovery Resource Society	
048750	Lot 33, Plan 10011, DL 137	Resurrection Recovery Resource Society	
050050	Lot 22, Plan KAP10689	Resurrection Recovery Resource Society	
050060	Lot 23, Plan 10689	Resurrection Recovery Resource Society	
050070	Plan 10689, Lot 24	Resurrection Recovery Resource Society	
050080	Lot 25, Plan 10689	Resurrection Recovery Resource Society	
050650	Lot A, PL 11018	Society of St. Vincent De Paul of Central Okanagan	
055030	Lot 4, Plan 14741	Central Okanagan Emergency Shelter Society	
055040	Lot 5, Plan 14741	Central Okanagan Emergency Shelter Society	
055150	Lot A, Plan 14836	Okanagan Halfway House Society Inc	
080873	Plan KAS2634, Lot 1	Okanagan Mental Health Services Society	
05476.630	Plan KAP33003, Lot A	Bridge Youth & Family Services Society	
06370.241	Plan KAP22268, Lot D	Bridge Youth & Family Services Society	
11097.075	PCL A, Plan KAP52447, DL 136	National Society of Hope /Provincial Rental Housing Corp	
026370	Plan KAP3185, Lot 2, DL 138	Resurrection Recovery Resource Society	

Schedule E – Social Services			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
004330	Lot 14, Plan 462 Block 5	Kelowna Gospel Mission Society	
074405	Lot 2, DL 139, Plan KAP32713,	Kelowna Gospel Mission Society/City of Kelowna	
004580	Lots 3 and 4, Blk 8, DL 139, Plan 462	Ki-Low-Na Friendship Society	
009900	Plan 830, Lot 2, DL 14, Blk 21 exc Parcel 2A, B1750	Canadian Mental Health Association	
010470	Lot 11, Plan 922	Kelowna & District SHARE Society	
016740	Lot A, Plan 46222	Pathways Abilities Society	
026190	Lot 138, Plan 3163	Okanagan Boys & Girls Clubs/City of Kelowna	
033210	Lot 14, Plan KAP3929	Ki-Low-Na Friendship Society/Provincial Rental Housing Corp	
045862	Lot A, Plan 9012	Okanagan Boys & Girls Clubs/City of Kelowna	
052700	Lot C, Plan 12546, DL 138	Roman Catholic Bishop of Nelson	
055261	Plan EPP11464, Lot A	Daycare Connection Childcare Society/Interior Health Authority	
059530	Lot A, Plan 16898	Okanagan Boys & Girls Clubs/City of Kelowna	
070175	Lot A, Plan 28500	Central Okanagan Community Food Bank Society	
076262	Lot 1, Blk 6, Sec 20, Twp 26, ODYD, Plan 39580	Central Okanagan Child Development Association	
072685	Lot G, Plan KAP31716	YMCA of Okanagan Association/School District No. 23 (Central Okanagan)	
075162	Lot A, Plan KAP34419, DL 138	Kelowna (#26) Branch of the Royal Canadian Legion	Bar, Games Room and Main Dining area excluded
079078	Lot A, FL 139, LD 41, Plan KAP58056	Kelowna Community Resources Society	
04918.002	Lot A, Plan KAP90062	Governing Council of the Salvation Army in Canada	
06198.704	Lot 1, Plan KAP91112	Boys & Girls Clubs/City of Kelowna	
06370.273	Lot 19, Plan 23749	Ki-Low-Na Friendship Society	
06371.030	Lot 2, Plan KAP30323	Pathways Abilities Society	

Schedule E – Social Services			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
06774.486	Lot 2, Plan KAS2048	Big Brothers Big Sisters of Central & Southern Interior of BC Society	
06774.491	Lot 7, Plan KAS2048	Big Brothers Big Sisters of Central & Southern Interior of BC Society	
10508.002	Lot 2, Plan 15777	Kalano Club of Kelowna	
10519.925	Lot A, Plan KAP54261	Reach Out Youth Counselling & Services Society	
10707.000	Lot 1, Plan 15596, Except Plan KAP73753	BHF Building Healthy Families Society	
057010	Lot 1, Sec 20, Twp 26, ODYD, Plan 15741	Starbright Children's Development Centre Association	7,371 sq ft taxable for lease/rental to third parties
04426.002	Lot B, Plan EPP64039, Sec 16, TWP 26	Trinity Legacy Foundation	Exemption only for 24 acres used to grow produce

Schedule F – Public Park or Recreation Ground, Public Athletic or Recreational

FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
000571	Part DL 14 (.727 Acres) Lot A, Plan 5352	Kelowna Lawn Bowling Club/City of Kelowna	
037220	Lot 4, Plan 4921	Kelowna Badminton Club/City of Kelowna	
073507	Lot 2, Plan 32159	Kelowna Cricket Club/City of Kelowna	
080966	Lot B, Plan KAP76448	Kelowna Major Men's Fastball Association/City of Kelowna	
080967	Lot A, Plan KAP76448	Kelowna Curling Club/City of Kelowna	2,000 sq ft taxable for liquor/food services
083521	Lot 1, Plan EPP29214	Kelowna Yacht Club	21,168 sq ft taxable for liquor/food services
04009.000	Plan 2020, Parcel A, PCL A (KG34204)	Kelowna & District Fish & Game Club	Exemption only for Class 8 portion
04078.511	Lot 2, KAP80134	Kelowna United Football Club/City of Kelowna	
04078.511	Lot 2, KAP80134	RG Facilities (Mission) Ltd/City of Kelowna	H2O Centre (except retail on folio 04078.513)
04453.000	Lot 1 & 2, Plan 3067	East Kelowna Community Hall Association	
04525.505	Lot 1, KAP61083	Central Okanagan Land Trust/Central Okanagan (Regional District)	Land Conservation (Parkland)
06198.705	Lot 1, Plan KAP91112	Okanagan Gymnastic Centre/City of Kelowna	
06225.585	Lot B, Plan KAP53836	Rutland Park Society	1,200 sq ft taxable for lease/rental to third parties
06935.000	Part S 1/2 of SW 1/4	Central Okanagan Land Trust/Central Okanagan (Regional District)	Land Conservation (Parkland)
06936.000	Part N 1/2 of SW 1/4	Central Okanagan Land Trust/Central Okanagan (Regional District)	Land Conservation (Parkland)
06961.000	Lot Fr E 1/2 Sec 17, Twp 28 exc Plan B4553	Nature Trust of BC	Land Conservation (Parkland)
06962.004	Fr NE 1/4 Sec 17, Twp 28 SDYD, shown Amended Plan B4553, exc Plan 26911	Nature Trust of BC	Land Conservation (Parkland)
06962.006	Lot A, Sec 17, Twp 28, Plan 41403	Nature Trust of BC	Land Conservation (Parkland)
06962.008	Lot B, Plan 41403	Nature Trust of BC	Land Conservation (Parkland)
06974.000			
- 06974.001	Lot 11, Sec. 22, Plan 4080	Scout Properties (BC/Yukon)	
06976.000	Lot 14, Sec. 28, Plan 8258	Scout Properties (BC/Yukon)	

Schedule F – Public Park or Recreation Ground, Public Athletic or Recreational

FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
09461.002-09461.005	Lot A-D, DL 14, Plan EPP96732	Kelowna Outrigger Racing Canoe Club Association/City of Kelowna	
10776.000	Plan 9359, Lot 2	Kelowna Riding Club	
11501.989/11501.979	Lot 1, Plan 35229	Central Okanagan Small Boat Association/City of Kelowna	541 sq ft taxable for residence
11507.000	Lot A, Plan KAP2284	Central Okanagan Land Trust	5,000 sq ft taxable for lease of house and associated land to third party
11151.004	Lot 1, Plan 11796	Kelowna Minor Fastball Society/City of Kelowna	
12184.556	Lot 1, Plan KAP69898	Okanagan Mission Community Hall Association	

Schedule G – Cultural			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
000950	Lot 1, Block 12, Plan 202	Centre Cultural François De L' Okanagan	
001830	Lot 49, Plan 262, Blk 15	Kelowna Canadian-Italian Club	
038641	Lot A, Plan 5438	Kelowna Museums Society/City of Kelowna	
038644	Plan 5438, D.L. 139	Kelowna Museums Society/City of Kelowna	
04571.237	Lots C, Plan KAP60415	Central Okanagan Heritage Society	
10201.007	EPP10201.007	KF Aerospace Centre for Excellence Association/City of Kelowna	
077062	Lot 1, Plan 42511	Kelowna Museum Society/City of Kelowna	200 sq ft taxable for retail space
089195	Lot A, Plan EPP95954	Kelowna Art Gallery	
080250	Lot A, KAP67454	Kelowna Visual & Performing Arts Centre Society/City of Kelowna	
080252	Lot A, KAP67454	Kelowna Visual & Performing Arts Centre Society/City of Kelowna	
080256	Lot A, KAP67454	Kelowna Visual and Performing Arts Centre Society/City of Kelowna	
080259	Lot A, KAP67456	Kelowna Visual & Performing Arts Centre Society/City of Kelowna	
083355	Lot 1, KAP92254	Okanagan Symphony Society/City of Kelowna	
05669.001	Plan EPP51686, Lot A, Section 26	Okanagan Buddhist Cultural Centre	
07212.624	Lot 10, KAP72245	Westbank First Nation	
10349.220	Lot B, Plan 28112	German-Canadian Harmonie Club	4,413 sq ft taxable for liquor/meal services
10388.000	Lots 15 and 16, Blk. 7, Plan 415B	Central Okanagan Heritage Society	
10768.001	Lot A, Plan 6710	Roman Catholic Bishop of Nelson	
04571.614	Plan KAS944, Lot 2, Section 19, Township 26	OCCA Communities Association	
079428	Plan KAS1996, Lot 1, District Lot 136	Chabad Okanagan Society	

Schedule H – Other Non-Profit Societies			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
000641	Plan EPP 74060, Lot 1527	Tourism Kelowna Society/City of Kelowna	165 sq ft taxable for retail space
001360	Lot 4 ,Blk 15, Plan 202, DL 138 In Trust - DD 197582F	Trustees of First United Church	
001370	Lot 5, Blk 15, Plan 202, DL 138 In Trust - DD 197582F	Trustees of First United Church	
016620	Lot 8, Plan 1303 & Lot 1, DL 139 PL13585 & Lot 1 DL139 PL 3585	BC Conference of the Mennonite Brethren Churches	
016670	Lot 16, Plan 1303	Kelowna Yoga House Society/City of Kelowna	
023422	Strata Lot 2, Plan EPS6884, DL 137	Columbus Holding Society	
051070	Lot 1, Plan 11332, DL 137	Governing Council of the Salvation Army in Canada	
062120	Lot 2, Plan 17933	Congregation of Kelowna Bible Chapel	
075224	Lot A District, Lot 139, Plan KAP34897	Kelowna Chamber of Commerce/ Crown Province/City of Kelowna	
077364	Lot A, Plan 43658	Seniors Outreach Services Society	
06200.303	Lot 3, Plan EPS6838	Father DeLestre Columbus (2009) Society	
10759.011	Lot 11, Plan 515, Blk 1	BC Society for Prevention of Cruelty to Animals	

Schedule I - Municipal Tax impact for the years 2026-2028:

Schedule	Property Classification	2026	2027	2028
A - Public Worship				
	Class 01 - Residential	0	0	0
	Class 06 - Business	1,220	1,276	1,332
	Class 08 - Recreation/Non-Profit	447,195	469,381	490,079
	Total Municipal Taxes	\$448,415	\$470,657	\$491,411
B - Private Schools				
	Class 01 - Residential	0	0	0
	Class 06 - Business	64,761	67,973	70,970
	Class 08 - Recreation/Non-Profit	1,898	1,992	2,080
	Total Municipal Taxes	\$66,659	\$69,965	\$73,050
C - Hospitals				
	Class 01 - Residential	0	0	0
	Class 06 - Business	16,390	17,203	17,962
	Class 08 - Recreation/Non-Profit	0	0	0
	Total Municipal Taxes	\$16,390	\$17,203	\$17,962
D - Special Need Housing				
	Class 01 - Residential	93,912	98,569	102,916
	Class 06 - Business	3,555	3,731	3,896
	Class 08 - Recreation/Non-Profit	0	0	0
	Total Municipal Taxes	\$97,467	\$102,300	\$106,812
E - Social Services				
	Class 01 - Residential	25,719	26,993	28,183
	Class 06 - Business	335,285	351,918	367,440
	Class 08 - Recreation/Non-Profit	3,145	3,301	3,447
	Class 09 - Farm Land	19	20	21
	Total Municipal Taxes	\$364,168	\$382,232	\$399,091
F - Public Park or Recreation Ground, Public Athletic or Recreational				
	Class 01 - Residential	103,082	108,196	112,965
	Class 06 - Business	69,167	72,597	75,798
	Class 08 - Recreation/Non-Profit	311,757	327,219	341,651
	Class 09 - Farm Land	0	0	0
	Total Municipal Taxes	\$484,006	\$508,012	\$530,414
G - Cultural Organizations				
	Class 01 - Residential	7,616	7,994	8,345
	Class 06 - Business	560,100	587,879	613,805
	Class 08 - Recreation/Non-Profit	17,716	18,594	19,414
	Total Municipal Taxes	\$585,432	\$614,467	\$641,564
H - Other Non-Profit Societies				
	Class 01 - Residential	0	0	0
	Class 06 - Business	100,457	105,441	110,092
	Class 08 - Recreation/Non-Profit	14,068	14,764	15,415
	Total Municipal Taxes	\$114,525	\$120,205	\$125,507
Total Impact				
	Class 01 - Residential	230,329	241,752	252,409

Class 06 - Business	1,150,935	1,208,018	1,261,295
Class 08 - Recreation/Non-Profit	795,779	835,251	872,086
Class 09 - Farm Land	19	20	21
Total Municipal Taxes	\$2,177,062	\$2,285,041	\$2,385,811