THE CORPORATION OF THE TOWNSHIP OF SPALLUMCHEEN

BYLAW NO. 2197, 2026

A Bylaw to authorize the exemption from property taxes of certain lands and improvements for the year 2027

WHEREAS, the Council of the Township of Spallumcheen may by bylaw, under certain conditions, exempt land or improvements, or both from taxation, as per section 224 of the *Community Charter;*

NOW THEREFORE, the Council of the Township of Spallumcheen, in open meeting assembled, enacts as follows:

1. **Citation:**
   1.1. This bylaw may be cited as the "Township of Spallumcheen 2026 Permissive Tax Exemption Bylaw No. 2197, 2026".

   1.2. This bylaw shall come into full force and effect and is binding on all property during the 2027 property taxation year.

2. **Severability**
   2.1. If a portion of this bylaw is held invalid by a Court of competent jurisdiction, the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsection, paragraph, clause or phrase.

3. **Exemptions**
   3.1. Those certain parcels or tracts of land and improvements, situated, lying and being in the Township of Spallumcheen, as described in Schedule "A" hereto attached and forming part of this bylaw, shall be exempt from taxation to the extent of $750,000 of the assessed value per folio.

   3.2. Exemptions shall be applied to the Improvements first, with the balance of any remainder applied to Land.

4. **Repeal Bylaw:**
   4.1. The Township of Spallumcheen Permissive Tax Exemption Bylaw No. 2184, 2025 is hereby repealed.

DRAFT

Read a **First** time this day of .

Read a **Second** time this day of.

Read a **Third** time this day of.

ADOPTED this day of.

Certified Correct:

Cindy Webb Corporate Officer	Christine Fraser Mayor

DRAFT

Schedule "A"
Bylaw 2197, 2026

The entire assessed value to the extent indicated shall be exempt from taxation:

Category	Folio	Legal Description	Civic Address	Registered Owner
224 (2)(b)	123.000	East 1/2 of Section 3 Township 7 Osoyoos Division Yale District Except Plans B2039, B2060 and H433	4470 L & A Cross Road	Toporchak, Deanna
224 (2)(h)	477.105	Lot 1, Section 23, Plan KAP77512 ($750,000 of class 1 Improvements only are exempt)	4815 Salmon River Road	Monastery of the Carmel of St. Joseph
224(2)(a)	483.000	Section 23 ($750,000 of class 1 land and improvements are exempt)	4886 Salmon River Road	Caravan Farm Theater Society Inc.
224(2)(a)	909.000	Lot A, Plan KAP14549B	4194 Hullcar Road	Hullcar & Deep Creek Hall Society
224(2)(I)	926.002	Lot A, Plan KAP1488	9380 Highway 97	City of Vernon (O'Keefe Ranch)
224(2)(I)	926.020	Lot E, Plan KAP1488	Highway 97A	City of Vernon (O'Keefe Ranch)
224(2)(I)	933.020	Lot 2, Plan KAP14176	9380 Highway 97	City of Vernon (O'Keefe Ranch)
224(2)(I)	929.000	Lot D, Plan KAP1488 (Except class 6 improvements)	1 9380 Highway 97	City of Vernon (O'Keefe Ranch)