REGIONAL DISTRICT OF CENTRAL KOOTENAY

Bylaw No. 3090

A Bylaw to provide for the exemption from taxation of certain lands used principally for community recreation, public worship, agricultural and horticultural societies, and services provided by local authorities within Regional District of Central Kootenay.

WHEREAS the *Local Government Act* authorizes a regional district, by bylaw, to exempt property from taxation;

AND WHEREAS the *Local Government Act* authorizes a regional district Board to exempt from taxation land or improvements or both owned or held by or held in trust by the owner for a registered society or a local authority and used principally for community recreation, public worship, agricultural and horticultural societies;

AND WHEREAS the *Local Government Act* authorizes a regional district Board to exempt from taxation land or improvements owned or held by a municipality, another regional district or local authority for local government purposes;

NOW THEREFORE the Board of the Regional District of Central Kootenay, in open meeting assembled, HEREBY ENACTS as follows:

1 The following described properties shall be exempt from taxation imposed under the *Local Government Act* to the extent indicated herein:

(1) Land and Improvements occupied by the Balfour & District Business and Historic Association, locally known as the **St. Michaels and All Angels Performance Centre** and legally described as follows.

Roll Number 00806.100
8551 Busk Road, Balfour, BC
Lot 12, Block 2, Plan NEP380, District Lot 184, Kootenay Land District & Lot 13, Block 2 Plan NEP 380, District Lot 184, Kootenay Land District
P.I.D. #024-722-081

(2) Land and Improvements occupied by the Balfour Recreation Commission, locally known as the **Balfour Golf Course**, and legally described as follows:

Roll Number 707-00833.975
602 Queens Bay Road Balfour, BC
Lot A, District Lot 184, Kootenay Land District Plan NEP83597 Except Plan EPP113093
P.I.D. #027-029-760

Roll Number 707-07798.110

220 Edward Street Balfour, BC
Lot 2, District Lot 4961, Kootenay Land District, Plan 7334 except Plan EPP68103
P.I.D. #011-179-236

Roll Number 707-07796.510
602 Queens Bay Road Balfour, BC
District Lot 4961, Kootenay District except parts included in Plans 2528 and 7334
P.I.D #012-926-965

(3) Land and Improvements occupied by the Boswell Historical Society, known locally as **The Heart** and legally described as follows.

Roll Number 21-786-05506.000
12676 Highway 3A, Boswell, BC
Lot 1, Plan NEP4803, District Lot 5027, Kootenay Land District
P.I.D. #014-787-806

(4) Land and Improvements occupied by the Castlegar Golf Club, locally known as the **Castlegar & District Golf Course** and legally described as follows:

Roll Number 709-07595-325
1602 Aaron Road Castlegar, BC
Lot A, Plan NEP5069, District Lot 4598, Kootenay Land District except Plan 15837
P.I.D. #010-364-498

(5) Land and Improvements occupied by the Creston Golf Club, locally known as the **Creston Golf Course** and legally described as follows:

Roll Number 786-06716.000
1800 Mallory Road Creston, BC
District Lot 15874, Kootenay Land District &
District Lot 16402, Kootenay Land District
P.I.D. #014-889-323

(6) Land and Improvements occupied by the Fauquier and District Golf Club, known locally as the **Fauquier & District Golf Course** and legally described as follows:

Roll Number 710-02953.100
8034 Highway 6 Fauquier, BC
Lot 1, Plan NEP22479, District Lots 2591 & 9156, Kootenay Land District
P.I.D. #023-287-705

(7) Land and Improvements occupied by the Nelson Golf & Recreation Society, locally known as **Granite Point Golf Course** and legally described as follows:

Roll Number 707-02008.125
1123 West Richards Street Nelson BC
Lot A, Plan NEP67974, District Lot 304, Kootenay Land District
P.I.D. #023-569-212

(8) Land and Improvements occupied by the **Krestova Improvement District** legally described as follows.

Roll Number 707.08909.762
Mckenzie Rd Krestova, BC
Crown Lease #406065

(9) Land and Improvements occupied by the Nakusp Centennial Golf Club, known locally as the **Nakusp Centennial Golf Course** and legally described as follows:

Roll Number 710-01655.000
649 Highway 6 Nakusp, BC
Lot 1, Plan NEP5565, District Lot 398, Kootenay Land District
P.I.D. #007-740-085

(10) Land and Improvements occupied by the Riondel Golf Club Society, locally known as the **Riondel Golf Course** and legally described as those portions of the following properties used exclusively for golf course purposes:

Roll Number 786-04694-000
1298 Galena Bay Wharf Road Riondel BC
Sublot 25, Plan X31, District Lot 4595, Kootenay Land District, except (1) Parcel A Reference Plan 23516A and (2) parts included in Plans 5803 and 8655.
P.I.D. #016-717-325

Roll Number 786-04825.045
1298 Galena Bay Wharf Road Riondel BC
Lot 2 Plan 3045, District Lot 4595, Kootenay Land District except Plan 5461, 14087 and NEP21303.
P.I.D. #008-022-313

(11) Land and Improvements occupied by the Salmo and District Golf Club, locally known as the **Salmo and District Golf Course** and legally described as follows:

Roll Number 707-01349.500
1346 Airport Road Salmo, BC
Block 31, District Lot 273, Kootenay Land District, except part in Plan 2861 & R151 &
Block 32, District Lot 273, Kootenay Land District, except Plan R151 &
Lot 1, Plan NEP61804, District Lot 273, Kootenay Land District &
Lot A, Plan NEP61803, District Lot 273, Kootenay Land District
P.I.D. #016-683-536, #016-683-552, #024-195-944, #024-195-936

(12) Land and Improvements occupied by the Slocan Lake Golf Club, locally known as the **Slocan Lake Golf Course** and legally described as follows:

Roll Number 710-01993.500
101 Golf Course Road New Denver, BC
Parcel A, District Lot 2106, Kootenay Land District (Explanatory Plan 34338I) &
Parcel A, District Lot 2108, Kootenay Land District, (Explanatory Plan 34338I) &

Parcel 1, District Lot 6529, Kootenay Land District (Reference Plan 95815I) of Parcel B, (see 14647I)
P.I.D. #'s 013-752-332, #013-752-359, #013-752-413

(13) Land and Improvements occupied by the South Kootenay Lake ArtConnect Society, locally known as the **Harrison ArtConnect** and legally described as follows.

Roll Number 21.786.01300000
16074 Crawford Creek Road, Crawford Bay, BC
Lot C, Plan NEP1253, District Lot 196, Kootenay Land District Assigned No 1.
P.I.D. #015-873-633

(14) Land and Improvements occupied by the Valley View Golf Club, locally known as the **Valley View Golf Course**, and legally described as follows:

Roll Number 707-20316.110
6937 Highway 6 Winlaw, BC
Lot 7, 8 & 9, Plan 2887, District Lot 383, Kootenay Land District & Lot 103, Plan 958, District Lot 383, Kootenay Land District
P.I.D. #015-216-420, #006-270-867, #006-270-891 & #015-976-327

(15) Land and Improvements occupied by the Regional District of Kootenay Boundary, locally known as the **Beaver Valley Water Supply System** water filtration and treatment plant, water intake structure and weir on Kelly creek.

Roll Number 707-05544.000
999 Wildwood Road Salmo BC
Lot 1, Plan 17591, District Lot 1236, Kootenay Land District
P.I.D. #008-229-741

2 The tax exemption established by this Bylaw shall be for the taxation year 2027.

3 This Bylaw may be cited as **"Permissive Tax Exemption Bylaw No. 3090, 2026."**

READ A FIRST TIME this	24th	day of	September	, 2026.
READ A SECOND TIME this	24th	day of	September	, 2026.
READ A THIRD TIME this	24th	day of	September	, 2026.
ADOPTED this	24th	day of	September	, 2026.

Aimee Watson, Board Chair

Mike Morrison, Corporate Officer