

DISTRICT OF BARRIERE
DRAFT - BYLAW NO. 279

**A BYLAW TO EXEMPT FROM TAXATION FOR THE YEAR 2027 CERTAIN LANDS AND
IMPROVEMENTS IN THE DISTRICT OF BARRIERE**

WHEREAS it is provided by Section 224 of the Community Charter that on or before the 31st day of October in any year, Council may, by bylaw, exempt from taxation for up to ten years, land and improvements, or both, and the exemption may apply to the whole or a part of the taxable assessed value of land or improvements, or both.

NOW THEREFORE, the Council of the District of Barriere hereby enacts that the following shall be exempt from taxation for 2027:

1. Pursuant to Section 224 (2)(a) of the Community Charter, all land and improvements that are owned or held by a charitable, philanthropic, or other not-for-profit corporation, and the Council considers are used for a purpose that is directly related to the purposes of the corporation, as follows:
 - (a) Barriere and District Heritage Society
Lot B, District Lot 1325, Plan 36416
343 Lilley Road
Roll Number: 1245.667
 - (b) Barriere and District Seniors Society
Lot 37, District Lot 1634, Plan 1746
4431 Barriere Town Road
Roll Number: 1245.408
 - (c) Provincial Rental Housing Corp.
Yellowhead Residence
Lot A, District Lot 1445, Plan 28157
4557 Barriere Town Road
Roll Number: 1390.370
 - (d) North Thompson Fall Fair & Rodeo Association (NTFFRA)
Lot A, District Lot 1482, Plan 20165
677 Barriere Lakes Road
Roll Number: 1465.058

Lot 3, District Lot 1482, Plan 20565
Dunn Lake Road
Roll Number: 1465.080
 - (e) Barriere Curling Club (Barriere Recreation Society)
Lot A, District Lot 1482, Plan 29896
4856 Dunn Lake Road
Roll Number: 1465.200

- (f) Interior Community Services
Parcel A, District Lot 1634, Plan 1746
485 Carlstrom Road
Roll Number: 1245.420
 - (g) Barriere and District Food Bank
Lot 2, District Lot 1483, Plan 29023
4748 Gilbert Drive
Roll Number 1470.362
 - (h) North Thompson Legion #242
Lot 4, District Lot 1354, Plan 3295
4673 Shaver Road
Roll Number 1270.085
 - (i) Lower North Thompson Community Forest Society (LNTCFS)
Lot 1, District Lot 1483, Plan 68661
4737 Gilbert Drive
Roll Number 1470.007
- will receive a 100% exemption of the non-profit portion of the property, but will receive no exemption for the commercial portion of the property:
Lot 2, District Lot 1445, KDYD, Plan KAP5534 – PID #010-286-055
573 Barkley Road
Roll Number: 1390040
- (j) Barriere and Area Chamber of Commerce
Lot 1, Plan KAP52101, District Lot 1445 – PID #018-718-990
Unit #1 – 4609 Barriere Town Road
Roll Number: 1390510
 - (k) Barriere Search & Rescue Association
Lot 1, Plan KAP52101, District Lot 1445 – PID #018-718-990
4601 Barriere Town Road
Roll Number: 1390510

2. This Bylaw may be cited as “*District of Barriere Exemption Bylaw No. 279 2027 Community Use Property Tax*”.

READ A FIRST TIME this	10th day of August, 2026
READ A SECOND TIME this	10th day of August, 2026
READ A THIRD TIME this	10th day of August, 2026
ADOPTED this	day of , 2026

Mayor Rob Kerslake

Tasha Buchanan, Corporate Officer

DISTRICT OF BARRIERE
DRAFT - BYLAW NO. 280

**A BYLAW TO EXEMPT FROM TAXATION PLACES OF WORSHIP IN THE DISTRICT OF
BARRIERE FOR THE YEAR 2027**

WHEREAS it is provided by Section 220(1)(h) of the Community Charter that a building set apart for public worship, and the land on which the building stands, if title to the land is registered in the name of:

- a) the religious organization using the building,
- b) trustees for the use of that organization, or
- c) a religious organization granting a lease of the building and land to be used solely for public worship

is exempt from taxation;

AND WHEREAS it is provided by Section 224(2)(f) of the Community Charter that on or before the 31st day of October, a Council may, by bylaw, exempt from taxation:

- a) an area of land surrounding the exempt building,
- b) a hall that the Council considers is necessary to the exempt building and the land on which the hall stands, and
- c) an area of land surrounding a hall that is exempt under subparagraph (b).

1. NOW THEREFORE the Council of the District of Barriere hereby enacts that the following land and improvements used in conjunction with places of worship shall be exempt from taxation for 2027:

- i) Trustees of the Barriere BC Congregation of Jehovah's Witness
Lot A, District Lot 1319, Plan 24388
3967 Hanson Road
Roll #1225.248
- ii) Roman Catholic Bishop of Kamloops
will receive a 100% exemption on the recreational/nonprofit portion of the property but will receive no exemption for the residence and the land on which it sits.

Lot A, District Lot 1483, Plan 32455
5024 Barriere Town Road
Roll #1470.430

- iii) United Church
Lot 26, District Lot 1445, Plan 1746, Except Plan B3499 & KAP58492
4464 Barriere Town Road
Roll #1245.386
- iv) Baptist Church
Lot 1, Block 2, District Lot 1445, Plan 6315
4604 Barriere Town Road
Roll #1390.060
- v) Pentecostal Church
will receive a 100% exemption on the recreational/non-profit portion of the property, but will receive no exemption for the residential portion of the property.

Lot 13, District Lot 1483, Plan 33426
4818 Annesty Road
Roll #1470.514

READ A FIRST TIME this **10th** day of **August, 2026**

Mayor Rob Kerslake

District of Barriere

REPORT TO COUNCIL

Request for Decision

Date: August 10, 2026	File: 530.20/Rpts
To: Council	From: T. Buchanan, Corporate Officer K. Abel, Chief Financial Officer
Re: DRAFT Permissive Tax Exemption Bylaws No. 279 and No. 280 re: Permissive Tax Exemptions 2027	
Recommendations: THAT Council give first, second and third readings to District of Barriere Permissive Tax Exemption Bylaw No. 279 (Community Societies – 2027) and Permissive Tax Exemption Bylaw No. 280 (Places of Worship – 2027).	

Background: Under Section of the *Community Charter*, on or before the 31st day of October in any year, Council may, by bylaw, exempt from taxation for up to ten years, land and improvements, or both, and the exemption may apply to the whole or a part of the taxable assessed value of land or improvements, or both. This is known as a “Permissive Tax Exemption” (PTE).

The 2023–2026 Bylaws adopted in October of 2022, (No. 221 and No. 222) expired following the 2026 taxation year. Because 2026 is an election year, staff recommend the attached Draft Bylaws apply only to the 2027 taxation year. Following the 2026 general local election, the new Council may consider changes to the overall PTE program and could discuss options during the winter strategic planning and budget 2027 sessions.

Discussion: The attached Draft Bylaws include all eligible applications received prior to the published deadline of July 30, 2026. Each current applicant was sent reminder letters with application forms with instructions on June 1st and legislative notice was published in July as required.

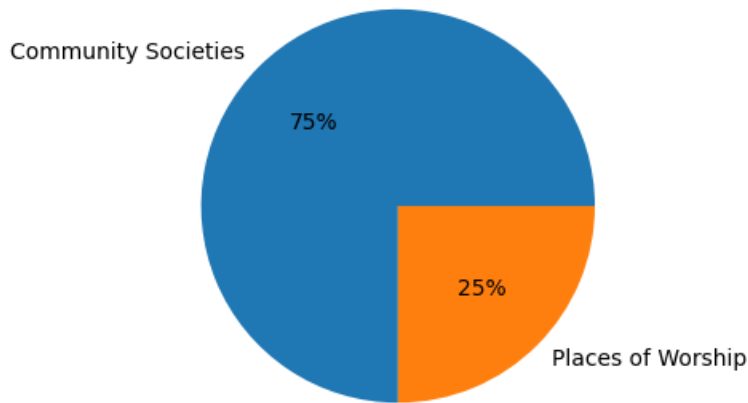
Summary of Current Applications:

Category	Applications	Examples of Community Benefit	Historic PTE
Community Societies	12	Food security, seniors, affordable housing, recreation, heritage, search & rescue, community forestry, social services	All previously approved
Places of Worship	5	Faith services, community gathering, outreach	All previously approved

Observations

- Council has historically approved all eligible permissive tax exemption applications.
- Many applicants also receive municipal grants or in-kind support, reflecting long-standing partnerships.

- Most provide would be funded through means.



organizations services that otherwise need to or delivered other community

Organization	Sector	Bylaw	2026 municipal PTE \$ amount	Municipal Grant History* (last 3 yrs)	Community Benefit
Barriere & District Heritage Society	Heritage	279	\$1,050	✓	Preserves local history through the museum, archives and educational programming.
Barriere & District Seniors Society	Seniors	279	\$968	No	Provides recreation, wellness and social opportunities for local seniors.
Yellowhead Pioneer Residence Society	Seniors Housing	279	\$1,355	✓	Provides affordable housing for seniors wishing to remain in the community.
North Thompson Fall Fair & Rodeo Association	Recreation / Agriculture	279	\$22,383	✓	Operates community fairgrounds and hosts agricultural, youth and community events.
Barriere Recreation Society (Curling Club)	Recreation	279	\$4,588	✓	Operates a recreational facility used by residents of all ages.
Interior Community Services (Terry's Place)	Social Services	279	\$1,421	No	Delivers family support, counselling and community social service programs.
Barriere & District Food Bank Society	Food Security	279	\$1,875	No	Provides emergency food assistance and related supports for residents in need.
Royal Canadian Legion Branch #242	Veterans / Community	279	\$996	✓	Supports veterans while providing community meeting space and public events.
Lower North Thompson Community Forest Society (4737 Gilbert Drive)	Community Forestry	279	\$4,690	No	Reinvests community forest revenues into local projects and initiatives.
Lower North Thompson Community Forest Society (573 Barkley Road)	Community Forestry	279	\$1,799	No	Administrative offices supporting community forestry operations (commercial portion excluded).
Barriere & Area Chamber of Commerce	Economic Development	279	\$712	✓	Promotes tourism, supports local businesses and economic development initiatives.

Organization	Sector	Bylaw	2026 municipal PTE \$ amount	Municipal Grant History* (last 3 yrs)	Community Benefit
Barriere Search & Rescue Association	Emergency Services	279	\$1,675	No	Provides volunteer emergency search and rescue services throughout the region.
Total			\$43,512		
Barriere BC Congregation of Jehovah's Witnesses	Faith	280	\$671	No	Provides public worship and faith-based community programs.
Roman Catholic Bishop of Kamloops (St. George's Parish)	Faith	280	\$867	No	Provides public worship and community outreach.
Church of St. Paul (United Church)	Faith	280	\$739	No	Provides public worship and community gathering space.
Barriere Baptist Church	Faith	280	\$444	No	Provides public worship and community outreach.
Christian Life Assembly (Pentecostal Assemblies of Canada)	Faith	280	\$1,253	No	Provides public worship, community outreach and local programming, including seniors' housing initiatives.
Total			\$3,974		

PREVIOUSLY REVIEWED

Benefits or Impact

General

All applications received to date satisfy the eligibility requirements established by the Community Charter and Council's historical permissive tax exemption practices. The proposed one-year term provides continuity for eligible organizations while allowing the newly elected Council in 2027 to review and establish the duration of future permissive tax exemption bylaws.

Finances

The 2026 permissive tax exemptions totaled approximately the following:

Class	2026 Municipal PTE \$ amount	2026 other taxing authorities PTE \$ amount	Class total
1 – Residential	\$2,776	\$3,028	\$5,804
6 – Business	\$38,772	\$43,137	\$81,909
8 – Recreation / Non-Profit	\$5,938	\$8,174	\$14,112
Total	\$47,486	\$54,339	\$101,825

As a result, in 2026, those amounts not collected from these exemptions were allocated to the other properties within each class.

Based on 2026 taxation values and rates, the included exemptions would reduce the 2027 municipal tax revenue by an estimated \$47,486, representing approximately 3.45% of property tax revenue.

This amount provides a reasonable estimate of the municipal taxation that would be foregone if all 2027 applications are approved, recognizing final 2027 assessed values and tax rates may differ.

Risk Assessment

Compliance: *Section 224 of the Community Charter*

Risk Impact: Low. Adoption is authorized under sections 220 and 224 of the Community Charter. Council retains full discretion regarding permissive tax exemptions.

Internal Control Process: Staff would include the actual exempted tax amount in the Annual Municipal Report which is posted publicly each year.

Next Steps:

Bylaws will be brought to the August 31st, 2026, Council Meeting for final adoption in order to meet the legislative adoption deadline of October 30th, 2026. The scheduled adoption deliberation date of August 31st was selected to allow room for Council to request to hear from any new applicants (not previously awarded a PTE), or from any applicant Council would like more information from, at the September Council Meeting and not risk missing the legislative deadline in October.

Further, Staff will add a discussion topic for strategic planning and budget 2027 deliberations regarding property tax exemptions.

PREVIOUSLY REVIEWED

Recommendations: THAT Council give first, second and third readings to District of Barriere Permissive Tax Exemption Bylaw No. 279 (Community Societies – 2027) and Permissive Tax Exemption Bylaw No. 280 (Places of Worship – 2027).

Attachments

- Draft Permissive Tax Exemption Bylaw No. 279 – Societies
- Draft Permissive Tax Exemption Bylaw No. 280 – Places of Worship
- Copies of submitted Applications

Prepared by: T. Buchanan, Corporate Officer

Reviewed by: K. Abel, Chief Financial Officer

Reviewed by: Daniel Drexler, CAO