

CITY OF TERRACE

BYLAW NO. 2331 – 2025

**"A BYLAW OF THE CITY OF TERRACE TO AMEND 2025-2027 TAX EXEMPTION
BYLAW NO. 2308-2024, TO EXEMPT CERTAIN PROPERTIES IN THE CITY OF
TERRACE FROM TAXATION FOR THE 2025 to 2027 TERM."**

WHEREAS the Community Charter provides that Council may, by a bylaw adopted prior to October 31st, exempt from taxation certain lands and improvements;

AND WHEREAS Council deems it to be in the public interest to exempt from taxation for the term of 2025 to 2027 those properties set out herein;

NOW THEREFORE the Municipal Council of the City of Terrace, in open meeting assembled, enacts as follows:

- 1.0 The following land and improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes are 79.4% exempt from taxation in 2026 under Section 224(2)(i) of the Community Charter:
- (a) **Folio #03340.012, City of Terrace, leased to My Recreational Mountain Co-op, 101 - 4805 Hwy 16 W**
Lot Park, Range 5, Plan BCP17919, District Lot 362.
 - (b) **Folio #05586.000, Terrace Curling Association, 3210 School Street**
Lot A, District Lot 369, Plan PRP45542, PID 024-791-491
Not including 1.5% of the taxable improvements leased out for business.
- 2.0 The following land or improvements owned or held by a charitable, philanthropic, or other not-for-profit corporation used for a purpose that is directly related to the purposes of the corporation are 79.4% exempt from taxation in 2026 under Section 224(2)(a) of the Community Charter:
- (a) **Folio #05332.000, 'Ksan House Society, 4444 Lakelse Avenue**
Block 4, Range 5, Plan 972, District Lot 369, PID 024-025-80. Not including: class 01 taxable land and improvements and 36% of class 06 land and improvements.
 - (b) **Folio #00199.000, 'Ksan House Society, 2812 Hall Street**
Parcel A, Range 5, District Lot 360, Plan 4115, PID 027-533-247.
 - (c) **Folio #02517.000, 'Ksan House Society, 4838 Lazelle Avenue**
Lot 7, Range 5, District Lot 362, Plan 1026, PID 013-708-767.
 - (d) **Folio #00678.000, 'Ksan House Society, 2822 Tetrault Street**
Lot A, Range 5, District Lot 360, Plan PRP47205, PID 025-178-032.

- (e) **Folio #05281.000, Governing Council of the Salvation Army, 3236 Kalum Street**
Lots 29 to 31, Block 1, Range 5, Plan 972, District Lot 369, PID 013-933-868.
- (f) **Folio #02653.000, Terrace & District Community Services Society, 4832 Loen Avenue**
Lot 6, Range 5, Plan 3679, District Lot 362, PID 008-975-621.
- (g) **Folio #05342.010, Terrace & District Community Services Society, 4530 Lakelse Avenue**
Block 5, Range 5, Plan 972, District Lot 369, PID 025-606-638.
- (h) **Folio #02512.100, Terrace & District Community Services Society, 3219 Eby Street**
Range 5, Plan 1026, District Lot 362, PID 032-145-993. Not including 22% of land and improvements.
- (i) **Folio #00345.001, Terrace Cerebral Palsy Association, 2510 Eby Street**
(Known as Terrace Child Development Centre) Part of Lot 1, (Explanatory Plan 8498), District Lot 360, Plan 6837, PID 009-679-090.
- (j) **Folio #01127.000, Terrace Child Development Centre Society, 4665 Park Avenue**
Lot 3, Block A, District Lot 361, Range 5, Plan 3071, PID 008-925-003.
- (k) **Folio #01106.000, Kermode Friendship Society, 4714 Park Avenue**
Lot 11, Range 5, Plan 1103, District Lot 361, PID 013-137-905
Not including class 01 taxable land and improvements.
- (l) **Folio #01111.000, Kermode Friendship Society, 3313 Kalum Street**
Lot 2, Range 5, Plan 1265, District Lot 361, PID 012-883-221
Not including class 01 taxable land and improvements.
- (m) **Folio #01260.010, Terrace Little Theatre Society, 3625 Kalum Street**
Parcel B, Range 5, Plan 3287, District Lot 361, PID 027-930-408.
- (n) **Folio #05477.000, Royal Canadian Legion Pacific #13 (Terrace Branch), 4425 Legion Avenue**
Lot 9, Block 2, Range 5, Plan 3094, District Lot 369, PID 012-408-662. Not including 50% of land and improvements.
- (o) **Folio #01320.000, 645999 BC Ltd, leased to Canadian Red Cross, 124-4720 Lazelle Avenue**
Lot PCL B, Range 5, Plan 3329, District Lot 361, PID 012-271-616. Not including 79% of the land and improvements.
- (p) **Folio #05277.015, Mills Memorial Hospital Auxiliary, 4544 Lazelle Avenue**
Parcel D, Block 1, District Lot 369, Range 5, Plan PRP972, PID 029-148-341.

- (q) **Folio #05387.200, Terrace Search & Rescue Society, 4455 Greig Avenue**
Lot 3, Range 5, Plan EPP36781, District Lot 369, PID 029-253-306.
- (r) **Folio #05407.010, The Clay Artists of Terrace Society, 4438 Greig Avenue**
Plan PRP 972, District Lot 369, Land District 14, PID 029-516-498.
- (s) **Folio #10018.000, Stellar's Jay Ventures Ltd., leased to the Terrace Church's Food Bank and the Garage Community Space Society, 3504 Kalum Street**
Lot 1, Block A, Range 5, Plan PRP3460, District Lot 838, PID 007-524-064.
- (t) **Folio #05268.000, Terrace Women's Resource Centre Society, 4553 Park Avenue**
Block 1, Range 5, Plan 972, District Lot 369, PID 017-252-725.
- (u) **Folio #01143.000, Seventh-Day Adventist Church BC Conference, leased to the Kalum Community School Society, 3312 Sparks Street**
Plan PRP3155, Range 5, District Lot 361, PID 010-940-031.
- (v) **Folio #20700.001 to #20700.080, Terrace - Kitimat Airport Society, 4401 to 4445 Bristol Road**
Lot A, Plan EPP5420, District Lots 423, 4003, 4004, 4005, 1724, 1726, 1727, 1732, 1734, 1734A, 1735, 1736, 1739, 1741. PID 028-763-173. Not including leased land and improvements.
- (w) **Folio #20700.030, Terrace - Kitimat Airport Society, 4420 Bristol Road**
Lot 4, Plan EPP48383, District Lot 1734. PID 029-802-580. Including 747 Air Cadets land and improvements.

3.0 The following land and improvements in use for public worship, are 79.4% exempt from taxation in 2026 under the provisions of Section 224(2)(f) and 224(2)(g) of the Community Charter:

- (a) **Folio #01309.000, 645999 BC Ltd, leased to Governing Council of the Salvation Army, 3227-3229 Sparks Street**
Lot 2 and 4, Range 5, Plan 3409, District Lot 361, PID 012-080-675. Not including 33% of the land and improvements.
- (b) **Folio #00228.000, Trustees of the Congregation of Jehovah's Witnesses, 2908 Eby Street**
Lot 4 of Block 1, District Lot 360, Plan 4511. PID 024-123-722.
- (c) **Folio #00229.000, Trustees of the Congregation of Jehovah's Witnesses, 2906 Eby Street**
Lot 5 of Block 1, District Lot 360, Plan 4511. PID 010-516-824.
- (d) **Folio #03263.000, Pentecostal Assemblies of Canada, 3511 Eby Street**
Lot A, District Lot 362, Plan PRP13893. PID 018-611-281.

- (e) **Folio #05342.005, Anglican Synod of the Diocese of Caledonia, 4506 - 4514 Lakelse Avenue**
Parcel A, Block 5, D.L. 369, Plan 972. PID 017-597-501.
- (f) **Folio #03007.000, Trustees for the Congregation of Knox United Church, 4907 Lazelle Avenue**
Lot 3, District Lot 362, Block 19, Plan 7273. PID 009-432-001. Not including 11% of the taxable improvements classified as non-profit.
- (g) **Folio #06628.000, Christian and Missionary Alliance Canadian Pacific District Society, 4919/4923/4927 Agar Avenue**
Lot 1, District Lot 611, Plan PRP41119. PID 023-748-885.
- (h) **Folio #16536.000, The British Columbia Corporation of the Seventh-Day Adventist Church, 5401 - A & B McConnell Avenue**
Lot A, District Lot 1745, Plan PRP12832. PID 016-924-100.
- (i) **Folio #01116.010, Terrace Evangelical Free Church, 4640 Park Avenue**
Lot A, District Lot 361, Plan BCP41634. PID 027-980-138.
- (j) **Folio #14023.000, Uplands Baptist Church, 5003 Halliwell Avenue**
Lot 1, District Lot 980, Plan 3976. PID 011-688-262.
- (k) **Folio #01769.000, The Christian Reformed Church of Terrace, 3602 Sparks Street**
Block 1, District Lot 361, Plan 8321. PID 007-863-896.
- (l) **Folio #02624.000, Trustees of the Congregation of Terrace Gospel Hall, 4802 Scott Avenue**
Lot 1, District Lot 362, Plan 3614. PID 011-911-123.
- (m) **Folio #00287.000, Zion Baptist Church, 2911 Sparks Street**
Lot A, District Lot 360, Plan 5123. PID 010-359-541.
- (n) **Folio #01700.000, Pentecostal Assemblies of Canada, British Columbia and Yukon District Society, 4643 Walsh Avenue**
Lot 3, District Lot 361, Plan 7346. PID 009-353-089.
- (o) **Folio #06184.000, Skeena Valley Guru Nanak Brotherhood Society, 4916 Medeek Avenue**
Lot 5 of Block 4, District Lot 611, Plan 3154. PID 012-334-600.
- (p) **Folio #01410.000, Skeena Gursikh Society, 4634 Walsh Avenue**
Parcel A, Plan 3523, District Lot 361. PID 012-000-841.
- (q) **Folio #03288.000, Roman Catholic Episcopal Corporation of Prince Rupert, 4830 - 4836 Straume Avenue**
Parcel A, Plan PRP41864, District Lot 362. PID 023-983-442.

4.0 The following property, being area surrounding a building occupied as a home for elderly citizens in the City of Terrace, are 79.4% exempt from taxation under the provisions of Section 224(2)(h) of the Community Charter:

- (a) **Folio #01307.000, Terrace and District Christian Council for Social Resources, 4623 Tuck Avenue**
Lot 2, District Lot 361, Plan 3291. PID 012-298-620.

5.0 The following properties, being land held by lease by the municipality for purposes of public park and/or recreation, are exempt from taxation under the provisions of Section 224(2)(b) of the Community Charter:

- (a) **Folio #18026.000, Canadian National Railway Co, leased to the City of Terrace, 5831 Highway 16 West**
District Lot 1705, C N R Lease R.P. 323, Fisherman's Park.

6.0 The following land and/or improvements held by the City of Terrace and used for a purpose that is directly related to the purposes of the corporation, are exempt from taxation under Section 224 (2)(b) of the Community Charter:

- (a) **Folio #00120.000, City of Terrace, leased to Kermodei Tourism Society, 4511 Keith Avenue**
Parcel A, District Lot 360, Plan PRP42281. PID 024-123-722.
- (b) **Folio #05361.000, City of Terrace, leased to BC Old Age Pensioners Organization, 3226 Kalum Street**
Lot 27, Block 6, Plan 972, District Lot 369. PID 013-923-935.

7.0 This Bylaw may be cited as "2025-2027 Tax Exemption Amending Bylaw No. 2331 – 2025."

READ a first time this 8th day of September, 2025.

READ a second time this 8th day of September, 2025.

READ a third time this 8th day of September, 2025.

ADOPTED this 14th day of October, 2025.



Mayor



Corporate Officer