
City of Kelowna

MEMORANDUM

DATE: October 11, 2001
FILE: 1970-50
TO: City Manager
FROM: Deputy Director of Finance
RE: 2002 TAX EXEMPTION BY-LAW NO. 8738

Report prepared by the Financial Planning and Systems Manager

RECOMMENDATION:

THAT a by-law under sections 339, 340 and 341 of the Local Government Act, to provide exemption from taxation for the year 2002, include the following property changes in addition to those set out in Schedules A through D of the 2001 Tax Exemption By-law No. 8608:

Schedule A:

1. Delete Roll 6199.264, Lot 8, Plan 25529 (230 Highway 33 East) – Living Waters Victory Church.

Schedule B:

1. Change Item #16, Roll 79794, (2318 Pandosy Street) – Okanagan Similkameen Health Region – Hospital, to Roll 79963, Lot A, Plan 67528.
2. Change Item #1, Roll 5929.000 (255 Rutland Road North) – Kelowna General Hospital Foundation to Schedule D.
3. Delete Roll's 4529.000, 71335, 71340 (955 Glenwood Ave, 865 Glenwood Ave, 2180 Ethel St) – Okanagan Similkameen Health Region.

Schedule D:

1. Change Item No. 6, Roll 48750, Lot 33, Plan 10011 (1350-52 Belaire Avenue) – H.O.S.O.T.O. House (Helping Others Stand On Their Own).
2. Change Item No. 55, Roll 66250, Lot 1, Plan 22678 (1380 Bertram Street) – Kelowna Royal Canadian Legion.
3. Add Roll 6198.705, Lot A, Plan 21551 (365 Hartman Road) – Okanagan Gymnastic Centre.
4. Add Roll 56180, Lot A, Plan 15422 (845 Jones Street) – BC Corporation Seventh Day Adventist Church.
5. Add Roll 28740, Lot 8, Plan 3398 (2490 Pandosy Street) – Kelowna Centre for Positive Living Society.

BACKGROUND:

A description of the four categories that the annual tax exemptions are organized by is included at the front of the property schedules.

Schedule A

The Living Waters Victory Church is no longer leasing the property at 230 Highway 33 East and this exemption is being removed.

Schedule B

There has been a change in the Roll number for the Kelowna General Hospital from Roll 79794 to Roll 79963.

The property at 255 Rutland Road North is a thrift shop owned by the Kelowna General Hospital Foundation and should be under Schedule D as a facility used exclusively for charitable purposes.

The three properties owned by the Okanagan Similkameen Health Region were provided exemptions as properties that were to be used for future Hospital requirements. This section of the Local Government Act provides for a general exemption to be applied by BC Assessment. The Health Region is working with BC Assessment to continue to receive property tax exemption on these properties.

Schedule D

The property at 1350-52 Beldair Avenue, previously owned by the Howard-Fry Housing Society, has been sold to H.O.S.O.T.O. Society. The property previously received an exemption and the change of ownership is being recognized along with a change in the amount of property exempted. The purpose of the organization is to provide a drug and alcohol free home type environment and training program. Only 75% of the land and improvements are being exempt due to a caretaker's residence on site.

The property at 1380 Bertram Street owned by the Royal Canadian Legion – Branch #26, received 100% exemption in 2001 but is now being recommended to receive an exemption on 68% of the lands and improvement value. This change is being made so that the areas that serve alcohol do not receive an exemption, as they are not considered to be exclusively used for charitable or philanthropic purposes. This change is made after discussion and agreement with the Royal Canadian Legion and BC Assessment.

The Okanagan Gymnastic Centre and City of Kelowna have jointly constructed a gymnastic facility at 365 Hartman Road that is to be used for public athletic or recreational purposes.

The Okanagan Manor, a property at 845 Jones Street, currently receives a general exemption as a building constructed with Provincial Government aid and used exclusively without profit to provide homes for elderly citizens. The general exemption covers the building and the land on which the building sits. The current request is to exempt the area of land surrounding the exempted building.

The property at 2490 Pandosy Street is owned by the Kelowna Centre for Positive Living Society. The property contains a classroom, administration offices and a residential dwelling. The exemption is for 61% of the land and improvement value as the residential portion is not considered to be used exclusively for charitable purposes.

There is one property that has not been recommended for exemption:

Roll No. 56190 at 870 Ethel Street, owned by the BC Corporation of Seventh-Day Adventist Church, is a vacant lot next to their senior housing development. As this is a separate property it does not meet the exemption requirements.

The foregoing changes for 2002 property tax exemption are placed before Council for consideration.

Approved:

K. Grayston

P. Macklem

cc. Director of Finance and Corporate Services
Director of Parks and Leisure Services
Revenue Manager

Attach.

TAX EXEMPTION BYLAW SCHEDULES BACKGROUND

SCHEDULE 'A'

Includes land and improvements associated with the following:

1. Churches exempted under Section 339 (1) (g) of the Municipal Act. In all cases, ownership of the property is registered in the name of the church or in the name of a trustee or trustees of the church and includes all land and buildings considered necessary to operate it. The exemption does not include the manse (living quarters) provided to church staff.
2. Where a church is using or occupying as a tenant or licensee for the purpose of public worship or for the purposes of a church hall which the Council considers necessary to the church as defined under Section 341 (2) (k).

Note: Churches are given a general exemption from taxation for the church building and the land on which the building stands under section 339 (1) (g). While this part of the exemption does not require a bylaw, any other buildings (church hall) or lands (parking, etc.) to be exempted are at the discretion of Council.

SCHEDULE 'B'

Includes land and improvements associated with the following:

1. Future hospital requirements as defined under Section 339 (1) (j). This is a general exemption.
2. Operated as a private hospital licensed under the Hospital Act or an institution licensed under the Community Care Facility Act as defined under Section 341 (2) (g).
3. Private schools as defined under Section 339 (1) (k).
4. Established public libraries under the Library Act as defined under Section 339 (1) (c).

SCHEDULE 'C'

Includes land and improvements not being operated for profit or gain and owned by a charitable or philanthropic organization supported in whole or in part by public funds and used as an art gallery, museum or for other cultural purposes as defined under Section 341 (2) (i).

SCHEDULE 'D'

Includes land and improvements associated with the following:

1. Where owned or held by an athletic or service club or association and used principally as a public park or recreation ground or for public or recreational purposes as defined under Section 341 (2) (b).
2. Where owned by a charitable or philanthropic organization and not being operated for profit or gain and supported in whole or in part by public funds and used exclusively for charitable or philanthropic purposes as defined under Section 341 (2) (c).
3. For a building constructed with the assistance of Provincial Government aid between January 1, 1947 and April 1, 1974 that is owned and used exclusively without profit by a corporation to provide homes for elderly citizens, together with the land on which the building stands and any area of land surrounding the exempted building that Council wishes to exempt as defined under Section 339 (1)(h).

**CITY OF KELOWNA BY-LAW NO. 8738
SCHEDULE "A" TAX EXEMPT PROPERTIES
2002 TAXATION YEAR**

<u>NO.</u>	<u>CATEGORY</u>	<u>ROLL NO.</u>	<u>LEGAL DESC/CIVIC ADDRESS</u>	<u>REGISTERED OWNER/LESSEE</u>
1.	339 (1) (g)	1230	Lot 1,Blk 13,Plan 202 710 Lawson Avenue	Trustees of the Union of Slavic Churches of Evangelical Christians
2.	339 (1) (g)	1350	Lots 1,2,3,Blk 15,Plan 202 D.L. 138, 721 Bernard Avenue	Trustees of First United Church - First United Church
3.	339 (1) (g)	1360	Lot 4,Blk 15,Plan 202 D.L. 138, 733 Bernard Avenue	Trustees of First United Church - First United Church & Parking Lot
4.	339 (1) (g)	1370	Lot 5,Blk 15,Plan 202 D.L. 138, 735 Bernard Avenue	Trustees of First United Church - First United Church & Parking Lot
5.	339 (1) (g)	4340	Lot 15,Blk 5, Plan 462 251 Leon Avenue	Kelowna Gospel Mission Society
6.	339 (1) (g)	6911	Lot 25,Plan 578,D.L. 138 1089 Borden Avenue	Kelowna Buddhist Society
7.	339 (1) (g)	75162	Lot A, Plan 34419 1317 Ethel Street	Congregation of Kelowna Church of Christ
8.	339 (1) (g)	18380	Lot 2, Plan 1319,D.L. 138 1408 Ethel Street	Bethel United Pentecostal Church of Kelowna
9.	339 (1) (g)	3337.370	Lot A, Plan 23927 239 Glenmore Road	Kelowna Christian Reformed Church
10.	339 (1) (g)	21640	Lot 5,Blk B,Plan 2167 612 Bernard Avenue	Christian Science Society of Kelowna
11.	339 (1) (g)	22500	Lot 6,Plan 2271,D.L. 139 1404 Richter Street	Kelowna Tabernacle Cong. - Trustees
12.	339 (1) (g)	75210	Lot 1,Sec. 19,Twp. 26, Plan 34637 2091 Gordon Drive	Trustees, Cong. Evangelical Lutheran Church
13.	339 (1) (g)	78266	Lot 1,Plan KAP47242 1091 Coronation Avenue	Ukrainian Catholic Eparchy of New Westminster

Schedule "A" 2002 Tax Exempt

Cont'd

14.	339 (1) (g)	76394 Lot C, Plan 40170 1305 Gordon Drive	R.Kathler, J.Braun, W.Schmidt First Mennonite Church
15.	339 (1) (g)	42230 Lot 1, Plan 7431, D.L. 14 608 Sutherland Avenue	Synod of the Diocese of Kootenay - St. Michaels & All Angels Parish Hall
16.	339 (1) (g)	42250 Lot 3, Plan 7431 650 Sutherland Avenue	Synod of the Diocese of Kootenay - St. Michaels & All Angels Parish Hall
17.	339 (1) (g)	74502 Lot A, Plan 33076 839 Sutherland Avenue	Roman Catholic Bishop of Nelson Immaculate Conception Church
18.	341 (2) (k)	57010 Lot 1, Plan 15741 1580 Bernard Avenue	R.Chase, E.Hunter, C.Nash Free Methodist Church
19.	339 (1) (g)	57510 Lot A, Plan 16013 1309 Bernard Avenue	Convention Baptist Churches of B.C. - First Baptist Church
20.	339 (1) (g)	62110 KAP65650, Lot A 1423 Vineland Street	The Trustees of Congregation of Kelowna Bible Chapel
21.	339 (1) (g)	68680 Lot 3, Sec. 29, Twp. 26 Plan 25524 1150 Glenmore Drive	Trustees, Cong. Grace Baptist Church
22.	339 (1) (g)	69380 Lot A, Plan 27070 1077 Fuller Avenue	Roman Catholic Bishop of Nelson St. Pius Xth Church
23.	339 (1) (g)	71130 Lot 1, Plan 30180 1480 Sutherland Avenue	Gov. Council, Salvation Army Canada West
24.	339 (1) (g)	71680 Lot 4, Plan 30824 1131 Springfield Road	B.C. Corp. Seventh Day Adventist Church
25.	339 (1) (g)	73535 Lot 8, Sec. 20, Twp. 26 Plan 32159, 1575 Bernard Avenue	First Lutheran Church of Kelowna BC
26.	339 (1) (g)	3922.000 Lot A, Secs. 2 & 3, Twp. 26, Plan 5223 June Springs Road	B.C. Assoc. Seventh Day Adventist - Wildwood Church
27.	339 (1) (g)	4310.442 Lot A, Plan 31085 1710 Garner Road	B.C. Corp. Seventh Day Adventist Church

Schedule "A" 2002 Tax Exempt

Cont'd

28.	339 (1) (g)	4360.460 Lot 2, Sec. 14, Twp. 26, Plan 27837 1265 Neptune Road	Roman Catholic Bishop of Nelson - Holy Spirit Church
29.	339 (1) (g)	4423.888 Lot Pt. 26, Plan B130 and Lot Pt. 26, Plan 187 on Plan B130, exc. Plan 3067 2710 East Kelowna Road	Synod of Diocese of Kootenay St. Mary's Anglican Church
30.	339 (1) (g)	4571.592 Lot 1, Sec. 19, Twp. 26, Plan 37842 1055 Glenwood Avenue	Pentecostal Assem. of Canada Glenwood Pentecostal Assembly
31.	341 (2) (k)	4608.000 Lot 6, Plan 3576 515 Gerstmar Road	M.F. Fishley & W.M. Milligan In Trust - Eckhardt Avenue Baptist Church
32.	339 (1) (g)	4803.156 Lot A, Sec. 22, Twp. 26, Plan 27717 130 Gerstmar Road	B.C. Assoc. Seventh Day Adventist - Rutland Seventh Day Adventist Church
33.	339 (1) (g)	4804.250 Lot A, Plan 29696 220 Davie Road	Gurdwara Guru Amardas Darbar Sikh Society
34.	339 (1) (g)	5475.931 Lot Pcl Z, Sec. 23, Twp. 26, Plan 24426 1097 Hollywood Road	N.W. Canada Conf. Evangelical Church
35.	339 (1) (g)	5606.000 Lot 2, Sec. 26, Plan 1779 1101 Rutland Road	Okanagan Sikh Temple & Cultural Society
36.	339 (1) (g)	5611.000 N. 301' Lot 2, Sec. 26 Twp. 26, Plan 2166 750 Rutland Road	Roman Catholic Bishop of Nelson St. Theresa's Church
37.	339 (1) (g)	6198.872 Parcel A, Plan 22239 380 Leathead Road	Synod of Diocese of Kootenay Nelson - St. Aidan's Anglican Church
38.	339 (1) (g)	5752.000 Lot A, Sec. 26, Twp. 26, Plan 4841 1025 Rutland Road	Evangelical Free Church of America
39.	339 (1) (g)	6198.870 Lots 78, 79 & 80, Sec. 26, Twp. 26, Plan 22239 410 Leathead Rd	Pentecostal Assemblies of Can. Rutland Gospel Tabernacle

Schedule "A" 2002 Tax Exempt

Cont'd

40.	339 (1) (g)	6199.358 Lot H, Sec. 26, Twp. 26, Plan 26182 250 Gibbs Road W.	Faith Lutheran Church of Kelowna
41.	339 (1) (g)	6496.742 Lot 1, Sec. 29 & 32 Plan KAP64073 696 Glenmore Road	President of Lethbridge Stake Church of Jesus Christ of Latter Day Saints
42.	339 (1) (g)	7212.492 Lot 1, Plan 37256 4619 Lakeshore Road	Synod Diocese of Kootenay St. Andrew's Anglican Church
43.	339 (1) (g)	10407.200 Lot A, Plan 20452, D.L. 128 2091 Springfield Road	Christian & Missionary Alliance – Kelowna Alliance Church
44.	339 (1) (g)	10468.000 Lot 2, Plan 9491, D.L. 129 1935 Barlee Road	St. Peter & Paul Ukrainian Greek Orthodox Church of Kelowna Trustees
45.	339 (1) (g)	10519.214 Lot 9, Plan 20128, D.L. 129 1905 Springfield Road	Kelowna Trinity Baptist Church
46.	339 (1) (g)	10768.000 Plan B1833, D.L. 133, exc. Plan 6710 & Plan B7585 3645 Benvoulin Road	Roman Catholic Bishop of Nelson St. Charles Garnier Parish
47.	339 (1) (g)	10936.348 Lot 1, Plan 35917 3714 Gordon Drive	Trustees, Kelowna Gospel Fellowship Church
48.	339 (1) (g)	11025.480 Lot A, Plan 7111, D.L. 135, Lot A (DD 154735F) of Lot 1, Plan 34984 3131 Lakeshore Road	Trustees of St. Paul's United Church
49.	339 (1) (g)	11025.140 Lot 1, Plan 25466, D.L. 135, 1039 K.L.O. Road	Kelowna Cong. Jehovah's Witnesses
50.	339 (1) (g)	11025.172 Lot 7, Plan 25798, D.L. 135, 2663 Curts St.	Trustees Cong. Bethel Baptist Church of Kelowna
51.	339 (1) (g)	11059.000 Lot 1, Plan 12441 2210 Stillingfleet Road	Guisachan Fellowship Baptist Church
52.	339 (1) (g)	11097.073 Lot 1, Plan KAP52447 2410 Ethel Street	Trustees of Birch Ave Church of God

Schedule "A" 2002 Tax Exempt

Cont'd

53.	339 (1) (g)	6735.000 Lot A, Plan 11520 1370 Rutland Road N.	Trustees of the Congregation of Rutland United Church
54.	339 (1) (g)	10738.200 Lot 1, Plan 27982 1370 K.L.O. Road	Baptist Union of Western Canada Church
55.	339 (1) (g)	10738.366 Lot 2, Plan 44292, D.L. 131 3261 Gordon Drive	Evangel Tabernacle of Kelowna
56.	339 (1) (g)	3378.102 Lot A, Plan 44041 1880 Dallas Road	Glenmore Cong. of Jehovah's Witnesses
57.	339 (1) (g)	6339.000 Lot 14, Sec.27, Twp.26, Plan 14897, 1120 Highway 33 W	BC Muslim Association
58.	339 (1) (g)	10936.653 Lot 1, Plan 41844 3705 Mission Springs Drive	Canadian Mission Board of the German Church of God
59.	339 (1) (g)	4645.000 Lot 7, Plan 3727 1305 Highway 33 W	Church of Nazarene Canada Pacific
60.	339 (1) (g)	3337.768 Lot B, Plan KAP44705 102 North Glenmore Road	Okanagan Jewish Community Association
61.	339 (1) (g)	62120 Lot 2, Plan 17933 Vineland Street	The Trustees of the Congregation of Kelowna Bible Chapel
62.	339 (1) (g)	69915 Lot B, Plan 27885 1658 Pandosy	Foursquare Gospel Church Christian Life Fellowship
63.	339 (1) (g)	10519.902 Lot 1, Plan KAP 45185 1955 Springfield	Kelowna Trinity Baptist Church
64.	339 (1) (g)	10519.844 Portion of Lot A, Plan 37351 2041 Harvey Ave.	New Life Vineyard Fellowship 1,565 sq ft leased area not exempt
65.	339 (1) (g)	21300 Lot 19-20, Plan 2085 1310 Bertram Street	Unitarian Fellowship of Kelowna Soc
66.	339 (1) (g)	3255.224 Lot 1, Plan 56294 271 Glenmore Road	Trustees of St. David's Presbyterian Church
67.	339 (1) (g)	6372.497 Lot 1, Plan KAP55460 905 Badke Road	Kelowna Christian Centre

Schedule "A" 2002 Tax Exempt

Cont'd

68.	339 (1) (g)	5476.791 Lot B, Plan 41234 489 Hwy 33 W.	BC Conference of Mennonite Brethern Churches
69.	341 (2)(k)	24100 Lot 3, Plan 2604 567 Lawrence Avenue (60% of Land & 100% improvements)	World Harvest Outreach Ministries (Lindstrom, Leonard Allan)
70.	341 (2)(k)	70005 Leased Portion of Lot 1, D.L. 139, Plan 28180	Kelowna Victory Life Fellowship Inc. Lease from Jabs Construction Ltd.
71.	339 (1)(g)	3337.488 Lot B, Plan 30013 228 Valley Rd	B C Conf of Mennonite Breth Church
72.	339 (1)(g)	43810 Lot 8,9 and 10, Plan 7936 1370 Lawrence Ave	Yi Tung Buddist Temple Ko, Hui-Lin and Tsai, Jui-Fen
73.	339 (1)(g)	6370.120 Lot A, Plan 19465 720 Leathead Rd	Spring Valley Congregation of Jehovah's Witnesses
74.	339 (1)(g)	6372.506 Lot A, Plan KAP56177 155 Nickel Road	New Apostolic Church of Canada

**CITY OF KELOWNA BY-LAW NO. 8738
SCHEDULE "B" TAX EXEMPT PROPERTIES
2002 TAXATION YEAR**

<u>NO.</u>	<u>CATEGORY</u>	<u>ROLL NO.</u>	<u>LEGAL DESC/CIVIC ADDRESS</u>	<u>REGISTERED OWNER/LESSEE</u>
1.	341 (2)(g)	6371.030	Lot 2, Plan 30323 123 Franklyn Road	Crossroads Treatment Centre Society
2.	341 (2)(g)	73571	Lot 15, D.L. 137, Plan 32159 1449 Kelglen Crescent	Okanagan Similkameen Health Region
3.	341 (2)(g)	55260	Lot A, Plan 14934 and Lot F, Plan 4920 934 Bernard Ave.	Okanagan Similkameen Health Region (David Lloyd-Jones Home)
4.	341 (2)(g)	4799.000	Lot 14, Plan 18085 965 Highway 33 West	Okanagan Similkameen Health Region (May Bennett Home)
5.	341 (2)(g)	76262	Lot 1, Blk 6, Sec 20, Twp 26, ODYD, Plan 39580 1546 Bernard Avenue	Central Okanagan Child Development Association
6.	339 (1) (k)	5122.000	Lot 2, Plan 3849, Sec. 23, Twp. 26, L.D. 41, exc. Plan 16489 (15.000 ac.) 1035 Hollywood Road	B.C. Corp. of Seventh Day Adventist Church (Private School)
7.	339 (1) (k)	45863	Lot A, Plan 9012, D.L. 136 2337 Richter Street	Waldorf School Association of Kelowna Inc. (Private School)
8.	339 (1) (k)	7212.595	Lot A, Plan KAP48732 429 Collett Road	Waldorf School Association of Kelowna Inc. (Private School)
9.	339 (1) (k)	7212.596	Lot B, Plan KAP48732 459 Collett Road	Waldorf School Association of Kelowna Inc. (Private School)
10.	339 (1) (k)	74502	Lot A, Plan 33076 839 Sutherland Avenue	Roman Catholic Bishop of Nelson St. Joseph Elementary School
11.	339 (1) (k)	10738.366	Lot 2, Plan 44292, D.L. 131 3261 Gordon Drive	Evangel Tabernacle of Kelowna Kelowna Christian School
12.	339 (1) (k)	52700	Lot C, Plan 12546 807 Elliot Avenue	Roman Catholic Bishop of Nelson Immaculata High School & St. Joseph Elementary School

Schedule "B" 2002 Tax Exempt

Cont'd

13.	339 (1) (k)	10738.378 Lot A, Plan KAP54674 1493 KLO Road	Catholic Public Schools of Nelson Diocese Immaculata Regional High School
14.	339 (1) (c)	79055 Lot 3 Plan KAP57837 1380 Ellis Street	City of Kelowna Library Society Lease from the City of Kelowna
15.	339 (1) (i)	79963 Lot A, Plan KAP67528 2318 Pandosy Street	Okanagan Similkameen Health Region Hospital
16.	341 (2) (g)	11096.124 Lot A, Plan 27019 2255 Ethel Street	Okanagan Similkameen Health Region Cottonwoods Facility
17.	341 (2) (g)	79392 Lot A, Plan 60581 Strathcona St (2251 Abbott St)	Canadian Cancer Society
18.	339 (1) (k)	10589.111 Lot 1, Plan KAP59724 2870 Benvoulin Rd	Kelowna Soc for Christian Education
19.	341 (2)(g)	6370.241 Lot D, Plan 22268 760 Hwy 33 West	Crossroads Treatment Centre Society
20.	341 (2)(g)	50080 Lot 25, Plan 10689 1279 – 1281 Centennial Cres.	Belaire Women's Recovery Centre

**CITY OF KELOWNA BY-LAW NO. 8738
SCHEDULE "C" TAX EXEMPT PROPERTIES
2002 TAXATION YEAR**

<u>NO.</u>	<u>CATEGORY</u>	<u>ROLL NO.</u>	<u>LEGAL DESC/CIVIC ADDRESS</u>	<u>REGISTERED OWNER/LESSEE</u>
1.	341 (2)(i)	10773.000	Lot A, Plan 6710 3665 Benvoulin Road	Roman Catholic Bishop of Nelson, Father Pandosy Mission
2.	341 (2)(i)	77062	Lot 1, Plan 42511 1304 Ellis Street	Kelowna Centennial Museum Assoc. (Laurel Packing House)-City
3.	341 (2)(i)	10388.000	Lots 15 and 16, Blk. 7, Plan 415B 2279 Benvoulin Road	Central Okanagan Heritage Society (Declared a Heritage Site) <i>To include Caretaker's Residence / Farmhouse</i>
4.	341 (2)(i)	38644	Blk. 4, Plan 5438, D.L. 139 L.D. 41, Museum Lease Part Only (.386 ac.) 470 Queensway	Kelowna Centennial Museum Association - Lease Only from City of Kelowna
5.	341 (2)(i)	950	Lot 1, Blk 12, Plan 202 702 Bernard Ave	Centre Culturel Francais De L'Okan.
6.	341 (2)(i)	1830	Lot 49 Block 15, Plan 262 770 Lawrence Avenue	Kelowna Canadian-Italian Club
7.	341 (2)(i)	38641	Lot A, Plan 5438 1424 Water St (Memorial Arena)	Okanagan Military Museum Society Lease Only from the City of Kelowna

**CITY OF KELOWNA BY-LAW NO. 8738
SCHEDULE "D" TAX EXEMPT PROPERTIES
2002 TAXATION YEAR**

<u>NO.</u>	<u>CATEGORY</u>	<u>ROLL NO.</u>	<u>LEGAL DESC/CIVIC ADDRESS</u>	<u>REGISTERED OWNER/LESSEE</u>
1.	341 (2)(b)	571	Part D.L. 14 (.727 Acres) Lot A, Plan 5352 City Park	Kelowna Lawn Bowling Club - Lease Only from City of Kelowna (1600 Abbott St)
2.	341 (2)(c)	77364	Lot A, Plan 43658 1353 Richter Street	Kelowna Sr. Citizens Society of B.C.
3.	341 (2)(c)	22790	Lots 35, 36 D.L. 139.5 Plan 2271, 555 Fuller	Kelowna & District Society for Community Living
4.	341 (2)(c)	43090	Lot 1, Plan 7765 1033 Harvey Avenue	Howard-Fry Housing Society
5.	341 (2)(c)	45862	Leased Portion of Lot A, Plan 9012, Exc. Plans 9138 and 11487, 2339 Richter Street	Central O.K. Day Care Society - Lease Only from City of Kelowna
6.	341 (2)(c)	48750	Lot 33, Plan 10011, D.L. 137 1350-52 Belaire Avenue 25% of building & improvements not exempt – 1200 sq ft caretaker res.	HOSOTO House Society
7.	341 (2)(c)	55030	Lot 4, Plan 14741 1461 Richmond Street	Central Okanagan Emergency Shelter
8.	341 (2)(b)	4453.000	Lots 1 and 2, Sec. 16, Twp. 26, Plan 3067 2704 East Kelowna Road	East Kelowna Community Hall Association
9.	341 (2)(b)	6224.735	Lot B, Plan KAP53836 180 Rutland Road North	Rutland Park Society
10.	341 (2)(c)	6198.704	Part of Lot A, Sec. 26, Twp. 26, ODYD, Plan 21551 355 Hartman Road	Boys & Girls Club - Lease Only from City of Kelowna
11.	341 (2)(b)	6961.000	Fr. E1/2 Sec. 17, Twp. 28 exc. Plan B4553, Lakeshore Road	Nature Trust Fund of B.C.
12.	341 (2)(b)	6974.000	Lot 11, Sec. 22, Plan 4080 exc. Plan 8258 5320 Lakeshore Road	Boy Scouts of Canada c/o Scout Properties
13.	341 (2)(b)	6976.000	Lot 14, Sec. 22, Plan 4080 exc. Plan 8258 5325 Lakeshore Road	Boy Scouts of Canada c/o Scout Properties

Schedule "D" 2002 Tax Exempt
Cont'd

14.	341 (2)(b)	12184.512 Lot A, Plan KAP51801 4409 Lakeshore Road	Okanagan Mission Community Hall Association
15.	341 (2)(c)	4580 Lots 3 and 4, Blk. 8, D.L. 139 Plan 462, 442 Leon Avenue	Ki-Low-Na Friendship Society
16.	341 (2)(b)	64316 Part of Lot B, Plan 18028 Part of Lot 2, Plan 19829 551 Recreation Avenue	Kelowna Curling Club – Lease Only from City of Kelowna
17.	341 (2)(b)	6962.004 Fr. NE1/4 Sec. 17, Twp. 28 SDYD, shown as Amended Plan B4553, except Plan 26911 Lakeshore Road	Nature Trust of B.C. Crown Provincial c/o Min of Forests & Lands
18.	341 (2)(c)	6199.682 Lot 2, Plan 39917 130 McCurdy Road	Father DeLestre Columbus Society
19.	341 (2)(b)	64315 Lot B, Plan 18028 and Lot 2 Plan 19829, D.L. 139, L.D. 41, except Parts Leased to Curling Club (9.46 ac.) 552 Gaston	Kelowna Major Mens' Fastball Association - Lease Only from City of Kelowna
20.	341 (2)(c)	6198.706 Lot A, Plan 21551, Sec. 26, Twp. 26, L.D. 41, Safety Village Lease only (.739 ac.) 375 Hartman Road	Kelowna & District Safety Council Society - Lease Only from City of Kelowna
21.	341 (2)(b)	6198.703 Lot A, Plan 21551, Sec. 26, Twp. 26, L.D. 41, Boys & Girls Club Lease only (1.547 ac.) 375 Hartman Road	Boys and Girls Club Lease Only from City of Kelowna
22.	341 (2)(b)	11029.007 That part of Plan 37018, D.L. 136, shown as park Guisachan Park, 1060 Cameron	Central Okanagan Heritage Society
23.	341 (2)(b)	59530 Lot A, Plan 16898 1633 Richter Street Glen Ave. School	Boys and Girls Club - Lease Only from City of Kelowna and S.D. #23
24.	341 (2)(c)	32520 Lot 3, Plan 3910, D.L. 14 434 Glenwood Ave	Abbeyfield Houses Society of Kelowna
25.	341 (2)(b)	6962.006 Lot A, Sec. 17, Tp. 28, Plan 41403 Lakeshore Rd – Okanagan Mountain Park	Nature Trust of British Columbia
26.	341 (2)(b)	9529.030 Southeast portion of Lot 3, Plan 11796, Kelowna Airport	Ellison Centennial Parks and Recreation Society

Schedule "D" 2002 Tax Exempt

Cont'd

27.	341 (2)(c)	10759.011 Lot 11, Plan 515 3785 Casorso Road	B.C. Society for Prevention of Cruelty to Animals
28.	341 (2)(c)	59180 Lot A, DL 138 Plan 16668 1810 Ethel Street	National Society of Hope
29.	341 (2)(c)	75959 Lot 2, DL 138, Plan 37880 728 Dehart Avenue	Kelowna Music Society
30.	341 (2)(c)	57050 Lot A, DL 138, Plan 15778 467 Leon Avenue	Kelowna Drop-In & Information Centre
31.	341 (2)(c)	9900 Plan 830, Lot 2, DL 14, Blk 21 except Parcel 2A, B1750 504 Sutherland Ave.	Canadian Mental Health Association
32.	341 (2)(b)	73507 Lot 2, Plan 32159 Parkinson Way	Kelowna Cricket Club Lease only from the City of Kelowna
33.	341 (2)(c)	46190 Lot 15, D.L. 136, Plan 9138 851 Grenfell Ave.	Okanagan Independent Living Soc.
34.	341 (2)(c)	71805 Lot 1, D.L. 138, Plan 31153 875 Fuller Ave.	Okanagan Independent Living Soc.
35.	341 (2)(c)	5475.126 Portion of Lot 2, Plan 18642 140-146 Gray Road	Canadian Mental Health Association
36.	341 (2)(c)	6371.365 Lots 1-39, Plan K384 to 6371.403 530 Franklyn Road 9.1% of Assessed Value of Land and Improvements	Hope - Society of Housing Opportun. and Progressive Employment Assessment difference - One parcel vs. Individual Strata Units
37.	341 (2)(c)	29960 Plan B6449, Parcel Z 1531 Bernard Avenue	Orchard City Abbeyfield Society
38.	341 (2)(c)	10519.958 Lot 4, Plan KAS1717 # 4 – 1890 Ambrosi Road	Kelowna Child Care Society
39.	341 (2)(b)	6962.008 Lot B, Plan 41403 5902 Lakeshore Road (2% of Land and 100% Improvements not exempt)	The Nature Trust of British Columbia
40.	341 (2)(c)	46250 Lot 21, Plan 9138 2360 Ethel Street	Kelowna Gospel Mission Society
41.	341 (2)(c)	4330 Lot 14, Plan 462 Block 5 259 Leon Avenue	Kelowna Gospel Mission Society

Schedule "D" 2002 Tax Exempt

Cont'd

42.	341 (2)(c)	10519.925 Lot A, Plan KAP54261, Blk 1 1868 Ambrosi Road	Kelowna Youth Outreach Care Society
43.	341 (2)(c)	4830 Lot E 1/2 L 15 Plan 462, Blk 10 255 Lawrence Avenue	Kelowna Community Resources & Crisis Centre
44.	341 (2) (c)	11097.075 Parcel A Plan KAP52447 882 Francis Avenue	National Society of Hope Leased from Prov. Rental Housing Corp.
45.	341 (2) (c)	10470 Lot 11, Plan 922 581-585 Gaston Avenue	Kelowna & District S.H.A.R.E. Society
46.	341 (2) (c)	10508.002 Lot 2, Plan 15777 2108 Vasile Road	Kalano Club of Kelowna
47.	341 (2) (c)	70030 Lot A, Plan 28311 1157-1161 Sutherland Ave	Columbus Holding Society exempt main floor and basement floor
48.	341 (2)(c)	48770 Lot 35, Plan 10011 1822-1826 Chandler St	Okanagan Halfway House Society
49.	341 (2)(c)	48820 Lot 40, Plan 10011 1865-1869 Chandler St	Okanagan Halfway House Society
50.	341 (2)(c)	49310 Lot 1, Plan 10077 831 Lawrence Ave	Central Okanagan Child & Family Resources Society
51.	341 (2)(c)	56700 Lot 2, Plan 15718 1290 Bernard Ave	Central Okanagan Child & Family Resources Society
52.	341 (2)(c)	23360 Lot 7, Plan 2498 1161 Sutherland Ave	Columbus Holding Society
53.	341 (2)(c)	23370 Lot 8, Plan 2498 1177-1187 Sutherland Ave	Columbus Holding Society
54.	341 (2)(b)	11501.989 Lot 1, Plan 35229 4220 Hobson Rd	Central Okanagan Small Boat Assoc. Lease only from the City of Kelowna
55.	341 (2)(c)	66250 Lot 1, Plan 22678 1380 Bertram Street 32% land & improvements not exempt – Main Dining Area 870 sq ft, Games Room 711 sq ft, Bar 113 sq ft, Cooler Area 92 sq ft. Total 1786 of 5522 sq ft	Kelowna (#26) Royal Canadian Legion
56.	339 (1) (h)	56180 Lot A, Plan 15442 845 Jones Street	BC Corp Seventh Day Adventist Church

Schedule "D" 2002 Tax Exempt

<u>Cont'd</u>			
57.	341 (2)(b)	6198.705 Lot A, Plan 21551 365 Hartman Road	Okanagan Gymnastic Centre Lease from City of Kelowna
58.	341 (2)(c)	28740 Lot 8, Plan 3398 2490 Pandosy Street 39% land & improvements not exempt – residential portion 780 sq ft out of total 2020 sq ft	Kelowna Centre for Positive Living Society
59.	341 (2)(c)	5929.000 Lot 1, Sec. 26, Twp. 26, Plan 10157 255 Rutland Road North	Kelowna General Hospital Foundation (Gift Shop)