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City of Kelowna

**MEMORANDUM**

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DATE: June 20, 2002  
FILE: 1970-50  
TO: City Manager  
FROM: Deputy Director of Finance  
RE: Tax Assistance Request – Servants Anonymous Society

Report prepared by the Financial Planning Manager

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**RECOMMENDATION:**

THAT Council not approve requests for tax assistance for the Servants Anonymous Society for the year 2002 on property roll no.'s 33110 and 78779, located at 2609 Richter Street and 1720 Ethel Street.

**BACKGROUND:**

On June 3, 2002, the property owners provided a letter requesting assistance for their payment of 2002 property taxes on the above two properties. Council has adopted the tax exemption bylaw for 2002 and changes to the exempt property listing cannot be made for this year. The Local Government Act allows Council to grant a permissive exemption under section 341 for property that is not being operated for profit or gain and is owned by a charitable or philanthropic organization; however, the tax exemption bylaw must be adopted by October 31 of the year prior.

The tax exemption policy is currently under review by the Finance Division and recommendations will be forwarded to Council later this year. At Council's discretion, this request for assistance can be deferred until that process is complete. If the two properties continue to meet the new tax exemption policy qualifications the maximum assistance that should be considered for 2002 is for the municipal portion of taxes only.

Should Council wish to consider relief now for the Servants Anonymous Society, the following alternative recommendation could be considered:

*THAT Council approve granting assistance for the municipal portion of taxes for the year 2002 for the Servants Anonymous Society in consideration of the use of roll no.'s 33110 and 78779 meeting the permissive exemption definition under section 341(2)(c) of the Municipal Act;*

*AND THAT funding in the amount of \$5,966.57 be provided from Council contingency and refunded to the Servants Anonymous Society.*

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Paul Macklem

Attachment – letter only  
cc. Financial Planning Manager  
Revenue Supervisor