
City of Kelowna

MEMORANDUM

DATE: October 16, 2002
FILE: 1970-50
TO: City Manager
FROM: Deputy Director of Finance
RE: **2003 TAX EXEMPTION BY-LAW NO. 8922**

Report prepared by the Financial Planning 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 2003, include the following property changes in addition to those set out in Schedules A through D of the 2002 Tax Exemption By-law No. 8738:

Schedule A:

1. Add Roll No. 4660.000, Lot 1, Plan 4877 (585 Gerstmar Rd) – Serbian Orthodox Parish – Holy Prophet St. Ilija – Exempt 2,780 sq ft ground floor building and land. Non-exempt 680 sq ft upper floor residence.

Schedule D:

1. Add Roll No. 79932, Lot A, Plan KAP67454 (421 Cawston Ave.) – Art Gallery, Rotary Centre for the Arts. Exempt the Art Gallery and Art Walk area and the following area within the Rotary Centre for the Arts –

Kelowna Visual and Performing Arts Centre Society area 37,034 sq ft
Okanagan Artists Alternative Association (2 areas) 2,058 sq ft
Sunshine Theatre Society area 892 sq ft
Ponderosa Spinners, Weavers & Fibre Artists Guild area 409 sq ft
Total exempt area 40,393 sq ft

The following leased areas will be non-exempt –

Staccatos (restaurant & food preparation) area 1,522 sq ft
Tri Art Inc. area 1,185 sq ft
Potters Addict area 1,589 sq ft
Stephen Smalley studio area 350 sq ft
Don Elzer's Centre for Contemp. Canadian Art area 350 sq ft
Mel Gagnon studio area 428 sq ft
Vivian Khun studio area 444 sq ft
Julia Trops studio area 370 sq ft
Mayumi Hatano studio area 429 sq ft
Total non-exempt area 6,667 sq ft

2. Add Roll No. 51680, Lot 8, Plan 11487 (785 Rose Ave.) – Okanagan Independent Living Society.
3. Add Roll No. 33110, Lot 2, Plan 3929 (2609 2611 Richter St.) – New Opportunities for Women (NOW) Canada 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 property at 585 Gerstmar, owned by the Serbian Orthodox Parish – Holy Prophet St. Ilija, provides services in an Eastern Orthodox Christian Tradition and provides a place of congregation for Serbians in Western Canada. The residential area included on the property will not be exempted.

Schedule D

The property at 421 Cawston Avenue includes the Rotary Centre for the Arts, the Art Gallery and the Art Walk. The Art Gallery, Art Walk area and any area within the RCA building that is leased to a non-profit group will be exempt.

The property at 785 Rose Avenue, owned by the Okanagan Independent Living Society, encourages the development and use of support services to enhance independent community living for the emotionally disabled. This society receives tax exemption for two other facilities at 851 Grenfell Avenue and 875 Fuller Avenue.

The property at 2609 2611 Richter Street, owned by NOW Canada Society, provides transitional housing for homeless single women and homeless women with children. Clients can stay at this shelter (Alexandra Gardner Women and Children Safe Centre) up to a maximum of thirty nights at no charge.

There are also six requests that are not being recommended for exemption:

Roll No. 68740 at 1212 Mountainview Street, a building owned by the Brookside Senior Citizen Housing Society. This residential building provides permanent low-cost housing without profit to seniors and those with disabilities in the community.

Roll No. 78779 at 1720 Ethel St., owned by the New Opportunities for Women (NOW) Canada Society. This residential building is a second-stage income-assisted housing project that provides permanent low cost housing to graduates of NOW Canada programs.

Roll No.'s 34960, 43400, 43440 & 53400 at Cambridge Avenue, Richter Street and Central Avenue, all owned by the Pleasantvale Homes Society have requested exemption for the land around the buildings. Currently the buildings and footprint of land are provided a general exemption under section 339.(1)(h) of the Local Government Act.

The remaining land around the buildings does not provide an overall community benefit, but is solely for the use of the permanent residents of the buildings.

Roll No. 10738.370 at 1770 KLO Road, owned by the Kelowna Society for Christian Education. As this is a separate property from the school, it does not meet the exemption requirements.

Roll No. 16670 at 1272 St. Paul St., owned by the Kelowna Yoga House Society. Although this facility is used principally for recreational purposes it does compete with private sector services and is financially self-sufficient based on class fees.

Roll No. 4009.000 at 4047 Casorso Road, owned by the Kelowna & District Fish & Game Club. This property is a 19.9 acre site that includes a club house building, caretakers building, various firearms ranges and camping sites. This club is financially self-sufficient based on membership dues, fundraising revenues, donations and hall rentals.

The foregoing changes for 2003 property tax exemption are placed before Council for consideration.

Approved:

K. Grayston

P. Macklem

cc. Director of Finance and Corporate Services
BC Assessment

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. 8922
SCHEDULE "A" TAX EXEMPT
PROPERTIES
2003 TAXATION YEAR

<u>NO.</u>	<u>CATEGORY</u>	<u>ROLL NO.</u>	<u>LEGAL DESC/CIVIC ADDRESS</u>	<u>REGISTERED OWNER/LE</u>
1.	339 (1) (g)	1230	Lot 1,Blk 13,Plan 202 710 Lawson Avenue	Trustees of the Union of Sla Churches of Evangelical Ch
2.	339 (1) (g)	1350	Lots 1,2,3,Blk 15,Plan 202 D.L. 138, 721 Bernard Avenue	Trustees of First United Chu First United Church
3.	339 (1) (g)	1360	Lot 4,Blk 15,Plan 202 D.L. 138, 733 Bernard Avenue	Trustees of First United Chu First United Church & Parkir
4.	339 (1) (g)	1370	Lot 5,Blk 15,Plan 202 D.L. 138, 735 Bernard Avenue	Trustees of First United Chu First United Church & Parkir
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 C of Christ
8.	339 (1) (g)	18380	Lot 2, Plan 1319,D.L. 138 1408 Ethel Street	Bethel United Pentecostal C of Kelowna
9.	339 (1) (g)	3337.370	Lot A,Plan 23927 239 Glenmore Road	Kelowna Christian Reforme 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. Evangelica Lutheran Church
13.	339 (1) (g)	78266	Lot 1,Plan KAP47242 1091 Coronation Avenue	Ukrainian Catholic Eparchy of New Westminster
14.	339 (1) (g)	76394	Lot C,Plan 40170 1305 Gordon Drive	R.Kathler, J.Braun, W.Schr 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 & / Angels Parish Hall
16.	339 (1) (g)	42250	Lot 3,Plan 7431 650 Sutherland Avenue	Synod of the Diocese of Kootenay - St. Michaels & / Angels Parish Hall
17.	339 (1) (g)	74502	Lot A,Plan 33076 839 Sutherland Avenue	Roman Catholic Bishop of M Immaculate Conception Chi
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 Church B.C. - First Baptist Church
20.	339 (1) (g)	62110	KAP65650, Lot A 1423 Vineland Street	The Trustees of Congregati Kelowna Bible Chapel
21.	339 (1) (g)	68680	Lot 3,Sec. 29,Twp. 26 Plan 25524 1150 Glenmore Drive	Trustees, Cong. Grace Bapi Church
22.	339 (1) (g)	69380	Lot A,Plan 27070 1077 Fuller Avenue	Roman Catholic Bishop of M St. Pius Xth Church
23.	339 (1) (g)	71130	Lot 1, Plan 30180 1480 Sutherland Avenue	Gov. Council, Salvation Arm 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 Ke
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 Churc
27.	339 (1) (g)	4310.442	Lot A,Plan 31085 1710 Garner Road	B.C. Corp. Seventh Day Adventist Church
28.	339 (1) (g)	4360.460	Lot 2,Sec. 14,Twp. 26, Plan 27837 1260 Neptune Road	Roman Catholic Bishop of M - Holy Spirit Church
29.	339 (1) (g)	4423.888	Lot Pt. 26,Plan B130 and Lot Pt. 26,Plan 187 on Plan B130,	Synod of Diocese of Kooten St. Mary's Anglican Church

			exc. Plan 3067 2710 East Kelowna Road	
30.	339 (1) (g)	4571.592	Lot 1,Sec. 19,Twp. 26, Plan 37842 1055 Glenwood Avenue	Pentecostal Assem. of Cana Glenwood Pentecostal Asse
31.	341 (2) (k)	4608.000	Lot 6,Plan 3576 515 Gerstmar Road	Okanagan Chinese Baptist 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 Di 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 N St. Theresa's Church
37.	339 (1) (g)	6198.872	Parcel A, Plan 22239 380 Leathead Road	Synod of Diocese of Kooten Nelson - St. Aidan's Anglica Church
38.	339 (1) (g)	5752.000	Lot A,Sec. 26,Twp. 26, Plan 4841 1025 Rutland Road	Okanagan Chinese Baptist
39.	339 (1) (g)	6198.870	Lots 78,79 & 80,Sec. 26, Twp. 26,Plan 22239 410 Leathead Rd	Pentecostal Assemblies of C Rutland Gospel Tabernacle
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 Stal Church of Jesus Christ of Latter Day Saints
42.	339 (1) (g)	7212.492	Lot 1,Plan 37256	Synod Diocese of Kootenay

			4619 Lakeshore Road	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 1931-1935 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 3645-3675 Benvoulin Road	Roman Catholic Bishop of Kelowna 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
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,	BC Muslim Association

			Plan 14897 1120 Highway 33 W	
58.	339 (1) (g)	10936.653	Lot 1, Plan 41844 3705-07 Mission Springs Drive	Canadian Mission Board of German Church of God
59.	339 (1) (g)	4645.000	Lot 7, Plan 3727 1305 Highway 33 W	Church of Nazarene Canada
60.	339 (1) (g)	3337.768	Lot B, Plan KAP44705 102 Glenmore Road North	Okanagan Jewish Commun Association
61.	339 (1) (g)	62120	Lot 2, Plan 17933 Vineland Street	The Trustees of the Congre of Kelowna Bible Chapel
62.	339 (1) (g)	69915	Lot B, Plan 27885 1658 Pandosy	Foursquare Gospel Church Canada Christian Life Fellow
63.	339 (1) (g)	10519.902	Lot 1, Plan KAP 45185 1955 Springfield	Kelowna Trinity Baptist Chu
64.	339 (1) (g)	10519.844	Portion of Lot A, Plan 37351 2041 Harvey Ave.	New Life Vineyard Fellowsh 1,565 sq ft leased area not c
65.	339 (1) (g)	21300	Lot 19-20, Plan 2085 1310 Bertram Street	Unitarian Fellowship of Kelo
66.	339 (1) (g)	3255.224	Lot 1, Plan 56294 271 Glenmore Road	Trustees of St. David's Pres Church
67.	339 (1) (g)	6372.497	Lot 1, Plan KAP55460 905 Badke Road	Kelowna Christian Centre S
68.	339 (1) (g)	5476.791	Lot B, Plan 41234 489 Hwy 33 W.	BC Conference of Mennonit 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 615-645 Lawrence 6,580 sq. ft. of total bldg 11,360 sq. ft.	Kelowna Victory Life Fellow Lease from Jabs Constructi Area occupied by the Churc
71.	339 (1)(g)	3337.488	Lot B, Plan 30013 228 Valley Rd	B C Conf of Mennonite Bret
72.	339 (1)(g)	43810	Lot 8,9 and 10, Plan 7936 1370 Lawrence Ave	YiTung Buddist Temple Ko, Hui-Lin and Tsai, Jui-Fe

73.	339 (1)(g)	6370.120	Lot A, Plan 19465 720 Leathead Rd	Spring Valley Congregation Jehovah's Witnesses
74.	339 (1)(g)	6372.506	Lot A, Plan KAP56177 155 Nickel Road	New Apostolic Church of Cæ
75.	339 (1)(g)	4660.000	Lot 1, Plan 4877 585 Gerstmar Road (680 sq. ft residential area of total 3460 sq. ft is not exempt)	Serbian Orthodox Parish Holy Prophet St. Ilija

**CITY OF KELOWNA BY-LAW NO. 8922
SCHEDULE "B" TAX EXEMPT
PROPERTIES
2003 TAXATION YEAR**

<u>NO.</u>	<u>CATEGORY</u>	<u>ROLL NO.</u>	<u>LEGAL DESC/CIVIC ADDRESS</u>	<u>REGISTERED OWNER/LE</u>
1.	341 (2)(g)	6371.030	Lot 2, Plan 30323 123 Franklyn Road	Crossroads Treatment Cent Society
2.	341 (2)(g)	73571	Lot 15, D.L. 137, Plan 32159 1449 Kelglen Crescent	Interior Health Authority
3.	341 (2)(g)	55260	Lot A, Plan 14934 and Lot F, Plan 4920 934 Bernard Ave.	Interior Health Authority (David Lloyd-Jones Home)
4.	341 (2)(g)	4799.000	Lot 14, Plan 18085 965 Highway 33 West	Interior Health Authority (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 De 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 Sch
8.	339 (1) (k)	7212.595	Lot A, Plan KAP48732 429 Collett Road	Waldorf School Association of Kelowna Inc. (Private Sch
9.	339 (1) (k)	7212.596	Lot B, Plan KAP48732 459 Collett Road	Waldorf School Association of Kelowna Inc. (Private Sch
10.	339 (1) (k)	74502	Lot A, Plan 33076 839 Sutherland Avenue	Roman Catholic Bishop of M St. Joseph Elementary Sch
11.	339 (1) (k)	10738.366	Lot 2, Plan 44292, D.L. 131 3261 Gordon Drive	Evangel Tabernacle of Kelo Kelowna Christian School
12.	339 (1) (k)	52700	Lot C, Plan 12546 807 Elliot Avenue	Roman Catholic Bishop of M Immaculata High School & : Joseph Elementary School
13.	339 (1) (k)	10738.378	Lot A, Plan KAP54674 1493 KLO Road	Catholic Public Schools of M Diocese Immaculata Regior

				School
14.	339 (1) (c)	79055	Lot 3 Plan KAP57837 1380 Ellis Street	City of Kelowna Library Soc Lease from the City of Kelowna
15.	339 (1) (i)	79963	Lot A, Plan KAP67528 2318 Pandosy Street	Interior Health Authority Hospital
16.	341 (2) (g)	11096.124	Lot A, Plan 27019 2255 Ethel Street	Interior Health Authority 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 E
19.	341 (2) (g)	6370.241	Lot D, Plan 22268 760 Hwy 33 West	Crossroads Treatment Cent
20.	341 (2) (g)	50080	Lot 25, Plan 10689 1279-1281 Centennial Cres.	Belaire Women's Recovery

CITY OF KELOWNA BY-LAW NO. 8922
SCHEDULE "C" TAX EXEMPT
PROPERTIES
2003 TAXATION YEAR

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

CITY OF KELOWNA BY-LAW NO. 8922
SCHEDULE "D" TAX EXEMPT
PROPERTIES
2003 TAXATION YEAR

<u>NO.</u>	<u>CATEGORY</u>	<u>ROLL NO.</u>	<u>LEGAL DESC/CIVIC ADDRESS</u>	<u>REGISTERED OWNER/LE</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 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)(n)	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 residence	H.O.S.O.T.O. House (Helping Others Stand on their own feet)
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 Home Association
9.	341 (2)(b)	6224.735	Lot B, Plan KAP53836 180 Rutland Road North	Rutland Park Society
10.	341 (2)(n)	6198.704	Part of Lot A, Sec. 26, Twp. 26, ODYD, Plan 21551 355 Hartman Road	Boys & Girls Club - Lease C from City of Kelowna
11.	341 (2)(b)	6961.000	Fr. E1/2 Sec. 17, Twp. 28 exc. Plan B4553, Lakeshore Road	Nature Trust 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 B.C.-Yukon Ltd.), Box 8258

				North Burnaby, B.C.
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 B.C.-Yukon Ltd.), Box 8258 North Burnaby, B.C.
14.	341 (2)(b)	12184.556	Lot A, Plan KAP51801 4409 Lakeshore Road	Okanagan Mission Commur Association
15.	341 (2)(c)	4580	Lots 3 and 4, Blk. 8, D.L. 139, Plan 462 442 Leon Avenue	Ki-Low-Na Friendship Socie
16.	341 (2)(b)	64316	Part of Lot B, Plan 18028 Part of Lot 2, Plan 19829 551 Recreation Avenue	Kelowna Curling Club - Lea 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 Ave	Kelowna Major Mens' Fastb Association - Lease Only frc City of Kelowna
20.	341 (2)(n)	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 Onl from City of Kelowna
21.	341 (2)(b)	6198.703	Lot A, Plan 21551, Sec. 26, Twp. 26, L.D. 41, Lease only (1.547 ac.) 375 Hartman Road	Boys and Girls Club & Kinsmen Club of Rutland - l 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 - Leas Only from City of Kelowna a S.D. #23
24.	341 (2)(c)	32520	Lot 3, Plan 3910, D.L. 14	Abbeyfield Houses Society

			434 Glenwood Ave	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
27.	341 (2)(c)	10759.011	Lot 11, Plan 515 3785 Casorso Road	B.C. Society for Prevention 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
33.	341 (2)(c)	46190	Lot 15, D.L. 136, Plan 9138 851 Grenfell Ave.	Okanagan Independent Living
34.	341 (2)(c)	71805	Lot 1, D.L. 138, Plan 31153 875 Fuller Ave.	Okanagan Independent Living
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 to 6371.403	Lots 1-39, Plan K384 530 Franklyn Road 9.7% of Assessed Value of Land and Improvements Exempt	Hope - Society of Housing Co-ops and Progressive Employment Assessment difference - On 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 €	The Nature Trust of British Columbia

40.	341 (2)(c)	46250	Lot 21, Plan 9138 2360 Ethel Street	Kelowna Gospel Mission Sc
41.	341 (2)(c)	4330	Lot 14, Plan 462 Block 5 259 Leon Avenue	Kelowna Gospel Mission Sc
42.	341 (2)(c)	10519.925	Lot A, Plan KAP54261, Blk 1 1868 Ambrosi Road	Kelowna Youth Outreach C Society
43.	341 (2)(c)	4830	Lot E 1/2 L 15 Plan 462, Blk 10 255 Lawrence Avenue	Kelowna Community Resou Crisis Centre Society
44.	341 (2) (c)	11097.075	Parcel A Plan KAP52447 882 Francis Avenue	National Society of Hope Leased from Prov. Rental H Corp.
45.	341 (2) (c)	10470	Lot 11, Plan 922 581-585 Gaston Avenue	Kelowna & District S.H.A.R.
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 base Upper floor is not exempt
48.	341 (2)(c)	48770	Lot 35, Plan 10011 1822-1826 Chandler St	Okanagan Halfway House S
49.	341 (2)(c)	48820	Lot 40, Plan 10011 1865-1869 Chandler St	Okanagan Halfway House S
50.	341 (2)(c)	49310	Lot 1, Plan 10077 831 Lawrence Ave	Okanagan Families Society
51.	341 (2)(c)	56700	Lot 2, Plan 15718 1290 Bernard Ave	Okanagan Families 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 Bc Lease only from the City of
55.	341 (2)(c)	66250	Lot 1, Plan 22678	Kelowna (#26) Royal Canac

			1380 Bertram Street	Legion 32% land and improvements exempt Main Dining Area 87 Games Rm 711 sq ft, Bar 1 Cooler Area 92 sq ft, Total 1,786 or 5,522 sq ft
56.	341 (2)(b)	6198.705	Lot A, Plan 21551 365 Hartman Rd	Okanagan Gymnastic Centre Lease from City Of Kelowna
57.	339 (1)(h)	56180	Lot A, Plan 15422 845 Jones St	BC Corp. Seventh Day Adventist Church Okanagan Manor (Seniors Home)
58.	341 (2)(c)	28740	Lot 8, Plan 3398 2490 Pandosy St	Kelowna Centre for Positive Living Society 39% land & improvements non exempt residential portion 7 sq ft out of total 2020 sq ft
59.	341 (2)(c)	5929.000	Lot 1, Sec. 26, Twp. 26, Plan 10157 255 Rutland Rd N	Kelowna General Hospital Foundation (Gift Shop)
60.	341 (2)(n)	79932	Lot A, Plan KAP67454 421 Cawston Ave Rotary Centre for the Arts	City of Kelowna - portion leased KVPACS and sub-lease hold Exempt areas - Kelowna Visual and Performing Centre Society area 37,034 Okanagan Artists Association Alternative (2 areas) 2,058 sq ft Sunshine Theatre Society area 892 sq ft Ponderosa Spinners, Weavers Fibre Artists Guild area 409 <i>Total exempt area 40,393 sq ft</i> The following leased areas are non-exempt – Staccatos (restaurant & food preparation) area 1,522 sq ft Tri Art Inc. area 1,185 sq ft Potters Addict area 1,589 sq ft Stephen Smalley studio area 350 sq ft Don Elzer's Centre for Contemporary Canadian Art area 350 sq ft Mel Gagnon studio area 428 Vivian Khun studio area 444 Julia Trops studio area 370 Mayumi Hatano studio area <i>Total non-exempt area 6,666</i>

61.	341 (2)(c)	51680	Lot 8, Plan 11487 785 Rose Ave	Okanagan Independent Livi
62.	341 (2)(c)	33110	Lot 2, Plan 3929 2609 2611 Richter St.	New Opportunities for Wom Canada Society