
City of Kelowna

MEMORANDUM

DATE: October 14, 2003
FILE: 1970-50
TO: City Manager
FROM: Director of Financial Services
RE: **2004 TAX EXEMPTION BY-LAW NO. 9104**

Report prepared by the Revenue Supervisor

RECOMMENDATION:

THAT a bylaw under sections 339, 340 and 341 of the Local Government Act, to provide exemption from taxation for the year 2004, include the following property changes in addition to those set out in Schedules A through D of the 2003 Tax Exemption By-law No. 8922:

Schedule A:

1. *Change* Roll No. 4608.000, Lot 6, Plan 3576 (515 Gerstmar Road). Property sold to the Church of God Lirio de los Valles. BCAA has approved a general exemption on the Church property excepting two modular buildings and some land on the property that is taxable.

Schedule B:

1. *Delete* Roll No. 4799.000, Lot 14, Plan 18085 (135 Davie Road) – Interior Health Authority – May Bennett Home. This property is now servicing Adult Day Care, a meals program and offices for community nurses. Taxable in 2004.
2. *Add* Roll No. 6372.527, Lot A, Plan KAP 53622, (1180 Houghton Road) – Vedanta Educational Society. This property is a private school – K to grade 12 servicing approximately 140 students. 339 (1) (k)
3. *Delete* Roll No. 50080, Lot 25, Plan 10689 (1279-1281 Centennial Crescent) – Belaire Women's Recovery Centre. Property sold to Resurrection Recovery Society, see Schedule D.

Schedule C:

1. *Change* Roll No. 77062, Lot 1, Plan 42511, (1304 Ellis Street), City of Kelowna- portion leased to Kelowna Centennial Museum Association and sub-lease holders.
Exempt areas-
Theatre Kelowna Society (TKS), area 338 sq. ft.

Associate Director, Kelowna Museum Association (KMA), area 166 sq. ft.
Sunshine Theatre, area 328 sq. ft.
CUPE Local #338, area 337.5 sq. ft.
Sunshine Theatre (reception), area 328 sq. ft.
Okanagan Science Opportunities for Kids (SOKS) area 327.5 sq. ft.
Kelowna and District Arts Council, area 327.5 sq. ft.
Okanagan Science Opportunities for Kids (SOKS), area 328 sq. ft.
City of Kelowna's Cultural District, area 327.5 sq. ft.
Viva Musica, area 328.5 sq. ft.
City of Kelowna's Cultural District, area 332 sq. ft.
Kiwanis Music Festival, area 340 sq. ft.
Total exempt area 3808.5 sq. ft.

The following areas will be non-exempt-
Carbon Design, area 328 sq. ft.
Netcentrics, area 327.5 sq. ft.
Julie Cosgrave, 234 sq. ft.
Event Publications, 978.73 sq. ft.
Total non-exempt 1868.23 sq. ft.

Schedule D:

1. *Add* Roll No. 50080, Lot 25, Plan 10689 (1279 Centennial Crescent) – Resurrection Recovery Society. Provides housing for men who are undergoing drug and alcohol addiction counselling 341 (2) c
2. *Change* Roll No. 48750, Lot 33, Plan 10011 DL 137 (1350-52 Beldaire Avenue) – H.O.S.O.T.O. Change exemption from 75% to 100% exemption. Change of use – caretaker no longer living in home. 341 (2) c
3. *Delete* Roll No. 32520, Lot 3, Plan 3910, DL 14 (434 Glenwood Avenue) – Abbeyfield Houses Society of Kelowna. Property sold and is taxable for 2004.
4. *Delete* Roll No. 5929.000, Lot 1, Sec. 26, Twp.26, Plan 10157, (255 Rutland Road N) Kelowna General Hospital Foundation (Gift Shop). Property sold and is taxable in 2004.
5. *Add* Roll No. 6773.850, Lot 5, Plan 24739, (1208 Irene Road), New Opportunities for Women Canada Society (NOW). Provides temporary housing residency, 6 – 8 month term, for sexually exploited female youth and their children. 341 (2) c
6. *Add* Roll No. 5476.408, Lot 15, Plan 27679, (800 Princess Court), NOW Canada. Provides temporary housing residency, 6 – 10 month term, for sexually exploited female youth. 341 (2) c
7. *Add* Roll No. 12184.557, Lot 2, District Lot 358, Plan KAD69898 and part of Lot A, District Lot 358, Plan 21520, (639 Dehart Road). Okanagan Mission Community Hall Association leases property from City of Kelowna in order to provide recreational tennis courts. 341 (2) b
8. *Delete* Roll No. 16670, Lot 16, Plan 1303, (1272 St. Paul Street), Kelowna Yoga House. Yoga centre instructs elderly, physically challenged and general public. 2002 financial statements indicate self-sufficiency. Staff is awaiting the most recent financial statement.
9. *Change* Roll No. 79932 non-exempt Vivian Khun studio area 444 sq. ft. to Elizabeth Gordon studio area 444 sq. ft.

BACKGROUND:

A description of the four categories organizing the annual tax exemptions is included at the front of the property schedules.

Schedule A

Roll No. 4608.000, at 515 Gerstmar Road sold to the Church of God Lirio de los Valles. BCAA has approved a general exemption for the class 8 land valued at 125,400 = 88% and for the class 8 church building valued at \$96,400 = 71%. The remaining assessment will be taxable in 2004.

Schedule B

Roll No. 4799.000, at 135 Davie Road – Interior Health Authority – May Bennett Home. This property is now servicing Adult Day Care, a meals program and offices for community nurses. Taxable in 2004.

Roll No. 6372.527, at 1180 Houghton Road, owned by Vedanta Educational Society. Current general exemption is for building and footprint only. Request is to exempt area around that building that is necessary to the school.

Roll No. 50080, at 1279-1281 Centennial Crescent owned by the Belaire Women's Recovery Centre has been sold to Resurrection Recovery Society, see Schedule D.

Schedule C

Roll No. 77062 at 1304 Ellis Street, City of Kelowna portion leased to Kelowna Centennial Museum Association and sub-lease holders. Previously all tenants have been non-profit organizations. Currently there are 4 commercial businesses that are taxable for 2004; Carbon Design, area 328 sq. ft.; Netcentrics, area 327.5 sq. ft.; Julie Cosgrave, 234 sq. ft.; Event Publications; 978.73 sq. ft. Total non-exempt 1868.23 sq. ft..

Schedule D

Roll No. 50080, at 1279 Centennial Crescent, owned by Resurrection Recovery Resource Society. Society offers temporary, short-term housing to accommodate men who are undergoing counselling for drug and alcohol addiction.

Roll No. 48750, at 1350-1352 Belaire Avenue, owned by H.O.S.O.T.O offers housing to accommodate men who are undergoing counselling for drug and alcohol addiction. Previous exemption was 75% now recommending 100% exempt because caretaker residence is no longer required.

Roll No. 32520, at 434 Glenwood Avenue owned by – Abbeyfield Houses Society of Kelowna was sold and is now taxable for 2004.

Roll No. 5929.000, at 135 Davie Road owned by the Kelowna General Hospital Foundation Gift Shop has been sold and is taxable in 2004.

Roll No. 6773.850, at 1208 Irene Road, owned by New Opportunities for Women (NOW), provides safety and short term residential housing for sexually exploited female youth and their children. Residency is 6 to 8 months.

Roll No. 5476.408, at 800 Princess Court, owned by NOW Canada Society, provides temporary residential housing for sexually exploited female youth. Average residency is 6 – 10 months. Clients can stay for \$325 per month and the remainder of the cost of housing is subsidized by the society.

Roll No. 12184.557, at 639 Dehart Road, owned by City of Kelowna, leased to Okanagan Mission Community Hall Association in order to provide recreational tennis courts.

Roll No. 16670, at 1272 St. Paul Street, owned by the Kelowna Yoga House. Provides yoga instruction to the elderly, physically challenged and to general public. 2002 financial statements indicate that the facility is self-sufficient. Staff is awaiting the most recent financial statements.

Roll No. 79932, at 421 Cawston Avenue, Rotary Centre for the Arts. Lessee change for non-exempt use from Vivian Khun studio, area 444 sq. ft. to new lessee Elizabeth Gordon studio, area 444 sq. ft.

There are 5 tax exemption requests that are not being recommended for exemption:

Roll No. 50070, Lot 24, Plan 10689 (1271 Centennial Crescent). The application submitted by the Resurrection Recovery Resource Society offers drug/alcohol counselling and temporary housing to men, however it does not qualify for exemption under 341 (2)(c) as the Society does not own the property.

Roll No. 5477.053, Lot 5, Plan 2126, (150 C Gray Road), MADAY Society for Seniors. The application received indicates that significant rental income is generated and that the purpose or goal of the organization may be the advocacy of pensioners' rights and interests. Clarification of the organization's application was requested but has yet to be received by staff.

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, caretaker's building, various firearms ranges and camping sites. This club is financially self-sufficient based on membership dues, fundraising revenues, hall rentals and income generated from property rental.

Roll No. 10738.389, Lot A, Plan KAP 70104, (1540 KLO Road), owned by The Good Samaritan Society, A Lutheran Social Service Organization. The applicant has applied for tax exemption for 37 units that are utilized as permanent assisted housing/living units run in co-operation with the Interior Health Authority and BC Housing Program. The Interior Health Authority requires a care threshold that includes personal assistance, such as taking medications and bathing. The BC Housing program requirements are based on personal income levels. The facility is not licensed under the Community Care Facility Act and therefore does not qualify for exemption under 341 2 (g).

Roll No. 4078.500, Lot 2, Plan KAP66568, (4091 Lakeshore Road) owned by First Lutheran Church. The church, school/gym and play-field area totals 5.17 acres and is currently under construction. The total parcel is 11.92 acres. BCAA is providing a general exemption to the Church building area and land footprint only, not to the school/gym and play-field nor the remaining 6.75 acres which is anticipated to be used for residential development. Given the uncertainty of the construction timelines permissive exemption consideration is deferred until 2005.

The foregoing changes for 2004 property tax exemption are placed before Council for consideration.

Approved:

Genelle Davidson

Paul Macklem

Attach.

c.c. BC Assessment

**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/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
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
28.	339 (1) (g)	4360.460	Lot 2, Sec. 14, Twp. 26, Plan 27837 1260 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	Okanagan Chinese Baptist Church 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	Okanagan Chinese Baptist Church
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
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 1931-1935 Barlee Road	St. Peter & Paul Ukranian 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 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
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 3705-07 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 Glenmore Road North	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 of Canada 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 Soc Inc
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 615-645 Lawrence 6,580 sq. ft. of total bldg 11,360 sq. ft.	Kelowna Victory Life Fellowship Inc Lease from Jabs Construction Ltd. Area occupied by the Church
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	YiTung Buddhist 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 Inc
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/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	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 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

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	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 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. 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/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. 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/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)(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)
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)(n)	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 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 82580 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 82580 North Burnaby, B.C.
14.	341 (2)(b)	12184.556	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 Ave	Kelowna Major Mens' Fastball Association - Lease Only from 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 Only 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 - 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
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 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 Opportun. and Progressive Employment Assessment differ- ence - 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	The Nature Trust of British Columbia (2% of Land and 100% Improvements not exempt)
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
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 Society
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. Upper floor is not exempt.
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	Okanagan Families Society Inc
51.	341 (2)(c)	56700	Lot 2, Plan 15718 1290 Bernard Ave	Okanagan Families Society Inc
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	Kelowna (#26) Royal Canadian Legion 32% land and improvements not exempt Main Dining Area 870 sq ft, Games Rm 711 sq ft, Bar 113 sq ft, 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 Housing)
58.	341 (2)(c)	28740	Lot 8, Plan 3398 2490 Pandosy St	Kelowna Centre for Positive Living Society 39% land & improvements not exempt residential portion 780 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 to KVPACS and sub-lease holders. Exempt areas - 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 <i>Total exempt area 40,393 sq ft</i> The following leased areas will be non-exempt – Staccatos (restaurant & food preparation) area 1,522 sq ft

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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

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