
CITY OF KELOWNA

MEMORANDUM

Date: September 25, 2007
File No.: 1970-50
To: City Manager
From: Revenue Manager
Subject: 2008 Tax Exemption By-law No. 9869

RECOMMENDATION:

THAT a bylaw under sections 220, 224 and 225 of the Community Charter, to provide exemption from taxation for the year 2008, be forwarded for reading consideration;

AND THAT the bylaw include those properties outlined in Appendix E to the report of the Revenue Manager dated September 25, 2007.

BACKGROUND:

The following property changes are listed below to those set out in Schedules A Through H of the 2007 Tax Exemption By-law No. 9679:

Schedule A, Place of Worship:

Delete the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	3337768	Lot B, Plan KAP44705	102 Glenmore Road N	Okanagan Jewish Community Association	Original roll deleted and a new amalgamated roll (3337769) is enacted for 2008
2	3337488	Plan 30013, Lot B	228 Valley Rd	BC Conference of Mennonite Brethren Churches	Original roll deleted and subdivided into two different rolls. Only one roll is eligible for PTE (3273007)
3	69915	Lot B, Plan 27885, DL139	375 Leon Avenue	Simple Pursuits Inc (Foursquare Gospel Church of Canada Christian Life)	Bldg. was demolished after 2007 bylaw was enacted. Bldg. was also sold to new owner. Land value fully taxed for 2007.

Add the following rolls:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	3337769	Lot A, Plan KAP83760	102 Glenmore Road N	Okanagan Jewish Community Association	1,200 of 5,100 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental North Glenmore Daycare)
2	3273007	Lot A, Plan KAP83120	228 Valley Road	BC Conference of Mennonite Brethren Churches	3,950 of 7300 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental Green Gables Daycare)

Change the following rolls currently on year 2 of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	57010	Lot 1, Plan 15741	1580 Bernard Avenue	Chase, Ray W & Nas, Cyril (Kelowna Free Methodist Church)	1548 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization. (lease/rental to L'Eslale daycare)
2	3337370	Lot A, Plan 23927	239 Glenmore Road	Kelowna Christian Reformed Church	2,974 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization. (lease/rental to GRASP)
3	4804250	Lot A, Plan 29696	220 Davie Road	Gundwara Guru Amardas Darbar Sikh Society (Okanagan Sikh Temple & Cultural Society)	240 sq ft exempt at 60% per Policy 327 as resident resides on the property.
4	6198872	Parcel A, Plan 22239	380 Leathead Road	St. Aidan's Anglican Church - Synod Dioceses of Kootenay	1,584 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental Green Gables Day Care).
5	10937443	Lot A, Plan KAP76720	4091 Lakeshore Road	First Lutheran Church of Kelowna	954 sq ft exempt at 60% per Policy 327 as principal use of property

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
					not directly related to principle purpose of organization (Daycare on site)
6	11025172	Lot 7, Plan 25798, D.L. 135,	2663 Curts Street	The Congregation of Bethel Church	2,520 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental to Room To Share).
7	11097073	Lot 1, Plan KAP52447	2410 Ethel Street	Birch Avenue Church of God - Trustee Cong	610 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental to Lasting Impressions Pre-School).

Schedule B, Private Schools:

Change the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	10738378	Lot A, Plan KAP54674	1493 KLO Road	The Catholic Public Schools of Nelson Diocese (Immaculata Regional High School)	Land & Improvement of House on property is fully taxable as principal use of property is not the principal purpose of the organization (used as rental unit).

Schedule C, Hospitals: No Changes

Schedule D, Special Needs Housing:

Add the following rolls:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	50070	Plan 10689, Lot 24	1271 Centennial Cres	Resurrection Recovery Society Inc.	New application for transitional housing for recovering addicts. Fully exempt per policy 327 as max. stay <2yrs.
2	80873	Plan KAS2634, Lot 1	1367 Bernard Avenue	Okanagan Mental Health Services	New Applicant: Assisted living and reintegration training for people with mental illness. Fully exempt per policy 327

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
					as max. stay <2yrs.
3	80874	Plan KAS2634, Lot 2	1369 Bernard Avenue	Okanagan Mental Health Services	New Applicant: Assisted living and reintegration training for people with mental illness. Fully exempt per policy 327 as max. stay <2yrs.

Change the following rolls currently on year 2 of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	46190	Lot 15, D.L. 136, Plan 9138	851 Grenfell Ave	Okanagan Independent Living Society	600 sq ft 60% exempt as one person max. stay >2yrs. per policy 327
2	29960	PCL Z, Plan 3604	1531 Bernard Avenue	Orchard City Abbeyfield Society	60% exempt per Policy 327 as no restriction on max. stay.
3	43090	Lot 1, Plan 7765	1033 Harvey Avenue	Howard-Fry Housing Society	60% exempt per policy 327 as principal use of property is not the principal purpose of the organization (lease/rental entire building to Okanagan Halfway House Society)
4	51680	Lot 8, Plan 11487	785 Rose Ave	Okanagan Independent Living Society	Entire Property 60% exempt as max. stay >2yrs. Per policy 327
5	56700	Lot 2, Plan 15718	1290 Bernard Avenue	Okanagan Families Society Inc	60% exempt per policy 327 as principal use of property is not the principal purpose of the organization (Lease/rental of office space to NOW Canada).
6	6224767	Lot 2, Plan KAP58370	295 Felix Road	Lifestyle Equity Society (Special needs housing for physically or mentally challenged)	60% exempt per Policy 327 as no restriction on max. stay.

Schedule E, Social Services:

Delete the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	10738384	Lot 1, Plan KAP77109	1540 KLO Road	Good Samaritan Canada - A Lutheran Social Service Organization)	Roll deleted and a new roll # established (10738419)

Add the following rolls:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	57060	Plan 15778, Lot B	477 Leon Avenue	Ki-Low-Na Friendship Society	New Applicant: Note: registered society offering employment workshops, family counselling, family/health programs
2	10738419	Lot 1, Plan KAP77109	1540 KLO Road	Good Samaritan Canada - A Lutheran Social Service Organization)	Replaces roll 10738384 currently on 5 yr. phase out schedule - 60% exempt per Policy 327 as no restriction on max. stay.

Change the following roll currently on year 2 of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	9900	Plan 830, Lot 2, DL 14, Blk 21 exc Parcel 2A, B1750	504 Sutherland Avenue	Canadian Mental Health Association	222 sq ft 60% exempt per Policy 327 as principal use of property not directly related to principle purpose of organization. (lease/rental AIMHSS)

Schedule F, Public Park or Recreation Ground, Public Athletic or Recreational:

Delete the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	73507	Lot 2, Plan 32159	1800 Parkinson Way	City of Kelowna/Kelowna Cricket Club	Org. does not plan to register as a society and understand they will lose their exemption.

Add the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	10776000	Plan 9359, Lot 2	3745 Gordon Drive	Kelowna Riding Club	New Applicant: Note: not for profit providing a safe and enjoyable environment to foster the equestrian sport for people of all ages – Caretaker agreement in place

Change the following rolls currently on year 2 of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	80967	Lot A, Plan KAP76448	551 Recreation Avenue	Kelowna Curling Club - Lease Only from City of Kelowna	2,000 sq ft 60% exempt per Policy 327 as areas primary use is liquor/food services
2	6224735	Lot B, Plan KAP53836	180 Rutland Road North	Rutland Park Society	1,200 sq ft 60% exempt (Karate Club) & 1,400 sq ft 60% exempt (YM/YWCA – for daycare) per policy 327 as primary use of property not the principal purpose of the organization.

Schedule G, Cultural Organizations:

Change the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	77062	Lot 1, Plan 42511	1304 Ellis Street	Kelowna Centennial Museum (Laurel Building)/City of Kelowna	<p>Program and Common Areas 11,326 sq. ft + Assoc. Director Office 166 sq. ft. = 11,492 sq. ft.</p> <p>Exempt Areas</p> <ul style="list-style-type: none"> - Theatre Kelowna Society (338 sq ft) - Kelowna Museums Society (166 + 328 + 328 = 822 sq ft) - CUPE (337.5 sq ft) - City of Kelowna Cultural Services Divisions (328 + 328.5 + 332 = 988.50 sq ft) - Kelowna District Art Council (327.5 sq ft) - Okanagan Science Opp's for Kids(328 sq ft) - Kelowna Festivals (327.5 + 327.5=655) - Total Exempt Area (3,796.50 sq ft above + 8,058 sq ft of common area = 11,854.50 sq ft <p>Non-Exempt Areas</p> <ul style="list-style-type: none"> - Oliver Butterfield (327.5 sq ft) - A77 Design (234 sq ft) - Wood Solutions Inc. (340 sq ft)

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
					- Maverick Real Estate Corp. (978.73 sq ft) Total Non-exempt Area (1,880.23 sq ft above + 3,708 sq ft of common area = 5,588.23 sq ft)

Change the following roll currently on year 2 of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	1830	Lot 49, Plan 262, Blk 15	770 Lawrence Avenue	Kelowna Canadian Italian Club	1,137 sq ft 60% exempt per policy 327 as areas primary purpose is liquor and /or meal services

Schedule H, Other Non-Profit Societies:

Delete the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	5763000	Lot 4, Plan 5494	140 Dougall Road N	Kelowna General Hospital Foundation (Rutland Thrift Shop)	Roll deleted and a new roll # established (57630001)

Add the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	57630001	Lot A, Plan KAP82536	140 Dougall Road N	Kelowna General Hospital Foundation (Rutland Thrift Shop)	Replaces roll 5763000 – Exempt per Policy 327

Change the following rolls currently on year 2 of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	70030	Lot A, Plan 28311	1157-1161 Sutherland Avenue	Columbus Holding Society	2,911 sq ft 60% exempt per Policy 327 as primary use of property not the primary purpose of the organization (Lease/rental to Right to Life) + Note: No Change for Kung Fu Academy from previous yr.
2	23360	Lot 7, Plan 2498	1161 Sutherland Avenue	Columbus Holding Society	- Parking lot 800 sq ft 60% exempt (lease/rental to Right to Life) + 1278 sq ft 60% exempt (lease/rental to

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
					Kung Fu Academy) per Policy 327 as primary use of property not the primary purpose of the organization
3	23370	Lot 8, Plan 2498	1177-1187 Sutherland Avenue	Columbus Holding Society	Entire Building (approx. 4340 sq ft) & Land 60% exempt per policy 327 as primary use of building & land not the primary purpose of the organization (lease/rental of office space to NOW Canada)

Schedule I. Partnering, Heritage Property and Revitalization:

Delete the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	36530	Plan 4551, Lot 3	2124 Pandosy Street	Oak Lodge Centre Ltd.	Note: Tax Roll deleted. Property has been stratified into 5 different tax rolls with 4 sold to other owners. No longer eligible.

Add the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	81754	Plan KAS3144, Lot 1	2124 Pandosy Street	Oak Lodge Centre Ltd.	One Strata unit retains tax exempt status per Council authorization as original owner is the same. Bldg developed under Heritage Revitalization Agreement.

There is 1 tax exemption request that is not being recommended for exemption:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	4660000	Lot 1, Plan 4877	585 Gerstmar Road	Serbian Orthodox Par-Holy Proph St Ilija (Parish).	Serbian Orthodox Parish - Holy Proph St Ilija (Parish) had re-applied for full exemption being that a caretaker agreement was in place. Policy 327 accepts a residence when a caretaker agreement is in place. The Council Policy and Staff Guidelines Memorandum, however, states that an exemption would not be granted where a residence is provided to a clergyman in a church. In substance this is a residence of a clergyman (manse) and has therefore been denied an exemption.

A report prepared by the Permissive Tax Exemption Task Force was adopted by council resolution on May 15, 2006. The report amended Council Policy #327 (Permissive Tax Exemption Policy) which provided context to eligibility criteria and also the implementation of a 5 year exemption based on a cumulative 20% reduction of the exemption each year, beginning in 2007 until the organization pays 100%.

All currently exempt applicants as well as new applicants were reviewed in relation to the amended Council Policy #327 and the above recommendations represent the changes to the status of each applicant.

The following have been included as attachments:

Appendix A, 2008 Tax Exemptions Summary – Municipal Tax Impact

Appendix B, Rationale for Policy Amendments presented by the Permissive Exemption Task Force to Council

Appendix C, Policy #327

Appendix D, Tax Exemption Bylaw – Schedules Background

Appendix E, Proposed Bylaw # 9869 to be presented for first 3 readings on Monday, October 1st 2007

The foregoing changes for 2008 property tax exemption are placed before Council for consideration.

Considerations that was not applicable to this report:

INTERNAL CIRCULATION TO:
LEGAL/STATUTORY AUTHORITY:
LEGAL/STATUTORY PROCEDURAL REQUIREMENTS:
EXISTING POLICY:
FINANCIAL/BUDGETARY CONSIDERATIONS:
PERSONNEL IMPLICATIONS:
TECHNICAL REQUIREMENTS:
EXTERNAL AGENCY/PUBLIC COMMENTS:
ALTERNATE RECOMMENDATION:

Submitted by:

GL King, CMA, Revenue Manager

Approved for Inclusion:



[Paul Macklem, CMA, Director of Financial Services]

Cc: *BC Assessment*

Schedule A - 2008 Tax Exemptions Summary - Municipal Tax Impact:

	Code 01 Residential	Code 06 Business *	Code 08 Rec/Non- Profit	Total
1 <i>Schedule A - Places of Worship</i>				
<i>Assessed Values</i>	802,680	953,800	133,530,100	135,286,580
Taxes	2,902	8,933	482,818	494,653
2 <i>Schedule B - Private Schools</i>				
<i>Assessed Values</i>	0	50,367,200	150,000	50,517,200
Taxes	0	471,681	542	472,223
3 <i>Schedule C - Hospitals</i>				
<i>Assessed Values</i>	32,715,000	87,443,000	0	120,158,000
Taxes	118,291	818,888	0	937,179
4 <i>Schedule D - Special Needs Housing</i>				
<i>Assessed Values</i>	10,266,320	451,960	0	10,718,280
Taxes	37,122	4,233	0	41,355
5 <i>Schedule E - Social Services</i>				
<i>Assessed Values</i>	8,362,666	16,262,200	1,017,800	25,642,666
Taxes	30,238	152,293	3,680	186,211
6 <i>Schedule F - Public Park or Recreation Ground, Public Athletic or Recreational</i>				
<i>Assessed Values</i>	18,059,800	7,147,660	17,634,100	42,841,560
Taxes	65,301	66,937	63,760	195,998
7 <i>Schedule G - Cultural</i>				
<i>Assessed Values</i>	311,900	26,940,200	1,864,500	29,116,600
Taxes	1,128	252,290	6,742	260,160
8 <i>Schedule H - Other</i>				
<i>Assessed Values</i>	9,367,484	2,752,860	1,256,400	13,376,744
Taxes	33,871	25,778	4,543	64,192
9 <i>Schedule I - Partnering, Heritage or Other Special Exemption Authority</i>				
<i>Assessed Values</i>	318,600	526,000	0	844,600
Taxes	1,152	4,926	0	6,078
<i>Total Assess. Values</i>	80,204,450	192,844,880	155,452,900	428,502,230
Total Taxes	290,005	1,805,959	562,085	2,658,049

* Does not adjust for \$10,000 statutory exemption

Appendix B, Rationale For Policy Amendments:

The following table details the amendments to Policy #327 and provides the rationale for the Task Force's decisions.

<input type="checkbox"/>Original Policy Statement	Task Force Changes, Clarification or Additions to Original Policy	Rationale for Amendment
Eligibility Criterion #3 states that, to qualify for exemption, an organization must have non-profit status. It further states that, "the intent of this requirement is to ensure that municipal support is not used to further activities that, if not for it's not-for-profit status would otherwise be considered business, i.e. an organization that is operating as a Non-Profit; although it charges market value for services available, and would be comparable in operations and perception to public as a For-profit Business."	The Task Force clarified this criterion by adding, "Non-profit organizations conducting retail and/or commercial activity and charging rates or fees at market value are considered to be in competition with for-profit businesses and will not be eligible for tax exemption."	For-profit businesses are not compatible or complementary to services or programs offered by the City of Kelowna for the purposes of permissive tax exemption.
Eligibility Criterion #4 states that, to qualify for an exemption an organization must provide services or programs that are compatible or complementary to those offered by the City of Kelowna	The Task Force added a further interpretation: "When a service or program is offered by a non-profit group or club, the community may benefit from a more cost effective provision of services."	The added interpretation provides further explanation as to why some groups benefit the community. If a service is provided at reasonable cost, it may mean the City does not need to provide that service.
Eligibility Criterion #5 states that, to qualify for an exemption the applicant's principal use of property meets Council's objectives, and that exemptions will be based on the principal use of the property.	The Task Force added a clarifying statement: "The 'principal use of the property' means the use related directly to the principal purpose of the organization owning the property."	This clarifies the intent of the Policy in regard to; non-profit organizations leasing to other non-profits or rental of non-profit space to community members.
Eligibility Criterion #6 states that to be eligible for exemption the services provided by the applicant must be accessible to the public.	The Task Force defined 'accessible to the public' to mean that, within an appropriate age range, members of the public are able to join a club or organization and participate in its activities at a nominal rate."	<input type="checkbox"/> This recognizes and clarifies that it is not necessarily appropriate for all persons to access all tax exempt services. Some age restrictions may apply.
No existing statement	The Task Force added Eligibility Criterion #7: "Non-profit organizations that provide liquor and/or meal services as their primary function and/or source of revenue will not be eligible for tax exemption."	There are several non-profit organizations within the City that offer restaurant type services including meals and /or liquor. This is seen as competing with for-profit business, and is also not a service that the City would normally provide.
No existing statement	The Task Force added Eligibility Criterion #8: "Exemptions will not be granted for housing with stays longer than two years. Exemptions will be permitted for short term housing with stays up to a maximum of two years. This would include: emergency	<input type="checkbox"/> The City would not normally provide long-term housing, and housing provided for periods longer than 2 years is not deemed to be emergency-type housing.

<input type="checkbox"/> Original Policy Statement	Task Force Changes, Clarification or Additions to Original Policy	Rationale for Amendment
	shelters, transitional housing, halfway houses, supportive housing for people with special needs, and group homes."	
No existing statement	<p>The Task force added Eligibility Criterion #9: "Residences will be excluded from otherwise tax exempt property unless the resident(s) on the property provide a caretaking function and the property owner (organization) can provide a copy of an agreement demonstrating:</p> <ol style="list-style-type: none"> 1. Rent is not collected on the residence, and 2. There is a caretaker agreement in place." 	<p>This provides consistency with the policy of not exempting church manses or other residences on church property. At the same time it recognizes that, for some properties, it is in the public's interest to support a resident caretaker.</p>

Appendix C, Policy #327:



CITY OF KELOWNA

COUNCIL POLICY MANUAL

POLICY: **327**
PAGE: 1 of 5

APPROVAL DATE: 2006/05/15
RESOLUTION #: R446/06/05/15
REPLACING #: R759/05/08/08
DATE OF LAST REVIEW: May 2006

SUBJECT: PERMISSIVE TAX EXEMPTION POLICY

Preamble

The City of Kelowna recognizes the significant value of volunteers, volunteer groups and agencies to the spiritual, educational, social, cultural, and physical well-being of the community. A permissive tax exemption is a means for Council to support organizations within the community that further Council's objective to enhance the quality of life while delivering services economically to the citizens of Kelowna.

The Permissive Tax Exemption Policy is intended to:

- Provide clarity, consistency and certainty to the municipality, the public and prospective applicants.

Extent, Conditions, and Penalties

1. Council may designate only a portion of land/improvements as exempted where the following circumstances exist:
 - a. A portion of the land/improvements is used by private sector and/or organization not meeting Council's exemption criteria.
 - b. The applicant already receives grant in aid from the municipality, provincial or federal government.
 - c. The applicant meets all eligibility criteria, however Council may at its discretion grant a partial exemption.
2. Council may impose conditions on the exempted land/improvements with the applicant organization, including but not limited to:
 - a. Registration of a covenant restricting use of the property
 - b. An agreement committing the organization to continue a specific service/program
 - c. An agreement committing the organization to have field/facilities open for public use for specific times or a total amount of time
 - d. An agreement committing the organization to offer use of the field/facility to certain groups free of charge or at reduced rates
 - e. An agreement committing the organization to immediately disclose any substantial increase in the organization's revenue or anticipated revenue (i.e. receives large operating grant from senior government)
3. Council may impose penalties on an exempted organization for knowingly breaching conditions of exemption, including but not limited to:
 - a. Revoking exemption with notice
 - b. Disqualifying any future application for exemption for specific time period
 - c. Requiring repayment of monies equal to the foregone tax revenue.



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POLICY: **327**

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APPROVAL DATE: 2006/05/15
RESOLUTION #: R446/06/05/15
REPLACING #: R759/05/08/08
DATE OF LAST REVIEW: May 2006

SUBJECT: **PERMISSIVE TAX EXEMPTION POLICY**

PROCESS

Council will consider permissive tax exemption applications from Places of Worship, Private Schools and Hospitals for a period of up to 5 years. Other Non-Profit organizations will be considered annually.

The opportunity to apply for a permissive tax exemption will be advertised in the local newspaper once in the month of June. Application forms can be downloaded from the City of Kelowna website, or picked up at City Hall in the Revenue Division of the Financial Services Department.

Application Forms

Places of Worship, Private Schools and Hospitals are required to complete the *Place of Worship, Private School, and Hospital 5 Year Application*. The City of Kelowna will administer these applications on a 5 year cycle. If the application is approved the organization will be exempt for the number of years remaining in the cycle. At the end of the 5 year cycle all organizations must complete an application for the next 5 years. It is the organization's responsibility to notify the City of Kelowna of any changes in property ownership and/or use of the property.

For example:

Application Period	Number of Years Exempt	Application Due Date
2006 – 2010	5 Years	August 15, 2005
2007 – 2010	4 Years	July 15, 2006
2008 – 2010	3 Years	July 15, 2007
2009 – 2010	2 Years	July 15, 2008
2010	1 Year	July 15, 2009

Other Non-Profit Organizations will be required to complete a *Comprehensive Non-Profit Application*. If the application is approved for the next tax year, the organization will be required to submit a short renewal application every year for the next 4 tax years. The renewal application is confirmation that ownership and use of property has not changed and will be reviewed and approved before a permissive tax exemption is granted.

The Place of Worship, Private Schools and Hospital applications and the Comprehensive Non-Profit applications must have the following information attached before consideration of a 5 year permissive tax exemption:

- Copy of last Registered Charity Information Return or Non-Profit Organization Information Return submitted to the CCRA
- Copy of most current Audited Financial Statements
- Financial Budget (pro-forma Balance Sheet and Income Statement) for the current 12 months
- Scale Drawing of Property, that includes buildings, parking lots, landscaping, playgrounds, fields, etc.
- Copy of Lease Agreement if applicable



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APPROVAL DATE: 2006/05/15
RESOLUTION #: R446/06/05/15
REPLACING #: R759/05/08/08
DATE OF LAST REVIEW: May 2006

SUBJECT: **PERMISSIVE TAX EXEMPTION POLICY**

Applications with required supporting information must be submitted prior to July 15th of each year to be considered for the next permissive tax exemption year or cycle.

Additional Information

- Council may request a presentation from applying organization.
- The City of Kelowna may request additional information.
- The City of Kelowna reserves the right to review records and/or property to verify information provided in support of application.
- Successful applicants may be asked to publicly acknowledge the exemption.
- Council may, at its discretion, reject any or all applicants in any given year.
- This policy does not apply to permissive tax exemptions for heritage revitalization, riparian, and other special exemption authority.

Eligibility Criteria

To be eligible for a permissive tax exemption an organization must comply with all of the eligibility criteria outlined below. The application forms and supporting documentation are an integral part of this policy. There is no obligation on the part of Council to grant permissive tax exemptions in any given year.

The applicant(s):

1. qualifies for an exemption under the provisions of the Community Charter, general authority for permissive exemptions. (Part 7, Division 7, Section 224).
2. and/or the property owner is in compliance with municipal policies, plans, bylaws, and regulations (i.e. business licensing, zoning).
3. is a Non-Profit Organization.

Tax exemptions will only be granted to organizations that are a Registered Charity or Non-Profit Organization.

The intent of this requirement is to ensure that municipal support is not used to further activities of an organization or individual that, if not for its *not-for-profit* status would otherwise be considered business, i.e. an organization that is operating as a Non-Profit; although it charges market value for services available, and would be comparable in operations and perception to public as a For Profit Business.

Non-profit organizations conducting retail and/or commercial activity and charging rates or fees at market value are considered to be in competition with for-profit businesses and will not be eligible for tax exemption.



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APPROVAL DATE: 2006/05/15
RESOLUTION #: R446/06/05/15
REPLACING #: R759/05/08/08
DATE OF LAST REVIEW: May 2006

SUBJECT: PERMISSIVE TAX EXEMPTION POLICY

4. provides services or programs that are compatible or complementary to those offered by the City of Kelowna. When a service or program is offered by a non-profit group or club, the Community may benefit from a more cost effective provision of services.

Services provided by an organization should fulfill some basic need, or otherwise improve the quality of life for residents of Kelowna.

5. principal use of property meets Council's objectives. The "principal use of the property" refers to the use related directly to the principal purpose of the organization owning the property.

Permissive tax exemptions will be based on the principal use of the property, not on the non-profit or charitable services of the organization.

6. will provide benefits and accessibility to the residents for Kelowna. Specifically, members of the public, within the appropriate age range, are able to join a club or organization and participate in its activities for a nominal rate or fee.

Kelowna residents must be the primary beneficiaries of the organization's services. The services provided on the property must be accessible to the public. Council may at its discretion provide partial exemptions.

7. that provide liquor and/or meal services as their primary function and/or source of revenue will not be eligible for permissive tax exemption.

8. provides short term housing with length of stay up to a maximum of two years.

This would include: emergency shelters, transitional housing, supportive housing for people with special needs, and group homes.

9. that have a residence in the building or on the property will only be exempt if a caretaking function is performed and the property owner (organization) can provide a copy of an agreement demonstrating:
 1. rent is not collected on the residence, and
 2. there is a caretaker agreement in place.

CITY OF KELOWNA

POLICY: **327**
PAGE: 5 of 5

COUNCIL POLICY MANUAL

APPROVAL DATE: 2006/05/15
RESOLUTION #: R446/06/05/15
REPLACING #: R759/05/08/08
DATE OF LAST REVIEW: May 2006

SUBJECT: **PERMISSIVE TAX EXEMPTION POLICY**

Administration

The Revenue Division in the Financial Services Department will review all applications for completeness and contact the applicant if additional information is necessary.

The Revenue Division will prepare a summary report of applications and bylaw for presentation to Council the first week of October for approval and adoption prior to October 31st of each year.

A public notice will be placed in the local newspaper of proposed bylaw. The notice will include:

- Property subject to bylaw
- Description of the proposed exemption
- Number of years the exemption will be provided
- Estimate of the amount of taxes that would be imposed on the property if it were not exempt for the year of exemption and following 2 years.

Public notice will be in accordance with Section 94 of the Community Charter.

Places of Worship, Private Schools, and Hospitals that have been approved for permissive tax exemption will be exempt for up to 5 years.

All other Non-Profit Organizations that have been approved will be exempt for 1 year. To be considered for future years a renewal application must be submitted prior to July 15th of each year of the next 4 tax years. A comprehensive application must be submitted at least every 5 years.

Late Application

Applications received after the deadline for submission will be held until the next scheduled October presentation to Council that meets the application due date. Applicants may, at that time, request Council to consider a refund of the Municipal portion of taxes paid for the property to be exempted the following year.

REASON FOR POLICY: Provide clarity for permissive property tax exemption applications

LEGISLATIVE AUTHORITY: Section 224 – Community Charter

PROCEDURE FOR IMPLEMENTATION: Council resolution

Appendix D, Tax Exemption Bylaw – Schedules Background:

SCHEDULE A

Places of Worship:

Place of worship are given a general exemption from taxation for the church building and the land on which the building stands under C.C. Section 220 (1) (h). 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 through a permissive exemption. The exemption would not include living quarters (manse or other) for the staff.

If a statutory exemption occurs for a building set apart for public worship as well as the land on which the building stands the title to the land

- must be registered in the name of religious organization using the building
- or trustees for the use of that organization
- or religious organization granting a lease of the building and land to be used solely for public worship

A permissive tax exemption may be provided for the land surrounding the exempt building that council considers necessary. (Section 224 (2) (f) of the Community Charter)

A permissive tax exemption may be provided for land and improvements used or occupied by a religious organization, as a tenant or licensee, for the purpose of public worship. (Section 224 (2) (g)) (The lessee under the lease must be required to pay property taxes directly to the City of Kelowna.)

SCHEDULE B

Private Schools:

Statutory Exemption

A building and the land on which the building stands if owned by an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school, is exempt from taxation (Section 220(1)(l))

A permissive tax exemption may be provided for the land surrounding the exempt building. (Section 224(2)(h))

SCHEDULE C

Hospitals:

Statutory Exemption

A building set apart and used solely as a hospital under the Hospital Act, except a private hospital under that Act, together with the land on which the building stands is exempt from taxation. (Section 220 (1)(j))

- A permissive tax exemption may be provided for the land surrounding the exempt building. (Section 224(2)(h))

- A permissive tax exemption may be provided for land or improvements owned or held by a person or organization and operated as a private hospital licensee under the Hospital Act, or an institution licensed under the Community Care Facility Act. (Section 224(2)(j))

SCHEDULE D

Special Need Housing:

- a. A permissive tax exemption may be provided for land and improvements that are owned or held by a registered charity or non profit, and council considers are used for a purpose that is directly related to the purposes of the corporation. (Section 224(2)(a)) Special needs housing to members of the community such as:
- short term emergency or protection housing
 - halfway houses, group homes, or supportive housing for people with special needs

SCHEDULE E

Social Services:

A permissive tax exemption may be provided for land and improvements that are owned or held by a registered charity or non profit, and council considers are used for a purpose that is directly related to the purposes of the corporation. (Section 224(2)(a)) Social services to members of community such as:

- Social services, such as food banks, drop in centres for people with special needs, seniors or youth
- Support services and programs for people with special needs, who are in some way disadvantaged and need assistance in maximizing their quality of life. (i.e. counselling for substance abuse, employment re- entry programs)

SCHEDULE F

Public Park or Recreation Ground, Public Athletic or Recreational

A permissive tax exemption may be provided for land or improvements owned or held by a person or athletic or service club or association and used as a **public park or recreational ground** or for **public athletic or recreational purposes**. (Section 224(2)(i))

- Facilities must be available to the public, exclusive membership clubs or associations not eligible for exemption.
- Council may impose covenant restricting use of property or require agreement committing organization to offer the field/facility to certain groups free of charge or at reduced rates.

A permissive exemption may be provided when land and improvements are owned by public authority or local authority, and used by a non-profit organization for the purpose of public park or recreation ground or athletic or recreational purposes, which would have been exempt if land and improvements were owned by that organization. (Section 224(2)(d) (The lessee under the lease must be required to pay the property taxes directly to the City of Kelowna, or have a partnership agreement with the City of Kelowna.)

SCHEDULE G

Cultural Organizations

A permissive exemption may be provided for land and improvements that are owned or held by a non profit that provides cultural education and recreation. (Section 224(2) (a)). The Facility must be available for members of the public.

SCHEDULE H

Other Non- Profit Societies

A permissive tax exemption may be provided for land and improvements that are owned or held by a registered charity or non profit society that council deems beneficial to the community, such as museums, animal shelters, property to preserve wildlife and environmental areas. (Section 225(2)(a).

A permissive tax exemption may be provided for land or improvements, for which a grant has been made, after March 31, 1974, under the Housing Construction (Elderly Citizens) Act before its repeal. (Section 224 (2) (k))

SCHEDULE I

Partnering, Heritage Property and Revitalization

The following property is eligible for a tax exemption under this section:

- (a) eligible partnering property, being property that
 - (i) is owned by a person or public authority providing a municipal service under a partnering agreement, and
 - (ii) the council considers will be used in relation to the service being provided under the partnering agreement;
- (b) eligible heritage property, being property that is
 - (i) protected heritage property,
 - (ii) subject to a heritage revitalization agreement under section 966 of the *Local Government Act*,
 - (iii) subject to a covenant under section 219 of the *Land Title Act* that relates to the conservation of heritage property, or
 - (iv) if property referred to in subparagraphs (i) to (iii) is a building or other improvement so affixed to the land as to constitute real property, an area of land surrounding that improvement;

SCHEDULE J

Assessment and Taxation Impact

Includes land and improvements associated with the following:

1. Total projected municipal taxation impact for each of Schedule A, B, C, D, E, F, G, H, I by assessment class for the year's 2006, 2007 and 2008.
2. The projected taxation impact for 2006, 2007, 2008 have been calculated by increasing the 2005 actual municipal taxation rate by 2% for each consecutive year.

Appendix E, Proposed Bylaw #9869:

**CITY OF KELOWNA BY-LAW NO.9869
SCHEDULE "A" TAX EXEMPT PROPERTIES
PLACE OF WORSHIP
2008 TAXATION YEAR**

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	220(1)(h)	1230	Lot 1,Blk 13,Plan 202, DL138	710 Lawson Avenue	The Union of Slavic Churches of Evangelical Christians c/o Trustees	
2	220(1)(h)	1350	Lots 1,2,3,Blk 15,Plan 202, DL 138, Osoyoos Div Of Yale Land District, In Trust - DD 47283F & DD 53911F	721 Bernard Avenue	Trustees of First United Church	
3	220(1)(h)	1360	Lot 4,Blk 15,Plan 202, DL 138 In Trust - DD 197582F	733 Bernard	Trustees of First United Church (Parking lot)	
4	220(1)(h)	1370	Lot 5,Blk 15,Plan 202, DL 138 In Trust - DD 197582F	735 Bernard	Trustees of First United Church (Parking lot)	
5	220(1)(h)	14380	Lot 1, Plan 1239, DL 14 Trustees	598 Sutherland Avenue	Synod of the Diocese of Kootenay (Parking lot)	
6	220(1)(h)	14390	Lot 2, Plan 1239, DL 14	586 Sutherland Avenue	Synod of the Diocese of Kootenay (St. Michaels Anglican Parking Lot)	
7	220(1)(h)	6911	Lot 25, Plan 578, DL 138, Osoyoos Div of Yale Land district, Except Plan H16278, & Lot A PL	1089 Borden Avenue	Kelowna Buddhist Society	
8	220(1)(h)	18380	Lot 2, Plan 1319, DL 138	1408 Ethel Street	Bethel United Pentecostal Church (Truth Now Tabernacle)	
9	220(1)(h)	21300	Lot 19-20, Plan 2085, District Lot 139, Osoyoos Div of Yale Land District	1310 Bertram Street	Unitarian Fellowship of Kelowna Soc	

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
10	220(1)(h)	21640	Lot 5, Blk B, Plan 2167, DL 139	612 Bernard Avenue	Christian Science Society of Kelowna	
11	220(1)(h)	22500	Lot 6, Plan 2271, DL 139	1404 Richter Street	Kelowna Tabernacle Cong - Trustees	
12	220(1)(h)	42230	Lot 1, Plan 7431, DL 14	608 Sutherland Avenue	Synod-Diocese of Kootenay (St. Michaels Anglican Church Hall)	
13	220(1)(h)	42240	Lot 2, Plan 7431, DL 14	1876 Richter Street	Synod-Diocese of Kootenay (St. Michaels Anglican Church Office)	
14	220(1)(h)	42250	Lot 3, Plan 7431, DL 14	650 Sutherland Avenue	Synod-Diocese of Kootenay (St. Michaels Anglican Church)	
15	220(1)(h)	43810	Lot 8, 9, 10, Plan 7936, District Lot 137, Osoyoos Dvi of Yale Land District	1370 Lawrence Avenue	Yitung Buddhist Temple	
16	224(2)(g)	57010	Lot 1, Plan 15741	1580 Bernard Avenue	Chase, Ray W & Nas, Cyril (Kelowna Free Methodist Church)	1548 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization. (lease/rental to L'Eslale daycare)
17	220(1)(h)	57510	Lot A, Plan 16013	1309 Bernard Avenue	Convention Baptist Churches of BC (First Baptist Church)	
18	220(1)(h)	62110	Lot A, KAP65650	1423 Vineland Street	The Trustees of Congregation of Kelowna Bible Chapel	
19	220(1)(h)	62120	Lot 2, Plan 17933	1413 Vineland Street	The Trustees of Congregation of Kelowna Bible Chapel	
20	220(1)(h)	68680	Lot 3, Plan 25524	1150 Glenmore Drive	Trustees Congregation - Grace Baptist Church (Grace Baptist Church)	
21	220(1)(h)	69380	Lot A, Plan 27070	1077 Fuller Avenue	Roman Catholic Bishop Of Nelson (St. {Pius X Parish)	Manse is taxable - No change from last yr.
22	224(2)(g)	70005	Leased portion of Lot 1, Plan 28180	1603-1635 Bertram Avenue	Roblyn Holdings Ltd (Kelowna Victory Life	

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
					Fellowship Inc. Leased from Jabs Construction)	
23	220(1)(h)	71130	Lot 1, Plan 30180, DL137	1480 Sutherland Avenue	Governing Council of the Salvation Army in Canada (Community Church)	
24	220(1)(h)	51070	Lot 1, Plan 30180, DL137	1480 Sutherland Avenue	Governing Council of the Salvation Army in Canada (Parking Lot)	
25	220(1)(h)	71680	Lot 4, Plan 30824	1131 Springfield Road	BC Corp Seventh Day Adventist Church	
26	220(1)(h)	74502	Lot A, Plan 33076, DL138	839 Sutherland Avenue	Roman Catholic Bishop of Nelson (Immaculate Conception Parish)	
27	220(1)(h)	75162	Lot A, Plan 34419, DL138	1317 Ethel Street	The Congregation of the Kelowna Church of Christ	
28	220(1)(h)	75210	Lot 1, Plan 34637	2091 Gordon Drive	The Congregation of the Christ Evangelical Lutheran (Church)	
29	220(1)(h)	76394	Lot C, Plan 40170, DL137	1305 Gordon Drive	The Congregation of the First Mennonite Church	
30	220(1)(h)	78266	Lot 1, Plan KAP47242	1091 Coronation Avenue	Ukrainian Catholic Eparchy of New Westminster (Assumption Of Blessed Virgin Mary's Parish)	
31	220(1)(h)	3255224	Lot 1, Plan KAP56294	271 Glenmore Road	Turst Cong St David's Presb Church (St. David's Presbyterian Church)	
32	220(1)(h)	3337370	Lot A, Plan 23927	239 Glenmore Road	Kelowna Christian Reformed Church	2,974 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization. (lease/rental to GRASP)
33	220(1)(h)	3273007	Lot A, Plan KAP83120	228 Valley Road	Garden Valley Community Church -BC Conference of Mennonite Brethren	3,950 of 7300 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
						organization (lease/rental Green Gables Daycare)
34	220(1)(h)	3337769	Lot A, Plan KAP83760	102 Glenmore Road N	Okanagan Jewish Community Association	1,200 of 5,100 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental North Glenmore Daycare)
35	220(1)(h)	3378102	Lot A, Plan 44041	1880 Dallas Road	Glenmore Congregation of Jehovah's Witnesses	
36	220(1)(h)	3922000	Lot A, Plan 5223	4180 June Springs Road	BC Assn of Seventh Day Adventist	
37	220(1)(h)	4310442	Lot A, Plan 31085	1710 Garner Road	BC Corp Seventh Day Adventist Church	
38	220(1)(h)	4360460	Lot 2, Sec 14, Twp 26, Plan 27837	1260 Neptune Road	Roman Catholic Bishop of Nelson (Holy Spirit Parish)	
39	220(1)(h)	4423888	Lot PT 26, Plan 187 Except Plan 3067, That PT of L 25 PL 187 S/O PL B130	2710 East Kelowna Road	Synod Diocese of Kootenay (St. Mary's Anglican Church)	
40	220(1)(h)	4571592	Lot 1, Plan 37842, Sec. 19, Twp. 26,	1055 Glenwood Avenue	Kelowna Full Gospel Church Society	
41	220(1)(h)	4645000	Lot 7, Plan 3727	1305 Highway 33 W	Church of the Nazarene - Canada Pacific	
42	220(1)(h)	4608000	Lot 6, Plan 3576	515 Gerstmar Road	Church of God in Western Canada	
43	220(1)(h)	4660000	Lot 1, Plan 4877	585 Gerstmar Road	Serbian Orthodox Par-Holy Proph St Ilija (Parish)	680 sq. ft residential area of total 3,460 sq. ft is not exempt. Note: No change from last Yr.
44	220(1)(h)	4803156	Lot A, Sec 22, Twp 26, Plan 27717	130 Gerstmar Road	BC Assoc of Seventh Day Adventist	
45	220(1)(h)	4804250	Lot A, Plan 29696	220 Davie Road	Gundwara Guru Amardas Darbar Sikh Society (Okanagan Sikh Temple & Cultural Society)	240 sq ft exempt at 60% per Policy 327 as resident resides on the property.
46	220(1)(h)	5475931	Lot Pcl Z, Sec 23, Twp 26, Plan 24426,	1097 Hollywood Road	NW Canada Conf Evangelical Church	

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
			Except Plan KAP69971, DD J53659			
47	220(1)(h)	5476791	Lot B, Plan 41234	489 Hwy 33 W	BC Conference of Mennonite Brethren Churches (Willow Park Church)	
48	220(1)(h)	5606001	Lot A, Sec. 26, Plan KAP76650	1125 Rutland Road N.	Okanagan Sikh Temple & Cultural Society	
49	220(1)(h)	5611000	Lot PT2, Plan 2166, N 301 FT of L 2.	750 Rutland Road N.	Roman Catholic Bishop of Nelson (St. Theresa's Parish)	
50	220(1)(h)	5752000	Lot A, Sec 26, Twp 26, Plan 4841	1025 Rutland Road North	Okanagan Chinese Baptist Church	
51	220(1)(h)	6198870	Lots 78, 79 & 80, Sec 26, Twp 26, Plan 22239 Osoyoos Div of Yale Land District	410 Leathead Road	Pentecostal Assembly of Canada c/o Rutland Gospel Tabernacle	
52	220(1)(h)	6198872	Parcel A, Plan 22239	380 Leathead Road	St. Aidan's Anglican Church - Synod Dioceses of Kootenay	1,584 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental Green Gables Day Care).
53	220(1)(h)	6199358	Lot H, Sec 26, Twp 26, Plan 26182	250 Gibbs Road West	Faith Lutheran Church of Kelowna	
54	220(1)(h)	6339000	Lot 14, Sec 27, Twp 26, Plan 14897	1120 Hwy 33 W	The BC Muslim Association	
55	220(1)(h)	6370120	Lot A, Plan 19465, DL 143, Sec 27, Twp 26	625 Franklyn Road	Spring Valley Congregation of Jehovah's Witnesses	
56	220(1)(h)	6372506	Lot A, Plan KAP56177	155 Nickel Road	New Apostolic Church of Canada Inc.	
57	220(1)(h)	6496742	Lot 1, Sec 29 & 32, Plan KAP64073	696 Glenmore Road	President of the Lethbridge Stake LDS Church Tax Admin-22nd Flr (The Church of Jesus Christ of Latter-Day Saints)	
58	220(1)(h)	6735000	Lot A, Plan 11520	1370 Rutland Road	Trustees Rutland United Church Pastoral Charge	

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
				North	of the United Church	
59	220(1)(h)	7212492	Lot 1, Plan 37256	4619 Lakeshore Road	Synod Diocese of Kootenay (St. Andrew's Church)	
60	220(1)(h)	10407200	Lot A, Plan 20452, DL 128	2091 Springfield Road	Christian & Missionary Alliance - Canadian Pacific District (Mission Creek Alliance Church)	
61	220(1)(h)	10468000	Lot 2, Plan 9491, DL 129	1931-1935 Barlee Road	St. Peter & Paul Ukrainian Greek Orthodox Church of Kelowna	
62	220(1)(h)	10738200	Lot 1, Plan 27982, DL 131	1370 KLO Road	Baptist Union of Western Canada c/o KLO Baptist Church	
63	220(1)(h)	10519214	Lot 9, Plan 20128, DL 129	1905 Springfield Road	Kelowna Trinity Baptist Church	
64	220(1)(h)	10519844	Lot A, Plan 37351 (Portion of Lot)	2041 Harvey Avenue	New Life Vineyard Fellowship	1,565 sq ft leased area not exempt. Note: No change from 2006
65	220(1)(h)	10519902	Lot 1, Plan KAP 45185	1955 Springfield Road	Kelowna Trinity Baptist Church (Parking lot & Building)	
66	220(1)(h)	10738366	Lot 2, Plan KAP44292, D.L. 131	3261 Gordon Drive	Evangel Tabernacle of Kelowna	No change in status per Policy 327 as church "Daycare" is operating on avg. at below market.
67	220(1)(h)	10768000	Plan B1833, DL 133, exc Plan 6710 & B7585	3645 Benvoulin Road	Roman Catholic Bishop of Nelson (St. Charles Garnier Parish)	
68	220(1)(h)	10936348	Lot 1, Plan 35917	3714 Gordon Drive	Kelowna Gospel Fellowship Church	
69	220(1)(h)	10937443	Lot A, Plan KAP76720	4091 Lakeshore Road	First Lutheran Church of Kelowna	954 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization. (Daycare on site)
70	220(1)(h)	10936653	Lot 1, Plan 41844	3705-3707 Mission Springs Drive	Canadian Mission Board of the German Church of God Dominion of Canada	
71	220(1)(h)	11025140	Lot 1, Plan 25466, DL 135,	1039 KLO Road	Kelowna Congregation of	

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
					Jehovah's Witnesses	
72	220(1)(h)	11025172	Lot 7, Plan 25798, D.L. 135,	2663 Curts Street	The Congregation of Bethel Church	2,520 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental to Room To Share).
73	220(1)(h)	11025480	Lot 1, Plan 34984	3131 Lakeshore Road	Trustees of St Paul's United Church c/o St. Paul's United Church	
74	220(1)(h)	11059000	Lot 1, Plan 12441, Trustees	2210 Stillingfleet Road	Guisachan Fellowship Baptist	
75	220(1)(l)	6372497	Lot 1, Plan KAP55460	905 Badke Road	Kelowna Christian Centre Soc Inc (School)	
76	220(1)(h)	11097073	Lot 1, Plan KAP52447	2410 Ethel Street	Birch Avenue Church of God - Trustee Cong	610 sq ft exempt at 60% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental to Lasting Impressions Pre-School).

CITY OF KELOWNA BY-LAW NO.9869
SCHEDULE "B" TAX EXEMPT PROPERTIES
PRIVATE SCHOOLS
2008 TAXATION YEAR

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	220(1)(l)	45863	Lot A, Plan 9012, D.L. 136	2337 Richter Street	Waldorf School Association of Kelowna Inc.	No change in status per Policy 327 as church "After school care" is operating on avg. at below market.
2	220(1)(l)	52700	Lot C, Plan 12546	807 Elliott Avenue	Roman Catholic Bishop of Nelson (Immaculata High School & St. Joseph Elementary School)	
3	220(1)(h)	74502	Lot A, Plan 33076	839 Sutherland Avenue	Immaculate Conception Parish - Roman Catholic Bishop of Nelson, Also under Diocese of Nelson, St. Joseph Elementary School	
4	220(1)(l)	4417000	Lot PCL A, Plan B6328	3439 East Kelowna Road	Okanagan Montessori Elementary	
5	220(1)(l)	5122000	Lot 2, Plan 3849, Sec 23, Twp 26, LD 41 exc Plan 16489 (15 ac.)	1035 Hollywood Road S	BC Corp of Seventh Day Adventist Church (Private School)	
6	220(1)(l)	6372497	Lot 1, Plan KAP55460	905 Badke Road	Kelowna Christian Centre School Society	
7	220(1)(l)	6372527	Lot A, Plan KAP71175	1180 Houghton Road	Vedanta Educational Society (Private School)	
8	220(1)(l)	7212595	Lot A, Plan KAP48732	429 Collett Road	Waldorf School Association of Kelowna Inc.	No change in status per Policy 327 as "Daycare" is operating on avg. at below market.
9	220(1)(l)	7212596	Lot B, Plan KAP48732	459 Collett Road	Waldorf School Association of Kelowna Inc.	
10	220(1)(l)	10589111	Lot 1, Plan KAP59724	2870 Benvoulin Road	Kelowna Society for Christian Education	
11	220(1)(l)	10738366	Lot 2, Plan 44292, D.L. 131	3261 Gordon Drive	Evangel Tabernacle of Kelowna - Kelowna Christian School	

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
12	220(1)(l)	10738378	Lot A, Plan KAP54674	1493 KLO Road	The Catholic Public Schools of Nelson Diocese (Immaculata Regional High School)	House on property is 60% exempt per policy 327 as principal use of property is not the principal purpose of the organization (used as rental unit)
13	220(1)(l)	10937443	Lot A, Plan KAP76720	4091 Lakeshore Road	Lutheran Church - Canada The Alberta - Private School	

CITY OF KELOWNA BY-LAW NO.9869
SCHEDULE "C" TAX EXEMPT PROPERTIES
HOSPITALS
2008 TAXATION YEAR

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	224(2)(j)	55260	Lot A, Plan 14934 and Lot F, Plan 4920	934 Bernard Avenue	Interior Health Authority	
2	224(2)(j)	73571	Lot 15, D.L. 137, Plan 32159	1449 Kelglen Crescent	Interior Health Authority	
3	224(2)(j)	79392	Lot A, Plan KAP60581	2251 Abbott Street	Canadian Cancer Society	
4	220(1)(j)	79963	Lot A, Plan KAP67528	2268 Pandosy Street	Interior Health Authority	
5	224(2)(j)	6370241	Lot D, Plan 22268	760 Hwy 33 West	Crossroads Treatment Centre Society	
6	224(2)(j)	6371030	Lot 2, Plan 30323	123 Franklyn Road	Crossroads Treatment Centre Society	
7	224(2)(j)	11096124	Lot A, Plan 27019	2255 Ethel Street	Interior Health Authority	

**CITY OF KELOWNA BY-LAW NO.9869
SCHEDULE "D" TAX EXEMPT PROPERTIES
SPECIAL NEEDS HOUSING
2008 TAXATION YEAR**

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	224(2)(a)	48750	Lot 33, Plan 10011, D.L. 137	1350 + 1352 Belaire Avenue	Resurrection Recovery Resource Society	Max. stay < 2yr.
2	224(2)(a)	55030	Lot 4, Plan 14741	1461 Richmond Street	Central Okanagan Emergency Shelter	
3	224(2)(a)	59180	Lot A, DL 138 Plan 16668	1810 Ethel Street	National Society of Hope	
4	224(2)(a)	46190	Lot 15, D.L. 136, Plan 9138	851 Grenfell Ave	Okanagan Independent Living Society	600 sq ft 60% exempt as one person max. stay >2yrs. Per policy 327
5	224(2)(a)	46240	Lot 20, Plan 9138	868 870 Birch Ave	Kelowna Gospel Mission Society	
6	224(2)(a)	46250	Lot 21, Plan 9138	2360 Ethel Street	Kelowna Gospel Mission Society	
7	224(2)(a)	48500	Lot 8, Plan 10011	1862 Chandler Street	Okanagan Halfway House Society Inc	
8	224(2)(a)	48770	Lot 35, Plan 10011	1822-1826 Chandler Street	Okanagan Halfway House Society	
9	224(2)(a)	49310	Lot 1, Plan 10077	831 Lawrence Avenue	Okanagan Families Society	Max. stay < 2yr.
10	224(2)(a)	33110	Lot 2, Plan 3929	2609-2611 Richter Street	New Opportunities for Women(NOW) Canada Society	Max. stay < 2yr.
11	224(2)(a)	6773850	Lot 5, Plan 24739	1208 Irene Road	New Opportunities for Women(NOW) Canada Society	Max. stay < 2yr.
12	224(2)(a)	5476408	Lot 15, Plan 27679	800 Princess Court	New Opportunities for Women(NOW) Canada Society	Max. stay < 2yr.
13	224(2)(a)	50080	Lot 25, Plan 10689	1279 Centennial Cres	Resurrection Recovery Society	Max. stay < 2yr.
14	224(2)(a)	50060	Lot 23, Plan 10689	1279 Centennial Cres	Resurrection Recovery Society Inc.	Max. stay < 2yr.
15	220(1)(h)	4340	Lot 15, Blk 5, Plan 462	251 Leon Avenue	Kelowna Gospel Mission Society	
16	224(2)(a)	10519958	Lot 4, Plan KAS1717	4-1890 Ambrosi Road	Kelowna Child Care Society	

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
17	224(2)(a)	29960	PCL Z, Plan 3604	1531 Bernard Avenue	Orchard City Abbeyfield Society	60% exempt per Policy 327 as no restriction on max. stay.
18	224(2)(a)	43090	Lot 1, Plan 7765	1033 Harvey Avenue	Howard-Fry Housing Society	60 % Exempt per policy 327 as principal use of property is not the principal purpose of the organization (lease/rental entire building to Okanagan Halfway House Society)
19	224(2)(a)	51680	Lot 8, Plan 11487	785 Rose Ave	Okanagan Independent Living Society	Entire property 60% exempt as max. stay >2yrs. Per policy 327
20	224(2)(a)	56700	Lot 2, Plan 15718	1290 Bernard Avenue	Okanagan Families Society Inc	60 % Exempt per policy 327 as principal use of property is not the principal purpose of the organization (lease/rental of office space to NOW Canada)
21	224(2)(a)	71805	Lot 1, Plan 31153	875 Fuller Ave	Okanagan Independent Living Society	Max. stay < 2yr.
22	224(2)(d)	11097075	PCL A, Plan KAP52447, DL 136	882 Francis Ave	National Society of Hope - Leased from Prov. Rental Housing Corp	Max. stay < 2yr.
23	224(2)(a)	6224767	Lot 2, Plan KAP58370	295 Felix Road	Lifestyle Equity Society (Special needs housing for physically or mentally challenged)	60% exempt per Policy 327 as no restriction on max. stay.
24	224(2)(a)	7270	Lot 4, PI 635	630 Cadder Ave	Okanagan Families Society	
25	224(2)(a)	50070	Plan 10689, Lot 24	1271 Centennial Cres	Resurrection Recovery Society Inc.	New applicant: for transitional housing for recovering addicts. Fully exempt per policy 327 as max. stay <2yrs.
26	224(2)(a)	80873	Plan KAS2634, Lot 1	1367 Bernard Avenue	Okanagan Mental Health Services	New Applicant: Assisted living and reintegration

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
						training for people with mental illness. Fully exempt per policy 327 as max. stay <2yrs.
27	224(2)(a)	80874	Plan KAS2634, Lot 2	1369 Bernard Avenue	Okanagan Mental Health Services	New Applicant: Assisted living and reintegration training for people with mental illness. Fully exempt per policy 327 as max. stay <2yrs.

CITY OF KELOWNA BY-LAW NO.9869
SCHEDULE "E" TAX EXEMPT PROPERTIES
SOCIAL SERVICES
2008 TAXATION YEAR

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	224(2)(a)	4330	Lot 14, Plan 462 Block 5	259 Leon Ave	Kelowna Gospel Mission Society	
2	224(2)(a)	4580	Lots 3 and 4, Blk 8, DL 139, Plan 462	442 Leon Road	Ki-Low-Na Friendship Society	
3	224(2)(a)	4830	Lot E 1/2 L 15 Plan 462, Blk 10	255 Lawrence Avenue	Kelowna Community Resources & Crisis Centre Society (Except for for-profit rental space to Greg Hoffman)	
4	220(1)(a)	9210	Lot 4, Plan 800	1447 Ellis Street	Governing Council Salvation Army Can West (The Salvation Army Kelowna Community Resource Centre)	
5	224(2)(a)	9900	Plan 830, Lot 2, DL 14, Blk 21 exc Parcel 2A, B1750	504 Sutherland Avenue	Canadian Mental Health Association	222 sq ft 60% exempt per Policy 327 as principal use of property not directly related to principle purpose of organization. (lease/rental of office space AIMHSS)
6	224(2)(a)	10470	Lot 11, Plan 922	581-585 Gaston Ave	Kelowna & District S.H.A.R.E. Society	
7	224(2)(a)	16620	Lot 8, Plan 1303 & Lot 1, DL 139 PL13585 & Lot 1 DL139 PL 3585	1265 Ellis Street	The Kelowna Community Food Bank Society	
8	224(2)(a)	22790	Lots 35, 36 D.L. 139.5	555 Fuller Avenue	Kelowna & District Society for Community Living	
9	224(2)(d)	26190	Lot 1, Plan 3163	1434 Graham Street	Boys & Girls Club/City of Kelowna	No change in status per Policy 327 "Daycare/After school Care" is operating on avg. at below market.

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
10	224(2)(d)	45862	Lot A, Plan 9012	2337 Richter Street	Central Okanagan Day Care Society/City of Kelowna/Boys and Girls	No change in status per Policy 327 "Daycare/After school Care" is operating on avg. at below market.
11	224(2)(a)	57050	Lot A, DL 139, Plan 15778	467 Leon Avenue	Kelowna Drop-in & Information Centre	
12	224(2)(d)	59530	Lot A, Plan 16898	1633 Richter Avenue - Glen Ave School	Boys & Girls Club - Lease Only from City of Kelowna and SD #23	No change in status per Policy 327 "Daycare/After school Care" is operating on avg. at below market.
13	224(2)(a)	66250	Lot 1, Plan 22678	1380 Bertram Street	Kelowna(#26) Royal Canadian Legion	No change from 2006 Note: (32% land and improvements not exempt - Main Dining area 870 sq ft, Cooler area 92 sq ft - Total 1,786 of 5,522 sq ft)
14	224(2)(j)	76262	Lot 1, Blk 6, Sec 20, Twp 26, ODYD, Plan 39580	1546 Bernard Avenue	Central Okanagan Child Development Association	
15	224(2)(a)	5477053	Lot 5 Plan KAS2126	147 Park Rd	MADAY Society for Seniors	
16	224(2)(d)	6198704	Part of Lot A, Sec 26, Twp 26, ODYD, Plan 21551	355 Hartman	Boys & Girls Club - Lease Only from City of Kelowna	No change in status per Policy 327 "Daycare/After school Care" is operating on avg. at below market.
17	224(2)(a)	6370273	Lot 19, Plan 23749	1330-1332 Sylvania Crescent	Ki-Low-Na Friendship Society	
18	224(2)(d)	10707000	Lot 1, Plan 15596, Except Plan KAP73753	1390 KLO Road	BHF Building Healthy Families	
19	224(2)(a)	10508002	Lot 2, Plan 15777	2108 Vasile Road	Kalano Club of Kelowna	
20	224(2)(a)	10519925	Lot A, Plan KAP54261	1868 Ambrosi Road	Reach Out Youth Counseling & Services Society (Kelowna Youth Outreach Care)	
21	224(2)(a)	10738419	Lot 1, Plan KAP77109	1540 KLO Road	Good Samaritan Canada - A Lutheran Social Service Organization)	60% exempt per Policy 327 as no restriction on max. stay. Old roll # 10738384 deleted in 2007 and changed to

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
						10738419
22	224(2)(a)	57060	Plan 15778, Lot B	477 Leon Avenue	Ki-Low-Na Friendship Society	New Applicant: Note: registered society offering employment workshops, family counselling, family/health programs

CITY OF KELOWNA BY-LAW NO.9869
SCHEDULE "F" TAX EXEMPT PROPERTIES
PUBLIC PARK OR RECREATION GROUND, PUBLIC
ATHLETIC OR RECREATIONAL
2008 TAXATION YEAR

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	224(2)(i)	571	Part DL 14 (.727 Acres) Lot A, Plan 5352	City Park	Kelowna Lawn Bowling Club /City of Kelowna	
2	224(2)(d)	37220	Lot 4, Plan 4921	1098 Richter Street	Kelowna Badminton Club/City of Kelowna	
3	224(2)(d)	80966	Lot B, Plan KAP76448	552 Gaston Avenue	Kelowna Major Mens' Fastball/City of Kelowna	No Change in Status as liquor license held by CofK not organization.
4	224(2)(i)	80967	Lot A, Plan KAP76448	551 Recreation Avenue	Kelowna Curling Club - Lease Only from City of Kelowna	2,000 sq ft 60% exempt per Policy 327 as areas primary use is liquor/food services
5	224(2)(i)	4009000	Plan 2020, Parcel A , PCL A (KG34204)	4047 Casorso Road	Kelowna Fish & Game Club c/o Secretary. Exempting non- commercial and non-residential class only	
6	224(2)(a)	4453000	Lot 1 & 2, Plan 3067	2704 East Kelowna Road	East Kelowna Community Hall Association	Caretaker agreement in place
7	224(2)(i)	4525505	Lot 1, KAP61083	0F W Wildwood Road	Central Okanagan Parks and Wildlife Trust c/o Regional District of Central Okanagan	
8	224(2)(a)	6198705	Lot A, Plan 21551	365 Hartman Road	Okanagan Gymnastic Centre - Lease from City of Kelowna	
9	224(2)(i)	6224735	Lot B, Plan KAP53836	180 Rutland Road North	Rutland Park Society	1,200 sq ft 60% exempt (Karate Club) & 1,400 sq ft 60% exempt (YM/YWCA - daycare) per policy 327 as primary use of property not the principal purpose of the

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
						organization.
10	224(2)(i)	6935000	Part S 1/2 of SW 1/4	Lakeshore Road	Central Okanagan Land Trust	
11	224(2)(i)	6936000	Part N 1/2 of SW 1/4	Chute Lake Road	Central Okanagan Land Trust	
12	224(2)(i)	6961000	Lot Fr E 1/2 Sec 17, Twp 28 exc Plan B4553	Lakeshore Road	Nature Trust of BC Business Building	
13	224(2)(i)	6962004	Fr NE 1/4 Sec 17, Twp 28 SDYD, shown Amended Plan B4553, exc Plan 26911	Lakeshore Road	Crown Provincial BC Assets & Land (Nature Trust of BC Business Building)	
14	224(2)(i)	6962006	Lot A, Sec 17, Twp 28, Plan 41403	Of End Lakeshore Road - Okanagan Mountain Park	Nature Trust of BC Business Building	
15	224(2)(i)	6962008	Lot B, Plan 41403	5902 Lakeshore Road	Nature Trust of BC Business Building	
16	224(2)(i)	6974000	Lot 11, Sec. 22, Plan 4080	5320 Lakeshore Road	Boy Scouts of Canada - NOTE(c/o Scout Properties BC-Yukon Ltd., Box 82580 North Burnaby, BC)	
17	224(2)(i)	6976000	Lot 14, Sec. 22, Plan 4080	5325 Lakeshore Road	Boy Scouts of Canada - NOTE(c/o Scout Properties BC-Yukon Ltd., Box 82580 North Burnaby, BC)	Caretaker agreement in place
18	224(2)(i)	9529030	Lot PT 3, Plan 11796, DL 32 & 120 & 146	Kelowna Airport	Ellison Centennial Parks & Recreation Society (Rutland Minor Fastball, City of Kelowna & Transport Canada)	
19	224(2)(i)	11029007	That part of Plan 37018, DL 136, shown as park	Guisachan Park, 1060 Cameron Road	Central Okanagan Heritage Society	- Rental house at front of property is a rental unit & is 100% taxable + add. 566 sq ft of land outside footprint.
20	224(2)(d)	11501989	Lot 1, Plan 35229	4220 Hobson Road	Central Okanagan Small Boat Association - Lease only from	

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
					the City of Kelowna	
21	224(2)(i)	11151000	Lot 1, Plan 11796	4680-4720 Old Vernon Road	City of Kelowna (Ellison Parks Society - Rutland Minor Fastball	
22	224(2)(i)	12184556	Lot 1, Plan KAP69898	609 Dehart Road	Okanagan Mission Community Hall Association	
23	224(2)(i)	10776000	Plan 9359, Lot 2	3745 Gordon Drive	Kelowna Riding Club	New Applicant: Note: not for profit providing a safe and enjoyable environment to foster the equestrian sport for people of all ages – Caretaker agreement in place

CITY OF KELOWNA BY-LAW NO.9869
SCHEDULE "G" TAX EXEMPT PROPERTIES
CULTURAL ORGANIZATIONS
2008 TAXATION YEAR

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	224(2)(a)	950	Lot 1, Block 12, Plan 202	702 Bernard Avenue	Centre Cultural Francais De L'Okanagan	
2	224(2)(a)	1830	Lot 49, Plan 262, Blk 15	770 Lawrence Avenue	Kelowna Canadian Italian Club	1,137 sq ft 60% exempt per policy 327as areas primary purpose is liquor and /or meal services
3	224(2)(d)	38641	Lot A, Plan 5438	1424 Ellis Street (Memorial Arena)	Okanagan Military Museum Society (City of Kelowna)	
4	224(2)(d)	38644	Plan 5438, D.L. 139	470 Queensway Avenue	Kelowna Centennial Museum/City of Kelowna	
5	224(2)(b)	77062	Lot 1, Plan 42511	1304 Ellis Street	Kelowna Centennial Museum (Laurel Building)/City of Kelowna	<p>Program and Common Areas 11,326 sq. ft + Assoc. Director Office 166 sq. ft. = 11,492 sq. ft.</p> <p>Exempt Areas</p> <ul style="list-style-type: none"> - Theatre Kelowna Society (338 sq ft) - Kelowna Museums Society (166 + 328 + 328 = 822 sq ft) - CUPE (337.5 sq ft) - City of Kelowna Cultural Services Divisions (328 + 328.5 + 332 = 988.50 sq ft) - Kelowna District Art Council (327.5 sq ft) - Okanagan Science Opportunities for Kids (328 sq ft) - Kelowna Festivals (327.5 + 327.5=655) - Total Exempt

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
						<p>Area (3,796.50 sq ft above + 8,058 sq ft of common area = 11,854.50 sq ft)</p> <p>Non-Exempt Areas</p> <ul style="list-style-type: none"> - Oliver Butterfield (327.5 sq ft) - A77 Design (234 sq ft) - Wood Solutions Inc. (340 sq ft) - Maverick Real Estate Corp. (978.73 sq ft) <p>Total Non-exempt Area (1,880.23 sq ft above + 3,708 sq ft of common area = 5,588.23 sq ft)</p>
6	224(2)(a)	75959	Lot 2, Plan 37880	728 Dehart Avenue	Kelowna Music Society	No change as the majority of program areas are not directly competing per Policy 327
7	224(2)(d)	80250	Lot A, Plan KAP67454	421 Cawston Avenue	City of Kelowna - Art Gallery - Rotary Centre for the Arts"	<p>No change in total leased space.</p> <p>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 and Weavers area 409 sq ft Music Room 520 sq. ft.</p> <p>The following leased areas will be Non-exempt areas –total 4,442 ft. 80251 Staccatos (restaurant & food</p>

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
						preparation) area 1,236 sq ft 80252 Gallery 421 (Tri Art Gallery) area 1,185 sq ft 80255 Julia Trops studio 350 sq ft 80256 Mel Gagnon studio area 428 sq ft 80257 Betty Gordon 444 sq. Ft. 80258 Janice Fingado area 370 sq ft 80259 Cherise Hanson studio area 429 sq ft
8	224(2)(d)	79932	Lot A, KAP67454	421 Cawston Avenue	City of Kelowna - portion leased to KVPACS and sub- lease holders - Visual and Performing Arts Centre Society Exempt Portion	There are no longer any 3 rd party leased space at the Kelowna Art Gallery
9	224(2)(b)	7212624	Lot 10, KAP72245	578 Vintage Terrace Road	Westbank First Nations	
10	224(2)(a)	10773000	Lot A, Plan 6710	3665 Benvoulin Road	Roman Catholic Bishop of Nelson (Father Pandosy Mission)	
11	224(2)(a)	79055	Lot 3, Plan KAP 57837, DL 139	1380 Ellis Street	City of Kelowna Regional Library Society – Lease from City of Kelowna	
12	224(2)(a)	10349220	Lot B, Plan 28112	1696 Cary Road	German – Canadian Harmonie Club	Permissive exempt except for 4,413 sq. ft. per policy 327 as areas primary purpose is liquor and / or meal services

**CITY OF KELOWNA BY-LAW NO.9869
SCHEDULE "H" TAX EXEMPT PROPERTIES
OTHER NON-PROFIT ORGANIZATIONS
2008 TAXATION YEAR**

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	224(2)(a)	28740	Lot 8, Plan 3398	2490 Pandosy Street	Kelowna Centre for Positive Living Society	No change from last yr. Note:(39% land & improvements not exempt - residential portion 780 sq ft out of total 2020 sq ft)
2	224(2)(a)	70030	Lot A, Plan 28311	1157-1161 Sutherland Avenue	Columbus Holding Society	2,911 sq ft 60% exempt per Policy 327 as primary use of property not the primary purpose of the organization (Lease/rental to Right to Life) + Note: No Change for Kung Fu Academy from previous yr.
3	224(2)(a)	77364	Lot A, Plan 43658	1353 Richter Street	Kelowna Sr. Citizens Society of BC	Caretaker agreement in place.
4	224(2)(d)	6198706	Lot A, Plan 21551, Sec 26, Twp 26, LD 41, Safety Village Lease only (.739 ac.) (Parent 06198.703)	395 Hartman Road	City of Kelowna/Kelowna & District Safety Council	
5	224(2)(a)	5763001	Lot 4, Plan 5494	140 Dougall Road N	Kelowna General Hospital Foundation (Rutland Thrift Shop)	Previous roll (5763000) was deleted in 2007 and the new one (5763001) activated
6	224(2)(a)	10759011	Lot 11, Plan 515, Blk 1	3785 Casorso Road	BC Society for Prevention of Cruelty to Animals	
7	224(2)(a)	16670	Lot 16, Plan 1303	1272 St.Paul Street	Kelowna Yoga House Society	No Change in Status as use on property use by society & similar programs offered at Sport & Rec. Re: Policy 327
8	224(2)(a)	23360	Lot 7, Plan 2498	1161 Sutherland Avenue	Columbus Holding Society	- Parking lot 800 sq ft 60% exempt (lease/rental to Right to Life) +

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
						1278 sq ft 60% exempt (lease/rental to Kung Fu Academy) per Policy 327 as primary use of property not the primary purpose of the organization
9	224(2)(a)	23370	Lot 8, Plan 2498	1177-1187 Sutherland Avenue	Columbus Holding Society	Entire Building (approx. 4340 sq ft) & Land 60% exempt per policy 327 as primary use of building & land not the primary purpose of the organization (lease/rental of office space to NOW Canada)
10	224(2)(a)	6199682	Lot 2, Plan 39917	130 McCurdy Road	Father DeLestre Columbus Society, RE: Knights of Columbus	
11	224(2)(a)	6371365 to 6371403	Lot 1-39, Plan K384	1-39 530 Franklyn Road	Royal Canadian Legion - Society of Hope	NOTE(Opportunity and Progressive Employment Assessment difference - one parcel vs. individual strata units)
12	220(1)(i)	56180	Lot A, Plan 15422	845 Jones Street	BC Corp of Seventh Day Adventist Church (Seniors Housing)	General statutory exemption under provincial government program for buildings constructed or reconstructed between Jan1/47 and Apr 1/74

**CITY OF KELOWNA BY-LAW NO.9869
SCHEDULE "I" TAX EXEMPT PROPERTIES
PARTNERING, HERITAGE PROPERTY AND
REVITALIZATION
2008 TAXATION YEAR**

NO.	CATEGORY	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE
1	225(2)(b)	10388000	Lots 15 and 16, Blk. 7, Plan 415B	2279 Benvoulin Road	Central Okanagan Heritage Society	Caretaker agreement in place.
2	225(2)(b)	81754	Plan KAS3144, Lot 1	2124 Pandosy Street	Oak Lodge Centre Ltd.	One Strata unit retains tax exempt status per Council authorization as original owner is the same. Bldg developed under Heritage Revitalization Agreement.

**CITY OF KELOWNA BY-LAW NO.9869
SCHEDULE "J" MUNICIPAL PROPERTY TAX IMPACT
FOR THE YEARS 2008-2010**

Schedule A	2008	2009	2010
TOTAL IMPACT CODE 1	2,902	2,960	3,020
TOTAL IMPACT CODE 6	8,933	9,112	9,294
TOTAL IMPACT CODE 8	482,818	492,472	502,322
TOTAL IMPACT	494,653	504,544	514,636
Schedule B			
TOTAL IMPACT CODE 1	0	0	0
TOTAL IMPACT CODE 6	471,681	481,114	490,736
TOTAL IMPACT CODE 8	542	553	564
TOTAL IMPACT	472,223	481,667	491,300
Schedule C			
TOTAL IMPACT CODE 1	118,291	120,656	123,070
TOTAL IMPACT CODE 6	818,888	835,266	851,971
TOTAL IMPACT CODE 8	0	0	0
TOTAL IMPACT	937,179	955,922	975,041
Schedule D			
TOTAL IMPACT CODE 1	37,122	37,864	38,621
TOTAL IMPACT CODE 6	4,233	4,318	4,405
TOTAL IMPACT CODE 8	0	0	0
TOTAL IMPACT	41,355	42,182	43,026
Schedule E			
TOTAL IMPACT CODE 1	30,238	30,842	31,460
TOTAL IMPACT CODE 6	152,293	155,338	158,445
TOTAL IMPACT CODE 8	3,680	3,753	3,828
TOTAL IMPACT	186,211	189,933	193,733
Schedule F			
TOTAL IMPACT CODE 1	65,301	66,607	67,942
TOTAL IMPACT CODE 6	66,937	68,277	69,643
TOTAL IMPACT CODE 8	63,858	65,135	66,437
TOTAL IMPACT	195,998	199,919	203,920
Schedule G			
TOTAL IMPACT CODE 1	1,128	1,150	1,173
TOTAL IMPACT CODE 6	252,290	257,336	262,482
TOTAL IMPACT CODE 8	6,742	6,877	7,014
TOTAL IMPACT	260,160	265,363	270,669

**CITY OF KELOWNA BY-LAW NO. 9869
SCHEDULE "J" MUNICIPAL PROPERTY TAX IMPACT
FOR THE YEARS 2008-2010**

Schedule H

TOTAL IMPACT CODE 1	33,871	34,547	35,238
TOTAL IMPACT CODE 6	25,778	26,294	26,820
TOTAL IMPACT CODE 8	4,543	4,634	4,727
TOTAL IMPACT	64,192	65,475	66,785

Schedule I

TOTAL IMPACT CODE 1	1,152	1,175	1,199
TOTAL IMPACT CODE 6	4,926	5,025	5,126
TOTAL IMPACT CODE 8	0	0	0
TOTAL IMPACT	6,078	6,200	6,325

TOTAL IMPACT CODE 1	290,005	295,801	301,723
TOTAL IMPACT CODE 6	1,805,959	1,842,080	1,878,922
TOTAL IMPACT CODE 8	562,085	573,324	584,790
TOTAL IMPACT	2,658,049	2,711,205	2,765,435