

Memo



Date: October 14, 2009
File: 1970-50
To: City Manager
From: George King, Revenue Manager
Subject: 2010 Tax Exemption Bylaw No. 10247

Recommendation:

THAT Council receive the report from the Revenue Manager dated October 14, 2009;

AND THAT Council give the appropriate reading consideration to Bylaw No. 10247 being the 2010 Tax Exemption Bylaw.

Background:

The following property changes listed below are to be included with those set out in Schedules A Through I of the 2009 Tax Exemption Bylaw No. 10093:

Schedule A, Place of Worship:

Delete the following rolls:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	70005	Leased portion of Lot 1, Plan 28180	1603-1635 Bertram Ave.	Sun Country Cablevision Ltd	There is no longer a church operating on this property.

Change the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	11025172	Lot 7, Plan 25798, D.L. 135,	2663 Curts St.	The Congregation of Bethel Church of Kelowna	Change to fully exempt Per Policy 327: Lease Agreement no longer in place (lease/rental to Room To Share).

Change the following rolls currently in the last year of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	57010	Lot 1, Plan 15741	1580 Bernard Ave.	Chase, Ray W & Nas, Cyril	Per Policy 327: 1548 sq ft exempt at 20% as principal use of property not directly related to principle purpose of organization. (lease/rental to L'Eslale daycare)

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NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
2	3273007	Lot A, Plan KAP83120	228 Valley Rd.	The BC Conference of Mennonite Brethren Churches	3,950 of 7300 sq ft exempt at 20% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental Green Gables Daycare)
3	3337370	Lot A, Plan 23927	239 Glenmore Rd.	Kelowna Christian Reformed Church	2,974 sq ft exempt at 20% per Policy 327 as principal use of property not directly related to principle purpose of organization. (lease/rental to GRASP)
4	3337769	Lot A, Plan KAP83760	102 Glenmore Rd. N	Okanagan Jewish Community Association	1,200 of 5100 sq ft exempt at 20% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental North Glenmore Daycare)
5	4804250	Lot A, Plan 29696	220 Davie Rd.	Gurdwara Guru Amardas Darbar Sikh Society	240 sq ft exempt at 20% per Policy 327 as resident resides on the property.
6	6198872	Parcel A, Plan 22239	380 Leathead Rd.	St. Aidan's Anglican Church - Synod Dioceses of Kootenay	1,584 sq ft exempt at 20% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental Green Gables Daycare).
7	10937443	Lot A, Plan KAP76720	4091 Lakeshore Rd.	First Lutheran Church of Kelowna	Per Policy 327: 954 sq ft exempt at 20% as principal use of property not directly related to principle purpose of organization
8	11097073	Lot 1, Plan KAP52447	2410 Ethel St.	General Assembly of the Church of God in Western Canada	Per Policy 327: 610 sq ft exempt at 20% 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 currently in the last year of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	10937443	Lot A, Plan KAP76720	4091 Lakeshore Rd.	First Lutheran Church of Kelowna	954 sq ft exempt at 20% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental).

Schedule C, Hospitals:

Delete the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	79963	Lot A, Plan KAP67528	2268 Pandosy St.	Interior Health Authority	Deleted roll 79963. Add new roll # 82282

Add the following rolls:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	82282	Lot A, Plan KAP87113	2268 Pandosy St.	Interior Health Authority	New Roll # replace delete roll 79963

Schedule D, Special Needs Housing:

Delete the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	6773850	Lot 5, Plan 24739	1208 Irene Rd.	New Opportunities for Women (NOW) Canada Society	Permissive Exemption no longer required: The Ministry of Small Business and Revenue and the Ministry of Housing and Social Development have jointly announced the creation of a new prescribed property class, Class 3 - Supportive Housing, and special valuation rules which provide tax relief for supportive housing property in communities throughout the Province. The new Supportive Housing Property Valuation Regulation requires BC Assessment to reduce the value of designated supportive housing property to \$2, \$1 of which is attributable to land and \$1 to improvements.
2	5476408	Lot 15, Plan 27679	800 Princess Court	New Opportunities for Women (NOW) Canada Society	Permissive Exemption no longer required: The Ministry of Small Business and Revenue and the Ministry of Housing and Social Development have jointly announced the creation of a new prescribed property class, Class 3 - Supportive Housing, and special valuation rules which provide tax relief for supportive housing property in communities throughout the Province. The new Supportive Housing Property Valuation Regulation requires BC Assessment to reduce the value of designated supportive housing property to \$2, \$1 of which is attributable to land and \$1 to improvements.

Add the following rolls:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	9345	Lot 17, Plan 800	1436 St. Paul St.	John Howard Society of the Central and South Okanagan/City of Kelowna/Provincial Rental Housing Corporation	New Applicant: John Howard Society purpose is to provide well maintained, supportive housing that improves the quality of life for those served. Only residential part of building fully exempt per Policy 327 as Max stays < 2yrs.

Change the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	46190	Lot 15, D.L. 136, Plan 9138	851 Grenfell Ave	Adult Integrated Mental Health Services Society	Change to Fully Exempt Per Policy 327 Max Stay < 2yrs

Change the following rolls currently in the last year of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	29960	PCL Z, Plan 3604	1531 Bernard Ave.	Orchard City Abbeyfield Society	Cls 01 land & Impr will be 20% exempt per Policy 327 as no restriction on max. stay.
2	43090	Lot 1, Plan 7765	1033 Harvey Ave.	Howard-Fry Housing Society	20 % Exempt cls 1 land & Impr as per policy 327 as principal use of property is not the principal purpose of the organization (lease/rental to Okanagan Halfway House Society)
3	51680	Lot 8, Plan 11487	785 Rose Ave	Adult Integrated Mental Health Services Society	Entire property 20% exempt Per Policy 327: No restriction on Max. Stay
4	56700	Lot 2, Plan 15718	1290 Bernard Ave.	Okanagan Families Society Inc	20 % Exempt cls 6 land & Impr as per policy 327 as principal use of property is not the principal purpose of the organization (lease/rental to NOW)
5	6224767	Lot 2, Plan KAP58370	295 Felix Rd.	Lifestyle Equity Society (Special needs housing for physically or mentally challenged)	20 % Exempt cls 1 land & Impr as per policy 327 as principal use of property is not the principal purpose of the organization (lease/rental to Okanagan Halfway House Society)

Schedule E, Social Services:

Delete the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	9210	Lot 139, Plan 800	1447 Ellis St.	RI4 Holdings Inc	Property Sold: Formerly owned by Salvation Army

Add the following rolls:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	79939	Lot A, Plan KAP67329	865 Bernard Ave.	City of Kelowna/Alzheimer Society of BC	New Applicant: Alzheimer Society of BC purpose is to alleviate the personal & social consequences of Alzheimer's disease and related dementias, to promote public

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
					awareness and to search for the causes and the cures.
2	5476918	Lot A, Plan KAP50100	405 Hwy 33 W	BC Conference of Mennonite Brethren Churches	New Applicant: The Willow Park Mennonite Brethren Church purpose is to provide a venue for smaller gatherings for bible study, prayer, worship, leadership development and build relationships in the community. The community will benefit from youth programs, need-based adult programs, and leadership development programs open to all members of the community.

Change the following roll currently in the last year of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	10738419	Lot 1, Plan KAP77109	1540 KLO Rd.	Good Samaritan Canada - A Lutheran Social Service Organization) Inc	Entire property 20% exempt Per Policy 327: No restriction on Max. Stay

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

Change the following rolls currently in the last year of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	80967	Lot A, Plan KAP76448	551 Recreation Ave.	Kelowna Curling Club / City of Kelowna	2,000 sq ft 20% exempt per Policy 327 as areas primary use is liquor/food services
2	6224735	Lot B, Plan KAP53836	180 Rutland Rd. North	Rutland Park Society	Change in Status: 1,400 sq ft 20% exempt (YM/YWCA) per policy 327 as primary use of property not the principal purpose of the organization. Note: Hockey School no longer leasing space- 2500 sq ft.

Schedule G, Cultural Organizations:

Change the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	77062	Lot 1, Plan 42511	1304 Ellis St.	City of Kelowna (Laurel Packinghouse)	All Tenants have been vacated during renovations. Expected completion date to be Summer 2010. Property s/b fully exempt.

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
2	80250	Lot A, KAP67454	421 Cawston Ave.	Kelowna Visual & Performing Arts Centre Society / City of Kelowna	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 - Now used by KVPA Ponderosa Spinners and Weavers area 409 sq ft Music Room 520 sq. ft. The following leased areas will be Non-exempt areas - total 4,442 ft. 80251 Staccatos (restaurant & food 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 Tari Dibello 444 sq. Ft. 80258 June Martins area 370 sq ft 80259 Cherie Hanson studio area 429 sq ft "

Change the following roll currently in the last year of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	1830	Lot 49, Plan 262, Blk 15	770 Lawrence Ave.	Kelowna Canadian Italian Club	Per Policy 327: 1,137 sq ft 20% exempt as areas primary purpose is liquor and /or meal services

Schedule H, Other Non-Profit Societies:

Add the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	3458032	Lot 1, KAP86356	950 Academy Way	Aberdeen Hall Property Society	New Applicant: Aberdeen Hall Property Society objective is to own, develop and establish a non- denominational co-educational school facility for the Aberdeen Hall Preparatory School Society to operate a school and carry out it goals and objectives.
2	4078511	Lot 2, KAP46027	4105 Gordon Drive	RG Facilities (Mission) Ltd / City of Kelowna	New H2O Centre to be exempted except for space occupied by current tenant "Jugo Juice". Order in Council to be updated to reflect addition of H2O Centre to Roll # 4078511

Change the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	28740	Lot 8, Plan 3398	2490 Pandosy St.	Kelowna Centre for Positive Living Society	Change to Fully Exempt: No lease agreement in place.

Change the following rolls currently in the last year of the 5 year phase out schedule:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	23360	Lot 7, Plan 2498	1161 Sutherland Ave.	Columbus Holding Society	- Parking lot 800 sq ft 20% exempt (lease/rental to Right to Life) + 1278 sq ft 20% exempt (lease/rental to Inn from the Cold) per Policy 327 as primary use of property not the primary purpose of the organization
2	23370	Lot 8, Plan 2498	1177-1187 Sutherland Ave.	Columbus Holding Society	Entire Building (approx. 4340 sq ft) & Land 20% exempt per policy 327 as primary use of building & land not the primary purpose of the organization (lease/rental to NOW Canada)
3	70030	Lot A, Plan 28311	1157-1161 Sutherland Ave.	Columbus Holding Society	Per Policy 327: Upper floor lease/Rental 100% Taxable, Main Floor Lease/Rental: Phase out program: 20% exempt, Basement 100% Exempt

Schedule I, Partnering, Heritage Property and Revitalization: NO CHANGE

There are 13 tax exemption requests that are not being recommended for exemption:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	34960	Lot 2 Plan 4317	605 Cambridge Ave.	Pleasantvale Homes Society	Eligibility Criterion #8: Exemptions will not be granted for housing with stays longer than two years. Rationale: 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. Note: Property does receive a general statutory exemption under provincial government program for buildings constructed or reconstructed between Jan1/47 and Apr 1/74
2	34990	Lot 13 Plan 4317	678 Central Ave.	Pleasantvale Homes Society	Eligibility Criterion #8: Exemptions will not be granted for housing with stays longer than two years. Rationale: 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.
3	43400	Lot 2 Plan 7822	648 Richter St.	Pleasantvale Homes Society	Eligibility Criterion #8: Exemptions will not be granted for housing with stays longer than two years. Rationale: 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. Note: Property does receive a general statutory exemption under provincial government program for buildings constructed or reconstructed between Jan1/47 and Apr 1/74
4	43440	Lot 6 Plan 7822	680 Richter St.	Pleasantvale Homes Society	Eligibility Criterion #8: Exemptions will not be granted for housing with stays longer than two years. Rationale: 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. Note: Property does receive a general statutory exemption under provincial government program for buildings constructed or reconstructed between Jan1/47 and Apr 1/74
5	53400	Lot A Plan 13927	602 Central Ave.	Pleasantvale Homes Society	Eligibility Criterion #8: Exemptions will not be granted for housing with stays longer than two years. Rationale: 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. Note: Property does receive a general statutory exemption under provincial government program for buildings constructed or reconstructed between Jan1/47 and Apr 1/74
6	10738422	Lot 1, Plan KAP80073	3070 Burtch Rd.	Good Samaritan Canada - (Lutheran Social Service	Eligibility Criterion #8: Exemptions will not be granted for housing with stays longer than two years. Rationale: The City would not normally

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
				Organization)	provide long-term housing, and housing provided for periods longer than 2 years is not deemed to be emergency-type housing.
7	69910	Lot A, Plan 27885	347 Leon Ave.	Wasco Holdings Inc.	Kelowna Family Services Centre Society does not meet the minimum requirement of ownership. (lease/rental agreement) Per policy 327. Criteria #5: The 'principal use of the property' means the use related directly to the principal purpose of the organization <u>owning</u> the property.
8	69615	Lot 2, Plan 27581	247 Lawrence Ave.	Webster Management Ltd, LGL Holdings LTD, Milan, Marguerite	The Canadian National Institute for the Blind does not meet the minimum requirement of ownership. (lease/rental agreement) Per policy 327. Criteria #5: The 'principal use of the property' means the use related directly to the principal purpose of the organization <u>owning</u> the property.
9	4710	Lot 2, Plan 462	1630 Water St.	Kelowna Motors Holdings Ltd	Friends of the Kelowna Fire Museum Society do not meet the minimum requirement of ownership. (lease/rental agreement) Per policy 327. Criteria #5: The 'principal use of the property' means the use related directly to the principal purpose of the organization <u>owning</u> the property.
10	12188047	Lot 359, Plan 40681	2457 Saucier Rd	Cowen, Sandra K	Arion Therapeutic Riding Association does not meet the minimum requirement of ownership. (lease/rental agreement) Per policy 327. Criteria #5: The 'principal use of the property' means the use related directly to the principal purpose of the organization <u>owning</u> the property.
11	38500	Lot B, Plan 5277	1065 Borden Ave	Kelowna Buddhist Society	This property is bare land and is not used as a place of worship.
12	75224	Lot A, Plan 34897	544 Harvey Ave	Kelowna Chamber of Commerce /City of Kelowna	Nature of the organization does not meet the criteria outlined in the Permissive Tax Exemption Policy 327 Schedules A through I
13	4918001	Lot 22, Plan 12830	200 Rutland Rd. S.	Salvation Army Community Resource Centre	The property is currently not being used. Under construction.

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, 2010 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 # 10247 to be presented for first 3 readings on Monday, October 19, 2009

The foregoing changes for 2010 property tax exemption are placed before Council for consideration.

Legal/Statutory Authority:

Council may, by bylaw in accordance with sections 220, 224 and 225 of the Community Charter exempt land or improvements, or both, from taxation to the extent, for the period and subject to the conditions provided in the bylaw.

Legal/Statutory Procedural Requirements:

Under section 227 of the Community Charter Council must give notice of a proposed bylaw in accordance with section 94 [public notice must be once a week for 2 consecutive weeks prior], identifying the property that would be subject to the bylaw, describe the proposed exemption, state the number of years that the exemption may be provided and provide an estimate of the amount of taxes that would be imposed on the property if it were not exempt, for the year in which the proposed bylaw is to take effect and the following 2 years.

Under Division 7 - Permissive Exemptions of the Community Charter a bylaw may only be adopted by an affirmative vote of at least 2/3 of all Council members, and does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.

Considerations not applicable to this report:

Internal Circulation:

Existing Policy:

Financial/Budgetary Considerations:

Personnel Implications:

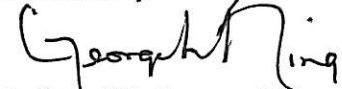
Technical Requirements:

External Agency/Public Comments:

Communications Considerations:

Alternate Recommendation:

Submitted by:



G. King, CMA, Revenue Manager

Approved for inclusion:



(Keith Grayston, CGA, Director, Financial Services)

CC: BC Assessment

Appendix A, 2010 Tax Exemptions Summary - Municipal Tax Impact:

Schedule	Class 01: Residential	Class 06: Business*	Class 08: Recreation / Non-Profit	Total
A - Places of Worship				
Assessed Values	1,208,800	14,760,400	145,987,100	161,956,300
Taxes	\$4,160	\$137,377	\$502,284	\$643,821
B - Private Schools				
Assessed Values	251,400	45,840,600	23,310,100	69,402,100
Taxes	\$865	\$426,645	\$80,201	\$507,711
C - Hospitals				
Assessed Values	29,755,000	80,117,000	0	109,872,000
Taxes	\$102,374	\$745,659	\$0	\$848,033
D - Special Needs Housing				
Assessed Values	15,350,200	1,477,300	0	16,827,500
Taxes	\$52,813	\$13,751	\$0	\$66,564
E - Social Services				
Assessed Values	7,853,300	18,781,600	1,143,600	27,778,500
Taxes	\$27,020	\$174,803	\$3,934	\$205,757
F - Public Park or Recreation Ground, Public Athletic or Recreational				
Assessed Values	22,536,800	7,337,800	19,628,900	49,503,500
Taxes	\$77,539	\$68,294	\$67,536	\$213,369
G - Cultural				
Assessed Values	14,700	28,604,000	2,343,800	30,962,500
Taxes	\$50	\$266,220	\$8,064	\$274,334
H - Other				
Assessed Values	3,166,300	31,176,700	1,323,800	35,666,800
Taxes	\$10,894	\$290,165	\$4,555	\$305,614
I - Partnering, Heritage or Other Special Exemption Authority				
Assessed Values	575,400	566,000	0	1,141,400
Taxes	\$1,980	\$5,268	\$0	\$7,248
Grand Total				
Assessed Values	80,711,900	228,661,400	193,737,300	503,110,600
Taxes	\$277,695	\$2,128,182	\$666,574	\$3,072,451

*Note: 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.

Original Policy Statement	Task Force Changes, Clarification or Additions to Original Policy	Rationale for Amendment
<p>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 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."</p>	<p>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."</p>	<p>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.</p>
<p>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</p>	<p>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."</p>	<p>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.</p>
<p>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.</p>	<p>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."</p>	<p>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.</p>
<p>Eligibility Criterion #6 states that to be eligible for exemption the services provided by the applicant must be accessible to the public.</p>	<p>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."</p>	<p>This recognizes and clarifies that it is not necessarily appropriate for all persons to access all tax exempt services. Some age restrictions may apply.</p>
<p>No existing statement</p>	<p>The Task Force added Eligibility Criterion #7: "Non-profit organizations that provide liquor and/or meal services as their primary</p>	<p>There are several non-profit organizations within the City that offer restaurant type services including meals and /or liquor. This</p>

Original Policy Statement	Task Force Changes, Clarification or Additions to Original Policy	Rationale for Amendment
	function and/or source of revenue will not be eligible for tax exemption on that portion of the property.”	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 shelters, transitional housing, halfway houses, supportive housing for people with special needs, and group homes.”	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.
No existing statement	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: <ol style="list-style-type: none"> 1. Rent is not collected on the residence, and 2. There is a caretaker agreement in place.” 	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.

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.



CITY OF KELOWNA

COUNCIL POLICY MANUAL

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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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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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.



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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:
- Food banks, drop in centre 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 2010, 2011 and 2012.

2. The projected taxation impact for 2010, 2011, 2012 have been calculated by increasing the 2009 actual municipal taxation rate by 3.47% , 2.94%, and 3.58 % respectively as this relates to the 2009 five year financial plan approved by Council.

Appendix E, Proposed Bylaw # 10247:

Schedule A - Place of Worship

Tax Exempt Properties for 2010 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	1230	Lot 1, Blk 13, Plan 202, DL138	710 Lawson Ave.	The Union of Slavic Churches of Evangelical Christians c/o Trustees	
2	1350	Lots 1,2,3, Blk 15, Plan 202, DL 138	721 Bernard Ave.	Trustees of First United Church	
3	1360	Lot 4, Blk 15, Plan 202, DL 138 In Trust - DD 197582F	733 Bernard Ave.	Trustees of First United Church	Note: Parking Lot
4	1370	Lot 5, Blk 15, Plan 202, DL 138 In Trust - DD 197582F	735 Bernard Ave.	Trustees of First United Church	Note: Parking Lot
5	6911	Lot 25, Plan 578, DL 138, Except Plan H16278, & Lot A PL	1089 Borden Ave.	Kelowna Buddhist Society	
6	14380	Lot 1, Plan 1239, DL 14 Trustees	598 Sutherland Ave.	Synod of the Diocese of Kootenay	Note: Parking Lot
7	14390	Lot 2, Plan 1239, DL 14	586 Sutherland Ave.	Synod of the Diocese of Kootenay	Note: Parking Lot
8	18380	Lot 2, Plan 1319, DL 138	1408 Ethel St.	Bethel United Pentecostal Church (Truth Now Tabernacle)	
9	21300	Lot 19-20, Plan 2085, District Lot 139	1310 Bertram St.	Unitarian Fellowship of Kelowna Society	
10	21640	Lot 5, Blk B, Plan 2167, DL 139	612 Bernard Ave.	Christian Science Society of Kelowna	
11	22500	Lot 6, Plan 2271, DL 139	1404 Richter St.	Kelowna Tabernacle Congregation - Trustees	
12	42230	Lot 1, Plan 7431, DL 14	608 Sutherland Ave.	Synod-Diocese of Kootenay	Note: Church Hall
13	42240	Lot 2, Plan 7431, DL 14	1876 Richter St.	Synod-Diocese of Kootenay	Partial Exemption: Class 01 \$2,700 impr. Assess is Taxable Note: Church Office
14	42250	Lot 3, Plan 7431, DL 14	650 Sutherland Ave.	Synod-Diocese of Kootenay	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
15	43810	Lot 8, 9, 10, Plan 7936, District Lot 137	1370 Lawrence Ave.	Yitung Buddhist Temple	
16	51070	Lot 1, Plan 11332	1491 Sutherland Ave.	Governing Council of the Salvation Army in Canada	Note: Parking Lot
17	57010	Lot 1, Plan 15741	1580 Bernard Ave.	Chase, Ray W & Nas, Cyril	Per Policy 327: 1548 sq ft exempt at 20% as principal use of property not directly related to principle purpose of organization. (lease/rental to L'Eslale daycare)
18	57510	Lot A, Plan 16013	1309 Bernard Ave.	Convention Baptist Churches of BC	
19	62110	Lot A, KAP65650	1423 Vineland St.	The Trustees of Congregation of Kelowna Bible Chapel	
20	62120	Lot 2, Plan 17933	1413 Vineland St.	The Trustees of Congregation of Kelowna Bible Chapel	
21	68680	Lot 3, Plan 25524	1150 Glenmore Drive	Trustees Congregation - Grace Baptist Church	
22	69380	Lot A, Plan 27070	1077 Fuller Ave.	Roman Catholic Bishop Of Nelson	Class 01-Residential taxable: Manse
23	71130	Lot 1, Plan 30180, DL137	1480 Sutherland Ave.	Governing Council of the Salvation Army in Canada (Community Church)	
24	71680	Lot 4, Plan 30824	1131 Springfield Rd.	BC Corp Seventh Day Adventist Church	
25	74502	Lot A, Plan 33076, DL138	839 Sutherland Ave.	Roman Catholic Bishop of Nelson	Class 01 Residential taxable: House used by Pastor
26	75162	Lot A, Plan 34419, DL138	1317 Ethel St.	The Congregation of the Kelowna Church of Christ	
27	75210	Lot 1, Plan 34637	2091 Gordon Drive	The Congregation of the Christ Evangelical Lutheran	
28	76394	Lot C, Plan 40170, DL137	1305 Gordon Drive	The Congregation of the First Mennonite Church	
29	78266	Lot 1, Plan KAP47242	1091 Coronation Ave.	Ukrainian Catholic Eparchy of New Westminster	Class 01 Residential taxable: House used by Pastor
30	3255224	Lot 1, Plan KAP56294	271 Glenmore Rd.	Trust Cong St David's Presb Church	
31	3273007	Lot A, Plan KAP83120	228 Valley Rd.	The BC Conference of Mennonite	3,950 of 7300 sq ft exempt at 20% per Policy 327 as principal use of

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
				Brethren Churches	property not directly related to principle purpose of organization (lease/rental Green Gables Daycare)
32	3337370	Lot A, Plan 23927	239 Glenmore Rd.	Kelowna Christian Reformed Church	2,974 sq ft exempt at 20% per Policy 327 as principal use of property not directly related to principle purpose of organization. (lease/rental to GRASP)
33	3337769	Lot A, Plan KAP83760	102 Glenmore Rd. N	Okanagan Jewish Community Association	1,200 of 5100 sq ft exempt at 20% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental North Glenmore Daycare)
34	3378102	Lot A, Plan 44041	1880 Dallas Rd.	Glenmore Congregation of Jehovah's Witnesses	
35	3922000	Lot A, Plan 5223	4180 June Springs Rd.	BC Assn of Seventh Day Adventist	
36	4310442	Lot A, Plan 31085	1710 Garner Rd.	BC Corp Seventh Day Adventist Church	
37	4360460	Lot 2, Sec 14, Twp 26, Plan 27837	1260 Neptune Rd.	Roman Catholic Bishop of Nelson	
38	4423888	Lot PT 26, Plan 187 Except Plan 3067, That PT of L 25 PL 187 S/O PL B130	2710 East Kelowna Rd.	Synod Diocese of Kootenay	
39	4571592	Lot 1, Plan 37842, Sec. 19, Twp. 26,	1055 Glenwood Ave.	Kelowna Full Gospel Church Society	Class 01 Residential taxable
40	4645000	Lot 7, Plan 3727	1305 Highway 33 W	Church of the Nazarene - Canada Pacific	
41	4660000	Lot 1, Plan 4877	585 Gerstmar Rd.	Serbian Orthodox Par-Holy Prophet St Ilija (Parish)	Per Policy 327: 680 sq. ft residential area of total 3460 sq. ft is not exempt. Manse
42	4803156	Lot A, Sec 22, Twp 26, Plan 27717	130 Gerstmar Rd.	BC Assoc of Seventh Day Adventist	
43	4804250	Lot A, Plan 29696	220 Davie Rd.	Gurdwara Guru Amardas Darbar Sikh Society	240 sq ft exempt at 20% per Policy 327 as resident resides on the property.
44	5475931	Lot Pcl Z, Sec 23, Twp 26, Plan 24426, Except Plan KAP69971, DD J53659	1097 Hollywood Rd.	NW Canada Conf Evangelical Church	
45	5476791	Lot B, Plan 41234	489 Hwy 33 W	BC Conference of Mennonite Brethren Churches	Class 01 Residential - Taxable
46	5606001	Lot A, Sec. 26, Plan KAP76650	1125 Rutland Rd. N.	Okanagan Sikh Temple & Cultural	One House has been demolished and converted into a parking lot for the

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
				Society	church. Remaining house is taxable.
47	5611000	Lot PT2, Plan 2166, N 301 FT of L 2.	750 Rutland Rd. N.	Roman Catholic Bishop of Nelson	Class 01 Residential - Taxable
48	5752000	Lot A, Sec 26, Twp 26, Plan 4841	1025 Rutland Rd. North	Okanagan Chinese Baptist Church	
49	6198870	Lots 78, 79 & 80, Sec 26, Twp 26, Plan 22239	410 Leathead Rd.	Pentecostal Assembly of Canada c/o Rutland Gospel Tabernacle	
50	6198872	Parcel A, Plan 22239	380 Leathead Rd.	St. Aidan's Anglican Church - Synod Dioceses of Kootenay	1,584 sq ft exempt at 20% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental Green Gables Day Care).
51	6199358	Lot H, Sec 26, Twp 26, Plan 26182	250 Gibbs Rd. West	Faith Lutheran Church of Kelowna	
52	6339000	Lot 14, Sec 27, Twp 26, Plan 14897	1120 Hwy 33 W	The BC Muslim Association	
53	6370120	Lot A, Plan 19465, DL 143, Sec 27, Twp 26	625 Franklyn Rd.	Spring Valley Congregation of Jehovah's Witnesses	
54	6372497	Lot 1, Plan KAP55460	905 Badke Rd.	Kelowna Christian Centre Soc Inc (School)	
55	6372506	Lot A, Plan KAP56177	155 Nickel Rd.	New Apostolic Church of Canada Inc.	
56	6496742	Lot 1, Sec 29 & 32, Plan KAP64073	696 Glenmore Rd.	President of the Lethbridge Stake	
57	6735000	Lot A, Plan 11520	1370 Rutland Rd. North	Trustees Rutland United Church Pastoral Charge of the United Church	Class 01 Residential - Taxable
58	7212492	Lot 1, Plan 37256	4619 Lakeshore Rd.	Synod Diocese of Kootenay	
59	10407200	Lot A, Plan 20452, DL 128	2091 Springfield Rd.	Christian & Missionary Alliance - Canadian Pacific District	Class 01 Residential - Taxable
60	10468000	Lot 2, Plan 9491, DL 129	1931-1935 Barlee Rd.	St. Peter & Paul Ukrainian Greek Orthodox Church of Kelowna	Class 01 Residential - Taxable
61	10519214	Lot 9, Plan 20128, DL 129	1905 Springfield Rd.	Kelowna Trinity Baptist Church	
62	10519844	Lot A, Plan 37351 (Portion of Lot)	2041 Harvey Ave.	Apostolic Resource Centre Society	Class 01 Taxable: 1,565 sq ft leased area not exempt.

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
63	10519902	Lot 1, Plan KAP 45185	1955 Springfield Rd.	Kelowna Trinity Baptist Church	
64	10738200	Lot 1, Plan 27982, DL 131	1370 KLO Rd.	Baptist Union of Western Canada	Class 01 Residential - Taxable
65	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.
66	10768002	Lot 2 Plan KAP81588	3645 Benvoulin Rd.	Roman Catholic Bishop of Nelson	Original Roll # 10768000 deleted & Subdivided. New Roll # 10768002
67	10936348	Lot 1, Plan 35917	3714 Gordon Drive	Kelowna Gospel Fellowship Church	
68	10936653	Lot 1, Plan 41844	3705-3707 Mission Springs Drive	Canadian Mission Board of the German Church of God Dominion of Canada	Class 01 Residential - Taxable
69	10937443	Lot A, Plan KAP76720	4091 Lakeshore Rd.	First Lutheran Church of Kelowna	Per Policy 327: 954 sq ft exempt at 20% as principal use of property not directly related to principle purpose of organization
70	11025140	Lot 1, Plan 25466, DL 135,	1039 KLO Rd.	Kelowna Congregation of Jehovah's Witnesses	
71	11025172	Lot 7, Plan 25798, D.L. 135,	2663 Curts St.	The Congregation of Bethel Church of Kelowna	Change to fully exempt Per Policy 327: Lease Agreement no longer in place (lease/rental to Room To Share).
72	11025480	Lot 1, Plan 34984	3131 Lakeshore Rd.	Trustees of St Paul's United Church c/o St. Paul's United Church	
73	11059000	Lot 1, Plan 12441, Trustees	2210 Stillingfleet Rd.	Guisachan Fellowship Baptist Church	
74	11097073	Lot 1, Plan KAP52447	2410 Ethel St.	General Assembly of the Church of God in Western Canada	Per Policy 327: 610 sq ft exempt at 20% as principal use of property not directly related to principle purpose of organization (lease/rental to Lasting Impressions Pre-School).

Schedule B - Private Schools

Tax Exempt Properties for 2010 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	45863	Lot A, Plan 9012, D.L. 136	2337 Richter St.	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	52700	Lot C, Plan 12546	807 Elliott Ave.	Roman Catholic Bishop of Nelson	Hall
3	74502	Lot A, Plan 33076	839 Sutherland Ave.	Roman Catholic Bishop of Nelson	Class 01 Residential - Taxable
4	4417000	Lot PCL A, Plan B6328	3439 East Kelowna Rd.	Okanagan Montessori Elementary	
5	5122000	Lot 2, Plan 3849, Sec 23, Twp 26, LD 41 exc Plan 16489 (15 ac.)	1035 Hollywood Rd. S	Seventh Day Adventist Church - BC Conference	
6	6372497	Lot 1, Plan KAP55460	905 Badke Rd.	Kelowna Christian Centre School Society	
7	6372527	Lot A, Plan KAP71175	1180 Houghton Rd.	Vedanta Educational Society	
8	7212595	Lot A, Plan KAP48732	429 Collett Rd.	Waldorf School Association of Kelowna Inc.	No change in status per Policy 327 as "Daycare" is operating on avg. at below market.

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
9	7212596	Lot B, Plan KAP48732	459 Collett Rd.	Waldorf School Association of Kelowna Inc.	
10	10589111	Lot 1, Plan KAP59724	2870 Benvoulin Rd.	Kelowna Society for Christian Education	
11	10738366	Lot 2, Plan 44292, D.L. 131	3261 Gordon Drive	Evangel Tabernacle of Kelowna	
12	10738378	Lot A, Plan KAP54674	1493 KLO Rd.	The Catholic Public Schools of Nelson Diocese (Immaculate Regional High School)	Per policy 327: Rental house on property is fully taxable as principal use of property is not the principal purpose of the organization (used as rental unit)
13	10937443	Lot A, Plan KAP76720	4091 Lakeshore Rd.	First Lutheran Church of Kelowna	954 sq ft exempt at 20% per Policy 327 as principal use of property not directly related to principle purpose of organization (lease/rental).

Schedule C - Hospitals

Tax Exempt Properties for 2010 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	55260	Lot A, Plan 14934 and Lot F, Plan 4920	934 Bernard Ave.	Interior Health Authority	
2	73571	Lot 15, D.L. 137, Plan 32159	1449 Kelglen Crescent	Interior Health Authority	
3	79392	Lot A, Plan KAP60581	2251 Abbott St.	Canadian Cancer Society	
4	82282	Lot A, Plan KAP87113	2268 Pandosy St.	Interior Health Authority	New Roll # replace deleted roll # 79963
5	5476630	Lot A, Plan 33003	265 Gray Rd	Crossroads Treatment Centre Society	
6	6370241	Lot D, Plan 22268	760 Hwy 33 West	Crossroads Treatment Centre Society	
7	6371030	Lot 2, Plan 30323	123 Franklyn Rd.	Crossroads Treatment Centre Society	
8	4529001	Lot A, Plan KAP84779	2255 Ethel St.	Interior Health Authority	Original Roll # 11096124 deleted & Subdivided. New Roll # 4529001

Schedule D - Special Needs Housing

Tax Exempt Properties for 2010 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	4340	Lot 15, Blk 5, Plan 462	251 Leon Ave.	Kelowna Gospel Mission Society	
2	7270	Lot 4, Plan 635	630 Cadder Ave	Bridge Youth & Family Services Society	Change Status Partial: Per Policy 327 - 3rd Party lease 1500 sq ft fully taxable(Lower Floor: Clubhouse Child Care)
3	9345	Lot 17, Plan 800	1436 St. Paul St.	John Howard Society of the Central and South Okanagan/City of Kelowna/Provincial Rental Housing Corporation	New Applicant: John Howard Society purpose is to provide well maintained, supportive housing that improves the quality of life for those served. Only residential part of building fully exempt per Policy 327 as Max stays < 2yrs.
4	23390	Lot 10, Plan 2498	1197 Sutherland Ave	Bridges to New Life Society	Max stay < 2yrs, 168 sq ft taxable as principal use of property is not principal purpose of Org. 3rd party lease
5	29960	PCL Z, Plan 3604	1531 Bernard Ave.	Orchard City Abbeyfield Society	Cls 01 land & Impr will be 20% exempt per Policy 327 as no restriction on max stay.
6	33110	Lot 2, Plan 3929	2609-2611 Richter St.	New Opportunities for Women (NOW) Canada Society	Policy 327 - Max. stay < 2yr.
7	43090	Lot 1, Plan 7765	1033 Harvey Ave.	Howard-Fry Housing Society	20 % Exempt cls 1 land & Impr as per policy 327 as principal use of property is not the principal purpose of the organization (lease/rental to Okanagan Halfway House Society)
8	43100	Lot 2, Plan 7765	1043 Harvey Ave.	Howard-Fry Housing Society	Per Policy 327 Max stay < 2yrs.
9	46190	Lot 15, D.L. 136, Plan 9138	851 Grenfell Ave	Adult Integrated Mental Health Services Society	Change to Fully Exempt Per Policy 327 Max Stay < 2yrs.
10	46240	Lot 20, Plan 9138	868 Birch Ave	Kelowna Gospel Mission Society	
11	46250	Lot 21, Plan 9138	2360 Ethel St.	Kelowna Gospel Mission Society	
12	48500	Lot 8, Plan 10011	1862 Chandler St.	Okanagan Halfway House Society Inc	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
13	48750	Lot 33, Plan 10011, D.L. 137	1350 Belaire Ave.	Resurrection Recovery Resource Society Inc.	Policy 327 - Max. stay < 2yr.
14	48770	Lot 35, Plan 10011	1822-1826 Chandler St.	Okanagan Halfway House Society	Policy 327 - Max. stay < 2yr.
15	49310	Lot 1, Plan 10077	831 Lawrence Ave.	The Bridge Youth & Family Services Society	Policy 327 - Max. stay < 2yr.
16	50060	Lot 23, Plan 10689	1261 Centennial Cres	Resurrection Recovery Resource Society Inc.	Policy 327 - Max. stay < 2yr.
17	50070	Plan 10689, Lot 24	1271 Centennial Cres	Resurrection Recovery Resource Society Inc.	Policy 327 - Max. stay < 2yr.
18	50080	Lot 25, Plan 10689	1279 Centennial Cres	Resurrection Recovery Resource Society Inc.	Policy 327 - Max. stay < 2yr.
19	50650	Lot A, Pl 11018	2629 Richter St.	Society of Vincent De Paul of Central Okanagan	Per Policy 327 Max stay < 2yrs
20	51680	Lot 8, Plan 11487	785 Rose Ave	Adult Integrated Mental Health Services Society	Entire property 20% exempt Per Policy 327: No restriction on Max. Stay
21	55030	Lot 4, Plan 14741	1461 Richmond St.	Central Okanagan Emergency Shelter Society	Max stay < 2yrs
22	55040	Lot 5, Plan 14741	1451 Richmond St.	Central Okanagan Emergency Shelter Society	Max stay < 2yrs
23	56700	Lot 2, Plan 15718	1290 Bernard Ave.	Okanagan Families Society Inc	20 % Exempt cls 6 land & Impr as per policy 327 as principal use of property is not the principal purpose of the organization (lease/rental to NOW)
24	59180	Lot A, DL 138 Plan 16668	1810 Ethel St.	National Society of Hope	Policy 327 - Max. stay < 2yr.
25	71805	Lot 1, Plan 31153	875 Fuller Ave	Adult Integrated Mental Health Services Society	Policy 327 - Max. stay < 2yr.
26	80873	Plan KAS2634, Lot 1	1367 Bernard Ave.	Okanagan Mental Health Services Society	Policy 327 - Max. stay < 2yr.
27	80874	Plan KAS2634, Lot 2	1369 Bernard Ave.	Okanagan Mental Health Services Society	Policy 327 - Max. stay < 2yr.
28	6224767	Lot 2, Plan KAP58370	295 Felix Rd.	Lifestyle Equity Society (Special needs housing for physically or mentally challenged)	20 % Exempt cls 1 land & Impr as per policy 327 as principal use of property is not the principal purpose of the organization (lease/rental to Okanagan Halfway House Society)
29	10519958	Lot 4, Plan KAS1717	4-1890 Ambrosi Rd.	Kelowna Child Care Society	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
30	11097075	PCL A, Plan KAP52447, DL 136	882 Francis Ave	National Society of Hope - Leased from Provincial Rental Housing Corp	Policy 327 - Max. stay < 2yr.

Schedule E - Social Services

Tax Exempt Properties for 2010 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	4330	Lot 14, Plan 462 Block 5	259 Leon Ave	Kelowna Gospel Mission Society	
2	4580	Lots 3 and 4, Blk 8, DL 139, Plan 462	442 Leon Rd.	Ki-Low-Na Friendship Society	
3	4830	Lot E 1/2 L 15 Plan 462, Blk 10	255 Lawrence Ave.	Kelowna Community Resources & Crisis Centre Society	Except for Space Rented out to Private Practice
4	9900	Plan 830, Lot 2, DL 14, Blk 21 exc Parcel 2A, B1750	504 Sutherland Ave.	Canadian Mental Health Association	Fully Exempt: Per Policy No 3rd party lease agreements
5	10470	Lot 11, Plan 922	581-585 Gaston Ave	Kelowna & District S.H.A.R.E. Society	
6	16620	Lot 8, Plan 1303 & Lot 1, DL 139 PL13585 & Lot 1 DL139 PL 3585	1265 Ellis St.	The Kelowna Community Food Bank Society	
7	26190	Lot 138, Plan 3163	1434 Graham St.	Okanagan Boys & Girls Clubs/City of Kelowna	No change in status per Policy 327 "Daycare/After school Care" is operating on avg. at below market.
8	45862	Lot A, Plan 9012	2337 Richter St.	Okanagan Boys & Girls Clubs/City of Kelowna	No change in status Per Policy 327 "Daycare/After school Care" is operating on avg. at below market.
9	57050	Lot A, DL 139, Plan 15778	467 Leon Ave.	Kelowna Drop-In & Info Centre	
10	57060	Plan 15778, Lot B	477 Leon Ave.	Ki-Low-Na Friendship Society	
11	59530	Lot A, Plan 16898	1633 Richter Ave. - Glen Ave School	Okanagan Boys & Girls Clubs/City of Kelowna	No change in status per Policy 327 "Daycare/After school Care" is operating on avg. at below market.
12	66250	Lot 1, Plan 22678	1380 Bertram St.	Kelowna(#26) Royal Canadian Legion	Per Policy 327: 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
13	76262	Lot 1, Blk 6, Sec 20, Twp 26, ODYD, Plan 39580	1546 Bernard Ave.	Central Okanagan Child Development Association	
14	79939	Lot A, Plan KAP67329	865 Bernard Ave.	City of Kelowna/Alzheimer Society of BC	New Applicant: Alzheimer Society of BC purpose is to alleviate the personal & social consequences of Alzheimer's disease and related dementias, to promote public

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
					awareness and to search for the causes and the cures.
15	5476918	Lot A, Plan KAP50100	405 Hwy 33 W	BC Conference of Mennonite Brethren Churches	New Applicant: The Willow Park Mennonite Brethren Church purpose is to provide a venue for smaller gatherings for bible study, prayer, worship, leadership development and build relationships in the community. The community will benefit from youth programs, need-based adult programs, and leadership development programs open to all members of the community.
16	5477053	Lot 5 Plan KAS2126	147 Park Rd	MADAY Society for Seniors	
17	6198704	Part of Lot A, Sec 26, Twp 26, ODYD, Plan 21551	355 Hartman	Okanagan Boys & Girls Clubs/City of Kelowna	No change in status per Policy 327 "Daycare/After school Care" is operating on avg. at below market.
18	6370273	Lot 19, Plan 23749	1330-1332 Sylvania Crescent	Ki-Low-Na Friendship Society	
19	6774486	Lot 2 Plan: KAS2048	151-102 Commercial Dr	Big Brothers Big Sisters of the Okanagan Society	
20	6774491	Lot:7 Plan KAS2048	151 Commercial Dr	Big Brothers Big Sisters of the Okanagan Society	
21	10508002	Lot 2, Plan 15777	2108 Vasile Rd.	Kalano Club of Kelowna	
22	10519925	Lot A, Plan KAP54261	1868 Ambrosi Rd.	Reach Out Youth Counselling & Services Society	
23	10707000	Lot 1, Plan 15596, Except Plan KAP73753	1390 KLO Rd.	BHF Building Healthy Families	
24	10738419	Lot 1, Plan KAP77109	1540 KLO Rd.	Good Samaritan Canada - A Lutheran Social Service Organization) Inc	Entire property 20% exempt Per Policy 327: No restriction on Max. Stay
25	82144	Lot A Plan KAP86241	555 Fuller Ave.	Kelowna & District Society for Community Living / City of Kelowna	Original Roll # 22790 deleted & Subdivided. New Roll # 82144

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

Tax Exempt Properties for 2010 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	571	Part DL 14 (.727 Acres) Lot A, Plan 5352	City Park	Kelowna Lawn Bowling Club /City of Kelowna	
2	37220	Lot 4, Plan 4921	1098 Richter St.	Kelowna Badminton Club	
3	80966	Lot B, Plan KAP76448	552 Gaston Ave.	Kelowna Major Men's Fastball Association / City of Kelowna	No Change in Status as liquor license held by CofK not organization.
4	80967	Lot A, Plan KAP76448	551 Recreation Ave.	Kelowna Curling Club / City of Kelowna	2,000 sq ft 20% exempt per Policy 327 as areas primary use is liquor/food services
5	4009000	Plan 2020, Parcel A , PCL A (KG34204)	4047 Casorso Rd.	Kelowna & District Fish & Game Club	Exempting non-commercial and non-residential class only
6	4453000	Lot 1 & 2, Plan 3067	2704 East Kelowna Rd.	East Kelowna Community Hall Association	Per Policy 327: Caretaker Agreement in place
7	4525505	Lot 1, KAP61083	Wildwood Rd of W	Central Okanagan Land Trust / Regional District of Central Okanagan	
8	6198705	Lot A, Plan 21551	365 Hartman Rd.	Okanagan Gymnastic Centre - Lease from City of Kelowna	Partial: Per Policy 327: 200 sq ft of building taxable as leased to 3rd party (interior Health)
9	6224735	Lot B, Plan KAP53836	180 Rutland Rd. North	Rutland Park Society	Change in Status: 1,400 sq ft 20% exempt (YM/YWCA) per policy 327 as primary use of property not the principal purpose of the organization. Note: Hockey School no longer leasing space- 2500 sq ft.
10	6935000	Part S 1/2 of SW 1/4	Lakeshore Rd.	Central Okanagan Land Trust / Regional District of Central Okanagan	
11	6936000	Part N 1/2 of SW 1/4	Chute Lake Rd.	Central Okanagan Land Trust / Regional District of Central Okanagan	
12	6961000	Lot Fr E 1/2 Sec 17, Twp 28 exc Plan B4553	Lakeshore Rd.	Nature Trust of BC	
13	6962004	Fr NE 1/4 Sec 17, Twp 28 SDYD, shown Amended Plan B4553, exc	Lakeshore Rd.	Crown Provincial BC Assets & Land / Nature Trust of BC Business Building	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
		Plan 26911			
14	6962006	Lot A, Sec 17, Twp 28, Plan 41403	Lakeshore Rd. of End	Nature Trust of BC	
15	6962008	Lot B, Plan 41403	5902 Lakeshore Rd.	Nature Trust of BC	
16	6974000	Lot 11, Sec. 22, Plan 4080	5320 Lakeshore Rd.	Scout Properties (BC/Yukon) Ltd c/o Provincial Council	
17	6976000	Lot 11, Sec. 22, Plan 4080	5325 Lakeshore Rd.	Scout Properties (BC/Yukon) Ltd c/o Provincial Council	Per Policy 327 - Caretaker Agreement in place
18	10776000	Plan 9359, Lot 2	3745 Gordon Drive	Kelowna Riding Club	Per Policy 327 - Caretaker Agreement in place
19	11029007	That part of Plan 37018, DL 136, shown as park	Guisachan Park, 1060 Cameron Rd.	Central Okanagan Heritage Society	- House at front of Property fully taxable + house footprint + 566 sq ft of land is fully taxable as well as primary purpose is rental. Partial exemption for municipal class garden, shed, greenhouse as well full exemption for class 8 lands (garden)
20	11151000	Lot 1, Plan 11796	4680-4720 Old Vernon Rd.	Kelowna Minor Fastball Society / City of Kelowna	
21	11501989	Lot 1, Plan 35229	4220 Hobson Rd.	Central Okanagan Small Boat Association / City of Kelowna	
22	12184556	Lot 1, Plan KAP69898	609 Dehart Rd.	Okanagan Mission Community Hall Association	

Schedule G - Cultural

Tax Exempt Properties for 2010 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	950	Lot 1, Block 12, Plan 202	702 Bernard Ave.	Centre Cultural Francais De L'Okanagan	
2	1830	Lot 49, Plan 262, Blk 15	770 Lawrence Ave.	Kelowna Canadian Italian Club	Per Policy 327: 1,137 sq ft 20% exempt as areas primary purpose is liquor and /or meal services
3	38641	Lot A, Plan 5438	1424 Ellis St. (Memorial Arena)	Okanagan Military Museum Society / City of Kelowna	
4	38644	Plan 5438, D.L. 139	470 Queensway Ave.	Kelowna Centennial Museum Association / City of Kelowna	
5	75959	Lot 2, Plan 37880	728 Dehart Ave.	Kelowna Music Society	Per Policy 327 - Majority of Program areas are not directly competing
6	77062	Lot 1, Plan 42511	1304 Ellis St.	City of Kelowna (Laurel Packinghouse)	All Tenants have been vacated during renovations. Expected completion date to be Summer 2010. Property s/b fully exempt.
7	79055	Lot 3, Plan KAP 57837, DL 139	1380 Ellis St.	Okanagan Regional Library District / City of Kelowna Library Society	
8	79932	Lot A, Plan KAP67454	421 Cawston Ave.	Kelowna Art Gallery / City of Kelowna	Per Policy 327-No 3rd Party lease agreement in place
9	80250	Lot A, KAP67454	421 Cawston Ave.	Kelowna Visual & Performing Arts Centre Society / City of Kelowna	<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 Formerly Sunshine Theatre Society area 892 sq ft - Now used by KVPA Ponderosa Spinners and Weavers area 409 sq ft Music Room 520 sq. ft.</p> <p>The following leased areas will be</p> <p>Non-exempt areas - total 4,442 ft. 80251 Staccatos (restaurant & food 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 Tari Dibello 444 sq. Ft.</p>

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
					80258 June Martins area 370 sq ft 80259 Cherie Hanson studio area 429 sq ft
10	7212624	Lot 10, KAP72245	578 Vintage Terrace Rd.	Westbank First Nations	
11	10349220	Lot B, Plan 28112	1696 Cary Rd	German - Canadian Harmonie Club	Per Policy 327: 4,413 sq ft taxable as areas primary purpose is liquor and /or meal services
12	10768001	Lot A, Plan KAP81588	3685 Benvoulin Rd.	Roman Catholic Bishop of Nelson Pandosy Mission	Original Roll # 10773000 deleted & Subdivided. New Roll # 10768001

Schedule H - Other

Tax Exempt Properties for 2010 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	16670	Lot 16, Plan 1303	1272 St. Paul St.	Kelowna Yoga House Society	No Change in Status as house on property used by society & similar programs offered at Sport & Rec. Re: Policy 327
2	23360	Lot 7, Plan 2498	1161 Sutherland Ave.	Columbus Holding Society	- Parking lot 800 sq ft 20% exempt (lease/rental to Right to Life) + 1278 sq ft 20% exempt (lease/rental to Inn from the Cold) per Policy 327 as primary use of property not the primary purpose of the organization
3	23370	Lot 8, Plan 2498	1177-1187 Sutherland Ave.	Columbus Holding Society	Entire Building (approx. 4340 sq ft) & Land 20% exempt per policy 327 as primary use of building & land not the primary purpose of the organization (lease/rental to NOW Canada)
4	28740	Lot 8, Plan 3398	2490 Pandosy St.	Kelowna Centre for Positive Living Society	Change to Fully Exempt: No lease agreement in place.
5	56180	Lot A, Plan 15422	845 Jones St.	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
6	70030	Lot A, Plan 28311	1157-1161 Sutherland Ave.	Columbus Holding Society	Per Policy 327: Upper floor lease/Rental 100% Taxable, Main Floor Lease/Rental: Phase out program: 20% exempt, Basement 100% Exempt
7	77364	Lot A, Plan 43658	1353 Richter St.	Kelowna Sr. Citizens Society of BC	Per Policy 327 Caretaker agreement in place.
8	3458032	Lot 1, KAP86356	950 Academy Way	Aberdeen Hall Property Society	New Applicant: Aberdeen Hall Property Society objective is to own, develop and establish a non-denominational co-educational school facility for the Aberdeen Hall Preparatory School Society to operate a school and carry out its goals and objectives.
9	4078511	Lot 2, KAP46027	4105 Gordon Drive	RG Facilities (Mission) Ltd / City of Kelowna	New H2O Centre to be exempted except for space occupied by current tenant "Jugo Juice". Update Order in Council to be updated to reflect addition of H2O Centre to Roll # 4078511
10	5763001	Lot 4, Plan 5494	140 Dougall Rd. N	Kelowna General Hospital Foundation (Rutland Thrift Shop)	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
11	6198706	Lot A, Plan 21551, Sec 26, Twp 26, LD 41, Safety Village Lease only (.739 ac.) (Parent 06198.703)	395 Hartman Rd.	Kelowna & District Safety Council Society / City of Kelowna	
12	6199682	Lot 2, Plan 39917	130 McCurdy Rd.	Father DeLestre Columbus Society, Re: Knights of Columbus	
13	6371365 - 6371403	Lot 1-39, Plan KAS384	1-39 530 Franklyn Rd.	The Society of Housing Opportunities and Progressive Employment	Partial Exemption based on difference - one parcel vs. individual strata units
14	10759011	Lot 11, Plan 515, Blk 1	3785 Casorso Rd.	BC Society for Prevention of Cruelty to Animals	

Schedule I - Partnering, Heritage or Other Special Exemption Authority

Tax Exempt Properties for 2010 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONAL/COMMENTS
1	81754	Lot 1, Plan KAS3144	2124 Pandosy St.	Oak Lodge Center Ltd.	One Strata unit retains tax exempt status per Council authorization as original owner is the same. Bldg developed under Heritage Revitalization Agreement.
2	10388000	Lots 15 and 16, Blk. 7, Plan 415B	2279 Benvoulin Rd.	Central Okanagan Heritage Society	Per Policy 327: Caretaker agreement in place.

Schedule J - Municipal Property Tax Impact

For the Years 2010 - 2012

Schedule	Property Classification	2010	2011	2012
A - Places of Worship				
	Class 01 - Residential	4,160	4,282	4,436
	Class 06 - Business	137,377	141,415	146,477
	Class 08 - Recreation/Non-Profit	502,284	517,051	535,564
	Total	\$643,821	\$662,748	\$686,477
B - Private Schools				
	Class 01 - Residential	865	890	922
	Class 06 - Business	426,645	439,186	454,910
	Class 08 - Recreation/Non-Profit	80,201	82,559	85,513
	Total	\$507,711	\$522,635	\$541,345
C - Hospitals				
	Class 01 - Residential	102,374	105,384	109,157
	Class 06 - Business	745,659	767,582	795,061
	Class 08 - Recreation/Non-Profit	0	0	0
	Total	\$848,033	\$872,966	\$904,218
D - Special Needs Housing				
	Class 01 - Residential	52,813	54,369	56,318
	Class 06 - Business	13,751	14,154	14,661
	Class 08 - Recreation/Non-Profit	0	0	0
	Total	\$66,564	\$68,523	\$70,979
E - Social Services				
	Class 01 - Residential	27,020	27,815	28,811
	Class 06 - Business	174,803	179,941	186,383
	Class 08 - Recreation/Non-Profit	3,934	4,050	4,195
	Total	\$205,757	\$211,806	\$219,389
F - Public Park or Recreation Ground, Public Athletic or Recreational				
	Class 01 - Residential	77,539	79,819	82,677
	Class 06 - Business	68,294	70,303	72,821
	Class 08 - Recreation/Non-Profit	67,536	69,520	72,006
	Total	\$213,369	\$219,642	\$227,504
G - Cultural				
	Class 01 - Residential	50	51	53
	Class 06 - Business	266,220	274,046	283,856
	Class 08 - Recreation/Non-Profit	8,064	8,301	8,598
	Total	\$274,334	\$282,398	\$292,507
H - Other				
	Class 01 - Residential	10,894	11,215	11,615
	Class 06 - Business	290,165	298,697	309,390
	Class 08 - Recreation/Non-Profit	4,555	4,689	4,856
	Total	\$305,614	\$314,601	\$325,861
I - Partnering, Heritage or Other Special Exemption Authority				
	Class 01 - Residential	1,980	2,038	2,111
	Class 06 - Business	5,268	5,423	5,617
	Class 08 - Recreation/Non-Profit	0	0	0

Schedule	Property Classification	2010	2011	2012
	Total	\$7,248	\$7,461	\$7,728
Total Impact				
	Class 01 - Residential	277,695	285,863	296,100
	Class 06 - Business	2,128,182	2,190,747	2,269,176
	Class 08 - Recreation/Non-Profit	666,574	686,170	710,732
	Total	\$3,072,451	\$3,162,780	\$3,276,008