

CITY OF KELOWNA

BYLAW NO. 10430

2011 Permissive Tax Exemption Bylaw

A bylaw pursuant to Sections 220, 224 and 225 of the Community Charter, to exempt from taxation certain lands and improvements situated in the City of Kelowna

The Municipal Council of the City of Kelowna, in open meeting assembled, enacts as follows:

1. Those certain parcels or tracts of land and improvements, situated, lying and being in the City of Kelowna, as described in Schedules "A" to "J" attached hereto and forming part of this bylaw, shall be exempt from taxation.
2. This bylaw shall come into full force and effect and is binding on all persons during the 2011 taxation year.
3. This bylaw may be cited as "2011 Tax Exemption Bylaw No. 10430".

Read a first, second and third time by the Municipal Council this 18th day of October, 2010.

Adopted by 2/3 of the Municipal Council of the City of Kelowna this

Mayor

City Clerk

Schedule A - Place of Worship

Tax Exempt Properties for 2011 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/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: Parking Lot
13	42240	Lot 2, Plan 7431, DL 14	1876 Richter St.	Synod-Diocese of Kootenay	
14	42250	Lot 3, Plan 7431, DL 14	650 Sutherland Ave.	Synod-Diocese of Kootenay	Note: Church
15	43810	Lot 8, 9, 10, Plan 7936, District Lot 137	1370 Lawrence Ave.	Yitung Buddhist Temple	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
16	51070	Lot 1, Plan 11332, DL 137	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 (Trustees)	Criteria #5: 1548 sq ft taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property. (1548 sq ft Taxable: lease/rental to L'Eslale daycare & Music School) <i>[Note: Was a part of 5 year phase out program]</i>
18	57510	Lot A, Plan 16013	1309 Bernard Ave.	Convention Baptist Churches of BC	Criteria #5: 1000 sq ft taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (lease/rental to Little People Daycare.) <i>[Note: New agreement]</i>
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	Note: Parking Lot
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	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
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	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
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	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
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 Brethren Churches	Criteria #5: 3,950 sq ft taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (lease/rental Green Gables Daycare) <i>[Note: Was a part of 5 year phase out program]</i>
32	3337370	Lot A, Plan 23927	239 Glenmore Rd.	Kelowna Christian Reformed Church	Criteria #5: 2,974 sq ft taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property. (lease/rental to GRASP) <i>[Note: Was a part of 5 year phase out program]</i>
33	3337769	Lot A, Plan KAP83760	102 Glenmore Rd. N	Okanagan Jewish Community Association	Criteria #5: 1,200 sq ft taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (lease/rental North Glenmore Daycare) <i>[Note: Was a part of 5 year phase out program]</i>
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	Criteria #5: 600 sq ft taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (lease/rental Imagination Station Daycare) <i>[Note: New agreement]</i>
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	
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)	Criteria #9: 680 sq. ft taxable as residences will be excluded from otherwise tax exempt property. (Note: Church Manse/Rectory)

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
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	Criteria #9: 240 sq ft taxable as residences will be excluded from otherwise tax exempt property (Note: church manse/rectory). <i>[Note: Was a part of 5 year phase out program]</i>
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	
46	5606001	Lot A, Sec. 26, Plan KAP76650	1125 Rutland Rd. N.	Okanagan Sikh Temple & Cultural Society	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
47	5611000	Lot PT2, Plan 2166, N 301 FT of L 2.	750 Rutland Rd. N.	Roman Catholic Bishop of Nelson	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
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	Criteria #5: 379 sq ft taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (lease/rental Hunny's House Daycare). <i>[Note: New agreement]</i>
50	6198872	Parcel A, Plan 22239	380 Leathead Rd.	St. Aidan's Anglican Church - Synod Dioceses of Kootenay	Change in status to fully exempt: No longer a lease/rental agreement in place. <i>[Note: Was a part of 5 year phase out program]</i>
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	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
57	6735000	Lot A, Plan 11520	1370 Rutland Rd. North	Trustees Rutland United Church Pastoral Charge of the United Church	Criteria #5: 1278 sq ft taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (lease/rental Green Gables Daycare). <i>[Note: New agreement]</i>
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	
60	10468000	Lot 2, Plan 9491, DL 129	1931-1935 Barlee Rd.	St. Peter & Paul Ukrainian Greek Orthodox Church of Kelowna	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Orchard Haven Housing Society)
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	Criteria #5: 3520 sq ft taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (1565 sq ft Commercial class 06: Wood Fire Bakery Restaurant & 1955 sq ft Commercial class 06: Clothing Store). <i>[Note: New agreement]</i>
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	Criteria #5: 1,200 sq ft Taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (lease/rental to Montessori Pre-School). <i>[Note: New agreement]</i> & Criteria #9: House on property is taxable as residences will be excluded from otherwise tax exempt property (Note: rental unit).
65	10738366	Lot 2, Plan KAP44292, D.L. 131	3261 Gordon Drive	Evangel Tabernacle of Kelowna	Criteria #3: 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	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
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	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Rental Units)

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
69	10937443	Lot A, Plan KAP76720	4091 Lakeshore Rd.	First Lutheran Church of Kelowna	Change in status to fully exempt: No lease /rental agreements in place. <i>[Note: Was a part of 5 year phase out program]</i>
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	
72	11025480	Lot 1, Plan 34984	3131 Lakeshore Rd.	Trustees of St Paul's United Church c/o St. Paul's United Church	Criteria #5: 1,000 sq ft Taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (lease/rental to Montessori Pre-School). <i>[Note: New agreement]</i>
73	11059000	Lot 1, Plan 12441, DL 136 Trustees	2210 Stillingfleet Rd.	Guisachan Fellowship Baptist Church	
74	11097073	Lot 1, Plan KAP52447, DL 136	2410 Ethel St.	General Assembly of the Church of God in Western Canada	Criteria #5: 610 sq ft taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (lease/rental to Lasting Impressions Pre-School). <i>[Note: Was a part of 5 year phase out program]</i>

Schedule B - Private Schools

Tax Exempt Properties for 2011 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	45863	Lot A, Plan 9012, D.L. 136	2337 Richter St.	Waldorf School Association of Kelowna Inc.	Criteria #3: 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, DL 136	807 Elliott Ave.	Roman Catholic Bishop of Nelson	Hall
3	74502	Lot A, Plan 33076, DL 136	839 Sutherland Ave.	Roman Catholic Bishop of Nelson	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
4	4417000	Lot PCL A, Plan B6328	3439 East Kelowna Rd.	Okanagan Montessori Elementary	Criteria #3: No change in status per Policy 327 as "Daycare" is operating on avg. at below market.
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.	Criteria #3: No change in status per Policy 327 as "Daycare" is operating on avg. at below market.
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, DL 131	1493 KLO Rd.	The Catholic Public Schools of Nelson Diocese (Immaculate Regional High School)	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Rental Units)
13	10937443	Lot A, Plan KAP76720	4091 Lakeshore Rd.	First Lutheran Church of Kelowna	Change in status to fully exempt: No lease/rental agreements in place. [Note: A part of 5 year phase out program]

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
14	3458032	Lot 1, KAP86356	950 Academy Was	Aberdeen Hall Senior School Society	Change classification to Private School

Schedule C - Hospitals

Tax Exempt Properties for 2011 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/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, DL 14	2251 Abbott St.	Canadian Cancer Society	
4	82282	Lot A, Plan KAP87113, DL 14	2268 Pandosy St.	Interior Health Authority	
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, DL 136	2255 Ethel St.	Interior Health Authority	

Schedule D - Special Needs Housing

Tax Exempt Properties for 2011 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/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 in status to fully exempt: No longer lease/rental agreements in place
3	23390	Lot 10, Plan 2498, DL 137	1197 Sutherland Ave	Bridges to New Life Society	Criteria #5: 168 sq ft Taxable as principal use of property not directly related to principle purpose of organization <u>owning</u> the property (lease/rental to Project New Start).
4	33110	Lot 2, Plan 3929	2609-2611 Richter St.	New Opportunities for Women (NOW) Canada Society	Criteria #8: Max Stay < 2yrs.
5	43100	Lot 2, Plan 7765	1043 Harvey Ave.	Howard-Fry Housing Society	Criteria #8: Max Stay < 2yrs.
6	46190	Lot 15, D.L. 136, Plan 9138	851 Grenfell Ave	Adult Integrated Mental Health Services Society	Criteria #8: Max Stay < 2yrs.
7	46240	Lot 20, Plan 9138	868 Birch Ave	Kelowna Gospel Mission Society	Criteria #8: Max Stay < 2yrs.
8	46250	Lot 21, Plan 9138	2360 Ethel St.	Kelowna Gospel Mission Society	Criteria #8: Max Stay < 2yrs.
9	48500	Lot 8, Plan 10011	1862 Chandler St.	Okanagan Halfway House Society Inc	Criteria #8: Max Stay < 2yrs.
10	48750	Lot 33, Plan 10011, D.L. 137	1350 Belaire Ave.	Resurrection Recovery Resource Society Inc.	Criteria #8: Max Stay < 2yrs.
11	48770	Lot 35, Plan 10011	1822-1826 Chandler St.	Okanagan Halfway House Society Inc.	Criteria #8: Max Stay < 2yrs.
12	49310	Lot 1, Plan 10077	831 Lawrence Ave.	The Bridge Youth & Family Services Society	Criteria #8: Max Stay < 2yrs.
13	50060	Lot 23, Plan 10689	1261 Centennial Cres	Resurrection Recovery Resource Society Inc.	Criteria #8: Max Stay < 2yrs.
14	50070	Plan 10689, Lot 24	1271 Centennial Cres	Resurrection Recovery Resource Society Inc.	Criteria #8: Max Stay < 2yrs.
15	50080	Lot 25, Plan 10689	1279 Centennial Cres	Resurrection Recovery Resource Society Inc.	Criteria #8: Max Stay < 2yrs.
16	50650	Lot A, Plan 11018	2629 Richter St.	Society of Vincent De Paul of Central Okanagan	Criteria #8: Max Stay < 2yrs.
17	55030	Lot 4, Plan 14741	1461 Richmond St.	Central Okanagan Emergency Shelter Society	Criteria #8: Max Stay < 2yrs.

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
18	55040	Lot 5, Plan 14741	1451 Richmond St.	Central Okanagan Emergency Shelter Society	Criteria #8: Max Stay < 2yrs.
19	59180	Lot A, DL 138 Plan 16668	1810 Ethel St.	National Society of Hope	Criteria #8: Max Stay < 2yrs.
20	71805	Lot 1, Plan 31153	875 Fuller Ave	Adult Integrated Mental Health Services Society	Criteria #8: Max Stay < 2yrs.
21	80873	Plan KAS2634, Lot 1	1367 Bernard Ave.	Okanagan Mental Health Services Society	Criteria #8: Max Stay < 2yrs.
22	80874	Plan KAS2634, Lot 2	1369 Bernard Ave.	Okanagan Mental Health Services Society	Criteria #8: Max Stay < 2yrs.
23	10519958	Lot 4, Plan KAS1717	4-1890 Ambrosi Rd.	Kelowna Child Care Society	Criteria #8: Max Stay < 2yrs.
24	11097075	PCL A, Plan KAP52447, DL 136	882 Francis Ave	National Society of Hope - Leased from Provincial Rental Housing Corp	Criteria #8: Max Stay < 2yrs.

Schedule E - Social Services

Tax Exempt Properties for 2011 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/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	
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	Criteria #3: 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	Criteria #3: No change in status Per Policy 327 "Daycare/After school Care" is operating on avg. at below market.
9	57060	Plan 15778, Lot B	477 Leon Ave.	Ki-Low-Na Friendship Society	
10	59530	Lot A, Plan 16898	1633 Richter Ave.	Okanagan Boys & Girls Clubs/City of Kelowna	Criteria #3: No change in status per Policy 327 "Daycare/After school Care" is operating on avg. at below market.
11	66250	Lot 1, Plan 22678	1380 Bertram St.	Kelowna(#26) Royal Canadian Legion	Criteria #7: 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
12	76262	Lot 1, Blk 6, Sec 20, Twp 26, ODYD, Plan 39580	1546 Bernard Ave.	Central Okanagan Child Development Association	
13	79939	Lot A, Plan KAP67329	865 Bernard Ave.	City of Kelowna/Alzheimer Society of BC	
14	82144	Lot A Plan KAP86241	555 Fuller Ave.	Kelowna & District Society for Community Living /City of Kelowna	
15	5476918	Lot A, Plan KAP50100	405 Hwy 33 W	BC Conference of Mennonite Brethren Churches	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
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	Criteria #3: 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	3819001	Lot 2, Plan 3306	579 Truswell Rd	City of Kelowna, Provincial Rental Housing Corp/Ki-Low-Na Friendship Society	New Applicant: KFS provides a range of social services to both the urban aboriginal and non-aboriginal population of Kelowna. The services includes: employment, health, youth counseling, cultural and other programs. This property will be used for single occupants and family housing for people of low income. Per Policy 327: Max length of stay < 2 yrs.
25	4918002	Lot A Plan KAP90062	200 Rutland Rd. S.	Salvation Army Community Resource Centre	New: to Assist Low and non-income earners and the downtrodden by providing basic needs. To be a place of acceptance, of caring, and of hope

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

Tax Exempt Properties for 2011 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/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	Criteria # 7: 2,000 sq ft taxable as areas primary use is liquor/food services. <i>[Note: Was a part of 5 year phase out program]</i>
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	Criteria #9: 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	Change in status to fully exempt: No longer lease/rental agreements in place.
9	6224735	Lot B, Plan KAP53836	180 Rutland Rd. North	Rutland Park Society	Criteria #5: 1,200 sq ft taxable as primary use of property not the principal purpose of the organization <u>owning</u> the property (Lease/Rental: Little Bloomers Daycare). <i>[Note: Was a part of 5 year phase out program]</i>
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 Plan 26911	Lakeshore Rd.	Crown Provincial BC Assets & Land / Nature Trust of BC Business Building	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
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	Criteria #9: Caretaker Agreement in place
18	10776000	Plan 9359, Lot 2	3745 Gordon Drive	Kelowna Riding Club	Criteria #9: Caretaker Agreement in place
19	11029007	That part of Plan 37018, DL 136, shown as park	1060 Cameron Rd.	Central Okanagan Heritage Society	Class 01 Residential: House & footprint + 566 sq ft of land are taxable as primary purpose is rental.
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	Criteria #9: Caretaker Agreement in place
22	12184556	Lot 1, Plan KAP69898	609 Dehart Rd.	Okanagan Mission Community Hall Association	

Schedule G - Cultural

Tax Exempt Properties for 2011 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/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	Criteria #7: 1,137 sq ft taxable as areas primary purpose is liquor and /or meal services. [Note: Was a part of 5 year phase out program]
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	Criteria #4: 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. 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 +892 sq ft Okanagan Artists Alternative Association (2 areas) 2,058 sq ft 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 Mal Gagnon studio area 428 sq ft 80257 Tari Dibello 444 sq. Ft. 80258 Janice Fingado studio area 370 sq ft 80259 Cherie Hanson studio area 429 sq ft</p>

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
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	Criteria #7: 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	

Schedule H - Other

Tax Exempt Properties for 2011 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	16670	Lot 16, Plan 1303	1272 St. Paul St.	Kelowna Yoga House Society	Criteria #4: 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	Change in status: Fully exempt per policy 327: Parking Lot used for the sole purpose of Columbus Holding Society. [Note: Was a part of 5 year phase out program]
3	28740	Lot 8, Plan 3398	2490 Pandosy St.	Kelowna Centre for Positive Living Society	
4	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
5	70030	Lot A, Plan 28311	1157-1161 Sutherland Ave.	Columbus Holding Society	Criteria #5: Upper floor & main floor fully taxable as primary use of property not the principal purpose of the organization <u>owning</u> the property (lease/rental upper floor - Inn From the Cold, main floor Lease/Rental Taxable-Right to Life, basement 100% Exempt: Knights of Columbus [Note: Was a part of 5 year phase out program]
6	77364	Lot A, Plan 43658	1353 Richter St.	Kelowna Sr. Citizens Society of BC	Criteria #9: Caretaker agreement in place.
7	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".
8	5763001	Lot 4, Plan 5494	140 Dougall Rd. N	Kelowna General Hospital Foundation (Rutland Thrift Shop)	
9	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	
10	6199682	Lot 2, Plan 39917	130 McCurdy Rd.	Father DeLestre Columbus Society, Re: Knights of Columbus	
11	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

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
12	10759011	Lot 11, Plan 515, Blk 1	3785 Casorso Rd.	BC Society for Prevention of Cruelty to Animals	
13	12188047	Lot 359, Plan 40681	2457 Saucier Rd	Cowen, Sandra K & Heather I Henderson (Trustees: Arion Therapeutic Riding Association)	Criteria #5: Carriage house above the barn is taxable as primary use of property not the principal purpose of the organization <u>owning</u> the property (Lease/Rental Unit).

Schedule I - Partnering, Heritage or Other Special Exemption Authority

Tax Exempt Properties for 2011 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	10388000	Lots 15 and 16, Blk. 7, Plan 415B	2279 Benvoulin Rd.	Central Okanagan Heritage Society	Criteria #9: Caretaker agreement in place.

Schedule J - Municipal Property Tax Impact

For the Years 2011 - 2013

Schedule	Property Classification	2011	2012	2013
A - Places of Worship				
	Class 01 - Residential	2,529	2,622	2,705
	Class 06 - Business	140,585	145,702	150,349
	Class 08 - Recreation/Non-Profit	589,026	610,471	629,942
	Total	\$732,140	\$758,795	\$782,996
B - Private Schools				
	Class 01 - Residential	2,090	2,167	2,236
	Class 06 - Business	514,940	533,684	550,709
	Class 08 - Recreation/Non-Profit	87,377	90,558	93,447
	Total	\$604,407	\$626,409	\$646,392
C - Hospitals				
	Class 01 - Residential	133,251	138,101	142,506
	Class 06 - Business	1,246,781	1,292,164	1,333,384
	Class 08 - Recreation/Non-Profit	0	0	0
	Total	\$1,380,032	\$1,430,265	\$1,475,890
D - Special Needs Housing				
	Class 01 - Residential	42,198	43,735	45,129
	Class 06 - Business	5,761	5,970	6,160
	Class 08 - Recreation/Non-Profit	0	0	0
	Total	\$47,959	\$49,705	\$51,289
E - Social Services				
	Class 01 - Residential	3,678	3,812	3,934
	Class 06 - Business	222,533	230,634	237,993
	Class 08 - Recreation/Non-Profit	2,465	2,555	2,637
	Total	\$228,676	\$237,001	\$244,564
F - Public Park or Recreation Ground, Public Athletic or Recreational				
	Class 01 - Residential	82,122	85,111	87,826
	Class 06 - Business	42,530	44,078	45,484
	Class 08 - Recreation/Non-Profit	81,698	84,672	87,375
	Total	\$206,350	\$213,861	\$220,685
G - Cultural				
	Class 01 - Residential	7	7	7
	Class 06 - Business	278,202	288,328	297,525
	Class 08 - Recreation/Non-Profit	9,895	10,256	10,583
	Total	\$288,104	\$298,591	\$308,115
H - Other				
	Class 01 - Residential	29,789	30,873	31,858
	Class 06 - Business	689,500	714,598	737,395
	Class 08 - Recreation/Non-Profit	4,798	4,972	5,131
	Total	\$724,087	\$750,443	\$774,384

I - Partnering, Heritage or Other Special Exemption Authority

Class 01 - Residential	89	92	95
Class 06 - Business	5,502	5,702	5,884
Class 08 - Recreation/Non-Profit	0	0	0
Total	\$5,591	\$5,794	\$5,979

Total Impact

Class 01 - Residential	295,753	306,520	316,296
Class 06 - Business	3,146,334	3,260,860	3,364,883
Class 08 - Recreation/Non-Profit	775,259	803,484	829,115
Total	\$4,217,346	\$4,370,864	\$4,510,294