

REPORT TO COUNCIL



Date: October 10, 2012
File: 0280-70
To: City Manager
From: George King, Revenue Manager
Subject: 2013 Permissive Tax Exemption Bylaw No. 10759

Recommendation:

THAT Council receives, for information, the Report from the Revenue Manager dated October 10, 2012 with respect to the 2013 Permissive Tax Exemption Bylaw;

AND THAT Bylaw No. 10759, being the 2013 Permissive Tax Exemption Bylaw be forwarded for reading consideration.

Purpose:

Council to consider a property tax exemption for those organizations that have met the qualification as outlined in Permissive Tax Exemption Policy #327.

Background:

The following are revisions to Schedules A through I of the 2012 Tax Exemption Bylaw No. 10620

Schedule A, Public Worship:

Delete the following rolls:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	43810	Lot 9 and 10, Plan 7936, District Lot 137	1370 Lawrence Ave.	Edleun Group Inc.	Property Sold. Formerly owned by Yitung Buddhist Temple. Property is no longer operating as a Buddhist Temple
2	83227	Plan 1239, DL 14 Trustees	598 Sutherland Ave.	Vant Construction Ltd.	Property Sold. Formerly owned by Synod of the Diocese of Kootenay. Property is no longer operating as a Church.

Schedule B, Private Schools:

Change the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	10738378	Lot A, Plan KAP54674, DL 131	1493 KLO Rd.	The Catholic Independent Schools of Nelson Diocese	Change status to fully exempt. Was previously denied a partial exemption due to Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Rental Units). This portion of the property is no longer a "residential dwelling" and is being used for classroom purposes only.

Schedule C, Hospitals: No Change

Schedule D, Special Needs Housing:

Add the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	6225453	PCL A, Plan 35077	189 Rutland Rd. N.	John Howard Society of the Central and South Okanagan	New Applicant: To provide interim housing, for a term of no longer than 2 years, to men and women who are unable to find other safe affordable housing.

Delete the following rolls:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	43100	Lot 2, Plan 7765	1043 Harvey Ave.	John Howard Society of the Central and South Okanagan	Permissive Exemption no longer required: Class 3 - Supportive Housing; 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	80874	Plan KAS2634, Lot 2	1369 Bernard Ave.	Okanagan Mental Health Services Society	Permissive Exemption no longer required: Class 3 - Supportive Housing; 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.

Schedule E, Social Services:

Change the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	83355	Lot A, Plan KAP67329	865 Bernard Ave.	City of Kelowna/Alzheimer Society of BC	Roll 83355 replaces deleted Roll 79939

Schedule F, Public Park or Recreation Ground, Public Athletic or Recreational: No Change

Schedule G, Cultural Organizations:

Change the following rolls:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	1830	Lot 49, Plan 262, Blk 15	770 Lawrence Ave.	Kelowna Canadian Italian Club	Change in Status to Fully Exempt. Was previously denied a partial exemption due to Criteria #7: 1,137 sq ft taxable as areas primary purpose is liquor and /or meal services. The organization will not be using this area for the purpose of liquor and /or meal services.
2	77062	Lot 1, Plan 42511	1304 Ellis St.	City of Kelowna/Kelowna Museums Society	Per Policy 327: 1,300 sq ft 80% exempt (5 year phase out program) as area's primary purpose are commercial liquor sales. Criterion # 3 "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." Note: The portion of the Wine Museum which is a VQA Wines store would be taxable - Approx. 60% of the Wine Museum area (1,300 sq. ft.).

Schedule H, Other Non-Profit Societies:

Change the following roll:

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	12188047	Lot B Plan 40681	2457 Saucier Rd	Cowen, Sandra K & Heather I Henderson (Trustees: Arion Therapeutic Riding Association)	Change status to fully exempt. Was previously denied a partial exemption due to Criteria #5: Carriage house above the barn was taxable as primary use of property was not the principal purpose of the organization owning the property. This portion of the property is no longer utilized as a rental unit.

Schedule I, Partnering, Heritage Property and Revitalization: No Change

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

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	10738419	Lot 1, Plan KAP77109	1540 KLO Rd.	Good Samaritan Canada - A Lutheran Social Service Organization) Inc	Previously denied based on: 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.
2	10738422	Lot A Plan KAP80073	3070 Burtch Rd.	Good Samaritan Canada - (Lutheran Social Service Organization)	Previously denied based on: 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	80251	Lot A Plan KAP67454	421 Cawston Ave	Kelowna Visual & Performing Arts Centre Society	Previously denied based on: Criterion #7: "Non-profit organizations that provide liquor and/or meal services as their primary function and/or source of revenue will not be eligible for tax exemption on that portion of the property." Note: KVPACS has chosen not to lease out the Bistro but operate it themselves. This portion of the property would remain taxable, as commercial, based on Policy # 327.

On October 1, 2012, Council endorsed Policy # 327 (Permissive Tax Exemption Policy) in its current state, reaffirming this it is fair, consistent and appropriate.

All currently exempt applicants as well as new applicants were reviewed by staff in relation to 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, 2013 Tax Exemptions Summary - General Exemption and Permissive Exemption - Municipal Tax Impact

Appendix B, 2013 Tax Exemptions Summary - Permissive Exemption - Municipal Tax Impact

Appendix C, Policy # 327

Appendix D, Tax Exemption Bylaw - Schedules Background

Appendix E, Proposed Bylaw # 10759 to be presented for first 3 readings on Monday, October 15, 2012

The foregoing changes for 2013 property tax exemption are placed before Council for consideration.

Internal Circulation:

Sandra Kochan, Cultural Services Manager
Jim Gabriel, Director, Recreation & Cultural Services

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.

Financial/Budgetary Considerations:

Tax exemptions are not financed through a budgetary line item in the same way as municipal spending, nor do they affect the amount that has to be raised through property taxes. Nevertheless, tax exemptions do impose a cost on taxpayers who are not exempt. Tax exemptions reduce the total value of the tax base (i.e. the taxable value of property). Therefore, tax exemptions transfer the burden of taxation from properties that are exempt to properties that are taxable. An increase in the value of tax exemptions increases the taxes paid by properties that are not tax exempt. Refer to Appendix A, 2013 Tax Exemptions Summary - General Exemption and Permissive Exemption - Municipal Tax Impact and Appendix B, 2013 Tax Exemptions Summary - Permissive Exemption - Municipal Tax Impact.

Existing Policy:

Permissive Tax Exemption Policy 327

Considerations not applicable to this report:

Personnel Implications:

External Agency/Public Comments:

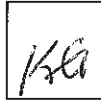
Communications Comments:

Alternate Recommendation:

Submitted by:


G. King, Revenue Manager

Approved for inclusion:



(Keith Grayston, CGA, Director, Financial Services)

cc: BC Assessment

**Appendix A, 2013 Tax Exemptions Summary - General Exemption and Permissive Exemption -
Municipal Tax Impact:**

CITY OF KELOWNA BY-LAW NO. 10759

Appendix A

**2013 Tax Exemptions Summary – General Exemption and Permissive Exemption
Municipal Tax Impact**

Schedule ¹	Class 01: Residential	Class 06: Business	Class 08: Recreation / Non-Profit	Total
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A - Places of Worship

Assessed Values	6,800	7,559,600	130,754,550	138,320,950
Municipal Taxes	\$25	\$60,805	\$480,129	\$540,959

B - Private Schools

Assessed Values	329,000	45,823,300	11,256,450	57,408,750
Municipal Taxes	\$1,208	\$368,580	\$41,334	\$411,122

C - Hospitals

Assessed Values	31,281,000	189,729,000	0	221,010,000
Municipal Taxes	\$114,863	\$1,526,088	\$0	\$1,640,951

D - Special Needs Housing

Assessed Values	22,080,900	695,400	0	22,776,300
Municipal Taxes	\$81,079	\$5,594	\$0	\$86,673

E - Social Services

Assessed Values	3,220,100	23,784,800	643,600	27,648,500
Municipal Taxes	\$11,823	\$191,312	\$2,363	\$205,498

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

Assessed Values	15,862,800	62,921,750	21,212,900	99,997,450
Municipal Taxes	\$58,248	\$506,112	\$77,892	\$642,252

G - Cultural

Assessed Values	1,900	31,133,100	2,355,000	33,490,000
Municipal Taxes	\$7	\$250,421	\$8,648	\$259,076

H - Other

Assessed Values	5,957,100	3,693,000	1,127,100	10,777,200
Municipal Taxes	\$21,875	\$29,705	\$4,139	\$55,719

I - Partnering, Heritage or Other Special Exemption

Authority

Assessed Values	24,900	44,372,250	0	44,397,150
Municipal Taxes	\$91	\$356,909	\$0	\$357,000

Grand Total

Assessed Values	78,764,500	409,712,200	167,349,600	655,826,300
Municipal Taxes	\$289,218	\$3,295,528	\$614,501	\$4,199,248

¹ Schedule I: Includes partnering agreements for Prospera Place - 30 yr Agreement (Expires Dec 31, 2029 per bylaw 8461) & Capital News Centre - 20 yr Agreement (Expires Dec 31, 2028 per Bylaw 9680).

Appendix B, 2013 Tax Exemptions Summary - Permissive Exemption - Municipal Tax Impact:

CITY OF KELOWNA BY-LAW NO. 10759

Appendix B

**2013 Tax Exemptions Summary – Permissive Exemption
Municipal Tax Impact**

Schedule ²	Class 01: Residential	Class 06: Business ^w	Class 08: Recreation / Non-Profit	Total
A - Places of Worship				
Assessed Values	6,800	1,799,500	75,971,900	77,778,200
Municipal Taxes	\$25	\$14,474	\$278,966	\$293,466
B - Private Schools				
Assessed Values	329,000	22,468,400	4,517,500	27,314,900
Municipal Taxes	\$1,208	\$180,725	\$16,588	\$198,521
C - Hospitals				
Assessed Values	10,965,000	16,604,000	0	27,569,000
Municipal Taxes	\$40,263	\$133,555	\$0	\$173,818
D - Special Needs Housing				
Assessed Values	22,080,900	673,400	0	22,754,300
Municipal Taxes	\$81,080	\$5,417	\$0	\$86,497
E - Social Services				
Assessed Values	3,220,100	23,564,800	643,600	27,428,500
Municipal Taxes	\$11,824	\$189,544	\$2,363	\$203,731
F - Public Park or Recreation Ground, Public Athletic or Recreational				
Assessed Values	15,862,800	62,814,250	21,212,900	99,889,950
Municipal Taxes	\$58,248	\$505,247	\$77,893	\$641,388
G - Cultural				
Assessed Values	1,900	31,043,100	2,355,000	33,400,000
Municipal Taxes	\$7	\$249,696	\$8,647	\$258,350
H - Other				
Assessed Values	5,957,100	3,633,000	1,127,100	10,717,200
Municipal Taxes	\$21,874	\$29,222	\$4,139	\$55,235
I - Partnering, Heritage or Other Special Exemption Authority				
Assessed Values	24,900	44,349,750	0	44,374,650
Municipal Taxes	\$91	\$356,728	\$0	\$356,819
Grand Total				
Assessed Values	58,448,500	206,950,200	105,828,000	371,226,700
Municipal Taxes	\$214,619	\$1,664,608	\$388,592	\$2,267,820

² Schedules A, B & C include the land assessed values of the buildings footprint which is a general exemption. Schedule I: Includes partnering agreements for Prospera Place - 30 yr Agreement (Expires Dec 31, 2029 per bylaw 8461) & Capital News Centre - 20 yr Agreement (Expires Dec 31, 2028 per Bylaw 9680).



City of Kelowna
1435 Water Street
Kelowna, BC V1Y 1J4
250 469-8500
kelowna.ca

Council Policy

Permissive Tax Exemption Policy

APPROVED August 8, 2005

RESOLUTION: R375/10/04/26
REPLACING: R446/06/05/15; R759/05/08/08
DATE OF LAST REVIEW: April 2010

A. 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.

B. 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.

C. 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 Branch 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
2011 – 2015	5 Years	July 15, 2010
2012 – 2015	4 Years	July 15, 2011
2013 – 2015	3 Years	July 15, 2012
2014 – 2015	2 Years	July 15, 2013
2015	1 Year	July 15, 2014

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

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.

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.

Administration

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

The Revenue Branch 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

Public 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 nonprofit 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 2013, 2014 and 2015.
2. The projected taxation impact for 2013, 2014, 2015 have been calculated by increasing the 2012 actual municipal taxation rate by 4.54%, 3.16%, and 3.10% respectively as this relates to the 2012 five year financial plan approved by Council.

Appendix E, Proposed Bylaw # 10759:

Schedule A - Public Worship

Tax Exempt Properties for 2013 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 2 and 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	18380	Lot 2, Plan 1319, DL 138	1408 Ethel St.	Bethel United Pentecostal Church (Truth Now Tabernacle)	
7	21300	Lot 19-20, Plan 2085, District Lot 139	1310 Bertram St.	Unitarian Fellowship of Kelowna Society	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
8	21640	Lot 5, Blk B, Plan 2167, DL 139	612 Bernard Ave.	Christian Science Society of Kelowna	
9	22500	Lot 6, Plan 2271, DL 139	1404 Richter St.	Kelowna Tabernacle Congregation - Trustees	
10	51070	Lot 1, Plan 11332, DL 137	1491 Sutherland Ave.	Governing Council of the Salvation Army in Canada	Note: Parking Lot
11	57010	Lot 1, Plan 15741	1580 Bernard Ave.	Ray Chase, Emsley Hunter, and Cyril Nash (Trustees)	Criteria #5: 3096 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) & (1548 sq ft Taxable: lease/rental to Music School) <i>[Note: Was a part of 5 year phase out program]</i>
12	57510	Lot A, Plan 16013, DL 137	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.)
13	62110	Lot A, KAP65650	1423 Vineland St.	The Trustees of Congregation of Kelowna Bible Chapel	
14	62120	Lot 2, Plan 17933	1413 Vineland St.	The Trustees of Congregation of Kelowna Bible Chapel	Note: Parking Lot
15	68680	Lot 3, Plan 25524	1150 Glenmore Drive	Trustees Congregation - Grace Baptist Church	
16	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)

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
17	71130	Lot 1, Plan 30180, DL137	1480 Sutherland Ave.	Governing Council of the Salvation Army in Canada (Community Church)	
18	71680	Lot 4, Plan 30824	1131 Springfield Rd.	Seventh Day Adventist Church (BC Conference)	
19	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)
20	75210	Lot 1, Plan 34637	2091 Gordon Drive	The Congregation of the Christ Evangelical Lutheran	
21	76394	Lot C, Plan 40170, DL137	1305 Gordon Drive	The Congregation of the First Mennonite Church	
22	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)
23	83239	Lot A, Plan KAP91385, DL 14	608 Sutherland Ave.	Synod-Diocese of Kootenay	
24	3255224	Lot 1, Plan KAP56294	271 Glenmore Rd.	Trust Cong St David's Presb Church	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
25	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 owning the property (lease/rental Green Gables Daycare) <i>[Note: Was a part of 5 year phase out program]</i>
26	3337370	Lot A, Plan 23927	239 Snowsell St	Kelowna Christian Reformed Church	Criteria #5: 2,974 sq ft taxable as principal use of property not directly related to principle purpose of organization owning the property. (lease/rental to GRASP) <i>[Note: Was a part of 5 year phase out program]</i>
27	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 owning the property (lease/rental North Glenmore Daycare) <i>[Note: Was a part of 5 year phase out program]</i>
28	3378102	Lot A, Plan 44041	1880 Dallas Rd.	Glenmore Congregation of Jehovah's Witnesses	
29	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 owning the property (lease/rental Imagination Station Daycare)
30	4310442	Lot A, Plan 31085	1710 Garner Rd.	Seventh Day Adventist Church (BC Conference)	
31	4360460	Lot 2, Twp 26, Plan 27837	1260 Neptune Rd.	Roman Catholic Bishop of Nelson	
32	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 of the Diocese of Kootenay	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
33	4571592	Lot 1, Sec 19, Twp 26, Plan 37842	1055 Glenwood Ave.	Kelowna Full Gospel Church Society	
34	4645000	Lot 7, Plan 3727	1305 Highway 33 W	Church of the Nazarene - Canada Pacific	
35	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
36	4803156	Lot A, Sec 22, Twp 26, Plan 27717	130 Gerstmar Rd.	BC Assoc of Seventh Day Adventists	
37	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). [Note: Was a part of 5 year phase out program]
38	5475931	Lot Pcl Z, Sec 23, Twp 26, Plan 24426, Except Plan KAP69971, DD J53659	1097 Hollywood Rd.	NW Canada Conf Evangelical Church	
39	5476791	Lot B, Plan 41234	489 Hwy 33 W	BC Conference of Mennonite Brethren Churches	
40	5606001	Lot A, 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)
41	5611000	Lot PT 2, Plan 2166	750 Rutland Rd. N.	Roman Catholic Bishop of Nelson	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
42	5752000	Lot A, Plan 4841	1025 Rutland Rd. North	Okanagan Chinese Baptist Church	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
43	6198870	Lots 78, 79 & 80, Sec 26, Twp 26, Plan 22239	410 Leathead Rd.	Pentecostal Assemblies of Canada	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).
44	6198872	Parcel A, Plan 22239	380 Leathead Rd.	Synod of the Diocese of Kootenay	
45	6199358	Lot H, Sec 26, Twp 26, Plan 26182	250 Gibbs Rd. West	Faith Lutheran Church of Kelowna	
46	6339000	Lot 14, Sec 27, Twp 26 Plan 14897	1120 Hwy 33 W	BC Muslim Association	
47	6370120	Lot A, Plan 19465, DL 143, Sec 27, Twp 26	625 Franklyn Rd.	Spring Valley Congregation of Jehovah's Witnesses	
48	6372497	Lot 1, Plan KAP55460	905 Badke Rd.	Kelowna Christian Centre Soc Inc	
49	6372506	Lot A, Plan KAP56177	155 Nickel Rd.	New Apostolic Church of Canada Inc.	
50	6496742	Lot 1, Sec 29 & 32, Plan KAP64073	696 Glenmore Rd.	President of Lethbridge Stake	
51	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).
52	7212492	Lot 1, Plan 37256	4619 Lakeshore Rd.	Synod of the Diocese of Kootenay	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
53	10407200	Lot A, Plan 20452, DL 128	2091 Springfield Rd.	Christian & Missionary Alliance - Canadian Pacific District	
54	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)
55	10519214	Lot 9, Plan 20128, DL 129	1905 Springfield Rd.	Kelowna Trinity Baptist Church	
56	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).
57	10519902	Lot 1, Plan KAP 45185	1955 Springfield Rd.	Kelowna Trinity Baptist Church	
58	10738200	Lot 1, Plan 27982, DL 131	1370 KLO Rd.	Canadian Baptists 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). Criteria #9: House on property is taxable as residences will be excluded from otherwise tax exempt property (Note: rental unit).
59	10738366	Lot 2, Plan KAP44292, DL 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.
60	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)

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
61	10936348	Lot 1, Plan 35917	3714 Gordon Drive	Kelowna Gospel Fellowship Church	
62	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)
63	10937443	Lot A, Plan KAP76720	4091 Lakeshore Rd.	First Lutheran Church of Kelowna BC	
64	11025140	Lot 1, Plan 25466, DL 135	1039 KLO Rd.	Kelowna Congregation of Jehovah's Witnesses	
65	11025172	Lot 7, Plan 25798, DL 135	2663 Curts St.	Congregation of Bethel Church of Kelowna	Criteria #3: No change in status per Policy 327 as church "Daycare" is operating on avg. at below market. <i>(Village Daycare)</i>
66	11025480	Lot 1, Plan 34984	3131 Lakeshore Rd.	Trustees of the Congregation of 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 owning the property (lease/rental to Montessori Pre-School).
67	11059000	Lot 1, Plan 12441, DL 136 Trustees	2210 Stillingfleet Rd.	Guisachan Fellowship Baptist Church	
68	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 owning 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 2013 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	45863	Lot A, Plan 9012, DL 136	2337 Richter St.	Waldorf School Association of Kelowna	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 138	807 Elliott Ave.	Roman Catholic Bishop of Nelson	Hall
3	74502	Lot A, Plan 33076, DL 138	839 Sutherland Ave.	Roman Catholic Bishop of Nelson	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
4	3458032	Lot 1, KAP86356	950 Academy Way	Aberdeen Hall Senior School Society	
5	4417000	Lot PCL A, Plan B6328	3439 East Kelowna Rd.	Okanagan Montessori Elementary School Society	Criteria #3: No change in status per Policy 327 as "Daycare" is operating on avg. at below market.
6	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	
7	6372497	Lot 1, Plan KAP55460	905 Badke Rd.	Kelowna Christian Centre Society Inc	
8	6372527	Lot A, Plan KAP71175	1180 Houghton Rd.	Vedanta Educational Society Inc	
9	7212595	Lot A, Plan KAP48732	429 Collett Rd.	Waldorf School Association of Kelowna	Criteria #3: No change in status per Policy 327 as "Daycare" is operating on avg. at below market.
10	7212596	Lot B, Plan KAP48732	459 Collett Rd.	Waldorf School Association of Kelowna	
11	10589111	Lot 1, Plan KAP59724	2870 Benvoulin Rd.	Kelowna Society for Christian Education	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
12	10738366	Lot 2, Plan KAP44292, DL 131	3261 Gordon Drive	Evangel Tabernacle of Kelowna	
13	10738378	Lot A, Plan KAP54674, DL 131	1493 KLO Rd.	The Catholic Independent Schools of Nelson Diocese	Change status to fully exempt. Was previously denied a partial exemption due to Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Rental Units). This portion of the property is no longer a "residential dwelling" and is being used for classroom purposes only.
14	10937443	Lot A, Plan KAP76720	4091 Lakeshore Rd.	First Lutheran Church of Kelowna	

Schedule C - Hospitals

Tax Exempt Properties for 2013 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, DL 138	934 Bernard Ave.	Interior Health Authority	
2	73571	Lot 15, Plan 32159, DL 137	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	4529001	Lot A, Plan KAP84779, DL 136	2255 Ethel St.	Interior Health Authority	

Schedule D - Special Needs Housing

Tax Exempt Properties for 2013 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	4340	Lot 15, Plan 462, DL 139	251 Leon Ave.	Kelowna Gospel Mission Society	
2	7270	Lot 4, Plan 635, DL 14	630 Cadder Ave	Bridge Youth & Family Services Society	
3	23390	Lot 10, Plan 2498, DL 137	1197 Sutherland Ave	Bridges to New Life Society	
4	33110	Lot 2, Plan 3929	2609-2611 Richter St.	New Opportunities for Women (NOW) Canada Society	
5	43090	Lot 1, Plan 7765	1033 Harvey Ave.	Howard-Fry Housing Society	
6	46190	Lot 15, D.L. 136, Plan 9138	851 Grenfell Ave	Adult Integrated Mental Health Services Society	
7	46240	Lot 20, Plan 9138	868 Birch Ave	Kelowna Gospel Mission Society	
8	46250	Lot 21, Plan 9138	2360 Ethel St.	Kelowna Gospel Mission Society	
9	48500	Lot 8, Plan 10011	1862 Chandler St.	Okanagan Halfway House Society Inc	
10	48750	Lot 33, Plan 10011, D.L. 137	1350 Belaire Ave.	Resurrection Recovery Resource Society Inc.	
11	48770	Lot 35, Plan 10011	1822-1826 Chandler St.	Okanagan Halfway House Society	
12	49310	Lot 1, Plan 10077	831 Lawrence Ave.	Bridge Youth & Family Services Society	
13	50060	Lot 23, Plan 10689	1261 Centennial Cres	Resurrection Recovery Resource Society	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
14	50070	Plan 10689, Lot 24	1271 Centennial Cres	Resurrection Recovery Resource Society	
15	50080	Lot 25, Plan 10689	1279 Centennial Cres	Resurrection Recovery Resource Society	
16	50650	Lot A, PL 11018	2629 Richter St.	Society of Vincent De Paul of Central Okanagan	
17	55030	Lot 4, Plan 14741	1461 Richmond St.	Central Okanagan Emergency Shelter Society	
18	55040	Lot 5, Plan 14741	1451 Richmond St.	Central Okanagan Emergency Shelter Society	
19	55150	Lot A, Plan 14836	1353 Bernard Ave	Okanagan Halfway House Society	
20	71805	Lot 1, Plan 31153	875 Fuller Ave	Adult Integrated Mental Health Services Society	
21	80873	Plan KAS2634, Lot 1	1367 Bernard Ave.	Okanagan Mental Health Services Society	
22	5476630	Lot A, Plan 33003	265 Gray Rd	Crossroads Treatment Centre Society	
23	6225453	PCL A, Plan 35077	189 Rutland Rd. N.	John Howard Society of the Central and South Okanagan	
24	6370241	Lot D, Plan 22268	760 Hwy 33 West	Crossroads Treatment Centre Society	
25	6371030	Lot 2, Plan 30323	123 Franklyn Rd.	Crossroads Treatment Centre Society	
26	9472726	Lot B Plan KAP89863	2970 Tutt St	City of Kelowna/ Provincial Rental Housing Corp	
27	10519958	Lot 4, Plan KAS1717	4-1890 Ambrosi Rd.	Kelowna Child Care Society	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
28	11097075	PCL A, Plan KAP52447, DL 136	882 Francis Ave	National Society of Hope /Provincial Rental Housing Corp	

Schedule E - Social Services

Tax Exempt Properties for 2013 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 Ave	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	Criteria #5: Portion of property is taxable as principal use of property not directly related to principle purpose of organization owning the property (lease/rental 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.	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/Afterschool 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/Afterschool Care" is operating on avg. at below market.
9	57060	Plan 15778, Lot B	477 Leon Ave.	Ki-Low-Na Friendship Society	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
10	59530	Lot A, Plan 16898	1633 Richter St.	Okanagan Boys & Girls Clubs/City of Kelowna	Criteria #3: No change in status per Policy 327 "Daycare/Afterschool 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	83355	Lot A, Plan KAP67329	865 Bernard Ave.	City of Kelowna/Alzheimer Society of BC	Roll 83355 replaces deleted Roll 79939
14	82144	Lot A Plan KAP86241	555 Fuller Ave.	Kelowna & District Society for Community Living / City of Kelowna	
15	3819001	Lot 2, Plan 3306	579 Truswell Rd	Provincial Rental Housing Corp	
16	4918002	Lot A Plan KAP90062	200 Rutland Rd. S.	Governing Council of the Salvation Army in Canada	
17	5476918	Lot A, Plan KAP50100	405 Hwy 33 W	BC Conference of Mennonite Brethren Churches	
18	5477053	Lot 5 Plan KAS2126	147 Park Rd	MADAY Society for Seniors	
19	6198704	Part of Lot A, Sec 26, Twp 26, ODYD, Plan 21551	355 Hartman rd	Boys & Girls Clubs/City of Kelowna	Criteria #3: No change in status per Policy 327 "Daycare/Afterschool Care" is operating on avg. at below market.
20	6370273	Lot 19, Plan 23749	1330-1332 Sylvania Crescent	Ki-Low-Na Friendship Society	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
21	6774486	Lot 2 Plan: KAS2048	151-102 Commercial Dr	Big Brothers Big Sisters of the Okanagan Society	
22	6774491	Lot:7 Plan KAS2048	151 Commercial Dr	Big Brothers Big Sisters of the Okanagan Society	
23	10508002	Lot 2, Plan 15777	2108 Vasile Rd.	Kalano Club of Kelowna	
24	10519925	Lot A, Plan KAP54261	1868 Ambrosi Rd.	Reach Out Youth Counselling & Services Society	
25	10522014	Lot 10 Plan KAS3728	206 2040 Springfield Rd	Kelowna Elks Lodge No 52	
26	10707000	Lot 1, Plan 15596, Except Plan KAP73753	1390 KLO Rd.	BHF Building Healthy Families Society	

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

Tax Exempt Properties for 2013 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/City of Kelowna	
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	Fr NE 1/4 Sec 17, Twp 28 SDYD, shown Amended Plan B4553, exc Plan 26911	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	4078511	Lot 2, KAP46027	4105 Gordon Drive	RG Facilities (Mission) Ltd / City of Kelowna	H2O Centre to be exempted except for space occupied by current tenant "Jugo Juice" which is taxed under it's own tax roll # 4078513
7	4453000	Lot 1 & 2, Plan 3067	2704 East Kelowna Rd.	East Kelowna Community Hall Association	Criteria#9: Caretaker Agreement in place
8	4525505	Lot 1, KAP61083	Wildwood Rd of W	Central Okanagan Land Trust / Central Okanagan (Regional District)	
9	6198705	Lot A, Plan 21551	365 Hartman Rd.	Okanagan Gymnastic Centre / City of Kelowna	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
10	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). [Note: Was a part of 5 year phase out program]
11	6935000	Part S 1/2 of SW 1/4	Lakeshore Rd.	Central Okanagan Land Trust / Central Okanagan (Regional District)	
12	6936000	Part N 1/2 of SW 1/4	Chute Lake Rd.	Central Okanagan Land Trust / Central Okanagan (Regional District)	
13	6961000	Lot Fr E 1/2 Sec 17, Twp 28 exc Plan B4553	Lakeshore Rd.	Nature Trust of BC	
14	6962004	Fr NE 1/4 Sec 17, Twp 28 SDYD, shown Amended Plan B4553, exc Plan 26911	Lakeshore Rd.	Crown Provincial/ Nature Trust of BC	
15	6962006	Lot A, Sec 17, Twp 28, Plan 41403	Lakeshore Rd. of End	Nature Trust of BC	
16	6962008	Lot B, Plan 41403	5902 Lakeshore Rd.	Nature Trust of BC	
17	6974000	Lot 11, Sec. 22, Plan 4080	5320 Lakeshore Rd.	Scout Properties (BC/Yukon) Ltd	
18	6976000	Lot 11, Sec. 22, Plan 4080	5325 Lakeshore Rd.	Scout Properties (BC/Yukon) Ltd	Criteria #9: Caretaker Agreement in place
19	10776000	Plan 9359, Lot 2	3745 Gordon Drive	Kelowna Riding Club	Criteria #9: Caretaker Agreement in place

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
20	11029007	That part of Plan 37018, DL 136, shown as park	1060 Cameron Rd.	Central Okanagan Heritage Society/City of Kelowna	Criterion #9: 566 Sq ft taxable as residences will be excluded from otherwise tax exempt property. <i>(Rental Unit)</i>
21	11151000	Lot 1, Plan 11796	4680-4720 Old Vernon Rd.	Kelowna Minor Fastball Society/City of Kelowna	
22	11501989	Lot 1, Plan 35229	4220 Hobson Rd.	Central Okanagan Small Boat Association / City of Kelowna	Criteria #9: Caretaker Agreement in place
23	12184556	Lot 1, Plan KAP69898	609 Dehart Rd.	Okanagan Mission Community Hall Association	

Schedule G - Cultural

Tax Exempt Properties for 2013 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 François De L' Okanagan	
2	1830	Lot 49, Plan 262, Blk 15	770 Lawrence Ave.	Kelowna Canadian Italian Club	Change in Status to Fully Exempt. Was previously denied a partial exemption due to Criteria #7: 1,137 sq ft taxable as areas primary purpose is liquor and /or meal services. The organization will not be using this area for the purpose of liquor and /or meal services. <i>[Note: Was a part of 5 year phase out program]</i>
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.	Okanagan Regional Library / City of Kelowna Library Society	Change in Status. Criterion # 3: 1,300 sq ft 80% exempt (5 year phase out program) as area's primary purpose are commercial liquor sales. Per Policy 327: "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." Note: The portion of the Wine Museum which is a VQA Wines store would be taxable - Approx. 60% of the Wine Museum area (1,300 sq. ft.).

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
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>The following areas will be Exempt areas - (80250)</p> <p>Centre Society area 37,034</p> <p>Theatre Kelowna 892 sq ft</p> <p>Okanagan Artists Alternative Association (2 areas) 2,058 sq ft</p> <p>Ponderosa Spinners and Weavers area 409 sq ft</p> <p>Music Room 520 sq. ft.</p> <p>Potters Addict 1589 sq ft</p> <p>Kelowna Sculptors Network 350 sq ft</p> <p>Non-exempt areas – total 4,442 ft.</p> <p>80251 KVPACS Bistro 1,236 sq ft</p> <p>80252 Gallery 421 (Tri Art Gallery) 1,185 sq ft</p> <p>80255 Angie Bonten, Trina Gansen, Lauri Copeman studio 350 sq ft</p> <p>80256 Mal Gagnon studio area 428 sq ft</p> <p>80257 Aunaray Clusian studio area 370 sq ft</p> <p>80258 June Martens, Faye Wolfden, Janet Stein 444 sq. Ft.</p> <p>80259 Sandra Chapmen, Debra Martin, Joanne Onrait studio area 429 sq ft</p>
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

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
12	10768001	Lot A, Plan 6710	3685 Benvoulin Rd.	Roman Catholic Bishop of Nelson Pandoso Mission	

Schedule H - Other Non-Profit Societies

Tax Exempt Properties for 2013 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. Per Policy 327: house on property used by society & similar programs offered at Sport & Rec.
2	23360	Lot 7, Plan 2498	1161 Sutherland Ave.	Columbus Holding Society	
3	28740	Lot 8, Plan 3398	2490 Pandosy St.	Kelowna Centre for Positive Living Society	
4	56180	Lot A, Plan 15422	845 Jones St.	Seventh Day Adventist Church (BC Conference)	Criterion #8: "Exemptions will not be granted for housing with stays longer than two years". Per Policy 327: this property's surrounding land does not qualify for a Permissive Exemption as the maximum stay for tenants exceed 2 years. General statutory exemption Community Charter Div 6, 220(1)(i) 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 owning the property (lease/rental upper floor - Inn From the Cold, main floor Lease/Rental Taxable-Right to Life, basement 100% Exempt: Knights of Columbus [<i>Note: Was a part of 5 year phase out program</i>])
6	77364	Lot A, Plan 43658	1353 Richter St.	Kelowna Sr. Citizens Society of BC	Criteria #9: Caretaker agreement in place.
7	5763001	Lot 4, Plan 5494	140 Dougall Rd. N	Kelowna General Hospital Foundation	

NO.	ROLL NO.	LEGAL DESCRIPTION	CIVIC ADDRESS	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
8	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	
9	6199682	Lot 2, Plan 39917	130 McCurdy Rd.	Father DeLestre Columbus (2009) Society	
10	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
11	10759011	Lot 11, Plan 515, Blk 1	3785 Casorso Rd.	BC Society for Prevention of Cruelty to Animals	
12	12188047	Lot B Plan 40681	2457 Saucier Rd	Cowen, Sandra K & Heather I Henderson (Trustees: Arion Therapeutic Riding Association)	Change in status to fully exempt. Was previously denied a partial exemption due to Criteria #5: Carriage house above the barn was taxable as primary use of property was not the principal purpose of the organization owning the property. This portion of the property is no longer utilized as a rental unit.

Schedule I - Partnering, Heritage or Other Special Exemption Authority

Tax Exempt Properties for 2013 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 2013 - 2015

**CITY OF KELOWNA BY-LAW NO. 10759
SCHEDULE "J" MUNICIPAL PROPERTY TAX IMPACT
FOR THE YEARS 2013-2015**

Schedule	Property Classification	2013	2014	2015
A - Public Worship				
	Class 01 - Residential	25	26	27
	Class 06 - Business	60,805	62,728	64,672
	Class 08 - Recreation/Non-Profit	480,129	495,298	510,648
	Total Municipal Taxes	\$540,959	\$558,052	\$575,347
B - Private Schools				
	Class 01 - Residential	1,208	1,246	1,285
	Class 06 - Business	368,580	380,227	392,015
	Class 08 - Recreation/Non-Profit	41,334	42,640	43,961
	Total Municipal Taxes	\$411,122	\$424,113	\$437,261
C - Hospitals				
	Class 01 - Residential	114,863	118,493	122,166
	Class 06 - Business	1,526,088	1,574,313	1,623,116
	Class 08 - Recreation/Non-Profit	0	0	0
	Total Municipal Taxes	\$1,640,951	\$1,692,806	\$1,745,282
D - Special Needs Housing				
	Class 01 - Residential	81,079	83,642	86,237
	Class 06 - Business	5,594	5,771	5,950
	Class 08 - Recreation/Non-Profit	0	0	0
	Total Municipal Taxes	\$86,673	\$89,413	\$92,187
E - Social Services				
	Class 01 - Residential	11,823	12,196	12,574
	Class 06 - Business	191,312	197,359	203,478
	Class 08 - Recreation/Non-Profit	2,363	2,438	2,514
	Total Municipal Taxes	\$205,498	\$211,993	\$218,566
F - Public Park or Recreation Ground, Public Athletic or Recreational				
	Class 01 - Residential	58,248	60,088	61,950
	Class 06 - Business	506,112	522,105	538,290
	Class 08 - Recreation/Non-Profit	77,892	80,355	82,845
	Total Municipal Taxes	\$642,252	\$662,548	\$683,085
G - Cultural				
	Class 01 - Residential	7	7	7
	Class 06 - Business	250,421	258,334	266,341
	Class 08 - Recreation/Non-Profit	8,648	8,921	9,198
	Total Municipal Taxes	\$259,076	\$267,262	\$275,546

Schedule ³⁴	Property Classification	2013	2014	2015
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H - Other Non-Profit Societies

Class 01 - Residential	21,875	22,567	23,266
Class 06 - Business	29,705	30,643	31,594
Class 08 - Recreation/Non-Profit	4,139	4,270	4,402
Total Municipal Taxes	\$55,719	\$57,480	\$59,262

I - Partnering, Heritage or Other Special Exemption Authority

Class 01 - Residential	91	94	97
Class 06 - Business	5,204	5,368	5,534
Class 08 - Recreation/Non-Profit	0	0	0
Total Municipal Taxes	\$5,295	\$5,462	\$5,631

Total Impact

Class 01 - Residential	289,219	298,359	307,609
Class 06 - Business	2,943,821	3,036,848	3,130,990
Class 08 - Recreation/Non-Profit	614,505	633,922	653,568
Total Municipal Taxes	\$3,847,545	\$3,969,129	\$4,092,167

³ Municipal taxes shown include "Part 7 Division 6 of the Community Charter: Statutory Exemption" for Public Worship, Private Schools & Hospitals.

⁴ Schedule I: Does not include partnering agreements for Prospera Place - 30 yr Agreement (Expires Dec 31, 2029 per bylaw 8461) & Capital News Centre - 20 yr Agreement (Expires Dec 31, 2028 per Bylaw 9680). Refer to Appendix A, Schedule I for the Municipal Property Tax Impact which includes partnering agreements.