

## SUMMARY:

The City of Kelowna 2021 Permissive Tax Exemption Bylaw is 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.

This bylaw is a 'consolidated' version and includes amendments up to the date listed in the bylaw heading. It is placed on the Internet for convenience only, is not the official or legal version, and should not be used in place of certified copies which can be obtained through the Office of the City Clerk at City Hall. Plans, pictures, other graphics or text in the legal version may be missing or altered in this electronic version.

# CITY OF KELOWNA

## BYLAW NO. 12034

### 2021 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

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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 2021 taxation year.
3. This bylaw may be cited as "2021 Permissive Tax Exemption Bylaw No. 12034".

Read a first, second and third time by the Municipal Council this 19<sup>th</sup> day of October, 2020.

Adopted by 2/3 of the Municipal Council of the City of Kelowna this 26<sup>th</sup> day of October, 2020.

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Mayor

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City Clerk

| Schedule A – Public Worship |  |  |                    |
|-----------------------------|--|--|--------------------|
| FOLIO                       | LEGAL DESCRIPTION  | REGISTERED OWNER/LESSEE  | COMMENTS           |
| 001230                      | Lot 1, Blk 13, Plan 202, DL138                           | The Union of Slavic Churches of Evangelical Christians c/o Trustees    |                    |
| 001350                      | Lots 2 and 3, Blk 15, Plan 202, DL 138                   | Trustees of First United Church  |                    |
| 001360                      | Lot 4, Blk 15, Plan 202, DL 138 In Trust - DD 197582F    | Trustees of First United Church  |                    |
| 001370                      | Lot 5, Blk 15, Plan 202, DL 138 In Trust - DD 197582F    | Trustees of First United Church  |                    |
| 006911                      | Lot 25, Plan 578, DL 138, Except Plan H16278, & Lot A PL | Kelowna Buddhist Society   |                    |
| 018380                      | Lot 2, Plan KAP1319, DL 138                              | Truth Now Tabernacle United Pentecostal Church                         |                    |
| 021300                      | Lot 19-20, Plan 2085, District Lot 139                   | Unitarian Fellowship of Kelowna Society                                | Daycare excluded   |
| 022500                      | Lot 6, Plan 2271, DL 139                                 | Kelowna Tabernacle Congregation - Trustees                             |                    |
| 051070                      | Lot 1, Plan 11332, DL 137                                | Governing Council of the Salvation Army in Canada                      |                    |
| 057510                      | Lot A, Plan 16013, DL 137                                | Convention Baptist Churches of BC                                      |                    |
| 062110                      | Lot A, KAP65650  | The Trustees of Congregation of Kelowna Bible Chapel                   |                    |
| 062120                      | Lot 2, Plan 17933  | Congregation of Kelowna Bible Chapel                                   |                    |
| 068680                      | Lot 3, Plan 25524  | Trustees Congregation - Grace Baptist Church                           |                    |
| 069380                      | Lot A, Plan 27070  | Roman Catholic Bishop Of Nelson  | Residence excluded |
| 071130                      | Lot 1, Plan 30180, DL137                                 | Governing Council of the Salvation Army in Canada (Community Church)   |                    |
| 071680                      | Lot 4, Plan 30824  | BC Corp of the Seventh-Day Adventist Church                            |                    |
| 074502                      | Lot A, Plan 33076, DL138                                 | Roman Catholic Bishop of Nelson  | Residence excluded |
| 075210                      | Lot 1, Plan 34637  | Trustees of The Congregation of the Christ Evangelical Lutheran Church |                    |
| 076394                      | Lot C, Plan 40170, DL137                                 | The Congregation of the First Mennonite Church                         |                    |
| 078266                      | Lot 1, Plan KAP47242                                     | Ukrainian Catholic Eparchy of New Westminster                          | Residence excluded |
| 083239                      | Lot A, Plan KAP91385, DL 14                              | Synod of the Diocese of Kootenay                                       |                    |
| 03255.224                   | Lot 1, Plan KAP56294                                     | Trust Cong St David's Presb Church                                     |                    |
| 03337.370                   | Lot A, Plan 23927  | Kelowna Christian Reformed Church                                      | Daycare excluded   |
| 03337.769                   | Lot A, Plan KAP83760                                     | Okanagan Jewish Community Association                                  | Daycare excluded   |
| 03378.102                   | Lot A, Plan 44041  | Trustees of the Glenmore Congregation of Jehovah's Witnesses           |                    |
| 03922.000                   | Lot A, Plan 5223   | BC Association of Seventh Day Adventists                               |                    |
| 04310.442                   | Lot A, Plan 31085  | Seventh-Day Adventist Church (BC Conference)                           |                    |

| Schedule A – Public Worship |  |   |                                     |
|-----------------------------|--|---|-------------------------------------|
| FOLIO                       | LEGAL DESCRIPTION  | REGISTERED OWNER/LESSEE   | COMMENTS                            |
| 04423.888                   | Lot PT 26, Plan 187 Except Plan 3067, That PT of L 25 PL 187 S/O PL B130 | Synod of the Diocese of Kootenay                                    |                                     |
| 04571.592                   | Lot 1, Sec 19, Twp 26, Plan 37842  | Kelowna Full Gospel Church Society                                  | Housing society residences excluded |
| 04645.000                   | Lot 7, Plan 3727   | Church of the Nazarene - Canada Pacific                             |                                     |
| 04660.000                   | Lot 1, Plan 4877   | Serbian Orthodox Par-Holy Prophet St Ilija (Parish)                 | Residence excluded                  |
| 04803.157                   | Lot A, Sec 22, Twp 26, Plan 71145  | Seventh-Day Adventist Church (BC Conference)                        | Residence excluded                  |
| 04804.250                   | Lot A, Plan 29696  | Gurdwara Guru Amardas Darbar Sikh Society                           | Residence excluded                  |
| 05475.931                   | Lot Pcl Z, Sec 23, Twp 26, Plan 24426, Except Plan KAP69971, DD J53659   | Evangelical Missionary Church of Canada                             |                                     |
| 05476.791                   | Lot B, Plan 41234  | BC Conference of Mennonite Brethren Churches                        | Housing society residences excluded |
| 05606.001                   | Lot A, Plan KAP76650   | Okanagan Sikh Temple & Cultural Society                             | Residence excluded                  |
| 05611.000                   | Lot PT 2, Plan 2166  | Roman Catholic Bishop of Nelson                                     | Residence excluded                  |
| 05752.000                   | Lot A, Plan 4841   | Okanagan Chinese Baptist Church                                     |                                     |
| 06198.870                   | Lots 78, 79 & 80, Sec 26, Twp 26, Plan 22239                             | Pentecostal Assemblies of Canada                                    |                                     |
| 06199.358                   | Lot H, Sec 26, Twp 26, Plan 26182  | Faith Lutheran Church of Kelowna                                    | Daycare excluded                    |
| 06337.001                   | Lot 1, Sec 27, Twp 26 Plan 63747   | BC Muslim Association   |                                     |
| 06370.120                   | Lot A, Plan 19465, DL 143, Sec 27, Twp 26                                | Trustees of Spring Valley Congregation of Jehovah's Witnesses       |                                     |
| 06372.497                   | Lot 1, Plan KAP55460   | Kelowna Christian Centre Society Inc                                | Property 50/50 split church/school  |
| 06372.506                   | Lot A, Plan KAP56177   | New Apostolic Church of Canada Inc.                                 |                                     |
| 06496.742                   | Lot 1, Sec 29 & 32, Plan KAP64073  | The Church of Jesus Christ of Latter-Day Saints                     |                                     |
| 06735.000                   | Lot A, Plan 11320  | Trustees Rutland United Church Pastoral Charge of the United Church | Daycare excluded                    |
| 06198.872                   | Parcel A, Plan 22239   | Synod of the Diocese of Kootenay                                    |                                     |
| 07212.492                   | Lot 1, Plan 37256  | Synod of the Diocese of Kootenay                                    |                                     |
| 10407.200                   | Lot A, Plan 20452, DL 128  | Christian & Missionary Alliance - Canadian Pacific District         |                                     |
| 10468.000                   | Lot 2, Plan 9491, DL 129   | St. Peter & Paul Ukrainian Greek Orthodox Church of Kelowna         | Housing society residences excluded |
| 10519.844                   | Lot A, Plan 37351 (Portion of Lot)                                       | Apostolic Resource Centre Society                                   | Commercial lease space excluded     |
| 10519.903                   | EPP64708, Lot A, DI 129, LD 41   | Kelowna Trinity Baptist Church                                      |                                     |
| 10738.366                   | Lot 2, Plan KAP44292, DL 131   | Evangel Tabernacle of Kelowna                                       | Property 50/50 split church/school  |

| Schedule A – Public Worship |   |  |   |
|-----------------------------|---|--|---|
| FOLIO                       | LEGAL DESCRIPTION   | REGISTERED OWNER/LESSEE  | COMMENTS  |
| 10768.002                   | Lot 2, Plan KAP81588  | Roman Catholic Bishop of Nelson  | Residence excluded  |
| 10936.348                   | Lot 1, Plan 35917   | Kelowna Gospel Fellowship Church   |   |
| 10936.653                   | Lot 1, Plan 41844   | Canadian Mission Board of the Church of God in Canada                    | Housing society residences excluded                                   |
| 10937.443                   | Lot A, Plan KAP76720  | First Lutheran Church of Kelowna BC                                      | Property 50/50 split church/school                                    |
| 11025.140                   | Lot 1, Plan 25466, DL 135   | Trustees of The Lakeshore Congregation of Jehovah's Witnesses            |   |
| 11025.172                   | Lot 7, Plan 25798, DL 135   | Congregation of Bethel Church of Kelowna                                 |   |
| 11059.000                   | Lot 1, Plan 12441, DL 136<br>Trustees                             | Providence Baptist Church  |   |
| 11097.073                   | Lot 1, Plan KAP52447, DL 136                                      | C3 Church  |   |
| 016620                      | Lot 8, Plan 1303 & Lot 1, DL 139<br>PL13585 & Lot 1 DL139 PL 3585 | The BC Conference of the Mennonite Brethren Church                       |   |
| 016680                      | Plan KAP 1303, Lot 17, DL 139                                     | The BC Conference of Mennonite Brethren Church & Chronos Properties Ltd. | Partial exemption as 48% ownership (property utilized 100% by Church) |

| Schedule B – Private Schools |                              |  |                                    |
|------------------------------|------------------------------|--|------------------------------------|
| FOLIO                        | LEGAL DESCRIPTION            | REGISTERED OWNER/LESSEE                            | COMMENTS                           |
| 025561                       | LT 1, PL EPP68016, DL 138    | Catholic Independent Schools of Nelson Diocese     |                                    |
| 074502                       | Lot A, Plan 33076, DL 138    | Roman Catholic Bishop of Nelson                    | Residence excluded                 |
| 03458.033                    | Lot 1, KAP86356              | Aberdeen Hall Senior School Society                | Vacant land excluded               |
| 04417.000                    | Lot A, Plan KAP1725          | Okanagan Montessori Elementary School Society      |                                    |
| 05122.000                    | Lot 2, KAP3849               | Seventh-Day Adventist Church - BC Conference       |                                    |
| 06372.497                    | Lot 1, Plan KAP55460         | Kelowna Christian Centre Society Inc               | Property 50/50 split church/school |
| 06372.527                    | Lot A, Plan KAP71175         | Vedanta Educational Society Inc                    |                                    |
| 07212.595                    | Lot A, Plan KAP48732         | Lakeside Educational Society of Kelowna            |                                    |
| 07212.596                    | Lot B, Plan KAP48732         | Lakeside Educational Society of Kelowna            |                                    |
| 10589.111                    | Lot 1, Plan KAP59724         | Kelowna Society for Christian Education            |                                    |
| 10738.366                    | Lot 2, Plan KAP44292, DL 131 | Evangel Tabernacle of Kelowna                      | Property 50/50 split church/school |
| 10738.378                    | Lot A, Plan KAP54674, DL 131 | The Catholic Independent Schools of Nelson Diocese |                                    |
| 10937.443                    | Lot A, Plan KAP76720         | First Lutheran Church of Kelowna                   | Property 50/50 split church/school |

| Schedule C – Hospitals |                             |                         |          |
|------------------------|-----------------------------|-------------------------|----------|
| FOLIO                  | LEGAL DESCRIPTION           | REGISTERED OWNER/LESSEE | COMMENTS |
| 079392                 | Lot A, Plan KAP60581, DL 14 | Canadian Cancer Society |          |

| Schedule D – Special Needs Housing |                              |  |          |
|------------------------------------|------------------------------|--|----------|
| FOLIO                              | LEGAL DESCRIPTION            | REGISTERED OWNER/LESSEE                                  | COMMENTS |
| 004340                             | Lot 15, Plan 462, DL 139     | Kelowna Gospel Mission Society                           |          |
| 007270                             | Lot 4, Plan 635, DL 14       | The Bridge Youth & Family Services Society               |          |
| 023390                             | Lot 10, Plan 2498, DL 137    | Bridges to New Life Society                              |          |
| 033110                             | Lot 2, Plan 3929             | New Opportunities for Women (NOW) Canada Society         |          |
| 048500                             | Lot 8, Plan 10011            | Okanagan Halfway House Society Inc                       |          |
| 048770                             | Lot 35, Plan 10011           | Okanagan Halfway House Society                           |          |
| 048730                             | Lot 31, Plan 10011, DL 137   | Resurrection Recovery Resource Society                   |          |
| 048740                             | Lot 32, Plan 10011, DL 137   | Resurrection Recovery Resource Society                   |          |
| 048750                             | Lot 33, Plan 10011, D.L. 137 | Resurrection Recovery Resource Society                   |          |
| 050050                             | Lot 22, Plan KAP10689        | Resurrection Recovery Resource Society                   |          |
| 050060                             | Lot 23, Plan 10689           | Resurrection Recovery Resource Society                   |          |
| 050070                             | Plan 10689, Lot 24           | Resurrection Recovery Resource Society                   |          |
| 050080                             | Lot 25, Plan 10689           | Resurrection Recovery Resource Society                   |          |
| 050650                             | Lot A, PL 11018              | Society of St. Vincent De Paul of Central Okanagan       |          |
| 055030                             | Lot 4, Plan 14741            | Central Okanagan Emergency Shelter Society               |          |
| 055040                             | Lot 5, Plan 14741            | Central Okanagan Emergency Shelter Society               |          |
| 055150                             | Lot A, Plan 14836            | Okanagan Halfway House Society                           |          |
| 080873                             | Plan KAS2634, Lot 1          | Okanagan Mental Health Services Society                  |          |
| 05476.630                          | Plan KAP33003, Lot A         | The Bridge Youth & Family Services Society               |          |
| 06370.241                          | Plan KAP22268, Lot D         | The Bridge Youth & Family Services Society               |          |
| 11097.075                          | PCL A, Plan KAP52447, DL 136 | National Society of Hope /Provincial Rental Housing Corp |          |

| Schedule E – Social Services |   |   |          |
|------------------------------|---|---|----------|
| FOLIO                        | LEGAL DESCRIPTION                                   | REGISTERED OWNER/LESSEE                     | COMMENTS |
| 004330                       | Lot 14, Plan 462 Block 5                            | Kelowna Gospel Mission Society              |          |
| 004580                       | Lots 3 and 4, Blk 8, DL 139, Plan 462               | Ki-Low-Na Friendship Society                |          |
| 009900                       | Plan 830, Lot 2, DL 14, Blk 21 exc Parcel 2A, B1750 | Canadian Mental Health Association          |          |
| 010470                       | Lot 11, Plan 922                                    | Kelowna & District S.H.A.R.E. Society       |          |
| 016740                       | Lot A, Plan 46222                                   | Pathways Abilities Society                  |          |
| 026190                       | Lot 138, Plan 3163                                  | Okanagan Boys & Girls Clubs/City of Kelowna |          |

| Schedule E – Social Services |  |   |  |
|------------------------------|--|---|--|
| FOLIO                        | LEGAL DESCRIPTION                              | REGISTERED OWNER/LESSEE                           | COMMENTS   |
| 045862                       | Lot A, Plan 9012                               | Okanagan Boys & Girls Clubs/City of Kelowna       |  |
| 052700                       | Lot C, Plan 12546, DL 138                      | Roman Catholic Bishop of Nelson                   |  |
| 055261                       | Plan EPP11464 Lot A                            | Daycare Connection Childcare Society              |  |
| 057060                       | Plan 15778, Lot B                              | Ki-Low-Na Friendship Society                      |  |
| 059530                       | Lot A, Plan 16898                              | Okanagan Boys & Girls Clubs/City of Kelowna       |  |
| 066250                       | Lot 1, Plan 22678                              | Kelowna(#26) Royal Canadian Legion                | Criteria #7: 1,786 sq ft taxable for liquor/food services          |
| 070175                       | Lot A, Plan 28500                              | Central Okanagan Community Food Bank Society      |  |
| 076262                       | Lot 1, Blk 6, Sec 20, Twp 26, ODYD, Plan 39580 | Central Okanagan Child Development Association    |  |
| 079078                       | Lot A, FL 139, LD 41, Plan KAP58056            | Kelowna Community Resources Society               |  |
| 04918.002                    | Lot A Plan KAP90062                            | Governing Council of the Salvation Army in Canada |  |
| 05477.053                    | Lot 5 Plan KAS2126                             | MADAY Society for Seniors                         |  |
| 06198.704                    | Lot 1, Plan KAP91112                           | Boys & Girls Clubs/City of Kelowna                |  |
| 06370.273                    | Lot 19, Plan 23749                             | Ki-Low-Na Friendship Society                      |  |
| 06371.030                    | Lot 2, Plan KAP30323                           | Pathways Abilities Society                        |  |
| 06774.486                    | Lot 2 Plan: KAS2048                            | Big Brothers Big Sisters of the Okanagan Society  |  |
| 06774.491                    | Lot:7 Plan KAS2048                             | Big Brothers Big Sisters of the Okanagan Society  |  |
| 10508.002                    | Lot 2, Plan 15777                              | Kalano Club of Kelowna                            |  |
| 10519.925                    | Lot A, Plan KAP54261                           | Reach Out Youth Counselling & Services Society    |  |
| 10519.958                    | Lot 4, Plan KAS1717                            | Kelowna Child Care Society                        |  |
| 10707.000                    | Lot 1, Plan 15596, Except Plan KAP73753        | BHF Building Healthy Families Society             |  |
| 057010                       | Lot 1, Sec 20, Twp 26, ODYD, Plan 15741        | Starbright Children's Development Centre Assoc.   | Criteria #5: 7,568 sq ft taxable for lease/rental to third parties |

| Schedule F – Public Park or Recreation Ground, Public Athletic or Recreational |  |  |   |
|--|--|--|---|
| FOLIO  | LEGAL DESCRIPTION                        | REGISTERED OWNER/LESSEE                                    | COMMENTS  |
| 000571   | Part DL 14 (.727 Acres) Lot A, Plan 5352 | Kelowna Lawn Bowling Club /City of Kelowna                 |   |
| 037220   | Lot 4, Plan 4921                         | Kelowna Badminton Club/City of Kelowna                     |   |
| 073507   | Lot 2, Plan 32159                        | Kelowna Cricket Club/City of Kelowna                       |   |
| 080966   | Lot B, Plan KAP76448                     | Kelowna Major Men's Fastball Association / City of Kelowna |   |
| 080967   | Lot A, Plan KAP76448                     | Kelowna Curling Club / City of Kelowna                     | Criteria #7: 2,000 sq ft taxable for liquor/food services |

| <b>Schedule F – Public Park or Recreation Ground, Public Athletic or Recreational</b> |   |  |  |
|---|---|--|--|
| <b>FOLIO</b>  | <b>LEGAL DESCRIPTION</b>  | <b>REGISTERED OWNER/LESSEE</b>                                     | <b>COMMENTS</b>  |
| 083521  | Lot 1, Plan EPP29214  | Kelowna Yacht Club   | Criteria #7: 21,168 sq ft taxable for liquor/food services         |
| 04009.000   | Plan 2020, Parcel A , PCL A (KG34204)                                   | Kelowna & District Fish & Game Club                                | Exemption for Class 8 portion only                                 |
| 04078.511   | Lot 2, KAP80134   | Kelowna United Football Club/City of Kelowna                       |  |
| 04078.511   | Lot 2, KAP80134   | RG Arenas (Kelowna) Ltd/City of Kelowna                            | H2O Centre (except retail on folio 04078.513)                      |
| 04453.000   | Lot 1 & 2, Plan 3067  | East Kelowna Community Hall Association                            | Criteria#9: Caretaker Agreement in place                           |
| 04525.505   | Lot 1, KAP61083   | Central Okanagan Land Trust / Central Okanagan (Regional District) | Land Conservation (Parkland)                                       |
| 06198.705   | Lot 1, Plan KAP91112  | Okanagan Gymnastic Centre / City of Kelowna                        |  |
| 06225.585   | Lot B, Plan KAP53836  | Rutland Park Society   | Criteria #5: 1,200 sq ft taxable for lease/rental to third parties |
| 06935.000   | Part S 1/2 of SW 1/4  | Central Okanagan Land Trust / Central Okanagan (Regional District) | Land Conservation (Parkland)                                       |
| 06936.000   | Part N 1/2 of SW 1/4  | Central Okanagan Land Trust / Central Okanagan (Regional District) | Land Conservation (Parkland)                                       |
| 06961.000   | Lot Fr E 1/2 Sec 17, Twp 28 exc Plan B4553                              | Nature Trust of BC   | Land Conservation (Parkland)                                       |
| 06962.004   | Fr NE 1/4 Sec 17, Twp 28 SDYD, shown Amended Plan B4553, exc Plan 26911 | Nature Trust of BC   | Land Conservation (Parkland)                                       |
| 06962.006   | Lot A, Sec 17, Twp 28, Plan 41403                                       | Nature Trust of BC   | Land Conservation (Parkland)                                       |
| 06962.008   | Lot B, Plan 41403   | Nature Trust of BC   | Land Conservation (Parkland)                                       |
| 06974.000-06974.001   | Lot 11, Sec. 22, Plan 4080  | Scout Properties (BC/Yukon) Ltd                                    |  |
| 06976.000   | Lot 14, Sec. 28, Plan 8258  | Scout Properties (BC/Yukon) Ltd                                    |  |
| 09461.002-09461.005   | Lot A-D, DL 14, Plan EPP96732   | Kelowna Outrigger Racing Canoe Club Association/City of Kelowna    | Criteria #9: Caretaker Agreement in place                          |
| 10776.000   | Plan 9359, Lot 2  | Kelowna Riding Club  | Criteria #9: Caretaker Agreement in place                          |
| 11501.989/11501.979   | Lot 1, Plan 35229   | Central Okanagan Small Boat Association / City of Kelowna          | Criteria #9: 541 sq ft taxable for residence                       |
| 11151.004   | Lot 1, Plan 11796   | Kelowna Minor Fastball Society/City of Kelowna                     |  |
| 12184.556   | Lot 1, Plan KAP69898  | Okanagan Mission Community Hall Association                        |  |

| <b>Schedule G – Cultural</b> |                           |   |                 |
|------------------------------|---------------------------|---|-----------------|
| <b>FOLIO</b>                 | <b>LEGAL DESCRIPTION</b>  | <b>REGISTERED OWNER/LESSEE</b>          | <b>COMMENTS</b> |
| 000950                       | Lot 1, Block 12, Plan 202 | Centre Cultural François De L' Okanagan |                 |
| 001830                       | Lot 49, Plan 262, Blk 15  | Kelowna Canadian Italian Club           |                 |



| Schedule G – Cultural |  |   |   |
|-----------------------|--|---|---|
| FOLIO                 | LEGAL DESCRIPTION                        | REGISTERED OWNER/LESSEE   | COMMENTS  |
| 038641                | Lot A, Plan 5438                         | Kelowna Museums Society / City of Kelowna                           |   |
| 038644                | Plan 5438, D.L. 139                      | Kelowna Museums Society / City of Kelowna                           |   |
| 075959                | Lot 2, Plan 37880                        | Kelowna Music Society   |   |
| 077062                | Lot 1, Plan 42511                        | City of Kelowna/Kelowna Museums Society                             | Criteria #3: 200 sq ft taxable for retail space           |
| 079932                | Lot A, Plan KAP67454                     | Kelowna Art Gallery   |   |
| 080250                | Lot A, KAP67454                          | Kelowna Visual & Performing Arts Centre Society / City of Kelowna   |   |
| 080252                | Lot A, KAP67454                          | Kelowna Visual & Performing Arts Centre Society / City of Kelowna   |   |
| 080256                | Lot A, KAP67454                          | Kelowna Visual and Performing Arts Centre Society / City of Kelowna |   |
| 080259                | Lot A, KAP67456                          | Kelowna Visual & Performing Arts Centre Society / City of Kelowna   |   |
| 083355                | Lot 1, KAP92254                          | Okanagan Symphony Society/City of Kelowna                           |   |
| 07212.624             | Lot 10, KAP72245                         | Westbank First Nation   |   |
| 10349.220             | Lot B, Plan 28112                        | German - Canadian Harmonie Club                                     | Criteria #7: 4,413 sq ft taxable for liquor/meal services |
| 10388.000             | Lots 15 and 16, Blk. 7, Plan 415B        | Central Okanagan Heritage Society                                   | Criteria #9: Caretaker agreement in place                 |
| 10768.001             | Lot A, Plan 6710                         | Roman Catholic Bishop of Nelson Pandosy Mission                     |   |
| 04571.614             | Plan KAS944 Lot 1 Section 19 Township 26 | OCCA Communities Association  |   |

| Schedule H – Other Non-Profit Societies |                                   |   |   |
|---|-----------------------------------|---|---|
| FOLIO                                   | LEGAL DESCRIPTION                 | REGISTERED OWNER/LESSEE                                     | COMMENTS  |
| 000641                                  | Plan EPP 74060, Lot 1527          | Tourism Kelowna Society                                     | Criteria #3: 165 sq ft taxable for retail space |
| 016670                                  | Lot 16, Plan 1303                 | Kelowna Yoga House Society                                  |   |
| 028740                                  | Lot 8, Plan 3398                  | Kelowna Centre for Positive Living Society                  |   |
| 077364                                  | Lot A, Plan 43658                 | Kelowna Sr. Citizens Society of BC                          | Criteria #9: Caretaker agreement in place       |
| 05763.001                               | Lot A, Plan KAP82536              | Kelowna General Hospital Foundation                         |   |
| 06198.706                               | PL KAP91112, LT 1, SEC 26, TWP 26 | Kelowna & District Safety Council Society / City of Kelowna |   |
| 10759.011                               | Lot 11, Plan 515, Blk 1           | BC Society for Prevention of Cruelty to Animals             |   |

**Schedule J - Municipal Tax impact for the years 2021-2023:**

| Schedule   | Property Classification          | 2021               | 2022               | 2023               |
|--|----------------------------------|--------------------|--------------------|--------------------|
| <b>A - Places of Worship</b>   |                                  |                    |                    |                    |
|  | Class 01 - Residential           | 0                  | 0                  | 0                  |
|  | Class 06 - Business              | 17,832             | 18,836             | 19,774             |
|  | Class 08 - Recreation/Non-Profit | 377,439            | 398,495            | 418,340            |
|  | <b>Total Municipal Taxes</b>     | <b>\$395,271</b>   | <b>\$417,331</b>   | <b>\$438,114</b>   |
| <b>B - Private Schools</b>   |                                  |                    |                    |                    |
|  | Class 01 - Residential           | 0                  | 0                  | 0                  |
|  | Class 06 - Business              | 245,259            | 258,944            | 271,839            |
|  | Class 08 - Recreation/Non-Profit | 13,623             | 14,383             | 15,100             |
|  | <b>Total Municipal Taxes</b>     | <b>\$258,882</b>   | <b>\$273,327</b>   | <b>\$286,939</b>   |
| <b>C - Hospitals</b>   |                                  |                    |                    |                    |
|  | Class 01 - Residential           | 0                  | 0                  | 0                  |
|  | Class 06 - Business              | 19,736             | 20,837             | 21,875             |
|  | Class 08 - Recreation/Non-Profit | 0                  | 0                  | 0                  |
|  | <b>Total Municipal Taxes</b>     | <b>\$19,736</b>    | <b>\$20,837</b>    | <b>\$21,875</b>    |
| <b>D - Special Needs Housing</b>   |                                  |                    |                    |                    |
|  | Class 01 - Residential           | 55,507             | 58,607             | 61,526             |
|  | Class 06 - Business              | 3,171              | 3,346              | 3,513              |
|  | Class 08 - Recreation/Non-Profit | 0                  | 0                  | 0                  |
|  | <b>Total Municipal Taxes</b>     | <b>\$58,678</b>    | <b>\$61,953</b>    | <b>\$65,039</b>    |
| <b>E - Social Services</b>   |                                  |                    |                    |                    |
|  | Class 01 - Residential           | 13,983             | 14,764             | 15,500             |
|  | Class 06 - Business              | 271,878            | 287,048            | 301,342            |
|  | Class 08 - Recreation/Non-Profit | 11,568             | 12,214             | 12,822             |
|  | <b>Total Municipal Taxes</b>     | <b>\$297,429</b>   | <b>\$314,026</b>   | <b>\$329,664</b>   |
| <b>F - Public Park or Recreation Ground, Public Athletic or Recreational</b> |                                  |                    |                    |                    |
|  | Class 01 - Residential           | 69,615             | 73,496             | 77,157             |
|  | Class 06 - Business              | 74,979             | 79,168             | 83,111             |
|  | Class 08 - Recreation/Non-Profit | 309,864            | 327,152            | 343,443            |
|  | <b>Total Municipal Taxes</b>     | <b>\$454,458</b>   | <b>\$479,816</b>   | <b>\$503,711</b>   |
| <b>G - Cultural</b>  |                                  |                    |                    |                    |
|  | Class 01 - Residential           | 1,496              | 1,580              | 1,658              |
|  | Class 06 - Business              | 406,038            | 428,692            | 450,040            |
|  | Class 08 - Recreation/Non-Profit | 12,454             | 13,149             | 13,804             |
|  | <b>Total Municipal Taxes</b>     | <b>\$419,988</b>   | <b>\$443,421</b>   | <b>\$465,502</b>   |
| <b>H - Other</b>   |                                  |                    |                    |                    |
|  | Class 01 - Residential           | 2,308              | 2,437              | 2,558              |
|  | Class 06 - Business              | 57,367             | 60,567             | 63,584             |
|  | Class 08 - Recreation/Non-Profit | 0                  | 0                  | 0                  |
|  | <b>Total Municipal Taxes</b>     | <b>\$59,675</b>    | <b>\$63,004</b>    | <b>\$66,142</b>    |
| <b>Total Impact</b>  |                                  |                    |                    |                    |
|  | Class 01 - Residential           | 142,909            | 150,884            | 158,399            |
|  | Class 06 - Business              | 1,096,260          | 1,157,438          | 1,215,078          |
|  | Class 08 - Recreation/Non-Profit | 724,948            | 765,393            | 803,509            |
|  | <b>Total Municipal Taxes</b>     | <b>\$1,964,117</b> | <b>\$2,073,715</b> | <b>\$2,176,986</b> |