

Report to Council



Date: September 17, 2018
File: 0280-70
To: City Manager
From: Revenue Supervisor
Subject: 2019 Permissive Tax Exemption Bylaw No. 11657

Recommendation:

THAT Council receives, for information, the Report from the Revenue Supervisor dated September 17, 2018 with respect to the 2019 Permissive Tax Exemption Bylaw;

AND THAT Bylaw No. 11657, being the Permissive Tax Exemption Bylaw be forwarded for reading consideration.

Purpose:

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

Background:

Section 224 of the Community Charter provides the authority for permissive tax exemptions. Council may exempt land and improvements in their entirety or a portion thereof for a period of up to 10 years. Authority to grant permissive tax exemptions is a policy tool available to council to promote or achieve specific goals. As a general rule when Council grants a permissive tax exemption on a specific property, that property is automatically exempted from municipal, school, regional district, hospital and BC Assessment taxes. The permissive tax exemption does not apply to utility fees such as garbage/landfill/recycle charges or to parcel taxes such as the Water Parcel tax.

Permissive Tax Exemption Policy #327 sets out the extent, conditions, and penalties, along with the general process and the eligibility criteria used by the City of Kelowna to determine property eligibility for Permissive Tax Exemptions.

There is no obligation on the part of Council to grant a permissive tax exemption in any year. Permissive tax exemptions that are granted in any year reduce the total value of the tax base for that year and thereby increase the burden of taxation to properties that are not exempt.

The process requires the completion of applications on a five-year basis for places of worship, private schools and hospitals, with other non-profit organizations reapplying and being reconsidered annually. The year 2019 is the fourth in this five-year cycle for places of worship, private schools and hospitals.

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

The estimated municipal tax impact related to the 2019 permissive exemptions is \$1,765,903.

The following are revisions to Schedules A through I of the 2018 Tax Exemption Bylaw No. 11492:

Schedule A, Public Worship:

FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	CHANGE/COMMENT
021640	Lot 5, Blk B, Plan 2167, DL 139	Christian Science Society of Kelowna	Remove – property sold

Schedule B, Private Schools: No change

Schedule C, Hospitals: No change

Schedule D, Special Needs Housing: No change

Schedule E, Social Services:

FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	CHANGE/COMMENT
055261	Plan EPP11464 Lot A	Daycare Connection Childcare Society	Add – IHA lease

Schedule F, Public Park/Recreation Ground, Public Athletic/Recreational: No change

Schedule G, Cultural Organizations: No change

Schedule H, Other Non-Profit Societies:

FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	CHANGE/COMMENT
000641	Plan EPP 74060, Lot 1527	Tourism Kelowna Society	Add – City lease
016620	Plan KAP 1303, Lot 8, DL 139	BC Conference of Mennonite Brethren Church (Metro Community Church)	Add – acquired property
016680	Plan KAP 1303, Lot 17, DL 139	BC Conference of Mennonite Brethren Church & Chronos Properties Ltd. (Metro Community Church)	Add – partial (48% ownership)
023360	Lot 7, Plan 2498	Columbus Holding Society	Remove – redeveloped
070030	Lot A, Plan 28311	Columbus Holding Society	Remove – redeveloped

Schedule I, Partnering, Heritage or Other Special Exemption Authority: No Change

On October 1, 2012, Council endorsed Policy # 327 (Permissive Tax Exemption Policy), reaffirming that 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, 2019 Tax Exemptions Summary – Municipal Tax Impact related to General Exemption and Permissive Exemption

Appendix B, 2019 Tax Exemptions Summary – Municipal Tax Impact related to Permissive Exemption only

Appendix C, Policy # 327

Appendix D, Tax Exemption Bylaw – Schedules Background

Appendix E, Proposed Bylaw # 11657 to be presented for first 3 readings on Monday, September 17, 2018

The foregoing changes for 2019 property tax exemption are placed before Council for consideration.

Internal Circulation:

Jim Gabriel, Director, Active Living & Culture
Christine McWillis, Cultural Services Manager
Sandra Kochan, Partnership Manager

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 the majority of Council, and does not apply to taxation in a calendar year unless it comes into force on or before October 31 in the preceding year.

Existing Policy:

Permissive Tax Exemption Policy 327

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, 2019 Tax Exemptions Summary – General Exemption and Permissive Exemption - Municipal Tax Impact and Appendix B, 2019 Tax Exemptions Summary – Permissive Exemption – Municipal Tax Impact.

Considerations not applicable to this report:

Personnel Implications:

External Agency/Public Comments:

Communications Comments:

Alternate Recommendation:

Submitted by:

Angie Schumacher, CPA, CGA, Revenue Supervisor

Approved for inclusion:



Genelle Davidson, CPA, CMA, Director, Financial Services

cc: BC Assessment

Appendix A, 2019 Tax Exemptions Summary – Municipal Tax Impact related to General Exemption and Permissive Exemption:

Schedule	Class 01: Residential	Class 06: Business*	Class 08: Recreation / Non-Profit	Total
A - Places of Worship				
Assessed Values	0	7,687,700	156,584,600	164,272,300
Municipal Taxes	\$0	\$58,317	\$499,571	\$557,888
B - Private Schools				
Assessed Values	0	58,993,800	10,794,900	69,788,700
Municipal Taxes	\$0	\$447,512	\$34,442	\$481,953
C - Hospitals				
Assessed Values	0	6,435,600	0	6,435,600
Municipal Taxes	\$0	\$48,819	\$0	\$48,819
D - Special Needs Housing				
Assessed Values	17,822,000	932,400	0	18,754,400
Municipal Taxes	\$56,858	\$7,073	\$0	\$63,930
E - Social Services				
Assessed Values	3,758,000	32,785,600	1,191,000	37,734,600
Municipal Taxes	\$11,990	\$248,703	\$3,800	\$264,492
F - Public Park or Recreation Ground, Public Athletic or Recreational				
Assessed Values	20,958,500	12,202,300	88,966,450	122,127,250
Municipal Taxes	\$66,866	\$92,565	\$283,842	\$443,273
G - Cultural				
Assessed Values	29,500	50,918,900	3,199,200	54,147,600
Municipal Taxes	\$94	\$386,258	\$10,207	\$396,559
H - Other				
Assessed Values	1,294,400	9,851,840	1,364,000	12,510,240
Municipal Taxes	\$4,130	\$74,734	\$4,353	\$83,217
Grand Total				
Assessed Values	43,862,400	179,808,140	262,100,150	485,770,690
Municipal Taxes	\$139,938	\$1,363,981	\$836,215	\$2,340,134

*Schedules A, B & C include the land assessed values of the buildings footprint which is a general exemption.

Appendix B, 2019 Tax Exemptions Summary – Municipal Tax Impact related to Permissive Exemption only:

Schedule	Class 01: Residential	Class 06: Business*	Class 08: Recreation / Non-Profit	Total
A - Places of Worship				
Assessed Values	0	2,121,000	88,564,600	90,685,600
Municipal Taxes	\$0	\$16,089	\$282,558	\$298,647
B - Private Schools				
Assessed Values	0	25,001,000	3,584,000	28,585,000
Municipal Taxes	\$0	\$189,651	\$11,434	\$201,085
C - Hospitals				
Assessed Values	0	2,490,000	0	2,490,000
Municipal Taxes	\$0	\$18,889	\$0	\$18,889
D - Special Needs Housing				
Assessed Values	17,822,000	910,200	0	18,732,200
Municipal Taxes	\$56,858	\$6,905	\$0	\$63,763
E - Social Services				
Assessed Values	3,758,000	32,575,600	1,191,000	37,524,600
Municipal Taxes	\$11,990	\$247,112	\$3,800	\$262,902
F - Public Park or Recreation Ground, Public Athletic or Recreational				
Assessed Values	20,958,500	12,092,300	88,966,450	122,017,250
Municipal Taxes	\$66,866	\$91,729	\$283,840	\$442,435
G - Cultural				
Assessed Values	29,500	50,798,900	3,199,200	54,027,600
Municipal Taxes	\$94	\$385,348	\$10,207	\$395,649
H - Other				
Assessed Values	1,294,400	9,681,840	1,364,000	12,340,240
Municipal Taxes	\$4,130	\$74,051	\$4,352	\$82,533
Grand Total				
Assessed Values	43,862,400	135,670,840	186,869,250	366,402,490
Municipal Taxes	139,938	1,029,774	596,191	\$1,765,903

*Schedules A, B & C include the land assessed values of the buildings footprint which is a general exemption.

Appendix C, Policy #327:

POLICY 327



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 that meet the qualification requirements for permissive tax exemption that are received after the July 15th application deadline may be considered for inclusion in the Permissive Tax Exemption Bylaw to be presented to Council in October of the same year. No further consideration will be given to applications received after the current year's Bylaw has been presented to Council.

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 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:

- 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 2019, 2020 and 2021.
- The projected taxation impact for 2019, 2020, 2021 have been calculated by increasing the 2018 actual municipal taxation rate by 2.88%, 2.50%, and 2.26% respectively as this relates to the 2018 five-year financial plan approved by Council.

Appendix E, Proposed Bylaw # 11657 – tax exempt properties for the 2019 tax year:

Schedule A – Public Worship			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
1230	Lot 1, Blk 13, Plan 202, DL138	The Union of Slavic Churches of Evangelical Christians c/o Trustees	
1350	Lots 2 and 3, Blk 15, Plan 202, DL 138	Trustees of First United Church	
1360	Lot 4, Blk 15, Plan 202, DL 138 In Trust - DD 197582F	Trustees of First United Church	Note: Parking Lot
1370	Lot 5, Blk 15, Plan 202, DL 138 In Trust - DD 197582F	Trustees of First United Church	Note: Parking Lot
6911	Lot 25, Plan 578, DL 138, Except Plan H16278, & Lot A PL	Kelowna Buddhist Society	
18380	Lot 2, Plan KAP1319, DL 138	Truth Now Tabernacle United Pentecostal Church	
21300	Lot 19-20, Plan 2085, District Lot 139	Unitarian Fellowship of Kelowna Society	Criteria #5: 1462 sq ft taxable for lease/rental to Serendipity Daycare
22500	Lot 6, Plan 2271, DL 139	Kelowna Tabernacle Congregation - Trustees	
51070	Lot 1, Plan 11332, DL 137	Governing Council of the Salvation Army in Canada	Note: Parking Lot
57010	Lot 1, Plan 15741	Ray Chase, Emsley Hunter, and Cyril Nash (Trustees)	Criteria #5: 3096 sq ft taxable for lease/rental to L'Escale daycare and Music School
57510	Lot A, Plan 16013, DL 137	Convention Baptist Churches of BC	
62110	Lot A, KAP65650	The Trustees of Congregation of Kelowna Bible Chapel	
62120	Lot 2, Plan 17933	Congregation of Kelowna Bible Chapel	Note: Parking Lot
68680	Lot 3, Plan 25524	Trustees Congregation - Grace Baptist Church	Criteria #3: Thrive daycare on avg. below market
69380	Lot A, Plan 27070	Roman Catholic Bishop Of Nelson	Criteria #9: Residences excluded (Church Manse/Rectory)
71130	Lot 1, Plan 30180, DL137	Governing Council of the Salvation Army in Canada (Community Church)	
71680	Lot 4, Plan 30824	BC Corp of the Seventh-Day Adventist Church	
74502	Lot A, Plan 33076, DL138	Roman Catholic Bishop of Nelson	Criteria #9: Residences excluded (Church Manse/Rectory)
75210	Lot 1, Plan 34637	Trustees of The Congregation of the Christ Evangelical Lutheran Church	
76394	Lot C, Plan 40170, DL137	The Congregation of the First Mennonite Church	

Schedule A – Public Worship			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
78266	Lot 1, Plan KAP47242	Ukrainian Catholic Eparchy of New Westminster	Criteria #9: Residences excluded (Church Manse/Rectory)
83239	Lot A, Plan KAP91385, DL 14	Synod of the Diocese of Kootenay	
3255224	Lot 1, Plan KAP56294	Trust Cong St David's Presb Church	
3337370	Lot A, Plan 23927	Kelowna Christian Reformed Church	Criteria #5: 2,974 sq ft taxable for lease/rental to GRASP
3337769	Lot A, Plan KAP83760	Okanagan Jewish Community Association	Criteria #5: 1,200 sq ft taxable for lease/rental to North Glenmore Daycare
3378102	Lot A, Plan 44041	Trustees of the Glenmore Congregation of Jehovah's Witnesses	
3922000	Lot A, Plan 5223	BC Association of Seventh Day Adventists	
4310442	Lot A, Plan 31085	Seventh-Day Adventist Church (BC Conference)	
4423888	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	
4571592	Lot 1, Sec 19, Twp 26, Plan 37842	Kelowna Full Gospel Church Society	Criteria #3: Thrive daycare on avg. below market. Criteria #9: Residences excluded (Note: Housing Society)
4645000	Lot 7, Plan 3727	Church of the Nazarene - Canada Pacific	
4660000	Lot 1, Plan 4877	Serbian Orthodox Par-Holy Prophet St Ilija (Parish)	Criteria #9: 680 sq. ft taxable as residences excluded (Note: Church Manse/Rectory)
4803157	Lot A, Sec 22, Twp 26, Plan 71145	Seventh-Day Adventist Church (BC Conference)	
4804250	Lot A, Plan 29696	Gurdwara Guru Amardas Darbar Sikh Society	Criteria #9: 240 sq ft taxable as residences excluded (Note: Church Manse/Rectory)
5475931	Lot Pcl Z, Sec 23, Twp 26, Plan 24426, Except Plan KAP69971, DD J53659	Evangelical Missionary Church of Canada	
5476791	Lot B, Plan 41234	BC Conference of Mennonite Brethren Churches	Criteria #9: Residences excluded (Note: Housing Society)
5606001	Lot A, Plan KAP76650	Okanagan Sikh Temple & Cultural Society	Criteria #9: Residences excluded (Note: Church Manse/Rectory)
5611000	Lot PT 2, Plan 2166	Roman Catholic Bishop of Nelson	Criteria #9: Residences excluded (Note: Church Manse/Rectory)
5669001	Lot A, Plan 51686	Okanagan Buddhist Cultural Centre	
5752000	Lot A, Plan 4841	Okanagan Chinese Baptist Church	
6198870	Lots 78,79&80, Sec 26, Twp 26, Plan 22239	Pentecostal Assemblies of Canada	

Schedule A – Public Worship			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
6198872	Parcel A, Plan 22239	Synod of the Diocese of Kootenay	
6199358	Lot H, Sec 26, Twp 26, Plan 26182	Faith Lutheran Church of Kelowna	Criteria #5: 800 sq ft taxable for lease/rental to Imagination Way Preschool
6337001	Lot 1, Sec 27, Twp 26 Plan 63747	BC Muslim Association	
6370120	Lot A, Plan 19465, DL 143, Sec 27, Twp 26	Trustees of Spring Valley Congregation of Jehovah's Witnesses	
6372497	Lot 1, Plan KAP55460	Kelowna Christian Centre Society Inc	Property assessed 50% each under categories A & B
6372506	Lot A, Plan KAP56177	New Apostolic Church of Canada Inc	
6496742	Lot 1, Sec 29 & 32, Plan KAP64073	The Church of Jesus Christ of Latter-Day Saints	
6735000	Lot A, Plan 11320	Trustees Rutland United Church Pastoral Charge of the United Church	Criteria #5: 1645 sq ft taxable for lease/rental to Green Gables Daycare
7212492	Lot 1, Plan 37256	Synod of the Diocese of Kootenay	
10407200	Lot A, Plan 20452, DL 128	Christian & Missionary Alliance - Canadian Pacific District	
10468000	Lot 2, Plan 9491, DL 129	St. Peter & Paul Ukrainian Greek Orthodox Church of Kelowna	Criteria #9: Residences excluded (Note: Housing Society)
10519844	Lot A, Plan 37351 (Portion of Lot)	Apostolic Resource Centre Society	Criteria #5: 8896 sq ft taxable for Commercial Class 06
10519903	EPP64708, Lot A, DI 129, LD 41	Kelowna Trinity Baptist Church	
10738366	Lot 2, Plan KAP44292, DL 131	Evangel Tabernacle of Kelowna	Criteria #3: Church daycare on avg. below market. Property assessed 50% each under categories A & B
10768002	Lot 2, Plan KAP81588	Roman Catholic Bishop of Nelson	Criteria #9: Residences excluded (Note: Church Manse/Rectory)
10936348	Lot 1, Plan 35917	Kelowna Gospel Fellowship Church	
10936653	Lot 1, Plan 41844	Canadian Mission Board of the German Church of God Dominion of Canada	Criteria #9: Residences excluded (Note: Housing Society)
10937443	Lot A, Plan KAP76720	First Lutheran Church of Kelowna BC	Property assessed 50% each under categories A & B
11025140	Lot 1, Plan 25466, DL 135	Trustees of The Lakeshore Congregation of Jehovah's Witnesses	
11025172	Lot 7, Plan 25798, DL 135	Congregation of Bethel Church of Kelowna	Criteria #3: Village daycare on avg. below market
11059000	Lot 1, Plan 12441, DL 136 Trustees	Providence Baptist Church	
11097073	Lot 1, Plan KAP52447, DL 136	C3 Church	

Schedule B – Private Schools			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
52700	Lot C, Plan 12546, DL 138	Roman Catholic Bishop of Nelson	
74502	Lot A, Plan 33076, DL 138	Roman Catholic Bishop of Nelson	Criteria #9: Residences excluded (Note: Church Manse/Rectory)
3458033	Lot 1, KAP86356	Aberdeen Hall Senior School Society	Criteria #5: 2 parcels amalgamated w/prop. in 2014 taxable as Class 01
4417000	Lot A, Plan KAP1725	Okanagan Montessori Elementary School Society	Criteria #3: Daycare on avg. below market
5122000	Lot 2, KAP3849	Seventh-Day Adventist Church - BC Conference	
6372497	Lot 1, Plan KAP55460	Kelowna Christian Centre Society Inc	Property assessed 50% each under categories A & B
6372527	Lot A, Plan KAP71175	Vedanta Educational Society Inc	
7212595	Lot A, Plan KAP48732	Waldorf School Association of Kelowna	Criteria #3: Daycare on avg. below market.
7212596	Lot B, Plan KAP48732	Waldorf School Association of Kelowna	
10589111	Lot 1, Plan KAP59724	Kelowna Society for Christian Education	Criteria #3: Daycare on avg. below market.
10738366	Lot2, Plan KAP44292, L131	Evangel Tabernacle of Kelowna	Property assessed 50% each under categories A & B
10738378	LotA, Plan KAP54674,DL131	The Catholic Independent Schools of Nelson Diocese	
10937443	Lot A, Plan KAP76720	First Lutheran Church of Kelowna	Property assessed 50% each under categories A & B

Schedule C – Hospitals			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
79392	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	
046240	Lot 20, Plan 9138	Kelowna Gospel Mission Society	

Schedule D – Special Needs Housing			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
046250	Lot 21, Plan 9138	Kelowna Gospel Mission Society	
048500	Lot 8, Plan 10011	Okanagan Halfway House Society Inc	
048750	Lot 33, Plan 10011, D.L. 137	Resurrection Recovery Resource Society	
048770	Lot 35, Plan 10011	Okanagan Halfway House 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	
071805	Lot 1, Plan 31133	Adult Integrated Mental Health Services Society	
080873	Plan KAS2634, Lot 1	Okanagan Mental Health Services Society	
05476630	Plan KAP33003, Lot A	The Bridge Youth & Family Services Society	
06370241	Plan KAP22268, Lot D	The Bridge Youth & Family Services Society	
10519958	Lot 4, Plan KAS1717	Kelowna Child Care Society	
11097075	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, Pl 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	

Schedule E – Social Services			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
026190	Lot 138, Plan 3163	Okanagan Boys & Girls Clubs/City of Kelowna	Criteria #3: Daycare on avg. below market.
045862	Lot A, Plan 9012	Okanagan Boys & Girls Clubs/City of Kelowna	Criteria #3: Daycare on avg. below market.
055261	Plan EPP11464 Lot A	Daycare Connection Childcare Society	New applicant
057060	Plan 15778, Lot B	Ki-Low-Na Friendship Society	
059530	Lot A, Plan 16898	Okanagan Boys & Girls Clubs/City of Kelowna	Criteria #3: Daycare on avg. below market.
066250	Lot 1, Plan 22678	Kelowna (#26) Royal Canadian Legion	Criteria #7: 1,786 sq ft (32%) taxable for dining and cooler areas
070175	Lot A, Plan 28500	Central Okanagan Community Food Bank Society	
076262	Lot 1, Blk 6, Sec 20, Twp 26, ODYD, PI 39580	Central Okanagan Child Development Association	
079078	Lot A, FL 139, LD 41, Plan KAP58056	Kelowna Community Resources Society	
083933 (082144)	Lot A Plan KAP86241	Pathways Abilities Society / City of Kelowna	
04918002	Lot A Plan KAP90062	Governing Council of the Salvation Army in Canada	
05477053	Lot 5 Plan KAS2126	MADAY Society for Seniors	
06198704	Lot 1, Plan KAP91112	Boys & Girls Clubs/City of Kelowna	Criteria #3: Daycare on avg. below market.
06370273	Lot 19, Plan 23749	Ki-Low-Na Friendship Society	
06371030	Lot 2, Plan KAP30323	Pathways Abilities Society	
06774486	Lot 2 Plan: KAS2048	Big Brothers Big Sisters of the Okanagan Society	
06774491	Lot:7 Plan KAS2048	Big Brothers Big Sisters of the Okanagan Society	
10508002	Lot 2, Plan 15777	Kalano Club of Kelowna	
10519925	Lot A, Plan KAP54261	Reach Out Youth Counselling & Services Society	
10707000	Lot 1, Plan 15596, Except Plan KAP73753	BHF Building Healthy Families Society	

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.
083521	Lot 1, Plan EPP29214	Kelowna Yacht Club	Criteria #6: 21,168 sq ft (88%) taxable for rental/lease/restaurant
04009000	Plan 2020, Parcel A, PCL A (KG34204)	Kelowna & District Fish & Game Club	Exempting non-commercial and non-residential class only
04078511	Lot 2, KAP80134	City of Kelowna	H2O Centre exempted except for Jugo Juice taxed under folio 4078513
04078511	Lot 2, KAP80134	Kelowna United Football Club/City of Kelowna	
04453000	Lot 1 & 2, Plan 3067	East Kelowna Community Hall Association	Criteria#9: Caretaker Agreement in place
04525505	Lot 1, KAP61083	Central Okanagan Land Trust / Central Okanagan (Regional District)	Land Conservation (Parkland)
06198705	Lot 1, Plan KAP91112	Okanagan Gymnastic Centre / City of Kelowna	
06225585	Lot B, Plan KAP53836	Rutland Park Society	Criteria #5: 1,200 sq ft taxable for lease/rental to Little Bloomers Daycare
06935000	Part S 1/2 of SW 1/4	Central Okanagan Land Trust / Central Okanagan (Regional District)	Land Conservation (Parkland)
06936000	Part N 1/2 of SW 1/4	Central Okanagan Land Trust / Central Okanagan (Regional District)	Land Conservation (Parkland)
06961000	Lot Fr E 1/2 Sec 17, Twp 28 exc Plan B4553	Nature Trust of BC	Land Conservation (Parkland)
06962004	Fr NE 1/4 Sec 17, Twp 28 SDYD, shown Amended Plan B4553, exc Plan 26911	Crown Provincial/ Nature Trust of BC	Land Conservation (Parkland)
06962006	Lot A, Sec 17, Twp 28, Plan 41403	Nature Trust of BC	Land Conservation (Parkland)
06962008	Lot B, Plan 41403	Nature Trust of BC	Land Conservation (Parkland)
06974000-06974001	Lot 11, Sec. 22, Plan 4080	Scout Properties (BC/Yukon) Ltd	
06976000	Lot 11, Sec. 22, Plan 4080	Scout Properties (BC/Yukon) Ltd	Criteria #9: Caretaker Agreement in place

Schedule F – Public Park or Recreation Ground, Public Athletic or Recreational			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
09461001	Lot B, DL 14, LD 41, KAP 10727	Kelowna Outrigger Racing Canoe Club Society/City of Kelowna	
09472588	Lot 2, DL 14, LD 41, KAP53240	Kelowna Outrigger Racing Canoe Club Society/City of Kelowna	Criteria #9: Caretaker Agreement in place
10776000	Plan 9359, Lot 2	Kelowna Riding Club	Criteria #9: Caretaker Agreement in place
11501989 / 11501979	Lot 1, Plan 35229	Central Okanagan Small Boat Association / City of Kelowna	Criteria #9: Caretaker Agreement in place
11151004	Lot 1, Plan 11796	Kelowna Minor Fastball Society/City of Kelowna	
12184556	Lot 1, Plan KAP69898	Okanagan Mission Community Hall Association	

Schedule G – Cultural			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
000950	Lot 1, Block 12, Plan 202	Centre Cultural François De L' Okanagan	
001830	Lot 49, Plan 262, Blk 15	Kelowna Canadian Italian Club	
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 (1.8%) taxable for gift shop
079932	Lot A, Plan KAP67454	Kelowna Art Gallery/City of Kelowna	
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	
080259	Lot A, KAP67456	Kelowna Visual & Performing Arts Centre Society / City of Kelowna	
083355	Lot 1, KAP92254	Okanagan Symphony Society/City of Kelowna	
083731	Lot 3, Plan KAP 57837, DL 139	Okanagan Regional Library / City of Kelowna Library Society	
07212624	Lot 10, KAP72245	Westbank First Nation	
10349220	Lot B, Plan 28112	German - Canadian Harmonie Club	Criteria #7: 4,413 sq ft taxable for liquor/meal services
10388000	Lots 15 and 16, Blk. 7, Plan 415B	Central Okanagan Heritage Society	Criteria #9: Caretaker agreement in place.
10768001	Lot A, Plan 6710	Roman Catholic Bishop of Nelson Pandosy Mission	

Schedule H – Other Non-Profit Societies			
FOLIO	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	COMMENTS
000641	Plan EPP 74060, Lot 1527	Tourism Kelowna Society	New applicant
016620	Plan KAP 1303, Lot 8, DL 139	BC Conference of Mennonite Brethren Church (Metro Community Church)	New applicant
016680	Plan KAP 1303, Lot 17, DL 139	BC Conference of Mennonite Brethren Church & Chronos Properties Ltd. (Metro Community Church)	New applicant – partial as 48% ownership (property utilized 100% by Church)
016670	Lot 16, Plan 1303	Kelowna Yoga House Society	Criteria #4: residence on property used by society & similar programs offered at Sport & Rec.
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.
05763001	Lot A, Plan KAP82536	Kelowna General Hospital Foundation	
06198706	PL KAP91112, LT 1, SEC26, TWP26	Kelowna & District Safety Council Society / City of Kelowna	
06199682	Lot 2, Plan 39917	Father DeLestre Columbus (2009) Society	
10759011	Lot 11, Plan 515, Blk 1	BC Society for Prevention of Cruelty to Animals	
06371365- 06371403	Lot 1-39, Plan KAS384	The Society of Housing Opportunities and Progressive Employment	Partial Exemption based on difference - one parcel vs. individual strata units

Schedule J – Proposed Bylaw #11657, Municipal Tax impact for the years 2019-2021:

Schedule	Property Classification	2019	2020	2021
A - Places of Worship				
	Class 01 - Residential	0	0	0
	Class 06 - Business	16,089	16,492	16,864
	Class 08 - Recreation/Non-Profit	282,558	289,625	296,172
	Total Municipal Taxes	\$298,647	\$306,117	\$313,036
B - Private Schools				
	Class 01 - Residential	0	0	0
	Class 06 - Business	189,651	194,392	198,784
	Class 08 - Recreation/Non-Profit	11,434	11,720	11,985
	Total Municipal Taxes	\$201,085	\$206,112	\$210,769
C - Hospitals				
	Class 01 - Residential	0	0	0
	Class 06 - Business	18,889	19,361	19,799
	Class 08 - Recreation/Non-Profit	0	0	0
	Total Municipal Taxes	\$18,889	\$19,361	\$19,799
D - Special Needs Housing				
	Class 01 - Residential	56,858	58,278	59,595
	Class 06 - Business	6,905	7,077	7,237
	Class 08 - Recreation/Non-Profit	0	0	0
	Total Municipal Taxes	\$63,763	\$65,355	\$66,832
E - Social Services				
	Class 01 - Residential	11,990	12,290	12,569
	Class 06 - Business	247,112	253,290	259,015
	Class 08 - Recreation/Non-Profit	3,800	3,895	3,983
	Total Municipal Taxes	\$262,902	\$269,475	\$275,567
F - Public Park or Recreation Ground, Public Athletic or Recreational				
	Class 01 - Residential	66,866	68,537	70,085
	Class 06 - Business	91,729	94,024	96,149
	Class 08 - Recreation/Non-Profit	283,840	290,933	297,508
	Total Municipal Taxes	\$442,435	\$453,494	\$463,742
G - Cultural				
	Class 01 - Residential	94	96	98
	Class 06 - Business	385,348	394,983	403,910
	Class 08 - Recreation/Non-Profit	10,207	10,462	10,698
	Total Municipal Taxes	\$395,649	\$405,541	\$414,706
H - Other				
	Class 01 - Residential	4,130	4,233	4,328
	Class 06 - Business	74,051	75,903	77,618
	Class 08 - Recreation/Non-Profit	4,352	4,461	4,562
	Total Municipal Taxes	\$82,533	\$84,597	\$86,508
Total Impact				
	Class 01 - Residential	139,938	143,434	146,675
	Class 06 - Business	1,029,774	1,055,522	1,079,376
	Class 08 - Recreation/Non-Profit	596,191	611,096	624,908
	Total Municipal Taxes	\$1,765,903	\$1,810,052	\$1,850,959