



Permissive Tax Exemption Policy 327 – Non-Profits



BACKGROUND

- ▶ Aug 2005
 - ▶ Council adopted Permissive Tax Exemption Policy 327

- ▶ Mar 2006
 - ▶ Task Force begins in depth review of policy

- ▶ May 2006
 - ▶ Council adopts Task Force recommended amendments, including increasing the short-term housing criteria to up to two years from one year

BACKGROUND

▶ Jun 2010

- ▶ Council reaffirms policy after further review, specifically focused on criteria #8 for short term housing

▶ Sep 2012

- ▶ Council reconfirms the policy in its current state

BACKGROUND

- ▶ Purpose of Task Force: develop amendments to clarify the policy
 - ▶ Reviewed legislation and policies from other communities
 - ▶ Training to understand policy and its application
 - ▶ Critical deliberation on historical issues
 - ▶ Public consultation

DISCUSSION

- ▶ Task Force amendments to policy supported a level playing field for all applicants
- ▶ Rationale for eligibility criteria amendments centered around:
 - ▶ Prohibiting competition with for-profit business
 - ▶ Ensuring services/programs benefit the community
 - ▶ Clarification of property usage/ownership and housing opportunities

CONCLUSION

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.

- ▶ Permissive Tax Exemption Policy 327 contains the guidelines and criteria that allow the City to grant exemptions that are clear, consistent and certain.



Questions?

For more information, visit kelowna.ca.