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 PermissiveTax Exemption Bylaw No. 12034".

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

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

Mayor

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, Dl 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 Trustees	Providence Baptist Church	
11097.073	Lot 1, Plan KAP52447, DL 136	C3 Church	
016620	Lot 8, Plan 1303 & Lot 1, DL 139 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

Schedule F – Public Park or Recreation Ground, Public Athletic or Recreational			
FOLIO	**LEGAL DESCRIPTION**	**REGISTERED OWNER/LESSEE**	**COMMENTS**
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	

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	

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
A - Places of Worship				
	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
	Total Municipal Taxes	**$395,271**	**$417,331**	**$438,114**
B - Private Schools				
	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
	Total Municipal Taxes	**$258,882**	**$273,327**	**$286,939**
C - Hospitals				
	Class 01 - Residential	0	0	0
	Class 06 - Business	19,736	20,837	21,875
	Class 08 - Recreation/Non-Profit	0	0	0
	Total Municipal Taxes	**$19,736**	**$20,837**	**$21,875**
D - Special Needs Housing				
	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
	Total Municipal Taxes	**$58,678**	**$61,953**	**$65,039**
E - Social Services				
	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
	Total Municipal Taxes	**$297,429**	**$314,026**	**$329,664**
F - Public Park or Recreation Ground, Public Athletic or Recreational				
	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
	Total Municipal Taxes	**$454,458**	**$479,816**	**$503,711**
G - Cultural				
	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
	Total Municipal Taxes	**$419,988**	**$443,421**	**$465,502**
H - Other				
	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
	Total Municipal Taxes	**$59,675**	**$63,004**	**$66,142**
Total Impact				
	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
	Total Municipal Taxes	**$1,964,117**	**$2,073,715**	**$2,176,986**