

## **Appendix E, Tax Exemption Bylaw –Schedules Background:**

*(all references to “Section” relate to the Community Charter)*

### **SCHEDULE A – Public Worship:**

Statutory Exemption

A building set apart for public worship, and the land on which the building stands is exempt from taxation (Section 220(1)(h)) if title to the land is registered in:

- the name of the religious organization using the building,
- the 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)).

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.1)).

### **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 the community such as:

- Food banks, drop in centres 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 224(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)).