

# Report to Council



**Date:** October 16, 2017  
**File:** [RIM Classification Number]  
**To:** City Manager  
**From:** Angie Schumacher, Revenue Supervisor  
**Subject:** 2017 Late Applications for Permissive Tax Exemption

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## **Recommendation:**

THAT Council receive for information the report of the Revenue Supervisor dated October 16, 2017 regarding late applications for the 2017 Permissive Tax Exemption program;

AND THAT Council approve the late application of the Central Okanagan Community Foodbank Society for a refund of municipal taxes in the amount of \$15,436 as outlined in the report of the Revenue Supervisor dated October 16, 2017;

AND THAT Council approve the late application of Kelowna Community Resources for a refund of municipal taxes in the amount of \$19,525 as outlined in the report of the Revenue Supervisor dated October 16, 2017;

AND THAT the 2017 municipal taxes be funded through the tax appeal reserve;

AND FURTHER THAT Council amend Council Policy No. 327 "Late Application" to provide clarity as follows: "Applications that meet the qualification requirements for permissive tax exemption that are received after the July 15<sup>th</sup> 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."

## **Purpose:**

Council to consider a 2017 municipal tax refund for the Central Okanagan Community Foodbank Society and Kelowna Community Resources properties and also to amend the wording under "Late Application" in Council Policy No. 327

## **Background:**

Both the Central Okanagan Community Foodbank Society and Kelowna Community Resources acquired properties after the 2017 Permissive Tax Exemption application deadline; May 2017 and December 2016, respectively. The organizations are applying for a refund of municipal taxes under the current Late Application clause in Council Policy No. 327. The clause was intended to provide staff with the ability to consider eligible applications that came in after the deadline of July 15<sup>th</sup> but prior to the October report to council of that same year. However, the wording provides for a broader interpretation and this is why an amendment to the wording is being requested.

ROLL NO.	REGISTERED OWNER/LESSEE	Total Municipal Taxes	Refund requested
70175	Central Okanagan Community Foodbank Society	22,358	*15,436
79078	Kelowna Community Resources	19,525	19,525

\*pro-rated

**Internal Circulation**

Jackie Dueck, Controller, Financial Services  
George King, Financial Planning 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.

**Existing Policy:**

Permissive Tax Exemption Policy 327

**Financial/Budgetary Considerations:**

The refund of 2017 municipal taxes can be funded through the tax appeal reserve.

**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)

Attachment:

Appendix A, Council Policy # 327