

Report to Council



Date: October 16, 2017
File: 0280-70
To: City Manager
From: Angie Schumacher, Revenue Supervisor
Subject: 2018 Permissive Tax Exemption Bylaw No. 11492

Recommendation:

THAT Council receives, for information, the Report from the Revenue Supervisor dated October 16, 2017 with respect to the 2018 Permissive Tax Exemption Bylaw;

AND THAT Bylaw No. 11492, being the 2018 Permissive Tax Exemption Bylaw be forwarded for reading consideration.

Purpose:

Council to consider a property tax exemption for those organizations that have met the qualification 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 2018 is the third 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 following are revisions to Schedules A through I of the 2017 Tax Exemption Bylaw No. 11290:

Schedule A, Public Worship:

ADD the following rolls that were not included in 2017 Permissive Tax Exemption Bylaw 11290:

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	4803157	Lot A, Sec 22, Twp 26, Plan 71145	BC Assoc of Seventh Day Adventists	New roll number after amalgamation of roll 4803156 and 4727001. Criteria #5: on previous roll 4727001, 75% of improvements and 25% of land taxable as principal use of property not directly related to principal purpose of organization owning the property. (lease/rental)
2	5669001	Lot A, Plan 51686	Okanagan Buddhist Cultural Centre	New Applicant
3	6337001	Lot 1, Sec 27, Twp 26 Plan 63747	BC Muslim Association	New roll number after amalgamation of roll 6339000 and 6337000

DELETE the following rolls that were included in 2017 Permissive Tax Exemption Bylaw 11290:

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	4360460	Lot 2, Twp 26, Plan 27837	Roman Catholic Bishop of Nelson	Change property to fully taxable. Property sold Feb 28/17 to Davara Holdings
2	10738200	Lot 1, Plan 27982	Canadian Baptists of Western Canada	Change property to fully taxable. Property sold Sep 30, 2016 to Summerwood Retirement Resort

Schedule B, Private Schools:

DELETE the following rolls that were included in 2017 Permissive Tax Exemption Bylaw 11290:

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	12184557	Lot 2, Plan 69898, DL 41	Waldorf School Association of Kelowna/City of Kelowna	No longer leasing property from City of Kelowna

Schedule C, Hospitals: No Change

Schedule D, Special Needs Housing: No Change

Schedule E, Social Services:

ADD the following rolls that were not included in 2017 Permissive Tax Exemption Bylaw 11290:

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	16740	Lot A, Plan 46222	Pathways Abilities Society	New Applicant
2	70175	Lot A, Plan 28500	Central Okanagan Community Foodbank Society	New Applicant
3	79078	Lot A, FL 139, LD 41, Plan KAP58056	Kelowna Community Resources	New Applicant

Schedule F, Public Park or Recreation Ground, Public Athletic or Recreational: No Change

Schedule G, Cultural Organizations: No Change

Schedule H, Other Non-Profit Societies: No Change

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

There are two tax exemption request that are not being recommended for exemption:

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	4830	Lot E ½ L 15 Plan 462, Blk 10	Kelowna Community Resources & Crisis Centre Society	Building not being fully utilized in the operations of the organization. Criteria #5: The principal use of property is not directly related to principal purpose of organization owning the property
2	74405	Lot 2, Plan KAP32713, DL 139	Leon Peak ULC (owner) / Kelowna Gospel Mission (lessee)	The property is not owned by the non-profit organization. Criteria #5: The principal use of property is not directly related to principal purpose of organization owning the property

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, 2018 Tax Exemptions Summary – Municipal Tax Impact related to General Exemption and Permissive Exemption

Appendix B, 2018 Tax Exemptions Summary – Municipal Tax Impact related to Permissive Exemption only

Appendix C, Tax Exemption Bylaw – Schedules Background

Appendix D, Proposed Bylaw # 114,92 to be presented for first 3 readings on Monday, October 16, 2017

The foregoing changes for 2018 property tax exemption are placed before Council for consideration.

Internal Circulation:

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

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, 2018 Tax Exemptions Summary – General Exemption and Permissive Exemption - Municipal Tax Impact and Appendix B, 2018 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, 2018 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	195,250	10,584,100	133,634,350	144,413,700
Municipal Taxes	\$703	\$87,485	\$480,942	\$569,130
B - Private Schools				
Assessed Values	0	55,905,500	10,502,550	66,408,050
Municipal Taxes	\$0	\$462,095	\$37,800	\$499,894
C - Hospitals				
Assessed Values	0	5,650,300	0	5,650,300
Municipal Taxes	\$0	\$46,703	\$0	\$46,703
D - Special Needs Housing				
Assessed Values	15,320,000	843,700	0	16,163,700
Municipal Taxes	\$55,134	\$6,974	\$0	\$62,107
E - Social Services				
Assessed Values	2,974,000	29,032,500	701,200	32,707,700
Municipal Taxes	\$10,703	\$239,973	\$2,524	\$253,199
F - Public Park or Recreation Ground, Public Athletic or Recreational				
Assessed Values	19,445,700	9,931,000	81,071,700	110,448,400
Municipal Taxes	\$69,984	\$82,087	\$291,773	\$443,844
G - Cultural				
Assessed Values	28,200	43,116,700	2,651,200	45,796,100
Municipal Taxes	\$101	\$356,388	\$9,541	\$366,030
H - Other				
Assessed Values	1,044,700	4,761,000	1,272,200	7,077,900
Municipal Taxes	\$3,760	\$39,353	\$4,580	\$47,693
Grand Total				
Assessed Values	39,007,850	159,824,800	229,833,200	428,665,850
Municipal Taxes	\$140,385	\$1,321,058	\$827,160	\$2,288,603

Appendix B, 2018 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	195,250	2,868,100	73,195,600	76,258,950
Municipal Taxes	\$703	\$23,707	\$263,425	\$287,835
B - Private Schools				
Assessed Values	0	20,530,000	3,411,000	23,941,000
Municipal Taxes	\$0	\$169,694	\$12,276	\$181,970
C - Hospitals				
Assessed Values	0	2,075,000	0	2,075,000
Municipal Taxes	\$0	\$17,151	\$0	\$17,151
D - Special Needs Housing				
Assessed Values	15,320,000	821,600	0	16,141,600
Municipal Taxes	\$55,134	\$6,791	\$0	\$61,925
E - Social Services				
Assessed Values	2,974,000	28,812,500	701,200	32,487,700
Municipal Taxes	\$10,703	\$238,156	\$2,524	\$251,383
F - Public Park or Recreation Ground, Public Athletic or Recreational				
Assessed Values	19,445,700	9,821,000	81,071,700	110,338,400
Municipal Taxes	\$69,984	\$81,177	\$291,776	\$442,937
G - Cultural				
Assessed Values	28,200	42,986,700	2,651,200	45,666,100
Municipal Taxes	\$101	\$355,313	\$9,541	\$364,955
H - Other				
Assessed Values	1,044,700	4,701,000	1,272,200	7,017,900
Municipal Taxes	\$3,760	\$38,857	\$4,579	\$47,196
Grand Total				
Assessed Values	39,007,850	112,615,900	162,302,900	313,926,650
Municipal Taxes	\$140,385	\$930,846	\$584,121.00	\$1,655,352

¹ Schedules A, B & C include the land assessed values of the buildings footprint which is a general exemption.

Appendix C, 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. 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:

1. 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 2018, 2019 and 2020.
2. The projected taxation impact for 2018, 2019, 2020 have been calculated by increasing the 2017 actual municipal taxation rate by 3.59%, 2.97%, and 2.52% respectively as this relates to the 2017 five year financial plan approved by Council.

Appendix D, Proposed Bylaw # 11492:

Schedule A – Public Worship

Tax Exempt Properties for 2018 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	1230	Lot 1, Blk 13, Plan 202, DL138	The Union of Slavic Churches of Evangelical Christians c/o Trustees	
2	1350	Lots 2 and 3, Blk 15, Plan 202, DL 138	Trustees of First United Church	
3	1360	Lot 4, Blk 15, Plan 202, DL 138 In Trust - DD 197582F	Trustees of First United Church	Note: Parking Lot
4	1370	Lot 5, Blk 15, Plan 202, DL 138 In Trust - DD 197582F	Trustees of First United Church	Note: Parking Lot
5	6911	Lot 25, Plan 578, DL 138, Except Plan H16278, & Lot A PL	Kelowna Buddhist Society	
6	18380	Lot 2, Plan KAP1319, DL 138	Truth Now Tabernacle United Pentecostal Church	
7	21300	Lot 19-20, Plan 2085, District Lot 139	Unitarian Fellowship of Kelowna Society	Criteria #5: 1462 sq ft taxable as principal use of property not directly related to principal purpose of organization owning the property. (lease/rental to Serendipity Daycare)
8	21640	Lot 5, Blk B, Plan 2167, DL 139	Christian Science Society of Kelowna	
9	22500	Lot 6, Plan 2271, DL 139	Kelowna Tabernacle Congregation - Trustees	
10	51070	Lot 1, Plan 11332, DL 137	Governing Council of the Salvation Army in Canada	Note: Parking Lot

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
11	57010	Lot 1, Plan 15741	Ray Chase, Emsley Hunter, and Cyril Nash (Trustees)	Criteria #5: 3096 sq ft taxable as principal use of property not directly related to principal purpose of organization owning the property. (1548 sq ft Taxable: lease/rental to L'Eslale daycare) & (1548 sq ft Taxable: lease/rental to Music School)
12	57510	Lot A, Plan 16013, DL 137	Convention Baptist Churches of BC	
13	62110	Lot A, KAP65650	The Trustees of Congregation of Kelowna Bible Chapel	
14	62120	Lot 2, Plan 17933	The Trustees of Congregation of Kelowna Bible Chapel	Note: Parking Lot
15	68680	Lot 3, Plan 25524	Trustees Congregation - Grace Baptist Church	Criteria #3: No change in status per Policy 327 as "Daycare" is operating on avg. at below market (Thrive out of school club).
16	69380	Lot A, Plan 27070	Roman Catholic Bishop Of Nelson	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
17	71130	Lot 1, Plan 30180, DL137	Governing Council of the Salvation Army in Canada (Community Church)	
18	71680	Lot 4, Plan 30824	Seventh Day Adventist Church (BC Conference)	
19	74502	Lot A, Plan 33076, DL138	Roman Catholic Bishop of Nelson	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
20	75210	Lot 1, Plan 34637	Trustees of The Congregation of the Christ Evangelical Lutheran Church	
21	76394	Lot C, Plan 40170, DL137	The Congregation of the First Mennonite Church	
22	78266	Lot 1, Plan KAP47242	Ukrainian Catholic Eparchy of New Westminster	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
23	83239	Lot A, Plan KAP91385, DL 14	Synod-Diocese of Kootenay	
24	3255224	Lot 1, Plan KAP56294	Trust Cong St David's Presb Church	

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
25	3337370	Lot A, Plan 23927	Kelowna Christian Reformed Church	Criteria #5: 2,974 sq ft taxable as principal use of property not directly related to principal purpose of organization owning the property. (lease/rental to GRASP)
26	3337769	Lot A, Plan KAP83760	Okanagan Jewish Community Association	Criteria #5: 1,200 sq ft taxable as principal use of property not directly related to principal purpose of organization owning the property (lease/rental North Glenmore Daycare)
27	3378102	Lot A, Plan 44041	Glenmore Congregation of Jehovah's Witnesses	
28	3922000	Lot A, Plan 5223	BC Assn of Seventh Day Adventist	
29	4310442	Lot A, Plan 31085	Seventh Day Adventist Church (BC Conference)	
30	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	
31	4571592	Lot 1, Sec 19, Twp 26, Plan 37842	Kelowna Full Gospel Church Society	Criteria #3: No change in status per Policy 327 as "Daycare" is operating on avg. at below market (Thrive out of school club). Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Housing Society)
32	4645000	Lot 7, Plan 3727	Church of the Nazarene - Canada Pacific	
33	4660000	Lot 1, Plan 4877	Serbian Orthodox Par-Holy Prophet St Ilija (Parish)	Criteria #9: 680 sq. ft taxable as residences will be excluded from otherwise tax exempt property. [Note: Church Manse/Rectory]
34	4803157	Lot A, Sec 22, Twp 26, Plan 71145	BC Assoc of Seventh Day Adventists	New roll number after amalgamation of roll 4803156 and 4727001. Criteria #5: on previous roll 4727001, 75% of improvements and 25% of land taxable as principal use of property not directly related to principal purpose of organization owning the property. (lease/rental)
35	4804250	Lot A, Plan 29696	Gurdwara Guru Amardas Darbar Sikh Society	Criteria #9: 240 sq ft taxable as residences will be excluded from otherwise tax exempt property (Note: church manse/rectory).

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
36	5475931	Lot Pcl Z, Sec 23, Twp 26, Plan 24426, Except Plan KAP69971, DD J53659	Evangelical Missionary Church of Canada	
37	5476791	Lot B, Plan 41234	BC Conference of Mennonite Brethren Churches	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Housing Society)
38	5606001	Lot A, Plan KAP76650	Okanagan Sikh Temple & Cultural Society	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
39	5611000	Lot PT 2, Plan 2166	Roman Catholic Bishop of Nelson	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
40	5669001	Lot A, Plan 51686	Okanagan Buddhist Cultural Centre	
41	5752000	Lot A, Plan 4841	Okanagan Chinese Baptist Church	
42	6198870	Lots 78, 79 & 80, Sec 26, Twp 26, Plan 22239	Pentecostal Assemblies of Canada	
43	6198872	Parcel A, Plan 22239	Synod of the Diocese of Kootenay	
44	6199358	Lot H, Sec 26, Twp 26, Plan 26182	Faith Lutheran Church of Kelowna	Criteria #5: 800 sq ft taxable as principal use of property not directly related to principal purpose of organization owning the property (lease/rental Imagination Way Preschool).
45	6337001	Lot 1, Sec 27, Twp 26 Plan 63747	BC Muslim Association	New roll number after amalgamation of roll 6339000 and 6337000
46	6370120	Lot A, Plan 19465, DL 143, Sec 27, Twp 26	Trustees of Spring Valley Congregation of Jehovah's Witnesses	
47	6372497	Lot 1, Plan KAP55460	Kelowna Christian Centre Soc Inc	
48	6372506	Lot A, Plan KAP56177	New Apostolic Church of Canada Inc.	
49	6496742	Lot 1, Sec 29 & 32, Plan KAP64073	The Church of Jesus Christ of Latter-Day Saints	

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
50	6735000	Lot A, Plan 11520	Trustees Rutland United Church Pastoral Charge of the United Church	Criteria #5: 1645 sq ft taxable (increased from 1278 in prior year) as principal use of property not directly related to principal purpose of organization owning the property (lease/rental Green Gables Daycare).
51	7212492	Lot 1, Plan 37256	Synod of the Diocese of Kootenay	
52	10407200	Lot A, Plan 20452, DL 128	Christian & Missionary Alliance - Canadian Pacific District	
53	10468000	Lot 2, Plan 9491, DL 129	St. Peter & Paul Ukrainian Greek Orthodox Church of Kelowna	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Orchard Haven Housing Society)
54	10519844	Lot A, Plan 37351 (Portion of Lot)	Apostolic Resource Centre Society	Criteria #5: 8896 sq ft taxable as principal use of property not directly related to principal purpose of organization owning the property (Commercial Class o6).
55	10519903	EPP64708, Lot A, DI 129, LD 41	Kelowna Trinity Baptist Church	
56	10738366	Lot 2, Plan KAP44292, DL 131	Evangel Tabernacle of Kelowna	Criteria #3: No change in status per Policy 327 as church "Daycare" is operating on avg. at below market.
57	10768002	Lot 2, Plan KAP81588	Roman Catholic Bishop of Nelson	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
58	10936348	Lot 1, Plan 35917	Kelowna Gospel Fellowship Church	
59	10936653	Lot 1, Plan 41844	Canadian Mission Board of the German Church of God Dominion of Canada	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Housing Society)
60	10937443	Lot A, Plan KAP76720	First Lutheran Church of Kelowna BC	
61	11025140	Lot 1, Plan 25466, DL 135	Trustees of The Lakeshore Congregation of Jehovah's Witnesses	
62	11025172	Lot 7, Plan 25798, DL 135	Congregation of Bethel Church of Kelowna	Criteria #3: No change in status per Policy 327 as church "Daycare" is operating on avg. at below market. (Village Daycare)
63	11059000	Lot 1, Plan 12441, DL 136 Trustees	Providence Baptist Church	

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
64	11097073	Lot 1, Plan KAP52447, DL 136	C3 Church	Change in status to fully exempt. Preschool no longer operating on this property.

Schedule B – Private Schools

Tax Exempt Properties for 2018 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	52700	Lot C, Plan 12546, DL 138	Roman Catholic Bishop of Nelson	
2	74502	Lot A, Plan 33076, DL 138	Roman Catholic Bishop of Nelson	Criteria #9: Residences will be excluded from otherwise tax exempt property (Note: Church Manse/Rectory)
3	3458033	Lot 1, KAP86356	Aberdeen Hall Senior School Society	Criteria #5: 2 parcels of land amalgamated with this property in 2014 are taxable as principal use of property not directly related to principal purpose of organization owning the property
4	4417000	Lot A, Plan KAP1725	Okanagan Montessori Elementary School Society	Criteria #3: No change in status per Policy 327 as "Daycare" is operating on avg. at below market.
5	5122000	Lot 2, Plan 3849, Sec 23, Twp 26, Ld 41 exc Plan 16489 (15 ac.)	Seventh-Day Adventist Church - BC Conference	
6	6372497	Lot 1, Plan KAP55460	Kelowna Christian Centre Society Inc	
7	6372527	Lot A, Plan KAP71175	Vedanta Educational Society Inc	
8	7212595	Lot A, Plan KAP48732	Waldorf School Association of Kelowna	Criteria #3: No change in status per Policy 327 as "Daycare" is operating on avg. at below market.
9	7212596	Lot B, Plan KAP48732	Waldorf School Association of Kelowna	
10	10589111	Lot 1, Plan KAP59724	Kelowna Society for Christian Education	Criteria #3: No change in status per Policy 327 as "Daycare" is operating on avg. at below market.

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
11	10738366	Lot 2, Plan KAP44292, DL 131	Evangel Tabernacle of Kelowna	
12	10738378	Lot A, Plan KAP54674, DL 131	The Catholic Independent Schools of Nelson Diocese	
13	10937443	Lot A, Plan KAP76720	First Lutheran Church of Kelowna	

Schedule C – Hospitals

Tax Exempt Properties for 2018 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	79392	Lot A, Plan KAP60581, DL 14	Canadian Cancer Society	

Schedule D – Special Needs Housing

Tax Exempt Properties for 2018 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	4340	Lot 15, Plan 462, DL 139	Kelowna Gospel Mission Society	
2	7270	Lot 4, Plan 635, DL 14	Bridge Youth & Family Services Society	
3	23390	Lot 10, Plan 2498, DL 137	Bridges to New Life Society	
4	33110	Lot 2, Plan 3929	New Opportunities for Women (NOW) Canada Society	
5	46240	Lot 20, Plan 9138	Kelowna Gospel Mission Society	
6	46250	Lot 21, Plan 9138	Kelowna Gospel Mission Society	
7	48500	Lot 8, Plan 10011	Okanagan Halfway House Society Inc.	
8	48750	Lot 33, Plan 10011, D.L. 137	Resurrection Recovery Resource Society Inc.	
9	48770	Lot 35, Plan 10011	Okanagan Halfway House Society	
10	50050	Lot 22, Plan KAP10689	Resurrection Recovery Resource Society	
11	50060	Lot 23, Plan 10689	Resurrection Recovery Resource Society	
12	50070	Plan 10689, Lot 24	Resurrection Recovery Resource Society	
13	50080	Lot 25, Plan 10689	Resurrection Recovery Resource Society	

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
14	50650	Lot A, PL 11018	Society of St. Vincent De Paul of Central Okanagan	
15	55030	Lot 4, Plan 14741	Central Okanagan Emergency Shelter Society	
16	55040	Lot 5, Plan 14741	Central Okanagan Emergency Shelter Society	
17	55150	Lot A, Plan 14836	Okanagan Halfway House Society	
18	71805	Lot 1, Plan 31153	Adult Integrated Mental Health Services Society	
19	80873	Plan KAS2634, Lot 1	Okanagan Mental Health Services Society	
20	5476630	Plan KAP33003, Lot A	The Bridge Youth & Family Services Society	
21	6370241	Plan KAP22268, Lot D	The Bridge Youth & Family Services Society	
22	10519958	Lot 4, Plan KAS1717	Kelowna Child Care Society	
23	11097075	PCL A, Plan KAP52447, DL 136	National Society of Hope /Provincial Rental Housing Corp	

Schedule E – Social Services

Tax Exempt Properties for 2018 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	4330	Lot 14, Plan 462 Block 5	Kelowna Gospel Mission Society	
2	4580	Lots 3 and 4, Blk 8, DL 139, Plan 462	Ki-Low-Na Friendship Society	
3	9900	Plan 830, Lot 2, DL 14, Blk 21 exc Parcel 2A, B1750	Canadian Mental Health Association	
4	10470	Lot 11, Plan 922	Kelowna & District S.H.A.R.E. Society	
5	16620	Lot 8, Plan 1303 & Lot 1, DL 139 PL13585 & Lot 1 DL139 PL 3585	Central Okanagan Community Food Bank Society	
6	16740	Lot A, Plan 46222	Pathways Abilities Society	New Applicant
7	26190	Lot 138, Plan 3163	Okanagan Boys & Girls Clubs/City of Kelowna	Criteria #3: No change in status per Policy 327 "Daycare/Afterschool Care" is operating on avg. at below market.
8	45862	Lot A, Plan 9012	Okanagan Boys & Girls Clubs/City of Kelowna	Criteria #3: No change in status Per Policy 327 "Daycare/Afterschool Care" is operating on avg. at below market.
9	57060	Plan 15778, Lot B	Ki-Low-Na Friendship Society	
10	59530	Lot A, Plan 16898	Okanagan Boys & Girls Clubs/City of Kelowna	Criteria #3: No change in status per Policy 327 "Daycare/Afterschool Care" is operating on avg. at below market.

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
11	66250	Lot 1, Plan 22678	Kelowna(#26) Royal Canadian Legion	Criteria #7: 32% land and improvements not exempt - Main Dining area 870 sq ft, Cooler area 92 sq ft - Total 1,786 of 5,522 sq ft
12	70175	Lot A, Plan 28500	Central Okanagan Community Foodbank Society	
13	79078	Lot A, FL 139, LD 41, Plan KAP58056	Kelowna Community Resources	
114	76262	Lot 1, Blk 6, Sec 20, Twp 26, ODYD, Plan 39580	Central Okanagan Child Development Association	
15	82144	Lot A Plan KAP86241	Pathways Abilities Society / City of Kelowna	
16	4918002	Lot A Plan KAP90062	Governing Council of the Salvation Army in Canada	
17	5477053	Lot 5 Plan KAS2126	MADAY Society for Seniors	
18	6198704	Lot 1, Plan KAP91112	Boys & Girls Clubs/City of Kelowna	Criteria #3: No change in status per Policy 327 "Daycare/Afterschool Care" is operating on avg. at below market.
19	6370273	Lot 19, Plan 23749	Ki-Low-Na Friendship Society	
20	6371030	Lot 2, Plan KAP30323	Pathways Abilities Society	
21	6774486	Lot 2 Plan: KAS2048	Big Brothers Big Sisters of the Okanagan Society	
22	6774491	Lot:7 Plan KAS2048	Big Brothers Big Sisters of the Okanagan Society	

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
23	10508002	Lot 2, Plan 15777	Kalano Club of Kelowna	
24	10519925	Lot A, Plan KAP54261	Reach Out Youth Counselling & Services Society	
25	10707000	Lot 1, Plan 15596, Except Plan KAP73753	BHF Building Healthy Families Society	

Schedule F – Public Park or Recreation Ground, Public Athletic or Recreational

Tax Exempt Properties for 2018 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	571	Part DL 14 (.727 Acres) Lot A, Plan 5352	Kelowna Lawn Bowling Club /City of Kelowna	
2	37220	Lot 4, Plan 4921	Kelowna Badminton Club/City of Kelowna	
3	73507	Lot 2, Plan 32159	City of Kelowna/Kelowna Cricket Club	
4	80966	Lot B, Plan KAP76448	Kelowna Major Men's Fastball Association / City of Kelowna	No Change in Status as liquor license held by CofK not organization.
5	80967	Lot A, Plan KAP76448	Kelowna Curling Club / City of Kelowna	Criteria # 7: 2,000 sq ft taxable as areas primary use is liquor/food services.
6	83521	Lot 1, Plan EPP29214	Kelowna Yacht Club	Criteria # 6: Approx 21,168 sq ft (88%) taxable as the principal use of this portion of the property is not directly related to principal purpose of organization owning the property (rental/lease/restaurant)
7	4009000	Plan 2020, Parcel A , PCL A (KG34204)	Kelowna & District Fish & Game Club	Exempting non-commercial and non-residential class only
8	4078511	Lot 2, KAP80134	City of Kelowna	H2O Centre to be exempted except for space occupied by current tenant "Jugo Juice" which is taxed under it's own tax roll # 4078513
9	4078511	Lot 2, KAP80134	Kelowna United Football Club/City of Kelowna	
10	4453000	Lot 1 & 2, Plan 3067	East Kelowna Community Hall Association	Criteria#9: Caretaker Agreement in place

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
11	4525505	Lot 1, KAP61083	Central Okanagan Land Trust / Central Okanagan (Regional District)	Land Conservation (Parkland)
12	6198705	Lot 1, Plan KAP91112	Okanagan Gymnastic Centre / City of Kelowna	
13	6225585	Lot B, Plan KAP53836	Rutland Park Society	Criteria #5: 1,200 sq ft taxable as primary use of property not the principal purpose of the organization owning the property (Lease/Rental: Little Bloomers Daycare).
14	6935000	Part S 1/2 of SW 1/4	Central Okanagan Land Trust / Central Okanagan (Regional District)	Land Conservation (Parkland)
15	6936000	Part N 1/2 of SW 1/4	Central Okanagan Land Trust / Central Okanagan (Regional District)	Land Conservation (Parkland)
16	6961000	Lot Fr E 1/2 Sec 17, Twp 28 exc Plan B4553	Nature Trust of BC	Land Conservation (Parkland)
17	6962004	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)
18	6962006	Lot A, Sec 17, Twp 28, Plan 41403	Nature Trust of BC	Land Conservation (Parkland)
19	6962008	Lot B, Plan 41403	Nature Trust of BC	Land Conservation (Parkland)
20	6974000-6974001	Lot 11, Sec. 22, Plan 4080	Scout Properties (BC/Yukon) Ltd	
21	6976000	Lot 11, Sec. 22, Plan 4080	Scout Properties (BC/Yukon) Ltd	Criteria #9: Caretaker Agreement in place

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
22	9461001	Lot B, DL 14, LD 41, KAP 10727	Kelowna Outrigger Racing Canoe Club Society/City of Kelowna	
23	9472588	Lot 2, DL 14, LD 41, KAP53240	Kelowna Outrigger Racing Canoe Club Society/City of Kelowna	Criteria #9: Caretaker Agreement in place
24	10776000	Plan 9359, Lot 2	Kelowna Riding Club	Criteria #9: Caretaker Agreement in place
25	11151004	Lot 1, Plan 11796	Kelowna Minor Fastball Society/City of Kelowna	
26	11501989 / 11501979	Lot 1, Plan 35229	Central Okanagan Small Boat Association / City of Kelowna	Criteria #9: Caretaker Agreement in place
27	12184556	Lot 1, Plan KAP69898	Okanagan Mission Community Hall Association	

Schedule G - Cultural

Tax Exempt Properties for 2018 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	950	Lot 1, Block 12, Plan 202	Centre Cultural François De L' Okanagan	
2	1830	Lot 49, Plan 262, Blk 15	Kelowna Canadian Italian Club	
3	38641	Lot A, Plan 5438	Kelowna Museums Society / City of Kelowna	
4	38644	Plan 5438, D.L. 139	Kelowna Museums Society / City of Kelowna	
5	75959	Lot 2, Plan 37880	Kelowna Music Society	
6	77062	Lot 1, Plan 42511	City of Kelowna/Kelowna Museums Society	Criterion # 3: 200 sq ft taxable as area's primary purpose is gift shop. Per Policy 327: " 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." Note: The portion of the Wine Museum which is a gift shop is taxable – Approx. 1.8% of the Laurel Building (200 sq. ft.).
7	79932	Lot A, Plan KAP67454	Kelowna Art Gallery/City of Kelowna	

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
8	80250	Lot A, KAP67454	Kelowna Visual & Performing Arts Centre Society / City of Kelowna	The following areas will be Exempt- (80250) Centre Roll 80250 - Society area 37,034 Theatre Kelowna 892 sq ft Okanagan Artists Alternative Association (2 areas) 2,058 sq ft Ponderosa Spinners and Weavers area 409 sq ft Music Room 520 sq. ft. Potters Addict 1589 sq ft Roll 80259 - Cool Arts Society 429 sq ft Roll 80252 - New Vintage Theatre (non-profit) 1,185 sq ft Non-exempt areas – total 3178 ft. 80251 KVPACS Bistro 1,236 sq ft 80255 Angie Bonten, Trina Ganson, Sara Parsons studio 350 sq ft 80256 Mal Gagnon studio area 428 sq ft 80257 Crystal Przybille studio area 370 sq ft 80258 LaLuz Art Glass (Joanne McKeachie) 444 sq. ft. 80260 Brandy Marsh 350 sq ft
9	80252	Lot A, KAP67454	Kelowna Visual & Performing Arts Centre Society / City of Kelowna	
10	80259	Lot A, KAP67456	Kelowna Visual & Performing Arts Centre Society / City of Kelowna	
11	83355	Lot 1, KAP92254	Okanagan Symphony Society/City of Kelowna	
12	83731	Lot 3, Plan KAP 57837, DL 139	Okanagan Regional Library / City of Kelowna Library Society	
13	7212624	Lot 10, KAP72245	Westbank First Nation	
14	10349220	Lot B, Plan 28112	German - Canadian Harmonie Club	Criteria #7: 4,413 sq ft taxable as areas primary purpose is liquor and or meal services
15	10388000	Lots 15 and 16, Blk. 7, Plan 415B	Central Okanagan Heritage Society	Criteria #9: Caretaker agreement in place.
16	10768001	Lot A, Plan 6710	Roman Catholic Bishop of Nelson Pandosy Mission	

Schedule H – Other Non-Profit Societies

Tax Exempt Properties for 2018 Tax Year

NO.	ROLL NO.	LEGAL DESCRIPTION	REGISTERED OWNER/LESSEE	RATIONALE/COMMENTS
1	16670	Lot 16, Plan 1303	Kelowna Yoga House Society	Criteria #4: No Change in Status. Per Policy 327: house on property used by society & similar programs offered at Sport & Rec.
2	23360	Lot 7, Plan 2498	Columbus Holding Society	
3	28740	Lot 8, Plan 3398	Kelowna Centre for Positive Living Society	
4	70030	Lot A, Plan 28311	Columbus Holding Society	Criteria #5: Upper floor & main floor fully taxable as primary use of property not the principal purpose of the organization owning the property (lease/rental upper floor - Inn From the Cold, main floor Lease/Rental Taxable-Right to Life, basement 100% Exempt: Knights of Columbus
5	77364	Lot A, Plan 43658	Kelowna Sr. Citizens Society of BC	Criteria #9: Caretaker agreement in place.
6	5763001	Lot A, Plan KAP82536	Kelowna General Hospital Foundation	
7	6198706	Lot 1, Plan KAP91112, Safety Village Lease only (.739 ac.) (Parent 06198.702)	Kelowna & District Safety Council Society / City of Kelowna	
8	6199682	Lot 2, Plan 39917	Father DeLestre Columbus (2009) Society	
9	10759011	Lot 11, Plan 515, Blk 1	BC Society for Prevention of Cruelty to Animals	
10	6371365 - 6371403	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 – Estimated Municipal Property Tax Impact for the Years 2018 - 2020

Schedule	Property Classification	2018	2019	2020
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A - Places of Worship

Class 01 - Residential	703	724	742
Class 06 - Business	23,707	24,411	25,027
Class 08 - Recreation/Non-Profit	263,424	271,249	278,089
Total Municipal Taxes	\$287,834	\$296,384	\$303,858

B - Private Schools

Class 01 - Residential	0	0	0
Class 06 - Business	169,693	174,733	179,137
Class 08 - Recreation/Non-Profit	12,276	12,641	12,960
Total Municipal Taxes	\$181,969	\$187,374	\$192,097

C - Hospitals

Class 01 - Residential	0	0	0
Class 06 - Business	17,151	17,660	18,105
Class 08 - Recreation/Non-Profit	0	0	0
Total Municipal Taxes	\$17,151	\$17,660	\$18,105

D - Special Needs Housing

Class 01 - Residential	55,134	56,772	58,202
Class 06 - Business	6,791	6,992	7,168
Class 08 - Recreation/Non-Profit	0	0	0
Total Municipal Taxes	\$61,925	\$63,764	\$65,370

E - Social Services

Class 01 - Residential	10,703	11,021	11,299
Class 06 - Business	238,152	245,224	251,406
Class 08 - Recreation/Non-Profit	2,524	2,599	2,664
Total Municipal Taxes	\$251,379	\$258,844	\$265,369

F - Public Park or Recreation Ground, Public Athletic or Recreational

Class 01 - Residential	69,983	72,062	73,876
Class 06 - Business	81,177	83,588	85,694
Class 08 - Recreation/Non-Profit	291,771	300,437	308,009
Total Municipal Taxes	\$442,931	\$456,087	\$467,579

G - Cultural

Class 01 - Residential	101	104	106
Class 06 - Business	355,312	365,864	375,083
Class 08 - Recreation/Non-Profit	9,541	9,824	10,071
Total Municipal Taxes	\$364,954	\$375,792	\$385,260

H - Other

Class 01 - Residential	3,760	3,871	3,969
Class 06 - Business	38,857	40,011	41,020
Class 08 - Recreation/Non-Profit	4,578	4,715	4,834
Total Municipal Taxes	\$47,195	\$48,597	\$49,823

Total Impact

Class 01 - Residential	140,384	144,554	148,194
Class 06 - Business	930,840	958,483	982,640
Class 08 - Recreation/Non-Profit	584,115	601,465	616,627
Total Municipal Taxes	\$1,655,339	\$1,704,502	\$1,747,461