



## COMMITTEE OF THE WHOLE MEETING AGENDA

Monday, September 28, 2015 - 7:00 PM  
Council Chambers  
Municipal Hall, 13211 Henry Ave.  
Summerland, BC

Page

1. **Call to Order**

2. **Adoption of Minutes**

3. **Adoption of Agenda**

3.1 Adoption of Agenda

*Recommended Resolution:*

***THAT the agenda be adopted/amended.***

4. **Unfinished Business**

5. **New Business**

5.1 2016 Permissive Tax Exemptions

*Recommended Resolution:*

***THAT Council receive the 2016 Permissive Tax Exemptions staff report dated September 25, 2015, and that Council provide staff with direction to prepare the 2016 Permissive Tax Exemption Bylaw.***

6. **Adjournment**

6.1 Adjourn Meeting

*Recommended Resolution:*

***THAT the Committee of the Whole meeting be adjourned.***

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## THE CORPORATION OF THE DISTRICT OF SUMMERLAND COUNCIL REPORT

DATE: September 25, 2015  
TO: Linda Tynan, Chief Administrative Officer  
FROM: Lorrie Coates, Director of Finance  
Authored by Renée Belyk, Manager of Financial Services  
SUBJECT: 2016 Permissive Tax Exemptions

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### STAFF RECOMMENDATION:

That Council receive the 2016 Permissive Tax Exemptions (PTE) staff report dated September 25, 2015 and that Council provide staff with direction to prepare the 2016 PTE Bylaw.

### PURPOSE:

To provide Council with information on 2016 PTE applications received and the review process undertaken by staff and to seek Council direction regarding the granting of 2016 PTE.

### BACKGROUND AND DISCUSSION:

The Community Charter Section 224 gives Council the authority to grant PTE. Council may exempt land or improvements or both that are:

owned by a charitable, philanthropic or other not for profit corporation or a municipality, regional district or other local authority and Council considers they are **used** for a purpose that is directly related to the purposes of the corporation or the purpose of the local government

Council has the discretion to approve exemptions in any manner it sees fit using a process that is not discriminatory and does not infringe upon any rights such as freedom of religion and equality.

### Application Process:

Two forms of PTE applications are currently available from the District of Summerland. One application form is specific to Places of Worship, Private Schools and Hospitals, whereas the second is for all other Non-Profit Organizations. Current practice is for applications to be completed annually. However many communities have a longer term for PTEs, particularly those granted to Places of Worship, Private Schools and Hospitals.

Staff is recommending an approval cycle for Places of Worship, Private Schools and Hospitals which coincides with the four year term of municipal elections and an annual application for all other Non-Profit Organizations. As the PTE bylaw must be adopted annually by October 31<sup>st</sup>, typically the decision for the first year of approvals in the cycle would be made by out-going Council, with the in-coming Council responsible for the subsequent years. As the most recent election was held in 2014 and 2016 PTE application forms have already been received, a transition period is required, and the remainder of the first proposed PTE approval cycle would be as follows:

<u>Application Period</u>	<u>Number of Years Exempt</u>	<u>Application Due Date</u>
2016 – 2018	3 Years	July 31, 2015
2017 – 2018	2 Years	July 31, 2016
2018	1 Year	July 31, 2017

The first four year cycle following the 2018 election would then be:

<u>Application Period</u>	<u>Number of Years Exempt</u>	<u>Application Due Date</u>
2019 – 2022	4 Years	July 31, 2018
2020 – 2022	3 Years	July 31, 2019
2021 – 2022	2 Years	July 31, 2020
2022	1 Year	July 31, 2021

Eligibility Criteria:

Staff reviewed, in detail, all PTE applications submitted for the 2016 taxation year. Background and financial information pertinent to each PTE category was analyzed along with eligibility criteria as outlined in District of Summerland policy. Factors considered included the following:

- The property class the exemption was being requested for;
- If the organization was registered as a non-profit society or charitable organization;
- The primary use of the property;
- If anyone was residing in the building or if any 3<sup>rd</sup> party rental agreements were in place;
- The types of revenue earned by the organization;
- The number of members, congregation or residents utilizing the property;
- If there are any membership restrictions;
- The number of volunteers active in the organization; and
- If there is any redistribution of funds to other charitable organizations.

Attached as Appendix A to this report is a listing of all the 2016 PTE requests and information about each organization based on these eligibility criteria.

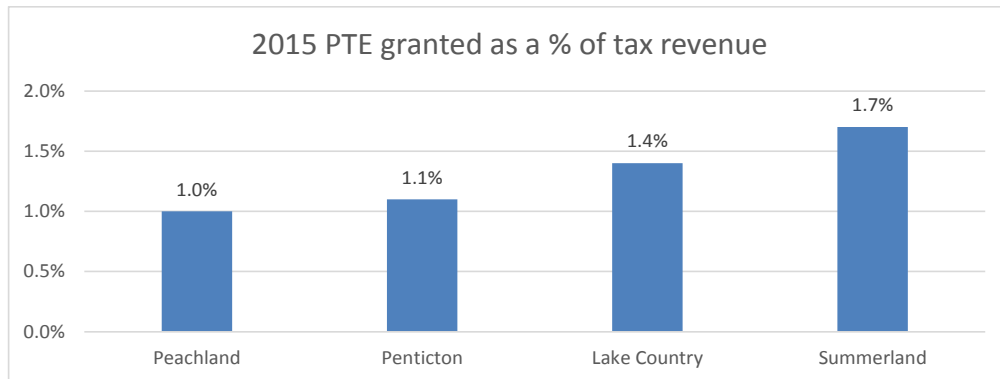
Application Details:

To be eligible for a PTE an organization must comply with all of the eligibility criteria and conditions listed in Policy Number 200.2 – Permissive Tax Exemptions, which is attached to the report.

Attached as Appendix B to this report is a listing of all the requests by category.

Approval Process:

Based on research completed, very few communities use a percentage of general tax revenue as a limit for PTE approvals. In 2015, Council granted the equivalent of 1.7% in tax revenue for PTE. A chart comparing this percentage to neighboring communities follows:



The average of these approval percentages is 1.3%, which could be used as an option for Summerland. Based on 2015 taxation revenue, this would result in a total of \$6,948,342 x 1.3% = \$90,328 in PTE. In comparison, if the approval percentage was maintained at 1.7% the PTE would be \$118,122

A map of each property has been attached as Appendix C. Upon review, Council may determine that exemptions have been received on property not actively used to provide the services eligible for PTE and reduce the exemption granted accordingly.

#### FINANCIAL IMPLICATIONS:

- Option 1: Council may choose to grant all PTE approved in the previous year. The value of the District's portion of PTE approved for 2015 was \$113,594. As a result of the closure of one Place of Worship and adjustments to the assessed property values, the District's portion of PTEs requested for 2016 would be \$114,135 (increase of \$541 in comparison to the prior year).
- Option 2: Council may choose to grant all PTE requests received which meet the eligibility criteria.
- Option 3: Council may choose to grant a prorated portion of the PTE requests. The dollar value of the 2015 PTE approvals was used for example purposes. The amounts indicated represent the 2016 individual amounts requested, prorated over the total assuming a maximum approval limit of \$113,600.
- Option 4: Council may choose to grant a reduced amount of the PTE requests. An option for this reduction may be to use the average 1.3% of taxation revenue basis utilized by similar surrounding municipalities. The amounts indicated represent the 2016 individual amounts requested, prorated over the total assuming a maximum approval limit of \$90,328.

Council may consider particular requests to approve in full or in part or to decline to achieve an overall reduction in amount of grants for 2016. This option has not been illustrated in the chart that follows.



The following chart shows the amount of 2016 PTE for each option by applicant:

Applicant	Option 1: 2015 Amount Approved	Option 2: 2016 Amount Requested meeting policy criteria	Option 3: Prorated Approval based on 2015 total of \$113,600	Option 4: Prorated Approval based on 1.3% of taxation revenue total of \$90,328
Christian and Missionary Alliance	\$ 5,247.55	\$ 5,234.22	\$ 4,607.59	\$ 3,663.68
Lakeside Presbyterian Church	\$ 484.63	\$ 0.00	\$ 0.00	\$ 0.00
South Okanagan Montessori School Society	\$ 1,139.37	\$ 1,152.79	\$ 1,014.78	\$ 806.89
Okanagan Hindu Society	\$ 1,597.11	\$ 1,593.05	\$ 1,402.33	\$ 1,115.05
Summerland Pentecostal Church	\$ 2,167.55	\$ 2,162.04	\$ 1,903.21	\$ 1,513.32
Roman Catholic Bishop of Nelson Church of the Holy Child	\$ 4,789.47	\$ 4,894.30	\$ 4,308.37	\$ 3,425.76
St. John's Lutheran Church	\$ 2,714.53	\$ 2,707.63	\$ 2,383.48	\$ 1,895.20
St. Stephen Anglican Church	\$ 718.61	\$ 729.10	\$ 641.81	\$ 510.33
Summerland Baptist Church	\$ 1,848.99	\$ 1,881.24	\$ 1,656.02	\$ 1,316.77
Trustees of the Summerland Congregation of Jehovah's Witnesses	\$ 2,858.37	\$ 2,851.11	\$ 2,509.78	\$ 1,995.63
Summerland United Church	\$ 927.27	\$ 943.39	\$ 830.45	\$ 660.32
Kettle Valley Railway Society	\$ 22,970.30	\$ 23,482.37	\$ 20,671.12	\$16,436.45
South Okanagan Sailing Association	\$ 8,873.74	\$ 8,855.64	\$ 7,795.47	\$ 6,198.49
Royal Canadian Legion Branch 22	\$ 1,639.09	\$ 1,671.87	\$ 1,471.72	\$ 1,170.22
Summerland Chamber of Commerce	\$ 3,538.04	\$ 3,527.71	\$ 3,105.38	\$ 2,469.22
Summerland Golf Society	\$ 19,461.47	\$ 19,333.82	\$ 17,019.23	\$13,532.68
Summerland Recreation Society (Lakeshore Racquets Club)	\$ 3,202.09	\$ 13,285.23	\$ 11,694.76	\$ 9,298.98
Summerland Senior Citizens Drop-In Association	\$ 3,586.01	\$ 3,697.60	\$ 3,254.93	\$ 2,588.13
Summerland Yacht Club	\$ 11,695.20	\$ 14,728.79	\$ 12,965.49	\$10,309.39
Summerland Youth Centre Association	\$ 14,135.03	\$ 14,136.86	\$ 12,444.43	\$ 9,895.07
Summerland Athletic Club (operating as Summerland Badminton Club)	\$ 0.00	\$ 2,180.73	\$ 1,919.66	\$ 1,526.40
Total PTE \$	\$113,594.42	\$129,049.47	\$113,600.00	\$90,328.00

**ALTERNATIVES:**

Council has the option to approve Permissive Tax Exemptions in any manner it sees fit.

Respectfully Submitted,

Lorrie Coates  
Lorrie Coates, Director of Finance

Approved for Agenda  
  
CAO Sept. 25/15

## **POLICY STATEMENT AND REGULATIONS**

### **Number: 200.2**

### **Permissive Tax Exemptions**

#### **POLICY**

The Community Charter provides that on or before October 31 in any year, Council may, by bylaw, exempt from municipal property taxes land and/or improvements that meet specific requirements. In addition to the Community Charter requirements, those organizations applying for exemption must comply with the guidelines set out in this policy.

Places of Worship, Private Schools and Hospitals will receive a permissive tax exemption on property not receiving statutory tax exemption under Section 220(1) of the Community Charter providing the property is not used for residential purposes and the majority of the property meets the criteria for the statutory tax exemption under Section 220(1) of the Community Charter. These organizations are not subject to the eligibility criteria and conditions set out in this policy.

A permissive tax exemption application or renewal application must be submitted each year.

Council may consider an application for a Revitalization Tax Exemption under Section 226 of the Community Charter.

#### **ELIGIBILITY CRITERIA**

The onus is on each organization to clearly demonstrate how they meet the following criteria:

- a) Compliance with the requirements of Section 224 of the Community Charter
- b) Registration as a non-profit society or charitable organization in the Province of BC. or Canada.
- c) Benefit to the community by providing programs that contribute to the wellbeing of the citizens of the District of Summerland
- d) Provision of services that are an extension of or complementary to municipal services and programs.
- e) Principal use of the property is service delivery for the direct benefit of the community.
- f) Ongoing, active volunteer involvement.
- g) Membership in the organization and/or use of the property is open to all Summerland citizens who would be reasonably expected to benefit from the programs.
- h) Compliance with all municipal bylaws and policies.

**CONDITIONS**

- a) The support of the District will not be used for commercial ventures or private gain.
- b) There will be no exemption or reduction of utility fees and charges for tax exempt properties including but not limited to fees, charges and parcel taxes for water, sewer and electricity.
- c) A caretaker's residence, church manse or other dwellings on the property will not receive a tax exemption.
- d) Vacant land being held for future use will not receive a tax exemption.
- e) Partial exemptions will be considered.
- f) Exemptions are not based on the charitable service of an organization, but rather the organization's use of the particular property. An organization that provides liquor and/or meal services as their primary function or source of revenue will not be eligible for permissive tax exemption. For community halls and camps, the property must be made reasonably available to the District's Parks and Recreation Department for the scheduling of community recreation programs.
- g) Organizations and properties in receipt of property tax exemption are not to redistribute funds to other charitable organizations.
- h) In the event of dissolution, insolvency or bankruptcy of the organization, written notice must be given to the District of Summerland.
- i) The District of Summerland must be notified prior to the sale of any of the property that has received a permissive property tax exemption.

**APPLICATIONS**

- a) To receive consideration in the next taxation year for a permissive tax exemption, new and renewal applications must be submitted before the end of July. The application must be made using the District's prescribed form and must include all required information.
- b) Unless all required information is supplied or a suitable explanation offered as to why this information cannot be supplied, the tax exemption application will not be considered.
- c) The District's Permissive Tax Exemptions Policy Statement and Regulations process and guidelines will be publicized by posting a notice advising the community of the tax exemption process.

**ACKNOWLEDGEMENT OF TAX EXEMPTIONS**

- a) All recipients of permissive tax exemptions are required to publicly acknowledge the support of the District of Summerland.
- b) This information is to be communicated to all beneficiaries, either in the local newspaper or through a letter, as well as, if applicable, in a prominent location in their publication.

Adopted: November 10, 2014

**2016 Permissive Tax Exemptions (PTE) Application Analysis**  
**APPENDIX A**
**Applicant**
**Eligibility Criteria**

	Christian and Missionary Alliance	South Okanagan Montessori School Society	Okanagan Hindu Society	Summerland Pentecostal Church	Roman Catholic Bishop of Nelson Church of the Holy Child	St. John's Lutheran Church	St. Stephen Anglican Church	Summerland Baptist Church	Trustees of the Summerland Congregation of Jehovah's Witnesses	Summerland United Church
Property Class Exemption requested for.	8	6	8	8	8	8	8	8	8	8
Registered as a non-profit society or charitable organization.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Primary Use of the property.	Place of Worship	Place of Worship	Place of Worship	Place of Worship	Place of Worship	Place of Worship	Place of Worship	Place of Worship	Place of Worship	Place of Worship
Reside in building or 3rd party rental / use agreements.	x	x	x	x	x	x	x	x	x	x
Types of revenue	Donations, Rental	Membership & school fees	Donations & membership fees	Donations	Donations	Donations	Donations, Rectory, Hall & Meeting Room Rentals	Donations, rental income from other property	Donations	Donations, rental income & fundraisers
Number of members, congregation or residents utilizing the property.	100	50	40	50	200	141	109	800 - 1000	100	65
Membership restrictions.	✓	x	x	x	x	x	x	x	x	x
Number of volunteers.	40	20	40	22	6	55	45	200	100	40
Redistribution of funds to other charitable organizations.	x	x	x	x	x	x	x	x	x	x

**2016 Permissive Tax Exemptions (PTE) Application Analysis**  
**APPENDIX A (continued)**
**Applicant**
**Eligibility Criteria**

	Kettle Valley Railway Society	South Okanagan Sailing Association	Royal Canadian Legion Branch 22	Summerland Chamber of Commerce	Summerland Golf Society	Summerland Recreation Society (Lakeshore Racquets Club)	Summerland Senior Citizens Drop-In Association	Summerland Yacht Club	Summerland Youth Centre Association	Summerland Athletic Club (operating as Summerland Badminton Club)	Summerland Cat Sanctuary Society
Property Class Exemption requested for.	6 & 8	6 & 8	8	6	1, 6 & 8	6 & 8	6	6 & 8	6	6 & 8	1
Registered as a non-profit society or charitable organization.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Primary Use of the property.	Tourism Attraction	Sailing Club	Meeting Place for Legion members	Provision of Member Services	Golf Course & Club House	Organized play & instruction of tennis & squash	Senior Activities	Member Clubhouse & Boat Moorage	Multi-use building for community groups	Badminton Club	Animal Sanctuary
Reside in building or 3rd party rental / use agreements.	x	x	x	✓	✓	✓	x	x	✓	x	✓
				Rental income	Rental income	Rental income			Rental income		Caretaker - Rental income
Types of revenue	Locomotive Revenue, Gift Shop, Grants, Donations	Membership fees, Program revenue, Gaming funds	Membership fees, Bar & canteen sales, Dinners, Lottery proceeds, Donations	Service Agreement (DOS), Fundraising, Grants, Event Sponsorship	Membership fees, Green fees, Merchandise Sales, Rentals	Membership fees, Program revenue, Rental	Membership fees, Bingo, Grants, Rental	Membership fees, Moorage fees, Boat Fuel Sales	Membership fees, rental income & grants	Membership fees	Donations, Grants & Charity Shoppe Proceeds
Number of members, congregation or residents utilizing the property.	98	62	780	700	500	632	120	193	500	110	N/A
Membership restrictions.	x	x	Commonwealth citizens 19 years or older	Business Community & Non-profit Groups	x	x	Age 55+	Summerland or Valley residents only.	x	x	x
Number of volunteers.	30	62	780	7	40	40	120	80	40	8	60
Redistribution of funds to other charitable organizations.	x	x	✓ Provide sponsorship for various local events	✓ Provide small contributions for local programs.	x	x	x	x	x	x	x

THE CORPORATION OF THE DISTRICT OF SUMMERLAND  
PERMISSIVE TAX EXEMPTION REQUESTS FOR 2016  
APPENDIX B

ROLL	CLASS	GROSS ASSESSMENT	PRESENT EXEMPTION	STATUTORY EXEMPTION Code 82 Code 90	TAXABLE VALUE	MUNICIPAL TAXES AT 2015 RATES	SCHOOL TAXES AT 2015 RATES	OTHER TAXES AT 2015 RATES	TOTAL TAXES AT 2015 RATES
<b>Churches and Schools</b>									
Christian and Missionary Alliance	8 Land	574,400	100%	\$ 23,400	551,000	\$ 3,393.00	\$ 1,818.30	\$ 607.53	\$ 5,818.84
Christian and Missionary Alliance	8 Improve	598,000	100%	598,000	-	\$ -	\$ -	\$ -	\$ -
Christian and Missionary Alliance	8 Land	299,000	100%	-	299,000	\$ 1,841.21	\$ 986.70	\$ 329.68	\$ 3,157.59
<b>Christian and Missionary Alliance Total</b>						\$ 5,234.22	\$ 2,805.00	\$ 937.21	\$ 8,976.43
South Okanagan Montessori School Society	6 Land	333,000	100%	200,000	133,000	\$ 1,152.79	\$ 771.40	\$ 308.91	\$ 2,233.10
South Okanagan Montessori School Society	6 Improve	343,000	100%	343,000	-	\$ -	\$ -	\$ -	\$ -
<b>South Okanagan Montessori School Society Total</b>						\$ 1,152.79	\$ 771.40	\$ 308.91	\$ 2,233.10
Okanagan Hindu Society	8 Land	294,200	100%	38,200	256,000	\$ 1,576.42	\$ 844.80	\$ 282.27	\$ 2,703.49
Okanagan Hindu Society	8 Improve	203,700	100%	201,000	2,700	\$ 16.63	\$ 8.91	\$ 2.98	\$ 28.51
<b>Okanagan Hindu Society Total</b>						\$ 1,593.05	\$ 853.71	\$ 285.24	\$ 2,732.00
Summerland Pentecostal Church	8 Land	389,800	100%	46,800	343,000	\$ 2,112.16	\$ 1,131.90	\$ 378.19	\$ 3,622.25
Summerland Pentecostal Church	8 Improve	460,100	100%	452,000	8,100	\$ 49.88	\$ 26.73	\$ 8.93	\$ 85.54
<b>Summerland Pentecostal Church Total</b>						\$ 2,162.04	\$ 1,158.63	\$ 387.12	\$ 3,707.79
Roman Catholic Bishop of Nelson Church of the Holy Child	8 Land	1,066,000	100%	277,000	789,000	\$ 4,858.58	\$ 2,603.70	\$ 869.95	\$ 8,332.23
Roman Catholic Bishop of Nelson Church of the Holy Child	8 Improve	1,073,800	100%	1,068,000	5,800	\$ 35.72	\$ 19.14	\$ 6.40	\$ 61.25
<b>Roman Catholic Bishop of Nelson Church of the Holy Child Total</b>						\$ 4,894.30	\$ 2,622.84	\$ 876.35	\$ 8,393.49
St. John's Lutheran Church	8 Land	488,600	100%	58,600	430,000	\$ 2,647.90	\$ 1,419.00	\$ 474.12	\$ 4,541.02
St. John's Lutheran Church	8 Improve	471,700	100%	462,000	9,700	\$ 59.73	\$ 32.01	\$ 10.70	\$ 102.44
<b>St. John's Lutheran Church Total</b>						\$ 2,707.63	\$ 1,451.01	\$ 484.81	\$ 4,643.45
St. Stephen Anglican Church	8 Land	324,000	100%	216,000	108,000	\$ 665.05	\$ 356.40	\$ 119.08	\$ 1,140.53
St. Stephen Anglican Church	8 Improve	1,313,400	100%	1,303,000	10,400	\$ 64.04	\$ 34.32	\$ 11.47	\$ 109.83
<b>St. Stephen Anglican Church Total</b>						\$ 729.10	\$ 390.72	\$ 130.55	\$ 1,250.36
Summerland Baptist Church	8 Land	438,000	100%	149,000	289,000	\$ 1,779.63	\$ 953.70	\$ 318.65	\$ 3,051.98
Summerland Baptist Church	8 Improve	2,270,500	100%	2,254,000	16,500	\$ 101.61	\$ 54.45	\$ 18.19	\$ 174.25
<b>Summerland Baptist Church Total</b>						\$ 1,881.24	\$ 1,008.15	\$ 336.84	\$ 3,226.23
Trustees of the Summerland Congregation of Jehovah's Witnesses	8 Land	257,200	100%	59,200	198,000	\$ 1,219.26	\$ 653.40	\$ 218.31	\$ 2,090.98
Trustees of the Summerland Congregation of Jehovah's Witnesses	8 Improve	156,300	100%	154,000	2,300	\$ 14.16	\$ 7.59	\$ 2.54	\$ 24.29
Trustees of the Summerland Congregation of Jehovah's Witnesses	8 Land	257,000	100%	-	257,000	\$ 1,582.58	\$ 848.10	\$ 283.37	\$ 2,714.05
Trustees of the Summerland Congregation of Jehovah's Witnesses	8 Improve	5,700	100%	-	5,700	\$ 35.10	\$ 18.81	\$ 6.28	\$ 60.19
<b>Trustees of the Summerland Congregation of Jehovah's Witnesses Total</b>						\$ 2,851.11	\$ 1,527.90	\$ 510.50	\$ 4,889.51
Summerland United Church	8 Land	313,000	100%	163,000	150,000	\$ 923.69	\$ 495.00	\$ 165.39	\$ 1,584.08
Summerland United Church	8 Land	884,200	100%	881,000	3,200	\$ 19.71	\$ 10.56	\$ 3.53	\$ 33.79
<b>Summerland United Church Total</b>						\$ 943.39	\$ 505.56	\$ 168.92	\$ 1,617.87
<b>Grand Total Churches and Schools</b>						\$ 24,148.85	\$ 13,094.92	\$ 4,426.46	\$ 41,670.23
<b>All Other Non-Profit Organizations</b>									
Kettle Valley Railway Society	8 Land	17,500	100%	-	17,500	\$ 107.76	\$ 57.75	\$ 19.30	\$ 184.81
Kettle Valley Railway Society	8 Land	85,400	100%	-	85,400	\$ 525.88	\$ 281.82	\$ 94.16	\$ 901.87
Kettle Valley Railway Society	8 Land	19,000	100%	-	19,000	\$ 117.00	\$ 62.70	\$ 20.95	\$ 200.65
Kettle Valley Railway Society	8 Land	76,200	100%	-	76,200	\$ 469.23	\$ 251.46	\$ 84.02	\$ 804.71
Kettle Valley Railway Society	8 Land	82,100	100%	-	82,100	\$ 505.56	\$ 270.93	\$ 90.52	\$ 867.02
Kettle Valley Railway Society	8 Land	43,400	100%	-	43,400	\$ 267.25	\$ 143.22	\$ 47.85	\$ 458.33
Kettle Valley Railway Society	8 Land	48,800	100%	-	48,800	\$ 300.51	\$ 161.04	\$ 53.81	\$ 515.35
Kettle Valley Railway Society	8 Land	80,900	100%	-	80,900	\$ 498.17	\$ 266.97	\$ 89.20	\$ 854.34
Kettle Valley Railway Society	8 Land	74,400	100%	-	74,400	\$ 458.15	\$ 245.52	\$ 82.03	\$ 785.70
Kettle Valley Railway Society	8 Land	98,500	100%	-	98,500	\$ 606.55	\$ 325.05	\$ 108.61	\$ 1,040.21
Kettle Valley Railway Society	8 Land	28,800	100%	-	28,800	\$ 177.35	\$ 95.04	\$ 31.75	\$ 304.14
Kettle Valley Railway Society	8 Land	92,000	100%	-	92,000	\$ 566.53	\$ 303.60	\$ 101.44	\$ 971.57
Kettle Valley Railway Society	8 Land	91,300	100%	-	91,300	\$ 562.22	\$ 301.29	\$ 100.67	\$ 964.17
Kettle Valley Railway Society	8 Land	87,900	100%	-	87,900	\$ 541.28	\$ 290.07	\$ 96.92	\$ 928.27
Kettle Valley Railway Society	8 Land	14,900	100%	-	14,900	\$ 91.75	\$ 49.17	\$ 16.43	\$ 157.35
Kettle Valley Railway Society	8 Land	17,000	100%	-	17,000	\$ 104.68	\$ 56.10	\$ 18.74	\$ 179.53
Kettle Valley Railway Society	8 Land	17,200	100%	-	17,200	\$ 105.92	\$ 56.76	\$ 18.96	\$ 181.64
Kettle Valley Railway Society	8 Land	17,900	100%	-	17,900	\$ 110.23	\$ 59.07	\$ 19.74	\$ 189.03
Kettle Valley Railway Society	8 Land	18,100	100%	-	18,100	\$ 111.46	\$ 59.73	\$ 19.96	\$ 191.15
Kettle Valley Railway Society	8 Land	10,400	100%	-	10,400	\$ 64.04	\$ 34.32	\$ 11.47	\$ 109.83
Kettle Valley Railway Society	8 Land	13,300	100%	-	13,300	\$ 81.90	\$ 43.89	\$ 14.66	\$ 140.45
Kettle Valley Railway Society	8 Land	77,300	100%	-	77,300	\$ 476.01	\$ 255.09	\$ 85.23	\$ 816.33
Kettle Valley Railway Society	8 Land	7,100	100%	-	7,100	\$ 43.72	\$ 23.43	\$ 7.83	\$ 74.98

THE CORPORATION OF THE DISTRICT OF SUMMERLAND  
PERMISSIVE TAX EXEMPTION REQUESTS FOR 2016  
APPENDIX B

Kettle Valley Railway Society	8 Land	84,100	100%	84,100	\$	517.88	\$	277.53	\$	92.73	\$	888.14
Kettle Valley Railway Society	8 Land	17,900	100%	17,900	\$	110.23	\$	59.07	\$	19.74	\$	189.03
Kettle Valley Railway Society	8 Land	17,500	100%	17,500	\$	107.76	\$	57.75	\$	19.30	\$	184.81
Kettle Valley Railway Society	8 Land	12,700	100%	12,700	\$	78.21	\$	41.91	\$	14.00	\$	134.12
Kettle Valley Railway Society	8 Land	11,200	100%	11,200	\$	68.97	\$	36.96	\$	12.35	\$	118.28
Kettle Valley Railway Society	8 Land	82,300	100%	82,300	\$	506.80	\$	271.59	\$	90.74	\$	869.13
Kettle Valley Railway Society	8 Land	20,500	100%	20,500	\$	126.24	\$	67.65	\$	22.60	\$	216.49
Kettle Valley Railway Society	8 Land	50,600	100%	50,600	\$	311.59	\$	166.98	\$	55.79	\$	534.36
Kettle Valley Railway Society	8 Land	13,500	100%	13,500	\$	83.13	\$	44.55	\$	14.89	\$	142.57
Kettle Valley Railway Society	8 Land	47,200	100%	47,200	\$	290.65	\$	155.76	\$	52.04	\$	498.46
Kettle Valley Railway Society	8 Land	77,600	100%	77,600	\$	477.85	\$	256.08	\$	85.56	\$	819.49
Kettle Valley Railway Society	8 Land	34,000	100%	34,000	\$	209.37	\$	112.20	\$	37.49	\$	359.06
Kettle Valley Railway Society	8 Land	14,300	100%	14,300	\$	88.06	\$	47.19	\$	15.77	\$	151.02
Kettle Valley Railway Society	8 Land	16,500	100%	16,500	\$	101.61	\$	54.45	\$	18.19	\$	174.25
Kettle Valley Railway Society	8 Land	80,100	100%	80,100	\$	493.25	\$	264.33	\$	88.32	\$	845.90
Kettle Valley Railway Society	8 Land	50,700	100%	50,700	\$	312.21	\$	167.31	\$	55.90	\$	535.42
Kettle Valley Railway Society	8 Land	79,600	100%	79,600	\$	490.17	\$	262.68	\$	87.77	\$	840.62
Kettle Valley Railway Society	8 Land	18,700	100%	18,700	\$	115.15	\$	61.71	\$	20.62	\$	197.48
Kettle Valley Railway Society	8 Land	18,300	100%	18,300	\$	112.69	\$	60.39	\$	20.18	\$	193.26
Kettle Valley Railway Society	8 Land	19,400	100%	19,400	\$	119.46	\$	64.02	\$	21.39	\$	204.87
Kettle Valley Railway Society	8 Land	67,800	100%	67,800	\$	417.51	\$	223.74	\$	74.76	\$	716.00
Kettle Valley Railway Society	8 Land	32,500	100%	32,500	\$	200.13	\$	107.25	\$	35.83	\$	343.22
Kettle Valley Railway Society	8 Land	34,900	100%	34,900	\$	214.91	\$	115.17	\$	38.48	\$	368.56
Kettle Valley Railway Society	8 Land	15,100	100%	15,100	\$	92.98	\$	49.83	\$	16.65	\$	159.46
Kettle Valley Railway Society	8 Land	15,300	100%	15,300	\$	94.22	\$	50.49	\$	16.87	\$	161.58
Kettle Valley Railway Society	8 Land	20,700	100%	20,700	\$	127.47	\$	68.31	\$	22.82	\$	218.60
Kettle Valley Railway Society	8 Land	14,100	100%	14,100	\$	86.83	\$	46.53	\$	15.55	\$	148.90
Kettle Valley Railway Society	8 Land	52,800	100%	52,800	\$	325.14	\$	174.24	\$	58.22	\$	557.59
Kettle Valley Railway Society	8 Land	6,000	100%	6,000	\$	36.95	\$	19.80	\$	6.62	\$	63.36
Kettle Valley Railway Society	8 Land	19,100	100%	19,100	\$	117.62	\$	63.03	\$	21.06	\$	201.71
Kettle Valley Railway Society	8 Land	81,100	100%	81,100	\$	499.41	\$	267.63	\$	89.42	\$	856.46
Kettle Valley Railway Society	8 Land	13,000	100%	13,000	\$	80.05	\$	42.90	\$	14.33	\$	137.29
Kettle Valley Railway Society	8 Land	83,800	100%	83,800	\$	516.03	\$	276.54	\$	92.40	\$	884.97
Kettle Valley Railway Society	8 Land	56,600	100%	56,600	\$	348.54	\$	186.78	\$	62.41	\$	597.72
Kettle Valley Railway Society	8 Land	62,200	100%	62,200	\$	383.02	\$	205.26	\$	68.58	\$	656.86
Kettle Valley Railway Society	8 Land	24,300	100%	24,300	\$	149.64	\$	80.19	\$	26.79	\$	256.62
Kettle Valley Railway Society	8 Land	30,200	100%	30,200	\$	185.97	\$	99.66	\$	33.30	\$	318.93
Kettle Valley Railway Society	8 Land	39,500	100%	39,500	\$	243.24	\$	130.35	\$	43.55	\$	417.14
Kettle Valley Railway Society	6 Improve	203,000	100%	203,000	\$	1,759.52	\$	1,177.40	\$	471.49	\$	3,408.41
Kettle Valley Railway Society	8 Land	223,000	100%	223,000	\$	1,373.21	\$	735.90	\$	245.88	\$	2,354.99
Kettle Valley Railway Society	8 Land	10,700	100%	10,700	\$	65.89	\$	35.31	\$	11.80	\$	113.00
Kettle Valley Railway Society	8 Land	26,300	100%	26,300	\$	161.95	\$	86.79	\$	29.00	\$	277.74
Kettle Valley Railway Society	8 Land	240,000	100%	240,000	\$	1,477.90	\$	792.00	\$	264.62	\$	2,534.52
Kettle Valley Railway Society	6 Improve	58,000	100%	58,000	\$	502.72	\$	336.40	\$	134.71	\$	973.83
Kettle Valley Railway Society	8 Land	187,000	100%	187,000	\$	1,151.53	\$	617.10	\$	206.19	\$	1,974.81
Kettle Valley Railway Society	8 Land	15,900	100%	15,900	\$	97.91	\$	52.47	\$	17.53	\$	167.91
Kettle Valley Railway Society	8 Land	15,700	100%	15,700	\$	96.68	\$	51.81	\$	17.31	\$	165.80
Kettle Valley Railway Society	8 Land	17,400	100%	17,400	\$	107.15	\$	57.42	\$	19.19	\$	183.75
Kettle Valley Railway Society	8 Land	17,500	100%	17,500	\$	107.76	\$	57.75	\$	19.30	\$	184.81
Kettle Valley Railway Society	8 Land	17,400	100%	17,400	\$	107.15	\$	57.42	\$	19.19	\$	183.75
Kettle Valley Railway Society	8 Land	62,300	100%	62,300	\$	383.64	\$	205.59	\$	68.69	\$	657.92
Kettle Valley Railway Society	8 Land	8,300	100%	8,300	\$	51.11	\$	27.39	\$	9.15	\$	87.65
Kettle Valley Railway Society	8 Land	22,500	100%	22,500	\$	138.55	\$	74.25	\$	24.81	\$	237.61
Kettle Valley Railway Society	8 Land	26,900	100%	26,900	\$	165.65	\$	88.77	\$	29.66	\$	284.08
<b>Kettle Valley Railway Society Total</b>					\$	23,482.37	\$	12,885.60	\$	4,405.76	\$	40,773.73
South Okanagan Sailing Association	6 Improve	36,300	100%	36,300	\$	314.63	\$	210.54	\$	84.31	\$	609.48
South Okanagan Sailing Association	8 Land	1,387,000	100%	1,387,000	\$	8,541.01	\$	4,577.10	\$	1,529.31	\$	14,647.41
<b>South Okanagan Sailing Association Total</b>					\$	8,855.64	\$	4,787.64	\$	1,613.62	\$	15,256.90
Royal Canadian Legion Branch 22	8 Land	254,000	100%	254,000	\$	1,564.11	\$	838.20	\$	280.06	\$	2,682.37
Royal Canadian Legion Branch 22	8 Improve	17,500	100%	17,500	\$	107.76	\$	57.75	\$	19.30	\$	184.81
<b>Royal Canadian Legion Branch 22 Total</b>					\$	1,671.87	\$	895.95	\$	299.36	\$	2,867.18
Summerland Chamber of Commerce	6 Land	240,000	100%	240,000	\$	2,080.22	\$	1,392.00	\$	557.42	\$	4,029.65
Summerland Chamber of Commerce	6 Improve	167,000	100%	167,000	\$	1,447.49	\$	968.60	\$	387.87	\$	2,803.96
<b>Summerland Chamber of Commerce Total</b>					\$	3,527.71	\$	2,360.60	\$	945.30	\$	6,833.61

## APPENDIX B

Summerland Cat Sanctuary Society	1 Land	423,000	100%		423,000	\$	1,333.45	\$	943.46	\$	810.05	\$	3,086.95
Summerland Cat Sanctuary Society	1 Improve	282,000	100%		282,000	\$	888.97	\$	628.97	\$	540.03	\$	2,057.97
<b>Summerland Cat Sanctuary Society Total</b>						\$	2,222.41	\$	1,572.43	\$	1,350.08	\$	5,144.92
Summerland Golf Society	1 Land	12,000	100%		12,000	\$	37.83	\$	26.76	\$	22.98	\$	87.57
Summerland Golf Society	1 Improve	1,100	100%		1,100	\$	3.47	\$	2.45	\$	2.11	\$	8.03
Summerland Golf Society	6 Land	84,000	25%		21,000	\$	182.02	\$	121.80	\$	48.77	\$	352.59
Summerland Golf Society	6 Improve	562,000	33%		185,460	\$	1,607.49	\$	1,075.67	\$	430.75	\$	3,113.91
<b>Summerland Golf Society Total</b>						\$	1,830.81	\$	1,226.69	\$	504.61	\$	3,562.11
Summerland Recreation Society	6 Land	170,600	50%		85,300	\$	739.35	\$	494.74	\$	198.12	\$	1,432.20
Summerland Recreation Society	6 Improve	141,000	39%	10,000	44,990	\$	389.96	\$	260.94	\$	104.49	\$	755.39
<b>Summerland Recreation Society Total</b>						\$	1,129.30	\$	755.68	\$	302.61	\$	240,413.46
						\$	5,182.52	\$	3,554.80	\$	2,157.30	\$	10,894.62





## The Christian and Missionary Alliance in Canada

### Property Address:

14812 and 14820 Victoria Road North

Tax Roll #: 325.02347.000

### Assessed Value:

Class 1 - \$137,700 (Not eligible for exemption)

Class 8 - \$1,172,400 Total

\$621,400 Statutory exemption

\$551,000 Permissive exemption limit

There is a residential rental property located at 14816 Victoria Road North which is included in Class 1, therefore it is not eligible for exemption. The area located behind the church building is a bare field not currently being used by the congregation.

Tax Roll #: 325.02348.000

### Assessed Value:

Class 8 - \$299,000 Permissive exemption limit

This parcel of land was the former location for a rental property but is not currently being used by the congregation except for additional parking when required.

### Legal Description:

Lot 13, Plan 287A, District Lot 3640 & Pcl A Plan B5540, District Lot 3640

PTE requested for that portion of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter except land and buildings used for residential purposes.



**South Okanagan Montessori School Society**

**Property Address:** 10317 Prairie Valley Road

**Tax Roll #:** 325.01097.000

**Assessed Value:**

**Class 6 - \$676,000**

**\$543,000 Statutory exemption**

**\$133,000 Permissive exemption limit**

**The parcel of land includes the school facility with an adjacent parking lot and playground area.**

**Legal Description:**

**Lot 1, Plan 2474, District Lot 474**

**PTE requested for that portion of land and buildings not receiving General Statutory Exemption under section 220 of the Community Charter.**





**Okanagan Hindu Society**

**Property Address: 2706 Johnson Street**

**Tax Roll #: 325.01650.000**

**Assessed Value:**

**Class 8 - \$497,900**

**\$239,200 Statutory exemption**

**\$258,700 Permissive exemption limit**

**The parcel of land includes the Society building along with an adjacent parking lot.**

**Legal Description:**

**Lot B, Plan B5165, District Lot 488**

**PTE requested for that portion of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter.**



## Summerland Pentecostal Church

Property Address: 9918 Julia Street

Tax Roll #: 325.00845.010

### Assessed Value:

Class 8 - \$849,900 Total

\$498,800 Statutory exemption

\$351,100 Permissive exemption limit

The parcel of land includes the Church building along with an adjacent parking lot and some open field area.

### Legal Description:

Lot A, Plan KAP86214, District Lot 473

PTE requested for that portion of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter.





**Roman Catholic Bishop of Nelson  
Church of the Holy Child**

**Property Address:**  
14010 Rosedale Avenue

**Tax Roll #:** 325.02248.050

**Assessed Value:**  
Class 8 - \$1,172,400 Total  
\$621,400 Statutory exemption  
\$551,000 Permissive exemption limit

The parcel of land includes the Church building along with an adjacent parking lot.

**Legal Description:**  
Lot A, Plan 3640, District Lot 38815

PTE requested for that portion of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter.

## St. John's Lutheran Church

Property Address: 15244 Victoria Road North  
Tax Roll #: 325.02351.000  
Assessed Value: Class 8 - \$960,300 Total  
\$520,600 Statutory exemption  
\$439,700 Permissive exemption limit

The parcel of land includes the Church building with a surrounding parking lot. There is also a large field adjacent to the building.

Legal Description: Lot B, Plan 16919, District Lot 3640

PTE requested for that portion of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter.





## St. Stephen Anglican Church

Property Address: 9311 Prairie Valley Road

Tax Roll #: 325.01027.005

Assessed Value: Class 1 - \$284,000 (Not eligible for exemption – former rectory, now used as rental property)

Class 8 - \$1,637,400 Total

\$1,519,000 Statutory exemption      \$118,400 Permissive exemption limit

The parcel of land includes the Church building with a surrounding parking lot. There is also a large tree covered area adjacent to the building. The congregation is not requesting an exemption for the portion of the property in Class 1.

Legal Description: Lot 1, Plan KAP 31062, District Lot 473

PTE requested for that portion of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter.





### Summerland Baptist Church

Property Address: 10318 Elliot Street

Tax Roll #: 325.02579.010

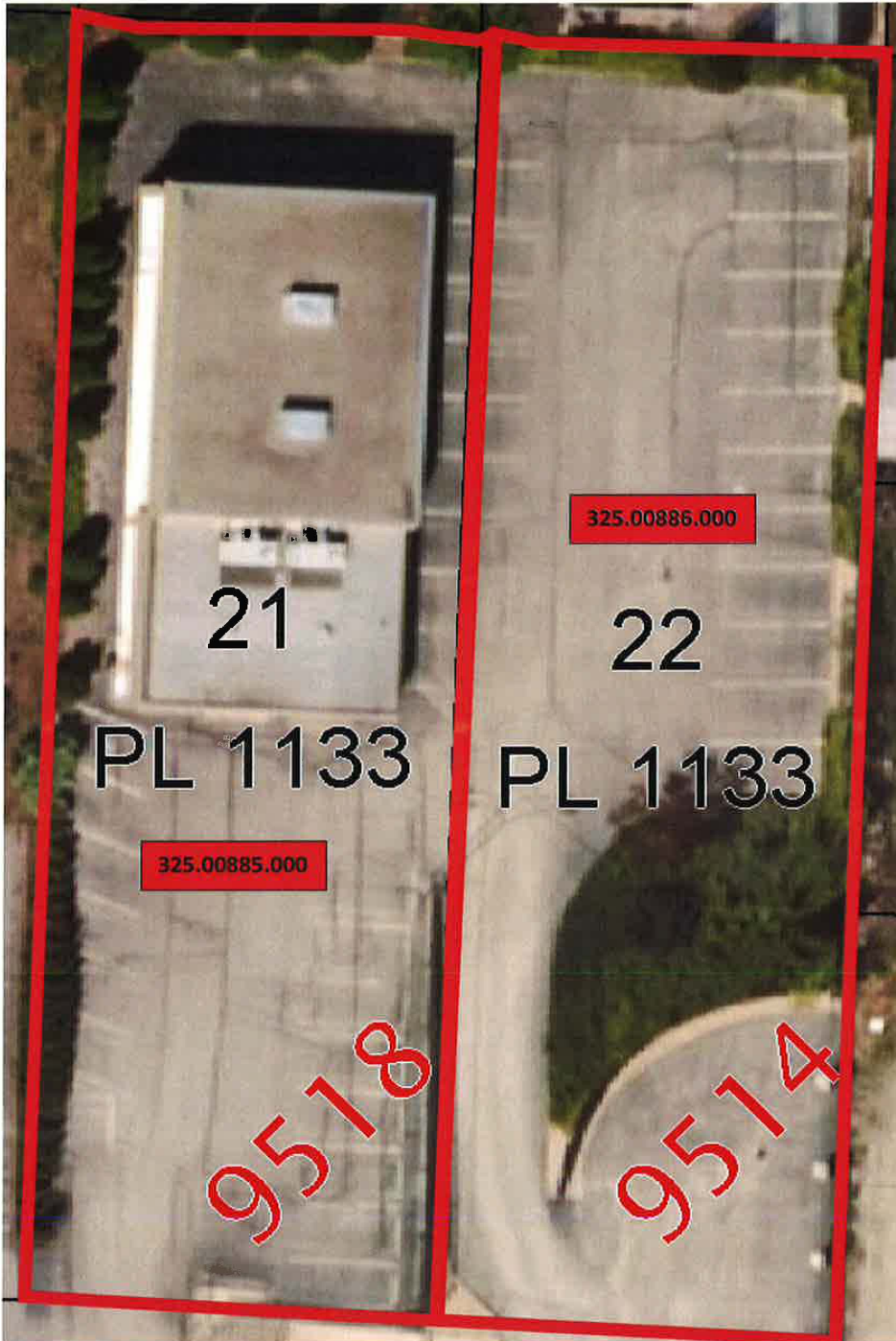
Assessed Value: Class 8 - \$2,708,500 Total  
 \$2,403,000 Statutory exemption  
 \$305,500 Permissive exemption limit

The parcel of land includes the Church building with a surrounding parking lot.

Legal Description: Lot A, Plan KAP 57534, District Lot 3640

PTE requested for that portion of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter.





**Trustees of the  
Summerland  
Congregation of Jehovah's  
Witnesses**

**Property Address:**  
9518 and 9514 Julia Street

**Tax Roll:** 325.00885.000  
**Assessed Value:**  
Class 8 - \$413,500 Total  
\$213,200 Statutory exemption  
\$200,300 Permissive  
exemption limit

This parcel of land includes the Church building along with a portion of the adjacent parking lot.

**Tax Roll:** 325.00886.000  
**Assessed Value:**  
Class 8 - \$262,700 Total  
\$0 Statutory exemption  
\$262,700 Permissive  
exemption limit

This parcel of land is used as a parking lot.

**Legal Description:** Lots 21 & 22, Block B, Plan 1133, District Lot 473

PTE requested for that portion of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter.

### Summerland United Church

Property Address: 13204 Henry Avenue

Tax Roll #: 325.02519.000

Assessed Value: Class 8 - \$1,197,200 Total  
\$1,044,000 Statutory exemption  
\$153,200 Permissive exemption limit

The parcel of land includes the Church building, a second building used for the Food Bank and a surrounding parking lot.

Legal Description: Lots 13 – 17, Plan 594, District Lot 3640

PTE requested for that portion of the land and buildings not receiving the General Statutory Exemption under section 220 of the Community Charter.







### **Kettle Valley Railway Society**

**Property Address:**  
**18404 Bathville Road**

**Tax Roll #s:** See Attached List

**Assessed Value:**  
Class 6 - \$261,000 Improvements  
Class 8 - \$3,446,000 Land

**Legal Description:** See Attached List

The land and improvements are used for the operation and maintenance of the Kettle Valley Railway tourism attraction. The Society leases the area outlined below from the District of Summerland. The lease is up for renewal in December of 2015 and will be renegotiated at this time.

PTE requested for 100% of Class 6 Improvements and Class 8 Land.

00008.900	Kettle Valley Railway Society	Pcl V Lot 2 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00008.950	Kettle Valley Railway Society	Pcl T Lot 4 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00011.010	Kettle Valley Railway Society	Pcl S Lot 6 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00016.950	Kettle Valley Railway Society	Pcl P Lot 9 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00016.975	Kettle Valley Railway Society	Pcl L Plan A30 DL 439 ODYD Portion Lot 9 PL 218 License #337944
00018.100	Kettle Valley Railway Society	Pcl N Lot 11 Plan A30 DL 439 ODYD Portion PL 218 Except Plan Pcl I License #337944
00018.125	Kettle Valley Railway Society	Pcl I Plan A30 DL 439 ODYD Portion Lot 11 PL 218 License #337944
00018.130	Kettle Valley Railway Society	Pcl U Plan A30 DL 439 ODYD Portion Lot 23 PL 218 License #337944
00025.100	Kettle Valley Railway Society	Pcl K Lot 16 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00027.900	Kettle Valley Railway Society	Pcl M Lot 15 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00028.150	Kettle Valley Railway Society	Pcl J Lot 18 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00034.900	Kettle Valley Railway Society	Pcl Q & O Lot 23 Plan A30 DL 439 ODYD Portion PL 218 Except Pcl U Pl A30 License #337944
00036.900	Kettle Valley Railway Society	Pcl X Lot 24 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00038.100	Kettle Valley Railway Society	Pcl Y Lot 28 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00038.120	Kettle Valley Railway Society	Pcl F Lot 29 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00038.130	Kettle Valley Railway Society	Pcl E Lot 30 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00038.140	Kettle Valley Railway Society	Pcl D Lot 31 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00038.150	Kettle Valley Railway Society	Pcl C Lot 32 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00040.900	Kettle Valley Railway Society	Pcl A Plan A16 DL 439 ODYD Portion PL 218 L 33 License #337944
00040.920	Kettle Valley Railway Society	Pcl B Plan A16 DL 439 ODYD Portion PL 218 L 33 License #337944
00040.950	Kettle Valley Railway Society	Pcl H Plan A30 DL 439 ODYD License #337944
00040.975	Kettle Valley Railway Society	Pcl R Plan A30 DL 439 ODYD Except PL 27655 License #337944
00041.010	Kettle Valley Railway Society	Pcl Z Lot 34 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00042.010	Kettle Valley Railway Society	Pcl W Lot 35 Plan A30 DL 439 ODYD Portion PL 218 License #337944
00050.900	Kettle Valley Railway Society	Pcl E Lot 2 Plan A30 DL 440 ODYD Portion PL 218 License #337944
00052.100	Kettle Valley Railway Society	Pcl B Lot 9 Plan A30 DL 440 ODYD Portion PL 218 License #337944
00052.110	Kettle Valley Railway Society	Pcl A Plan A30 DL 440 ODYD License #337944
00052.120	Kettle Valley Railway Society	Pcl F Plan A30 DL 440 ODYD License #337944
00084.900	Kettle Valley Railway Society	Pcl D Lot 11 Blk B Plan A30 DL 441 ODYD Portion PL 268 License #337944
00086.900	Kettle Valley Railway Society	Pcl F Blk B Plan A30 DL 441 ODYD Portion Lot 13 PL 268 License #337944
00089.100	Kettle Valley Railway Society	Pcl P Blk B Plan A30 DL 441 ODYD Portion Lot 16 PL 268 License #337944
00089.120	Kettle Valley Railway Society	Pcl S Plan A30 DL 441 ODYD Portion Lot 16 License #337944
00089.125	Kettle Valley Railway Society	Pcl T Blk B Plan A30 DL 441 ODYD Portion Lot 16 PL 268 License #337944
00093.100	Kettle Valley Railway Society	Pcl H Blk B Plan A30 DL 441 ODYD Portion Lot 18 PL 268 License #337944
00093.110	Kettle Valley Railway Society	Pcl R Plan A30 DL 441 ODYD Portion Lot 19 License #337944
00094.100	Kettle Valley Railway Society	Pcl N Blk B Plan A30 DL 441 ODYD Portion Lot 19 PL 268 License #337944
00094.105	Kettle Valley Railway Society	Pcl J Blk B Plan A30 DL 441 ODYD Portion Lot 19 PL 268 License #337944
00094.150	Kettle Valley Railway Society	Pcl K Blk B Plan A30 DL 441 ODYD Portion Lot 19 PL 268 License #337944
00105.000	Kettle Valley Railway Society	Lot 26 Blk B Plan 268 DL 441 ODYD Portion Lot 19 PL 268 License #337944
00105.050	Kettle Valley Railway Society	Pcl B Blk B Plan A30 DL 441 ODYD Portion Lot 26 PL 268 License #337944
00106.000	Kettle Valley Railway Society	Lot 27 Blk B Plan 268 DL 441 ODYD Except Plan B909 B3530 License #337944
01353.050	Kettle Valley Railway Society	Pcl A Plan A17 DL 475 ODYD Portion Lot 49 PL 161 License #337944
01360.050	Kettle Valley Railway Society	Pcl C Plan A30 DL 475 ODYD Portion Lot 53 PL 161 License #337944
01364.050	Kettle Valley Railway Society	Lot 17 Plan A30 DL 476 ODYD Portion Plan 159 License #337944



01364.100	Kettle Valley Railway Society	Pcl E Plan A30 DL 476 ODYD License #337944
01364.110	Kettle Valley Railway Society	Pcl R Plan A30 DL 476 ODYD License #337944
01370.050	Kettle Valley Railway Society	Pcl B Lot 21 Plan A30 DL 476 ODYD Portion PL 159 License #337944
01377.900	Kettle Valley Railway Society	Pcl C Lot 22 Plan A30 DL 476 ODYD Portion PL 159 License #337944
01381.100	Kettle Valley Railway Society	Lot PT25 Plan A30 DL 476 ODYD Portion Plan 159 License #337944
01381.200	Kettle Valley Railway Society	Pcl A Plan 159 DL 476 ODYD Portion (DD265914F) Lot 25 License #337944
01386.050	Kettle Valley Railway Society	Pcl G Lot 29 Plan A30 DL 476 ODYD Portion PL 159 License #337944
02063.050	Kettle Valley Railway Society	Pcl E Lot 8 Plan A30 DL 2196 ODYD Portion PL 218 License #337944
02063.075	Kettle Valley Railway Society	Pcl F Lot 9 Plan A30 DL 2196 ODYD Portion PL 218 License #337944
02066.900	Kettle Valley Railway Society	Pcl D Lot 12 Plan A30 DL 2196 ODYD Portion PL 218 License #337944
02069.050	Kettle Valley Railway Society	Pcl C Lot 14 Plan A30 DL 2196 ODYD Portion PL 218 License #337944
02069.060	Kettle Valley Railway Society	Pcl B Lot 15 Plan A30 DL 2196 ODYD Portion PL 218 License #337944
02076.900	Kettle Valley Railway Society	Pcl A Lot 22 Plan A30 DL 2196 ODYD Portion PL 218 License #337944
02076.950	Kettle Valley Railway Society	Pcl G Lot 23 Plan A30 DL 2196 ODYD Portion PL 218 License #337944
02076.975	Kettle Valley Railway Society	Pcl H Plan A30 DL 2196 ODYD License #337944
02084.020	Kettle Valley Railway Society	Pcl X Plan B4175 DL 2196 ODYD License #337944
02084.030	Kettle Valley Railway Society	Pcl Y Plan B4175 DL 2196 ODYD License #337944
02169.150	Kettle Valley Railway Society	Pcl A Plan A67 DL 2886 ODYD License #337944
02169.160	Kettle Valley Railway Society	Pcl B Plan A67 DL 2886 ODYD License #337944
02169.170	Kettle Valley Railway Society	Pcl C Plan A67 DL 2886 ODYD License #337944
02169.505	Kettle Valley Railway Society	Portion of District Lot 2886 for Railway purposes
02169.600	Kettle Valley Railway Society	Plan A30 DL 2196 ODYD License #337819
02180.010	Kettle Valley Railway Society	Pcl A Lot 1 Plan A30 DL 2891 ODYD Portion PL 434 License #337944
02180.020	Kettle Valley Railway Society	Pcl B Lot 2 Plan A30 DL 2891 ODYD Portion PL 434 License #337944
02180.030	Kettle Valley Railway Society	Pcl C Lot 3 Plan A30 DL 2891 ODYD Portion PL 434 License #337944
02180.040	Kettle Valley Railway Society	Pcl D Lot 4 Plan A30 DL 2891 ODYD Portion PL 434 License #337944
02180.050	Kettle Valley Railway Society	Pcl E & F Lot 5 Plan A30 DL 2891 ODYD Portion PL 434 License #337944
02180.060	Kettle Valley Railway Society	Pcl G Lot 6 Plan A30 DL 2891 ODYD Portion PL 434 License #337944
02180.070	Kettle Valley Railway Society	Pcl H Plan A30 DL 2891 ODYD License #337944
02180.080	Kettle Valley Railway Society	Pcl K Plan A30 DL 2891 ODYD License #337944
02190.900	Kettle Valley Railway Society	Pcl C Plan A30 DL 3318 ODYD License #337944

## South Okanagan Sailing Association

Property Address: 11619 Lakeshore Drive

Tax Roll #: 325.01936.000

Assessed Value: Class 6 - \$36,300 Improvements Class 8 - \$1,387,000 Land

This parcel of land is owned by the District of Summerland and currently leased to the Association. The frontal area is Crown Land covered under the former Head Lease between The District and the Province of British Columbia.

Legal Description: District Lot 5096

PTE requested for 100% of Class 6 Improvements and Class 8 Land.



## Royal Canadian Legion Branch 22

Property Address: 14025 Rosedale Avenue

Tax Roll #: 325.00924.000

Assessed Value: Class 6 - \$503,500 (Not requested for exemption)  
Class 8 - \$271,500

This parcel of land includes the Legion building with surrounding parking lot. The Class 6 portion of the property is not included in the request for exemption. In reviewing the GFOA forum it was noted that many municipalities limit the PTEs for Legions to Class 8 (Recreation) as this is the portion of the property that is made available to the public for general events and for which the Legion does not charge a fee.

Legal Description: Lot Plan KAPB1806, District Lot 473

PTE requested for all Class 8 land and improvements on Lot 3 Plan B1806 DL 473 except Plan 42694 KAP91240 and Lot 4 Plan B1806 DL 473 except Plan 2156 KAP91240.







**Summerland  
Chamber of  
Commerce**

**Property Address:**  
15600 Highway 97

**Tax Roll #:** 325.00766.050

**Assessed Value:**  
Class 6 - \$407,000

**This parcel of land  
includes the Chamber of  
Commerce office with  
adjacent parking lot.**

**Legal Description:**  
Lot A, Plan 41973, District  
Lot 473

**PTE requested for the  
100% of Class 6 land and  
improvements.**





# **Summerland Golf Society**

**Property Address:**  
2405 Mountain Avenue

**Tax Roll #:** 325.01995.065

**Assessed Value:**  
Class 6 - \$84,000 Land  
Class 6 - \$562,000  
Improvements  
Class 8 - \$2,521,000 Land

As a portion of the Class 6 property is used for commercial purposes, the related PTE requested has been prorated based on the percentage used for not-for-profit activity as follows:  
Class 6 Land - 75%  
\$63,000 Permissive exemption limit  
Class 6 Improvements - 67%  
\$376,540 Permissive exemption limit

PTE requested for 100% of Class 8 Land.

**Legal Description:** Lot 1,  
Plan 31175, District Lot 3194



### Summerland Recreation Society (Lakeshore Racquets Club)

Property Address: 13607 Lakeshore Drive South

Tax Roll #: 325.02641.000

Assessed Value: Class 6 - \$170,600 Land

Class 6 - \$141,000 Improvements

Class 8 - \$1,535,000 Land

This parcel of land includes the Society building along with a court area and surrounding land. There is also a parking lot located adjacent to the building. The 2<sup>nd</sup> floor of the building is currently leased to Lakeshore Health & Fitness (2,000 square feet at an annual rate of \$14,400). Based on drawings on file, the building is a total of 4,800 square feet (60' x 80'). This results in a 58% (2,800/4,800sq.ft.) allocation as allowable for PTE however since historical percentages used were 61% (39%), we continued with this allocation. The North portion of the parking lot is leased to Summerland Waterfront Resort (annual rate of \$1,200). As a portion of the Class 6 property is used for commercial purposes, the related PTE requested has been prorated based on the percentage used for not-for-profit activity as follows:

Class 6 – Land – 50% - \$85,300 Permissive exemption limit    Class 6 – Improvements – 61% - \$86,010 Permissive exemption limit  
PTE requested for 100% of Class 8 Land.

Tax Roll #: 325.00492.001/005/010/015/020/025/030/035/040/045/050/055

Assessed Value: Class 8 - \$381,300    Land    PTE requested for 100% of Class 8 Land.

These parcels of land are "green-space" areas not currently being used by the Society.

Legal Description: Plan 157, District Lots 3622 and 455 (Lots 1-10)







**Summerland Senior  
Citizens Drop-In  
Association**

**Property Address:  
9710 Brown Street**

**Tax Roll #:  
325.02620.010**

**Assessed Value:  
Class 6 - \$426,600**

**This parcel of land includes  
the Association building  
with adjacent parking lot.**

**Legal Description:  
Lot A, Plan 35904, District  
Lot 3640**

**PTE requested for the  
100% of Class 6 land and  
improvements.**



## Summerland Yacht Club

**Property Address:**  
13209 Lakeshore Drive South

**Tax Roll #:** 325.00574.000

**Assessed Value:**  
Class 6 - \$241,700  
Land & Improvements  
Class 8 - \$1,559,000  
Land

This parcel of land is Crown Land under the former Head Lease to the District of Summerland. The District sublets the property to the Yacht Club. The Clubhouse, parking lot, docks and moorage area are included on the property.

**Tax Roll #:** 325.00575.000

**Assessed Value:**  
Class 6 - \$350,000  
Land & Improvements

This parcel of land is Crown Land under the former Head Lease to the District of Summerland. The District sublets the property to the Yacht Club. The Club uses this area for moorage.

**Legal Description:**  
Lots A & B, District Lot 5122, Land District 41

PTE requested for the 100% of Class 6 Land and Improvements and Class 8 Land.





**Summerland  
Youth Centre  
Association**

**Property Address:**  
9111 Peach  
Orchard Road

**Tax Roll #:**  
325.00953.020

**Assessed Value:**  
Class 6 -  
\$1,631,000

This parcel of land is owned by the District of Summerland. The Association leases a portion of the property from the District including the parking lot adjacent to their building. The skateboard park and a storage area rented to a local building supply store are also located on this property.

**Legal Description:**  
Lot A, Plan 39724,  
District Lot 473

PTE requested for the 100% of Class 6 land and improvements.



**Summerland Athletic Club  
(operating as Summerland Badminton Club)**

**Property Address:** 9450 Prairie Valley Road

**Tax Roll #:** 325.02625.005

**Assessed Value:**  
Class 6 - \$163,500  
Class 8 - \$124,000

**This parcel of land includes the Club's building with adjacent parking lot.**

**Legal Description:** Lot A, Plan 31073, District Lot 3640

**PTE requested for the 100% of Class 6 land and improvements and Class 8 land.**