



SPECIAL COUNCIL MEETING AGENDA

Thursday, October 15, 2015 - 3:30 PM
Council Chambers
Municipal Hall, 13211 Henry Ave.
Summerland, BC

Page

1. **Call to Order**

2. **Adoption of Agenda**

2.1 Adoption of Agenda

Recommendation:

THAT the agenda be adopted/amended.

3. **Staff and Other Reports**

3.1 2016 Permissive Tax Exemptions

4. **Adjournment**

4.1 Adjourn Meeting

Recommendation:

THAT the meeting be adjourned.

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THE CORPORATION OF THE DISTRICT OF SUMMERLAND COUNCIL REPORT

DATE: October 14, 2015
TO: Linda Tynan, Chief Administrative Officer
FROM: Lorrie Coates, Director of Finance
SUBJECT: 2016 Permissive Tax Exemptions

STAFF RECOMMENDATION:

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

PURPOSE:

To provide Council with additional information compiled following the Committee of the Whole meeting on September 28, 2015 regarding 2016 PTE applications and to seek Council direction regarding the granting of 2016 PTE and the preparation of the necessary bylaw and revisions to the application process.

BACKGROUND AND DISCUSSION:

Council has received the 2016 requests for Permissive Tax Exemptions including the applications, a map of each property and the dollar value of the taxation revenue the District will forego should the exemption be granted. This report will build on the review from the earlier meeting and provide additional information as well as options for Council to consider regarding the 2016 PTE. As 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, staff is not making a recommendation on which organizations will receive PTE support or the dollar value of the support.

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 31st, 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:

| Application Period | Number of Years Exempt | Application Due Date |
|--------------------|------------------------|----------------------|
| 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:

| Application Period | Number of Years Exempt | Application Due Date |
|--------------------|------------------------|----------------------|
| 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 |

Annual applications for those Non-Profit organizations who are not in the Place of Worship, Private Schools and Hospital categories currently require a long form application the first year of application and a short form renewal for three subsequent years. Staff recommend a four year cycle for the completion of the long form application that coincides with the process for the Place of Worship, Private Schools and Hospital category. The renewal form would be accepted in 2016 and 2017 with the long form application next required in 2018. The granting of the permissive exemption would remain an annual approval by Council and additional information could be requested at any time.

Property not currently used in activities of the applicant:

Following the review of the maps for each applicant, a request was made for information regarding the financial impact of reducing the PTE to recognize land not actively used in the ongoing activities of the organization as this portion of the property could be considered an investment. Staff reviewed the maps and identified 5 applications where this situation may exist:

| | |
|--|--------------------|
| Christian and Missionary Alliance | \$ 3,519.17 |
| Summerland Pentecostal Church | 551.87 |
| St. John's Lutheran Church | 565.69 |
| Trustees of the Summerland Congregation of Jehovah's Witnesses | 1,425.55 |
| Summerland Recreation Society | <u>2,348.01</u> |
| Total financial impact | <u>\$ 8,410.29</u> |

The portion of the property identified as land not actively used in the ongoing activities of the organization has been identified by a blue outline on the map.

FINANCIAL IMPLICATIONS:

- Option 1: Council may choose to grant all PTE requests received which meet the eligibility criteria \$125,230.62 (equivalent to 1.8% of taxation revenue).
- Option 2: Council may choose to grant the same dollar value as the 2015 PTE of \$113,600.00 shared equally among all request that are in accordance with policy (equivalent to 1.6% of taxation revenue).

- Option 3: Council may choose Option 2 with a reduction of \$8,410.29, the portion of the request identified as not currently used in the activities of the organization. Total PTE would be \$105,189.71 (equivalent to 1.5% of taxation revenue).
- 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 \$90,328.00.

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: 2016 Amount Requested meeting policy criteria | Option 2: Prorated Approval based on 2015 total of \$113,600 | Option 3: Prorated Approval based on 2015 total of \$113,600 less non- active use | Option 4: Prorated Approval based on 1.3% of taxation revenue total of \$90,328 |
|--|---|---|--|--|
| Christian and Missionary Alliance | \$ 5,234.22 | \$ 4,748.09 | \$ 1,228.92 | \$ 3,775.40 |
| South Okanagan Montessori School Society | \$ 1,152.79 | \$ 1,045.73 | \$ 1,045.73 | \$ 831.50 |
| Okanagan Hindu Society | \$ 1,593.05 | \$ 1,445.10 | \$ 1,445.10 | \$ 1,149.06 |
| Summerland Pentecostal Church | \$ 2,162.04 | \$ 1,961.24 | \$ 1,409.37 | \$ 1,559.46 |
| Roman Catholic Bishop of Nelson Church of the Holy Child | \$ 4,894.30 | \$ 4,439.75 | \$ 4,439.75 | \$ 3,530.22 |
| St. John's Lutheran Church | \$ 2,707.63 | \$ 2,456.16 | \$ 1,890.47 | \$ 1,952.99 |
| St. Stephen Anglican Church | \$ 729.10 | \$ 661.38 | \$ 661.38 | \$ 525.89 |
| Summerland Baptist Church | \$ 1,881.24 | \$ 1,706.52 | \$ 1,706.52 | \$ 1,356.92 |
| Trustees of the Summerland Congregation of Jehovah's Witnesses | \$ 2,851.11 | \$ 2,586.32 | \$ 1,160.77 | \$ 2,056.48 |
| Summerland United Church | \$ 943.39 | \$ 855.77 | \$ 855.77 | \$ 680.46 |
| Kettle Valley Railway Society | \$ 23,482.37 | \$ 21,301.48 | \$ 21,301.48 | \$16,937.67 |
| South Okanagan Sailing Association | \$ 8,855.64 | \$ 8,033.19 | \$ 8,033.19 | \$ 6,387.51 |
| Royal Canadian Legion Branch 22 | \$ 1,671.87 | \$ 1,516.60 | \$ 1,516.60 | \$ 1,205.91 |
| Summerland Chamber of Commerce | \$ 3,527.71 | \$ 3,200.08 | \$ 3,200.08 | \$ 2,544.52 |
| Summerland Golf Society | \$ 19,333.82 | \$ 17,538.22 | \$ 17,538.22 | \$13,945.36 |
| Summerland Recreation Society (Lakeshore Racquets Club) | \$ 13,285.23 | \$ 12,051.38 | \$ 9,703.37 | \$ 9,582.55 |
| Summerland Senior Citizens Drop-In Association | \$ 3,697.60 | \$ 3,354.19 | \$ 3,354.19 | \$ 2,667.05 |
| Summerland Yacht Club | \$ 13,354.91 | \$ 12,114.59 | \$ 12,114.59 | \$ 9,632.81 |
| Summerland Youth Centre Association | \$ 11,691.88 | \$ 10,606.01 | \$ 10,606.01 | \$ 8,433.27 |
| Summerland Athletic Club (operating as Summerland Badminton Club) | \$ 2,180.73 | \$ 1,978.20 | \$ 1,978.20 | \$ 1,572.95 |
| Total PTE \$ | \$125,230.62 | \$113,600.00 | \$105,189.71 | \$90,328.00 |

ALTERNATIVES:

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

CONCLUSION:

One desired outcome of this meeting is a resolution on the 2016 PTE to prepare a bylaw for consideration at the council meeting on October 26, 2015. The proposed listing of 2016 PTE will be available to the public and advertised in the Summerland Review on October 22, 2015 and October 29, 2015. A special meeting of Council will be required on October 30, 2015 to adopt the bylaw prior to the October 31, 2015 deadline.

Another desired outcome is a resolution regarding the proposed changes to the application process. 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, requiring a long form application the first year of application and a short form renewal for the three subsequent years.

Respectfully Submitted,

Lorrie Coates

Lorrie Coates
Director of Finance





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. This area has been outlined in blue as it could be considered excess space disallowed for exemption. The dimensions of the area is 1.72 acres (49.45%) of the total area measuring 3.478 acres. If this area was excluded from exemption the amount granted for this folio would be \$3,393.00 – 1,677.96 = \$1,715.04.

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. The value of this exemption at the full limit would be \$1,841.21. Again this folio could be excluded as it is not actively used by the congregation on a daily basis.

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

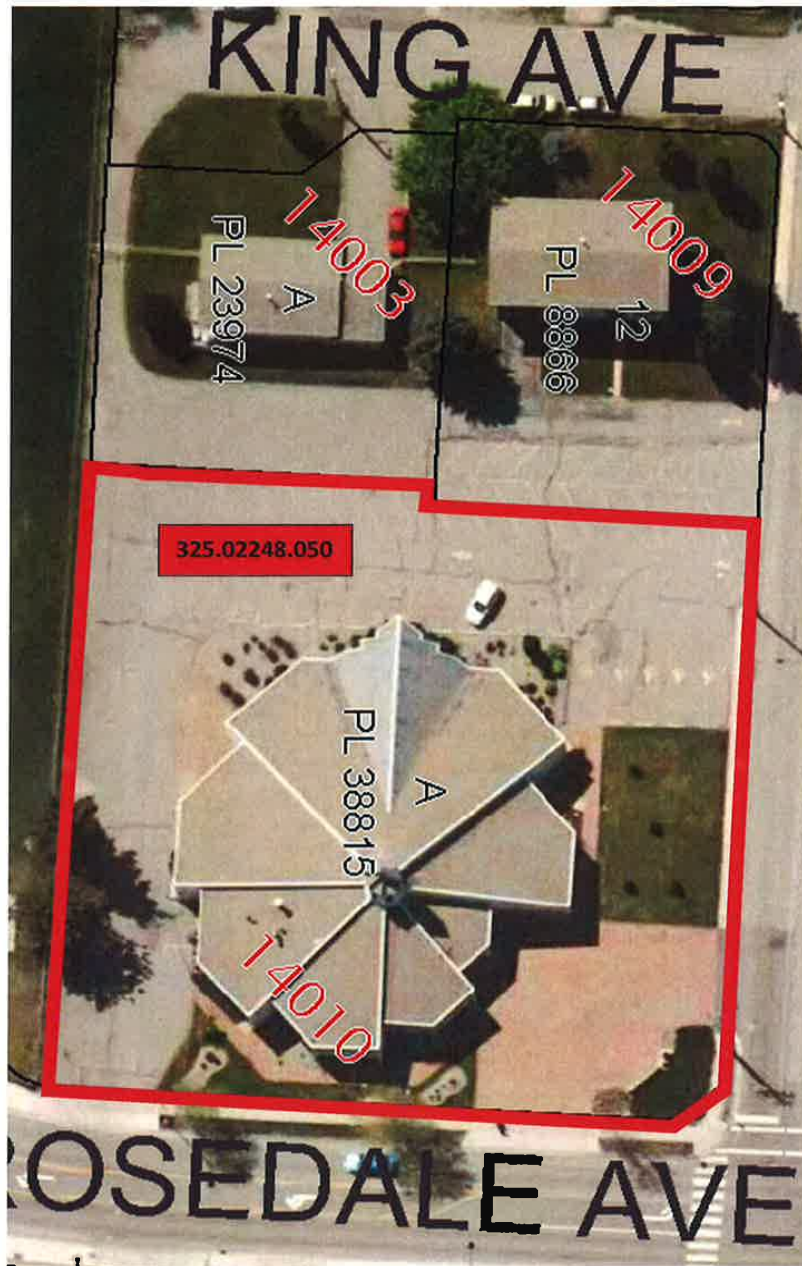
\$351,100 Permissive exemption limit

The parcel of land includes the Church building along with an adjacent parking lot and some open field area. The field area is bare land not currently being used by the congregation. This area has been outlined in blue as it could be considered excess space disallowed for exemption. The dimensions of the area is 0.33 acres (26.13%) of the total area measuring 1.263 acres. If this area was excluded from exemption the amount granted for this folio would be \$2,162.04 - 551.87 = \$1,610.17.

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

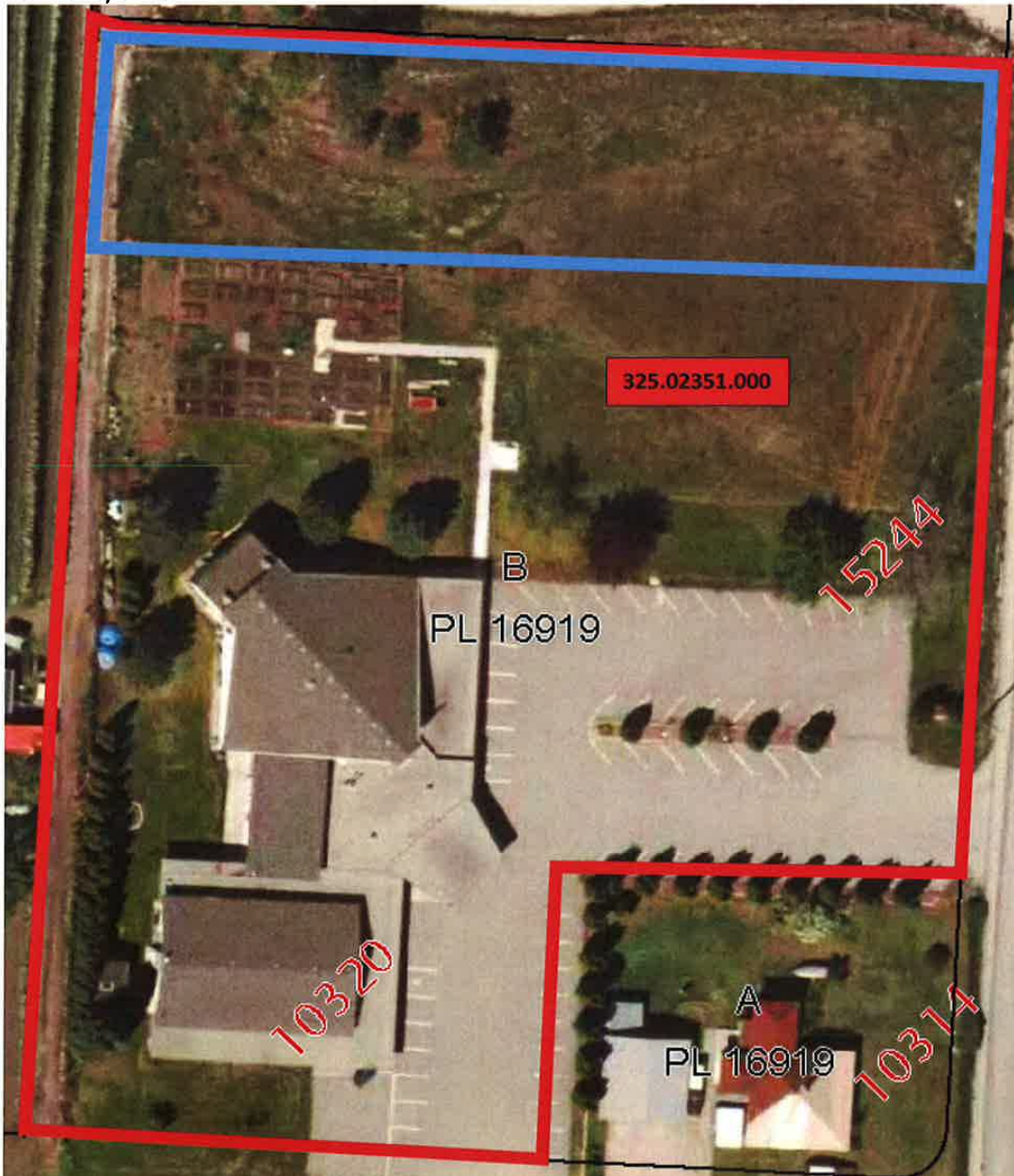
\$520,600 Statutory exemption

\$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 utilized as a community garden by approximately 20 families with intentions for expansion as the need grows. There is no charge for use of the garden beds. The remainder of the area is used for various purposes including Children's Summer Camp, games, recreation etc. as well as overflow parking when needed. This area has been outlined in blue as it could be considered excess space disallowed for exemption. The dimensions of the area is 0.47 acres (21.36%) of the total area measuring 2.2 acres. If this area was excluded from exemption the amount granted for this folio would be $\$2,707.63 - 565.69 = \$2,141.94$.

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

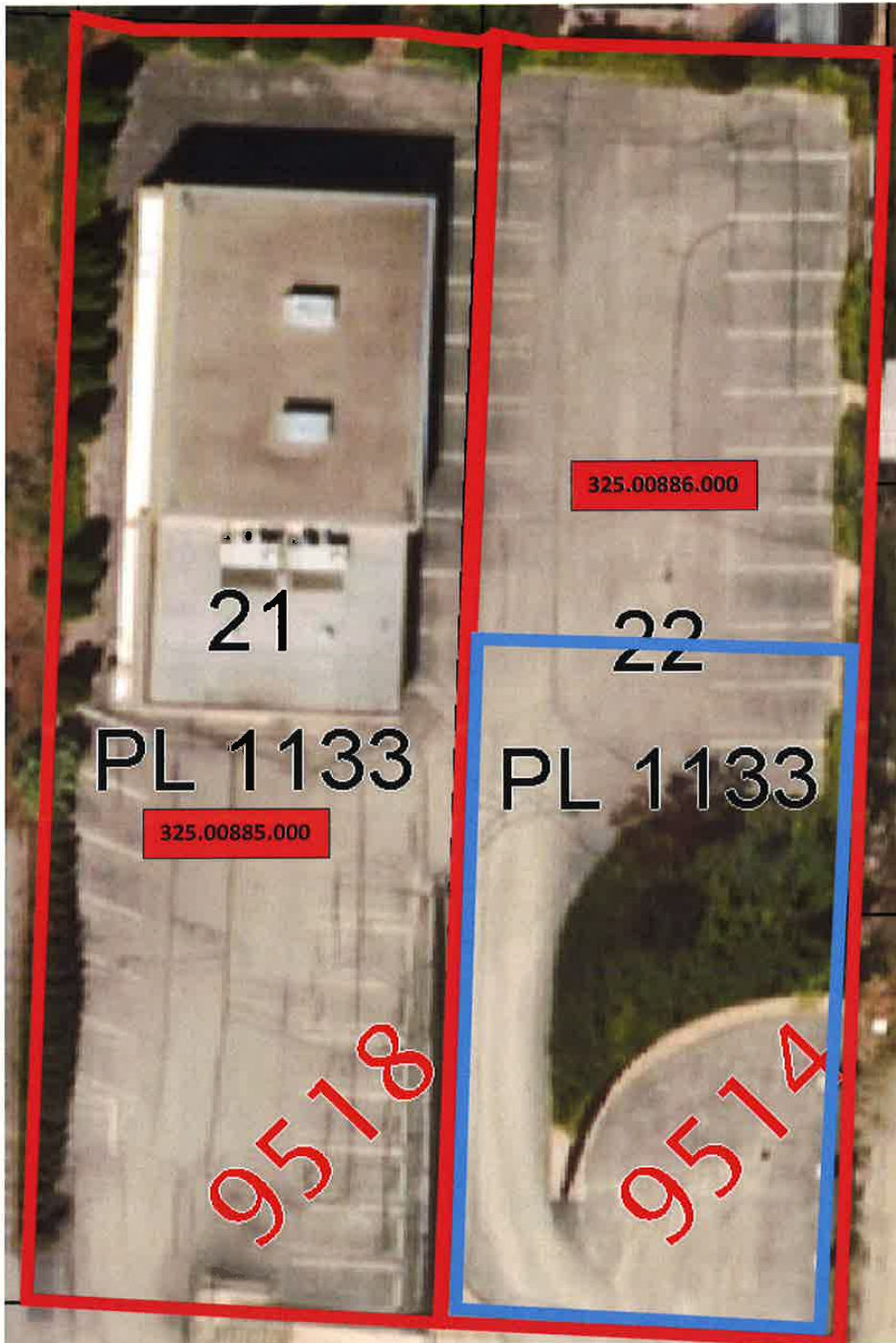
Tax Roll #: 325.02579.010

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. 50% of this area has been outlined in blue as it could be considered excess space disallowed for exemption. If this area was excluded from exemption the amount granted for this folio would be \$2,851.11 – 1,425.55 = \$1,425.56.

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 |

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| 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

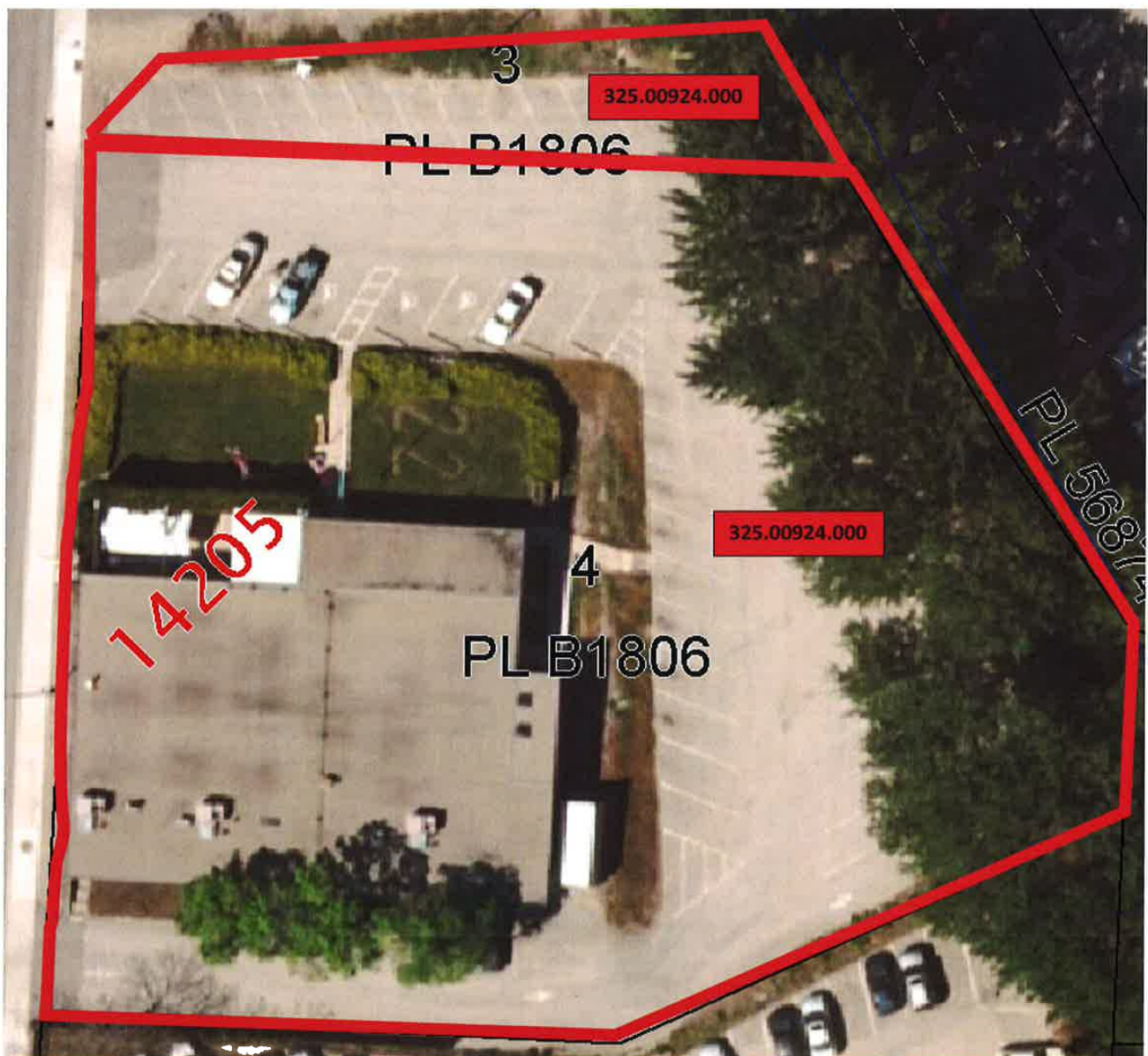
Tax Roll #: 325.00924.000

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 2nd 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. This area has been outlined in blue as it could be considered excess space disallowed for exemption. The total value of this additional request is \$2,348.01.

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 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. As a portion of the Class 6 property is used in commercial activities, the related PTE request has been reduced to 34.42% or \$83,193

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 (1) from the District including the parking lot adjacent to their building.

The skateboard park is located in area (2) and a storage area rented to a local building supply store occupies area (3). The area marked (4) is used by the District's Recreation Department for storage purposes.

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

PTE requested for the 100% of Class 6 land and improvements located on the portion of the property occupied by the Summerland Youth Centre Association (1).



**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.

Governing Statute

- Charter requires a bylaw to grant the permissive exemptions – October 31
- Council has the discretion to approve exemptions in any manner it sees fit as long as the process is not discriminatory and does not infringe upon any rights such as freedom of religion or equality
- Council can give to one organization and not another as long as the reasons are clearly explained

What to consider?

Consistency

Certainty

Financial Impact

Consistency

- Use of permissive tax exemptions as a means to achieve the community's goals, values and needs – social, cultural
- Type and use of the property
- Broad benefit for the community
- Are there specific groups that could be targeted for exemptions to provide better services?

Certainty

Duration of the exemption – 10 years or less is legislated for all but places of worship. If the group is considering an investment (improvements), a longer time frame would be desirable

Level of exemption – are parts of the property of more benefit to the community than others

Should the amount of general public access be considered? 2 hours per day vs 12 hours per day

Financial Impact

All permissive exemptions are property tax revenue council chooses to forego

Financial support to an organization may include: permissive tax exemption, grant in aid, provision of property/facility at less than market rates, in kind services

The service delivery model considers the value of the financial support to the not for profit organization compared to the cost for the District to provide the service

Information Requests

Legion

prior to 2013 no permissive exemption

2013 – 50% of Class 8 + \$10,000 Class 6

2014/15 - 100% Class 8

| Assessed Value | Class 8 | Class 6 |
|----------------|-----------|-----------|
| 2013 | \$531,000 | \$987,000 |
| 2014 | \$265,500 | \$493,500 |
| 2015 | \$271,500 | \$503,500 |

Summerland Golf Society 2013 stats – 25% of the rounds are played by non-resident golfers

Information Requests

Identification of property not actively used by organization

separate parcel of land
suitable for use – steepness, access
size of the membership to allow adequate
parking

Summerland Youth Centre Association

recognition of the need to advise BC Assessment
of 2 leases – Youth Centre and building supply store
and of the District use for the skateboard park and
storage

2016 PTE listing amount reduced to reflect these changes

PTE approvals for 2016

Published information to date:

| | |
|--------------|-------|
| Peachland | 1.2% |
| Lake Country | 1.4% |
| Penticton | 1.56% |
| Coldstream | 2.7% |



Strategies to consider

- Set a % of property tax revenue as a cap for permissive exemptions
- Look at the property owned by each organization to determine if any excess exemption has been received on property not actively used to provide the service
- Apply a % reduction for all organizations to achieve the cap
- Apply reductions and/or allow further exemptions based on how closely the service group meets the objectives of the strategic plan
- Give sufficient notice to the applicants should there be a significant reduction in the level of support