

WESTSIDE DISTRICT MUNICIPALITY

BYLAW NO. 0015

A BYLAW TO ESTABLISH THE TAX RATES UPON REAL PROPERTY FOR THE WESTSIDE DISTRICT MUNICIPALITY AND TO PROVIDE FOR THE PAYMENT OF TAXES FOR THE YEAR 2008

WHEREAS the Council shall, pursuant to Section 197 of the *Community Charter*, in each year, adopt a bylaw to impose rates on all taxable land and improvements according to their assessed value to provide the money required for purposes specified in the *Community Charter*;

AND WHEREAS the Council may, pursuant to Section 235 of the *Community Charter*, establish an Alternative Municipal Tax Collection Scheme, including penalties to be applied in relation to payments made after a tax due date established by such bylaw;

THEREFORE BE IT RESOLVED that the Municipal Council of the Westside District Municipality, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as the "TAX RATES BYLAW 2008 NO. 0015".

2. Definition

"ALTERNATIVE MUNICIPAL TAX SCHEME" means the Scheme for the payment of taxes established under Sections 9, 11, and 12.2 of this bylaw.

"CHIEF FINANCIAL OFFICER" means the person duly appointed by Council, and includes his Deputy.

"DISTRICT" means the Westside District Municipality

3. Tax Rate Multiplier

That the Multiplier factor used to establish the Tax Rate be adopted as follows: (same as Provincial Multiplier)

PROPERTY CLASS		MULTIPLIER
RESIDENTIAL	01	1.00
UTILITIES	02	3.50
UNMANAGED FOREST	03	4.00
MAJOR INDUSTRY	04	3.40
LIGHT INDUSTRY	05	3.40
BUSINESS/OTHER	06	2.45
MANAGED FOREST	07	3.00
RECR'N/NON-PROFIT	08	1.00
FARM	09	1.00

4. Tax Rates for General Municipal Purposes

Tax rates for all lawful general purposes, as shown in column 'A' of Schedule 'A' Page 1 attached hereto and forming a part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the Westside District Municipality for 2008.

5. Tax Rates for General Debt

Tax rates for the payment of interest and principal on debts incurred by the District for municipal purposes, as shown in column 'B' of Schedule 'A' Page 1 attached hereto and forming a part of this Bylaw, are hereby imposed and levied on all taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the Westside District Municipality for 2008.

6. Tax Rates for Regional District of Central Okanagan

Tax rates for the payment of the Regional District of Central Okanagan requisition, excluding tax rates for the S I R requisition under Section 6 as shown in column 'C' of Schedule 'A' Page 1 attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided under Section 26 of the *Hospital District Act* and as shown upon the Real Property Tax Roll for the Westside District Municipality for 2008.

7. Tax Rates for Regional District of Central Okanagan SIR Program

Tax rates for the payment of the Regional District of Central Okanagan requisition for the SIR Program, excluding tax rates for the Regional Parks Function under Section 6 as shown in column 'D' of Schedule 'A' Page 1 attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land according to their assessed value on the basis provided under Section 26 of the *Hospital District Act* and as shown upon the Real Property Tax Roll for the Westside District Municipality for 2008.

8. Central Okanagan Regional Hospital District

Tax rates for the payment of the Central Okanagan Regional Hospital District requisition, as shown in column 'E' of Schedule 'A' Page 1 attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided by Section 26 of the *Hospital District Act* and according to their assessed value as shown upon the Real Property Tax Roll for the Westside District Municipality for 2008.

9. Alternative Municipal Tax Scheme

- 9.1 Unless section 9.3 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with sections 9, 10, and 11 of this Bylaw on or before July 4, 2008.
- 9.2 An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the Alternative Municipal Tax Collections Scheme by providing written notice of that election to the Chief Financial Officer at his office at the District offices at the Westside District Municipality, BC, on or before June 15, 2008.
- 9.3 An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the General Municipal Tax Collection Scheme established under Division 10 of Part 7 of the *Community Charter* by giving written notice of that election to the Chief Financial Officer at his office at the Westside District Municipality offices on or before June 15, 2008.
- 9.4 If an Owner does not make an election under Section 9.2 or 9.3, the Alternative Municipal Collection Scheme applies to the rates and taxes payable to that Owner.

10. Rates and Taxes Payable to Chief Financial Officer

The rates and taxes named under this Bylaw shall be levied, raised and collected for the purposes stated, and shall be payable to the Chief Financial Officer at his office at the District offices.

11. Penalties

Upon the 5th day of July, 2008, or as soon thereafter as is practicable, the Chief Financial Officer shall add to the unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown upon the Real Property Tax Roll of the City for 2008:

- (a) ten (10) percent of the amount unpaid as of 4:30 pm on the 4th day of July, 2008.

12. Supplementary Tax Rolls

12.1 Upon receipt of a Supplementary Tax Roll from B.C. Assessment, the Chief Financial Officer shall levy taxes in accordance with the rates specified in Schedule 'A' of this Bylaw according to the taxable values as shown on the Supplementary Tax Rolls.

12.2 For each Supplementary Tax Roll, the Chief Financial Officer shall add penalties to the unpaid amounts as follows:

- (a) Where Supplementary Tax Notices are sent before the 1st day of June, 2008, penalties shall be added as set out in Section 11 of this Bylaw.
- (b) Where Supplementary Tax Notices are sent after the 1st day of June, 2008 and before the 16th day of July, 2008; ten (10) percent shall be added on any amount unpaid after 30 (thirty) days.

13 R.D.C.O. Parcel Tax

Levy on parcel tax for 2008 is \$632,624 and for Sewer fund parcel tax is \$309,740.

PASSED FIRST READING 2008-MAY-06
PASSED SECOND READING 2008-MAY-06
PASSED THIRD READING 2008-MAY-06
ADOPTED 2008-MAY-13

MAYOR

DIRECTOR OF
CORPORATE SERVICES

Schedule 'A'

PROPERTY CLASS		Description	GENERAL MUNICIPAL (A)	GENERAL MUNICIPAL DEBT (B)	REGIONAL DISTRICT (C)	REGIONAL DISTRICT SIR (LEVY ON LAND ONLY) (D)	REGIONAL DISTRICT HOSPITAL (E)
RESIDENTIAL	01	Rate	2.22640	0.27684	0.50564	0.04513	0.25617
		Taxable Value	5,609,936,183	5,609,936,183	5,616,170,603	2,909,769,702	5,616,170,603
UTILITIES	02	Rate	7.79240	0.96895	1.76973	0.15797	0.89659
		Taxable Value	2,738,488	2,738,488	21,352,288	1,084,386	21,352,288
UNMANAGED FOREST	03	Rate	8.90560	1.10737	2.02255	0.18053	1.02467
		Taxable Value	-	-	-	-	-
MAJOR INDUSTRY	04	Rate	7.56976	0.94126	1.71917	0.15345	0.87097
		Taxable Value	15,645,000	15,645,000	15,645,000	6,528,000	15,645,000
LIGHT INDUSTRY	05	Rate	7.56976	0.94126	1.71917	0.15345	0.87097
		Taxable Value	64,155,400	64,155,400	64,155,400	46,331,000	64,155,400
BUSINESS/OTHER	06	Rate	5.45468	0.67826	1.23881	0.11058	0.62761
		Taxable Value	293,928,801	293,928,801	293,912,501	191,342,401	293,912,501
MANAGED FOREST	07	Rate	6.67920	0.83053	1.51691	0.13540	0.76850
		Taxable Value	-	-	-	0	-
RECR'N/NON-PROFIT	08	Rate	2.22640	0.27684	0.50564	0.04513	0.25617
		Taxable Value	5,760,100	5,760,100	5,760,100	5,675,000	5,760,100
FARM	09	Rate	2.22640	0.27684	0.50564	0.04513	0.25617
		Taxable Value	3,736,715	3,736,715	1,868,335	1,868,335	1,868,335