

DISTRICT OF WEST KELOWNA

2009 BYLAW NO. 0084

A BYLAW TO ESTABLISH THE TAX RATES UPON REAL PROPERTY FOR THE DISTRICT OF WEST KELOWNA AND TO PROVIDE FOR THE PAYMENT OF TAXES FOR THE YEAR 2009

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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 District of West Kelowna, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as the "TAX RATES BYLAW 2009 NO. 0084".

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 District of West Kelowna

3. Tax Rate Multiplier

That the Multiplier factor used to establish the Tax Rate be adopted as follows:

Property Class	Code	MULT Current
RESIDENTIAL	01	1.00
UTILITIES	02	4.00
SUPPORTIVE HOUSING	03	4.00
MAJOR INDUSTRY	04	3.40
LIGHT INDUSTRY	05	3.20
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 District of West Kelowna for 2009.

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 District of West Kelowna for 2009.

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 District of West Kelowna for 2009.

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 District of West Kelowna for 2009.

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 District of West Kelowna for 2009.

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 7, 2009.
- 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 District of West Kelowna, BC, on or before June 15, 2009.
- 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 District of West Kelowna offices on or before June 15, 2009.
- 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 8th day of July, 2009, 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 District for 2009:

- (a) ten (10) percent of the amount unpaid as of 4:30 pm on the 7th day of July, 2009.

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, 2009, 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, 2009 and before the 16th day of July, 2009; 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 2009 is \$20,818 and for Sewer fund parcel tax is \$71,732.

PASSED FIRST READING 2009-Mar -24  
PASSED SECOND READING 2009-Mar-24  
PASSED THIRD READING 2009-Mar-24  
ADOPTED 2009-APR-14

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MAYOR

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DIRECTOR OF  
CORPORATE SERVICES

Schedule "A"

Property Class		Description	General Municipal	General Debt	Regional District	Regional District SIR (Land Only)	Regional District Hospital
			(A)	(B)	(C)	(D)	(E)
Residential	01	Rate	2.45123	0.29927	0.55832	0.04531	0.26706
		Taxable Value	5,852,100,043	5,852,100,043	5,850,625,503	2,969,040,602	5,850,625,503
		Total Collected	\$ 14,344,866	\$ 1,751,351	\$ 3,266,497	\$ 134,517	\$ 1,562,490
Utilities	02	Rate	9.80494	1.19708	1.95411	0.15857	0.93472
		Taxable Value	2,739,088	2,739,088	22,610,988	1,084,986	22,610,988
		Total Collected	\$ 26,857	\$ 3,279	\$ 44,184	\$ 172	\$ 21,135
Supportive Housing	03	Rate	9.80494	1.19708	0.55832	0.04531	0.26706
		Taxable Value	-	-	-	-	-
		Total Collected	-	-	-	-	-
Major Industry	04	Rate	8.33420	1.01751	1.89827	0.15404	0.90802
		Taxable Value	15,645,000	15,645,000	15,645,000	6,528,000	15,645,000
		Total Collected	\$ 130,388	\$ 15,919	\$ 29,698	\$ 1,006	\$ 14,206
Light Industry	05	Rate	7.84395	0.95766	1.89827	0.15404	0.90802
		Taxable Value	63,975,900	63,975,900	63,975,900	45,354,000	63,975,900
		Total Collected	\$ 501,824	\$ 61,267	\$ 121,444	\$ 6,986	\$ 58,091
Business/Other	06	Rate	6.00552	0.73321	1.36787	0.11100	0.65431
		Taxable Value	301,411,305	301,411,305	300,796,005	189,530,005	300,796,005
		Total Collected	\$ 1,810,133	\$ 220,997	\$ 411,451	\$ 21,038	\$ 196,813
Managed Forest	07	Rate	7.35370	0.89781	1.67495	0.13592	0.80119
		Taxable Value	-	-	-	-	-
		Total Collected	\$ -	\$ -	\$ -	\$ -	\$ -
Recr'n/Non -Profit	08	Rate	2.45123	0.29927	0.55832	0.04531	0.26706
		Taxable Value	5,781,100	5,781,100	5,781,100	5,696,000	5,781,100
		Total Collected	\$ 14,171	\$ 1,730	\$ 3,228	\$ 258	\$ 1,544
Farm	09	Rate	2.45123	0.29927	0.55832	0.04531	0.26706
		Taxable Value	3,396,564	3,396,564	1,698,257	1,698,257	1,698,257
		Total Collected	\$ 8,326	\$ 1,016	\$ 948	\$ 77	\$ 454
		Total Collected	\$ 16,836,564	\$ 2,055,560	\$ 3,877,450	\$ 164,054	\$ 1,854,732