

DISTRICT OF WEST KELOWNA

BYLAW NO. 0187

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 2015

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 NO. 0187, 2015".

2. Definition

"ALTERNATIVE MUNICIPAL TAX SCHEME" means the Scheme for the payment of taxes established under Sections 10, 12, and 13.2 of this bylaw.

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

"DISTRICT" means the District of West Kelowna

3. Tax Rate Multiplier

That the Multiplier factor used to establish the Tax Rates for general municipal purposes be adopted as follows:

Property Class	Code	Multiplier
RESIDENTIAL	01	1.00
UTILITIES	02	10.45
SUPPORTIVE HOUSING	03	1.00
MAJOR INDUSTRY	04	2.85
LIGHT INDUSTRY	05	2.16
BUSINESS/OTHER	06	2.39
MANAGED FOREST	07	3.00
REC/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' 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 2015.

5. 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 'B' of Schedule 'A' 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 804.3 of the *Local Government Act* and as shown upon the Real Property Tax Roll for the District of West Kelowna for 2015.

6. 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, as shown in column 'C' of Schedule 'A' 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 804.3 of the *Local Government Act* and as shown upon the Real Property Tax Roll for the District of West Kelowna for 2015.

7. Central Okanagan Regional Hospital District

Tax rates for the payment of the Central Okanagan Regional Hospital District requisition, 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 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 2015.

8. Tax Rates for General Municipal Purposes – Library

Tax rates for all lawful general purposes, as shown in column 'E' of Schedule 'A' 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 – Library for the District of West Kelowna for 2015.

9. Tax Rates for General Municipal Purposes – Sanitary Storm Sewer

Tax rates for all lawful general purposes, as shown in column 'F' of Schedule 'A' 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 – Sanitary Storm Sewer for the District of West Kelowna for 2015.

10. Alternative Municipal Tax Scheme

- 10.1 Unless section 10.2 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with sections 10, 11, and 12 of this Bylaw on or before July 3, 2015.
- 10.2 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 5, 2015.
- 10.3 If an Owner does not make an election under Section 10.2, the Alternative Municipal Collection Scheme applies to the rates and taxes payable to that Owner.

11. Rates and Taxes Payable to The District of West Kelowna

The rates and taxes named under this Bylaw shall be levied, raised and collected for the purposes stated, and shall be payable to The District of West Kelowna at the District Hall.

12. Penalties

Upon the 4th day of July, 2015, 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 2015:

- (a) ten (10) percent of the amount unpaid as of 4:30 pm on the 3rd day of July, 2015.

13. Supplementary Tax Rolls

- 13.1 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.
- 13.2 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 5th day of June, 2015, penalties shall be added as set out in Section 12 of this Bylaw.
- (b) Where Supplementary Tax Notices are sent after the 5th day of June, 2015; ten (10) percent shall be added on any amount unpaid after 30 (thirty) days.

14. R.D.C.O. Parcel Tax (under collection for other governments)

- (a) Sterile Insect Release Program parcel tax levy for 2015 is \$11,663;

- (b) The Sewer parcel tax levy for 2015 is \$34,719 for Lakeview #605, and \$20,914 for East Boundary Road Sewer (Lakeview 608);
- (c) Westside Landfill/Transfer Station parcel tax levy for 2015 is \$223,680.

READ A FIRST, SECOND AND THIRD TIME THIS 28TH DAY OF APRIL, 2015
ADOPTED THIS 12TH DAY OF MAY, 2015

'Doug Findlater'

MAYOR

'Tracey Batten'

CITY CLERK

**District of West Kelowna 2015
Tax Rate
Schedule "A"**

		Municipal Combined	General Municipal	% Collected Municipal	Regional District	% Collected Regional District	Regional District SIR (Land Only)	% Collected Regional District SIR (Land Only)	Regional District Hospital	% Collected Regional District Hospital	Regional Library	% Collected Regional Library	Sanitary Storm Sewer	% Collected Sanitary Storm Sewer
	Description		(A)		(B)		(C)		(D)		(E)		(F)	
01	Rate	3.82177	3.60002		0.36374		0.04463		0.35747		0.19102		0.03073	
	Taxable Value	5,923,142,176	5,923,142,176		5,904,653,076		2,750,819,102		5,904,653,076		5,923,142,176		5,923,142,176	
	Total Collected	\$ 22,636,887	\$ 21,323,430	84.03%	\$ 2,147,759	81.80%	\$ 122,769	78.01%	\$ 2,110,736	81.80%	\$ 1,131,439	84.03%	\$ 182,018	84.03%
02	Rate	39.9375	37.62024		1.27307		0.15619		1.25116		1.99617		0.32109	
	Taxable Value	3,051,501	3,051,501		24,440,301		1,196,800		24,440,301		3,051,501		3,051,501	
	Total Collected	\$ 121,869	\$ 114,798	0.45%	\$ 31,114	1.19%	\$ 187	0.12%	\$ 30,579	1.19%	\$ 6,091	0.45%	\$ 980	0.45%
03	Rate	3.8218	3.60002		0.36374		0.04463		0.35747		0.19102		0.030730	
	Taxable Value	-	-		-		-		-		-		-	
	Total Collected	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
04	Rate	10.8921	10.26007		1.23670		0.15173		1.21541		0.54441		0.08757	
	Taxable Value	16,276,000	16,276,000		16,276,000		8,842,000		16,276,000		16,276,000		16,276,000	
	Total Collected	\$ 177,279	\$ 166,993	0.66%	\$ 20,129	0.77%	\$ 1,342	0.85%	\$ 19,782	0.77%	\$ 8,861	0.66%	\$ 1,425	0.66%
05	Rate	8.2550	7.77605		1.23670		0.15173		1.21541		0.41260		0.06637	
	Taxable Value	86,752,700	86,752,700		86,752,700		64,234,000		86,752,700		86,752,700		86,752,700	
	Total Collected	\$ 716,145	\$ 674,593	2.66%	\$ 107,287	4.09%	\$ 9,746	6.19%	\$ 105,440	4.09%	\$ 35,794	2.66%	\$ 5,758	2.66%
06	Rate	9.1340	8.60406		0.89115		0.10933		0.87581		0.45654		0.07344	
	Taxable Value	353,428,201	353,428,201		353,428,201		208,625,837		353,428,201		353,428,201		353,428,201	
	Total Collected	\$ 3,228,227	\$ 3,040,917	11.98%	\$ 314,958	12.00%	\$ 22,809	14.49%	\$ 309,536	12.00%	\$ 161,354	11.98%	\$ 25,956	11.98%
07	Rate	11.4367	10.80007		1.09121		0.13388		1.07242		0.54441		0.09218	
	Taxable Value	-	-		-		-		-		-		-	
	Total Collected	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
08	Rate	3.8218	3.60002		0.36374		0.04463		0.35747		0.19102		0.03073	
	Taxable Value	11,649,700	11,649,700		10,165,700		10,146,600		10,165,700		11,649,700		11,649,700	
	Total Collected	\$ 44,522	\$ 41,939	0.17%	\$ 3,698	0.14%	\$ 453	0.29%	\$ 3,634	0.14%	\$ 2,225	0.17%	\$ 358	0.17%
09	Rate	3.8218	3.60002		0.36374		0.04463		0.35747		0.19102		0.03073	
	Taxable Value	3,389,746	3,389,746		1,694,844		1,694,844		1,694,844		3,389,746		3,389,746	
	Total Collected	\$ 12,955	\$ 12,203	0.05%	\$ 616	0.02%	\$ 76	0.05%	\$ 606	0.02%	\$ 648	0.05%	\$ 104	0.05%
	Total Collected	\$ 26,937,885	\$ 25,374,874	100.00%	\$ 2,625,560	100.00%	\$ 157,381	100.00%	\$ 2,580,313	100.00%	\$ 1,346,412	100.00%	\$ 216,599	100.00%

