

CITY OF WEST KELOWNA

BYLAW NO. 0232

A BYLAW TO ESTABLISH THE TAX RATES UPON REAL PROPERTY FOR THE CITY OF WEST KELOWNA AND TO PROVIDE FOR THE PAYMENT OF TAXES FOR THE YEAR 2016

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 234 of the *Community Charter*, use the General tax collection scheme;

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. 0232, 2016".

2. Definition

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

"CITY" means the City of West Kelowna

3. Tax Rate Multiplier

The Multiplier factor used to establish the Tax Rates for general municipal purposes is as follows:

PROPERTY CLASS	CODE	MULTIPLIER
RESIDENTIAL	01	1.00
UTILITIES	02	10.65
SUPPORTIVE HOUSING	03	1.00
MAJOR INDUSTRY	04	3.00
LIGHT INDUSTRY	05	2.13
BUSINESS/OTHER	06	2.33
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 City of West Kelowna for 2016.

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 City of West Kelowna for 2016.

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 City of West Kelowna for 2016.

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 City of West Kelowna for 2016.

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 City of West Kelowna for 2016.

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 City of West Kelowna for 2016.

10. General Tax Collection Scheme

Under section 234 (1), of the *Community Charter*, Council may use the General tax collection scheme whereby property taxes for a year are due on July 2 of the year. As July 2 falls on a weekend, taxes shall be due on the next business day of July 4, 2016.

11. Rates and Taxes Payable to The City 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 City of West Kelowna at the City Hall.

12. Penalties

Under section 234 (2) of the *Community Charter*, the Lieutenant Governor in Council may make regulations establishing penalties and interest that must be applied by municipalities in relation to payments made after the tax due date of July 4th as above. Pursuant to *Municipal Tax Regulation 426/2003, section (3)*, upon the 5th day of July, 2016, 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 2016:

- (a) ten (10) percent of the amount unpaid as of 4:30 pm on the 4th day of July, 2016

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 6th day of June, 2016, penalties shall be added as set out in Section 12 of this Bylaw.
- (b) Where Supplementary Tax Notices are sent after the 6th day of June, 2016; 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 2016 is \$12,507;
- (b) The Sewer parcel tax levy for 2016 is \$34,494 for Lakeview #605
- (c) Westside Landfill/Transfer Station parcel tax levy for 2016 is \$332,254
- (d) Solid Waste and Recycling Program parcel tax levy for 2016 is \$199,524

READ A FIRST, SECOND AND THIRD TIME THIS 26TH DAY OF APRIL, 2016
ADOPTED THIS 10TH DAY OF MAY, 2016

MAYOR

CITY CLERK

**City of West Kelowna 2016
Tax Rate
Schedule "A"**

Description	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
	(A)	(B)	(C)	(D)	(E)	(F)							
01 Rate	3.75169	3.53583		0.34525		0.04249		0.33499		0.18804		0.02762	
Taxable Value	6,339,249,808	6,339,249,806		6,320,151,456		2,836,587,405		6,320,151,456		6,339,249,806		6,339,249,806	
Total Collected	\$ 23,782,916	\$ 22,414,524	84.49%	\$ 2,182,059	81.98%	\$ 120,531	77.98%	\$ 2,117,198	81.98%	\$ 1,192,037	84.49%	\$ 176,355	84.49%
02 Rate	39.9555	37.65661		1.20839		0.14872		1.17247		2.00263		0.29628	
Taxable Value	2,611,701	2,611,701		25,163,501		1,210,200		25,163,501		2,611,701		2,611,701	
Total Collected	\$ 104,352	\$ 98,348	0.37%	\$ 30,407	1.14%	\$ 180	0.12%	\$ 29,503	1.14%	\$ 5,230	0.37%	\$ 774	0.37%
03 Rate	3.7456	3.53006		0.34525		0.04249		0.33499		0.18773		0.02774	
Taxable Value	-	-		-		-		-		-		-	
Total Collected	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
04 Rate	11.2551	10.60750		1.17386		0.14447		1.13897		0.56412		0.08346	
Taxable Value	16,050,000	16,050,000		16,050,000		8,780,000		16,050,000		16,050,000		16,050,000	
Total Collected	\$ 180,644	\$ 170,250	0.64%	\$ 18,841	0.71%	\$ 1,268	0.82%	\$ 18,280	0.71%	\$ 9,054	0.64%	\$ 1,340	0.64%
05 Rate	7.9911	7.53132		1.17386		0.14447		1.13897		0.40053		0.05926	
Taxable Value	91,698,900	91,698,900		91,698,900		65,913,600		91,698,900		91,698,900		91,698,900	
Total Collected	\$ 732,776	\$ 690,614	2.60%	\$ 107,642	4.04%	\$ 9,523	6.16%	\$ 104,442	4.04%	\$ 36,728	2.60%	\$ 5,434	2.60%
06 Rate	8.7414	8.23849		0.84587		0.10410		0.82073		0.43813		0.06482	
Taxable Value	375,335,001	375,335,001		375,335,001		214,052,248		375,335,001		375,335,001		375,335,001	
Total Collected	\$ 3,280,970	\$ 3,092,193	11.66%	\$ 317,486	11.93%	\$ 22,284	14.42%	\$ 308,048	11.93%	\$ 164,447	11.66%	\$ 24,329	11.66%
07 Rate	11.2367	10.59017		1.03576		0.12747		1.00497		0.56320		0.08332	
Taxable Value	-	-		-		-		-		-		-	
Total Collected	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
08 Rate	3.7517	3.53583		0.34525		0.04249		0.33499		0.18804		0.02782	
Taxable Value	14,858,200	14,858,200		13,340,700		14,774,800		13,340,700		14,858,200		14,858,200	
Total Collected	\$ 55,743	\$ 52,536	0.20%	\$ 4,606	0.17%	\$ 628	0.41%	\$ 4,469	0.17%	\$ 2,794	0.20%	\$ 413	0.20%
09 Rate	3.7517	3.53583		0.34525		0.04249		0.33499		0.18804		0.02782	
Taxable Value	3,381,579	3,381,579		1,690,761		3,381,579		1,690,761		3,381,579		3,381,579	
Total Collected	\$ 12,687	\$ 11,957	0.05%	\$ 584	0.02%	\$ 144	0.09%	\$ 566	0.02%	\$ 636	0.05%	\$ 94	0.05%
Total Collected	\$ 28,150,067	\$ 26,530,423	100.00%	\$ 2,661,624	100.00%	\$ 154,557	100.00%	\$ 2,582,508	100.00%	\$ 1,410,926	100.00%	\$ 208,739	100.00%