

CITY OF WEST KELOWNA

BYLAW NO. 0252

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 2018

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

1. Title

This Bylaw may be cited as the "CITY OF WEST KELOWNA TAX RATES BYLAW NO. 0252, 2018".

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	11.24
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 2018.

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 384 of the *Local Government Act* and as shown upon the Real Property Tax Roll for the City of West Kelowna for 2018.

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 384 of the *Local Government Act* and as shown upon the Real Property Tax Roll for the City of West Kelowna for 2018.

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 2018.

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 2018.

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 2018.

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 statutory holiday, taxes shall be due on the next business day of July 3, 2018.

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 3rd as above. Pursuant to *Municipal Tax Regulation 426/2003, section (3)*, upon *the 4th day* of July, 2018, 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 2018, ten (10) percent of the amount unpaid as of 4:30 pm on the 3rd day of July, 2018

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, 2018, penalties shall be added as set out in Section 12 of this Bylaw.

(a) Where Supplementary Tax Notices are sent after the 6th day of June, 2018; 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 2018 is \$13,948;

(b) The Sewer parcel tax levy for 2018 is \$22,811 for Lakeview #605;

(c) Westside Landfill/Transfer Station parcel tax levy for 2018 is \$316,875;

(d) Solid Waste and Recycling Program parcel tax levy for 2018 is \$186,404.

READ A FIRST, SECOND AND THIRD TIME THIS 17TH DAY OF APRIL, 2018
ADOPTED THIS 8TH DAY OF MAY, 2018

MAYOR

CITY CLERK

Schedule "A"

City of West Kelowna 2018
Tax Rate
Schedule "A"

Property Class	Description	(A) General Municipal	(B) Regional District	(C) Regional District SIR (Land Only)	(D) Regional District Hospital	(E) Regional Library	(F) Sanitary Storm Sewer
Residential	Rate	3,04693	0,27348	0,03299	0,26420	0,15277	0,02310
	Taxable Value	8,265,113,694	8,242,737,044	3,550,225,235	8,242,737,044	8,265,113,694	8,265,113,694
	Total Collected	\$ 25,163,196	\$ 2,254,224	\$ 117,122	\$ 2,177,731	\$ 1,262,632	\$ 190,906
Utilities	Rate	34,24746	0,95719	0,11548	0,92469	1,71709	0,25962
	Taxable Value	2,805,101	24,893,401	1,331,300	24,893,401	2,805,101	2,805,101
	Total Collected	\$ 101,612	\$ 23,828	\$ 154	\$ 23,019	\$ 4,817	\$ 728
Supportive Housing	Rate	3,04693	0,27348	0,03299	0,26420	0,15277	0,023098
	Taxable Value	-	-	-	0,26420	-	-
	Total Collected	\$ -	\$ -	\$ -	\$ 0,00%	\$ -	\$ 0,00%
Major Industry	Rate	9,14078	0,92984	0,11218	0,89827	0,45830	0,06929
	Taxable Value	16,389,000	16,389,000	9,485,000	16,389,000	16,389,000	16,389,000
	Total Collected	\$ 158,455	\$ 15,239	\$ 1,064	\$ 14,722	\$ 7,511	\$ 1,136
Light Industry	Rate	6,48995	0,92984	0,11218	0,89827	0,32539	0,04320
	Taxable Value	96,478,400	96,478,400	65,491,100	96,478,400	96,478,400	96,478,400
	Total Collected	\$ 628,140	\$ 89,709	\$ 7,347	\$ 86,664	\$ 31,393	\$ 4,747
Business/Other	Rate	7,09934	0,67003	0,09083	0,64728	0,35595	0,05382
	Taxable Value	456,873,751	456,873,751	238,962,351	456,873,751	456,873,751	456,873,751
	Total Collected	\$ 3,430,713	\$ 306,119	\$ 19,315	\$ 295,725	\$ 162,622	\$ 24,588
Managed Forest	Rate	9,14078	0,82044	0,09898	0,79259	0,45530	0,06929
	Taxable Value	-	-	-	-	-	-
	Total Collected	\$ -	\$ 0,00%	\$ 0,00%	\$ 0,00%	\$ 0,00%	\$ 0,00%
Recreational/Non-Profit	Rate	3,04693	0,27348	0,03299	0,26420	0,15277	0,02310
	Taxable Value	9,819,100	9,819,100	9,633,200	9,819,100	9,819,100	9,819,100
	Total Collected	\$ 31,645	\$ 2,685	\$ 318	\$ 2,594	\$ 1,500	\$ 227
Farm	Rate	3,04693	0,27348	0,03299	0,26420	0,15277	0,02310
	Taxable Value	3,369,791	1,684,866	1,684,866	1,684,866	3,369,791	3,369,791
	Total Collected	\$ 10,860	\$ 461	\$ 56	\$ 445	\$ 515	\$ 78
	Total Collected	\$ 31,032,304	\$ 2,692,265	\$ 145,374	\$ 2,600,900	\$ 1,470,990	\$ 222,412
	Assessment Value	8,850,848,837	8,848,875,562	3,876,803,072	8,848,875,562	8,850,848,837	8,850,848,837
	Tax Collected	31,032,304	2,692,265	145,374	2,600,900	1,470,990	222,412
	Tax amount	31,032,304	2,692,279	145,387	2,600,869	1,470,990	222,412
	Variance	0,00	-	12,61	30,79	-	0,00