



## CITY OF WEST KELOWNA SPECIAL COUNCIL ADDENDUM

Tuesday, April 28, 2020, 1:30 P.M.  
LIONS COMMUNITY CENTRE  
2466 MAIN STREET, WEST KELOWNA, BC

	Pages
<b>2. INTRODUCTION OF LATE ITEMS</b>	
*2.1 2020 Tax Rates Bylaw 0279, 2020 Information Report from CAO (See item 8.1.2.1 under Financial Services)	2
*2.2 2020 Tax Rates Bylaw No. 0279, 2020 (See item 8.1.2.2 under Financial Services)	4
<u>Recommended Motion:</u> <b>THAT</b> Council adopt the tax ratio schedule as presented; and,  <b>THAT</b> Council give 1 <sup>st</sup> , 2 <sup>nd</sup> and 3 <sup>rd</sup> reading to “City of West Kelowna Tax Rates Bylaw No. 0279, 2020”; and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083);  <b>THAT</b> Council adopt the “City of West Kelowna Tax Rates Bylaw No. 0279, 2020”.	
<b>8. DIVISION REPORTS</b>	
<b>8.1 FINANCIAL SERVICES</b>	
<b>8.1.2 2020 Tax Rates</b>	
*8.1.2.1 2020 Tax Rates Bylaw 0279, 2020 Information Report from CAO	
*8.1.2.2 2020 Tax Rates Bylaw No. 0279, 2020	



INFORMATION ONLY COUNCIL REPORT  
Office of the CAO  
For the April 28, 2020 Council Meeting

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DATE: April 27, 2020  
TO: Mayor and Council  
FROM: Paul Gipps, CAO  
RE: 2020 Tax Rates Bylaw 0279, 2020 Information Report from CAO

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**BACKGROUND:**

Over the course of the last few weeks, staff have been looking at how best to address the property tax penalty dates for West Kelowna to help reduce the financial hardship of COVID-19. The Province has made numerous regulations changes in the last few weeks and it was thought they would address local government's request in this area, yet they have only addressed the due date for several business classes.

The Province announced last week that they will be moving the property tax penalty due date for businesses, classes 4,5,6,7 to October 1, 2020 but made no mention of addressing the residential class.

In considering how best to proceed in establishing the City's own property taxation model, staff have been looking at the impact of moving the property tax due dates and penalty dates and how to manage the potential cash flow challenge. Staff are trying to find the delicate balance of offering options that will assist the community while keeping operations and projects moving forward that will help sustain our operations and the economy.

The 2020 Tax Rates Bylaw No. 0279, 2020 report from Warren Everton, the City's Chief Financial Officer (CFO), provides Council with two options on how to proceed and outlines cash flow management options. As the Chief Administrative Officer (CAO), I have added a third option for Council's consideration below.

It is important to the continuity of our operations and our economy that the City encourages residents and businesses pay their taxes on-time as much as possible regardless of the option Council selects.

The two options in the CFO's report are:

- 1) Set the due date for July 2, 2020 but make the 10% penalty start October 1, 2020 for all classes except residential where a 1% penalty would be applied effective July 3, 2020 to encourage residential property owners to pay at the due date with the remainder 9% penalty take effect October 1, 2020. It is felt that some incentive is required to encourage

as many residential property owners to make their payments on time so that the City can try to manage its cash flow and keep operations and some projects proceeding;

OR

- 2) Set the due date for July 2, 2020 but make the 10% penalty start October 1, 2020 for all classes. Encourage as many properties to pay their taxes on the due date as possible. Identify reductions in operations and limit projects if the amount of revenue we receive on July 2, 2020 can not sustain us until October 1, 2020.

In addition to those options, as the CAO I have included an additional option below to be consistent with our closest local government neighbour the City of Kelowna:

- 3) Set the due date for July 2, 2020 but make the 10% penalty for residential due September 2, 2020. The other classes would have the Provincial exemption to fall back on that would see the due date stay at July 2, 2020 but the penalty become effective on October 1, 2020.

Should Council want to consider the third tax option above, the following alternative motion should be considered:

**THAT** Council adopt the tax ratio schedule as presented; and,

**THAT** Council amend the tax penalty due date to 10% on outstanding amounts on the following tax classes 4,5,6,7 and 8 effective October 1, 2020 and set the remaining tax classes 1,2,3, and 9 a 10% penalty to September 2, 2020 and give 1st, 2nd and 3rd reading to “City of West Kelowna Tax Rates Bylaw No. 0279, 2020”; and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083); and

**THAT** Council adopt the “City of West Kelowna Tax Rates Bylaw No. 0279, 2020.”

In all the options listed, the Provincial tax deferment program <https://www2.gov.bc.ca/gov/content/taxes/property-taxes/annual-property-tax/defer-taxes> is available for residents to consider. The program is very robust and will likely be available for the majority of our residents.

Regardless of which option Council selects, staff will continue to ask the community to pay their taxes on-time as much as they possibly can. We recognize these challenging times, which local governments are also facing as we reassess our financial situation during COVID-19. We continued to look for options to help the community but must keep our operations and economy sustainable.

Powerpoint: Yes ☐ No ☒



COUNCIL REPORT  
Financial Services  
For the April 28, 2020 Special Council Meeting

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DATE: April 27, 2020  
TO: Paul Gipps, CAO  
FROM: Warren Everton, Director of Finance/CFO  
RE: 2020 Tax Rates Bylaw No. 0279, 2020

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**RECOMMENDED MOTION:**

**THAT** Council adopt the tax ratio schedule as presented; and,

**THAT** Council give 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> reading to “City of West Kelowna Tax Rates Bylaw No. 0279, 2020”; and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083);

**THAT** Council adopt the “City of West Kelowna Tax Rates Bylaw No. 0279, 2020”.

**LEGISLATIVE REQUIREMENTS:**

The *Community Charter* section 197 requires that Council impose property taxes for the year by bylaw after the approval of the financial plan and prior to May 15th. Pursuant to Section 235 of the *Community Charter*, Council may use the Alternative Tax Collection Scheme, including penalties to be applied in relation to payments made after a tax due date established by the bylaw

As per bylaw 0279, the due date for 2020 will be 4:30 pm July 2nd and the penalties for payments made after that date will be 1% for outstanding amounts on July 3<sup>rd</sup>, 2020 and 9% for remaining outstanding amounts on October 1<sup>st</sup>, 2020.

**BACKGROUND:**

*Tax due Date and Penalty Date:*

After adoption of the 2020-2024 Financial Plan Bylaw it was apparent that Council and Management had a strong desire to mitigate the economic impacts of COVID-19 on the City of West Kelowna Taxpayer as much as possible. Since then Staff have researched best practices with respect to the Alternative Tax Collection Scheme allowed under section 235 of the *Community Charter*. Under this regime, changes can be made to the tax due date and penalty dates from what is mandated under the General Tax Collection Scheme. Taking into account the City’s recent relaxation of the utility billing interest charges and how that might slow the payment stream, we are proposing that the tax rate bylaw maintain a July 2<sup>nd</sup> due date on all classes with a very small 1% initial penalty applied on residential classes as of July 3<sup>rd</sup> with the 9% penalty

balance (provincially mandated penalty is 10%) applied as of October 1<sup>st</sup>. This way the City would promote on-time payment and boost cash flow during the regular tax intake period, while still giving the taxpayer a break if extra time is needed.

On April 16<sup>th</sup> the Province announced further relief for business and commercial assessment classes 4, 5, 6, 7 and 8. The changes to these classes focused on the tax due date remaining as July 2<sup>nd</sup>, 2020 but with the 10% penalty on outstanding balances delayed until October 1<sup>st</sup>, 2020. The Province may not have been aware of municipal software constraints, which for most municipalities make separating the due dates, and penalty dates difficult. West Kelowna's financial system has similar constraints but the department believes it can work through the issues and successfully roll out the due date and penalty schedules as follows:

- Residential Class 1 plus Classes 2, 3 and 9 - Tax due date July 2, 2020, Penalty of 1% applied on unpaid balances on July 3, 2020. A further 9% penalty applied to unpaid balances applied on October 1, 2020.
- Business Class 6 plus Classes 4, 5, 7 and 8 – Tax due date July 2, 2020, Penalty of 10% applied on unpaid balanced on October 1, 2020

This penalty regime should provide a small incentive for the largest Class (Residential at 85% of the tax base) to pay on July 2<sup>nd</sup> due date and generate much needed cash for the City.

Cash flow estimation is a multi-faceted exercise requiring many assumptions. The best way to undertake it is to develop the framework and then establish scenarios based on varying the assumptions. The City is not completely reliant on tax collection as it has a number of non-tax cash streams that continue through the budget season. There is some risk in this area as well with the removal of interest charges on utility billing for 2020. At the time of writing the first quarter utility invoices have been mailed out to households but the due date remains a few weeks away. We will get an early sense of how the cash receipts compare to the previous year at that time. In the meantime staff continue to work through cash modelling including rationalization of capital projects and plan to bring an in depth analysis at a later time.

#### *Tax Ratio Schedule (Unchanged from 2019):*

Property Class	Multiplier
Class 1 - Residential	1.00
Class 2 - Utilities	11.24
Class 3 - Supportive Housing	1.00
Class 4 - Major Industry	3.00
Class 5 - Light Industry	2.13
Class 6 - Business & Other	2.33
Class 7 - Managed Forest	3.00
Class 8 - Recreation/Non Profit	1.00
Class 9 - Farm	1.00

The City's financial plan sets out the objectives and policies for collection of revenues and includes both the proportion to be generated via property taxation and the distribution of those taxes among the various property classes via multipliers. Further to this, tax distribution is addressed in the Financial Plan Bylaw No. 0271, 2019 and in the City's revenue policy stated as:

"It is Council's goal to ensure that there is a fair and equitable apportionment of taxes to each property class. The apportionment to each class is calculated using the multipliers determined by

Council prior to preparing the annual tax rate bylaw. The tax multipliers will be reviewed and set by Council annually."

Tax ratios between classes have remained consistent since 2017. They are conservative and reflect West Kelowna's assessment mix, which is weighted heavily to Class 1 Residential. In fact, until 2020 the residential portion had been increasing every year since 2015 to just under 86%. The following table compares the current year's completed assessment roll and tax requisition to the previous year and indicates how the class weighting has shifted somewhat away from residential to the commercial classes. The residential percentage has now fallen by just over 1% to 84.85% with Light Industry up 0.16% and Business & Other class up 0.86%.

City of West Kelowna Property Tax Comparison by Class							
2020 vs 2019							
Property Class	2019 Assessment Value	2019 % Share	2019 Tax Requisition	2020 Assessment Value	2020 % Share	2020 Tax Requisition	Change in %
Class 1 - Residential	9,009,126,394	85.93	26,749,087	9,058,582,920	84.85	27,540,996	-1.08
Class 2 - Utilities	3,052,801	0.33	101,881	3,323,601	0.35	113,434	0.02
Class 3 - Supportive Housing	0	0.00	0	0	0	0	0.00
Class 4 - Major Industry	17,044,000	0.49	151,817	18,519,000	0.52	168,697	0.03
Class 5 - Light Industry	103,244,300	2.10	652,938	112,174,600	2.26	732,545	0.16
Class 6 - Business & Other	495,567,301	11.01	3,428,348	548,341,901	11.88	3,854,887	0.86
Class 7 - Managed Forest	0	0.00	0	0	0	0	0.00
Class 8 - Recreation/Non Profit	11,825,700	0.11	35,112	12,594,700	0.12	38,243	0.01
Class 9 - Farm	3,461,415	0.03	10,277	3,610,053	0.03	10,700	0.00
	9,643,321,911		31,129,459	9,757,146,775		32,459,503	0.00

The next table represents the tax implications of a 2.8% tax increase on Class 1 Residential properties. It uses identical average property values in order compare the tax increase in dollars and then represent that as a percentage. The actual average property value in 2019 was \$642,500 and in 2020 it is \$637,800. The effective tax increase on the average house is just under 2.3% after the indicated assessment shift.

Impact on Average Residential General Municipal Taxes				
	2019		2020	Increase/ (Decrease)
Average house	\$ 640,000		\$ 640,000	\$ -
General tax rate (includes library and sanitary sewer)	3.1484		3.2205	0.0721
Taxes	\$ 2,014.98		\$ 2,061.12	\$ 46.14
Increase in Taxes			2.29%	\$ 46.14
Less:				
General tax increase		2.80%	2.80%	\$ 56.42
Difference - Growth in Class and Assessment Shift			-0.51%	\$ (10.28)

ALTERNATE MOTIONS(S):

**THAT** Council adopt the tax ratio schedule as presented; and,

**THAT** Council amend the tax penalty due date to 10% on outstanding amounts on all tax classes as of October 1, 2020 and give 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> reading to “City of West Kelowna Tax Rates Bylaw No. 0279, 2020”; and, as permitted under the Province of BC Order of the Minister of Public Safety and Solicitor General (Ministerial Order No. M083);

**THAT** Council adopt the “City of West Kelowna Tax Rates Bylaw No. 0279, 2020”.

REVIEWED AND APPROVED BY:

Tracey Batten, Deputy CAO/Corporate Officer  
Paul Gipps, CAO

Powerpoint: Yes ☒ No ☐

Attachments:  
Bylaw No. 0279 2020 Tax Rate Bylaw

CITY OF WEST KELOWNA

BYLAW NO. 0279

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 2020

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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*, use the Alternative 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 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 2020 TAX RATES BYLAW NO. 0279, 2020".

2. Definitions:

"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 2020.

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 SIR 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 2020.

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 2020.

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 2020.

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 2020.

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 2020.

10. 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.

11. Alternative Tax Collection Scheme

Under section 235, of the *Community Charter*, Council may use the Alternative Tax Collection Scheme and in doing so must establish the property tax due date and penalty due date(s) for the year. Unless Section 12 applies, the rates and taxes named under this bylaw are due and shall be paid in accordance with sections 4, 5, 6, 7, 8 and 9 of this bylaw on or before July 2, 2020.

12. Election to Pay Under General Tax Collection Scheme

An owner may elect to pay the rates and taxes named under this bylaw in accordance with the General Tax Collection Scheme established under Part 7: Division 10 of the *Community Charter* by giving written notice of that election to the Chief Financial Officer at his/her office at the City of West Kelowna offices on or before June 15, 2020. If an owner does not make election under this section, the Alternative Tax Collection Scheme applies to the rates and taxes payable by that owner.

13. Penalties

Classes 1,2,3 and 9:

There shall be added to the current year's taxes for classes 1, 2, 3 and 9 unpaid on each parcel of land and improvements upon the Real Property Tax Roll of the City of West Kelowna for 2020, one percent (1%) on the 3<sup>rd</sup> day of July, 2020 and nine percent (9%) on the 1st day of October, 2020, be deemed to be the amount of the current year's taxes unpaid on such lands and improvements and the date upon which such percentage shall be added as provided by the said *Community Charter* shall be and the same is hereby set accordingly.

Classes 4, 5, 6, 7 and 8:

There shall be added to the current year's taxes for classes 4, 5, 6, 7 and 8 unpaid on each parcel of land and improvements upon the Real Property Tax Roll of the City of West Kelowna for 2020, ten percent (10%) on the 1st day of October, 2020, be deemed to be the amount of the current year's taxes unpaid on such lands and improvements and the date upon which such percentage shall be added as provided by the said *Community Charter* shall be and the same is hereby set accordingly.

14. Supplementary Tax Rolls

14.1 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.

14.2 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 7<sup>th</sup> day of June, 2020, penalties shall be added as set out in Section 13 of this Bylaw.
- (a) Where Supplementary Tax Notices are sent after the 7<sup>th</sup> day of June, 2020; ten percent (10%) shall be added on any amount unpaid after one hundred and twenty (120) days.

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

- (a) Sterile Insect Release Program parcel tax levy for 2020 is \$10,339;
- (b) The Sewer parcel tax levy for 2020 is \$22,259 for Lakeview #605;
- (c) Westside Landfill/Transfer Station parcel tax levy for 2020 is \$470,414;
- (d) Solid Waste and Recycling Program parcel tax levy for 2020 is \$232,180.

READ A FIRST, SECOND AND THIRD TIME THIS DAY  
ADOPTED

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MAYOR

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CITY CLERK

City of West Kelowna 2020 Tax Rate Schedule "A"														
Property Class	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)	
Residential	01	Rate	3,03807		0.26325		0.02802		0.25766		0.14977		0.03266	
	Taxable Value	9,058,582,920	9,058,582,920		9,036,149,020		4,072,753,305		9,036,149,020		9,058,582,920		9,058,582,920	
	Total Collected	\$ 29,173,166	\$ 27,512,609	84.78%	\$ 2,378,786	82.63%	\$ 114,119	79.60%	\$ 2,328,254	82.63%	\$ 1,366,704	84.78%	\$ 298,853	84.78%
Utilities	02	Rate	36,1984		0.92138		0.09807		0.90181		1.68341		0.36710	
	Taxable Value	3,323,601	3,323,601		27,907,101		1,606,800		27,907,101		3,323,601		3,323,601	
	Total Collected	\$ 120,309	\$ 113,494	0.35%	\$ 25,713	0.89%	\$ 158	0.11%	\$ 25,167	0.89%	\$ 5,595	0.35%	\$ 1,220	0.35%
Supportive Housing	03	Rate	3,03807		0.26325		0.02802		0.25766		0.14977		0.032660	
	Taxable Value													
	Total Collected	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Major Industry	04	Rate	9,6615		0.89505		0.09527		0.87604		0.44931		0.09798	
	Taxable Value	18,519,000	18,519,000		18,519,000		11,547,000		18,519,000		18,519,000		18,519,000	
	Total Collected	\$ 178,921	\$ 168,786	0.52%	\$ 16,575	0.58%	\$ 1,100	0.77%	\$ 16,223	0.58%	\$ 8,321	0.52%	\$ 1,814	0.52%
Light Industry	05	Rate	6,8597		0.89505		0.09527		0.87604		0.31901		0.06957	
	Taxable Value	112,174,600	112,174,600		112,174,600		77,615,900		112,174,600		112,174,600		112,174,600	
	Total Collected	\$ 769,480	\$ 725,892	2.24%	\$ 100,402	3.49%	\$ 7,394	5.16%	\$ 98,270	3.49%	\$ 35,785	2.24%	\$ 7,804	2.24%
Business/Other	06	Rate	7,5038		0.64496		0.06865		0.63127		0.34896		0.07610	
	Taxable Value	548,341,901	548,341,901		548,341,901		294,214,801		548,341,901		548,341,901		548,341,901	
	Total Collected	\$ 4,114,629	\$ 3,881,550	11.96%	\$ 353,680	12.28%	\$ 20,198	14.08%	\$ 346,150	12.28%	\$ 191,352	11.96%	\$ 41,728	11.96%
Managed Forest	07	Rate	9,6615		0.78975		0.08406		0.77298		0.44931		0.09798	
	Taxable Value													
	Total Collected	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%		0.00%		0.00%
Recren/Non-Profit	08	Rate	3,03807		0.26325		0.02802		0.25766		0.14977		0.03266	
	Taxable Value	12,594,700	12,594,700		12,594,700		12,363,700		12,594,700		12,594,700		12,594,700	
	Total Collected	\$ 40,561	\$ 38,264	0.12%	\$ 3,316	0.12%	\$ 346	0.24%	\$ 3,245	0.12%	\$ 1,886	0.12%	\$ 411	0.12%
Farm	09	Rate	3,2205		0.26325		0.02802		0.25766		0.14977		0.03266	
	Taxable Value	3,610,053	3,610,053		1,804,995		1,804,995		1,804,995		3,610,053		3,610,053	
	Total Collected	\$ 11,626	\$ 10,968	0.03%	\$ 475	0.02%	\$ 51	0.04%	\$ 465	0.02%	\$ 541	0.03%	\$ 118	0.03%
	Total Collected	\$ 34,408,693	\$ 32,459,562	100.00%	\$ 2,878,907	100.00%	\$ 143,365	100.00%	\$ 2,817,775	100.00%	\$ 1,600,183	100.00%	\$ 348,948	100.00%