

CITY OF WEST KELOWNA

BYLAW NO. 0288

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 2021

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 2021 TAX RATES BYLAW NO. 0288, 2021".

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 2021.

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 2021.

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 2021.

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 2021.

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 2021.

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 2021.

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 4:30 p.m., July 2, 2021.

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, 2021. 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

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 3rd day of July, 2021, 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 2021, ten (10) percent of the amount unpaid as of 4:30 pm on the 2nd day of July, 2021

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 7th day of June, 2021, penalties shall be added as set out in Section 13 of this Bylaw.

- (a) Where Supplementary Tax Notices are sent after the 7th day of June, 2021; 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 2021 is \$10,859;
- (b) The Sewer parcel tax levy for 2021 is \$17,897 for Lakeview #605;
- (c) Westside Landfill/Transfer Station parcel tax levy for 2021 is \$471,445;
- (d) Solid Waste and Recycling Program parcel tax levy for 2021 is \$245,694.

READ A FIRST, SECOND AND THIRD TIME THIS DAY
ADOPTED

MAYOR

CITY CLERK

Schedule "A"

Tax Rate Schedule "A"

Property Class	Description	(A)	(B)	(C)	(D)	(E)	(F)
		General Municipal	% Collected Regional District	Regional District SIR (Land Only)	% Collected Regional District Hospital	Regional Library	% Collected Sanitary Storm Sewer
		Municipal Combined	Regional District	Regional District SIR (Land Only)	% Collected Regional District Hospital	Regional Library	% Collected Sanitary Storm Sewer
Residential	01 Rate	3,1025	0.2673	0.02682	0.26215	0.14288	0.03127
	Taxable Value	9,479,728,184	9,457,721,784	4,241,844,706	9,457,721,784	9,479,728,184	9,479,728,184
	Total Collected	\$ 29,389,827	\$ 2,522,668	\$ 113,766	\$ 2,479,342	\$ 1,355,412	\$ 296,431
			82.76%	79.29%	82.76%	84.91%	84.91%
Utilities	02 Rate	34,84881	0.93566	0.08387	0.91753	1.60710	0.35147
	Taxable Value	3,810,801	28,404,301	1,688,200	28,404,301	3,810,801	3,810,801
	Total Collected	\$ 132,794	\$ 26,517	\$ 159	\$ 26,062	\$ 6,124	\$ 1,339
			0.38%	0.11%	0.87%	0.38%	0.38%
Supportive Housing	03 Rate	3,10225	0.26673	0.02682	0.26215	0.14288	0.03127
	Taxable Value	-	-	-	-	-	-
	Total Collected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%	0.00%	0.00%
Major Industry	04 Rate	9,30075	0.90688	0.09119	0.89131	0.42884	0.09381
	Taxable Value	18,697,000	18,697,000	11,950,000	18,697,000	18,697,000	18,697,000
	Total Collected	\$ 183,670	\$ 16,865	\$ 1,091	\$ 16,865	\$ 8,020	\$ 1,754
			0.50%	0.76%	0.56%	0.50%	0.50%
Light Industry	05 Rate	6,60353	0.90688	0.09119	0.89131	0.30455	0.06661
	Taxable Value	122,573,500	122,573,500	83,705,400	122,573,500	122,573,500	122,573,500
	Total Collected	\$ 854,912	\$ 111,160	\$ 7,633	\$ 109,251	\$ 37,329	\$ 8,164
			2.94%	5.32%	3.65%	2.34%	2.34%
Business/Other	06 Rate	7,22358	0.65349	0.06571	0.64227	0.33314	0.07268
	Taxable Value	561,630,101	561,630,101	311,072,101	561,630,101	561,630,101	561,630,101
	Total Collected	\$ 4,285,005	\$ 367,019	\$ 20,440	\$ 380,717	\$ 187,103	\$ 40,920
			11.72%	14.25%	12.94%	11.72%	11.72%
Managed Forest	07 Rate	9,30075	0.80019	0.08046	0.78845	0.42884	0.09381
	Taxable Value	-	-	-	-	-	-
	Total Collected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%	0.00%	0.00%
Recr/Non-Profit	08 Rate	3,10225	0.26673	0.02682	0.26215	0.14288	0.03127
	Taxable Value	12,704,200	12,704,200	12,472,700	12,704,200	12,704,200	12,704,200
	Total Collected	\$ 41,600	\$ 3,389	\$ 335	\$ 3,330	\$ 1,816	\$ 397
			0.11%	0.23%	0.11%	0.11%	0.11%
Farm	09 Rate	3,10225	0.26673	0.02682	0.26215	0.14288	0.03127
	Taxable Value	3,789,985	1,894,981	1,894,981	1,894,981	3,789,985	3,789,985
	Total Collected	\$ 12,410	\$ 505	\$ 51	\$ 497	\$ 542	\$ 119
			0.03%	0.04%	0.02%	0.03%	0.03%
	Total Collected	\$ 36,559,224	\$ 3,048,204	\$ 145,475	\$ 2,995,863	\$ 1,595,347	\$ 349,124
			100.00%	100.00%	100.00%	100.00%	100.00%