

CITY OF KELOWNA

BYLAW NO. 8974

A bylaw of the City of Kelowna to authorize the Council to impose a parcel tax under Section 360 of the *Local Government Act* on all benefiting parcels in Sewer Specified Area No. 21A – McKenzie Bench

WHEREAS the Council on the City of Kelowna has, by Sewer Specified Area No. 21A Bylaw No. 8658 (McKenzie Bench), created a specified area under Section 646 of the *Local Government Act* and has authorized the borrowing of Two Million, One Hundred Ninety-Five Thousand, Three Hundred Thirty-Eight Dollars (\$2,195,338.00) and has provided that the entire capital costs of the sewer works authorized will be paid by a parcel tax levied in 20 annual instalments within the benefiting area created by the bylaw;

AND WHEREAS the Council now is desirous of imposing the parcel tax herein provided;

NOW THEREFORE, the Municipal Council of the City of Kelowna, in open meeting assembled, enacts as follows:

1. In this bylaw:

"Benefiting Area" means the area described in Schedule "A" attached to and forming part of this bylaw;

"Equivalent Dwelling Unit" means a single residential dwelling unit that is not intended to be occupied by more than one family, or buildings or properties of various land use designations or zoning categories that have been calculated to be equivalent to a single dwelling unit as outlined in Section 4 of this bylaw.

"Parcel" means any lot, block or other area, in which land is held or into which it is subdivided but does not include highways.

2. A parcel tax shall be levied with respect to each **parcel** in the **benefiting area** capable of being connected to the sewer collection system, whether or not the **parcel** is connected to the sewer collection system.
3. The annual parcel tax levied on each **parcel** under Section 2 of this bylaw, in each of the twenty (20) years, shall be an amount equal to the annual payment required to be made for the repayment of principal and interest on the debt authorized by Sewer Specified Area No. 21A Bylaw No. 8658 (McKenzie Bench), divided by the total number of **equivalent dwellings units** within the **benefiting area** (which for the initial calculation purposes of this bylaw is Three Hundred Fifty-Five **EDUs**).
4. For the purposes of calculation of the parcel tax for this bylaw: single family dwellings including single family residences and mobile homes shall be charged one (1) **EDU** per dwelling unit; multi-family buildings such as duplexes, fourplexes, townhouses, apartment buildings and row housing shall be charged seven-tenths (0.70) **EDU** per dwelling unit; and religious assemblies including churches, chapels, mosques, temples, synagogues, convents, and monasteries but not including accessory manses or rectories shall be charged one and three-tenths (1.3) **EDUs** per building.

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5. The parcel tax under Section 3 of this bylaw may be waived or lessened in respect of a **parcel**, when any present or previous owner of the **parcel** has paid all debt and debt charges, including interest, in respect of that portion of the sewer system of the municipality that serves the **parcel** or has provided all or part of the sewer service for the **parcel**.
6. The parcel tax imposed on each **parcel** shall be shown by the Collector on the real property tax roll and payment of the parcel tax shall be made in the same manner or before the same dates as the real property tax. The parcel tax shall have the same rights and remedies as the real property tax.
7. This bylaw shall come into full force and effect and be binding on all persons for the 2003 taxation year for a period of twenty (20) years up to and including the 2022 taxation year.
8. This bylaw shall be cited as "Sewer Specified Area No. 21A (McKenzie Bench) Parcel Tax Bylaw No. 8973".

Read a first, second and third time by the Municipal Council this 18th day of February, 2003.

Adopted by the Municipal Council of the City of Kelowna this

Mayor

City Clerk

