CITY OF KELOWNA

BYLAW NO. 9373

A bylaw of the City of Kelowna to authorize the Council to impose a parcel tax under Section 200 of the *Community Charter* on all benefiting parcels in the Local Service Area (Sewer Specified Area) No. 20 – North Rutland

WHEREAS the Council of the City of Kelowna has, by Sewer Specified Area No. 20 Bylaw No. 8929 (North Rutland), created a specified area under the authority of the *Community Charter* and has authorized the borrowing of up to \$13,393,924.00 Dollars (\$Thirteen Million, Three Hundred and Ninety Three Thousand, Nine Hundred and Twenty-Four Dollars) 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" to Sewer Specified Area No. 20 Bylaw No. 8929 (North Rutland), as amended.

"Single Family Equivalent" 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 by means of the list of **SINGLE FAMILY EQUIVALENT** (SFE's) shown in No. 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. 20 Bylaw No. 8929 (North Rutland), divided by the total number of **Single Family Equivalent** within the **benefiting area** (which for the initial calculation purposes of this bylaw is 2142.45 **SFEs**).
- 4. For the purposes of calculation of the parcel tax for this bylaw:
 - Single Family Home: 1 home = 1 SFE
 - Low density Multi-family building (4-plex and less): Each dwelling unit = 0.7 SFE (e.g. a 4-plex = 4 x 0.7 = 2.8 SFE's)
 - Medium/High density Multi-family building (buildings greater than 4 units, only for buildings on lots zoned RM2 (Row Housing) to RM6 (high-rise Apt.'s): Each dwelling unit = 0.5 SFE

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- Strata owned properties: Strata's consist of several parcel owners on one legal lot (each with a taxable roll) and each parcel will be treated individually as a Commercial/Institutional property. (minimum charge per parcel is 1 SFE)
- Commercial/Institutional properties (by zoning): every 241.54 m⁻ of building area= 1 SFE
- Industrial property (by zoning): every hectare of developed land = 6.92 SFE (minimum charge is 1 SFE)
- Agricultural properties: each property will be charged based on the present use (minimum charge per parcel is 1 SFE)
- Mobile Home Parks: each Mobile Home = 0.5 SFE and the sum of the SFE's will be apportioned as a single charge to the owner(s) of the Mobile Home Park. (this is only for Mobile Homes on properties zoned RM7)
- Self-storage facilities: every hectare of developed land = 1.24 SFE (This supersedes the zoning of the property)
- Vacant properties: every vacant property will be charged 1 SFE
- 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 2005 taxation year for a period of twenty (20) years up to and including the 2024 taxation year.
- 8. This bylaw shall be cited as "Local Service Area (Sewer Specified Area) No. 20 (North Rutland) Parcel Tax Bylaw No. 9373".

Read a first, second and third time by the Municipal Council this day of , 2005.

Adopted by the Municipal Council of the City of Kelowna this day of , 2005.

Mayor

City Clerk