City of Kelowna

MEMORANDUM

DATE: April 3, 2006

FILE: Bylaw 9589; 1970-02

TO: City Manager

FROM: Revenue Manager

RE: BYLAW TO CHARGE THE 2006 STERILE INSECT RELEASE (SIR) PARCEL TAX TO SPECIFIC PROPERTY TAX ROLLS

RECOMMENDATION:

THAT the Sterile Insect Release Program Parcel Tax Bylaw No. 9589 charging the 2006 Sterile Insect Release (SIR) Parcel Tax to individual property tax rolls in accordance with the 2006 SIR Parcel Tax Assessment Roll provided to the City of Kelowna by the Regional District of North Okanagan, be advanced to Council for consideration.

BACKGROUND AND COMMENTS:

SIR charges have been levied annually on properties within the City of Kelowna since 1997. Currently, there are five Regional Districts participating in the SIR program. The current contract has been extended for a further two years and will expire at the end of 2007.

The program consists of two separate levies. The first levy is based on the assessed value of the land and a tax rate for each class of property (residential, utility, major and light industrial, recreational, business, and farm land), and is provided by the Central Okanagan Regional District. It applies, generally, to all property tax rolls within the City of Kelowna.

The second levy is a parcel tax applicable to all properties that are 0.30 acres or more and contain 20 or more codling moth host trees (apple, pear, crabapple, and quince). The 2006 charge of \$122.00 per assessed acre will be applied to all property tax rolls on the list provided by the Regional District of North Okanagan and are attached to Bylaw 9589.

The chart below lists the historical annual budget figures levied on property within the City of Kelowna as well as the year over year percentage change.

Sterile Insect Release (SIR) Levies for the City of Kelowna

	2001	2002	2003	2004	2005	2006
General Levy on All Properties	\$673,529	\$699,705	\$792,031	\$953,776	\$990, 857	\$661,678
Percentage Change from Prior Year	+3.00%	+3.89%	+13.19%	+20.42%	+3.8%	-33.2%
Parcel Tax Levy	\$343,496	\$338,852	\$328,189	\$328,026	\$335,095	\$395,152
Percentage Change from Prior Year	-4.93%	-1.35%	-3.15%	05%	+2.15%	+17.92%
Per Acre Charge for Parcel Tax	\$90.04	\$92.74	\$95.53	\$98.40	\$101.35	\$122.00
Percentage Change from Prior Year	3.00%	3.00%	3.00%	3.00%	3.00%	20.00%

Genelle Davidson Revenue Manager

Approved for inclusion

Paul Macklem, CMA Director of Financial Services

PM/GD