

# CITY OF KELOWNA

## BYLAW NO. 9741

**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 Local Area Service No. 34 – Country Rhodes.**

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WHEREAS the Council on the City of Kelowna has, by Local Area Service No. 34, Bylaw No. 9575 created a specified area under Section 646 of the *Local Government Act* and has authorized the borrowing of up to Eight Hundred Thousand Dollars (\$800,000.00) 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" to Local Area Service No. 34 Bylaw No. 9575 (Country Rhodes), 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 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 Local Area Service No. 34 – Bylaw No. 9575 (Country Rhodes), divided by the total number of **equivalent dwellings units** within the **benefiting area** (which for the initial calculation purposes of this bylaw is **135.20 SFEs**).
4. For the purposes of calculation of the parcel tax for this bylaw: single family house shall be charged one (1) **SFE** per dwelling unit; multi-family buildings shall be charged seven-tenths (0.70) **EDU** per dwelling unit; Commercial and Institutional properties, shall be charged one (1) **SFE** for every 2600 ft<sup>2</sup> of building area; and Industrial property shall be charged two and eight tenths (2.8) **SFEs** for every acre of gross land area.

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 2007 taxation year for a period of twenty (20) years up to and including the 2026 taxation year.
8. This bylaw shall be cited as "Local Area Service No. 34 (Country Rhodes) Parcel Tax Bylaw No. 9741".

Read a first, second and third time by the Municipal Council this 12th day of February, 2007.

Adopted by the Municipal Council of the City of Kelowna this

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Mayor

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City Clerk