

CITY OF KELOWNA

BYLAW NO. 10155

A bylaw of the City of Kelowna to authorize the Council to impose a parcel tax under Section 200 of the *Community Charter* on the benefiting parcel in the Elm Street Local Service Area.

WHEREAS the Council of the City of Kelowna has, by Elm Street Local Service Area Establishment Bylaw No. 9847 and Amendment No. 1 to Elm Street Local Service Area Establishment Bylaw No.9987, authorized the construction of local improvements under Part 7 of the *Community Charter* and has provided that a portion of the capital costs of local improvement authorized will be paid by a parcel tax based on taxable frontage of the parcel 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 based on taxable frontage of the parcels;

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

1. Elm Street Local Service Area Establishment Bylaw No. 9847 and 9987 authorized the construction of local improvements under Part 7 of the *Community Charter*. The real properties immediately benefited by works undertaken as local improvements pursuant to the Elm Street Local Service Area Establishment Bylaw No. 9847 and Amendment No. 1 to Elm Street Local Service Area Establishment Bylaw No.9987 are identified as the Elm Street Frontage Tax Assessment Roll.
2. The rate of tax to be paid per unit of taxable frontage is as follows:

Road drainage	\$83.00 per metre
Road widening	\$28.00 per metre
Concrete curb and gutter	\$44.00 per metre
Landscape Boulevard	\$23.00 per metre
3. The parcel tax assessment based on taxable frontage of the parcel is hereby imposed upon the parcels liable for the payment of the owners' portion of the cost and the interest thereon, over and above all other rates and taxes, and the said rates shall be collected annually by the Collector of Taxes for the said City, in twenty (20) annual instalments, at the same time and in the same manner as other annual rates and taxes, and shall be subject to the same penalties for non-payment. The first such payment shall be due and payable on the 2nd day of July, 2009.
4. Any person whose parcel is subject to being specially assessed may commute for a payment in cash, by paying the portion of the cost assessed by the deadline established by the Collector.
5. This bylaw shall come into full force and effect and be binding on all persons for the 2009 taxation year for a period of twenty (20) years up to and including the 2028 taxation year.

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6. This bylaw shall be cited as “Elm Street Local Service Area Parcel Tax Bylaw No. 10155”.

Read a first, second and third time by the Municipal Council this

Adopted by the Municipal Council of the City of Kelowna this

Mayor

City Clerk