

# CITY OF KELOWNA

## BYLAW NO. 10499

### Brandt's Creek Trade Waste Treatment Plant Local Service Area No.40 Parcel Tax Bylaw

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WHEREAS the City of Kelowna Council is authorized to impose by bylaw a parcel tax under Section 200 of the *Community Charter* on the benefiting parcels in the Brandt's Creek Trade Waste Treatment Plant Local Service Area No.40;

AND WHEREAS the Council of the City of Kelowna has, by the Establishment of Local Service Area No. 40, Plant Improvement Program for Brandt's Creek Tradewaste Treatment Plant Bylaw No. 10026 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 area of the parcel levied in 15 annual instalments within the benefiting area created by the bylaw;

AND WHEREAS the Council now is desirous of imposing the parcel tax based on the area of the parcels;

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 Map "A" of "Establishment of Local Service Area No. 40, Plant Improvement Program for Brandt's Creek Tradewaste Treatment Plant Bylaw No. 10026".

"City" means the City of Kelowna.

"Collector" means the Collector of Taxes for the City.

"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. Establishment of Local Service Area No. 40, Plant Improvement Program for Brandt's Creek Tradewaste Treatment Plant Bylaw No. 10026 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 Establishment of Local Service Area No. 40, Plant Improvement Program for Brandt's Creek Tradewaste Treatment Plant Bylaw No. 10026 are identified as the Brandt's Creek Tradewaste Treatment Plant Tax Assessment Roll.

3. The annual parcel tax levied on each parcel under Section 2 of this bylaw, in each of the fifteen (15) years, shall be equal to  $(A \div B) \times C$ , where:

A= the annual payment (which for the initial calculation of this bylaw is \$399,152.00) required to be made in that year for the repayment of principal and interest on the debt authorized by Local Service Area No. 40.

B= the hectares within the benefiting area (which for the initial calculation purposes of this bylaw is 5.33 hectares); and

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C= the total hectors allocated to the parcel.

4. The parcel tax assessment based on the area 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 in fifteen (15) 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 4<sup>th</sup> day of July, 2011.
5. 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.
6. This bylaw shall come into full force and effect and be binding on all persons for the 2011 taxation year for a period of fifteen (15) years up to and including the 2025 taxation year.
7. This bylaw shall be cited as "Plant Improvement Program for Brandt's Creek Tradewaste Treatment Plant Local Service Area No. 40 Parcel Tax Bylaw No. 10499".

Read a first, second and third time by the Municipal Council this 14<sup>th</sup> day of March, 2011.

Adopted by the Municipal Council of the City of Kelowna this

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Mayor

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City Clerk