

CITY OF KELOWNA

BYLAW NO. 12288

Local Area Service South Okanagan Mission Agricultural Water Users Parcel Tax Bylaw

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 Local Area Service for South Okanagan Mission Agricultural;

AND WHEREAS the Council of the City of Kelowna has, by the South Okanagan Mission Agricultural Water Establishment Bylaw No. 11745 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 twenty (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” of “South Okanagan Mission Agricultural Water Establishment Bylaw No. 11745”.

“**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 highway as per the *Community Charter*, as amended.

2. South Okanagan Mission Agricultural Water Establishment Bylaw No. 11745 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 Bylaw No. 11745 are identified as the South Okanagan Mission Agricultural Local Area Service Tax Assessment Roll.

3. The annual parcel tax levied on each **parcel** under Section 2 of this bylaw, in each of the twenty (20) years, shall be equal to \$448.01 per hectare of the taxable area of the **parcel**, in accordance with section 202(2)(b) of the *Community Charter*, with annual payments for the **benefiting area** as per the table below.

| Address | Property Information | Annual Payment |
|--------------------|--|----------------|
| 559 Barnaby Rd | Lot 3 Plan 1743 | \$ 3,626.09 |
| 579 Barnaby Rd | Part SE ¼ Exc Plan 1743, 20228, KAP72443 | \$4269.54 |
| 4895 Frost Rd | Lot A Plan 40061 | \$ 2,998.95 |
| 4915-4923 Frost Rd | Lot A Plan EPP82930 | \$ 3,709.49 |
| 4950 Frost Rd | Lot 1 Plan 90220 | \$ 2,876.03 |
| 5001-5055 Frost Rd | Lot B Plan EPP82930 | \$ 3481.04 |
| 4855 Chute Lake Rd | Lot A Plan 31228 | \$4340.43 |
| 4870 Chute Lake Rd | Lot 1 Plan 78562 | \$9846.82 |
| 4870 Chute Lake Rd | SRW as to Part Former Lot A Plan KAP 67429 | Excluded |

The annual payment (which for the initial calculation of this bylaw) required to be made in that year for the repayment of principal and interest on the debt authorized by the South Okanagan Mission Agricultural Users Local Area Service Loan Authorization - Bylaw No. 11746.

4. The parcel tax under section 3 of this bylaw shall be waived 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 water service system of the municipality that serves the **parcel**.
5. The Collector for the City of Kelowna shall prepare the parcel tax roll for the purpose of imposing the parcel tax described in this bylaw, and shall include each **parcel** within the **benefiting area**. The parcel tax shall be shown by the Collector on the real property tax notices for the **parcels** and payment of the parcel tax shall be made in the same manner and before the same dates as the real property tax.
6. This bylaw shall come into full force and effect and be binding on all persons for the 2022 taxation year for a period of twenty (20) years up to and including the 2041 taxation year.
7. This bylaw shall be cited as "Local Area Service South Okanagan Mission Agricultural Parcel Tax Bylaw No. 12288".

Read a first, second and third time by the Municipal Council this 21st day of March, 2022.

Adopted by the Municipal Council of the City of Kelowna this 4th day of April, 2022.

Mayor

City Clerk