

DISTRICT OF LAKE COUNTRY

BYLAW 1120

A BYLAW TO SET THE TAX RATES FOR THE YEAR 2020

WHEREAS pursuant to section 197 of the Community Charter, Council must, by bylaw, impose property value taxes for the year by establishing the tax rates for the municipal revenue proposed to be raised from property value taxes and the amounts to be collected by means of rates established by the District's taxing obligations in relation to another local government or other public body;

AND WHEREAS pursuant to section 235 of the Community Charter, Council may, by bylaw, establish an Alternative Municipal Tax Collection scheme setting out dates on which all or part of property taxes are due including penalties to be applied in relation to payments made after a tax due date established by such bylaw;

NOW THEREFORE the Council of the District of Lake Country in open meeting assembled, enacts as follows:

Definitions

1. **Collector** means the municipal officer assigned responsibility as Collector of taxes for the municipality and includes all persons appointed or designated by the Collector to act on their behalf.

Tax Rates for General Municipal Purposes

2. The rates and taxes named under this Bylaw are hereby imposed, levied, raised and collected for the year 2020 for the purposes stated and shall be payable in Canadian funds to the Collector at the District of Lake Country, BC.
 - (a) For the General Municipal purposes of the District of Lake Country on the assessed value of land and improvements taxable for General purposes, rates appearing in Column "A" of the schedule attached hereto and forming a part hereof.
 - (b) For the purposes of the Okanagan Regional Library on the assessed value of land and improvements taxable for General purposes, rates appearing in Column "B" of the schedule attached hereto and forming a part hereof.
 - (c) For the purposes of the Regional Hospital District on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "D" of the schedule attached hereto and forming a part hereof.

- (d) For the purposes of the Regional District of the Central Okanagan on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "E" of the schedule attached hereto and forming a part hereof.
 - (e) For the purposes of the Regional District of the Central Okanagan - Sterile Insect Release Program - on the value of land taxable for Hospital purposes, rates appearing in Column "F" of the schedule attached hereto and forming a part hereof.
 - (f) For the purposes of the Street Lighting Specified Area on the value of land and improvements taxable for General purposes, rates appearing in Column "G" of the schedule attached hereto and forming a part hereof.
 - (g) For the purposes of the Fire Protection Specified Area on the value of land and improvements taxable for General purposes, rates appearing in Column "H" of the schedule attached hereto and forming a part hereof.
 - (h) For the purposes of the Cooper's Village Main Street Construction Specified Area on the value of land and improvements taxable for General purposes, rates appearing in Column "I" of the schedule attached hereto and forming a part hereof.
3. The minimum amount of taxation upon a parcel of real property shall be one dollar (\$1.00).

Alternative Municipal Tax Collection Scheme

- 4. Unless Section 5 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with Sections 5, 6, 7 and 8 of this bylaw, on or before September 30, 2020.
- 5. An owner may elect to pay the rates and taxes named under this bylaw in accordance with the General Tax Collection Scheme established under Part 7, Division 10 of the Community Charter by giving written notice of that election to the Chief Financial Officer at their office at the District of Lake Country Municipal Hall on or before June 15, 2020.
- 6. If an owner does not make an election under Section 5, the Alternative Municipal Tax Collection Scheme applies to the rates and taxes payable to that owner.

Penalties

- 7. Upon the 1st day of October 2020 or as soon thereafter as is practicable, Collector shall add to the unpaid balance of the current years taxes, in respect of each parcel of land and the improvements as shown on the Real Property Tax Roll of the District of Lake Country for 2020, five (5) percent of the amount unpaid as of the 30th day of September 2020.
- 8. Upon the 1st day of December 2020 or as soon thereafter as is practicable, the Collector shall add to the unpaid balance of the current years taxes, in respect of each parcel of land and the improvements as shown on the Real Property Tax Roll of the District of Lake Country for 2020, an additional five (5) percent of the amount unpaid as of the 30th day of November, 2020.

Citation

9. This bylaw may be cited as “2020 Tax Rates Bylaw 1120, 2020”.

READ A FIRST TIME this 5th day of May, 2020.

READ A SECOND TIME this 5th day of May, 2020.

READ A THIRD TIME this 5th day of May, 2020.

ADOPTED this 5th day of May, 2020 pursuant to section 12 of Ministerial Order No. M139.

Original signed by James Baker
Mayor

Original signed by Reyna Seabrook
Corporate Officer

I hereby certify the foregoing to be a true and correct copy of the Bylaw cited as “2020 Tax Rates Bylaw 1120, 2020” as adopted by Council on the 5th day of May, 2020.

Dated at Lake Country, BC

Corporate Officer

**Schedule 'A' attached to
2020 Tax Rates
Bylaw 1120, 2020**

2020 Tax Rate (dollars per \$1,000 taxable value)									
Property Class	Municipal General			Other Taxing Authorities			Special Municipal Levies		
	A	B	C = A + B	D	E	F	G	H	I
		<i>Okanagan</i>	Subtotal	Regional		Regional	Street	Fire	Cooper's
		<i>Regional</i>	Municipal	Hospital	Regional	District	Lighting	Protection	Village
	<i>Municipal</i>	<i>Library</i>	General	District	District	Insect	Spec Area	Spec Area	Spec Area
01 Residential	2.4868	0.1349	2.6217	0.2577	0.2756	0.0279	0.0594	0.4842	1.2137
02 Utility	37.9400	2.0581	39.9981	0.9020	0.9646	0.0977	0.9062	7.3872	18.5169
03 Supportive Housing	2.4868	0.1349	2.6217	0.2577	0.2756	0.0279	0.0594	0.4842	1.2137
04 Major Industry	13.0000	0.7052	13.7052	0.8762	0.9370	0.0949	0.3105	2.5312	6.3447
05 Light Industrial	13.0000	0.7052	13.7052	0.8762	0.9370	0.0949	0.3105	2.5312	6.3447
06 Business	6.2500	0.3390	6.5890	0.6314	0.6752	0.0684	0.1493	1.2169	3.0504
07 Managed Forest	7.4604	0.4047	7.8651	0.7731	0.8268	0.0837	0.1782	1.4526	3.6411
08 Recreational	5.4800	0.2973	5.7773	0.2577	0.2756	0.0279	0.1309	1.0670	2.6745
09 Farm	0.5500	0.0298	0.5798	0.2577	0.2756	0.0279	0.0131	0.4842	0.2685