

The Corporation of the City of Penticton

Bylaw No. 2023-13

A Bylaw for the levying of property tax rates for the year 2023

WHEREAS pursuant to the *Community Charter*, Council is empowered to impose property value taxes by establishing tax rates within the City of Penticton;

AND WHEREAS it is deemed expedient to establish 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 to meet the City's taxing obligation in relation to another local government or other public body;

NOW THEREFORE the Council of The Corporation of the City of Penticton in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as "Tax Rates Bylaw No. 2023-13".
2. **Interpretation**
 - 2.1 In this Bylaw,
 - a. "**Alternative Municipal Tax Collection Scheme**" means the tax collection scheme established under section 3.1 of this Bylaw;
 - b. "**Collector**" has the same meaning as in the *Community Charter*; and
 - c. "**General Tax Collection Scheme**" means the tax collection scheme established under section 234 of the *Community Charter*.
3. **Alternative Tax Collection Scheme**
 - 3.1 Subject to any owner election under section 3.3, the rates and taxes payable under this Bylaw are due and shall be payable in accordance with this Bylaw on or before July 31, 2023.
 - 3.2 An owner may elect to pay the rates and taxes owed under this Bylaw under the Alternative Municipal Tax Collection Scheme by providing written notice of that election to the Collector no later than the first Monday in June, 2023.
 - 3.3 An owner may elect to pay the rates and taxes owed under this Bylaw under the General Tax Collection Scheme on or before July 1, 2023 by giving written notice of that election to the Collector no later than the first Monday in June, 2023.
 - 3.4 An owner may change an election under sections 3.2 or 3.3 by giving written notice to the Collector no later than the first Monday in June 2023, provided that an owner may only change their election once in the same year.
 - 3.5 If an owner makes no election under section 3.2 or 3.3, the Alternative Municipal Tax Collection Scheme automatically applies to the owner.

- 3.6 An owner must give any notice under this section to the Collector at his or her office at 171 Main Street, Penticton, B.C. V2A5A9.

4. PENALTIES

- 4.1 If the Alternative Municipal Tax Collection Scheme applies to a parcel of land and its improvements, the Collector must add to the unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown on the tax roll, a penalty of ten (10) percent to be applied in relation to payments made after the tax due date of July 31, 2023.

- 4.2 If the General Tax Collection Scheme applies to a parcel of land and its improvements, the Collector must apply the penalties and interest set out in any regulation under section 234 of the *Community Charter*.

5. The following rates are hereby imposed and levied for the year 2023.

- 5.1 For lawful general purposes of the municipality on the value of land and improvements taxable for general Municipal purposes, rates appearing on Column "A" of the Schedule 'A' attached hereto and forming part hereof;

- 5.2 For hospital purposes on the value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "B" of the Schedule 'A' attached hereto and forming a part hereof;

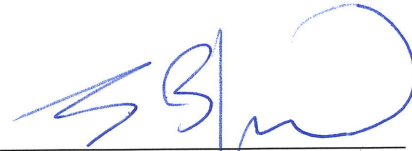
- 5.3 For purposes of the Regional District of Okanagan-Similkameen on the value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "C" of the Schedule 'A' attached hereto and forming a part hereof;

- 5.4 For purposes of the Regional District of Okanagan-Similkameen 9-1-1 Emergency Telephone Service and Mosquito Control, on the assessed value of improvements taxable for Regional Hospital District purposes, rates appearing in Column "D" of the Schedule 'A' attached and forming a part thereof;


- 5.5 For purposes of Regional District of Okanagan-Similkameen Sterile Insect Release Program, on the assessed value of land taxable for Regional Hospital District purposes, rates appearing in Column "E" of the Schedule 'A' attached and forming a part hereof.

- 5.6 For purposes of Downtown Penticton Business Improvement Area Class 5 & 6 properties, on the assessed value of land and improvements taxable for general Municipal purposes, rates appearing in Column "F" of the Schedule 'A' attached and forming a part hereof.

READ A FIRST time this	18 day of	April, 2023
READ A SECOND time this	18 day of	April, 2023
READ A THIRD time this	18 day of	April, 2023
ADOPTED this	2 day of	May, 2023



Julius Bloomfield, Mayor



Angie Collison, Corporate Officer

The Corporation of The City of Penticton

Schedule 'A'

Tax Rates (dollars of tax per \$1,000 taxable assessment)

2023	A	B	C	D	E	F
Property Class	General Municipal	Regional Hospital District	RDOS	RDOS 911 Emergency Telephone Service & Mosquito Control	RDOS Sterile Insect Release Program	Downtown Penticton Business Improvement Area for Class 5 & 6
1 Residential	2.9973	0.1744	0.1203	0.0623	0.0318	0.0000
2 Utilities	30.1410	0.6102	0.4212	0.2179	0.1112	0.0000
3 Supportive Housing	2.9973	0.1744	0.1203	0.0623	0.0318	0.0000
4 Major Industry	5.5810	0.5928	0.4091	0.2117	0.1080	0.0000
5 Light Industry	5.5810	0.5928	0.4091	0.2117	0.1080	1.0772
6 Business & Other	6.6541	0.4272	0.2948	0.1526	0.0778	1.0772
7 Managed Forest Land	6.6541	0.5231	0.3610	0.1868	0.0953	0.0000
8 Recreation/Non-Profit	4.1107	0.1744	0.1203	0.0623	0.0318	0.0000
9 Farm	15.5275	0.1744	0.1203	0.0623	0.0318	0.0000