

12-Mar-20

BUDGET BINDER UPDATES:

REPLACE NEXT PAGES IN SECTION

TAB 4 -- "BUDGET IMPACT: TAX
REQUISITION & RATES"

REPLACE ALL PAGES

**REGIONAL DISTRICT OF CENTRAL OKANAGAN
PERFORMANCE BASED BUDGETING AND MEASUREMENT**

TAX REQUISITIONS & RATES SECTION CONTENTS

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USAGE TIPS:

In this section you will find:

Residential Tax Rate Comparisons:

Shows the tax increase for an average home by member area
(excludes individual local service areas)

Local Service Area Residential Comparisons:

Shows the tax increase for an average home for local services. Add the applicable
services to your overall member area taxes

Tax Requisition Comparisons:

Tax Requisition increases / decreases by program, by member area
The overall tax requisition increase as a percentage by member area
(excludes individual local service areas)

Residential Tax Rates:

Shows the residential tax rates by program and the effect on
an average home.

REGIONAL DISTRICT OF CENTRAL OKANAGAN 2019 BUDGET
Total Taxes per Average House for General Services by Area

	2019 Total Tax per House. Avg House Value \$741,000	2020 House Value	Feb 20 Draft		Mar 12 Draft	
			2020	2020	2020	2020
			Total Tax per House	Change per Avg House over 2019	Total Tax per House	Change per Avg House over 2019
Kelowna	\$183.85	\$730,000	\$182.12	(\$1.73) -0.937%	\$182.22	(\$1.63) -0.886%
Peachland	211.81	736,500	\$213.97	\$2.16 1.018%	\$214.08	\$2.28 1.072%
Lake Country	208.70	749,500	\$214.87	\$6.17 2.958%	\$214.98	\$6.29 3.013%
West Kelowna	202.69	735,000	\$203.46	\$ 0.77 0.382%	\$203.57	\$0.88 0.435%
C. O. West	637.71	748,000	\$677.24	\$ 39.53 6.199%	\$677.36	\$ 39.65 6.217%
C. O. East	513.57	752,000	\$547.13	\$ 33.56 6.534%	\$547.25	\$33.67 6.557%

This is the budget impact per household for an average RDCO home.
Refer to Tab 4, Pages 10 - 15 to see the 20 plus services included in
General Taxes for your area

Central Okanagan Regional District
BCAA Average Assessed Value Market Change Values
For Single Family Residence on smaller sites (less than 2 acres)

Purpose: We need to be able to compare tax increases on an average home from year to year when market and growth affect assessment values and and vary from area to area.

BCAA reported that the final average house value for 2019 for the entire Region was \$741,000. The market changes to this average by area for 2020 are shown below. The average residential market change for the RDCO is calculated at -0.89%, and we apply this for method consistency to calculate the RDCO average for a single family residence. (The BCAA average house value, all areas, lot sizes, including new construction for 2020 for the entire Region is \$738,500.) However, each participant area can vary significantly from the average.

In order to enable a comparison from year to year, we obtain the prior year average RDCO house value information from BCAA, then adjust each area by the average Market Change in that area see how a house assessed at the RDCO average value in an area last year would be affected this year.

<u>Area:</u> <u>Land & Improvements:</u>	<u>2019</u> <u>BCAA</u> <u>Regional</u> <u>Average</u>	<u>BCAA</u> <u>Average</u> <u>Residential</u> <u>Market</u> <u>Change %</u>	<u>2020</u> <u>Regional</u> <u>Average</u> <u>by Area</u>	<u>2020</u> <u>Rounded to:</u>
RDCO Average	741,000	-0.89%	734,405	734,500

	<u>2019</u> <u>BCAA</u> <u>Regional</u> <u>Average</u>	<u>BCAA</u> <u>Average</u> <u>Residential</u> <u>Market</u> <u>Change %</u>	<u>2020</u> <u>Regional</u> <u>Average</u> <u>by Area</u>	<u>2020</u> <u>Rounded to:</u>
City of Kelowna	741,000	-1.47%	730,107	730,000 *
District of Peachland	741,000	-0.61%	736,480	736,500 *
District of Lake Country	741,000	1.18%	749,744	749,500 *
City of West Kelowna	741,000	-0.81%	734,998	735,000 *
EA Central Okanagan West	741,000	0.94%	747,965	748,000 *
EA Central Okanagan East	741,000	1.47%	751,893	752,000 *

Electoral Area Only Average	741,000	1.21%	749,966	750,000 *
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Improvements Only:
 Percentage of Total that is Improvement Values for RDCO 49%

**Note: The comparison basis is an average house assessment across the RDCO. These are not the average house assessments in each area. Because we are looking at the RDCO taxes, we need to look at the average house assessment across the RDCO, then make adjustments for market changes within each area, so that we can compare the effects on a house of average value across the region, in each area.*

Central Okanagan East Neighborhood Breakdown Available from BCAA:

Joe Rich/Falcon Ridge/Greystokes	741,000	2.54%	759,821	760,000
Scotty Creek / Ellison	741,000	2.71%	761,089	761,000

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CITY OF KELOWNA

RESIDENTIAL TAX RATE COMPARISON 2020 TO 2019 GENERAL SERVICES

	<u>2020</u>	<u>2019</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.2318	0.2298	0.0020
Land Only	0.0279	0.0292	-0.0013
Improvements Only	0.0072	0.0070	0.0002
	Amount	% Incr (Decr) for Avg Home	
Base Tax Increase (Decrease) On a home & land valued at \$730,000 in 2020 (Per BCAA, the average RDCO home value was \$741,000 in 2019 - Kelowna Market Change for 2020 was -1.47%)	\$ (1.05)	-0.62%	
Tax Increase (Decrease) on Land Only On Land valued at \$373,264 in 2020	\$ (0.61)	-5.542%	
Tax Increase (Decrease) on Improvements Only On improvements valued at \$356,736 in 2020	\$ 0.03	1.219%	
Net Increase (Decrease)	\$ (1.63)	-0.886%	

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

DISTRICT OF PEACHLAND

RESIDENTIAL TAX RATE COMPARISON 2020 TO 2019 GENERAL SERVICES

	<u>2020</u>	<u>2019</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.2764	0.2710	0.0054
Land Only	0.0279	0.0292	-0.0013
Base Tax Increase (Decrease) On a home & land valued at \$736,500 in 2020 (Per BCAA, the average RDCO home value was \$741,000 in 2019 - Peachland Market Change for 2020 was -0.61%)	\$ 2.79		
Tax Increase (Decrease) on Land Only On Land valued at \$376,588 in 2020	\$ (0.52)		
Net Increase (Decrease)	Amount \$ 2.28		% Incr (Decr) for Avg Home 1.072%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

DISTRICT OF LAKE COUNTRY

RESIDENTIAL TAX RATE COMPARISON 2020 TO 2019

GENERAL SERVICES

	<u>2020</u>	<u>2019</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.2690	0.2633	0.0057
Land Only	0.0279	0.0292	-0.0013
Improvements Only	0.0072	0.0070	0.0002
	Amount		% Incr (Decr) for Avg Home
Base Tax Increase (Decrease)	\$ 6.52		3.342%
On a home& land valued at \$749,500 in 2020 (Per BCAA, the average RDCO home value was \$741,000 in 2019 - Lake Country Market Change for 2020 was 1.18%)			
Tax Increase (Decrease) on Land Only On Land valued at \$383,235 in 2020	\$ (0.33)		-3.019%
Tax Increase (Decrease) on Improvements Only On a improvements valued at \$366,265 in 2020	\$ 0.10		3.923%
Net Increase (Decrease)	\$ 6.29		3.013%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CITY OF WEST KELOWNA

RESIDENTIAL TAX RATE COMPARISON 2020 TO 2019

GENERAL SERVICES

	<u>2020</u>	<u>2019</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.2627	0.2586	0.0040
Land Only	0.0279	0.0292	-0.0013
Improvements Only (very small service area)	0.0072	0.0070	0.0002
Base Tax Increase (Decrease) On a home& land valued at \$735,000 in 2020 (Per BCAA, the average RDCO home value was \$741,000 in 2019 -West Kelowna Market Change for 2020 was -0.81%)	\$ 1.42		0.0074
Tax Increase (Decrease) on Land Only On Land valued at \$375,821 in 2020	\$ (0.54)		-4.90%
Net Increase (Decrease)	Amount \$ 0.88		% Incr (Decr) for Avg Home 0.435%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

ELECTORAL AREA C. O. WEST

RESIDENTIAL TAX RATE COMPARISON 2020 TO 2019

GENERAL SERVICES

	<u>2020</u>	<u>2019</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.8198	0.7938	0.0261
Land Only	0.0279	0.0292	-0.0013
Improvements Only	0.0111	0.0115	-0.0004
	Amount		% Incr (Decr) for Avg Home
Base Tax Increase (Decrease) On a home & land valued at \$748,000 in 2020 (Per BCAA, the average RDCO home value was \$741,000 in 2019 - E.A.C.O.W. Market Change for 2020 was 0.94%)	\$ 25.05		4.258%
Tax Increase (Decrease) on Land Only On Land valued at \$382,468 in 2020	\$ (0.35)		-3.213%
Tax Increase (Decrease) on Improvements Only On improvements valued at \$365,532 in 2020	\$ (0.13)		-3.188%
Change to Solid Waste Management Parcel Tax	\$ 15.09		43.999%
Net Increase (Decrease)	\$ 39.65		6.217%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CENTRAL OKANAGAN C.O. EAST

RESIDENTIAL TAX RATE COMPARISON 2020 TO 2019 GENERAL SERVICES

	<u>2020</u>	<u>2019</u>	<u>Tax Rate Diff</u>
Tax Rates			
Land and Improvements	0.6389	0.6228	0.0160
Land Only	0.0279	0.0292	-0.0013
Improvements Only	0.0183	0.0185	-0.0002
	Amount	% Incr (Decr) for Avg Home	
Base Tax Increase (Decrease) On a home & land valued at \$752,000 in 2020 (Per BCAA, the average RDCO home value was \$741,000 in 2019 - E.A.C.O.E. Market Change for 2020 was 1.47%)	\$ 18.89	4.093%	
Tax Increase (Decrease) on Land Only On Land valued at \$384,513 in 2020	\$ (0.30)	-2.695%	
Tax Increase (Decrease) on Improvements Only On a improvements valued at \$367,487 in 2020	\$ (0.00)	-0.057%	
Change to Solid Waste Management Parcel Tax	\$ 15.09	43.999%	
Net Increase (Decrease)	\$ 33.67	6.557%	

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

LOCAL SERVICE AREAS

RESIDENTIAL TAX RATE COMPARISON 2020 TO 2019

NOTE: Add the applicable Local Services Increase / (Decrease) to the GENERAL SERVICES Tax Rate Comparison to get the estimate of the full impact to your area of interest

Within Central Okanagan West:

Tax Impact on a home assessed at \$748,000 in 2020
vs. \$741,000 in 2019

	<u>2020</u>	<u>2019</u>	<u>Difference</u>	<u>2020</u>	<u>2019</u>	<u>Increase / (Decrease)</u>	<u>Budget Section Page #</u>
023 -- North Westside Road Fire	0.7671	0.7682	(0.0011)	573.82	569.24	4.58	79
024 -- Wilson's Landing Fire	0.7896	0.7823	0.0073	590.60	579.65	10.95	81
029 -- Brent Road Fire	0.6170	0.6136	0.0034	461.53	454.67	6.86 *	85
124 -- Westside Municipal Recreation	0.1475	0.1301	0.0174	110.33	96.40	13.93	147
125 -- Johnson Bentley Memorial Aquatic	0.0938	0.0876	0.0062	70.16	64.91	5.25	149
126 -- Killiney Community Hall	0.0343	0.0347	(0.0004)	25.68	25.72	(0.04)	5

Within Central Okanagan East:

Tax Impact on a home assessed at \$752,000 in 2020
vs. \$741,000 in 2019

022 -- Joe Rich Fire Protection	1.5917	1.4490	0.1427	1209.70	1073.72	135.98	77
123 -- Joe Rich Community Hall	0.1736	0.1522	0.0214	131.91	112.77	19.14	3

Tax Impact on a home assessed at \$750,000 in 2020
vs. \$741,000 in 2019

020 -- Lakeshore Road Fire Protection	0.5329	0.5436	(0.0107)	405.56	402.83	2.73 *	73
021 -- Ellison Fire Protection	0.7052	0.7246	(0.0193)	536.68	536.91	(0.23)	75
028 -- June Springs Fire	0.5408	0.5408	(0.0000)	411.56	400.75	10.81 *	83
058 -- Scotty Heights St. Lights	0.0758	0.0814	(0.0055)	57.71	60.29	(2.58)	33
085 -- Ellison Transit	0.0388	0.0383	0.0005	29.51	28.35	1.16	130
121 -- Ellison Heritage Hall	0.1635	0.1639	(0.0005)	124.40	121.47	2.93	1

* Small service area

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CITY OF KELOWNA

TAX REQUISITION COMPARISON 2020 TO 2019 GENERAL SERVICES

	2020	2019	Increase (Decrease)	Budget Section Page #
001 -- Regional Board	525,601	\$ 457,246	\$ 68,355	106
011 -- Regional Grants in Aid	20,966	20,903	63	108
030 -- Regional Rescue	1,561,633	1,519,944	41,689	89
031 -- 911 Emergency Number	232,984	225,609	7,375	98
040 -- Crime Stoppers	211,626	199,266	12,360	100
041 -- Victims Witness Assistance Program	269,992	261,982	8,010	102
046 -- Dog Control	549,830	449,070	100,760	17
047 -- Mosquito Control	174,070	162,690	11,380	31
049 -- Prohibited Animal Control	209	203	7	19
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
101 -- Okanagan Basin Water Board	1,441,317	1,437,275	4,042	145
102 -- Air Quality Monitoring	132,706	129,269	3,437	132
110 -- Regional Planning	280,678	267,989	12,689	94
111 -- Electoral Area Planning	177,143	165,393	11,750	96
116 -- Weed Control	83,114	83,024	90	27
117 -- Sterile Insect Release Program	747,578	744,202	3,376	134
118 -- Starling Control	18,737	18,620	117	114
120 -- Economic Development Commission	734,704	654,156	80,548	15
131 -- Winfield Recreation Complex	55,000	55,000	0	151
142 -- Regional Parks	<u>5,531,205</u>	<u>5,276,940</u>	<u>254,265</u>	7
TAXES	\$ <u>12,749,093</u>	\$ <u>12,128,781</u>	\$ <u>620,311</u>	5.11%

Note: Due to shift in assessments, mainly because of growth, Kelowna pays a slightly larger share of the requisitions in 2020

Even if the requisition for a service stays exactly the same, Kelowna pays more because of the shift.

See 117 - Sterile Insect Control Budget as an example.

PARCEL TAX:

117 -- Sterile Insect Release Parcel Tax	292,855	307,121	(14,266)	
PARCEL TAXES	<u>292,855</u>	<u>307,121</u>	<u>(14,266)</u>	-4.65%

SALE OF SERVICES

021 -- Ellison Volunteer Fire Dept	45,500	45,500	0	
094 -- Solid Waste Management & Recycling	905,683	871,367	34,316	67
115 -- Insect Control	<u>15,008</u>	<u>14,921</u>	<u>86</u>	25
SERVICES	<u>966,190</u>	<u>931,788</u>	<u>34,402</u>	3.69%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

DISTRICT OF PEACHLAND

TAX REQUISITION COMPARISON 2020 TO 2019 GENERAL SERVICES

	2020	2019	Increase (Decrease)		Budget Section Page #
001 -- Regional Board	19,008	\$ 17,106	\$ 1,902		106
011 -- Regional Grants in Aid	105	105	0		108
030 -- Regional Rescue	67,065	66,629	435		89
031 -- 911 Emergency Number	10,006	9,890	116		98
040 -- Crime Stoppers	9,088	8,735	353		100
041 -- Victims Witness Assistance Program	11,595	11,484	110		102
042 -- Regional Crime Prevention Program	14,931	15,130	(199)		104
046 -- Dog Control	23,613	19,686	3,927		17
049 -- Prohibited Animal Control	8	8	(0)		19
091 -- Septic Tank Effluent Disposal Site	0	0	0		35
101 -- Okanagan Basin Water Board	61,898	63,005	(1,108)		145
102 -- Air Quality Monitoring	4,799	4,836	(37)		132
110 -- Regional Planning	12,054	11,748	306		94
111 -- Electoral Area Planning	2,488	2,296	192		96
115 -- Noxious Insect Control	543	558	(15)		25
116 -- Weed Control	3,006	3,106	(100)		27
117 -- Sterile Insect Release Program	27,066	28,190	(1,124)		134
118 -- Starling Control	678	697	(19)		114
120 -- Economic Development Commission	31,552	28,676	2,876		15
142 -- Regional Parks	237,539	231,323	6,216		7
TAXES	\$ 537,039	\$ 523,209	\$ 13,831	2.64%	
 PARCEL TAX:					
117 -- Sterile Insect Release Parcel Tax	795	794	1		134
PARCEL TAXES	795	794	1	0.15%	
 SALE OF SERVICES					
006 -- Information Systems - GIS	20,875	20,875	0		120
* 047 -- Mosquito Control	6,539	6,261	278 *		31
092 -- Westside Transfer Station	94,914	90,313	4,601		63
094 -- Solid Waste Management	38,594	37,131	1,462		67
401 -- Westside Wastewater Treatment Plant	353,008	347,648	5,360		51
472 -- Peachland Lift Stations / Collector Systems	215,702	207,530	8,172		59
SERVICES	729,631	709,758	19,873	2.80%	

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

DISTRICT OF LAKE COUNTRY

TAX REQUISITION COMPARISON 2020 TO 2019 GENERAL SERVICES

	2020	2019	Increase (Decrease)		Budget Section Page #
001 -- Regional Board	50,013	\$ 43,381	\$ 6,632		106
011 -- Regional Grants in Aid	1,572	1,568	4		108
030 -- Regional Rescue	173,377	165,772	7,605		89
031 -- 911 Emergency Number	25,867	24,606	1,261		98
040 -- Crime Stoppers	23,495	21,733	1,762		100
041 -- Victims Witness Assistance Program	29,975	28,573	1,402		102
042 -- Regional Crime Prevention Program	39,284	38,369	915		104
046 -- Dog Control	61,044	48,978	12,066		17
047 -- Mosquito Control	17,715	16,160	1,556		31
091 -- Septic Tank Effluent Disposal Site	0	0	0		35
101 -- Okanagan Basin Water Board	160,019	156,756	3,263		145
110 -- Regional Planning	31,162	29,228	1,934		94
111 -- Electoral Area Planning	3,528	3,140	388		96
115 -- Noxious Insect Control	1,428	1,416	12		25
116 -- Weed Control	7,909	7,877	32		27
117 -- Sterile Insect Release Program	66,653	67,569	(916)		134
118 -- Starling Control	1,783	1,767	16		114
120 -- Economic Development Commission	81,569	71,345	10,224		15
142 -- Regional Parks	<u>614,090</u>	<u>575,527</u>	<u>38,563</u>		7
TAXES	\$ <u>1,390,483</u>	\$ <u>1,303,763</u>	\$ <u>86,720</u>	6.65%	
 PARCEL TAX:					
117 -- Sterile Insect Release Parcel Tax	<u>91,311</u>	<u>97,424</u>	<u>(6,113)</u>		134
PARCEL TAXES	<u>91,311</u>	<u>97,424</u>	<u>(6,113)</u>	-6.27%	
 SALE OF SERVICES					
006 -- Information Systems -- GIS	0	43,053	(43,053) *		120
094 -- Solid Waste Management	91,877	88,395	3,481		67
102 -- Air Quality	<u>12,628</u>	<u>12,264</u>	<u>363</u>		132
SERVICES	<u>104,504</u>	<u>143,713</u>	<u>(39,209)</u>	-27.28%	

* Lake Country is now providing its own GIS services internally.

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

CITY OF WEST KELOWNA

TAX REQUISITION COMPARISON 2020 TO 2019 GENERAL SERVICES

	2020	2019	Increase (Decrease)	Budget Section Page #
001 -- Regional Board	112,717	\$ 100,353	\$ 12,364	106
011 -- Regional Grants in Aid	5,840	5,822	18	108
030 -- Regional Rescue	375,958	371,674	4,285	89
031 -- 911 Emergency Number	56,090	55,168	922	98
040 -- Crime Stoppers	50,948	48,727	2,222	100
041 -- Victims Witness Assistance Program	65,000	64,063	937	102
042 -- Regional Crime Prevention Program	88,536	88,759	(223)	104
046 -- Dog Control	132,370	109,812	22,558	17
047 -- Mosquito Control	3,032 *	3,041	(9)	31
049 -- Prohibited Animal Control	45	44	0	19
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
101 -- Okanagan Basin Water Board	346,992	351,458	(4,466)	145
102 -- Air Quality Monitoring	28,459	28,371	88	132
110 -- Regional Planning	67,572	65,532	2,041	94
111 -- Electoral Area Planning	35,065	31,911	3,154	96
117 -- Sterile Insect Release	143,209	143,916	(708)	134
120 -- Economic Development Commission	176,878	159,962	16,916	15
142 -- Regional Parks	<u>1,331,620</u>	<u>1,290,376</u>	<u>41,244</u>	7
TAXES	<u>\$ 3,020,331</u>	<u>\$ 2,918,988</u>	<u>\$ 101,342</u>	3.47%
* Note: Mosquito control taxation is for 2 small defined areas only.				
PARCEL TAX				
117 -- Sterile Insect Release	10,339	13,259	(2,920)	134
Lakeview Trunk Sewer	<u>22,259</u>	<u>22,281</u>	<u>(22)</u>	159
PARCEL TAXES	<u>32,598</u>	<u>35,540</u>	<u>(2,942)</u>	-8.28%
SALE OF SERVICES				
092 -- Westside Transfer Station	470,414	444,157	26,257	63
094 -- Solid Waste Management	232,180	223,383	8,797	67
401 -- Westside Wastewater Treatment Plant	3,282,883	3,151,589	131,294	51
470 -- RDCO Lift Stations & Collector Systems	<u>395,946</u>	<u>297,206</u>	<u>98,740</u>	55
SERVICES	<u>4,381,422</u>	<u>4,116,335</u>	<u>265,088</u>	6.44%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

ELECTORAL AREA C.O. WEST

TAX REQUISITION COMPARISON 2020 TO 2019 GENERAL SERVICES

	2020	2019	Increase (Decrease)	Budget Section Page #
001 -- Regional Board	13,673	12,139	1,533	106
007 -- Electoral Areas - Gen. Government	21,734	21,120	614	122
008 -- Electoral Area Central Okanagan West	26,444	18,465	7,979	124
011 -- Regional Grants in Aid	0	0	0	108
012 -- Grants in Aid - Elect Area Cent. OK West	7,387	5,568	1,819	110
019 -- Electoral Area Fire Prevention	42,666	38,179	4,487	71
030 -- Regional Rescue	48,441	47,400	1,041	89
031 -- 911 Emergency Number	7,227	7,036	191	98
040 -- Crime Stoppers	6,565	6,214	350	100
041 -- Victims Witness Assistance Program	8,375	8,170	205	102
042 -- Regional Crime Prevention Program	10,739	10,737	3	104
044 -- Building Inspection / General Bylaw Enforce.	27,978	27,317	661	92
046 -- Dog Control	17,055	14,004	3,051	17
049 -- Prohibited Animal Control	5	5	0	19
050 --Transportation Demand Mgmt.	7,291	9,173	(1,882)	128
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
101 -- Okanagan Basin Water Board	44,709	44,822	(113)	145
102 -- Air Quality Monitoring	3,452	3,432	20	132
105 -- Noise Abatement	2,921	2,966	(45)	21
106 -- Unsightly Premises	4,302	4,355	(53)	23
110 -- Regional Planning	8,706	8,357	349	94
111 -- Electoral Area Planning	193,968	177,743	16,225	96
115 -- Noxious Insect Control	390	396	(6)	25
117 -- Sterile Insect Release	18,885	19,332	(447)	134
120 -- Economic Development Commission	22,790	20,400	2,390	15
142 -- Regional Parks	171,575	164,563	7,012	7
143 -- Westside Community Parks	228,631	217,077	11,554	11
171 -- Okanagan Regional Library	168,252	166,784	1,468	153
TAXES	\$ 1,114,162	\$ 1,055,753	\$ 58,409	5.53%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

ELECTORAL AREA C.O. EAST

TAX REQUISITION COMPARISON 2020 TO 2019 GENERAL SERVICES

	2020	2019	Increase (Decrease)	Budget Section Page #
001 -- Regional Board	12,583	10,967	1,616	106
007 -- Electoral Areas - Gen. Government	20,001	19,080	921	122
009 -- Electoral Area Central Okanagan East	27,909	22,168	5,741	126
011 -- Regional Grants in Aid	0	0	0	108
013 -- Grants in Aid - Elect Area Cent. OK East	893	781	112	112
019 -- Electoral Area Fire Prevention	39,266	34,492	4,774	71
030 -- Regional Rescue	44,628	42,970	1,658	89
031 -- 911 Emergency Number	6,658	6,378	280	98
040 -- Crime Stoppers	6,048	5,633	414	100
041 -- Victims Witness Assistance Program	7,716	7,406	309	102
042 -- Regional Crime Prevention Program	9,883	9,700	184	104
044 -- Building Inspection / General Bylaw Enforce.	25,748	24,678	1,070	92
046 -- Dog Control	15,713	12,696	3,017	17
047 -- Mosquito Control	5,262	4,864	398	31
050 -- Transportation Demand Mgmt.	6,709	8,287	(1,578)	128
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
101 -- Okanagan Basin Water Board	41,190	40,633	556	145
102 -- Air Quality Monitoring	3,177	3,100	77	132
105 -- Noise Abatement	3,290	3,263	27	21
106 -- Unsightly Premises	4,845	4,792	53	23
110 -- Regional Planning	8,021	7,576	445	94
111 -- Electoral Area Planning	52,482	41,738	10,744	96
115 -- Noxious Insect Control	359	358	1	25
117 -- Sterile Insect Release	13,635	13,816	(181)	134
120 -- Economic Development Commission	20,996	18,494	2,503	15
142 -- Regional Parks	158,069	149,184	8,885	15
144 -- Eastside Community Parks	117,378	112,500	4,878	13
171 -- Okanagan Regional Library	154,840	150,676	4,164	153
TAXES	<u>\$ 807,299</u>	<u>\$ 756,232</u>	<u>\$ 51,067</u>	6.75%

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

WESTBANK FIRST NATION

SERVICE AGREEMENT COMPARISON 2020 to 2019 GENERAL SERVICES

	2020	2019	Increase (Decrease)	Budget Section Page #
030 -- Regional Rescue	84,049	79,013	5,036	89
031 -- 911 Emergency Number	12,462	11,728	734	98
040 -- Crime Stoppers	11,390	10,359	1,031	100
041 -- Victims Witness Assistance Program	14,531	13,619	912	102
042 -- Crime Prevention	6,046	5,805	241	104
091 -- Septic Tank Effluent Disposal Site	0	0	0	35
092 -- Westside Transfer Station	148,005	142,521	5,484	63
101 -- Okanagan Basin Water Board	77,019	74,716	2,303	145
102 -- Air Quality	6,855	6,468	387	132
120 -- EDC	39,543	34,006	5,537	15
142 -- Regional Parks	297,697	274,317	23,380	7
SERVICE AGREEMENT	697,597 *	652,552	45,045	6.90%
Notes:				
*WFN's assessment share went up from 3.45% to 3.57%.				
<u>Other Contracts:</u>				
401 -- Westside Wastewater Treatment Plant	866,760	810,805	55,955	51
470 -- RDCO Lift Stations & Collector Systems	104,238	76,450	27,788	55
471 -- WFN Lift Stations & Collector Systems	134,988	133,770	1,218	57
SEWER	1,105,986	1,021,025	84,961	8.32%
006 -- Information Systems -- GIS	35,118	35,118	0	120
PARCEL TAX				
Lakeview Trunk Sewer	15,100	15,109	(9)	159

REGIONAL DISTRICT OF CENTRAL OKANAGAN

Completed Roll

RESIDENTIAL TAX RATES
2020 REQUISITION BY FUNCTION

Note: The tax rates shown are actual rates, and the services are categorized by jurisdiction, based on average assessed value of a home, for the main purpose of illustrating the individual service's estimated tax impact on an average home.

	Max Rate	2020			2019			Tax Impact on a home assessed at			Budget Section Page #
		RESIDENTIAL TAX RATE	RESIDENTIAL TAX RATE	Difference	\$734,500 in 2020 vs. \$741,000 in 2019						
					2020	2019	Difference				
001 -- Regional District Board		0.0103	0.0094	0.0009	7.57	6.94	0.63			106	
011 -- Regional Grants in Aid		varies	varies	varies	varies	varies	varies			108	
030 -- Regional Rescue Service		0.0385	0.0385	(0.0000)	28.28	28.56	(0.28)			89	
031 -- 911 Emergency Telephone Service		0.0057	0.0057	0.0000	4.22	4.24	(0.02)			98	
040 -- Crime Stoppers		0.0052	0.0051	0.0002	3.83	3.74	0.09			100	
041 -- Victims / Witness Assistance Program		0.0067	0.0066	0.0000	4.89	4.92	(0.03)			102	
042 -- Regional Crime Prevention	0.0315	0.0081	0.0083	(0.0002)	5.94	6.14	(0.19)			104	
046 -- Dog Control		0.0136	0.0114	0.0022	9.96	8.44	1.52			17	
047 -- Mosquito Control (Improvements only)		0.0072	0.0070	0.0002	2.58	5.16	(2.59)			31	
049 -- Prohibited Animal Control		0.000004	0.000004	(0.0000)	0.00	0.00	(0.00)			19	
050 -- Transportation Demand Management		0.0055	0.0071	(0.0016)	4.03	5.24	(1.21)			128	
091 -- Effluent Disposal		0.0000	0.0000	0.0000	0.00	0.00	0.00			35	
101 -- Okanagan Basin Water Board		0.0355	0.0364	(0.0009)	26.10	27.01	(0.91)			145	
102 -- Air Quality Monitoring		0.0026	0.0026	(0.0000)	1.91	1.96	(0.05)			132	
110 -- Regional Planning		0.0069	0.0068	0.0001	5.08	5.04	0.05			94	
111 -- Electoral Area Planning		varies	varies	varies	varies	varies	varies			96	
115 -- Noxious Insect Control		0.0003	0.0003	(0.0000)	0.22	0.23	(0.01)			25	
116 -- Weed Control		0.0016	0.0017	(0.0001)	1.20	1.26	(0.06)			27	
117 -- Sterile Insect Release Program		0.0279	0.0292	(0.0013)	20.52	21.64	(1.13)			134	
118 -- Starling Control		0.0004	0.0004	(0.0000)	0.270	0.28	(0.01)			114	
120 -- Economic Development Commission		0.0181	0.0166	0.0015	13.30	12.29	1.01			15	
131 -- Winfield Letters Patent		0.0001	0.0001	(0.0000)	0.10	0.10	(0.00)			151	
142 -- Regional Parks		0.1364	0.1338	0.0026	100.16	99.16	1.01			7	

Services within EA Central Okanagan East	Max Rate	2020			2019			Tax Impact on a home assessed at			Budget Section Page #
		RESIDENTIAL TAX RATE	RESIDENTIAL TAX RATE	Difference	\$752,000 in 2020 vs. \$741,000 in 2019						
					2020	2019	Difference				
009 -- Electoral Area - Central Okanagan East		0.0229	0.0189	0.0039	17.18	14.02	3.16			126	
013 -- Central Okanagan East Electoral Area Grants in Aid		0.0007	0.0007	0.0001	0.55	0.49	0.06			112	
144 -- Eastside Community Parks	0.3700	0.0961	0.0961	0.0001	72.27	71.17	1.10			13	

Ellison Area	Max Rate	2020			2019			Tax Impact on a home assessed at			Budget Section Page #
		RESIDENTIAL TAX RATE	RESIDENTIAL TAX RATE	Difference	\$761,000 in 2020 vs. \$741,000 in 2019						
					2020	2019	Difference				
021 -- Ellison Fire Department	1.9500	0.7052	0.7246	(0.0193)	536.68	536.91	(0.23)			75	
058 -- Scotty Heights Street Lights		0.0758	0.0814	(0.0055)	57.71	60.29	(2.58)			33	
085 -- Ellison Transit	0.2400	0.0388	0.0383	0.0005	29.51	28.35	1.16			130	
121 -- Ellison Community Heritage Hall	0.5300	0.1635	0.1639	(0.0005)	124.40	121.47	2.93			1	

Other:	Max Rate	2020			2019			Tax Impact on a home assessed at			Budget Section Page #
		RESIDENTIAL TAX RATE	RESIDENTIAL TAX RATE	Difference	\$760,000 in 2020 vs. \$741,000 in 2019						
					2020	2019	Difference				
020 -- Lakeshore Road Fire Protection	1.5000	0.5329	0.5436	(0.0107)	405.56	402.83	2.73	**		73	
028 -- June Springs Fire Protection	1.5000	0.5408	0.5408	(0.0000)	411.56	400.75	10.81			83	

** Small service area - any reduction in a property value can affect other homeowners in the area.

Joe Rich Area	Max Rate	2020			2019			Tax Impact on a home assessed at			Budget Section Page #
		RESIDENTIAL TAX RATE	RESIDENTIAL TAX RATE	Difference	\$7600.00 in 2020 vs. \$741,000 in 2019						
					2020	2019	Difference				
022 -- Joe Rich Fire Department	2.5000	1.5917	1.4490	0.1427	1,209.70	1,073.72	135.98			77	
123 -- Joe Rich Community Hall	0.2082	0.1736	0.1522	0.0214	131.91	112.77	19.14			3	

Services within EA Central Okanagan West	Max Rate	2020			2019			Tax Impact on a home assessed at			Budget Section Page #
		RESIDENTIAL TAX RATE	RESIDENTIAL TAX RATE	Difference	\$748,000 in 2020 vs. \$741,000 in 2019						
					2020	2019	Difference				
008 -- Electoral Area - Central Okanagan West		0.0199	0.0142	0.0057	14.90	10.55	4.35			124	
012 -- Electoral Area Central Okanagan West Grants in Aid		0.0056	0.0043	0.0013	4.16	3.18	0.98			110	
023 -- North Westside Road Fire Department	1.3500	0.7671	0.7682	(0.0011)	573.82	569.24	4.58			79	
024 -- Wilson's Landing Fire Department	2.8500	0.7896	0.7823	0.0073	590.60	579.65	10.95			81	
029 -- Brent Road Fire Protection	0.8000	0.6170	0.6136	0.0034	461.53	454.67	6.86	**		85	
*124 -- Westside Municipal Recreation		0.1475	0.1301	0.0174	110.33	96.40	13.93			147	
*125 -- Johnson Bentley Aquatic Centre		0.0938	0.0876	0.0062	70.16	64.91	5.25			149	
126 -- Killiney Community Hall	0.0500	0.0343	0.0347	(0.0004)	25.68	25.72	(0.04)			5	
143 -- Westside Community Parks	0.5700	0.1723	0.1674	0.0048	128.86	124.07	4.79			11	

** Small service area - any reduction in a property value can affect other homeowners in the area.

Electoral Area only Services	Max Rate	2020			2019			Tax Impact on a home assessed at			Budget Section Page #
		RESIDENTIAL TAX RATE	RESIDENTIAL TAX RATE	Difference	\$750,000 in 2020 vs. \$741,000 in 2019						
					2020	2019	Difference				
007 -- Electoral Areas Only		0.0164	0.0163	0.0001	12.28	12.07	0.21				
019 -- Electoral Area Fire Prevention	0.1500	0.0321	0.0294	0.0027	24.11	21.82	2.29				
044 -- Building Inspection & Bylaw Enforcement		0.0211	0.0210	0.0001	15.81	15.56	0.25				
105 -- Noise Abatement		0.0045	0.0047	(0.0002)	3.37	3.46	(0.10)				
106 -- Untidy Premises		0.0066	0.0069	(0.0003)	4.96	5.09	(0.13)				
171 -- Okanagan Regional Library		0.1268	0.1286	(0.0019)	95.08	95.33	(0.24)				
SWM Parcel Tax					49.38	34.29	15.09				

* Note that the West Kelowna is providing this service. This rate reflects an estimate of what a small local service area in the Electoral Area will pay to the Municipality.