



COUNCIL REPORT

To: Paul Gipps, CAO

Date: October 4, 2022

From: Lisa Siavashi, Financial Services Manager

Bylaw No. 0301

Subject: **2023 Permissive Tax Exemption Bylaw No. 0301, 2022 Adoption**

RECOMMENDATION

THAT Council adopt “Permissive Tax Exemption Bylaw No. 0301, 2022”.

BACKGROUND

At the September 20, 2022, regular meeting, Council gave three readings to Bylaw No. 0301, 2022. This bylaw is now before Council for consideration of adoption.

If adopted, Bylaw No. 0301 would contain full exemptions for 14 places of worship and private schools, full or partial exemptions for 6 not-for-profit organizations and full exemptions for 2 public/local authorities.

LEGISLATIVE REQUIREMENTS

In accordance with Section 225 (7) of the *Community Charter*, Council may, by bylaw adopted on or before October 31, 2022, exempt eligible properties from taxation for 2023. The bylaw must establish the term of the exemption and may only be adopted after public notice of the proposed bylaw has been given. Notice of the intention to proceed with Bylaw No. 0301 was published in the WestK News on September 21st and 28th, 2022.

The *Community Charter*, in Sections 220 through 226, provides for both “statutory” and “permissive” tax exemptions to be applicable to a variety of property types such as federal, provincial and municipally owned properties, hospitals, schools, churches. The “statutory” exemptions are managed by BC Assessment using the Charter and supporting regulations as the basis for including the exemptions in the annual assessment roll. “Permissive” exemptions, however, are the jurisdiction of municipal councils and are dealt with through an annual application and bylaw process.

FINANCIAL IMPLICATIONS

Should Council choose to adopt the “Property Tax Exemption” as presented, the estimated value of property taxes exempted through permissive exemptions is:

a) City of West Kelowna taxes for 2023 \$ 104,282

b) Other tax levies for 2023:

School Tax	74,398
Hospital	8,905
Regional District	9,667
Other	7,600
	<u>\$ 100,570</u>
Total:	<u>\$ 204,852</u>

The respective amounts for the 2022 taxation year were:

a) City of West Kelowna 2022 taxes \$ 121,792

b) Other tax levies in 2022:

School Tax	77,702
Hospital	10,534
Regional District	10,718
Other	9,389
	<u>\$ 108,343</u>
Total:	<u>\$ 230,135</u>

COUNCIL REPORT / RESOLUTION HISTORY

Date	Report Topic / Resolution	Resolution No.
September 20, 2022	THAT Council give first, second and third reading to “Property Tax Exemption Bylaw No. 0301, 2022; and THAT notice of intention to proceed with Bylaw No. 0301 be published on the 21st and 28th day of September 2022 in the WestK News, circulating in the City of West Kelowna, pursuant to Section 94 of the <i>Community Charter</i> .	C265/22

REVIEWED BY

Warren Everton, Director of Finance

Corinne Boback, Legislative Services Manager, Corporate Officer

APPROVED FOR THE AGENDA BY

Paul Gipps, CAO

PowerPoint: Yes ☐ No ☒

Attachments:

1. Permissive Tax Exemption Bylaw No. 0301, 2022