

CITY OF WEST KELOWNA

BYLAW NO. 0305

A BYLAW TO ESTABLISH THE TAX RATES UPON REAL PROPERTY FOR THE CITY OF WEST KELOWNA AND TO PROVIDE FOR THE PAYMENT OF TAXES FOR THE YEAR 2023

WHEREAS the Council shall, pursuant to Section 197 of the *Community Charter*, in each year, adopt a bylaw to impose rates on all taxable land and improvements according to their assessed value to provide the money required for purposes specified in the *Community Charter*;

AND WHEREAS the Council may, pursuant to Section 235 of the *Community Charter*, use the Alternative Tax Collection Scheme, including penalties to be applied in relation to payments made after a tax due date established by such bylaw;

THEREFORE BE IT RESOLVED that the Municipal Council of the City of West Kelowna, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. Title:

This Bylaw may be cited as the "CITY OF WEST KELOWNA 2023 TAX RATES BYLAW NO. 0305, 2023".

2. Definitions:

"CHIEF FINANCIAL OFFICER" Means the person duly appointed by Council, and includes his/her Deputy.

"CITY" Means the City of West Kelowna

3. Tax Rate Multiplier

The Multiplier factor used to establish the Tax Rates for general municipal purposes is as follows:

Property Class	Multiplier
Class 1 - Residential	1.00
Class 2 - Utilities	11.24
Class 3 - Supportive Housing	1.00
Class 4 - Major Industry	2.91
Class 5 - Light Industry	2.06
Class 6 - Business & Other	2.25
Class 7 - Managed Forest	2.91
Class 8 - Recreation/Non Profit	1.00
Class 9 - Farm	1.00

4. Tax Rates for General Municipal Purposes

Tax rates for all lawful general purposes, as shown in column 'A' of Schedule 'A' attached hereto and forming a part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of West Kelowna for 2023.

5. Tax Rates for Regional District of Central Okanagan

Tax rates for the payment of the Regional District of Central Okanagan requisition, excluding tax rates for the SIR requisition under Section 6 as shown in column 'B' of Schedule 'A' attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided under Section 384 of the *Local Government Act* and as shown upon the Real Property Tax Roll for the City of West Kelowna for 2023.

6. Tax Rates for Regional District of Central Okanagan SIR Program

Tax rates for the payment of the Regional District of Central Okanagan requisition for the SIR Program, as shown in column 'C' of Schedule 'A' attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land according to their assessed value on the basis provided under Section 384 of the *Local Government Act* and as shown upon the Real Property Tax Roll for the City of West Kelowna for 2023.

7. Central Okanagan Regional Hospital District

Tax rates for the payment of the Central Okanagan Regional Hospital District requisition, as shown in column 'D' of Schedule 'A' Page 1 attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided by Section 26 of the *Hospital District Act* and according to their assessed value as shown upon the Real Property Tax Roll for the City of West Kelowna for 2023.

8. Tax Rates for General Municipal Purposes – Library

Tax rates for all lawful general purposes, as shown in column 'E' of Schedule 'A' attached hereto and forming a part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes – Library for the City of West Kelowna for 2023.

9. Tax Rates for General Municipal Purposes – Sanitary Storm Sewer

Tax rates for all lawful general purposes, as shown in column 'F' of Schedule 'A' attached hereto and forming a part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes – Sanitary Storm Sewer for the City of West Kelowna for 2023.

10. Rates and Taxes Payable to the City of West Kelowna

The rates and taxes named under this Bylaw shall be levied, raised and collected for the purposes stated, and shall be payable to the City of West Kelowna at the City Hall.

11. Alternative Tax Collection Scheme

Under section 235, of the *Community Charter*, Council may use the Alternative Tax Collection Scheme and in doing so must establish the property tax due date and penalty due date(s) for the year. Unless Section 12 applies, the rates and taxes named under this bylaw are due and shall be paid in accordance with sections 4, 5, 6, 7, 8 and 9 of this bylaw on or before 4:30 p.m., July 4, 2023.

12. Election to Pay Under General Tax Collection Scheme

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 his/her office at the City of West Kelowna offices on or before June 15, 2023. If an owner does not make election under this section, the Alternative Tax Collection Scheme applies to the rates and taxes payable by that owner.

13. Penalties

Under section 234(2) of the *Community Charter*, the Lieutenant Governor in Council may make regulations establishing penalties and interest that must be applied by municipalities in relation to payments made after the tax due date of July 4th as above. Pursuant to *Municipal Tax Regulation 426/2003, section (3)*, upon the 5th day of July, 2023, or as soon thereafter as is practicable, the Chief Financial Officer shall add to the unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown upon the Real Property Tax Roll of the City for 2023, ten (10) percent of the amount unpaid as of 4:30 pm on the 4th day of July, 2023

14. Supplementary Tax Rolls

14.1 Upon receipt of a Supplementary Tax Roll from B.C. Assessment, the Chief Financial Officer shall levy taxes in accordance with the rates specified in Schedule 'A' of this Bylaw according to the taxable values as shown on the Supplementary Tax Rolls.

14.2 For each Supplementary Tax Roll, the Chief Financial Officer shall add penalties to the unpaid amounts as follows:

(a) Where Supplementary Tax Notices are sent before the 7th day of June, 2023, penalties shall be added as set out in Section 13 of this Bylaw.

- (a) Where Supplementary Tax Notices are sent after the 7th day of June, 2023; ten percent (10%) shall be added on any amount unpaid after one hundred and twenty (120) days.

READ A FIRST, SECOND AND THIRD TIME THIS
ADOPTED

MAYOR

CORPORATE OFFICER

City of West Kelowna 2023

Tax Rate

Schedule "A"

Property Class	Description	(A)	(B)	(C)	(D)	(E)	(F)	
		General Municipal	% Collected Regional District	Regional District SIR (Land Only)	% Collected Regional District Hospital	Regional Library	% Collected Sanitary Storm Sewer	
				Regional District SIR (Land Only)				
Residential	Rate	2,340,69	0.21523	0.01852	0.19122	0.09718	0.03074	
	Taxable Value	14,544,769,421	14,509,897,571	6,824,479,056	14,509,897,571	14,544,769,421	14,544,769,421	
	Total Collected	\$ 35,905,363	\$ 3,122,883	\$ 126,389	\$ 2,774,525	\$ 1,413,461	\$ 447,106	\$ 86.39%
Utilities	Rate	27,7472	0.75329	0.06482	0.66026	1.09230	0.34552	
	Taxable Value	4,678,101	31,633,701	2,411,400	31,633,701	4,678,101	4,678,101	
	Total Collected	\$ 129,804	\$ 23,829	\$ 156	\$ 21,171	\$ 5,110	\$ 1,616	\$ 0.31%
Supportive Housing	Rate	2,340,69	0.21523	0.01852	0.19122	0.09718	0.03074	
	Taxable Value	-	-	-	-	-	-	
	Total Collected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00%
Major Industry	Rate	7,1837	0.73177	0.06297	0.65013	0.28279	0.08945	
	Taxable Value	23,531,000	23,531,000	16,902,000	23,531,000	23,531,000	23,531,000	
	Total Collected	\$ 169,039	\$ 17,219	\$ 1,064	\$ 15,298	\$ 6,654	\$ 2,105	\$ 0.41%
Light Industry	Rate	5,0741	0.73177	0.06297	0.65013	0.19975	0.06318	
	Taxable Value	175,144,100	175,144,100	117,541,200	175,144,100	175,144,100	175,144,100	
	Total Collected	\$ 888,689	\$ 128,164	\$ 7,401	\$ 113,867	\$ 34,985	\$ 11,066	\$ 2.14%
Business/Other	Rate	5,5505	0.52730	0.04537	0.46948	0.21850	0.06912	
	Taxable Value	796,694,151	796,694,151	448,782,301	796,694,151	796,694,151	796,694,151	
	Total Collected	\$ 4,422,088	\$ 420,098	\$ 20,363	\$ 373,235	\$ 174,081	\$ 55,065	\$ 10.64%
Managed Forest	Rate	7,1837	0.64568	0.05556	0.57665	0.28279	0.08945	
	Taxable Value	-	-	-	-	-	-	
	Total Collected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00%
Recr/Non-Profit	Rate	2,340,69	0.21523	0.01852	0.19122	0.09718	0.03074	
	Taxable Value	15,770,500	15,770,500	15,230,600	15,770,500	15,770,500	15,770,500	
	Total Collected	\$ 38,931	\$ 3,394	\$ 282	\$ 3,016	\$ 1,533	\$ 485	\$ 0.09%
Farm	Rate	2,340,69	0.21523	0.01852	0.19122	0.09718	0.03074	
	Taxable Value	4,078,262	2,039,097	2,039,097	2,039,097	4,078,262	4,078,262	
	Total Collected	\$ 10,068	\$ 439	\$ 38	\$ 390	\$ 396	\$ 125	\$ 0.02%
	Total Collected	\$ 41,563,992	\$ 3,716,036	\$ 155,694	\$ 3,301,501	\$ 1,636,220	\$ 517,569	\$ 100.00%