#### CITY OF WEST KELOWNA

#### BYLAW NO. 0317

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 2024

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;

NOW THEREFORE the Council of the City of West Kelowna, in open meeting assembled, hereby enacts as follows:

#### 1. <u>Title:</u>

This Bylaw may be cited as the "2024 Tax Rates Bylaw No. 0317, 2024".

### 2. <u>Definitions:</u>

"CHIEF Means the person duly appointed by Council and includes his/her

FINANCIAL Deputy.

OFFICER"

"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 2024
Class 1 - Residential	1.00
Class 2 - Utilities	11.24
Class 3 - Supportive Housing	1.00
Class 4 - Major Industry	1.76
Class 5 - Light Industry	1.51
Class 6 - Business & Other	1.98
Class 7 - Managed Forest	1.76
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 2024.

### 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 2024.

### 6. <u>Tax Rates for Regional District of Central Okanagan SIR Program</u>

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 2024.

#### 7. <u>Central Okanagan Regional Hospital District</u>

Tax rates for the payment of the Central Okanagan Regional Hospital District requisition, as shown in column 'D' 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 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 2024.

#### 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 2024.

#### 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 2024.

## 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 2, 2024.

## 12. <u>Election to Pay Under General Tax Collection Scheme</u>

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, 2024. 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 2<sup>nd</sup> as above. Pursuant to *Municipal Tax Regulation 426/2003, section (3)*, upon *the 3<sup>rd</sup> day* of July, 2024, 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 2024, ten (10) percent of the amount unpaid as of 4:30 pm on the 2<sup>nd</sup> day of July, 2024

# 14. <u>Supplementary Tax Rolls</u>

- 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 7<sup>th</sup> day of June, 2024, penalties shall be added as set out in Section 13 of this Bylaw.

(I	b)	Where Supplementary Tax Notices arten percent (10%) shall be added on a and twenty (120) days.	
READ A FIRST, ADOPTED	, SEC	OND AND THIRD TIME THIS 23 <sup>RD</sup> DA	AY OF APRIL, 2024
		-	MAYOR
			CORPORATE OFFICER

							City of Wes	City of West Kelowna 2024	724						
Schedule "A"							Ţ	Fax Rate							
							Sch	Schedule "A"							
			Municipal Combined	General Municipal	% Collected Municipal	Regional District	% Collected Regional District	Regional District SIR (Land Only)	% Collected Regional District SIR	Regional District Hospital	% Collected Regional District Hospital	Regional Library	% Collected Regional Library	Sanitary Storm Sewer	% Collected Sanitary Storm Sewer
Cool City		Contractor		(V)				(9)				ú			
Property class		Describation		(A)		(B)				(D)		(E)		(1)	
Residential	04	Rate	2.71988	2.57610		0.22375		0.01667		0.19195		0.11226		0.03152	
		Taxable Value Total Collected	14,297,613,715 \$ 38,887,794	14,297,613,715 \$ 36,832,083	86.35%	14,264,815,615 \$ 3,191,752	81.47%	6,792,186,306 \$ 113,226	76.17%	14,264,815,615 \$ 2,738,131	81.47%	14,297,613,715 \$ 1,605,050	86.35%	14,297,613,715 \$ 450,661	86.35%
Utilities	02	Rate	30.5715	28.95536		0.78313		0.05835		0.67183		1.26180		0.35428	
		Taxable Value	4,702,501	4,702,501		32,340,601		2,498,900		32,340,601		4,702,501		4,702,501	
		Total Collected	\$ 143,762	\$ 136,163	0.32%	\$ 25,327	0.65%	\$ 146	0.10%	\$ 21,727	0.65%	\$ 5,934	0.32%	\$ 1,666	0.32%
Supportive Housing	03	Rate	2.7199	2.57610		0.22375		0.01667		0.19195		0.11226		0.031520	
		Taxable Value													
		Total Collected			00.0		%00.0	•	%00.0		0.00%		0.00%		0.00%
Major Industry	8	Rate	4.7870	4.53394		0.76075		0.05668		0.65263		0.19758		0.05548	
		Taxable Value	38,382,000	38,382,000		38,382,000		31,447,000		38,382,000		38,382,000		38,38	
		Total Collected	\$ 183,734	\$ 174,022	0.41%	\$ 29,199	0.75%	\$ 1,782	1.20%	\$ 25,049	0.75%	\$ 7,583	0.41%	\$ 2,129	0.41%
Light Industry	02	Rate	4.1070	3.88991		0.76075		0.05668		0.65263		0.16951		0.04760	
		Taxable Value	235,079,400	235,079,400		235,079,400		174,882,500		235,079,400		235,(		235,(	
		Total Collected	\$ 965,476	\$ 914,438	2.14%	\$ 178,837	4.56%	\$ 9,912	%29.9	\$ 153,420	4.56%	\$ 39,849	2.14%	\$ 11,189	2.14%
Business/Other	90	Rate	5.3854	5.10068		0.54819		0.04084		0.47028		0.22227		0.06241	
		Taxable Value	890,915,352	890,915,352	10 65%	890,915,352	12 47%	570,056,601	15 66%	890,915,352	12 47%	890,915,352	10 65%	890,915,352	10 65%
						•									
Managed Forest	20	Rate Volue	4.7870	4.53394		0.67125		0.05001		0.57585		0.19758		0.05548	
		Total Collected		· ·	0.00%		0.00%		%00:0		0.00%		0.00%		00:00
Recr'h/Non -Profit	80	Rate	2.7199	2.57610		0.22375		0.01667		0.19195		0.11226		0.03152	
	8	Taxable Value	16,738,600	16,738,600		16,738,600		16,584,400		16,738,600		16,738,600		16,738,600	
		Total Collected	\$ 45,527	\$ 43,120	0.10%	69	0.10%	s	0.19%	\$ 3,213	0.10%	€9	0.10%	69	0.10%
Fam	80	Rate	2.7199	2.57610		0.22375		0.01667		0.19195		0.11226		0.03152	
		Taxable Value	4,078,454	4,078,454		2,039		2,039,1		2,039,191		4,078,454	Ш	4,078,	
		Total Collected	\$ 11,093	\$ 10,507	0.02%	\$ 456	0.01%	8	0.02%	391	0.01%	\$ 458	0.02%	\$ 129	0.02%
		Total Collected	\$ 45,035,288	\$ 42,654,604	100.00%	\$ 3,917,705	100.00%	\$ 148,658	100.00%	\$ 3,360,910	100.00%	\$ 1,858,781	100.00%	\$ 521,903	100.00%
		Assessment Value	15 487 510 022	15,487,510,022		15 480 310 759		7 589 694 898		15 480 310 759		15 487 510 022		15 487 510 022	
		Assessingin value	400,010,10t,01	13,401,010,025		10,400,010,100		1,000,000,000,000		13,400,010,100		10,401,010,025		10,401,010,022	