



## COUNCIL REPORT

To: Mayor and Council

Date: October 22, 2024

From: Ron Bowles, Chief Administrative Officer

Subject: **2025 Permissive Tax Exemption Bylaw Adoption**

Report Prepared by: Lisa Siavashi, Financial Services Manager / Deputy CFO

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**RECOMMENDATION** to Consider and Resolve:

**THAT** Council adopt "Property Tax Exemption Bylaw No. 322, 2024".

### **STRATEGIC AREA(S) OF FOCUS**

**Strengthen Our Community** – We will provide opportunities for the residents of West Kelowna to build connections, celebrate successes, embrace the community's strengths and diversity, address shared needs, and contribute to shaping the community's future.

**Foster Safety and Well-Being** – We will pursue through direct action, advocacy, and collaboration with local and regional service providers, investments in community health, needs-based housing, emergency preparedness, policing, and other services that foster safety and well-being in West Kelowna.

### **BACKGROUND**

At the October 8, 2024, regular meeting, Council gave three readings to Bylaw No. 0322, 2024. This bylaw is now before Council for consideration of adoption.

If adopted, Bylaw No. 0322 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 adopt on or before October 31, 2024, exempt eligible properties from taxation for 2025. The bylaw must establish the term of the exemption and may only be adopted after public notice of the proposed bylaw has been given. Public notice of intention to proceed with

Bylaw No. 0322 was published on the 11<sup>th</sup> day of October 2024 in the WestK News, circulating in the City of West Kelowna and on the City website, pursuant to City of West Kelowna Public Notice Bylaw No. 0303 and Section 94.(2) of the *Community Charter*.

**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 2025 \$123,378

b) Other tax levies for 2025:

School Tax	92,137
Hospital	9,856
Regional District	11,498
Other	9,607
	<u>\$ 123,098</u>
Total:	<u>\$ 246,476</u>

The respective amounts for the 2024 taxation year were:

a) City of West Kelowna taxes for 2024 \$108,916

b) Other tax levies for 2024:

School Tax	81,994
Hospital	9,178
Regional District	10,331
Other	8,557
	<u>\$ 110,060</u>
Total:	<u>\$ 218,976</u>

**COUNCIL REPORT / RESOLUTION HISTORY**

Date	Report Topic / Resolution	Resolution No.
October 8, 2024	<b>THAT</b> Council give first, second and third reading to “Property Tax Exemption Bylaw No. 322, 2024.”	<b>C250/24</b>

**REVIEWED BY**

Warren Everton, Director of Finance/CFO

Trevor Seibel, Deputy CAO/Deputy Corporate Officer

**APPROVED FOR THE AGENDA BY**

Ron Bowles, Chief Administrative Officer

PowerPoint: Yes  No

Attachments:

1. B0322, 2024 Property Tax Exemption Bylaw