

 Director	 Municipal Manager/Deputy Municipal Manager
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<u>COUNCIL AGENDA</u>	
Date: <u>April 27, 2026</u>	Item: <u>12.5.</u>



12.5.

DISTRICT OF WEST VANCOUVER
750 17TH STREET, WEST VANCOUVER BC V7V 3T3

COUNCIL REPORT

Date:	April 13, 2026
From:	Chrystal Boy, Deputy Director, Financial Services
Subject:	Proposed 2026 Annual Tax Rates Bylaw No. 5430, 2026 and Proposed Fees and Charges Bylaw No. 5383, 2025, Amendment Bylaw No. 5454, 2026

RECOMMENDATION

THAT proposed “2026 Annual Tax Rates Bylaw No. 5430, 2026” be read a first, second, and third time.

THAT proposed “Fees and Charges Bylaw No. 5383, 2025, Amendment Bylaw No. 5454, 2026” be read a first, second, and third time.

1.0 Purpose

The purpose of this report is to establish the 2026 tax rates for the District of West Vancouver (“District”) including the rates required to collect the Metro Vancouver Regional District (“Metro Vancouver”) requisition.

This report also seeks Council approval to amend the District’s Fees and Charges Bylaw to introduce a tax apportionment fee of \$43 per child folio. The fee would apply where a property is assessed as a single parcel and is subsequently stratified into individual strata lots after the annual assessment roll has been finalized by BC Assessment, requiring the District to apportion the assessed value and prepare separate property tax accounts for each resulting folio.

2.0 Legislation/Bylaw/Policy

Under section 197 of the *Community Charter*, after adoption of the Five-Year Financial Plan Bylaw and before May 15 each year, Council must impose property value taxes by establishing tax rates for:

- a) the municipal revenue to be raised for the year from property value taxes, as provided in the financial plan; and
- b) the amounts to be collected for the year to meet the District’s taxing obligations to other local governments or public bodies.

Approval of proposed “2026 Annual Tax Rates Bylaw No. 5430, 2026” (**Appendix A**) will establish the municipal property tax rates required to

fund the 2026 year of the District’s Five-Year Financial Plan 2026–2030, and the tax rates necessary to collect the Metro Vancouver requisition.

As per section 194 of the *Community Charter*, Council, by bylaw, can impose a fee in respect of:

- a) all or part of a service of the municipality
- b) the use of municipal property, or
- c) the exercise of authority to regulate, prohibit or impose requirements.

Approval of the proposed “Fees and Charges Bylaw No. 5383, 2025, Amendment Bylaw No. 5454, 2026” (**Appendix B**) will establish a tax apportionment fee of \$43 per child folio to recover the administrative cost associated with apportioning assessed value from a parent parcel to newly created strata folios and issuing individual property tax notices. This work is required only in limited circumstances and is driven by property-specific changes occurring after completion of the BC Assessment roll.

3.0 Council Strategic Objective(s)/Official Community Plan

The District’s annual planning and budgeting process has been conducted in alignment with the Official Community Plan (OCP) as outlined in section 3.1 – financial planning process:

Section 477 of the Act requires that when a proposed OCP is prepared it must be considered in conjunction with the municipality’s financial plan. Following adoption, the District’s annual planning and budget process would then be conducted in alignment with this plan.

Approval of the proposed 2026 Annual Tax Rates Bylaw No. 5430, 2026 enables the funding of the District’s financial plan for 2026 including capital projects and operational priorities identified in Section 2 of the Official Community Plan.

4.0 Financial Implications

Financial implications are addressed throughout the report.

5.0 Background

Property tax rates established annually by Council determine the amount of municipal tax allocated to each property in the District of West Vancouver. The tax rate, also referred to as the mill rate, identifies the amount of tax payable for every \$1,000 of net taxable value.

Tax rates vary by property classification. Properties in the District are generally classified as Residential (Class 1), Utilities (Class 2), Major

Industry (Class 4), Business and Other (Class 6), and Recreation and Non-Profit (Class 8). Tax rates applicable to each class reflect a range of considerations, including the overall composition of the assessment base and social, economic, and other policy factors.

Residential properties comprise approximately 97% of the total assessed value in the District and contribute approximately 94% of municipal property taxes. Business properties comprise most of the remaining 3% of assessed value and contribute approximately 5% of municipal property taxes, with all other property types contributing less than 1%. The District has historically maintained a moderate business tax rate relative to other Lower Mainland municipalities in support of the local business community.

Apart from the Operating Levy, business and residential properties are assessed a dedicated Asset Levy to fund asset maintenance and replacement. The Environmental Levy, applied to all classes, follows the same ratio as the Operating Levy and funds programs that support the protection of the environment and natural capital assets.

In addition to the Operating Levy, residential and business properties are subject to the Asset Levy, which supports asset maintenance and replacement. The Environmental Levy applies to all property classes using the same tax ratio as the Operating Levy and supports programs for environmental protection and natural capital assets.

For 2026, Council approved a 2.43% increase to the Operating Levy and a 1% increase to the Asset Levy. While no increase is proposed to the Environmental Levy in 2026, taxes collected will continue to include the previously approved annual contribution of \$1.2 million to the Environmental Reserve.

In addition to municipal taxes, property tax notices include amounts collected on behalf of other taxing authorities, including the Province for school tax, Metro Vancouver, Municipal Finance Authority, BC Assessment, and TransLink. While these charges appear on the same property tax notice, the District does not control the levy amounts imposed by those agencies. Tax rates for Metro Vancouver are established by the District based on the requisitioned amount provided by Metro Vancouver, and since 2025, the required levy for the North Shore Wastewater Treatment Plant project has been included.

Amounts levied by other taxing authorities are shown on the same property tax notice as municipal taxes; however, Council does not determine those levies. The total amount to be collected, and the distribution of that tax burden among property classes, are established by the respective taxing authorities.

Fees and charges are reviewed and established annually, with user fees generally guided by the principle of full cost recovery. In limited cases, additional property tax administration is required when a property that was assessed as a single parcel is subsequently stratified into multiple strata lots after BC Assessment has finalized the annual assessment roll. In those instances, staff must apportion the assessed value from the parent parcel to the newly created child folios, create the related tax accounts, and issue individual property tax notices. This work falls outside the standard annual tax billing process and gives rise to the proposed tax apportionment fee of \$43 per child folio.

5.1 Previous Decisions

At the March 9, 2026 regular Council meeting, Council adopted the 2026-2030 Five Year Financial Plan Bylaw No. 5429, 2026.

At the January 26, 2026 Council Meeting, Council passed the following resolutions:

THAT, the proposed 2026 Operating Levy increase of 2.43% be approved; and

THAT, the proposed 2026 Asset Levy increase of 1% be approved.

At the September 15, 2025 regular Council meeting, Council adopted the Fees and Charges Bylaw No. 5383, 2025.

6.0 Analysis

6.1 Discussion

The 2026–2030 Five-Year Financial Plan, adopted by Council on March 9, 2026, includes a 2.43% Operating Levy increase and a 1% Asset Levy increase for 2026. Together, these approved changes result in a total tax levy increase of 3.43%.

The combined incremental annual impact of the 2026 levy increases is estimated at \$210 for the average single-family detached home assessed at \$3.56 million, and \$97 for the average strata property assessed at \$1.65 million.

In addition to the annual tax rate bylaw, staff are recommending the introduction of a tax apportionment fee of \$43 per child folio. This fee is intended to address a specific administrative process that arises when a building is assessed as a single parcel and is later-stratified into multiple strata lots after BC Assessment has finalized the annual assessment roll. In these cases, the District must manually allocate the assessed value from the parent folio to each child folio, establish the related tax accounts,

and ensure that individual tax notices can be issued accurately and on time.

The proposed \$43 per child folio amount is intended to provide a reasonable and administratively simple contribution toward the cost of processing tax apportionments. The fee establishes a clear, consistent, and equitable approach for recovering costs associated with a specialized service that benefits specific properties.

7.0 Options

7.1 Recommended Option

Council approves the proposed bylaw.

7.2 Considered Options

Defer consideration of the proposed bylaw or request further information regarding the proposed bylaw. However, the tax rate bylaw must be adopted before May 15, 2026 per the *Community Charter*.

8.0 Conclusion

The proposed 2026 Annual Tax Rates Bylaw No. 5430, 2026 establishes the property tax rates required to implement the taxation component of the District's 2026–2030 Five-Year Financial Plan and to collect the Metro Vancouver requisition for 2026. As required under the *Community Charter*, the annual tax rate bylaw must be adopted before May 15 each year.

The proposed amendment to the Fees and Charges Bylaw would introduce a tax apportionment fee of \$43 per child folio to support cost recovery for a specialized administrative service associated with post-roll stratification of properties.

Author:



Chrystal Boy, Deputy Director, Financial Services

Appendix A: 2026 Annual Tax Rates Bylaw No. 5430, 2026

Appendix B: Fees and Charges Bylaw No. 5383, 2025, Amendment Bylaw No. 5454, 2026

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District of West Vancouver

2026 Annual Tax Rates Bylaw No. 5430, 2026

Effective Date:

District of West Vancouver

2026 Annual Tax Rates Bylaw No. 5430, 2026

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District of West Vancouver

2026 Annual Tax Rates Bylaw No. 5430, 2026

A bylaw to set tax rates for 2026.

WHEREAS the Council of The Corporation of the District of West Vancouver deems it expedient to provide for a Five-Year Financial Plan for the period 2026 to 2030 inclusive;

AND WHEREAS the Five-Year Financial Plan as presented has been considered and approved by Council;

AND WHEREAS it is necessary to set rates to provide funding for the year 2026 of the Five-Year Financial Plan and the funding for other agencies;

NOW THEREFORE, the Council of The Corporation of the District of West Vancouver enacts as follows:

Part 1 Citation

- 1.1 This bylaw may be cited as 2026 Annual Tax Rates Bylaw No. 5430, 2026.

Part 2 Severability

- 2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed, and the remainder of this bylaw is deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause or phrase.

Part 3 2026 Tax Rates

- 3.1 The following tax rates are hereby imposed and levied for the year 2026:
 - 3.1.1 To provide for all lawful general and general debt purposed of the Municipality, those rates appearing in Schedule A, in accordance with the classification of land use listed in said schedule.

Schedules

Schedule A – 2026 Property Tax Rates as Established by Council

READ A FIRST TIME on [Date]

READ A SECOND TIME on [Date]

READ A THIRD TIME on [Date]

ADOPTED by the Council on [Date].

Mayor

Corporate Officer

Schedule A – 2026 Property Tax Rates as Established by Council

2026 Rates Established by Council (dollars of tax per \$1000 of assessed value)

Property Class	2026 Municipal	2026 Asset Levy Increase	2026 Metro Vancouver Regional District
01 – Residential	1.854750	0.01802	0.14652
02 – Utilities	7.897781	0.00000	0.51282
04 – Major Utilities	23.76859	0.00000	0.49817
06 – Business and Other	3.801075	0.03693	0.35902
08 – Recreation/Non-Profit	3.737314	0.00000	0.14652

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District of West Vancouver

Fees and Charges Bylaw No. 5383, 2025, Amendment Bylaw No. 5454, 2026

Effective Date:

District of West Vancouver

Fees and Charges Bylaw No. 5383, 2025, Amendment Bylaw No. 5454, 2026

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District of West Vancouver

Fees and Charges Bylaw No. 5383, 2025, Amendment Bylaw No. 5454, 2026

A bylaw to amend the fees and charges bylaw to establish a tax apportionment fee.

WHEREAS the Council of The Corporation of the District of West Vancouver deems it expedient to impose fees in respect of municipal services;

AND WHEREAS the Council of The Corporation of the District of West Vancouver considers it appropriate to establish a tax apportionment fee to recover the administrative cost associated with apportioning assessed value from a parent parcel to newly created strata folios and issuing individual property tax notices;

NOW THEREFORE, the Council of The Corporation of the District of West Vancouver enacts as follows:

Part 1 Citation

- 1.1 This bylaw may be cited as Fees and Charges Bylaw No. 5383, 2025, Amendment Bylaw No.5454, 2026.

Part 2 Severability

- 2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed, and the remainder of this bylaw is deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause or phrase.

Part 3 Amendment

Schedule B – General Administration and Finance of Fees and Charges Bylaw No. 5383, 2025 is amended in the Service Fees subsection by inserting the following fee immediately after “Tax certificate (web)”:

SERVICE FEES (subject to applicable taxes)	2026 FEE	DETAILS
Tax apportionment	\$43.00	Per child folio.

Fees and Charges Bylaw No. 5383, 2025, Amendment Bylaw No. 5454, 2026 2

READ A FIRST TIME on [Date]

READ A SECOND TIME on [Date]

READ A THIRD TIME on [Date]

ADOPTED by the Council on [Date].

Mayor

Corporate Officer