

THE CORPORATION OF THE
CITY OF WHITE ROCK
CORPORATE REPORT



DATE: April 27, 2026

TO: Mayor and Council

FROM: Candice Gartry, CPA, CGA, Director, Financial Services

SUBJECT: City of White Rock Annual Property Tax Rates Bylaw, 2026, No. 2581

RECOMMENDATION

THAT Council receive the April 27, 2026, corporate report from the Director of Financial Services, titled “City of White Rock Annual Property Tax Rates Bylaw 2026, No. 2581” and give first, second, and third readings to the Annual Property Tax Rates Bylaw, 2026, No. 2581.

EXECUTIVE SUMMARY

This report presents the City of White Rock’s Annual Property Tax Rates Bylaw, 2026, No. 2581 for Council’s consideration. The bylaw establishes the municipal property tax rates for the 2026 taxation year, consistent with the 2026–2030 Financial Plan Bylaw adopted by Council. This bylaw reflects an average property tax increase of 5.04% over 2025 rates.

PREVIOUS COUNCIL DIRECTION

Motion # & Meeting Date	Motion Details
2026-233 April 20, 2026	THAT Council gives final reading to "White Rock Financial Plan (2026-2030) Bylaw, 2026, No. 2576.
	CARRIED

INTRODUCTION/BACKGROUND

The property tax rates set out in the Annual Property Tax Rates Bylaw, 2026, No. 2581 are based on the taxation revenue requirements approved through the 2026 operating budget and the 2026-2030 Financial Plan Bylaw adopted by Council. The resulting rates reflect an average property tax increase of 5.04% over the prior year.

Section 197 of the *Community Charter* requires municipalities to adopt property tax rates by bylaw each year following adoption of the financial plan and before May 15. Failure to meet this statutory deadline would place the City in non-compliance with the *Community Charter* and may affect the City’s authority to levy and collect property taxes for the year.

Any adjustments to mill rates or to the distribution of taxation among property classes would require corresponding amendments to the Financial Plan Bylaw. Such amendments would delay

consideration of the Property Tax Rates Bylaw and could compromise the City's ability to meet legislated adoption timelines, creating potential risk to the collection of property taxes.

FINANCIAL IMPLICATIONS

Adoption of the City of White Rock's Annual Property Tax Rates Bylaw, 2026, No. 2581 will formally establish the municipal property tax rates for the 2026 taxation year, consistent with the approved Financial Plan Bylaw.

LEGAL IMPLICATIONS

Council approval is required to authorize municipal budgets, utility charges, and property taxation rates. In accordance with section 197 of the *Community Charter*, both the Financial Plan Bylaw and the Property Tax Rates Bylaw must be adopted prior to May 15 each year. Failure to adopt the bylaw by the statutory deadline would place the City in non-compliance with the *Community Charter* and could impact the City's ability to levy and collect property taxes for the year.

COMMUNICATION AND COMMUNITY ENGAGEMENT IMPLICATIONS

In accordance with the *Community Charter*, municipalities must provide opportunities for public consultation prior to adopting the financial plan.

The City undertook several engagement activities in support of the 2026–2030 Financial Plan, including:

- A community budget survey, with results presented to Council on September 15, 2025;
- Posting of the Draft Financial Plan on the *Talk White Rock* platform from February 4, 2026 to February 22, 2026, with results presented to Council on March 9, 2026; and
- An additional public input opportunity at Council's regular meeting on March 9, 2026.

ALIGNMENT WITH STRATEGIC PRIORITIES

The 2023–2026 Council Strategic Priorities informed development of the 2026 operating budget and the 2026–2030 Financial Plan Bylaw to ensure alignment between Council priorities and resource allocation. The proposed property tax rates are derived directly from the approved Financial Plan Bylaw.

OPTIONS / RISKS / ALTERNATIVES

Council may choose not to give first, second, and third readings to the City of White Rock's Annual Property Tax Rates Bylaw, 2026, No. 2581. This option would delay adoption of 2026 property tax rates and could result in the City not being compliant with *Community Charter* and therefore impact the City's ability to levy and collect property taxes for the year.

CONCLUSION

It is recommended that Council give first, second, and third readings to the City of White Rock's

Annual Property Tax Rates Bylaw, 2026, No. 2581, to ensure compliance with legislative requirements and enable the City to levy property taxes for the 2026 taxation year.

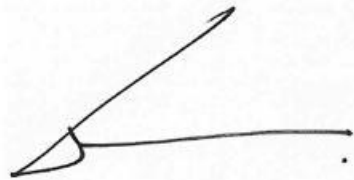
Respectfully submitted,



Candice Gartry, CPA, CGA
Director, Financial Services

Comments from the Chief Administrative Officer

I concur with the recommendation of this corporate report.



Guillermo Ferrero
Chief Administrative Officer

Appendix A: City of White Rock Annual Rates Bylaw, 2026, No. 2581