



Staff Report to Council

Administrative Services

FILE: 09-3900-02/25

REPORT DATE: January 27, 2025 **MEETING DATE:** February 04, 2025

TO: Mayor and Council

FROM: Kate Barchard, Corporate Officer

SUBJECT: 1915 – 1938 Financial Bylaws Repeal Bylaw No. 3006, 2025

CHIEF ADMINISTRATIVE OFFICER REVIEW/APPROVAL:

RECOMMENDATION(S):

THAT Council:

- A. Grant first, second and third readings to the “1915 – 1938 Financial Bylaws Repeal Bylaw No. 3006, 2025” to repeal expired or otherwise obsolete financial bylaws as presented at the February 4, 2025 Council Meeting; OR
- B. Other.

PURPOSE

The purpose of this report is to provide Council a repeal bylaw to repeal 60 expired financial bylaws that are no longer in force as they indicate an expiry date or specified length of term which has now ended.

Information Report Decision Report Direction Report

DISCUSSION

Background:

In 2024, Administrative Services began an audit of all City bylaws adopted since the incorporation of Pitt Meadows in 1914. The purpose of this review was to ensure a complete and accurate inventory of all bylaws and to coordinate the repeal of any bylaws that were no longer required.

To date, Staff have repealed more than 98 bylaws and anticipate an additional 550 expired financial bylaws to be presented to Council for repealing. These bylaws will be presented in batches over the coming months for Council's consideration. The first batch of expired financial bylaws to be repealed are from 1915 to 1938 inclusive and have been compiled and included as Attachment B.

Relevant Policy, Bylaw or Legislation:

Section 137 of the *Community Charter* requires that a bylaw must be repealed through the enactment of another bylaw.

Analysis:

Bylaws for Repeal

The following bylaws have been reviewed by Staff and deemed expired, superseded, or otherwise obsolete. They will be repealed through the adoption of '1915 – 1938 Financial Bylaws Repeal Bylaw No. 3006, 2025' (**Attachment A**).

- (1) Bylaw No. 15, 1915 – Real Property Tax Bylaw
- (2) Bylaw No. 16, 1915 – Pitt Meadows Temporary Loan Bylaw
- (3) Bylaw No. 23, 1916 – Pitt Meadows Temporary Loan Bylaw
- (4) Bylaw No. 24, 1916 – Real Property Tax Bylaw
- (5) Bylaw No. 26, 1917 – Pitt Meadows Temporary Loan Bylaw
- (6) Bylaw No. 29, 1917 – Real Property Tax Bylaw
- (7) Bylaw No. 31, 1918 – Pitt Meadows Temporary Loan Bylaw
- (8) Bylaw No. 33, 1918 – Real Property Tax Bylaw
- (9) Bylaw No. 34, 1919 – Pitt Meadows Temporary Loan Bylaw
- (10) Bylaw No. 35, 1919 - Real Property Tax Bylaw
- (11) Bylaw No. 37, 1920 - Real Property Tax Bylaw
- (12) Bylaw No. 38, 1920 - Temporary Loan Bylaw
- (13) Bylaw No. 45, 1921 - Revenue Tax Bylaw
- (14) Bylaw No. 47, 1921 – Pitt Meadows Temporary Loan Bylaw
- (15) Bylaw No. 52, 1922 - Revenue Tax Bylaw
- (16) Bylaw No. 53, 1922 – Pitt Meadows Temporary Loan Bylaw
- (17) Bylaw No. 58, 1923 – Pitt Meadows Temporary Loan Bylaw
- (18) Bylaw No. 59, 1923 - Revenue Tax Bylaw
- (19) Bylaw No. 66, 1924 - Revenue Tax Bylaw
- (20) Bylaw No. 67, 1924 – Pitt Meadows Temporary Loan Bylaw
- (21) Bylaw No. 73, 1925 - Revenue Tax Bylaw
- (22) Bylaw No. 74, 1925 – Pitt Meadows Temporary Loan Bylaw
- (23) Bylaw No. 85, 1926 – Pitt Meadows Temporary Loan Bylaw
- (24) Bylaw No. 88, 1926 - Revenue Tax Bylaw
- (25) Bylaw No. 94, 1927 – Pitt Meadows Temporary Loan Bylaw
- (26) Bylaw No. 102, 1928 – Pitt Meadows Temporary Loan Bylaw

- (27) Bylaw No. 103, 1928 - Revenue Tax Bylaw
- (28) Bylaw No. 105, 1928 - Soldier Settlement Board Bylaw
- (29) Bylaw No. 108, 1929 – Pitt Meadows Temporary Loan Bylaw
- (30) Bylaw No. 110, 1929 - Revenue Tax Bylaw
- (31) Bylaw No. 111, 1930 – Pitt Meadows Temporary Loan Bylaw
- (32) Bylaw No. 114, 1930 - Revenue Tax Bylaw
- (33) Bylaw No. 119, 1931 – Pitt Meadows Temporary Loan Bylaw
- (34) Bylaw No. 120, 1931 - Revenue Tax Bylaw
- (35) Bylaw No. 123, 1931 - Pitt Meadows Further Temporary Loan Bylaw
- (36) Bylaw No. 127, 1931 – Pitt Meadows Further Temporary Loan Bylaw
- (37) Bylaw No. 129, 1932 – Pitt Meadows Temporary Loan Bylaw
- (38) Bylaw No. 130, 1932 - Revenue Tax Bylaw
- (39) Bylaw No. 131, 1932 – Pitt Meadows Taxes Pre-Payment Bylaw
- (40) Bylaw No. 136, 1933 – Pitt Meadows Temporary Loan Bylaw
- (41) Bylaw No. 137, 1933 – Pitt Meadows Taxes Pre-Payment Bylaw
- (42) Bylaw No. 138, 1933 - Revenue Tax Bylaw
- (43) Bylaw No. 139, 1933 – Pitt Meadows Tax Reduction Bylaw
- (44) Bylaw No. 148, 1934 – Pitt Meadows Temporary Loan Bylaw
- (45) Bylaw No. 149, 1934 – Pitt Meadows Revenue Tax Bylaw
- (46) Bylaw No. 151, 1934 – Pitt Meadows Taxes Pre-Payment Bylaw
- (47) Bylaw No. 156, 1934 – Pitt Meadows Soldier Abatement Bylaw
- (48) Bylaw No. 157, 1934 – Pitt Meadows Soldiers Settlement of Canada Abatement Bylaw
- (49) Bylaw No. 159, 1935 - Annual Loan Bylaw
- (50) Bylaw No. 160, 1935 – Pitt Meadows Library Bylaw
- (51) Bylaw No. 161, 1935 – Pitt Meadows Revenue Tax Bylaw
- (52) Bylaw No. 164, 1936 - Annual Loan Bylaw
- (53) Bylaw No. 167, 1936 – Pitt Meadows Revenue Tax Bylaw
- (54) Bylaw No. 168, 1936 – Pitt Meadows Library Bylaw
- (55) Bylaw No. 169, 1937 - Annual Loan Bylaw
- (56) Bylaw No. 170, 1937 – Pitt Meadows Revenue Tax Bylaw
- (57) Bylaw No. 171, 1937 – Pitt Meadows Library Bylaw
- (58) Bylaw No. 179, 1938 - Annual Loan Bylaw
- (59) Bylaw No. 180, 1938 – Pitt Meadows Revenue Tax Bylaw
- (60) Bylaw No. 181, 1938 – Pitt Meadows Library Bylaw

The purpose of the bylaw ‘types’ referenced above, are summarized below for convenience:

1. Real Property Tax & Revenue Tax Bylaws – set the taxation rate on all land and improvements as assessed. In current practices, this bylaw is now called the Annual Tax Rate Bylaw which sets the taxation mill rates and provides staff with the authority to collect the property tax revenue. These bylaws are effective only for the current fiscal year.
2. Temporary Loan Bylaws - permitted Council to ‘borrow’ funds to meet current expenditures of the ‘corporation’ to offset delinquent taxes in the current fiscal year.

The readings of these bylaws were typically held in the first quarter of the year, and in the event that additional funding was required, a 'Further Temporary Loan Bylaw' was considered. All funds were to be paid off by the end of the fiscal year.

3. Tax Reduction Bylaw – reduced the penalties or interest owing for residents making a payment on delinquent taxes or taxes in arrears. The *Community Charter* now provides guidance on handling delinquent taxes and taxes in arrears with respect to interest and penalty charges.
4. Soldier Settlement Abatement Bylaws –authorized the Soldier Settlement Board of Canada to pay delinquent taxes on behalf of Soldiers, and reduced penalties owed on taxes in arrear.
5. Library Bylaw - imposed an annual tax for the maintenance of the Library to land owners for the current fiscal year.

COUNCIL STRATEGIC PLAN ALIGNMENT

- Principled Governance Balanced Economic Prosperity Infrastructure
 Community Spirit & Wellbeing Corporate Pride Public Safety
 Not Applicable

WORKPLAN IMPLICATIONS

- Already accounted for in department workplan / no adjustments required
 Emergent issue / will require deferral of other priority(ies)
 Other

FINANCIAL IMPLICATIONS

- None Budget Previously Approved Referral to Business Planning
 Other

There are no financial implications associated with this report.

PUBLIC PARTICIPATION

- Inform Consult Involve Collaborate Empower

KATZIE FIRST NATION CONSIDERATIONS

- Referral Yes No Other

SIGN-OFFS

Written by:

Tanya Barr,
Deputy Corporate Officer

Reviewed by:

Kate Barchard,
Corporate Officer

Laura Barroetavena,
Director of Financial Services

ATTACHMENT(S):

- A. 1915 - 1938 Financial Bylaws Repeal Bylaw No. 3006, 2025
- B. 1915 - 1938 Expired Financial Bylaws [combined]