

# Staff Report to Council

Financial Services

FILE: 05-1900-01/22

**REPORT DATE:** April 14, 2022

**MEETING DATE:**

April 26, 2022

**TO:** Mayor and Council

**FROM:** Cheryl Harding, Director of Financial Services

**SUBJECT:** 2022 Annual Tax Rates Bylaw

**CHIEF ADMINISTRATIVE OFFICER REVIEW/APPROVAL:**



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**RECOMMENDATION(S):**

THAT Council:

- A. Grant first, second and third readings to the 2022 Annual Tax Rates Bylaw No. 2919, 2022; OR
- B. Other.

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**PURPOSE**

To receive Council approval to set the 2022 property tax rates.

☐ Information Report

☒ Decision Report

☐ Direction Report

**DISCUSSION**

**Background:**

On April 5<sup>th</sup>, 2022, Council adopted the 2022 5 Year Financial Plan Bylaw which provided staff the authority to expend funds for operating and capital to deliver all public services within the approved 2022 budgets.

**Relevant Policy, Bylaw or Legislation:**

The Community Charter requires the City to have a Revenue and Taxation Policy to disclose the City's objectives for the collection of revenues, including taxation. Council approved this policy on April 5, 2022. The Community Charter, section 197 (1) requires the annual property tax bylaw be adopted before May 15, 2022.

**Analysis:**

The budget for property taxation revenue of \$26,595,600 is included within the Municipal Property and Other Taxes and the budget for drainage levy mill rate revenue of \$912,600 is included within the Utility Charges in Schedule A of the adopted 2022 Financial Plan Bylaw (Attachment A), representing revenue needed for the City to pay for its operating and capital costs.

The 2022 Annual Tax Rates Bylaw sets the taxation mill rates and provides staff with the authority to collect the property tax revenue required to balance the budget. The tax rates bylaw sets the tax rates for Municipal levies and the Metro Vancouver Regional District. The levies collected through municipal tax notices also include levies for the Province (Schools), BC Assessment Authority (BCA), Greater Vancouver Transportation Authority (TransLink) and the Municipal Finance Authority.

Before the taxation mill rates could be calculated and established by bylaw, the revised roll from BC Assessment Authority and the Metro Vancouver Regional District levy for 2022 were required, both of which have been recently received. As a result, staff have prepared the 2022 Annual Tax Rates Bylaw No. 2919, 2022 (Attachment B) for Council adoption.

Once Council has adopted the 2022 Annual Tax Rates Bylaw No. 2919, 2022, staff will prepare and mail the property tax notices. The notices are scheduled to be mailed the last week of May 2022 and taxes will be due on July 4, 2022.

**2022 Fire Service Enhancements**

The 2022 Fire Service Enhancements levy for the approved cost of two full-time firefighters as well as subscribing to the new digital region-wide E-Comm radio system results in the Fire Levy mill rates as displayed within the Annual Tax Rates Bylaw Column B (Attachment B).

**Home Owner Grant**

As of 2021 residents in municipalities no longer apply for the home owner grant through their municipality. Everyone now applies online or by phone directly to the province. Home owners have the option of visiting the Provincial Home Owner Grant Administration website at

gov.bc.ca/homeownergrant or contacting their office at 1-888-355-2700 to claim the grant. Homeowner grant applications are required each year with this year's deadline for application being July 4, 2022 in order to avoid penalty.

### **Property Tax Deferment**

Each year, property owners 55 years of age or over or a person with disabilities who live in their home, or a qualifying homeowner who is financially supporting a dependent child under the age of 18 have the option of applying for the property tax deferment program through the province. This is a low interest loan program to help homeowners pay their property taxes on their principle residence. Full details are available online through the province or by calling 1-855-355-2700. In 2021, approximately 290 Pitt Meadows property owners deferred their property taxes.

### **2023 Property Tax Pre-Payment Plan**

In order to assist property owners to save for their 2023 property tax bill, the City offers a monthly pre-payment plan to spread the estimated property tax bill over 10 monthly pre-payments from August to May. Enrollment information is available on the City's website under "Property Taxes: Tax Pre-Payment Plan". There are approximately 820 registrants or 11% of Pitt Meadows property owners in this program.

### **COUNCIL STRATEGIC PLAN ALIGNMENT**

- ☐ Principled Governance    ☐ Balanced Economic Prosperity    ☒ Corporate Excellence  
☐ Community Spirit & Wellbeing    ☐ Transportation & Infrastructure Initiatives  
☐ Not Applicable

The annual tax rates bylaw will generate the revenue to support the Council adopted 2022 5 year financial plan bylaw as needed to maintain an appropriate balance of taxes and service levels provided by the City of Pitt Meadows.

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### **FINANCIAL IMPLICATIONS**

- ☐ None    ☒ Budget Previously Approved    ☐ Referral to Business Planning  
☐ Other

The average single family home experiencing the 26.3% average residential increase from the 2021 assessment value of \$784,843 will see a \$181 combined municipal property tax and utility increase.

The average multi-family home experiencing the 26.3% average residential increase from the 2021 assessment value of \$501,657 will see a \$113 combined municipal property tax and utility increase.

<b>Tax and Utilities</b>	<b>Average Single Family</b>	<b>Average Multi-Family</b>
<b>2021 Total</b>	<b>\$3,428</b>	<b>\$2,268</b>
2022 Fire Service Enhancements	37	24
2022 Utilities & General Increase	144	89
<b>2022 Total</b>	<b>\$3,609</b>	<b>\$2,381</b>

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### **PUBLIC PARTICIPATION**

☒ Inform    ☐ Consult    ☐ Involve    ☐ Collaborate    ☐ Empower

Comment(s):

The annual tax rates bylaw supports the revenue collection needed for the City to pay its operating and capital costs as developed throughout the business planning process which provided opportunities for public comment and feedback.

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### **KATZIE FIRST NATION CONSIDERATIONS**

Referral    ☐ Yes    ☒ No

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### **SIGN-OFFS**

**Written by:**

Cheryl Harding,  
Director of Financial Services

**Reviewed by:**

Mark Roberts,  
Chief Administrative Officer

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### **ATTACHMENT(S):**

- A. Schedule "A" from the 2022-2026 Financial Plan Bylaw No. 2920, 2022.
- B. 2022 Annual Tax Rates Bylaw No. 2919, 2022