



CITY OF
Pitt Meadows
The Natural Place

Staff Report to Council

Financial Services

FILE: 05-1900-03/19

DATE: April 23, 2019
TO: Mayor and Council
FROM: Cheryl Harding, Director of Financial Services
SUBJECT: 2019 Tax Rate Bylaw

Date of Meeting – April 30, 2019

RECOMMENDATION(S): THAT Council:

- A. Grant First, Second and Third Reading to the “2019 Tax Rate Bylaw No. 2825, 2019”; OR
- B. Other.

CHIEF ADMINISTRATIVE OFFICER COMMENT/RECOMMENDATION:

PURPOSE

☐ Information Report ☐ Direction Report ☒ Decision Report

DISCUSSION

Background:

To receive Council approval to set the 2019 property tax rates.

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 2, 2019. The Community Charter, section 197 (1) requires the annual property tax bylaw be adopted before May 15, 2019.

Analysis: The budget for property taxation revenue of \$21,757,700 is included within the Municipal Property and Other Taxes in Schedule A of the adopted 2019 Financial Plan Bylaw (Attachment A), representing revenue needed for the City to pay for its operating and capital costs.

The 2019 Tax Rate Bylaw sets the taxation mill rates and provides staff with the authority to collect the \$21,757,700 in property tax revenue that is required to balance the budget.

Before the taxation mill rates could be calculated and established by bylaw, the revised roll from BC Assessment Authority and the GVRD levy for 2019 were needed, both of which have been recently received. As a result, staff have prepared the 2019 Tax Rate Bylaw No. 2825, 2019 (Attachment B) for Council adoption.

COUNCIL STRATEGIC PLAN ALIGNMENT

- ☒ Corporate Excellence
 ☐ Economic Prosperity
 ☐ Community Livability
☐ Transportation & Infrastructure
 ☐ Not Applicable

Generate the revenue to support the Council approved 2019 to 2023 Financial Plan Bylaw No. 2818, 2019 developed under the Corporate Excellence value of maintaining an appropriate balance of taxes and service levels.

FINANCIAL IMPLICATIONS

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

The following table reflects a \$170 combined property tax and utility increase and shows the total 2019 charges for the average assessed single family home that has experienced the 8.9% average residential class assessment increase over the 2018 average assessment value of \$747,685.

Charge	2019
Property Taxes	\$2,058
Utilities	\$1,154
Total	\$3,212

PUBLIC PARTICIPATION

- ☒ Inform
 ☐ Consult
 ☐ Involve
 ☐ Collaborate
 ☐ Empower

Comment(s):

The Tax Rate Bylaw supports the revenue needed for the City to pay its operating and capital costs as developed throughout the business planning process which provided the opportunity for public comment and feedback.

KATZIE FIRST NATION CONSIDERATIONS

Referral ☐ Yes ☒ No

SIGN-OFFS

Written by:

C. Harding, Director of Financial Services

ATTACHMENT(S):

- A. Schedule "A" from the 2019-2023 Financial Plan Bylaw No. 2818, 2019.
- B. 2019 Tax Rate Bylaw No. 2825, 2019.

CITY OF PITT MEADOWS
2019
TAX RATE
Bylaw No. 2825, 2019

A Bylaw for the Levying of Rates for Municipal and Regional Purposes
for the Year 2019

The Council of The City of Pitt Meadows, in open meeting assembled,
ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the **"2019 Tax Rate Bylaw No. 2825, 2019"**.
2. The following rates are hereby imposed and levied for the year 2019:
 - (a) for all lawful general purposes of the Municipality on the value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of Schedule "A", attached hereto and forming part of this Bylaw;
 - (b) for all lawful drainage purposes of the Municipality on the value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of Schedule "A", attached hereto and forming part of this Bylaw;
 - (c) for purposes of the Greater Vancouver Regional District on the value of land and improvements taxable for hospital purposes, rates appearing in Column "C" of the Schedule "A", attached hereto and forming part of this Bylaw.
3. The minimum amount of taxation upon a taxable parcel of real property shall be One Dollar (\$1.00).
4. Pursuant to the powers contained in Section 234 of the "Community Charter" and its related regulations, the Collector shall, upon the 2nd day of July, 2019, add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll, Five Percent (5%) of the amount unpaid on July 2nd, and shall, upon the 1ST day of August, 2019, add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll, Five Percent (5%) of the amount unpaid on August 1ST, and said unpaid taxes, together with the amounts so added, shall be deemed to be taxes of the current year due on such lands and on the improvements thereon, and the amount added hereunder shall, when collected, form part of the general revenue of the Municipality.

**CITY OF PITT MEADOWS
2019 TAX RATE
Bylaw No. 2825, 2019**

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5. This bylaw has full force and effect from the date of adoption until it is amended, repealed or replaced.

READ a FIRST, SECOND, and THIRD time on the
ADOPTED on the

Mayor Bill Dingwall

Corporate Officer Kate Barchard

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2019 TAX RATE
Bylaw No. 2825, 2019**

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SCHEDULE "A"

	"A"	"B"	"C"
	<u>General Municipal</u>	<u>Drainage</u>	<u>Regional District</u>
Residential	2.5328	0.0979	0.0478
Utilities	40.0000	1.5458	0.1673
Major Industry	22.3208	0.8625	0.1625
Light Industry	12.5513	0.4856	0.1625
Business & Other	8.2827	0.3201	0.1171
Recreational & Seasonal	11.0624	0.4278	0.0478
Farm	31.8291	1.2306	0.0478

Tax Rates (Dollars of tax per \$1,000 of taxable value)