

Staff Report to Council

Financial Services

FILE: 05-1900-01/19

DATE: April 23, 2019

Date of Meeting – April 30, 2019

TO: Mayor and Council

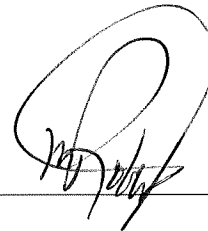
FROM: Cheryl Harding, Director of Financial Services

SUBJECT: Sawyer's Landing Parcel Tax

RECOMMENDATION(S): THAT Council:

- A. Grant First, Second and Third Reading to the Sawyer's Landing Bylaws Repeal Bylaw No. 2826,2019; OR
- B. Other.

CHIEF ADMINISTRATIVE OFFICER COMMENT/RECOMMENDATION:



PURPOSE

To create a bylaw repealing the Sawyer's Landing Local Service Area Parcel Tax in support of Council endorsement of the 2019 Business Planning Decision Package to remove the Sawyer's Landing Local Service Area Parcel Tax.

☐ Information Report

☐ Direction Report

☒ Decision Report

DISCUSSION

Background:

On January 23, 2019 Council approved the following recommendation:

“Remove the Sawyer’s Landing Local Service Area Parcel Tax”

Relevant Policy, Bylaw or Legislation:

Community Charter Section 137 provides Council with the power to repeal bylaws.

Analysis:

The local service area parcel tax was established in 2006 for the maintenance of three parks in the Sawyer’s Landing area: Roundabout Park, North Commons Park and Shinglebolt Park. The parcel tax funded a \$20,000 budget.

Since the initial enactment of the parcel tax there have been a variety of changes within the community with respect to parks service levels and it no longer felt appropriate to expect Sawyer’s Landing home owners to cover the costs of their own parks maintenance. Philosophically, staff viewed this similar to how some streets have lights and sidewalks yet those individual home owners are not expected to cover those expenses through a parcel tax. After a review of current service levels being provided in the affected area staff recommended the removal of the parcel tax which Council approved on January 23, 2019.

Removal of the parcel tax fee results in the following bylaws needing to be repealed since they are no longer required.

1. Bylaw No. 2199, 2004 established the geographical area to be paid for by the parcel tax.
2. Bylaw No. 2263, 2006 established the calculation of the parcel tax to be applied to the geographical area defined in Bylaw No. 2199, 2004.
3. Bylaw No. 2265, 2006 established the creation of an assessment roll for purposes of imposing the parcel tax.
4. Bylaw No. 2313, 2007 appears to be a duplicate of Bylaw No. 2265, 2006 since it also established the creation of an assessment roll for purposes of imposing the parcel tax.

FINANCIAL IMPLICATIONS

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

The removal of the parcel tax budget of \$20,000 was approved on January 23, 2019.

PUBLIC PARTICIPATION

- ☒ Inform ☐ Consult ☐ Involve ☐ Collaborate ☐ Empower
-

KATZIE FIRST NATION CONSIDERATIONS

Referral ☐ Yes ☒ No

SIGN-OFFS

Written by:

Cheryl Harding, Director of Financial Services

ATTACHMENT(S):

- A. Bylaw No. 2826, 2019 Sawyer's Landing Bylaws Repeal Bylaw
- B. Bylaw No. 2199, 2004 Local Area Bylaw for Maintenance
- C. Bylaw No. 2263, 2006 Local Area Service Parcel Tax Bylaw
- D. Bylaw No. 2265, 2006 Parcel Tax Preparation Bylaw
- E. Bylaw No. 2313, 2007 Parcel Tax Preparation Bylaw

**CITY OF PITT MEADOWS
SAWYER'S LANDING BYLAWS REPEAL**

BYLAW NO. 2826, 2019.

A Bylaw of the City of Pitt Meadows to repeal obsolete Sawyer's Landing bylaws.

WHEREAS, the Council of the City of Pitt Meadows has endorsed the removal of the Sawyer's Landing Parcel Tax,

NOW THEREFORE, the Council of the City of Pitt Meadows in open meeting assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the **City of Pitt Meadows Sawyer's Landing Bylaws Repeal Bylaw No. 2826, 2019.**

Effective Date

2. This Bylaw shall come into force and effect as of the day of adoption.

Repeal

3. Bylaw No. 2199, 2004 Local Area Bylaw for Maintenance, is repealed.
4. Bylaw No. 2263, 2006 Local Area Service Parcel Tax Bylaw, is repealed.
5. Bylaw No. 2265, 2006 District of Pitt Meadows Parcel Tax Preparation Bylaw, is repealed.
6. Bylaw No. 2313, 2007 City of Pitt Meadows Parcel Tax Preparation Bylaw, is repealed.

READ a FIRST, SECOND and THIRD time the __ day of ____, 20__.

ADOPTED the __ day of ____, 20__.

Mayor

Corporate Officer

LOCAL AREA BYLAW FOR MAINTENANCE
Bylaw No. 2199, 2004

A bylaw to establish a local area service of generally maintaining landscaping for the benefit of a part of the District of Pitt Meadows.

NOW THEREFORE, the Council of The Corporation of the District of Pitt Meadows, in open meeting assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the "**District of Pitt Meadows Local Area Bylaw for Maintenance - Bylaw No. 2199, 2004.**"

WHEREAS, Section 210 of the *Community Charter* authorizes a municipality to establish a local area service for the particular benefit of a part of the municipality, to be paid for in whole or in part by a property value tax or a parcel tax, or both, imposed only within the local service area; and

AND WHEREAS, Council, pursuant to Section 10 of the Community Charter may, by bylaw, undertake any service coming within the powers of the Municipality for the special benefit of a specified area of the municipality;

AND WHEREAS, it is deemed desirable and expedient to define a specified area with the municipality, for the purpose of providing landscape maintenance more specifically described in Schedule "A" of this bylaw; and

AND WHEREAS, the Council of the District of Pitt Meadows wishes to provide the local area service contemplated in this bylaw and considers that such service will provide particular benefit to the Sawyer's Landing Local Service Area

NOW THEREFORE the Council of the District of Pitt Meadows, in open meeting assembled, ENACTS AS FOLLOWS:

Establishment of Local Area Service

1. The District hereby establishes the service of generally maintaining, replacing, replanting, repairing, cultivating, protecting, pruning and irrigating the landscaping and park equipment in the North Commons Park, the Single Family Park, and the Roundabout Park each as shown outlined on the sketch plan attached as Schedule B for the benefit of the local service area described in section 2 of this bylaw.

Local Service Area Boundaries

2. The local service area includes all of the parcels within the area outlined in bold on the plan attached to and forming part of this bylaw as Schedule A (the "Sawyer's Landing Local Service Area").

LOCAL AREA BYLAW FOR MAINTENANCE
Bylaw No. 2199, 2004

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Cost Recovery Method

3. The cost of providing the service established under section 1 of this bylaw is estimated to be, in the first year of the service:

North Commons Park:	\$6,980.00
Single Family Park:	\$6,570.00
Roundabout Park:	\$15,820.45

4. The cost of providing the service under section 3 of this bylaw may vary in subsequent years and the entire actual cost of providing that service will be recovered by means of a parcel tax imposed only on the parcels within the Sawyer's Landing Local Service Area based on a single amount for each parcel.

READ a first and second time on the 1st day of February, 2005.

READ a third time on the 1st day of February, 2005.

FINALLY CONSIDERED AND ADOPTED on the 15th day of February, 2005.

"D.F. MACLEAN"

Mayor

"J.J. RUDOLPH"

Corporate Officer

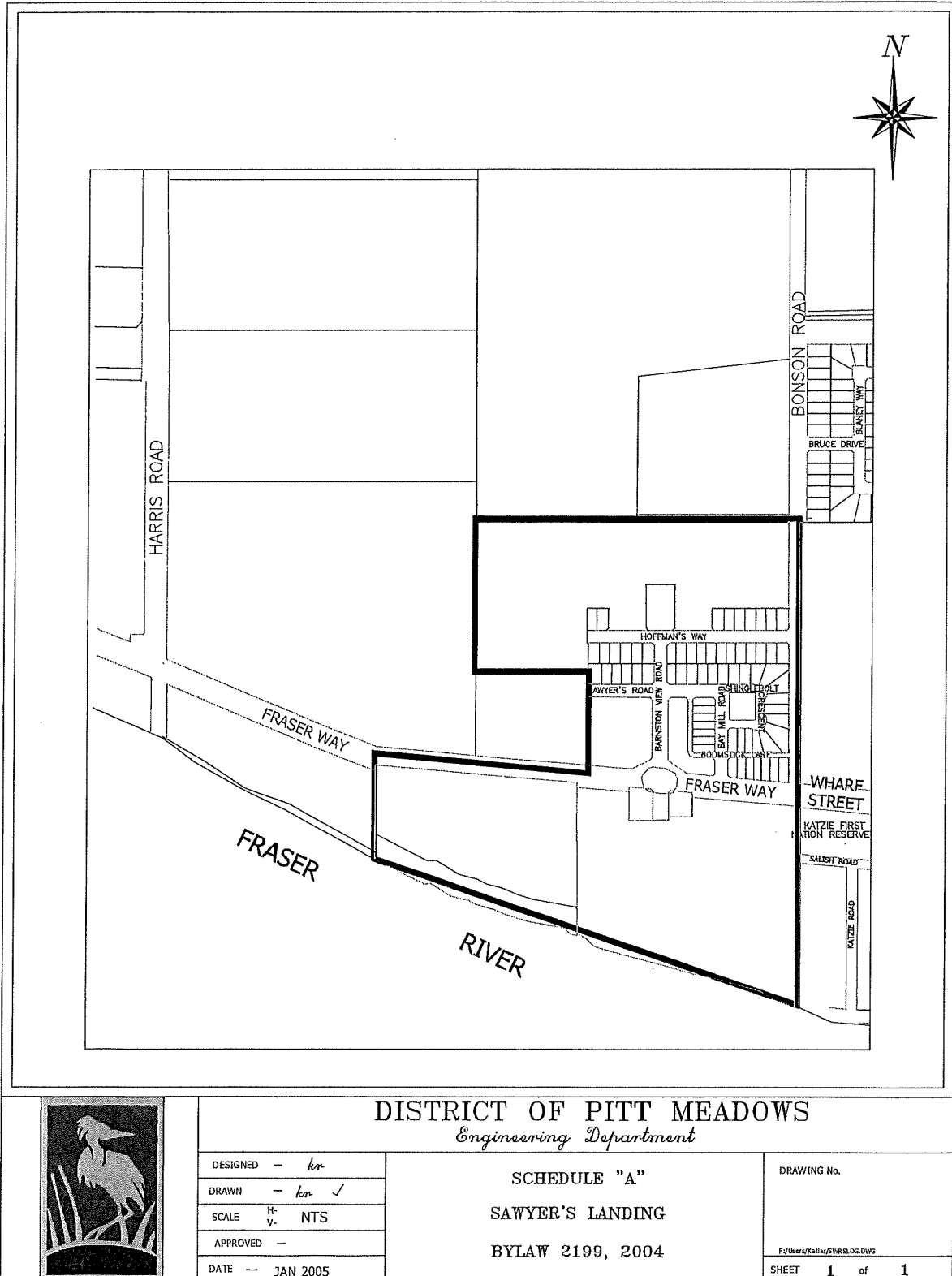
CERTIFIED to be a true and correct copy of 'District of Pitt Meadows Local Area Bylaw for Maintenance – Bylaw No. 2199, 2004', Finally Considered and Adopted on the 15th day of February, 2005.

Corporate Officer

LOCAL AREA BYLAW FOR MAINTENANCE
Bylaw No. 2199, 2004

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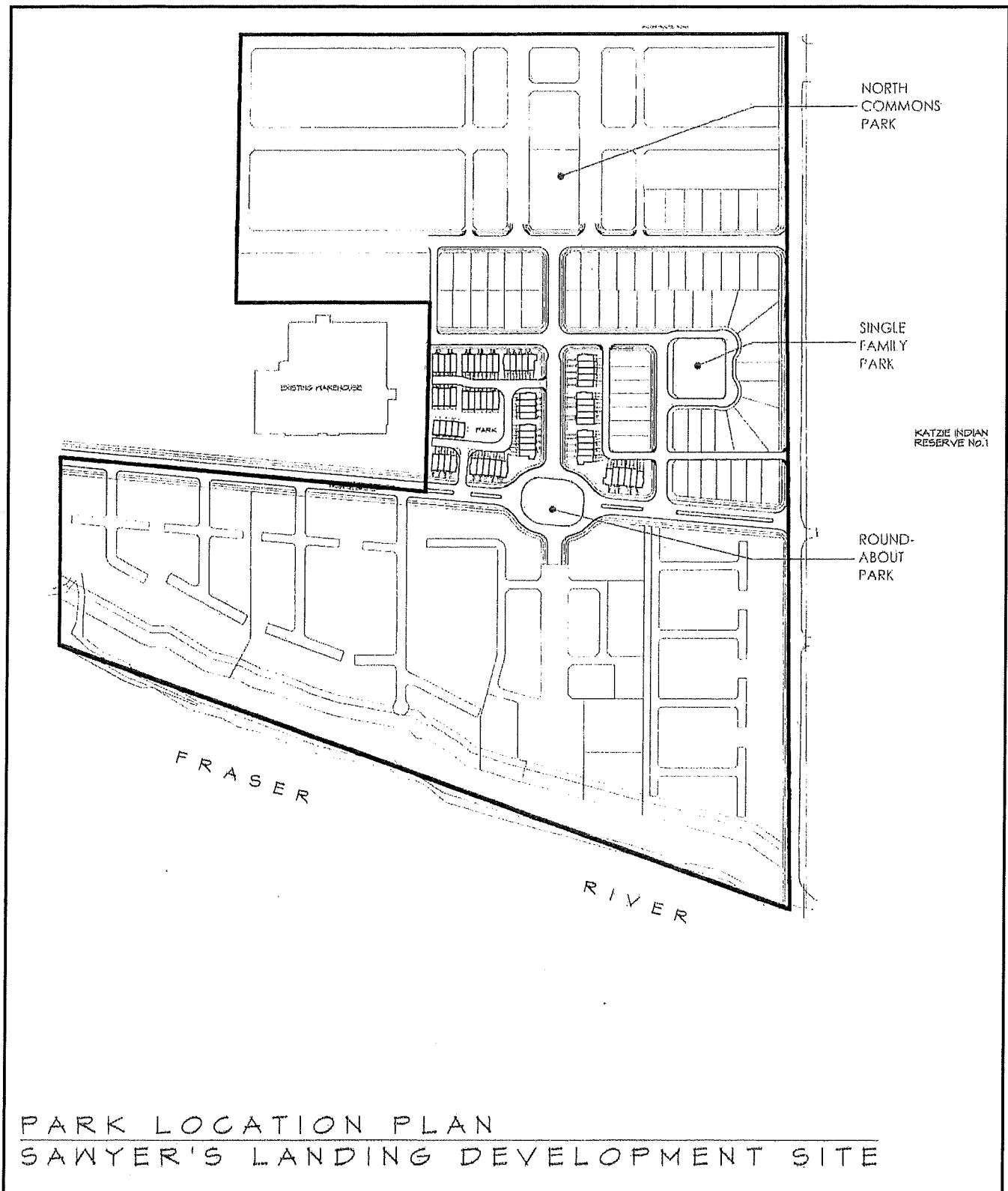
Schedule "A"



LOCAL AREA BYLAW FOR MAINTENANCE
Bylaw No. 2199, 2004

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Schedule "B"



LOCAL AREA SERVICE PARCEL TAX BYLAW
Bylaw No. 2263, 2006

A bylaw to impose a parcel tax to recover the costs of providing the local area service established under Sawyer's Landing Local Area Service Bylaw No. 2199, 2004.

WHEREAS, pursuant to Section 216 of the *Community Charter*, the costs of a local area service may be recovered, in accordance with the establishing bylaw for the service, by means of either or both of a property value tax or a parcel tax that are imposed only within the local service area; and

AND WHEREAS, the Council of the District of Pitt Meadows has, pursuant to Sawyer's Landing Local Area Service Bylaw No. 2199, 2004, established a local area service for the benefit of the parcels within the Sawyer's Landing Local Service Area and, pursuant to that bylaw, is to recover all of the costs of that service by means of a parcel tax, imposed only on the parcels within that local service area, based on a single amount for each of those parcels;

NOW THEREFORE the Council of the District of Pitt Meadows, in open meeting assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the **"District of Pitt Meadows Local Area Service Parcel Tax Bylaw - Bylaw No. 2263, 2006."**
2. In this bylaw, "Sawyer's Landing Local Service Area" shall have the meaning given to it under Sawyer's Landing Local Area Service Bylaw No. 2199, 2004.
3. A parcel tax under Section 200 of the *Community Charter* is imposed on each parcel within the Sawyer's Landing Local Service Area to provide all of the funding for the local area service established under the Sawyer's Landing Local Area Service Bylaw No. 2199, 2004 for the benefit each of the parcels within the Sawyer's Landing Local Service Area, said parcel tax to be based on a single amount for each parcel.
4. The parcel tax under Section 3 is imposed for 2006 and each year thereafter as long as Bylaw No. 2199, 2004 is in force.
5. The amount of the parcel tax imposed on each parcel Sawyer's Landing Local Service Area shall be calculated as follows: Estimated total annual cost to be incurred by the District in providing the local area service pursuant Sawyer's Landing Local Area Service Bylaw No. 2199, 2004 (set estimate to be based on the previous years actual costs) divided by the total number of taxable parcels in the Sawyer's Landing Local Service Area.
6. The parcel tax roll to be used to impose the parcel tax under Section 3 is the parcel tax roll created under the authority of "District of Pitt Meadows Parcel Tax Preparation Bylaw No. 2265, 2006".

LOCAL AREA SERVICE PARCEL TAX BYLAW
Bylaw No. 2263, 2006

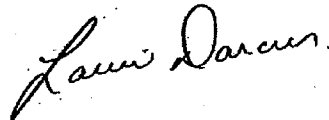
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READ a first, second and third time on the 18th day of April, 2006.

FINALLY CONSIDERED AND ADOPTED on the 2nd day of May, 2006.

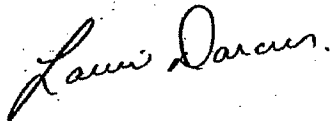


Mayor



Corporate Officer

CERTIFIED to be a true and correct
copy of the "Local Area Service
Parcel Tax Bylaw No. 2263, 2006",
Finally Considered and Adopted the
2nd day of May, 2006.



Corporate Officer

DISTRICT OF PITT MEADOWS PARCEL TAX PREPARATION BYLAW
Bylaw No. 2265, 2006

A bylaw to direct the preparation of an assessment roll for the purposes of imposing a parcel tax for generally maintaining landscaping for the benefit of a part of the District of Pitt Meadows.

WHEREAS on February 15th, 2005 the Council for the District of Pitt Meadows adopted Bylaw No. 2199, 2004 to establish a local service area for the purpose of generally maintaining landscaping for the benefit of the Sawyers Landing Area of the District of Pitt Meadows;

AND WHEREAS Section 200 of the *Community Charter* empowers Council to impose a parcel tax;

AND WHEREAS Section 202 of the *Community Charter* empowers Council by bylaw to direct the preparation of an assessment roll for the purpose of imposing such a parcel tax;

NOW, THEREFORE, the Council of The Corporation of the District of Pitt Meadows, in open meeting assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited as **"District of Pitt Meadows Parcel Tax Preparation Bylaw No. 2265, 2006"**.
2. The Director of Finance for the District of Pitt Meadows shall provide for the preparation of an assessment roll for the purposes of imposing a parcel tax to cover the District of Pitt Meadows local area service costs as established by Bylaw No. 2199, 2004, for generally maintaining landscaping for the benefit of the Sawyers Landing Area of the District of Pitt Meadows.
3. The parcel tax which shall be imposed, using the said assessment roll, shall be imposed on the basis of a single amount for each parcel.

READ a first and second time on the 21st day of February, 2006.

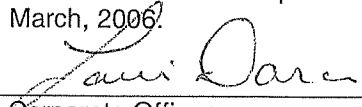
READ a third time on the 21st day of February, 2006.

FINALLY CONSIDERED AND ADOPTED on the 7th day of March, 2006.

"D.F. MACLEAN"
Mayor

"L.A. DARCUS"
Corporate Officer

CERTIFIED to be a true and correct copy of the "District of Pitt Meadows Parcel Tax Preparation Bylaw No. 2265, 2006", Finally Considered and Adopted the 7th day of March, 2006.


Corporate Officer

I hereby certify *Bylaw No. 2265, 2006 Parcel Tax Preparation*
as complete and as the final approved version:

Date:

3/14/06

Bylaw Originator:

[Signature]

Department Head:

[Signature]

CITY OF PITT MEADOWS PARCEL TAX PREPARATION BYLAW
Bylaw No. 2313, 2007

A bylaw to direct the preparation of an assessment roll for the purposes of imposing a parcel tax for generally maintaining landscaping for the benefit of a part of the City of Pitt Meadows.

WHEREAS on February 15th, 2005 the Council for the District of Pitt Meadows adopted Bylaw No. 2199, 2004 to establish a local service area for the purpose of generally maintaining landscaping for the benefit of the Sawyers Landing Area of the District of Pitt Meadows;

AND WHEREAS Section 200 of the *Community Charter* empowers Council to impose a parcel tax;

AND WHEREAS Section 202 of the *Community Charter* empowers Council by bylaw to direct the preparation of an assessment roll for the purpose of imposing such a parcel tax;

NOW, THEREFORE, the Council of The Corporation of the City of Pitt Meadows, in open meeting assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited as **"City of Pitt Meadows Parcel Tax Preparation Bylaw No. 2313, 2007"**.
2. The Director of Corporate Services for the City of Pitt Meadows shall provide for the preparation of an assessment roll for the purposes of imposing a parcel tax to cover the City of Pitt Meadows local area service costs as established by Bylaw No. 2199, 2004, for generally maintaining landscaping for the benefit of the Sawyers Landing Area of the City of Pitt Meadows.
3. The parcel tax which shall be imposed, using the said assessment roll, shall be imposed on the basis of a single amount for each parcel.

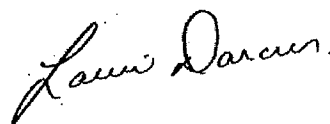
READ a first and second time on the 13th day of March, 2007.

READ a third time on the 13th day of March, 2007.

FINALLY CONSIDERED AND ADOPTED on the 20th day of March, 2007.

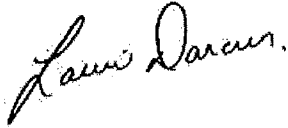


Mayor (Don MacLean)



Corporate Officer (Laurie Darcus)

CERTIFIED to be a true and correct copy
of the "*Parcel Tax Preparation Bylaw No.*
2313, 2007", Finally Considered and
Adopted the 20th day of March, 2007.

A handwritten signature in cursive script, appearing to read "Lawrence Darcus".

Corporate Officer