



**DISTRICT OF PORT HARDY
AGENDA FOR THE SPECIAL OPEN MEETING OF COUNCIL**

6:00 pm TUESDAY MAY 1, 2012

Council: Mayor Parnham, Councillors Dorward, Hemphill, Huddleston, Marcotte, Shaw, Tidbury

Staff: Rick Davidge, Chief Administrative Officer
Deb Clipperton, Director Financial Services

1. Call to Order: Time:

2. Meeting Motions

Notice of Meeting *Community Charter* s.127 (2) Notice of a special council meeting may be waived by unanimous vote of all council members.

No Motion required, meeting notice posted April 27, 2010.

3. Approval of Agenda (as presented or amended)

Motion required 1. 2.

4. Bylaws

1-4 a. The District of Port Hardy Financial Plan 2012 – 2016 Bylaw No.05-2012".
For 1st, 2nd and 3rd Reading.

Motion required 1. 2.

5-7 b. District of Port Hardy Annual 2012 Tax Rates Bylaw 06-2012.
For 1st, 2nd and 3rd Reading.

Motion required 1. 2.

6-8 c. District of Port Hardy Rates and Fees for 2012 Amendment Bylaw 07-2012.
For 1st, 2nd and 3rd Reading.

Motion required 1. 2.

5. Adjournment Time:



DISTRICT OF PORT HARDY

BYLAW 05 - 2012

A Bylaw to Adopt the Annual Five Year Financial Plan for the period 2012 - 2016

WHEREAS the Council of the District of Port Hardy deems it expedient to prepare the Five Year Financial Plan;

NOW THEREFORE, the Council of the District of Port Hardy in open meeting assembled ENACTS as follows:

1. Title

This Bylaw may be cited for all purposes as "The District of Port Hardy Financial Plan 2012 – 2016 Bylaw No. 05-2012".

2. Schedules

1. Schedule "A" attached to and forming part of this bylaw is hereby declared to be the 2012 Disclosure of Revenue Objectives and Policies as per Section 165(3.1) of the *Community Charter*.
2. Schedule "B" attached to and forming part of this bylaw is hereby declared to be the Financial Plan of the District of Port Hardy for the years 2012-2016.

Read a first time on the ____ day of May, 2012

Read a second time on ____ day of May, 2012

Read a third time on ____ day of May, 2012

Adopted by the Municipal Council on the ____ day of May, 2012

Director of Corporate Services

Mayor

Certified to be a true copy of
District of Port Hardy Financial Plan 2012 – 2016
Bylaw No. 05-2012

Director of Corporate Services

Schedule A - Bylaw 05-2012

2012 Revenue Objectives and Policies

In accordance with Section 165(3.1) of the *Community Charter*, the District of Port Hardy is required to include in the Five Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*.
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

Funding Sources

Table 1: Sources of Revenue

Revenue Source	% of Total Revenue	Dollar Value
Property Taxes	35.3%	\$2,490,172
Sale of Services	10%	705,708
Sewer Rates	15.2%	1,074,886
Water Rates	19.7%	1,388,043
Sundry Revenue	4.1%	290,054
Unconditional Gov't Grants	7.1%	500,000
Capital Grants	0.9%	63,746
Reserves and Surplus	4.5%	316,433
Debt	3.2%	225,000
Total	100%	\$7,054,042

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2012. The total revenue has been adjusted for non-cash entries in the financial plan. The amount for amortization in 2012 is \$1,510,000 and there is a developer contribution of \$645,225, these items are not taxed for and are therefore not included in Table 1.

The largest portion of planned revenue is user fees and charges. Services that can be measured and charged on a user-pay basis include water, waste water, waste management, building permits, recreation, administration and the wharves. User fees apportion the value of the service to those who use it. Not all of the user fees cover all of the costs for the related service.

Property taxes form the balance of revenue. As a revenue source, property taxation offers a stable and reliable source of revenue for services where the rates are not enough to fund the service. These services include, fire protection, general administration, bylaw enforcement, infrastructure maintenance, streets and roads, recreation and culture, economic development and planning.

The District will continue to review all user fees and charges to ensure they adequately meet the capital and operational costs of the service provided.

Schedule A - Bylaw 05-2012

Distribution of Property Taxes

Table 2: Distribution of Property Tax Rates

Property Class	% of Total Taxation	Dollar Value
Residential	55.8%	\$1,303,363
Utilities	0.8%	18,767
Light Industry	3.7%	86,380
Business and Other	39.3%	919,124
Managed Forest	0.3%	7,760
Recreation/Non-profit	.10%	2,067
Total	100%	\$2,337,461

Table 2 provides the distribution of property taxes among the property classes. The residential class provides the largest portion of tax revenue. The residential class is also the largest percentage of the total assessment and consumes the majority of the District services.

All new additions to the property class are removed from the calculation, the percentage increase is applied over the net assessment, and the new rates determined are then applied to the new growth.

Council will continue to assess the multiples used in the tax rate calculation and adjust them as necessary to promote continued growth in the business and industry sector.

Permissive Tax Exemptions

Tax exemptions must demonstrate a benefit to the community and residents of the District by enhancing the quality of life (economically, socially and culturally). The goals, policies and principles of the organization can not be inconsistent or conflict with those of the District. Organizations receiving permissive tax exemptions must be a registered non-profit society and cannot be for commercial or private gain.

Table 3: Permissive Tax Exemptions

Permissive Tax Exemptions	General Taxes Foregone
District owned properties managed by not-for-profit groups	\$ 9,904
Not-for-Profit Organizations	66,341
Churches	32,887
Total	\$ 109,132

Schedule B - Bylaw 05-2012

	2012	2013	2014	2015	2016
Revenue					
Municipal property taxes	\$ 2,337,461	\$ 2,381,838	\$ 2,427,099	\$ 2,473,267	\$ 2,520,358
Payments in lieu of taxes	152,711	154,319	155,812	157,320	158,843
Sale of services	705,708	718,140	726,503	734,604	742,872
Sewer user rates	1,074,886	1,128,630	1,162,489	1,197,364	1,233,285
Water user rates	1,388,043	1,401,923	1,415,943	1,444,262	1,473,147
Revenue from own sources	290,054	308,641	311,752	314,051	261,367
Unconditional transfers other overnments	500,000	500,000	500,000	500,000	500,000
Conditional transfers other governments	63,746	62,771	-	-	-
Contributions from developers	645,225	-	-	-	-
Transfers from reserves & other funds	1,826,433	2,264,694	2,016,101	1,898,765	1,642,973
Debenture debt	225,000	40,000	-	-	-
	<u>9,209,267</u>	<u>8,960,956</u>	<u>8,715,699</u>	<u>8,719,633</u>	<u>8,532,845</u>
Expenditures					
General government services	837,001	849,961	862,509	865,404	874,158
Protective services	338,139	397,186	416,817	424,869	434,362
Transportation services	986,815	998,395	1,015,550	1,027,843	1,040,484
Environmental & public health services	252,658	257,481	262,299	267,213	272,225
Economic & development services	256,545	214,008	211,525	214,776	218,092
Parks, recreation & cultural services	1,101,698	1,121,245	1,141,206	1,161,591	1,182,413
Wastewater services	884,423	899,739	915,361	931,296	947,550
Water services	969,599	986,348	1,003,430	1,021,036	1,038,993
Debt charges	123,519	129,543	129,762	128,832	128,672
Debt principal repayments	492,074	492,074	492,074	492,074	492,074
Transfers to reserves & other funds	654,050	-	40,366	219,699	203,822
Amortization	1,510,000	1,520,000	1,520,000	1,520,000	1,520,000
Capital expenditures	802,746	1,094,976	704,800	445,000	180,000
	<u>\$ 9,209,267</u>	<u>\$ 8,960,956</u>	<u>\$ 8,715,699</u>	<u>\$ 8,719,633</u>	<u>\$ 8,532,845</u>



DISTRICT OF PORT HARDY

BYLAW 06 - 2012

A Bylaw to Set the 2012 Annual Tax Rates

WHEREAS the Council shall, pursuant to Section 197 of the *Community Charter*, in each year, adopt a bylaw to impose rates on all taxable land and improvements according to their assessed value to provide the money required for purposes specified in the *Community Charter*.

NOW THEREFORE the Council of the District of Port Hardy in open meeting assembled enacts as follows:

1. Title

This Bylaw may be cited as the "District of Port Hardy Annual Tax Rates Bylaw 06-2012".

2. Definition

"Collector" means the person duly appointed as such from time to time by Council, and includes all persons appointed or designated by the Collector to act on her behalf.

3. Tax Rates for General Municipal Purposes

Tax rates for all lawful general purposes, as shown in column 'A' of Schedule 'A' attached hereto and forming a part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown on the Real Property Tax Roll for general municipal purposes for the District of Port Hardy for 2012.

4. Tax Rates for the Vancouver Island Regional Library

Tax rates for the payment of the Vancouver Island Regional Library requisition, as shown in column 'B' of Schedule 'A' attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the Real Property Tax Roll for general municipal purposes for the District of Port Hardy for 2012.

5. Tax Rates for the Regional District of Mount Waddington

Tax rates for the payment of the Regional District of Mount Waddington requisition, as shown in column 'C' of Schedule 'A' attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided under Section 26 of the *Hospital District Act* and as shown upon the Real Property Tax Roll for the District of Port Hardy for 2012.

6. Tax Rate for the Regional District of Mount Waddington Hospital District

Tax rates for the payment of the Mount Waddington Regional Hospital District requisition, as shown in column 'D' of Schedule 'A' attached hereto and forming part of this Bylaw are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided by Section 26 of the *Hospital District Act* and according to their assessed value as shown upon the Real Property Tax Roll for the District of Port Hardy for 2012.

7. Rates and Taxes Payable

The rates and taxes named under this Bylaw shall be levied, raised and collected for the purposes stated, and shall be payable by 4:30 p.m., July 3, 2012 to the Collector at the Municipal Hall, Port Hardy, BC.

8. Penalties

Upon the 4th day of July, 2012, or as soon thereafter as is practicable, the Collector shall add to the unpaid balance of the current year's taxes, in respect of each parcel of land and improvement as shown upon the Real Property Tax Roll of the District for 2012:

Ten (10) percent of the amount unpaid as of the 3rd day of July, 2012.

9. Supplementary Tax Rolls

(a) Upon receipt of a Supplementary Tax Roll from B.C. Assessment, the Collector shall levy taxes in accordance with the rates specified in Schedule 'A' of this Bylaw according to the taxable values as shown on the Supplementary Tax Rolls.

(b) Where Supplementary Tax Notices are sent before the 1st day of June 2012, penalties shall be added as set out in Section 8 of this Bylaw.

(c) Where Supplementary Tax Notices are sent after the 1st day of June, 2012, ten (10) percent shall be added on any amount unpaid after thirty (30) days.

Read a first time on the ___ day of May, 2012

Read a second time on the ___ day of May, 2012

Read a third time on the ___ day of May, 2012.

Adopted by the Municipal Council on the ___ day of May, 2012

Director of Corporate Services

Mayor

Certified to be a true copy of
District of Port Hardy
Annual Tax Rates Bylaw 06-2012

Director of Corporate Services

District of Port Hardy
 Schedule "A" of
 Bylaw No. 06-2012

Class	Property	A	B	C	D
		General Municipal	Vancouver Island Regional Library	Regional District	Regional Hospital District
1	Residential	4.7970	0.2563	1.0485	0.3495
2	Utilities	37.1768	1.9862	3.6697	1.2231
5	Light Industrial	20.6271	1.1020	3.5649	1.1882
6	Business	15.3504	0.8201	2.5688	0.8562
7	Managed Forest	34.5863	1.8478	3.1455	1.0484
8	Recreation/Non-Profit	<u>4.7970</u>	<u>0.2563</u>	<u>1.0485</u>	<u>0.3495</u>
		117.3346	6.2687	15.0459	5.0149

Tax Rates (dollars of tax per \$1,000 of taxable assessment)



DISTRICT OF PORT HARDY

BYLAW 07-2012

**A Bylaw to Amend Bylaw 14-2011
Being the User Rates and Fees for 2012**

WHEREAS the Council of the District of Port Hardy deems it expedient to amend a portion of Bylaw 14-2011;

NOW THEREFORE, the Council of the District of Port Hardy in open meeting assembled ENACTS as follows:

1. Title

This bylaw may be cited as the "District of Port Hardy Rates and Fees for 2012 Amendment Bylaw 07-2012".

2. Authorization

Bylaw 14-2011 is amended as follows:

- a) Amend Schedule N – Animal Control Rates as shown on Attachment A of this bylaw;

3. Attachments

All attachments to this bylaw form a valid portion of said bylaw.

4. Severability

If a court of competent jurisdiction declares any portion of this bylaw invalid, then the invalid portion must be severed and the remainder of the bylaw is deemed valid.

Read a first time on the ___ day of May, 2012

Read a second time on the ___ day of May, 2012

Read a third time on the ___ day of May, 2012.

Adopted by the Municipal Council on the ____ day of May, 2012

DIRECTOR
OF CORPORATE SERVICES

MAYOR

Certified to be a true copy of
District of Port Hardy Rates and Fees for 2012
Amendment Bylaw 07-2012

Director of Corporate Services

Attachment A

SCHEDULE N – Animal Control Rates

Annual license fee for spayed/neutered dog over eight (8) months old	\$ 15.00
Annual license fee for not spayed/neutered dog over eight (8) months old	\$ 50.00
Replacement tags	\$ 5.00
Impoundment - Dogs & Cats	
First impoundment (Plus Annual Dog Licence Fee if applicable)	\$ 50.00
Second impoundment	\$ 75.00
Third impoundment	\$ 100.00
Fourth impoundment and subsequent impoundment	\$ 125.00
Impoundment - Livestock - Large	
First impoundment	\$ 100.00
Second impoundment	\$ 125.00
Third impoundment	\$ 150.00
Fourth and subsequent impoundment	\$ 200.00
Miscellaneous	
Care and feeding fee per day for animals other than large livestock	\$ 25.00
Care and feeding fee per day for livestock	Cost plus 10% admin fee
Breeders Licence	\$ 100.00
Drop off Fee	
Drop off fee - per adult animal (non-resident)	\$ 50.00
Drop off fee - adult female with litter (non-resident)	\$ 50.00
Drop off fee (residents)	No charge
Adoption Fees - per animal	
Dogs (neutered by District)	
Under 22 pounds	\$ 245.00
22-44 pounds	\$ 260.00
Over 44 pounds	\$ 280.00
Dogs (spayed by District)	
Under 22 pounds	\$ 285.00
22-44 pounds	\$ 305.00
44-88 pounds	\$ 345.00
Over 88 pounds	\$ 390.00
Dogs over 1 year (spayed by District)	
Under 22 pounds	\$ 355.00
22-44 pounds	\$ 360.00
44-88 pounds	\$ 430.00
Over 88 pounds	\$ 500.00
Cats (spayed/neutered by District)	
Neuter	\$ 155.00
Spay	\$ 240.00
Pregnant spay	\$ 340.00
Cats/Dogs (spayed/neutered prior to impound)	
	\$ 50.00
Veterinary expenses	
Drop off dog that has bitten within 14 days**	\$ 150.00
**Includes minimum 10 days care and feeding, administration costs to deal with Communicable Disease Nurse and euthanasia at end of term.	
Quarantine	\$ 100.00