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**AGENDA**  
**DISTRICT OF PORT HARDY**  
**SPECIAL MEETING OF COUNCIL**  
**12:00 PM TUESDAY MAY 7, 2019**  
**COUNCIL CHAMBERS - 7360 COLUMBIA STREET**



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*We respectfully acknowledge that this meeting is being held on the traditional territory of the Kwakiutl People, Gilakas'la*

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Mayor: Dennis Dugas  
Councillors: Pat Corbett-Labatt, Janet Dorward, Fred Robertson, Treena Smith, John Tidbury and Leightan Wishart

Staff: Allison McCarrick, CAO; Heather Nelson-Smith, Director of Corporate Services; Lynda Sowerby, Director of Financial Services; Abbas Farahbakhsh, Director of Operations

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**A. CALL TO ORDER**

Time:

**B. APPROVAL OF AGENDA AS PRESENTED (or amended)**

Motion 1. 2.

**C. BYLAWS**

1-2 1. Lynda Sowerby, Director of Financial Services re: District of Port Hardy Annual Tax Rates Bylaw 1095-2019.

3-5 2. Bylaw 1095-2019 Tax Rates Bylaw for 2019.

Motion 1. 2.

**D. ADJOURNMENT**

Motion 1. 2.

Time:



# DISTRICT OF PORT HARDY

## STAFF REPORT



**DATE:** May 7, 2019  
**TO:** Mayor and Councillors  
**FROM:** Lynda Sowerby, Director of Finance  
**RE:** District of Port Hardy Tax Rates Bylaw No. 1095-2019

**PURPOSE**

To request Council rescind the third reading of Bylaw No. 1095-2019 and accept revised Schedule "A".

**POLICY**

As required by the Community Charter, the tax rates bylaw must be adopted by May 15th each year.

**ANALYSIS**

Upon review, it was noted that Schedule "A", presented to Council on April 23, 2019 required an amendment to the Class 2 – Utility tax rate for Municipal purposes, including the V.I.R.L tax rate, to comply with the *Community Charter* regulated rate cap on Class 2. The amended rates are as follows:

	Class 2 - Utility		Class 5 – Light Industry	
	Original	Amended	Original	Amended
<b>General Municipal and Debt</b>	49.750950	47.400511	29.255672	29.708080
<b>V.I.R.L</b>	<u>2.352198</u>	<u>2.241071</u>	<u>1.383193</u>	<u>1.404582</u>
<b>Total Tax Rate for Municipal Purpose</b>	52.103148	49.641582	30.638865	31.112662
<b>Total impact on tax levy</b>		\$1,917		+ \$1,917

The amended rate changes do not impact the total levies generated for General Municipal purposes.

Schedule A on page 3 of Bylaw 1095-2019 (attached);

Column A – the General Municipal rate is calculated to generate tax revenue that equals the dollar amount established and adopted in the District of Port Hardy Financial Plan 2019– 2023 Bylaw No. 1074-2018. The levy for 2019 is \$3,051,261. The levy for 2018 was \$2,909,562.

Column B – the Vancouver Island Regional Library rate is calculated on a levy imposed by the V.I.R.L. The levy for 2019 is \$144,262. The levy for 2018 was \$154,069.

Column C – the Regional District rate is calculated on a levy imposed by the Regional District of Mount Waddington. The levy for 2019 is \$425,341. The levy for 2018 was \$394,097.

Column D - the Regional Hospital District rate is calculated on a levy imposed by the Mount Waddington Regional District. The levy for 2019 is \$147,382. The levy for 2018 was \$140,203.

**FINANCIAL IMPLICATIONS**

The 2019 Tax Rates Bylaw No. 1095-2019 sets the tax rates for each property class so the levies can be calculated based on each properties assessment value. The levies for the Municipal taxes have been established in the 2019 – 2023 Financial Plan. The District calculates the other tax levies based on the tax requisition received from the other taxing authorities.

**STAFF RECOMMENDATION**

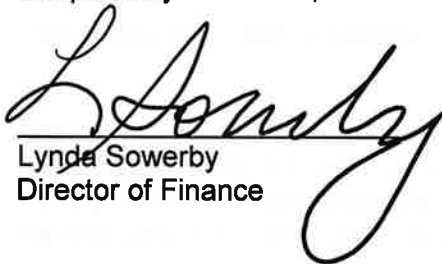
*"THAT Council rescind third reading of District of Port Hardy Annual Tax Rates Bylaw 1095-2019."*

*"THAT the amendments to Schedule A be amended and included in District of Port Hardy Annual Tax Rates Bylaw 1095-2019."*


*"THAT Council reads District of Port Hardy Annual Tax Rates Bylaw 1095-2019 a third time."*

Respectfully submitted,

I agree with the recommendation.



Lynda Sowerby  
Director of Finance



Allison McCarrick  
Chief Administrative Officer



## DISTRICT OF PORT HARDY

### BYLAW NO. 1095- 2019

#### A Bylaw to Set the 2019 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 No. 1095-2019".

#### 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 and Debt - Municipal Purposes

Tax rates for all lawful general and debt 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 2019.

#### 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 2019.

#### 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 2019.

#### 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 2019.

**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 2, 2019 to the Collector at the Municipal Hall, Port Hardy, BC.

**8. Penalties**

Upon the 3<sup>rd</sup> day of July, 2019, 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 2019:

Ten (10) percent of the amount unpaid as of the 3<sup>rd</sup> day of July, 2019.

**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 1<sup>st</sup> day of June 2019, penalties shall be added as set out in Section 8 of this Bylaw.
- (c) Where Supplementary Tax Notices are sent after the 1<sup>st</sup> day of June, 2019, ten (10) percent shall be added on any amount unpaid after thirty (30) days.

Read a First time on the \_\_\_\_ day of \_\_\_\_\_, 2019.

Read a Second time on the \_\_\_\_ day of \_\_\_\_\_, 2019.

Read a Third time on the \_\_\_\_ day of \_\_\_\_\_, 2019.

Adopted by the Municipal Council on the \_\_\_\_ day of \_\_\_\_\_, 2019.

*Original signed by:*

\_\_\_\_\_  
Director of Corporate Services

\_\_\_\_\_  
Mayor

Certified to be a true copy of  
District of Port Hardy Bylaw No.1095-2019  
Annual Tax Rate Bylaw for the Year 2019

\_\_\_\_\_  
Director of Corporate Services

District of Port Hardy  
Schedule "A" of  
Bylaw No. 1095-2019

		A	B	C	D
Class	Property	General Municipal and Debt	Vancouver Island Regional Library	Regional District	Regional Hospital District
1	Residential	5.442738	0.257330	0.895080	0.310148
2	Utilities	47.400511	2.241071	3.132780	1.085518
5	Light Industrial	29.708080	1.404582	3.043272	1.054503
6	Business	19.472337	0.920642	2.192946	0.759863
7	Managed Forest	37.168335	1.757299	2.685240	0.930444
8	Recreation/Non-Profit	5.703776	0.269672	0.895080	0.310148