



# TOWN OF PORT MCNEILL

Agenda for the Special Council Meeting  
Tuesday, May 04, 2021 following the  
Public Consultation meeting at 10:00 a.m.  
Via the Zoom Public Meeting platform

Following the release of Ministerial Order No. M192 whereas a Provincial State of  
Emergency due to COVID-19 has been declared,  
Municipal councils may hold their meetings via electronic means.

Please be aware, if you are attending this meeting, our meetings are recorded for future  
viewing.

We are privileged to gather on the traditional territory of the Kwak'wala-speaking peoples.

1. **CALL TO ORDER** PG
  
2. **ADOPT AGENDA**
  - a) Accept or amend agenda as presented. M S 1-2
  
3. **PETITIONS AND DELEGATIONS**
  
4. **ADOPTION OF MINUTES**
  
5. **CORRESPONDENCE**
  
6. **TABLE ITEMS**
  
7. **REPORTS**
  - a) Rural Tax Rate Information. INFO 3-5
  
8. **BYLAWS**
  - a) 2021-2025 Five Year Financial Plan Bylaw No. 700, 2021 M S 6-16  
  
*Recommendation: That Council give the 2021-2025 Five Year  
Financial Plan Bylaw No. 700, 2021 third and final reading.*
  
  - b) 2021 Tax Rate Bylaw No. 701, 2021 M S 17-21  
  
*Recommendation: That Council give the 2021 Tax Rate Bylaw No. 701, 2021 third and final reading.*
  
9. **OLD BUSINESS**

10. NEW BUSINESS
11. ITEMS FROM IN-CAMERA TO BE MADE PUBLIC
12. IN-CAMERA
13. QUESTIONS FROM THE PUBLIC AND MEDIA
14. ADJOURNMENT

M S

# Request for Decision

## STAFF REPORT



To: Pete Nelson-Smith, CAO

File No:

Meeting Date: May 4, 2021

From: Claudia Frost, CFO

Subject: Rural Tax Rate Information

### PURPOSE:

To Provide Council with information regarding the 2021 Tax Rate Bylaw No. 701, 2021.

### BACKGROUND:

In accordance with Sections 165 and 197 of the Community Charter, the Town of Port McNeill's five year financial plan and tax rate bylaws must be adopted prior to May 14, 2021. At the Regular Council meeting held on April 27, 2021, Council requested information on the cap rate for property tax classifications.

### KEY ISSUES DEFINED:

The table below shows the Provincial Class Multiples for 2021

Provincial Class Multiples for 2021		
1	Residential	1.0:1
2	Utilities	(see below)
3	Supportive Housing	1.0:1
4	Major Industry	3.4:1
5	Light Industry	3.4:1
6	Business & Other	2.45:1
7	Managed Forest Land	3.0:1
8	Recreation/Non-Profit	1.0:1
9	Farm	1.0:1

Municipal Tax Rate Cap for Class 2	
a)	\$40 per \$1,000 assessed value
b)	2.5 times class 6 property

An example using the above multiples follows:

Class 1 - Residential tax rate is 4.75

Class 6 - Business is capped at a rate of 2.45 times the residential rate = 11.6375.

A Municipality does not have to follow the Provincial Class Multiples except for Class 2, Utilities. The majority of municipalities in British Columbia tend to follow within the guidelines of the provincial multiple for setting their tax rates.

The area of the Town of Port McNeill was extended to include a new area as per the Order of the Lieutenant Governor in Council number 159 approved and ordered March 25, 2010. The *maximum* Council could charge for the Rural Tax Rate is the total of the Electoral C Rate and the Regional District Rate. The rural tax rate using the 2020 rates are as follows:

	<u>Electoral Area C Rates</u>	<u>Provincial Rural Rate</u>	<u>Total</u>	<u>2021 Rate</u>
Class 4 Major Industry	3.84268	6.77000	10.61268	8.12868
Class 5 Light Industry	3.84268	2.72000	6.56268	3.48507
Class 7 Managed Forest	3.3906 0	0.46000	3.85060	2.45372

The previous Rural Tax Rate amount charged to the folios in the Rural area from the years 2011 up to 2018 only used the Provincial Rural Rate and did not include any portion of the Electoral Area C Rate.

The following table show the rural revenue using the current tax rate as shown in Bylaw 701,2021 and the maximum tax rate using the 2020 Provincial Rural rate plus the Electoral Area C rate.

Classes	2021 Assessed Value	2021 Tax Rate	\$ Absolute Share	
<b>4 - Major Industry rural</b>	2,326,300	8.12868	18,909.75	
<b>5 - Light Industry rural</b>	9,170,000	3.48507	31,958.09	
<b>7 - Managed Forest rural</b>	1,039,400	2.45372	2,550.40	
<b>Total</b>			53,418.24	Revenue Increase
<b>4 - Major Industry rural</b>	2,326,300	10.61268	24,688.28	5,778.53
<b>5 - Light Industry rural</b>	9,170,000	6.56268	60,179.78	28,221.68
<b>7 - Managed Forest rural</b>	1,039,400	3.85060	4,002.31	1,451.92
<b>Total</b>			88,870.37	
<b>Increase in Rural Tax Revenue</b>				<b>35,452.13</b>

It is important to note that the Provincial Rural tax rates are not posted until mid May and the statutory deadline for municipal adoption of the Five Year Financial Plan and Tax Rate Bylaws must be adopted on or before May 14, 2021.

#### **IMPLICATIONS:**

Council should take into consideration that the 2021 tax rates for Provincial Rural and Electoral Area C might decrease from the 2020 tax rates.

As per the statements included in the Five Year Financial Bylaw No. 700, 2021:

- Over the five year period of this financial plan, Council will attempt to maintain the proportion of tax share as fairly as possible and will endeavour to be in proportion with the provincial ratios of rates.
- Council will be continuously monitoring services provided to the municipality and ensure that costs from services provided are more fairly recovered from user fees and not continually subsidized by taxes.

**RECOMMENDATIONS:**

None.

Prepared by:



per Claudia Frost  
CFO



Pete Nelson-Smith  
CAO

# Request for Decision

## STAFF REPORT



**To:** Pete Nelson-Smith, CAO

**File No:**

**Meeting Date:** May 4, 2021

**From:** Claudia Frost, Chief Financial Officer

**Subject:** BYLAW NO. 700, 2021 – FIVE YEAR FINANCIAL PLAN FOR 2021 - 2025

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### **PURPOSE:**

To present the Five Year Financial Plan for the years 2021 – 2025 to Council for third reading and final adoption.

### **BACKGROUND:**

Present information concerning the Community Charter requirements under Section 165. At the Regular Council Meeting held on April 27, 2021, Council requested the Campground revenue for years 2022 to 2025 be included in the Five Year Financial Plan.

### **KEY ISSUES DEFINED:**

The Five Year Financial Plan for 2021 – 2025 includes the 2021 Budget operating revenue and expenditures and capital expenditures, in addition to operating revenues and expenditures for the years 2022 – 2025. The Five Year Financial Plan for 2021 – 2025 presented results in a balanced Budget for 2021.

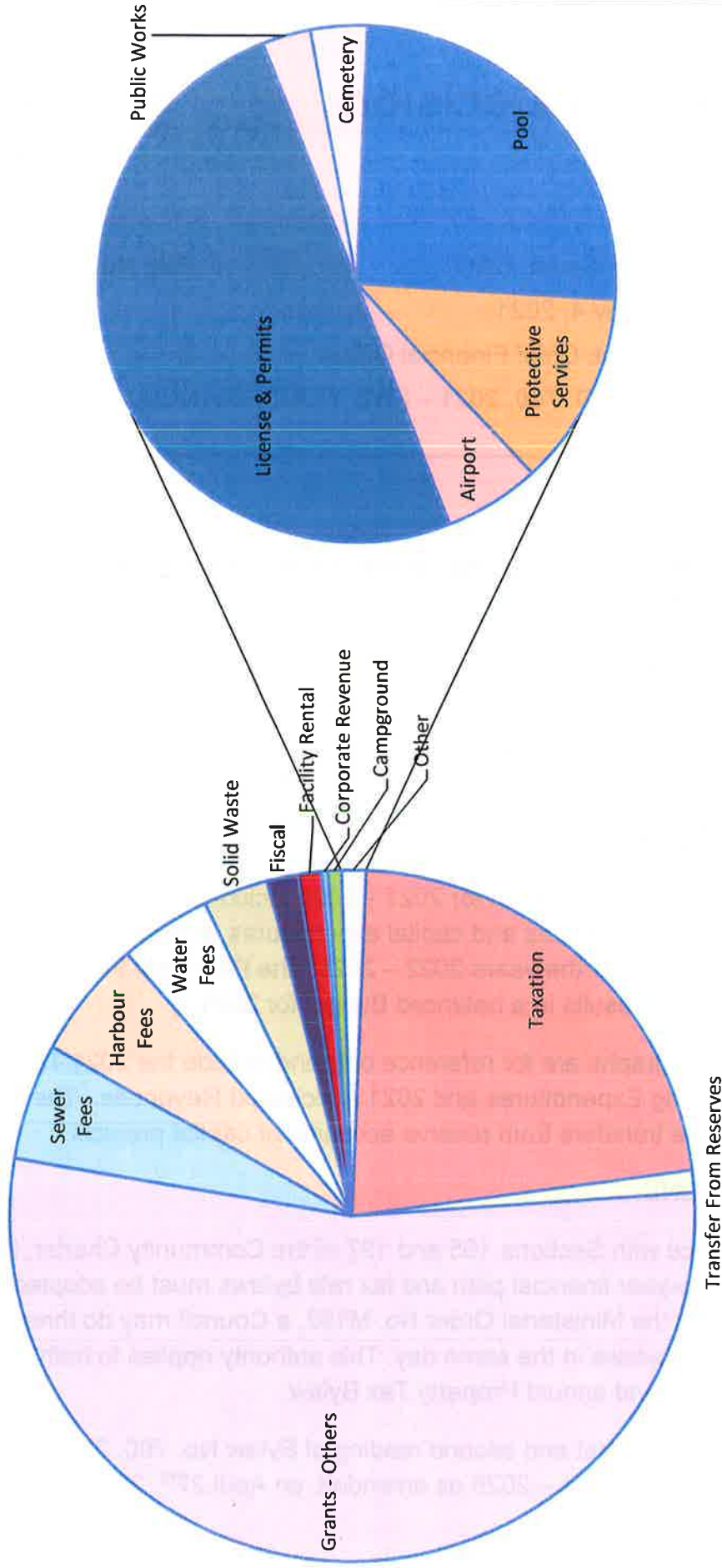
The following graphs are for reference only and include the 2021 Taxation Revenues, 2021 Operating Expenditures and 2021 Anticipated Revenues. The graphs do not include all the transfers from reserve accounts or capital projects.

### **IMPLICATIONS:**

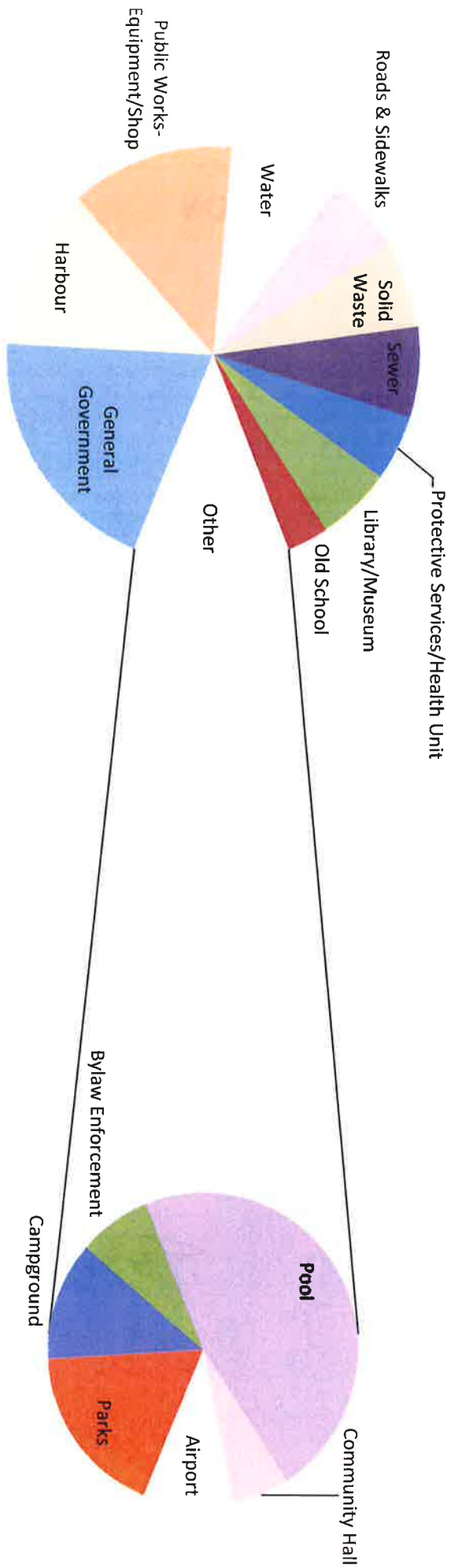
In accordance with Sections 165 and 197 of the Community Charter, the Town of Port McNeill's five-year financial plan and tax rate bylaws must be adopted prior to May 14, 2021. As per the Ministerial Order No. M192, a Council may do three readings and adopt certain bylaws in the same day. This authority applies to both the Five-Year Financial Plan and annual Property Tax Bylaw.

Council approved first and second reading of Bylaw No. 700, 2021 – Five Year Financial Plan for 2021 – 2025 as amended, on April 27<sup>th</sup>, 2021 at the Regular Council Meeting.

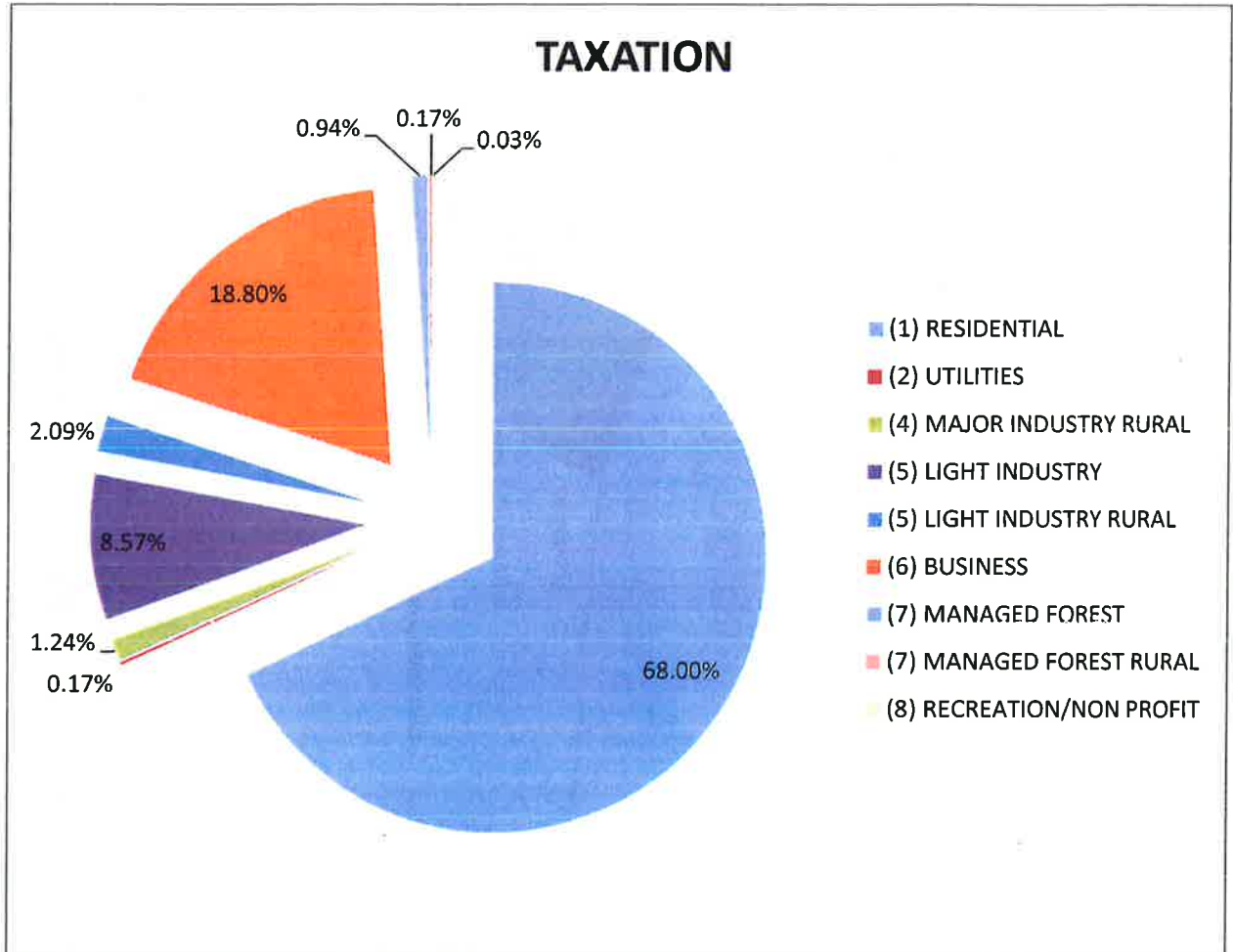
# 2021 Anticipated Revenues + Transfers from Reserves



# TOWN OF PORT MCNEILL - 2021 OPERATING EXPENDITURES







**RECOMMENDATIONS:**

That Council give third reading and adoption of Bylaw No. 700, 2021 Five Year Financial Plan for the years 2021 – 2025.

Prepared by:

per *C. Avons*

Claudia Frost  
CFO

*P. Nelson-Smith*

Pete Nelson-Smith  
CAO



# TOWN OF PORT MCNEILL

## BYLAW NO. 700, 2021

A BYLAW TO ADOPT THE FIVE-YEAR FINANCIAL PLAN  
FOR THE YEARS 2021-2025

The Council of the Town of Port McNeill in open meeting assembled enacts as follows:

1. That Schedule "A", Schedule "B", Schedule "C" and Schedule "D" attached hereto and made part of this bylaw is hereby declared to be the five-year financial plan for the Town of Port McNeill for the year commencing January 1, 2021 to the year ending December 31, 2025.
2. That this Bylaw shall be known and cited for all purposes as the **"Town of Port McNeill Financial Plan for the Years 2021-2025 Bylaw No. 700, 2021"**.

READ A FIRST TIME THIS	27 <sup>th</sup> DAY OF APRIL 2021.
READ A SECOND TIME THIS	27 <sup>th</sup> DAY OF APRIL 2021.
READ A THIRD TIME THIS	xx DAY OF MAY 2021.
RECONSIDERED AND ADOPTED THIS	xx DAY OF MAY 2021.

\_\_\_\_\_  
Corporate Officer

\_\_\_\_\_  
Mayor

*Certified a true copy of the  
"Town of Port McNeill Financial Plan for the  
Years 2021-2025 Bylaw No 700, 2021"  
As adopted.*

# Town of Port McNeill

## 2021 Financial Plan Statement Schedule "A" of Bylaw 700, 2021 General Operating Budget

<b>Town of Port McNeill</b>					
<b>Five Year Financial Plan 2021 to 2025</b>					
<b>Revenues</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
Corporate Revenue	21,000	21,000	21,000	21,000	21,000
Fire Department Revenue	10,000	10,000	10,000	10,000	10,000
Facility Rental	78,910	78,910	78,910	78,910	78,910
Pool Revenue	20,950	35,000	35,000	35,000	35,000
Campground Revenue	45,000	45,000	45,000	45,000	45,000
Airport Revenue	4,900	4,900	4,900	4,900	4,900
License & Permit Revenue	41,332	41,332	41,332	41,332	41,332
Cemetery Revenue	3,000	3,000	3,000	3,000	3,000
Public Works Revenue	2,500	2,500	2,500	2,500	2,500
Fiscal Revenues	104,000	106,000	112,000	116,000	120,000
Grants (operating)	3,829,400	716,500	716,500	716,500	716,500
Payments in Lieu of Taxes	54,475	54,589	54,678	54,770	54,863
Tax Revenues	1,528,510	1,559,080	1,590,262	1,622,067	1,654,508
Transfer From Surplus		53,679	-	-	-
Transfer from Reserves	366,634				
Borrowing	452,760				
<b>Revenue Total</b>	<b>6,563,371</b>	<b>2,731,490</b>	<b>2,715,082</b>	<b>2,750,979</b>	<b>2,787,514</b>
<b>Expenses</b>					
Governance	96,196	90,201	91,489	92,803	94,143
Grants	45,200	45,200	45,200	45,200	45,200
Corporate Administration	424,018	400,258	404,692	409,215	413,828
Protective Services - Fire	147,075	139,276	132,276	132,276	132,276
Protective Services ESS/PEP	11,450	11,300	11,300	11,300	11,300
Cemetery	3,550	1,050	1,050	1,050	1,050
Health Unit	1,000	1,000	1,000	1,000	1,000
Bylaw Enforcement	28,910	28,910	29,910	30,910	31,910
Public Works					
PW General	290,502	313,228	319,068	325,024	331,100
PW Yard	59,350	25,700	25,700	25,700	25,700
PW Vehicles	53,675	40,000	40,000	40,000	40,000
PW Roads	186,922	222,300	223,828	225,387	226,976
Parks	68,532	91,303	92,867	94,462	96,090
Public Works Total	658,981	692,531	701,463	710,573	719,866
Recreation & Cultural Services					
Pool	179,367	155,154	157,177	169,241	161,345
Community Hall	23,050	18,700	18,700	18,700	18,700
Old School	102,150	102,460	103,235	104,026	104,832
Library	93,938	94,000	94,000	94,000	94,000
Museum/Visitor Centre/Recreation	89,206	26,900	26,900	26,900	26,900
Campground	46,450	31,150	31,150	31,150	31,150
Subtotal	534,160	428,364	431,162	444,017	436,927
RDMW Hotel Tax Transfer	35,000	35,000	35,000	35,000	35,000
Airport	35,200	11,000	8,000	8,000	8,000
Fiscal Expenditures	50,400	50,400	50,400	50,400	50,400
Transfer to Gas Tax Fund	153,000	153,000	153,000	153,000	165,000
Transfer to Surplus General	179,931	45,000	609,141	626,235	641,613
Transfer to Surplus Harbour	162,206				
<b>Expenses Total</b>	<b>2,566,277</b>	<b>2,132,490</b>	<b>2,705,083</b>	<b>2,750,979</b>	<b>2,787,513</b>
<b>Capital Projects</b>	<b>3,997,094</b>	<b>599,000</b>	<b>10,000</b>		
Surplus (Deficit)	0	0	-	(0)	0

# Town of Port McNeill

## 2021 Financial Plan Statement Schedule "B" of Bylaw 700, 2021

### Self-Sustaining Department Revenue & Expenditure Budgets

Department	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<u>Water</u>					
Revenue	299,220	305,204	311,308	317,535	323,885
Water Penalty Fee	3,000	3,000	3,000	3,000	3,000
Miscellaneous	1,000	1,000	1,000	1,000	1,000
Transfer from Reserves					
	303,220	309,204	315,308	321,535	327,885
Operating Expenditure	276,205	277,745	279,316	280,918	282,552
Operating Surplus (Deficit)	27,015	31,459	35,993	40,617	45,333
Capital Purchases					
Transfer to Water Surplus	27,015	31,459	35,993	40,617	45,333
Net Surplus (Deficit)	0	0	(0)	(0)	0
<u>Sewer</u>					
Revenue	384,050	391,731	399,566	407,557	415,708
Sewer Penalty Fee	3,690	3,690	3,690	3,690	3,690
Transfer from Sewer Surplus	70,000				
Transfer from Reserve	310,000				
	767,740	395,421	403,256	411,247	419,398
Operating Expenditure	219,716	220,917	222,143	223,393	224,667
Operating Surplus (Deficit)	548,024	174,504	181,113	187,854	194,731
Capital Purchases	537,000				
Transfer to Sewer Surplus	11,024	174,504	181,113	187,854	194,731
Net Surplus (Deficit)	(0)	(0)	(0)	0	(0)
<u>Solid Waste</u>					
Revenue	171,958	175,397	178,905	182,483	186,133
Recycling	42,100	42,100	42,100	42,100	42,100
Solid Waste Penalty Fee	2,500	2,500	2,500	2,500	2,500
	216,558	219,997	223,505	227,083	230,733
Expenditure	213,494	215,170	216,879	218,623	220,401
Operating Surplus (Deficit)	3,064	4,827	6,626	8,460	10,332
Transfer to Solid Waste Surplus	3,064	4,827	6,626	8,460	10,332
Net Surplus (Deficit)	(0)	0	(0)	0	(0)
<u>Harbour</u>					
Revenue	334,050	437,900	437,900	437,900	437,900
Transfer from Reserves	162,500				
Transfer from Operating Surplus	162,206	287,000			
	658,756	724,900	437,900	437,900	437,900
Operating Expenditure	395,756	399,876	404,079	408,365	412,738
Operating Surplus (Deficit)	263,000	325,024	33,821	29,535	25,162
Capital Expenditures	263,000	325,000			
Transfer to Harbour Surplus		24	33,821	29,535	25,162
Net Surplus (Deficit)	(0)	(0)	0	(0)	0

## Town of Port McNeill

### 2021 Financial Plan Statement Schedule “C” of Bylaw 700, 2021

*In accordance with Section 165(3.1) of the Community Charter, the Town of Port McNeill is required to include in the Five Year Financial Plan, information 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.*

### Revenue

The following table one (1) shows the proportion of total revenue proposed to be raised from each funding source in 2021.

*Table 1*

<b>Sources of Funds</b>		
<b>Revenue Source</b>	<b>Value</b>	<b>% of Total</b>
Property Taxes	1,528,510	18%
Payments in Lieu of Taxes	54,475	1%
Water Utility	303,220	4%
Sewer Utility	387,740	4%
Solid Waste Utility	216,558	3%
Harbour Fees	334,050	4%
Grants	3,829,400	46%
Sale of Services	227,592	3%
Investment Revenue	104,000	1%
Transfer From Reserves	839,134	10%
Transfer From Surplus	70,000	1%
Borrowing	452,760	5%
<b>Total</b>	<b>8,347,439</b>	<b>100%</b>

- Town of Port McNeill is continually pursuing revenue sources to help reduce the burden on tax payers by looking for available grants and revenue generating programs to assist in offsetting costs to the taxpayers.

## Expenditures

The following table two (2) shows the proportion of proposed expenditures for the current year of 2021.

Table 2

<b>Proposed Expenditures</b>		
<b>Category</b>	<b>Value</b>	<b>% of Total</b>
Operating	2,071,140	25%
Water Utility	276,205	3%
Sewer Utility	219,716	3%
Solid Waste Utility	213,494	3%
Harbour	395,756	5%
Transfer to Surplus	221,034	2%
Transfer to Reserve	153,000	1%
Capital Works & Purchases	4,797,094	58%
<b>Total</b>	<b>8,347,439</b>	<b>100%</b>

- Proposed transfer(s) between funds: \$162,206 to be transferred from the General Operating Fund to the Harbour Fund.
- Amount Required to Pay Interest & Principal on Municipal Debt: the amount required to pay the interest and principal on municipal debt is approximately \$135,855.
- Proposed transfers of Reserves: the amount being transferred from reserves is \$839,134.

## **Property Taxation**

The following table three (3) provides the distribution of property tax revenue among the property classes.

Table 3

<b>Property Tax Revenue</b>		
<b>Source</b>	<b>Amount</b>	<b>Percentage</b>
Residential	1,041,010	68%
Utility	1,625	0%
Light Industry 1	130,947	9%
Light Industry 2	31,495	2%
Major Industry	18,636	1%
Business/Other	287,412	19%
Managed Forest 1	14,353	1%
Managed Forest 2	2,513	0%
Recreation/Non-Profit	519	0%
<b>Total</b>	<b>1,528,510</b>	<b>100%</b>

- Over the five year period of this financial plan, Council will attempt to maintain the proportion of tax share as fairly as possible and will endeavour to be in proportion with the provincial ratios of rates.
- Also, Council will be continuously monitoring services provided to the municipality and ensure that costs from services provided are more fairly recovered from user fees and not continually subsidized by taxes.

## **Permissive Tax Exemptions:**

The Annual Municipal Report for the year ending December 31, 2020 contains a list of permissive exemptions granted for the taxation year and the amount of tax revenue forgone. The list demonstrates the policy that Council uses permissive tax exemptions as a means to support local organizations that benefit the community through the enhancement of citizen's quality of life.

Applications for permissive tax exemptions by charitable, philanthropic or other non-profit organizations will be considered by Council for land and/or improvements that are owned or held by such organizations or are ancillary to a statutory exemption under section 220 of the *Community Charter* and are used for a purpose directly related to the overall purpose of the organization.

**2021 Financial Plan Statement**  
**Schedule "D" of Bylaw 700,2021**  
**Capital Expenditures**

	2021 CAPITAL PROJECTS	2021	2022	2023	2024	2025	2021 Tax or Utility Fees	Funded Reserves or Surplus	Related Reserve/Surplus Account	Funded Gas Tax	Financing	Guaranteed Funding Others	Funder Name	
Admin Council	Ergonomic Office Improvemnets	15,000					15,000							
	Cemetery expansion		65,000											
	Town Office repaint		14,000											
	Town office LED lighting conversion		10,000											
	Hoy Bay development		10,000											
	Chamber Reno		80,000											
	Old School	5,000					5,000							
	Waterfront Park Development		?											
	Mine Rd. Path		?											
Fire Dept.	Fire - Pumper Truck (Replace #3 by 2022)	552,760						100,000	Fire Dept Reserve		452,760			
	Firehall - back up power	70,000							If no grant - Covid			70,000	Grant Applied - TBA	
	Computers for Officers Room	2,400					2,400							
	Air Bottles	15,000					15,000							
	SCBA Rechargeable Batteries	10,000					10,000							
	Pagers	3,600					3,600							
	Radios	3,000					3,000							
	Compressor	47,634							If no grant - Covid			47,634	Grant Applied - TBA	
	Nozzles	4,000					4,000							
	Fire Dept. - TIC Camera	15,000						15,000	Fire Dept Reserve					
	Training Grounds	5,000					5,000							
	Gas Detector	1,100					1,100							
	Wildfire Gear	4,000					4,000							
	Gear Lockers	3,000					3,000							
	Gym Equipment	2,500					2,500							
	Firehall - electrical upgrades	5,000					5,000							
	Officer Jackets	4,200					4,200							
		Firehall - spaceheaters		12,000										
		Firehall - Interior painting			10,000									
		Pumper 1 Display Building			?									
Pool	Swimming pool (mats)	6,000					6,000							
	Pool Upgrade Phase 2	300,000										300,000	Grant Applied - TBA	
Public Works	Sand Spreader	40,000					40,000							
	2 Replacement Pick Up Trucks	40,000						40,000	Equipment Reserve					
	Pioneer Hill sidewalk	20,000						20,000	Roads & Sidewalks					
	Water Tower Painting	10,000					10,000							
	Beach Drive Mitigation	2,812,900										2,812,900	Grant Applied - TBA	
		LED lighting Museum, Pool, Sewage treatment, Ambulance, Fire & Comm Hall		43,000										
Recreation	Community hall tables		15,000											
	Recreation funds - transfer to reserve		25,000											
Sewer	Haddington Storm Sewer (Approved by Council)	157,000					157,000		Sewer Surplus					
	Alarm System Upgrades Phase 3	20,000						20,000	Sewer Surplus					
	Conditional Assesment for 4-6 shelf ready projects (storm & sanitary sewer)	50,000						50,000	Sewer Surplus					
	Hemlock Street Sanitary Sewer Upgrade	310,000								310,000				
Harbour	E Dock Replacement (2021 - Engineering Plans 2022 - Build)	40,000	260,000				40,000							
	Harbour shower upgrades	100,000						100,000	Covid					
	Harbour Dock Repairs	45,000					45,000							
	Electrical Schematic	8,000					8,000							
	Parking Lot B	70,000					70,000							
	Bollards on Harbour Front		25,000											
	Accessible Persons Ramp and Concrete Walkway for 2nd Entrance/Exit		20,000											
	Carpets/Flooring for Harbour Office		20,000											
	<b>Total Capital Projects</b>	<b>4,797,094</b>	<b>599,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>458,800</b>	<b>345,000</b>	<b>-</b>	<b>310,000</b>	<b>452,760</b>	<b>3,230,534</b>		
	<b>Total Requested by Department</b>													
	Fire Department	748,194						100,000	Covid Reserve					
	Sewer	537,000						115,000	Fire Dept Reserve					
	Pool	306,000						40,000	Equipment Reserve					
	Harbour	263,000						20,000	Roads & Sidewalk Reserve					
	Public Works	2,922,900												
	Council & Admin	20,000						275,000	Total Reserve funds					
		4,797,094						310,000	Gas tax Reserve					
								70,000	Sewer Surplus					



# Request for Decision

## STAFF REPORT



**To:** Pete Nelson-Smith, CAO

**File No:**

**Meeting Date:** May 4, 2021

**From:** Claudia Frost, CFO

**Subject:** 2021 Tax Rate Bylaw No. 701, 2021

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### **PURPOSE:**

To present the 2021 Tax Rate Bylaw No. 701, 2021 to Council for third reading and final adoption.

### **BACKGROUND:**

In accordance with Sections 165 and 197 of the Community Charter, the Town of Port McNeill's five year financial plan and tax rate bylaws must be adopted prior to May 14, 2021. As per Ministerial Order No. M192, a Council may adopt a bylaw on the same day that a bylaw has been given third reading.

### **KEY ISSUES DEFINED:**

For Council to give consideration to the General Municipal, Regional Hospital and Regional District of Mount Waddington tax rates for the year 2021 as presented in Bylaw No. 701, 2021 – 2021 Tax Rate Bylaw.

The 2021 Provisional Operating and Capital Expenditures in the five-year financial plan determine the tax rates for the 2021 tax rate bylaw. The 2021 tax revenue has a 2% revenue increase from the 2020 tax revenue collected. The Municipal tax rates presented generate revenue in the amount of \$1,528,630.

The Regional District tax rates are included in the Town's Property Tax Rate Bylaw as follows:

- For 2021 the Tax Levy requisition for the Regional District of Mount Waddington is: \$462,865 an increase of \$16,025 (2020 - \$446,840)
- For 2021 the Tax Levy requisition for the Mount Waddington Regional Hospital District is \$111,647 an increase of \$8,268 (2020 - \$103,379)

### **IMPLICATIONS:**

Administration is using the General Collection Tax Scheme for the 2021 property taxes as per section 234 of the *Community Charter*.

**Tax Due Date:** July 2, 2021 for all property classes

**Penalty:** 10% Penalty will be applied to property taxes not paid by the due date for all property classes.

Council must adopt the tax rate bylaw on or before May 14, 2021. Council approved first and second reading of Bylaw No. 701, 2021 – 2021 Tax Rate Bylaw on April 27, 2021 at the Regular Council Meeting.

**RECOMMENDATIONS:**

That Council give third reading and adopt the 2021 Tax Rate Bylaw No. 701, 2021.

Prepared by:



per Claudia Frost  
CFO



Pete Nelson-Smith  
CAO



## TOWN OF PORT MCNEILL

### BYLAW NO. 701, 2021

A BYLAW FOR THE PURPOSE OF LEVYING RATES FOR MUNICIPAL, HOSPITAL, AND REGIONAL DISTRICT PURPOSES FOR THE YEAR 2021.

The Council of the Town of Port McNeill in open meeting assembled enacts as follows:

#### **Citation**

- 1) This Bylaw may be cited as the “Town of Port McNeill Tax Rate Bylaw No. 701, 2021.”

#### **Interpretation**

- 2) In this Bylaw,
  - a) “**Collector**” has the same meaning as in the *Community Charter*; and
  - b) “**General Tax Collection Scheme**” means the tax collection scheme established under section 234 of the *Community Charter* and amendments.

#### **Applicable Rates**

- 3) The following rates are hereby imposed and levied for the year 2021:
  - a) For all lawful general and debt purposes of the municipality on the value of land and improvements taxable for general municipal purposes, rates appearing in column “A” of the Schedule “A” attached hereto and forming part hereof; and
  - b) For hospital purposes on the value of land and improvements taxable for Regional Hospital District purposes, rates appearing in column “B” of the Schedule “A” attached hereto and forming part hereof; and
  - c) For the purposes of the Regional District of Mount Waddington on the value of land and improvements taxable for Hospital District purposes, rates appearing in column “C” of the Schedule “A” attached hereto and forming part hereof.
- 4) The minimum amount of taxation upon a parcel of real property shall be one dollar (\$1.00).
- 5) The aforesaid rates and taxes shall be considered to have been imposed on and from the First (1<sup>st</sup>) day of January 2021 to December 31<sup>st</sup>, 2021. Such rates and taxes are not deemed to be paid until payment is received in the office of the Collector of the Town of Port McNeill at 1775 Furney Place, Port McNeill, B.C., V0N 2R0

#### **Penalties**

- 6) The General Tax Collection Scheme applies to a parcel of land and its improvements, the Collector must apply the penalties and interest set out in any regulation under section 234 of the *Community Charter* and amendments.

READ A FIRST TIME THIS 27<sup>th</sup> DAY OF APRIL 2021.  
READ A SECOND TIME THIS 27<sup>th</sup> DAY OF APRIL 2021  
READ A THIRD TIME THIS XX DAY OF XXXX 2021.  
RECONSIDERED and ADOPTED THIS XX DAY OF XXXX 2021.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

*Certified a true copy of the  
"Town of Port McNeill Tax Rate Bylaw No. 701, 2021"  
As adopted*

SCHEDULE "A"

<b>TOWN OF PORT MCNEILL</b>			
<b>BYLAW NO. 701, 2021</b>			
<b>SCHEDULE "A"</b>			
<b>TAX RATES (DOLLARS OF TAX RATE PER \$1000 TAXABLE VALUE)</b>			
<b>PROPERTY CLASS</b>	<b>"A" GENERAL MUNICIPAL</b>	<b>"B" REGIONAL HOSPITAL</b>	<b>"C" REGIONAL DISTRICT</b>
<b>(1) RESIDENTIAL</b>	5.13990	0.33282	1.38340
<b>(2) UTILITIES</b>	19.99912	1.16490	4.82100
<b>(3) HOUSING</b>	5.13990	0.33284	1.38340
<b>(4) MAJOR INDUSTRY (RURAL)</b>	8.12868	1.13150	4.70000
<b>(5) LIGHT INDUSTRY</b>	22.36383	1.13150	4.70000
<b>(5) LIGHT INDUSTRY (RURAL)</b>	3.48507	1.13150	4.70000
<b>(6) BUSINESS</b>	9.96028	0.81540	3.35000
<b>(7) MANAGED FOREST</b>	13.04073	0.99850	4.15020
<b>(7) MANAGED FOREST (RURAL)</b>	2.45372	0.99850	4.15020
<b>(8) RECREATION/NON PROFIT</b>	1.54491	0.33282	1.38340
<b>(9) FARM</b>	5.13990	0.33282	1.38340