



AGENDA SPECIAL COUNCIL MEETING

Wednesday, May 9, 2018

1:00 P.M. - 2:00 P.M.

SHAW AUDITORIUM, VANCOUVER ISLAND CONFERENCE CENTRE
80 COMMERCIAL STREET, NANAIMO, BC

Pages

1. **CALL THE SPECIAL MEETING OF COUNCIL TO ORDER**
2. **INTRODUCTION OF LATE ITEMS**
3. **ADOPTION OF AGENDA**
4. **BYLAWS (with no accompanying report)**
 - a. 2018-2022 Financial Plan Amendment Bylaw 2 - 3

To be introduced by Laura Mercer, Manager of Accounting Services.

That "Financial Plan Amendment Bylaw 2017 No. 7253.02 (To amend the 2018-2022 Financial Plan) be adopted.
 - b. 2018 Property Tax Rates Bylaw 4 - 8

To be introduced by Laura Mercer, Manager of Accounting Services.

That "Property Tax Rates Bylaw 2018 No. 7264" (To set the property tax rates for 2018) be adopted.
5. **QUESTION PERIOD (Agenda Items Only)**
6. **ADJOURNMENT OF THE SPECIAL COUNCIL MEETING**

CITY OF NANAIMO

BYLAW NO. 7253.02

A BYLAW TO AMEND THE 2018 - 2022 FINANCIAL PLAN

The Municipal Council of the City of Nanaimo in open meeting assembled, ENACTS AS FOLLOWS:

1) Title

This Bylaw may be cited as the "FINANCIAL PLAN AMENDMENT BYLAW 2017 NO. 7253.02".

2) Amendments

"FINANCIAL PLAN AMENDMENT BYLAW 2017 NO. 7253" is hereby amended as follows:

(1) Delete Schedule "A" in its entirety and replace with the attached Schedule "A".

PASSED FIRST READING: 2018-MAY-07

PASSED SECOND READING: 2018-MAY-07

PASSED THIRD READING: 2018-MAY-07

ADOPTED _____

MAYOR

CORPORATE OFFICER

Schedule A

**City of Nanaimo
2018 - 2022 Financial Plan**

	2018	2019	2020	2021	2022
Revenues:					
Revenue from Property Value Taxes	103,503,494	108,298,729	111,620,306	114,882,735	118,208,748
Revenue from Parcel Taxes	41,182	41,594	42,010	42,430	42,430
Revenue from Fees & Charges	43,867,208	48,012,074	51,646,833	53,251,295	54,929,956
Revenue from Other Sources	31,870,141	27,904,909	25,611,401	25,612,477	26,023,766
	179,282,025	184,257,306	188,920,550	193,788,937	199,204,900
Expenses:					
General Operating Expenditures	125,018,581	121,921,407	123,733,283	125,822,999	129,210,059
Sanitary Sewer Operating Expenditure	4,595,390	4,495,401	4,585,770	4,643,353	4,754,302
Waterworks Operating Expenditures	9,788,043	9,468,404	9,635,911	9,466,691	9,629,251
Interest Payment on Municipal Debt	1,760,793	1,890,515	2,003,036	2,028,337	2,004,307
Amortization	24,811,956	25,209,009	25,187,531	25,845,151	25,512,389
Annual Surplus/Deficit	13,307,262	21,272,570	23,775,019	25,982,406	28,094,592
Add back:					
Amortization	24,811,956	25,209,009	25,187,531	25,845,151	25,512,389
Capital Expenditures					
General Capital Expenditures	49,510,110	26,237,503	24,893,425	17,902,114	18,238,450
Sanitary Sewer Capital Expenditures	9,161,443	9,389,000	5,168,602	2,127,746	6,459,611
Waterworks Capital Expenditures	19,905,806	11,017,456	7,933,200	11,468,900	7,545,850
Proceeds from Municipal Borrowing	(7,819,475)	(6,000,000)	(7,200,000)	(240,269)	-
Principal Payment on Municipal Debt	3,830,062	4,621,267	5,007,538	4,779,312	4,895,265
Transfers between Funds:					
Transfers to/(from) Accumulated Surplus	(36,468,728)	1,216,353	13,159,785	15,789,754	16,467,805
Financial Plan Balance	-	-	-	-	-

CITY OF NANAIMO

BYLAW NO. 7264

A BYLAW TO FIX THE TAX RATES UPON REAL PROPERTY IN THE CITY OF NANAIMO
AND TO PROVIDE FOR THE PAYMENT OF TAXES FOR THE YEAR 2018

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 *Charter*;

WHEREAS the Council may, pursuant to Section 235 of the *Community Charter*, establish an Alternative Municipal Tax Collection Scheme, including penalties to be applied in relation to payments made after a tax due date established by such bylaw;

THEREFORE the Council of the City of Nanaimo, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as the “PROPERTY TAX RATES BYLAW 2018 NO. 7264”.

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.

“ALTERNATIVE MUNICIPAL TAX SCHEME” means the Scheme for the payment of taxes established under sections 10, 12, and 13.2 of this bylaw.

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 upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2018.

4. Tax Rates for General Debt

Tax rates for the payment of interest and principal on debts incurred by the City for municipal purposes as shown in column 'B' of Schedule 'A' attached hereto and forming a part of this Bylaw, are hereby imposed and levied on all taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2018.

5. Tax Rates for Library

Tax rates for the payment of the Vancouver Island Regional Library requisition for the Library function as shown in column 'C' 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 upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2018.

6. Specified Area Tax Rates

- (1) Tax rates for sewer/wastewater utility purposes including all debts incurred for such function, 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 liable to be specially charged by virtue of being located within the specified area as defined by the Regional District of Nanaimo pursuant to Bylaw No. 1216 and amendments thereto, according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2018.
- (2) Tax rates for the purposes outlined in Regional District of Nanaimo bylaw, known as "DUKE POINT SEWER LOCAL SERVICE AREA ESTABLISHMENT BYLAW NO. 1004, 1996" and amendments thereto, are hereby imposed and levied on taxable land and improvements liable to be specially charged pursuant to that bylaw as shown in column 'H' of Schedule 'A' attached hereto and forming a part of this Bylaw, 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 City of Nanaimo for 2018.

7. Tax Rates for Regional Parks Function

Tax rates for the payment of the Regional District of Nanaimo requisition for the Regional Parks Function as shown in column 'E' 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 upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2018.

8. Tax Rates for Regional District of Nanaimo

Tax rates for the payment of the Regional District of Nanaimo requisition, excluding tax rates for the Regional Parks Function under Section 6, as shown in column 'F' 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 City of Nanaimo for 2018.

9. Tax Rates for Nanaimo Regional Hospital District

Tax rates for the payment of the Nanaimo Regional Hospital District requisition, as shown in column 'G' 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 as shown upon the Real Property Tax Roll for the City of Nanaimo for 2018.

10. Alternative Municipal Tax Scheme

- (1) Unless section 10.3 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with sections 10, 11, and 12 of this Bylaw on or before July 3, 2018.
- (2) An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the Alternative Municipal Tax Collections Scheme by providing written notice of that election to the Collector at her office at the City Hall, Nanaimo BC, on or before June 15, 2018.
- (3) An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the General Municipal Tax Collection Scheme established under Division 10 of Part 7 of the *Community Charter* by giving written notice of that election to the Collector at her office at City Hall, Nanaimo BC, on or before June 15, 2018.
- (4) If an Owner does not make an election under Section 10.2 or 10.3, the Alternative Municipal Collection Scheme applies to the rates and taxes payable to that owner.

11. Rates and Taxes Payable to Collector

The rates and taxes named under this Bylaw shall be levied, raised and collected for the purposes stated, and shall be payable in Canadian funds to the Collector at the City Hall, Nanaimo, BC.

12. Penalties

- (1) Upon the 4th day of July, 2018, 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 the improvements as shown upon the Real Property Tax Roll of the City for 2018, five (5) percent of the amount unpaid as of the 3rd day of July, 2018.
- (2) Upon the 10th day of August, 2018, or as soon thereafter as is practicable, the Collector shall add to the then unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown upon the Real Property Tax Roll of the City for 2018, an additional five (5) percent of the amount unpaid as of the 9th day of August, 2018.

13. Supplementary Tax Rolls

- (1) 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.
- (2) For each Supplementary Tax Roll, the Collector shall add penalties to the unpaid amounts as follows:
 - (a) where Supplementary Tax Notices are sent before the 1st day of June, 2018, penalties shall be added as set out in Section 12 of this Bylaw.
 - (b) where Supplementary Tax Notices are sent after the 1st day of June, 2017 and before the 11th day of July, 2018; five (5) percent shall be added on any amount unpaid after 30 (thirty) days. An additional five (5) percent shall be added on the amount unpaid as of the 9th day of August, 2018.
 - (c) where Supplementary Tax Notices are sent on or after the 11th day of July, 2018, ten (10) percent shall be added on any amount unpaid after thirty (30) days.

PASSED FIRST READING: 2018-MAY-07
PASSED SECOND READING: 2018-MAY-07
PASSED THIRD READING: 2018-MAY-07
ADOPTED: _____

MAYOR

CORPORATE OFFICER

SCHEDULE 'A'

2018 TAX CALCULATIONS – RATES AND TAXABLE VALUES

O.I.C. CLASS	DESCRIPTION	GENERAL MUNICIPAL	GENERAL MUNICIPAL DEBT	GENERAL MUNICIPAL LIBRARY	REGIONAL SEWER (B AREA)	REGIONAL DISTRICT PARKS	REGIONAL DISTRICT	REGIONAL DISTRICT HOSPITAL	DUKE POINT SEWER L.S.A.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1 Residential	Rate	4.1895	0.0985	0.1927	0.3565	0.0354	0.4798	0.1772	0.8676
2 Utilities	Rate	38.7209	0.9105	1.7809	3.2945	0.3268	1.6790	0.6202	3.0365
3 Supportive Housing	Rate	4.1895	0.0985	0.1927	0.3565	0.0354	0.4798	0.1772	0.8676
4 Major Industry	Rate	12.0982	0.2845	0.5564	1.0294	0.1021	1.6308	0.6025	2.9497
5 Light Industry	Rate	12.0982	0.2845	0.5564	1.0294	0.1021	1.6308	0.6025	2.9497
6 Business / Other	Rate	12.0982	0.2845	0.5564	1.0294	0.1021	1.1751	0.4341	2.1255
7 Managed Forest Land	Rate	17.6981	0.4162	0.8140	1.5058	0.1494	1.4391	0.5316	2.6027
8 Recreation / Non- Profit	Rate	8.6027	0.2023	0.3957	0.7320	0.0726	0.4798	0.1772	0.8676
9 Farm	Rate	0.4675	0.0110	0.0215	0.0398	0.0039	0.4798	0.1772	0.8676