

DATE OF MEETING |April 1, 2019|

AUTHORED BY |BARBARA D. WARDILL, MANAGER, REVENUE SERVICES|

SUBJECT PARKS AND TRAILS PARCEL TAX BYLAWS

OVERVIEW

Purpose of Report

To introduce “Regional Parks and Trails Parcel Tax Bylaw 2019 No. 7285” and “Parcel Tax Roll Preparation Bylaw 2019 No. 7284” for first, second and third reading. |

Recommendation

1. That “Regional Parks and Trails Parcel Tax Bylaw 2019 No. 7285” (To provide authorization to collect a parcel tax) pass first reading;
2. That “Regional Parks and Trails Parcel Tax Bylaw 2019 No. 7285” pass second reading;
3. That “Regional Parks and Trails Parcel Tax Bylaw 2019 No. 7285” pass third reading;
4. That “Parcel Tax Roll Preparation Bylaw 2019 No. 7284” (To allow preparation of the Parcel Tax Roll related to the Regional District of Nanaimo Parcel Tax for Regional Parks and Trails) pass first reading;
5. That “Parcel Tax Roll Preparation Bylaw 2019 No. 7284” pass second reading; and,
6. That “Parcel Tax Roll Preparation Bylaw 2019 No. 7284” pass third reading.

BACKGROUND

In 2006 the Regional District of Nanaimo amended its Regional Parks function to include municipalities. At that time, the City of Nanaimo’s participation was funded by an annual parcel tax of \$10 for every taxable parcel in the City. The tax increased by \$1 per year in 2011, 2012 and 2013, and remained at \$13 per year for 2014 and 2015. In 2016 the tax was increased to \$14.00 per year and remained at that rate for 2016, 2017 and 2018. The tax was increased to \$16.00 for 2019. The funding is used for the purpose of acquiring, developing and operating regional parks and regional trails. The City collects the parcel tax and remits it to the Regional District.

At their regular Board meeting held 2019-FEB-26, the Regional District of Nanaimo adopted the following resolution:

“That the Regional Parks Service Bylaw No. 1231” be amended to increase the parcel tax for regional parks acquisitions and capital development by two dollars for 2019”.

A copy of the certified resolution is attached to this report as Attachment A.

In order for the City to collect a parcel tax two separate bylaws must be adopted by Council.

The first bylaw is referred to as the “Regional Parks and Trails Parcel Tax Bylaw 2019 No. 7285”. This bylaw gives authorization to collect the \$16 parcel tax in 2019 on each applicable property in the City.

The second bylaw is referred to as the “Parcel Tax Roll Preparation Bylaw 2019 No. 7284”. The purpose of this bylaw is to give Staff the authority to produce the parcel tax roll.

OPTIONS

1.
 1. That “Regional Parks and Trails Parcel Tax Bylaw 2019 No. 7285” (To provide authorization to collect a parcel tax) pass first reading;
 2. That “Regional Parks and Trails Parcel Tax Bylaw 2019 No. 7285” pass second reading;
 3. That “Regional Parks and Trails Parcel Tax Bylaw 2019 No. 7285” pass third reading;
 4. That “Parcel Tax Roll Preparation Bylaw 2019 No. 7284” (To allow preparation of the Parcel Tax Roll related to the Regional District of Nanaimo Parcel Tax for Regional Parks and Trails) pass first reading;
 5. That “Parcel Tax Roll Preparation Bylaw 2019 No. 7284” pass second reading; and,
 6. That “Parcel Tax Roll Preparation Bylaw 2019 No. 7284” pass third reading.
 - **Budget Implication:** The City of Nanaimo will collect sufficient funds to payover the amount requisitioned by the Regional District.
2. That Council deny first three readings to “Regional Parks and Trails Parcel Tax Bylaw 2019 No. 7285” and “Parcel Tax Roll Preparation Bylaw 2019 No. 7284”.
 - **Budget Implication:** The parcel tax would not increase by \$2 per property and the City would not raise sufficient funding to payover the amount requisitioned by the Regional District.

SUMMARY POINTS

- The City is a participant in the Regional District of Nanaimo’s Regional Parks function.
- The Regional District of Nanaimo has approved an increase of \$2 per property for 2019.
- The City of Nanaimo must adopt a new Regional Parks and Trails Parcel Tax Bylaw and Parcel Tax Roll Preparation Bylaw in order to increase the parcel tax levied on all taxable parcels in the City.

ATTACHMENTS

- ATTACHMENT A: Certified Resolution from the Regional District of Nanaimo
- “Regional Parks and Trails Parcel Tax Bylaw 2019 No. 7285”
- “Parcel Tax Roll Preparation Bylaw 2019 No. 7284”

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