

DATE OF MEETING APRIL 19, 2021

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 2021 No. 7324” and “Parcel Tax Roll Preparation Bylaw 2021 No. 7323” for first, second and third reading.

Recommendation

1. That “Regional Parks and Trails Parcel Tax Bylaw 2021 No. 7324” (To provide authorization to collect a parcel tax) pass first reading;
2. That “Regional Parks and Trails Parcel Tax Bylaw 2021 No. 7324” pass second reading;
3. That “Regional Parks and Trails Parcel Tax Bylaw 2021 No. 7324” pass third reading;
4. That “Parcel Tax Roll Preparation Bylaw 2021 No. 7323” (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 2021 No. 7323” pass second reading; and,
6. That “Parcel Tax Roll Preparation Bylaw 2021 No. 7323” 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 tax was increased to \$20.00 in 2020 and remains at \$20.00 for 2021.

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 2021-FEB-23, the Regional District of Nanaimo adopted the 2021 – 2025 Financial Plan. The Regional Parks Service Bylaw No.1231 remains unchanged from 2020, therefore a rate of \$20.00 per parcel will be charged in 2021.

A copy of the certified resolution from 2020 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 2021 No. 7324”. This bylaw gives authorization to collect the \$20.00 parcel tax in 2021 on each applicable property in the City.

The second bylaw is referred to as the “Parcel Tax Roll Preparation Bylaw 2021 No. 7323”. 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 2021 No. 7324” (To provide authorization to collect a parcel tax) pass first reading;
 2. That “Regional Parks and Trails Parcel Tax Bylaw 2021 No. 7324” pass second reading;
 3. That “Regional Parks and Trails Parcel Tax Bylaw 2021 No. 7324” pass third reading;
 4. That “Parcel Tax Roll Preparation Bylaw 2021 No. 7323” (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 2021 No. 7323” pass second reading; and,
 6. That “Parcel Tax Roll Preparation Bylaw 2021 No. 7323” 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 not provide first three readings to “Regional Parks and Trails Parcel Tax Bylaw 2021 No. 7324” and “Parcel Tax Roll Preparation Bylaw 2021 No. 7323”.
 - **Budget Implication:** The parcel tax would not be levied at \$20.00 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 a Parcel Tax rate of \$20.00 per property for 2021.
- The City of Nanaimo must adopt a new Regional Parks and Trails Parcel Tax Bylaw and Parcel Tax Roll Preparation Bylaw in order to levy a parcel tax 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 2021 No. 7324"
- "Parcel Tax Roll Preparation Bylaw 2021 No. 7323"

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