



City of Delta
FINANCE DEPARTMENT

E.03

MEMORANDUM

To: **Mayor and Council**

From: **Melanie Kerr, Director of Finance**

Date: **May 3, 2022**

Subject: **Final Consideration and Adoption of 2022 Tax Rate Bylaws No. 8139, 8140, 8141**

CC: **Sean McGill, City Manager**

The following report has been reviewed and endorsed by the City Manager.

▪ **RECOMMENDATIONS:**

- A. THAT Bylaw No. 8139 (Attachment A) be finally considered and adopted.
- B. THAT Bylaw No. 8140 (Attachment B) be finally considered and adopted.
- C. THAT Bylaw No. 8141 (Attachment C) be finally considered and adopted.

▪ **BACKGROUND:**

Bylaw No. 8139 provides Delta with the authority to raise money from property taxes for 2022. Bylaw No. 8140 provides Delta with the authority to levy and collect property taxes for the Greater Vancouver Regional District for 2022. Bylaw No. 8141 provides Delta with the authority to levy and collect property taxes for the Tsawwassen Business Improvement Area for 2022.

First, second and third readings for the above bylaws were given April 25, 2022.

Melanie Kerr, CPA, CA
Director of Finance

▪ **ATTACHMENTS:**

- A. Bylaw No. 8139
- B. Bylaw No. 8140
- C. Bylaw No. 8141

NH/kf

SCHEDULE 1
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CITY OF DELTA ANNUAL RATES (MUNICIPAL) 2022

Tax Rates (dollars of tax per \$1,000 taxable value)

	PROPERTY CLASS	A GENERAL	B NEIGHBOURHOOD ROAD IMPROVEMENTS	D LIBRARY	E DRAINAGE (LAND ONLY)	F ANNACIS DRAINAGE (LAND ONLY)	I SUNGOD EXPANSION
1	Residential	1.9258	0.0564	0.0519	0.0906	0.0429	0.0042
2	Utilities	37.8701	1.1091	1.0206	1.7816	0.8436	0.0826
3	Supportive Housing	1.9258	0.0564	0.0519	0.0906	0.0429	0.0042
4	Major Industry (Excludes Eligible Port Properties)	19.9609	0.5846	0.5379	0.9391	0.4447	0.0435
	Major Industry (Eligible Port Properties)	26.0358	0.7625	0.7017	1.2249	0.5800	0.0568
	Regular Ports Tax Cap New Investment Tax Cap	21.3020	0.6239	0.5741	1.0022	0.4745	0.0465
5	Light Industry	4.1618	0.1219	0.1122	0.1958	0.0927	0.0091
6	Business and Other	4.8702	0.1426	0.1312	0.2291	0.1085	0.0106
8	Recreation Property/ Non-Profit Organization	5.2488	0.1537	0.1415	0.2469	0.1169	0.0114
9	Farm	20.6138	0.6037	0.5555	0.9698	0.4592	0.0450

CITY OF DELTA
BYLAW NO. 8140

A bylaw to amend the tax rates under Bylaw No. 5752 for the year 2022

The Council of the City of Delta, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. This Bylaw may be cited for all purposes as "**Delta Annual Rates and Tax Collection (Other) Bylaw No. 5752, 1999 Amendment Bylaw No. 8140, 2022**".
2. "Delta Annual Rates and Tax Collection (Other) Bylaw No. 5752, 1999" as amended is hereby further amended as follows:
 - By replacing all references to the year 2021 in sections 2 and 3 with the year 2022.
 - By replacing Schedule 1 with the Schedule 1 attached hereto.

READ A FIRST time the **25th** day of **April,** **2022.**
READ A SECOND time the **25th** day of **April,** **2022.**
READ A THIRD time the **25th** day of **April,** **2022.**
FINALLY CONSIDERED AND ADOPTED the day of , **2022.**

George V. Harvie
Mayor

Michelle Jansson, CMC
City Clerk

SCHEDULE 1

CITY OF DELTA

ANNUAL RATES (OTHER) 2022

Tax Rates (dollars of tax per \$1,000 taxable value)

Property Class	Greater Vancouver Regional District
1 Residential	0.0520
2 Utilities	0.1820
3 Supportive Housing	0.0520
4 Major Industry	0.1768
5 Light Industry	0.1768
6 Business and Other	0.1274
8 Recreation Property/Non-Profit Organization	0.0520
9 Farm	0.0520

CITY OF DELTA

BYLAW NO. 8141

*A bylaw to provide the levying of tax rates
for the Tsawwassen Business Improvement Area*

WHEREAS pursuant to a Bylaw entitled "Tsawwassen Business Improvement Area Bylaw No. 8002, 2021", provision was made to impose a rate on the taxable values of land and improvements assessed as Class 5 (Light Industry) and Class 6 (Business and Other);

AND WHEREAS it is now necessary to establish a fixed rate applicable to the "Tsawwassen Business Improvement Area";

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

1. This Bylaw may be cited for all purposes as **"Tsawwassen Business Improvement Area Rates Bylaw No. 8141, 2022"**.
2. For all real property classified as Light Industry and Business and Other within the Tsawwassen Business Improvement Area, a rate of \$0.3290 per \$1,000 of taxable assessed value.

READ A FIRST time the **25th** day of **April,** **2022.**

READ A SECOND time the **25th** day of **April,** **2022.**

READ A THIRD time the **25th** day of **April,** **2022.**

FINALLY CONSIDERED AND ADOPTED the day of , **2022.**

George V. Harvie
Mayor

Michelle Jansson, CMC
City Clerk

EXTRACT OF MINUTES
April 25, 2022
Regular Council Meeting

- E.08** Report by the Finance Department dated April 12, 2022 regarding
2022 Tax Rate Bylaws. (B/Ls 8139, 8140 & 8141)
- 2022 Tax Rate Bylaws
- Recommendations Endorsed
- MOVED By Cllr. Kanakos,
SECONDED By Cllr. Guichon,
- A. THAT Delta Annual Tax Rates and Tax Collection (Municipal) Bylaw No. 5751, 1999 Amendment Bylaw No. 8139, 2022 be given first, second and third readings (Attachment A of the report).
- B. THAT Delta Annual Tax Rates and Tax Collection (Other) Bylaw No. 5752, 1999 Amendment Bylaw No. 8140, 2022 be given first, second and third readings (Attachment B of the report).
- C. THAT Tsawwassen Business Improvement Area Rates Bylaw No. 8141, 2022 be given first, second and third readings (Attachment C of the report).
- CARRIED UNANIMOUSLY
- First, Second, Third Readings Bylaw 8139
- MOVED By Cllr. Kanakos,
SECONDED By Cllr. Guichon, THAT Delta Annual Rates and Tax Collection (Municipal) Bylaw No. 5751, 1999 Amendment Bylaw No. 8139, 2022 be given First, Second and Third Readings.
- CARRIED UNANIMOUSLY
- First, Second, Third Readings Bylaw 8140
- MOVED By Cllr. Kanakos,
SECONDED By Cllr. Guichon, THAT Delta Annual Rates and Tax Collection (Other) Bylaw No. 5752, 1999 Amendment Bylaw No. 8140, 2022 be given First, Second and Third Readings.
- CARRIED UNANIMOUSLY
- First, Second, Third Readings Bylaw 8141
- MOVED By Cllr. Kanakos,
SECONDED By Cllr. Guichon, THAT Tsawwassen Business Improvement Area Rates Bylaw No. 8141, 2022 be given First, Second and Third Readings.
- CARRIED UNANIMOUSLY