



City of Delta
COUNCIL REPORT
Regular Meeting

To: **Council**

From: **Finance Department**

Bylaw Nos.: **8500, 8501 8502**

Date: **April 9, 2025**

2025 Tax Rate Bylaws

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

▪ **RECOMMENDATIONS:**

- A. THAT Delta Annual Tax Rates and Tax Collection (Municipal) Bylaw No. 5751, 1999 Amendment Bylaw No. 8500, 2025 be given first, second and third readings (Attachment A).
 - B. THAT Delta Annual Tax Rates and Tax Collection (Other) Bylaw No. 5752, 1999 Amendment Bylaw No. 8501, 2025 be given first, second and third readings (Attachment B).
 - C. THAT Tsawwassen Business Improvement Area Rates Bylaw No. 8502, 2025 be given first, second and third readings (Attachment C).
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▪ **PURPOSE:**

The purpose of this report is to seek Council approval for the 2025 Tax Rate Bylaws. The 2025 Tax Rate Bylaws for Delta, Metro Vancouver Regional District, and Tsawwassen Business Improvement Area are presented for three readings.

▪ **BACKGROUND:**

Property tax rates are set each year to enable the City to collect the tax levy that is required in the financial plan. The *Community Charter* requires Council to adopt annual tax rate bylaws before May 15 each year.

In addition to city property taxes, Delta calculates the tax rates for Metro Vancouver Regional District based on their tax requisition. Delta also calculates the rate charged on behalf of Tsawwassen Business Improvement Area. The tax due date is established as the first working day after July 1 of each year. For 2025, the due date is July 2. A 5% penalty is applied to all outstanding current taxes after July 2 and September 2, 2025.

▪ **DISCUSSION:**

Bylaw 8500 – Delta Annual Tax Rates

This bylaw reflects a property tax increase that supports the 2025 Financial Plan which was approved on December 16, 2024. The 2025 Financial Plan incorporates an average property tax rate increase for Delta property owners of 4.75% for City operational services and 2% for recreation capital investment:

4.75%	City Operational Services
<u>2.00%</u>	Recreation Capital Investment
6.75%	

The property tax rates will ensure continued high-quality services for residents and businesses, invest in renewal of aging infrastructure, and expand recreational amenities to meet the needs of our growing community now and in the years to come. For a typical residential home with a change in assessed value in line with the average, the increase in 2025 Delta property taxes is approximately \$195, or \$16 per month.

Bylaw 8501 – Metro Vancouver Regional District Annual Tax Rates

This bylaw gives Delta authority to levy and collect property taxes for Metro Vancouver Regional District. The District specifies their funding requirements and the City establishes the necessary tax rates.

Bylaw 8502 – Tsawwassen Business Improvement Area Annual Tax Rates

This bylaw gives Delta authority to levy and collect property taxes for Tsawwassen Business Improvement Association.

Delta also acts as the collector for other government authorities. These authorities include BC Assessment, Municipal Finance Authority, TransLink and the Province for school taxes. These other governmental authorities set their own respective rates.

Distribution of Property Taxes

Before adopting the annual property tax bylaws, all municipalities under the *Community Charter*, must consider the proposed tax rates for each property class in conjunction with the objective and policy of the distribution of the tax burden.

The practice of Council has been to set tax rates consistently each year and apply any increase evenly among the property classes. This may have the effect of shifting the tax burden depending on a number of factors such as class assessment values and non-market change.

The distribution of taxes for all property classes has remained stable, as demonstrated in the following table that summarizes the proposed tax burden in 2025 compared to 2024:

Property Class	Tax Burden % 2025	Tax Burden % 2024
1 Residential	52.0%	51.9%
2 Utilities	0.7%	0.7%
4 Major Industry	9.5%	9.4%
5 Light Industry	13.9%	13.5%
6 Business and Other	23.1%	23.7%
8 Recreation Property/Non-Profit Organization	0.2%	0.2%
9 Farm	0.6%	0.6%

Implications:

Financial Implications - Delta's Tax Rate Bylaw will result in an overall 2025 municipal tax increase of 6.75%. Property class, changes in assessed value and class multiples will all have an impact on the actual dollar increase for an individual taxpayer.

CONCLUSION:

This report recommends that Council give three readings to the 2025 Tax Rate Bylaws.



Navin Chand, CPA, CMA
General Manager, Finance

Department submission prepared by: Nancy Hudson, Manager, Revenue Services
NH

ATTACHMENTS:

- A. Bylaw No. 8500
- B. Bylaw No. 8501
- C. Bylaw No. 8502

**CITY OF DELTA
BYLAW NO. 8500, 2025**

*A Bylaw to amend Delta Annual Rates and Tax Collection
(Municipal) Bylaw No. 5751, 1999.*

PART ONE CITATION

- 1.1 This bylaw may be cited for all purposes as **“Delta Annual Rates and Tax Collection (Municipal) Amendment Bylaw No. 8500, 2025”**.

**PART TWO Amendment to Delta Annual Rates and Tax Collection (Municipal)
Bylaw No. 5751, 1999**

- 2.1 “Delta Annual Rates and Tax Collection (Municipal) Bylaw No. 5751, 1999”, as amended, is hereby further amended by:
- (a) Deleting all references to the year “2024” and replacing it with “2025”; and
 - (b) Deleting section 2 (i) in its entirety; and
 - (c) Deleting all references to previously deleted sections and re-number the sections accordingly; and
 - (d) Deleting reference to column “D” and replacing it with “C”, within the Fraser Valley Regional Library section; and
 - (e) Deleting reference to column “E” and replacing it with “D”, within the Delta Drainage Area Bylaw section; and
 - (f) Deleting reference to column “F” and replacing it with “E”, within the Delta Specified Area section.

PART THREE SEVERABILITY CLAUSE

- 3.1 If any portion of this Bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion is to be severed and the remainder is to remain valid and enforceable.

PART FOUR SCHEDULE

4.1 The following Schedule replaces Schedule 1, and is attached to and forms part of this Bylaw:

(a) Schedule “1” to Bylaw No. 5751, 1999.

READ A FIRST time the	day of	,	.
READ A SECOND time the	day of	,	.
READ A THIRD time the	day of	,	.
FINALLY CONSIDERED AND ADOPTED the	day of	,	.

George V. Harvie
Mayor

Michelle Jansson
City Clerk

Schedule "1" to
"Delta Annual Rates and Tax Collection (Municipal) Bylaw No. 5751, 1999"

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

	PROPERTY CLASS	A GENERAL	B NEIGHBOURHOOD ROAD IMPROVEMENTS	C LIBRARY	D DRAINAGE (LAND ONLY)	E ANNACIS DRAINAGE (LAND ONLY)
1	Residential	2.1325	0.0552	0.0526	0.0839	0.0519
2	Utilities	38.0751	0.9856	0.9392	1.4980	0.9267
3	Supportive Housing	2.1325	0.0552	0.0526	0.0839	0.0519
4	Major Industry (Excludes Eligible Port Properties)	15.9974	0.4141	0.3946	0.6294	0.3893
	Major Industry (Eligible Port Properties) Regular Ports Tax Cap	26.1767	0.6776	0.6457	1.0299	0.6371
	New Investment Tax Cap	21.4173	0.5544	0.5283	0.8426	0.5212
5	Light Industry	3.3124	0.0857	0.0817	0.1303	0.0806
6	Business and Other	4.1110	0.1064	0.1014	0.1617	0.1001
8	Recreation Property/ Non-Profit Organization	5.7748	0.1495	0.1424	0.2272	0.1405
9	Farm	25.4173	0.6579	0.6269	1.0000	0.6186

**CITY OF DELTA
BYLAW NO. 8501, 2025**

*A Bylaw to amend Delta Annual Rates and Tax Collection (Other)
Bylaw No. 5752, 1999.*

PART ONE CITATION

- 1.1 This bylaw may be cited for all purposes as "**Delta Annual Rates and Tax Collection (Other) Amendment Bylaw No. 8501, 2025**".

PART TWO Amendment to Delta Annual Rates and Tax Collection (Other) Bylaw No. 5752, 1999

- 2.1 "Delta Annual Rates and Tax Collection (Other) Bylaw No. 5752, 1999", as amended, is hereby further amended by:

- (a) By replacing all references to the year 2024 in sections 2 and 3 with the year 2025.

PART THREE SEVERABILITY CLAUSE

- 3.1 If any portion of this Bylaw is found by a court of competent jurisdiction to be invalid, the invalid portion is to be severed and the remainder is to remain valid and enforceable.

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George V. Harvie
Mayor

Michelle Jansson
City Clerk

Bylaw No. 8501

Schedule "1" to
"Delta Annual Rates and Tax Collection (Other) Bylaw No. 5752, 1999"

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

Property Class	Metro Vancouver Regional District
1 Residential	0.0581
2 Utilities	0.2034
3 Supportive Housing	0.0581
4 Major Industry	0.1975
5 Light Industry	0.1975
6 Business and Other	0.1423
8 Recreation Property/Non-Profit Organization	0.0581
9 Farm	0.0581

Michelle Jansson
City Clerk