



City of Delta  
COUNCIL REPORT  
Regular Meeting

To: **Council**

From: **Finance Department**

Bylaw No(s): **8571, 8572, 8573**

Meeting Date: **April 27, 2026**

Date:

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**2026 Annual Tax Rate Bylaws**

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

▪ **RECOMMENDATIONS:**

- A. THAT Delta Annual Rates and Tax Collection (Municipal) Bylaw No. 5751, 1999 Amendment Bylaw No. 8571, 2026 be given first, second and third readings (Attachment A).
  - B. THAT Delta Annual Rates and Tax Collection (Other) Bylaw No. 5752, 1999 Amendment Bylaw No. 8572, 2026 be given first, second and third readings (Attachment B).
  - C. THAT Tsawwassen Business Improvement Area Rates Bylaw No. 8573, 2026 be given first, second and third readings (Attachment C).
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▪ **PURPOSE:**

The purpose of this report is to seek Council adoption of the 2026 Annual Tax Rate Bylaws. The 2026 Annual Tax Rate Bylaws for Delta, Metro Vancouver Regional District, and the Tsawwassen Business Improvement Area are presented for three readings.

▪ **BACKGROUND:**

The *Community Charter*, Section 197, requires the preparation and adoption of the annual tax rate bylaws after adoption of the Financial Plan, but before May 15 each year. Delta's property tax rates are set each year to enable the City to collect the tax levy that is required in the Financial Plan.

In addition to Delta property taxes, staff also calculate the tax rates for Metro Vancouver Regional District based on their tax requisition and the tax rate charged on behalf of Tsawwassen Business Improvement Association. The tax due date is established as the first working day after July 1 of each year. For 2026, the due date is July 2. A 5% penalty is applied to all outstanding current taxes after July 2, 2026 and a further 5% penalty after September 2, 2026.

▪ **DISCUSSION:**

Bylaw 8571 – Delta Annual Tax Rates

This bylaw reflects a property tax increase that supports the 2026 Financial Plan, which incorporated a property tax increase of 2.9%. The 2026 to 2030 Financial Plan Bylaw was approved on December 8, 2025.

The Community Satisfaction Survey and the budget consultation identified that Delta residents wanted to maintain core service levels for residents and businesses, while incorporating key infrastructure investments in the community. For a typical residential home with a change in assessed value in line with the average, the annual increase in 2026 Delta property taxes is approximately \$90, or \$8 per month.

Bylaw 8572 – Metro Vancouver Regional District Annual Tax Rates

The Metro Vancouver Regional District (MVRD) specified their funding requirements in the MVRD Bylaw 1432, 2025 for their 2026 - 2030 Financial Plan. This bylaw was adopted by the MVRD Board of Directors on October 31, 2025.

Delta determines the necessary tax rates to collect the required funding as requested by MVRD. This tax rate bylaw gives Delta authority to levy and collect property taxes on behalf of the MVRD. For the average home in Delta, the levy will be approximately \$70.

Bylaw 8573 – Tsawwassen Business Improvement Area Annual Tax Rates

These tax rates are calculated in accordance with the Tsawwassen Business Improvement Area Bylaw No. 8555, 2026, which was adopted by Delta Council on March 30, 2026. This tax rate bylaw gives Delta authority to levy and collect property taxes for the Tsawwassen Business Improvement Association. There are 134 properties in the Tsawwassen Business Improvement Area that will be levied \$0.3311 for every \$1,000 in assessment value. As noted in the Tsawwassen Business Improvement Area Bylaw No. 8555, 2026, the total levy to be paid to the Tsawwassen Business Improvement Association in 2026 will be \$159,411.

Collections on Behalf of Other Government Authorities

Included in the Delta property tax notices are the levies collected on behalf of other government authorities. These levies are determined by the respective government authorities and include BC Assessment, Municipal Finance Authority, TransLink and the Province of BC (School Tax).

Distribution of Property Tax Burden

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

As outlined in the 2026 to 2030 Financial Plan Bylaw, property taxes are established on the principle of fairness and equity where the distribution of taxes among property classes is to remain relatively stable over time.

The distribution of taxes among all property classes has remained relatively stable. The following table summarizes the proposed tax burden in 2026 compared to 2025:

<b>Property Class</b>	<b>Tax Burden % 2026</b>	<b>Tax Burden % 2025</b>
1 Residential	52.0%	52.0%
2 Utilities	0.6%	0.7%
4 Major Industry	9.9%	9.5%
5 Light Industry	13.1%	13.9%
6 Business and Other	23.6%	23.1%
8 Recreational Property, Non-Profit Organization	0.2%	0.2%
9 Farm	0.6%	0.6%

**Financial Implications** - Delta's Annual Tax Rates Bylaw provides authority to levy the taxes required to support the 2026 municipal programs and services approved by Council in the 2026 Financial Plan. 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 first, second and third readings to the 2026 Annual Tax Rate Bylaws.



Navin Chand, CPA, CMA  
General Manager, Finance

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

▪ **ATTACHMENTS:**

- A. Delta Annual Rates and Tax Collection (Municipal) Bylaw No. 5751, 1999  
Amendment Bylaw No. 8571, 2026
- B. Delta Annual Rates and Tax Collection (Other) Bylaw No. 5752, 1999  
Amendment Bylaw No. 8572, 2026
- C. Tsawwassen Business Improvement Area Rates Bylaw No. 8573, 2026

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**CITY OF DELTA  
BYLAW NO. 8571, 2026**

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

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WHEREAS Delta Council wishes to amend the *Delta Annual Rates and Tax Collection (Municipal) Bylaw No. 5751, 1999*.

NOW THEREFORE The Council of the City of Delta in open meeting assembled, enacts as follows:

**PART ONE CITATION**

1.1 This bylaw may be cited for all purposes as “**Delta Annual Rates and Tax Collection (Municipal) Bylaw No. 8571, 2026.**”.

**PART TWO AMENDMENT**

2.1 “Delta Annual Rates and Tax Collection (Municipal) Bylaw No. 5751, 1999”, as amended, is hereby further amended by:

- (1) Deleting all references to the year “2025” and replacing it with “2026”

**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:

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

Bylaw No. 8571, 2026

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	,	.

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George V. Harvie  
Mayor

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Laurie Darcus  
(Interim) Corporate Officer

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>PROPERTY CLASS</b>	<b>GENERAL</b>	<b>NEIGHBOURHOOD ROAD IMPROVEMENTS</b>	<b>LIBRARY</b>	<b>DRAINAGE (LAND ONLY)</b>	<b>ANNACIS DRAINAGE (LAND ONLY)</b>
1 Residential	2.2925	0.0574	0.0566	0.0944	0.0530
2 Utilities	38.1050	0.9541	0.9408	1.5691	0.8809
3 Supportive Housing	2.2925	0.0574	0.0566	0.0944	0.0530
4 Major Industry (Excludes Eligible Port Properties)	20.3712	0.5101	0.5029	0.8388	0.4710
Major Industry (Eligible Port Properties) Regular Ports Tax Cap New Investment Tax Cap	26.1973 21.4341	0.6559 0.5367	0.6468 0.5292	1.0787 0.8826	0.6057 0.4955
5 Light Industry	4.0039	0.1002	0.0989	0.1649	0.0926
6 Business and Other	4.8479	0.1214	0.1197	0.1996	0.1121
8 Recreational Property, Non-Profit Organization	6.0336	0.1511	0.1490	0.2485	0.1395
9 Farm	26.0543	0.6524	0.6433	1.0729	0.6023

Agenda - Regular Council - April 27, 2026

**CITY OF DELTA  
BYLAW NO. 8572, 2026**

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

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WHEREAS Delta Council wishes to amend the *Delta Annual Rates and Tax Collection (Other) Bylaw No. 5752, 1999*.

NOW THEREFORE The Council of the City of Delta in open meeting assembled, enacts as follows:

**PART ONE            CITATION**

1.1                    This bylaw may be cited for all purposes as “**Delta Annual Rates and Tax Collection (Other) Bylaw No. 8572, 2026.**”.

**PART TWO            AMENDMENT**

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

- (1)    By replacing all references to the year 2025 in sections 2 and 3 with the year 2026.

**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:

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



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	0.0547
2 Utilities	0.1915
3 Supportive Housing	0.0547
4 Major Industry	0.1860
5 Light Industry	0.1860
6 Business and Other	0.1340
8 Recreational Property, Non-Profit Organization	0.0547
9 Farm	0.0547

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**CITY OF DELTA**  
**BYLAW NO. 8573, 2026**

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

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WHEREAS pursuant to a Bylaw entitled "Tsawwassen Business Improvement Area Bylaw No. 8555, 2026", 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. 8573, 2026"**.
2. For all real property classified as Light Industry and Business and Other within the Tsawwassen Business Improvement Area, a rate of \$0.3311 per \$1,000 of taxable assessed value.

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 \_\_\_\_\_, \_\_\_\_\_.

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George V. Harvie  
Mayor

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Laurie Darcus  
(Interim) Corporate Officer