

# Item 4



City of Delta  
FINANCE DEPARTMENT

## MEMORANDUM

To: **Mayor and Council**

From: **Navin Chand, Acting General Manager, Finance**

Date: **April 25, 2023**

Subject: **Final Consideration and Adoption of 2023 Tax Rate Bylaws No. 8264, 8265, 8266 and Amendment Bylaws No. 8041 and 8042**

CC: **Sean McGill, City Manager**

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

▪ **RECOMMENDATIONS:**

- A. THAT Bylaw No. 8264 (Attachment A) be finally considered and adopted.
- B. THAT Bylaw No. 8265 (Attachment B) be finally considered and adopted.
- C. THAT Bylaw No. 8266 (Attachment C) be finally considered and adopted.
- D. THAT Bylaw No. 8041 (Attachment D) be finally considered and adopted.
- E. THAT Bylaw No. 8042 (Attachment E) be finally considered and adopted.

▪ **BACKGROUND:**

Bylaw No. 8264 provides Delta with the authority to raise money from property taxes for 2023. Bylaw No. 8265 provides Delta with the authority to levy and collect property taxes for Metro Vancouver Regional District for 2023. Bylaw No. 8266 provides Delta with the authority to levy and collect property taxes for Tsawwassen Business Improvement Association for 2023. Minor housekeeping bylaw amendments were necessary due to changes to the Provincial Home Owner Grant Program (Bylaw 8041) and Delta's Pre-Authorized Withdrawal Program (Bylaw 8042).



City of Delta  
FINANCE DEPARTMENT

Subject:

Final Consideration and Adoption of 2023 Tax Rate Bylaws No. 8264, 8265, 8266 and  
Amendment Bylaws No. 8041 and 8042264, 8265, 8266 and Amendment Bylaws No. 8041  
and 8042

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First, second and third readings for the above bylaws were given April  
24, 2023.

A handwritten signature in black ink, appearing to be 'Navin Chand'.

Navin Chand, CPA, CMA  
Acting General Manager, Finance

▪ **ATTACHMENTS:**

- A. Bylaw No. 8264
- B. Bylaw No. 8265
- C. Bylaw No. 8266
- D. Bylaw No. 8041
- E. Bylaw No. 8042

NH/kf

**CITY OF DELTA**

**BYLAW NO. 8264**

*A bylaw to amend the tax rates  
under Bylaw No. 5751 for the year 2023*

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 (Municipal) Bylaw No. 5751, 1999 Amendment Bylaw No. 8264, 2023**".
2. "Delta Annual Rates and Tax Collection (Municipal) Bylaw No. 5751, 1999" as amended is hereby further amended as follows:
  - By replacing all references to the year 2022 in Sections 2 and 3 with the year 2023.
  - By replacing Schedule 1 with the Schedule 1 attached hereto.

READ A FIRST time the           **24th**     day of     **April,**           **2023.**

READ A SECOND time the       **24th**     day of     **April,**           **2023.**

READ A THIRD time the         **24th**     day of     **April,**           **2023.**

FINALLY CONSIDERED AND ADOPTED the     day of                   , **2023.**

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George V. Harvie  
Mayor

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Michelle Jansson  
City Clerk

**SCHEDULE 1**  
Page 1 of 1

**CITY OF DELTA ANNUAL RATES (MUNICIPAL) 2023**

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

	<b>PROPERTY CLASS</b>	<b>A GENERAL</b>	<b>B NEIGHBOURHOOD ROAD IMPROVEMENTS</b>	<b>D LIBRARY</b>	<b>E DRAINAGE (LAND ONLY)</b>	<b>F ANNACIS DRAINAGE (LAND ONLY)</b>
1	Residential	1.8316	0.0557	0.0477	0.0804	0.0440
2	Utilities	37.8625	1.1514	0.9860	1.6620	0.9096
3	Supportive Housing	1.8316	0.0557	0.0477	0.0804	0.0440
4	Major Industry (Excludes Eligible Port Properties)	16.1089	0.4899	0.4195	0.7071	0.3870
	Major Industry (Eligible Port Properties)	26.0305	0.7916	0.6779	1.1426	0.6253
	Regular Ports Tax Cap New Investment Tax Cap	21.2976	0.6477	0.5547	0.9349	0.5116
5	Light Industry	3.2864	0.0999	0.0856	0.1443	0.0789
6	Business and Other	3.9515	0.1202	0.1029	0.1735	0.0949
8	Recreation Property/ Non-Profit Organization	4.8922	0.1488	0.1274	0.2147	0.1175
9	Farm	21.6990	0.6599	0.5651	0.9525	0.5213

**CITY OF DELTA**

**BYLAW NO. 8265**

*A bylaw to amend the tax rates under Bylaw No. 5752 for the year 2023*

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. 8265, 2023**".
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 2022 in sections 2 and 3 with the year 2023.
  - By replacing Schedule 1 with the Schedule 1 attached hereto.

READ A FIRST time the           **24th**     day of     **April,**           **2023.**

READ A SECOND time the       **24th**     day of     **April,**           **2023.**

READ A THIRD time the         **24th**     day of     **April,**           **2023.**

FINALLY CONSIDERED AND ADOPTED the     day of           , **2023.**

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George V. Harvie  
Mayor

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Michelle Jansson  
City Clerk

Bylaw No. 8265

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**SCHEDULE 1**

**CITY OF DELTA**

**ANNUAL RATES (OTHER) 2023**

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

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<b>Property Class</b>	<b>Greater Vancouver Regional District</b>
1 Residential	0.0514
2 Utilities	0.1799
3 Supportive Housing	0.0514
4 Major Industry	0.1748
5 Light Industry	0.1748
6 Business and Other	0.1259
8 Recreation Property/Non-Profit Organization	0.0514
9 Farm	0.0514

**CITY OF DELTA**

**BYLAW NO. 8266**

*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. 8266, 2023**".
2. For all real property classified as Light Industry and Business and Other within the Tsawwassen Business Improvement Area, a rate of \$0.3097 per \$1,000 of taxable assessed value.

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READ A THIRD time the         **24th**     day of     **April,**           **2023.**

FINALLY CONSIDERED AND ADOPTED the     day of                   , **2023.**

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George V. Harvie  
Mayor

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Michelle Jansson  
City Clerk

**CITY OF DELTA**

**BYLAW NO. 8041**

*A Bylaw to amend Bylaw No. 4910*

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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 Percentage Addition Property Tax Penalty Bylaw No. 4910, 1992 Amendment Bylaw No. 8041, 2023**".
2. "Delta Percentage Addition Property Tax Penalty Bylaw No. 4910, 1992" as amended is hereby further amended as follows:
  - By replacing the word "Collector" with "Provincial Government" in Section 2(c).

READ A FIRST time the           **24th**       day of   **April,**           **2023.**

READ A SECOND time the       **24th**       day of   **April,**           **2023.**

READ A THIRD time the       **24th**       day of   **April,**           **2023.**

FINALLY CONSIDERED AND ADOPTED the    day of                   , **2023.**

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George V. Harvie  
Mayor

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Michelle Jansson  
City Clerk



**CITY OF DELTA**

**BYLAW NO. 8042**

*A Bylaw to amend Bylaw No. 6384*

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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 Pre-Authorized Withdrawal Program Bylaw No. 6384, 2005 Amendment Bylaw No. 8042, 2023**".
2. "Delta Pre-Authorized Withdrawal Program Bylaw No. 6384, 2005" as amended is hereby further amended as follows:
  - By removing the word "Municipal" in Section 2.
  - By adding Section 2.1 "Any person or corporation may apply to the Collector to pay utilities on a quarterly basis with an Auto-Debit option."
  - By adding Section 5 "The Terms and Conditions are set out in Schedule 2, Auto-Debit for Metered Utilities Program Terms and Conditions, attached hereto."
  - By replacing Schedule 1 with the Schedule 1 attached hereto.
  - By adding Schedule 2 attached hereto.

READ A FIRST time the            **24th**        day of    **April,**            **2023.**

READ A SECOND time the        **24th**        day of    **April,**            **2023.**

READ A THIRD time the         **24th**        day of    **April,**            **2023.**

FINALLY CONSIDERED AND ADOPTED the        day of                    , **2023.**

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George V. Harvie  
Mayor

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Michelle Jansson  
City Clerk

Bylaw 8042

## SCHEDULE 1

### Pre-Authorized Withdrawal Program Terms and Conditions

1. Payments made using pre-authorized withdrawals will be processed on or about the 5<sup>th</sup> day of each month except as noted in Section 5.
2. The minimum monthly payment is \$20.
3. Instalments received will be first applied to any outstanding balances in accordance with the Community Charter Section 244.
4. The following terms apply to pre-authorized withdrawals for both Property Taxes and Flat Rate Utility Charges:
  - (a) Monthly pre-authorized payments will be withdrawn from the account holders' bank accounts on or about the 5<sup>th</sup> day of each month except for the month of June.
  - (b) The annual Flat Rate Utility Bill, mailed each year in February, will show the current year's utility charges less any prepayments. Property owners are responsible for paying the balance, if any, by the due date.
  - (c) The annual Property Tax Notice, mailed each year in May, will show current year's taxes less any prepayments and interest earned. Property owners are responsible for paying the balance, if any, by the due date.
  - (d) Monthly pre-authorized withdrawal amounts should be based on estimated Property Taxes less any eligible Home Owner Grant plus Flat Rate Utilities, and divided into 11 equal instalments. Account holders may choose to pay an amount different from the monthly amount calculated.
  - (e) Interest will be credited to the instalment account at the end of each month. Interest will be calculated, based on the month-end credit balance in the instalment account using the Royal Bank of Canada prime lending rate less 4%.
5. The following terms apply to pre-authorized withdrawals for Flat Rate Utility Charges ONLY:
  - (a) Monthly pre-authorized payments will be withdrawn from the account holders' bank accounts on or about the 5<sup>th</sup> day of each month except for the month of March.
  - (b) The annual Flat Rate Utility Bill, mailed each year in February, will show the current year's utility charges less any prepayments. The balance due, if any, will be withdrawn from the account holders' bank accounts on the due date.
  - (c) Monthly pre-authorized payments will be recalculated annually by the City of Delta.

Bylaw 8042

SCHEDULE 1 CONTINUED

6. Participants in the pre-authorized withdrawal program must advise the Collector in writing, at least 14 days prior to a payment date, of any changes pertaining to property ownership, bank account information, pre-authorized payment amounts, or termination of the program.
7. A fee and applicable late payment penalties for returned payments not honoured by the financial institution will be charged to the instalment account, or the utility account for the Flat Rate Utility Charges ONLY program. The Collector may cancel the privilege of participating in the program if two or more payments fail to be honoured in one calendar year.

Bylaw 8042

## SCHEDULE 2

### **Auto-Debit for Metered Utilities Program Terms and Conditions**

1. The metered utility payment will be the full amount noted on the property owners' Metered Utility Bills that are sent every three months. The balance due, if any, will be withdrawn from the account holders' bank accounts on the due date.
2. Participants in the auto-debit program must advise the Collector in writing, at least 14 days prior to a payment date, of any changes pertaining to property ownership, bank account information, or termination of the program.
3. A fee and applicable late payment penalties for payments not honoured by the financial institution will be charged to the utility account. The Collector may cancel the privilege of participating in the program if two or more payments fail to be honoured in one calendar year.