

Township of
Langley



Est. 1873

REPORT TO MAYOR AND COUNCIL

PRESENTED: APRIL 10, 2017 - REGULAR EVENING MEETING
FROM: FINANCE DIVISION
SUBJECT: 2017 LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW FOR UNIVERSAL SERVICES

REPORT: 17-34
FILE: 1970-02

RECOMMENDATION(S):

That Council give first, second, and third reading to the Langley Annual Rates and Tax Collection Bylaw 2017 No. 5279.

EXECUTIVE SUMMARY:

The *Community Charter* requires Council to adopt a bylaw imposing general variable tax levies for the current year by May 14, 2017 and after the adoption of the Five Year Financial Plan.

The Langley Annual Rates and Tax Collection Bylaw 2017 No. 5259 provides for a 3.99% general property tax and levy increase. The property tax and levy impact to a typical household is an increase of \$71 per year consisting of the following:

UNIVERSAL SERVICES	% Change	\$ Annual Change	\$ Monthly Change
Parks	0.46	8	0.67
Transportation (Roads)	1.14	21	1.75
Stormwater	0.11	1	0.08
General Tax – Protective Services	0.62	11	0.92
General Tax – All Other*	1.66	30	2.50
Property Taxes	3.99	71	5.92

The Langley Annual Rates and Tax Collection Bylaw 2017 No. 5279 - Columns "A", "B", "C", "D", "E" and "F" of Schedule "A" attached, identify the tax rates which are required to generate the revenue reflected in the 2017 component of the Langley 2017 – 2021 Five Year Financial Plan Bylaw 2017 No. 5259.

PURPOSE:

The purpose of this report is to bring forward the Langley Annual Rates and Tax Collection Bylaw 2017 No. 5279 for the first three readings.

2017 LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW FOR UNIVERSAL SERVICES

Page 2 . . .

DISCUSSION/ANALYSIS:

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The 2017 property tax increase is comprised of the following.

UNIVERSAL SERVICES (With Additional Items)	Tax Revenue Increase (Total)
Core Property Tax Increase	1.36%
Operating Impact of Capital and Development	0.37%
Future Aldergrove Facility	0.22%
Universal Services Property Taxes - Base	1.95%
Commitment to Infrastructure	1.08%
Commitment to Protective Services	0.19%
Balanced and Efficient Development	0.23%
Other Technical Positions and Programs	0.54%
Additional Items for Council Consideration	2.04%
Universal Services Property Taxes	3.99%

Property tax revenue is used to fund:

- Ongoing operating expenses: salaries, long term contract increases, and debt repayments.
- Regular and preventive asset maintenance required to realize optimal lifecycle costs.
- Operating costs associated with new capital inventory, constructed for from development.

2017 LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW FOR UNIVERSAL SERVICES

Page 3 . . .

In accordance with the *Community Charter*, Council is responsible for establishing 2017 tax rates in the following areas:

- General Municipal Services (general property taxes);
- Parks Service Levy;
- Transportation Service Levy (roads);
- Stormwater Service Levy;
- Fraser Valley Regional Library Levy; and
- Greater Vancouver Regional District Levy;

The Langley Annual Tax Rates & Collection Bylaw 2017 Bylaw No. 5279 - Columns "A", "B", "C", "D", "E" and "F" of Schedule "A" attached, identify the tax rates which are required to generate the revenue reflected in the 2017 component of the Langley 2017– 2021 Five Year Financial Plan Bylaw 2017 No. 5259.

General Municipal Property Taxes

(Schedule A, Column A)

Based on the Revised Assessment Roll, the recommended 2017 general tax rates will generate \$82,164,666 in General Revenue. For a typical household the property tax equates to approximately \$1,324 for the year (\$110 per month) which is comprised of Fire services, Policing services, Facility Management, Community Development; Recreation & Culture; Corporate Administration; Finance and Human Resources.

Parks Service Levy

(Schedule A, Column B)

Based on the Revised Assessment Roll, the recommended 2017 Parks Service levy will generate \$10,907,582 in Parks Service revenue. This levy equates to approximately \$176 for the year (\$15 per month) for a typical household. The Parks Utility provides funding for the design, development, operation and maintenance of the Township's parks and open space system.

Transportation Service Levy

(Schedule A, Column C)

Based on the Revised Assessment Roll, the recommended 2017 Transportation levy will generate \$20,669,309 in Transportation Utility revenue. This levy equates to approximately \$333 for the year (\$28 per month) for a typical household.

Stormwater Service Levy

(Schedule A, Column D)

Based on the revised assessment roll, the recommended 2017 Stormwater levy rates will generate \$6,574,302 in Stormwater Utility revenue. This levy equates to approximately \$106 for the year (\$9 per month) for a typical household.

Regional Library Requisition

(Schedule A, Column E)

The Fraser Valley Regional Library requisition is a category which is a component of the General Tax Levy. The total Fraser Valley Regional Library requisition for 2017 is \$4,081,317, an increase of 3.12% over the 2016 requisition of \$3,957,958.

2017 LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW FOR UNIVERSAL
SERVICES

Page 4 . . .

Greater Vancouver Regional District Levy

(Schedule A, Column F)

The Municipality's tax rates for the Greater Vancouver Regional District levy are calculated by allocating the total amount required to be raised to the various property classes using the Hospital Assessment base, applied to Provincially established tax rate ratios (class multiples). The Greater Vancouver Regional District Levy requisition for 2017 is \$1,815,668, an increase of 1.25% over the 2016 requisition of \$1,793,193.

Respectfully submitted,

Karen Sinclair
DIRECTOR OF FINANCE
for
FINANCE DIVISION

THE CORPORATION OF THE TOWNSHIP OF LANGLEY

LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW 2017 NO. 5279

EXPLANATORY NOTE

Bylaw 2017 No. 5279 provides for the 2017 levying of rates for General Municipal, Parks, Transportation, Stormwater, Regional Library and Greater Vancouver Regional District purposes.

The bylaw is a requirement of Section 197 of the *Community Charter*. The *Community Charter* states that this bylaw must be adopted after adoption of the Five Year Financial Plan and must be adopted by May 14th of each year.

THE CORPORATION OF THE TOWNSHIP OF LANGLEY**LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW 2017 NO. 5279**

WHEREAS it is deemed necessary and desirable to provide for the levying of rates for municipal, parks, transportation, stormwater, library and Greater Vancouver Regional District purposes for the year 2017;

AND WHEREAS it is deemed desirable to provide for a later due-date for submission of the Home Owner Grant application pursuant to sections 235 and 236 of the *Community Charter*;

NOW THEREFORE, the Municipal Council of the Corporation of the Township of Langley, in Open Meeting Assembled, ENACTS AS FOLLOWS:

1. This bylaw may be cited for all purposes as the “Langley Annual Rates and Tax Collection Bylaw 2017 No. 5279
2. The following rates are hereby imposed and levied for the year 2017:
 - a) For general purposes, on the value of land and improvements taxable for general municipal purposes, rates appearing in Column “A” of Schedule “A” attached.
 - b) For purposes of the Parks Utility, on the value of land and improvements taxable for general municipal purposes, rates appearing in Column “B” of Schedule “A” attached.
 - c) For purposes of the Transportation Utility, on the value of land and improvements taxable for general municipal purposes, rates appearing in Column “C” of Schedule “A” attached.
 - d) For purposes of the Stormwater Utility, on the value of land and improvements taxable for general municipal purposes, rates appearing in Column “D” of Schedule “A” attached.
 - e) For Fraser Valley Regional Library purposes, on the value of land and improvements taxable for general municipal purposes, rates appearing in Column “E” of Schedule “A” attached.
 - f) For the Greater Vancouver Regional District purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in Column “F” of Schedule “A” attached.
3. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
4. The taxes for the current year as shown on the real property tax roll shall be payable on or before the 4th day of July 2017, and there shall be added to taxes remaining unpaid after the aforementioned date, Ten Percent (10%) of the amount.

5. Where a penalty addition would otherwise be applied and a property owner is eligible for and subsequently claims the current year Home Owner Grant and applies to the Director of Finance for such Grant no later than August 31st, 2017, the penalty above shall not be applied to the portion of the taxes outstanding which is equal to the year's current Home Owner Grant.

Pursuant to sections 235 and 236 of the *Community Charter*, the municipal tax collection scheme shall apply unless a property owner makes an election under section 236 on or before July 4th, 2017.

READ A FIRST TIME the	day of	, 2017
READ A SECOND TIME the	day of	, 2017
READ A THIRD TIME the	day of	, 2017
RECONSIDERED AND ADOPTED the	day of	, 2017

_____	Mayor	_____	Township Clerk
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LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW 2017 NO. 5279**SCHEDULE A**

Rates per \$1,000 of Assessment Value

Property Class	Property Class Description	A General Purposes	B Parks Purposes	C Transportation Purposes	D Stormwater Purposes	E Fraser Valley Regional Library	F Metro Vancouver Regional District
1	Residential	1.6403	0.2178	0.4130	0.1313	0.0816	0.04264
2	Utility	18.6486	2.4756	4.6953	1.4921	0.9271	0.14924
4	Major Industrial	5.3711	0.7130	1.3523	0.4298	0.2670	0.14498
5	Light Industrial	5.4047	0.7175	1.3608	0.4324	0.2687	0.14498
6	Business & Other	5.9781	0.7936	1.5052	0.4783	0.2972	0.10447
8	Recreation/ Non Profit	3.0463	0.4044	0.7670	0.2437	0.1514	0.04264
9	Farm	7.1619	0.9508	1.8032	0.5731	0.3561	0.04264