

Township of
Langley



Est. 1873

REPORT TO MAYOR AND COUNCIL

PRESENTED: APRIL 15, 2019 - REGULAR EVENING MEETING
FROM: FINANCE DIVISION
SUBJECT: 2019 LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW FOR UNIVERSAL SERVICES

REPORT: 19-63
FILE: 1970-02

RECOMMENDATION(S):

That Council give first, second, and third reading to the Langley Annual Rates and Tax Collection Bylaw 2019 No. 5474.

EXECUTIVE SUMMARY:

The *Community Charter*, Section 197 (1), requires Council to adopt a bylaw imposing general variable tax levies for the current year before May 15, 2019 and after the adoption of the Five Year Financial Plan.

The Langley Annual Rates and Tax Collection Bylaw 2019 No. 5474 provides for a 3.85% general property tax and levy increase. The property tax and levy impact to a typical household is an increase of \$76.21 per year consisting of the following:

UNIVERSAL SERVICES	% Change	Annual Change	Monthly Change
Parks	0.83	16.43	1.37
Facilities	1.08	21.38	1.78
Transportation (Roads)	0.39	7.72	0.65
Stormwater	0.25	4.95	0.41
General Tax – Protective Services	1.03	20.39	1.69
General Tax – All Other	0.27	5.34	0.45
Universal Services Property Taxes	3.85	76.21	6.35

The Langley Annual Rates and Tax Collection Bylaw 2019 No. 5474 - 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 2019 component of the Langley 2019 – 2023 Five Year Financial Plan Bylaw 2019 No. 5474.

PURPOSE:

The purpose of this report is to bring forward the Langley Annual Rates and Tax Collection Bylaw 2019 No. 5474 for the first three readings.

2019 LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW FOR UNIVERSAL SERVICES

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DISCUSSION/ANALYSIS:

The Langley Annual Rates and Tax Collection Bylaw 2019 No. 5474 provides for a 3.85% general property tax and levy increase. The property tax and levy impact to a typical household is an increase of \$76.21 per year consisting of the following:

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The 2019 property tax increase is comprised of the following.

UNIVERSAL SERVICES – Property Tax Changes	Percentage Increases
Core Property Tax Increase	1.71%
Employer Health Tax	1.22%
Universal Services Property Tax Revenue Change	2.93%
Transportation Infrastructure Capital Funding	0.22%
Facility Infrastructure Capital Funding	0.19%
Parks Infrastructure Capital Funding	0.17%
Commitment to Infrastructure	0.58%
Development Revenue increase	(0.26%)
Landscape Design Technician, Starting May 1 st	0.04%
Landscape Design Coordinator, Starting May 1 st	0.05%
Senior Planner, Starting May 1 st	0.07%
Planner, Starting May 1 st	0.06%
Commitment to Sustainable Development	(0.04%)
RCMP, 2 Members, Starting October 1st	0.07%
Lead Hand Guard, Starting July 1st	0.02%
Bylaw Clerk, Starting July 1 st	0.02%
Commitment to Protective Services	0.11%
Other	0.27%
Universal Services Property Taxes	3.85%

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 or from development.

2019 LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW FOR UNIVERSAL SERVICES

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In accordance with the *Community Charter*, Council is responsible for establishing 2019 tax rates in the following areas:

- Municipal Services (General, Protective Services, Parks, Transportation and Stormwater);
- Fraser Valley Regional Library Levy; and
- Metro Vancouver Regional District Levy;

The Langley Annual Tax Rates & Collection Bylaw 2019 Bylaw No. 5474 - 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 2019 component of the Langley 2019– 2023 Five Year Financial Plan Bylaw 2019 No. 5474.

General Municipal Property Taxes

(Schedule A, Column A)

Based on the Revised Assessment Roll, the recommended 2019 general tax rates will generate \$90,827,485 in General Revenue. For a typical household the property tax equates to approximately \$1,397 for the year (\$116.42 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 2019 Parks Service levy will generate \$12,538,408 in Parks Service revenue. This levy equates to approximately \$193 for the year (\$16.08 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 2019 Transportation levy will generate \$22,935,433 in Transportation Utility revenue. This levy equates to approximately \$353 for the year (\$29.42 per month) for a typical household.

Stormwater Service Levy

(Schedule A, Column D)

Based on the revised assessment roll, the recommended 2019 Stormwater levy rates will generate \$7,674,696 in Stormwater Utility revenue. This levy equates to approximately \$118 for the year (\$9.83 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 2019 is \$4,355,867, an increase of 3.34% over the 2018 requisition of \$4,215,082.

Metro Vancouver Regional District Levy

(Schedule A, Column F)

The Municipality's tax rates for the Metro 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).

2019 LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW FOR UNIVERSAL
SERVICES

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The Metro Vancouver Regional District Levy requisition for 2019 is \$2,481,074, an increase of 8.50% over the 2018 requisition of \$2,286,740.

Respectfully submitted,

Samuel Nam
DEPUTY DIRECTOR OF FINANCE
for
FINANCE DIVISION

THE CORPORATION OF THE TOWNSHIP OF LANGLEY

LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW 2019 NO. 5474

EXPLANATORY NOTE

Bylaw 2019 No. 5474 provides for the 2019 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 2019 NO. 5474

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 2019 No. 5474.
2. The following rates are hereby imposed and levied for the year 2019:
 - 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 2nd day of July 2019, 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 2019, 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 2nd, 2019.

READ A FIRST TIME the	day of	, 2019
READ A SECOND TIME the	day of	, 2019
READ A THIRD TIME the	day of	, 2019
ADOPTED the	day of	, 2019

_____	Mayor	_____	Township Clerk
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LANGLEY ANNUAL RATES AND TAX COLLECTION BYLAW 2019 NO. 5474**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	1.3750	0.1898	0.3472	0.1162	0.0659	0.04211
2	Utility	17.8105	2.4587	4.4975	1.5049	0.8541	0.14737
4	Major Industrial	3.8654	0.5336	0.9761	0.3266	0.1854	0.14316
5	Light Industrial	4.1877	0.5781	1.0575	0.3538	0.2008	0.14316
6	Business & Other	5.0156	0.6924	1.2665	0.4238	0.2405	0.10316
8	Recreation/ Non Profit	2.7626	0.3814	0.6976	0.2334	0.1325	0.04211
9	Farm	7.4421	1.0274	1.8793	0.6288	0.3569	0.04211