

REQUEST FOR DECISION

RFD#: 2022-MR-20	Date: April 14, 2022
Meeting#: CM042522	Originator: Mokles Rahman
RFD TITLE: Tax Rate Bylaw No. 927, 2022	

RECOMMENDATION:

THAT Council approve First, Second and Third readings of the "District of Hudson's Hope Tax Rate Bylaw No. 927, 2022.

BACKGROUND:

Community Charter: Annual property tax bylaw

197 (1) Each year, after adoption of the financial plan but before May 15, a council must, by bylaw, impose property value taxes for the year by establishing tax rates for

(a) the municipal revenue proposed to be raised for the year from property value taxes, as provided in the financial plan, and

(b) the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body.

(2) Unless otherwise permitted by this or another Act, a property value tax under subsection (1) must be imposed

(a) on all land and improvements in the municipality, other than land and improvements that are exempt under this or another Act in relation to the tax, and

(b) on the basis of the assessed value of the land and improvements.

(3) For the purposes of subsection (1) (a), the bylaw may establish for each property class

(a) a single rate for all revenue to be raised, or

(b) separate rates for revenue to be raised for different purposes but, in this case, the relationships between the different property class rates must be the same for all purposes.

(3.1) In relation to tax rates established for the purposes of subsection (1) (a), before adopting the bylaw, the council must consider the tax rates proposed for each property class in conjunction with the objectives and policies set out under section 165

(3.1) (b) [*property value tax distribution*] in its financial plan.

(4) For the purposes of subsection (1) (b), for each local government or other public body in relation to which the amounts are to be collected,

- (a) the bylaw must establish separate rates for each property class, and
- (b) the relationships between the different property class rates must be the same as the relationships established under subsection (3) unless otherwise required under this or another Act.

(5) If the amount of revenue raised in any year for a body under subsection (1) (b) is more or less than the amount that is required to meet the municipality's obligation, the difference must be used to adjust the rate under subsection (1) (b) for the next year.

(6) The minimum amount of tax under subsection (1) in any year on a parcel of real property is \$1.

(7) Property value taxes under subsection (1) are deemed to be imposed on January 1 of the year in which the bylaw under that subsection is adopted, unless expressly provided otherwise by the bylaw or by the enactment under which they are imposed.

DISCUSSION:

Section 197 of the *Community Charter* requires municipalities to adopt a bylaw before May 15th of each year to impose property taxes. This year the deadline for submission is May 16, 2022, Monday. The proposed Tax Rate Bylaw is attached for Council's review on April 25, 2022, and will come back to Council for adoption on May 9, 2022.

FINANCIAL CONSIDERATIONS:

A 2% increase in the tax rate for 2022 for all Classes (1- Residential; 2-Utilities; 4-Major Industry; 5-Light Industry; 6-Business; 8-Recreation/Non-profit; 9-Farm) of properties are considered.

ATTACHMENTS:

1. Draft copy of "District of Hudson's Hope Tax Rate Bylaw 927, 2022".

Prepared by:



Mokles Rahman, CAO



**DISTRICT OF HUDSON'S HOPE
Tax Rates Bylaw No. 927, 2022**

A bylaw to levy rates for the municipal, regional district, and regional hospital district purposes for 2022

WHEREAS section 197 of the *Community Charter* directs the Council to adopt a bylaw, before May 15 in each year, to impose property value taxes, subject to the Charter, on all taxable land and improvements according to their assessed values;

NOW THEREFORE the Council of the District of Hudson's Hope, in an open public meeting assembled, enacts as follows:

1. This Bylaw shall be cited as the "District of Hudson's Hope Tax Rates Bylaw No. 927, 2022".
2. The following property value taxes are imposed and levied for 2022:
 - (a) for purposes of the District of Hudson's Hope on the assessed value of land and improvements taxable for general municipal purposes, the tax rates appearing in column "A" of the Schedule attached to and made part of this Bylaw;
 - (b) for purposes of the Peace River Regional District on the assessed value of land and improvements taxable for regional district purposes, the tax rates appearing in column "B" of the Schedule attached to and made part of this Bylaw;
 - (c) for the 911 emergency telephone service of the Peace River Regional District on the assessed value of improvements taxable for regional district purposes, the tax rates appearing in column "C" of the Schedule attached to and made part of this Bylaw; and
 - (d) for purposes of the Peace River Regional Hospital District on the assessed value of land and improvements taxable for regional hospital district purposes, the tax rates appearing in column "D" of the Schedule are attached to and made part of this Bylaw.
3. That Tax Rate Bylaw No. 921, 2021, be repealed.

Read a First Time on this the 25th day of April, 2022
Read a Second Time on this 25th day of April, 2022
Read a Third Time on this 25th day of April, 2022
Adoption of Bylaw on this _____ day of May, 2022

Dave Heiberg, Mayor

Jeanette McDougall, Corporate Officer

Certified a true copy of Bylaw No. 927, 2022
this _____ day of May 2022.

Corporate Officer

District of Hudson's Hope
Schedule of 2022 Tax Rates Bylaw No. 927, 2022

Tax Rates (dollars of tax per \$1,000 of taxable value)				
	"A"	"B"	"C"	"D"
	District of Hudson's Hope	Peace River Regional District	Peace River Regional District (9-1-1)	Peace River Regional Hospital District
Property Class				
1. Residential	3.5700	0.1595	0.3626	0.5698
2. Utilities	24.4800	0.5584	1.2690	1.9941
4. Major Industry	16.3200	0.5424	1.2327	1.9372
5. Light Industry	16.3200	0.5424	1.2327	1.9372
6. Business/Other	9.8940	0.3909	0.8883	1.3959
8. Recreational/ Non Profit	3.0600	0.1595	0.3626	0.5698
9. Farm	3.0600	0.1595	0.3626	0.5698