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**AGENDA – SPECIAL MEETING OF COUNCIL**  
**Monday, April 15, 2024 @ 4:30 PM**  
**In the City Hall Council Chambers & Via Video-Conference**  
**4850 Argyle Street, Port Alberni, BC**

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*A sample resolution is provided for most items in italics for the consideration of Council. For a complete copy of the agenda including all correspondence and reports please refer to the City's website [portalberni.ca](http://portalberni.ca) or contact Corporate Services at 250.723.2146 or by email [corp\\_serv@portalberni.ca](mailto:corp_serv@portalberni.ca)*

*Watch the meeting live at [www.portalberni.ca](http://www.portalberni.ca)  
Register to participate via webinar at: <https://portalberni.ca/council-agendas-minutes>*

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**A. CALL TO ORDER & APPROVAL OF THE AGENDA**

1. Council would like to acknowledge and recognize that we work, live and play in the City of Port Alberni which is situated on the unceded territories of the Tseshaht [čišaaʔath] and Hupačasath First Nations.
2. Late items identified by Councillors.
3. Late items identified by the Corporate Officer.
4. Notice of Video Recording (live-streaming and recorded/broadcast on YouTube).

*That the agenda be approved as circulated.*

**B. BYLAWS**

*Bylaws are required for the adoption of regulations, financial plans, changes to land use policy and to approve borrowing. A bylaw requires four separate resolutions to be adopted and must be considered over a minimum of two [2] Council meetings. Each reading enables Council to reflect on the bylaw before proceeding further.*

1. **Tax Rates Bylaw**

Report dated April 10, 2024 from the Director of Finance requesting Council consideration of three readings of the proposed bylaw.

- a. *THAT "City of Port Alberni Tax Rates Bylaw No. 5104, 2024" be now introduced and read for a first time.*
- b. *THAT "City of Port Alberni Tax Rates Bylaw No. 5104, 2024" be read a second time.*
- c. *THAT "City of Port Alberni Tax Rates Bylaw No. 5104, 2024" be read a third time.*

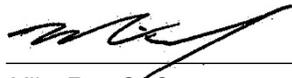
**C. QUESTION PERIOD**

*An opportunity for the public to ask questions of Council on decisions or recommendations made during the course of the meeting. A maximum of three [3] questions will be permitted per speaker. For those participating electronically, please use the 'Raise your Hand' feature.*

**D. ADJOURNMENT**

*That the meeting adjourn at      PM.*

Date: April 10, 2024  
 File No: 3900-20-5097  
 To: Mayor & Council  
 From: M. Fox, CAO  
 Subject: "City of Port Alberni Tax Rates, Bylaw No. 5104, 2024"

|  |   |  |
|--|---|--|
| Prepared by:<br><i>ANDREW MCGIFFORD</i><br>Director of Finance | Supervisor:<br><i>M. FOX</i><br>CHIEF ADMINISTRATIVE<br>OFFICER | CAO Concurrence:<br><br>Mike Fox, CAO |
|--|---|--|

**RECOMMENDATION**

1. THAT "City of Port Alberni Tax Rates Bylaw No. 5104, 2024" be now introduced and read a first time.
2. THAT "City of Port Alberni Tax Rates Bylaw No. 5104, 2024" be read a second time.
3. THAT "City of Port Alberni Tax Rates Bylaw No. 5104, 2024" be read a third time.

**PURPOSE**

To provide information as it relates to the historical allocation of tax rate shares across the classes and for Council to consider providing three readings of the "City of Port Alberni Tax Rates, Bylaw No. 5104, 2024".

**BACKGROUND**

At its April 8<sup>th</sup> meeting Council deferred consideration of the Tax Rates Bylaw to permit consideration of additional information related to the historical allocation of tax rate shares across the classes. This information has been provided in Appendix 'A' of today's report.

Property taxation is the most important single source of municipal revenue. It is regulated by the province through the *Community Charter*. The revenue to be raised from property taxation is determined by Council through its financial planning process and reflected in the "City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024". Due dates, penalties, interest, and reporting dates fall under *Community Charter* regulations.

The property tax rates use the assessed values as the basis to calculate property tax revenue. Tax rates are expressed in dollars per thousand. Assessed property values are provided by BC Assessment, independent of a municipality. Sections 165 and 197 of the *Community Charter* legislates that a Council must pass a financial plan bylaw and a tax rates bylaw before May 15<sup>th</sup> of each year. Further, Council must adopt its "City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024" prior to adopting its tax rate bylaw.

Council does not have authority to set taxes for specific properties. The tax rates are applied to each class of property, and are consistent for each property in each class. For example, if the tax rate for Class 1 Residential is \$4.87809, then all Class 1 Residential properties will be subject to this rate.

Within the *Community Charter* the City tax rates need to be established for municipal revenues that allow for the municipality to meet its taxing obligations. The "*City of Port Alberni Tax Rates, Bylaw No. 5104, 2024*" includes the City's General Municipal taxes, off street parking and debt rates, but also includes taxes that are set by other organizations. These rates are within *Schedule "A"* and set out in the proposed bylaw:

- Alberni-Clayoquot Regional District
- Alberni-Clayoquot Regional Hospital District
- Vancouver Island Regional Library

There are other rates that are set by each of the following organizations and do not form part of the City's tax bylaw, but are provided and included on the annual tax notice:

- School taxes for the province
- Municipal Finance Authority
- BC Assessment

The other governments/jurisdictions provide either a tax rate or a dollar amount to support their tax requisitions. The single process of the City collecting the other tax authorities' tax requisitions is more efficient and economical than each of the jurisdictions sending out its own tax notices.

#### **ALTERNATIVES/OPTIONS**

1. That Council provide three readings of the "*City of Port Alberni Tax Rates, Bylaw No. 5104, 2024*".
3. Provide any alternate direction and plan a special meeting(s) of Council to consider the alternate direction.

#### **ANALYSIS**

Regardless of the alternative directed by Council in the current year, it is recommended that the City continue to consider tax rates for each classification in future years, taking into consideration a broad array of social, economic and demographic factors relating to the community as a whole.

The various municipal tax rates included in the proposed "*City of Port Alberni Tax Rates, Bylaw No. 5104, 2024*", are now being brought forward for Council's consideration and are consistent with Council's Financial Plan and the overall 9.29% property tax levy increase for the Average Single-Family Residential home.

BC Assessment provides each municipality with a Completed Assessment Roll at the start of the year, on which estimated property tax rates are calculated. Actual tax rates are calculated on the Revised Roll or the latest supplementary to the Revised Roll. The Revised Roll, received March 31, 2024, includes Property Appeal Review Panel decisions, and may include further adjustments or corrections as the appeal process continues for some properties.

#### **IMPLICATIONS**

The following table provides the detailed summary of each classification in 2024 for the City of Port Alberni from the updated Revised Roll provided by BC Assessment on March 31, 2024. These values have been used to calculate the tax rates as laid out in the "*City of Port Alberni Tax Rates, Bylaw No. 5104, 2024*".

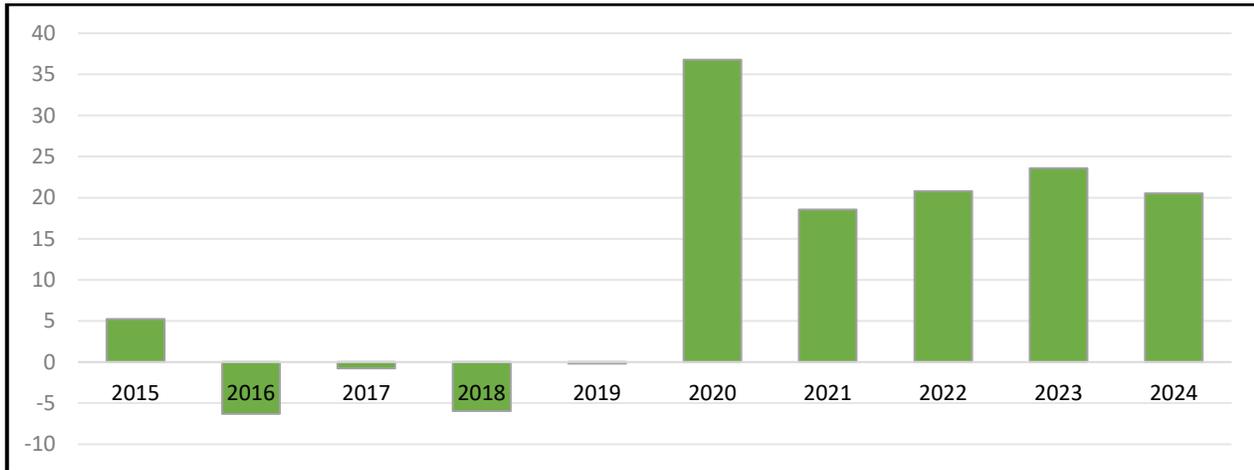
**Table 1: 2024 Revised Roll Assessed Values and Proposed Tax Rates and Share**

| Class                   | 2024 Revised Roll Class Values | Proposed Municipal Tax Rates | % of Tax Share |
|-------------------------|--------------------------------|------------------------------|----------------|
| 01 - Residential        | 3,841,565,700                  | 4.87809                      | 60.07%         |
| 02 - Utilities          | 2,859,755                      | 28.99811                     | 0.27%          |
| 03 – Supportive Housing | 2                              | 4.87809                      | 0.00%          |
| 04 - Major Industry     | 94,170,300                     | 61.77311                     | 18.65%         |
| 05 - Light Industry     | 24,561,600                     | 40.32890                     | 3.18%          |
| 06 - Business & Other   | 397,078,765                    | 13.94052                     | 17.75%         |
| 08 - Rec/Non-Profit     | 5,623,500                      | 4.87809                      | 0.09%          |
| 09 - Farm               | 86,238                         | 4.87809                      | 0.00%          |

**Major and Light Industrial Taxation Rates**

From 2015 through to 2019, Major and Light Industrial taxation rates were set at a similar rate, the Light Industrial rate was higher in four of the five years. In 2020, the non-market change in Light Industrial class without the tax share being rebalanced resulted in a significant decrease in the Light Industrial tax class rate. When Council considered rebalancing in 2021, there was efforts made by the Light Industrial property class to seek support from Council to consider to delink the tax rates of the Major and Light industrial property classes. The rebalancing of the tax share needs to be considered annually once the tax rolls are provided for Council to consider. The table below illustrates the past ten years of Major industrial to Light Industrial Tax Rates.

**Table 2: Tax Rates (per thousand) Major Industrial difference versus Light Industry 2015 to 2024**



The following tables reflect the property taxation allocation in 2024 for each classification and provide a snapshot of the result of efforts by the City over recent years to shift taxation burden away from industrial tax payers to residential taxpayers since 2006. The total allocation of Major and Light Industrial taxation burden is 21.83% combined, whereas, residential tax class currently sits at 60.07%.

**Table 4 – Taxation Burdens in Port Alberni Comparing 2006 and 2024**

| Property tax breakdown per class         | 2006 Tax Burden Allocation | 2024 Tax Burden Allocation | Change  |
|--|----------------------------|----------------------------|---------|
| Residential                              | 40.60%                     | 60.07%                     | 19.47%  |
| Utilities                                | 0.50%                      | 0.27%                      | -0.23%  |
| Major Industry                           | 40.60%                     | 18.65%                     | -21.95% |
| Light Industry                           | 0.90%                      | 3.18%                      | 2.28%   |
| Business & Other                         | 17.25%                     | 17.75%                     | 0.50%   |
| Non-Profit                               | 0.15%                      | 0.09%                      | -0.06%  |
| Farm                                     | 0.00%                      | 0.00%                      | 0.00%   |
| <b>Municipal and Debt Tax Levy Total</b> | <b>100.00%</b>             | <b>100.00%</b>             |         |

**COMMUNICATIONS**

- Finance and Communications will collaborate on a summary | overview of the adopted Financial Plan to include in various communication outreaches to the public.

**BYLAWS/PLANS/POLICIES**

- Under Section 165 and 166 of the *Community Charter*, the City must develop a five-year financial plan and undertake a public consultation process before the plan is adopted.
- "City of Port Alberni Tax Rates, Bylaw No. 5104, 2024"
- "City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024"

**SUMMARY**

Council for the City of Port Alberni began its financial planning process in February of this year. A number of meetings have been held throughout the months of February and March [RCM's & CoW's] to discuss, debate and allow for direct public consultation and input. Following adoption of the Financial Plan bylaw, Council is now being asked to consider and provide three readings of the "City of Port Alberni Tax Rates, Bylaw No. 5104, 2024".

**ATTACHMENTS/REFERENCE MATERIALS**

- *Appendix 'A' Historical Tax Rate Information*
- *Draft "City of Port Alberni Tax Rates, Bylaw No. 5104, 2024"*

c: S. Darling, Director of Corporate Services

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**APPENDIX 'A'**  
**Historical Tax Rate Information**

**2006 – 2010**

[2006-2010 Financial Plan](#)

[2006-2010 Five Year Financial Plan -Monday, February 20, 2006](#)

[2007 Memo on 2007-2011 Financial Plan instructing staff to prepare a five-year financial plan that shows the Industrial Tax rates reduced by \\$1.5M](#)

[2008 Property Tax Rate Bylaw - Finance Report](#)

[2009 Property Tax Rate Bylaw - Finance Report](#)

[2010 Property Tax Rate Bylaw Finance Report & Tax Rates 2010, Bylaw No. 4748](#)

[Five Year Financial Plan 2010-2014, Bylaw No. 4744](#)

**2011-2015**

[2011 -Five Year Financial Plan 2011-2015 Report, Bylaw No. 4770 and Five-Year Plan Working Paper \(2011-2015\)](#)

[2011 Finance Report to Council - April 11, 2011. Includes 2011 proposed tax rates for each property class.](#)

[Council Memo 2011 Property Tax Rate Bylaw Apr 11 2011](#)

[Council Memo 2012-2016-Five Year Financial Plan April 3 2012](#)

[Council memo Draft 2012-2016 5 Year Fin Plan Feb 6 2012](#)

[Council Memo 2013 Property Tax Rate Bylaw Apr 8 2013](#)

[Council Memo Five Year Financial Plan 2013-2017 Bylaw Mar 25 2013](#)

[Council Memo 5 Year Financial Plan 2014-2018 Bylaw Mar 24 2014](#)

[Council Memo 5 Year Financial Plan 2014-2018 Draft 1 Jan 13 2014](#)

[Council Memo 2014 Property Tax Rate Bylaw April 14 2014](#)

[Council Memo 5 Year Financial Plan 2015-2019 Bylaw Apr 13 2015](#)

[Council Memo 2015 Property Tax Rate Bylaw Apr 20 2015](#)

[Corporate Strategic Plan 2012-2016](#)

**2016-2020**

[Council Memo 2016 Property Tax Rate Bylaw Apr 11 2016](#)

[Council Memo 5 Year Financial Plan 2016-2020 Bylaw Mar 29 2016](#)

[Council Memo 5 Year Financial Plan 2017-2021 Bylaw Mar 27 2017](#)

[Council Memo 2016 Property Tax Rate Bylaw Apr 11 2016](#)

[Council Memo 2017 Property Tax Rate Bylaw Apr 10 2017](#)

[Feb 4, 2019 Special Budget Meeting - Tax Scenarios 2019](#)

**2021-2024**

[March 7, 2020 Report to CoW-Industrial Revitalization Tax Exemption](#)

[March 2, 2021 Report to Cow-Industrial Tax Burden Options for 2021](#)

[March 10, 2021 Report to CoW -BC Assessment Values & Non-Market Change](#)

[April 6, 2021 Report to RCM -Tax Rates 2021, Bylaw No. 5025](#)

[April 4, 2022 Report to RCM-Tax Rates Bylaw No. 5053](#)

[April 17, 2023 Report to RCM-Tax Rates Bylaw No. 5083](#)

[Feb 27, 2024 Report to CoW-2024-28 Financial Plan | Tax Roll and Capital Review](#)

Other documents and links of interest:

City of PA Council Meetings where tax rates were discussed and/or San Group rep was present:

March 15, 2021 <https://www.youtube.com/live/JC1E0069EHE?si=pnuAXVvLC5gRIXwE>

March 22, 2021 [https://www.youtube.com/live/5B4CbBNgKZE?si=1l\\_vpTH5WRVeb0\\_b](https://www.youtube.com/live/5B4CbBNgKZE?si=1l_vpTH5WRVeb0_b)

April 12, 2021 <https://www.youtube.com/watch?v=2fxdYAcLHyw>

2012 Supreme Court Judgment – Catalyst Paper Corp. v. North Cowichan

<https://scc-csc.lexum.com/scc-csc/scc-csc/en/item/7987/index.do>

Summary: The appellant, Catalyst Paper Corporation (the "Mill"), sought to have a decision upholding a municipal taxation bylaw, that it claimed was unreasonable, set aside. The Supreme Court of Canada was asked to pronounce on Courts' power to review municipal taxation bylaws. The Court dismissed the appeal. Notwithstanding that the Mill paid a grossly disproportionate part of the municipal's property tax levy while obtaining very little in exchange in terms of services, the Court held that the taxation bylaw fell within the reasonable range of outcomes.

[2012-Log Export Policy Proposal](#)

Tax Burdens across B.C. Links to 2023 provincial data listed below can be found here:

<https://www2.gov.bc.ca/gov/content/governments/local-governments/facts-framework/statistics/tax-rates-tax-burden>

- Assessed values for 2023
- 2023 Tax Rates
- Total Taxes and Charges
- Taxes and Charges on a Representative House
- Tax Burden

<https://www.youtube.com/watch?v=2fxdYAcLHyw>

## CITY OF PORT ALBERNI

### BYLAW NO. 5104

#### A BYLAW FOR THE LEVYING OF TAX RATES FOR MUNICIPAL, REGIONAL HOSPITAL DISTRICT, REGIONAL DISTRICT AND OFF-STREET PARKING PURPOSES FOR THE YEAR 2024

**WHEREAS** Section 197 of the *Community Charter, R.S.B.C. 2003 c. 26* requires a Council, on or before May 15<sup>th</sup> in each year, to adopt a bylaw to impose tax rates on all taxable land and improvements according to their assessed value in order to provide the money required for all lawful general purposes of the municipality, and other purposes permitted under the *Community Charter*.

#### THE MUNICIPAL COUNCIL OF THE CITY OF PORT ALBERNI IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

1. **Title**

This Bylaw may be cited for all purposes as "**City of Port Alberni Tax Rates Bylaw No. 5104, 2024**".

2. **Tax Rates**

The following rates are hereby imposed and levied for the year 2024:

(a) **General Municipal Purposes Rate**

For all lawful general purposes of the municipality on the value of land and improvements taxable for general municipal purposes, rates appearing in Column I of Schedule "A" which is attached hereto and forms part of this Bylaw.

(b) **General Municipal Debt Rate**

For debt purposes on the value of land and improvements taxable for general municipal purposes, rates appearing in Column II of Schedule "A" which is attached hereto and forms part of this Bylaw.

(c) **Regional Hospital District Rate**

For purposes of the Alberni-Clayoquot Regional Hospital District on the value of land and improvements taxable for regional hospital district purposes, rates appearing in Column III of Schedule "A" which is attached hereto and forms part of this Bylaw.

(d) **Regional District of Alberni-Clayoquot Rate**

For purposes of the Regional District of Alberni-Clayoquot on the value of land and improvements taxable for regional hospital district purposes, rates appearing in Column IV of Schedule "A" which is attached hereto and forms part of this Bylaw.

(e) Special Rate - Off-Street Parking

For purposes of the specified area described in "Off-Street Parking Loan Authorization Bylaw, No. 1, 1971" No. 2087 on the value of land and improvements taxable for general municipal purposes, rates appearing in Column V of Schedule "A" which is attached hereto and forms part of this Bylaw.

(f) General Municipal Vancouver Island Regional Library Rate

For Vancouver Island Regional Library purposes on the value of land and improvements taxable for general municipal purposes, rates appearing in Column VI of Schedule "A" which is attached hereto and forms part of this Bylaw.

**3. Effective Date**

The aforementioned rates and taxes shall be considered to have been imposed on and from the first day of January, 2024.

**4. Payment**

The aforementioned rates and taxes shall be due and payable at the Office of the Collector of the City of Port Alberni at the City Hall, Port Alberni, in the Province of British Columbia.

**5. Repeal**

That " City of Port Alberni Tax Rates Bylaw No. 5083, 2023" is hereby repealed.

**READ A FIRST TIME this     day of, 2024.**

**READ A SECOND TIME this     day of, 2024.**

**READ A THIRD TIME this     day of, 2024.**

**FINALLY ADOPTED this     day of     , 2024.**

\_\_\_\_\_  
**Mayor**

\_\_\_\_\_  
**Corporate Officer**

**SCHEDULE "A" TO BYLAW # 5104**

**2024 TAX RATES (DOLLARS OF TAX PER \$1,000 TAXABLE VALUE)**

|                       | I                        | II          | III  | IV   | V                         | VI                                       |
|-----------------------|--------------------------|-------------|--|--|---------------------------|--|
| <b>Property Class</b> | <b>General Municipal</b> | <b>Debt</b> | <b>Alberni Clayoquot Regional Hospital</b> | <b>Alberni Clayoquot Regional District</b> | <b>Off Street Parking</b> | <b>Vancouver Island Regional Library</b> |
| Residential           | 4.67720                  | 0.03311     | 0.12824                                    | 0.34983                                    | 0.32717                   | 0.16777                                  |
| Utilities             | 27.80396                 | 0.19680     | 0.44883                                    | 1.22439                                    |                           | 0.99735                                  |
| Supportive Housing    | 4.67720                  | 0.03311     | 0.12824                                    | 0.34983                                    |                           | 0.16777                                  |
| Major Industry        | 59.22928                 | 0.41924     | 0.43600                                    | 1.18941                                    |                           | 2.12459                                  |
| Light Industry        | 38.66814                 | 0.27370     | 0.43600                                    | 1.18941                                    |                           | 1.38705                                  |
| Business              | 13.36645                 | 0.09461     | 0.31418                                    | 0.85708                                    | 0.93499                   | 0.47946                                  |
| Managed Forest Land   | 14.03161                 | 0.09932     | 0.38471                                    | 1.04948                                    |                           | 0.50332                                  |
| Non-Profit            | 4.67720                  | 0.03311     | 0.12824                                    | 0.34983                                    | 0.32717                   | 0.16777                                  |
| Farm                  | 4.67720                  | 0.03311     | 0.12824                                    | 0.34983                                    |                           | 0.16777                                  |