



CITY OF DUNCAN

Agenda

Special Council Meeting

Monday, May 7, 2018 @ 5:30 p.m.

Council Chambers, City Hall, 200 Craig Street, Duncan, BC

Page #

1. **Call to Order**
2. **Approval of Agenda**
 - 2.1. Approve Agenda

That the May 7, 2018 Special Council agenda be approved, as circulated.
3. **Bylaws - First, Second, Third Reading**
 - 3.1. Financial Plan Amendment Bylaw No. 3177.01, 2018 3 - 5

That Council rescind third reading of Financial Plan Amendment Bylaw No. 3177.01, 2018;

And That Council reread third reading of Financial Plan Amendment Bylaw No. 3177.01, 2018 as amended.
 - 3.2. Tax Rates Bylaw 3180, 2018 6 - 10

That Council give three reading to the Tax Rate Bylaw 3180, 2018.
4. **Closed Session**
 - 4.1. Motion to Close

That the meeting be closed to the public under section 90 (1)(a) and (l), and (2)(b) of the Community Charter to:

 - ***(1)(a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;***
 - ***(1)(l) discussions with municipal officers and employees respecting municipal objectives, measures and progress reports for the purposes of preparing an annual report under section 98 [annual municipal report], and***
 - ***(2)(b) the consideration of information received and held in confidence relating to negotiations between the municipality and a provincial government or the federal government or both, or between a provincial government or the federal government or both and a third party.***

5. Reconvene from Closed Session

6. Adjournment

6.1. Ajourn

That the May 7, 2018 Special Council meeting be adjourned at p.m.

CITY OF DUNCAN

BYLAW NO. 3177.01

A BYLAW TO AMEND THE FINANCIAL PLAN BYLAW

WHEREAS the Council of the City of Duncan may by bylaw, amend the financial plan bylaw at any time,

NOW THEREFORE the Council of the City of Duncan in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as ~~%~~financial Plan Amendment Bylaw No. 3177.01, 2018.+

2. Amendments

~~%~~financial Plan Bylaw No. 3177, 2018+is hereby amended as follows:

2.1 By deleting Schedule ~~%~~+in its entirety and substituting the attached Schedule ~~%~~+.

PASSED FIRST READING.
PASSED SECOND READING.
PASSED THIRD READING.
ADOPTED

Phil Kent, Mayor

Allison Boyd
A/Director of Corporate Services

**Schedule B to Financial Plan Bylaw 3177, 2018
Five Year Financial Plan (2018-2022)**

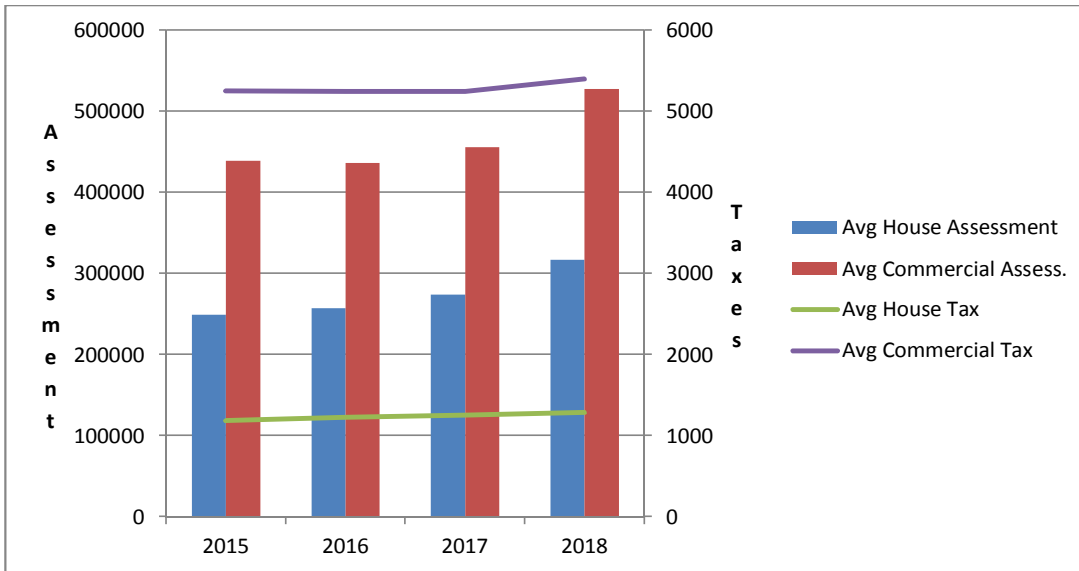
	2018	2019	2020	2021	2022
Revenues					
Taxation	4,086,354	4,228,822	4,364,947	4,512,052	5,036,048
Grants in Lieu	12,900	13,287	13,686	14,096	14,519
Sales of Service	3,925,229	4,078,901	4,207,730	4,340,839	4,478,371
Gas Tax and Development Cost Charges	531,950	375,000	330,000	50,000	50,000
Other	1,516,638	1,289,462	1,302,701	1,307,013	1,301,618
	<u>10,073,071</u>	<u>9,985,472</u>	<u>10,219,064</u>	<u>10,223,999</u>	<u>10,880,556</u>
Expenses					
General Operating	4,040,235	4,040,859	4,110,692	4,198,498	5,649,577
Sanitary Sewer Operating	802,483	811,198	824,332	839,777	855,528
Water Operating	1,322,385	1,345,482	1,369,908	1,398,710	1,428,093
Interest Payments	56,945	56,945	121,082	112,262	112,262
Amortization	1,574,070	1,605,551	1,637,662	1,670,416	1,703,824
	<u>7,796,118</u>	<u>7,860,035</u>	<u>8,063,675</u>	<u>8,219,662</u>	<u>9,749,283</u>
Annual Surplus/Deficit	2,276,953	2,125,436	2,155,388	2,004,338	1,131,272
Add back: Amortization	<u>1,574,070</u>	<u>1,605,551</u>	<u>1,637,662</u>	<u>1,670,416</u>	<u>1,703,824</u>
	3,851,023	3,730,988	3,793,051	3,674,753	2,835,096
Capital Expenditures					
General Capital	3,265,087	1,712,203	1,325,322	1,041,555	860,897
Sewer Capital	1,006,036	1,479,688	3,827,509	406,609	444,848
Water Capital	<u>2,769,329</u>	<u>886,806</u>	<u>1,027,612</u>	<u>1,069,466</u>	<u>1,112,852</u>
	7,040,452	4,078,697	6,180,443	2,517,630	2,418,597
Proceeds from New Debt	-	-	(3,399,983)	-	-
Principal Payments	86,338	86,338	177,420	163,497	163,497
Transfers to/(from) reserve funds	(1,243,726)	127,490	915,304	993,626	253,002
Transfers to/(from) own funds	<u>(2,032,041)</u>	<u>(561,536)</u>	<u>(80,134)</u>	-	-
Financial Plan Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Request for Decision – Tax Rates Bylaw 3180, 2018 – May 7, 2018

As increases in residential assessment have exceeded increases in business assessment for the last few years, Council has been able to reach this goal and establish the commercial tax multiple at 2.52 for the last few years.

Over the term of the current council (2014-2018), the total municipal property tax increase on the average house is 8.8% or \$104 per household total over the four years. The average residential property assessment during this same time period has increased by 27% (\$67,728 since 2015).

For the same period, the increase in total municipal taxes for the average business is 2.86% or \$150 over the four years, while the average commercial property assessment has increased by 20% (\$88,622).



IMPLICATIONS:

- Financial:** The financial plan bylaw includes an increase of 3.48% in total property taxes for the year. Of this, 1.76% is an increase for capital works and reserve contributions and 1.72% is for operations.
- Policy/Legislation:** Community Charter s. 197 requires the annual property tax bylaw to be adopted after the financial plan but before May 15 each year.
- Strategic Priority:** The Tax Rates and Financial Plan Bylaws are informed by all of Council’s strategic priorities.
- Sustainability:** n/a
- Communication:** Tax notices will be sent out in May and will include a newsletter providing details of the city’s revenues and expenditures, including capital projects for 2018.
- Staffing Implications:** n/a

Request for Decision – Tax Rates Bylaw 3180, 2018 – May 7, 2018

APPENDICES:

Appendix A: Tax Rates Bylaw 3180, 2018

CITY OF DUNCAN

BYLAW NO. 3180, 2018

**A BYLAW FOR LEVYING OF RATES FOR MUNICIPAL, HOSPITAL, SPECIFIED AREAS &
REGIONAL DISTRICT PURPOSES FOR 2018**

WHEREAS the “*Community Charter*” requires a Council to, by Bylaw, impose property value taxes for the year by establishing tax rates;

NOW THEREFORE the Council of the City of Duncan in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as the “Tax Rates Bylaw No. 3180, 2018.”

2. Administration

Tax rates for the year 2018 shown on Schedule “A”, attached to and forming part of this Bylaw, shall be imposed on the assessed value of all land and improvements within the City of Duncan, for the following purposes:

- (a) City of Duncan General Municipal Purposes – Column “A”
- (b) City of Duncan Municipal Police Bridging Capital Levy – Column “B”
- (c) Cowichan Valley Regional District – Column “C”
- (d) Cowichan Valley Regional Hospital District – Column “D”
- (e) Business Improvement Area Fee Structure One – created by Bylaw 3173 – Column “E”
- (f) Business Improvement Area Fee Structure Two – created by Bylaw 3174 – Column “F”

PASSED FIRST READING.
PASSED SECOND READING
PASSED THIRD READING

ADOPTED

Phil Kent, Mayor

Allison Boyd
A/Director of Corporate Services

Bylaw No. 3180, 2018
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SCHEDULE "A"
Bylaw No. 3180, 2018
Tax Rates (Dollars of Tax per \$1,000 Net Taxable Value)

	"A"	"B"	"C"	"D"	"E"	"F"
Property Class	General Municipal	Police Bridging	Regional District	Hospital District	BIA Fee Structure 1	BIA Fee Structure 2
Residential	3.2545	0.8008	1.4950	0.5206		
Utilities	32.1014	7.8986	5.2325	1.8221		
Supportive Housing	3.2545	0.8008	1.4950	0.5206		
Major Industry	11.0653	2.7227	5.0830	1.7700		
Light Industry	8.4483	2.0787	5.0830	1.7701		
Business and Other	8.2143	2.0212	3.6628	1.2755	2.4326	2.8978
Managed Forest Land	9.7636	2.4024	4.4850	1.5618		
Recreational Property/Non-Profit Org.	3.2545	0.8008	1.4950	0.5206		
Farm	3.2545	0.8008	1.4950	0.5206		