



## Staff Report

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**TO:** Mayor and Council  
**FROM:** Tyla Pennell, Director of Corporate Services  
**DATE:** April 17, 2023  
**SUBJECT:** 2023 Tax Rate Bylaw No. 865, 2023, First Three Readings  
**ATTACHMENT(S):**  865, 2023\_2023 Tax Rates Bylaw

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### **STRATEGIC GOALS & PRIORITIES:**

This report complies with the following strategic goals set out by Council:

- Provide exceptional service and an excellent place to live and work.
- Maintain and enhance infrastructure and expand the tax base.

This report complies with the above noted strategic goals and priorities by setting taxation rates to support the provision of excellent service to the community.

### **RECOMMENDED RESOLUTION:**

“THAT, 2023 Tax Rate Bylaw No. 865, 2023 receive its first three readings on this 17<sup>th</sup> day of April, 2023.”

### **PURPOSE:**

To provide a bylaw that establishes the 2023 Taxation Rates for the District of Taylor.

### **BACKGROUND:**

On February 6, 2023, the Committee of the Whole agreed to increase 2022 taxation rates evenly across all taxation classes for general municipal purposes by 4.5%.

On April 5, 2023, the Peace River Regional District distributed its annual requisition letters which are used to establish the taxation rates for the District of Taylor's contribution towards Regional District Services, Regional District Emergency 911 and Shared Services and the Regional Hospital District Services.

**FINANCIAL IMPLICATIONS:**

The proposed taxation rate bylaw for 2023 establishes rates that meet the General Municipal taxation revenue budgeted in the 2023 Financial Plan Bylaw and rates that provide for sufficient funds to be collected to meet the 2023 Regional District and Regional Hospital District requisition requirements.

**COMMENTS & DISCUSSION:**

BC Assessment released the 2023 Revised Assessment Roll on March 27, 2023. Upon review, the Residential taxation class was the only class that saw a change in assessed values from the Completed Roll published on December 31, 2022. The Revised Roll showed a reduced market value assessment of \$159,000 and a reduced new construction assessed value of \$85,000. These assessment value decreases result in a non-material change to proposed taxation revenue to be collected equaling approximately \$600, which will not affect the District's proposed 2023 Financial Plan.

**ALTERNATIVE OPTIONS:**

None provided for the purposes of this report.

**SUMMARY & CONCLUSION:**

The proposed 2023 Tax Rates Bylaw is the final step in the 2023 budgeting cycle. Upon adoption, and receipt of School and Police Taxation information, the District can proceed to issue taxation notices for the community. Staff recommends that Council proceed with first three readings and ultimately adoption of the proposed 2023 Tax Rates Bylaw.

**RESPECTFULLY SUBMITTED:**

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Tyla Pennell, Director of Corporate Services

*The District of Taylor's guiding principle is "Safety, Family, then Work."*

**District of Taylor**  
**2023 Tax Rates Bylaw No. 865, 2023**  
**A Bylaw for the levying of rates for Municipal,**  
**Regional District and Hospital District for the year 2023**

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**WHEREAS**, Pursuant to the *Community Charter*, a Council is required to adopt a bylaw to impose property value taxation rates for the calendar year;

**NOW THEREFORE**, the Council for the District of Taylor in open meeting assembled enacts as follows:

Title

1. This Bylaw may be cited as "2023 Tax Rates Bylaw No. 865, 2023."

Rates

2. The following rates are hereby imposed and levied for the year 2023:
  - a. For all lawful general purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column A of the schedule attached hereto and forming a part thereof.
  - b. For purposes of the Peace River Regional District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column B of the schedule attached hereto and forming a part thereof.
  - c. For purposes of the Peace River Regional District Emergency 911 and shared services on the assessed value of improvements taxable for hospital purposes, rates appearing in Column C of the Schedule attached here to and forming a part there of.
  - d. For purposes of the Peace River Regional Hospital District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in Column D of the schedule attached hereto and forming a part thereof.

READ A FIRST TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023

READ A SECOND TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023

READ A THIRD TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023

ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER

I hereby certify that this is a true copy  
of Bylaw No. 865, 2023 cited as  
"2023 Tax Rates Bylaw No. 865, 2023".

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CORPORATE OFFICER

DISTRICT OF TAYLOR

**2023 TAX RATES BYLAW NO. 865, 2023**

SCHEDULE

TAX RATES (Dollars of tax per \$1,000 Taxable Value)

Property Class	“A” General Municipal	“B” Regional District	“C” Regional District Emergency 911 & Shared Services (Improvements Only)	“D” Regional Hospital District
1. Residential	3.7875	0.17336	0.4000	0.56719
2. Utilities	37.7003	0.60675	1.4000	1.98517
4. Major Industry	45.9766	0.58941	1.3600	1.92845
5. Light Industry	24.3216	0.58941	1.3600	1.92845
6. Business and Other	6.0498	0.42472	0.9800	1.38962
8. Recreational Property/Non-Profit	3.9075	0.17336	0.4000	0.56719
9. Farm	5.5394	0.17336	0.4000	0.56719