District of Lantzville

REPORT TO CHIEF ADMINISTRATIVE OFFICER

Meeting Date: April 10, 2024

SUBJECT: District of Lantzville 2024 Tax Rates Bylaw No. 367, 2024

PURPOSE

To provide Council with the tax rates required to generate the property taxes identified in the 2024 Financial Plan for the District of Lantzville, and requisitions to be collected on behalf of the Vancouver Island Regional Library, the Regional District of Nanaimo and Nanaimo Regional Hospital District.

RECOMMENDATION

THAT the "District of Lantzville 2024 Tax Rates Bylaw No. 367, 2024" be given first, second, and third readings.

ALTERNATIVES AND IMPLICATIONS

1. Other direction, as provided by Council.

BACKGROUND/RELEVANT HISTORY

In accordance with the *Community Charter*, the District must adopt a tax rates bylaw before May 15, 2024.

ATTACHMENT(S)

1. District of Lantzville 2024 Tax Rates Bylaw No. 367, 2024
2. 2024 Regional District of Nanaimo Property Taxes – District of Lantzville

ANALYSIS/RATIONALE

The tax rates bylaw provides the authority to levy taxes for the District, the Vancouver Island Regional Library, Regional District of Nanaimo and Nanaimo Regional Hospital District.

The tax rates for School District No. 68 and 69, Policing, British Columbia Assessment Authority (BCAA), and Municipal Finance Authority (MFA) are set by other taxing authorities.

The bylaw also provides authority to levy parcel taxes for waterworks, Knarston Creek Local Area Service (LAS) , Sanitary Sewer Phase 2 LAS, and Sanitary Sewer Phase 3 LAS.

Financial/Budget Implications

The rates identified in Column 'A' of the tax rates bylaw (General Municipal) will generate total property taxes of $3,159,100. This amount agrees to the 2024-2028 Financial Plan. The 2024 municipal requisition is $91,500 higher than the property tax ($3,067,600) levied in 2023. All of that increase will be covered by non-market change revenue, primarily tax revenue from newly built homes.

The rates identified in Column 'B' of the tax rates bylaw (Library) will generate total property taxes of $299,871, which is a Library requisition increase of approximately 19.9% above the previous year ($250,085).

The rates identified in Columns 'C' and 'D' reflect tax rates required for requisitions received from the Regional District of Nanaimo (RDN) and Nanaimo Regional Hospital District (NRHD) for 2024. The 2024 RDN requisition is $1,283,343, which is a 16.6% increase over the previous year ($1,100,740). The NRHD requisition for 2024 is $945,913 which is a 27.7% increase over the previous year ($740,567).

As required by the *Community Charter*, the tax rates bylaw must be adopted by May 15th each year. The District of Lantzville 2024 Tax Rates Bylaw No. 367, 2024 has been prepared to reflect amounts in the District's 2024 Financial Plan.

Prepared by:

Rose Liu, CPA, CMA, MBA, PCP
Director of Financial Services

Date: April 10, 2024

Approved for submission to Council:

Glenn Morphy
Acting Chief Administrative Officer

Date: April 10, 2024

REVIEWED WITH:			
☐ Corporate Administration	☐ Fire Rescue	☐ Public Works/Engineering	☐ RCMP
☐ Financial Services	☐ Planning	☐ Solicitor	☐ Committee:
☐ Other:			

COUNCIL AGENDA INFORMATION:		
Meeting Type	**Date**	**Agenda Item #**
Regular	April 10, 2024	
Closed (In-Camera)		

File Number: 3900-20-367
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DISTRICT OF LANTZVILLE
BYLAW NO. 367

A BYLAW FOR THE LEVYING OF RATES FOR GENERAL MUNICIPAL, LIBRARY, REGIONAL DISTRICT AND REGIONAL HOSPITAL PURPOSES FOR THE YEAR 2024

WHEREAS Division 3 of the *Community Charter* stipulates that Council must, by bylaw, impose property value taxes for the year by establishing tax rates;

AND WHEREAS the amounts to be collected for the year by means of rates established by the District to meet its taxing obligations in relation to another local government or other public body;

NOW THEREFORE the Municipal Council of the District of Lantzville in open meeting assembled hereby enacts as follows:

Citation

1. This Bylaw may be cited for all purposes as "District of Lantzville 2024 Tax Rates Bylaw No. 367, 2024".

Interpretation

2. In this Bylaw:

   'B1' will be the classification given to each parcel of land to which domestic water is or can be provided by the District.

   'P2' will be the classification given to each parcel of land to which District of Lantzville Sanitary Sewer Collection System – Phase 2 Local Area Service Bylaw No. 75, 2009 and any amendments thereto applies.

   'P3' will be the classification given to each parcel of land to which District of Lantzville Sanitary Sewer Collection System – Phase 3 Local Area Service Bylaw No. 143, 2017 and any amendments thereto applies.

   'K1' will be the classification given to each parcel of land to which District of Lantzville Knarston Creek Overflow Local Area Service Bylaw No. 82, 2010 and any amendments thereto applies.

Rates

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

   (a) For all lawful general purposes of the District of Lantzville on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of Schedule 'A' attached hereto and forming a part hereof.

(b) For purposes of the Vancouver Island Regional Library on the assessed values of land and improvements taxable for Vancouver Island Regional Library purposes, rates appearing in Column "B" of Schedule 'A' attached hereto and forming a part hereof.

(c) For purposes of the Regional District of Nanaimo on the assessed value of land and improvements taxable for Regional District of Nanaimo purposes, rates appearing in Column "C" of Schedule 'A' attached hereto and forming a part hereof.

(d) For purposes of the Nanaimo Regional Hospital District on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "D" of Schedule 'A' attached hereto and forming a part hereof.

Parcel Taxes

4. For the year 2024 there are hereby levied parcel taxes as listed below on all parcels of land as classified into Groups with explanations identified under 'Interpretation'.

(a) B1: a tax of $355.00 per parcel for domestic waterworks supply

(b) P2: a tax of $246.00 per parcel for Sanitary Sewer Collection System – Phase 2 Local Area Service

(c) P3: a tax of $483 per parcel for Sanitary Sewer Collection System – Phase 3 Local Area Service

(d) K1: a tax of $602.00 per parcel for Knarston Creek Overflow Local Area Service

Due Date & Penalty

5. The aforementioned taxes are due and payable on or before the 2th day of July, 2024 and to all current taxes remaining unpaid after the said due date a penalty shall be added at the following percentage:

(a) After July 2th a penalty equal to 2% of the outstanding current year balance as of the due date shall be added to the balance due.

(b) A further penalty equal to 8% of the outstanding current year balance after September 30th shall be added to the balance due.

(c) In the event that either penalty dates are a Saturday, Sunday, or statutory holiday, the penalty shall be added to the balance due on the business day immediately following the Saturday, Sunday or statutory holiday.

In addition, taxes remaining unpaid on the 31st day of December following the date upon which the taxes are levied shall bear interest at the rate prescribed by the Lieutenant Governor in Council as per section 245 of the *Community Charter*, until paid or recovered. The interest is from day to day deemed part of the taxes and a reference to taxes is deemed to include all interest so added.

6. "District of Lantzville 2022 Tax Rates Bylaw No. 305, 2022" and any amendments thereto are 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.

ADOPTED this day of , 2024.

_____

Mark Swain, Mayor

_____

Delcy Wells, Director of Corporate Administration

SCHEDULE 'A'

DISTRICT OF LANTZVILLE BYLAW NO. 367

LEVYING OF RATES FOR GENERAL MUNICIPAL, LIBRARY , REGIONAL DISTRICT, and REGIONAL HOSPITAL PURPOSES FOR THE YEAR 2024

Tax Rates (Dollars of Tax per $1,000 of Value)

	A	B	C	D
PROPERTY CLASS	**GENERAL MUNICIPAL**	**LIBRARY**	**REGIONAL DISTRICT**	**REGIONAL HOSPITAL**
Residential	1.3946	0.1324	0.6121	0.4511
Utilities	36.3991	3.4556	2.1424	1.5789
Light Industry	9.7622	0.9268	2.0811	1.5337
Business / Other	5.2298	0.4965	1.4996	1.1052
Managed Forest	16.7352	1.5888	1.8363	1.3533
Recreational / Non-Profit	2.4406	0.2317	0.6121	0.4511
Farm	1.8130	0.1721	0.6121	0.4511

ATTACHMENT #2

REGIONAL DISTRICT OF NANAIMO

April 8, 2024

RECEIVED
APR 10 2024
DISTRICT OF LANTZVILLE

Rose Liu, Director of Financial Services
District of Lantzville
P.O. Box 100
Lantzville, BC V0R 2H0

Re: 2024 to 2028 Financial Plan and 2024 Requisitions

Dear Rose Liu:

Please find enclosed the following documents related to the 2024 to 2028 Financial Plan for the Regional District of Nanaimo and the 2024 budget for the Regional Hospital District:

Bylaw 182 – Regional Hospital District 2024 Annual Budget
Regional Hospital District Requisition spreadsheet

Bylaw 1902.02 – 2024 to 2028 Financial Plan
Regional District of Nanaimo Requisition spreadsheet

The amounts payable to the Regional District for 2024 are:

Regional Hospital District Requisition	$ 945,913
Regional District Requisition	$ 1,283,343
Contract Services (see breakdown below)	$ 88,412

The Regional District provides services under contract with the amounts payable as follows:

Regional Services	
House Numbering	1,776
Emergency Planning	69,199
GIS Services	17,437
	$88,412

Please see the attached invoice to the District of Lantzville for the purpose of paying over the 2024 requisitions.

Please let me know if you have any questions.

Sincerely,

Tiffany Moore
Chief Financial Officer
T: 250-390-6548 | Email: tmoore@rdn.bc.ca
Encl.

INVOICE

REGIONAL DISTRICT OF NANAIMO
6300 - HAMMOND BAY RD -
NANAIMO, BC - V9T 6N2
Phone: (250) 390-4111 Fax: (250) 390-6572

REGIONAL DISTRICT OF NANAIMO

Customer Number : LANDIS
Invoice Number : 66622
Invoice Date : 05-Apr-2024
Customer P.O. No. :
Due Date : 01-Aug-2024

DISTRICT OF LANTZVILLE
PO BOX 100
LANTZVILLE BC V0R 2H0

Product	Description	Quantity	Unit Price	Amount
MISC	2024 ANNUAL REGIONAL HOSPITAL DISTRICT REQUISITION	1.0000	945,913.0000	$945,913.00
MISC	2024 ANNUAL REGIONAL DISTRICT REQUISITION	1.0000	1,283,343.0000	$1,283,343.00
MISC	2024 CONTRACT SERVICES	1.0000	88,412.0000	$88,412.00

GST Registration Number : 107882953

PAYMENT IS DUE ON RECEIPT OF INVOICE.

Total Gross	$2,317,668.00
GST	$0.00
Total Invoice	**$2,317,668.00**

Please return this portion with your payment

Customer Number : LANDIS
Customer Name : DISTRICT OF LANTZVILLE
PO BOX 100
LANTZVILLE BC V0R 2H0

Invoice Number : 66622
Invoice Date : 05-Apr-2024
Invoice Amount : $2,317,668.00
Amount Paid :

REGIONAL DISTRICT OF NANAIMO
6300 - HAMMOND BAY RD -
NANAIMO, BC - V9T 6N2

NANAIMO REGIONAL HOSPITAL DISTRICT

BYLAW NO. 182

A BYLAW TO ADOPT A
BUDGET FOR THE YEAR 2024

The Board of the Nanaimo Regional Hospital District, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as the "Nanaimo Regional Hospital District 2024 Annual Budget Bylaw No. 182, 2024".

2. Schedule 'A' attached hereto and forming part of this bylaw is the Annual Budget for the Nanaimo Regional Hospital District for the year ending December 31, 2024.

Introduced and read three times this 27th day of February, 2024.

Adopted this 27th day of February, 2024.

CHAIR

D/ CORPORATE OFFICER

COPY
CERTIFIED CORRECT AS
FINALLY ADOPTED

Deputy Corporate Officer

Schedule 'A' to accompany "Nanaimo Regional Hospital District 2024 Annual Budget Bylaw No. 182, 2024".

Chair

Corporate Officer

SCHEDULE 'A'

NANAIMO REGIONAL HOSPITAL DISTRICT

2024 ANNUAL BUDGET

		2024 ANNUAL BUDGET
REVENUE		
Property taxes	$	33,782,691
Grants in lieu		30,000
Interest income		480,210
Other revenue		60,000
VIHA ground lease		437,680
Transfer from non-statutory reserve account		8,225,520
Prior year surplus applied		5,075,117
TOTAL REVENUE	$	**48,091,218**
EXPENDITURES		
Administration expense	$	398,773
Professional Fees		257,245
Debenture debt		5,146,668
Debt issue expense/temp financing		912,342
Annual capital grants		3,500,000
Surplus applied to major capital projects		780,000
Reserves applied to major capital projects		8,225,520
Reserve account contributions		28,870,670
TOTAL EXPENDITURES	$	**48,091,218**

Pursuant to the provisions of Section 25 of the Hospital District Act, the amounts set out below are hereby requisitioned from the undernoted areas for the use of the Nanaimo Regional Hospital District for the for the year:

2024 Annual Budget
2024 Revised Roll

update when get final roll

	NET TAXABLE VALUES	CONVERTED VALUES FOR APPORTIONMENT	REQUISITION PRIOR TO ADJUSTMENT	Prior Year Adjustments from 2023 final roll	REQUISITION AFTER ADJUSTMENT	Rate per 1,000
City of Nanaimo	31,999,714,766	38,158,940,985	17,251,166	1,607	17,252,773	0.4521
City of Parksville	5,778,877,653	6,698,407,483	3,028,264	351	3,028,615	0.4521
Town of Qualicum Beach	4,692,042,231	4,981,452,207	2,252,050	1,188	2,253,238	0.4523
District of Lantzville	1,992,080,239	2,096,954,259	948,006	(2,093)	945,913	0.4511
Municipal Subtotal	44,462,714,889	51,935,754,934	23,479,486	1,053	23,480,539	
Electoral Areas 768	7,135,212,426	8,114,298,606	3,668,370	(2,112)	3,666,258	0.4518
Electoral Areas 769	13,610,544,729	14,676,010,562	6,634,835	1,059	6,635,894	0.4522
Electoral Areas Subtotal	20,745,757,155	22,790,309,168	10,303,205	(1,053)	10,302,152	
Total All	65,208,472,044	74,726,064,102	33,782,691	0	33,782,691	
			33,782,691	0		
			check total			

REGIONAL DISTRICT OF NANAIMO

BYLAW NO. 1902.02

A BYLAW TO AMEND THE 2024 TO 2028 FINANCIAL PLAN

WHEREAS the Regional District of Nanaimo adopted "Regional District of Nanaimo Financial Plan 2024 to 2028 Bylaw No. 1902, 2023" as the financial plan for the Regional District of Nanaimo.

AND WHEREAS section 374 of the *Local Government Act* authorizes the amendment to the annual financial plan by bylaw at any time;

NOW THEREFORE the Board of the Regional District of Nanaimo, in open meeting assembled, enacts as follows:

1. **Amendment**

   "Regional District of Nanaimo Financial Plan 2024 to 2028 Bylaw No. 1902, 2023" is amended by deleting Schedule 'A' and replacing it with Schedule 'A' attached to this bylaw.

2. **Citation**

   This bylaw may be cited as "Regional District of Nanaimo Financial Plan 2024 to 2028 Amendment Bylaw No. 1902.02, 2024".

Introduced and read three times this 26th day of March, 2024.

Adopted this 26th day of March, 2024.

CHAIR

D/ CORPORATE OFFICER

COPY
CERTIFIED CORRECT AS
FINALLY ADOPTED

Deputy Corporate Officer

REGIONAL DISTRICT OF NANAIMO

CONSOLIDATED FINANCIAL PLAN
2024 to 2028

Schedule 'A' to accompany "Regional District of Nanaimo Financial Plan 2024 to 2028 Amendment Bylaw No. 1902.02, 2024"

Chair

Corporate Officer

	2023	2024	2025	2026	2027	2028	Total
Operating Revenues		11.4%	13.7%	9.9%	7.9%	7.8%	
Property taxes	(72,081,233)	(80,261,757)	(93,460,176)	(102,770,304)	(111,081,548)	(119,983,507)	(507,557,292)
Parcel taxes	(6,518,300)	(7,329,235)	(7,868,228)	(8,596,237)	(9,060,501)	(9,483,746)	(42,337,947)
	(78,599,533)	(87,590,992)	(101,328,404)	(111,366,541)	(120,142,049)	(129,467,253)	(549,895,239)
Municipal agreements	(61,443)	(88,642)	(91,301)	(94,040)	(96,862)	(99,767)	(470,812)
Operations	(4,516,486)	(4,806,971)	(4,504,102)	(4,652,140)	(4,836,163)	(5,173,476)	(23,472,852)
Interest income	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(1,500,000)
Transit fares	(4,420,894)	(5,124,027)	(5,589,916)	(6,109,282)	(6,533,759)	(6,697,103)	(30,054,087)
Landfill tipping fees	(10,669,464)	(11,300,000)	(11,300,000)	(11,300,000)	(11,300,000)	(11,300,000)	(56,500,000)
Recreation fees	(651,184)	(750,122)	(758,949)	(767,908)	(777,004)	(785,240)	(3,840,223)
Recreation facility rentals	(569,615)	(574,191)	(581,335)	(588,585)	(595,943)	(603,409)	(2,943,463)
Recreation vending sales	(2,800)	(3,800)	(3,802)	(3,804)	(3,806)	(3,808)	(19,020)
Recreation concession	(5,500)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(30,000)
Recreation other	(548,097)	(535,797)	(537,421)	(589,061)	(590,769)	(795,026)	(3,048,074)
Utility user fees	(7,272,690)	(7,599,971)	(7,974,691)	(8,367,055)	(8,777,910)	(9,208,154)	(41,927,781)
Operating grants	(12,718,039)	(14,654,626)	(14,429,296)	(16,778,461)	(17,608,960)	(17,902,166)	(81,373,509)
Grants other	(338,993)	(13,444,594)	(152,554)				(13,597,148)
Grants in lieu of taxes	(450,402)	(451,440)	(451,440)	(451,440)	(451,440)	(451,440)	(2,257,200)
Interdepartmental recoveries	(15,501,749)	(18,675,942)	(19,583,768)	(20,456,918)	(21,320,167)	(22,432,587)	(102,469,382)
Miscellaneous	(16,615,925)	(14,304,555)	(14,294,883)	(14,394,307)	(11,820,380)	(10,917,999)	(65,732,124)
Total Operating Revenues	(153,132,212)	(179,731,670)	(181,887,862)	(196,225,542)	(205,161,212)	(216,144,428)	(979,130,714)
Operating Expenditures							
Administration	9,234,667	10,557,455	10,963,311	11,586,947	12,042,954	12,545,022	57,695,689
Community grants	152,750	229,550	180,050	180,050	180,050	180,050	949,750
Legislative	943,092	1,026,620	1,057,389	1,325,080	1,122,172	1,155,808	5,687,069
Professional fees	7,560,668	9,328,598	5,245,899	5,319,433	5,458,766	5,460,371	30,853,065
Building ops	5,846,221	6,518,981	6,530,782	6,747,809	6,919,473	7,147,416	33,864,461
Veh & Equip ops	11,570,465	13,096,834	12,865,326	15,132,829	13,866,591	14,274,699	69,236,279
Operating costs	30,007,956	34,107,542	36,092,767	39,186,524	41,564,749	43,341,805	194,293,387
Program costs	1,656,108	2,289,203	1,653,919	1,687,685	1,690,455	1,648,791	8,970,053
Wages & benefits	52,217,663	57,749,282	62,643,309	67,250,083	69,849,621	73,072,913	330,565,208
Transfer to other gov/org	16,509,011	26,499,893	15,789,557	12,276,530	12,497,157	12,812,297	79,885,434
Contributions to reserve funds	20,824,543	17,602,837	12,422,557	12,781,987	13,360,088	13,847,939	70,015,408
Debt interest	5,094,078	5,145,904	5,270,348	5,264,549	4,751,605	4,830,626	25,263,032
Total Operating Expenditures	161,617,222	184,152,697	170,725,214	178,739,506	183,363,681	190,317,737	907,298,835
Operating (surplus)/deficit	8,485,010	4,441,027	(11,162,648)	(17,486,036)	(21,797,531)	(25,826,691)	(71,831,879)
Capital Asset Expenditures							
Capital expenditures	65,224,970	134,237,685	118,468,966	79,809,514	87,257,500	105,269,261	525,063,126
Transfer from reserves	(35,733,205)	(73,545,311)	(30,540,571)	(15,193,825)	(16,678,068)	(20,710,713)	(156,668,488)
Grants and other	(8,156,051)	(22,637,770)	(8,525,689)	(7,455,296)	(8,413,186)	(6,038,506)	(53,070,847)
New borrowing	(14,368,734)	(29,648,803)	(77,459,383)	(55,358,457)	(59,970,648)	(76,144,973)	(298,582,264)
Net Capital Assets funded from Operations	6,966,970	8,406,001	1,943,323	1,801,936	2,195,598	2,394,669	16,741,527
Capital Financing Charges							
Existing debt (principal)	7,103,027	6,912,740	6,986,654	6,545,253	6,018,163	5,159,416	31,622,326
New debt (principal & interest)	143,627	196,489	3,204,671	9,138,747	13,583,770	18,272,606	44,496,283
Total Capital Financing Charges	7,246,654	7,109,229	10,191,325	15,684,100	19,601,933	23,432,022	76,118,609
Net (surplus)/deficit for the year	22,698,644	20,056,257	972,000				21,028,257
Less: Transfer to appropriated surplus	205,830	972,000					972,000
Add: Transfer from appropriated surplus	(6,594,972)	(10,443,255)	(972,000)				(11,415,255)
Add: Prior year (surplus) / deficit	(16,309,502)	(10,585,002)					(10,585,002)
(Surplus) applied to future years							

EXHIBIT NO.	FUNCTIONS	CITY OF NANAIMO	CITY OF PARKSVILLE	TOWN OF QUALICUM BEACH	LANTZVILLE
2024	SUMMARY OF REQUISITIONS AFTER PRIOR YEARS ADJUSTMENTS			2024	
	FUNCTIONS	CITY OF NANAIMO	CITY OF PARKSVILLE	TOWN OF QUALICUM	DISTRICT OF LANTZVILLE
1	Administration	1,616,516	283,771	211,145	88,572
2	Community Grants	97,975	31,642	22,699	5,374
7	Regional Growth Management	631,277	97,684	69,818	29,007
13	Southern Community Transit	15,596,897	0	0	142,856
14	Northern Community Transit	0	850,119	644,459	0
17	Solid Waste Management	960,351	148,553	106,164	44,105
22	Regional Parks	2,915,693	451,019	322,320	133,905
24	Northern Community Rec	0	522,030	388,385	0
25	Oceanside Place Arena	0	666,011	378,422	0
26	Ravensong Aquatic Centre	0	587,919	603,720	0
27	Southern Community Recreation	0	0	0	557,708
31	Wastewater-Southern	12,053,967	0	0	210,957
32	Liquid Waste Mgmt Planning	120,725	18,675	13,345	5,544
33	Wastewater-Northern		3,504,696	2,369,535	0
34	Drinking Water Protection(parcel tax)	589,136	115,920	79,312	32,528
35	D69 Land Search & Rescue		8,260	5,633	
36	D68 Search & Rescue	43,404	0	0	1,659
37	D68 Emergency 911		0	0	31,128
38	D69 Emergency 911		196,052	145,868	0
40	D69 Marine Search & Rescue		5,523	4,109	
45	Duke Point Sewer	400,761			0
	SUBTOTAL Regional District	35,026,702	7,487,874	5,364,934	1,283,343
5	Community Justice Parcel Tax	0	53,033	36,286	0
2024	**REQUISITION TOTAL**	**35,026,702**	**7,540,907**	**5,401,219**	**1,283,343**