



## AGENDA

PUBLIC HEARING OF FINANCIAL PLAN BYLAW NO. 2629  
& MUNICIPAL TAX RATE BYLAW NO. 2630  
CITY HALL COUNCIL CHAMBER  
THURSDAY, MAY 4, 2017  
6:00 P.M.

### (1) CALL TO ORDER

The purpose of the Public Hearing is to consider Bylaw No. 2629, 2017, City of Rossland Financial Plan 2017-2021, and Bylaw No. 2630, 2017, Municipal Tax Rate Bylaw.

*The Corporate Officer provides information as to how the meeting was publicized and if any correspondence or petitions have been received for the record.*

### (2) BYLAW CONSIDERATION

*Staff, if requested by the Mayor, will provide a brief description.*

**Mayor will call for representations from the public in attendance.**

*The public may ask questions, through the Chair, in order to clarify details of the proposal.*

a) Bylaw No. 2629, 2017, City of Rossland Financial Plan 2017-2021

b) Bylaw No. 2630, 2017, 2017 Municipal Tax Rate Bylaw

### (3) ADJOURNMENT



**2017-2021 BUDGET & FINANCIAL PLAN PUBLIC NOTICE**  
**Public Consultation on the 2017-2021 Five Year Financial Plan**  
**Thursday, May 4, 2017 @ 6:00 p.m.**

A public meeting is scheduled for the above noted date and time at Rossland City Hall, 1899 Columbia Avenue to attend a presentation on the City's proposed 2017 Budget and 2017-2021 Financial Plan.

The City's Financial Plan includes decisions about General City Operations and determinations regarding proposed taxation, utility rates, and service levels provided to the community. Additionally, it provides information on the City's proposed capital improvement program for the years to come.

This will be a public meeting regarding the budget and financial plan and attendees will have an opportunity to receive the presentation, ask questions and provide comment regarding the proposed plan.

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A Copy of the Plan is available at City Hall and at [www.rossland.ca](http://www.rossland.ca).

**THE CORPORATION OF THE CITY OF ROSSLAND**

**BYLAW No. 2629**

**A BYLAW TO ADOPT A FINANCIAL PLAN FOR THE PERIOD OF 2017 TO 2021**

WHEREAS section 165 of the *Community Charter*, SBC 2003 CHAP. 26 requires that Council adopt a financial plan for a period of five years,

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

**SHORT TITLE**

1. This Bylaw may be cited, for all purposes, as the “**CITY OF ROSSLAND FINANCIAL PLAN 2017 – 2021**”.
2. The planned revenues and expenditures for the years 2016 to 2021 will be those recorded on Schedule “A” attached to, and forming part of this Bylaw.
3. In accordance with Section 165(3.1) of the Community Charter, Schedules “B”, “C” and “D” are attached to, and form a part of this Bylaw to provide the objectives and policies regarding each of the following:
  - a) the proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the Community Charter,
  - b) the distribution of property taxes among the property classes, and
  - c) the use of permissive tax exemptions

**ENACTMENT**

4. (1) If any section, subsection, sentence, clause or phrase of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion will be severed and the part that is invalid will not affect the validity of the remainder.
- (2) This Bylaw will come into full force and effect on the final adoption thereof.

READ A FIRST TIME  
READ A SECOND TIME  
READ A THIRD TIME  
PUBLIC CONSULTATION HELD ON  
RECONSIDERED AND FINALLY ADOPTED

this 10<sup>TH</sup> day of April, 2017  
this 24<sup>th</sup> day of April, 2017  
this 24<sup>th</sup> day of April, 2017  
this th day of April, 2017  
this 8<sup>th</sup> day of May, 2017

\_\_\_\_\_  
MAYOR

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

**BYLAW 2629 SCHEDULE "A"**

<b>City of Rossland - Five Year Financial Plan (Consolidated) 2017-2021</b>	<b>Tax +4.75% W/S+4.5% L+2%</b>	<b>Tax +4.0% W/S+4.5% L+2%</b>	<b>Tax +2% W/S+4.5% L+2%</b>	<b>Tax +4.0% W/S+4.5% L+2%</b>	<b>Tax +2.0% W/S+4.5% L+2%</b>
<b>REVENUE</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Taxation	4,997,953	5,144,772	5,235,807	5,421,520	5,529,950
Utility Taxes and grants in lieu	108,933	108,933	108,933	108,933	115,233
Federal gas tax grant	202,509	192,000	192,000	192,000	192,000
Provincial Grants	4,906,151	521,594	521,594	521,594	521,594
RDKB grants	6,200	6,200	6,200	6,200	6,200
Other Grants	736,340	0	0	0	0
Sale of service and other income	574,434	573,434	573,434	573,434	573,434
Interest and penalties on taxes	52,000	52,000	52,000	52,000	52,000
Water user fees	623,399	650,394	678,604	708,084	739,948
Sewer user fees	586,089	612,170	639,425	667,907	697,963
	12,794,008	7,861,497	8,007,997	8,251,672	8,428,322
<b>EXPENDITURES</b>					
General government	(1,430,597)	(1,394,862)	(1,410,385)	(1,426,219)	(1,430,498)
Community support	(257,121)	(268,621)	(268,077)	(268,756)	(269,562)
Environmental health	(124,000)	(124,000)	(124,000)	(124,000)	(124,372)
Planning, development, and engineering	(750,945)	(182,268)	(184,555)	(186,888)	(187,449)
Protective services	(293,673)	(209,239)	(212,905)	(216,642)	(217,292)
Public Health	(7,872)	(7,945)	(8,020)	(8,096)	(8,120)
Recreation and cultural services	(758,287)	(755,868)	(762,162)	(768,577)	(770,883)
Transportation and public works	(1,490,220)	(1,477,087)	(1,488,814)	(1,500,771)	(1,505,273)
Regional sewer utility	(370,000)	(370,000)	(370,000)	(370,000)	(371,110)
Water utility operations	(668,111)	(683,878)	(690,107)	(696,460)	(698,549)
Sewer utility operations	(296,856)	(299,199)	(301,589)	(304,025)	(304,937)
Interest and finance charges	(386,007)	(518,007)	(518,007)	(518,007)	(518,007)
Amortization	(1,348,926)	(1,348,926)	(1,348,926)	(1,348,926)	(1,348,926)
<b>Total Expenses</b>	<b>(8,182,615)</b>	<b>(7,639,900)</b>	<b>(7,687,547)</b>	<b>(7,737,367)</b>	<b>(7,754,978)</b>
Annual Surplus (Deficit)	4,611,393	221,597	320,450	514,305	673,344
Amortization	1,348,926	1,348,926	1,348,926	1,348,926	1,348,926
Capital Expenditure	(7,665,163)	(1,866,000)	(1,438,000)	(1,433,000)	(1,738,000)
Debt principle payments	(305,650)	(343,080)	(368,742)	(374,492)	(374,492)
Debt proceeds	0	0	0	0	0
Development cost charges	0	0	0	0	0
Transfer (to) capital reserves	0	0	0	(12,065)	(381,693)
Transfer from capital reserves	1,675,694	732,231	281,040	-	471,915
Transfer (to) operating reserves	0	(93,674)	(143,674)	(43,674)	0
Transfer from operating reserves	334,800	-	-	-	
Balanced Budget	0	0	0	0	(0)

**BYLAW #2629****SCHEDULE "B"****Table 1 – Sources of Revenue**

<b>Revenue Source 2017</b>	<b>%</b>
Property Value Taxes	34.43%
Parcel & Local Service Area Taxes	4.63%
Utility Taxes, Grants in Lieu & Penalties & Interest	1.26%
Utility User Fees	9.45%
Other Income	4.49%
Grants	45.73%
	100.0%

Table 1 reflects the proportion of total revenue proposed to be raised from each revenue source in 2017. Property Value Taxes normally form the greatest proportion of the revenue of the municipality and provide a stable, consistent source of revenue for many municipal services that are difficult or undesirable to fund on a user-pay basis. Grants also provide a source of revenue to the municipality, and in 2017, \$3,632,128 has been received from the Clean Water and Wastewater Fund for the Spokane Street Infrastructure Improvement Project. Utility User Fees provide revenue for the municipality on a user-pay basis.

**Policy:**

Council is committed to maintaining a consistent property tax base and strives to maximize the user-pay method of providing services wherever feasible.

**Objectives:**

- To maximize a user-pay cost structure wherever possible.
- To maximize the use of grant funding for infrastructure and service upgrades.

**BYLAW #2629**

**SCHEDULE "C"**

**Table 2 – Proposed Distribution of Property Taxes Among Property Classes for 2017**

<b>Property Class</b>	<b>%</b>
Residential	87.83%
Utility	2.70%
Light Industry	0.11%
Business and Other	8.87%
Managed Forest	0.03%
Recreation / Non-Profit	0.46%
Farm	0.00%
	100.00%

Table 2 reflects the distribution of property value taxes among property classes. The City of Rossland’s tax base is primarily residential and therefore the majority of the tax burden falls on the residential homeowners.

**Policy:**

It is the policy of Council to maintain a tax rate ratio between individual property assessment classes at fixed values. The tax rate for all property classes are a multiple of the tax rate for Property Class 01 (Residential). In order to encourage business in Rossland and reduce operating costs for existing businesses, the tax rate multiple for Class 06 was reduced from 2.25 to 1.71 in 2007, and the ratio is currently set at 1.77.

**Objective:**

To maintain the current tax rate structure and to encourage business in Rossland by providing tax relief in the form of the reduced variable tax rate.

**BYLAW #2629****SCHEDULE "D"**

<b>2017 – 2018 Permissive Tax Exemption Bylaw 2621</b>			
<b>Legal Description</b>	<b>Roll #</b>	<b>Civic Address</b>	<b>Organization</b>
Parcel A, Block 27, Plan 616A	767.450	2396 Columbia Avenue	Roman Catholic Bishop of Nelson – Sacred Heart Church
Lots 11 – 14, Block 30, Plan 616A	805.100	2393 Columbia Avenue	Seven Summits School of Learning (Class 06 portion only)
Lots 1 – 4, Block 20, Plan 616A	676.100	2110 – First Avenue	United Church of Canada – St. Andrew's United Church
Lot 15, Block 28, Plan 579	238.000	2055 – 2059 Washington Street	Rossland Health Care Auxiliary Society
Lot A, Plan 9862	675.000	2112 Second Avenue	Golden City Manors Society
Lot B, Plan 9766, District Lot 535 & Lot 22, Block 28, Plan 579 District Lot 535 except Parcel A	243.000	2058 Spokane Street	Rossland Child Care Society
Lot 20, Block 41, Plan 579	360.000	2054 Washington Street	Rossland Light Opera Players
Lot 1, Plan NEP73284, District Lot 535	240.000	2081 Washington Street	Royal Canadian Legion ( Class 8 portion only)
Lot A, District Lot 535 Kootenay District Plan 7830	1093.000	2061 First Ave	Lower Columbia Affordable Housing Society
<b>2017 Revitalization Tax Exemptions Bylaw #2620</b>			
Lot 4 & 5, Plan Number NEP579, Land District 26, District Lot 535	231.500	1938 Columbia Ave	Sourdough Alley Holdings
Parcel B, (being a consolidation of Lots 8 & 9 see LB521051), Plan Number NEP579, Land District 26, District Lot 535	234.500	1960 Columbia Ave	Sourdough Alley Holdings
Lot 1 & 2, Plan Number NEP579, Land District 26, District Lot 535	363.000	2104 Columbia Ave	Allanco Development Corp
Lot 20, Block 43, Plan NEP579, Land District 26, District Lot 535	388.000		Texas Point Holdings Ltd.
Lot 1, Plan NEP79845, Land District 26, Township 28	3014.010		WCH Holdings Ltd.

Council provides permissive tax exemption to not-for-profit organizations that form a valuable part of the community. These include religious institutions, recreational facilities, a seniors housing society and a child care society. In 2010, Council adopted a Revitalization Tax Exemption Bylaw to encourage economic activity and growth.

Policy:

Council will continue to support local not-for-profit organizations that provide benefits to the community as a whole and are eligible under the Community Charter through permissive tax exemptions.

In order to encourage economic activity and growth, Council will provide revitalization tax exemption to businesses who meet the criteria set out in the Revitalization Tax program.

Objective:

To provide permissive tax exemption to not-for-profit organizations that benefits the overall well-being of the community.

To encourage economic activity and growth by providing exemption from property value tax increases for a period of five years.



**THE CORPORATION OF THE CITY OF ROSSLAND**  
**BYLAW No. 2630**  
**A BYLAW TO LEVY TAXES FOR MUNICIPAL PURPOSES**

WHEREAS section 197 of the *Community Charter*, SBC 2003 CHAP. 26, requires the Council of the City of Rossland to establish property value tax rates,

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

**SHORT TITLE**

1. (1) This Bylaw may be cited as the "**2017 MUNICIPAL TAX RATE BYLAW**"

**TAX RATES**

2. (1) The rates imposed and levied for the fiscal year 2017 on all properties within the City of Rossland for all lawful general municipal purposes and for unspecified debt purposes, on the value of land and improvements taxable for general municipal purposes, rates appearing in column "A" of the Tax Rate Schedule attached hereto and forming a part of this Bylaw;
- (2) The Tax Rate Schedule also provides for levying taxes for the fiscal year 2017 for the following jurisdictions:
  - (a) for Regional District of Kootenay Boundary purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in column "B" of the Tax Rate Schedule attached hereto and forming part of this Bylaw;
  - (c) for West Kootenay-Boundary Regional Hospital District purposes, on the value of land and improvements taxable for hospital purposes, rates appearing in column "C" of the Tax Rate Schedule attached hereto and forming part of this Bylaw;
- (3) The minimum amount of taxation upon a parcel of real property will be one dollar (\$1.00);
3. (1) Unless revised for subsequent fiscal years, the tax rates established in this Bylaw will remain in effect for subsequent fiscal years.

**ENACTMENT**

- 4. (1) If any section, subsection, sentence, clause or phrase of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion will be severed and the part that is invalid will not affect the validity of the remainder.
- (2) This Bylaw will come into full force and effect on the 1<sup>st</sup> day of January 2017.

READ A FIRST TIME  
READ A SECOND TIME  
READ A THIRD TIME  
RECONSIDERED AND FINALLY ADOPTED

this 10<sup>th</sup> day of April, 2017  
this 24<sup>th</sup> day of April, 2017  
this 24<sup>th</sup> day of April, 2017  
this <sup>h</sup> day of May, 2017

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MAYOR

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

**THE CORPORATION OF THE CITY OF ROSSLAND**

**BYLAW #2630**

<b>Tax Rate Schedule</b>				
PROPERTY		Column "A"	Column "B"	Column "C"
		MUNICIPAL PURPOSES	REGIONAL PURPOSES	REGIONAL PURPOSES
CLASS	DESCRIPTION	TAX RATES Dollars of Tax per \$1,000 Taxable Value Municipal (General)	Regional District Kootenay Boundary Tax Rate	West Kootenay- Boundary Regional Hospital District Tax Rate
1	RESIDENTIAL	7.5132	1.91561	<b>0.28927</b>
2	UTILITY	41.89998	6.70464	<b>1.01245</b>
5	LIGHT INDUSTRY	23.73229	6.51307	<b>0.98352</b>
6	BUSINESS & OTHER	13.3509	4.69324	<b>0.70871</b>
7	MANAGED FOREST LAND	16.39232	5.74683	<b>0.86781</b>
8	RECREATION	6.65149	1.91561	<b>0.28927</b>
9	FARM	7.73411	1.91561	<b>0.28927</b>