

## SPECIAL COUNCIL MEETING – AGENDA

Agenda for the Special Council Meeting scheduled for  
Tuesday, May 10, 2022, at 5:00 p.m. in **Gymnasium at Anmore Elementary  
School, 30 Elementary Road, Anmore, BC**



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**NOTE: Members of the public not attending in person may view our Special Council meeting by accessing the meeting via our YouTube channel. For those who are not attending in person, comments under Item 3 Public Input may be submitted up to 4:00pm on meeting days to [karen.elrick@anmore.com](mailto:karen.elrick@anmore.com) to be read by the Corporate Officer during the meeting.**

[https://www.youtube.com/channel/UCeLV-BY6qZzAVEKX5cMWcAQ?view\\_as=subscriber](https://www.youtube.com/channel/UCeLV-BY6qZzAVEKX5cMWcAQ?view_as=subscriber)

THIS MEETING'S PROCEEDINGS WILL BE BROADCAST LIVE VIA YOUTUBE AND AVAILABLE AS A RECORDED ARCHIVE ON THE VILLAGE WEBSITE

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**1. Call to Order**

**2. Approval of the Agenda**

Recommendation: That the Agenda be approved as circulated.

**3. Public Input**

*\*Note: The public is permitted to provide comments to Council on any item shown on this meeting agenda. A two-minute time limit applies to speakers.*

**4. New Business**

Page 2

**(a) Anmore 2022 – 2026 Five-Year Financial Plan Bylaw**

Recommendation: That Council adopt Anmore 2022-2026 Five-Year Financial Plan Bylaw No. 658-2022

Page 6

**(b) Anmore Tax Rates Bylaw**

Recommendation: That Council adopt Anmore Tax Rates Bylaw No. 659-2022

**5. Adjournment**

**VILLAGE OF ANMORE**

**BYLAW NO. 658-2022**

A bylaw to adopt the 2022 Five-Year Financial Plan

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**WHEREAS** pursuant to section 165 of the *Community Charter*, requires that every municipality must have a five-year financial plan that is adopted annually, by bylaw, before the annual property tax bylaw is adopted;

**AND WHEREAS** the Municipal Council has caused to be prepared a Five-Year Financial Plan for the period 2022-2026 inclusive;

**NOW THEREFORE** the Council of the Village of Anmore enacts as follows:

1. This bylaw may be cited for all purposes as “Anmore Five-Year Financial Plan Bylaw No. 658-2022”.
2. Council hereby adopts the Five-Year Financial Plan for the years 2022-2026 inclusive, for each year of the plan, as set out in Schedules A and B, attached hereto and forming part of this bylaw.
3. If a portion of this bylaw is held invalid by a Court of competent jurisdiction, the invalid portion must be severed, and the remainder of this bylaw is deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause or phrase.
4. That “Anmore Five-Year Financial Plan Bylaw No. 642-2021” is hereby repealed in its entirety.

**READ** a first time the 26 day of April, 2022  
**READ** a second time the 26 day of April, 2022  
**READ** a third time the 26 day of April, 2022  
**ADOPTED** the day of , 2022

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MAYOR

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MANAGER OF CORPORATE SERVICES

## SCHEDULE "A"

### 2022-2026 FINANCIAL PLAN STATEMENT OF OBJECTIVES AND POLICIES

1. In accordance with the *Community Charter*, the Village of Anmore is required to include in the Five-Year Financial Plan, objectives and policies regarding each of the following:
  - (a) The proportion of total revenue that comes from each of the funding sources described in the *Community Charter*;
  - (b) The distribution of property taxes among the property classes; and
  - (c) The use of permissive tax exemptions.

2. Funding Sources

Table 1, below, shows the proportion of total revenue proposed to be raised from each fund source in 2022.

Government grants provide for the largest proportion of revenue in 2022 thanks to a \$2.5 Million Investing in Canada Infrastructure – Community, Culture & Recreation grant for the Anmore Community Hub. Other grants are sourced from the Major Road Network Fund (MRN), the Small Communities Fund, and other miscellaneous grants.

Property value tax revenues are the largest portion of planned revenues. Property Taxation provides a stable and consistent revenue source for general services that cannot be recovered from user-pay fees. It is simple to administer and easy for residents to understand.

Fees & charges provide the second largest proportion of planned revenue and are sourced from the utility fees collected for water and garbage & organic waste collection, as well as various permit fees.

#### Objectives

- Over the next five years, the Village will increase the portion of revenue received from user fees and charges to reflect service levels and changes in inflation.

#### Policies

- All user-fee levels will be reviewed, on an annual basis, to ensure they are adequately meeting both the respective service delivery and capital costs.
- Revenues will be recovered from user fees and charges where possible, rather than general taxation, to lessen the burden on the Village's limited property tax base.

**Table 1 – Sources of Revenue**

| REVENUE SOURCE     | % OF TOTAL REVENUE | DOLLAR VALUE     |
|--------------------|--------------------|------------------|
| Taxation           | 36%                | 2,653,025        |
| Fees and Charges   | 18%                | 1,325,111        |
| Grants             | 44%                | 3,173,600        |
| Interest and Other | 2%                 | 123,066          |
| <b>TOTAL</b>       | <b>100%</b>        | <b>7,274,802</b> |

3. Distribution of Property Tax Rates

Table 2 outlines the distribution of property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of Village services.

Objectives

- Tax rates set maintain tax stability in accordance with the Village’s operational and capital requirements.

Policies

- Supplement, where possible, revenues from user fees and charges to help to offset the burden on the entire property tax base.
- Regularly review and compare the Village’s distributions of tax burden relative to other municipalities having similar property class composition.

**Table 2 – Distribution of Property Tax Rates**

| PROPERTY CLASS         | % OF TOTAL PROPERTY TAXATION |
|------------------------|------------------------------|
| Residential (1)        | 99.81%                       |
| Utilities (2)          | 0.001%                       |
| Business and Other (6) | 0.034%                       |
| Rec/Non Profit (8)     | 0.152%                       |
| <b>TOTAL</b>           | <b>100%</b>                  |

4. Permissive Tax Exemptions

No property in the Village of Anmore is permissively exempt. Village properties do not meet the legislated criteria.

## SCHEDULE "B"

| Village of Anmore                |                       |                     |                     |                       |                       |  |
|----------------------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|--|
| Financial Plan                   |                       |                     |                     |                       |                       |  |
| 2022 - 2026                      |                       |                     |                     |                       |                       |  |
|                                  | 2022                  | 2023                | 2024                | 2025                  | 2026                  |  |
| <b>REVENUES</b>                  |                       |                     |                     |                       |                       |  |
| Property Tax                     | \$ 2,653,025          | \$ 2,800,286        | \$ 2,998,608        | \$ 3,053,427          | \$ 3,109,346          |  |
| Permits, Fees and Charges        | \$ 1,325,111          | \$ 1,379,783        | \$ 1,423,422        | \$ 1,451,890          | \$ 1,480,928          |  |
| Grants                           | \$ 3,173,600          | \$ 691,960          | \$ 707,719          | \$ 720,641            | \$ 733,822            |  |
| Interest & Other                 | \$ 123,066            | \$ 168,883          | \$ 213,056          | \$ 214,513            | \$ 216,003            |  |
| <b>SUBTOTAL REVENUES</b>         | <b>\$ 7,274,802</b>   | <b>\$ 5,040,912</b> | <b>\$ 5,342,805</b> | <b>\$ 5,440,472</b>   | <b>\$ 5,540,098</b>   |  |
| <b>EXPENSES</b>                  |                       |                     |                     |                       |                       |  |
| General Government               | \$ 1,284,902          | \$ 1,311,809        | \$ 1,384,330        | \$ 1,409,033          | \$ 1,463,231          |  |
| Public Works                     | \$ 775,909            | \$ 791,977          | \$ 811,776          | \$ 828,011            | \$ 844,572            |  |
| Protective Services              | \$ 346,197            | \$ 251,433          | \$ 257,644          | \$ 262,737            | \$ 267,931            |  |
| Planning & Development           | \$ 173,943            | \$ 179,161          | \$ 183,640          | \$ 187,313            | \$ 191,059            |  |
| Water Utility                    | \$ 1,748,460          | \$ 1,238,603        | \$ 1,244,674        | \$ 722,215            | \$ 736,559            |  |
| Debt Interest                    | \$ -                  | \$ 42,125           | \$ 83,129           | \$ 81,988             | \$ 80,827             |  |
| Amortization of TCAs             | \$ 920,000            | \$ 920,000          | \$ 920,000          | \$ 920,000            | \$ 920,000            |  |
| <b>SUBTOTAL EXPENSES</b>         | <b>\$ 5,249,411</b>   | <b>\$ 4,735,107</b> | <b>\$ 4,885,193</b> | <b>\$ 4,411,297</b>   | <b>\$ 4,504,179</b>   |  |
| <b>SURPLUS / (DEFICIT)</b>       | <b>\$ 2,025,391</b>   | <b>\$ 305,805</b>   | <b>\$ 457,612</b>   | <b>\$ 1,029,175</b>   | <b>\$ 1,035,919</b>   |  |
| <b>INTERNAL TRANSFERS</b>        |                       |                     |                     |                       |                       |  |
| Capital                          | \$ (10,068,033)       | \$ (341,250)        | \$ (71,250)         | \$ (71,250)           | \$ (71,250)           |  |
| Transfer to (from) Reserves      | \$ 4,622,642          | \$ (884,555)        | \$ (1,242,288)      | \$ (1,813,851)        | \$ (1,820,595)        |  |
| Transfer to (from) Surplus       | \$ -                  | \$ -                | \$ -                | \$ -                  | \$ -                  |  |
| Debt                             | \$ 2,500,000          | \$ -                | \$ (64,074)         | \$ (64,074)           | \$ (64,074)           |  |
| Investment in TCA                | \$ 920,000            | \$ 920,000          | \$ 920,000          | \$ 920,000            | \$ 920,000            |  |
| <b>SUBTOTAL INTERNAL EXPENSE</b> | <b>\$ (2,025,391)</b> | <b>\$ (305,805)</b> | <b>\$ (457,612)</b> | <b>\$ (1,029,175)</b> | <b>\$ (1,035,919)</b> |  |
| <b>FINANCIAL PLAN BALANCE</b>    | <b>\$ 0</b>           | <b>\$ -</b>         | <b>\$ (0)</b>       | <b>\$ 0</b>           | <b>\$ (0)</b>         |  |

**VILLAGE OF ANMORE**

**BYLAW NO. 659-2022**

A Bylaw to levy rates for municipal general and capital purposes and for regional district purposes for the fiscal year 2022

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**WHEREAS** pursuant to the provisions of section 197 of the *Community Charter*, after adoption of the five-year financial plan and before May 15, a Municipality must, by bylaw, impose property value taxes for the year;

**AND WHEREAS** the required bylaw establishes the tax rates for the municipal revenue proposed to be raised in the year from property value taxes as provided in the financial plan;

**AND WHEREAS** the required bylaw establishes the tax rates for the amounts to be collected in the year by the municipality to meet its taxing obligations to the regional district;

**NOW THEREFORE** the Municipal Council of the Village of Anmore, in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as “Anmore Tax Rates Bylaw No. 659-2022”.
2. The following rates are hereby imposed and levied for the year 2022;
  - a. For all lawful general and debt purposes of the municipality, on the assessed value of land and improvements taxable for general municipal purposes, water and Anmore Green Estates local service area, the rates appearing in Schedule "A" column B, attached to and forming a part of this Bylaw.
  - b. For all lawful general purposes of the capital asset on the value of land and improvements for general municipal purposes rates appearing in column C of Schedule A, attached hereto and forming a part hereof.
  - c. For Metro Vancouver Regional District purposes, on the full assessed value of land and improvements taxable for hospital purposes, the rates appearing in column D of Schedule A, attached hereto and forming a part hereof.
3. The min. amount of taxation upon a parcel of real property will be one dollar (\$1. 00).
4. The rates and taxes imposed or levied pursuant to this Bylaw are due on or before July 4, 2022.

5. After July 4, 2022 the Tax Collector will add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll for which taxes have not been paid, 5% of the current taxes. The unpaid taxes, together with the 5% added, will be deemed to be taxes of the current year due upon those lands and improvements.

After October 1, 2022, the Tax Collector will add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll for which taxes have not been paid, an additional 5% of the current taxes.

6. An owner may make an election to pay under the alternative tax collection scheme set out above or the general tax collection scheme established in the Community Charter by giving written notice of the election to the Village before July 4 of the year of which the election applies. If an owner does not make an election, the alternative municipal tax collection scheme set out above shall apply.

**READ** a first time the 26 day of April, 2022

**READ** a second time the 26 day of April, 2022

**READ** a third time the 26 day of April, 2022

**ADOPTED** the day of , 2022

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MAYOR

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CORPORATE OFFICER

**“SCHEDULE A”**

| <b>CLASS</b> | <b>MUNICIPAL (B)</b> | <b>CAPITAL (C)</b> | <b>REGIONAL (D)</b> |
|--------------|----------------------|--------------------|---------------------|
| <b>1</b>     | 0.6969               | 0.6318             | 0.2596              |
| <b>2</b>     | 0.6969               | 0.6318             | 0.9086              |
| <b>3</b>     | 0.6969               | 0.6318             | 0.2596              |
| <b>4</b>     | 0.6969               | 0.6318             | 0.8826              |
| <b>5</b>     | 0.6969               | 0.6318             | 0.6360              |
| <b>6</b>     | 0.6969               | 0.6318             | 0.7788              |
| <b>7</b>     | 0.6969               | 0.6318             | 0.2596              |
| <b>8</b>     | 0.6969               | 0.6318             | 0.2596              |
| <b>9</b>     | 0.6969               | 0.6318             | 0.8826              |