



**SPECIAL MEETING OF COUNCIL**  
**MEETING TO BE HELD IN THE COUNCIL CHAMBERS,**  
**606 MOUNTAINVIEW SQUARE**  
**ON MONDAY, APRIL 11, 2022 AT 7:00 P.M.**

**Public Participation**

This meeting is being held in person and electronically in accordance with Part 2, Division 2 of the *Kitimat Municipal Code*.

You can also livestream Council Meetings. To view the livestream, visit our [Council Meeting Livestream webpage](#).

The public may attend in person, but seating is limited. To attend electronically or to provide input on any of the following agenda items, please contact the district office at (250) 632-8900 or email [dok@kitimat.ca](mailto:dok@kitimat.ca) by 4:30 p.m. the day of the meeting.

1. Call to Order
2. Public Input / Questions on Agenda Items
3. Media Inquiries - For Clarification Only
4. Adoption of Agenda
5. Flat Tax Options for 2022 (2.3.10.1)

**CLOSED MEETING TO BE HELD FOLLOWING  
THE SPECIAL MEETING OF COUNCIL  
ON MONDAY, APRIL 11, 2022**

Call for Closed New Business Items and Agenda Changes

Moved by \_\_\_\_\_, Seconded by \_\_\_\_\_.

THAT the agenda be adopted and Council deal with  
these matters in closed session.

At this point the public leaves.

- Page 01     1. Closed Meeting Minutes – 04 April 2022
- Page 03     2. Municipal Service Item – S. 90(1)(k)
- Page 71     3. Municipal Service Item – S. 90(1)(k)
- Page 79     4. Land Item – S. 90(1)(e) & Legal Item - S.90(1)(i)
- 5. Release of Closed Items
- 6. Adjournment

# COUNCIL REPORT

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Date: April 6, 2022  
 File: 2.3.10.1  
 To: Warren Waycheshen, CAO for Mayor and Council  
 From: Dustin Rutsatz, Director of Finance  
 Re: Flat Tax Options for 2022

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## **Recommendations:**

Actions: That Council discusses the flat tax options.

## **Motion:**

**THAT the Flat Tax rate for the 2022 year be set at \$693, equal to the 2021 Flat tax rate of \$668 plus a 3.75% adjustment for budget increases.**

**Background:** In 1990, the Municipal Act was amended to allow for the residential flat tax system. The residential flat tax amendment was repealed in 1992, but municipalities using the system were permitted to continue using it. The flat tax has been used in Kitimat for over 30 years and is an established part of the property taxation system here.

**Analysis:** Please see attached

Please note, once a local government ceases using the Flat Tax, it cannot be reinstated in the following years. The court of revision will be held May 2, 2022 at 7:00pm in the council chambers

**Timing For Adopting Bylaws:** The five-year financial plan and property tax bylaws must be adopted by the end of day on Saturday, May 14. In 2022, The current schedule is to provide the bylaws for consideration for three readings on May 2<sup>nd</sup>, 2022 (Monday), and adoption at a special meeting on May 9<sup>th</sup>, 2022 (Monday), but these timelines can be moved up if deliberations are concluded earlier.

## **Options (or Alternatives):**

- 1) **The Flat Tax for 2022 be set at some other rate as determined by Council.**
- 2) **THAT the Flat Tax be discontinued starting in 2022. (Please note that this action would cause a wide swing in taxes for many property owners). A preferred course of action would be a phase-out process over 5 to 10 years.**

**Budget Implications:** Building the 2022 Budget

"DR"

Dir of Finance Initials

**Budgeted:** X

**Unbudgeted:**

"Dustin Rutsatz"

"Warren Waycheshen"

Submitted by:  
 Dustin Rutsatz, Director of Finance

Approved for Submission:  
 Warren Waycheshen, CAO

Attachment(s): Attachment A: Flat Tax Analysis on Kitimat Residential Properties

Flat Tax Analysis on Kitimat Residential Properties

Estimated 2022 Data-from Completed Roll

Flat Tax Breakdown			
2022 Folios	Rate at 3.75%	Flat Tax	
3624	693	\$ 2,511,432	
To get this amount from variable:			
divide Flat Tax Revenue by total assessed value			
2,511,432	/	1,465,724,600	= 1.71344

Total if all variable 4.172595

Note: Minimum Tax is \$350 for owners under 65, and \$100 for owners over 65.

Utilities of have not been added

No PHOG

Assessed Value	Mill Rate		Taxes				Total
	Gen, Debt, Transit	Flat	Other Authorities	Gen, Debt, Transit	Flat	Other Authorities	
100,000	2.4592	693.00	2.90438	245.92	693	290.44	1,229.35
150,000	2.4592	693.00	2.90438	368.87	693	435.66	1,497.53
200,000	2.4592	693.00	2.90438	491.83	693	580.88	1,765.71
300,000	2.4592	693.00	2.90438	737.75	693	871.31	2,302.06
350,000	2.4592	693.00	2.90438	860.70	693	1,016.53	2,570.24
400,000	2.4592	693.00	2.90438	983.66	693	1,161.75	2,838.41
404,450	2.4592	693.00	2.90438	994.61	693	1,174.68	2,862.28
450,000	2.4592	693.00	2.90438	1,106.62	693	1,306.97	3,106.59
500,000	2.4592	693.00	2.90438	1,229.58	693	1,452.19	3,374.77
550,000	2.4592	693.00	2.90438	1,352.54	693	1,597.41	3,642.94
600,000	2.4592	693.00	2.90438	1,475.49	693	1,742.63	3,911.12

Assessed Value	Mill Rate		Taxes				Total
	Gen, Debt, Transit	Flat	Other Authorities	Gen, Debt, Transit	Flat	Other Authorities	
100,000	4.1726		2.90438	417.26	-	290.44	707.70
150,000	4.1726		2.90438	625.89	-	435.66	1,061.55
200,000	4.1726		2.90438	834.52	-	580.88	1,415.40
300,000	4.1726		2.90438	1,251.78	-	871.31	2,123.09
350,000	4.1726		2.90438	1,460.41	-	1,016.53	2,476.94
400,000	4.1726		2.90438	1,669.04	-	1,161.75	2,830.79
404,450	4.1726		2.90438	1,687.61	-	1,174.68	2,862.28
450,000	4.1726		2.90438	1,877.67	-	1,306.97	3,184.64
500,000	4.1726		2.90438	2,086.30	-	1,452.19	3,538.49
550,000	4.1726		2.90438	2,294.93	-	1,597.41	3,892.34
600,000	4.1726		2.90438	2,503.56	-	1,742.63	4,246.19

The point of equilibrium is where the improved property is assessed at \$ 404,450