



## REPORT

Report Date: April 29, 2020  
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Meeting Date: May 12, 2020  
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TO: Vancouver City Council  
FROM: Director of Finance  
SUBJECT: 2020 Property Taxation: Rating By-laws and Averaging Resolutions

### **RECOMMENDATION**

- A. THAT Council adopt the 2020 rating by-laws that establish the municipal general purpose tax rate and the Metro Vancouver Regional District tax rate for each property class.
- B. THAT Council adopt the 2020 averaging resolutions that substitute the tax rates established by other taxing authorities to give effect to the targeted land assessment averaging program.

### **REPORT SUMMARY**

The purpose of this report is to summarize for Council's information the municipal general purpose tax levy and taxes levied by other taxing authorities ("OTAs") for each property class, and seek Council adoption of the following:

- Rating by-laws that establish the municipal general purpose tax rate and the Metro Vancouver Regional District tax rate for each property class; and
- Averaging resolutions that substitute the tax rates established by OTAs to give effect to the targeted land assessment averaging program as required under the *Vancouver Charter*.

## **COUNCIL AUTHORITY/PREVIOUS DECISIONS**

Section 373(1) of the *Vancouver Charter* requires that Council, after considering the distribution of the municipal general purpose tax levy among property classes under s. 219(2), adopts the rating by-law that establishes the municipal general purpose tax rate for each property class.

Section 374.4(8) of the *Vancouver Charter* further requires that, if land assessment averaging is adopted for calculating the municipal general purpose tax levy, the same principle be applied to calculating taxes levied by OTAs by adopting averaging resolutions that substitute the tax rates established by those authorities to make the impact of land assessment averaging revenue-neutral. This requirement does not apply to the Additional School Tax on high-valued residential properties (0.2% on property values between \$3 million and \$4 million, and 0.4% over \$4 million) which is based on BC Assessment values before application of land assessment averaging.

It has been Council policy that the municipal general purpose tax rates for Class 1, 8 and 9 and for Class 5 and 6 be calculated on a blended basis, which means the property classes within these two groups are taxed at the same rate before application of land assessment averaging.

The *Local Government Act* and *Community Charter* require that the Metro Vancouver Regional District submit requisitions for regional district costs to the City and that Council approves a rating by-law that establishes the tax rate for each property class to raise the requisition in the current tax year.

In December 2019, Council approved the 2020 Operating Budget of \$1.6 billion of which \$849.0 million is to be funded from the general purpose tax levy.

In March 2020, Council adopted the *2020 Land Assessment Averaging By-law* that authorized the use of targeted 5-year land assessment averaging for the purpose of calculating property taxes for residential (Class 1), light industrial (Class 5), and business (Class 6) properties for the 2020 tax year.

On April 16, 2020, the Province announced a number of property tax measures to address the economic impacts of the COVID-19 pandemic. In particular, the school tax rates are lowered for all industrial, businesses and recreation/non-profit properties to achieve ~25% reduction in the total tax bill, and late payment penalties are postponed to October 1, 2020

On April 28, 2020, Council approved a tax share of ~56.8% residential and ~43.2% non-residential. This reflects a 0.5% tax shift from non-residential properties (Classes 2, 4, 5 and 6) to residential properties (Classes 1, 8 and 9) that was directed by Council in April 2019 as part of the 3-year tax shift program totalling \$15.8 million, at a rate of 1% in 2019, 0.5% in 2020 and 0.5% in 2021. On the same day, Council also approved postponing the remittance due date for the main property tax notices from July 3 to September 30, 2020, for all property classes to provide residents, businesses and non-profits with cashflow challenges more time to pay taxes.

## **CITY MANAGER'S/GENERAL MANAGER'S COMMENTS**

The City Manager recommends approval of the foregoing.

On April 28, 2020, staff provided Council an update on the financial implications of the COVID-19 pandemic to the City.

The COVID-19 pandemic is unprecedented. It is critical for municipalities and senior levels of government to work together to alleviate the financial hardship on our residents, businesses and community partners.

The property tax measures announced by the Province on April 16, 2020, were an important first step. The provincial school tax relief will reduce the overall tax bill for all industrial, business and recreation/non-profit properties by ~25%, and postpone the late payment penalties to October 1, 2020, and provide struggling businesses and non-profits more time to pay taxes. Building on these provincial measures, Council approved postponing the remittance due date for the main property tax notices by three months to September 30, 2020 for all property classes. This will provide some relief to homeowners as well as rental, social and co-op housing operators.

While some residents may already be eligible for the existing Provincial Property Tax Deferral Program, there are individuals, families, businesses and non-profits that are not eligible and need help. Led by Metro Vancouver, staff will continue to advocate for the expansion of the program to support those in need.

As part of the post-pandemic recovery effort, staff will also re-engage the Province on Split Assessment through a Commercial Sub-class to address the systemic challenges faced by small businesses, and the arts, culture and non-profit sectors arising from the highest and best use assessment methodology.

## **REPORT**

### **Background**

The property tax notices issued by the City include municipal general purpose tax levy and utility fees, as well as taxes levied by OTAs over which Council has no control. Below is a summary of the year-over-year increase in property tax levies for the City and other taxing authorities for the 2020 tax year.

	<b>2020 Tax Levy</b>	<b>2019 Tax Levy</b>	<b>Change</b>
CoV General Purpose Tax Levy <sup>1</sup>	<b>\$849,786,155</b>	\$791,437,433	<b>7.4%</b>
Provincial School Tax	<b>\$407,787,493</b>	\$630,869,316	<b>(35.4%)</b>
Translink	<b>\$147,826,406</b>	\$147,027,464	<b>0.5%</b>
BC Assessment	<b>\$22,323,011</b>	\$22,552,998	<b>(1.0%)</b>
Metro Vancouver	<b>\$24,912,910</b>	\$21,933,929	<b>13.6%</b>
Municipal Finance Authority	<b>\$102,790</b>	\$110,433	<b>(6.9%)</b>
<b>Subtotal</b>	<b>\$1,452,738,765</b>	<b>\$1,613,931,573</b>	<b>(10.0%)</b>
Provincial Additional School Tax	<b>68,215,656</b>	100,676,098	<b>(32.2%)</b>
<b>Overall</b>	<b>\$1,520,954,421</b>	<b>\$1,714,607,671</b>	<b>(11.3%)</b>

**Note:** The 7.37% year-over-year increase in CoV General Purpose Tax Levy includes 6.74% tax increase and 0.63% from new construction net of assessment appeals and other non-market assessment adjustments.

## Strategic Analysis

The following sections present the property tax levies and tax rates (per \$1,000 taxable value) levied by the City and OTAs for each property class for the 2020 tax year, with 2019 comparative data. A table summarizing the total tax rate (per \$1,000 taxable value) and tax levy for each property class is available in Appendix A.

### I. Municipal General Purpose Tax Levy

In December 2019, Council approved the 2020 Operating Budget of \$1.6 billion of which \$849.0 million is to be funded from general purpose tax levy. This represents a year-over-year increase in general purpose tax levy of \$58.3 million of which \$53.7 million represents the 2020 tax increase and \$4.6 million represents new tax revenue from new construction and other non-market changes, net of assessment appeals and other adjustments. After incorporating a 0.5% tax shift from non-residential to residential property classes directed by Council as part of the three-year tax shift program, the resulting tax share is ~56.8% residential and ~43.2% non-residential.

Applying targeted land assessment averaging, the averaged tax rates required to generate the Council-approved general purpose tax levy are as follows.

		2020 Unaveraged Rate	2020 Averaged Rate	2020 Tax Levy	2019 Tax Levy
Class 1	Residential	\$1.57037	<b>\$1.58076</b>	<b>\$480,941,287</b>	\$440,797,433
Class 2	Utilities	\$26.41198	<b>\$26.41198</b>	<b>\$8,217,802</b>	\$7,509,917
Class 3	Supportive Housing	\$0.00000	<b>\$0.00000</b>	<b>\$0</b>	\$0
Class 4	Major Industry	\$30.98898	<b>\$30.98898</b>	<b>\$8,468,452</b>	\$8,061,328
Class 5	Light Industry	\$4.33794	<b>\$4.47887</b>	<b>\$8,537,049</b>	\$8,572,394
Class 6	Business & Other	\$4.33794	<b>\$4.47887</b>	<b>\$342,064,712</b>	\$325,181,515
Class 8	Recreational & Non-profit	\$1.57037	<b>\$1.57037</b>	<b>\$1,556,562</b>	\$1,314,654
Class 9	Farm	\$1.57037	<b>\$1.57037</b>	<b>\$292</b>	\$193
				<b>\$849,786,155</b>	<b>\$791,437,433</b>

Note:

2020 General Purpose Tax Levy	\$849.8 million
- Municipal Tax Rate Cap Adjustments on Eligible Tenant-occupied Port Properties	\$0.8 million
= Council-approved Tax Levy	<u>\$849.0 million</u>

### II. Taxes Levied by Other Taxing Authorities

Adoption of targeted land assessment averaging for the purpose of calculating municipal general purpose tax levy for residential (Class 1), light industrial (Class 5), and business (Class 6) properties requires that the same be extended to calculating taxes levied by OTAs, by averaging resolutions that substitute the tax rates established by those authorities to make the impact of averaging revenue-neutral. This requirement does not apply to the Additional School Tax on high-valued residential properties (0.2% on property values between \$3 million and \$4 million, and 0.4% over \$4 million) which is based on BC Assessment values before application of land assessment averaging.

#### 1a. Provincial School Tax

The Provincial government has set tax rates that generate a tax levy of \$407.8 million in 2020, a decrease of \$223.1 million (35.4%) from 2019. The overall reduction reflects the tax relief offered to all industrial, business and recreational/non-profit properties to address the economic

impacts of the COVID-19 pandemic. The tax share is ~75% residential and ~25% non-residential.

		2020 Unaveraged Rate	2020 Averaged Rate	2020 Tax Levy	2019 Tax Levy
Class 1	Residential	\$0.99220	<b>\$0.99877</b>	<b>\$303,699,775</b>	\$302,688,421
Class 2	Utilities	\$13.03000	<b>\$13.03000</b>	<b>\$13,652,467</b>	\$13,980,571
Class 3	Supportive Housing	\$0.10000	<b>\$0.10000</b>	<b>\$0</b>	\$0
Class 4	Major Industry	\$0.00010	<b>\$0.00010</b>	<b>\$27</b>	\$981,307
Class 5	Light Industry	\$1.05610	<b>\$1.21966</b>	<b>\$2,324,764</b>	\$9,519,125
Class 6	Business & Other	\$1.10700	<b>\$1.13968</b>	<b>\$87,334,001</b>	\$301,394,457
Class 8	Recreational & Non-profit	\$0.78440	<b>\$0.78440</b>	<b>\$775,802</b>	\$2,304,912
Class 9	Farm	\$7.05000	<b>\$7.05000</b>	<b>\$655</b>	\$523
				<b>\$407,787,493</b>	<b>\$630,869,316</b>

Note: Because of the 2020 Class 4 rate reduction, the industrial and farm land school tax credits for 2020 are effectively nil.

## 1b. Additional School Tax

Starting in 2019, the Additional School Tax applies to most high-valued residential properties in the province, including detached homes, stratified condominium or townhouse units and most vacant land. The Additional School Tax does not apply to non-stratified rental buildings with four or more housing units.

The tax rate is 0.2% on property values between \$3 million and \$4 million, and 0.4% over \$4 million, and is based on BC Assessment values before application of land assessment averaging. The year-over-year reduction of \$32.5 million (32%) is due to the significant drop in assessed values of luxury homes in Vancouver.

	2020 Tax Levy	2019 Tax Levy	Change
Provincial Additional School Tax	<b>68,215,656</b>	100,676,098	<b>(32.2%)</b>

## 2. South Coast British Columbia Transportation Authority (TransLink)

TransLink has set tax rates that generate a tax levy of \$147.8 million in 2020, an increase of \$0.8 million (0.5%) from 2019. The tax share is ~52% residential and ~48% non-residential.

		2020 Unaveraged Rate	2020 Averaged Rate	2020 Tax Levy	2019 Tax Levy
Class 1	Residential	\$0.25170	<b>\$0.25337</b>	<b>\$77,039,157</b>	\$74,591,753
Class 2	Utilities	\$2.33850	<b>\$2.33850</b>	<b>\$1,117,857</b>	\$1,096,058
Class 3	Supportive Housing	\$0.00000	<b>\$0.00000</b>	<b>\$0</b>	\$0
Class 4	Major Industry	\$1.50160	<b>\$1.50160</b>	<b>\$410,347</b>	\$414,085
Class 5	Light Industry	\$0.95850	<b>\$1.10695</b>	<b>\$2,109,920</b>	\$2,636,540
Class 6	Business & Other	\$0.85180	<b>\$0.87687</b>	<b>\$66,969,187</b>	\$68,115,232
Class 8	Recreational & Non-profit	\$0.18190	<b>\$0.18190</b>	<b>\$179,906</b>	\$173,770
Class 9	Farm	\$0.34940	<b>\$0.34940</b>	<b>\$32</b>	\$26
				<b>\$147,826,406</b>	<b>\$147,027,464</b>

### 3. British Columbia Assessment Authority

BC Assessment has set tax rates that generate a tax levy of \$22.3 million in 2020, a decrease of \$0.2 million (1.0%) from 2019. The tax share is ~59% residential and ~41% non-residential.

		2020 Unaveraged Rate	2020 Averaged Rate	2020 Tax Levy	2019 Tax Levy
Class 1	Residential	\$0.04260	<b>\$0.04288</b>	<b>\$13,038,808</b>	\$13,093,949
Class 2	Utilities	\$0.47880	<b>\$0.47880</b>	<b>\$228,878</b>	\$229,245
Class 3	Supportive Housing	\$0.00000	<b>\$0.00000</b>	<b>\$0</b>	\$0
Class 4	Major Industry	\$0.47880	<b>\$0.47880</b>	<b>\$130,843</b>	\$128,100
Class 5	Light Industry	\$0.10990	<b>\$0.12692</b>	<b>\$241,920</b>	\$278,370
Class 6	Business & Other	\$0.10990	<b>\$0.11313</b>	<b>\$8,640,425</b>	\$8,784,348
Class 8	Recreational & Non-profit	\$0.04260	<b>\$0.04260</b>	<b>\$42,133</b>	\$38,983
Class 9	Farm	\$0.04260	<b>\$0.04260</b>	<b>\$4</b>	\$3
				<b>\$22,323,011</b>	<b>\$22,552,998</b>

### 4. Metro Vancouver Regional District

The Metro Vancouver tax levy is \$24.9 million in 2020, an increase of \$3.0 million (13.6%) from 2019. The tax share is ~61% residential and ~39% non-residential.

		2020 Averaged Rate	2020 Tax Levy	2019 Tax Levy
Class 1	Residential	<b>\$0.04970</b>	<b>\$15,112,451</b>	\$13,733,881
Class 2	Utilities	<b>\$0.17396</b>	<b>\$83,155</b>	\$69,176
Class 3	Supportive Housing	<b>\$0.04970</b>	<b>\$0</b>	\$0
Class 4	Major Industry	<b>\$0.16899</b>	<b>\$46,179</b>	\$37,550
Class 5	Light Industry	<b>\$0.16899</b>	<b>\$322,099</b>	\$284,163
Class 6	Business & Other	<b>\$0.12177</b>	<b>\$9,299,864</b>	\$7,767,425
Class 8	Recreational & Non-profit	<b>\$0.04970</b>	<b>\$49,157</b>	\$41,731
Class 9	Farm	<b>\$0.04970</b>	<b>\$5</b>	\$3
			<b>\$24,912,910</b>	<b>\$21,933,929</b>

### 5. Municipal Finance Authority of British Columbia (MFA)

MFA has set tax rates that generate a tax levy of \$102,790 in 2020, a decrease of \$7,643 (6.9%) from 2019. The tax share is ~60% residential and ~40% non-residential. Although the City does not use the services provided by MFA, our tax base shares some of their overhead costs.

		2020 Unaveraged Rate	2020 Averaged Rate	2020 Tax Levy	2019 Tax Levy
Class 1	Residential	\$0.00020	<b>\$0.00020</b>	<b>\$61,215</b>	\$67,321
Class 2	Utilities	\$0.00070	<b>\$0.00070</b>	<b>\$335</b>	\$332
Class 3	Supportive Housing	\$0.00020	<b>\$0.00020</b>	<b>\$0</b>	\$0
Class 4	Major Industry	\$0.00070	<b>\$0.00070</b>	<b>\$191</b>	\$186
Class 5	Light Industry	\$0.00070	<b>\$0.00081</b>	<b>\$1,541</b>	\$1,801
Class 6	Business & Other	\$0.00050	<b>\$0.00051</b>	<b>\$39,310</b>	\$40,593
Class 8	Recreational & Non-profit	\$0.00020	<b>\$0.00020</b>	<b>\$198</b>	\$200
Class 9	Farm	\$0.00020	<b>\$0.00020</b>	<b>\$0</b>	\$0
				<b>\$102,790</b>	<b>\$110,433</b>

### III. Sample Residential Tax Notices

Sample tax notices for the median strata and median single family property assessed at \$683,000 and \$1,567,000 respectively are included as Appendix B.

### IV. Next Steps

Adoption of the rating by-laws and averaging resolutions will give effect to the property tax rates levied by the City and OTAs for each property class and allow billing to proceed. Taxpayers can expect tax notices to arrive in the first week of June. Property taxes are due by September 30, 2020. Postponing the remittance due date for all property classes is intended to help residents, social/co-op housing operators, businesses and non-profits experiencing financial hardships due to the COVID-19 pandemic. Given that property tax and utility fees are a major source of revenue for the City that fund the public safety and essential services, taxpayers are strongly encouraged to pay their property taxes as soon as they can after they receive their notices.

As part of the Digital Strategy, the City continues to advance its various online service options to improve customer service, increase options for citizens and businesses, and achieve long-term cost savings. Taxpayers have two billing options and several payment options:

#### *Billing -*

- the standard billing format is a printed notice delivered by post mail in late May
- taxpayers may also register to receive an electronic notice by e-mail (see [vancouver.ca/property-tax](http://vancouver.ca/property-tax) for details)

#### *Payments may be made -*

- at any chartered bank and most trust companies and credit unions
- through electronic banking arrangements with most financial institutions
- by dropping a cheque in the mail slot or drop box at City Hall
- in person (by cheque or cash for payments <\$10,000) at City Hall during regular business hours (Note: Cash payment is discouraged in light of the COVID-19 pandemic.)
- by post mail

Commencing mid-May, home owner grant applications can be submitted online at [vancouver.ca/ehog](http://vancouver.ca/ehog), which require the personal access code included on the property tax notice.

### **Financial Implications**

In December 2019, Council approved the 2020 Operating Budget of \$1.6 billion of which \$849.0 million is to be funded from general purpose tax levy. In addition to the municipal general purpose tax levy and utility fees, the property tax notice issued by the City also includes taxes levied by other taxing authorities totalling \$671.2 million, which includes \$68.2 million of Additional School Tax on high-valued residential properties.

The final tax rates have incorporated the 0.5% tax shift from non-residential to residential properties directed by Council to achieve a tax share of ~56.8% residential and ~43.2% non-

residential, and have been adjusted to give effect to the *2020 Land Assessment Averaging By-law No. 12674* enacted in March 2020.

**CONCLUSION**

Enacting the rating by-laws and adopting the averaging resolutions will give effect to the property tax rates levied by the City and the OTAs for each property class and allow billing to proceed.

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2020 PROPERTY TAX RATES AND TAX LEVIES

<i>\$ levy per \$1000 taxable value</i>	Residential Class 1	Utilities Class 2	Supportive Housing Class 3	Major Industry Class 4	Light Industry Class 5	Business & Other Class 6	Recreational & Non-profit Class 8	Farm Class 9
General Purpose Tax Levy	1.58076	26.41198	-	30.98898	4.47887	4.47887	1.57037	1.57037
Provincial School Tax	0.99877	13.03000	0.10000	0.00010	1.21966	1.13968	0.78440	7.05000
Translink	0.25337	2.33850	-	1.50160	1.10695	0.87687	0.18190	0.34940
BC Assessment	0.04288	0.47880	-	0.47880	0.12692	0.11313	0.04260	0.04260
Metro Vancouver	0.04970	0.17396	0.04970	0.16899	0.16899	0.12177	0.04970	0.04970
Municipal Finance Authority	0.00020	0.00070	0.00020	0.00070	0.00081	0.00051	0.00020	0.00020
<b>Total</b>	<b>\$ 2.92568</b>	<b>\$ 42.43394</b>	<b>\$ 0.14990</b>	<b>\$ 33.13917</b>	<b>\$ 7.10220</b>	<b>\$ 6.73083</b>	<b>\$ 2.62917</b>	<b>\$ 9.06227</b>

<i>\$ levy</i>	Residential Class 1	Utilities Class 2	Supportive Housing Class 3	Major Industry Class 4	Light Industry Class 5	Business & Other Class 6	Recreational & Non-profit Class 8	Farm Class 9	Total
General Purpose Tax Levy	480,941,287	8,217,802	-	8,468,452	8,537,049	342,064,712	1,556,562	292	<b>849,786,156</b>
Provincial School Tax	303,699,775	13,652,467	-	27	2,324,764	87,334,001	775,802	655	<b>407,787,491</b>
Translink	77,039,157	1,117,857	-	410,347	2,109,920	66,969,187	179,906	32	<b>147,826,406</b>
BC Assessment	13,038,808	228,878	-	130,843	241,920	8,640,425	42,133	4	<b>22,323,011</b>
Metro Vancouver	15,112,451	83,155	-	46,179	322,099	9,299,864	49,157	5	<b>24,912,910</b>
Municipal Finance Authority	61,215	335	-	191	1,541	39,310	198	-	<b>102,790</b>
<b>Subtotal</b>	<b>889,892,693</b>	<b>23,300,494</b>	-	<b>9,056,039</b>	<b>13,537,293</b>	<b>514,347,499</b>	<b>2,603,758</b>	<b>988</b>	<b>1,452,738,764</b>
Provincial Additional School Tax	68,215,656	-	-	-	-	-	-	-	<b>68,215,656</b>
<b>Total</b>	<b>\$ 958,108,349</b>	<b>\$ 23,300,494</b>	-	<b>\$ 9,056,039</b>	<b>\$ 13,537,293</b>	<b>\$ 514,347,499</b>	<b>\$ 2,603,758</b>	<b>\$ 988</b>	<b>\$ 1,520,954,420</b>

**Tax Distribution:**

CoV General Purpose Tax Levy	56.6%	1.0%	0.0%	1.0%	1.0%	40.3%	0.2%	0.0%	100.0%
All-in Tax Levy	63.0%	1.5%	0.0%	0.6%	0.9%	33.8%	0.2%	0.0%	100.0%

	STRATA		SINGLE FAMILY	
	\$	%	\$	%
<b>Median assessment</b>	<b>683,000</b>		<b>1,567,000</b>	
General purpose tax levy	1,080	74.5%	2,477	42.2%
Utility fees				
Sewer fees	-	-	523	8.9%
Solid waste fees	22	1.5%	338	5.8%
Water fees	-	-	785	13.4%
Total utility fees	22	1.5%	1,646	28.0%
<b>Total City charges</b>		-		-
Provincial school tax	682		1,565	
Less: Home owner's grant	(570)		(360)	
Provincial school tax, net	112	7.7%	1,205	20.5%
TransLink	173	11.9%	397	6.8%
BC Assessment	29	2.0%	67	1.1%
Metro Vancouver	34	2.3%	78	1.3%
Municipal Finance Authority	-	-	-	-
<b>Total Other taxing authorities</b>	<b>348</b>	<b>24.0%</b>	<b>1,747</b>	<b>29.8%</b>
<b>Total Charges on tax bill</b>	<b>1,450</b>	<b>100.0%</b>	<b>5,870</b>	<b>100.0%</b>

**Notes:**

- 1) Water and Sewer fees for most strata properties are charged to the strata corporation not through individual property owners.
- 2) Solid waste fees include street cleaning charges levied to all dwelling units; garbage and green services are not typically provided to strata properties
- 3) Home Owner Grant (<http://www.gov.bc.ca/homeownergrant>)
  - Basic grant (\$570) will be reduced by \$5 for each \$1,000 of assessed value over \$1,525,000 and is eliminated on homes assessed at \$1,639,000 or more
  - Additional grant (\$275) may apply and is eliminated on homes assessed at \$1,694,000 or more
- 4) Local improvements and other non-tax charges may apply
- 5) Assume no taxes in arrears and no prepayment of taxes
- 6) ~55% of sewer and ~60% of water expenses are flow through charges from Metro Vancouver
- 7) Council has no control over property tax requisitions by other taxing authorities - Provincial School, TransLink, BC Assessment, Metro Vancouver, and Municipal Finance Authority of BC