

2009 SPECIAL EXECUTIVE RESOLUTIONS

SR1 INDUSTRIAL TAXATION

UBCM Executive

WHEREAS the authority of municipal governments to apportion the local property tax burden amongst assessment classes is an important and successful feature of local governance in British Columbia and both municipalities and regional districts:

- are reliant on property taxation in order to deliver services in a manner that is responsive to community needs, and
- have a legitimate right to expect that all taxpayers pay taxes that are levied on their properties;

AND WHEREAS major industry:

- is important to the continued viability of our communities and the economic vibrancy of the province as a whole, and
- some major industrial taxpayers are contesting the tax burden that has been apportioned to them or have, for economic or other reasons, not paid taxes levied on their properties:

THEREFORE BE IT RESOLVED that UBCM work with the provincial government on resolving industrial taxation issues within a framework that acknowledges:

- (1) the fundamental importance of local government control of property taxation for local purposes;
- (2) the need to gather and analyze data to support improvements to the taxation system as it relates to industrial properties;
- (3) the need to involve representatives from local governments and industry;
- (4) the effect that taxation of industrial properties within municipalities has on regional district revenues; and
- (5) local government's legitimate expectation of fair compensation if the principle of local autonomy in relation to this fundamental principle is set aside in any particular instance.

- UBCM RESOLUTIONS COMMITTEE RECOMMENDATION: **Endorse**
- UBCM RESOLUTIONS COMMITTEE COMMENTS:

The Resolutions Committee notes that three late resolutions (LR6, LR7 and LR8) address components of industrial taxation in BC and call for a number of actions, including:

- *support of the communities involved in Court actions brought against them by industrial taxpayers;*
- *that the Provincial Government determine an equitable solution that will allow for taxation relief for major industry without shifting the taxation burden to residents and business or causing operational hardship to local governments; and*

- *amendments to the Local Government Act to address the payment of regional district requisitions where a municipality has not received payments from industrial taxpayers.*

The Report on Resolutions Received After the Deadline recommends these late resolutions be referred to Executive, since significant elements of the resolutions are dealt with in this Special Resolution and the Executive is currently dealing with the issue.

Further, the Committee notes that two resolutions (B77 and B78) have been admitted for debate under Section BII. Significant elements of those resolutions have been incorporated in this Special Resolution.

The Committee notes that UBCM members have previously endorsed a number of resolutions with respect to industrial taxation, most recently a 2006 resolution, in response to the Competition Council report, calling for UBCM to endorse the current authority for municipal governments to set relative municipal property tax burden amongst the assessment classes and oppose initiatives to remove this ability (2006-A5).

The Committee also notes that the provincial government has provided property tax relief to industry by reducing school property taxes and has, through the February 2009 provincial Throne Speech, indicated that "Our government will work with the UBCM to develop new legislation ... that will protect provincial tax reductions".

The Committee notes that the resolution is consistent with the following UBCM general policies:

- 1.3: that the ultimate determination of the local public interest in terms of local responsibilities lies with locally elected representatives, including the freedom to determine the level of local services, expenditures and taxation; and*
- 2.10: that financial assistance should be provided to local governments by other orders of government when their policies override local priorities or impose additional financial burden on local government and that assistance should equate to the added cost burden.*

SR2 CHILD POVERTY**UBCM Executive**

WHEREAS several provinces have recently committed to reducing poverty through coordinated planning and legislative changes;

AND WHEREAS BC has the highest after-tax child poverty rate in Canada for the 6th year in a row, and the UBCM membership has endorsed resolution 2004-B135, which requested that the Government of Canada undertake, in a comprehensive and non-stigmatic manner, to end child poverty:

THEREFORE BE IT RESOLVED that the UBCM support the proposed initiative by the BC Representative for Children and Youth to bring forward a child poverty plan, similar to the Province of Ontario's Poverty Reduction Plan, that will include the implementation of a comprehensive, cross-ministry strategy to address child poverty.

- UBCM RESOLUTIONS COMMITTEE RECOMMENDATION: **Endorse**
- UBCM RESOLUTIONS COMMITTEE COMMENTS:

The Resolutions Committee notes that in 2004 the UBCM membership endorsed resolution B135, which requested that the federal government undertake, in a comprehensive and non-stigmatic manner, to end child poverty in Canada.

The Committee also notes that members have consistently endorsed resolutions that address issues related to child poverty, including: cuts to community social services (2005-B159, 2004-B35, 2004-B36, 2003-B40, 2003-LR17); affordable housing (2008 Affordable Housing & Homelessness policy paper, 2008-A3, 2007-B24, 2006-B81, 2004-B2, 2004-B30, 2003-LR21, 2002-A21, 2002-B64, 2000-B31, 1999-A22, 1995-B63, 1994-B85, 1993-A2, 1991-A13, 1991-B56, 1990-A20); increasing the minimum wage to \$10/hour (2007-B198); and access to affordable childcare (2007-B54, 2006-B169, 2005-B156, 2004-B137, 2001-B98, 1992-B73).