

**TO:** MAYOR & COUNCILLORS  
**FROM:** DEPUTY CHIEF ADMINISTRATIVE OFFICER AND CHIEF FINANCIAL OFFICER  
**SUBJECT:** **2025 PROPERTY AND BIA TAX RATES**  
**PURPOSE:** To obtain Council approval for 2025 municipal, regional and business improvement area (BIA) property tax rates.

## RECOMMENDATION

**THAT** the Municipal, Regional and Business Improvement Area Property Tax Rates for 2025, as outlined in the report titled “2025 Property and BIA Tax Rates” dated April 22, 2025, be approved; and,

**THAT** the City Solicitor be authorized to bring forward a Burnaby Rates Bylaw 2025, to implement the Municipal, Regional and Business Improvement Area Property Tax Rates for 2025.

## 1.0 POLICY SECTION

Section 197 of the Community Charter requires that each year, after adoption of the financial plan, and before May 15, Council must, by bylaw, impose property value taxes for the year by establishing tax rates for:

- Municipal revenue as provided in the financial plan, and
- To meet its taxing obligations in relation to another local government or other public bodies.

Section 216 authorizes imposition of a local service tax in relation to a business improvement area (BIA) on land or improvements, or both, for the purpose of recovering the costs of a BIA service under a BIA establishing bylaw.

## 2.0 BACKGROUND

The 2025 – 2029 Financial Plan appears elsewhere on the council agenda, as does the Burnaby Consolidated Five Year Financial Plan bylaw 2025 for 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> readings. The municipal mill rates set out within this report reflect the required increases in tax draw as specified within the Financial Plan. The regional district mill rates are provided by Metro Vancouver (MVRD). For the BIA property tax rates, the BIA services were established by Burnaby Business Improvement Area (Hastings) Bylaw 2024 (Bylaw No. 14638) and Burnaby Business Improvement Area (Burnaby North Road) Bylaw, 2019 (Bylaw No. 14092).

The Burnaby Rates Bylaw 2025 appears elsewhere on the Council agenda for 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> readings. Consideration of final adoption is planned for May 13.

### 3.0 GENERAL INFORMATION

The City is required to establish property tax rates for municipal and regional taxes. In addition, in line with pre-approved annual budgets and bylaws, property tax rates are set each year for each of the City's two Business Improvement Areas (Hastings and North Road). The rates for each category of property taxes are set out below. *(Note – rates are set at 5 decimal places).*

#### 3.1 Municipal Property Tax Rates

##### 3.1.1 General Taxes

The 2025 – 2029 Financial Plan reflects a municipal tax levy of \$368.1 million, which equates to a 3.9% property tax rate increase for 2025. Table 1 represents the share of total combined municipal taxes that pertain to General Municipal Taxes.

**Table 1: General Municipal Tax (Mill) Rates per Property Class at 3.9%**

Property Class		2025 General Municipal Tax Rates - per \$1,000 taxable value
1	Residential	1.04661
2	Utility	9.08403
3	Supportive Housing	1.04661
4	Major Industry	12.39937
5	Light Industry	2.64628
6	Business and Other	3.62432
7	Managed Forest Land	0.00000
8	Recreation/Non-Profit	0.34557
9	Farm	4.09949

##### 3.1.2 Growth Infrastructure Investment

The 2025 – 2029 Financial Plan also contains a new \$6.6 million contribution to the ACC/DCC Program, equivalent to a 1.9% property tax increase for the average property. The new "Growth Infrastructure Investment" tax will now appear as an additional line item on Tax Notices. Table 2 represents the share of total combined municipal taxes that pertain to Growth Infrastructure Investment.

**Table 2: Growth Infrastructure Investment Tax (Mill) Rates per Property Class at 1.9%**

Property Class		2025 Growth Infrastructure Investment Tax Rates - per \$1,000 taxable value
1	Residential	0.50989
2	Utility	4.42555
3	Supportive Housing	0.50989
4	Major Industry	6.04072
5	Light Industry	1.28921
6	Business and Other	1.76570
7	Managed Forest Land	0.00000
8	Recreation/Non-Profit	0.16836
9	Farm	1.99719

Tables 1 and 2 are for information purposes only, and do not appear in the bylaw.

### 3.1.3 Municipal Tax Notice Mill Rates

The combined values from Tables 1 and 2 are used to establish mill rates per property class. Mill rates per class are broken down by primary city functions /purposes and a category for growth infrastructure investment in line with each purpose's share of budgeted tax draw, as per Table 3: These mill rates will be reflected in Schedule 1 of the Burnaby Rates Bylaw 2025.

**Table 3: Municipal Mill Rates Per Budget Allocation**

Property Class	Municipal Purpose	% Rounded	Mill rate
1	General Government and Other Services	20.6%	0.32017
1	Community Safety	41.1%	0.63910
1	Engineering	13.5%	0.21028
1	Parks, Recreation, Culture and Library	23.1%	0.35939
1	Growth Infrastructure Investment	1.8%	0.02755
	<b>Class 1 total</b>	<b>100.0%</b>	<b>1.55649</b>
2	General Government and Other Services	20.6%	2.77892
2	Community Safety	41.1%	5.54703
2	Engineering	13.5%	1.82514
2	Parks, Recreation, Culture and Library	23.1%	3.11936
2	Growth Infrastructure Investment	1.8%	0.23913
	<b>Class 2 total</b>	<b>100.0%</b>	<b>13.50958</b>
3	General Government and Other Services	20.6%	0.32017
3	Community Safety	41.1%	0.63910
3	Engineering	13.5%	0.21028
3	Parks, Recreation, Culture and Library	23.1%	0.35939

3	Growth Infrastructure Investment	1.8%	0.02755
	<b>Class 3 total</b>	<b>100.0%</b>	<b>1.55649</b>
4	General Government and Other Services	20.6%	3.79313
4	Community Safety	41.1%	7.57150
4	Engineering	13.5%	2.49126
4	Parks, Recreation, Culture and Library	23.1%	4.25782
4	Growth Infrastructure Investment	1.8%	0.32638
	<b>Class 4 total</b>	<b>100.0%</b>	<b>18.44009</b>
5	General Government and Other Services	20.6%	0.80953
5	Community Safety	41.1%	1.61591
5	Engineering	13.5%	0.53168
5	Parks, Recreation, Culture and Library	23.1%	0.90870
5	Growth Infrastructure Investment	1.8%	0.06967
	<b>Class 5 total</b>	<b>100.0%</b>	<b>3.93549</b>
6	General Government and Other Services	20.6%	1.10873
6	Community Safety	41.1%	2.21314
6	Engineering	13.5%	0.72819
6	Parks, Recreation, Culture and Library	23.1%	1.24456
6	Growth Infrastructure Investment	1.8%	0.09540
	<b>Class 6 total</b>	<b>100.0%</b>	<b>5.39002</b>
7	General Government and Other Services	20.6%	0.00000
7	Community Safety	41.1%	0.00000
7	Engineering	13.5%	0.00000
7	Parks, Recreation, Culture and Library	23.1%	0.00000
7	Growth Infrastructure Investment	1.8%	0.00000
	<b>Class 7 total</b>	<b>100.0%</b>	<b>0.00000</b>
8	General Government and Other Services	20.6%	0.10572
8	Community Safety	41.1%	0.21102
8	Engineering	13.5%	0.06943
8	Parks, Recreation, Culture and Library	23.1%	0.11867
8	Growth Infrastructure Investment	1.8%	0.00909
	<b>Class 8 total</b>	<b>100.0%</b>	<b>0.51393</b>
9	General Government and Other Services	20.6%	1.25409
9	Community Safety	41.1%	2.50330
9	Engineering	13.5%	0.82366
9	Parks, Recreation, Culture and Library	23.1%	1.40772
9	Growth Infrastructure Investment	1.8%	0.10791
	<b>Class 9 total</b>	<b>100.0%</b>	<b>6.09668</b>

### 3.2 Metro Vancouver Regional District (MVRD) Tax Rates

MVRD 2025 tax rates are based on the regional district tax requisition for 2025 and prescribed provincial class rate multiples. MVRD Financial Plan Bylaw No.1401, 2024, for the years 2025 - 2029 was adopted by the MVRD Board of Directors on November 1, 2024. Taxes collected for the regional district are treated as a flow through item and must be remitted by the City to MVRD on or before August 1, 2025.

**Table 4: MVRD Tax (Mill) Rates per Property Class**

Property Class		MVRD 2025 Tax Rates – per \$1,000 taxable value
1	Residential	0.05800
2	Utility	0.20300
3	Supportive Housing	0.05800
4	Major Industry	0.19720
5	Light Industry	0.19720
6	Business and Other	0.14210
7	Managed Forest Land	0.17400
8	Recreation/Non-Profit	0.05800
9	Farm	0.05800

### 3.3 Burnaby Business Improvement Area (BIA) - Hastings

Each year the City collects local area service taxes on behalf of the Hastings BIA to fund annual activities authorized by Burnaby Business Improvement Area (Hastings) Bylaw 2024 (Bylaw No. 14638). Tax rates for the year are based on pre-approved annual amounts under the bylaw and the latest assessment roll for properties in the Hastings BIA. The total amount to be collected in 2025 is \$382,800.

The Property taxes collected will be remitted to the Hastings BIA in two parts – 30% on or before May 31 and 70% on or before July 15 of each year. Taxes are only applied on Class 5 and 6 net assessed values. *(Note: there are no Class 5 properties in the Hastings BIA in 2025.)*

**Table 5: Hastings BIA - Tax (Mill) Rate**

Property Class		2025 Tax Rate - per \$1,000 taxable value
5	Light Industry	-
6	Business and Other	0.60886

### 3.4 North Road Burnaby Business Improvement Area (BIA)

Each year the City collects local area service taxes on behalf of the North Road BIA to fund annual activities authorized by Burnaby Business Improvement Area (Burnaby North Road) Bylaw, 2019 (Bylaw No. 14092). Tax rates for the year are based on pre-approved annual amounts under the bylaw. The total amount to be collected in 2025 is \$235,440.

Property taxes collected will be remitted to the North Road BIA on or before July 15 of each year. Taxes are only applied on class 5 and 6 net assessed values. *(Note: there are no Class 5 properties in the North Road BIA in 2025.)*

**Table 6: North Road BIA - Tax (Mill) Rate**

Property Class		2025 Tax Rate - per \$1,000 taxable value
5	Light Industry	-
6	Business and Other	0.66769

**4.0 COMMUNICATION AND COMMUNITY ENGAGEMENT**

City municipal tax information is communicated via the City’s website and through the annual Property Tax Brochure which accompanies Property Tax Notices. Business improvement area rates are based on pre-defined annual funding amounts under the applicable BIA Bylaw for each of the Hastings and North Road BIA, which were communicated to property owners as part of the petition process for each BIA. Metro Vancouver Financial Plan information follows a separate process outside of the City’s process.

**5.0 FINANCIAL CONSIDERATIONS**

The property tax rates for general municipal purposes set out in Table 1 are based on the 2025 – 2029 Financial Plan and a rate increase of 3.9%. The growth infrastructure investment rates set out in Table 2 are based on a rate increase of 1.9%.

All other rates are flow through items and are reported as such in the municipal operating budget.

Respectfully submitted,

Richard Rowley, Director Finance – Revenue Services  
For  
Noreen Kassam, Deputy Chief Administrative Officer and Chief Financial Officer

**ATTACHMENTS**

None

**REPORT CONTRIBUTORS**

This report was prepared by Richard Rowley, Director Finance – Revenue Services, and reviewed May Leung, City Solicitor, and Ratan Grewal, Deputy General Manager Finance.