

**AGENDA**  
for the  
**Budget Meeting of Council**



**Monday**  
**April 15, 2019**  
**Council Chambers**  
**6:00 pm**

*"The Village of Burns Lake is a diverse community where residents enjoy a high quality of life, supported by economic and environmental sustainability, and a vibrant community spirit."*

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# 2019 MUNICIPAL OBJECTIVES

- 1. The Village will work to strengthen the local economy, support the growth of new and existing businesses and increase our economic diversity.**
  - Identify and implement concrete actions in updated Economic Development Plan.
  - Work with Safety Task Force Committee (signage, line painting, parking, speed limits, and stop sign review).
  - Amend Zoning Bylaw to segregate retail and service sectors in commercial zone.
  - Implement Signage Strategy (access grant funds).
  - Investigate options to gain access to property behind Save-On-Foods.
  - Conduct annual business survey.
  - Reduce tax ratio between business and residential class.
  - Explore and encourage partnerships, including recreation opportunities with First Nations.
  - Encourage and support more downtown events through volunteers and partnerships.
- 2. The Village will maintain and improve municipal and residential infrastructure services.**
  - The Village will continue to repair streets in a fiscally responsible manner.
  - Invest \$200,000 in street repairs indexed to inflation.
  - Pursue grant funding for major infrastructure projects.
  - Pursue manganese treatment plant.
- 3. The Village will promote and encourage an increase in the availability of residential housing, beautification of the residential sector and work with non-profits to provide social housing opportunities.**
  - Investigate a residential revitalization/façade improvement program. (Program funding, format, evaluation method, rating criteria).
  - Engage the public on housing needs assessment for 'under 55'.
  - Work with developers in providing new housing developments; receptive to considering variances and/or Zoning Bylaw Amendments that address community priorities.
  - Enforcement of Unsightly Premises Bylaw.
  - Explore development opportunities for Village owned 25-hectare parcel.
- 4. Work with stakeholders to implement community wildfire protection**
  - Prioritize and implement actions proceeding from Community Wildfire Protection Plan.
  - Investigate risk mitigation project for Village's 25-hectare parcel.
- 5. The Village will provide and support recreation, healthy living and cultural opportunities**
  - Prioritize and implement recreation review action items.
  - Explore innovative new programming to increase recreational revenues.
  - Identify and implement efficiencies.
  - Investigate opportunities to develop biking within town and connecting trails.
  - Explore parks, trails and recreation opportunities with the Regional District of Bulkley-Nechako Areas B & E and First Nations
- 6. The Village will commit to the promotion of advocacy and engagement initiatives to ensure local concerns are supported and strengthened.**
  - Monitor UBCM resolutions regarding Crown Land development.
  - Build community partnerships.
  - Advocate to the Province in relation to the Community Wildfire Protection Plan.
  - Address downloading concerns to Province.
  - Attract out of town investment.
  - Advocate for improved access to three-phase hydroelectric power.
  - Work towards attracting improved internet services to address current constraints.
  - Lobby the Province to improve approach signage, historical points of interest, and museum signage.
  - Support Burns Lake and District Chamber of Commerce in investigating hotel tax.
  - Explore the potential for streaming Council meetings.

# AGENDA

Budget Meeting of Council for the Corporation of the Village of Burns Lake, held in Council Chambers on April 15, 2019 at 6:00 p.m.

TOPIC PAGE

1. CALL TO ORDER

2. APPROVAL OF AGENDA

3. PUBLIC COMMENT

*When recognized by the presiding member during the Public Comment portion of any regular or special meeting of Council, and only after giving their names and addresses, persons from the audience may address Council on a matter for not more than **2 minutes**. When speaking during the Public Comment or Public Question Period, persons must address their remarks to the presiding member, use respectful language, not use offensive gestures or signs, and **only address current agenda items**. No person from the audience may address Council more than once during the Public Comment and Public Question Period.*

4. REPORTS

a) Introduction, *Director of Finance, S. Meeds* Verbal

b) Work in Progress from 2018, *Director of Finance, S. Meeds* Verbal

Recommendation:

**That the following work in progress be carried forward from the 2018 budget to the 2019 budget, along with the associated funding:**

- Community goodwill donations \$12,830
- Campground expansion \$8,022
- Firehall energy efficiency upgrade \$25,000
- Rod Reid Trailhead re-alignment \$10,000
- Christmas lights \$5,000
- Fire Dept gear racks \$13,661
- Asphalt grinder \$20,000
- Economic Diversification project \$60,252

c) 2019 Budget increases funded from 2018 underspends - *Director of Finance, S. Meeds* Verbal

Recommendation:

**That the 2019 budget be increased as follows, to be funded by departmental underspends set aside from 2018:**

- Snow clearing \$6,191
- Recreation instructor insurance \$700
- Fire equipment maintenance \$3,600
- Fire personnel travel to inspect new truck \$4,000

- d) Miscellaneous budget adjustments – *Director of Finance, S. Meeds* **Verbal**

Recommendation:

**THAT the 2019 budget be adjusted as follows:**

**Revenue increases:**

**PNG Franchise Fee \$4,200**  
**BC Hydro folio grants \$6,941**  
**Interest on Arrears Taxes \$2,000**  
**Interest on Investments \$2,000**

**Revenue reductions:**

**Business License Fees \$3,500**  
**Property Taxation \$1,400**

**Expenditure increases:**

**CN Lease for Dog Park \$2,500**  
**FCM attendance by Mayor \$4,000**  
**Strategic Planning Facilitator \$4,000**  
**Exempt staff wages \$ 6,798**

**Expenditure reductions:**

**Transfers to capital reserve \$ 7,057**

- e) Additional Paving and Parking Lot – *Director of Finance, S. Meeds* **Verbal**

Contingent upon decisions made at Strategic Planning session on April 15: \$400,000 additional street paving and \$350,000 parking lot.

Recommendation:

**THAT \_\_\_\_\_**

- f) Flag Pole Christmas Tree – *Director of Finance, S. Meeds* **Verbal**

Recommendation:

**THAT the 2018 budget of \$10,000 for a flag pole Christmas tree at Pioneer Park not be carried forward to 2019, but be re-considered during the 2020 budget process.**

- g) Transfers to Reserve Accounts – *Director of Finance, S. Meeds* **Verbal**

Recommendation:

**THAT the 2019 budget for transfers to reserve accounts be increased by \$722,000, to be funded by contributions from Comfor \$577,000 and Federal Gas Tax \$145,000.**

- h) Funding for Asset Management Implementation – *Director of Finance, S. Meeds* **Verbal**

Recommendation:

**THAT the 2019 budget for funding of Asset Management implementation be amended as follows: Grant funding reduced by \$8,000, transfer from prior year surplus increased by \$8,000.**

- i) 2019 Property Tax Rates – *Director of Finance, S. Meeds*

Discussion:

- Property tax concepts: property classes, rates vs ratios **Verbal**
- Past Council policy regarding ratios **Verbal**
- Comparison of VBL ratios to other taxing entities ratios **6**
- VBL's ranking on *Canadian Federation of Independent Business 2018 BC Municipalities Property Tax Fairness Ratio Rankings* report **7**
- Taxes on a representative house: comparison to other BC municipalities **8-10**
- Tax rate and levy history **11**
- Options for 2019 **12**

Recommendation:

**THAT option \_\_\_\_\_ be approved for setting property tax rates for 2019.**

**5. NEW BUSINESS**

**6. PUBLIC COMMENT**

**7. ADJOURNMENT**

**Tax Rate Ratios (Class Multiples)  
Comparison to Other Taxing Entities  
Based on 2018 rates**

**FOR INFORMATION**

	Village of Burns Lake	Regional Hospital District	Regional District	BC Assessment	School
Residential	1.000	1.000	1.000	1.000	1.000
Utilities	4.973	3.500	3.500	12.499	3.864
Light Industry	6.277	3.400	3.400	3.079	1.211
Business	2.045	2.450	2.450	3.079	1.211
Recreational	1.000	1.000	1.000	1.000	0.721

Table:

## 2018 BC Municipal Property Tax Fairness Ratio rankings (worst to best)

Municipality (Rank)	Business Share of Property Taxes	Business Share of Total Property Assessment	Tax-Fairness Ratio
Saanich (20 <sup>th</sup> )	23.0%	6.7%	3.46
Coquitlam (19 <sup>th</sup> )	30.0%	9.2%	3.25
New Westminster (18 <sup>th</sup> )	33.0%	11.1%	2.97
Maple Ridge (17 <sup>th</sup> )	16.0%	5.8%	2.78
Township of Langley (16 <sup>th</sup> )	26.0%	9.4%	2.77
District of North Vancouver (15 <sup>th</sup> )	17.0%	6.4%	2.64
Vancouver (14 <sup>th</sup> )	44.0%	16.7%	2.64
City of North Vancouver (13 <sup>th</sup> )	34.0%	13.3%	2.56
Port Coquitlam (12 <sup>th</sup> )	31.0%	12.1%	2.56
Burnaby (11 <sup>th</sup> )	40.0%	15.8%	2.53
Surrey (10 <sup>th</sup> )	26.0%	10.3%	2.53
Victoria (9 <sup>th</sup> )	47.0%	20.4%	2.30
Nanaimo (8 <sup>th</sup> )	29.0%	12.7%	2.29
Abbotsford (7 <sup>th</sup> )	28.0%	12.6%	2.22
Richmond (6 <sup>th</sup> )	35.0%	15.9%	2.20
Delta (5 <sup>th</sup> )	23.0%	10.8%	2.13
Kelowna (4 <sup>th</sup> )	27.0%	13.6%	1.99
Chilliwack (3 <sup>rd</sup> )	19.0%	9.7%	1.97
Kamloops (2 <sup>nd</sup> )	27.0%	14.0%	1.92
Prince George (1 <sup>st</sup> )	30.0%	18.4%	1.63
Average top 20	29.3%	12.2%	2.39

Worst

Best  
Average

→ Burns Lake

37.7%

24.5%

1.53%

Burns Lake

Green = best; Red = worst. 20 = worst rank.

Source: CFIB Analysis of BC Government data, sc707, sc702 2018.

Notes: See Appendices in the report for information and rankings of all BC municipalities.

Note:  
This is a different measurement tool than the tax rate ratio.

Canadian Federation of Independent Business

(7)



## 704 - Taxes and Charges on a Representative House - 2018

Municipalities	Type RD	House Value	School	General Municipal Total	Regional District	Hospital	BCA, MFA and Other	Total Res Variable Rate Taxes	Total Res Parcel Taxes	Total Res. User Fees	Total Residential Property Taxes And Charges
100 Mile House	D CAR	186,797	531	834	242	125	75	1,807	161	585	2,553
Abbotsford	C FVR	688,379	1,031	2,311	60	101	28	3,531	0	745	4,276
Alert Bay	V MW	122,264	432	1,096	108	38	59	1,734	290	501	2,524
Anmore	V GVR	1,958,255	2,224	2,593	344	0	804	5,965	0	1,231	7,196
Armstrong	C NOK	365,248	741	1,057	109	91	15	2,012	20	394	2,426
Ashcroft	V TNR	206,426	630	1,043	231	98	81	2,083	156	911	3,150
Barriere	D TNR	195,883	389	703	248	93	76	1,509	0	0	1,509
Belcarra	V GVR	1,520,221	1,727	1,573	326	0	606	4,231	973	1,182	6,386
Bowen Island	D GVR	1,060,757	822	2,265	44	0	573	3,705	597	1,467	5,769
Burnaby	C GVR	1,650,008	1,715	2,485	69	0	416	4,685	541	700	5,927
Burns Lake	V BUL	136,552	474	1,027	310	87	67	1,965	293	631	2,888
Cache Creek	V TNR	139,607	426	403	156	66	57	1,108	375	496	1,979
Campbell River	C STR	360,763	729	1,884	339	239	15	3,205	100	924	4,229
Canal Flats	V EKO	174,397	355	720	104	26	57	1,261	250	363	1,874
Castlegar	C CKO	280,372	699	976	382	77	11	2,146	150	899	3,195
Central Saanich	D CAP	754,003	928	2,158	409	172	167	3,836	0	738	4,574
Chase	V TNR	257,959	512	1,140	292	123	85	2,151	0	732	2,883
Chetwynd	D PEA	216,132	589	960	402	126	76	2,153	45	582	2,779
Chilliwack	C FVR	554,246	912	1,803	51	81	157	3,005	0	741	3,746
Clearwater	D TNR	226,551	449	1,067	275	107	80	1,979	140	588	2,707
Clinton	V TNR	109,725	335	977	124	52	45	1,533	0	670	2,203
Coldstream	D NOK	587,513	1,034	1,432	513	147	24	3,150	162	563	3,875
Colwood	C CAP	612,285	913	1,860	307	140	136	3,356	22	160	3,538
Comox	T COM	466,399	825	1,322	371	310	19	2,846	90	950	3,886
Coquitlam	C GVR	1,270,465	1,443	2,569	56	0	320	4,388	429	798	5,615
Courtenay	C COM	409,203	724	1,481	341	273	17	2,835	245	953	4,033
Cranbrook	C EKO	276,686	597	2,088	51	42	11	2,788	214	714	3,716
Creston	T CKO	236,699	515	1,315	709	36	10	2,585	323	568	3,475
Cumberland	V COM	357,557	632	1,372	270	238	118	2,629	245	775	3,649
Dawson Creek	C PEA	260,551	710	1,729	172	156	11	2,779	0	1,101	3,880
Delta	C GVR	1,033,862	1,171	2,395	46	0	373	3,985	0	1,060	5,045
Duncan	C COW	316,788	568	1,285	474	165	107	2,599	20	669	3,288
Elkford	D EKO	226,805	489	1,112	187	34	73	1,895	117	484	2,495
Enderby	C NOK	287,594	584	1,003	237	72	102	1,998	513	596	3,107
Esquimalt	D CAP	674,150	835	2,493	393	154	150	4,025	0	0	4,025
Fernie	C EKO	477,811	1,031	2,071	379	72	19	3,572	117	691	4,380
Fort St. James	D BUL	165,619	574	737	216	107	61	1,695	72	630	2,397
Fort St. John	C PEA	338,647	719	1,646	203	202	94	2,864	0	0	2,864
Fraser Lake	V BUL	119,040	413	834	119	77	47	1,490	0	733	2,223
Fruitvale	V KOO	248,984	621	834	786	69	100	2,409	650	409	3,468
Gibsons	T SUN	660,790	927	1,096	889	69	174	3,154	693	703	4,550
Gold River	V STR	138,377	691	848	49	92	61	1,740	0	715	2,455
Golden	T COL	273,562	556	1,550	129	41	91	2,367	146	733	3,246
Grand Forks	C KOO	221,592	550	1,085	460	61	80	2,236	52	1,080	3,368
Granisle	V BUL	53,426	185	1,282	48	34	33	1,583	0	602	2,185
Greenwood	C KOO	127,537	316	897	66	35	53	1,367	0	776	2,143
Harrison Hot Springs	V FVR	527,341	1,038	1,431	112	77	131	2,790	0	1,037	3,826
Hazelton	V KIT	119,246	324	1,068	360	77	69	1,899	300	619	2,818
Highlands	D CAP	790,059	1,179	1,888	210	180	342	3,799	0	0	3,799
Hope	D FVR	351,563	692	1,544	357	51	14	2,659	85	704	3,449
Houston	D BUL	145,604	385	1,041	7	94	68	1,595	272	631	2,498
Hudson's Hope	D PEA	164,913	350	577	62	99	53	1,141	1,982	576	3,698
Invermere	D EKO	434,410	883	1,637	342	65	117	3,045	263	1,062	4,369
Jumbo Glacier	V EKO	0	0	0	0	0	0	0	20	0	20
Kamloops	C TNR	408,609	810	2,121	134	194	17	3,276	0	884	4,160
Kaslo	V CKO	230,326	501	809	542	67	75	1,994	202	812	3,008
Kelowna	C COK	658,334	955	2,136	172	174	27	3,463	50	827	4,339

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Municipalities	Type RD	House Value	School	General Municipal Total	Regional District	Hospital	BCA, MFA and Other	Total Res Variable Rate Taxes	Total Res Parcel Taxes	Total Res. User Fees	Total Residential Property Taxes And Charges
Kent	D FVR	441,685	869	1,318	39	65	18	2,308	0	792	3,101
Keremeos	V OKS	241,681	506	953	411	72	85	2,027	122	365	2,514
Kimberley	C EKO	261,842	532	2,329	178	39	11	3,089	154	861	4,104
Kitimat	D KIT	216,246	587	1,098	27	140	49	1,901	0	206	2,107
Ladysmith	T COW	396,084	677	1,708	308	206	16	2,915	683	824	4,422
Lake Country	D COK	655,991	951	1,904	192	173	27	3,247	200	892	4,339
Lake Cowichan	T COW	308,243	553	1,276	578	158	105	2,671	240	765	3,675
Langford	C CAP	583,662	871	1,437	335	134	130	2,906	0	0	2,906
Langley	D GVR	942,948	1,170	2,050	41	0	238	3,499	0	1,232	4,731
Langley	C GVR	827,788	1,027	2,057	40	0	209	3,333	0	1,039	4,372
Lantzville	D NAN	630,945	1,078	1,088	412	112	165	2,855	369	130	3,354
Lillooet	D SQL	189,502	578	957	143	90	72	1,841	253	1,209	3,302
Lions Bay	V GVR	1,788,279	1,385	2,584	91	0	729	4,789	365	2,639	7,794
Logan Lake	D TNR	211,373	419	682	226	100	68	1,496	216	447	2,159
Lumby	V NOK	298,461	525	935	643	75	102	2,279	0	920	3,199
Lytton	V TNR	128,326	391	754	148	61	48	1,402	0	721	2,123
Mackenzie	D FFG	151,891	379	822	99	75	57	1,433	0	742	2,175
Maple Ridge	C GVR	787,088	1,050	2,358	37	0	198	3,644	206	975	4,825
Masset	V SKQ	88,977	403	602	81	58	39	1,183	288	390	1,861
McBride	V FFG	133,398	333	783	570	65	56	1,807	0	575	2,382
Merritt	C TNR	241,089	575	1,284	258	115	37	2,269	405	813	3,487
Metchosin	D CAP	734,531	1,096	1,298	204	168	290	3,055	0	0	3,055
Midway	V KOO	184,324	457	796	87	49	65	1,454	74	460	1,988
Mission	D FVR	667,876	937	2,152	49	98	27	3,264	0	1,208	4,472
Montrose	V KOO	246,387	614	475	813	71	99	2,071	576	726	3,373
Nakusp	V CKO	211,333	540	916	408	58	78	2,001	0	837	2,838
Nanaimo	C NAN	464,403	794	2,081	405	82	19	3,380	14	809	4,203
Nelson	C CKO	404,353	880	1,738	557	112	16	3,303	15	1,171	4,489
New Denver	V CKO	181,634	464	632	186	50	62	1,394	0	486	1,880
New Hazelton	D KIT	116,974	318	1,078	261	74	55	1,785	104	732	2,621
New Westminster	C GVR	1,174,660	1,442	2,945	55	0	296	4,738	0	1,508	6,246
North Cowichan	D COW	390,419	700	1,575	302	203	16	2,796	382	406	3,584
North Saanich	D CAP	1,015,299	1,250	1,460	385	232	225	3,553	100	512	4,165
North Vancouver	C GVR	1,656,356	1,601	2,788	74	0	417	4,880	0	1,059	5,939
North Vancouver	D GVR	1,809,338	1,749	2,881	79	0	456	5,165	0	1,617	6,782
Northern Rockies - REGM	D	142,119	554	715	0	5	42	1,316	404	720	2,439
Oak Bay	D CAP	1,410,718	1,747	3,491	490	322	313	6,365	0	1,151	7,516
Oliver	T OKS	359,615	753	600	545	107	156	2,161	241	1,020	3,421
Osoyoos	T OKS	409,677	858	892	177	117	117	2,160	168	734	3,062
Parksville	C NAN	443,505	701	1,693	650	79	18	3,141	14	646	3,801
Peachland	D COK	571,251	828	1,737	174	151	23	2,913	513	529	3,955
Pemberton	V SQL	677,037	777	1,275	735	24	189	2,999	199	1,046	4,244
Penticton	C OKS	461,650	777	1,812	96	132	19	2,836	0	1,108	3,944
Pitt Meadows	C GVR	747,685	998	2,053	36	0	188	3,275	0	947	4,222
Port Alberni	C ALB	247,138	519	1,920	106	69	10	2,624	0	786	3,410
Port Alice	V MW	112,565	397	674	89	36	40	1,237	0	451	1,689
Port Clements	V SKQ	74,586	338	340	67	48	33	826	286	479	1,591
Port Coquitlam	C GVR	960,237	1,091	2,343	43	0	242	3,718	25	953	4,697
Port Edward	D SKQ	196,528	496	768	118	134	48	1,564	360	708	2,633
Port Hardy	D MW	165,595	585	1,015	150	53	76	1,878	0	1,025	2,903
Port McNeill	T MW	191,489	676	1,101	268	63	80	2,189	0	574	2,762
Port Moody	C GVR	1,328,240	1,509	3,285	62	0	335	5,190	0	1,124	6,314
Pouce Coupe	V PEA	207,076	565	605	137	124	80	1,511	448	740	2,699
Powell River	C POW	305,300	664	1,924	170	42	12	2,812	327	513	3,653
Prince George	C FFG	278,509	695	2,116	156	145	11	3,123	0	1,141	4,264
Prince Rupert	C SKQ	277,538	700	1,718	58	176	11	2,664	0	1,367	4,031
Princeton	T OKS	192,184	458	693	28	55	66	1,300	466	515	2,282
Qualicum Beach	T NAN	592,567	937	1,863	782	105	24	3,711	209	380	4,300

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Municipalities	Type RD	House Value	School	General Municipal Total	Regional District	Hospital	BCA, MFA and Other	Total Res Variable Rate Taxes	Total Res Parcel Taxes	Total Res. User Fees	Total Residential Property Taxes And Charges
Queen Charlotte	V SKQ	160,893	728	409	145	101	62	1,445	410	457	2,312
Quesnel	C CAR	185,843	635	916	339	129	8	2,027	169	520	2,717
Radium Hot Springs	V EKO	250,786	510	721	197	38	60	1,525	370	450	2,344
Revelstoke	C COL	375,449	692	1,621	106	93	15	2,528	110	826	3,464
Richmond	C GVR	1,700,155	1,815	2,576	72	0	428	4,892	0	1,199	6,091
Rossland	C KOO	297,717	742	2,108	542	82	96	3,571	216	720	4,507
Saanich	D CAP	877,254	1,087	2,590	199	201	195	4,271	0	1,141	5,412
Salmo	V CKO	180,366	392	581	337	50	79	1,439	0	919	2,358
Salmon Arm	C COL	373,445	758	1,573	91	93	15	2,531	526	676	3,733
Sayward	V STR	146,294	295	1,287	37	97	84	1,801	0	747	2,547
Sechelt	D SUN	611,198	857	1,389	605	64	223	3,138	646	587	4,371
Sechelt Indian Government	D SUN	370,798	520	956	960	90	40	2,566	504	571	3,641
Sicamous	D COL	285,941	580	1,437	175	71	74	2,338	11	729	3,079
Sidney	T CAP	703,547	866	1,746	353	161	156	3,282	180	689	4,151
Silverton	V CKO	235,680	603	764	249	65	70	1,750	0	601	2,351
Slocan	V CKO	154,415	336	646	341	43	54	1,420	0	567	1,987
Smithers	T BUL	277,152	733	1,317	430	180	11	2,671	0	589	3,260
Sooke	D CAP	457,639	683	1,253	456	104	102	2,598	587	411	3,596
Spallumcheen	D NOK	315,928	641	1,286	60	79	13	2,079	23	65	2,167
Sparwood	D EKO	230,199	497	898	196	35	74	1,699	89	742	2,530
Squamish	D SQL	877,419	1,006	2,789	180	32	36	4,043	73	1,252	5,368
Stewart	D KIT	100,539	273	776	73	61	30	1,214	607	10	1,831
Summerland	D OKS	530,756	893	1,601	114	151	21	2,781	485	1,121	4,388
Sun Peaks	V TNR	783,437	1,554	2,056	840	372	158	4,980	0	0	4,980
Surrey	C GVR	1,118,577	1,301	2,020	48	0	282	3,651	323	1,026	5,000
Tahsis	V STR	81,920	409	1,208	28	54	29	1,728	0	621	2,349
Taylor	D PEA	253,100	537	861	107	152	84	1,741	180	680	2,601
Telkwa	V BUL	234,324	620	1,396	319	156	99	2,590	20	950	3,560
Terrace	C KIT	294,107	799	1,500	181	191	61	2,732	0	377	3,109
Tofino	D ALB	776,142	1,239	2,455	353	216	192	4,455	0	779	5,234
Trail	C KOO	193,595	482	1,090	494	53	8	2,128	150	768	3,046
Tumbler Ridge	D PEA	130,443	356	871	63	78	42	1,409	165	361	1,935
Ucluelet	D ALB	347,198	729	1,475	153	97	94	2,548	150	552	3,250
Valemount	V FFG	195,523	488	681	575	95	66	1,906	95	704	2,705
Vancouver	C GVR	2,467,292	2,209	3,069	107	0	622	6,008	0	1,371	7,379
Vanderhoof	D BUL	219,241	760	1,094	202	142	85	2,283	343	532	3,158
Vernon	C NOK	459,328	808	1,634	288	115	19	2,864	0	1,180	4,044
Victoria	C CAP	849,778	1,053	2,795	191	195	189	4,422	40	954	5,416
View Royal	T CAP	691,861	857	1,648	417	158	154	3,234	0	325	3,560
Warfield	V KOO	216,696	540	931	407	60	93	2,031	1,019	0	3,050
Wells	D CAR	82,434	282	293	104	57	39	774	474	356	1,605
West Kelowna	C COK	634,479	920	2,045	176	168	26	3,334	544	1,245	5,124
West Vancouver	D GVR	3,726,218	2,887	4,670	162	0	939	8,657	0	1,811	10,468
Whistler	D SQL	2,123,793	2,436	3,755	93	76	86	6,446	549	604	7,599
White Rock	C GVR	1,581,097	1,839	3,578	72	0	398	5,887	0	901	6,788
Williams Lake	C CAR	216,871	616	1,280	365	151	68	2,480	596	472	3,549
Zeballos	V STR	78,592	392	984	32	52	32	1,493	0	523	2,016
<b>Grand Totals</b>		<b>81,428,546</b>	<b>126,974</b>	<b>240,723</b>	<b>40,282</b>	<b>14,989</b>	<b>19,271</b>	<b>442,239</b>	<b>29,453</b>	<b>118,100</b>	<b>589,791</b>

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# VILLAGE OF BURNS LAKE TAX RATE HISTORY

## FOR INFORMATION

	Residential	Utility	Light Ind	Business	Recreation	Tax Levy	Increase In Tax Rate	Change in Tax Levy	% change tax levy	Total Assessments	% increase assessments
2000	5.59	31.32	32.57	13.93	5.59	\$859,852					
2001	5.59	31.32	38	13.93	5.59	\$947,596	0.0%	\$87,744	10.20%	109,641,830	-2.38%
2002	5.96	33.81	38.76	14.08	6.14	\$966,891	6.6%	\$19,295	2.04%	107,034,765	-4.24%
2003	6.36	34.81	0	14.69	6.36	\$914,017	6.7%	-\$52,874	-5.47%	102,498,390	-4.64%
2004	6.77	34.23	44.91	15.44	6.77	\$914,017	6.4%	\$0	0.00%	97,739,625	2.48%
2005	6.61	32.89	41.51	14.79	6.61	\$914,017	-2.4%	\$0	0.00%	100,165,350	1.29%
2006	6.75	33.55	42.34	15.09	6.75	\$946,659	2.1%	\$32,642	3.57%	101,461,800	1.29%
2007	6.75	33.55	42.34	15.09	6.75	\$1,015,124	0.0%	\$68,465	7.23%	109,159,175	7.59%
2008	6.75	33.55	42.34	15.09	6.75	\$1,066,942	0.0%	\$51,818	5.10%	114,221,035	4.64%
2009	6.75	33.55	42.34	15.09	6.75	\$1,082,395	0.0%	\$15,453	1.45%	117,207,219	2.61%
2010	7.08	35.22	44.46	15.84	7.08	\$1,150,127	4.9%	\$67,732	6.26%	116,833,219	-0.32%
2011	7.22	35.93	45.35	16.16	7.22	\$1,266,017	2.0%	\$115,890	10.08%	126,134,900	7.96%
2012	7.22	35.93	45.35	16.16	7.22	\$1,244,556	0.0%	-\$21,461	-1.70%	122,939,848	-2.53%
2013	7.29	36.29	45.80	16.32	7.30	\$1,227,319	1.0%	-\$17,237	-1.38%	117,991,629	-4.02%
2014	7.29	36.29	45.80	16.32	7.30	\$1,266,001	0.0%	\$38,682	3.15%	126,035,253	6.82%
2015	7.37	36.65	46.26	16.32	7.37	\$1,273,359	1.1%	\$7,358	0.58%	125,657,173	-0.30%
2016	7.44	37.02	46.72	15.99	7.44	\$1,297,880	0.9%	\$24,521	1.93%	128,940,323	2.61%
2017	7.44	37.02	46.72	15.99	7.44	\$1,355,977	0.0%	\$58,097	4.48%	134,243,788	4.11%
2018	7.51	37.37	47.22	15.38	7.51	\$1,400,997	0.9%	\$45,020	3.32%	140,164,953	4.41%
2019	TBD	TBD	TBD	TBD	TBD	\$1,427,819	TBD	\$26,822	1.91%	153,575,158	9.57%

In 2018, the approved budgeted tax levy was \$1,400,997, a 3.32% increase over 2017.

- + 0.64% for non-market changes in the assessment base
- + 1.86% for inflation
- + 0.82% for increased level of service for streets and roads maintenance

In 2019, the approved budgeted tax levy is \$1,427,819, a 1.91% increase over 2018

- + 0.25% for non-market changes in the assessment base
- + 2.0% for inflation
- 0.34% reduction for transfer of Arts Council funding to Regional District



# VILLAGE OF BURNS LAKE 2019 TAX RATIO OPTIONS

**FOR DECISION April 15, 2019**

<b>Option 1:</b>					
No change to 2018 ratios between the classes					
	Residential	Utility	Industrial	Business	Recreational
rate	7.11	35.35	44.66	14.55	7.11
ratio	1.00	4.97	6.28	2.05	1.00
Residential: \$ increase per \$100,000 of assessment					\$38
Business: \$ decrease per \$100,000 of assessment					-\$22
Business taxes decrease because business assessments increased by 3.6% while residential assessments increased by 9.6%.					
<b>Option 2:</b>					
Reduction of business:residential ratio to the target of 2:1					
	Residential	Utility	Industrial	Business	Recreational
rate	7.17	35.63	45.03	14.34	7.17
ratio	1.00	4.97	6.28	2.00	1.00
Residential: \$ increase per \$100,000 of assessment					\$45
Business: \$ decrease per \$100,000 of assessment					-\$43
Business taxes decrease because business assessments increased by 3.6% while residential assessments increased by 9.6%, plus the reduction of the business to residential ratio shifts some of the business levy to the residential classification.					
<b>Option 3: (chosen option in 2018)</b>					
\$0 increase for business class					
	Residential	Utility	Industrial	Business	Recreational
rate	7.05	35.06	44.30	14.75	7.05
ratio	1.00	4.97	6.28	2.09	1.00
Residential: \$ increase per \$100,000 of assessment					\$32
Business: \$ increase per \$100,000 of assessment					\$0
Business levy is increased for non-market change only. There is no reduction to business tax \$ as in option 1 and 2. Average business will see no change in the tax \$ they pay, however the business:residential ratio increases compared to 2018.					

**For reference only: 2018 tax rates**

	Residential	Utility	Industrial	Business	Recreational
rate	7.52	37.37	47.22	15.38	7.52
ratio	1.00	4.97	6.28	2.15	1.00