



A.	<u>CALL TO ORDER</u> Mayor to call regular meeting to order at 1:30 PM Acknowledgement that this meeting is being held on Secwepemculecw.
B.	<u>APPROVAL OF AGENDA:</u>
	B1 BE IT RESOLVED THAT the April 27 th 2023 Special Regular Council agenda <u>be approved.</u>
C.	<u>INTRODUCTION OF LATE ITEMS AND FROM COMMITTEE OF THE WHOLE:</u>
D.	<u>DELEGATIONS:</u>
E.	<u>MINUTES:</u>
F.	<u>UNFINISHED BUSINESS:</u>
G.	<u>MAYOR'S REPORT:</u>
H.	<u>CORRESPONDENCE:</u>
I.	<u>STAFF REPORTS:</u>
J.	<u>BYLAWS:</u>
Tax Rates Bylaw	J1 BE IT RESOLVED THAT District of 100 Mile House "Tax Rate Bylaw No. 1400, 2023 be read a first, second and third time this 27 th day of April 2023.
K	<u>VOUCHERS</u>

L.	<u>OTHER BUSINESS:</u>
M.	<u>QUESTION PERIOD:</u>
N.	<u>ADJOURNMENT</u> BE IT RESOLVED THAT this April 27 th 2023 Meeting of Council be adjourned: Time:



DISTRICT OF 100 MILE HOUSE

M E M O

Date: April 19th, 2023
To: Mayor & Council
From: Administration
Subject: Tax Rate Bylaw No. 1400-2023

As per the provisions of Community Charter S.197 (1) the municipality is required to adopt a property tax bylaw after the approval of the five-(5) Year Financial Plan and prior to May 15th each year.

Subsequent to a public presentation, the 2023 – 2027 Financial Plan was given three readings on March 7th and adopted April 4th, 2023.

With receipt of the revised roll from BC Assessment, the District has established final property tax rates as per **“Property Tax Bylaw #1400-2023”**.

Revenue from taxation increased by 3.82%, primarily due to both market and non-market adjustments to the assessment values. No additional revenue from taxation is being assessed because of the current year’s financial plan. In short, the District is not raising tax rates in fiscal 2023. Any changes to individual property owner tax bills are due solely to changes in individual property assessments and/or third party requisitions. (CRD, Policing, Hospitals, etc.).

The average single-family home was assessed at \$346,265. and the average business was assessed at \$405,565. In the 2023 roll. These values represent a slight increase from 2022. With these changes, mil rates decreased from 2.98058 to 2.43207 for Class 1 (residential) and from 7.96266 to 7.40819.for Class 6 (business).

Taxes are due July 4th, 2023. As per legislation, a 10% penalty for all outstanding taxes not received by the due date.

Recommendation:

BE IT RESOLVED THAT District of 100 Mile House "Tax Rate Bylaw No. 1400, 2023 be read a first, second and third time this 27th day of April 2023.



T. Boulanger, Dir Finance



R. Scott, CAO

DISTRICT OF 100 MILE HOUSE

Bylaw No. 1400

Being a Bylaw to impose a percentage addition to unpaid taxes, establish the date on which property taxes are due and for the levying of rates, for Municipal, Hospital and Regional District purposes for the year 2023.

That the Council of the District of 100 Mile House, in open meeting assembled, enacts as follows:

- (1) This bylaw may be cited as **"Tax Rates Bylaw No. 1400-2023"**
- (2) The following rates are hereby imposed and levied for the year 2023.
 - (a) For all lawful general purposes of the District of 100 Mile House on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of the Schedule attached hereto and forming a part hereof.
 - (b) For debt purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of the Schedule attached hereto and forming a part hereof.
 - (c) For Regional Hospital District purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "C" of the Schedule attached hereto and forming a part hereof.
 - (d) For Regional District purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "D" of the Schedule attached hereto and forming a part of hereof.
 - (e) For South Cariboo Recreation purposes of the Cariboo Regional District on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "E" of the Schedule attached hereto and forming a part of hereof.
 - (f) For Regional District residential garbage collection purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "F" of the Schedule attached hereto and forming a part of hereof.
- (3) The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
- (4) (a) As per Section 235 (1) of the Community Charter, all Municipal Property Taxes levied by and due to the District of 100 Mile House for the 2023 taxation year must be received by 4:30 PM on July 4th, 2023.

(b) The District of 100 Mile House Collector, shall add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll, 10% of the current amount unpaid at 4:30 pm on July 4th, 2023.

READ A FIRST, SECOND AND THIRD TIME this 27th day of April, 2023.

ADOPTED this day of , 2023.

Mayor

Corporate Officer

DISTRICT OF 100 MILE HOUSE
2023 Tax Rates Bylaw No. 1400, 2023
Schedule "A"

	"A" General	"B" Municipal Debt	"C" Cariboo-Chilcotin Regional Hospital District		"D" Cariboo Regional District		"E" CRD South Cariboo Recreation		"F" CRD Residential Garbage	
			Total							
1 Residential	2.43207	-	0.73222	0.72187	0.17580	0.17580	0.05162			
2 Utilities	40.00000	-	2.56277	2.52655	2.89191					
3 Supportive Housing	2.43207	-	0.73222	0.72187	0.17580					
4 Major Industry	57.25089	-	2.48955	2.45436	4.13833					
5 Light Industry	7.85262	-	2.48955	2.45436	0.56783					
6 Business	7.40819	-	1.79394	1.76858	0.53619					
7 Managed Forest	6.59091	-	2.19666	2.16561	0.47642					
8 Recreational/Non Profit	2.47727	-	0.73222	0.72187	0.17932					
9 Farm	3.69756	-	0.73222	0.72187	0.26722					