



DISTRICT OF
100 Mile House

2026 BUDGET & PROPERTY TAXES



Prepared for District Council Budget Discussion - 2026

2025 Average Residential Assessment : 355,800
 2026 Average Residential Assessment : 362,610
 Average increase of 2% (\$6,810)

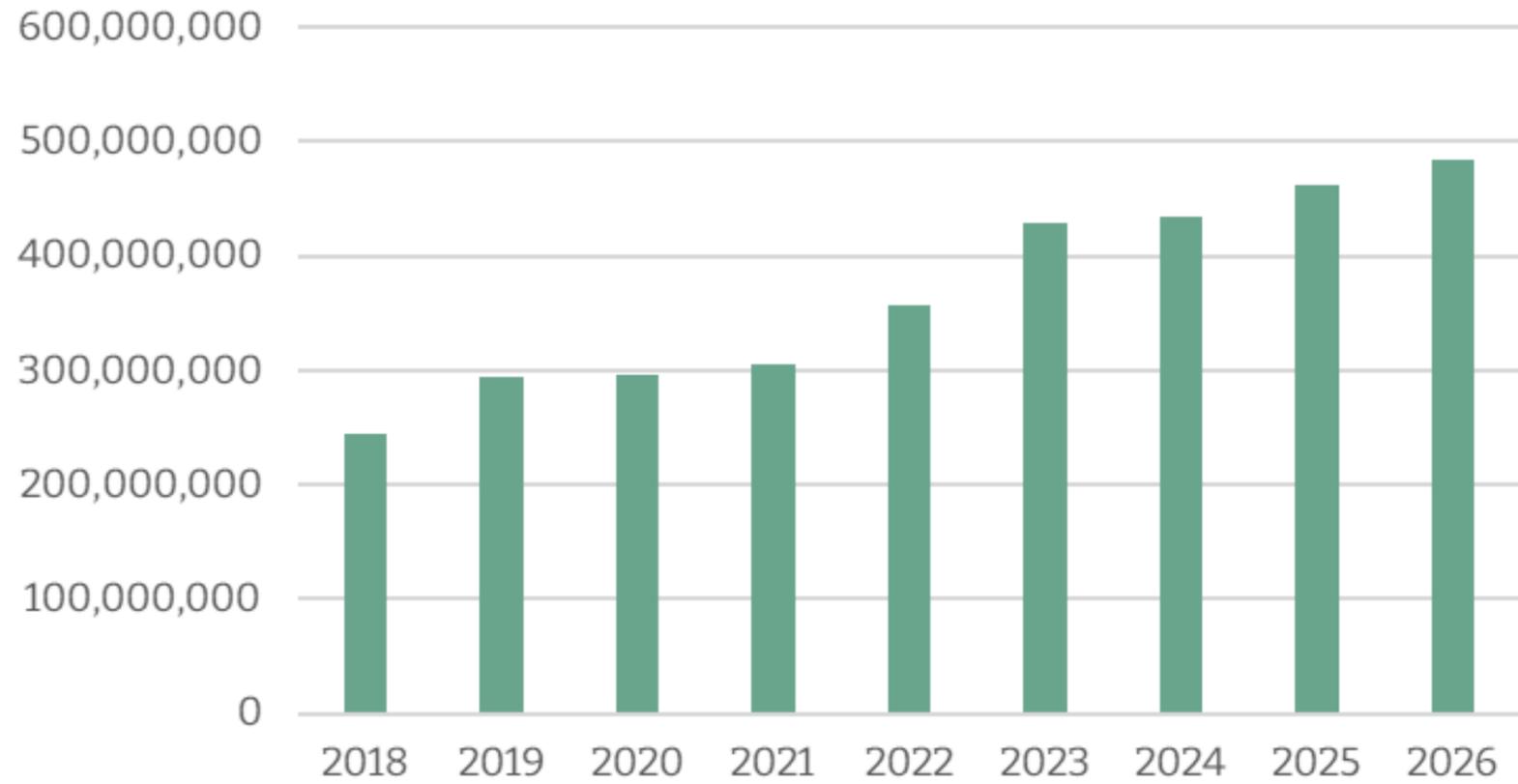
2025 Average Business Assessment : 467,345
 2026 Average Business Assessment : 503,073
 Average increase of 8% (\$35,728)

Class	2025	2026	Difference
Res	304,939,037	310,297,925	5,359,888
Utility	15,868,150	16,833,335	965,186
Major Ind	7,419,700	7,689,700	-270,000
Light Ind	5,018,200	6,232,000	1,213,800
Business	128,501,000	141,363,612	12,862,612
Rec/NP	491,500	507,000	15,500
Farm	364,320	362,699	-1,621
Total	462,618,107	483,286,271	20,669,164

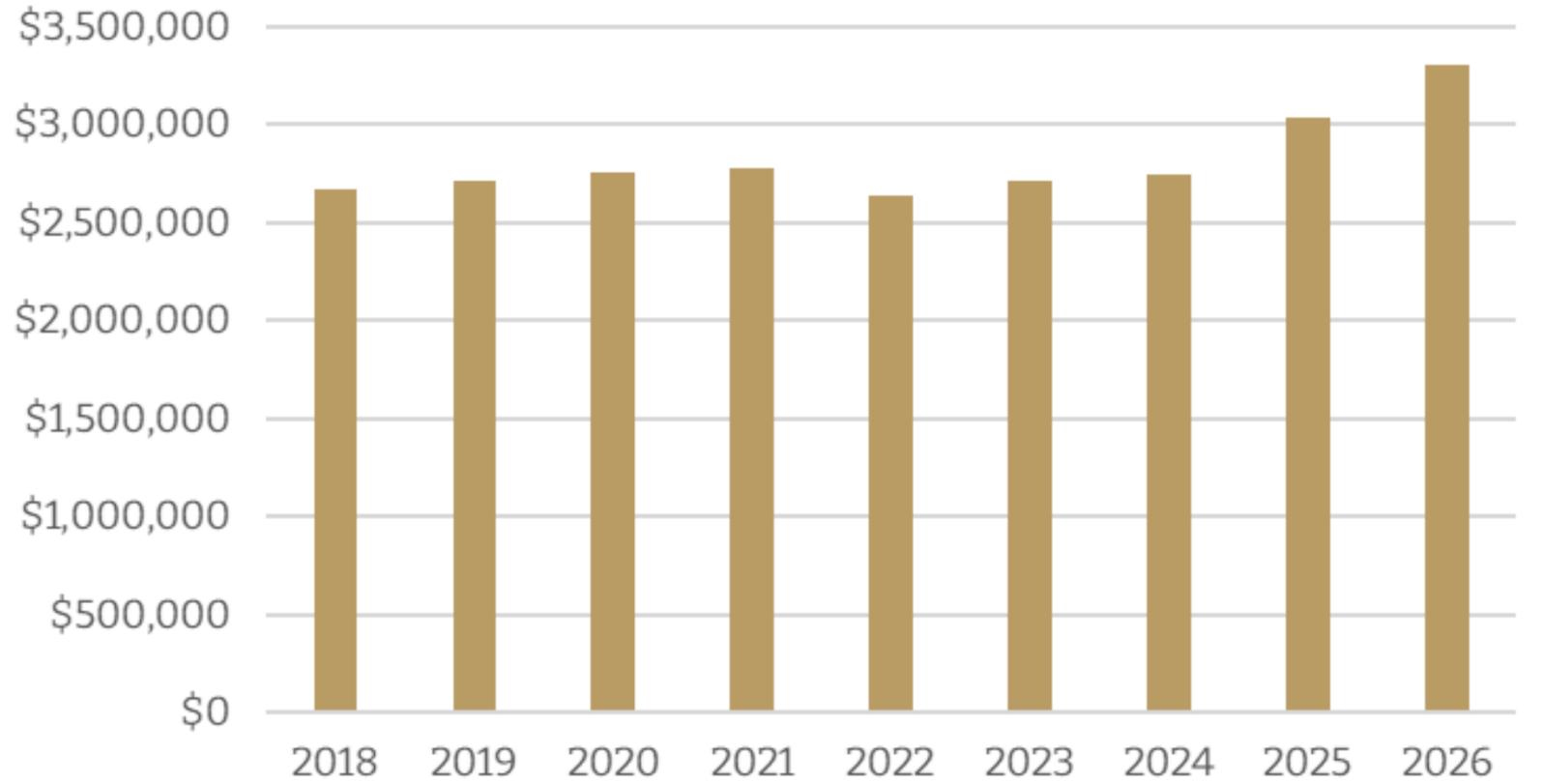
** 9 Million of increased assessment is due to non market change

Comparing 2025 Assessment to 2026 Assessment

Assessment Roll 2018 - 2026

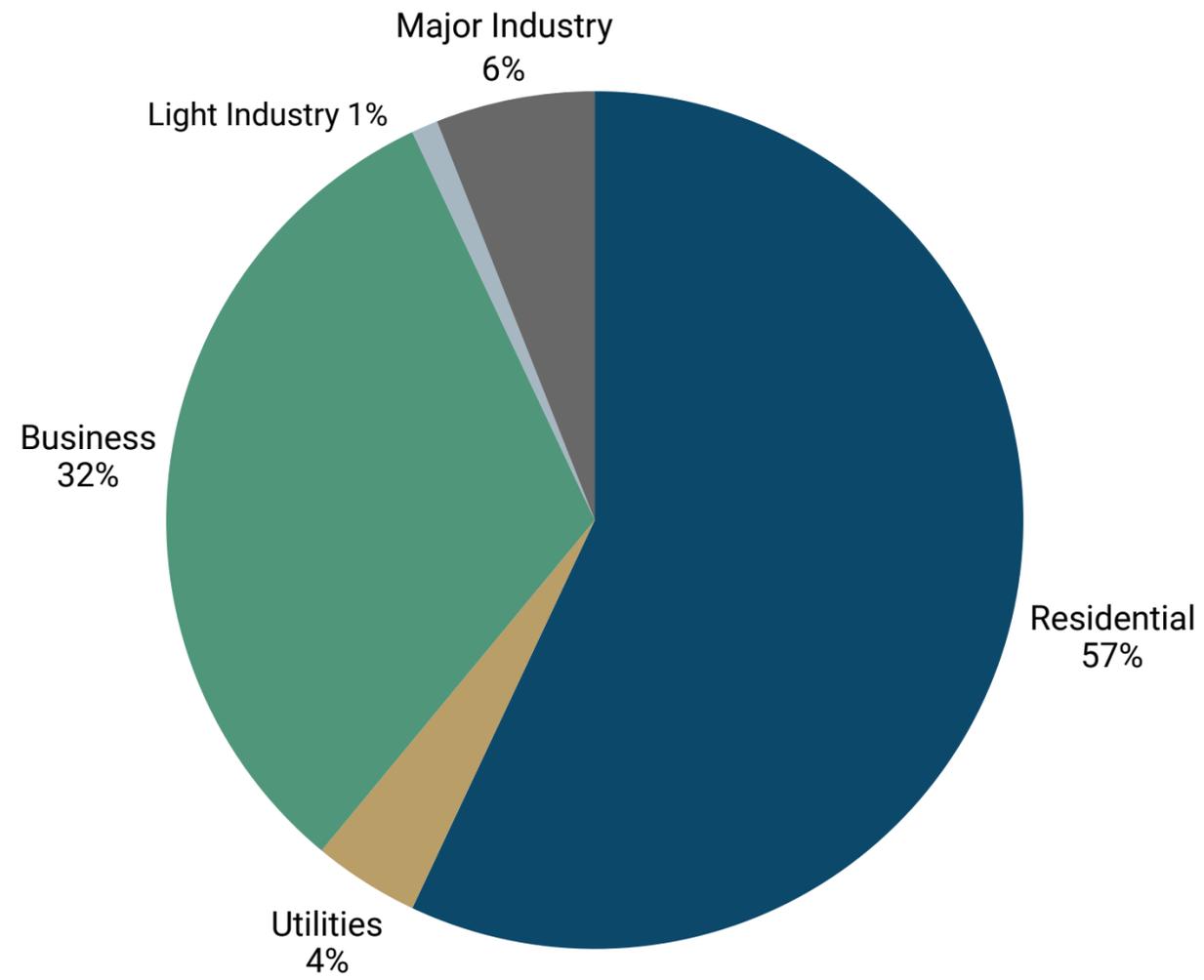


Tax Collection 2018 - 2026

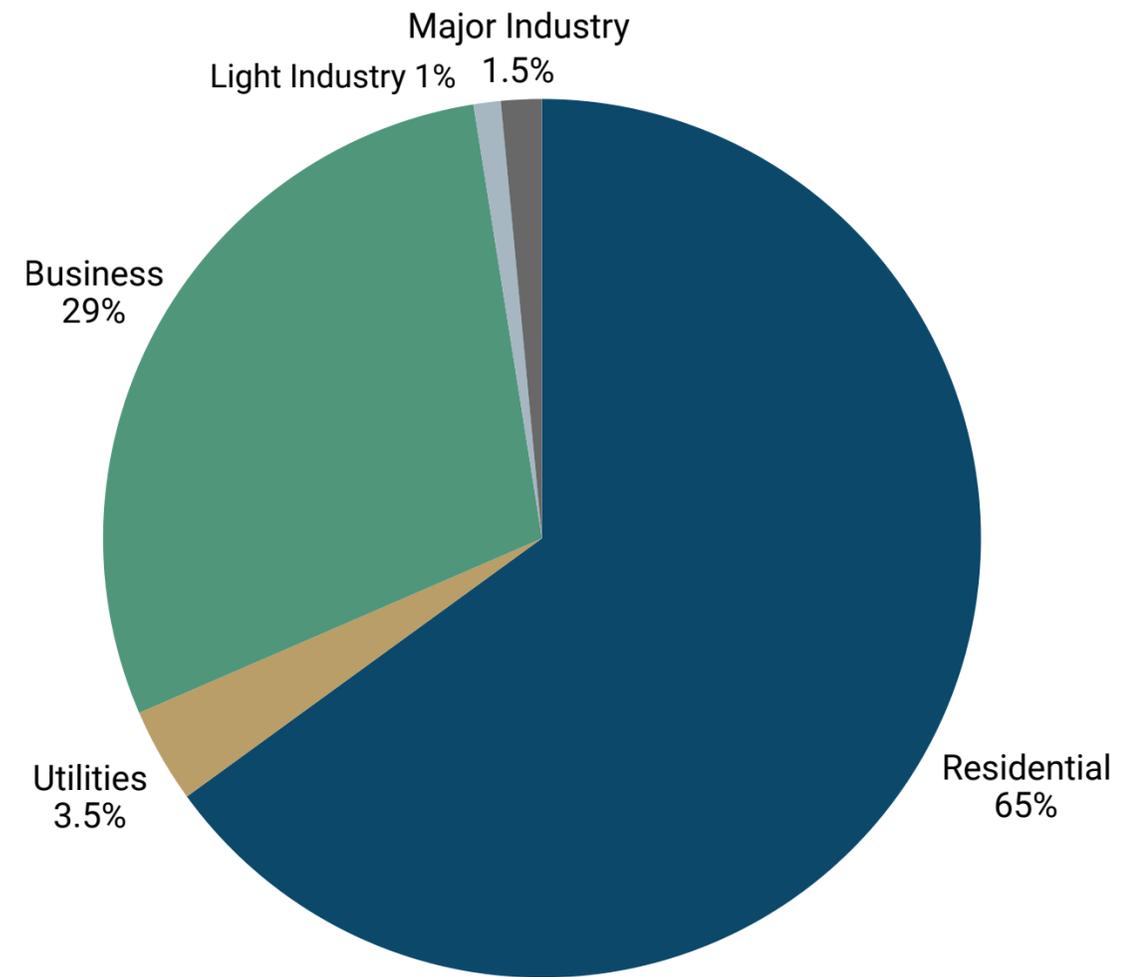


Historical Assessment Roll and Tax Collection

2018 Assessment by Class

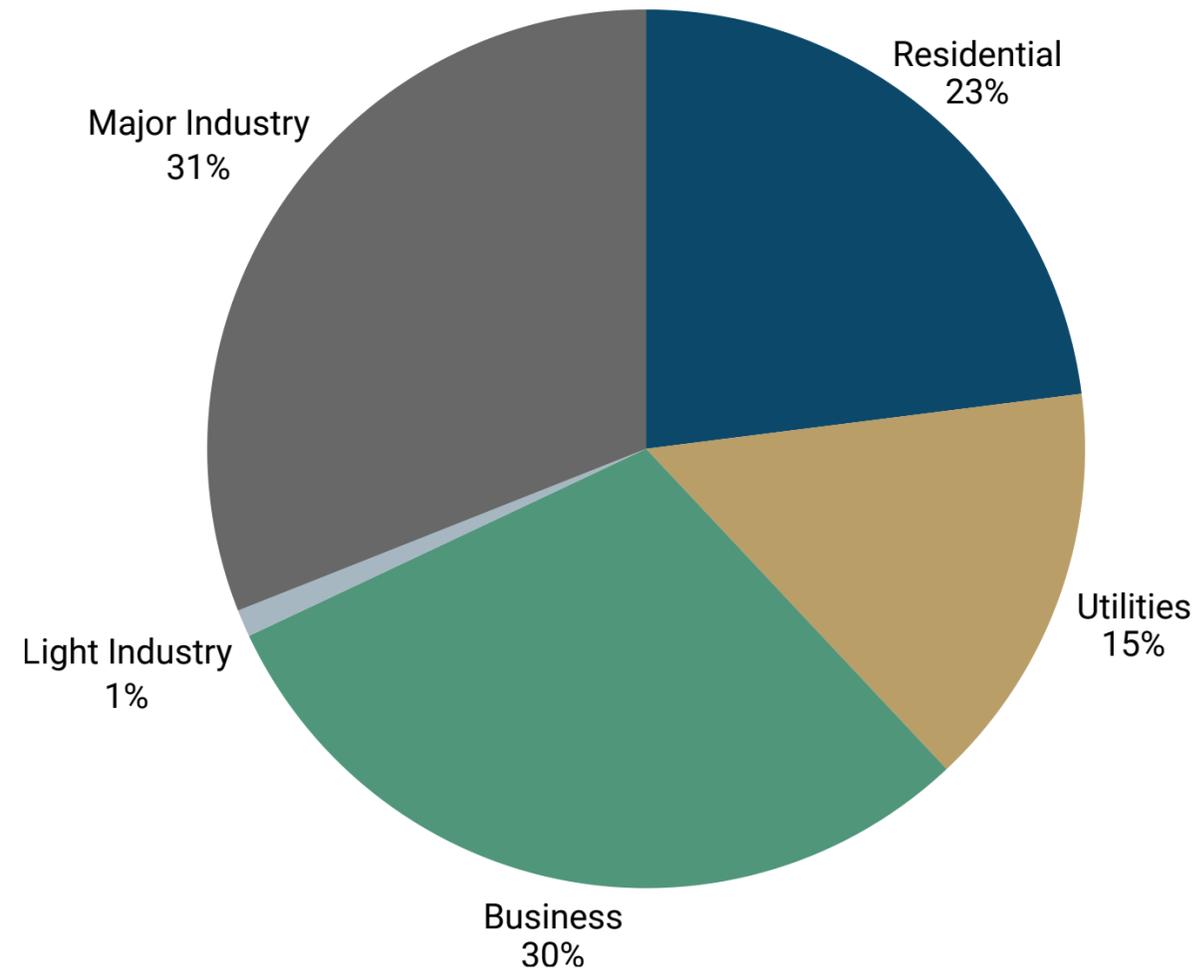


2026 Assessment by Class

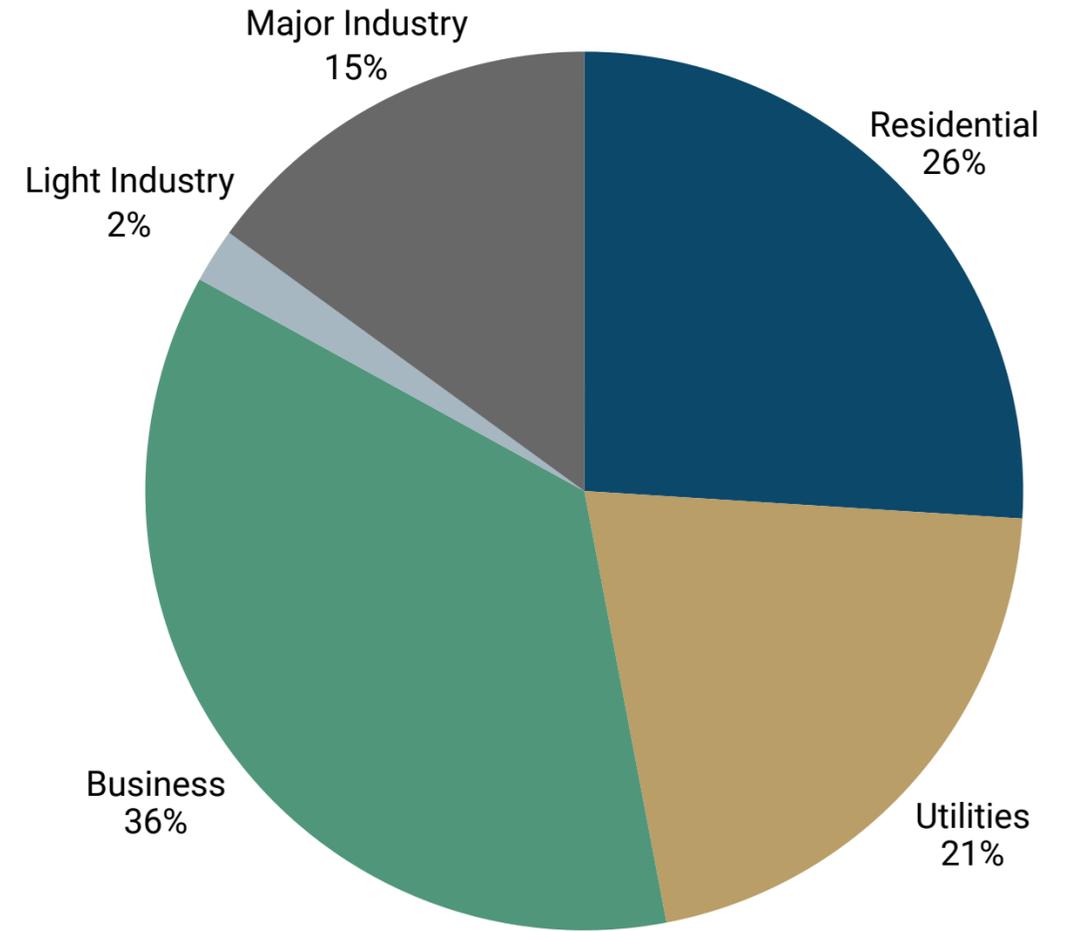


Assessment Roll - Class Change - 2018 vs 2026

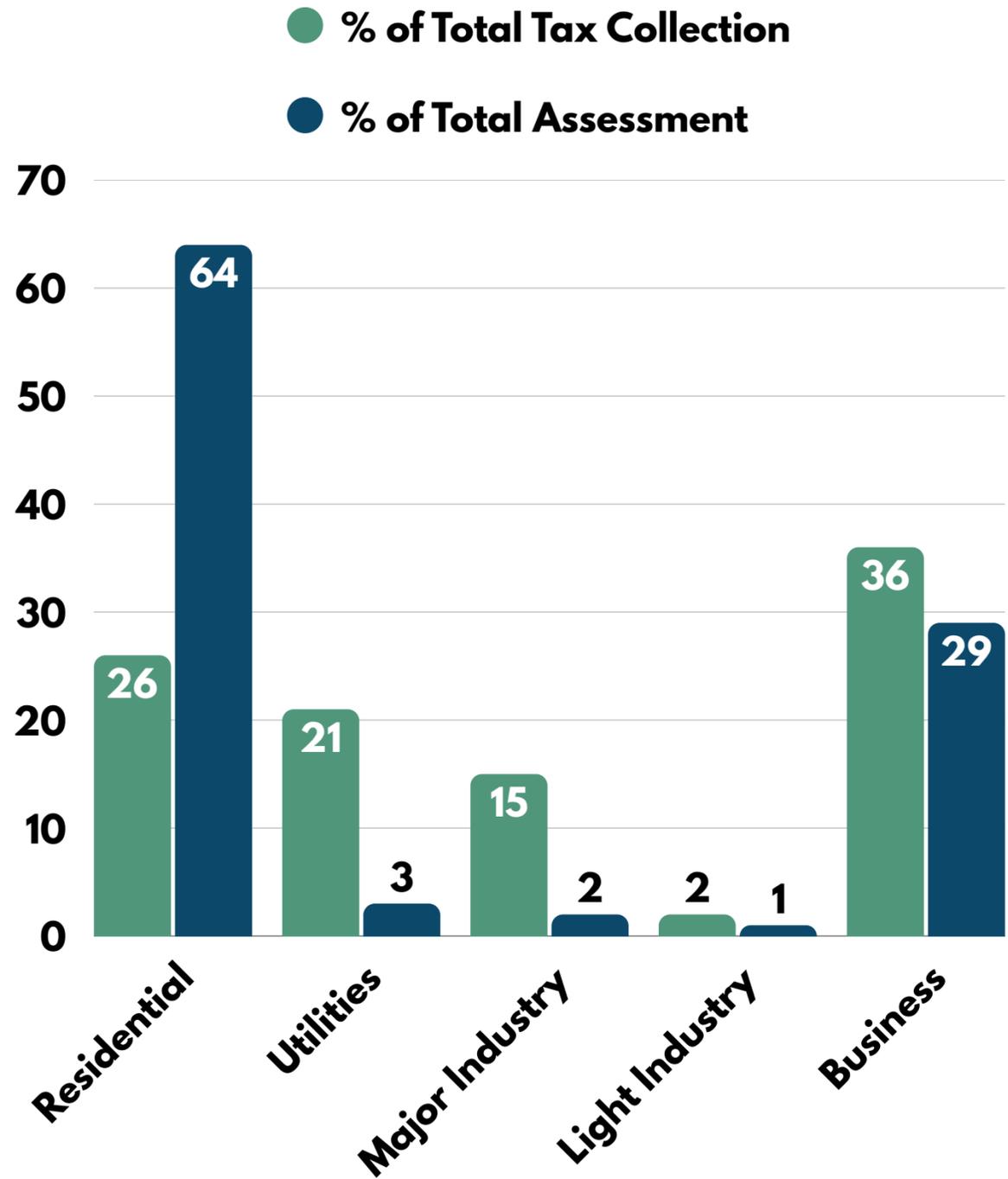
2018 Collection by Class



2026 Collection by Class



Property Tax Collection By Class - 2018 vs 2026



2026 Comparison of Assessment Class and Taxation Collection Percentage



DISTRICT OF
100 Mile House

2027 PROPERTY TAXES LOOKING AHEAD...



2026 Class 4 Collection -	\$504,689
2027 Class 4 Collection estimate -	\$279,184

Potential reduction of \$ 226,525 in Class 4 taxation for 2027.

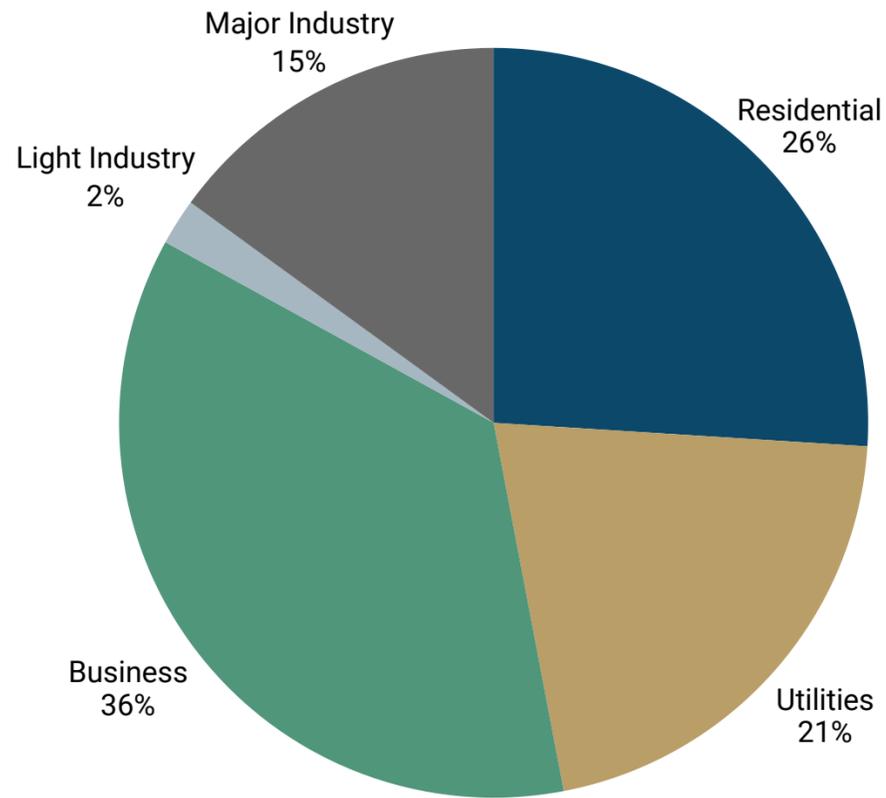
A further possible reduction of an estimated \$240,000 in a future year should the Class 4 Major Industry properties change classification to Class 6 Business.

Estimated Future loss in taxation for Class 4 Major Industry

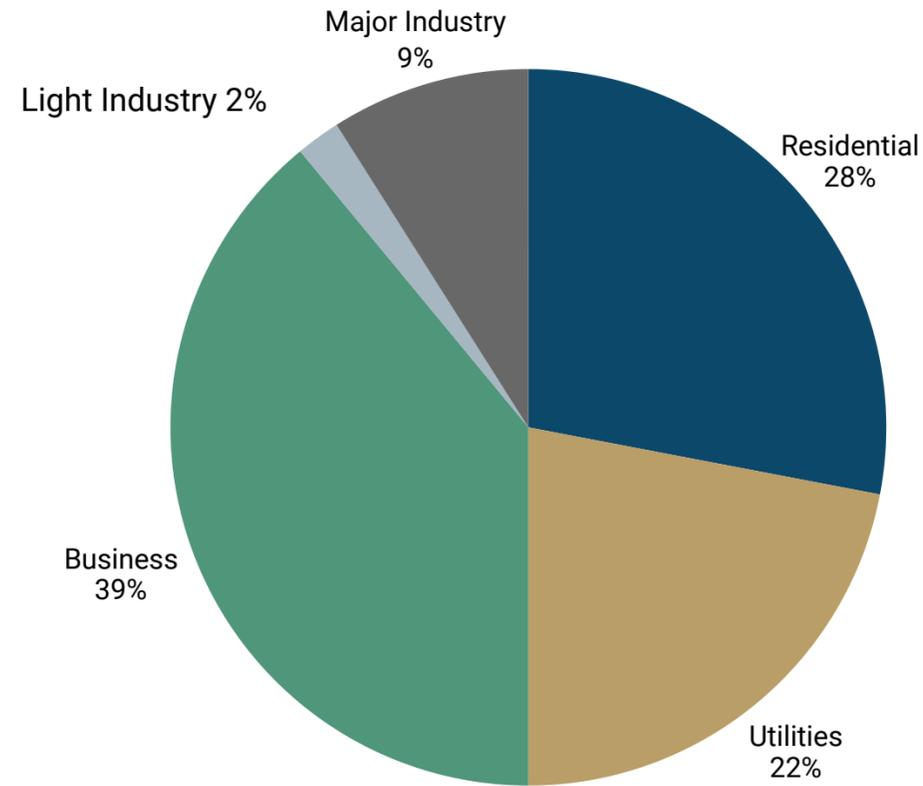
*estimating for a closure allowance being requested in 2026



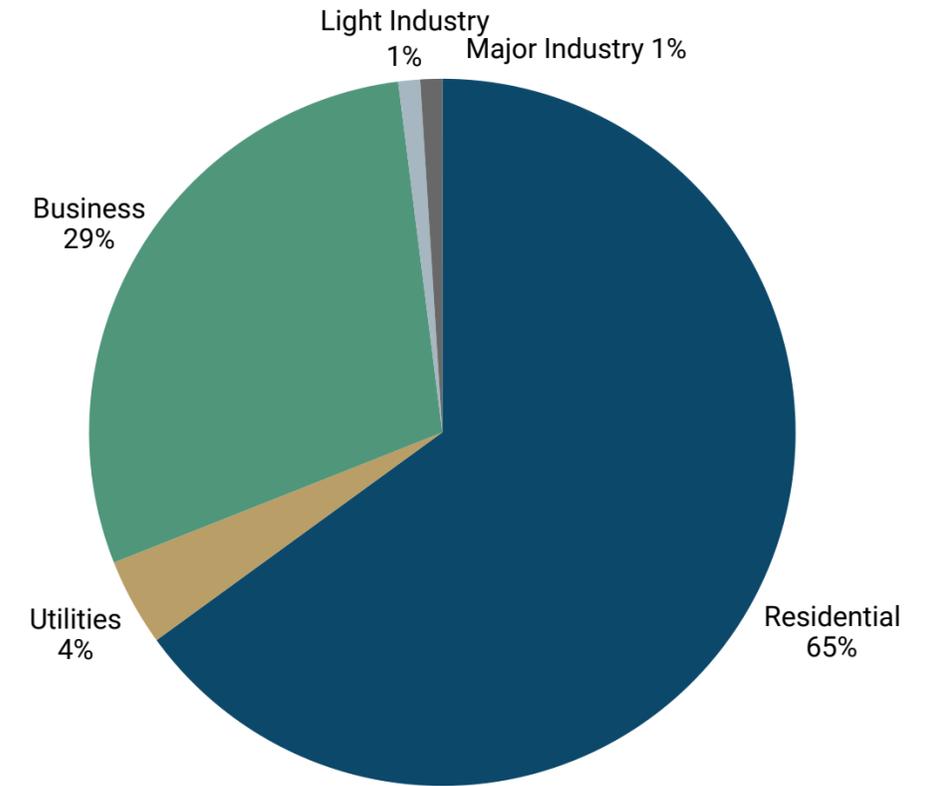
2026 Collection by Class



2027 Collection Estimate by Class



2027 Assessment Estimate by Class



Property Tax Class and Collection estimate for 2027

*2026 assessments minus loss of Major Industry Assessment

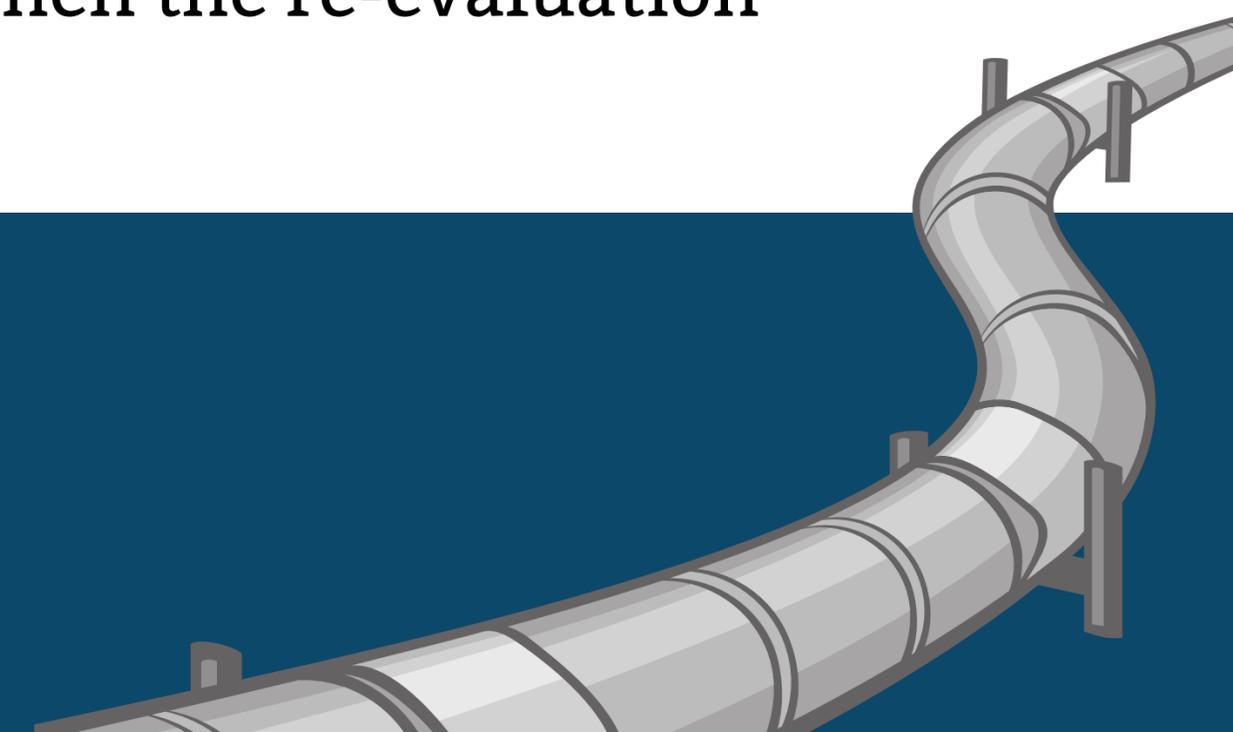
2026 Class 2 Collection -

\$673,333

The BC Assessment 2026 Preview roll had originally showed a reduction in Class 2 assessment resulting in a projected reduction of tax revenue by \$131,000. This was due to the re-evaluation of Gathering and Transmission Pipeline Valuation. After much concern from local governments across the province the re-evaluation was put on hold.

There has not been any communication as to if or when the re-evaluation may move forward.

Future Utility Assessment Considerations



- Reduction to Class 4 - Major Industry when a closure allowance is applied for by West Fraser.
- Potential further reduction should Class 4 properties be reclassified to Class 6 Business.
- Fluctuation and possible re-evaluation of Class 2 Utilities.
- \$200 Northern and Rural Home Owner Benefit is being repealed, effective for the 2027 tax year.



Variables to consider for future taxation years

Federal - 861 Alder



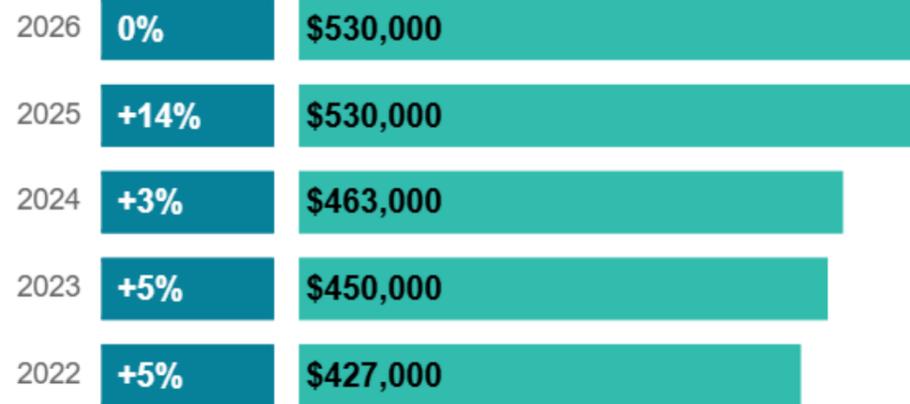
Provincial - 300 Cariboo Hwy



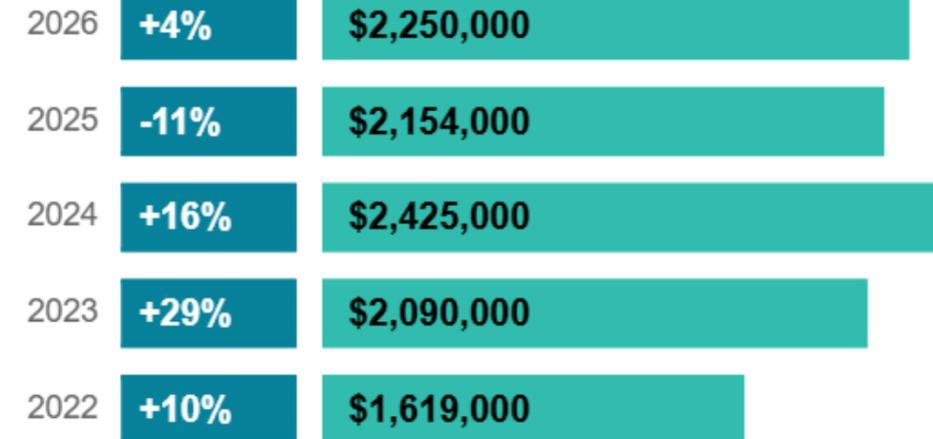
BC Hydro- 275 Horse Lake Rd.



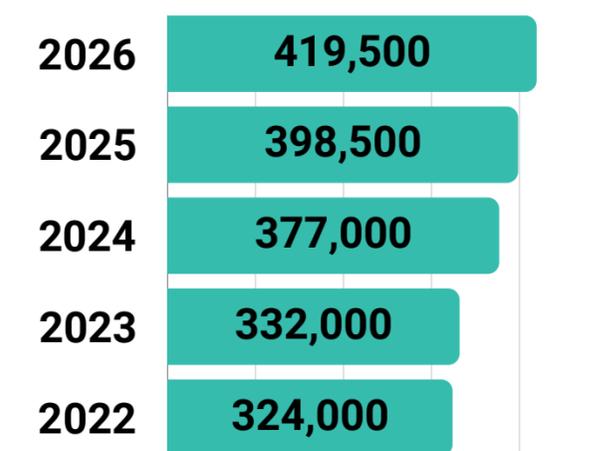
Federal - 726 Alpine



Provincial - 350 Aspen



BC Hydro- 275 Canim Hendrix



Grants In Lieu Property Assessments Comparisons 2022 - 2026

2026 TAX RATE PROPOSAL



DISTRICT OF
100 Mile House

Proposed Rate

Keep RATES the same as 2025 increase collection by \$186,974

Res	2.70689	\$ 839,942
Utility	40.0000	\$ 673,333
Maj Indust	63.72024	\$ 489,990
Light Indu	8.73996	\$ 54,467
Business	8.24531	\$ 1,165,587
Rec/NP	2.75720	\$ 1,398
Farm	4.11538	\$ 1,493
		\$ 3,226,210

6.5% increase in tax collection

Increase Tax RATES by 3% - increase collection by \$ 263,561

Res	2.78810	865,140
Utility	40.0000	673,333
Maj Industry	65.63185	504,689
Light Industry	9.00216	56,101
Business	8.49267	1,200,555
Rec/NP	2.83992	1,440
Farm	4.23885	1,537
		3,302,797

9% increase in tax collection

Increase Tax RATES by 5% - increase collection by \$ 323,645

Res	2.84223	881,939
Utility	40.0000	673,333
Maj Industry	66.90626	514,489
Light Industry	9.17696	57,191
Business	8.65758	1,223,867
Rec/NP	2.89506	1,468
Farm	4.32115	1,567
		3,353,854

10.7% increase in tax collection

Non Market Change accounts for approx. \$50,000 of annual increase

Tax Rates and Collection by Class -
2025 rate, 3% rate increase, 5% rate increase

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$963	\$982	\$1,011	\$1,031
Utilities	\$848	\$917	\$917	\$917
Total	\$1,811	\$1,899	\$1,928	\$1,948
Difference		+\$88	+\$117	+\$137

2025 Average Residential Assessment: 355,800

2026 Average Residential Assessment: 362,610

Average increase of 2%

Average Residential Assessment

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$3,853	\$4,148	\$4,272	\$4,355
Difference		+\$295	+\$419	+\$502
Increase per 100,000 of Assessment			+\$25	+\$41

2025 Average Business Assessment : 467,345

2026 Average Business Assessment : **503,073**

Average increase of 8%

(Utilities for business are not comparable as the rate is based on use. 2026 has seen a utility review and redistribution.)

Average Commercial Assessment

RESIDENTIAL SCENARIOS



Total value \$721,000

2026 assessment as of July 1, 2025

Land	\$131,000
Buildings	\$590,000
Previous year value	\$720,000
Land	\$126,000
Buildings	\$594,000

+ \$1,000

2023 Taxes = \$1,726
 2024 Taxes = \$1,774
 2025 Taxes = \$1,949

Total Municipal increase including utility and frontages :

2025 Rate : \$81
 3% increase: \$139
 5% increase: \$178

TAXATION COMPARISON 2023 - 2026

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$1,949	\$1,952	\$2,010	\$2,049
Frontage	\$176	\$185	\$185	\$185
Utilities	\$848	\$917	\$917	\$917
Total	\$2,973	\$3,054	\$3,112	\$3,151



Total value **\$921,000**

2026 assessment as of July 1, 2025

Land	\$144,000
Buildings	\$777,000
Previous year value	\$959,000
Land	\$139,000
Buildings	\$820,000

**- \$38,000
- 4%**

RESIDENTIAL SCENARIOS

2023 Taxes = \$2,407
 2024 Taxes = \$2,485
 2025 Taxes = \$2,596

Total Municipal increase including utility and frontages :

2025 Rate : -\$5
 3% increase: \$70
 5% increase: \$120

TAXATION COMPARISON 2023 - 2026

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$2,596	\$2,493	\$2,568	\$2,618
Frontage	\$582	\$611	\$611	\$611
Utilities	\$848	\$917	\$917	\$917
Total	\$4,026	\$4,021	\$4,096	\$4,146



Total value \$448,000

2026 assessment as of July 1, 2025

Land	\$122,000
Buildings	\$326,000
Previous year value	\$447,000
Land	\$118,000
Buildings	\$329,000

+ \$1,000

RESIDENTIAL SCENARIOS

2023 Taxes = \$1,111

2024 Taxes = \$1,103

2025 Taxes = \$1,210

Total Municipal increase including utility and frontages :

2025 Rate : \$85

3% increase: \$121

5% increase: \$145

TAXATION COMPARISON 2023 - 2026

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$1,210	\$1,213	\$1,249	\$1,273
Frontage	\$264	\$277	\$277	\$277
Utilities	\$848	\$917	\$917	\$917
Total	\$2,322	\$2,407	\$2,443	\$2,467



Total value \$324,000

2026 assessment as of July 1, 2025

Land	\$128,000
Buildings	\$196,000
Previous year value	\$326,000
Land	\$124,000
Buildings	\$202,000

- \$2,000

RESIDENTIAL SCENARIOS

2023 Taxes = \$644

2024 Taxes = \$748

2025 Taxes = \$882

Total Municipal increase including utility and frontages :

2025 Rate : \$83

3% increase: \$110

5% increase: \$128

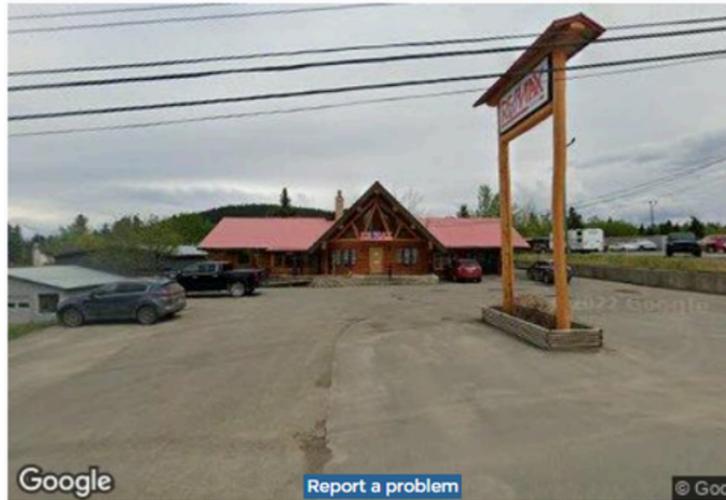
TAXATION COMPARISON 2023 - 2026

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$882	\$882	\$909	\$927
Frontage	\$273	\$287	\$287	\$287
Utilities	\$848	\$917	\$917	\$917
Total	\$2,003	\$2,086	\$2,113	\$2,131

811 ALDER AVE 100 MILE HOUSE

Area-Jurisdiction-Roll: 24-557-00600.010

 Favourite
  Compare
  Print



Total value \$499,000

2026 assessment as of July 1, 2025

Land	\$283,000
Buildings	\$216,000
Previous year value	\$469,000
Land	\$231,000
Buildings	\$238,000

**+ \$35,000
+ 6.5%**

BUSINESS SCENARIOS

2023 Taxes = \$2,703

2024 Taxes = \$2,936

2025 Taxes = \$3,784

2026 Taxes

2025 rate: +322 = \$4,106

3% increase: +445 = \$4,229

5% increase: +527 = \$4,311

441 ALDER AVE 100 MILE HOUSE
 Area-Jurisdiction-Roll: 24-557-00295.100

 Favourite
  Compare
  Print



Total value \$1,168,000

2026 assessment as of July 1, 2025

Land	\$416,000
Buildings	\$752,000
<hr/>	
Previous year value	\$1,168,000
Land	\$340,000
Buildings	\$828,000

+ \$0
+ 0%

BUSINESS SCENARIOS

2023 Taxes = \$8,586

2024 Taxes = \$9,093

2025 Taxes = \$9,548

2026 Taxes

2025 rate: +0 = \$9,548

3% increase: + 287 = \$9,835

5% increase: + 477 = \$10,025

95 CARIBOO HWY 97 100 MILE HOUSE
 Area-Jurisdiction-Roll: 24-557-00175.310

Favourite Compare Print



Total value \$9,493,000

2026 assessment as of July 1, 2025

Land	\$3,789,000
Buildings	\$5,704,000
Previous year value	\$9,150,000
Land	\$3,100,000
Buildings	\$6,050,000

+ \$343,000
+ 3.7%

BUSINESS SCENARIOS

2023 Taxes = \$64,584

2024 Taxes = \$66,432

2025 Taxes = \$75,362

2026 Taxes

2025 rate: + 2,828 = \$78,190

3% increase: + 5,174 = \$80,536

5% increase: + 6,738 = \$82,100

FINANCIAL PLAN

2026 SCHEDULE



APRIL 14TH

Public Presentation &
FP Bylaw 3 readings

APRIL 28TH

FP Bylaw Adoption
Tax Rates Bylaw 3 Readings

MAY 12TH

Tax Rates Bylaw Adoption

COUNCIL BUDGET DISCUSSION - 2026



THANK YOU!

