

2021 Property Taxes

2021 Budget Proposal

	2020		2021		Current Year		Prior Year	
	\$		\$		\$ Var	% Var	\$ Var	% Var
Administration Costs	\$ 65,500	\$ 82,880	\$ 17,380	26.5%	\$ 6,580	11.2%		
qathet RD	\$ 145,823	\$ 137,973	\$ (7,850)	-5.4%	\$ 36,569	33.5%		
Public Works	\$ 56,500	\$ 75,400	\$ 18,900	33.5%	\$ 5,300	10.4%		
Policing	\$ 13,850	\$ 14,472	\$ 620	4.5%	\$ 1,350	10.8%		
PR Hospital	\$ 5,334	\$ 3,767	\$ (1,570)	-29.4%	\$ 1,997	59.8%		
BC Assessment	\$ 2,390	\$ 2,516	\$ 130	5.3%	\$ 490	25.8%		
Homeowner Grant	\$ 82,500	\$ 82,500	\$ -	0.0%	\$ 1,723	2.1%		
	\$ 371,897	\$ 399,508	\$ 27,610	7.4%	\$ 54,009	17.0%		

- **Administration costs** has increased year-over-year by **\$17.3K**. In the prior year, administration costs were reduced to offset the larger tax increase to taxable property holders from the Regional District. Administration expense has been re-aligned to actual this year. Other factors impacting the administration cost increase is the Tla'amin Nation wage increase to align salaries to market.

	2020 Budget		2021 Budget	
	Expense	Hours	Expense	Hours
Taxation Management Wages	\$ 25,000	382	\$ 31,925	
Property Taxation Manager		312	\$ 25,875	
Receipt and collection of external tax notices and rates				
Calculation of annual budget and rates				
Identification, management and resolution on current year issues				
Preparation of annual communication and supporting documents				
Correspondence and communication with Leaseholders Association				
Correspondence and communication with Tax Authority				
Management and support of Property Tax Administrator				
Ongoing management of issues related to property tax/leaseholders				
Consultation as required with tax authority				
Tla'amin Directors & Tax Authority		70	\$ 6,050	
Consultation and review of current year issues related to property tax				
Ongoing administration matters related to property tax/leaseholders				
Review of internal correspondence related to property tax issues				
Approval of annual property tax				
Taxation Administrator Wages	\$ 31,000	907	\$ 39,925	
Property Tax Administrator		552	\$ 19,050	
Administration of taxable property holder list				
Administration and update of annual rates				
Annual administration and calculation of Mills Rates				
Print and mail management				
Receive, record, and reconcile payment receipts				
Verification of tax forms				
Management of home owners grant				
Close and report on annual property tax process				
Ongoing administration matters related to property tax/leaseholders				
Project Accountant		355	\$ 20,875	
Administration and reporting on lease holder cost recoveries				
Receive, record, and reconcile monthly lease holder cost recoveries				
Analyze cost recoveries against budget				
Allocation of administrative overhead, including supplies, printing, mailing, paper, etc	\$ 9,500		\$ 11,030	
Total Annual Administration Charge for Property Tax	\$ 65,500	1,289	\$ 82,880	

- **qathet RD** has decreased year-over-year by **\$7.85K** primarily due to a reduction in Northside Fire Department (\$5K) and PRRD Lund expenses (\$2.4K).

	2020 Budget	2021 Budget
Regional Administration	\$ 7,537	\$ 7,021
Parks	\$ 6,621	\$ 6,316
Cemetary	\$ 1,506	\$ 1,518
Waste Management	\$ 8,558	\$ 8,460
Emergency Telephone - 911	\$ 1,395	\$ 1,755
Library	\$ 7,470	\$ 7,343
House Numbering	\$ 1	\$ 277
Septage Disposal	\$ 744	\$ 713
Northside Fire Department	\$ 97,037	\$ 92,041
Other Fiscal Services - PRRD - Lund	\$ 14,954	\$ 12,529
Sub Total:	\$ 145,823	\$ 137,973

- **Public Works** cost recovery has increased year-over-year by **\$18.9K** primarily due third-party cost recoveries for garbage and recycling (\$14.5K) and street lighting (\$1.8K).

	2020 Budget	2021 Budget
Roads Repairs/Brush Clearing/Ditching	\$ 20,000	\$ 20,000
Snow and Ice Removal	\$ 2,500	\$ 2,500
Street Lighting	\$ 3,500	\$ 5,300
Water System - hydrants	\$ 10,000	\$ 11,600
Garbage Waste Collection and Disposal	\$ 17,500	\$ 32,000
Spring Clean-Up	\$ 3,000	\$ 4,000
Sub Total:	\$ 56,500	\$ 75,400

- **PR Hospital** has decreased year-over-year by **\$1.6K** due to a reduction in qathet RD hospital taxes.

2021 Rate Proposal

	2021 Proposed						YOY Change
	1	2	3	4	5		
Property Class	Local Services	Education Equivalency	Regional Hospital District	BC Assessment Authority	Police	Total	Total
Residential	4.2300	1.9600	0.1570	0.0411	0.2467	6.6348	(0.3355)
Utilities	42.3000	12.8600	0.5495	0.4731	0.8635	57.0461	(0.3404)
Business and other	20.4000	3.8600	0.3847	0.1137	0.6044	25.3628	2.7816
Recreation/Non-Profit	20.1189	2.3300	0.1570	0.0411	-	22.6470	(0.4276)

- **Residential** has **decreased** year-over-year by **.3355** due to a rate **reduction** in **Local Services**.
- **Utilities** has **decreased** year-over-year by **.3404** primarily due to rate **reductions** in **Local Services** (.20), **Education Equivalency** from the BC Government (.17), and **Police** from the BC Government (.03).
- **Business and other** has **increased** year-over-year by **2.78** primarily due to a rate **increase** in **Education Equivalency** from the BC Government (2.75).

- **Recreation/Non-Profit** has **decreased** year-over-year by **.4276** due to rate **changes** in **Local Services** (**decrease** of 1.74), **Education Equivalency** from the BC Government (**increase** of 1.55), and **Police** from the BC Government (**decrease** of .26).

2021 Rate Analysis

Class 1 Properties

Current Year - Rate Analysis

2021 Assessment	Rate 6.63	Taxes	Value Incr (Decr)	Tax Incr (Decr)	\$ Incr (Decr)
594,000	6.6348	\$3,941.07	3.1%	-1.8%	\$ (73.82)
548,000	6.6348	\$3,635.87	3.6%	-1.4%	\$ (51.42)
452,000	6.6348	\$2,998.93	-1.1%	-5.9%	\$ (186.50)
347,000	6.6348	\$2,302.28	4.2%	-0.8%	\$ (18.83)
543,000	6.6348	\$3,602.70	8.0%	2.8%	\$ 96.64
170,300	6.6348	\$1,129.91	-1.2%	-5.9%	\$ (71.08)
258,000	6.6348	\$1,711.78	-0.8%	-5.5%	\$ (100.50)
456,000	6.6348	\$3,025.47	3.4%	-1.6%	\$ (48.43)

Prior Years - Rate Analysis

2019 Assessment	Rate 7.90	Taxes	Value Increase	Tax Increase	2020 Assessment	Rate 6.97	Taxes	Value Increase	Tax Increase
450,000	7.8992	\$3,554.64	1.1%	3.9%	576,000	6.9703	\$4,014.89	28.0%	12.9%
425,900	7.8992	\$3,364.27	3.5%	6.3%	529,000	6.9703	\$3,687.29	24.2%	9.6%
373,000	7.8992	\$2,946.40	1.1%	3.9%	457,000	6.9703	\$3,185.43	22.5%	8.1%
273,300	7.8992	\$2,158.85	1.7%	4.5%	333,000	6.9703	\$2,321.11	21.8%	7.5%
431,000	7.8992	\$3,404.56	0.9%	3.7%	503,000	6.9703	\$3,506.06	16.7%	3.0%
134,300	7.8992	\$1,060.86	7.5%	10.5%	172,300	6.9703	\$1,200.98	28.3%	13.2%
198,300	7.8992	\$1,566.41	5.1%	8.0%	260,000	6.9703	\$1,812.28	31.1%	15.7%
358,300	7.8992	\$2,830.28	2.8%	5.6%	441,000	6.9703	\$3,073.90	23.7%	9.1%

Class 2, 6 Properties

Current Year - Rate Analysis

	2021 Assessment	Rate	Taxes	Value Increase	Tax Incr (Decr)	\$ Incr (Decr)
Class 2	92,300	57.0461	\$ 5,265.36	1.2%	0.6%	\$ 31.71
Class 2	132,000	57.0461	\$ 7,530.09	2.3%	1.7%	\$ 127.23
Class 6	326,750	25.3628	\$ 8,287.29	-5.6%	6.0%	\$ 468.55
Class 6	79,500	25.3628	\$ 2,016.34	0.4%	12.7%	\$ 227.91

Prior Years - Rate Analysis

	2019 Assessment	Rate	Taxes	Value Increase	Tax Incr (Decr)	2020 Assessment	Rate	Taxes	Value Increase	Tax Incr (Decr)
Class 2	92,000	57.0000	\$ 5,244.00	1.21%	1.85%	91,200	57.3865	\$ 5,233.65	-0.87%	-0.20%
Class 2	129,000	57.0000	\$ 7,353.00	1.57%	2.21%	129,000	57.3865	\$ 7,402.86	0.00%	0.68%
Class 6	336,350	23.6000	\$ 7,937.86	1.66%	0.40%	346,250	22.5812	\$ 7,818.74	2.94%	-1.50%
Class 6	76,000	23.6000	\$ 1,793.60	3.68%	2.39%	79,200	22.5812	\$ 1,788.43	4.21%	-0.29%