

Committee of the Whole at 7:00 pm

AGENDA for the Council Meeting to be held on Monday, April 25, 2022 electronically and in the Council Chambers of the Municipal Office, 1 Mackenzie Boulevard, Mackenzie, BC.

CALLED TO ORDER 7:15 PM

We would like to begin by acknowledging the land on which we gather is within the traditional territory of the Tse'khene People of the McLeod Lake Indian Band.

1. ADOPTION OF MINUTES

- a) Regular Meeting - April 11, 2022 7 - 13

2. INTRODUCTION OF LATE ITEMS

3. ADOPTION OF AGENDA

4. PUBLIC COMMENT AND QUESTIONS

Please note that all comments and questions must pertain to items listed on the agenda.

Are there any members of the public in attendance this evening who wish to comment on the agenda?

Administration are there any members of the public attending through Zoom or Phone that wish to comment on the agenda?

5. PETITIONS AND DELEGATIONS

- a) Micaela Roque, Partner at KPMG, will present the District's 2021 Financial Statements.

6. CORRESPONDENCE

Motion required to accept all correspondence listed on the agenda.

For Action:

- a) Letter from Mackenzie Chamber of Commerce requesting a donation of 200 child's single day Rec Passes to be included in a package handed out to children under 12 at the Spring Expo. The value of this request is approximately \$620 + GST and, if approved, would be allocated from the Community Grants budget. 14
- b) Invoice received from the Truck Loggers Association for the 2022-2023 membership dues in the amount of \$404.25. 15

Is there anything Council wishes to address in the "For Consideration" or "For Information" correspondence?

For Consideration:

- c) Invitation received to join the Moose Hide Campaign, an Indigenous-led British Columbia-born, reconciliation movement that calls upon all Canadians to stand together to end violence against women and children. 16 - 17
- d) Iris Energy announces Community Grants Program for Mackenzie, pledging \$100,000 in funding to support local initiatives that benefit the community. 18
- e) Letter received from Lisa Beare, Minister for Citizens' Services of BC, announcing the plan to connect underserved rural and Indigenous households in the province to high-speed internet by 2027. The District has provided input into the Request to Participate process. 19 - 20

- f) Resolution passed by the City of Fort St. John requesting the NCLGA and UBCM lobby the Provincial Government to amend the Child Care Licensing Regulation to accommodate extended hour childcare to support shift workers and their families. 21 - 22
- g) Letter received from the District of Sicamous to the Department of Finance Canada Tax Policy Branch requesting the Federal Government reconsider the Luxury Tax on the sale of Recreational Boats over \$250,000 as it would hinder investment in the houseboat industry which supports local employment and creates substantial economic spinoffs within the community. 23 - 24
- h) Letter received from the District of Sicamous to the Minister of Environment and Climate Change Strategy requesting the Ministry to continue and increase funding for the Invasive Mussel Defense Program and prioritize enforcement of watercraft inspections at the BC Provincial border. 25 - 31

For Information:

The following items have been placed in the Centre Table File for Council's consideration.

- i) Northern Development Initiative Trust - 2021 State of the North Economic Report
- j) North Central Local Government Association - 2022 Annual Report & Resolutions
- k) BC Forest Professional - Spring 2022

7. ADMINISTRATION REPORTS

- a) 2022 Final Operating and Capital Budget 32 - 36

THAT Council receives this report for information;

AND THAT Council approves the 2022 Final Operating and Capital Budget with the list of changes.

- b) 2022 Property Tax Revenues and Tax Rates 37 - 40

THAT Council receives this report for information.

- c) Draft 2021 Audited Financial Statements 41 - 78

THAT Council approves the District of Mackenzie's draft 2021 Audited Financial Statements.

- d) Travis Lodge from KS2 Management will provide an update on the Airport Services at the Mackenzie Airport. 79 - 81

Airport Services Update

THAT Council receives this report for information.

- e) Crown Land Referral Request #143189333 82 - 87

THAT Council receives this report for information;

AND THAT Council directs Administration on how to respond to the referral request.

- f) eScribe Software 88 - 89

THAT Council approve the purchase of eScribe meeting management software at the cost of \$10,850 plus applicable taxes.

- g) Mischinsinlika Bridge Rehabilitation 90 - 91

THAT Council direct staff as to next steps.

- h) Business Façade Improvement Program 2022 92 - 95

THAT Council approves the applications to the Mackenzie Business Façade Improvement Program to a maximum amount of \$5,925.00.

- i) Community Clean-Up Day 96 - 97

THAT Mayor and Council proclaim Wednesday May 25, 2022 as "Mother Earth Day" in Mackenzie for a community clean-up event.

8. COUNCIL REPORTS

- a) Mayor's Report 98 - 100
b) Council Reports

9. UNFINISHED BUSINESS

10. NEW BUSINESS

11. BYLAWS

- a) THAT Bylaw No. 1465, cited as "Municipal Ticket Information Bylaw No. 1465, 2022" be adopted. 101 - 120
b) THAT Bylaw No. 1473, 2022, cited as "Animal Control Bylaw Amendment No. 1473, 2022" be adopted. 121 - 122
c) THAT Bylaw No. 1474, cited as "Garbage Rates and Regulations Amendment Bylaw No. 1474, 2022" be adopted. 123 - 124
d) THAT Bylaw No. 1475, cited as "Business Licence Amendment Bylaw No. 1475, 2022" be adopted. 125

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| e) | THAT Bylaw No. 1476, cited as "General Fees Amendment Bylaw No. 1476, 2022" be adopted. | 126 - 127 |
| f) | THAT Bylaw No. 1477, cited as "RV Park Campground Amendment Bylaw No. 1477, 2022" be adopted. | 128 - 130 |
| g) | THAT Bylaw No. 1478, cited as "Water Rates and Regulations Amendment Bylaw No. 1478, 2022" be adopted. | 131 - 132 |
| h) | THAT Bylaw No. 1479, cited as "Sewer Rates and Regulations Amendment Bylaw No. 1479, 2022" be adopted. | 133 - 134 |
| i) | THAT Bylaw No. 1480, cited as "Financial Plan Bylaw No. 1480, 2022" be given first three readings. | 135 - 146 |
| j) | THAT Bylaw No. 1481, cited as "Tax Rate Bylaw No. 1481, 2022" be given first three readings. | 147 - 149 |

12. NOTICE OF MOTION

13. COMING EVENTS

- a) Day of Mourning
April 28, 2022
- b) Spring Expo hosted by the Mackenzie Chamber of Commerce
Mackenzie Recreation Centre
May 6 - 4:00 pm - 8:00 pm
May 7 - 10:00 am - 5:00 pm

14. INQUIRIES

- a)
- In-person
 - Online (Zoom)/phone
 - Written comments received

15. ADJOURNMENT

**District of Mackenzie
Regular Council Meeting
Monday, April 11, 2022**

MINUTES of a Regular Meeting of the Council of the District of Mackenzie held electronically and in the Council Chambers of the Municipal Office.

PRESENT: Mayor J. Atkinson
Councillor A. Barnes
Councillor V. Brumovsky
Councillor P. Grogan
Councillor R. McMeeken
Councillor J. Wiens
Chief Administrative Officer
D. Smith
Chief Financial Officer K. Borne
Director of Corporate Services
E. Kaehn
Director of Operations
K. Gawryluk
Public Works Manager B. McArthur
Land & Environmental Coordinator
L. Thorne
Legislative Clerk/Executive Assistant
C. Smirle
Economic Development Clerk
R. Dumoulin

CALLED TO ORDER: 7:15 pm

We would like to begin by acknowledging the land on which we gather is within the traditional territory of the Tse'khene People of the McLeod Lake Indian Band.

1. ADOPTION OF MINUTES

The minutes of the Committee of the Whole Meeting held on March 28, 2022 were adopted as presented.

The minutes of the Regular Meeting held on March 28, 2022 were adopted as presented.

2. INTRODUCTION OF LATE ITEMS

32390. MOVED by Councillor McMeeken
*Introduction THAT Administration Report g) "Rates and Fees Amendment Bylaw Report" and
of Late Items Bylaw Item g) be removed from the agenda.
#1*

CARRIED

32391. MOVED by Councillor Barnes
Introduction of Late Items #2 THAT the following late items be added to the agenda;

7. **ADMINISTRATION REPORTS**

h) Rates and Fees Amendment Bylaw

THAT Council receive this report for information.

i) Dental Equipment - Storage Option

THAT Council direct Administration to cancel the auction of the District's dental equipment, supplies, and office furniture and move forward with storage at the Town Centre Mall facility.

11. **BYLAWS**

k) General Rates and Fees Amendment Bylaw No. 1476

CARRIED

3. ADOPTION OF AGENDA

32392. MOVED by Councillor McMeeken
Adoption of Agenda THAT the agenda be adopted as presented.

CARRIED

4. PUBLIC COMMENT AND QUESTIONS

N/A

5. PETITIONS AND DELEGATIONS

N/A

6. CORRESPONDENCE

32393. MOVED by Councillor Wiens
Receipt of Correspondence THAT the correspondence listed on the agenda be received.

CARRIED

7. ADMINISTRATION REPORTS

32394. MOVED by Councillor Brumovsky
Construction *THAT Council receives this report for information.*
Update for
the
Mackenzie
Fire Hall
Project

CARRIED

32395. MOVED by Councillor Barnes
Grant Policy *THAT Council approves the recommendations of the Grant Adjudication*
3.16 – *Committee for the second intake of the 2022 Community Grants Program as*
Community *outlined in this report.*
Grants
Program
Applications

CARRIED

32396. MOVED by Councillor McMeeken
North *THAT Council forward the attached resolution to the North Central Local*
Central *Government Association for consideration at their AGM and Convention May 3 –*
Local *6, 2022.*
Government
Association -
Resolution
of Support

CARRIED

32397. MOVED by Councillor Wiens
Municipal *THAT Council receives this report for information.*
Ticket
Information
Bylaw
Updates

CARRIED

32398. MOVED by Councillor McMeeken
Animal *THAT Council receives this report for information.*
Control
Amendment
Bylaw No.
1473, 2022

CARRIED

32399. MOVED by Councillor Barnes
Garbage Rates and Regulations Amendment Bylaw No. 1474, 2022
 THAT Council receives this report for information.
CARRIED
32400. MOVED by Councillor Wiens
Rates and Fees Amendment Bylaw Report
 THAT Council receives this report for information.
CARRIED
32401. MOVED by Councillor Barnes
Dental Equipment - Storage Option
 THAT Council direct Administration to cancel the auction of the District's dental equipment, supplies, and office furniture and move forward with storage at the Town Centre Mall facility.
CARRIED

8. COUNCIL REPORTS

Mayor's Report
 Nil

Council Reports
 Councillor Brumovsky provided a written report.

9. UNFINISHED BUSINESS

N/A

10. NEW BUSINESS

32402. MOVED by Councillor Wiens
Day of Mourning
 THAT staff order flowers for the Day of Mourning on April 28, 2022 to be laid at Memorial Rock outside Town Hall.
CARRIED

11. BYLAWS

32403. MOVED by Councillor Brumovsky
Bylaw No. 1465, 2022 *THAT Bylaw No. 1465, cited as "Municipal Ticket Information Bylaw No. 1465, 2022" be given first three readings as amended.*

CARRIED

32404. MOVED by Councillor Barnes
Bylaw No. 1471, 2022 *THAT Bylaw No. 1471, cited as "Garbage Rates and Regulations Amendment Bylaw No. 1471, 2022" be adopted.*

CARRIED

32405. MOVED by Councillor Barnes
Bylaw No. 1472, 2022 *THAT Bylaw No. 1472, cited as "Water Rates and Regulations Amendment Bylaw No. 1472, 2022" be adopted.*

CARRIED

32406. MOVED by Councillor Wiens
Bylaw No. 1473, 2022 *THAT Bylaw No. 1473, 2022, cited as "Animal Control Bylaw Amendment No. 1473, 2022" be given first three readings.*

CARRIED

32407. MOVED by Councillor McMeeken
Animal Control Bylaw No. 1473, 2022 Amendment
THAT the main motion be amended to remove Second Beach from the "Off Leash Area" definition.

DEFEATED
OPPOSED by Councillors Brumovsky, Grogan and Wiens

32408. MOVED by Councillor McMeeken
Bylaw No. 1474, 2022 *THAT Bylaw No. 1474, cited as "Garbage Rates and Regulations Amendment Bylaw No. 1474, 2022" be given first three readings.*

CARRIED

32409. MOVED by Councillor Wiens
Bylaw No. 1475, 2022 *THAT Bylaw No. 1475, cited as "Business Licence Amendment Bylaw No. 1475, 2022" be given first three readings.*

CARRIED

32410. MOVED by Councillor McMeeken
Bylaw No. 1477, 2022 *THAT Bylaw No. 1477, cited as "RV Park Campground Amendment Bylaw No. 1477, 2022" be given first three readings.*

CARRIED

32411. MOVED by Councillor Brumovsky
Bylaw No. 1478, 2022 *THAT Bylaw No. 1478, cited as "Water Rates and Regulations Amendment Bylaw No. 1478, 2022" be given first three readings.*

CARRIED

32412. MOVED by Councillor McMeeken
Bylaw No. 1479, 2022 *THAT Bylaw No. 1479, cited as "Sewer Rates and Regulations Amendment Bylaw No. 1479, 2022" be given first three readings.*

CARRIED

32413. MOVED by Councillor McMeeken
Bylaw No. 1476, 2022 *THAT Bylaw No. 1476, cited as "General Fees Amendment Bylaw No. 1476, 2022" be given first three readings.*

CARRIED

12. NOTICE OF MOTION

Nil

13. COMING EVENTS

Easter Holiday Hours:

Municipal Office

Closed Friday April 15th & Monday April 18th.

Recreation Centre

Closed Friday April 15th & Monday April 18th.

Open Saturday April 16th & Sunday April 17th regular weekend hours.

Bob Zimmer, MP - Town Hall Meeting

April 21, 2022 - 6:30 pm

Callahan Room - Mackenzie Recreation Centre

Recreation Services Programs and Events Survey

<https://www.surveymonkey.com/r/PNPYWCM>

Complete by April 22, 2022

14. INQUIRIES

Janice Nelson, Publisher of the Macktown Buzette, asked if the revised General Fees Bylaw included in the late agenda package? Mayor Atkinson replied that yes it was.

Jesse Wright, resident, submitted a written comment to remind residents about the upcoming Town Hall Meeting with Bob Zimmer, MP, on April 21st at 6:30 pm in the Callahan Room at the Mackenzie Recreation Centre.

15. ADJOURNMENT

32414. MOVED by Councillor Wiens
Adjournment THAT the meeting be adjourned at 7:54 pm.

CARRIED

I certify the foregoing to be the original true copy of the minutes of the Regular Council Meeting.

Signed:

Certified Correct:

Mayor

Corporate Officer

March 30, 2022

Recreation Department
District of Mackenzie
Bag 340
Mackenzie, BC
V0J 2C0

Re: Mackenzie Chamber of Commerce Spring Expo Donation Request

The Spring Expo will be held on May 6 & 7, 2022 at the Recreation Centre. As usual, we are hosting a Children's Program. One of the components of this Program, is a package that will be handed out to every child under the age of 12, up to 200. This endeavour requires many, many, little toys and gift certificates for each package. In the past, the Recreation Centre has donated a child's single day pass to the Recreation Centre. I am asking if this donation would be possible for this years Expo.

Thanking you in advance for this consideration!

Sincerely,

Janey Morgan

Office Manager
Mackenzie Chamber of Commerce



The Truck Loggers Association

499 Granville St., PO Box 28180 West Pender St PO
Vancouver, BC V6C 3T7

phone:

(604) 684-4291

lisa@tla.ca

Invoice

District of Mackenzie
Diane Smith
P.O. Bag 340
1 Mackenzie Boulevard
Mackenzie, BC V0J 2C0

Invoice Date: Apr 14, 2022
Invoice #: 65970
Due Date: May 31, 2022

ITEM	QUANTITY	RATE	AMOUNT
Community Member Dues (May 01, 2022 - Apr 30, 2023)	1	\$385.00	\$385.00

Sub Total: \$385.00

GST #122882475RT0001: \$19.25

Total: \$404.25

[http://www.tla.ca/BN 122882475](http://www.tla.ca/BN_122882475)

RECEIVED
APR 14 2022
DISTRICT OF
MACKENZIE



**MOOSE HIDE
CAMPAIGN**

**CAMPAGNE
MOOSE HIDE**

April 12, 2022

Dear Mayor and Council,

We are inviting you to join us to learn more about the Moose Hide Campaign, an Indigenous-led, British Columbia-born, reconciliation movement that calls upon all Canadians to stand together to end violence against women and children.

The Moose Hide Campaign is setting out a challenge to municipal leadership to join the rapidly growing number of municipalities across British Columbia that are embracing the Moose Hide Campaign as one way of advancing reconciliation and creating safe communities. We are seeking your support and calling on you to champion the Moose Hide Campaign within your municipality.

Beginning along the Highway of Tears by Paul Lacerte and his daughter Raven and their personal calling to spread awareness against the crisis of gender-based violence, the Moose Hide Campaign has grown substantially over 10 years to a national movement of reconciliation.

We know the impacts of residential schools and the full extent of violence against women and children have been deeply felt by Canadians from Coast to Coast over the last two years. Individuals, organizations, and communities are looking for meaningful ways to help advance reconciliation and create safe workplaces, schools and communities for all woman and children.

The Moose Hide Campaign is one of the most recognized and impactful action-oriented campaigns in Canada, providing both an effective way to advance reconciliation with Indigenous Peoples and create a society free of violence against women and children.

Each year on Moose Hide Campaign Day, Canadians from across the country stand together in ceremony and solidarity to create a safer Canada for all women and children. And thousands of determined and decided Canadians join the ceremonial fast for the day to support the campaigns vision of 1million Canadians fasting together in Ceremony end violence against women and children.

Since it's inception, organizations, municipalities, and schools have spearheaded thousands of local Moose Hide events with hundreds of thousands of Canadians participating in events and in the Moose Hide Campaign Ceremony.

For organizations wanting to join the Moose Hide Campaign, our goal is to ignite inspiration while ensuring administrative ease. To support these goals, we have prepared communications assets, a draft proclamation, and social media posts for your convenience. Your participation in Moose Hide Campaign Day is an opportunity to contribute to our collective healing journey, reconciliation and foster positive change in our communities.



**MOOSE HIDE
CAMPAIGN**
**CAMPAGNE
MOOSE HIDE**

Here's how you can help:

- Join the growing number of municipalities across Canada in **proclaiming May 12 2022, Moose Hide Campaign Day.**
- **Attend our virtual ceremony on May 12, 2022.** Register [here](#).
- **Join one of the live interactive workshops happening on Moose Hide Campaign Day.** These workshops provide a great opportunity to deepen your experience and understanding of reconciliation and gender safety. Many organizations use this opportunity to encourage and support professional development for their staff.
- **Wear a moosehide pin and join the conversation-** You can order pins [here](#). So far, our campaign has distributed nearly three million moosehide pins. Independent research has shown us that each pin leads to at least five conversations about issues of violence against women and children. And we know, it is only through honest, open discussion that we see positive change.
- **Share about the Campaign via your municipal social media pages.** We have many easy plug and play communications assets available for download in our sharable communications folder [here](#).
- **Participate in the ceremonial Fast** for the day (sunrise to sunset) from anywhere in BC. Learn more about our ceremonial fast [here](#).

We know the will of leaders throughout BC municipalities can make a meaningful impact. Please spread the message of the campaign and your support among your team and encourage them to register for Moose Hide Campaign Day!

We look forward to hearing from you.

Sincerely,

Paul Lacerte
National Ambassador
& Co-Founder

Raven Lacerte
National Ambassador
& Co-Founder

David Stevenson
Chief Executive Officer

21 April 2022

Iris Energy announces Community Grants Program for Mackenzie, BC, pledging CAD\$100,000 funding to support local initiatives that benefit the community.



As a key component of our commitment to making a positive contribution to the local communities in which we operate, Iris Energy has established a Community Grants Program. The Program will provide funding for local initiatives that benefit the community in the areas of community participation, sustainability, safety, technology and learning.

Up to CAD\$100,000 of grant funding will be available each year.

For more information or to access the Community Grants Program application form please click the link: <https://forms.irisenergy.co/>

[← Back to news](#)



April 14, 2022

Ref: 117211

Via email

Dear Mayors, Chairs and Representatives:

Thank you to those that were able to join me and my colleague Roly Russell, Parliamentary Secretary for Rural Development, on April 8 to discuss the \$830M provincial/federal funding partnership announced in March, and the plan to connect the remaining underserved rural and Indigenous households in our province to high-speed internet by 2027. With the new program expected to roll out this summer, I wanted to follow up on a few questions asked, and remind everyone how to connect to currently available information.

Connecting Communities BC is the next generation of our connectivity program and a key part of StrongerBC and the Economic Plan. This funding partnership is great news for the underserved rural and Indigenous households that will be able to look forward to the construction of connectivity infrastructure in their community, using multiple technologies such as fibre, cable, and satellite. These investments ensure that rural, remote, and Indigenous communities and businesses have the connectivity they need to succeed in a post-pandemic economy. It means all of B.C.'s communities will have better opportunities to contribute to the success of this province, and that's good for all of us.

We appreciated hearing your questions and feedback as we shape the new Connecting Communities BC program. It was affirming to know our regional approach reflects your previous input, which was our intent. Our commitment to transparency, open dialogue and input will continue via avenues like the Request to Participate process and these roundtables. Our expectation is that the chairs continue to represent the area directors in this forum to share the needs and feedback of communities. We also appreciate the information and learning that the Regional Connectivity Knowledge Network sessions provide, as these meetings with area directors and staff continue to yield valuable insights into what is currently top of mind for communities.

We know that many districts have been working hard on connectivity and have created plans for their regions. My ministry staff have reviewed all publicly available plans and information shared directly by regional districts and this local knowledge has informed the current process.

.../2

The data provided through the Request to Participate process provides an opportunity to engage or re-engage with your local internet service providers toward a shared understanding of gaps and potential options and solutions. Also, it is an opportunity to share with us any insights based on your understanding from local connectivity planning or feedback from your constituents by responding to the Request to Participate. The RTP is accessible via [BC Bid](#) (Number 13183). As requested, directions for obtaining a BCeID can be found [here](#). The deadline for input is April 25, 2022.

If you would like to discuss this further or receive additional information on the Province's activities to expand high-speed internet connectivity, please contact [Susan Stanford](#), Assistant Deputy Minister for Connectivity at 250-217-0026 and for enquiries around the RCKN group or other community planning questions, please contact [Jeanne Holliss](#), Executive Director, Connected Communities at 250-516-3848.

We all have a vested interest in achieving the goal of connecting the remaining underserved households in the Province by 2027 and continue to benefit from the insights each of you shared. Thank you for your participation, ongoing leadership, and collaboration as we collectively work towards a better future for British Columbians.

Sincerely,



Lisa Beare
Minister

pc: Roly Russell
Parliamentary Secretary for Rural Development
Ministry of Jobs, Economic Recovery and Innovation

Network BC
NetworkBC@gov.bc.ca

Connected Communities
CommunityInsights@gov.bc.ca

April 7, 2022

File # 0400-20

Via email: EDUC.Minister@gov.bc.ca

Ministry of Education and Child Care
PO Box 9045 Stn Prov Govt
Victoria, BC V8W 9E2

Dear Minister Whiteside:

Re: Extended Hour Child Care for Shift Workers

At the March 28, 2022 Regular Council Meeting, the City of Fort St. John Council passed the following resolution:

“WHEREAS, provisions in the Community Care and Assisted Living Act - Child Care Licensing Regulation state that a licensee must not provide care for more than 13 hours each day to each child;

AND WHEREAS, there is a need for extended shift workers to access child care beyond the current 13 hours per day per child;

THEREFORE, be it resolved that NCLGA and UBCM lobby the Provincial Government to amend the Child Care Licensing Regulation to accommodate extended hour child care to support shift workers and their families.

AND THAT, the resolution also be sent to the Ministry of Education, MLA Dan Davies, and copied to all UBCM member municipalities.”

Northern Health, YMCA of Northern BC and School District 60 have partnered to pilot an extended care and learning centre in our community. The 13-hour day of care per child limitation places an additional stress on the licensee to meet that metric when the target population for the pilot program consists of the extended work day healthcare shift worker.

With the limited extended hour child care options for families of shift workers we ask for an amendment to the Child Care Licensing Regulation to accommodate a variety of work schedules.

....2

Sincerely,



Bonnie McCue
Corporate Officer

cc MLA Dan Davies, Peace River North
Dan.Davies.MLA@leg.bc.ca
Union of BC Municipalities

District of Sicamous

446 Main Street
PO Box 219
Sicamous, BC
V0E 2V0

T: 250 836 2477
F: 250 836 4314
E:
info@sicamous.ca
sicamous.ca



April 7, 2022

Department of Finance Canada
Tax Policy Branch
fin.luxury-luxe.fin@fin.gc.ca

DELIVERED ELECTRONICALLY

Re: Luxury Tax on Recreational Boats

The District of Sicamous is considered the *Houseboat Capital of Canada*, and as such, we strongly object to the implementation of a luxury tax on the sale of recreational boats over \$250,000.

The houseboating industry in Sicamous is comprised of small business owners who provide short-term rentals of houseboats to residents and tourists to explore the Shuswap; tens of thousands visit Sicamous every year bringing their tourist dollars into our community, supporting our small business owners such as our local restaurants and shops.

Our local houseboat companies form part of the fabric of our community, offering local employment opportunities for residents in both tourism and manufacturing trades; these companies are responsible corporations which annually provide financial and in-kind donations to support our community, benefiting local not-for-profit organizations and our elementary and high school students.

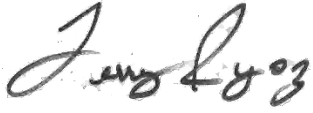
The District opposes the proposed introduction of a tax on the sale of boats over \$250K as it would hinder investment in the houseboat industry which supports local employment and creates substantial economic spinoffs within the community. The average houseboat costs \$750,000 – a luxury tax of 10 percent would add \$75,000 in expense directly to our houseboat operators. Beyond houseboats, other boat rental providers will be limited in their offerings as a result of increased taxation. Operators are required to update their rental fleet and the proposed luxury tax will have significant financial implications for our boating industry.

Following the 2008 Financial Crisis, the houseboat manufacturing industry took a devastating hit and is just now starting to witness interest for custom and fleet manufacturing. It is Council's opinion that the federal government has a responsibility to support the industry which has already been negatively impacted, not cause further disruption and damage.

We respectfully request the federal government to reconsider the intent of this luxury tax and the impact it has on small business. Further, we ask for the federal government's continued support of the boating industry and tourism economy that keeps our community the vibrant and attractive destination that it is.

Regards,

DISTRICT OF SICAMOUS

A handwritten signature in black ink, appearing to read "Terry Rysz". The signature is written in a cursive, flowing style.

Terry Rysz, Mayor

cc: MP Mel Arnold
MLA Greg Kylo
Boating BC Association
UBCM Member Municipalities

District of Sicamous

446 Main Street
PO Box 219
Sicamous, BC
V0E 2V0

T: 250 836 2477
F: 250 836 4314
E: info@sicamous.ca
sicamous.ca



April 7, 2022

BC Minister of Environment and Climate Change Strategy
PO Box 9047 Stn Prov Gov
Victoria, BC V8W 9E2
ENV.minister@gov.bc.ca

DELIVERED ELECTRONICALLY

Re: Invasive Mussel Defense Program

The District of Sicamous implores the Ministry to not only continue, but to increase the funding for the Invasive Mussel Defense Program and prioritize enforcement of watercraft inspections at the BC Provincial border.

The Okanagan Basin Water Board (OBWB) communicated a list of calls to action to stop zebra and quagga mussels from infesting B.C. waterways (enclosed). We strongly support these actions and the continued funding for this vital program.

The OBWB's six recommendations include:

1. *Maintain IMDP core program funding at 2021 levels of minimum \$3.5 million per year, adjusted for inflation going forward.*
2. *Introduce "pull-the-plug" legislation, requiring all watercraft to remove drain plugs prior to travelling on B.C. roads.*
3. *Review and update B.C.'s 2014 Early Detection, Rapid Response (EDRR) Plan for invasive mussels, and provide a window for public consultation prior to final publishing.*
4. *Provide toolkits and resources for local governments to conduct vulnerability assessments and put in place mitigation measures like retrofitting in-water infrastructure.*
5. *Introduce legislation to require all out-of-province watercraft to be inspected prior to being launched in B.C. waters.*
6. *Provide additional funding to invasive species groups in high-risk regions for monitoring, outreach and education.*

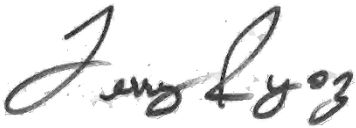
Increased funding and enforcement is necessary to avoid the dire consequences should invasive mussels enter our waterways. An infestation will affect our drinking water, our eco system, local businesses, and the tourism business that Sicamous depends on.

Local municipalities have taken up the call to educate residents and visitors to “Clean, Drain and Dry” watercraft when leaving our lakes and rivers but we rely on the Province to enforce the protection of our waters from invasive species with the use of border inspection sites.

We call upon on the Minister of Environment and Climate Change Strategy to reconsider the long-term consequences of reducing funding for watercraft inspections. We must make the effort to prevent invasion of our water resources.

Regards,

DISTRICT OF SICAMOUS

A handwritten signature in black ink, appearing to read "Terry Rysz". The signature is written in a cursive style with a large initial "T" and "R".

Terry Rysz, Mayor

cc: MP Mel Arnold
MLA Greg Kylo
Shuswap Watershed Council
UBCM Member Municipalities
First Nations Communities
Okanagan Basin Water Board

Enclosure.

March 9, 2022

NEWS RELEASE

WATER BOARD CALLS FOR STRONGER MUSSEL PROTECTION AS COVID TRAVEL RESTRICTIONS EASE

Kelowna, B.C. – As boating season quickly approaches and COVID-19 travel restrictions ease, the Okanagan Basin Water Board is calling on the province to bolster its Invasive Mussel Defence Program (IMDP) in preparation for what is expected to be a busy tourist season. Today, the local government agency sent a letter to B.C.’s Minister of Environment and Climate Change, George Heyman, with a list of six calls to action.

“Since 2015, the IMDP has prevented 137 infested watercraft from entering provincial waters by conducting more than 220,000 inspections. Many of the infested watercraft were headed to high-risk Okanagan waters. Still, gaps remain in prevention,” the letter reads.

For one, there are still motorists with watercraft who are failing to stop at mandatory, open inspection stations. Given that inspectors snagged 17 zebra and/or quagga mussel-fouled watercraft this summer during times when the stations were open, it raises the question as to how many more come in outside of inspection hours.

Also, a review of last summer’s provincial mussel inspection numbers indicates that, for the second year in a row, the Okanagan is the top destination for these watercraft. This year, eight of the 17 infested watercraft were headed to our valley.

“If we are B.C.’s #1 destination for incoming mussel-infested watercraft, and we are encouraging tourism, we need to be better prepared,” explains Sue McKortoff, Chair of the Water Board (OBWB) and Mayor of the border-town of Osoyoos.

Watercraft purchases have increased in the last couple of years, on both sides of the border, as people were staying closer to home. Now with the border opening up, it’s expected more people will be coming with their water toys, increasing the chances of invasive mussels being introduced to B.C. waters.

The OBWB’s six recommendations include:

1. Maintain IMDP core program funding at 2021 levels of minimum \$3.5 million per year, adjusted for inflation going forward.
2. Introduce “pull-the-plug” legislation, requiring all watercraft to remove drain plugs prior to travelling on B.C. roads.
3. Review and update B.C.’s 2014 Early Detection, Rapid Response (EDRR) Plan for invasive mussels, and provide a window for public consultation prior to final publishing.
4. Provide toolkits and resources for local governments to conduct vulnerability assessments and put in place mitigation measures like retrofitting in-water infrastructure.
5. Introduce legislation to require all out-of-province watercraft to be inspected prior to being launched in B.C. waters.
6. Provide additional funding to invasive species groups in high-risk regions for monitoring, outreach and education.

“A 2013 OBWB study found the cost of an infestation to our region would be at least \$42 mill. annually to manage,” the OBWB letter states. “As such, we remain committed to protecting B.C. waters and supporting provincial efforts. This commitment has included delivery of our ‘Don’t Move A Mussel’ campaign, promoting

the clean, drain, dry message, and valued at more than \$996,000 to date, and another \$266,000 in funding over that time provided to the Okanagan and Similkameen Invasive Species Society to conduct direct boater outreach and more.”

“If invasive mussels arrived here, it’s not just people who drive boats who will be affected. It will affect everyone,” cautioned McKortoff. The mussels will become a recurring maintenance expense for in-lake infrastructure such as water lines, docks, and bridges. They will affect water quality and harm aquatic ecosystems. Plus, when the mussels were introduced to Lake Winnipeg, it took only two years for the molluscs to reproduce in such numbers that beaches became foul-smelling and un-walkable, she added. “Can you imagine not taking your kids or grandkids to the beach in summer?”

Please find attached, the OBWB’s letter to the province with recommendations.

For more information on zebra and quagga mussels, the risks to the Okanagan, and how to prevent their spread, please visit www.DontMoveAMussel.ca.

-30-

MEDIA CONTACT: Corinne Jackson, OBWB – Communications Director
Office: 250-469-6271
Cell: 250-718-7249
E-mail: Corinne.Jackson@obwb.ca

Hon. George Heyman
B.C. Minister of Environment and Climate Change Strategy
PO Box 9360 Stn Prov Govt
Victoria, B.C. V8W 9M2

March 9, 2022

Re: Calls to Action for Invasive Mussel Prevention

Dear Minister Heyman,

Thank you for your correspondence of April 7th, 2021, responding to our continued calls for action to prevent the spread of invasive zebra and quagga mussels into B.C. As the boating season quickly approaches, I am writing again on behalf of the Okanagan Basin Water Board (OBWB) to call for continued support and proper resourcing of the province's Invasive Mussel Defence Program (IMDP), recognizing the significant cost if invasive mussels became established here.

The OBWB acknowledges the significant improvements in the province's IMDP and its work with counterparts in neighbouring jurisdictions over the past seven years. Since 2015, the IMDP has prevented 137 infested watercraft from entering provincial waters by conducting more than 220,000 inspections. Many of the infested watercraft were headed to high-risk Okanagan waters. Still, gaps remain in prevention, and other significant issues remain for limiting the spread and damage should an infestation occur in any part of the province. We urge you to consider the following priority actions to enhance the protection of B.C. waters.

1. Maintain IMDP core program funding at 2021 levels of minimum \$3.5 million per year, adjusted for inflation going forward.

The IMDP has become the first line of defense to protect provincial waters, but the program's budget allocation has changed annually, and has been dependent on a number of non-government funders, including Fortis BC which has not renewed its original funding agreement. This program is important to the environment and economy of the province and should have stable, predictable annual funding.

2. Introduce "pull-the-plug" legislation, requiring all watercraft to remove drain plugs prior to travelling on B.C. roads.

We understand that the province is pursuing this legislation as part of updates to the Wildlife Act. We strongly support this action and urge you to prioritize it as another boating season is quickly approaching.

3. Review and update B.C.'s Early Detection, Rapid Response (EDRR) Plan for invasive mussels, and provide a window for public consultation prior to final publishing.

The EDRR is an important document that provides direction on how to rapidly detect and respond to a new infestation of invasive mussels. We believe it is important to consult with the public, and especially local and regional invasive species groups to understand where there may be gaps in the plan, or where more detail may be needed, beyond what is provided by the provincial inter-ministry working group. Complex watersheds, like the Columbia, the Okanagan and the Fraser would also be better protected with further planning for

containment and long-term management strategies, beyond what little is considered in the current version of the EDRR. Local consultation could provide support for developing those plans.

4. Provide toolkits and resources for local governments to conduct vulnerability assessments and put in place mitigation measures like retrofitting in-water infrastructure.

In your reply to our previous call for this action, you stated that “this has not been something that local governments have been asking for, individually or through UBCM,” and that it “will be considered for the future, but not considered as an immediate priority.” The OBWB is a local government agency, a partnership of three regional districts, and provides services to 12 municipalities and works with Okanagan First Nations. Part of our mandate is “to present proposals and recommendations to appropriate agencies, being municipalities or governments, according to jurisdiction and responsibility.” We will work with local governments to support this call to action and work to have it brought forward to UBCM.

We have extensive experience providing technical and scientific support to local governments, including in the form of toolkits and guides, and are a service partner with CivicInfoBC, providing the Planning Guides resource database. The OBWB could provide project management and coordination in partnership with provincial staff to develop a local government guide to vulnerability assessments and mitigation measures for invasive mussels. We would welcome an opportunity to discuss this further.

5. Introduce legislation to require all out-of-province watercraft to be inspected prior to being launched in B.C. waters.

OBWB first made this call to action in May 2016 and has called for it again every year since. While we recognize that boat registration and safety are regulated at the federal level, the province does have the authority to regulate activities on provincial waters, similar to motor vessel restrictions on certain lakes as outlined in the fishing regulations. Alternatively, the province could call on the federal government to regulate watercraft in B.C., under their authority in the Fisheries Act, Aquatic Invasive Species Regulations 43 (1), or through the Canada Shipping Act, providing extra tools to protect B.C. waters beyond the current scope of the Invasive Mussel Defence Program.

Analysis of provincial inspection numbers suggests a 30% chance in any given year that a non-compliant, motorized watercraft will be carrying invasive mussels. This only accounts for watercraft that were recorded failing to stop at open inspection stations and does not include any craft that may have entered outside of inspection station hours. In 2021 this accounted for more than 580 motorized watercraft, and more than 3,500 non-motorized watercraft. This is an important gap we feel has not been given due consideration over the past six years.

6. Provide additional funding to invasive species groups in high-risk regions for monitoring, outreach and education.

Current funding for ongoing water monitoring, administered through the Habitat Conservation Trust Fund, is set to expire after the 2022 season. Part of this funding was provided by the federal government over a three-year term. We would strongly support any provincial request for federal funding to continue this program, as well as federal or provincial funding to regional invasive species groups to continue or expand their outreach and education campaigns. These non-profit groups provide a significant service to their regions, but often struggle with operational costs, and the time required to apply for funding. Ongoing, direct funding would enhance their ability to monitor, engage and educate, bolstering provincial efforts.

A 2013 OBWB study found the cost of an infestation to our region would be at least \$42 mill. annually to manage. As such, we remain committed to protecting B.C. waters and supporting provincial efforts. This

commitment has included delivery of our “[Don't Move A Mussel](#)” campaign, promoting the clean, drain, dry message, and valued at more than \$996,000 to date, and another \$266,000 in funding provided to the Okanagan and Similkameen Invasive Species Society to conduct direct boater outreach and more.

We look forward to hearing from you, and supporting the enhanced efforts noted above to keep B.C. waters free from invasive mussels.

Sincerely,

A handwritten signature in cursive script that reads "Sue McKortoff".

Sue McKortoff, Chair
Okanagan Basin Water Board

CC:

- Hon. Josie Osborne, B.C. Minister of Land, Water and Resource Stewardship
- Okanagan MLAs: Harwinder Sandhu, Norm Letnick, Renee Merrifield, Ben Stewart, Dan Ashton, Roly Russell
- Okanagan Nation Alliance, Chiefs Executive Council
- Okanagan Local Government Chairs and Mayors
- Okanagan MPs: Mel Arnold, Tracy Gray, Dan Albas, Richard Cannings
- Pacific NorthWest Economic Region: Matt Morrison, Chief Executive Officer
- Invasive Species Council of B.C.: Gail Wallin, Executive Director
- Okanagan Chambers of Commerce
- Thompson Okanagan Tourism Association
- Union of BC Municipalities

COUNCIL REPORT

To: Mayor and Council
From: Finance
Date: April 20, 2022
Subject: 2022 Final Operating and Capital Budget

RECOMMENDATION:

THAT Council receives this report for information;

AND THAT Council approves the 2022 Final Operating and Capital Budget with the list of changes.

BACKGROUND:

2022 Operating Budget

The 2022 Provisional Operating and Capital Budgets were presented to Council on January 24, 2022 at the Public Budget presentation. Changes relating to the 2022 Operational Budget are shown in the table below and the Final Budget is attached to this report.

Summary of Changes from 2022 Final Budget to 2022 Provisional Budget	
General Operating Revenue	
Property Tax Decrease	(25,028)
Fortis Franchise Fee Decrease	(61,934)
Miscellaneous Grants & Revenue	124,831
FESBC Grant Funding	(347,417)
Transfer from Reserves & Prior Year Surplus	10,081
Depreciation	57,060
	Decrease in Operating Revenue (242,406)
General Operating Expenses	
FESBC Fuel Mitigation	(347,417)
Operational Projects	47,951
Depreciation	57,060
	Decrease in Operating Expenditure (242,406)
Net Surplus/(Deficiency)	-

2022 Capital Budget

There have been some minor changes to the 2022 Capital Plan since the budget presentation. The main changes, including the sources of revenue, is as follows:

	Reserves	Grants	Total
<i><u>New, Revised and Deferred Projects</u></i>			
Fire Hall Project (revised budget amount)	(3,657)		(3,657)
Active Transportation Master Plan (new)		50,000	50,000
Signature Trail Project (revised budget amount)	(121,489)	119,238	(2,251)
Sewer Line Rehabilitation (deferred to 2023)	(115,000)		(115,000)
Total New, Revised and Deferred Projects	(240,146)	169,238	(70,908)

Five-Year Financial Plan

The District is required to develop a Five-Year Financial Plan as per the Community Charter section 165. This includes a detailed plan of the current year (2022) and a summary of the operations for the next four years (2023-2026). This information is attached to the Financial Plan Bylaw, under the Bylaws section. The Financial Plan must be adopted on or before May 14, 2022 and submitted to the Ministry of Municipal Affairs and Housing.

COUNCIL PRIORITY:

Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

DESCRIPTION	2022 PROVISIONAL BUDGET	2021 FINAL BUDGET	2021-2022 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
GENERAL OPERATING REVENUE				
<u>TAXATION</u>				
TAXATION	5,068,457	5,591,152	(522,695)	(9.3%)
616 AREA	14,000	14,000	-	0.0%
1% UTILITIES TAX AND GRANTS IN LIEU	2,620,050	2,662,659	(42,610)	(1.6%)
	7,702,507	8,267,811	(565,304)	(6.8%)
SALES OF SERVICE	440,943	414,546	26,397	6.4%
RECREATION AND CULTURE	280,055	276,369	3,686	1.3%
	720,998	690,915	30,082	4.4%
<u>LICENCES AND PERMITS</u>				
BUSINESS LICENSE	40,000	40,000	-	0.0%
BUILDING/PLUMBING PERMIT REVENUE	17,000	17,000	-	0.0%
OTHER PERMITS/APPLICATIONS	1,225	1,275	(50)	(3.9%)
ANIMAL LICENSES	17,000	18,000	(1,000)	(5.6%)
	75,225	76,275	(1,050)	(1.4%)
<u>OTHER REVENUES</u>				
FINES	3,500	3,500	-	0.0%
RENTALS	243,753	232,000	11,753	5.1%
FRANCHISE FEES (FORTIS BC)	81,186	143,120	(61,934)	(43.27%)
RETURN ON INVESTMENTS	258,500	306,000	(47,500)	(15.5%)
TAXES PENALTIES AND INTEREST	42,500	73,000	(30,500)	(41.8%)
MISCELLANEOUS	77,440	457,424	(379,984)	(83.07%)
TRANSFER FROM NFA SURPLUS - DEPRECIATION	1,602,015	1,544,955	57,060	3.7%
TRANSFER PREVIOUS YEARS SURPLUS AND OWN RESERVES	433,326	165,754	267,572	161%
	2,742,220	2,925,753	(183,533)	(6.3%)
<u>GRANTS</u>				
PROVINCIAL GRANTS - UNCONDITIONAL	526,000	535,505	(9,505)	(1.8%)
PROVINCIAL GRANTS - CONDITIONAL	131,742	143,266	(11,524)	(8.0%)
REGIONAL DISTRICT GRANTS	5,000	5,000	-	0.0%
OTHER FUNDERS	559,709	310,729	248,980	80%
	1,222,450	994,500	227,950	23%
TOTAL REVENUE	12,463,400	12,955,254	(491,853)	(3.8%)

DESCRIPTION	2022 PROVISIONAL BUDGET	2021 FINAL BUDGET	2021-2022 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
GENERAL OPERATING EXPENSES				
<u>GENERAL GOVERNMENT</u>				
COUNCIL	211,951	208,926	3,025	1.4%
GRANTS & CHAMBER OF COMMERCE	217,150	244,900	(27,750)	(11.3%)
ADMINISTRATION	811,710	649,300	162,410	25.0%
FINANCE	658,290	733,886	(75,596)	(10.3%)
COMMON SERVICES/COMPUTER/MTCE	405,624	370,920	34,704	9.4%
ECONOMIC DEVELOPMENT	138,400	279,910	(141,510)	(50.6%)
ALLOCATION WATER/SEWER	(84,000)	(84,000)	-	0.0%
DEPRECIATION - General Government	52,000	50,004	1,996	4.0%
	2,411,125	2,453,847	(42,722)	(1.7%)
<u>PROTECTIVE SERVICE</u>				
FIRE DEPARTMENT	501,918	548,810	(46,892)	(8.5%)
FUEL MITIGATION	167,501	407,274	(239,773)	(58.9%)
INDUSTRIAL AREA FIRE BUILDING	9,200	8,877	323	3.6%
BUILDING INSPECTIONS	160,743	162,853	(2,110)	(1.3%)
BYLAW SERVICES	214,939	229,578	(14,639)	(6.4%)
EMERGENCY MANAGEMENT	7,700	7,700	-	0.0%
EMERGENCY SERVICES BLDG	57,311	31,311	26,000	83.0%
OTHER PROTECTIVE SERVICES	146,707	141,172	5,535	3.9%
DEPRECIATION - Protective ServiceS	150,000	150,000	-	0.0%
	1,416,020	1,687,575	(271,556)	(16.1%)
<u>TRANSPORTATION SERVICES</u>				
TRANSPORTATION SERVICES	1,921,666	2,033,886	(112,220)	(5.5%)
DEPRECIATION - Public Works	654,500	615,000	39,500	6.4%
GARBAGE COLLECTION	329,152	329,447	(295)	(0.1%)
PUBLIC HEALTH	94,346	48,606	45,740	94.1%
DEPRECIATION - Public Health	48,765	48,765	-	0.0%
BEACHES AND PARKS	262,664	262,983	(319)	(0.1%)
	3,311,093	3,338,686	(27,592)	(0.8%)

DESCRIPTION	2022 PROVISIONAL BUDGET	2021 FINAL BUDGET	2021-2022 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
<u>PARKS AND RECREATION SERVICES</u>				
PARKS AND PLAYGROUNDS	83,300	21,734	61,566	283.3%
RECREATION FACILITIES	2,776,985	3,045,223	(268,239)	(8.8%)
DEPRECIATION - Recreation Services	696,750	681,186	15,564	2.3%
LIBRARY	278,881	278,881	-	0.0%
	3,835,915	4,027,024	(191,109)	(4.7%)
<u>FISCAL SERVICES</u>				
FISCAL EXPENSES	10,250	11,450	(1,200)	(10.5%)
TRANSFER TO RESERVES	1,427,291	1,436,674	(9,383)	(0.7%)
TRANSFER TO OWN FUNDS	51,706	-	51,706	0.0%
CONTINGENCY	-	-	-	0.0%
	1,489,247	1,448,124	41,123	3%
TOTAL GENERAL EXPENSES	12,463,400	12,955,254	(491,854)	(3.8%)
REVENUE LESS EXPENSES				
NET SURPLUS (DEFICIENCY)	0			
<u>WATER OPERATIONS</u>				
REVENUE	787,622	705,976	81,646	11.6%
EXPENDITURES	787,622	705,976	81,646	11.6%
NET SURPLUS (DEFICIENCY)	-	-	-	
<u>SEWER OPERATIONS</u>				
REVENUE	623,278	547,036	76,242	13.9%
EXPENDITURES	623,278	547,036	76,242	13.9%
NET SURPLUS (DEFICIENCY)	-	-	-	

COUNCIL REPORT

To: Mayor and Council
From: Finance
Date: April 19, 2022
Subject: 2022 Property Tax Revenues and Tax Rates

RECOMMENDATION:

THAT Council receives this report for information.

BACKGROUND:

In accordance with Sections 165 and 197 of the *Community Charter*, the District's five-year financial plan and tax rate bylaws must be adopted on or before May 14, 2022.

The 2022 Provisional Operating and Capital Budgets, which inform the five-year financial plan and determine the tax rates, were approved at the January 24, 2022 Council Meeting. During the provisional budget process, it was presented to Mayor and Council and the public that due to the reduction of assessment value for a major industrial property, loss of utility tax revenue and other operating revenue, the District was anticipating an operating shortfall of just over \$1.1 million dollars. Staff were able to cover \$514,854 from a combination of user fees & charges increase, reduction in operating expenses and reduction in annual transfer to reserves for new projects. The remaining \$589,469 was covered through increased property taxes and funding from the Financial Stability Reserve. The shortfall did not include the 2% annual tax revenue increase that is directly transferred to the Capital Renewal Reserve to fund replacement or rehabilitation of current assets. This levy is managed through bylaw.

After BC Assessment Authority (BCAA) provided the 2022 revised property assessment roll on March 31, 2022 and additional funding sources were confirmed, the suggested municipal tax revenue decreased from \$5,093,485 to \$5,068,457.

The following table shows the breakdown of the municipal tax revenue per property class:

Property Class	2022 Municipal Tax Revenue	2021 Municipal Tax Revenue	Tax increase/decrease per property class	% of increase/decrease
1 - Residential	1,701,563	1,570,429	131,134	8.35%
2 - Utilities	856,348	850,396	5,952	0.70%
4 - Major Industry	1,808,097	2,509,754	(701,657)	(27.96)%
5 - Light Industry	258,030	238,145	19,885	8.35%
6 - Business & Other	444,234	409,998	34,236	8.35%
8 - Recreation Property, Non Profit	185	171	14	8.19%
Total	5,068,457	5,578,893	(510,436)	

*These figures do not include collection of taxes for other governments.

Overall, property assessments in Mackenzie increased by 1.24%. Residential assessments saw an increase of 8.49%. The average residential assessed value for 2022 is \$151,126, an increase of \$12,121 from the 2021 average assessed value of \$139,005. The following table provides a breakdown of the changes per property class:

Property Class	2022 Assessed Value	2021 Assessed Value	Increase/decrease in Assessed Value	% of increase/decrease per property class
1 - Residential	250,023,400	229,604,900	20,418,500	8.89%
2 - Utilities	21,691,650	21,428,195	263,455	1.23%
4 - Major Industry	37,389,900	56,293,500	(18,903,600)	(33.58)%
5 - Light Industry	10,726,000	10,504,800	221,200	2.11%
6 - Business & Other	51,301,550	48,768,600	2,532,950	5.19%
8 - Recreation Property, Non Profit	32,300	25,000	7,300	29.20%
Total	371,164,800	366,624,995	4,539,805	1.24%

The table below shows the increase/decrease in municipal tax rate per property class:

Property Class	2022 Municipal Tax Rate	2021 Municipal Tax Rate	% of increase/decrease
1 - Residential	6.8056	6.8397	(0.50)%
2 - Utilities	39.4782	39.6858	(0.52)%
4 - Major Industry	48.3579	44.5288	8.60%
5 - Light Industry	24.0565	22.6701	6.12%
6 - Business & Other	8.6593	8.4088	2.98%
8 - Recreation Property, Non Profit	5.7359	6.8397	(16.14)%

The table below shows the increase on a residential property with an average assessment value of \$151,126 in 2022 compared to the average assessment value of \$139,005 in 2021:

Taxes	2022	2021	Increase
Property Tax	\$1,028.50	\$950.75	\$77.75
Water*	\$381.43	\$346.76	\$34.67
Sewer*	\$249.11	\$226.44	\$22.67
Garbage*	\$175.32	\$159.38	\$15.94
Total	\$1,834.36	\$1,683.33	\$151.03

*Rates based on the bylaws; 2021 rates include early payment discount that was removed in the 2022 bylaws.

The approximate increased cost per month for the average residential property is \$12.59. If a residential property assessment value is above the average and saw a larger assessment increase than the average, then the homeowner can expect to pay a higher value per month. If a residential property assessment value is lower than the average and saw a lower assessment increase than the average, then the homeowner can expect to pay a lower value per month.

The Regional District tax rates are included in the Property Tax Rate Bylaw as follows:

- For 2022 the Tax Levy requisition for the Regional District of Fraser-Fort George is \$329,974 which is a decrease of \$52,662 (2021 - \$382,636).
- For 2022 the Tax Levy requisition for the Fraser-Fort George Regional Hospital District is \$433,317 which is an increase of \$9,226 (2021 - \$424,091).

NEXT STEPS:

Once all the tax rates are received for the other tax jurisdictions, staff will implement the tax rates procedures and prepare the tax notices.

A copy of both the proposed 2022-2026 Financial Plan Bylaw and the Tax Rate Bylaw have been included in this agenda for Council’s consideration.

COUNCIL PRIORITY:

Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of



resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Kerri Borne".

Kerri Borne
Chief Financial Officer

A handwritten signature in black ink that reads "Diane Smith".

Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council
From: Finance
Date: April 20, 2022
Subject: Draft 2021 Audited Financial Statements

RECOMMENDATION:

THAT Council approves the District of Mackenzie's draft 2021 Audited Financial Statements.

BACKGROUND:

The District of Mackenzie's draft 2021 Audited Financial Statements are attached to this report. In accordance with audit standards, Council is required to approve the financial statements before the auditors issue their final audit report. In accordance with Section 167 of the *Community Charter*, the financial statements are also required to be approved by Council prior to May 15th each year.

The District's Audited 2021 Financial Statements will be forwarded to the Ministry of Municipal Affairs & Housing, prior to the legislated deadline of May 16, 2022. These financial statements will also form part of the District's 2021 Annual Report, which typically is made public and adopted by Council prior to the June 30, 2022 legislative deadline.

COUNCIL PRIORITY:

Good Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.



Respectfully Submitted,

A handwritten signature in blue ink that reads "Kerri Borne".

Kerri Borne
Chief Financial Officer

A handwritten signature in black ink that reads "Diane Smith".

Approved for Submission to Council

DRAFT Consolidated Financial Statements of



DISTRICT OF MACKENZIE

And independent Auditors' Report thereon
Year ended December 31, 2021



DISTRICT OF MACKENZIE

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Independent Auditors' Report

Consolidated Financial Statements

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DISTRICT OF MACKENZIE

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the District of Mackenzie (the "District") are the responsibility of the District's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the District. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the District's consolidated financial statements.

Mrs. Diane Smith, *Chief Administrative Officer*

Mrs. Kerri Borne, *Chief Financial Officer*



INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of District of Mackenzie

Opinion

We have audited the consolidated financial statements of District of Mackenzie (the "District"), which comprise:

- the consolidated statement of financial position as at December 31, 2021
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2021 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Restatement of Financial Statements

We draw attention to Note 15 to the financial statements, which explains that certain comparative information presented for the year ended December 31, 2020 has been restated.

Note 15 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect to this matter.

Other Information

Management is responsible for the other information. The other information comprises:

- Information, other than the financial statements and the auditors' report thereon, included in Schedule 1 - Northern Capital Planning Reserve and Schedule 2 - COVID-19 Safe Restart Grant

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.



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In connection with our audit of the financial statements, our responsibility is to read the other information and, identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditors' report thereon, included in Schedule 1 - Northern Capital Planning Reserve and Schedule 2 - COVID-19 Safe Restart Grant as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the District's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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Chartered Professional Accountants

Prince George, Canada

April 25, 2022



DISTRICT OF MACKENZIE

Consolidated Statement of Financial Position

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December 31, 2021, with comparative information for 2020

	2021	2020 (restated - note 15)
Financial assets:		
Cash and cash equivalents	\$ 7,519,153	\$ 11,139,159
Accounts receivable (note 2)	1,698,756	2,547,768
Investments (note 3)	16,150,662	12,950,327
Investment in government business entities (note 4)	3,823,062	4,384,282
	<u>29,191,633</u>	<u>31,021,536</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 5)	2,075,552	2,568,897
Deferred revenue	682,539	892,291
	<u>2,758,091</u>	<u>3,461,188</u>
Net financial assets	26,433,542	27,560,348
Non-financial assets:		
Tangible capital assets (note 6)	44,776,882	41,813,970
Assets held for resale (note 7)	1,601,866	1,734,574
Inventory	70,731	27,686
Prepaid expenses	264,878	293,115
	<u>46,714,357</u>	<u>43,869,345</u>
Commitments and contingencies (note 8)		
Accumulated surplus (note 9)	<u>\$ 73,147,899</u>	<u>\$ 71,429,693</u>

See accompanying notes to consolidated financial statements.

_____ Mayor

_____ Chief Financial Officer



DISTRICT OF MACKENZIE

Consolidated Statement of Operations and Accumulated Surplus

DRAFT

Year ended December 31, 2021, with comparative information for 2020

	Budget (note 12)	2021	2020 (restated - note 15)
Revenue (note 13):			
Net taxation revenue (note 10)	\$ 5,591,152	\$ 5,360,467	\$ 5,716,425
Sale of services	734,915	291,886	218,448
Government transfers (note 11)			
Provincial	3,619,939	4,227,341	7,862,881
Federal	-	481,087	259,648
Other	4,297,583	1,317,698	1,005,349
Investments and penalties	-	254,704	568,289
Other	1,232,015	214,170	250,936
Licenses and permits	76,275	103,544	76,043
User fees	1,058,995	1,503,293	1,452,296
Income from investments in government business entities and partnerships	-	-	1,367,256
	16,610,874	13,754,190	18,777,571
Expenses (note 13):			
Community services	4,290,007	3,906,168	3,949,775
Garbage and waste collection	329,447	344,385	314,941
General government	2,366,595	1,987,498	2,201,609
Protective services	1,687,575	1,988,199	2,008,599
Environmental and public health	97,371	108,294	127,802
Sewer system	547,036	368,908	357,975
Transportation services	2,747,586	2,760,808	2,571,402
Water utility	705,976	510,504	389,085
Loss from investments in government business entities and partnerships	-	61,220	-
	12,771,593	12,035,984	11,921,188
Annual surplus	3,839,281	1,718,206	6,856,383
Accumulated surplus, beginning of year	71,429,693	71,429,693	64,573,310
Accumulated surplus, end of year	\$ 75,268,974	\$ 73,147,899	\$ 71,429,693

See accompanying notes to consolidated financial statements.



DISTRICT OF MACKENZIE

Consolidated Statement of Change In Net Financial Assets

DRAFT

Year ended December 31, 2021, with comparative information for 2020

	Budget (note 12)	2021	2020 (restated - note 15)
Annual surplus	\$ 3,839,281	\$ 1,718,206	\$ 6,856,383
Acquisition of tangible capital assets	(11,295,633)	(4,791,134)	(3,754,688)
Amortization of tangible capital assets	1,728,972	1,792,044	1,758,625
Loss on sale of tangible capital assets	-	36,178	126,355
Write-down of assets held for resale	-	-	83,304
Gain on sale of assets held for sale	-	(262,292)	-
Proceeds on sale of assets held for sale	-	395,000	-
	(9,566,661)	(2,830,204)	(1,786,404)
Acquisition of inventory	-	(70,731)	(27,686)
Acquisition of prepaid expenses	-	(264,878)	(293,115)
Consumption of inventory	-	27,686	39,115
Use of prepaid expenses	-	293,115	264,492
	-	(14,808)	(17,194)
Change in net financial assets	(5,727,380)	(1,126,806)	5,052,785
Net financial assets, beginning of year	27,560,348	27,560,348	22,507,563
Net financial assets, end of year	\$ 21,832,968	\$ 26,433,542	\$ 27,560,348

See accompanying notes to consolidated financial statements.



DISTRICT OF MACKENZIE

Consolidated Statement of Cash Flows

DRAFT

Year ended December 31, 2021, with comparative information for 2020

	2021	2020 (restated - note 15)
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,718,206	\$ 6,856,383
Items not involving cash:		
Amortization of tangible capital assets	1,792,044	1,758,625
Loss on sale of tangible capital assets	36,178	126,355
Loss (income) from investments in government business entities	61,220	(1,367,256)
Gain on sale of assets held for resale (note 7)	(262,292)	-
Write-down on assets held for resale (note 7)	-	83,304
Changes in non-cash operating working capital:		
Accounts receivable	849,012	(624,618)
Inventory	(43,045)	11,429
Accounts payable and accrued liabilities	(493,345)	1,461,280
Deferred revenue	(209,752)	423,681
Prepaid expenses	28,237	(28,623)
Net change in cash from operating activities	3,476,463	8,700,560
Investing activities:		
Investment (purchases) sales	(3,200,335)	347,778
Proceeds on sale of assets held for resale	395,000	-
Acquisition of tangible capital assets	(4,791,134)	(3,754,688)
Distribution from government business partnership	500,000	400,000
	(7,096,469)	(3,006,910)
(Decrease) increase in cash and cash equivalents	(3,620,006)	5,693,650
Cash and cash equivalents, beginning of year	11,139,159	5,445,509
Cash and cash equivalents, end of year	\$ 7,519,153	\$ 11,139,159

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements

DRAFT

Year ended December 31, 2021

District of Mackenzie (the "District") is a municipality that was created in 1966 under the Community charter, formerly the Municipal Act, a statute of the Province of British Columbia. The District's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, waste water and fiscal services.

1. Significant accounting policies:

These consolidated financial statements are prepared in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the District and which are owned or controlled by the District.

Included in these consolidated financial statements is the Mackenzie Public Library which is controlled by the District.

(ii) Accounting for Region and School Board transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the Region and the School District are not reflected in these consolidated financial statements.

(iii) Trust funds:

Trust funds and their operations administered by the District are not included in these consolidated financial statements.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

1. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iv) Investment in government business entities:

The District records its investments in government business enterprises ("GBEs") and government business partnerships ("GBPs") on a modified equity basis. Under the modified equity basis, the GBEs and GBPs accounting policies are not adjusted to conform with those of the District and inter-organizational transactions and balances are not eliminated. The District recognizes its equity interest in the annual earnings or loss of the GBEs and GBPs in its consolidated statement of operations and accumulated surplus with a corresponding increase or decrease in its investment asset account. Any dividends or other cash distributions are recorded as a reduction to the investment asset account. The GBEs and GBPs account for their transactions under accounting standards for private enterprises due to the fact that management believes that the difference between accounting standards from private enterprises and public sector accounting standards are not significant.

The District's investment in government business enterprises and partnerships consist of:

- McLeod Lake Mackenzie Community Forest Corporation 50%
- McLeod Lake Mackenzie Community Forest Limited Partnership 50%

(b) Basis of accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and/or the creation of a legal obligation to pay.

(c) Revenue recognition:

Taxation and user fee revenues are recognized in accordance with the provisions of the Community Charter. The District is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the District's taxation revenues.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue or deposits.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

1. Significant accounting policies (continued):

(d) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(e) Cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

(f) Investments:

Investments are recorded at cost, adjusted for amortization of premiums or discounts. Provisions for losses are recorded when they are considered to be other than temporary..

(g) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services; they have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimate useful lives as follows:

Asset	Useful life - years
Buildings	40 - 75 years
Building improvements, equipment and IT	4 - 40 years
Drainage and transportation infrastructure	10 - 100 years
Machinery, equipment and vehicles	5 - 20 years
Water and sewer infrastructure	10 - 100 years

1. Significant accounting policies (continued):

(g) Non-financial assets (continued):

(i) Tangible capital assets (continued):

Annual amortization is charged in the year that an asset becomes available for productive use and in the year of disposal.

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Interest capitalization:

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital assets.

(iv) Land held for resale:

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

(h) Inventory:

Inventory consist of supplies, repairs parts and materials consumed in operations and capital projects. Inventory is recorded at cost which is determined on a weighted average basis.

1. Significant accounting policies (continued):

(i) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the period. Items subject to such estimates and assumptions include the carrying values of tangible capital assets, inventory and land held for resale, accrued liabilities and collectibility of accounts receivable. Actual results could differ from these estimates.

(j) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (i) an environmental standards exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the organization is directly responsible or accepts responsibility for the liability;
- (iv) future economic benefits will be given up, and
- (v) a reasonable estimate of liability can be made.

(k) Government transfers:

Government transfers, which include legislative grants, are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the consolidated statements of operations as stipulations for liabilities are settled.



DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

2. Accounts receivable:

	2021	2020 (restated - note 15)
Taxation - current	\$ 119,987	\$ 644,969
Taxation - arrears/delinquent	132,604	167,688
Accrued interest	69,450	134,261
Grants	772,732	1,249,004
Sales tax	129,362	120,710
Utilities	90,087	131,272
Trade and miscellaneous	431,085	141,037
	<u>1,745,307</u>	<u>2,588,941</u>
Less allowance for doubtful accounts	(46,551)	(41,173)
	<u>\$ 1,698,756</u>	<u>\$ 2,547,768</u>

Included in trade and miscellaneous receivable is \$270,732 from McLeod Lake Mackenzie Community Forest Limited Partnership a related party, the balance is recorded as revenue on the Consolidated Statement of Operations and Accumulated Surplus as government transfers – other.

3. Investments:

	2021	2020
Term deposits	\$ 16,150,662	\$ 12,950,327

Investments are recorded at cost.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

4. Investment in government business entities:

	2021	2020
McLeod Lake Mackenzie Community Forest Limited Partnership:		
Investment in shares	\$ 50	\$ 50
Advances	83,820	83,820
Accumulated earnings	6,353,530	6,419,441
Distributions	(2,665,095)	(2,165,095)
McLeod Lake Mackenzie Community Forest Corporation:		
Investment in shares	99	99
Accumulated earnings	50,658	45,967
Total investment	\$ 3,823,062	\$ 4,384,282

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

4. Investment in government business entities (continued):

The following table provides condensed supplementary financial information for the McLeod Lake Mackenzie Community Forest Limited Partnership, for the year ended December 31:

	2021	2020
(i) Financial position:		
Assets:		
Current	\$ 369,560	\$ 2,039,776
Investments	7,616,101	6,817,490
Restricted cash	1,263,374	1,392,538
Property and equipment	149,948	105,373
Total assets	\$ 9,398,983	\$ 10,355,177
Liabilities:		
Current	\$ 600,562	\$ 295,772
Silviculture obligation - long-term portion	1,253,814	1,382,977
Total liabilities	1,854,376	1,678,749
Equity:		
Share capital	1	1
Partner's equity	7,544,606	8,676,428
Total equity	7,544,607	8,676,429
Total liabilities and equity	\$ 9,398,983	\$ 10,355,178
	2021	2020
(ii) Operations:		
Revenue	\$ 219,675	\$ 3,483,783
Expenses	(1,373,320)	(1,489,598)
Other income	1,021,824	729,395
Net income (expense)	\$ (131,821)	\$ 2,723,580
(iii) Share of net income:		
District's percentage of ownership	50%	50%
District's share of net (loss) income	\$ (65,910)	\$ 1,361,790

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

4. Investment in government business entities (continued):

The following table provides condensed supplementary financial information for the McLeod Lake Mackenzie Community Forest Corporation, for the year ended December 31:

	2021	2020
(i) Financial position:		
Assets:		
Current	\$ 140,456	\$ 125,856
Investments	1	1
Total assets	\$ 140,457	\$ 125,857
Liabilities:		
Current	\$ 38,941	\$ 33,723
Total liabilities	38,941	33,723
Equity:		
Share capital	200	200
Retained earnings	101,316	91,934
Total equity	101,516	92,134
Total liabilities and equity	\$ 140,457	\$ 125,857
	2021	2020
(ii) Operations:		
Revenue	\$ 216,000	\$ 216,000
Expenses	(206,618)	(205,068)
Net income	\$ 9,382	\$ 10,932
(iii) Share of net income:		
District's percentage of ownership	50%	50%
District's share of net income	\$ 4,691	\$ 5,466



DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

5. Accounts payable and accrued liabilities:

	2021	2020 (restated - note 15)
Trade payables and accrued liabilities	\$ 1,025,516	\$ 1,362,443
Wages and related costs	483,431	497,678
Holdback payable	352,461	73,191
Other payables	134,506	573,392
Government remittances	79,638	62,193
	<hr/> \$ 2,075,552	<hr/> \$ 2,568,897

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

6. Tangible capital assets:

2021	Assets under construction	Land and improvements	Building improvements equipment and IT	Building	Machinery equipment and vehicles	Drainage and transportation infrastructure	Water infrastructure	Sewer infrastructure	Total
Cost:									
Balance, beginning of year	\$ 2,075,540	\$ 7,619,825	\$ 10,289,214	\$ 18,296,090	\$ 10,972,859	\$ 13,560,931	\$ 3,241,091	\$ 4,868,436	\$ 70,923,986
Additions	3,120,133	-	387,522	91,010	714,100	93,390	248,183	136,796	4,791,134
Disposals	(4,623)	-	(3,600)	-	-	-	(37,583)	(13,351)	(59,157)
Transfers	(842,918)	-	-	377,364	-	465,554	-	-	-
Balance, end of year	4,348,132	7,619,825	10,673,136	18,764,464	11,686,959	14,119,875	3,451,691	4,991,881	75,655,963
Balance, beginning of year	-	-	3,473,186	5,381,495	7,274,362	9,130,608	1,211,438	2,638,927	29,110,016
Amortization	-	-	486,429	361,891	453,068	370,377	48,269	72,010	1,792,044
Disposals	-	-	(3,600)	-	-	-	(10,478)	(8,901)	(22,979)
Balance, end of year	-	-	3,956,015	5,743,386	7,727,430	9,500,985	1,249,229	2,702,036	30,879,081
Net book value, end of year	\$ 4,348,132	\$ 7,619,825	\$ 6,717,121	\$ 13,021,078	\$ 3,959,529	\$ 4,618,890	\$ 2,202,462	\$ 2,289,845	\$ 44,776,882

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

6. Tangible capital assets (continued):

2020 - (restated - note 15)	Assets under construction	Land and improvements	Building improvements equipment and IT	Building	Machinery equipment and vehicles	Drainage and transportation infrastructure	Water infrastructure	Sewer infrastructure	Total
Cost:									
Balance, beginning of year	\$ 373,258	\$ 7,619,825	\$ 9,760,475	\$ 17,703,559	\$ 10,585,573	\$ 13,512,910	\$ 3,694,789	\$ 4,786,210	\$ 68,036,599
Additions	2,070,378	-	139,345	379,834	1,110,431	48,021	-	6,679	3,754,688
Disposal	-	-	(11,209)	(75,138)	(723,314)	-	-	-	(809,661)
Transfers	(368,096)	-	400,603	287,835	169	-	(453,698)	75,547	(57,640)
Balance, end of year	2,075,540	7,619,825	10,289,214	18,296,090	10,972,859	13,560,931	3,241,091	4,868,436	70,923,986
Balance, beginning of year	-	-	3,011,996	5,064,777	7,488,971	8,765,511	1,165,900	2,537,541	28,034,696
Amortization	-	-	470,998	348,909	426,697	365,097	45,538	101,386	1,758,625
Disposals	-	-	(9,808)	(32,191)	(641,306)	-	-	-	(683,305)
Balance, end of year	-	-	3,473,186	5,381,495	7,274,362	9,130,608	1,211,438	2,638,927	29,110,016
Net book value, end of year	\$ 2,075,540	\$ 7,619,825	\$ 6,816,028	\$ 12,914,595	\$ 3,698,497	\$ 4,430,323	\$ 2,029,653	\$ 2,229,509	\$ 41,813,970

7. Assets held for resale:

Land held for resale consists of the bell subdivision, airport subdivision, and other lands. During the year, the District sold 2 airport subdivision properties and a gain of \$262,292 was recognized in the consolidated statement of operations. In the prior year, a write-down of \$83,304 was recognized in the consolidated statement of operations for the bell subdivision.

8. Commitments and contingencies:

- (a) The District is responsible, as a member of the Regional District of Fraser-Fort George, for its portion of any operating deficits or capital debt related to functions in which it participates.
- (b) The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$387,222 (2020 - \$366,458) for employer contributions to the Plan in fiscal 2021.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

8. Commitments and contingencies (continued):

- (c) The District is obligated to collect and transmit property taxes levied on District of Mackenzie taxpayers in respect of the following bodies:
- Ministry of Education, Province of British Columbia
 - Regional District of Fraser-Fort George
 - British Columbia Assessment Authority
 - Municipal Finance Authority
 - Fraser-Fort George Regional Hospital District
 - Royal Canadian Mounted Police
- (d) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute towards the deficit. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

9. Accumulated surplus:

Accumulated surplus consists of individual fund surpluses and reserve funds as follows:

	2021	2020 (restated - note 15)
Surplus:		
Invested in tangible capital assets	\$ 44,776,882	\$ 41,813,970
General fund	9,347,135	10,074,092
Water utility fund	191,786	602,549
Sewer utility fund	181,532	241,411
Library fund	92,711	112,784
Total surplus	54,590,046	52,844,806
Reserve funds set aside for specific purposes by Council:		
Parkland	41,003	40,600
Gas tax	930,414	490,523
Fire department vehicle/equipment replacement	1,594,486	1,290,632
Vehicle/equipment replacement	3,399,847	3,143,661
General capital	3,783,995	3,331,913
Northern Capital Planning (Schedule 1)	2,954,695	5,900,792
Capital renewal	1,804,623	1,119,313
Financial stability	2,442,066	2,329,706
Water	1,365,861	856,836
Sewer	145,863	25,911
Library - operating reserve	70,000	50,000
Library - relocation allowance reserve	5,000	5,000
Library - contracts reserve	20,000	-
Total reserve funds	18,557,853	18,584,887
	\$ 73,147,899	\$ 71,429,693

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

10. Net taxation revenue:

As disclosed in note 8(c), the District is required to collect taxes on behalf of and transfer these amounts to the government agencies below:

	2021	2020
Taxes collected:		
General purposes	\$ 5,360,429	\$ 5,716,398
Collection for other governments	2,350,415	2,209,500
	<u>7,710,844</u>	<u>7,925,898</u>
Transfers to other governments:		
Provincial government	1,251,465	1,078,740
Fraser-Fort George Regional Hospital District	424,059	411,105
Regional District of Fraser-Fort George	382,607	415,629
B.C. Assessment Authority	54,838	58,784
Municipal Finance Authority	134	141
Royal Canadian Mounted Police	237,274	245,074
	<u>2,350,377</u>	<u>2,209,473</u>
	<u>\$ 5,360,467</u>	<u>\$ 5,716,425</u>

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

11. Government transfers:

The government transfers reported on the consolidated statement of operations and accumulated surplus are:

	2021	2020 (restated - note 15)
Provincial grants:		
Unconditional	\$ 239,741	\$ 30,121
Carbon tax	4,114	35,581
Conditional	1,385,732	1,637,455
Northern Capital Planning (Schedule 1)	-	2,459,000
Covid-19 Safe Restart Grant (Schedule 2)	-	1,244,000
BC Hydro	2,597,754	2,456,724
Subtotal provincial grants	4,227,341	7,862,881
Federal grants:		
Conditional	4,300	40,934
Gas tax	432,869	211,529
Miscellaneous	43,918	7,185
Subtotal federal grants	481,087	259,648
Other grants:		
Forest Enhancement Society of BC	663,025	603,376
Fortis BC	187,363	171,055
Miscellaneous	467,310	230,918
Subtotal other grants	1,317,698	1,005,349
Total government transfers	\$ 6,026,126	\$ 9,127,878

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

12. Budget data:

The budget data presented in the consolidated financial statements is based upon the 2021 operating and capital budgets approved by Council on May 10, 2021. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenue:	
Operating budget	\$ 25,503,900
Less:	
Transfer from reserve funds	(6,998,050)
Transfer from surplus funds	(166,004)
Transfer from invested in tangible capital assets	(1,728,972)
Total revenues	16,610,874
Expenses:	
Operating budget	25,503,900
Less:	
Transfers to reserve funds	(1,436,674)
Capital expenditures	(11,295,633)
Total expenses	12,771,593
Annual surplus	\$ 3,839,281

13. Segmented information:

Segmented information has been identified based upon lines of service provided by the District. District services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segmented information are as follows:

(a) General Government:

The general government operations provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental in the District. It also administers economic development projects and provides grants to various community groups that provide recreational opportunities in the District.

(b) Protective Services:

Protective services is comprised of emergency management and regulatory services.

(c) Transportation Services:

Transportation services is responsible for a wide variety of services including the development and maintenance of the District's roadway systems through the Public Works department, snow removal and street lighting.

(d) Environmental and Public Health:

Environmental and public health provides the dental centre, mosquito control and maintenance of the cemetery to the residents of the District.

(e) Garbage and Waste Collection:

Garbage and waste collection provides garbage collection and disposal services to residents and businesses in the District.

(f) Community Services:

Community services is responsible for the construction and maintenance of the District's parks and green spaces. It provides for the operation of the community centre, library and recreation centre.

(g) Water Utility:

The water utility installs and maintains water wells, pump stations and the water reservoir. The treatment and distribution of water in the District through Public Works is included in this segment.

13. Segmented information (continued):

(h) Sewer System:

The sewer system installs and maintains sewer mains, lift stations and the sewage lagoon. The collection and treatment of sewage in the District through Public Works is included in this segment.

The following statement provides additional information for the foregoing functions. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

13. Segmented information (continued):

2021	General Government	Protective Services	Transportation Services	Environmental and Public Health	Garbage and Waste Collection	Community Services	Water Utility	Sewer System	Total
Revenue:									
Taxation	\$ 5,360,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,360,467
Fees and permits	-	-	12,189	-	397,271	103,544	624,229	469,604	1,606,837
Sales of services	3,915	1,476	34,649	90	-	251,756	-	-	291,886
Grants	4,218,371	1,190,953	447,169	4,114	-	83,521	81,998	-	6,026,126
Other revenues	268,894	99,713	32,589	-	-	67,678	-	-	468,874
Total revenue	9,851,647	1,292,142	526,596	4,204	397,271	506,499	706,227	469,604	13,754,190
Expenses:									
Operating	709,798	1,145,474	831,521	48,389	-	751,140	248,294	213,755	3,948,371
Salaries, wages & employee benefits	1,205,556	678,864	1,195,767	10,921	165,157	2,358,528	155,795	58,479	5,829,067
Legislature	145,541	-	-	-	-	-	-	-	145,541
Amortization	51,768	146,048	654,211	48,763	-	738,918	71,738	80,598	1,792,044
Interest	190	-	-	-	-	-	-	-	190
Insurance	39,948	17,813	79,309	221	-	52,441	7,572	11,626	208,930
Professional services	92,366	-	-	-	-	5,141	-	-	97,507
Garbage disposal	-	-	-	-	179,228	-	-	-	179,228
Loss from disposal fixed assets	4,623	-	-	-	-	-	27,105	4,450	36,178
Loss from investments government business enterprises and partnerships	61,220	-	-	-	-	-	-	-	61,220
Gain on sale of assets held for sale	(262,292)	-	-	-	-	-	-	-	(262,292)
Total expenses	2,048,718	1,988,199	2,760,808	108,294	344,385	3,906,168	510,504	368,908	12,035,984
Annual (deficit) surplus	\$ 7,802,929	\$ (696,057)	\$ (2,234,212)	\$ (104,090)	\$ 52,886	\$ (3,399,669)	\$ 195,723	\$ 100,696	\$ 1,718,206

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

13. Segmented information (continued):

2020 - (restated - note 15)	General Government	Protective Services	Transportation Services	Environmental and Public Health	Garbage and Waste Collection	Community Services	Water Utility	Sewer System	Total
Revenue:									
Taxation	\$ 5,716,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,716,425
Fees and permits	-	-	-	-	399,532	76,044	621,125	431,638	1,528,339
Sales of services	1,500	2,748	47,258	90	-	166,852	-	-	218,448
Grants	6,837,905	1,897,277	226,702	35,581	-	84,911	45,502	-	9,127,878
Equity in income from government business enterprises and partnerships	1,367,256	-	-	-	-	-	-	-	1,367,256
Other revenues	589,402	92,156	38,431	-	-	99,236	-	-	819,225
Total revenue	14,512,488	1,992,181	312,391	35,671	399,532	427,043	666,627	431,638	18,777,571
Expenses:									
Operating	661,818	1,166,325	739,908	70,288	-	997,428	220,164	181,199	4,037,130
Salaries, wages & employee benefits	1,113,287	679,804	1,143,951	8,679	56,346	2,165,098	94,822	55,676	5,317,663
Legislature	139,611	-	-	-	-	-	-	-	139,611
Amortization	47,929	145,976	615,241	48,763	-	721,735	69,007	109,974	1,758,625
Interest	394	-	-	-	-	447	-	-	841
Insurance	25,560	16,494	46,140	72	-	41,863	5,092	11,126	146,347
Professional Services	63,535	-	-	-	-	23,204	-	-	86,739
Garbage disposal	-	-	-	-	258,595	-	-	-	258,595
Loss from disposal fixed assets	66,171	-	26,162	-	-	-	-	-	92,333
Write-down on land held for resale	83,304	-	-	-	-	-	-	-	83,304
Total expenses	2,201,611	2,008,599	2,571,402	127,802	314,941	3,949,775	389,085	357,975	11,921,188
Annual surplus (deficit)	\$ 12,310,877	\$ (16,418)	\$ (2,259,011)	\$ (92,131)	\$ 84,591	\$ (3,522,732)	\$ 277,542	\$ 73,663	\$ 6,856,383

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2021

14. Significant taxpayers:

The District derives a significant portion of its taxation revenue from the major industry taxpayers. Any changes in this sector could have an impact on the ongoing operations of the District.

15. Restatement:

During the year, the District determined it was appropriate for the Mackenzie Public Library (the "Library") to be consolidated into the District's financial statements as they maintain control over the Library. Previously, the Library has not been material to the District's operations but the District has chosen to include the activities in the consolidated financial statements going forward. This change has been recorded retroactively and, accordingly, the comparative financial statements have been restated as follows:

	As previously reported	Increase (Decrease)	As restated
Consolidated balance sheet:			
Cash and cash equivalents	\$ 10,949,677	\$ 189,482	\$ 11,139,159
Accounts receivable	2,546,636	1,132	2,547,768
Accounts payable and accrued liabilities	2,545,897	23,001	2,568,898
Deferred revenue	889,089	3,202	892,291
Tangible capital assets	41,700,732	113,238	41,813,970
Prepaid expenses	289,741	3,374	293,115
Accumulated surplus	71,148,670	281,023	71,429,693
Consolidated statement of operations and accumulated surplus:			
Government transfers:			
Provincial	7,844,570	18,311	7,862,881
Federal	199,581	60,067	259,648
Other	995,794	9,555	1,005,349
Community services	3,868,469	81,306	3,949,775
Annual surplus	6,849,756	6,627	6,856,383
Accumulated surplus, beginning of year	64,298,916	274,394	64,573,310
Accumulated surplus, end of year	71,148,670	281,023	71,429,693

15. Restatement: (continued):

In the prior year, cash and cash equivalents included investments which was reclassified in the current year for presentation purposes. The current year comparative information presents investments separately from cash and cash equivalents.

16. Comparative information:

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2021 financial statements. The changes do not affect prior year annual surplus.

DISTRICT OF MACKENZIE

Schedule 1 - Northern Capital Planning Reserve

DRAFT

Year ended December 31, 2021

(Unaudited)

In fiscal 2020, the District was the recipient of \$2,459,000 under the Northern Capital and Planning Grant (NCPG) program from the Province of British Columbia.

	2021	2020
Opening balance of reserve	\$ 5,900,792	\$ 4,545,825
Grant received	-	2,459,000
Reserve used	(2,989,858)	(1,237,238)
Interest	43,761	133,205
	\$ 2,954,695	\$ 5,900,792

DISTRICT OF MACKENZIE

Schedule 2 - COVID-19 Safe Restart Grant

DRAFT

Year ended December 31, 2021

(Unaudited)

In November 2020, the District was the recipient of a \$1,244,000 grant under the COVID-19 Safe Restart for Local Government program from the Province of BC. As the conditions for use of this grant funding allow local governments to use this funding where the greatest need arises, the entire \$1,244,000 amount received was recognized as revenue in 2020 and included in grant revenue on the Consolidated Statement of Operations and Accumulated Surplus. The District allocated \$268,604 within 2021 to cover operational costs and overall pandemic response expenses incurred since the beginning of the pandemic in the spring of 2020.

	2021
Balance of COVID-19 Safe Restart grant funds at December 31, 2020	\$ 642,177
Less amount utilized in 2021	
Computer and technology	12,730
General government	30,473
Revenue shortfalls	205,696
Protective services	2,433
Public works	3,507
Recreation services	13,764
	268,603
Audio isual upgrades	373,574
Total 2021 allocation of COVID-19 Safe Restart grant	373,574
Remaining COVID-19 Safe Restart Grant	\$ -

COUNCIL REPORT

To: Mayor and Council
From: Administration
Date: April 19, 2022
Subject: Airport Services Update

RECOMMENDATION:

THAT Council receives this report for information.

BACKGROUND:

In April of 2019, Mackenzie was approved for \$663,000 from the BC Air Access Program and \$250,000 from the Northern Development Initiative Trust towards the Mackenzie Airport Improvement Project. These improvements included the construction of a new terminal building, installation of a fuel distribution system, and upgrades to Firehall #2. The project was completed late summer of 2021.

In preparation for completion of terminal construction and fuel system commissioning, the District advertised a Request for Proposals from June 30, 2021 – August 10, 2021, for the operations of the airport terminal and fuel distribution services. KS2 Management Ltd. was awarded the service contract. The key deliverables of the contract include:

- Terminal Operations
- Site Security
- Fuel Distribution
- Payment and Financial Reporting
- Visitor Services and Airport Statistics
- Custodial Services and General Maintenance

In addition to the above required services, KS2 Management Ltd. has indicated they will lead several airport related planning and development initiatives including, but not limited to:

Economic Development

- Develop an Airport Master Plan including an airport specific marketing and business plan.
- Market hanger opportunities, space, and leases.
- Proactively meet with entrepreneurs, local business, and new business to discuss

requirement of business relocation, business establishment, and providing capital expenditure funding.

- Design, develop, host, and maintain airport webpage and manage basic social media and promote the airport amongst aviation enthusiasts and aviation/logistics related businesses.
- Target to attract at least two new businesses/revenue streams to the airport within two years.

Community Integration:

- Strengthen airports image and integrate its role within the community.
- Coordinate and host at minimum one public event at the airport annually.
- Market the airport and aviation careers to local schools through tours and field trips.

Building for the Future

- Develop and be accountable for mutually agreed upon deliverables as an output of the annual Airport Business Plan review, and a continually updated five-year Airport Master Plan.
- Facilitate, research, and apply for government capital assistance programs and grants for major rehabilitation or capital growth projects.
- Provide a ten-year capital plan for major repairs.

KS2 Management Ltd. is entering its eighth month of service with the District, term ending December 31, 2023. In this time KS2 has not only provided the required services listed above, but they have also established proper representation with Transport Canada which allows for updated publications and information about the airport. NAV Canada has also updated the AWOS system (automated weather observing station) which gives real time weather reports and live video. The Mackenzie Airport has advertised with COPA (Canadian Owners and Pilots Association) and ICAO (International Civil Aviation Organization) to grow the general aviation customer base both within Canada and the United States. KS2 has developed relationships with local companies such as Ootsa Air which will be stationing two aircrafts at the Mackenzie Airport mid to late May. Ootsa will be conducting multiple flights per week servicing remote camps in the area. Canadian wildlife capture has operated two helicopters out of the Airport from November 2021 to March of 2022 giving the airport significant fuel sales in the generally slower winter season. Other additional contract deliverables are on the workplan for later this year and into 2023.

Lastly, a community day is being planned for August 7, 2022. This will showcase the improvements to the Airport and attract visiting aircrafts from the Vanderhoof Airshow which is being held on August 6th. It is our hope to invite the public to come out and enjoy a barbeque and have a chance to see aircrafts up close and personal.

Airport Stats:

Total fuel pumped for 2022 so far is 10,406.18L of AV Gas, and 13,544.0L of Jet A. Total fuel sales for 2022 so far \$46,777.80, for a profit of approximately \$12,314.98

2022	Fixed Wing	Helicopter	Fuel Purchase	Visit Town
Total	31	50	81	9

COUNCIL PRIORITIES:


Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

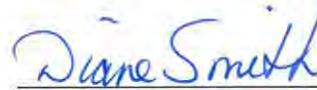
Economic Vitality

- The District is a leader on efforts aimed at diversifying the community's economy, supporting local businesses, and attracting new investment to the community. Diversification, a strong business sector and new investment are key to our economic vitality.

Respectfully Submitted,



Brennan McArthur
Public Works Manager



Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council
From: Administration
Date: April 20, 2022
Subject: Crown Land Referral Request #143189333

RECOMMENDATION:

THAT Council receives this report for information;

AND THAT Council directs Administration on how to respond to the referral request.

BACKGROUND:

The Ministry of Forests, Lands and Natural Resource Operations has requested comment from the District of Mackenzie regarding a Crown land application made by Mackenzie Outdoor Route and Trail Association (attached). The due date for a response is May 13, 2022.

Mackenzie Outdoor Route and Trail Association is looking to construct a series of downhill mountain bike trails along Morfee Mountain. The purpose of the proposed trails is to expand recreational opportunity for downhill mountain biking on Morfee Mountain. The Ridge-line Trail, previously authorized, is near completion and is a destination trail that will bring tourism to the community and help diversify the economy. The proposed trails will allow the network to grow and create incentive for return visits to Mackenzie. This application focuses on downhill trails on the lower mountain and is in-line with the trail network masterplan that has been drafted and presented to Council by MORATA representatives at the Regular meeting on February 14, 2022.

This authorization request covers approximately an additional 19km of downhill trails. MORATA plans to take a phased approach to construction to ensure their ability to maintain trail keeps pace with construction. The approvals are for a variety of trail types including a multi-use up-track, blue, and black trails to provide a diverse riding experience. What order and when trails will be selected for construction will be dependent on funding available, the needs of riders at the time, and MORATA's ability to maintain the network, however, an ideal schedule has been provided for reference to this application.

Operations may include the removal of merchantable timber and other vegetation from the application area.

Summary of the referral details is listed below:

Tenure Type	Section 56/57 Recreation Sites & Trails
Intended Land Use	Recreation Sites/Trails
Location	Morfee Mountain
Legal Description	UNSURVEYED CROWN LAND, in the vicinity of Mackenzie
Land Use Area	336 ha
DOM Zoning	A1 - Outdoor Recreation, Agriculture and Resource Zone

Policy Alignment:

The application area is within the District of Mackenzie administrative boundary, located approximately 1.3 km southwest of Gantahaz Rd and runs adjacent to Morfee Mountain Road. The area is zoned as A1 - Outdoor Recreation, Agriculture and Resource Zone. The proposed land use is consistent with the definition of 'Outdoor Recreation, Recreation Adventure' which is permitted as a principal use in this zone. Therefore, no rezoning application would be required.

The application is in conflict with the Official Community Plan (OCP), the proposed development falls into the area designated as Public Watershed:

The Public Watershed (PW) designation is intended to protect the community's water supply and as such the designation does not support the creation of any lot, with the exception of lands needed for community water supply. Some non-mechanized recreational activity is permitted such as, but not limited to, hiking, horseback riding, mountain biking, or cross-country skiing where no clearing of trails is proposed, and no buildings or structures are contemplated.

Public use of this area may increase as a result of this development as it offers alternative opportunity for outdoor recreation. Current public use is estimated to be very low due to the lack of vehicle and pedestrian access and the recreational nature of the area.

Next Steps:

Based on the information presented, Council is being asked by the Province to indicate one of the following responses regarding the application:

1. The District of Mackenzie's interests are unaffected by the project.
2. The District of Mackenzie has no objection to approval of the project.
3. The District of Mackenzie has no objection to approval of project subject to specified conditions.
4. The District of Mackenzie recommends refusal of project due to specified reasons.

OCP Amendment Requirement:

If Council has no objections to the project, an OCP Amendment would be required to accommodate the new developments. Council may choose to require the OCP Amendment be adopted prior to project approval, however it is not mandatory to do so.

Due to the nature of the development, its alignment with Council’s Strategic Priorities, Recreational Trails Master Plan, Community Economic Development and Tourism Plans, and the applicant being a non-profit organization, staff recommends further that the associated OCP application amendment fees of \$500 be waived.

OCP Amendment Process

Following submission of the referral, staff would follow the development procedure guidelines and bring back an amendment to the Official Community Plan for consideration. The process is as follows:



Timeline for completion can take 2-4 months depending on scheduling and review required.

COUNCIL PRIORITIES:

Community & Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

Respectfully Submitted,

Luke Thorne

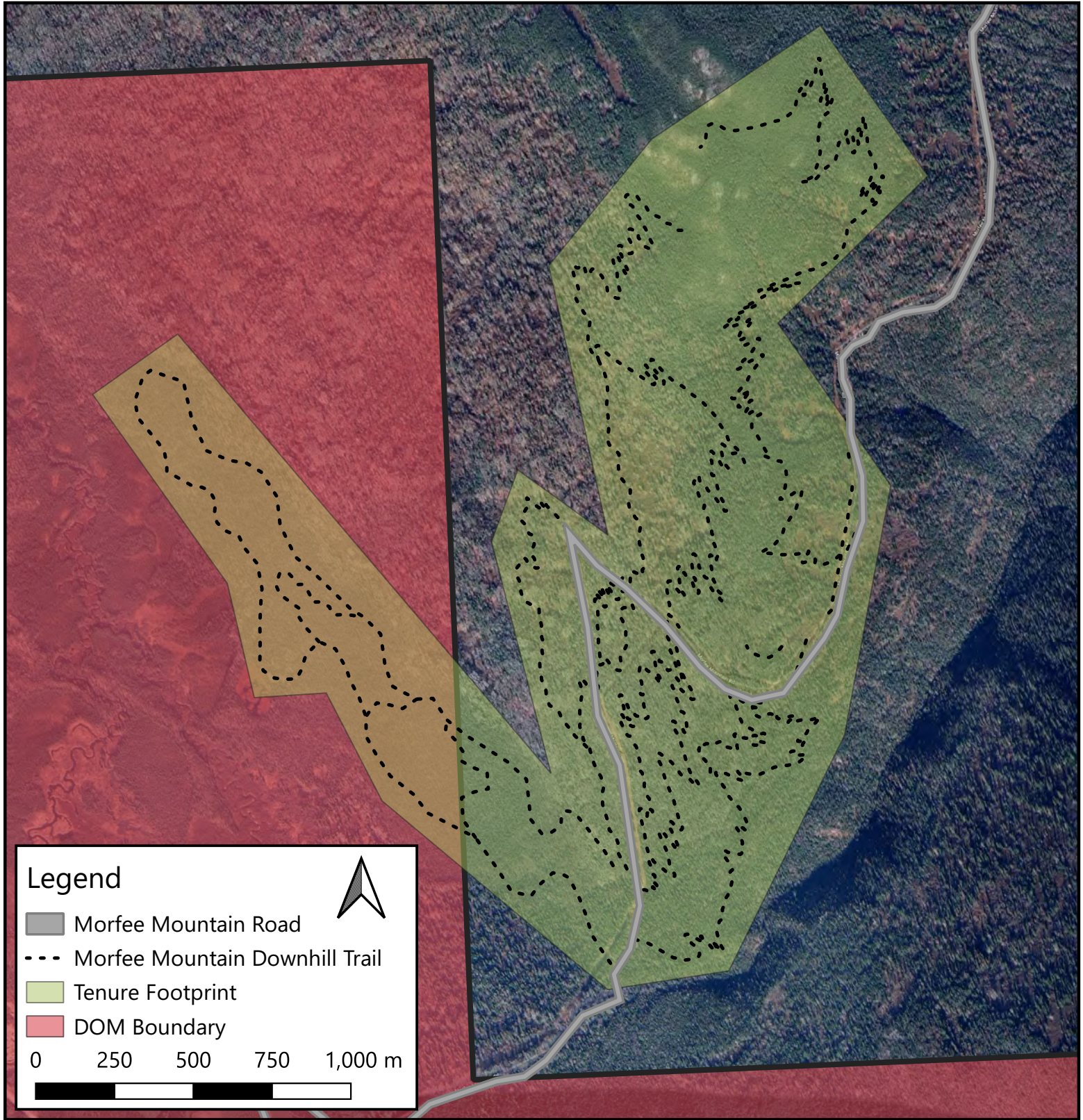
Luke Thorne
Land & Environmental Coordinator

Diane Smith





Approved for Submission to Council

Morfee Mountain Downhill Bike System

Referral #143189333



Legend

-  Morfee Mountain Road
-  Morfee Mountain Downhill Trail
-  Tenure Footprint
-  DOM Boundary

0 250 500 750 1,000 m

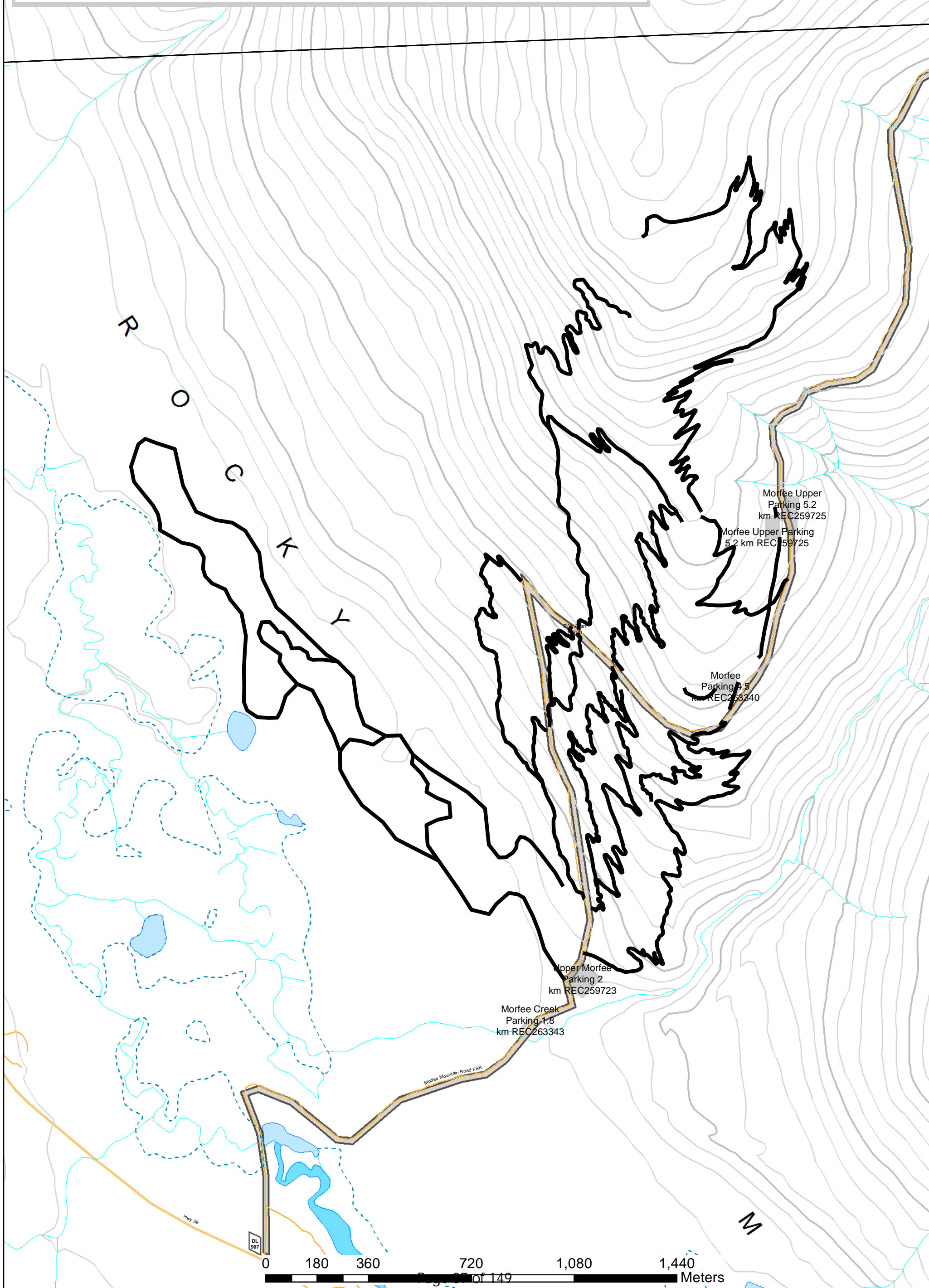


Proponent: Mackenzie Outdoor Route and Trail Association
Tenure Type: Section 56/57 Recreation Sites & Trails
Intended Land Use/background context: Recreation Sites/Trails/
Legal Description: UNSURVEYED CROWN LAND, in the vicinity of Mackenzie
Area (ha): status area = 336
Zoning A1: Outdoor Recreation, Agriculture and Resources
OCP: Public Watershed



MAP OF: **REC266393 Morfee Mtn Trail Network**

Forest District Mackenzie	Recreation District Prince George - MacKenzie (RDPG)	(shown in bold black)	MAP PROJ: NAD 1983 BC Env Albers
1:12,000 at Scale Pg. 11x17 Map Sheet:0930035	UTM 10 494339 east 6136028 north Project Type: Recreation Trail	AREA (Ha): 28.596817 WIDTH (m):10 LENGTH (km): 28.596817	Drawn By: B. Dowdoff Date:2022-03-03



COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: April 11, 2022

Subject: eScribe Software

RECOMMENDATION:

THAT Council approve the purchase of eScribe meeting management software at the cost of \$10,850 plus applicable taxes.

BACKGROUND:

As Corporate Services moves forward with the Audio-Visual upgrade project in Council Chambers and the Mackenzie Recreation Centre, staff have reviewed current meeting management software, workflows, and policies to integrate new live streaming and recording options. Following our review, it has been deemed necessary to upgrade our current meeting management software to facilitate increased functionality and improve efficiency of our agenda making process.

eScribe software is a comprehensive web-based meeting management solution for public sector organizations. Staff have reached out to other BC municipalities and Regional Districts using the software and they indicated, in comparison to other meeting management processes, it reduced agenda preparation time, had a user-friendly interface, was remote-work friendly, and was easily accessed by Council, staff, and the public. Staff have also participated in other product demonstrations and feel this solution will better meet the District's current and future technology needs. The following table provides a summary of the advantages and considerations with respect to our current system.

Services Provided	Advantages	Considerations
Meeting Manager Recording and Livestream Zoom Integration YouTube Integration Electronic Voting Request to Speak Delegation Requests	<ul style="list-style-type: none"> • Reduced staff time • User-friendly account management • User-friendly action tracking • Integrates directly into website/social/e-RMS • Video integration with agendas • Remote-work friendly 	<ul style="list-style-type: none"> • Bylaws, policies, other items would need to be stored on the website instead of the current microsite. • Reduction in access to previous term agendas.

The Regional District of Fraser-Fort George has recently transitioned to the software and in their contract have negotiated a member-municipality pricing advantage. As a result, we will be receiving a discount on services as part of the contract. In addition, as the District has an agreement for IT Services with the RDFFG, utilizing similar software will have advantages for cross-training and troubleshooting going forward.

BUDGETARY IMPACT:

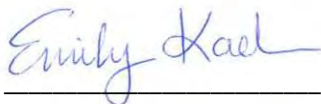
This funding has been already allocated to the Audio/Visual Capital Budget.

COUNCIL PRIORITIES:

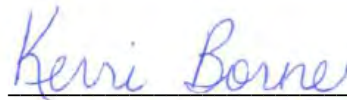
Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



Emily Kaehn
Director of Corporate Services



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council
From: Administration
Date: April 19, 2022
Subject: Mischinsinlika Bridge Rehabilitation

RECOMMENDATION:

THAT Council direct staff as to next steps.

BACKGROUND:

At the Regular Meeting of March 28, 2022, Council received a letter from the Ministry of Transportation and Infrastructure regarding the Hwy 39 Mischinsinlika Bridge Rehabilitation project planned for the spring/summer of 2023. The project includes replacement of the timber deck and resurfacing with new asphalt. Following the discussion at the Council meeting, staff forwarded several comments/questions back to the project team for further information. The following responses have been provided:

- 1) Will there be continued access for emergency services during the evening closures?

The Contractor will be required to provide access for emergency services during the nighttime closures. There may be a 10 min delay while the Contractor create a ramp between the bridge deck gap. The Contractor will be required to communicate closures and delays to emergency services and potentially coordinate in advance.

NOTE: Upon further clarification, if the hospital is on diversion, there would not necessarily be access for residents in private vehicles to take themselves on Hwy 39 to access medical care in Chetwynd or Prince George during the night.

- 2) How many days out of the 3–4-month construction period will the full road closures take place?

It is anticipated that the nighttime closures will take place five – six nights per week during the three-month construction window.

NOTE: Discussions with the project team has indicated that there may be an option to reduce the time the road is closed. This is still under consideration.

- 3) Will there be a detour available during the closure period? Possibly a bailey bridge equivalent?

There will not be bailey bridge detour available during the nighttime closures.

- 4) Would it be possible for the work to be completed between June – August as the forest service roads will be in a better condition for emergency access if there is need for community evacuation or any emergency service?

Thank you for this suggestion. We will review construction timing with the team and take your comment into consideration.

The Ministry and their consulting team welcome further feedback, however noted that it would be prudent the District engage now with any further comments as the project will go to tender this summer and will be inclusive of any plans for detouring/scheduling. Changes cannot be easily made following contract award.

COUNCIL PRIORITIES:

Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

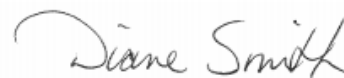
Economic Vitality

- The District is a leader on efforts aimed at diversifying the community's economy, supporting local businesses, and attracting new investment to the community. Diversification, a strong business sector and new investment are key to our economic vitality.

Respectfully Submitted,



Emily Kaehn
Director of Corporate Services



Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: April 19, 2022

Subject: Business Façade Improvement Program 2022

RECOMMENDATION:

THAT Council approves the applications to the Mackenzie Business Façade Improvement Program to a maximum amount of \$5,925.00.

BACKGROUND:

The Northern Development Initiative Trust (NDIT) approved the District of Mackenzie's application for \$20,000 in funding towards the Business Façade Improvement program on January 17, 2022. This annual funding is available to enhance economic development by encouraging private sector investment in business façade improvements.

The goal of the business façade improvement program is to beautify the commercial and industrial areas of Mackenzie and aid businesses in customer attraction. The District of Mackenzie Business Façade Improvement Program will provide the following types of reimbursement grants:

- **Category 1:** 50% up to a maximum of \$5,000 per building/project within the façade improvement area, and;
- **Category 2:** 50% up to a maximum of \$500 for homebased business wayfinding signage.

PROMOTOTIONAL ACTIVITIES:

Staff advertised the program through the District's website and social media, public notice mail out, flyers handed out to local businesses and phone calls made to local businesses. Program information was distributed through the Chamber of Commerce as well and staff took every opportunity to discuss the program with business owners during in person casual conversations and meetings, as well as assisted with application development when requested.

2022 APPLICATIONS:

The two eligible project applications are as follows:

Purple Bicycle Natural Foods

Project	Total Project Cost	Maximum Eligible Grant	Recommended Grant
Exterior Mural by local artist Jenna Whyte	\$1,850.00	\$925	\$925

Purple Bicycle Natural Foods is a first-time applicant, and their application is eligible for maximum grant funding.

Before Photo



Kal Tire

Project	Total Project Cost	Maximum Eligible Grant	Recommended Grant
Painting of exterior brick and wood	\$15,200.00	\$5,000	\$5,000

Kal Tire is a first-time applicant, and their application is eligible for maximum grant funding.

Before Photos



NEXT STEPS:

If Council approves the above applications, there will be \$14,075.00 remaining to distribute in 2022. As per the District of Mackenzie's Business Façade Program Guidelines, if the initial call for applications is undersubscribed, any further eligible applications will be reviewed and accepted on an ongoing basis. As funding will still be available, applications will continue to be accepted until June 17, 2022 to allow time for additional applications to be received.

COUNCIL PRIORITIES:

Economic Vitality

- The District is a leader on efforts aimed at diversifying the community's economy, supporting local businesses, and attracting new investment to the community. Diversification, a strong business sector and new investment are key to our economic vitality.

Respectfully Submitted,



Rachelle Dumoulin
Economic Development Clerk



Diane Smith
Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council
From: Operations
Date: April 19, 2022
Subject: Community Clean-Up Day

RECOMMENDATION:

THAT Mayor and Council proclaim Wednesday May 25, 2022 as “Mother Earth Day” in Mackenzie for a community clean-up event.

BACKGROUND:

Excluding cancellation in 2020 due to COVID-19, Mackenzie has been participating in this “Community Clean-up Event” for the past 8 years and it has been a remarkable success. This event includes participation from the citizens of Mackenzie, the business community, employees of corporations and government agencies.

The spirit of community pride has continued and will hopefully continue in the future with even more enthusiasm and energy.

The event details for 2022 are as follows:

- Wednesday, May 25th
 - Community Clean-up: Volunteer groups will be designated a certain area from a map to pick up litter and dispose of it in bags provided by the District.
 - Community Barbeque hosted by the Mackenzie Elks located at Market Park.
 - Town FireSmart Curbside Pick-up
- Wednesday, June 1st
 - Gantahaz FireSmart Curbside Pick-up

Recycling Opportunities:

Some of our local businesses now handle the recycling of electronics, batteries, light bulbs, paint, and print cartridges. Therefore, we will not be offering this service as we have in the past. During business hours, the following local businesses offer recycling:

- Elks Bottle Depot accepts electronics for recycling
- Hagen's Home Hardware accepts small batteries and light bulbs for recycling
- Ace Victory accepts paints for recycling
- Chrysalid Tech accepts inkjet and toner cartridges for recycling
- RDFFG Land fill accepts automotive size batteries, used oil and propane cylinders

COUNCIL PRIORITIES:

Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

Environmental Sustainability

- The way we operate has an impact on the environment. We are committed to integrating sustainability and Environmental, Social and Governance factors (ESG) into our decision making and business practices.

Strong Governance and Finances

As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



Brennan McArthur
Public Works Manager



Approved for Submission to Council

COUNCIL MEMBER ACTIVITY REPORT

To: Mayor and Council

From: Mayor Joan Atkinson

Date: April 25, 2022

Subject: Activity for month of March 2022

Date:	Activity:
March 1	Travelled to Prince George to meet with Conifex Executive Team
March 2	Along with CAO Smith, I attended a Teams meeting with FLNRORD Deputy Minister Rick Manwaring, Associate Deputy Minister Eamon O'Donoghue, Assistant Deputy Minister for the North Mike Hykaway, Regional Executive Director Lori Borth and District Manager Ryan Bichon. Topics covered included recent sale of Canfor Tenure, Prince George and Mackenzie Timber Supply reviews and District of Mackenzie access to tenure.
March 2	CAO Smith and I met with representative from Tsay Keh Dene Nation regarding opportunities for both communities and how we can strengthen the forest industry in the Region.
March 3	Participated in meeting with Michelle Kirby, Manager of Partnerships and Engagement, Child Care BC. Funding opportunities will be opening up for construction of Day Care facilities in the province and District of Mackenzie is exploring opportunities to address the shortage in the community.
March 4	Participated in a meeting with Ministers Josie Osborne, Nathan Cullen, and Lisa Beare. Nathan Cullen is taking over as Municipal Affairs Minister from Minister Osborne who is assuming role as Minister of newly created Ministry of Land, Water and Resource Stewardship. Minister Katrine Conroy will remain as Minister of Forests.
March 8	Participated in Caribou Recovery Partnership Agreement Socio Economic Assessment meeting.
March 9	Participated in Resource Municipalities Coalition monthly meeting.

March 9	Along with CAO Smith, I met with Derek Prue, Executive Director of Greater Metro Hockey League regarding the Mackenzie Mountaineers Junior A Hockey Team and their first season. The team will be returning next year, they are currently working on establishing a local Board of Directors. Three additional BC teams will participate next season.
March 14	Along with CAO Smith I participated in a Zoom meeting with Curtis Rowe representing Rogers and Kiersten Enemark representing Shaw regarding the Rogers/Shaw Broadband Investment. Roger's acquisition of Shaw is expected to be completed in June.
March 14	Participated in a Regional Hospital District meeting via Zoom.
March 15	Along with CAO Smith I met with members of the Conifex Executive Team and toured their log yard and lumber yard.
March 17	Attended Regional District of Fraser-Fort George monthly meeting in Prince George.
March 21	Participated in Northern Development Initiative Trust RAC meeting in Prince George. This was second intake for the year and to date funding available has been under-subscribed.
March 22	Along with CAO Smith participated in Zoom call with Susan Stanford, Deputy Minister, Citizen Services in charge of Connectivity. Meeting was in response to Mackenzie's correspondence to Minister Beare regarding our frustration with slow progress on this initiative
March 22	Along with resident Rick Johnstone, I participated in CKPG interview regarding re-instatement of full Northern Living Allowance Tax Deduction for Mackenzie residents.
March 23	CAO Smith and I toured the BC Wildfire Base and met with Paul Eaton, Wildfire Officer and Wildfire Assistants Gord Shaw and Chris Mikkelsen. Mackenzie has one 20-person Unit Crew and six 3-person Initial Attack Parattack Crews (Smokejumpers). Mackenzie is one of two Parattack bases in the province, the other located in Fort St. John.
March 24	Met with Doris Kilba regarding the re-establishment of the Accessibility Committee. The province of BC under the Ministry of Social Development and Poverty Reduction will require local governments to have an accessibility committee and accessibility plan for their communities.
March 29	Along with CAO Smith, Recreation Centre Director Terry Gilmer, and Alexander Mackenzie Mall Manager Trish Jacques, toured potential sites in the Mackenzie Mall for potential displaced tenants from the Ernie Bodin Centre.

March 30	Participated in a Zoom call with member municipalities of Resource Municipality Coalition regarding the nearly completed rail study. All communities are being challenged with moving finished product to market with shortage of rail cars being the primary reason.
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Respectfully Submitted,
Mayor Joan Atkinson

DISTRICT OF MACKENZIE

Bylaw No. 1465

A bylaw to authorize the use of the Municipal Ticket Information System

WHEREAS pursuant to section 264 of the *Community Charter*, the Council of the District of Mackenzie may, by bylaw,

- (a) designate a bylaw that falls outside a category of bylaws prescribed by regulation under section 273(b) of the *Community Charter*,
- (b) designate as a bylaw enforcement officer a person who comes within a class of persons prescribed by regulation under section 273(c) of the *Community Charter*,
- (c) authorize the use of any word or expression on a ticket issued under subsection 264(2) of the *Community Charter* to designate an offence against a bylaw, and
- (d) for the purpose of section 265(1)(a) of the *Community Charter*, set a fine not greater than the amount prescribed by regulation.

NOW THEREFORE, the Council of the District of Mackenzie, in open meeting assembled, enacts as follows:

1. This bylaw shall be cited as "Municipal Ticket Information Bylaw No. 1465, 2022".
2. The bylaws listed in Column 1 of Schedule 1 to this Bylaw may be enforced by means of a ticket in the form prescribed for the purpose of Section 264 of the *Community Charter*.
3. The persons who act in the job position or titles listed in Column 2 of Schedule 1 to this bylaw are designated as bylaw enforcement officers pursuant to Section 264(1)(b) of the *Community Charter* for the purpose of enforcing the bylaws listed in Column 1 of Schedule 1 opposite the respective job positions.
4. Pursuant to Section 264(1)(c) of the *Community Charter*, the words or expressions set forth in Column 1 of Schedules 2 through 16 to this Bylaw designate the offence committed under the bylaw section numbers appearing in Column 2 of Schedules 2 through 16 opposite the respective words or expressions.
5. Pursuant to Section 265 (1)(a) of the *Community Charter*, the fine amount set forth in Column 3 of Schedules 2 through 16 to this Bylaw is the fine amount that corresponds to the section number and words, or expressions set out in Columns 1 and 2 of Schedules 2 through 16 opposite the fine amount.

6. The District's Director of Corporate Services is hereby authorized to refer any disputed ticket information to the Provincial Court for a hearing.
7. Bylaw No. 1250 cited as "Municipal Ticket Information Bylaw No. 1250, 2010" and amendments thereto as it applies to the District of Mackenzie is hereby repealed.

Severability

8. If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the bylaw is deemed valid.

READ a first time this 11th day of April, 2022.

READ a second time this 11th day of April, 2022.

READ a third time this 11th day of April, 2022.

ADOPTED this _____ day of _____, 2022

I hereby certify the foregoing to be a true and correct copy of District of Mackenzie Bylaw No. 1465 cited as "Municipal Ticket Information Bylaw No. 1465, 2022".

Mayor

Corporate Officer

Corporate Officer

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 1

Designated Bylaws	Designated Bylaw Enforcement Officers
1. Animal Control and Licencing Bylaw No. 1354, 2016 as amended	Bylaw Enforcement Officer Director of Corporate Administration
2. Business Licence Bylaw No. 1355, 2016 as amended	Bylaw Enforcement Officer Director of Corporate Administration
3. Unsightly Properties Bylaw No. 1394, 2018 as amended	Bylaw Enforcement Officer Director of Corporate Administration
4. Noise Bylaw No. 1352, 2016 as amended	Bylaw Enforcement Officer Member of the RCMP Director of Corporate Administration
5. Building Bylaw No. 1066, 2000 as amended	Building Inspector Director of Corporate Administration
6. Park Access Bylaw No. 927, 1997 as amended	Member of the RCMP Bylaw Enforcement Officer Director of Corporate Administration
7. Watercourse and Drainage Protection Bylaw No. 1207, 2007 as amended	Bylaw Enforcement Officer Building Inspector Director of Public Works Director of Corporate Administration
8. Fire Protection Services Bylaw No. 1249, 2010 as amended	Fire Chief/Deputy Fire Chief Director of Corporate Administration
9. Water Rates and Regulations Bylaw 1466, 2022 as amended	Director of Public Works Director of Corporate Administration Bylaw Enforcement Officer
10. Dog Fecal Matter Removal Bylaw No. 874, 1995 as amended	Bylaw Enforcement Officer Director of Corporate Administration
11. District of Mackenzie Smoke Free Places Bylaw No. 1357, 2018 as amended	Bylaw Enforcement Officer Director of Corporate Administration
12. Traffic and Parking Bylaw No. 831, 1994 as amended	Member of the RCMP Bylaw Enforcement Officer
13. Abandoned Vehicle Bylaw No. 1063, 2000 as amended	Director of Public Works Mayor and Council
14. Garbage Rates and Regulations Bylaw No. 1468, 2022 as amended	Director of Public Works Director of Corporate Administration Bylaw Enforcement Officer
15. Sewer Rates and Regulations Bylaw No. 1467, 2022 as amended	Director of Public Works Director of Corporate Administration Bylaw Enforcement Officer

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 2

Animal Control and Licencing Bylaw No. 1354, 2016 as amended	Section	Fine
1. Failure to licence a dog.	3.(a)	\$100
2. Failure to display a dog Licence.	3.(c)	\$100
3. Failure to keep dogs leashed in a public place that has not been designated an off-leash area.	3.(h)	\$100
4. Dog barking.	3.(i)	\$100
5. Fail to secure a dangerous dog.	4.(a)	\$200
6. Fail to muzzle a dangerous dog.	4.(b)	\$200
7. Failure of owner of repeat dog offender and or dangerous dog to pay the licence fee.	4.(d)	\$200
8. Exotic animal kept anywhere within the District.	5.(a)	\$1,000
9. More than one litter of animals under the age of four (4) months kept in the District on land that is not zoned for Kennel use or intensive agriculture.	5.(g)	\$400
10. Dog at large.	5.(c)	\$80
11. Livestock at large.	5.(c)	\$80
12. Harboursing animals without a permit.	5.(e)	\$150
13. Interfering with a Bylaw Enforcement and Animal Control Officer.	7.(c)	\$400
14. Failure to comply with backyard hen enclosure regulations.	11.(d)(i)	\$40
15. Failure to comply with backyard bee keeping regulations.	11.(d)(ii)	\$40

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 3

Business Licence Bylaw No. 1355, 2016 as amended	Section	Fine
1. Carry on business without a Licence.	4.1	\$100
2. Failure to display a Licence.	8.	\$50

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 4

Unightly Properties Bylaw No. 1394, 2018 as amended	Section	Fine
General Regulations		
1. Obstructing a Bylaw Enforcement Officer.	3.1	\$250.00
Regulations		
2. Permit the accumulation of rubbish, garbage, or discarded material upon real property and failure to remove the accumulation.	6.2.1 (a)	\$150.00
3. Permit accumulation of offensive or unwholesome matter upon real property in plain sight and failure to remove the accumulation.	6.2.1 (b)	\$150.00
4. Permit water to collect or accumulate or otherwise hold water upon a real property that has become stagnant.	6.2.1 (c)	\$150.00
5. Allowing grass or weeds on premises to become unsightly or allow grass or weeds to exceed fifteen (15) cm in length.	6.2.1(d)(i)	\$150.00
6. Permit the accumulation of dead landscaping, vegetation, noxious weeds, or other growths to occur or to remain on the real property.	6.2.1(d)(ii)	\$150.00
7. Allow vegetation on premises to interfere or obstruct any work done by the District or utility.	6.2.1(d)(iii)	\$150.00
8. Allow vegetation on premises to obstruct any highway or sidewalk.	6.2.1(d)(iii)	\$150.00
9. Allow vegetation on premises to impair the visibility at any intersection adjacent to the premises.	6.2.1(d)(iii)	\$150.00
10. Permit the accumulation of firewood upon real property, unless stored in open stacked rows.	6.2.1(e)	\$150.00
11. Permit the accumulation of motor vehicle parts, derelict vehicles, unlicensed vehicles, or other mechanical parts upon real property and shall remove the same, except where the storage of motor vehicle parts, derelict vehicles, unlicensed vehicles, or other municipal parts are a permitted use pursuant to the District of Mackenzie Zoning Bylaw.	6.2.1(f)	\$150.00
12. Permit the accumulation of recreational vehicles, recreational equipment, or licensed vehicles upon real property except where the storage of recreational vehicles, recreational equipment, and licensed vehicles are a permitted use pursuant to the District of Mackenzie Zoning Bylaw.	6.2.1(g)	\$150.00

Unsightly Properties Bylaw No. 1394, 2018 as amended	Section	Fine
13. Permit trees or bushes or their root systems located on property to become injurious to or interfere with District roadways, sidewalks, electrical utilities, or other utilities or works, and failure to remove the offending trees and/or bushes or the offending portions of trees and or bushes therefrom.	6.2.1(h)	\$150.00
14. Permit graffiti to remain on real property and failure to remove the graffiti.	6.2.1(i)	\$150.00
15. Permit the accumulation of building materials upon real property and fail to remove the same.	6.2.1(j)	\$150.00
Compost Sites		
16. Place or allow to be placed cat feces, dog feces, animal parts or meat on a composting pile or in a composting container on the premises.	6.3.1	\$150.00
17. Allow a composting pile, which is not fully enclosed in a container, on the premises, within three (3) meters of an adjacent dwelling house, measured from the nearest part of the composting pile to the nearest part of the adjacent dwelling house.	6.3.2	\$150.00
18. Allow a composting container or composting pile to remain on premises without ensuring that it is maintained in such a manner that it does not become a nuisance by creating offensive odors or attracting pests.	6.3.3	\$150.00
Nuisance Escaping Property		
19. Allow a flow of water from a hose or similar device on the premises to be directed towards adjacent premises if it is likely that the water from the hose or similar device will enter the adjacent premises.	6.4.1(i)	\$150.00
20. Failure to direct any rainwater downspout or eavestrough on premises towards the front or rear of the premises or a side yard which does not abut another premise unless it is pre-existing, otherwise authorized or would be considered unreasonable or impractical to change.	6.4.1(ii)	\$150.00
21. Allow a flow of water from a hose or similar device, rain, downspout, or eaves trough to be directed over a public sidewalk so as to be a hazard to any person.	6.4.1(iii)	\$150.00
Dust and Airborne Matter		
22. Engagement in any activity that is likely to allow dust or other airborne matter that may disturb any other person to escape the premises without taking reasonable precautions to ensure that the dust or other airborne matter does not escape the premises.	6.4.2	\$150.00

Unsightly Properties Bylaw No. 1394, 2018 as amended	Section	Fine
Outdoor Lighting		
23. Allow an outdoor light to point or shine directly into the living or sleeping areas of an adjacent dwelling house.	6.4.3(i)	\$150.00
24. Allow an outdoor light to shine in a manner in which it will interfere with the effectiveness of a traffic control device, operation of a motor vehicle or the proper use of a sidewalk or highway.	6.4.3(ii)	\$150.00
Flyers and Debris		
25. Failure to ensure that articles such as papers, flyers and loose debris are collected and contained on the premises so that they do not escape onto adjacent or other neighboring properties.	6.4.4(i)	\$150.00
26. Allow the deposit of commercial flyers on premises where signs or notices have been posted and are clearly visible at the entrance to a dwelling unit, indicating that such material is not wanted.	6.4.4(iii)	\$150.00
Pests		
27. Allow the formation, by pests, of any hives, nests, or colonies on said premises.	6.5.1	\$150.00
28. Failure to remove and destroy immediately any hives, nests, or colonies upon discovery of the same.	6.5.2	\$150.00
Derelict Structures		
29. Allow a structure, located on property of which he or she is the owner or occupier, to fall into a state of disrepair.	6.6.1	\$150.00
District Right of Way		
30. Failure to install and maintain landscaping on that part of the District right of way between the owner's lot line and the curb.	6.7.1	\$150.00

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 5

Noise Control Bylaw No. 1352, 2016 as amended	Section	Fine
1. Noise from people/animals.	5.	\$100
2. Noise made or caused by a motor vehicle.	6.(a)	\$100
3. Noise from construction.	6.(b)	\$100
4. Continuous noise.	6.(c)	\$125
5. Non-continuous noise.	6.(d)	\$100

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 6

Building Bylaw No. 1066, 2000 as amended	Section	Fine
1. No Building Permit	9.1	\$100
2. No Plumbing Permit.	13.4.1	\$100
3. No Occupancy Permit.	13.5.1	\$100
4. Failure to obey stop work order.	16.1.3	\$100

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 7

Park Access Bylaw No. 927, 1997 as amended	Section	Fine
1. Enter or be in a park between the hours of 11:00 pm and 6:00 am.	2.	\$80
2. Permit a vehicle to enter or remain in the park between the hours of 11:00 pm and 6:00 am.	3.	\$80
3. Possess liquor in the park at any time.	4.	\$100

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 8

Watercourse and Drainage Protection Bylaw No. 1207, 2007 as amended	Section	Fine
1. Obstruct/impede watercourse/drains/ditches.	2.1	\$1,000

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 9

Fire Protection Services Bylaw No. 1249, 2010 as amended	Section	Fine
1. Failure to obtain Burn Permit.	26.	\$100
2. Recreational Fire Permit – Non-Compliance.	35.(a)	\$150
3. Category #1 Fire Permit – Non-Compliance.	35.(b)	\$250
4. Category #2 Fire Permit – Non-Compliance.	35.(c)	\$350
5. Category #3 Fire Permit – Non-Compliance.	35.(d)	\$500

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 10

Water Rates and Regulations Bylaw No. 1466, 2022 as amended	Section	Fine
1. During the period of restrictions, sprinkling between the hours of 9:00 am and 5:00 pm daily.	10.(d)	\$50 – First Offence \$100 – Subsequent Offence
2. During the period of restrictions, even-numbered houses sprinkling on non-even-numbered days.	10.(d)	\$50 – First Offence \$100 – Subsequent Offence
3. During the period of restrictions, odd-numbered houses sprinkling on non-odd-number days.	10.(d)	\$50 – First Offence \$100 – Subsequent Offence

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 11

Dog Fecal Matter Removal Bylaw No. 874, 1995 as amended	Section	Fine
1. Failure to remove dog fecal matter immediately upon deposit in a public place or on a private property not owned by the dog owner or person having charge of the dog.	3.1	\$50

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 12

District of Mackenzie Smoke Free Places Bylaw No. 1357, 2022 as amended	Section	Fine
1. Smoking or vapourizing where prohibited.	2.1.1 2.1.2	\$100.00
2. Responsible person permits, suffers, or allows a person to smoke or vapourize where prohibited.	2.1.3	\$100.00

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 13

Traffic and Parking Amendment Bylaw No. 1238, 2009 as amended	Section	Fine
1. Park in "No Park Zone."	5.	\$50
3. Park when prohibited without signs.	7.	\$50
4. Park – Interfere with snow removal.	8.	\$50
5. Park longer than 24 hours.	9.(b)	\$50
6. Heavy vehicle in a prohibited area.	10.	\$50
7. Park in a fire lane.	11.	\$50
8. Place or permit to be placed any ice or snow upon a highway.	35.(a)	\$50
9. Park in a physically disabled parking space.	38.(a)	\$50

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 14

Abandoned Vehicle Bylaw No. 1063, 2000 as amended	Section	Fine
1. Abandon any vehicle upon any highway that is designed or intended for use by the general public for the passage of vehicles and every private place or passageway to which the public for the purpose of the parking of vehicles has access or is invited.	5.	\$100
2. Store, place, dump, throw or leave any chattel or obstruction upon any highway without first obtaining permission from the Director of Public Works.	6.	\$100

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 15

Garbage Rates and Regulations Bylaw No. 1468, 2022 as amended	Section	Fine
1. Hazardous material placed in bin.	6.	\$200
2. Liquids accumulated in any container, not covered with a water-tight lid.	7.	\$50
3. Wet garbage not wrapped in paper before being deposited in container.	8.	\$50
4. Animal excreta not placed in separate plastic bag.	8.	\$50
5. Failure to remove empty containers from boulevards within twenty-four hours of garbage pick-up.	9.	\$25

DISTRICT OF MACKENZIE

Bylaw No. 1465

Schedule 16

Sewer Rates and Regulations Bylaw No. 1467, 2022 as amended	Section	Fine
1. Failure to connect to storm sewer, provided the application would be approved.	3.	\$1,000
2. Failure to connect to the sanitary sewer, provided the application would be approved.	4.	\$1,000
3. Discharge or cause to be discharged noxious waste into the storm and or sanitary sewer.	8.	\$1,000

DISTRICT OF MACKENZIE

BYLAW NO. 1473

A bylaw to amend Animal Control and Licencing Bylaw No. 1354, 2016

WHEREAS the Council of the District of Mackenzie deems it prudent and desirable to amend its Animal Control and Licencing Bylaw;

NOW THEREFORE the Council of the District of Mackenzie, in open meeting assembled, **HEREBY ENACTS** as follows:

1. That "Animal Control and Licencing Bylaw No. 1354, 2016" is hereby amended as follows:

(a) By adding the following definitions to Section 2 Interpretation:

- **"Off-Leash Area"** – means an area that Dogs may be off leash – Second Beach, Dog Park, Recreational Trails (excluding Trails with trailhead signage or mapping specifically stating dogs must be leashed.)

(b) By adding the following new subsection to Section 3 General Regulations of Dogs as follows:

"(h) Every owner shall keep their Dogs Leashed when the Dog is in a Public Place unless that place has been designated an Off-Leash Area."

(c) By removing Section 3.(k).

(d) By removing Section 7.(f).

(e) By removing Schedule D.

2. This bylaw may be cited for all purposes as "Animal Control and Licencing Amendment Bylaw No. 1473, 2022."

READ a first time this 11th day of April, 2022.

READ a second time this 11th day of April, 2022.

READ a third time this 11th day of April, 2022.

ADOPTED this _____ day of _____, 2022

I hereby certify the foregoing
to be a true and correct copy
of District of Mackenzie Bylaw
No. 1473 cited as " Animal Control
and Licencing Amendment Bylaw
No. 1473, 2022".

Mayor

Corporate Officer

Corporate Officer

DISTRICT OF MACKENZIE

Bylaw No. 1474

A bylaw to amend "Garbage Rates and Regulations Bylaw No. 1468, 2022"

WHEREAS the Council of the District of Mackenzie deems it prudent and desirable to amend its Garbage Rates and Regulations Bylaw;

NOW THEREFORE Council of the District of Mackenzie, in open meeting, hereby enacts as follows:

1. That "Garbage Rates and Regulations Bylaw No. 1468, 2022" is hereby amended as follows:
 - a) By adding the following definition to Section 2:

"Hazardous Material" shall mean any explosive, volatile or corrosive materials, pathogenic, radioactive or biomedical waste, biohazardous waste, inflammable materials, propane tanks, medications or pharmaceuticals, gypsum board, asbestos, paint cans, fuel, oil or other lubricant filters, tires, hot ashes, animal carcasses, yard waste, liquid wastes or sludges, appliances or power tools, lightbulbs or tubes, batteries, contaminated soils, or other material that may affect the health and safety of collection and disposal personnel.
 - b) By adding the following new Section, and renumbering the sections accordingly:
 6. No person shall deposit any hazardous material to be collected in the garbage containers.
 - c) By deleting the current text in Section 7 and replacing it with the following:

"Wet garbage shall be wrapped in paper before being deposited in a container. Animal excreta must be placed in a separate plastic bag and deposited within the regular garbage container."
2. This bylaw may be cited as "Garbage Rates and Regulations Amendment Bylaw No. 1474, 2022".

READ a first time this _____ 11th _____ day of _____ April _____, 2022.

READ a second time this _____ 11th _____ day of _____ April _____, 2022.

READ a third time this _____ 11th _____ day of _____ April _____, 2022.

ADOPTED this _____ day of _____, 2022.

I hereby certify the foregoing
to be a true and correct copy of
District of Mackenzie Bylaw
No. 1474 cited as "Garbage Rates
and Regulations Amendment
Bylaw No. 1474, 2022".

Mayor

Corporate Officer

Corporate Officer

DISTRICT OF MACKENZIE

Bylaw No. 1475

A Bylaw to Amend Business Licence Bylaw No. 1355, 2016

WHEREAS the District of Mackenzie deems it prudent and desirable to amend its Business Licence Bylaw;

NOW THEREFORE BE IT RESOLVED that the Council of the District of Mackenzie in open meeting assembled **HEREBY ENACTS** as follows:

1. Bylaw No. 1355 cited as "Business Licence Bylaw No. 1355, 2016" is hereby amended as follows:
 - a) By deleting the provisions of Section 12.3 and replacing them with the following:

"The Inspector shall apply the following penalties in respect of Fees:
 - a. a penalty of 10% added to the Licence Fee, if the Licensee does not pay the applicable Fee by March 1 in the calendar year in which the Fee is payable;
 - b. an additional penalty of 20% added to the Licence Fee, if the Licensee does not pay the applicable Fee by April 1 in the calendar year in which the Fee is payable."
2. This bylaw may be cited for all purposes as "Business Licence Amendment Bylaw No. 1475, 2022.

READ a first time this 11th day of April, 2022.

READ a second time this 11th day of April, 2022.

READ a third time this 11th day of April, 2022.

ADOPTED this _____ day of _____, 2022.

I hereby certify the foregoing
to be a true and correct copy
of District of Mackenzie Bylaw
No. 1475 cited as "Business Licence
Amendment Bylaw No. 1475, 2022".

Mayor

Corporate Officer

Corporate Officer

DISTRICT OF MACKENZIE

BYLAW NO. 1476

A bylaw to amend General Fees Bylaw No. 1351, 2016

WHEREAS the Council of the District of Mackenzie deems it desirable to amend its General Fees Bylaw;

NOW THEREFORE the Council of the District of Mackenzie, in open meeting assembled, **HEREBY ENACTS** as follows:

1. That "General Fees Bylaw No. 1351, 2016" as amended is hereby amended as follows:

(a) By adding the following fees:

"8. FINANCE AND ADMINISTRATIVE FEES AND CHARGES

- 1) Property Tax Certificates \$19.05 plus GST
- 2) Printing Tax Inquiries \$4.76 plus GST"

2. This bylaw may be cited for all purposes as "General Fees Amendment Bylaw No. 1476, 2022."

READ a first time this 11th day of April, 2022

READ a second time this 11th day of April, 2022

READ a third time this 11th day of April, 2022

ADOPTED this _____ day of _____, 2022

I hereby certify the foregoing
to be a true and correct copy
of District of Mackenzie
Bylaw No. 1476 cited as
"General Fees Amendment
Bylaw No. 1476, 2022".

Mayor

Corporate Officer

Corporate Officer

DISTRICT OF MACKENZIE

Bylaw No. 1477

A bylaw to regulate the RV Park/Campground

WHEREAS pursuant to the *Community Charter* Council may by bylaw impose a fee payable in respect of all or part of a service of the municipality;

AND WHEREAS the Council of the District of Mackenzie deems it desirable, in certain areas, to provide outdoor tourist accommodation with no access to water, sewer and electrical hook-ups free of charge for visitors that are vacationing in the Mackenzie area;

AND WHEREAS the Council of the District of Mackenzie deems it desirable to establish accommodation fees for the use of its RV Park/Campgrounds;

NOW THEREFORE the Council of the District of Mackenzie in open meeting assembled **HEREBY ENACTS AS FOLLOWS:**

1. That regulations and fees for accommodations at the municipal-owned RV Park/Campground located next to the Municipal Office at 1 Mackenzie Boulevard, with no access to water, sewer and electrical hook-ups be as follows:
 - (a) Accommodation for person or group of persons shall be free of charge for (2) two nights in any (30) thirty-day period.
 - (b) An application may be made to the Director of Operations for:
 - (i) a Permit to allow for an extended stay, free of charge, beyond the initial (2) two nights, or
 - (ii) an exemption from the restriction limiting free accommodation to once in any (30) thirty-day period,and that the maximum duration of any Permit shall be (7) seven nights. This permit may be renewable.
 - (c) Any person or groups of persons wishing to extend their stay beyond the initial (2) two-day accommodation period who is not granted a Permit or exemption to do so shall be charged the following rates:
 - (i) \$17.00 plus applicable taxes per parking stall per day
 - (d) Fees for accommodation are due and payable in advance at the time of the expiration of the initial (2) two days.

2. That regulations and fees for accommodations at the RV Park/Campground with access to electrical hookups alone, or full service electrical, water and sewer hookups will be as follows:
 - (a) Rates for electrical hookups only:
\$22.00 plus applicable taxes per parking stall per day
 - (b) Rates for full-service hookups:
\$27.00 plus applicable taxes per parking stall per day
 - (c) All fees are due and payable in advance.
 - (d) Requests for electrical hookups must be made between 7:00 am and 4:30 pm Monday to Friday, excluding statutory holidays.

3. That regulations and fees for accommodations at the municipally-owned Morfee Lake RV Park/Campground, located along Morfee Lake Road, with no access to water, sewer, and electrical hook-ups will be as follows:
 - (a) \$10.00 plus applicable taxes per parking stall per day
 - (b) All fees are due and payable in advance.

3. Bylaw No. 1298 cited as "RV Park/Campground Bylaw No. 1298, 2013 is hereby repealed.

4. This bylaw may be cited as "RV Park/Campground Bylaw No. 1477, 2022".

READ a first time this 11th day of April, 2022.

READ a second time this 11th day of April, 2022.

READ a third time this 11th day of April, 2022.

ADOPTED this _____ day of _____, 2022.

I hereby certify the foregoing
to be a true and correct copy
of District of Mackenzie Bylaw
No. 1477 cited as "RV Park/
Campground Bylaw No. 1477, 2022".

Mayor

Corporate Officer

Corporate Officer

DISTRICT OF MACKENZIE

Bylaw No. 1478

A bylaw to amend "Water Rates and Regulations Bylaw No. 1466, 2022"

WHEREAS the Council of the District of Mackenzie deems it prudent and desirable to amend its Water Rates and Regulations Bylaw;

NOW THEREFORE Council of the District of Mackenzie, in open meeting, hereby enacts as follows:

1. That "Water Rates and Regulations Bylaw No. 1466, 2022" is hereby amended as follows:
 - (a) THAT Schedule "B" of the "Water Rates and Regulations Bylaw No. 1466, 2022" is hereby deleted in its entirety and replaced with Schedule "B" as attached.
2. This bylaw may be cited as "Water Rates and Regulations Amendment Bylaw No. 1478, 2022".

READ a first time this 11th day of April, 2022.

READ a second time this 11th day of April, 2022.

READ a third time this 11th day of April, 2022.

ADOPTED this _____ day of _____, 2022.

I hereby certify the foregoing to be a true and correct copy of District of Mackenzie Bylaw No. 1478 cited as "Water Rates and Regulations Bylaw No. 1478, 2022".

Mayor

Corporate Officer

Corporate Officer

SCHEDULE "B"

To the "Water Rates and Regulations Bylaw No. 1466, 2022"
of the District of Mackenzie.

METERED USER RATES - Bi-Monthly

Minimum charge	\$ 56.94
Usage in excess of 13,000 gallons	\$ 4.38 per 1,000 gallons
or 2,083 ft ³	\$27.37 per 1,000 ft ³
or 5.91 m ³	\$ 0.97 per 1 m ³

The above rates are due and payable on a bi-monthly basis.

Bulk Water	\$5.00 per cubic meter
Water Turn On	\$50.00
Water Turn Off	\$50.00

Due and payable on a monthly basis.

DISTRICT OF MACKENZIE

Bylaw No. 1479

A bylaw to amend "Sewer Rates and Regulations Bylaw No. 1467, 2022"

WHEREAS the Council of the District of Mackenzie deems it prudent and desirable to amend its Sewer Rates and Regulations Bylaw;

NOW THEREFORE BE IT RESOLVED that the Council of the District of Mackenzie in open meeting assembled, **HEREBY ENACTS** as follows:

1. THAT Schedule "B" of the "Sewer Rates and Regulations Bylaw No. 1467, 2022" is hereby deleted in its entirety and replaced with Schedule "B" as attached.
2. This bylaw may be cited as "Sewer Rates and Regulations Amendment Bylaw No. 1479, 2022".

READ a first time this _____ 11th _____ day of _____ April _____, 2022.

READ a second time this _____ 11th _____ day of _____ April _____, 2022.

READ a third time this _____ 11th _____ day of _____ April _____, 2022.

ADOPTED this _____ day of _____, 2022.

I hereby certify the foregoing to be a true and correct copy of District of Mackenzie Bylaw No. 1467 cited as "Sewer Rates and Regulations Amendment Bylaw No. 1467, 2022".

Mayor

Corporate Officer

Corporate Officer

SCHEDULE "B"

To the "Sewer Rates and Regulations Bylaw No. 1467, 2022" of the District of Mackenzie.

SEWER USER RATES FOR WATER METERED PREMISES

Minimum charge	\$ 49.34
Usage in excess of 13,000 gallons	\$ 3.80 per 1,000 gallons
or 2,083 ft ³	\$23.72 per 1,000 ft ³
or 5.91 m ³	\$ 0.83 per 1 m ³

The above rates are due and payable on a bi-monthly basis.

OTHER SEWER RELATED SERVICE FEES

LAGOON DUMPING

Within business hours	\$ 90.00/load
Outside of business hours	\$150.00/load

CUSTOM WORKS

Except otherwise stated below, the following sewer related services are charged at an at-cost plus administration custom works rate as described in the District of Mackenzie *General Rates and Fees Bylaw*.

Good Neighbour Sewer Calls	
Commercial	At-Cost + Administration Fee
Residential	Free of Charge

The above rates are due and payable on a monthly basis.

DISTRICT OF MACKENZIE

BYLAW NO. 1480

A bylaw of the District of Mackenzie
Respecting the Financial Plan for the years 2022-2026

The Municipal Council of the District of Mackenzie, in open meeting assembled
HEREBY ENACTS as follows:

1. Schedules "A", "B", "C" and "D" attached hereto and forming part of this bylaw are hereby adopted and is the Financial Plan of the District of Mackenzie for the period commencing January 1, 2022 and ending December 31, 2026.
2. This bylaw may be cited for all purposes as "Financial Plan Bylaw No.1480, 2022."

READ a first time this _____ day of _____, 2022

READ a second time this _____ day of _____, 2022

READ a third time this _____ day of _____, 2022

ADOPTED this _____ day of _____, 2022

I hereby certify the foregoing
to be a true and correct copy
of District of Mackenzie Bylaw
No. 1480 cited as "Financial
Plan Bylaw No. 1480, 2022".

Mayor

Corporate Officer

Corporate Officer

SCHEDULE "A"

DISTRICT OF MACKENZIE 2022 – 2026 Financial Plan Statement of Objectives and Policies Bylaw No. 1480

Section 165(3.1) of the *Community Charter* requires municipal five-year financial plans to include a more explicit form of revenue and tax policy disclosure. This requires municipalities to include in the five-year financial plan, the objectives, and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*.
2. The distribution of property taxes among the property classes.
3. The use of permissive tax exemptions.

PURPOSE:

These revenue and tax policy disclosure requirements are intended to further enhance municipal accountability to the public by requiring all municipalities to develop and publicly disclose their objectives and policies in relation to their municipal taxes.

1. PROPORTION OF REVENUE

Proportion of Revenue that is generated by Property Taxes

7(a) The District's property tax revenue includes a Municipal Tax decrease of 9.1% in total. The decreased percentage varied per property classes as follows:

1 – Residential	8.35%
2 – Utilities	0.70%
4 – Major Industry	(27.96)%
5 – Minor Industry	8.35%
6 – Business	8.35%
8 – Rec Non-Profit	8.19%

For future years, any changes in tax rates will be determined during the budget process.

Other Revenue Sources Described in Section 165(7) of the *Community Charter*:

- 7(b) **Revenue from fees** – Sales of service and utility user fees for all municipal services (excluding Recreation and Culture) will continue to be set to recover the costs associated with providing these services.

Sales and Service (Recreation and Culture) – These areas recover on average 11% the expenses incurred to operate the facilities. The District will endeavour to raise rates annually by a reasonable percentage to ensure recovery is at least at 10% - 15% of expenses annually.

Licences and Permits – The fees recover approximately 30% of the costs of the Building Department and Animal Control/Bylaw Enforcement Departments and support some of the Chamber of Commerce funding.

The District's Bylaw, Animal Control and Building Permit revenues will be reviewed to determine if the rates are consistent with other jurisdictions and if any increases or decreases will be necessary.

- 7(c) **Revenue from other sources** (Grants) – The majority of these revenue sources are established by legislation or are dependent on Crown Corporations or utility revenues. Future budgeting will correspond with any changes to these funds from year to year. For any grants that require the District to apply, both for operational and capital Budget, this will remain a priority.

Other Revenue – For tax penalties, the recovery is set by legislation. For the return on investments the District will continue with short and long-term investments held in the Municipal Finance Authority and other investments authorized by Section 183 of the *Community Charter*.

Rentals and lease rates were initially set in 1993 and since then inception rates have been increased by the annual Consumer Price Index (CPI). This policy will be continued as this is incorporated into the District's long-term leases.

- 7(d) Water, Sewer and Garbage rates will be reviewed annually and set to effectively account for and manage the life cycle of water and sewer capital assets.

2. DISTRIBUTION OF TAXES AMONG PROPERTY CLASSES

In 2022, the District's proportion of taxes is as follows:

CLASS	DESCRIPTION	TOTAL % OF TAXES
1	Residential	33%
2	Utility	17%
4	Major Industry	36%
5	Light Industry	5%
6	Business	9%
8	Recreational Non-Profit	0%

As the District annually monitors its rates by property class the District will, subject to decreases or increases by property class due to new construction or changes in assessment classes, maintain the range of property taxes collected by class as:

CLASS	DESCRIPTION	TOTAL % OF TAXES
1	Residential	30% - 40%
2	Utility	10% - 20%
4	Major Industry	30% - 40%
5	Light Industry	5% - 10%
6	Business	5% - 10%
8	Recreational Non-Profit	0% - 5%

3. USE OF PERMISSIVE TAX EXEMPTIONS

Permissive tax exemptions enable municipalities to provide tax breaks to meet the social, economic, environmental, or other needs of the community.

In 2016, the District of Mackenzie adopted a "Revitalization Tax Exemption Bylaw No. 1353, 2016" which includes specific tax exemption incentives for construction of new or existing buildings for all lots in the District, in the following eligible classes; Utility, Major Industry, Light Industry and Business and Other. Eligibility is limited to new construction or renovation of existing buildings that results in non-market change to the value of a lot within the District of at least \$500,000.

The exemption provided under this Bylaw is as follows:

- 100% exemption in the first year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- 50% exemption in the second year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.

- 25% exemption in the third year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- There will be no exemption on Municipal Property Tax for the Non-Market Change in assessment of land and improvements in the fourth and succeeding years.

THE DISTRICT OF MACKENZIE
SCHEDULE "B"
 BYLAW NO. 1480
 2022 ANNUAL BUDGET
 CONSOLIDATED OPERATING REVENUES AND EXPENDITURES

REVENUE:	
TAXATION	5,068,457
UTILITY USER FEES	1,157,576
GRANTS	3,454,042
LICENSES AND PERMITS	75,225
SALE OF SERVICE	754,698
OTHER REVENUE	1,144,944
TRANSFER EQUITY IN ASSETS	1,786,032
TRANSFER FROM FUNDS	369,575
ACCUMULATED SURPLUS	63,751
TOTAL REVENUE	<u>13,874,300</u>
EXPENDITURES:	
GENERAL	
GENERAL GOVERNMENT SERVICES	2,495,125
PROTECTIVE SERVICES	1,416,019
TRANSPORTATION SERVICES	2,674,866
ENVIRONMENTAL HEALTH SERVICES	329,152
PUBLIC HEALTH AND WELFARE	143,111
RECREATION AND CULTURE	4,098,579
LESS: RECOVERY FROM UTILITIES	(182,700.00)
TOTAL GENERAL	<u>10,974,153</u>
WATER EXPENDITURE	787,622
SEWER EXPENDITURE	623,278
INTEREST, BANK CHARGES AND BAD DEBTS	10,250
LAND DEVELOPMENT	0
SUBTOTAL	<u>12,395,302</u>
EXCESS OPERATING REVENUE	1,478,998
OTHER	
DEBT INTEREST	0
DEBT PRINCIPAL	0
RESERVE FUNDS	1,427,291
TRANSFER TO FUNDS	51,707
CONTINGENCY FOR THE YEAR	<u><u>0</u></u>

DISTRICT OF MACKENZIE
5-YEAR FINANCIAL PLAN
s. 165 COMMUNITY CHARTER

SCHEDULE "C"

	Sec. 165	2022	2023	2024	2025	2026
Revenues	4(b)					
Property Taxes	7(a)	5,068,457	5,321,880	5,587,974	5,867,373	6,160,741
Fees and Charges	7(c)					
Sale of Services		754,698	769,792	785,188	800,892	816,909
Utility User Fees		1,157,576	1,215,454	1,276,227	1,340,038	1,407,040
Licences and Permits		75,225	75,977	76,737	77,504	78,279
Other Sources	7(d)					
Grants		3,454,042	3,488,583	3,523,469	3,558,703	3,594,290
Other Capital Revenue		4,579,325	500,000	230,000	-	-
Other Revenue		1,144,944	1,167,842	1,191,199	1,215,023	1,239,324
Transfer Equity in Assets		1,786,032	1,803,892	1,821,931	1,840,151	1,858,552
Borrowing	7(e)	-	-	-	-	-
Transfers from Funds	4(c)	369,575	-	265,845	475,178	418,188
Reserve Funds	8(a)	5,682,571	1,101,036	1,095,926	2,885,000	1,007,000
Accumulated Surplus	8(b)	63,751	10,674	-	-	-
TOTAL		24,136,196	15,455,131	15,854,496	18,059,862	16,580,325
Expenditures						
Other Municipal:	6(d)					
General Government		2,495,125	2,569,978	2,647,078	2,726,490	2,808,285
Protective Services		1,416,019	1,458,500	1,502,255	1,547,322	1,593,742
Transportation Services		2,674,866	2,755,112	2,837,766	2,922,898	3,010,585
Environmental Health		329,152	339,026	349,197	359,673	370,463
Public Health & Welfare		143,111	147,404	151,827	156,381	161,073
Recreation & Culture		4,098,579	4,221,537	4,348,183	4,478,628	4,612,987
Less: Utilities Recovery		(182,700)	(182,700)	(182,700)	(182,700)	(212,700)
Sub total		10,974,153	11,308,858	11,653,605	12,008,694	12,344,436
Water expenditure		787,622	811,250	835,588	860,656	886,475
Sewer expenditure		623,278	641,976	661,235	681,072	701,504
Interest & Bank Charges		10,250	10,558	10,874	11,200	11,536
Land Development		-	-	-	-	-
Property Tax Appeals	6(d)	-	-	-	-	-
Debt Interest	6(a)	-	-	-	-	-
Debt Principal	6(a)	-	-	-	-	-
Capital Expenditure	6(b)	10,261,896	1,101,036	1,095,926	2,885,000	1,007,000
Reserve Funds	8(a)	1,427,291	1,581,453	1,597,268	1,613,240	1,629,373
Transfer to Funds	4(c)	51,707	-	-	-	-
Accumulated Surplus	8(b)	-	-	-	-	-
Deficiency	6(c)	-	-	-	-	-
TOTAL		24,136,196	15,455,131	15,854,496	18,059,862	16,580,325

DISTRICT OF MACKENZIE
 NOTES TO ACCOMPANY 5-YEAR FINANCIAL PLAN
 s. 165 COMMUNITY CHARTER

ASSUMPTIONS OF THE PLAN:

<u>RATES OF CHANGE</u>	
REVENUE:	
PROPERTY TAXES	5.00%
SALE OF SERVICES	2.00%
UTILITY USER FEES	5.00%
LICENCES AND PERMITS	1.00%
GRANTS	1.00%
OTHER REVENUE	2.00%
TRANSFER EQUITY IN ASSETS	1.00%
EXPENSES:	
MUNICIPAL PURPOSES	3.00%
WATER	3.00%
SEWER	3.00%

PROPORTIONS OF TOTAL REVENUE:

Revenue Source	% Total Revenue
Property taxes	21%
User fees and charges	8%
Other sources	45%
Proceeds from borrowing	0%
Transfer from Funds	2%
Reserve Funds	24%
Accumulated surplus	0%
TOTAL	100%

DISTRIBUTION OF PROPERTY TAXES AMONG THE PROPERTY CLASSES:

Property class	% Overall Taxes
Residential (1)	33%
Utilities (2)	17%
Major Industry (4)	36%
Light Industry (5)	5%
Business (6)	9%
Rec Non Profit (8)	0%
TOTAL	100%

PERMISSIVE TAX EXEMPTIONS:

The Annual Municipal Report for 2021 contains a list of permissive exemptions granted for the taxation year and the foregone revenue. Council grants exemptions to not-for-profit organizations that it deems provide a benefit to the residents of Mackenzie.

	2022	2023	2024	2025	2026	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
GENERAL GOVERNMENT										
Municipal Hall Refresh	106,500					106,500	106,500	General Capital/Renewal Reserve		
Community Signage	54,194	49,036	41,426			144,656	144,656	General Capital Reserve		
Audio Visual Upgrades	197,175					197,175			197,175	COVID-19 Local Government Restart Grant
IT Upgrades				15,000		15,000	15,000	Capital Renewal Reserve		
TOTAL GENERAL GOVERNMENT	357,869	49,036	41,426	15,000	0	463,331	266,156		197,175	
PROTECTIVE SERVICES										
Fire Hall Project (carry-over)	2,306,338					2,306,338	2,247,089	NCPG	59,249	UBCM, private donations
RCMP Building HVAC	35,850					35,850			35,850	Federal Government
Ladder Truck	1,500,000					1,500,000	500,000	Firefighting Equipment Reserve	1,000,000	Municipal Financing Loan
Turnout Gear	40,000	40,000	40,000			120,000	120,000	Firefighting Equipment Reserve		
Narrow Band Equipment			10,000			10,000	10,000	Firefighting Equipment Reserve		
Pagers			19,500			19,500	19,500	Firefighting Equipment Reserve		
Air Bag System				10,000		10,000	10,000	Firefighting Equipment Reserve		
TOTAL PROTECTIVE SERVICES	3,882,188	40,000	69,500	10,000	0	4,001,688	2,906,589		1,095,099	
TRANSPORTATION SERVICES										
Road paving	500,000					500,000	500,000	Gas Tax		
Crack Router	27,500					27,500	27,500	Vehicle and Equipment Reserve		
Tar Bucket	70,500					70,500	70,500	Vehicle and Equipment Reserve		
Commercial Garbage Truck	305,000					305,000	305,000	Vehicle and Equipment Reserve		
Hot Patch Paver	92,000					92,000	92,000	Vehicle and Equipment Reserve		
Infrared Asphalt Restorer	18,000					18,000	18,000	Vehicle and Equipment Reserve		
Compressor	22,000					22,000	22,000	Vehicle and Equipment Reserve		
All Terrain Vehicle	45,000					45,000	45,000	Vehicle and Equipment Reserve		
Active Transportation Master Plan (pending grant approval)	50,000					50,000			50,000	Infrastructure Canada Grant (approval pending)
Skid Steer Replacement		90,000				90,000	90,000	Vehicle and Equipment Reserve		
Inspections Pickup Replacement			50,000			50,000	50,000	Vehicle and Equipment Reserve		
Grader #2 Replacement			40,000			40,000	40,000	Vehicle and Equipment Reserve		
Airport Sweeper			60,000			60,000	60,000	Vehicle and Equipment Reserve		
Lawnmower Replacement				65,000		65,000	65,000	Vehicle and Equipment Reserve		
Olympia Resurfacer				150,000		150,000	150,000	Vehicle and Equipment Reserve		
Loader #2 Replacement				200,000		200,000	200,000	Vehicle and Equipment Reserve		
Tractor Replacement				65,000		65,000	65,000	Vehicle and Equipment Reserve		
Public Works Building Expansion				1,500,000		1,500,000	1,500,000	General Capital Reserve		
Mechanic Pickup Replacement				80,000		80,000	80,000	Vehicle and Equipment Reserve		
Loader #3 Replacement					305,000	305,000	305,000	Vehicle and Equipment Reserve		
Dump Truck Replacement					367,000	367,000	367,000	Vehicle and Equipment Reserve		
TOTAL PUBLIC WORKS	1,130,000	90,000	150,000	2,060,000	672,000	4,102,000	4,052,000		50,000	
PARKS AND RECREATION SERVICES										
Recreation building roof replacement (carry-over)	352,500					352,500	352,500	Capital Renewal Reserve		
Signature Trail Project (carry-over)	643,697					643,697			643,697	\$577,039 FLINRO, NDI, CNC, TC ENERGY \$66,658 Prior Year Surplus
Energy Reductions Project (grant approval pending)	2,994,692					2,994,692	598,938	Capital Renewal Reserve	2,395,754	Community Buildings Program Grant (approval pending)
Audio Visual Upgrades	143,700					143,700			143,700	COVID-19 Local Government Restart Grant
Recreation Centre Cladding Replacement	50,000					50,000	50,000	Capital Renewal Reserve		
Pool Upgrades	50,000	50,000	50,000	50,000		200,000	200,000	Capital Renewal Reserve		
Multi-Use Court	90,000					90,000	36,100	General Capital Reserve	53,900	NDIT

	2022	2023	2024	2025	2026	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
Ice-edger		17,000				17,000	17,000	General Capital Reserve		
Library Floor Replacement		45,000				45,000	45,000	Capital Renewal Reserve		
Rec Centre Upgrades		50,000	50,000	50,000		150,000	150,000	Capital Renewal Reserve		
Park/Beach Master Plan		25,000	100,000			125,000	125,000	General Capital Reserve		
School Track/Outdoor Gym				250,000		250,000	250,000	General Capital Reserve		
Spirit Square Park Master Plan		20,000	100,000			120,000	120,000	General Capital Reserve		
TOTAL RECREATION SERVICES	4,324,589	207,000	300,000	350,000	0	5,181,589	1,944,538		3,237,051	
TOTAL GENERAL CAPITAL	9,694,646	386,036	560,926	2,435,000	672,000	13,748,608	9,169,283		4,579,325	

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

	2022	2023	2024	2025	2026	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
WATER										
Pressure Reducing Valves Replacement	351,750		335,000	335,000	335,000	1,356,750	1,356,750	Water Reserve		
Gantahaz Pipe/Meter Replacement	56,000					56,000	56,000	Water Reserve		
Well#4 Above Ground Vault Installation	76,300					76,300	76,300	Water Reserve		
Brine Tank Water Station		180,000				180,000	180,000	Water Reserve		
Pumphouse and Booster Station Backup Generators		320,000				320,000	320,000	Water Reserve		
Booster Station Controls and Energy Efficiency Upgrade			200,000			200,000	200,000	Water Reserve		
TOTAL WATER	484,050	500,000	535,000	335,000	335,000	2,189,050	2,189,050		0	
SEWER										
Lagoon Outfall Chamber (carry-over)	83,200					83,200	83,200	Sewer Reserve		
Sewer Line Rehabilitation		115,000		115,000		230,000	230,000	Sewer Reserve		
Sewer Flusher		100,000				100,000	100,000	Sewer Reserve		
TOTAL SANITARY	83,200	215,000	0	115,000	0	413,200	413,200		0	
TOTAL CAPITAL	10,261,896	1,101,036	1,095,926	2,885,000	1,007,000	16,350,858	11,771,533		4,579,325	

DISTRICT OF MACKENZIE

BYLAW NO. 1481

A bylaw for the levying of rates for Municipal, Hospital and Regional District purposes for the year 2022

WHEREAS pursuant to Section 197(1) of the *Community Charter*, the Municipal Council shall each year pass a bylaw imposing upon all taxable land and improvements, according to the assessed value thereof, where applicable, a rate to provide for all sums which may be required for lawful purposes of the said District of the year 2022.

NOW THEREFORE the Council of the District of Mackenzie, in open meeting assembled, **HEREBY ENACTS** as follows:

Definitions

"Collector" means the municipal officer assigned responsibility as Collector of taxes for the municipality and includes all persons appointed or designated by the collector to act on their behalf.

Tax Rates for General Municipal Purposes

1. The rates and taxes named under this bylaw are hereby imposed, levied, raised, and collected for the year 2022 for the purposes stated and shall be payable in Canadian funds to the Collector at the District of Mackenzie, BC.
 - a. For all lawful general purposes of the Municipality, on the value of land and improvements taxable for general municipal purposes to realize a sum of \$5,068,457.00, rates appearing in Column "A" of the Schedule attached hereto and forming a part of this Bylaw.
 - b. For debt purposes on the value of land and improvements taxable for general municipal purposes, to realize a sum of \$0, rates appearing in Column "B" of the Schedule attached hereto and forming part of this Bylaw.
 - c. For hospital purposes on the value of land and improvements taxable for Fraser-Fort George Regional Hospital District purposes, to realize a sum of \$433,317.00, rates appearing in Column "C" of the schedule attached hereto and forming a part of this Bylaw.

d. For purposes of the Regional District of Fraser-Fort George on the value of land and improvements for Regional District purposes, to realize a sum of \$329,974.00, rates appearing in Column "D" of the Schedule attached hereto and forming a part of this Bylaw.

2. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).

3. This Bylaw may be cited for all purposes as "Tax Rate Bylaw No. 1481, 2022".

READ a first time this _____ day of _____, 2022.

READ a second time this _____ day of _____, 2022.

READ a third time this _____ day of _____, 2022.

ADOPTED this _____ day of _____, 2022.

I hereby certify the foregoing
to be a true and correct copy
of the District of Mackenzie
Bylaw No. 1481 cited as
"Tax Rate Bylaw No. 1481, 2022".

Mayor

Corporate Officer

Corporate Officer

DISTRICT OF MACKENZIE

SCHEDULE

BYLAW NO. 1481

Tax rates
(dollars of tax per \$1,000 of taxable value)

	A	B	C	D
Property Class	General Municipal	Debt	Regional Hospital District	Regional District
1. Residential	6.8056	-	0.6884	0.5242
2. Utility	39.4782	-	2.4094	1.8347
3. Supportive Housing	-	-	-	-
4. Major Industry	48.3579	-	2.3406	1.7823
5. Light Industry	24.0565	-	2.3406	1.7823
6. Business & Other	8.6593	-	1.6866	1.2843
7. Managed Forest Land	6.8056	-	2.0652	1.5726
8. Recreation/Non-Profit	5.7359	-	0.6884	0.5242
9. Farm	6.8056	-	0.6884	0.5242