

April 24, 2023

Special Budget Meeting

Kerri Borne, Chief Financial Officer, provided a presentation to Council and residents of the 2023 proposed final budget, the proposed property tax rate, an update of the 2023 capital projects, and a summary of the preliminary reserve balances.

2022 Audited Financial Statement Presentation

Micaela Roque, Partner at KPMG, presented the Districts 2022 Financial Statements. A clean auditors' report was issued in respect of the consolidated financial statement in accordance with Canadian Public Accounting Standards. Council approved the 2022 Financial Statements for submission to the Ministry of Municipal Affairs and Housing.

[Council Report and Audited Financial Statements](#) – Administrative Report # 8.3

2023 Final Operating and Capital Budget

Council approved the 2023 final operating and capital budget. A copy of the report and budget can be found on the District website.

[Council Report and Final Budget](#) – Administrative Report # 8.1

2023 Property Tax Revenue and Tax Rates

Tax Revenue

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

Property Class	2023 Municipal Tax Revenue	2022 Municipal Tax Revenue	Tax increase/decrease per property class	% of increase/decrease
1 – Residential	1,839,890	1,701,563	138,327	8.13%
2 – Utilities	873,474	856,348	17,126	2.00%
4 – Major Industry	1,889,461	1,808,097	81,364	4.50%
5 – Light Industry	272,222	258,030	14,192	5.50%
6 – Business & Other	556,716	444,234	112,482	25.32%
8 – Recreation Property, Non-Profit	196	185	11	5.95%
Total	5,431,959	5,068,457	363,502	

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

Tax Rates

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

Property Class	2023 Municipal Tax Rate	2022 Municipal Tax Rate	% of Increase/Decrease
1 – Residential	7.0695	6.8056	3.88%
2 – Utilities	39.0798	39.4782	(1.01)%
4 – Major Industry	49.3992	48.3579	2.15%
5 – Light Industry	24.3597	24.0565	1.26%
6 – Business & Other	8.8405	8.6593	2.09%
8 – Recreation Property, Non-Profit	5.6923	5.7359	(0.76)%

The table below shows the increase on a residential property with an average assessment value of \$157,126 in 2023 compared to the average assessment value of \$151,126 in 2022.

Taxes	2023	2022	Increase
Property Tax	\$1,110.80	\$1,028.50	\$82.30
Water	\$408.13	\$381.43	\$26.70
Sewer	\$266.55	\$249.11	\$17.44
Garbage	\$187.56	\$175.32	\$12.24
Total	\$1,973.04	\$1,834.36	\$138.68

The final consideration of the 2023-2027 Financial Plan and 2023 Tax Rate Bylaws will be at the next Regular Council meeting on May 8, 2023.

McLeod Lake Mackenzie Community Forest (MLMCF)

Council re-appointed Ron Crosby to the Board of Directors for the MLMCF for a further 3-year term ending June 2026.

Letter of Support – Mackenzie and Area Radio Society

The Mackenzie and Area Radio Society (MARS) is applying for a grant from the McLeod Lake Mackenzie Community Forest for funding to purchase new broadcasting equipment and assist with the installation in their new location. The radio station requested a letter of support from the District to support their application. Council approved the request.

Development Variance Permit #3090-20-23-02

Council authorized the first steps of approval of a Development Variance Permit at 14 Finlay Forks Crescent. The applicant is requesting a development variance permit to reduce the interior side setback from 1.2 metres to 0.45 metres to allow for the construction of a carport to increase the accessibility of the residency. Next steps will be to complete an agency referral, notify neighbouring properties and a report for final approval will be brought back for Council's consideration.

Azan Trail – Licence of Occupation

Council authorized a thirty-year Licence of Occupation with the Province of BC to access the crown land portions along the Azan Trail. At the May 14, 2022 Council meeting, a request was made to move the accessible section of the trail, the section will be completed with the proper permitting in place.

Designated Smoking Area

Council requested Administration bring a report to Council with budget suggestions for creating a designated smoking area outside the Recreation Centre.

Bylaws

Financial Plan Bylaw No. 1498, 2023 and Tax Rate Bylaw No. 1499, 2023 were both given the first three readings. Both will be brought to the May 8, 2023 Council meeting for final consideration and adoption.