

District of Barriere

REPORT TO COUNCIL

Request for Decision

Date: April 14, 2025	File: 530.20/Rpts
To: Council	From: Chief Administrative Officer
Re: 2025 Tax Rates Bylaw No. 255	
Recommendation: THAT Council gives first three readings to the 2025 Tax Rates Bylaw No. 255	

Purpose

To give first three readings to the 2025 Tax Rates Bylaw No. 255.

Background

Section 197 of the Community Charter requires the District to adopt an annual property value tax bylaw to establish the tax rates for the collection of municipal revenue as provided in the Financial Plan, as well as the amounts to be collected on behalf of other local governments or public bodies.

The 2025 annual tax rates bylaw must be adopted on or before May 14, 2025.

The amount of 2025 property tax revenue included in the Five Year Financial Plan is \$1,157,791, an increase of \$95,597 (9%) over 2024.

The District's residential assessments have increased approximately \$3.313 million from 2024 due to non-market change, while commercial assessments have increased about \$2.36 million.

Positive non-market change is generally attributable to new construction and building additions or major renovations. The amount of revenue gained due to the non-market change in residential and commercial assessments is approximately \$22,000. The other property classes have a relatively minor decreases in non-market change, at around \$12,000 in assessment value, with a very small loss in tax revenue attributable to those classes.

There has been a 3.93% increase in the market change of residential properties since last year, and 7.3-8.4% increases for the utilities, business, and light industrial classes. Major industry saw an increase of roughly 4.2% in assessed value.

On March 31, 2025, staff presented the proposed taxation revenues at a Special Meeting and Council instructed staff to continue with preparing the Financial Plan Bylaw and Tax Rates Bylaw with the rates and values from the meeting included, and to present the Bylaw at the April 14, 2025, Regular Meeting of Council for first three readings.

The below table shows the tax rates changes from 2024 to 2025 based on the overall taxation amount.

Proposed Property Tax Rates				
	2024	2025	2024-2025 Change	% Change
Residential	2.3689	2.4161	0.0472	1.99%
Utilities	8.3147	8.4803	0.1656	1.99%
Major Industry	8.0780	8.2387	0.1607	1.99%
Light Industry	8.0780	8.2387	0.1607	1.99%
Business And Other	5.8037	5.9193	0.1156	1.99%
Rec/Non Profit	2.3689	2.4161	0.0472	1.99%
Farm	2.3689	2.4161	0.0472	1.99%

As in previous years, the 2025 tax rates included in Schedule A of the bylaw (Attachment 1) were calculated to maintain the same Multiple structure formula for all classes for calculating tax rates. This effectively shifted the burden slightly (by roughly 1.3%) towards the business sector compared to the residential sector due to the 8% in additional construction and 8% in additional assessment values in the business sector. As part of the budget deliberations, Council has indicated that Council would like to look at alternate structures of burden through a more holistic review in future years when comparing to similar municipalities with a similar assessment base.

Supporting data for the tax rate calculation is provided here:

Class	Folio Count	Net Taxable Value	Tax Rate	Multiples	Tax Revenue	% Of Revenue
1 - Residential	988	\$363,611,200	2.41605	1.00	\$878,503	75.88%
2 - Utilities	14	\$1,294,325	8.48034	3.51	\$10,976	0.95%
3 – Supportive Housing	0	\$0	2.41605	1.00	\$0	0.00%
4 – Industrial	3	\$3,742,600	8.23873	3.41	\$30,834	2.66%
5 – Light Industrial	4	\$4,150,100	8.23873	3.41	\$34,192	2.95%
6 – Business	109	\$34,097,300	5.91932	2.45	\$201,833	17.43%
7 – Managed Forest	0	\$0	7.27231	3.01	\$0	0.00%
8 – Rec/Non-Profit	18	\$519,800	2.41605	1.00	\$1,256	0.11%
9 – Farm	13	\$81,813	2.41605	1.00	\$198	0.02%
		<u>\$407,497,138</u>			<u>\$1,157,791</u>	<u>100.00%</u>

According to BC Assessment, the typical assessed value of a single-family residential property in Barriere has increased approximately 5%, from \$365,000 in 2024 to \$383,000 in 2025. The table below shows the impact of the new proposed rate on an average property using these values.

Municipal Taxes on a Typical Residential Property		
	2024	2025
Assessed Value	\$365,000	\$383,000
Municipal Tax Rate	2.3689	2.4161
Municipal Taxes	\$864.65	\$925.35
Total Municipal Taxes	\$864.65	\$925.35
Change from 2024		\$60.70
% Change from 2024		7.0%

The tax rates for the regional and hospital districts are determined by the amount levied by those authorities and are based on legislated provincial class multiples. The requisition for the Regional District has increased by 7.1%, from \$329,394 in 2024 to \$352,928 this year. The Hospital District requisition has increased by 7.5%, from \$135,152 to \$145,282. Copies of the Regional District and Hospital requisition are attached to this report.

Summary

The Tax Rates Bylaw No. 255 is presented for first three readings and includes the rates necessary to meet our obligations to the Regional District and the Hospital board, and also the rates needed to meet the District's needs as set out in the Financial Plan Bylaw.

Benefits or Impact

General

Adoption of an annual property Tax Rates Bylaw on or before May 14 is a requirement of the Community Charter. The Five-Year Financial Plan determines the amount of revenue to be raised by property value taxes and used in the calculation of tax rates.

The policies regarding property taxation are included in the annual financial plan, and the intent is to update Asset Management related policies over the next year which would subsequently be included as well. The following statements are examples of those policies related to setting tax rates:

- Conduct periodic reviews of taxes paid by individual classes.
- Consider tax shifts or redistributions only where a full comprehensive analysis and impact is undertaken.
- Where a tax shift is required, consider a gradual phase-in to allow the properties in the class to adjust their budgets accordingly.
- In establishing property tax rates, take into consideration:
 - The amount of property taxes levied as compared to other municipalities.
 - The property class conversion ratio as compared to other municipalities.
 - The tax share borne by each property class.
 - The tax ratios of each property classification.

Finances

The amount of revenue proposed to be collected through property taxation for 2025 is \$1,157,791.

Strategic Impact

Property taxation is one of the main sources of revenue for the municipality, without which the District could not operate. The Tax Rates Bylaw provides the authority for the District to collect its annual municipal taxes as well as those of other taxing authorities.

Risk Assessment

Compliance: Section 197 of the Community Charter requires the City to adopt an annual tax rates bylaw on or before May 14.

Risk Impact: Low, if the annual tax rates bylaw is adopted on May 5 as planned.

Internal Control Process:

Test calculations, which will include the all taxing authorities (municipal, regional hospital, regional district, school, police, BC Assessment, etc.), will be performed prior to issuance of the tax notices in May.

Next Steps / Communication

A copy of the bylaw will be provided to the Ministry of Municipal Affairs prior to May 15th, as required.

Attachments

1. Bylaw 255 – 2025 Taxes Rates Bylaw - Draft
2. Thompson Nikola Regional District Requisition and Thompson Regional Hospital District Requisitions for 2025

Recommendation

THAT Council gives first three readings to the 2025 Tax Rates Bylaw No. 255

Alternative Options

1. Staff is not recommending any other options, as adoption of the tax rates bylaw is required on or before to May 14th, 2025.

Prepared by:

D. Drexler, Chief Administrative Officer



BYLAW NO. 255
2025 PROPERTY TAX RATES BYLAW
DISTRICT OF BARRIERE

**A bylaw to impose rates on all taxable land and improvements for the year ending
December 31, 2025.**

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

1. This bylaw may be cited as “**2025 Property Tax Rates Bylaw No. 255**”.
2. The following rates are hereby imposed and levied for the year 2025:
 - a) For general purposes of the municipality on the value of land and improvements taxable for general municipal purposes, rates appearing in the column “A” titled “General Municipal” of Schedule “A” attached to and forming part of this Bylaw.
 - b) For hospital purposes on the value of land and improvements taxable for hospital purposes, rates appearing in the column “B” titled “Regional Hospital” of Schedule “A” attached to and forming part of this Bylaw.
 - c) For Regional District purposes on the value of land and improvements taxable for hospital purposes, rates appearing in the column “C” titled “Regional District” of Schedule “A” attached to and forming part of this Bylaw.
3. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
4. This Bylaw repeals “*Tax Rates 2024 Bylaw No.243*”.

Read a first, second, and third time by the Municipal Council this 14th day of April, 2025.

Adopted this 5th day of May, 2025.

Rob Kerslake, Mayor

Tasha Buchanan, Corporate Officer

**Schedule “A”
District of Barriere 2025 Tax Rates**

Property Class	Description	“A” General Municipal	“B” Regional Hospital	“C” Regional District
01	Residential	2.41605	0.30348	0.73724
02	Utility	8.48033	1.06219	2.58033
03	Supportive Housing	2.41605	0.30348	0.73724
04	Major Industry	8.23873	1.03487	2.51398
05	Light Industry	8.23873	1.03487	2.51398
06	Business & Other	5.91932	0.74353	1.80623
07	Managed Forest Land	7.27231	0.91045	2.21171
08	Recreational/Non-Profit	2.41605	0.30348	0.73724
09	Farm	2.41605	0.30348	0.73724

Certified Correct:

Corporate Officer



THOMPSON-NICOLA

REGIONAL DISTRICT

The Region of BC's Best

300-465 Victoria Street

Kamloops, BC V2C 2A9

Tel: 250-377-8673

Toll Free in BC: 1-877-377-8673

Email: admin@tnrd.ca

Department: Finance

April 2, 2025

District of Barriere
PO Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0

Attention: Nora Johnson, Interim Finance
Officer

Dear Ms. Young: _____
Subject: 2025 Thompson-Nicola Regional District Requisition

Please find enclosed a copy of the 2025 Requisition for the Thompson-Nicola Regional District.

In summary, the payment due from your municipality is as follows:

TNRD Requisition (see recap)	\$352,928
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Under Section 385(1) of the Local Government Act, the payment is due on or before August 1, 2025. If it would be more convenient for you, please feel free to issue a post-dated cheque.

If you have any questions, please call at your convenience.

Yours truly,

Carla Fox, CPA, CMA
Chief Financial Officer

encl.

MUNICIPALITIES: Ashcroft | Barriere | Cache Creek | Chase | Clearwater | Clinton
Kamloops | Logan Lake | Lytton | Merritt | Sun Peaks

ELECTORAL AREAS: "A" "B" "E" "I" "J" "L" "M" "N" "O" "P"



Tax Rate per \$100,000 Assessment

Municipal - Regional and Local Area Services

BCA Version	(Multiple Items)							
Budget Version	Final							
			2025	2025	2024			
			Values					
			Cost Per					
Region	Service Category	Service	\$100,000	Total \$ Requisition	% Change	Total \$ Requisition	\$ Change	
District of Barriere	General Services	Environmental Planning & Zoning	1.24	5,956	15.99%	5,135	821	
		Film Commission	0.47	2,271	11.59%	2,035	236	
		Fraser Basin	0.05	225	100.77%	112	113	
		General Government Services	8.31	39,798	0.56%	39,576	222	
		Regional Parks	0.07	316	10.61%	286	30	
		Search and Rescue (All Members)	0.23	1,085	-1.33%	1,100	-15	
		Thompson-Nicola Regional District Library System	13.43	64,288	14.04%	56,372	7,916	
	General Services Total		\$ 23.81	\$ 113,940	8.91%	\$ 104,616	9,324	
	Local Services	Crime Stoppers Program	0.10	472	0.51%	470	2	
		E911	3.83	18,341	2.55%	17,885	456	
		Emergency Preparedness	1.26	6,045	-37.02%	9,599	-3,554	
		Mosquito Control: North (O & P)	7.71	36,911	11.84%	33,002	3,909	
		SWM: Residual Management	35.45	169,663	10.09%	154,108	15,555	
		Valley Connector	0.92	4,412	-35.04%	6,792	-2,380	
	Local Services Total		\$ 49.27	\$ 235,846	6.31%	\$ 221,856	13,989	



THOMPSON-NICOLA
REGIONAL DISTRICT

Thompson-Nicola Regional District

Tax Rate per \$100,000 Assessment

FINAL 2025

Municipal - Regional and Local Area Services

BCA Version (Multiple Items)

Budget Version Final

			2025	2025	2024		
			Values				
			Cost Per				
Region	Service Category	Service	\$100,000	Total \$ Requisition	% Change	Total \$ Requisition	\$ Change
District of Barriere	Electoral Area Services	Search & Rescue (Specific Members)	0.66	3,143	-3.09%	3,243	-100
	Electoral Area Services Total		\$ 0.66	\$ 3,143	-3.09%	\$ 3,243	-100
District of Barriere Total			\$ 73.74	\$ 352,928	7.04%	\$ 329,715	23,213



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April 2, 2025

District of Barriere
PO Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0

Attention: Nora Johnson, Interim Finance Officer

Dear Ms. Young:

Subject: 2025 Thompson Regional Hospital District Requisition

Please find enclosed a copy of the 2025 Requisition for the Thompson Regional Hospital

District. In summary, the payment due from your municipality is as follows:

TRHD Requisition (see recap)	\$145,282
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Under Section 385(1) of the Local Government Act, the payment is due on or before August 1, 2025. If it would be more convenient for you, please feel free to issue a post-dated cheque.

If you have any questions, please call at your convenience.

Yours truly,

Carla Fox, CPA, CMA
Chief Financial Officer

encl.

MUNICIPALITIES: Ashcroft | Barriere | Cache Creek | Chase | Clearwater | Clinton
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ELECTORAL AREAS: "A" "B" "E" "I" "J" "L" "M" "N" "O" "P"

**2024 Tax Requisition
Apportionment of Costs
Thompson Regional Hospital District
Section 20 Tax Requisition**

2025 Tax Requisition					
Apportionment of Costs					
Thompson Regional Hospital District					
Total Requisition:		\$	18,076,880		
2025					
Participant		2025 Converted Assmt	% Share	Net Requisition	Tax Rate /\$1,000 Assessment
<u>Municipalities:</u>					
Kamloops		3,516,118,044	59.040	\$ 10,672,574	0.3751
Barriere		47,863,804	0.804	145,282	0.3577
Clearwater		76,849,999	1.290	233,265	0.3998
Merritt		234,610,698	3.939	712,121	0.4050
Logan Lake		100,501,500	1.688	305,055	0.4912
Ashcroft		46,419,437	0.779	140,898	0.4035
Cache Creek		24,020,289	0.403	72,909	0.4080
Chase		77,219,271	1.297	234,386	0.3585
Clinton		12,778,610	0.215	38,787	0.3822
Lytton		5,791,406	0.097	17,579	0.5222
Lillooet		66,647,961	1.119	202,298	0.3737
Sun Peaks		179,073,703	3.007	543,548	0.3321
		4,387,894,722	73.678	\$ 13,318,702	0.3771
<u>Rural Areas:</u>					
Kamloops Rural (724)		625,455,848	10.502	\$ 1,898,464	0.3861
Kamloops Rural (726)		200,320,924	3.364	608,040	0.7239
Williams Lake Rural (727)		39,304	0.001	119	0.3029
Lillooet Rural (729)		65,022,124	1.092	197,364	0.3757
Ashcroft Rural (730)		141,048,604	2.368	428,129	0.4733
Merritt Rural (731)		263,325,475	4.422	799,279	0.4981
Salmon Arm Rural (789)		272,386,444	4.574	826,782	0.3221
		1,567,598,723	26.322	\$ 4,758,177	0.4189
Total		5,955,493,446	100.000	\$ 18,076,879	0.3873