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REGIONAL DISTRICT OF BULKLEY-NECHAKO
COMMITTEE OF THE WHOLE
SUPPLEMENTARY AGENDA
Thursday, January 14, 2016

<u>PAGE NO.</u>	<u>REPORT</u>	<u>ACTION</u>
2-8	Hans Berndorff, Financial Administrator - 2016 Completed Assessment Roll	Receive

NEW BUSINESS

ADJOURNMENT



Regional District of Bulkley-Nechako Memo – Committee of the Whole Supplementary Agenda January 14, 2016

To: Chair Miller and the Board of Directors
From: Hans Berndorff, Financial Administrator
Date: January 13, 2016
Re: 2016 Completed Assessment Roll

The 2016 Completed Assessment Roll was posted by BC Assessment this week. Attached as Schedule 1 is an analysis indicating that converted assessments in the RDBN have decreased by 1.0%, primarily as a result of the Endako Mine closure, which affected assessments in Fraser Lake and Area "D". This was partly offset by the assessment for the new Biomass Plant in Fort St. James as well as growth in other areas. Residential assessments in Granisle were down by 19%.

The new assessment data has been reflected in the 2016 draft budget. It has the effect of increasing residential tax rates for region-wide services by 1% from \$94.32 of a \$100,000 property in the main agenda to \$95.23 on a \$100,000 property. The following revised schedules are attached:

• Schedule 3	Projected Tax Rates
• Schedule 18	Graph of Taxation by Property Class
• Schedule 19	Detailed Taxation by Property Class
• Schedule 20	Total Assessments
• Schedule 21	Converted Assessments

I would be pleased to answer any questions.

Recommendation:

(all/directors/majority)

That the memorandum from the Financial Administrator, dated January 13, 2016 regarding the 2016 Completed Assessment Roll be received.

Regional District of Bulkley-Nechako
Analysis of 2016 Completed Tax Roll Totals - Hospital Assessments

	Tax Rolls for 2016		2015 Tax Roll		Change From 2015 Revised Tax Roll		Asset Class
	Total Assessments	Converted Assessments	Converted Assessments	\$	%		
District of Houston	223,425,763	34,997,731	34,852,878	144,853	0.4%	Primarily Residential increase	
Town of Smithers	681,886,637	95,470,946	92,191,677	3,279,269	3.6%	Mostly Residential, Utilities and Business Increases	
Village of Burns Lake	105,716,745	15,704,897	15,549,052	155,845	1.0%	Mostly Small business Increases	
District of Fort St. James	162,835,350	29,300,909	22,057,185	7,243,724	32.8%	Major increase in Utilities	
Village of Fraser Lake	83,455,257	16,758,792	34,257,653	-17,498,861	-51.1%	Decrease in Major Industry and Residential	
Village of Granisle	13,862,500	1,613,445	1,995,481	-382,036	-19.1%	Decrease in Residential	
Village of Telkwa	125,823,203	13,546,654	12,893,793	652,861	5.1%	Increase in Residential	
District of Vanderhoof	480,901,070	68,413,641	67,063,349	1,350,292	2.0%	Increase in Residential	
	<u>1,877,906,525</u>	<u>275,807,015</u>	<u>280,861,068</u>	<u>-5,054,053</u>	<u>-1.8%</u>		
Electoral Area "A"	676,192,354	74,839,272	72,709,993	2,129,279	2.9%	Increase in Residential	
Electoral Area "B"	190,603,659	28,379,168	27,719,205	659,963	2.4%	Increase in Residential	
Electoral Area "C"	342,714,838	68,717,956	70,297,429	-1,579,473	-2.2%	Decrease in Major Industry	
Electoral Area "D"	197,720,254	25,619,782	28,154,051	-2,534,269	-9.0%	Decrease in Major Industry	
Electoral Area "E"	162,079,825	20,340,144	19,852,579	487,565	2.5%	Increase in Residential	
Electoral Area "F"	391,793,540	44,261,337	43,844,846	416,491	0.9%	Increase in Residential and Utility	
Electoral Area "G"	95,910,827	13,214,375	13,073,230	141,145	1.1%	Increase in Utility & Small Business	
	<u>2,057,015,297</u>	<u>275,372,034</u>	<u>275,651,333</u>	<u>-279,299</u>	<u>-0.1%</u>		
RDBN Total	<u>3,934,921,822</u>	<u>551,179,049</u>	<u>556,512,401</u>	<u>-5,333,352</u>	<u>-1.0%</u>		
SNRHD Total	<u>2,131,683,038</u>	<u>319,110,071</u>	<u>330,790,830</u>	<u>-11,680,759</u>	<u>-3.5%</u>		

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RDBN - 2016 Budget
Projected Tax Rates for Regional Services
 (excludes local services)

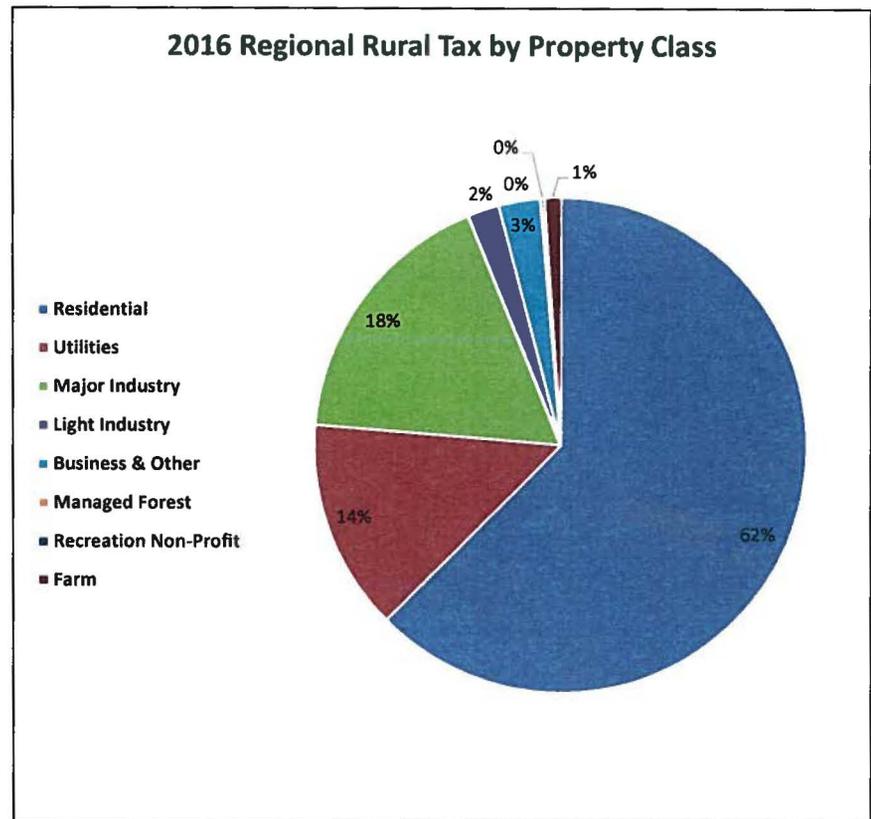
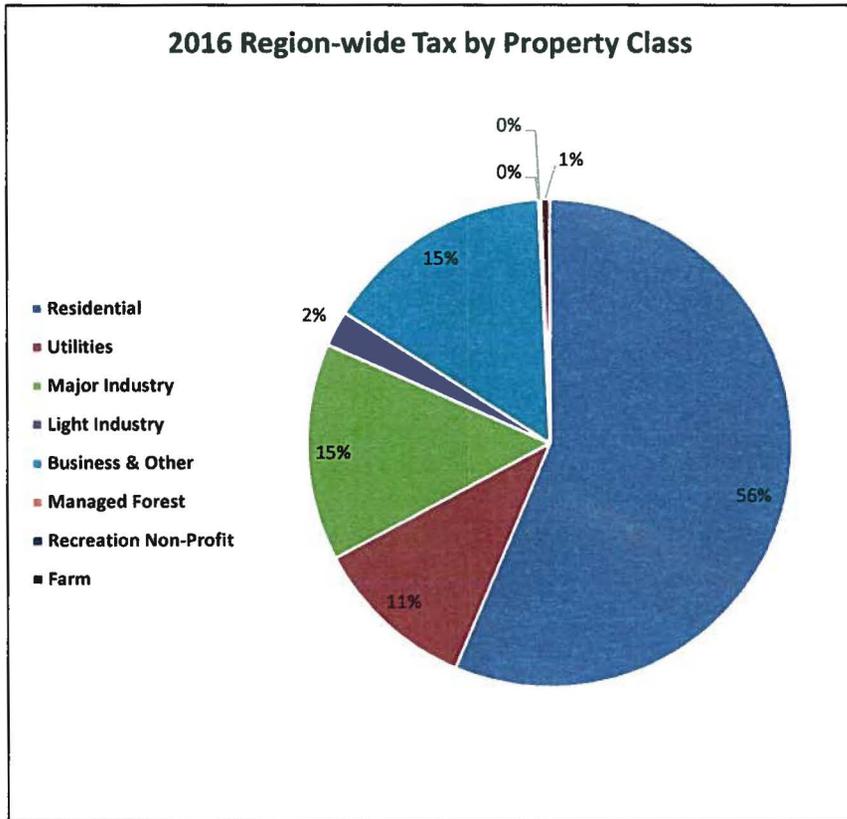
Dept	Service	Taxation			Converted Assessments		Tax on a \$100,000 Residential Property					
		2015 Tax	2016 Tax	2015 vs 2016	2015 Revised Roll	2016 Completed Roll	Rural Taxpayers			Municipal Taxpayers		
							2015	2016	2016 vs 2015	2015	2016	2016 vs 2015
Region-Wide Services												
1201	General Govt - Legislative	257,641	289,228	31,587	556,512,401	551,179,049	4.63	5.25	0.62	4.63	5.25	0.62
1202	General Govt - Administration	491,327	553,162	61,835	556,512,401	551,179,049	8.83	10.04	1.21	8.83	10.04	1.21
1203	General Govt - Finance	288,121	300,712	12,591	556,512,401	551,179,049	5.18	5.46	0.28	5.18	5.46	0.28
		1,037,089	1,143,101	106,012	556,512,401	551,179,049	18.64	20.74	2.10	18.64	20.74	2.10
1301	Feasibility Studies	-	-	-	556,512,401	551,179,049	-	-	-	-	-	-
2500	Regional Economic Development	294,550	272,453	(22,097)	556,512,401	551,179,049	5.29	4.94	(0.35)	5.29	4.94	(0.35)
4301	Development Serv	278,687	203,324	(75,363)	556,512,401	551,179,049	5.01	3.69	(1.32)	5.01	3.69	(1.32)
5000	Environmental Serv.	3,007,330	3,389,272	381,942	556,512,401	551,179,049	54.04	61.49	7.45	54.04	61.49	7.45
7501	9-1-1 Service	237,235	84,821	(152,414)	556,512,401	551,179,049	4.26	1.54	(2.72)	4.26	1.54	(2.72)
	Total Region-Wide Services	4,854,891	5,092,972	238,081	556,512,401	551,179,049	87.24	92.40	5.16	87.24	92.40	5.16
Regional Rural Services												
1101	Rural Govt - Legislative	79,152	84,465	5,313	275,651,333	275,372,034	2.87	3.07	0.20			
1102	Rural Govt - Administration	60,379	55,276	(5,103)	275,651,333	275,372,034	2.19	2.01	(0.18)			
		139,531	139,741	210	275,651,333	275,372,034	5.06	5.07	0.01			
1103	Rural Grant in Aid	134,381	134,381	-	275,651,333	275,372,034	4.88	4.88	0.00			
4101	Rural Planning	199,178	155,838	(43,340)	556,512,401	556,512,401	3.98	4.25	0.27	2.65	2.83	0.18
4201	Building Inspection	141,041	171,581	30,540	162,065,979	165,105,643	8.70	10.39	1.69			
4401	Building Numbering	5,896	7,279	1,383	275,651,333	275,372,034	0.21	0.26	0.05			
4501	Unightly Premises	36,131	29,351	(6,780)	255,798,754	255,031,890	1.41	1.15	(0.26)			
5901	Weed Control	38,602	35,284	(3,318)	275,651,333	275,372,034	1.40	1.28	(0.12)			
7601	Emergency Preparedness	182,180	126,929	(55,251)	275,651,333	275,372,034	6.61	4.61	(2.00)			
7602	Emergency Response	-	4,985	4,985	275,651,333	275,372,034	-	0.18	0.18			
7603	Rural Fire Dept Traing & Eval & Compliance	-	68,528	68,528	275,651,333	275,372,034	-	2.49	2.49			
		182,180	200,442	18,262								
	Total Regional Rural Services	876,940	873,898	(3,042)			32.26	32.08	(0.17)			
		5,731,831	5,966,870	235,039			119.49	124.49	4.99	89.89	95.23	5.34

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Percentage Change - Region-wide Services	4.9%
Percentage Change - Regional Rural Services	-0.3%
Percentage Change - Total	4.1%

Tax Rate	1.19	1.24	0.05	0.90	0.95	0.05
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2016 Taxation by Property Class



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**Taxation for Regional Services
By Property Class**

		Class 1	Class 2	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	
Dept	Service	2016 Tax	Residential	Utilities	Major Industry	Light Industry	Business & Other	Managed Forest	Recreation Non-Profit	Farm
Region-Wide Services										
1201	General Govt - Legislative	289,228	163,122	31,330	41,662	6,876	44,082	23	527	1,606
1202	General Govt - Administration	553,162	311,979	59,921	79,681	13,150	84,308	44	1,007	3,072
1203	General Govt - Finance	300,712	169,599	32,574	43,316	7,149	45,832	24	548	1,670
		1,143,101	644,701	123,825	164,659	27,175	174,222	90	2,081	6,347
1301	Feasibility Studies	-	-	-	-	-	-	-	-	-
2500	Regional Economic Development	272,453	153,661	29,513	39,246	6,477	41,525	22	496	1,513
4301	Development Serv	203,324	114,673	22,025	29,288	4,834	30,989	16	370	1,129
5000	Environmental Serv.	3,389,272	1,911,526	367,139	488,210	80,574	516,565	268	6,171	18,820
7501	9-1-1 Service	84,821	47,839	9,188	12,218	2,016	12,928	7	154	471
	Total Region-Wide Services	5,092,972	2,872,400	551,891	733,621	121,076	776,228	403	9,273	28,281
Regional Rural Services										
1101	Rural Govt - Legislative	84,465	52,821	11,610	14,836	1,745	2,305	13	221	914
1102	Rural Govt - Administration	55,276	34,567	7,598	9,709	1,142	1,508	9	145	598
		139,741	87,388	19,207	24,545	2,888	3,813	22	366	1,512
1103	Rural Grant in Aid	134,381	84,036	18,471	23,603	2,777	3,667	21	352	1,454
4101	Rural Planning	155,838	97,454	21,420	27,372	3,220	4,252	25	408	1,686
4201	Building Inspection	171,581	107,299	23,584	30,137	3,546	4,682	27	450	1,857
4401	Building Numbering	7,279	4,552	1,000	1,279	150	199	1	19	79
4501	Unightly Premises	29,351	18,355	4,034	5,155	607	801	5	77	318
5901	Weed Control	35,284	22,065	4,850	6,197	729	963	6	92	382
7601	Emergency Preparedness	126,929	79,375	17,446	22,294	2,623	3,464	20	333	1,373
7602	Emergency Response	4,985	3,117	685	876	103	136	1	13	54
7603	Rural Fire Dept Traing & Eval & Comp	68,528	42,854	9,419	12,037	1,416	1,870	11	180	742
		200,442	125,347	27,551	35,207	4,142	5,470	32	525	2,169
	Total Regional Rural Services	873,898	546,495	120,117	153,496	18,059	23,846	138	2,290	9,456
		5,966,870	3,418,895	671,807	887,117	139,135	800,075	541	11,563	37,737

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Regional District of Bulkley-Nechako
2016 Completed Roll
Total Assessments

	Class 1	Class 2	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	Total
	Residential	Utilities	Major Industry	Light Industry	Business & Other	Managed Forest	Recreation Non-Profit	Farm	
Houston	156,059,520	6,113,093	21,725,170	8,412,212	21,322,081	-	313,100	470,450	214,415,626
Smithers	510,861,300	12,408,851	12,673,344	6,117,668	86,306,081	-	856,900	-	629,224,144
Burns Lake	72,582,700	3,228,173	-	1,268,826	17,432,039	-	359,900	-	94,871,637
Fort St. James	100,603,700	32,012,250	14,810,903	682,387	13,526,994	-	161,100	-	161,797,333
Fraser lake	47,006,900	13,005,433	24,737,244	-	2,580,399	-	133,800	-	87,463,776
Granisle	12,680,900	470,523	-	189,006	380,559	-	-	-	13,720,987
Telkwa	120,146,800	1,576,372	-	86,469	2,585,936	-	-	6,660	124,402,237
Vanderhoof	366,620,630	7,681,832	31,545,506	8,447,123	43,271,182	-	993,600	331,640	458,891,513
	1,386,562,450	76,496,525	105,492,167	25,203,690	187,405,270		2,818,400	808,750	1,784,787,252
Percentage	77.7%	4.3%	5.9%	1.4%	10.5%	0.0%	0.2%	0.0%	100.0%
Area "A"	635,398,470	27,759,284	-	1,353,214	5,273,647	-	1,018,700	7,158,180	677,961,495
Area "B"	150,268,400	28,969,707	3,408,119	10,894,260	1,810,129	-	445,500	853,090	196,649,204
Area "C"	194,687,110	18,183,239	140,460,358	2,434,652	4,424,563	-	1,198,800	1,002,660	362,391,381
Area "D"	168,103,300	21,262,658	4,331,532	572,567	2,013,062	18,000	1,177,100	3,466,570	200,944,788
Area "E"	138,162,370	1,223,583	15,288,562	1,021,673	2,054,278	-	1,220,700	4,166,330	163,137,496
Area "F"	358,399,990	22,475,198	-	1,024,910	1,077,985	99,090	418,600	11,835,250	395,331,022
Area "G"	77,028,930	12,600,301	962,139	2,046,236	1,756,074	13,590	1,737,500	1,315,350	97,460,120
	1,722,048,570	132,473,968	164,450,710	19,347,510	18,409,739	130,680	7,216,900	29,797,430	2,093,875,506
Percentage	82.2%	6.3%	7.9%	0.9%	0.9%	0.0%	0.3%	1.4%	100.0%
Total	3,108,611,020	208,970,493	269,942,878	44,551,200	205,815,009	130,680	10,035,300	30,606,180	3,878,662,758
Percentage	80.1%	5.4%	7.0%	1.1%	5.3%	0.0%	0.3%	0.8%	100.0%

**Regional District of Bulkley-Nechako
2016 Completed Roll
Converted Assessments**

	Class 1	Class 2	Class 4	Class 5	Class 6	Class 7	Class 8	Class 9	
	Residential	Utilities	Major Industry	Light Industry	Business & Other	Managed Forest	Recreation Non-Profit	Farm	Total
Houston	15,605,952	1,746,598	6,389,756	2,474,180	8,702,890		31,310	47,045	34,997,731
Smithers	51,086,130	3,545,386	3,727,454	1,799,314	35,226,972		85,690		95,470,946
Burns Lake	7,258,270	922,335		373,184	7,115,118		35,990		15,704,897
Fort St. James	10,060,370	9,146,357	4,356,148	200,702	5,521,222		16,110		29,300,909
Fraser lake	4,700,690	3,715,838	7,275,660		1,053,224		13,380		16,758,792
Granisle	1,268,090	134,435		55,590	155,330				1,613,445
Telkwa	12,014,680	450,392		25,432	1,055,484			666	13,546,654
Vanderhoof	36,662,063	2,194,809	9,278,090	2,484,448	17,661,707		99,360	33,164	68,413,641
	138,656,245	21,856,150	31,027,108	7,412,850	76,491,947		281,840	80,875	275,807,015
Percentage	50.3%	7.9%	11.2%	2.7%	27.7%		0.1%	0.0%	100.0%
Area "A"	63,539,847	7,931,224		398,004	2,152,509		101,870	715,818	74,839,272
Area "B"	15,026,840	8,277,059	1,002,388	3,204,194	738,828		44,550	85,309	28,379,168
Area "C"	19,468,711	5,195,211	41,311,870	716,074	1,805,944		119,880	100,266	68,717,956
Area "D"	16,810,330	6,075,045	1,273,980	168,402	821,658	6,000	117,710	346,657	25,619,782
Area "E"	13,816,237	349,595	4,496,636	300,492	838,481		122,070	416,633	20,340,144
Area "F"	35,839,999	6,421,485		301,444	439,994	33,030	41,860	1,183,525	44,261,337
Area "G"	7,702,893	3,600,086	282,982	601,834	716,765	4,530	173,750	131,535	13,214,375
	172,204,857	37,849,705	48,367,856	5,690,444	7,514,179	43,560	721,690	2,979,743	275,372,034
Percentage	62.5%	13.7%	17.6%	2.1%	2.7%	0.0%	0.3%	1.1%	100.0%
Total	310,861,102	59,705,855	79,394,964	13,103,294	84,006,126	43,560	1,003,530	3,060,618	551,179,049
Percentage	56.4%	10.8%	14.4%	2.4%	15.2%	0.0%	0.2%	0.6%	100.0%

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