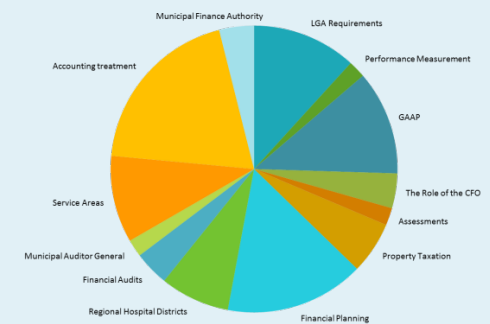


Financial Plans (Budgets)



Budgeting



- **Financial plan**
- 815 (1) A regional district must have a financial plan that is adopted annually, by bylaw, by March 31.
- (2) For certainty, the financial plan may be amended by bylaw at any time.
- (3) The planning period for a financial plan is 5 years, that period being the year in which the plan is specified to come into force and the following 4 years.
- (4) The financial plan must set out the following for each year of the planning period, shown separately for each service:
 - (a) the proposed expenditures for the service;
 - (b) the proposed funding sources for the service;
 - (c) the proposed transfers between (Reserve) funds in respect of the service.
- (5) For any year, the total of the proposed expenditures and transfers to other funds in respect of a service must not exceed the total of the proposed funding sources and transfers from other funds for the service.
- (6) The proposed expenditures for a service must set out separate amounts for each of the following as applicable:
 - (a) the amount required to pay interest and principal on regional district debt;
 - (b) the amount required for capital purposes;
 - (c) the amount required for a deficiency referred to in subsection (11);
 - (d) the amount required for other purposes.
- (7) The proposed funding sources for a service must set out separate amounts for each of the following as applicable:
 - (a) revenue from property value taxes;
 - (b) revenue from parcel taxes;
 - (c) revenue from fees and charges;
 - (d) revenue from other sources;
 - (e) proceeds from borrowing, other than borrowing under section 821 [revenue anticipation borrowing].

Budgeting



- **Financial plan (con't)**
- **(8) The proposed transfers between funds in respect of a service must set out separate amounts for**
 - (a) reserve funds, and
 - (b) accumulated surplus.
- **(9) As a limit on expenditures, the amounts that may be included in a financial plan as expenditures respecting assistance to be apportioned under section 804 (2) (g) [assistance other than under a partnering agreement] must not, in total, exceed the amount that would be obtained by a tax of 10¢ per \$1 000 on the net taxable value of land and improvements in the regional district.**
- **(10) As a limit on revenues,**
 - (a) if section 800.1 (1) (e) [requisition limits in establishing bylaw] applies in relation to a service, the total of the amounts included under subsection (7) (a) and (b) for the service must not exceed the maximum amount set under that section, and
 - (b) the total of the amounts requisitioned under sections 795.31 [tax base, requisitions and collection of funds in treaty lands], 805 [municipal requisitions] and 806 [electoral area requisitions] in respect of the service must not exceed the amounts included under subsection (7) (a) and (b).
- **(11) If actual expenditures and transfers to other funds in respect of a service for a year exceed actual revenues and transfers from other funds in respect of the service for the year, the resulting deficiency must be included in the next year's financial plan as an expenditure for the service in that year.**

Budgeting



- Five Year Financial Plans (Pg 10 of Handouts)
 - Adopted by Bylaw
 - Adopted by a Full Board weighted vote
 - Regardless of the individual service areas involved
 - Budgets must be balanced
 - Must include any deficit from previous years as an expense
 - Must be in compliance with Taxation requirements and authorities
 - Budget Bylaw may be amended during the year
 - Previous year's Bylaw (year 2 of the plan) authorizes expenditures into the next Fiscal period.
 - Replaces the Provisional Budget

Budgeting



- Prior to Adoption
 - LGA Act (Sec. 816) requires “Public Consultation on the Financial Plan prior to its adoption
 - Must be advertised
 - Open to the public for inspection
- After adoption
 - A copy of the Financial Plan must be sent to all municipalities and the Inspector of Municipalities

Budgeting

F.V.R.D. 2011 Draft Financial Plan Fire Protection 2011

BOSTON BAR/NORTH BEND FIRE PROTECTION

	2010 Year End Estimate	2010 Final Budget	2011 Financial Plan	Inc (Decr) \$	Inc (Decr) %	Comments
REVENUES:						
Annual Revenue						
Tax Mitigation Grant	22,037	22,000	22,000	0	0.0%	
Grants in Place of Tax	1,645	1,500	1,600	100	6.7%	
Svc's to First Nations	2,772	2,775	2,775	0	0.0%	
Rental/Lease Revenue	9,600	9,600	9,600	0	0.0%	Rental Kal Tire Building
EA Tax Requisition	79,850	79,850	83,430	3,580	4.5%	
PEP & Miscellaneous Revenue	3,500	1,000	1,000	0	0.0%	
JEPP & Provincial Grants	100	21,000	0	-21,000	-100.0%	
	119,504	137,725	120,405	-17,320		
Financing & Reserve Fund Activities:						
Prior Years Surplus	0	3,235	0	-3,235	-100.0%	
Transfer from Reserve Fund	0	67,765	125,000	57,235	84.5%	Fund Capital & Major Repairs
	0	71,000	125,000	54,000	76.1%	
Total Revenue	119,504	208,725	245,405	36,680	17.6%	

Cost of Service to "Average" assessed residential property

\$ 121.64 \$ 100.77 -20.87

Estimated Reserve/Surplus Balance - December 31st, 2010

Capital Reserve	128,835
Unappropriated Surplus	2,125
2010 Estimated Surplus	3,544
	5,669

Budgeting

F.V.R.D. 2011 Draft Financial Plan Fire Protection 2011

BOSTON BAR/NORTH BEND FIRE PROTECTION

	2010 Year End Estimate	2010 Final Budget	2011 Financial Plan	Inc (Decr) \$	Inc (Decr) %	Comments
EXPENSES:						
Wages & Benefits						
Firemen's Allowance	15,500	15,500	15,775	275	1.8%	
Benefits	2,250	2,225	2,350	125	5.6%	
	17,750	17,725	18,125	400	2.3%	
Services & Supplies						
Travel	500	1,000	750	-250	-25.0%	
Telephone	2,300	2,400	2,400	0	0.0%	
Training & Education	10,000	12,000	10,000	-2,000	-16.7%	
Supplies	1,000	1,000	1,000	0	0.0%	
Consumable Tools	13,000	19,000	13,000	-6,000	-31.6%	
	26,800	35,400	27,150	-8,250	-23.3%	
Vehicle, Building & Equipment maintenance						
Vehicle Insurance	3,360	4,300	4,000	-300	-7.0%	
Vehicle Maintenance	15,000	6,000	6,000	0	0.0%	
Gas & Oil	1,900	1,850	1,900	50	2.7%	
Building Maintenance	1,000	2,500	2,500	0	0.0%	
Equipment & Maintenance	3,600	2,400	2,600	200	8.3%	
Major Equipment Replacement	-	-	15,000	15,000		Repairs to Rental Building
Hydro/Gas	4,500	4,500	4,600	100	2.2%	
	29,360	21,550	36,600	15,050	69.8%	
Internal Services						
Admin Support	3,900	3,900	7,380	3,480	89.2%	
	3,900	3,900	7,380	3,480	89.2%	
Financing & Reserve Fund Activities:						
Capital (Vehicles)	-	50,000	118,000	68,000	136.0%	replace tanker & cab & chasis
Capital (Equipment)	-	42,000	-	-42,000	-100.0%	for utility vehicle
Transfer to Reserve	16,650	16,650	16,650	0	0.0%	
Interest on Long Term Debt	12,230	12,230	12,230	0	0.0%	
Principal on Long Term Debt	9,270	9,270	9,270	0	0.0%	
	38,150	130,150	156,150	26,000	20.0%	
Total Expenditure	115,960	208,725	245,405	36,680	17.6%	
NET BUDGETARY SURPLUS (DEFICIT)	3,544	-	-	-		

Budgeting

- Five Year Financial Plan

F.V.R.D. 2011 Draft Financial Plan Fire Protection

EASC Draft #1

FIRE PROTECTION BOSTON BAR/NORTH BEND

	2010 Year end Estimate	2010 Final Budget	2011 Financial Plan	2012 Financial Plan	2013 Financial Plan	2014 Financial Plan	2015 Financial Plan
REVENUES:							
Annual Revenue							
Tax Mitigation Grant	22,037	22,000	22,000	22,000	22,000	22,000	22,000
Grants in Place of Tax	1,645	1,500	1,600	1,600	1,600	1,600	1,600
Svc's to First Nations	2,772	2,775	2,775	2,775	2,775	2,775	2,775
Rental/Lease Revenue	9,600	9,600	9,600	9,600	9,600	9,600	9,600
EA Tax Requisition	79,850	79,850	83,430	85,380	83,580	84,330	85,030
PEP & Miscellaneous Revenue	3,500	1,000	1,000	1,000	1,000	1,000	1,000
JEPP & Provincial Grants	<u>100</u>	<u>21,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	119,504	137,725	120,405	122,355	120,555	121,305	122,005
Financing & Reserve Fund Activities:							
Prior Years Surplus	0	3,235	0	0	0	0	0
Transfer from Reserve Fund	<u>0</u>	<u>67,765</u>	<u>125,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	71,000	125,000	0	0	0	0
Total Revenue	119,504	208,725	245,405	122,355	120,555	121,305	122,005
EXPENSES:							
Wages & Benefits							
Firemen's Allowance	15,500	15,500	15,775	16,000	16,000	16,000	16,000
Benefits	<u>2,250</u>	<u>2,225</u>	<u>2,350</u>	<u>2,350</u>	<u>2,350</u>	<u>2,350</u>	<u>2,350</u>
	17,750	17,725	18,125	18,350	18,350	18,350	18,350
Services & Supplies							
Travel	500	1,000	750	800	800	800	800
Telephone	2,300	2,400	2,400	2,450	2,500	2,550	2,600
Training & Education	10,000	12,000	10,000	12,000	12,000	12,000	12,000
Supplies	1,000	1,000	1,000	1,100	1,100	1,100	1,100
Consumable Tools	<u>13,000</u>	<u>19,000</u>	<u>13,000</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
	26,800	35,400	27,150	34,350	34,400	34,450	34,500
Vehicle, Building & Equipment maintenance							
Vehicle Insurance	3,360	4,300	4,000	4,100	4,200	4,300	4,400
Vehicle Maintenance	15,000	6,000	6,000	6,000	6,000	6,000	6,000
Gas & Oil	1,900	1,850	1,900	1,900	1,900	1,950	1,950
Building Maintenance	1,000	2,600	2,500	2,500	2,500	2,500	2,500
Equipment & Maintenance	3,600	2,400	2,600	2,125	2,125	2,125	2,125
Major Equipment Replacement	0	0	15,000	2,500	0	0	0
Hydro/Gas	<u>4,500</u>	<u>4,500</u>	<u>4,600</u>	<u>4,650</u>	<u>4,700</u>	<u>4,750</u>	<u>4,800</u>
	29,360	21,550	36,600	23,775	21,425	21,625	21,775
Internal Services							
Admin Support	<u>3,900</u>	<u>3,900</u>	<u>7,380</u>	<u>7,380</u>	<u>7,380</u>	<u>7,380</u>	<u>7,380</u>
	3,900	3,900	7,380	7,380	7,380	7,380	7,380
Financing & Reserve Fund Activities:							
Capital (Vehicles)	-	50,000	118,000	-	-	-	-
Capital (Equipment)	-	42,000	-	-	-	-	-
Transfer to Reserve	16,650	16,650	16,650	17,000	17,500	18,000	18,500
Interest on Long Term Debt	12,230	12,230	12,230	12,230	12,230	12,230	12,230
Principal on Long Term Debt	<u>9,270</u>	<u>9,270</u>	<u>9,270</u>	<u>9,270</u>	<u>9,270</u>	<u>9,270</u>	<u>9,270</u>
	38,150	130,150	156,150	38,500	39,000	39,600	40,000
Total Expenditure	115,960	208,725	245,405	122,355	120,555	121,305	122,005
NET BUDGETARY SURPLUS (DEFICIT)	3,544	0	0	0	0	0	0

Budgeting



- Prior to 2009
 - Accounting rules and Budgeting rules were the same
- GAAP Changed
 - Budgets and Financial Statements no longer follow the same requirements
 - Amortization (Depreciation) expense must be accounted for but not necessarily budgeted.
 - Surplus, Reserves and Capital acquisitions are no longer revenues or expenses (expenditures)
- Financial Statements no longer “align” with the Annual Budget

Budget (LGA) vs Financial Statements (GAPP)



ANNUAL BUDGET	
REVENUES	
Taxes	105,430
Grants	2,600
Other Revenue	12,375
Surplus & Reserves	<u>125,000</u>
Total	245,405
EXPENSES	
Wages & Benefits	18,125
Service & Supplies	27,150
Vehicles, Buildings & Equipment	36,600
Internal Services	7,380
Capital & Financing Activities	<u>156,150</u>
Total	<u>245,405</u>
Net Surplus/Deficit	0

FINANCIAL STATEMENTS	
REVENUES	
Taxes	105,430
Grants	2,600
Other Revenue	<u>12,375</u>
Total Revenues	120,405
EXPENSES	
Wages & Benefits	18,125
Service & Supplies	27,150
Vehicles, Buildings & Equipment	36,600
Amortization expense *	<u>5,000</u>
Total Expenses	<u>86,875</u>
Net Surplus/Deficit	<u>33,530</u>
* - Doesn't affect surplus amounts	

Budget (LGA) vs Financial Statements (GAPP)



Net Budgeted Financial Activities

Expenses	16,424,262
Increase in Surplus	2,899,614
Total	19,323,876

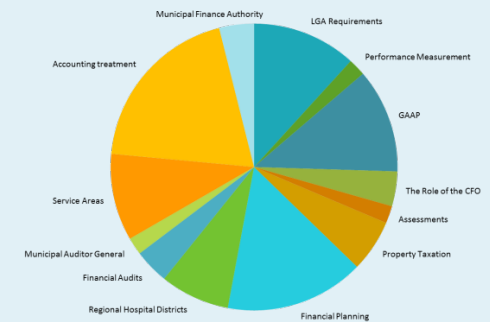
Fraser Valley Regional District Consolidated Statement of Financial Activities

Year Ended December 31, 2010

	Budget 2010	Actual 2010	Actual 2009 (restated)
Revenues			
Member requisitions	\$ 12,143,490	\$ 12,143,492	\$ 12,430,456
Government grants	3,741,880	1,817,238	3,370,868
Development levies	475,420	435,204	480,975
Sale of services	1,515,811	1,650,487	1,686,946
Developer contributions	56,744	74,775	113,767
Other	1,326,431	1,318,697	1,384,937
Interest	64,100	111,044	112,862
	<u>19,323,876</u>	<u>17,550,937</u>	<u>19,580,811</u>
Expenses			
General government services	3,809,204	3,004,990	3,582,836
Protective services	4,498,213	3,966,010	3,724,681
Transportation services	238,708	219,717	223,572
Environmental health services	1,987,319	1,637,181	1,866,438
Environmental development services	1,515,920	1,317,148	1,322,410
Recreation and cultural services	3,737,405	3,123,090	2,640,006
Utilities services	637,493	712,174	513,848
	<u>16,424,262</u>	<u>13,980,310</u>	<u>13,873,791</u>
Annual Surplus Before Amortization	<u>2,899,614</u>	<u>3,570,627</u>	<u>5,707,020</u>
Amortization and Other			
Amortization	-	1,262,029	1,305,428
Annual Surplus	<u>2,899,614</u>	<u>2,308,598</u>	<u>4,401,592</u>
Accumulated Surplus, Beginning of Year	<u>35,777,932</u>	<u>35,777,932</u>	<u>31,376,340</u>
Accumulated Surplus, End of Year	<u>\$ 38,677,546</u>	<u>\$ 38,086,530</u>	<u>\$ 35,777,932</u>



BC Assessment Authority



BC Assessment Authority



- BC Assessment Authority is a provincial crown corporation incorporated in 1974 under the Assessment Authority Act
- Mandate is to establish and maintain an independent, uniform, and efficient property assessment system
- 2012 - 1,917,394 properties with general taxable value of \$964 billion
- Assessment roll provides a stable base for local governments and taxing authorities in B.C. to raise over 6.2 billion in property tax for schools and important local services

BC Assessment



- **Assessment Cycle**
 - July 1st
 - Valuation date
 - October 1st
 - Physical condition date
 - October 31st
 - Last date that a new service can be included in the next year's assessment roll for taxation purposes
 - December/January
 - Preliminary roll
 - January
 - Assessment review panel period
 - Mid-March
 - Final Roll
 - April
 - Assessment Appeal Board

BC Assessment



BC Assessment
www.bcassessment.ca

**2011 HOSPITAL NET TAXABLE AND CONVERTED VALUES
FOR REGIONAL DISTRICT SERVICE AREAS
- Per Sec 804.2 (1) (A) & (B) Local Government Act
Revised Roll**

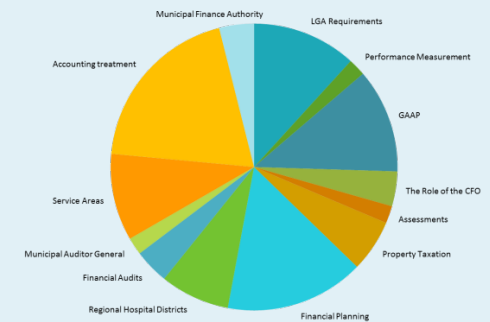
Processed Date: 18/Mar/2011
Printed Date: 19/Mar/2011

Regional District: 05 - Fraser Valley
Jurisdiction: 732 - Chilliwack Rural
Code: A - Boston Bar/N Bend Fire LSA#3

(AA15)

Prop Class	Occurrences	Land	Converted Land	Improvements	Converted Impr	Total	Converted Total	Conv %
01 Residential	320	6,659,600	665,960	18,880,700	1,888,070	25,540,300	2,554,030	10.00
02 Utilities	107	1,541,520	539,532	6,016,697	2,105,843	7,558,217	2,645,375	35.00
05 Light Industry	3	146,500	49,810	921,000	313,140	1,067,500	362,950	34.00
06 Business And Other	29	1,917,823	469,866	2,067,477	506,531	3,985,300	976,398	24.50
08 Rec/Non Profit	1	113,000	11,300			113,000	11,300	10.00
09 Farm	2	20,582	2,058			20,582	2,058	10.00
Total	462	10,399,025	1,738,526	27,885,874	4,813,584	38,284,899	6,552,111	
Total (Less S.353LGA/398VC)			1,738,526		4,813,585		6,552,112	

Property Taxation



Taxation



- Authority – Service establishment bylaw
- Amount to be requisitioned
 - as per approved budget
- Tax Requisition
 - Surveyor of Taxes collects for Electoral Areas
 - Adds an additional 5.25% Collection Fee
 - Surveyor monetary risk for Assessment Roll Changes
 - Based on Appeal Board decisions
 - Municipality collects for Incorporated Areas
 - Through Tax Rate Bylaw
 - No collection Fee

Taxation



FRASER VALLEY REGIONAL DISTRICT

BYLAW NO. 1054, 2011

A Bylaw to increase the requisition limit of the Fraser Valley Regional District Area "A" Boston Bar North Bend Fire Protection Service Area.

WHEREAS the Fraser Valley Regional District was incorporated by Letters Patent effective December 12, 1995;

AND WHEREAS Article 10 of the Letters Patent incorporating the Fraser Valley Regional District provides that all bylaws of the former Central Fraser Valley Regional District, Dewdney-Alouette Regional District and Regional District of Fraser Cheam in force and effect at the time of the dissolution of the above named regional district shall continue to apply to the area of the regional district to which they applied at the time of dissolution;

AND WHEREAS the Regional District of Fraser Cheam "Boston Bar and North Bend Fire Protection Local Service Area Establishment Bylaw No. 899, 1990" was adopted on the 1st day of May, 1990;

AND WHEREAS the maximum annual requisition for the Fraser Valley Regional District Area "A" Boston Bar North Bend Fire Protection Service Area Amendment is currently \$80,000;

AND WHEREAS the Board of Directors of the Fraser Valley Regional District has deemed it necessary to amend the requisition rate for the Area "A" Boston Bar North Bend Fire Protection Local Service Area;

AND WHEREAS British Columbia Regulation 113/2007, being Regional Districts Establishing Bylaw Approval Exemption, authorizes such an increase in requisition limit without approval of the inspector;

AND WHEREAS in accordance with Section 801.5 (2) of the *Local Government Act*, consent has been received from the Electoral Area Director on behalf of the electors in the Service Area;

NOW THEREFORE the Board of Directors of the Fraser Valley Regional District enacts as follows:

1. CITATION

This Bylaw may be officially cited for all purposes as the "Fraser Valley Regional District Area "A" Boston Bar North Bend Fire Protection Service Area Amendment Bylaw No. 1054, 2011".

Bylaw No. 1054, 2011

2

2. ENACTMENT

2.1 That paragraph 4 of the "Boston Bar North Bend Fire Protection Local Service Area Establishment Bylaw No. 899, 1990", as amended, be deleted in its entirety and substituted by the following:

"4. The maximum annual requisition for the service area established under this bylaw, shall not exceed \$100,000."

3. READINGS AND ADOPTION

READ A FIRST TIME THIS	22 nd day of	February, 2011
READ A SECOND TIME THIS	22 nd day of	February, 2011
READ A THIRD TIME THIS	22 nd day of	February, 2011
ADOPTED THIS	22 nd day of	February, 2011

Chair/Vice Chair

Corporate Officer/Deputy

4. CERTIFICATIONS

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 1054, 2011 as adopted by the Board of Directors of the Fraser Valley Regional District on the 22nd day of February, 2011.

Dated at Chilliwack, BC this 23rd day of February, 2011

Corporate Officer/Deputy

202211-1

Pg 12 & 13

Taxation

F.V.R.D. 2011 Draft Financial Plan Fire Protection 2011

BOSTON BAR/NORTH BEND FIRE PROTECTION

	2010 Year End Estimate	2010 Final Budget	2011 Financial Plan	Inc (Decr) \$	Inc (Decr) %	Comments
REVENUES:						
Annual Revenue						
Tax Mitigation Grant	22,037	22,000	22,000	0	0.0%	
Grants in Place of Tax	1,645	1,500	1,600	100	6.7%	
Svc's to First Nations	2,772	2,775	2,775	0	0.0%	
Rental/Lease Revenue	9,600	9,600	9,600	0	0.0%	Rental Kal Tire Building
EA Tax Requisition	79,850	79,850	83,430	3,580	4.5%	
PEP & Miscellaneous Revenue	3,500	1,000	1,000	0	0.0%	
JEPP & Provincial Grants	100	21,000	0	-21,000	-100.0%	
	119,504	137,725	120,405	-17,320		
Financing & Reserve Fund Activities:						
Prior Years Surplus	0	3,235	0	-3,235	-100.0%	
Transfer from Reserve Fund	0	67,765	125,000	57,235	84.5%	Fund Capital & Major Repairs
	0	71,000	125,000	54,000	76.1%	
Total Revenue	119,504	208,725	245,405	36,680	17.6%	

Cost of Service to "Average" assessed residential property

\$ 121.64 \$ 100.77 -20.87

Estimated Reserve/Surplus Balance - December 31st, 2010

Capital Reserve	128,835
Unappropriated Surplus	2,125
2010 Estimated Surplus	3,544
	<u>5,669</u>

Taxation

Dept. #	FVRD 2011 Tax Requisition for Electoral Areas Department Name	Service Area	Code	Railway Tax Mitigation	Electoral Area A	Electoral Area B	Electoral Area C	Electoral Area D	Electoral Area E	Electoral Area F	Electoral Area G	Electoral Area H	TOTAL
101	Gen.Gov't & Administration				2,507	12,046	15,719	6,818	19,471	10,411	6,249	-	73,220
101	Gen.Gov't - Contract Recoveries				178	857	1,119	485	1,386	741	445	-	5,211
108	Overhead				-	-	-	-	-	-	-	-	-
102	Electoral Area - Administration				45,336	217,843	284,267	123,299	352,115	188,275	113,009	-	1,324,144
102	Electoral Area - Constituency Travel/Comm				900	7,200	750	-	350	-	500	-	9,700
103	EA Utilities Management				-	-	-	-	-	-	-	-	-
104	Fiscal Services				-	-	-	-	-	-	-	-	-
105	Grants in Aid -				2,675	22,100	22,400	-	10,500	7,200	1,500	-	66,375
106	Treaty Advisory (EA Recovery)				482	697	783	641	1,088	715	687	-	5,094
204	Building Inspection Services	59,658	C ESA#44 732	1,086	-	-	72,039	31,246	-	47,713	28,639	-	239,295
204	Building Inspection Services	49,692	C ESA#44 733										49,692
205	Emergency Response & Recovery (EA)				5,467	26,267	34,277	14,867	42,458	22,702	13,627	-	159,664
209	Emergency Response Area A				3,130	-	-	-	-	-	-	-	3,130
210	Emergency Response Area E				-	-	-	-	12,833	-	-	-	12,833
211	BB/NB Fire Protection	83,430	A LSA#3 732	22,037	-	-	-	-	-	-	-	-	83,430
212	Chilliwack River Valley Fire Protection	183,314	L LSA#21 733		-	-	-	-	-	-	-	-	183,314
213	Cultus Lake Fire Protection	34,270	T SA#17 733										34,270
214	Hemlock Valley Fire Protection	108,325	F SA#25 776										108,325
215	Columbia Valley Fire Protection	142,319	G LSA#10 733										142,319
216	Laidlaw Fire Protection	25,649	N LSA#25 732										25,649
217	North Fraser Fire Protection	266,021	C LSA#43 775										266,021
217	North Fraser Fire Protection	37,701	C LSA#43 776										37,701
218	Othello Rd. Fire Protection	11,753	P LSA#26 732										11,753
222	Yale Fire Protection	100,208	T LSA#42 732	4,650									100,208
224	Cascade Creek Dyking (Parcel Tax)	10,687	G LSA#60 775										10,687
229	Fire Protection - Yarrow/Ryder Lake	5,770	W LSA#52 733										5,770
230	Popkum Fire Protection	218,125	K SRV #61 733										218,125
234	Emergency Program Area B					5,512							5,512
235	Emergency Program Area D							2,824					2,824
236	Emergency Program Areas C,F,G				-	-	4,166	-	-	2,759	1,656	-	8,582
240	Search & Rescue - Sub Regional				344	1,653	2,158	936	2,672	1,429	858	-	10,050
245	Wilson Road Dyke	8,798	J SRVA #69 733										8,798
246	Combined E 911	-			606	2,912	3,800	1,648	4,708	2,517	1,511	-	17,703
247	Fire Disptach	-			1,694	8,140	10,622	4,607	13,157	7,035	4,223	-	49,479
250	Baker Trails Drainage (Parcel Tax)	46,786	Z SRVA#64 733										46,786
301	Hope Airport				3,709	17,821							21,529
302	Sunshine Valley Electrification	-	E SA#22 732										-
303	CRV/Cultus Lake Paratransit (Area E)	39,657	M LSA#22 733										39,657
304	Cultus Lake Seasonal Transit (Area E)	22,861	N LSA#23 733										22,861
305	Transit - Area D							2,842					2,842

Taxation

Ministry of Finance Revenue Division



This Tax Roll information reflects the account at the time of Billing only. It is for information purposes only and should not be relied on for conveyance.

Folio Number: 15-732-009259.005	PID:	Tax Roll Year: 2011
	Property Location: 48802 HIGHLINE RD Narrative Legal Description: LOT: 2 PL: KAP55911 DL: 2	
Jurisdiction: 732 CHILLIWACK RURAL	Collection District: 15 CHILLIWACK	Land District: YALE LYTTON 60
Ref. No:	Actual Use: 000	Sub District: 112
Lot Size:	Comm. Own:	Tenure/Equity: 51/07

Order in Council	01-Residential	04-Major Industry	07-Managed Forest
Land Classes	02-Utilities	05-Light Industry	08-Recreational/Non-Profit Organization
	03-Supportive Housing	06-Business	09-Farm

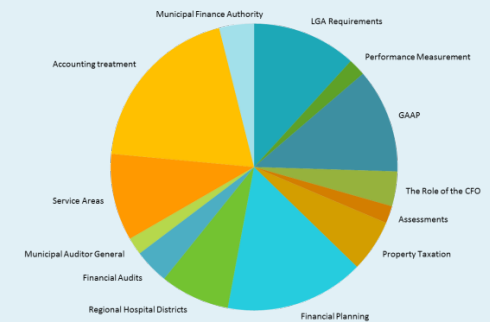
School Tax	Class	Assessment	Tax Rate/\$1000	Provincial School Tax
RES	01	71,200	2.6816	190.93
Total School Tax:				190.93

Taxation Act (Rural Area) Tax	Class	Assessment	Tax Rate/\$1000	Provincial Rural Tax
RES	01	71,200	0.5200	37.02
Total Rural Tax:				37.02

Local Service Levies	Class	Tax Rate	Tax Amount
POLICE TAX	01	0.2053	14.62
FRASER VALLEY HOSP	01	0.2388	17.00
BC ASSESS. AUTH.	01	0.0621	4.42
MUNI. FIN. AUTH.	01	0.0002	0.01
AREA A FRAS.VAL REG	01	4.4210	314.78
BOST BAR/N BEND FIRE	01	1.3366	95.17
BOST BAR/N BEND TV	01	1.4349	102.16
BUILDING INSPECTION	01	0.1240	8.83
HALLECKS CREEK SEWER			167.27
Total Local Services:			724.26
Total Current Taxes:			952.21

Tax Codes	Class Improvement Value	Grant Status
00	01 71,200	190.93
		190.93

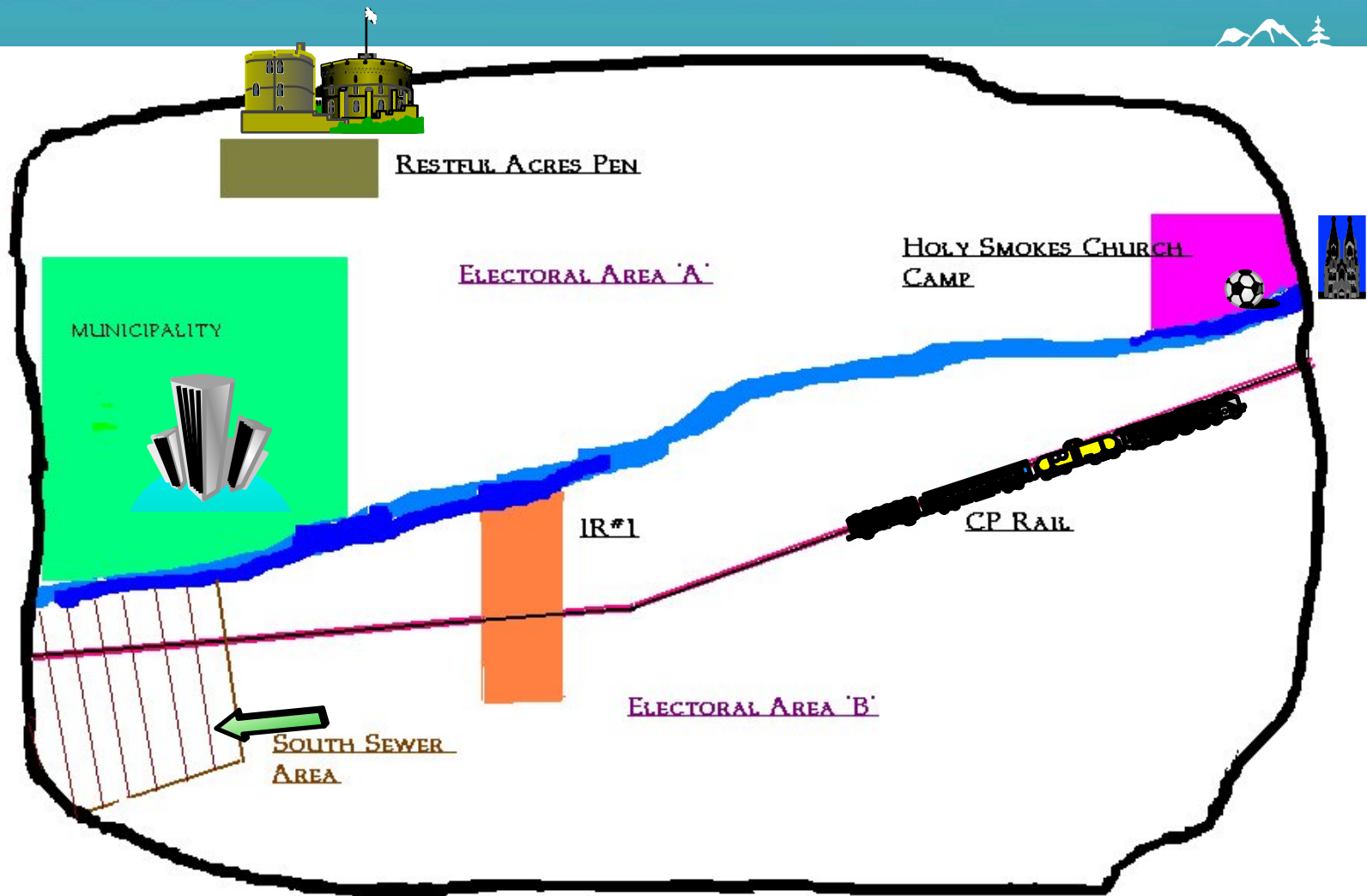
Service Areas



Service Areas



- Service Areas must be established by Bylaw or other Provincial Statute
- Public Assent must be obtained by
 - Referendum (simple majority)
 - Counter Petition
 - Petition
 - In some circumstances assent may be given by Electoral Area Director
 - Municipalities can join a Service by way of Council resolution (in most cases)



Service Area



- A service area is created around the three jurisdictions ie; Municipality, EA"A", EA"B".
- The total Converted Assessment is used to determine tax level.
- The CPR utility assessment in EA"B" will benefit all
- A \$150,000 (assessed value) residential property in either of the Municipality or the Electoral Areas, all have the same tax rate and levy for the service