THE qRD TAX SYSTEM

Every individual service provided by the qRD has a separate identifiable budget outlining the revenues and total costs for providing that service. Revenues and costs cannot be shifted to other services and no service is permitted to budget an operating deficit. Each service has its own group of participating areas (Electoral Areas, municipalities) and only those participants pay for the service. The main revenue source for qathet Regional District services is property value tax (i.e. taxes based on the assessed value). Parcel taxes (i.e. a flat rate for each lot in the service area) and fees are other sources of revenue for a few services.

Regional services are paid for by taxpayers throughout the entire region with the exception of Electoral Area E (Lasqueti Island) which does not pay for the Cemeteries Service, Regional Animal Shelter, or 911. Electoral Areas D (Texada Island) and E do not pay for the Heritage Service.

Sub-Regional services are typically paid for by Electoral Areas A through D, although in a few cases Electoral Area E also contributes.

Individual area or part area services are paid for by the single Electoral Areas or only by those properties located within the boundaries of the service area.

The following table shows the estimated residential tax rates per \$100,000 of assessed value, calculated on the financial plan bylaw adopted on February 22, 2023 and the 2023 completed assessment roll. The actual tax rates will be based on the 2023 revised assessment roll plus the first supplement. The provincial tax collection fee of 5.25% is not included in the estimate. Actual taxes will vary slightly from the rates shown.

ELECTORAL AREA 'D'

Following are the residential taxes per \$100,000 of assessed value for the years 2022 and 2023.

	2022	2023
Regional Services		
General Administration	21.64	20.69
Grants-in-Aid - General	1.14	1.08
Regional Parks	9.76	9.39
Emergency Telephone - 911 *	2.85	2.62
Cemeteries *	2.40	2.26
Regional Animal Shelter *	1.21	1.11
Waste Management	18.11	18.70
Regional Emergency Preparedness	2.93	2.68
Subtotal Regional Services	60.04	58.54
Sub-Regional Services		
EA Administration	4.53	4.02
EA Feasibility Studies	0.69	0.60
Planning *	8.68	7.65
Development Services *	2.23	2.02
Para-transit *	4.96	4.34
House Numbering *	0.88	0.59
Powell River Library *	11.87	11.20
Septage Disposal *	1.14	1.02
Economic Development *	0.91	1.27
Social Planning	3.63	3.52
Subtotal Sub-Regional Services	39.54	36.23
Individual Area Services		
Grants-in-Aid - Individual Areas	3.64	3.05
Emergency Program Area D	3.35	2.76
Texada Health Centre	21.18	17.77
Texada Recreation Commission	24.63	22.30
Texada Airport	27.11	23.56
Texada Marine [Van Anda Dock]	13.86	11.80
Texada Heritage	6.39	5.31
Subtotal Local Services	100.16	86.55

Area Wide Total 199.74 181.32

INQUIRIES

Surveyor of Taxes

Can provide information on provincial taxation and your property tax notice.

Call toll-free: 1-888-355-2700, Office 250-387-0555 Email <u>ruraltax@gov.bc.ca</u>

Provincial Property Tax Website

Has information on home owner grants, the tax deferment program, as well as other valuable tax information.

sbr.gov.bc.ca/rpt/

Tax Payment

You pay your property taxes to the office that sent you your property tax notice.

qathet Regional District

Visit the financial section of our website:

qathet.ca/finance/

Or contact:

Linda Greenan, Manager of Financial Services

#202 - 4675 Marine Avenue Powell River, BC V8A 2L2

Phone: 604-485-2260 Fax: 604-485-2216

Email: finance@qathet.ca



2023 RURAL

PROPERTY TAX

GUIDE

Electoral Area D

^{*} indicates services to which Electoral Area E (Lasqueti Island) does not contribute.

2023 BUDGET HIGHLIGHTS

The 2023 budget covers the regular day-to-day operations of the 46 local government services provided annually in individual Electoral Areas and across the qathet Regional District.

Below are key initiatives being instituted in 2023 to enhance some of these services. The cost of these initiatives will be borne by the taxpayers and users benefitting from these projects.

Regional Services

- Waste Management Construction of the Resource Recovery Centre and Waste Transfer Faciliy
- Regional Emergency Preparedness –Continuation of the Regional FireSmart program
- Regional Parks:
 - Completion of the Regional Parks and Trails Strategy
 - Accessibility improvements
- Palm Beach Park installation of covered gazebo.

Electoral Area Services

- Lund Sewer Installation of a wastewater monitoring system
- Savary Island Fire Protection Replacement of a fire engine
- Malaspina Fire Protection Installation of water refill station at the Community Services office
- Northside Fire Protection Installation of water tanks at the Lund Fire Hall
- Myrtle Pond Water Upgrades to the existing infrastructure
- Texada Island:
 - Tennis court resurfacing
 - Van Anda Ball Field covered gazebo
 - Emily Lake Trail resurfacing
 - Gillies Bay Community Hall new stove and flooring repairs

ABOUT THE gathet REGIONAL DISTRICT

The qathet Regional District (qRD) stretches from Jervis Inlet to Toba Inlet and includes the City of Powell River and five Electoral Areas.

- **Area A** extends north from city boundary and includes Lund, Savary and Hernando Islands.
- **Area B** extends south from city boundary and includes Nootka, Covey and Tanner Streets, Paradise Valley, and properties along Highway 101 up to Whalen Road (west side).
- **Area C** extends from Whalen Road (east side) to Jervis Inlet including Black Point, Kelly Creek, Lang Bay, Stillwater and Saltery Bay.
- Area D Texada Island.
- Area E Lasqueti Island.

(Boundaries exclude Tla'amin Nation lands).

POWELL RIVER REGIONAL HOSPITAL DISTRICT

Regional Hospital Districts (RHDs) were established throughout the province as a means of financing a local contribution to the costs of constructing or renovating major health care facilities such as acute care hospitals. With a few exceptions, RHD boundaries are the same as regional district boundaries.

RHDs originally financed a 40 percent share of the costs of construction and renovations and the province paid 60%. Subsequent legislative changes allow for different cost-sharing formulas, i.e., RHDs may pay more or less than 40 percent, and there is a broadened scope of projects that RHDs may help to finance.

The RHD funds debt payments of the Willingdon Creek Village complex care facility. The RHD owns the facility and leases it to Vancouver Coastal Health and it is operated by the Vancouver Coastal Health Authority.

The Regional Hospital Board is composed of the same members as the qRD's Regional Board as well as one representative from Tla'amin Nation.

2023 PROPERTY ASSESSMENTS

The BC Assessment Authority classifies all properties according to one of eight Property Tax Classes:

- Residential (includes non-zoned vacantland)
- Utilities
- Major Industry
- Light Industry
- Business/Other
- Managed Forest
- Recreation/Non-Profit
- Farm

The Utilities, Industry, Business, and Managed Forest classes are taxed at higher rates than other classes, thus relieving the residential tax burden. For regional districts, the tax ratios among the different classes are set by the province. Municipalities, which include cities, can set their own ratios.

Total assessed values for the qRD as a whole increased by 17.3 percent over 2022.

Residential class assessed values increased by 18.3% overall. The greatest residential increases were seen in Electoral Area D at 27.7 percent and in Electoral Area B at 22.8 percent.

Light Industry class assessed values increased by 12.7 percent overall. The greatest light industry assessment increases were seen at 25.1% in Alectoral Area D and at 12.3 percent in Electoral Area B.

Business/Other class assessed values increased by 13.1 percent across the region. Electoral Area C saw the greatest increase at 15.8 percent and business class assessments increased by 13.4 percent in the City of Powell River.

Recreation/Non-Profit class assessed values increased by 33.1 percent overall. The greatest increase to the recreation/non-profit assessments was in the City of Powell River at 90.9%. Electoral Area C saw in increase of 42.7 percent, and Electoral Area D saw a decrease of 58.3 percent.

UNDERSTANDING YOUR TAX NOTICE

You have just received your 2023 tax notice from the Province. The Province collects taxes for schools, roads, policing and regional district services. The qRD receives a lump sum payment from the Province in August of each year for the qRD service portion. The following will explain each line on your property tax notice.

Provincial School Tax The Province collects this tax for education services and school facilities.

Provincial Rural Tax and Police Tax This provincial tax is for rural road maintenance and police protection services.

BC Assessment Authority BC Assessment Authority is a Crown corporation that sets all property assessment values in the province. Its costs are recovered by this tax.

Municipal Finance Authority The Municipal Finance Authority coordinates money borrowing for all local governments in the province.

Local Services Area A This is your Electoral Area tax for services provided by the qRD. The qRD provides common services to residents of the entire region (City and Electoral Areas) and some services which are specific only to the Electoral Areas, to your area alone, or to a part of your area.

Powell River Regional Hospital District This is your tax for services provided by the Regional Hospital District (RHD). The RHD provides services to residents of the entire region (City and Electoral Areas).

Other Regional Services Included in this brochure is a breakdown of taxation for the services provided only to parts of your Electoral Area either by assessed value or through a parcel tax. Services provided only to Savary Island and only to the mainland are shown separately.

Improvement District Services You may receive services administered by an Improvement District and these will be identified on your property tax notice as a separate item. Improvement Districts are not part of the qRD system.