

From: tamarag@uvic.ca
To: [Jensen, Chris A CSCD:EX](#)
Subject: Allocating Service Costs
Date: Thursday, September 10, 2015 9:16:12 AM
Attachments: [Allocation of Service Costs.docx](#)

Hi Chris,

Attached is the one pager on methods local governments use to allocate service costs.

Cheers,
Tamara

METHODS LOCAL GOVERNMENTS USE TO ALLOCATE SERVICE COSTS

Property Taxation (through property assessment):

Property taxes are used to pay for local government administration, staffing, debt servicing, leases and the cost to provide services to the community. Each taxable property undergoes an “assessment” to determine the market value of the property. Property taxes are then calculated using a variable tax rate system that bases tax rates on a dollar figure per \$1,000 dollar of assessed property value.

Per Capita Approach:

Is calculated as the amount of tax paid per capita by residents receiving the service. The amount is calculated by dividing the total amount paid for the service by the number of people residing within the area who receive the service.

Parcel Tax:

A Parcel tax is a method of taxation used by local government to recover costs for a particular service. A parcel is a designated area of land that does not include highway. This tax can be collected as a single amount for each parcel of land. To establish a parcel tax a bylaw is required that identifies the service, establishes how the taxable parcel is determined, and specifies the years that the tax will be imposed. A special assessment listing must be created before a parcel tax can be imposed. In the Capital

*Note: Parcel taxes are often used instead of, or in conjunction with, user fees to recover costs from a specific service and can be levied on any property regardless of whether the service is being used on that property.

User Fees:

User fees are used by local governments as an alternative to property taxation for generating revenue. A user fee is set at an amount that recovers the costs of providing the respective service and that ensures continual delivery of the service in the future. User fees are generally applied on a user-pay basis so that those who benefit from the service bear the cost of it.

Blended Model:

A form of taxation that using more than one technique to derive the estimate of value. Generally the technique involves running two assessment models which are then compared and evaluated to create a final estimate of value. A blended tax rate would combine the property tax calculated from the assessment with an additional tax to create one blended rate. For example, The City of Port Moody' preliminary 2015 budget proposes a combined property tax and utility rate increase of 3.28%; or a 3.28% blended tax increase.

Funding fire protection services:

- Regional Districts will often provide fire protection services to unincorporated areas through a volunteer fire department that is funded by the regional district.
- Cities such as Victoria and Vancouver provide fire services directly through fire departments that are funded through municipal revenue generated from property taxes.

From: [Bindra, Rena CSCD:EX](#)
To: [Jensen, Chris A CSCD:EX](#)
Subject: Campus Resident Article - UNA taxation
Date: Thursday, December 17, 2015 3:40:50 PM

Chris, in case you haven't seen it already, the latest issue of the Campus publication -- Page 3 on the right hand side (part of a longer article) -- describes the funding model for the UNA as it relates to CoV taxation -- it may be of interest to you.

<http://issuu.com/unapublications/docs/campusresident-dec2015-final-lowres/1>

Rena

From: [Schley, Bill E FIN:EX](#)
To: [Jensen, Chris A CSCD:EX](#)
Subject: FW: 739 and 799 tax requisitioning for 2015
Date: Tuesday, October 20, 2015 3:42:10 PM
Attachments: [2014 Mill Rate Report - Metro Electoral Area A.pdf](#)
[734 - 2015 Mill Rate Master.pdf](#)
[739 - 2015 Mill Rate Master.pdf](#)
[799 - 2015 Mill Rate Master.pdf](#)

Hi Chris,
Your 2014 Mill Rate Report shows Jurisdictions 734 and 799.
Your email asked for Jurisdictions 739 and 799.
I have included both 734 and 739 for your discretion.
Home owner Grants claimed in 2015 for:
Jur 734 0 claimed \$0
Jur 739 1479 claimed \$905,586.37
Jur 799 190 claimed \$111,807.51
Regards,
Bill Schley, MBR
Ministry of Finance
Property Tax Audit Analyst
250 387-1242

From: Jensen, Chris A CSCD:EX
Sent: Monday, October 19, 2015 4:29 PM
To: Schley, Bill E FIN:EX
Subject: 739 and 799 tax requisitioning for 2015

Hi Bill,
Can you please provide the detailed 2015 tax requisition for jurisdiction 739 (UBC) and 799 (University Endowment Lands). Basically the same as the attached but for 2015.
Also, can you estimate the HOG for these two areas?
Thanks,
Chris

Control Totals For : 799 - UNIVERSITY ENDOWMENT LANDS

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BE	A	15	D	02	0.3507	1,854,900	650.52	A METRO VANCOUVER	3	
BE	A	15	D	03	0.1002	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	04	0.3407	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	05	0.3407	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	06	0.2455	61,294,800	15,047.88	A METRO VANCOUVER	31	
BE	A	15	D	07	0.3006	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	08	0.1002	12,705,000	1,273.04	A METRO VANCOUVER	1	
BE	A	15	D	09	0.1002	0	0.00	A METRO VANCOUVER	0	NIL LEVY
						2,998,835,904	309,854.30		1,219	
BS	L	15	D	01	0.0000	2,327,681,102	0.00	STREET LIGHTING	0	NIL LEVY
BS	L	15	D	02	0.0000	0	0.00	STREET LIGHTING	0	NIL LEVY
BS	L	15	D	03	0.0000	0	0.00		0	NIL LEVY
BS	L	15	D	04	0.0000	0	0.00	STREET LIGHTING	0	NIL LEVY
BS	L	15	D	05	0.0000	0	0.00	STREET LIGHTING	0	NIL LEVY
BS	L	15	D	06	0.0000	56,591,200	0.00	STREET LIGHTING	0	NIL LEVY
BS	L	15	D	07	0.0000	0	0.00	STREET LIGHTING	0	NIL LEVY
BS	L	15	D	08	0.0000	0	0.00	STREET LIGHTING	0	NIL LEVY
BS	L	15	D	09	0.0000	0	0.00	STREET LIGHTING	0	NIL LEVY
						2,384,272,302	0.00		0	
BU	U	15	U	01	0.3315	2,922,981,204	968,968.33	TRANSLINK	1,184	
BU	U	15	U	02	2.7417	1,854,900	5,085.58	TRANSLINK	3	
BU	U	15	U	03	1.5232	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	04	2.1130	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	05	1.7007	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	06	1.4508	61,294,800	88,926.46	TRANSLINK	31	
BU	U	15	U	07	0.0000	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	08	0.3170	12,705,000	4,027.49	TRANSLINK	1	
BU	U	15	U	09	0.3665	0	0.00	TRANSLINK	0	NIL LEVY
						2,998,835,904	1,067,007.86		1,219	
BY	A	15	D	01	0.0926	2,922,981,204	270,667.87	POLICE TAX	1,184	
BY	A	15	D	02	0.3241	1,854,900	601.17	POLICE TAX	3	
BY	A	15	D	03	0.1000	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	04	0.3148	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	05	0.3148	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	06	0.2268	61,294,800	13,901.63	POLICE TAX	31	
BY	A	15	D	07	0.2778	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	08	0.0926	12,705,000	1,176.48	POLICE TAX	1	
BY	A	15	D	09	0.0926	0	0.00	POLICE TAX	0	NIL LEVY
						2,998,835,904	286,347.15		1,219	
Jurisdiction Total						26,300,302,834	8,377,308.33		8,537	

*** END OF REPORT ***

Control Totals For : 799 - UNIVERSITY ENDOWMENT LANDS

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AA	G		E	01	0.6595	2,922,981,204	1,927,708.36	GEN RESIDENTIAL	1,186	
AA	G		E	02	2.3083	1,854,900	4,281.66	GEN UTILITIES	3	
AA	G		E	03	0.6595	0	0.00	GEN SUPPORTIVE HSNG	0	NIL LEVY
AA	G		E	04	2.2423	0	0.00	GEN MAJOR INDUSTRY	0	NIL LEVY
AA	G		E	05	2.2423	0	0.00	GEN LIGHT INDUSTRY	0	NIL LEVY
AA	G		E	06	1.6158	61,294,800	99,040.12	GEN BUSINESS/OTHER	31	
AA	G		E	07	1.9785	0	0.00	GEN MANAGED FOR.	0	NIL LEVY
AA	G		E	08	0.6595	12,705,000	8,378.95	GEN RECN/NON-PROFIT	1	
AA	G		E	09	0.6595	0	0.00	GEN FARM	0	NIL LEVY
						2,998,835,904	2,039,409.09		1,221	
AB	S	39	S	01	1.3781	2,922,981,204	4,028,160.38	SCH RESIDENTIAL	1,184	
AB	S	39	S	02	13.6000	3,052,900	41,519.44	SCH UTILITIES	5	
AB	S	39	S	03	0.1000	0	0.00	SCH SUSTAIN HOUSING	0	NIL LEVY
AB	S	39	S	04	6.0000	0	0.00	SCH MAJOR INDUSTRY	0	NIL LEVY
AB	S	39	S	05	6.0000	0	0.00	SCH LIGHT INDUSTRY	0	NIL LEVY
AB	S	39	S	06	6.0000	61,294,800	367,768.80	SCH BUSINESS/OTHER	31	
AB	S	39	S	07	2.4000	0	0.00	SCH MANAGED FOREST	0	NIL LEVY
AB	S	39	S	08	3.4000	12,705,000	43,197.00	SCH RECN/NON-PROFIT	1	
AB	S	39	S	09	6.9000	0	0.00	SCH FARM	0	NIL LEVY
						3,000,033,904	4,480,645.62		1,221	
AC	I	15	D	01	0.0619	2,922,981,204	180,932.58	BC ASSESSMENT	1,184	
AC	I	15	D	02	0.5115	1,854,900	948.78	BC ASSESSMENT	3	
AC	I	15	D	03	0.0000	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	04	0.5115	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	05	0.1755	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	06	0.1755	61,294,800	10,757.25	BC ASSESSMENT	31	
AC	I	15	D	07	0.3616	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	08	0.0619	12,705,000	786.44	BC ASSESSMENT	1	
AC	I	15	D	09	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
						2,998,835,904	193,425.05		1,219	
AC	M	15	D	01	0.0002	2,922,981,204	584.74	MUNICIPAL FINANCE	1,184	
AC	M	15	D	02	0.0007	1,854,900	1.30	MUNICIPAL FINANCE	3	
AC	M	15	D	03	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	04	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	05	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	06	0.0005	61,294,800	30.68	MUNICIPAL FINANCE	31	
AC	M	15	D	07	0.0006	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	08	0.0002	12,705,000	2.54	MUNICIPAL FINANCE	1	
AC	M	15	D	09	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
						2,998,835,904	619.26		1,219	
AD	S	39	S	01	0.0000	2,922,981,204	0.00	REFERENDUM SCH.TAX	0	NIL LEVY
						2,922,981,204	0.00		0	
BE	A	15	D	01	0.1002	2,922,981,204	292,882.86	A METRO VANCOUVER	1,184	

Control Totals For : 734 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AA	G		A	01	0.5600	0	0.00	GEN RESIDENTIAL	0	NIL LEVY
AA	G		A	02	3.8200	606,009	2,314.96	GEN UTILITIES	4	
AA	G		A	03	0.1000	0	0.00	GEN SUPPORTIVE HSNQ	0	NIL LEVY
AA	G		A	04	5.3400	0	0.00	GEN MAJOR INDUSTRY	0	NIL LEVY
AA	G		A	05	2.9100	924,000	2,688.84	GEN LIGHT INDUSTRY	1	
AA	G		A	06	2.9100	0	0.00	GEN BUSINESS/OTHER	0	NIL LEVY
AA	G		A	07	0.5600	0	0.00	GEN MANAGED FOR.	0	NIL LEVY
AA	G		A	08	0.9400	0	0.00	GEN RECN/NON-PROFIT	0	NIL LEVY
AA	G		A	09	0.5200	0	0.00	GEN FARM	0	NIL LEVY
						1,530,009	5,003.80		5	
AB	S	34	S	01	2.3229	0	0.00	SCH RESIDENTIAL	0	NIL LEVY
AB	S	34	S	02	13.6000	1,196,601	16,273.77	SCH UTILITIES	4	
AB	S	34	S	03	0.1000	0	0.00	SCH SUSTAIN HOUSING	0	NIL LEVY
AB	S	34	S	04	6.0000	0	0.00	SCH MAJOR INDUSTRY	0	NIL LEVY
AB	S	34	S	05	6.0000	924,000	5,544.00	SCH LIGHT INDUSTRY	1	
AB	S	34	S	06	6.0000	0	0.00	SCH BUSINESS/OTHER	0	NIL LEVY
AB	S	34	S	07	2.4000	0	0.00	SCH MANAGED FOREST	0	NIL LEVY
AB	S	34	S	08	3.4000	0	0.00	SCH RECN/NON-PROFIT	0	NIL LEVY
AB	S	34	S	09	6.9000	0	0.00	SCH FARM	0	NIL LEVY
						2,120,601	21,817.77		5	
AC	E	06	D	01	0.2310	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	02	0.8085	606,009	489.97	FRASER VALLEY HOSP	4	
AC	E	06	D	03	0.2310	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	04	0.7854	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	05	0.7854	924,000	725.71	FRASER VALLEY HOSP	1	
AC	E	06	D	06	0.5660	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	07	0.6930	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	08	0.2310	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	09	0.2310	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
						1,530,009	1,215.68		5	
AC	I	05	D	01	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	02	0.5115	606,009	309.97	BC ASSESSMENT	4	
AC	I	05	D	03	0.0000	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	04	0.5115	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	05	0.1755	924,000	162.16	BC ASSESSMENT	1	
AC	I	05	D	06	0.1755	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	07	0.3616	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	08	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	09	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
						1,530,009	472.13		5	
AC	M	05	D	01	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	02	0.0007	606,009	0.42	MUNICIPAL FINANCE	4	
AC	M	05	D	03	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	04	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	05	0.0007	924,000	0.65	MUNICIPAL FINANCE	1	

Control Totals For : 734 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AC	M	05	D	06	0.0005	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	07	0.0006	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	08	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	09	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
						1,530,009	1.07		5	
BE	G	05	D	01	1.2094	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	02	4.2329	606,009	2,565.18	AREA G FRAS.VAL REG	4	
BE	G	05	D	03	1.2094	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	04	4.1120	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	05	4.1120	924,000	3,799.49	AREA G FRAS.VAL REG	1	
BE	G	05	D	06	2.9630	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	07	3.6282	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	08	1.2094	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	09	1.2094	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
						1,530,009	6,364.67		5	
BY	G	05	D	01	0.2413	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	02	0.8445	606,009	511.78	POLICE TAX	4	
BY	G	05	D	03	0.1000	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	04	0.8204	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	05	0.8204	924,000	758.05	POLICE TAX	1	
BY	G	05	D	06	0.5912	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	07	0.7239	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	08	0.2413	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	09	0.2413	0	0.00	POLICE TAX	0	NIL LEVY
						1,530,009	1,269.83		5	
Jurisdiction Total						11,300,655	36,144.95		35	

Control Totals For : 736 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AA	G		A	01	0.5600	8,188,700	4,585.68	GEN RESIDENTIAL	25	
AA	G		A	02	3.8200	73,087	279.86	GEN UTILITIES	4	
AA	G		A	03	0.1000	0	0.00	GEN SUPPORTIVE HSNG	0	NIL LEVY
AA	G		A	04	5.3400	0	0.00	GEN MAJOR INDUSTRY	0	NIL LEVY
AA	G		A	05	2.9100	1,389,400	4,043.16	GEN LIGHT INDUSTRY	15	
AA	G		A	06	2.9100	93,200	271.21	GEN BUSINESS/OTHER	1	
AA	G		A	07	0.5600	0	0.00	GEN MANAGED FOR.	0	NIL LEVY
AA	G		A	08	0.9400	0	0.00	GEN RECN/NON-PROFIT	0	NIL LEVY
AA	G		A	09	0.5200	1,927,907	1,002.53	GEN FARM	31	
						11,672,294	10,182.44		76	
AB	S	36	S	01	1.7829	6,415,825	11,438.77	SCH RESIDENTIAL	31	
AB	S	36	S	02	13.6000	381,087	5,182.78	SCH UTILITIES	5	
AB	S	36	S	03	0.1000	0	0.00	SCH SUSTAIN HOUSING	0	NIL LEVY
AB	S	36	S	04	6.0000	0	0.00	SCH MAJOR INDUSTRY	0	NIL LEVY
AB	S	36	S	05	6.0000	1,389,400	8,336.40	SCH LIGHT INDUSTRY	15	
AB	S	36	S	06	6.0000	93,200	559.20	SCH BUSINESS/OTHER	1	
AB	S	36	S	07	2.4000	0	0.00	SCH MANAGED FOREST	0	NIL LEVY
AB	S	36	S	08	3.4000	0	0.00	SCH RECN/NON-PROFIT	0	NIL LEVY
AB	S	36	S	09	6.9000	963,943	3,325.67	SCH FARM	31	
						9,243,455	28,842.82		83	
AC	I	15	D	01	0.0619	6,415,825	397.15	BC ASSESSMENT	31	
AC	I	15	D	02	0.5115	73,087	37.38	BC ASSESSMENT	4	
AC	I	15	D	03	0.0000	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	04	0.5115	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	05	0.1755	1,389,400	243.84	BC ASSESSMENT	15	
AC	I	15	D	06	0.1755	93,200	16.36	BC ASSESSMENT	1	
AC	I	15	D	07	0.3616	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	08	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	09	0.0619	963,943	59.67	BC ASSESSMENT	31	
						8,935,455	754.40		82	
AC	M	15	D	01	0.0002	6,415,825	1.28	MUNICIPAL FINANCE	25	
AC	M	15	D	02	0.0007	73,087	0.05	MUNICIPAL FINANCE	3	
AC	M	15	D	03	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	04	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	05	0.0007	1,389,400	0.96	MUNICIPAL FINANCE	15	
AC	M	15	D	06	0.0005	93,200	0.05	MUNICIPAL FINANCE	1	
AC	M	15	D	07	0.0006	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	08	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	09	0.0002	963,943	0.19	MUNICIPAL FINANCE	15	
						8,935,455	2.53		59	
AD	S	36	S	01	0.0000	6,415,825	0.00	REFERENDUM SCH.TAX	0	NIL LEVY
						6,415,825	0.00		0	
BD	Z	15	D	01	0.0000	6,415,825	0.00	GVRD LOCAL PLANNING	0	NIL LEVY

Control Totals For : 736 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BD	Z	15	D	02	0.0000	73,087	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	03	0.0000	0	0.00		0	NIL LEVY
BD	Z	15	D	04	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	05	0.0000	1,389,400	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	06	0.0000	93,200	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	07	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	08	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	09	0.0000	963,943	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
						8,935,455	0.00		0	
BE	A	15	D	01	0.1002	6,415,825	642.87	A METRO VANCOUVER	31	
BE	A	15	D	02	0.3507	73,087	25.63	A METRO VANCOUVER	4	
BE	A	15	D	03	0.1002	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	04	0.3407	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	05	0.3407	1,389,400	473.36	A METRO VANCOUVER	15	
BE	A	15	D	06	0.2455	93,200	22.88	A METRO VANCOUVER	1	
BE	A	15	D	07	0.3006	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	08	0.1002	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	09	0.1002	963,943	96.57	A METRO VANCOUVER	31	
						8,935,455	1,261.31		82	
BU	U	15	U	01	0.3315	6,415,825	2,126.80	TRANSLINK	31	
BU	U	15	U	02	2.7417	73,087	200.38	TRANSLINK	4	
BU	U	15	U	03	1.5232	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	04	2.1130	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	05	1.7007	1,389,400	2,362.94	TRANSLINK	15	
BU	U	15	U	06	1.4508	93,200	135.21	TRANSLINK	1	
BU	U	15	U	07	0.0000	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	08	0.3170	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	09	0.3665	963,943	353.27	TRANSLINK	31	
						8,935,455	5,178.60		82	
BV	A	15	D	01	0.1672	6,415,825	1,072.71	FRASER VAL LIBRARY	31	
BV	A	15	D	02	0.5852	73,087	42.76	FRASER VAL LIBRARY	4	
BV	A	15	D	03	0.1672	0	0.00	FRASER VAL LIBRARY	0	NIL LEVY
BV	A	15	D	04	0.5685	0	0.00	FRASER VAL LIBRARY	0	NIL LEVY
BV	A	15	D	05	0.5685	1,389,400	789.86	FRASER VAL LIBRARY	15	
BV	A	15	D	06	0.4096	93,200	38.17	FRASER VAL LIBRARY	1	
BV	A	15	D	07	0.5016	0	0.00	FRASER VAL LIBRARY	0	NIL LEVY
BV	A	15	D	08	0.1672	0	0.00	FRASER VAL LIBRARY	0	NIL LEVY
BV	A	15	D	09	0.1672	963,943	161.17	FRASER VAL LIBRARY	31	
						8,935,455	2,104.67		82	
BY	A	15	D	01	0.0926	6,415,825	594.11	POLICE TAX	31	
BY	A	15	D	02	0.3241	73,087	23.69	POLICE TAX	4	
BY	A	15	D	03	0.1000	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	04	0.3148	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	05	0.3148	1,389,400	437.38	POLICE TAX	15	
BY	A	15	D	06	0.2268	93,200	21.14	POLICE TAX	1	

Control Totals For : 736 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BY	A	15	D	07	0.2778	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	08	0.0926	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	09	0.0926	963,943	89.26	POLICE TAX	31	
						8,935,455	1,165.58		82	
					Jurisdiction Total	89,879,759	49,492.35		628	

Control Totals For : 739 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AA	G		A	01	0.5600	2,721,894,208	1,524,264.76	GEN RESIDENTIAL	2,916	
AA	G		A	02	3.8200	961,500	3,672.93	GEN UTILITIES	3	
AA	G		A	03	0.1000	0	0.00	GEN SUPPORTIVE HSNG	0	NIL LEVY
AA	G		A	04	5.3400	0	0.00	GEN MAJOR INDUSTRY	0	NIL LEVY
AA	G		A	05	2.9100	5,216,600	15,180.31	GEN LIGHT INDUSTRY	9	
AA	G		A	06	2.9100	36,501,000	106,217.91	GEN BUSINESS/OTHER	22	
AA	G		A	07	0.5600	0	0.00	GEN MANAGED FOR.	0	NIL LEVY
AA	G		A	08	0.9400	0	0.00	GEN RECN/NON-PROFIT	0	NIL LEVY
AA	G		A	09	0.5200	0	0.00	GEN FARM	0	NIL LEVY
						2,764,573,308	1,649,335.91		2,950	
AB	S	39	S	01	1.3781	2,721,894,208	3,751,042.48	SCH RESIDENTIAL	2,912	
AB	S	39	S	02	13.6000	961,500	13,076.40	SCH UTILITIES	3	
AB	S	39	S	03	0.1000	0	0.00	SCH SUSTAIN HOUSING	0	NIL LEVY
AB	S	39	S	04	6.0000	0	0.00	SCH MAJOR INDUSTRY	0	NIL LEVY
AB	S	39	S	05	6.0000	5,216,600	31,299.60	SCH LIGHT INDUSTRY	9	
AB	S	39	S	06	6.0000	36,501,000	219,006.00	SCH BUSINESS/OTHER	22	
AB	S	39	S	07	2.4000	0	0.00	SCH MANAGED FOREST	0	NIL LEVY
AB	S	39	S	08	3.4000	0	0.00	SCH RECN/NON-PROFIT	0	NIL LEVY
AB	S	39	S	09	6.9000	0	0.00	SCH FARM	0	NIL LEVY
						2,764,573,308	4,014,424.48		2,946	
AC	I	15	D	01	0.0619	2,721,894,208	168,485.56	BC ASSESSMENT	2,912	
AC	I	15	D	02	0.5115	961,500	491.80	BC ASSESSMENT	3	
AC	I	15	D	03	0.0000	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	04	0.5115	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	05	0.1755	5,216,600	915.51	BC ASSESSMENT	9	
AC	I	15	D	06	0.1755	36,501,000	6,405.93	BC ASSESSMENT	22	
AC	I	15	D	07	0.3616	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	08	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	09	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
						2,764,573,308	176,298.80		2,946	
AC	M	15	D	01	0.0002	2,721,894,208	544.73	MUNICIPAL FINANCE	2,912	
AC	M	15	D	02	0.0007	961,500	0.66	MUNICIPAL FINANCE	3	
AC	M	15	D	03	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	04	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	05	0.0007	5,216,600	3.64	MUNICIPAL FINANCE	9	
AC	M	15	D	06	0.0005	36,501,000	18.26	MUNICIPAL FINANCE	22	
AC	M	15	D	07	0.0006	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	08	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	09	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
						2,764,573,308	567.29		2,946	
AD	S	39	S	01	0.0000	2,721,894,208	0.00	REFERENDUM SCH.TAX	0	NIL LEVY
						2,721,894,208	0.00		0	
BE	A	15	D	01	0.1002	2,721,894,208	272,734.15	A METRO VANCOUVER	2,912	

Control Totals For : 739 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BE	A	15	D	02	0.3507	961,500	337.19	A METRO VANCOUVER	3	
BE	A	15	D	03	0.1002	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	04	0.3407	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	05	0.3407	5,216,600	1,777.29	A METRO VANCOUVER	9	
BE	A	15	D	06	0.2455	36,501,000	8,961.00	A METRO VANCOUVER	22	
BE	A	15	D	07	0.3006	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	08	0.1002	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	09	0.1002	0	0.00	A METRO VANCOUVER	0	NIL LEVY
						2,764,573,308	283,809.63		2,946	
BU	U	15	U	01	0.3315	2,721,894,208	902,308.49	TRANSLINK	2,912	
BU	U	15	U	02	2.7417	961,500	2,636.15	TRANSLINK	3	
BU	U	15	U	03	1.5232	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	04	2.1130	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	05	1.7007	5,216,600	8,871.86	TRANSLINK	9	
BU	U	15	U	06	1.4508	36,501,000	52,955.66	TRANSLINK	22	
BU	U	15	U	07	0.0000	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	08	0.3170	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	09	0.3665	0	0.00	TRANSLINK	0	NIL LEVY
						2,764,573,308	966,772.16		2,946	
BY	A	15	D	01	0.0926	2,721,894,208	252,047.81	POLICE TAX	2,912	
BY	A	15	D	02	0.3241	961,500	311.63	POLICE TAX	3	
BY	A	15	D	03	0.1000	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	04	0.3148	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	05	0.3148	5,216,600	1,642.18	POLICE TAX	9	
BY	A	15	D	06	0.2268	36,501,000	8,278.45	POLICE TAX	22	
BY	A	15	D	07	0.2778	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	08	0.0926	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	09	0.0926	0	0.00	POLICE TAX	0	NIL LEVY
						2,764,573,308	262,280.07		2,946	
Jurisdiction Total						22,073,907,364	7,353,488.34		20,626	

Control Totals For : 743 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AA	G		A	01	0.5600	55,423,900	31,041.72	GEN RESIDENTIAL	311	
AA	G		A	02	3.8200	5,303,200	20,258.22	GEN UTILITIES	5	
AA	G		A	03	0.1000	0	0.00	GEN SUPPORTIVE HSNG	0	NIL LEVY
AA	G		A	04	5.3400	0	0.00	GEN MAJOR INDUSTRY	0	NIL LEVY
AA	G		A	05	2.9100	0	0.00	GEN LIGHT INDUSTRY	0	NIL LEVY
AA	G		A	06	2.9100	62,900	183.04	GEN BUSINESS/OTHER	2	
AA	G		A	07	0.5600	0	0.00	GEN MANAGED FOR.	0	NIL LEVY
AA	G		A	08	0.9400	259,000	243.46	GEN RECN/NON-PROFIT	1	
AA	G		A	09	0.5200	0	0.00	GEN FARM	0	NIL LEVY
						61,049,000	51,726.44		319	
AB	S	43	S	01	1.7796	55,423,900	98,632.34	SCH RESIDENTIAL	311	
AB	S	43	S	02	13.6000	33,596,200	456,908.32	SCH UTILITIES	7	
AB	S	43	S	03	0.1000	0	0.00	SCH SUSTAIN HOUSING	0	NIL LEVY
AB	S	43	S	04	6.0000	0	0.00	SCH MAJOR INDUSTRY	0	NIL LEVY
AB	S	43	S	05	6.0000	0	0.00	SCH LIGHT INDUSTRY	0	NIL LEVY
AB	S	43	S	06	6.0000	62,900	377.40	SCH BUSINESS/OTHER	2	
AB	S	43	S	07	2.4000	0	0.00	SCH MANAGED FOREST	0	NIL LEVY
AB	S	43	S	08	3.4000	259,000	880.60	SCH RECN/NON-PROFIT	1	
AB	S	43	S	09	6.9000	0	0.00	SCH FARM	0	NIL LEVY
						89,342,000	556,798.66		321	
AC	I	15	D	01	0.0619	55,423,900	3,430.66	BC ASSESSMENT	311	
AC	I	15	D	02	0.5115	5,303,200	2,712.58	BC ASSESSMENT	5	
AC	I	15	D	03	0.0000	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	04	0.5115	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	05	0.1755	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	06	0.1755	62,900	11.04	BC ASSESSMENT	2	
AC	I	15	D	07	0.3616	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	08	0.0619	259,000	16.03	BC ASSESSMENT	1	
AC	I	15	D	09	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
						61,049,000	6,170.31		319	
AC	M	15	D	01	0.0002	55,423,900	10.93	MUNICIPAL FINANCE	189	
AC	M	15	D	02	0.0007	5,303,200	3.71	MUNICIPAL FINANCE	4	
AC	M	15	D	03	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	04	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	05	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	06	0.0005	62,900	0.03	MUNICIPAL FINANCE	2	
AC	M	15	D	07	0.0006	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	08	0.0002	259,000	0.05	MUNICIPAL FINANCE	1	
AC	M	15	D	09	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
						61,049,000	14.72		196	
AD	S	43	S	01	0.0000	55,423,900	0.00	REFERENDUM SCH.TAX	0	NIL LEVY
						55,423,900	0.00		0	
BD	A	15	D	01	0.0000	0	0.00	FIRE PROTECTION	0	NIL LEVY

Control Totals For : 743 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BD	A	15	D	02	0.0000	82,100	0.00	FIRE PROTECTION	0	NIL LEVY
BD	A	15	D	03	0.0000	0	0.00	FIRE PROTECTION	0	NIL LEVY
BD	A	15	D	04	0.0000	0	0.00	FIRE PROTECTION	0	NIL LEVY
BD	A	15	D	05	0.0000	0	0.00	FIRE PROTECTION	0	NIL LEVY
BD	A	15	D	06	0.0000	0	0.00	FIRE PROTECTION	0	NIL LEVY
BD	A	15	D	07	0.0000	0	0.00	FIRE PROTECTION	0	NIL LEVY
BD	A	15	D	08	0.0000	0	0.00	FIRE PROTECTION	0	NIL LEVY
BD	A	15	D	09	0.0000	0	0.00	FIRE PROTECTION	0	NIL LEVY
						82,100	0.00		0	
BD	Z	15	D	01	0.0000	53,258,700	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	02	0.0000	5,303,200	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	03	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	04	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	05	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	06	0.0000	62,900	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	07	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	08	0.0000	259,000	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	09	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
						58,883,800	0.00		0	
BE	A	15	D	01	0.0934	55,423,900	5,176.56	A METRO VANCOUVER	311	
BE	A	15	D	02	0.3269	5,303,200	1,733.62	A METRO VANCOUVER	5	
BE	A	15	D	03	0.0934	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	04	0.3176	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	05	0.3176	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	06	0.2288	62,900	14.40	A METRO VANCOUVER	2	
BE	A	15	D	07	0.2802	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	08	0.0934	259,000	24.19	A METRO VANCOUVER	1	
BE	A	15	D	09	0.0934	0	0.00	A METRO VANCOUVER	0	NIL LEVY
						61,049,000	6,948.77		319	
BU	U	15	U	01	0.3315	55,423,900	18,373.12	TRANSLINK	311	
BU	U	15	U	02	2.7417	5,303,200	14,539.79	TRANSLINK	5	
BU	U	15	U	03	1.5232	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	04	2.1130	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	05	1.7007	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	06	1.4508	62,900	91.26	TRANSLINK	2	
BU	U	15	U	07	0.0000	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	08	0.3170	259,000	82.10	TRANSLINK	1	
BU	U	15	U	09	0.3665	0	0.00	TRANSLINK	0	NIL LEVY
						61,049,000	33,086.27		319	
BY	A	15	D	01	0.0926	55,423,900	5,132.31	POLICE TAX	311	
BY	A	15	D	02	0.3241	5,303,200	1,718.77	POLICE TAX	5	
BY	A	15	D	03	0.1000	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	04	0.3148	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	05	0.3148	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	06	0.2268	62,900	14.26	POLICE TAX	2	

Control Totals For : 743 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BY	A	15	D	07	0.2778	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	08	0.0926	259,000	23.98	POLICE TAX	1	
BY	A	15	D	09	0.0926	0	0.00	POLICE TAX	0	NIL LEVY
						61,049,000	6,889.32		319	
					Jurisdiction Total	570,025,800	661,634.49		2,112	

Control Totals For : 744 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AA	G		A	01	0.5600	3,544,400	1,984.87	GEN RESIDENTIAL	12	
AA	G		A	02	3.8200	0	0.00	GEN UTILITIES	0	NIL LEVY
AA	G		A	03	0.1000	0	0.00	GEN SUPPORTIVE HSNG	0	NIL LEVY
AA	G		A	04	5.3400	0	0.00	GEN MAJOR INDUSTRY	0	NIL LEVY
AA	G		A	05	2.9100	0	0.00	GEN LIGHT INDUSTRY	0	NIL LEVY
AA	G		A	06	2.9100	594,300	1,729.41	GEN BUSINESS/OTHER	4	
AA	G		A	07	0.5600	0	0.00	GEN MANAGED FOR.	0	NIL LEVY
AA	G		A	08	0.9400	1,655,100	1,555.79	GEN RECN/NON-PROFIT	5	
AA	G		A	09	0.5200	0	0.00	GEN FARM	0	NIL LEVY
						5,793,800	5,270.07		21	
AB	S	44	S	01	1.4918	3,544,400	5,287.51	SCH RESIDENTIAL	12	
AB	S	44	S	02	13.6000	0	0.00	SCH UTILITIES	0	NIL LEVY
AB	S	44	S	03	0.1000	0	0.00	SCH SUSTAIN HOUSING	0	NIL LEVY
AB	S	44	S	04	6.0000	0	0.00	SCH MAJOR INDUSTRY	0	NIL LEVY
AB	S	44	S	05	6.0000	0	0.00	SCH LIGHT INDUSTRY	0	NIL LEVY
AB	S	44	S	06	6.0000	594,300	3,565.80	SCH BUSINESS/OTHER	4	
AB	S	44	S	07	2.4000	0	0.00	SCH MANAGED FOREST	0	NIL LEVY
AB	S	44	S	08	3.4000	1,655,100	5,627.34	SCH RECN/NON-PROFIT	5	
AB	S	44	S	09	6.9000	0	0.00	SCH FARM	0	NIL LEVY
						5,793,800	14,480.65		21	
AC	I	15	D	01	0.0619	3,544,400	219.40	BC ASSESSMENT	12	
AC	I	15	D	02	0.5115	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	03	0.0000	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	04	0.5115	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	05	0.1755	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	06	0.1755	594,300	104.30	BC ASSESSMENT	4	
AC	I	15	D	07	0.3616	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	08	0.0619	1,655,100	102.45	BC ASSESSMENT	5	
AC	I	15	D	09	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
						5,793,800	426.15		21	
AC	M	15	D	01	0.0002	3,544,400	0.72	MUNICIPAL FINANCE	11	
AC	M	15	D	02	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	03	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	04	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	05	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	06	0.0005	594,300	0.30	MUNICIPAL FINANCE	4	
AC	M	15	D	07	0.0006	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	08	0.0002	1,655,100	0.33	MUNICIPAL FINANCE	5	
AC	M	15	D	09	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
						5,793,800	1.35		20	
AD	S	44	S	01	0.0000	3,544,400	0.00	REFERENDUM SCH.TAX	0	NIL LEVY
						3,544,400	0.00		0	
BD	Z	15	D	01	0.0000	3,544,400	0.00	GVRD LOCAL PLANNING	0	NIL LEVY

Control Totals For : 744 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BD	Z	15	D	02	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	03	0.0000	0	0.00		0	NIL LEVY
BD	Z	15	D	04	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	05	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	06	0.0000	594,300	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	07	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	08	0.0000	1,655,100	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	09	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
						5,793,800	0.00		0	
BE	A	15	D	01	0.1003	3,544,400	355.51	A METRO VANCOUVER	12	
BE	A	15	D	02	0.3511	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	03	0.1003	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	04	0.3410	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	05	0.3410	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	06	0.2457	594,300	146.02	A METRO VANCOUVER	4	
BE	A	15	D	07	0.3009	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	08	0.1003	1,655,100	166.01	A METRO VANCOUVER	5	
BE	A	15	D	09	0.1003	0	0.00	A METRO VANCOUVER	0	NIL LEVY
						5,793,800	667.54		21	
BU	U	15	U	01	0.3315	3,544,400	1,174.98	TRANSLINK	12	
BU	U	15	U	02	2.7417	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	03	1.5232	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	04	2.1130	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	05	1.7007	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	06	1.4508	594,300	862.21	TRANSLINK	4	
BU	U	15	U	07	0.0000	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	08	0.3170	1,655,100	524.67	TRANSLINK	5	
BU	U	15	U	09	0.3665	0	0.00	TRANSLINK	0	NIL LEVY
						5,793,800	2,561.86		21	
BY	A	15	D	01	0.0926	3,544,400	328.21	POLICE TAX	12	
BY	A	15	D	02	0.3241	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	03	0.1000	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	04	0.3148	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	05	0.3148	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	06	0.2268	594,300	134.78	POLICE TAX	4	
BY	A	15	D	07	0.2778	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	08	0.0926	1,655,100	153.27	POLICE TAX	5	
BY	A	15	D	09	0.0926	0	0.00	POLICE TAX	0	NIL LEVY
						5,793,800	616.26		21	
Jurisdiction Total						49,894,800	24,023.88		146	

Control Totals For : 745 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AA	G		A	01	0.5600	167,163,401	93,623.34	GEN RESIDENTIAL	156	
AA	G		A	02	3.8200	473,060	1,807.09	GEN UTILITIES	5	
AA	G		A	03	0.1000	0	0.00	GEN SUPPORTIVE HSNG	0	NIL LEVY
AA	G		A	04	5.3400	0	0.00	GEN MAJOR INDUSTRY	0	NIL LEVY
AA	G		A	05	2.9100	0	0.00	GEN LIGHT INDUSTRY	0	NIL LEVY
AA	G		A	06	2.9100	0	0.00	GEN BUSINESS/OTHER	0	NIL LEVY
AA	G		A	07	0.5600	0	0.00	GEN MANAGED FOR.	0	NIL LEVY
AA	G		A	08	0.9400	0	0.00	GEN RECN/NON-PROFIT	0	NIL LEVY
AA	G		A	09	0.5200	0	0.00	GEN FARM	0	NIL LEVY
						167,636,461	95,430.43		161	
AB	S	45	S	01	1.1804	167,163,401	197,319.64	SCH RESIDENTIAL	155	
AB	S	45	S	02	13.6000	5,087,289	69,187.13	SCH UTILITIES	9	
AB	S	45	S	03	0.1000	0	0.00	SCH SUSTAIN HOUSING	0	NIL LEVY
AB	S	45	S	04	6.0000	0	0.00	SCH MAJOR INDUSTRY	0	NIL LEVY
AB	S	45	S	05	6.0000	0	0.00	SCH LIGHT INDUSTRY	0	NIL LEVY
AB	S	45	S	06	6.0000	0	0.00	SCH BUSINESS/OTHER	0	NIL LEVY
AB	S	45	S	07	2.4000	0	0.00	SCH MANAGED FOREST	0	NIL LEVY
AB	S	45	S	08	3.4000	0	0.00	SCH RECN/NON-PROFIT	0	NIL LEVY
AB	S	45	S	09	6.9000	0	0.00	SCH FARM	0	NIL LEVY
						172,250,690	266,506.77		164	
AC	I	15	D	01	0.0619	167,163,401	10,347.45	BC ASSESSMENT	155	
AC	I	15	D	02	0.5115	473,060	241.98	BC ASSESSMENT	5	
AC	I	15	D	03	0.0000	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	04	0.5115	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	05	0.1755	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	06	0.1755	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	07	0.3616	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	08	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	09	0.0619	0	0.00	BC ASSESSMENT	0	NIL LEVY
						167,636,461	10,589.43		160	
AC	M	15	D	01	0.0002	167,163,401	33.42	MUNICIPAL FINANCE	132	
AC	M	15	D	02	0.0007	473,060	0.33	MUNICIPAL FINANCE	4	
AC	M	15	D	03	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	04	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	05	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	06	0.0005	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	07	0.0006	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	08	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	09	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
						167,636,461	33.75		136	
AD	S	45	S	01	0.0000	167,163,401	0.00	REFERENDUM SCH.TAX	0	NIL LEVY
						167,163,401	0.00		0	
BD	Z	15	D	01	0.0000	142,224,101	0.00	GVRD LOCAL PLANNING	0	NIL LEVY

Control Totals For : 745 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BD	Z	15	D	02	0.0000	473,060	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	03	0.0000	0	0.00		0	NIL LEVY
BD	Z	15	D	04	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	05	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	06	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	07	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	08	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
BD	Z	15	D	09	0.0000	0	0.00	GVRD LOCAL PLANNING	0	NIL LEVY
						142,697,161	0.00		0	
BE	A	15	D	01	0.1001	167,163,401	16,733.06	A METRO VANCOUVER	155	
BE	A	15	D	02	0.3504	473,060	165.77	A METRO VANCOUVER	5	
BE	A	15	D	03	0.1001	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	04	0.3403	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	05	0.3403	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	06	0.2452	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	07	0.3003	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	08	0.1001	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	09	0.1001	0	0.00	A METRO VANCOUVER	0	NIL LEVY
						167,636,461	16,898.83		160	
BT	E		D	01	0.7789	29,928,400	23,311.19	GAMB TRUST AREA LEVY	74	
BT	E		D	02	2.7262	0	0.00	GAMB TRUST AREA LEVY	0	NIL LEVY
BT	E		D	03	0.7789	0	0.00	ISLANDS TRUST	0	NIL LEVY
BT	E		D	04	2.6483	0	0.00	GAMB TRUST AREA LEVY	0	NIL LEVY
BT	E		D	05	2.6483	0	0.00	GAMB TRUST AREA LEVY	0	NIL LEVY
BT	E		D	06	1.9083	0	0.00	GAMB TRUST AREA LEVY	0	NIL LEVY
BT	E		D	07	2.3367	0	0.00	GAMB TRUST AREA LEVY	0	NIL LEVY
BT	E		D	08	0.7789	0	0.00	GAMB TRUST AREA LEVY	0	NIL LEVY
BT	E		D	09	0.7789	0	0.00	GAMB TRUST AREA LEVY	0	NIL LEVY
						29,928,400	23,311.19		74	
BU	U	15	U	01	0.3315	167,163,401	55,414.75	TRANSLINK	155	
BU	U	15	U	02	2.7417	473,060	1,297.00	TRANSLINK	5	
BU	U	15	U	03	1.5232	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	04	2.1130	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	05	1.7007	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	06	1.4508	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	07	0.0000	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	08	0.3170	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	09	0.3665	0	0.00	TRANSLINK	0	NIL LEVY
						167,636,461	56,711.75		160	
BY	A	15	D	01	0.0926	167,163,401	15,479.25	POLICE TAX	155	
BY	A	15	D	02	0.3241	473,060	153.33	POLICE TAX	5	
BY	A	15	D	03	0.1000	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	04	0.3148	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	05	0.3148	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	06	0.2268	0	0.00	POLICE TAX	0	NIL LEVY

Control Totals For : 745 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BY	A	15	D	07	0.2778	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	08	0.0926	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	09	0.0926	0	0.00	POLICE TAX	0	NIL LEVY
						167,636,461	15,632.58		160	
					Jurisdiction Total	1,517,858,418	485,114.73		1,175	

Control Totals For : 734 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AA	G		A	01	0.5700	0	0.00	GEN RESIDENTIAL	0	NIL LEVY
AA	G		A	02	3.8600	632,309	2,440.72	GEN UTILITIES	5	
AA	G		A	03	0.1000	0	0.00	GEN SUPPORTIVE HSNG	0	NIL LEVY
AA	G		A	04	5.5000	0	0.00	GEN MAJOR INDUSTRY	0	NIL LEVY
AA	G		A	05	2.9200	838,000	2,446.96	GEN LIGHT INDUSTRY	1	
AA	G		A	06	2.9200	0	0.00	GEN BUSINESS/OTHER	0	NIL LEVY
AA	G		A	07	0.5200	0	0.00	GEN MANAGED FOR.	0	NIL LEVY
AA	G		A	08	0.9600	0	0.00	GEN RECN/NON-PROFIT	0	NIL LEVY
AA	G		A	09	0.5200	0	0.00	GEN FARM	0	NIL LEVY
						1,470,309	4,887.68		6	
AB	S	34	S	01	2.2808	0	0.00	SCH RESIDENTIAL	0	NIL LEVY
AB	S	34	S	02	13.6000	1,260,641	17,144.71	SCH UTILITIES	5	
AB	S	34	S	03	0.1000	0	0.00	SCH SUSTAIN HOUSING	0	NIL LEVY
AB	S	34	S	04	5.8000	0	0.00	SCH MAJOR INDUSTRY	0	NIL LEVY
AB	S	34	S	05	5.8000	838,000	4,860.40	SCH LIGHT INDUSTRY	1	
AB	S	34	S	06	5.8000	0	0.00	SCH BUSINESS/OTHER	0	NIL LEVY
AB	S	34	S	07	2.2000	0	0.00	SCH MANAGED FOREST	0	NIL LEVY
AB	S	34	S	08	3.3000	0	0.00	SCH RECN/NON-PROFIT	0	NIL LEVY
AB	S	34	S	09	6.9000	0	0.00	SCH FARM	0	NIL LEVY
						2,098,641	22,005.11		6	
AC	E	06	D	01	0.2237	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	02	0.7830	632,309	495.10	FRASER VALLEY HOSP	5	
AC	E	06	D	03	0.2237	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	04	0.7606	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	05	0.7606	838,000	637.38	FRASER VALLEY HOSP	1	
AC	E	06	D	06	0.5481	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	07	0.6711	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	08	0.2237	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
AC	E	06	D	09	0.2237	0	0.00	FRASER VALLEY HOSP	0	NIL LEVY
						1,470,309	1,132.48		6	
AC	I	05	D	01	0.0596	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	02	0.5030	632,309	318.05	BC ASSESSMENT	5	
AC	I	05	D	03	0.0000	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	04	0.5030	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	05	0.1679	838,000	140.70	BC ASSESSMENT	1	
AC	I	05	D	06	0.1679	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	07	0.3380	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	08	0.0596	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	05	D	09	0.0596	0	0.00	BC ASSESSMENT	0	NIL LEVY
						1,470,309	458.75		6	
AC	M	05	D	01	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	02	0.0007	632,309	0.45	MUNICIPAL FINANCE	5	
AC	M	05	D	03	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	04	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	05	0.0007	838,000	0.59	MUNICIPAL FINANCE	1	

Control Totals For : 734 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AC	M	05	D	06	0.0005	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	07	0.0006	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	08	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	05	D	09	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
						1,470,309	1.04		6	
BE	G	05	D	01	1.2932	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	02	4.5262	632,309	2,861.95	AREA G FRAS.VAL REG	5	
BE	G	05	D	03	1.2932	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	04	4.3969	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	05	4.3969	838,000	3,684.60	AREA G FRAS.VAL REG	1	
BE	G	05	D	06	3.1683	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	07	3.8796	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	08	1.2932	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
BE	G	05	D	09	1.2932	0	0.00	AREA G FRAS.VAL REG	0	NIL LEVY
						1,470,309	6,546.55		6	
BY	G	05	D	01	0.2453	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	02	0.8586	632,309	542.90	POLICE TAX	5	
BY	G	05	D	03	0.2453	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	04	0.8340	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	05	0.8340	838,000	698.89	POLICE TAX	1	
BY	G	05	D	06	0.6010	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	07	0.7359	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	08	0.2453	0	0.00	POLICE TAX	0	NIL LEVY
BY	G	05	D	09	0.2453	0	0.00	POLICE TAX	0	NIL LEVY
						1,470,309	1,241.79		6	
BY	H	05	D	01	0.1278	0	0.00	POLICE TAX	0	NIL LEVY
BY	H	05	D	02	0.4473	0	0.00	POLICE TAX	0	NIL LEVY
BY	H	05	D	03	0.1278	0	0.00	POLICE TAX	0	NIL LEVY
BY	H	05	D	04	0.4345	0	0.00	POLICE TAX	0	NIL LEVY
BY	H	05	D	05	0.4345	0	0.00	POLICE TAX	0	NIL LEVY
BY	H	05	D	06	0.3131	0	0.00	POLICE TAX	0	NIL LEVY
BY	H	05	D	07	0.3834	0	0.00	POLICE TAX	0	NIL LEVY
BY	H	05	D	08	0.1278	0	0.00	POLICE TAX	0	NIL LEVY
BY	H	05	D	09	0.1278	0	0.00	POLICE TAX	0	NIL LEVY
						0	0.00		0	
Jurisdiction Total						10,920,495	36,273.40		42	

Control Totals For : 739 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AA	G		A	01	0.5700	3,005,180,212	1,712,958.73	GEN RESIDENTIAL	3,149	
AA	G		A	02	3.8600	988,900	3,817.15	GEN UTILITIES	3	
AA	G		A	03	0.1000	0	0.00	GEN SUPPORTIVE HSNG	0	NIL LEVY
AA	G		A	04	5.5000	0	0.00	GEN MAJOR INDUSTRY	0	NIL LEVY
AA	G		A	05	2.9200	5,841,100	17,056.01	GEN LIGHT INDUSTRY	11	
AA	G		A	06	2.9200	73,347,900	214,175.87	GEN BUSINESS/OTHER	49	
AA	G		A	07	0.5200	0	0.00	GEN MANAGED FOR.	0	NIL LEVY
AA	G		A	08	0.9600	0	0.00	GEN RECN/NON-PROFIT	0	NIL LEVY
AA	G		A	09	0.5200	0	0.00	GEN FARM	0	NIL LEVY
						3,085,358,112	1,948,007.76		3,212	
AB	S	39	S	01	1.3176	3,005,180,212	3,959,624.94	SCH RESIDENTIAL	3,143	
AB	S	39	S	02	13.6000	988,900	13,449.04	SCH UTILITIES	3	
AB	S	39	S	03	0.1000	0	0.00	SCH SUSTAIN HOUSING	0	NIL LEVY
AB	S	39	S	04	5.8000	0	0.00	SCH MAJOR INDUSTRY	0	NIL LEVY
AB	S	39	S	05	5.8000	5,841,100	33,878.38	SCH LIGHT INDUSTRY	11	
AB	S	39	S	06	5.8000	73,347,900	425,417.82	SCH BUSINESS/OTHER	49	
AB	S	39	S	07	2.2000	0	0.00	SCH MANAGED FOREST	0	NIL LEVY
AB	S	39	S	08	3.3000	0	0.00	SCH RECN/NON-PROFIT	0	NIL LEVY
AB	S	39	S	09	6.9000	0	0.00	SCH FARM	0	NIL LEVY
						3,085,358,112	4,432,370.18		3,206	
AC	I	15	D	01	0.0596	3,005,180,212	179,108.79	BC ASSESSMENT	3,143	
AC	I	15	D	02	0.5030	988,900	497.41	BC ASSESSMENT	3	
AC	I	15	D	03	0.0000	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	04	0.5030	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	05	0.1679	5,841,100	980.74	BC ASSESSMENT	11	
AC	I	15	D	06	0.1679	73,347,900	12,315.11	BC ASSESSMENT	49	
AC	I	15	D	07	0.3380	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	08	0.0596	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	09	0.0596	0	0.00	BC ASSESSMENT	0	NIL LEVY
						3,085,358,112	192,902.05		3,206	
AC	M	15	D	01	0.0002	3,005,180,212	601.04	MUNICIPAL FINANCE	3,143	
AC	M	15	D	02	0.0007	988,900	0.69	MUNICIPAL FINANCE	3	
AC	M	15	D	03	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	04	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	05	0.0007	5,841,100	4.10	MUNICIPAL FINANCE	11	
AC	M	15	D	06	0.0005	73,347,900	36.72	MUNICIPAL FINANCE	49	
AC	M	15	D	07	0.0006	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	08	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	09	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
						3,085,358,112	642.55		3,206	
AD	S	39	S	01	0.0000	3,005,180,212	0.00	REFERENDUM SCH.TAX	0	NIL LEVY
						3,005,180,212	0.00		0	
BE	A	15	D	01	0.1107	3,005,180,212	332,673.30	A METRO VANCOUVER	3,143	

Control Totals For : 799 - UNIVERSITY ENDOWMENT LANDS

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
AA	G		E	01	0.8682	3,126,951,604	2,714,821.70	GEN RESIDENTIAL	1,186	
AA	G		E	02	3.0387	1,920,000	5,834.30	GEN UTILITIES	3	
AA	G		E	03	0.8682	0	0.00	GEN SUPPORTIVE HSNG	0	NIL LEVY
AA	G		E	04	2.9519	0	0.00	GEN MAJOR INDUSTRY	0	NIL LEVY
AA	G		E	05	2.9519	0	0.00	GEN LIGHT INDUSTRY	0	NIL LEVY
AA	G		E	06	2.1271	63,198,500	134,429.52	GEN BUSINESS/OTHER	31	
AA	G		E	07	2.6046	0	0.00	GEN MANAGED FOR.	0	NIL LEVY
AA	G		E	08	0.8682	12,705,000	11,030.48	GEN REC/NON-PROFIT	1	
AA	G		E	09	0.8682	0	0.00	GEN FARM	0	NIL LEVY
						3,204,775,104	2,866,116.00		1,221	
AB	S	39	S	01	1.3176	3,126,951,604	4,120,071.31	SCH RESIDENTIAL	1,184	
AB	S	39	S	02	13.6000	3,111,000	42,309.60	SCH UTILITIES	5	
AB	S	39	S	03	0.1000	0	0.00	SCH SUSTAIN HOUSING	0	NIL LEVY
AB	S	39	S	04	5.8000	0	0.00	SCH MAJOR INDUSTRY	0	NIL LEVY
AB	S	39	S	05	5.8000	0	0.00	SCH LIGHT INDUSTRY	0	NIL LEVY
AB	S	39	S	06	5.8000	63,198,500	366,551.30	SCH BUSINESS/OTHER	31	
AB	S	39	S	07	2.2000	0	0.00	SCH MANAGED FOREST	0	NIL LEVY
AB	S	39	S	08	3.3000	12,705,000	41,926.50	SCH REC/NON-PROFIT	1	
AB	S	39	S	09	6.9000	0	0.00	SCH FARM	0	NIL LEVY
						3,205,966,104	4,570,858.71		1,221	
AC	I	15	D	01	0.0596	3,126,951,604	186,366.26	BC ASSESSMENT	1,184	
AC	I	15	D	02	0.5030	1,920,000	965.75	BC ASSESSMENT	3	
AC	I	15	D	03	0.0000	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	04	0.5030	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	05	0.1679	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	06	0.1679	63,198,500	10,611.03	BC ASSESSMENT	31	
AC	I	15	D	07	0.3380	0	0.00	BC ASSESSMENT	0	NIL LEVY
AC	I	15	D	08	0.0596	12,705,000	757.22	BC ASSESSMENT	1	
AC	I	15	D	09	0.0596	0	0.00	BC ASSESSMENT	0	NIL LEVY
						3,204,775,104	198,700.26		1,219	
AC	M	15	D	01	0.0002	3,126,951,604	625.16	MUNICIPAL FINANCE	1,184	
AC	M	15	D	02	0.0007	1,920,000	1.34	MUNICIPAL FINANCE	3	
AC	M	15	D	03	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	04	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	05	0.0007	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	06	0.0005	63,198,500	31.63	MUNICIPAL FINANCE	31	
AC	M	15	D	07	0.0006	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
AC	M	15	D	08	0.0002	12,705,000	2.54	MUNICIPAL FINANCE	1	
AC	M	15	D	09	0.0002	0	0.00	MUNICIPAL FINANCE	0	NIL LEVY
						3,204,775,104	660.67		1,219	
AD	S	39	S	01	0.0000	3,126,951,604	0.00	REFERENDUM SCH TAX	0	NIL LEVY
						3,126,951,604	0.00		0	
BE	A	15	D	01	0.1107	3,126,951,604	346,153.43	A METRO VANCOUVER	1,184	

Control Totals For : 799 - UNIVERSITY ENDOWMENT LANDS

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BE	A	15	D	02	0.3875	1,920,000	744.00	A METRO VANCOUVER	3	
BE	A	15	D	03	0.1107	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	04	0.3764	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	05	0.3764	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	06	0.2712	63,198,500	17,139.42	A METRO VANCOUVER	31	
BE	A	15	D	07	0.3321	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	08	0.1107	12,705,000	1,406.44	A METRO VANCOUVER	1	
BE	A	15	D	09	0.1107	0	0.00	A METRO VANCOUVER	0	NIL LEVY
						3,204,775,104	365,443.29		1,219	
BU	U	15	U	01	0.3173	3,126,951,604	992,181.85	TRANSLINK	1,184	
BU	U	15	U	02	2.6073	1,920,000	5,006.01	TRANSLINK	3	
BU	U	15	U	03	0.0000	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	04	2.0016	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	05	1.6166	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	06	1.3669	63,198,500	86,386.04	TRANSLINK	31	
BU	U	15	U	07	0.0000	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	08	0.2885	12,705,000	3,665.39	TRANSLINK	1	
BU	U	15	U	09	0.3630	0	0.00	TRANSLINK	0	NIL LEVY
						3,204,775,104	1,087,239.29		1,219	
BY	A	15	D	01	0.0928	3,126,951,604	290,181.06	POLICE TAX	1,184	
BY	A	15	D	02	0.3248	1,920,000	623.61	POLICE TAX	3	
BY	A	15	D	03	0.0928	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	04	0.3155	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	05	0.3155	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	06	0.2274	63,198,500	14,371.36	POLICE TAX	31	
BY	A	15	D	07	0.2784	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	08	0.0928	12,705,000	1,179.02	POLICE TAX	1	
BY	A	15	D	09	0.0928	0	0.00	POLICE TAX	0	NIL LEVY
						3,204,775,104	306,355.05		1,219	
						Jurisdiction Total	25,561,568,332	9,395,373.27	8,537	
						*** Grand Total	1051,905,565,997	808,463,322.80	3,477,941	
								*** END OF REPORT ***		

Control Totals For : 739 - LOWER MAINLAND RURAL

Cat	Item	Reg	VAC	OIC	Tax Rate	Net Taxable	Levy	Item Name	Folios	Message
BE	A	15	D	02	0.3875	988,900	383.20	A METRO VANCOUVER	3	
BE	A	15	D	03	0.1107	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	04	0.3764	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	05	0.3764	5,841,100	2,198.59	A METRO VANCOUVER	11	
BE	A	15	D	06	0.2712	73,347,900	19,891.95	A METRO VANCOUVER	49	
BE	A	15	D	07	0.3321	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	08	0.1107	0	0.00	A METRO VANCOUVER	0	NIL LEVY
BE	A	15	D	09	0.1107	0	0.00	A METRO VANCOUVER	0	NIL LEVY
						3,085,358,112	355,147.04		3,206	
BU	U	15	U	01	0.3173	3,005,180,212	953,544.02	TRANSLINK	3,143	
BU	U	15	U	02	2.6073	988,900	2,578.36	TRANSLINK	3	
BU	U	15	U	03	0.0000	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	04	2.0016	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	05	1.6166	5,841,100	9,442.73	TRANSLINK	11	
BU	U	15	U	06	1.3669	73,347,900	100,259.26	TRANSLINK	49	
BU	U	15	U	07	0.0000	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	08	0.2885	0	0.00	TRANSLINK	0	NIL LEVY
BU	U	15	U	09	0.3630	0	0.00	TRANSLINK	0	NIL LEVY
						3,085,358,112	1,065,824.37		3,206	
BY	A	15	D	01	0.0928	3,005,180,212	278,880.58	POLICE TAX	3,143	
BY	A	15	D	02	0.3248	988,900	321.19	POLICE TAX	3	
BY	A	15	D	03	0.0928	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	04	0.3155	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	05	0.3155	5,841,100	1,842.88	POLICE TAX	11	
BY	A	15	D	06	0.2274	73,347,900	16,679.31	POLICE TAX	49	
BY	A	15	D	07	0.2784	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	08	0.0928	0	0.00	POLICE TAX	0	NIL LEVY
BY	A	15	D	09	0.0928	0	0.00	POLICE TAX	0	NIL LEVY
						3,085,358,112	297,723.96		3,206	
Jurisdiction Total						24,602,686,996	8,292,617.91		22,448	

From: Volk, Kevin CSCD:EX
To: Rotgans, Trudy CSCD:EX; Jensen, Chris A CSCD:EX
Subject: FW: UNA - Fire Protection Costs
Date: Monday, March 7, 2016 4:51:12 PM
Attachments: UNA Letter Ministry CSCD Fire Protection Costs March 10 2016..pdf
image001.png
image002.png
image003.png
image004.png
image005.png

From: Dawes, Jacquie CSCD:EX
Sent: Monday, March 7, 2016 4:49 PM
To: Faganello, Tara CSCD:EX
Cc: Volk, Kevin CSCD:EX; Gedney, Vanessa R CSCD:EX
Subject: FW: UNA - Fire Protection Costs
s.13

From: Jan Fialkowski [<mailto:Jan.Fialkowski@myuna.ca>]
Sent: Monday, March 7, 2016 4:16 PM
To: Dawes, Jacquie CSCD:EX
Cc: White, Michael; board.chair
Subject: UNA - Fire Protection Costs
Dear Deputy Minister Dawes,

Please find attached a letter from the Chair of the Board of Directors of the University Neighbourhoods Association (UNA) at the University of British Columbia related to Fire Protection Costs for the UNA.

Sincerely,

Jan Fialkowski

Jan Fialkowski
Executive Director
University Neighbourhoods Association
202-5923 Berton Avenue
Vancouver, BC, V6S 0B3
t: 604.827.5317
f: 604.827.5375
jan.fialkowski@myuna.ca
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www.oldbarn.ca
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VIBRANT, DIVERSE, SUSTAINABLE

Jacquie Dawes
Deputy Minister
Ministry of Community, Sport and Cultural Development
Government of British Columbia
PO Box 9490, STN Prov Govt
Victoria, B.C., V8W 9N7

March 10, 2016

Dear Deputy Minister Dawes:

I am writing on behalf of the University Neighbourhoods Association, the organization that represents residents in the University of British Columbia's campus neighbourhoods.

Community, Sport and Cultural Development officials recently informed the UNA's Board of Directors of the province's intent to download fire protection costs for UBC's campus neighbourhoods. The UNA appreciates the opportunity to engage with CSCD officials on an issue of such importance for our residents.

In our meeting, CSCD officials laid out a fair and principled rationale for recovering fire services costs from UBC's taxable neighbourhood properties. The UNA understands the importance of providing reasonable funding for fire protection services under a model that is fair to both campus residents and all British Columbians.

The UNA is, however, concerned about the province's proposed timing to implement the fire cost recovery. The province's proposed total fire cost recovery is more than 20% of the UNA's annual budget. In recognition of this impact, the UNA appreciates the province's proposed phasing in of costs with 50% recovered in 2016/17, and 100% going forward from 2017/18.

Nevertheless, for 2016/17 this level of unexpected budget impact would be challenging for any organization to absorb. As CSCD officials are aware, the UNA has little control over its annual revenue given the formula for calculating UBC's Services Levy, which makes up almost all of the UNA's budget. Indeed, even without the fire cost download the UNA's budget is already under significant pressure due to reduced Vancouver property tax rates and an increased rural tax rate. As a result, the UNA will likely need to explore ongoing service level cuts that affect campus residents' quality of life.

In recognition of these financial pressures, the UNA and UBC have struck a joint financial task force. The task force's mandate is to mitigate the impact on residents from the fire cost downloading and reduced Services Levy revenue by exploring a wide range of immediate to longer term measures to mitigate financial pressures, including opportunities for increasing revenues and reducing expenditures.

As I am sure you will appreciate, many of these solutions are complex and require time for analysis, consultation with residents, and implementation. The UNA is confident the financial impact of the fire costs downloading can be managed through the task force's work.

The challenge is that the province's proposed timeline for recovering fire service costs does not provide the UNA the time to make these decisions in a thoughtful manner.

The UNA is asking that the province defer the proposed timeline for recovering fire costs by one year: 50% of the costs would start in 2017/18 and 100% in future years. This deferral would provide the UNA the time required to work with UBC to manage the impact of the province's decision.

Once again, the UNA Board of Directors appreciates your Ministry's consultation on this issue and your consideration of this request. Given the pending 2016/17 fiscal year I look forward to your timely reply.

Yours Sincerely,

A handwritten signature in black ink, appearing to read 'Richard Alexander', with a stylized, cursive script.

Richard Alexander
Chair, Board of Directors
University Neighbourhoods Association

CC Jan Fialkowski, Executive Director, University Neighbourhoods Association

Michael White, Associate Vice President, Campus and Community Planning, UBC

From: McCaffery, Carrie CSCD:EX
To: Jensen, Chris A CSCD:EX
Subject: Monthly meetings for UBC Fire Services
Date: Tuesday, September 29, 2015 9:12:50 AM
Attachments: image001.png

Hi Chris;

I have connected with Stefani and we choose 4 monthly dates (Oct-Jan) for these meetings that will work best in their UBC and our CSCD calendars. I have the email addresses for the UBC staff (she has requested that Chris Fay be included) but I do not have the email addresses for the AVED staff (Susan and Nanch). Can you please forward me the AVED email addresses and I will then send out the meeting invites.

Thanks Chris.

Carrie McCaffery

Administrative Coordinator for Heather Brazier
6th floor, 800 Johnson Street
Victoria, BC
V8W 9T2

From: Jensen, Chris A CSCD:EX
Sent: Wednesday, September 23, 2015 10:20 AM
To: McCaffery, Carrie CSCD:EX
Subject: Monthly meetings for UBC Fire Services
Hi Carrie,

Can you please work with Stefani Lu (stefani.lu@ubc.ca) at UBC and staff at AVED to organize monthly meetings to discuss UBC Fire Services.

Required participants are:

1. Heather Brazier
2. Chris Jensen
3. Susan Burns (AVED)
4. Nanch Singh (AVED)
5. Michael White (UBC)
6. Adriaan de Jager (UBC)

The meetings should be 1-hour long. If possible, the morning around 10:30am is preferred.

Something around mid-month or the 2nd Tuesday of each month would be ideal. First one in October. Please try to schedule the next 4 months if possible. 's.13

s.13

These will be conference calls and we'll change to in person as needed.

Many thanks,

Chris

From: Jensen, Chris A CSCD:EX
Sent: Wednesday, August 19, 2015 1:12 PM
To: 'Lu, Stefani'
Cc: McCaffery, Carrie CSCD:EX
Subject: RE: Fire Services Discussion
Hi Stefani,

s.22

s.22 so can we look to around Sept 9th for a meeting? Heather's Administrative Coordinator, Carrie McCaffrey, is also cc'd to help with scheduling.

In the meantime, if there's anything that Michael or Adiraan need, please let me know.

Thanks,

Chris

Chris Jensen, MSc, AScT, EP

Senior Policy Analyst

Integrated Policy Branch

Ministry of Community, Sport and Cultural Development

Tel: (250) 356-8737

Fax: (250) 356-1873

From: Lu, Stefani [<mailto:stefani.lu@ubc.ca>]

Sent: Wednesday, August 19, 2015 11:20 AM

To: Jensen, Chris A CSCD:EX

Subject: RE: Fire Services Discussion

Hi Chris,

I am following up on Michael's email below to schedule this 1-hour meeting. Currently, Adriaan and Michael are free at 11am to noon or between 1pm to 3pm on Wed, August 26. Please let me know if any of those times works for Heather and you. Thank you.

Regards,

Stefani Lu

Office Manager | Executive Assistant to the Associate Vice President

Campus and Community Planning

The University of British Columbia | Vancouver Campus

Phone 604 827 3465 | Fax 604 822 6119

From: White, Michael

Sent: Wednesday, August 19, 2015 11:11 AM

To: Brazier, Heather M CSCD:EX <Heather.Brazier@gov.bc.ca>

Cc: de Jager, Adriaan <adriaan.dejager@ubc.ca>; Jensen, Chris A CSCD:EX <Chris.Jensen@gov.bc.ca>; Lu, Stefani <stefani.lu@ubc.ca>

Subject: Re: Fire Services Discussion

Hello Heather, my apologies as well for not responding sooner!

Thank you for the response and information.

Adriaan and I would very much like to discuss further with you and a phone call in the coming days (perhaps next week) works for us – I'm copying Stefani Lu from our side to connect with Chris to coordinate.

Best,

Michael

Michael White, MCIP

Associate Vice President

Campus and Community Planning

The University of British Columbia

2210 West Mall, Vancouver, BC, Canada V6T 1Z4

Tel: 604-827-3171

Email: michael.white@ubc.ca Web: www.planning.ubc.ca

ubcblue_full_sm



From: , "Heather M CSCD:EX" <Heather.Brazier@gov.bc.ca>

Date: Tuesday, August 4, 2015 at 11:29 AM

To: Michael White <michael.white@ubc.ca>

Cc: Adriaan de Jager <adriaan.dejager@ubc.ca>, Chris Jensen <chris.jensen@gov.bc.ca>

Subject: RE: Fire Services Discussion

Hi Michael,

Thank you for meeting with us to discuss fire protection funding for UBC's residential neighbourhoods and for your follow up email. I apologize for the delay in responding. As you are aware, in terms of local governance the UEL and UBC's residential neighbourhoods are anomalies in British Columbia. These urban areas remain unincorporated and have operated without the benefits and authorities provided by municipal incorporation. In order to deliver municipal-type services, these areas have established unique governance structures, property taxation and service systems. s.13,s.17
s.13,s.17

We would like to work with UBC to establish a mechanism whereby UBC's taxable properties fund their share of local fire protection costs. s.13,s.17
s.13,s.17

s.13,s.17 Our view is that the per capita formula is the preferred approach for addressing the area's unique demographics and tax structures. s.13,s.17
s.13,s.17

The Province is interested in exploring the opportunity to enter into a General Service Agreement with UBC to recognize and fund fire protection service for UBC's neighbourhood residents and other leased properties. s.13,s.17
s.13,s.17

The following should address the questions you asked in your email and help explain why the

Province is pursuing this change. Under the authority of the *University Endowment Lands Act*, UEL residents pay a higher general rural tax levy to fund municipal-type services provided by the UEL administration or other service provider. For 2015, the Class 1 general residential rural rate for UEL is set 52% higher than the rate paid by UBC's residents (UEL 0.8682 vs UBC 0.5700). UEL's higher rate generates revenue that is used to fund its share of fire protection costs. UBC residents receive the same fire protection, but they are not levied the higher rate necessary to fund their share of costs. Instead UBC's residents pay BC's standard rate for the general rural levy.

UBC residents pay the same general rate as residents in BC's other unincorporated areas; however, residents in unincorporated areas that receive community fire protection also pay an additional separate fire levy to fund this service. This levy is usually established through their regional district and collected on behalf of the regional district by the Province's Surveyor of Taxes. The fire levy is typically set at a rate that fully funds their community fire protection service. Therefore, UBC's residents are charged neither a higher general rural levy, as in the case of the UEL, nor a separate fire levy, as is standard practice for BC's unincorporated areas that receive community fire protection.

In terms of how the general rural levy is used by the Province, the tax is collected from BC's unincorporated areas and deposited into the Province's consolidated revenue fund. This revenue is generally considered to help fund rural services that are the responsibility of the Province such as maintenance for public secondary roads (does not include highways or private roads). s.13,s.17

s.13,s.17

The Province believes the City of Vancouver has been providing high quality fire protection service to the UEL and UBC; no changes are contemplated to the contract. As you note, UBC is not a direct party to the contract; however, the institution and its leased properties are major beneficiaries. Our sole interest is in resolving the funding inequity regarding UBC's neighbourhood areas.

Given how the UBC Service Levy is calculated, funding fire protection should not increase residents' overall property tax rate as it should still be equivalent to the City of Vancouver's rate. s.13,s.17

s.13,s.17

I recognize this is a significant change and I am committed to working together to ensure a successful outcome for both the Province and UBC. At this initial stage I propose that our efforts focus on building a foundation of shared information. My staff can assist with any specific information you may require. Please contact Chris Jensen, Senior Policy Analyst, directly for any questions you may have. He can be reached at 250-356-8737 or Chris.Jensen@gov.bc.ca. s.13,s.17

s.13,s.17

s.13,s.17

such as

the Ministry of Transportation and Infrastructure, to discuss other service issues of particular interest to UBC. Prior to doing so, I would like to gain a better understanding of these issues. Are you are available over the next two weeks to connect on the phone to discuss fire protection and other service issues? In the meantime, please feel free to contact Chris to discuss any project details.

Thank you for your participation on this initiative. I look forward to working together over the coming months.

Regards,

Heather

Heather Brazier

Executive Lead

Integrated Policy, Legislation and Operations Division

Ministry of Community, Sport and Cultural Development

Phone: 250 387-3860

Cell: 250 812-9195

E-mail: Heather.Brazier@gov.bc.ca

From: White, Michael [<mailto:michael.white@ubc.ca>]

Sent: Thursday, July 9, 2015 9:18 AM

To: Brazier, Heather M CSCD:EX

Cc: de Jager, Adriaan; Jensen, Chris A CSCD:EX

Subject: Fire Services Discussion

Hi Heather,

s.13,s.17

Once again, thank you for the opportunity to comment.

Best,

Michael

Michael White, MCIP

Associate Vice President

Campus and Community Planning

The University of British Columbia

2210 West Mall, Vancouver, BC, Canada V6T 1Z4

Tel: 604-827-3171

Email: michael.white@ubc.ca Web: www.planning.ubc.ca

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From: [Rotgans, Trudy CSCD:EX](#)
To: [Jensen, Chris A CSCD:EX](#)
Subject: Notes following meeting with UNA Board on February 23, 2016
Date: Wednesday, February 24, 2016 4:15:20 PM

February 23, 2016

Meeting with UNA Board to discuss Fire Protection Cost Recovery for market housing properties on UBC lands.

Attendees:

Jan Fialkowski, Executive Director, UNA

Calvin Cheung, Director, Operations and Risk Management, UNA

James Crosty, Business Manager, UNA

Ying Zhou, Treasurer, UNA Board

Sabrina Zhang, Elected Resident Director, UNA Board

Laura Cottle, Secretary, , UNA Board

Charles Menzies, Elected Resident Director, UNA Board

Carole Jolly, UBC Appointed Director, UNA Board

Andrew Parr, UBC Appointed Director, UNA Board

Michael White, Associate VP, Campus and Community Planning, UBC

Eerik Ilves, Senior Advisor, Government Relations, UBC

Christopher Fay, Manager, Policy Planning, UBC

Regrets:

s.13

s.13,s.17

s.13,s.17

Best regards,

Trudy Rotgans | A/Executive Director, Integrated Policy and Legislation

Ministry of Community, Sport and Cultural Development

6th Floor, 800 Johnson Street Victoria, BC V8W 9T2

Tel: 250-888-0591 Email: trudy.rotgans@gov.bc.ca

From: Jensen, Chris A CSCD:EX
To: "Fay, Christopher"
Subject: Police expense data for muni near 10,000 pop
Date: Monday, March 21, 2016 11:36:00 AM
Attachments: BC Municipal Police Services Expense 2014 v1.xlsx

Hi Chris,

Attached is the 2014 police operations expense data for BC municipalities with populations near 10,000 (i.e. similar to UNA population). I don't have 2015 data.

These data have not been adjusted to reflect any unique servicing or cost sharing arrangements that each municipality may have.

s.15,s.17

The attached data can be used to illustrate what average policing costs are to service a population of the UNA's size.

Cheers,

Chris

Chris Jensen, MSc, AScT, EP

Senior Policy Analyst

Integrated Policy Branch

Ministry of Community, Sport and Cultural Development

Tel: (250) 356-8737

Fax: (250) 356-6212

2014 police expenses for municipalities near 10,000 population (+/- ~2,000)

Municipality	2014 Population	Police Protection Operations	Per Capita Police Expenses
Ladysmith	8,273	973,131	\$117.63
Kitimat	8,452	2,039,449	\$241.30
Qualicum Beach	8,500	1,158,266	\$136.27
Quesnel	9,806	3,468,633	\$353.73
Whistler	10,447	3,771,936	\$361.05
Nelson	10,532	3,554,578	\$337.50
Coldstream	10,551	816,153	\$77.35
View Royal	10,714	1,242,307	\$115.95
North Saanich	10,941	1,614,911	\$147.60
Williams Lake	11,003	4,212,212	\$382.82
Summerland	11,126	1,218,549	\$109.52
Sidney	11,153	2,276,501	\$204.12
Terrace	11,265	3,539,609	\$314.21
Average		2,298,941	\$223.00
Average Police Expense +/- ~2000 near 10000 pop		2,298,941	\$223.00
Average Police Expense +/- ~1000 near 10000 pop		2,411,420	\$232.20

From: [Boyd, Kim A BCA:EX](#)
To: [Jensen, Chris A CSCD:EX](#)
Cc: [Laidlaw, Susan BCA:EX](#)
Subject: RE: Creation of a "minor taxing jurisdiction"
Date: Tuesday, November 17, 2015 2:57:12 PM
Attachments: [image001.jpg](#)
[image002.gif](#)
[image003.gif](#)
[image004.gif](#)
[image005.gif](#)

Hello Chris,

Here is the link to the Guidelines to Processing Bylaws:

http://www.bcassessment.ca/govt/local-government/Documents/Information_Bulletin_Guidelines_for_Processing_Bylaws.pdf.

I have had a quick chat with Billie Tapp who has a lot of background with service area bylaws. We had a quick look and have noted that there are 'Specified Regional' and 'Specified Municipal' codes applied to UBC properties (i.e. Vancouver Sewage Area, UEL Street Lighting). Is there a specific requirement to use Local Service Area as opposed to any of the code types that are already a part of our minor taxing jurisdiction model? One of the concerns Billie has is that the code types in use, such as Specified Municipal and Service Area, are already set up deliver reports each year. These statutory reports assist Regional Districts and the PTB with reconciliation.

It may be a good idea for the three stakeholders to get on the phone for 30 minutes over the next few days. Is this something I can set up? Thanks Chris,

Kim Boyd BSC, DPSM

Senior Customer Relationship Analyst
kim.boyd@bcassessment.ca
T 1-866-valueBC (825-8322) x 00373
400 – 3450 Uptown Blvd. | Victoria BC V8Z 0B9 | bcassessment.ca



From: Jensen, Chris A CSCD:EX
Sent: November-05-15 9:22 AM
To: Boyd, Kim A BCA:EX
Subject: Creation of a 'minor taxing jurisdiction'
Hi Kim,

Can you please call me ((250) 356-8737) when you have a chance to discuss the creation of a 'minor taxing jurisdiction'.

We're considering using the Local Services Act to establish a service area and I'd like to learn how BCA would be involved in this process. Ed Sykora at Ministry of Finance indicated that BCA would have to create some coding to enable them to do the levy.

I should be at my desk for most of today (only meeting today is from 11-12).

Thanks,

Chris

Chris Jensen, MSc, AScT, EP

Senior Policy Analyst
Integrated Policy Branch
Ministry of Community, Sport and Cultural Development
Tel: (250) 356-8737
Fax: (250) 356-1873

From: [Fay, Christopher](#)
To: [Jensen, Chris A CSCD:EX](#)
Subject: RE: Fire Services Discussion
Date: Thursday, September 24, 2015 4:12:10 PM

Hi Chris,
Here are my suggestions for our Tuesday workshop agenda. Should make for a full few hours! Let me know what you think.

Thanks,
Chris.

- 1) Principles for collaboration (eg consensus, etc)
- 2) Update on Related UBC Service Delivery Issues (police, roads, etc)
- 3) Fire Cost Methodologies
 - a. Overview of CSCD Proposed Methodologies for Fire Costs
- i. Per Capita
- ii. Assessed Values
 - b. Technical Considerations
 - c. Alternative Methodologies
 - d. Implementation Options
- 4) Next Steps

From: Fay, Christopher
Sent: Thursday, September 24, 2015 11:40 AM
To: 'Jensen, Chris A CSCD:EX'
Subject: RE: Fire Services Discussion

Great. I should be at your offices for 10am. I'll follow up with some ideas for discussion later today.
Chris.

From: Jensen, Chris A CSCD:EX [<mailto:Chris.Jensen@gov.bc.ca>]
Sent: Thursday, September 24, 2015 10:41 AM
To: Fay, Christopher
Subject: RE: Fire Services Discussion
Tuesday works for me. Just let me know what time you'll be arriving.
Cheers,
Chris

From: Fay, Christopher [<mailto:chrisfay@mail.ubc.ca>]
Sent: Thursday, September 24, 2015 9:25 AM
To: Jensen, Chris A CSCD:EX
Subject: RE: Fire Services Discussion

Morning Chris,
That all sounds great - thanks. A 3-hour session is a good use of the trip. Any chance Tuesday works for you? I can't move my Monday morning commitment and want to make sure we don't have to rush through an afternoon. I'm free all day Tuesday.
I'll put together some thoughts for an expanded agenda and share later today.
Chris.

From: Jensen, Chris A CSCD:EX [<mailto:Chris.Jensen@gov.bc.ca>]
Sent: Wednesday, September 23, 2015 5:07 PM
To: Fay, Christopher
Subject: RE: Fire Services Discussion

s.22

Early next week is good for me. If you want to travel to Victoria then that works too. To make the travel time/cost worth it, do you want to meet for 3 hours or as long as it takes to go through the numbers? On Monday I can block off most of my day after 12pm. I can also likely reschedule my

morning commitment if needed.
s.13,s.17

Let me know on your timing and I'll book a meeting room with computer for us.
I'm at 800 Johnson St, Victoria.
Thanks,
Chris

From: Fay, Christopher [<mailto:chrisfay@mail.ubc.ca>]
Sent: Wednesday, September 23, 2015 4:41 PM
To: Jensen, Chris A CSCD:EX
Subject: RE: Fire Services Discussion
Hi Chris,

s.22

Can we reschedule for early next week? I was thinking we could skip the initial phone chat and I can come to Victoria for a face-to-face workshop. Say 2 hours? If that works for you I can do Monday afternoon or anytime Tuesday.
Let me know what you think.
Thanks for the flexibility.

Chris.

From: Jensen, Chris A CSCD:EX [<mailto:Chris.Jensen@gov.bc.ca>]
Sent: Thursday, September 17, 2015 11:20 AM
To: Fay, Christopher
Subject: RE: Fire Services Discussion

Thanks for the timely article Chris. It's helpful background to understand how the UNA currently perceives UBC's governance structure.
The afternoon of Sept 24 works for me. How does 2pm sound?
Let me know if there's any other data etc I can provide in the meantime.
Talk to you next week.
Chris

From: Fay, Christopher [<mailto:chrisfay@mail.ubc.ca>]
Sent: Thursday, September 17, 2015 11:09 AM
To: Jensen, Chris A CSCD:EX
Subject: RE: Fire Services Discussion
Hi Chris,

Thanks again for sending the background. I've pored over the spreadsheet and have some thoughts. Can we schedule a phone call for later next week? I'm just waiting on some data from folks around UBC, especially for your question about UBC's daytime population. I'm free all PM Sept 24th and 25th.

I've also attached an article to help frame the discussion ("UBC as landlord..."). It was published this week in our residents' paper by an elected UNA Director. This won't be news to you after our previous chat. But it gives you a flavor of the challenges that proposals like the fire services discussion will face.

Have a good one,

Chris.

From: Jensen, Chris A CSCD:EX [<mailto:Chris.Jensen@gov.bc.ca>]
Sent: Thursday, September 10, 2015 9:54 AM
To: Fay, Christopher
Subject: RE: Fire Services Discussion
Sounds good Chris. Talk to you later next week.

Cheers,
Chris

From: Fay, Christopher [<mailto:chrisfay@mail.ubc.ca>]

Sent: Wednesday, September 9, 2015 4:15 PM

To: Jensen, Chris A CSCD:EX

Subject: RE: Fire Services Discussion

Thanks for sending this Chris. I'm not around for the rest of this week so won't have a chance to dig into this until early next.

If it works for you I'll get in touch for a phone call after that.

Much appreciated,
Chris.

From: Jensen, Chris A CSCD:EX [<mailto:Chris.Jensen@gov.bc.ca>]

Sent: Wednesday, September 09, 2015 2:14 PM

To: Fay, Christopher

Subject: RE: Fire Services Discussion

Hi Chris,

It was good to connect with you yesterday. To get the technical work going, I've attached a basic comparison of two methods for allocating fire service costs. This general estimate only uses Class 1 residential because this covers the vast majority of the taxable property values for UBC and UEL.

Actual values will change slightly when other taxable property classes are included.

s.13,s.17

I'm free early next week to discuss. How is your schedule looking for next Tuesday for a phone discussion? Once we've covered some of the basics, then I think an in person meeting would help us get into the details.

Best regards,

Chris

Chris Jensen, MSc, AScT, EP

Senior Policy Analyst

Integrated Policy Branch

Ministry of Community, Sport and Cultural Development

Tel: (250) 356-8737

Fax: (250) 356-1873

From: Fay, Christopher [<mailto:chrisfay@mail.ubc.ca>]

Sent: Tuesday, September 8, 2015 3:06 PM

To: Jensen, Chris A CSCD:EX

Subject: RE: Fire Services Discussion

Hi Chris,

Good talking fire services with you today. Here's my contact info. Let's figure out a time in the next couple of weeks to chat technical details. I'm happy to come to Victoria for a morning- or afternoon-long workshop if that works for you.

Have a good one,

Chris.

Chris Fay

Policy Analyst | Planning + Design | Campus + Community Planning

The University of British Columbia

2210 West Mall | Vancouver, BC Canada V6T 1Z1

Phone 604 822 4169

chris.fay@ubc.ca | @ubc_candcp

www.planning.ubc.ca

-----Original Appointment-----

From: White, Michael

Sent: Tuesday, September 08, 2015 12:23 PM

To: White, Michael; Fay, Christopher; de Jager, Adriaan; Jensen, Chris A CSCD:EX;
'Heather.Brazier@gov.bc.ca'

Cc: Burns, Susan G AVED:EX

Subject: Fire Services Discussion

When: Tuesday, September 08, 2015 1:30 PM-2:30 PM (UTC-08:00) Pacific Time (US & Canada).

Where: Teleconference

Access codes:

Moderator Access code: s.15,s.17 (Michael White and Adriaan de Jager)

Participant Access code: (Chris Jensen and Heather Brazier)

Dial-in Phone Numbers:

s.15,s.17 Toll Free (Canada & USA)
Vancouver

From: [Sall, Sabba CSCD:EX](#)
To: [Jensen, Chris A CSCD:EX](#)
Subject: RE: March 14 UBC call - Meeting Notes
Date: Tuesday, March 15, 2016 9:49:47 AM

Thx Chris.

Complex project, good you are on top of it...good work.

From: Jensen, Chris A CSCD:EX
Sent: Tuesday, March 15, 2016 9:45 AM
To: Volk, Kevin CSCD:EX; Rotgans, Trudy CSCD:EX; Starkl-Moser, Miriam CSCD:EX; Sall, Sabba CSCD:EX; Burns, Susan G AVED:EX; Singh, Nancy K AVED:EX
Subject: March 14 UBC call - Meeting Notes
March 14, 2016 – Meeting Notes
Meeting with UBC, AVED and CSCD staff to discuss Fire Protection Cost Recovery for market housing properties on UBC lands.

Attendees:

- Michael White, Associate VP, Campus and Community Planning, UBC
- Christopher Fay, Manager, Policy Planning, UBC
- Susan Burns, Director, Institutions and Programs, AVED
- Trudy Rotgans, Executive Director, Policy and Legislation, CSCD
- Miriam Starkl-Moser, A/Director, Legislation, CSCD
- Sabba Sall, Manager, Policy and Legislation, CSCD
- Chris Jensen, Sr. Policy Analyst, Integrated Policy Branch, CSCD

Regrets

s.13

Meeting Notes:

1. Timing

s.13,s.17

2. UBC/UNA Joint Financial Task Force Update

s.13,s.17

3. Implementation

s.13,s.17

s.13,s.17

4. Community Engagement

- March 14 - the UNA informed residents of the fire cost recovery in its newspaper the Campus Resident.
- CSCD has UNA's comms materials and relevant parties notified.

s.13,s.17

5.

6.

From: Lani Janice CSCD-EX
To: Jansen, Chris A CSCD-EX
Subject: RE: Municipal Fire expense stats
Date: Wednesday, September 30, 2015 10:47 PM
Attachments: 2015 Protection Services Budget Town of

Hi Chris,
I hope I didn't miss any more data for 2013! Let me know if you need any more or if I've missed something again. Sorry about missing the data earlier, we're on a tight deadline for the reviews so wanted to get this done and off my list so I didn't forget.

JANICE L.DIVA
Local Government Initiatives and Finance Division
Ministry of Community, Sport and Cultural Development
Phone: 204-987-0847
Email: Janice.Lani@gn.ca
Local Government Website: <http://www.calgary.ca/officeofthechiefexecutive/officeofthechiefexecutive.aspx>

From: Jansen, Chris A CSCD-EX
Sent: Wednesday, September 30, 2015 3:37 PM
To: Lani, Janice CSCD-EX
Subject: RE: Municipal Fire expense stats
Thanks Janice.

s.17

Chris

From: Lani, Janice CSCD-EX
Sent: Wednesday, September 30, 2015 3:31 PM
To: Jansen, Chris A CSCD-EX
Subject: RE: Municipal Fire expense stats
Hi Chris,

I've attached the report with the 2013 data. I'll work on the 2014 one once we've approved everything. s.13,s.17

Thanks,
JANICE L.DIVA
Local Government Initiatives and Finance Division
Ministry of Community, Sport and Cultural Development
Phone: 204-987-0847
Email: Janice.Lani@gn.ca
Local Government Website: <http://www.calgary.ca/officeofthechiefexecutive/officeofthechiefexecutive.aspx>

From: Jansen, Chris A CSCD-EX
Sent: Wednesday, September 30, 2015 2:25 PM
To: Lani, Janice CSCD-EX
Subject: RE: Municipal Fire expense stats
Both 2013 and 2014 data would be helpful. I could use the 2013 data within the next 2 weeks and the 2014 data whenever it's ready.

Many thanks,

Chris

From: Lani, Janice CSCD-EX
Sent: Wednesday, September 30, 2015 2:18 PM
To: Jansen, Chris A CSCD-EX
Subject: RE: Municipal Fire expense stats
Hi Chris,

I can provide the 2013 data to you. We're currently working on reviewing and approving the 2014 info right now so that info is still draft.

When do you need this by?

JANICE L.DIVA
Local Government Initiatives and Finance Division
Ministry of Community, Sport and Cultural Development
Phone: 204-987-0847
Email: Janice.Lani@gn.ca
Local Government Website: <http://www.calgary.ca/officeofthechiefexecutive/officeofthechiefexecutive.aspx>

From: Jansen, Chris A CSCD-EX
Sent: Wednesday, September 30, 2015 1:35 PM
To: Lani, Janice CSCD-EX
Subject: Municipal Fire expense stats
Hi Janice,

A while ago I think you provided me with 2012 municipal expense info that had fire protection expenses broken out separately. See below for what it looked like. Do you have any more current info that has fire costs listed separately?

Thanks,

Chris

Type	General Government over Total Expenses	% of General Government over Total Expenses	Protective Services - Fire Protection Operations	% of Fire Protection Operations over Total Protective Services	% of Fire Protection Operations over Total Protective Services	Protective Services over Total Expenses	% of Protective Services over Total Expenses	Solid Waste Management/Recycling	% of Solid Waste Mgt Services over Total Expenses	Health, Social Services and Housing	% of Health Services over Total Expenses	Development Services - Total	% of Development Services over Total Expenses	Transportation and Transit - Total	% of Transportation over Total Expenses	Parks/Recreation/Culture - Total	% of Parks/Recreation over Total Expenses	Water Services - Total	% of Water over Total Expenses	Sewer Services - Total	% of Sewer over Total Expenses	Other Services - Total	% of Other Services over Total Expenses	TOTAL EXPENSES
100																								
Mile																								
House D	825,885	19%	643,634	10%	70%	634,472	14%	56,569	1%	192,967	1%	192,967	4%	1,590,366	36%	141,550	3%	536,688	12%	402,770	9%	-	0%	4,403,329
Chris Jansen, MLC, ALC, JP Senior Policy Analyst Integrated Policy Branch Ministry of Community, Sport and Cultural Development Tel: (204) 954-8737 Fax: (204) 954-1873																								

From: McCaffery, Carrie CSCD:EX
To: Jensen, Chris A CSCD:EX
Subject: RE: UBC Conference call
Date: Monday, February 29, 2016 3:54:52 PM

Hi Chris, I will set this meeting up from Kevin's calendar. Can you please confirm the full list of invitees:
s.13

?
?

Carrie McCaffery

Administrative Coordinator
Ministry of Community, Sport and Cultural Development

From: Jensen, Chris A CSCD:EX
Sent: Monday, February 29, 2016 3:48 PM
To: McCaffery, Carrie CSCD:EX
Subject: UBC Conference call
Hi Carrie,

Can you please set up the usual UBC conference call for the week of March 14th. Early in the week is preferred because^{s.22}
s.13

Please add Kevin Volk to the invites.

Many thanks,

Chris

Chris Jensen, MSc, AScT, EP

Senior Policy Analyst
Integrated Policy Branch
Ministry of Community, Sport and Cultural Development
Tel: (250) 356-8737
Fax: (250) 356-6212

Sounds good. s.13

Chris

Chris

s.22

From: Jensen, Chris A CSCD:EX

Sent: 09 March 2016 16:18

To: Volk, Kevin CSCD:EX

Cc: Rotgans, Trudy CSCD:EX

Subject: UBC Fire Services draft BN on Timing

Kevin,

In preparation for your verbal briefing with MPF on Monday, please find attached a draft BN that outlines the UNA's timing request and CSCD's options.

s.13

We will have to wait until s.13,s.17

s.13,s.17

Please let me know if you'd like anything further.

Thanks,

Chris

Chris Jensen, MSc, AScT, EP

Senior Policy Analyst

Integrated Policy Branch

Ministry of Community, Sport and Cultural Development

Tel: (250) 356-8737

Fax: (250) 356-6212

From: [Godenzie, Lisa JAG:EX](#)
To: [Jensen, Chris A CSCD:EX](#); [Mas, Sophie B JAG:EX](#); [Engleder, Christal JAG:EX](#)
Subject: RE: UBC Fire Services: Tuesday meeting with UNA
Date: Monday, February 22, 2016 9:39:26 AM

Thanks for the heads up Chris. We will monitor and respond accordingly if questions arise.

Lisa

Lisa Godenzie
Director, Intergovernmental Relations
Police Services Division (Vancouver)
Ministry of Public Safety & Solicitor General
tel: (604) 660-2917
cell: (604) 220-7620
email: Lisa.Godenzie@gov.bc.ca

From: Jensen, Chris A CSCD:EX
Sent: Monday, February 22, 2016 9:36 AM
To: Mas, Sophie B JAG:EX; Godenzie, Lisa JAG:EX; Engleder, Christal JAG:EX
Subject: UBC Fire Services: Tuesday meeting with UNA

Good morning,

FYI - CSCD staff are meeting with the University Neighbourhoods Association Board tomorrow to discuss the initiative to recover fire service costs for UBC market properties. UBC staff will also be attending.

After this meeting the fire cost recovery will become public. As part of the discussion the UNA Board and residents may have questions on policing. I'll follow up with you if any such questions are raised.

Please call me today if you'd like to discuss further.

Thanks,

Chris

Chris Jensen, MSc, AScT, EP

Senior Policy Analyst
Integrated Policy Branch
Ministry of Community, Sport and Cultural Development
Tel: (250) 356-8737
Fax: (250) 356-6212

From: [Garriock, Tamara CSCD:EX](#)
To: [Jensen, Chris A CSCD:EX](#)
Subject: Rural Tax
Date: Friday, October 23, 2015 9:58:42 AM
Attachments: Rural Area Tax.docx

Hi Chris,

Attached is the one pager on rural area taxes. Let me know if there are any changes you would like me to make!

Thanks,

Tamara

Taxation (Rural Area)

An Outline of Rural Property Tax

Overview:

In lieu of a municipal tax the rural area tax is a tax levied on properties outside of municipalities to fund services that directly benefit residents within the rural area. The provincial government sets the rural area property tax rate, which is the same throughout the province.

All properties in B.C. that are not located within city, town, district or village limits. The land and any improvements on it are taxed, including residences, manufactured homes and commercial or industrial buildings.

The taxation process:

Rural area properties receive their property tax notice from the province's Surveyor of Taxes office every June and the taxes are paid to the province. The Province collects taxes for provincial services on behalf of other organizations to raise funds for services. Services often have unique boundaries that determine who will be taxed to pay for them. Taxes collected fund services that directly affect the people paying for the service. Some of the organizations the province collects taxes on behalf of are:

- Regional Districts
- Regional Hospital Districts
- Improvement Districts
- Island Trust
- University Endowment Lands

To ensure that people are not being overtaxed, these organizations let the province know how much money they need in order to be able to provide the necessary services for that year. The Surveyor of Taxes of taxes uses these figures to determine the tax rates needed to raise the funds to pay for each service.

Assessing rural tax rates:

Property taxes are levied on the market value of real property (land and buildings) based on property class and the value of property. These rates are calculated by dividing the budget requirements by the assessment base. The appropriate tax rate is applied to individual property assessments and the taxes are then calculated.

Services funded through the rural property tax:

Rural taxes fund a range of services such as schooling, fire services, BC Assessment, water services, transit, etc. The Provincial Rural tax specifically funds maintenance of public secondary roads and offsets police costs.

From: [Fay, Christopher](#)
To: [Jensen, Chris A CSCD:EX](#)
Subject: UBC Fire Costs - Community Engagement
Date: Friday, March 11, 2016 8:03:38 AM

Hi Chris,

A quick heads up before our Monday call. The UNA is starting its community engagement process on fire costs with a March 14th op-ed in the local community paper, the Campus Resident. It's written by the UNA Chair to describe the organization's financial pressures, including fire costs, and the Task Force established to manage the issue. We can give you more detail on other community engagement in our Monday call.

Adriaan from UBC Government Relations has looped in your Minister's Office through contacts he has there.

Give me a shout if you have any questions.

Enjoy the weekend,

Chris.

Page 056

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2016/17 Estimates Note Advice to the Minister

Ministry: Ministry of Community, Sport and Cultural Development
Minister Responsible: Hon. Peter Fassbender

Title: Core Review: UBC Fire Protection

Revised: March 15, 2016

Issue: Recovering fire protection costs from UBC's market properties

Response:

- We are working with the University of British Columbia and the Ministry of Advanced Education to ensure that quality fire protection for on-campus market housing residents continues under a plan that is fair to all B.C. taxpayers.
- Fire protection service is essential to community safety everywhere in British Columbia - and the principle that residents pay their fair share for local fire protection service applies to all communities in the province.
- I am pleased that officials from the University of British Columbia and the University Neighbourhood Association are working together to support a fair, reasonable approach to addressing the costs of fire protection services for the university's neighbourhood areas.
- Our government was elected on a promise to control government spending and ensure the best possible use of government resources. We are delivering on this promise.

Background/Status:

- As directed by the Cabinet Working Group for Core Review, CSCD is proceeding to implement a new \$1 million cost recovery for the provision of fire protection to UBC's market properties.
- In 1995 the Province of B.C. entered into a 99-year contract with the City of Vancouver to provide fire protection services to UBC and the University Endowment Lands (UEL).
- CSCD is responsible for funding the contract. For fiscal 2016/17 contract costs are approximately \$7.1 million.
- The UEL funds its share of fire service^{s.13,s.17} annually) through a higher general 'rural' property tax rate.
- UBC's academic lands are exempt from property taxation.
- Unlike properties in B.C.'s other unincorporated areas and the UEL, UBC's market properties currently do not pay directly for fire services costs.
- The 1995 fire services contract did not create a cost-recovery mechanism from UBC's market properties because at the time the campus had few taxable

2016/17 Estimates Note Advice to the Minister

Ministry: Ministry of Community, Sport and Cultural Development
Minister Responsible: Hon. Peter Fassbender

properties. Since 1995, significant development at UBC now provides market-housing for over 9,000 residents.

- The Government of B.C. has reviewed this anomaly and decided a change is needed to bring UBC's market properties in line with the cost recovery funding model used in B.C.'s other unincorporated areas.
- s.17
- The University Neighbourhood Association (UNA) represents residents living within UBC's neighbourhood areas.
- UBC administration and the UNA's Board of Directors understand that, based on the principle of fairness, market properties should pay for their fair share of fire protection costs.
- s.13,s.17
- The UNA informed its residents of the recovery on March 14, 2016.
- The recovery will not increase total property taxes for residents; however, it will impact the UNA's operating budget.
- The UNA and UBC have struck a joint financial task force to manage the financial impact of the transition.
- s.13,s.17

Contact:

Kevin Volk

Executive Lead

Community and
Corporate Services
Division

250 387-3860

Date: February 5, 2016
From: Ying Zhou, Treasurer

BACKGROUND

Attached (attachment 2) is the final draft of the 2016-17 Operating Budget - April 1, 2016 to March 31, 2017. The first draft of the operating budget was presented at the December 2015 Board of Directors meeting; a second draft was presented in January 2016. The third draft budget was posted on the UNA website from January 14 to 22, 2016 and residents were invited to provide their comments.

As required by the UNA Reserves Policy (attachment 3) the agenda, report and proposed resolutions to withdraw from the Rate Stabilization Reserve and the Access Reserve was published on February 5, 2016 on the UNA website. Once approved, the budget will be submitted to the UBC Board of Governors for information by March 1, 2016.

SUMMARY OF PUBLIC COMMENTS

The UNA office received comments from 2 residents. The following is a summary of the original comments (attachment 1).

1. UBC Athletics Access Fee (two comments submitted)

- "I would like to comment on the exorbitant \$715.501 (an almost 10% increase over the past FY). This appears as a single line item in a budget that - where is the consultation on the athletic assess fee with UNA members?"
- "Why the jump of 8.5% in UBC Athletics Access Cost from \$686M to \$714M. Should be within cola. (def. cost of living allowance)

Staff notes: The cost of UNA access to specific UBC Athletics and Recreation facilities is currently based on a formula of a per capita cost which increases annually by the CPI (2016-17 - \$65.37 per capita) multiplied by the estimated population (2016-17 - 10,892) which also increases annually as new housing units are built. The cost of access for 2016-17 is estimated to be \$210,750 more than 15% of the projected Neighbours Levy. As a result, the UNA can withdraw the difference from the Access Reserve.

The Athletics Agreement is under review. A proposal from UBC is expected in mid-2016 and will be presented to the UNA Board of Directors for consideration.

2. Landscaping - Other

- “Under Others (UBCPT) the cost has jumped to \$17,670 from \$5,000 or plus 253%.”

Staff notes: By the Neighbours Agreement 2015, UNA landscaping is maintained at the Level 2 Standard determined by the BC Landscaping & Nursery Association (BCLNA). The overall annual landscaping cost has been increased by 1% over all. Landscaping costs were reduced by 10% in fiscal year 2015-16 from the previous year.

3. Wesbrook Community Centre

- “What is the breakdown of net cost of the Westbrook (Wesbrook) Community Centre? i.e. total revenue less all in cost..... Only cost numbers are operating costs of \$353M.”

Staff notes: The operating expense item is projected on line 11.2 at \$353,000 and projected income is shown on line 5.18 at \$448,000 in Draft 3 of the budget.

4. Wages and Benefits

- “Why are management salaries up 49%. Seems excessive.”

Staff notes: Recently approved salary bands account for part of the salary increase and the reclassification of certain positions accounts for the rest. Salary savings were realized from the 2015-16 operating budget and projections are more accurately presented for Wesbrook Centre. Overall combined Wages and Benefits have increased marginally by 5% over last year.

5. Contract Wages

- “Contract Wages are up 900%. Who are these for? \$50,000 vs \$5,000.”

Staff notes: \$50,000 was re-allocated from Non-Management full and part time salaries to Contract Wages to reflect the classification of additional staff that have been employed for special projects or short term assistance.

6. Community Access

- “Why do we pay any amount to Vancouver Public Library? \$100,000. Do we have a record of UNA residents who use the VPL instead of the UBC library?”

Staff notes: The UNA contracts with the Vancouver Public Library. The VPL submits subscription numbers to the UNA quarterly; for the protection of the individual users, names are not included. UBC and the UEL have entered into similar contracts for the use of services at the VPL.

RECOMMENDATION

The UNA Finance and Audit Standing Committee recommend the approval of the final draft (attachment 2) of the proposed UNA 2016-17 operating Budget:

- In order to balance the budget, a withdrawal of \$ 297,031 from the Rate Stabilization Reserve is recommended; and
- As the cost of access to specific UBC athletics and recreation facilities exceeds 15% of the expected Neighbours Levy of \$ 3,441,648, a withdrawal of \$ 210,750 from the Access reserve is recommended.

MOTIONS

MOTION 1

MOVED BY , **THAT** the UNA Board of Directors supports the recommendation of the Finance and Audit Standing Committee and approves the withdrawal of \$ 297,031 from the Rate Stabilization Reserve to balance the 2016-17 operating budget. This motion requires approval from both UBC appointed directors.

MOTION 2

MOVED BY , **THAT** the UNA Board of Directors supports the recommendation of the Finance and Audit Standing Committee and approves the withdrawal of \$ 210,750 from the Access Reserve to the 2016-17 annual operating budget. This motion requires approval from both UBC appointed directors.

MOTION 3

MOVED BY , **THAT** the UNA Board of Directors supports the recommendation of the Finance and Audit Committee and approves the final proposed 2016-17 UNA Operating Budget as presented at the February 9, 2016 UNA Board of Directors meeting.

2016-2017 Budget Consultation Comments Received:

1) **From:** ^{s.22}
Sent: 22-Jan-16 8:25 PM
To: reception <reception@myuna.ca>
Cc: Charles Menzies <charles.menzies@ubc.ca>
Subject: UNA budget proposal

I would like to comment on the exorbitant \$715,501 (an almost 10% increase over the past FY). This appears as a single line item in a budget that further down goes into details as low as \$500.-. It is not made clear what benefit actually the UNA membership derives from this almost 80\$/year per member (counting 8000 people living in the UNA neighbourhood, including the elderly and infants.), especially when seeing that the UNA sports facilities are not financed through the "athletic access fee".

A substantial cut in this frivolous fee would prevent UNA from accessing financial reserves and reduce other - more important services that have direct impact on the community.

Actually, I propose to cut this fee altogether until UBC makes clear what benefit UNA members actually derive from this fee and come up with a fair calculation of this fee for UNA.

It should further be noted, that full time students only are expected to pay a maximum of 209\$/year and that this fee is tax deductible and will be included in the T2202A tax receipt.

We as UNA members do not benefit from such tax treatment - and most of us are not involved in UBC campus life to the extent that students are.

I would like to note also that "fees at UBC are approved by the board of governors following consultation with students" - where is the consultation on the athletic access fee with UNA members?

Respectfully, ^{s.22}

2) **From:** ^{s.22}
Subject: UNA Budget
Date: January 28, 2016 at 4:54:42 PM PST
To: ^{s.22}

Hi ^{s.22}

I have the following comments:

1. Why the jump of 8.5% in UBC Athletics Access Cost from \$686M to \$714M. Should be within cola.
2. What is the breakdown of the net cost of the Westbrook Community Centre? i.e. total revenue less all in costs. These numbers are not evident in the budget. Only cost numbers are operating costs of \$353M.
3. Why are management salaries up 49%. Seems excessive for management employees of the UNA office.
4. Contract wages are up 900%. Who are these for? \$50,000 versus \$5,000.
5. Under Others (UBCPT) the cost has jumped to \$17,670 from \$5,000 or plus 253%. What is this?
6. Why do we pay any amount to Vancouver Public Library? \$100,000. Do we have a record of UNA residents who use the VPL instead of the UBC library?

Thanks for your responses ^{s.22}

^{s.22}

Online Budget Consultation

University Neighbourhoods Association

Proposed Operating Budget - April 1, 2016 to March 31, 2017

		Draft # 3 Jan-16 2016-17	Projected Y-E Total 2015-16		BUDGET Approved 2015-16
A	Projected 2016/17 Neighbours Levy	\$ 3,441,648	\$ 3,592,198		\$ 3,592,198
B	Infrastructure Replacement Fund	\$ 82,600	\$ 86,213		\$ 86,213
V	Capital Replacement Fund	\$ 41,300	\$ 43,106		\$ 43,106
C	Rate Stabilization Fund	\$ -			
D	Contingency Reserve Fund	\$ -			
E	Community Playing Field Replacement Reserve		\$ -		\$ -
F	Total Reserves Allocation	\$ (123,899)	\$ (129,319)		\$ (129,319)
G	UBC Admin Cost	\$ 57,000	\$ 57,000		\$ 57,000
H	UBC Fees: professional, communication, collection	\$ 25,000	\$ 16,500		\$ 16,500
I	UBC Athletics Access Cost	\$ 711,998	\$ 656,965		\$ 656,965
J	Osborne Center Cost	\$ 15,000	\$ 15,000		\$ 15,000
K	UBC Utility Cost (Storm Levy)	\$ 270,120	\$ 240,074		\$ 240,074
L	Total UBC Cost	\$ (1,079,118)	\$ (985,539)		\$ (985,539)
M	Access Reserve (Cost Exceeds 15% of NL)	\$ 210,750	\$ 133,135	Population 10,892 Initial Prj 10,915	\$ 133,135
N	Withdraw from Rate Stabilization Reserve	\$ 297,031	\$ 277,000		\$ 277,000
O	Total Reserve Withdrawal	\$ 507,781	\$ 410,135		\$ 410,135
P	Projected Neighbours Levy Available subject to GST	\$ 2,746,412	\$ 2,887,475		\$ 2,887,475
Q	GST (5%)	\$ (42,000)	\$ (47,643)		\$ (47,643)
R	Projected Neighbours Levy Available for UNA	\$ 2,704,412	\$ 2,839,832		\$ 2,839,832
Operating Budget		Draft # 3 Jan-16 2016-17	Projected Y-E Total 2015-16	Current to December 2015-16	BUDGET Approved 2015-16
REVENUE					
2	Neighbours Levy- Services Levy/GMSL	\$ 2,704,412	\$ 2,839,832	\$ 2,129,874	\$ 2,839,832
3	Other Funding	\$ 64,500	\$ 66,000	\$ 16,306	\$ 123,672
4	Funding	\$ 2,768,912	\$ 2,905,832	\$ 2,146,180	\$ 2,963,504
5	Culture, Recreation and Leisure	\$ 683,000	\$ 405,525	\$ 222,882	\$ 560,781
6	Other	\$ 121,000	\$ 75,000	\$ 51,594	\$ 86,300
	Community and Other Revenue	\$ 804,000	\$ 480,525	\$ 274,476	\$ 647,081
7	TOTAL REVENUE	\$ 3,572,912	\$ 3,386,357	\$ 2,420,656	\$ 3,610,585
EXPENSES					
9	Community Access	\$ 131,500	\$ 140,000	\$ 88,684	\$ 145,935
10	Community Support	\$ 31,000	\$ 45,000	\$ 21,316	\$ 104,000
11	Culture, Recreation and Leisure	\$ 1,263,475	\$ 1,162,753	\$ 646,306	\$ 1,422,753
12	Communications	\$ 117,000	\$ 122,000	\$ 86,333	\$ 122,000
13	General Meeting and Board	\$ 52,000	\$ 50,000	\$ 53,033	\$ 49,204
14	General Administration	\$ 256,550	\$ 300,000	\$ 257,330	\$ 235,306
15	Salaries and benefits	\$ 717,500	\$ 541,000	\$ 478,567	\$ 521,655
16	Special Projects	\$ -	\$ -	\$ -	\$ -
17	Sustainability	\$ 25,000	\$ 30,000	\$ 8,772	\$ 29,000
	UNA Expenses	\$ 2,594,025	\$ 2,390,753	\$ 1,640,341	\$ 2,629,853
19	Direct Operation	\$ 130,750	\$ 131,000	\$ 66,771	\$ 140,736
20	Landscaping (UBCPT)	\$ 577,190	\$ 550,000	\$ 397,651	\$ 572,200
21	Road, Gutter & Sidewalk Maintenance (UBCPT)	\$ 14,600	\$ 5,000	\$ 2,697	\$ 10,000
22	Streetlights (UBCPT)	\$ 36,120	\$ 45,380	\$ 34,035	\$ 45,380
23	Property Management (UBCPT)	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
24	Other Public Realm Maintenance Exps (UBCPT)	\$ 70,170	\$ 50,000	\$ 50,000	\$ 61,620
	Municipal Services	\$ 908,830	\$ 861,380	\$ 631,154	\$ 909,936
26	Subtotal Expenses	\$ 3,502,855	\$ 3,252,133	\$ 2,271,495	\$ 3,539,789
27	Contingency (2%)	\$ 70,057	\$ 65,043	\$ 45,430	\$ 70,796
28	TOTAL EXPENSES	\$ 3,572,912	\$ 3,317,176	\$ 2,316,925	\$ 3,610,585
29	Balance Surplus or (deficit)	\$ 0	\$ 69,181	\$ 103,731	\$ -

Online Budget Consultation

University Neighbourhoods Association

Proposed Operating Budget - April 1, 2016 to March 31, 2017

	Draft # 3 Jan-16 2016-17	Projected Y-E Total 2015-16	Current to December 2015-16	BUDGET 2015-16	\$ changes in Budget	% changes in Budget
REVENUE						
1 Funding						
2 Neighbours Levy- Services Levy/GMSL	\$ 2,704,412	\$ 2,839,832	\$ 2,129,874	\$ 2,839,832	\$ (135,420)	-4.8%
3.1 Barn Raising/WCC contribution (UBCPT Funding)	\$ 7,500	\$ 7,500		\$ 7,500	\$ -	
3.2 Community Policing (UBC Funding)	\$ -	\$ -		\$ 25,000	\$ (25,000)	
3.3 CRA summer job funding (Federal Funding)	\$ 10,000	\$ 10,197	\$ 10,197	\$ 4,500	\$ 5,500	
3.4 Victim services program (Provincial Funding)	\$ -	\$ -		\$ 42,672	\$ (42,672)	
3.5 Operating contribution to Playing Field 1 (VSB Funding)	\$ 15,000	\$ 20,303		\$ 16,000	\$ (1,000)	
3.6 C+CP contribution to Youth Programming	\$ 25,000	\$ 21,000		\$ 21,000	\$ 4,000	
3.6 Misc. Funding	\$ 7,000	\$ 7,000	\$ 6,109	\$ 7,000	\$ -	
4 Total Funding	\$ 2,768,912	\$ 2,905,832	\$ 2,146,180	\$ 2,963,504	\$ (194,592)	-7%
5 Culture, Recreation and Leisure Revenue						
5.1 Total Old Barn & Wesbrook Centres: Program Fees	\$ 260,000	\$ 159,000	\$ 106,027	\$ 184,000	\$ 76,000	41%
5.2 Rental (Facilities/Meeting Rooms)	\$ 90,000	\$ 55,000	\$ 10,542	\$ 70,000	\$ 20,000	29%
5.3 Fitness Room Membership	\$ 100,000	\$ 63,000	\$ 35,843	\$ 80,000	\$ 20,000	25%
Old Barn Community Center						
5.4 Program Fees	\$ 85,000	\$ 84,000	\$ 106,027	\$ 84,000		
5.5 Rental (Facilities /Meeting Rooms)	\$ 15,000	\$ 15,000	\$ 10,115	\$ 15,000		
5.6 Fitness Membership	\$ 20,000	\$ 20,000	\$ 35,843	\$ 20,000		
5.7 Coffee Shop Rental Space	\$ 48,000	\$ 48,000	\$ 32,000	\$ 48,000		
5.8 Merchandise	\$ 2,000	\$ 2,000	\$ 2,356	\$ 2,000		
5.9 Old Barn Community Centre	\$ 170,000	\$ 169,000	\$ 186,341	\$ 169,000		
Wesbrook Community Centre:						
5.1.0 Program Fees	\$ 175,000	\$ 75,000	\$ 428	\$ 100,000	\$ 75,000	75%
5.1.2 Rental (Facilities /Meeting Rooms)	\$ 75,000	\$ 40,000	\$ -	\$ 55,000	\$ 20,000	36%
5.1.3 Fitness Centre Membership	\$ 80,000	\$ 43,000	\$ -	\$ 60,000	\$ 20,000	33%
5.1.4 Wesbrook Personal Trainer	\$ 45,000	\$ 10,000	\$ -	\$ 42,900		
5.1.5 Coffee Shop Rental	\$ 24,000	\$ 2,000	\$ -	\$ 14,000	\$ 10,000	71%
5.1.6 Merchandise	\$ 4,000	\$ 1,500	\$ -	\$ 4,000		
5.1.7 Child Minding Wesbrook	\$ 45,000	\$ -	\$ -	\$ 50,881		
5.1.8 Wesbrook Community Centre	\$ 448,000	\$ 171,500	\$ 428	\$ 326,781	\$ 121,219	37%
5.1.9 Playing Field 1 (VSB) Rental Revenue	\$ 15,000	\$ 15,000	\$ -	\$ 15,000		
5.2.0 Playing Field 2 (Softball Diamond) Rental Revenue	\$ 1,000	\$ -	\$ -	\$ -		
5.2.1 Nobel Field (Softball Diamond)	\$ 4,000	\$ 5,000	\$ 191	\$ 5,000		
5.2.2 Community Field (VSB Portion \$15,000)	\$ 45,000	\$ 45,000	\$ 35,898	\$ 45,000		
5.2.3 Playing Fields	\$ 65,000	\$ 65,000	\$ 36,114	\$ 65,000		
5.2.4 Child Care	\$ 12,500	\$ 25	\$ 25	\$ -		
5 Total Culture, Recreation and Leisure Revenue	\$ 683,000	\$ 405,525	\$ 222,882	\$ 560,781	\$ 122,219	22%
6 Other Revenue						
6.1 Community Gardens and Kids Garden	\$ 8,500	\$ 8,000	\$ 6,838	\$ 8,000		
6.2 Interest Revenue - GIC	\$ 5,000	\$ -	\$ 800	\$ -		
6.3 Miscellaneous Revenue - Emergency Kits	\$ 2,500	\$ 2,000	\$ 1,782	\$ 1,000		
6.4 Newspaper Advertising Sales	\$ 55,000	\$ 31,896	\$ 23,922	\$ 47,300	\$ 7,700	16%
6.5 Parking Revenue - CAR2GO? \$6.00 to 12,000	\$ 48,000	\$ 32,104	\$ 17,539	\$ 30,000	\$ 18,000	60%
6.6 Sustainability Fund - Bins, Bags, Filters	\$ 2,000	\$ 1,000	\$ 713	\$ -		
6 Total Other Revenue	\$ 121,000	\$ 75,000	\$ 51,594	\$ 86,300	\$ 34,700	40%
7 REVENUE TOTAL	\$ 3,572,912	\$ 3,386,357	\$ 2,420,656	\$ 3,610,585	\$ (37,673)	-1%

Online Budget Consultation

University Neighbourhoods Association

Proposed Operating Budget - April 1, 2016 to March 31, 2017

	Draft # 3 Jan-16 2016-17	Projected Y-E Total 2015-16	Current to December 2015-16	BUDGET 2015-16	\$ changes in Budget	% changes in Budget
EXPENSES						
9 Community Access						
9.2 Botanical Garden	\$ 14,000	\$ 14,000	\$ 10,500	\$ 14,000		
9.3 Access Card Production	\$ 1,500	\$ 2,200	\$ 1,673	\$ 1,000		
9.4 Museum of Anthropology	\$ 5,000	\$ 4,935	\$ 3,701	\$ 4,935		
9.5 Osborne Centre	\$ -	\$ -	\$ -	\$ -		
9.6 UBC Library	\$ 10,000	\$ 10,000	\$ 4,960	\$ 10,000		
9.7 Vancouver Public Library	\$ 100,000	\$ 108,865	\$ 67,850	\$ 115,000	\$ (15,000)	-13%
9.8 Changing Aging	\$ 1,000	\$ -	\$ -	\$ 1,000		
9 Total Community Access Expenses	\$ 131,500	\$ 140,000	\$ 88,684	\$ 145,935	\$ (14,435)	-10%
10 Community Support						
10.1 Community Garden Committee Supplies	\$ 3,000	\$ 3,000	\$ 8,895	\$ 2,000		
10.2 Emergency Preparedness Committee	\$ 2,000	\$ 2,000	\$ -	\$ 2,000		
10.3 Multicultural Committee	\$ 2,000	\$ 2,000	\$ 161	\$ 2,000		
10.4 Civic Engagement Committee	\$ 2,000	\$ 2,000	\$ 661	\$ 2,000		
10.5 Plant Stewardship Committee -Kids Garden	\$ 1,000	\$ 2,000	\$ 421	\$ 2,000		
10.6 Community Support	\$ 10,000	\$ 11,000	\$ 10,138	\$ 10,000		
10.7 Barn Raising	\$ 5,000	\$ 9,000	\$ 8,837	\$ 5,000		
10.8 Wesbrook Festival	\$ 7,000	\$ 7,000	\$ -	\$ 7,000		
10.9 Community Sponsorship Grants	\$ 6,000	\$ 6,000	\$ -	\$ 6,000		
10.1.0 Community Centre Promotion & Grants	\$ 18,000	\$ 22,000	\$ 8,837	\$ 18,000		
10.11 Victim Services/Community Policing	\$ -	\$ 9,000	\$ 100	\$ 71,000	\$ (71,000)	-100%
10.12 Volunteer Support	\$ 3,000	\$ 3,000	\$ 2,241	\$ 5,000		
10 Total Community Support Expenses	\$ 31,000	\$ 45,000	\$ 21,316	\$ 104,000	\$ (73,000)	-70%
11 Culture, Recreation and Leisure						
Old Barn Community Center:						
Direct Operating Cost by UNA	\$ 15,000	\$ 15,000	\$ 27,131	\$ 17,760		
Direct Operating Cost by UBCPT	\$ 150,475	\$ 145,000	\$ 92,187	\$ 145,000		
Property Tax	\$ 12,000	\$ 14,000	\$ 13,090	\$ 15,000		
Furniture/Fixture/Equipment	\$ 5,000	\$ 6,000	\$ 15,250	\$ 6,000		
11.2 <i>Operating Cost - Community Place - Closed 2015</i>	\$ -	\$ 2,615	\$ 2,615	\$ 700		
11.1 Operating Cost - Old Barn Community Centre	\$ 182,475	\$ 182,615	\$ 150,273	\$ 184,460		
Wesbrook Community Centre:						
Direct Operating Cost for internal items	\$ 50,000	\$ 37,000	\$ 4,000	\$ 23,390		
Direct Operating Cost for building maintenance	\$ 300,000	\$ 125,000	\$ 14,000	\$ 250,000		
Property Tax	\$ 3,000	\$ -	\$ -	\$ 30,000		
Furniture/Fixture/Equipment	\$ -	\$ -	\$ -	\$ -		
11.7 One-time initial capital cost for Wesbrook	\$ -	\$ -	\$ -	\$ 49,200		
11.2 Operating Cost - Wesbrook Community Centre	\$ 353,000	\$ 162,000	\$ 18,000	\$ 352,590		
Fields:						
Nobel Field	\$ 2,000	\$ 1,500	\$ 495			
Community Field	\$ 6,000	\$ 5,000	\$ 3,198	\$ 18,800		
11.3 Operating Cost - Fields	\$ 8,000	\$ 6,500	\$ 3,693	\$ 18,800	\$ (10,800)	-57%
11.4 Operating Cost - Child Care	\$ 12,500		\$ 12,500	\$ -		
Programming:						
Promotion	\$ 20,000	\$ 15,000	\$ 12,493	\$ 20,000		
Program Equipment Fields & Garden Expense	\$ 15,000	\$ -	\$ -	\$ 20,000		
Program Guide	\$ 35,000	\$ 40,000	\$ 30,000	\$ 40,000		
Events within Old Barn & Wesbrook	\$ 10,000	\$ 5,000	\$ 3,568	\$ 10,000		
Instructors	\$ 85,000	\$ 80,000	\$ 43,148	\$ 90,000		
Misc Programming	\$ 2,500	\$ 5,000	\$ 2,120	\$ 5,000		
UTown Collaborative Programming	\$ 25,000	\$ 25,000	\$ 24,839	\$ 31,100		
11.5 Total Programming Cost	\$ 192,500	\$ 170,000	\$ 116,168	\$ 216,100	\$ (23,600)	-11%
11.6 Total Salaries & Benefits	\$ 515,000	\$ 639,023	\$ 330,557	\$ 650,803	\$ (135,803)	-21%
11 Total Culture, Recreation and Leisure Expenses	\$ 1,263,475	\$ 1,162,753	\$ 646,306	\$ 1,422,753	\$ (159,278)	-11%

Online Budget Consultation

University Neighbourhoods Association

Proposed Operating Budget - April 1, 2016 to March 31, 2017

	Draft # 3 Jan-16 2016-17	Projected Y-E Total 2015-16	Current to December 2015-16	BUDGET 2015-16	\$ changes in Budget	% changes in Budget
12 Communications						
12.1 General Communications	\$ 10,000	\$ 10,000	\$ 8,182	\$ 10,000		
12.2 Consultation and Engagement	\$ 5,000	\$ 5,000	\$ 1,990	\$ 5,000		
12.3 Newspaper	\$ 95,000	\$ 96,457	\$ 67,762	\$ 102,000		
12.4 Other UNA Publications/General adm exp	\$ 2,000	\$ 5,543	\$ 5,543	\$ -		
12.5 Websites	\$ 5,000	\$ 5,000	\$ 2,856	\$ 5,000		
12 Total Communications Expenses	\$ 117,000	\$ 122,000	\$ 86,333	\$ 122,000	\$ (5,000)	-4%
13 General Meeting and Board						
13.1 General Meeting and Election	\$ 16,000	\$ 17,097	\$ 20,130	\$ 10,000	\$ 6,000	60%
13.2 Director's Liability Insurance	\$ -	\$ -	\$ -	\$ 4,000		
13.3 Hospitality	\$ 3,000	\$ 2,022	\$ 2,022	\$ 3,000		
13.4 Stipend for elected directors	\$ 33,000	\$ 30,881	\$ 30,881	\$ 32,204		
13 Total General Meetings and Board Expenses	\$ 52,000	\$ 50,000	\$ 53,033	\$ 49,204	\$ 2,796	6%
14 General Administration						
14.1 Accounting Fees	\$ 14,000	\$ 13,500	\$ 12,730	\$ 10,000		
14.2 Audit Fees	\$ 10,050	\$ 7,612	\$ 7,612	\$ 10,050		
14.3 Banking Fees	\$ 500	\$ 1,200	\$ 1,041	\$ 11,500	\$ (11,000)	-96%
14.4 Conferences, Travel & Training	\$ 3,000	\$ 3,762	\$ 3,762	\$ 3,000		
14.5 Consulting Fees	\$ 20,000	\$ 25,284	\$ 49,277	\$ 10,000	\$ 10,000	100%
14.6 Furniture, Fixtures and Equipment	\$ 5,000	\$ 636	\$ 636	\$ 450		
14.7 Internet/Email	\$ 3,000	\$ 4,000	\$ 3,054	\$ 4,000		
14.8 IT Services	\$ 30,000	\$ 28,200	\$ 22,349	\$ 28,200		
14.9 Legal Fees	\$ 40,000	\$ 75,000	\$ 53,250	\$ 16,000	\$ 24,000	150%
14.1.0 Miscellaneous	\$ 4,000	\$ 6,000	\$ 5,569	\$ 6,000		
14.11 Office Rent	\$ 106,000	\$ 110,906	\$ 77,986	\$ 110,906		
14.12 Office Supplies	\$ 6,000	\$ 10,000	\$ 9,618	\$ 9,000		
14.13 Berton Operating Cost	\$ 3,500	\$ 4,000	\$ 2,356	\$ 6,000		
14.14 Postage & Courier	\$ 1,500	\$ 900	\$ 868	\$ 1,200		
14.15 Telephone/Fax	\$ 10,000	\$ 9,000	\$ 7,222	\$ 9,000		
14 Total General Administration Expenses	\$ 256,550	\$ 300,000	\$ 257,330	\$ 235,306	\$ 21,244	9%
15 Salaries and benefits						
15.1 Management salaries	\$ 488,000	\$ 327,000	\$ 308,277	\$ 360,850		
15.2 Non-Management Full Time salaries	\$ 60,000	\$ 100,000	\$ 102,079	\$ 53,805		
15.3 Non-Management Part Time salaries	\$ 8,000	\$ 18,000	\$ 16,219	\$ 8,000		
15.4 Extended Benefits/CCRA	\$ 110,000	\$ 90,000	\$ 46,290	\$ 98,000		
15.5 Contact Wages	\$ 50,000	\$ 5,000	\$ 5,000	\$ -		
15.6 Hiring Cost	\$ 1,500	\$ 1,000	\$ 702	\$ 1,000		
15 Total Salaries & Benefits Expenses	\$ 717,500	\$ 541,000	\$ 478,567	\$ 521,655	\$ 195,845	38%
17 Sustainability						
17.1 Program Cost - Printing & Misc	\$ 4,000	\$ 4,000	\$ 1,710	\$ 4,000		
17.2 Recycling Center Operations - Green Depot	\$ 4,000	\$ 4,000	\$ -	\$ 2,000		
17.3 Education / Sustainability Communication	\$ 2,000	\$ 1,000	\$ -	\$ 2,000		
17.4 Ongoing Sustainability subtotal	\$ 10,000	\$ 9,000	\$ 1,710	\$ 8,000		
17.5 Community Energy Manager	\$ 12,000	\$ 16,000	\$ 7,062	\$ 16,000		
17.6 Public Recycling Bins	\$ 3,000	\$ 5,000	\$ -	\$ 5,000		
17.7 Sustainability Special Projects subtotal	\$ 15,000	\$ 21,000	\$ 7,062	\$ 21,000	\$ (6,000)	-29%
17 Total Sustainability Expenses	\$ 25,000	\$ 30,000	\$ 8,772	\$ 29,000	\$ (4,000)	-14%

Online Budget Consultation

University Neighbourhoods Association

Proposed Operating Budget - April 1, 2016 to March 31, 2017

	Draft # 3 Jan-16 2016-17	Projected Y-E Total 2015-16	Current to December 2015-16	BUDGET 2015-16	\$ changes in Budget	% changes in Budget
19 Direct Operation						
19.1 Parking & Security						
19.2 Parking Management and Enforcement		\$ -	\$ 375	\$ 5,000		
19.3 Commissionaires - Parking Regulations	\$ 82,000	\$ 80,000	\$ 47,344	\$ 80,000		
19.4 Parking Sign Maintenance	\$ 7,000	\$ 6,500		\$ 13,936		
19.5 Parking Permits, Decals & Booklets	\$ 8,500	\$ 7,500	\$ 6,063	\$ 5,000		
19.6 Parking Communications Materials		\$ -		\$ 500		
19.7 Parking Dispute Reimbursement	\$ 2,500	\$ 2,000	\$ -	\$ 5,000		
19.8 Annual Parking Survey	\$ 5,250	\$ 5,000	\$ 5,000	\$ 5,000		
19 Parking & Security	\$ 105,250	\$ 101,000	\$ 58,782	\$ 114,436	\$ (9,186)	-8%
18 UNA Expenses	\$ 2,594,025	\$ 2,390,753	\$ 1,640,341	\$ 2,629,853	\$ (35,828)	-1%
19.9 Emergency Management						
19.1.0 Training for staff and volunteers	\$ 5,500	\$ 5,500		\$ 5,500		
19.11 Mail and Print Material to Residents	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000		
19.12 Emergency Equipment	\$ 15,000	\$ 16,500	\$ -	\$ 14,500		
19.13 Ongoing Emergency Operations	\$ 2,000	\$ 3,000	\$ 2,989	\$ 1,300		
19.4 Emergency Management	\$ 25,500	\$ 30,000	\$ 7,989	\$ 26,300		
19 Total Direct Operations	\$ 130,750	\$ 131,000	\$ 66,771	\$ 140,736	\$ (9,986)	-7%
20 Landscaping (UBCPT estimate)						
20.1 Public realm/parks maintenance	\$ 487,870	\$ 475,000	\$ 316,451	\$ 483,674		
20.1 Irrigation maintenance	\$ 76,820	\$ 66,000	\$ 66,700	\$ 79,526		
20.1 Tree Maintenance	\$ 12,500	\$ 9,000	\$ 14,500	\$ 9,000		
20 Total Landscaping Expenses	\$ 577,190	\$ 550,000	\$ 397,651	\$ 572,200	\$ 4,990	1%
21 Road, Gutter & Sidewalk Maintenance (UBCPT Est)						
21.1 Roads and Gutters	\$ 6,600	\$ 5,000	\$ 2,697	\$ 5,000		
21.2 Snow/ice removal program	\$ 8,000	\$ -	\$ -	\$ 5,000		
21 Total Road Gutter & Sidewalk Maintenance Expenses	\$ 14,600	\$ 5,000	\$ 2,697	\$ 10,000		
22 Streetlights (UBCPT estimate)						
22.1 Streetlights maintenance	\$ 36,120	\$ 45,380	\$ 34,035	\$ 45,380		
22 Total Street lights	\$ 36,120	\$ 45,380	\$ 34,035	\$ 45,380		
23 Management fees UBCPT						
23 Total Property Management Fees	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000		
24 Others (UBCPT estimate)						
24.1 BC Hydro	\$ 52,500	\$ 45,000	\$ 45,000	\$ 45,000	\$ 7,500	17%
24.2 Others	\$ 17,670	\$ 5,000	\$ 5,000	\$ 16,620		
24 Total Other Expenses	\$ 70,170	\$ 50,000	\$ 50,000	\$ 61,620	\$ 8,550	14%
24 Total Municipal Services	\$ 908,830	\$ 861,380	\$ 631,154	\$ 909,936		
Expense Summary						
25 Expenses Subtotal	\$ 3,502,855	\$ 3,252,133	\$ 2,271,495	\$ 3,539,789	\$ (36,934)	-1%
26 Contingency (2%)	\$ 70,057	\$ 65,043	\$ 45,430	\$ 70,796		
27 EXPENSES TOTAL	\$ 3,572,912	\$ 3,317,176	\$ 2,316,925	\$ 3,610,585		
28 Balance Surplus or (deficit)	\$ 0	\$ 69,181	\$ 103,731	\$ -		



VIBRANT, DIVERSE, SUSTAINABLE

CORPORATE POLICY

SUBJECT: NEIGHBOURS FUND RESERVE POLICY		
CATEGORY: FINANCE		POLICY #: 05-7

POLICY STATEMENTS**Annual Allocation to the Neighbours Fund Reserves**

At its April 8, 2008 meeting, the UNA Board of Directors passed a motion to allocate annually to the Reserves within the Neighbours Fund. These reserves are identified in the Neighbours Agreement 2008 that was agreed upon between UBC and the UNA.

The UNA Board of Directors will annually allocate:

- A. 2.4% of the annual Neighbours Fund Revenue to the Infrastructure Reserve
- B. 1.2% of the annual Neighbours Fund Revenue to the Capital Reserve
- C. 1% of the annual UNA Operating Budget to the Rate Stabilization Reserve
- D. 1% of the annual UNA Operating Budget to the Contingency Reserve

RELATED POLICIES

N/A

APPROVAL HISTORY

ISSUED BY: Board of Directors	APPROVED BY: Board of Directors	DATE: 2008/04/08
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VIBRANT, DIVERSE, SUSTAINABLE

CORPORATE POLICY

SUBJECT: NEIGHBOURS FUND RESERVE POLICY – AMENDMENT #1		
CATEGORY: FINANCE		POLICY #: 05-9

POLICY STATEMENTS**Transfer to the Neighbours Fund Contingency Reserve**

The transfer to the Neighbours Fund Contingency Reserve any amount of money not expended in the fiscal year that has been allocated to contingency in the operating budget of that year. The amount of the contingency line item could be capped at maximum dollar value or percentage of the overall operating budget that is based on accepted municipal financial practices.

The transfer of the remaining unexpended operating monies (total operating surplus minus unexpended contingency surplus) to the Rate Stabilization Reserve.

RELATED POLICIES

Policy #05-07 Neighbours Fund Reserve Policy

APPROVAL HISTORY

ISSUED BY: Board of Directors	APPROVED BY: Board of Directors	DATE: 2008/04/08
AMENDED BY: Finance Committee	APPROVED BY: Board of Directors	DATE: 2009/10/13



VIBRANT, DIVERSE, SUSTAINABLE

CORPORATE POLICY

SUBJECT: NEIGHBOURS FUND RESERVE POLICY – AMENDMENT #2		
CATEGORY: FINANCE		POLICY #: 05-10

POLICY STATEMENTS**Authorization Limit**

The UNA Board authorizes spending up to \$1.5 million given support from the two UBC appointed directors on specific spending. Spending above \$1.5 million will go to UBC Board of Governors for approval.

RELATED POLICIES

Policy #05-07 Neighbours Fund Reserve Policy

Policy #05-09 Neighbours Fund Reserve Policy - Amendment #1

APPROVAL HISTORY

ISSUED BY: Board of Directors	APPROVED BY: Board of Directors	DATE: 2008/04/08
AMENDED BY: Finance Committee	APPROVED BY: Board of Directors	DATE: 2009/10/13
AMENDED BY: Finance Committee	APPROVED BY: Board of Directors	DATE: 2010/12/14

SUBJECT: NEIGHBOURS FUND RESERVE POLICY – AMENDMENT #3	
CATEGORY: FINANCE	POLICY #: 05-13

POLICY STATEMENTS

UNA Infrastructure Replacement Reserve Policy

Purpose of Reserve Fund

This is the subfund of the Neighbours' Fund comprised of a reserve of funds to pay for the cost of repairing or replacing the municipal-like infrastructure required to service the Designated Local Areas. Municipal-like infrastructure includes utilities (water and sewer), outdoor lighting, specified roads, paths and walkways.

The Infrastructure Replacement Reserve was established to ensure continued operation of infrastructure in the Designated Local Areas through providing secure funding for replacing component parts or assets that periodically wear out or reach the end of their useful life. These expenditures are not typically included in operating budgets as they involve significant capital expenditures.

Annual Contribution

An annual contribution of 2.4% of the Neighbours' Fund Revenue will be made to the Infrastructure Replacement Reserve. Any interest accumulated will be included with the Reserve but is in addition to the annual contribution requirement.

Maximum Value

Once the value of this fund reaches \$10 Million, the UNA Board will review the adequacy of this funding level and propose a maximum value for approval by the UBC Board of Governors. The minimum value will never be less than \$500,000.

Mechanism for Withdrawal

The UNA Board must pass a resolution in open public session to withdraw funds from this Reserve. The agenda, report and proposed resolution must be published one week in advance on the UNA website. The report will include recommendations to replenish the Reserve in a reasonable period of time. Withdrawals less than \$1,500,000 can be approved by the UNA Board of Directors with the support of both UBC appointed directors. Withdrawals in excess of \$1,500,000 must go to the UBC Board for approval.

Reporting



VIBRANT, DIVERSE, SUSTAINABLE

CORPORATE POLICY

The UNA will review the annual provision and the Reserve balance to ensure the provision continues to meet the funding requirements. This review will be conducted as part of the UNA's annual budget process. Findings will be reported annually to the UNA Board.

UNA Capital Replacement Reserve Policy

Purpose of Reserve Fund

This is the subfund of the Neighbours' Fund comprised of a reserve of funds to pay for the cost of repairing and replacing facilities and amenities. Facilities include the physical aspects of the UNA community centres in the Designated Local Areas. Amenities include playgrounds and equipment in the Designated Local Areas.

The Capital Replacement Reserve was established to replace major items that periodically wear out so that the facility or amenity continues to be functional over its useful life. These funds are not intended to replace a facility or amenity in its entirety as it reaches the end of its useful life.

Annual Contribution

An annual contribution of 1.2% of the Neighbours' Fund Revenue will be made to the Capital Replacement Reserve. Any interest accumulated will be included with the Reserve but is in addition to the annual contribution requirement.

Maximum Value

Once the value of this fund reaches \$5 Million, the UNA Board will review the adequacy of this funding level and propose a maximum value for approval by the UBC Board of Governors. The minimum value will never be less than \$250,000.

Mechanism for Withdrawal

The UNA Board must pass a resolution in open public session to withdraw funds from this Reserve. The agenda, report and proposed resolution must be published one week in advance on the UNA website. The report will include recommendations to replenish the Reserve in a reasonable period of time. Withdrawals less than \$1,500,000 can be approved by the UNA Board of Directors with the support of both UBC appointed directors. Withdrawals in excess of \$1,500,000 must go to the UBC Board for approval.

Reporting



VIBRANT, DIVERSE, SUSTAINABLE

CORPORATE POLICY

The UNA will review the annual provision and the Reserve balance to ensure the provision continues to meet the funding requirements. This review will be conducted as part of the UNA's annual budget process. Findings will be reported annually to the UNA Board.

UNA Rate Stabilization Reserve Policy

Purpose of Reserve Fund

This is the subfund of the Neighbours' Fund comprised of a reserve of funds to be used in the event the amount of Services Levy collected by UBC is decreased due to a change in relative ratios between the municipal general and debt tax rate of the City of Vancouver levied on residential property as opposed to the provincial/rural service tax levied on residential property.

The Rate Stabilization Reserve was established to guard against changes in Vancouver's rates that are not sympathetic to the UNA's operating commitments.

Annual Contribution

An annual contribution of 1.0% of the Neighbours' Fund Revenue will be made to the Rate Stabilization Reserve. Any interest accumulated will be included with the Reserve.

Maximum Value

The maximum funding threshold limit is \$2 Million. If this maximum amount is reached, annual contributions can cease until a withdrawal is made, at which time annual contributions will resume. Any surpluses from the UNA's annual budget are deposited to this Reserve.

Mechanism for Withdrawal

The UNA Board must pass a resolution in open public session to utilize funds from this Reserve as a source of income for a proposed annual budget. The agenda, report and proposed resolution must be published one week in advance on the UNA website. The report will include recommendations to replenish the Reserve in a reasonable period of time. The use of funds in this Reserve for that purpose must be approved by the UNA Board of Directors with the support of both UBC appointed directors.

Reporting

The UNA will review the annual provision and the Reserve balance to ensure the provision continues to meet the funding requirements. This review will be conducted as part of the UNA's annual budget process. Findings will be reported annually to the UNA Board.

UNA Access Reserve Policy

Purpose of Reserve Fund

This is the subfund of the Neighbours' Fund comprised of a reserve of funds to make annual contributions to UBC for the operating costs of the facilities to which the UNA has obtained access pursuant to schedule "F" of the Neighbours' Agreement, provided that such annual contributions will be drawn only to the extent that the annual contributions agreed upon in schedule "F" exceed 15% of the amount of the Neighbourhood Levy collected by UBC in respect of that year.

Annual contribution

There was a one-time provision of \$1 Million to this Reserve. Additional funds will not be added on an annual basis beyond interest accumulated in this Reserve.

Maximum value

There is no maximum funding threshold for this Reserve as funds are not being replenished or added.

Mechanism for Withdrawal

The UNA Board must pass a resolution in open public session to utilize funds from this Reserve as a source of income for a proposed annual budget. The agenda, report and proposed resolution must be published one week in advance on the UNA website. The use of funds in this Reserve for that purpose must be approved by the UNA Board of Directors with the support of both UBC appointed directors.

Reporting

The UNA will review the Reserve balance annually. This review will be conducted as part of the UNA's annual budget process. Findings will be reported annually to the UNA Board.

UNA Contingency Reserve Policy

Purpose of Reserve Fund

This is the subfund of the Neighbours' Fund comprised of a reserve of funds to pay for unexpected or unbudgeted repairs and expenses which require immediate action.

Annual contribution

An annual contribution of 1.0% of the Neighbours' Fund Revenue will be made to the Contingency Reserve. Any interest accumulated will be included with the Reserve.



VIBRANT, DIVERSE, SUSTAINABLE

CORPORATE POLICY**Maximum value**

The maximum funding threshold limit is \$1 Million. If this maximum amount is reached, annual contributions can cease until a withdrawal is made, at which time annual contributions will resume.

Mechanism for Withdrawal

The UNA Board must pass a resolution in open public session to withdraw funds from this Reserve. The agenda, report and proposed resolution must be published one week in advance on the UNA website. The report will include recommendations to replenish the Reserve in a reasonable period of time. Withdrawals can be made by the UNA Board of Directors with the support of both UBC appointed directors.

Reporting

The UNA will review the annual provision and the Reserve balance to ensure the provision continues to meet the funding requirements. This review will be conducted as part of the UNA's annual budget process. Findings will be reported annually to the UNA Board.

RELATED POLICIES

Policy #05-07 Neighbours Fund Reserve Policy

Policy #05-09 Neighbours Fund Reserve Policy - Amendment #1

Policy #05-10 Neighbours Fund Reserve Policy – Amendment #2

APPROVAL HISTORY

ISSUED BY: Board of Directors	APPROVED BY: Board of Directors	DATE: 2008/04/08
AMENDED BY: Finance Committee	APPROVED BY: Board of Directors	DATE: 2009/10/13
AMENDED BY: Finance Committee	APPROVED BY: Board of Directors	DATE: 2010/12/14
AMENDED BY: Finance Committee	APPROVED BY: Board of Directors	DATE: 2010/12/14

Ministry of Community, Sport and Cultural Development
BRIEFING NOTE FOR MINISTER

Ref #: 164867

FOR INFORMATION

Date: October 22, 2015

Title: Funding fire protection service for market-housing properties at the University of BC (UBC).

Issue: This note outlines a Core Review project to recover costs for providing fire protection services to UBC's market-housing properties.

Background:

In terms of local governance, the University Endowment Lands (UEL) and UBC are unusual because they are highly urbanized areas in Metro Vancouver, yet they remain unincorporated. The lack of a municipal framework in a highly populated area is an anomaly in British Columbia and has led to the creation of many unconventional servicing arrangements, one of which is fire protection.

In 1995, the Province of BC entered into a 99-year contract with the City of Vancouver to provide fire service for the UEL and UBC. CSCD is responsible for funding the contract.^{s.17}

s.17

UBC is the only university in BC where the provincial government directly funds community fire protection. For all other universities, fire service costs are funded by a municipality, which typically receives a grant-in-lieu of property taxes from the Province.

In terms of property taxation, there are two main categories on UBC lands: the academic/institutional campus which is property tax exempt; and five intensively-developed residential neighbourhood areas that are subject to a special property tax structure (see map in Appendix 1 and property tax overview in Appendix 2).

In 2002, the University Neighbourhood Association (UNA) was created to represent residential areas. This society receives funding through a UBC Service Levy to provide community oversight for certain municipal-type services within the UNA (e.g. recreation, community centre, landscaping).^{s.13,s.17}

s.13,s.17

The UBC Service Levy funds 90% of this budget.

When the fire services contract was established 20 years ago, it did not create a cost recovery mechanism for the university's taxable properties because at the time the campus had few market-housing properties. Since 1995, there has been significant land development at UBC and there is now market-housing for more than 9,000 residents. These residents receive high quality fire protection service, but unlike the UEL or BC's other unincorporated areas, these residents do not pay an additional levy to fund this service.

On August 5, 2014, the Cabinet Working Group for Core Review (CWGCR) directed the previous CSCD Minister to proceed with recovering costs for the provision of fire protection services to UBC neighbourhoods.^{s.13,s.17}

s.13,s.17

Mandate Considerations: Core Review initiative.	
Liquefied Natural Gas Considerations: N/A	
Fiscal Considerations: Project aims to increase provincial revenues by approximately \$900k /year.	
First Nations Considerations: N/A	
Communications: s.13,s.17	GCPE and UBC
will be involved in the development and implementation of a communications plan.	

Discussion:

s.13,s.17

For UEL residents, the *University Endowment Lands Act* currently provides appropriate authority to levy charges; however, the *UEL Act* does not apply to UBC lands.

CSCD staff worked in collaboration with staff from the Ministry of Finance and Ministry of Advanced Education (AVED) to evaluate recovery options s.13,s.17

- s.13,s.17
-
- Market-housing properties are owned by UBC and leased to residents.
- The Service Levy that UBC levies and collects from tenants provides UBC an established and appropriate revenue stream to fund fire services for its market-housing properties.

s.13,s.17

The current approach provides certainty for UNA residents that high quality fire services will continue unchanged s.13,s.17

s.13,s.17

Next Steps:

Provincial staff and UBC staff are currently working together to reach agreement on a funding mechanism.

CSCD has proposed that UBC enter into a funding agreement with the Province. s.13,s.17

s.13,s.17

s.13,s.17



and implemented with GCPE and UBC.

A communications plan will be developed

Contact: Heather Brazier, Executive Lead

Telephone: (250) 387-3860

APPENDIX 1
UBC Point Grey Campus

-  UBC market-housing areas targeted for recovery of fire service costs
-  UBC academic campus



APPENDIX 2

Property Tax Structures on Point Grey Peninsula

UEL: Residents pay for fire services through a rural area property tax rate that is determined each year based on general provincial rural area rates and costs of operating the UEL. The authority to collect additional UEL service costs is provided by the *University Endowment Lands Act*. The Province's Surveyor of Taxes determines the tax rate based on a requisition from the Manager of the UEL, levies the tax, issues notice and collects the rural area tax from all taxpayers in the UEL.

UBC academic lands: Universities have a statutory exemption from paying property taxes. In general, municipalities service universities and must supplement the forgone property tax through other means. Like BC's other universities, fire service is provided to UBC and the university does not directly contribute for this service.

University Neighbourhood Association (UNA): The UNA represents residents living in UBC's market-housing properties. UNA residents have a special tax arrangement: they pay the provincial *Taxation (Rural Area) Act* residential tax rate, other property taxes (e.g. School, Translink) and a UBC Service Levy. Provincial taxes are levied and collected by the Provincial Surveyor of Taxes. The Service Levy is collected by UBC.

UBC's market-housing properties are provided by long-term lease (e.g. 99-year). Lease agreements with occupiers of UBC land provide for the payment of the annual Service Levy to UBC. The levy is set to the difference between the City of Vancouver general tax levy and the levies collected by the Provincial Surveyor of Taxes. After UBC makes some deductions for services (e.g. athletics), these funds are deposited into the Neighbour's Fund and are used by the UNA to provide municipal-like services within the UNA. ^{s.13,s.17}

s.13,s.17

The UNA states this tax is also used to fund fire protection services¹. This statement is inconsistent with funding fire services in BC's other unincorporated areas because residents in those areas pay an additional levy for fire service: ^{s.13,s.17}

s.13,s.17

¹ [UNA Facts and History Index #8](#)

Funding Fire Services in the UNA

Residential (Class 1) property tax rates (2015) for the University Endowment Lands (UEL), University Neighbourhood Association (UNA) and City of Vancouver (COV) showing the portion of the UBC Service Levy required to fund fire services.

s.13,s.17

UBC Service Levy: The Levy tax rate is calculated as the difference between total provincial rural tax rate and the total City of Vancouver residential tax rate (CoV rate – provincial rural rate = Levy rate). s.13,s.17
s.13,s.17

Agenda

UBC Fire Services

October 14, 2015 10:00am to 11:00am

UBC Conference #: ^{s.15,s.17}

Participant ID # ^{s.15,s.17}

- 1) Timelines
- 2) Formula work
- 3) Implementation mechanisms
- 4) Initial engagement discussion
- 5) Next steps

Agenda

UBC Fire Services

Tuesday, September 8, 2015

1:30 pm to 2:30 pm

UBC Conference #: s.15,s.17

Participant ID #: s.15,s.17

- 1) Understanding the need for change
 - Fire services for UBC, UEL and BC's other unincorporated areas
 - General Rural Area Tax
- 2) Fire cost allocation methods
 - Per capita
 - Property assessment
- 3) Moving forwards: cost recovery mechanism
 - UBC Service Levy
 - General Services Agreement
- 4) Other UBC service issues
- 5) Public engagement strategy
 - Messaging
- 6) Next steps/timelines

METHODS LOCAL GOVERNMENTS USE TO ALLOCATE SERVICE COSTS

Property Taxation (through property assessment):

Property taxes are used to pay for local government administration, staffing, debt servicing, leases and the cost to provide services to the community. Each taxable property undergoes an “assessment” to determine the market value of the property. Property taxes are then calculated using a variable tax rate system that bases tax rates on a dollar figure per \$1,000 dollar of assessed property value.

Per Capita Approach:

Is calculated as the amount of tax paid per capita by residents receiving the service. The amount is calculated by dividing the total amount paid for the service by the number of people residing within the area who receive the service.

Parcel Tax:

A Parcel tax is a method of taxation used by local government to recover costs for a particular service. A parcel is a designated area of land that does not include highway. This tax can be collected as a single amount for each parcel of land. To establish a parcel tax a bylaw is required that identifies the service, establishes how the taxable parcel is determined, and specifies the years that the tax will be imposed. A special assessment listing must be created before a parcel tax can be imposed. In the Capital

*Note: Parcel taxes are often used instead of, or in conjunction with, user fees to recover costs from a specific service and can be levied on any property regardless of whether the service is being used on that property.

User Fees:

User fees are used by local governments as an alternative to property taxation for generating revenue. A user fee is set at an amount that recovers the costs of providing the respective service and that ensures continual delivery of the service in the future. User fees are generally applied on a user-pay basis so that those who benefit from the service bear the cost of it.

Blended Model:

A form of taxation that using more than one technique to derive the estimate of value. Generally the technique involves running two assessment models which are then compared and evaluated to create a final estimate of value. A blended tax rate would combine the property tax calculated from the assessment with an additional tax to create one blended rate. For example, The City of Port Moody' preliminary 2015 budget proposes a combined property tax and utility rate increase of 3.28%; or a 3.28% blended tax increase.

Funding fire protection services:

- Regional Districts will often provide fire protection services to unincorporated areas through a volunteer fire department that is funded by the regional district.
- Cities such as Victoria and Vancouver provide fire services directly through fire departments that are funded through municipal revenue generated from property taxes.

Ministry of Community, Sport and Cultural Development
BRIEFING NOTE FOR MINISTER

Ref #: 165054

FOR MEETING

Date: November 12, 2015

Title: Fire protection cost recovery for UBC's market housing on December 2, 2015 at 11:30 at the Premier's Vancouver Office with Minister Fassbender and Minister Wilkinson.

Issue: Discuss the Core Review project to recover costs for providing fire protection services to UBC's market housing properties.

Background:

- In 1995, the Province of BC entered into a 99-year contract with the City of Vancouver to provide fire protection services to the University Endowment Lands (UEL) and UBC.
- The Province is responsible for funding the contract. ^{s.17}
- ^{s.17}
- When the fire services contract was established it did not create a cost recovery mechanism for UBC's lands because at the time the campus had few taxable properties.
- The campus now provides market housing for more than 9,000 residents.
- In terms of property taxation, there are two main categories on UBC's lands: the academic campus which is property tax exempt; and, five residential neighbourhoods that are subject to a special property tax structure.
- The University Neighbourhood Association (UNA) represents neighbourhood areas.
- UNA residents pay provincial rural property taxes and a UBC Service Levy.
- The UBC Service Levy is set to the difference between the City of Vancouver's total residential property tax rate and the total provincial rural tax rate (i.e. CoV rate – provincial rate = UBC Service Levy).
- The UNA receives funding through the UBC Service Levy to provide community oversight for certain municipal-type services within the UNA (e.g. recreation, community centre, landscaping).
- UNA residents receive high quality fire protection service but, unlike the UEL or BC's other unincorporated areas, these residents do not pay an additional levy to fund this service.
- On August 5, 2014, the Cabinet Working Group for Core Review (CWGCR) directed the previous CSCD Minister to proceed with recovering costs for the provision of fire protection services to the UNA.
- ^{s.17}
- ^{s.13,s.17}
- In order to align UNA residents with the UEL and BC's other unincorporated areas, ^{s.13,s.17}
- ^{s.13,s.17}

Mandate Considerations: Direction from CWGCR in August 2014.
Liquefied Natural Gas Considerations: N/A
Fiscal Considerations: s.13,s.17
First Nations Considerations: N/A
Communications: s.13,s.17 communications plan is under development with GCPE and UBC.

Discussion:

- CSCD staff have been working in collaboration with staff from the Ministry of Advanced Education s.13,s.17
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- The authority provided by the *University Endowment Lands Act*, which is used to establish a levy for fire service costs on the UEL, does not apply to UBC lands; therefore, an alternative method must be used.
- Potential cost recovery options include using the authority provided by the *Local Services Act* or establishing a funding agreement between the Province and UBC.
- Due to how the UBC Service Levy is calculated, the cost recovery will not increase property tax rates for UNA residents as the total rate will still be set to the City of Vancouver's tax rate.
- The cost recovery is expected to impact the UNA's operating budget s.13,s.17
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Next Steps:

- Provincial staff and UBC staff are currently working together to evaluate cost recovery mechanisms.
- CSCD staff will recommend a cost recovery mechanism by January 31, 2016.
- s.13,s.17
- A communications plan is currently being developed with GCPE and UBC.
- A transition period must be determined and managed.

Contact: Heather Brazier, Executive Lead
 Telephone: (250) 387-3860

Ministry of Community, Sport and Cultural Development
BRIEFING NOTE FOR MINISTER

Ref #: 165121

FOR DECISION

Date: January 5, 2016

Title: Recovering costs for providing fire protection services to UBC's market properties.

Issue: The Province is moving to a cost recovery model to fund fire protection services for UBC's market properties. Direction is requested on the recovery mechanism, timing and transition period.

Background:

- In 1995, the Province of BC entered into a 99-year contract with the City of Vancouver to provide fire protection services to the University Endowment Lands (UEL) and UBC.
- The Province, through CSCD, is responsible for funding the contract. For 2016/17, CSCD's contract payment is \$7.1 million and s.13,s.17
- When the fire services contract was established it did not create a cost recovery mechanism for UBC's lands because at the time the campus had few taxable properties.
- The campus now provides market housing for more than 9,000 residents and some commercial properties s.13,s.17
- In terms of property taxation, there are two main categories on UBC's lands: the academic campus which is property tax exempt; and, five residential neighbourhoods that are subject to a special property tax structure (See Appendix 1 for illustration of property tax structure).
- Tax exempt and taxable properties respectively represent 66% and 34% of the campus' total assessed property value.
- The University Neighbourhood Association (UNA) represents neighbourhood areas.
- UNA residents pay provincial rural property taxes and a UBC Service Levy.
- The UBC Service Levy is set to the difference between the City of Vancouver's total residential property tax rate and the provincial rural total tax rate (i.e. CoV rate – Provincial rate = UBC Service Levy).
- The UNA receives funding through the UBC Service Levy to provide community oversight for certain municipal-type services within the UNA (e.g. recreation, community centre, landscaping).
- UNA residents receive high quality fire protection service but, unlike the UEL or BC's other unincorporated areas, these residents do not pay an additional levy to fund this service.
- On August 5, 2014, the Cabinet Working Group for Core Review (CWGCR) directed the previous CSCD Minister to proceed with recovering costs for the provision of fire protection services to the UNA.
- s.13,s.17
- s.13,s.17
- In order to align UBC's market properties with the UEL and BC's other unincorporated areas, s.13,s.17
- s.13,s.17

- s.13,s.17

- UBC administration understands that based on the principle of fairness, market properties should pay for their fair share of fire protection costs.

Mandate Considerations: Direction from CWGCR in August 2014.
Liquefied Natural Gas Considerations: N/A
Fiscal Considerations: s.13,s.17
First Nations Considerations: N/A
Communications: A communications plan has been developed with GCPE (See Appendix 4 for overview).

Discussion:

s.13,s.17

Recovery Mechanism

s.13,s.17

s.13,s.17

Working in collaboration with staff from UBC and the Ministries of Advanced Education (AVED), Finance (MoF) and Justice, two suitable recovery mechanisms have been identified: 1) Collect from UBC under a new funding agreement; and 2) Collect from residents through a new property tax (s.13,s.17 established under the *Local Services Act*. These options share the following:

Pros

- Does not increase property taxes (through lease agreements, the total property tax rate for UNA residents is equal to total property tax rate for a similar property in the City of Vancouver).
- s.13,s.17
- Puts UBC's market properties on parallel footing with the UEL and BC's other unincorporated areas.

Cons

- Will significantly reduce funds available to the UNA to provide other community services.
- s.13,s.17

Option 1: Funding Agreement

Negotiate a funding agreement with UBC for the provision of fire services to its taxable properties. UBC would remit to the Province an appropriate amount from the existing UBC Service Levy that UBC collects from market properties and transfers to the UNA to provide for certain municipal-like services.

Pros

- Would establish a streamlined process of issuing an invoice to a single point of contact (UBC).
- s.13,s.17
- The Service Levy collection system is already in place to provide a funding source.
- Residents would not be charged the 5.25% Provincial Surveyor of Taxes collection fee (approximately \$50,000 in additional annual costs).

s.13,s.17

s.13,s.17

- Does not require OIC or legislation.

Cons

- s.13,s.17

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Option 2: *Local Services Act*

For areas not incorporated as a municipality, the Province may use the authority under section 2(1)(f) to pass an OIC that would establish a local area for the provision of fire services and associated tax. A fire service tax would be collected directly from residents by the Provincial Surveyor of Taxes. s.13,s.17

Pros

- The *Local Services Act* provides suitable authority for the Province to establish and tax a local service area for fire services.
- A standalone fire tax is consistent with the tax structure for fire services in BC's unincorporated area (i.e. provides a line item in property tax notice).
- s.13,s.17
- Does not require UBC's direct involvement.
- Passing an OIC may be more straightforward than negotiating a funding agreement with UBC.

Cons

- s.13,s.17
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- Additional costs for property owners due to the Provincial Surveyor of Taxes 5.25% collection fee (approximately \$50,000 new annual costs).
- s.13,s.17

s.13,s.17

s.13,s.17

s.13,s.17

Next Steps:

- s.13,s.17
- The Province informs the UNA Board and staff of the funding change for fire protection services.
- s.13,s.17
-
- Work with relevant parties to implement the selected recovery mechanism.

Contact: Heather Brazier, Executive Lead
Telephone: (250) 387-3860

APPENDIX 1**Funding Fire Services in the UNA**

Residential (Class 1) property tax rates (2015) for the University Endowment Lands (UEL), University Neighbourhood Association (UNA) and City of Vancouver (COV) showing the approximate property tax rate required to recover fire service costs from the UBC Service Levy s.13,s.17 . The UBC Service Levy rate is calculated as the difference between total provincial rural taxes and the total City of Vancouver residential rate (CoV rate – provincial rural rate = Service Levy rate).

s.13,s.17

APPENDIX 2
COMPARISON OF RECOVERY OPTIONS

	Funding Agreement	<i>Local Services Act</i>
s.13,s.17		

APPENDIX 3

s.13,s.14,s.17

APPENDIX 4

COMMUNICATION PLAN - OVERVIEW

Purpose

Inform the UNA its cost for fire protection service is being aligned with the cost recovery model used in the UEL and BC's unincorporated areas. UBC's market properties will be required to fund their share of fire costs.

Audience

The UNA Board and staff as it is intended the UNA will be the communication conduit to residents.

Roles

- CSCD is the lead ministry and responsible for communications with the UNA
- CSCD will consult with AVED and MoF on key communications issues
- AVED and MoF will support CSCD
- s.13,s.17

Approach

s.13,s.17

Top Messages

- s.13,s.17 ensure that quality fire protection for market housing residents continues under a plan that is fair to all B.C. taxpayers
- Fire protection service is essential to community safety everywhere in BC – and the principle that residents pay their fair share for local fire protection service applies to all communities in the province
- Our government was elected on a promise to control government spending and ensure the best possible use of government resources. We are delivering on this promise through this recommendation from Core Review

Actions & Deliverables

Item	Objective	Date
1. Meeting: Notify UNA Board of recovery	CSCD staff inform the UNA Board on changes to fire service funding	February, 2016
2. Key Messages	Focus on why change is needed; implementation timeline; funding formula	Delivered at meeting
3. Qs&As	Address fundamentals e.g.: - how fire services are funded - what the change will look like	Delivered at meeting
4. Summary Powerpoint	Infographics to help communicate initiative: tables, graphs, etc.	Delivered at meeting
5. s.13,s.17		

February 23, 2016

Meeting with UNA Board to discuss Fire Protection Cost Recovery for market housing properties on UBC lands.

Attendees:

Jan Fialkowski, Executive Director, UNA

Calvin Cheung, Director, Operations and Risk Management, UNA

James Crosty, Business Manager, UNA

Ying Zhou, Treasurer, UNA Board

Sabrina Zhang, Elected Resident Director, UNA Board

Laura Cottle, Secretary, , UNA Board

Charles Menzies, Elected Resident Director, UNA Board

Carole Jolly, UBC Appointed Director, UNA Board

Andrew Parr, UBC Appointed Director, UNA Board

Michael White, Associate VP, Campus and Community Planning, UBC

Eerik Ilves, Senior Advisor, Government Relations, UBC

Christopher Fay, Manager, Policy Planning, UBC

Regrets:

s.13

Comments about fiscal crisis for UNA. Concern about the decline of their service levy due to tax rates.

s.13,s.17

Comment that it would be more open and public if it was directly on the tax assessment.

s.13,s.17

s.13,s.17

Fire Protection Cost Recovery for UBC Market Housing

TOP MESSAGES

- **We are working with the University of British Columbia and the Ministry of Advanced Education to ensure that quality fire protection for on-campus market housing residents continues under a plan that is fair to all B.C. taxpayers.**
- **Fire protection service is essential to community safety everywhere in British Columbia – and the principle that residents pay their fair share for local fire protection service applies to all communities in the province.**
- **British Columbians living in unincorporated areas throughout the province pay for fire protection services. To be fair, the same obligation should apply to residents living in market housing within the campus of the University of British Columbia.**
- **I am pleased that officials from the University of British Columbia and the University Neighborhoods Association are working together to support a fair, reasonable approach to addressing the costs of fire protection services on university lands.**
- **Our government was elected on a promise to control government spending and ensure the best possible use of government resources. We are delivering on this promise.**

BACKGROUND:

In January 2016, Minister Fassbender directed CSCD staff to work with the University of British Columbia on a solution for recovering fire protection costs from the campus's market properties (e.g. residential properties represented by the University Neighborhoods Association (UNA), as well as a few commercial properties).

UBC and the UNA has committed to reaching a fair solution for the campus' residential community.

The sum to be recovered is approximately \$1 million annually.

The UNA plans to inform its residents of the recovery in March, 2016.

In terms of local governance, UBC is unusual because it is a highly urbanized area in Vancouver, yet it remains an unincorporated 'rural' area.

The absence of a standard municipal framework for an urban community is anomalous in British Columbia and has resulted in unconventional service arrangements, including fire protection.

The Province provides fire service for the UEL and UBC through a 99-year contract with the City of Vancouver signed in 1995. CSCD is responsible for funding contract costs (\$7.1 million in 2016/17 with costs increasing annually).

UBC is the only university in the province with B.C. Government-funded community fire protection. At all other B.C. universities, the local municipality pays for fire protection services.

Within the UBC campus, five intensely-developed residential neighborhoods are subject to a special property tax structure. In B.C.'s other unincorporated areas and the UEL, the tax structure is designed to fund fire services. However, this is not the case for UBC lands. There is no specific recovery from UBC's taxable properties to fund fire services.

The 1995 fire services contract did not create a cost-recovery mechanism from UBC's market properties because at the time the campus had few taxable properties. Since 1995, significant development at UBC now provides market-housing for over 9,000 residents.

The UEL is a separate jurisdiction from UBC and is administered directly by CSCD. UEL residents already pay for their share of fire service costs s.13,s.17

In August 2014, the Cabinet Working Group for Core Review directed then-Minister Coralee Oakes to recover fire protection costs from UBC's market properties.

s.13,s.17

The recovery will not increase total property taxes for residents; however, it will impact the UNA's operating budget.

Program Area Contact:	Chris Jensen	250-356-8737
Date:	March 1, 2016	
Pathway: (Right click to update field)	s.15	



BRITISH
COLUMBIA



Fire Protection Services at UBC



University Neighbourhoods Association Meeting
February 23, 2016



BRITISH
COLUMBIA

Background

- In 1995 the Province of B.C. entered into a 99-year contract with the City of Vancouver to provide fire services to UBC and the University Endowment Lands
- The Ministry of Community, Sport and Cultural Development (CSCD) is responsible for funding the contract
- 2016/17 contract costs are \$7.1 million



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COLUMBIA



Fire Services at UBC are Unique

UBC Arrangement:

- UBC/UEL are the only areas in B.C. where the province directly funds community fire protection

Conventional Arrangement:

- For all other B.C. universities, municipalities fund fire protection
- Since universities are property tax exempt, municipalities fund the foregone revenue via property taxes from non-exempt lands



Fire Services in Unincorporated Areas

- For B.C.'s other unincorporated areas where community fire protection services are provided, costs are recovered through a fire levy
- Example of fire levy in an unincorporated area:

Class	Rate	Net Taxable	Levy	Description
01	0.7786	478,862,886	372,842.60	SLOCAN VALLEY FIRE
02	2.7251	3,306,260	9,009.88	SLOCAN VALLEY FIRE
03	0.7786	0	0.00	SLOCAN VALLEY FIRE
04	2.6472	0	0.00	SLOCAN VALLEY FIRE
05	2.6472	3,797,050	10,051.54	SLOCAN VALLEY FIRE
06	1.9076	13,967,300	26,644.04	SLOCAN VALLEY FIRE
07	2.3358	0	0.00	SLOCAN VALLEY FIRE
08	0.7786	175,800	136.89	SLOCAN VALLEY FIRE
09	0.7786	320,887	249.83	SLOCAN VALLEY FIRE
		500,430,183	418,934.78	



Fire Services in the UEL

- UEL funds its share of fire protection costs through a higher general rural tax rate.
- 2015 Class 1 General Rural Tax Rate (per \$1,000 assessed value)
 - UEL 0.8682
 - Standard Rural Rate: 0.5700
 - UBC market housing: 0.5700
- 2015/16 UEL contributed ~\$400 K for fire costs



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Funding Fire Services at UBC

- Currently fire services costs are not recovered from UNA residents.
- The Government of B.C. has reviewed this anomaly and decided a change is needed to bring UNA residents in line with the cost recovery funding model used in B.C.'s other unincorporated areas.



Fire Costs for UBC Market Properties

Based on a per capita cost allocation, the sum to be funded by UBC's market properties is approximately \$1 million annually

Comparison of Per Capita Fire Expenses

Area	Per Capita Fire Expense
City of Vancouver	\$163
BC Large City Average	\$153
UNA & UEL	\$102



Implementation

- Two-year phased approach:
 - 50% of costs in 2016/17: ~\$480-\$500 K
 - 100% of costs in 2017/18: ~ \$1 million
- There will be no increase in total property taxes paid by UNA residents as the result of this change.
- This initiative will ensure that quality fire protection for campus market properties continues under a plan that is fair to all B.C. taxpayers



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Thank you

Questions?

UBC Fire Services Cost Recovery - Frequently Asked Questions

1. *How are fire protection services provided at UBC?*

The province contracts the City of Vancouver to provide fire protection services to UBC, the University Endowment Lands and Pacific Spirit Park. The contract's cost for fiscal year 2016/17 is approximately \$7.1 million. The province recovers a portion of this cost from UEL residents via a general 'rural' tax rate that is higher than that paid by UBC neighbourhood residents.

2. *Is UBC also being asked to pay for fire protection services for the academic campus?*

Fire protection services for the academic campus are provided through a model similar to other universities, as a public good provided by municipal fire departments. The province has committed to continuing to fund UBC's academic fire protection services costs.

3. *Why is the provincial government restructuring the financial model for UNA fire protection services at UBC? Why now?*

Residents living in UBC Neighbourhoods, unlike residents in B.C.'s other unincorporated areas, do not currently pay a separate levy for fire protection. For example, the province recovers a portion of fire protection services costs from UEL residents via a general 'rural' tax rate that is higher than that paid by UBC neighbourhood residents (e.g. in 2015, the Class 1 residential rural tax rate for UEL is 0.8682 per \$1,000 assessed value and for the UNA it is 0.5700 per \$1,000 assessed value).

The province has reviewed this irregularity and has decided to restructure the financial model to bring UBC neighbourhood residents in line with the fire protection services funding model used in BC's other unincorporated communities.

4. *What are the annual fire protection services costs the UBC neighbourhood residents must take on?*

Residents living in UBC neighbourhoods are being asked by the province to fund their share of fire protection services costs. The province will phase in the restructure, with half of the costs (approximately \$500K) starting in 2016/17 and full costs (approximately \$1 million) in 2017/18. Annual fire protection services costs are projected to increase by approximately 3%-4% annually, based on the City of Vancouver's fire protection service costs.

The share of fire protection service costs is based on the number of UBC neighbourhood residents. This is the same method the province uses to calculate UEL residents' contribution for fire protection services costs.

5. *Will this increase UBC neighbourhood residents' property taxes?*

Current tax rates for residents (the combination of rural tax rate and service levy) will not be impacted.

Residents in UBC neighbourhoods pay two types of 'property tax': a rural tax to the province, and a services levy to UBC. The leases between UBC and residents say that these two rates combined will equal the same tax rate for an equivalent assessed property in the City of Vancouver.

6. *What impact will this have on the UNA budget?*

This provincial decision will reduce the services levy revenue that supports the UNA's annual budget. For 2016/17, fire protection services costs are approximately 10% of the UNA's proposed total operating budget. In 2017/18, fire costs are forecasted to represent approximately 20% of UNA's budget.

7. *What is the UNA doing to address these budget challenges and minimize the impact?*

To manage the impact, the UNA and UBC have created a Joint Financial Task Force. The Task Force will collectively identify opportunities to minimize the impact of this change on UNA services. Key principles of managing the financial impact include ensuring the UNA's long-term financial health; minimizing service level impacts; and sharing the financial burden between the UNA and UBC. As this work evolves, the UNA will keep the community informed.

The restructuring of the financial model for fire protection services also provides an opportunity to discuss other service delivery issues with the province that are of importance to the UNA and UBC. In particular, the impact of provincial road ownership on UNA neighbourhood parking and road maintenance, and the extra cost for UBC to purchase water from the regional district.

8. *How are the UNA and UBC working together to find solutions?*

The UNA and UBC are collaborating through the recently-established Joint Financial Task Force. The Task Force is exploring opportunities for the UNA to raise new revenues and to save costs without reducing resident service levels.

The Task Force includes senior UBC and UBC Properties Trust staff, UNA Board members and staff, and residents. The Task Force will be making recommendations to the UNA and UBC Boards for decision. The process will include engagement with residents ranging from the regular sharing of information through to community conversations about options being explored and recommended.

The Task Force will keep residents informed as the process proceeds over the coming months.

9. *How can residents stay informed as this process unfolds?*

The UNA is committed to communicating with the broader community through various mechanisms (The Campus Resident, e-blasts, web updates, and in-person events). Communications will include process updates, how the UNA is working with UBC to manage the financial impacts, and ongoing updates on outcomes as information becomes available.

10. *When was this decision made by the Province?*

The province informed the UNA Board of Directors of this decision in early 2016.

11. *Why are UNA residents only finding out about this now?*

The UNA and UBC worked with the province to understand the full scope and impact of the changes, and to clarify the financial calculations and proposed timeline. Now that those details are understood, the UNA is informing residents.

Funding Fire Protection Services for UBC's Market Properties

February, 2016

- In 1995 the Province of B.C. entered into a 99-year contract with the City of Vancouver to provide fire protection services to UBC and the University Endowment Lands (UEL).
- The Ministry of Community, Sport and Cultural Development (CSCD) is responsible for funding the contract. For fiscal 2016/17 contract costs are approximately \$7.1 million.
- The UEL is a separate jurisdiction from UBC and is administered directly by CSCD. Based on a per capita cost allocation, the UEL funds its share of fire service costs^{s.13,s.17} through a higher general 'rural' property tax rate.
- For B.C.'s unincorporated areas where community fire protection services are provided, costs are funded via a fire levy.
- Unlike properties in B.C.'s other unincorporated areas and the UEL, UBC's market properties currently do not pay directly for fire services costs.
- The Government of B.C. has reviewed this anomaly and decided a change is needed to bring UBC's market properties in line with the cost recovery funding model used in B.C.'s other unincorporated areas.
- The sum to be funded by UBC's market properties is approximately \$1 million annually. The share of fire costs is based on a per capita calculation as a portion of total contract costs. This is the same method used by the province to calculate the UEL's contribution for fire protection costs.
- There will be no increase in total property taxes (a combination of the Service Levy and Rural Tax) paid by UNA residents as the result of this change.
- This initiative will ensure that quality fire protection for campus market properties continues under a plan that is fair to all B.C. taxpayers.

UBC Fire Services – Overview of Funding Options

The Province and UBC are working to establish a funding mechanism that will enable UBC's taxable properties to fund its share of fire protection costs. The following two options are under consideration:

Option 1: *Local Services Act*

For areas not incorporated as a municipality, the Province may use the authority under section 2(1)(f) to establish a local area for the provision of fire services and associated levy. A fire service levy would be collected directly from residents by the Provincial Surveyor of Taxes.

Option 2: *General Services Agreement*

Negotiate a funding agreement with UBC for the provision of fire services to its taxable properties. s.13,s.17
s.13,s.17

Funding options have the following in common:

Pros	<ul style="list-style-type: none">• Does not require an increase in taxes for UNA residents (UBC Service Levy net revenue would decrease to accommodate fire expense).• Offsets Provincial cost of providing fire services to market-housing areas at UBC.• Puts UNA residents on parallel footing with residents in the UEL and BC's other unincorporated areas.• Eliminates "one-off" arrangement whereby community fire services are funded through general Provincial revenues.
Cons	<ul style="list-style-type: none">• s.13,s.17• Would reduce funds available to the UNA to provide other community services.• s.13,s.17

Pros and cons unique to each option include:

Option 1: *Local Services Act*

Pros	<ul style="list-style-type: none">• The <i>Local Services Act</i> provides suitable authority for the Province to establish and tax a local service area. Excellent fit of authority to purpose.• s.13,s.17•
Cons	<ul style="list-style-type: none">• s.13,s.17•• Taxing residents directly is more complex than issuing a single invoice to UBC.• s.13,s.17•• Additional costs for residents due to the Provincial Surveyor of Taxes 5.25% collection fee (approximately \$48,000 annually).

Option 2: General Services Agreement

Pros	<ul style="list-style-type: none">• s.13,s.17• The UNA Service Levy collection system already in place to provide a funding source.• Residents would not be charged the Provincial Surveyor or Taxes 5.25% collection free.
Cons	<ul style="list-style-type: none">• Requires support from UBC to enter into an agreement.• s.13,s.17•

s.13,s.17

Page 112 to/à Page 113

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VIBRANT, DIVERSE, SUSTAINABLE

Jacquie Dawes
Deputy Minister
Ministry of Community, Sport and Cultural Development
Government of British Columbia
PO Box 9490, STN Prov Govt
Victoria, B.C., V8W 9N7

March 10, 2016

Dear Deputy Minister Dawes:

I am writing on behalf of the University Neighbourhoods Association, the organization that represents residents in the University of British Columbia's campus neighbourhoods.

Community, Sport and Cultural Development officials recently informed the UNA's Board of Directors of the province's intent to download fire protection costs for UBC's campus neighbourhoods. The UNA appreciates the opportunity to engage with CSCD officials on an issue of such importance for our residents.

In our meeting, CSCD officials laid out a fair and principled rationale for recovering fire services costs from UBC's taxable neighbourhood properties. The UNA understands the importance of providing reasonable funding for fire protection services under a model that is fair to both campus residents and all British Columbians.

The UNA is, however, concerned about the province's proposed timing to implement the fire cost recovery. The province's proposed total fire cost recovery is more than 20% of the UNA's annual budget. In recognition of this impact, the UNA appreciates the province's proposed phasing in of costs with 50% recovered in 2016/17, and 100% going forward from 2017/18.

Nevertheless, for 2016/17 this level of unexpected budget impact would be challenging for any organization to absorb. As CSCD officials are aware, the UNA has little control over its annual revenue given the formula for calculating UBC's Services Levy, which makes up almost all of the UNA's budget. Indeed, even without the fire cost download the UNA's budget is already under significant pressure due to reduced Vancouver property tax rates and an increased rural tax rate. As a result, the UNA will likely need to explore ongoing service level cuts that affect campus residents' quality of life.

In recognition of these financial pressures, the UNA and UBC have struck a joint financial task force. The task force's mandate is to mitigate the impact on residents from the fire cost downloading and reduced Services Levy revenue by exploring a wide range of immediate to longer term measures to mitigate financial pressures, including opportunities for increasing revenues and reducing expenditures.

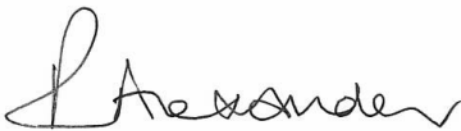
As I am sure you will appreciate, many of these solutions are complex and require time for analysis, consultation with residents, and implementation. The UNA is confident the financial impact of the fire costs downloading can be managed through the task force's work.

The challenge is that the province's proposed timeline for recovering fire service costs does not provide the UNA the time to make these decisions in a thoughtful manner.

The UNA is asking that the province defer the proposed timeline for recovering fire costs by one year: 50% of the costs would start in 2017/18 and 100% in future years. This deferral would provide the UNA the time required to work with UBC to manage the impact of the province's decision.

Once again, the UNA Board of Directors appreciates your Ministry's consultation on this issue and your consideration of this request. Given the pending 2016/17 fiscal year I look forward to your timely reply.

Yours Sincerely,

A handwritten signature in black ink, appearing to read 'Richard Alexander', with a stylized, cursive script.

Richard Alexander
Chair, Board of Directors
University Neighbourhoods Association

CC Jan Fialkowski, Executive Director, University Neighbourhoods Association

Michael White, Associate Vice President, Campus and Community Planning, UBC