



Village of Pemberton

# BOUNDARY EXPANSION

August 12, 2008

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# Table of Contents

|    |   |    |
|----|---|----|
| 1. | Introduction  | 1  |
| 2. | The Process   | 1  |
| 3. | The Proposed Boundary Extension Area                      | 1  |
| 4. | Consultation with Land Owners                             | 3  |
| 5. | Consultation with Other Local Government                  | 3  |
| 6. | Consultation with Government Agencies & Service Providers | 4  |
| 7. | Public Meeting  | 7  |
| 8. | Issues  | 10 |
| 9. | Next Steps  | 10 |

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## 1. Introduction

Over time, communities grow and change. As a result, municipal boundaries sometimes must be extended to reflect altered circumstances and community desires.

At its Council meeting on April 15, 2008, the Village of Pemberton Council passed a resolution to pursue an extension to the Village boundaries. Stantec was then hired by the Village to manage the process on its behalf.

The justification for investigating boundary expansion varies from area to area. Rationale includes providing for a potential new settlement growth area as identified in the Pemberton & Area Sub-Regional Land Use Planning Study, the draft Electoral Area Official Community Plan, and the Squamish-Lillooet Regional District's Regional Growth Strategy; jurisdictional control over the Pemberton Creek watershed; planning control over the highway corridor leading into the Village from the south; a more balanced assessment base; and an equitable fit between boundaries and service areas.

## 2. The Process

The process for boundary expansion is outlined in Section 20 of the *Local Government Act*. These legislative requirements are supplemented by the Ministry's *Municipal Boundary Extension Criteria* (Revised July 2005).

The Province's approach to municipal boundary extension is based on four principles: 1) the municipality takes a lead role in explaining the proposal, consulting with affected jurisdictions and citizens, and then providing information to the Ministry; 2) the Ministry reviews the proposal and submits it for the approval of Cabinet through an Order in Council; 3) citizens within the municipality and those within the proposed extension area have an opportunity in the process to object or consent; and 4) inter-jurisdictional collaboration provides a framework for addressing issues.

The process follows five stages: 1) municipal consideration; 2) submission to the Ministry; 3) Ministry consideration; 4) statutory advertising; and 5) implementation. As completion of stage 1 is approached, this interim report is intended to update the Village of Pemberton Council and others interested in boundary extension in the area.

## 3. The Proposed Boundary Extension Area

The proposed boundary extension includes 20 blocks, some of which have more than one parcel. These are shown on two maps in *Appendix A*. The proposed extension area can be best described as four general sub-areas as follows:

### a) The Hillside

This area is located north of the Lillooet River. This hillside area was identified in the *Pemberton & Area Sub-Regional Land Use Planning Study*, which was completed in 2007 for the Squamish-Lillooet Regional District (SLRD), the Village of Pemberton, and the Lil'wat Nation. The Ministry funded and participated in this study.

The purpose of the sub-regional planning study was to inform overall policy direction

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within the Regional Growth Strategy for managing long-term urban growth in the Pemberton-Mt. Currie area.

The study identified options for a new development area primarily on hillside lands now in the SLRD, outside of either the Village or Indian Reserve land. This area is shown conceptually in *Appendix B*. The study suggested that it would be most logical that the Village boundaries be extended to include any new development area. This would provide an appropriate governance and administrative vehicle for the planning and development of the new growth area in conjunction with the SLRD and the Lil'wat Nation, as well as long term delivery of local services. This area is comprised of private land, including that of Lil'wat Properties, and Crown land identified by Crown Grants for potential transfer to the Lil'wat Nation (the 'option lands').

Boundaries for this area were structured to include a large contiguous block of hillside land identified as part of the potential future settlement area. It includes owners who want to have their lands annexed and wish to proceed with planning for the area. While the focus is on the hillside lands toward the Mosquito Lake/Ivey Lake area, it includes flat land that is part of large hillside parcels. Other minor parcels were included so as not to fully enclose any SLRD lands that would remain outside the Village boundary.

There are two homes in the area. The flat lands are primarily agricultural, with the hillside lands mostly forested and undeveloped. Lands on the valley floor south of the rail line are in the Agricultural Land Reserve (ALR).

b) Airport Road Area

This area is located south of the Lillooet River, north of the Green River, near the airport. This area includes five privately owned properties located along Airport Road between Highway 99 and the airport. In addition, this area includes one parcel of Crown Land at the east end of the airport. These parcels are all accessed from roads within the Village that are maintained by the Village. There have been no suggestions for changing land use in this area. These lands are being suggested for inclusion in the Village so the Village would receive taxes for the services (e.g., road) that it provides.

There are three residences in the area. It includes the Big Sky golf course, farmland, and vacant land. The Crown land is used as a base for fighting forest fires. These lands are in the ALR.

c) Pemberton Creek Watershed

This area is located west of the existing main Village core. It consists only of Crown land, with its boundaries defined by the watershed of Pemberton Creek. The Village has indicated that it desires to have more planning influence, particularly from an environmental perspective. In addition, there is a possibility for the Village to investigate a power plant on the creek.

There are no residences. There is an active woodlot license in the area.

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d) South Highway Corridor

This area is located along the Highway 99 corridor south of the existing Village Boundary towards Whistler.

It includes the Rutherford Power project on leased Crown lands, other Crown land reserved for a gravel pit, some fee simple Lil'wat Properties land currently used for a concrete plant, and some BC Hydro lands, a part of which is leased by the Village of Pemberton for the motocross facility. These lands are being considered for inclusion within the Village to provide a more balanced tax base for the Village and for planning control over the corridor leading to the Village.

4. Consultation with Land Owners

It is the Province's view that, while the consent of owners and residents is not required, boundary extension is not likely to be implemented where it is clear that a majority of owners within the area of the boundary object. In stage one of the processes, it is the Village's responsibility to provide information on the proposal and obtain the opinion of owners within that area.

When the possibility of boundary extension was first proposed by landowners, they organized a series of letters to the Village from a variety of landowners, mostly in the hillside area, expressing support for or non-objection to the proposal. Other owners expressed varying degrees of opposition or concern. The owner consultation task was completed, by the consultant on behalf of the Village, through phone calls, letters, and emails. The consultant discussed the proposal with all private land owners. The results of the landowner consultation process, by owner, are summarized in *Appendix C*. Of private owners, 7 are supportive, 3 object, and 1 is 'concerned.' The distribution of the owner's agreement, objection, or concern is mapped in *Appendix C* as well. Letters from owners are to be included in the submission to the Ministry.

Except for landowners in the airport area, the private landowners support the proposed inclusion of their lands in the area. Three of the private owners along Airport Road object to the proposal over concerns about the process being developer driven, potential tax increases, satisfaction with the existing governance or concern with previous dealings with the Village about water line easements. One landowner expressed concern about the proposal needing to be more comprehensive. Lil'wat Properties Inc.'s support requires consultation with Lil'wat Nation. Rutherford Power is supportive, provided mill rates are capped indefinitely at SLRD rates.

At least one other landowner has expressed a desire to be included in the expansion area.

5. Consultation with Other Local Government

a) SLRD

The Ministry's process requirements state that it is the responsibility of the regional district to identify the financial impact on services. The SLRD has indicated that they are going to

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engage a consultant to review the proposal, primarily from a fiscal perspective, and the results of that are not likely before the end of August. Squamish Lillooet Regional District administration has raised a concern about the need to ensure any previous misinformation is corrected. The Village's consultant has informed the SLRD of a willingness to participate in discussions and/or the exchange of information.

We expect that there is no significant impact on the SLRD, as there are only relatively minor amounts of local service area taxes (See *Appendix D*, approximately \$35,000) that will be lost to the SLRD should the areas be excluded from regional district service areas.

The major tax payer in the proposed boundary expansion area is the Rutherford Power Project. The SLRD will still receive requisitions for general government through the Village. These are not expected to significantly change subject to how Rutherford Power is treated by the Province in supplemental letters patent. *Appendix D* includes alternatives for Rutherford Power at 2008 Village tax rates and if rates are capped.

Rutherford Power also makes a \$40,000 payment to the SLRD for recreation in the Electoral Area. Resolution of the disposition of these payments needs to be addressed through discussions between the Village and the SLRD.

b) Resort Municipality of Whistler

The Resort Municipality of Whistler has not yet responded formally to the request for comments, but ongoing discussions point out they have been considering the proposal. We anticipate that they will have no objection, but will provide commentary about the need to maintain the scenic quality of the corridor between Whistler and Pemberton. We anticipate this response soon. It is anticipated that Whistler will follow with a boundary expansion so the two municipalities meet at the southern limit of the Village's proposed expansion area boundary.

c) Lil'wat Nation

Lil'wat is an interested party given the lands are part of their traditional territory, their adjacent reserve lands, their ownership of fee simple lands in the area (the 'transfer lands') and their interests in Crown grants (the 'option lands'). Lil'wat Properties' support is conditional upon consultation with Lil'wat Nation. A committee of the Village and Lil'wat Nation has been in place for consideration of boundary expansion. The committee is to be reactivated as the vehicle for consultation. This needs to be accomplished before the submission can be made to the Ministry.

6. Consultation with Government Agencies & Service Providers

The Village's consultant identified a list of other parties that may have an interest or comments on the proposed boundary expansion. They received a copy of the proposal and, in most cases, the consultant had discussions with the various agencies. The following summarizes discussions and feedback.

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a) Agricultural Land Commission

Lands near the airport and lands in the valley below the hillside are included in the ALR. We are still waiting for a response from the Commission.

b) BC Hydro

BC Hydro advised taxes and grants on transmission circuits, distribution lines and sub-station equipment will be the same regardless of jurisdiction. They would change for owned land and buildings, probably increase in the Village, but there will be no significant impact as any such assets are limited. BC Hydro does not have any issues with respect to boundary expansion.

c) CN Rail

CN Rail operates a secondary main line at the north edge of the valley floor. It has no concern with the proposed extension, but has provided a list of items that should be addressed in planning for any future development in proximity to the rail line.

d) Chamber of Commerce

The Chamber sent a letter encouraging Council to push forward expeditiously on expansion goals as well as pursuing further options for the future.

e) Fire Protection

No concern was expressed about boundary changes. The Fire Protection District generally covers the valley bottom land south to the Pemberton side of Rutherford Creek. Future fire protection needs would have to be addressed in planning for future development.

f) Howe Sound School District

The School District has no concerns.

g) Ministry of Aboriginal Relations & Reconciliation

The Ministry has not yet responded.

h) Ministry of Agriculture & Lands (Integrated Land Management Branch)

The Integrated Land Management Branch sees no problem with the proposed expansion and therefore supports the proposal. It notes there are active tenures (such as the option lands) in and around the boundary expansion (for various uses such as woodlots, gravel extraction, or recreation near Mosquito Lake, etc.) and several registered trap lines that need to be considered in any future planning or development.

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i) Ministry of Community Development

The Ministry has not evaluated the proposal. The evaluation will occur in stage 3 of the process. We have, however, had some correspondence on specific issues. The Ministry states it would not advance a proposal without agreement on how to address the Rutherford Power recreation contribution agreement. With respect to capping mil rates for Rutherford Power, the Ministry advised that they would 'consider a request from the property owner to limit the amount of taxation; however, this is subject to confirmation of the Ministry's legislative authority to do so'. We are awaiting a response to additional questions about implementation of this type of requirement.

The Ministry 'does not support major processes occurring at the same time. We understand the SLRD Regional Growth Study work may be finished in the fall. If that is the case, the Ministry would anticipate receiving a boundary extension application request from the Village in 2009'.

j) Ministry of Energy, Mines & Petroleum Resources

The Ministry notes that there is one documented minerals related claim partly within the expansion area and recommends that the mineral claim holder be contacted. This claim in the area is a remnant of a primary claim generally south of the Green River which, based on the claim grid, extends north of the river south of the airport and Big Sky. The claim owner, Terrane Construction, has been contacted and has indicated no objection to the boundary proposal.

k) Ministry of Forests and Range (Squamish Forest District)

The Ministry has indicated its support for the proposal is conditional on several considerations related to its mandate. It is investigating opportunities to offer a community forest tenure to Pemberton for Crown lands in the area and is concerned that productive forest lands not be removed from supply. There is a woodlot license in the Pemberton Creek watershed area and it points out that existing legislation and provincial logging practices would continue to apply – logging practices will not change with boundary expansion. The woodlot license includes provisions for an integrated water management plan that would remain with jurisdictional change. Forest service roads must not be impeded by developments.

l) Ministry of Forests and Range (Resource Tenure and Engineering)

The Ministry had expressed an interest, as recently as last year, in extending the municipal boundary to include the initial fire attack base to get access to the municipal water service. The SLRD supported this proposal. The Ministry has now made other arrangements to supply the base with potable water and have no further need to pursue the boundary expansion. It therefore does not support inclusion of Area 16.

m) Ministry of Transportation

The Ministry is concerned about the 'leap frog' nature of the proposal. It has suggested additional areas be included, as shown on the map in Appendix E. Generally, these lands include the areas from the existing Village boundary towards both the hillside lands and the

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airport lands. It suggests that Farm Road East be included where it is adjacent to the proposed boundary expansion lands. Lands south of Rutherford Creek should be designated low density with an integrated municipal road system. The Ministry has two gravel pits south of Rutherford Creek that it will continue to operate and would need suitable zoning. The Ministry will not pay property taxes or soil or gravel removal levies.

n) Pemberton Valley Dyking District

The District seeks to be informed on progress. They are looking for clarification as to which authority is responsible for maintenance and upgrades of the road that acts as a dyke between the Adventure Ranch and the Pemberton Creek Dyke.

o) RCMP

Pemberton and area is a Provincial policing responsibility. The RCMP has no policing concerns.

p) Vancouver Coastal Health

Vancouver Coast Health recommends that boundaries include existing and future development areas with higher density. It suggests that Ivey Lake Estates be included in the boundaries so that those properties currently serviced by well supplies with elevated arsenic levels can be serviced by municipal water.

## 7. Public Meeting

A meeting, advertised in the local papers, was held July 10, 2008 in the meeting room at the SLRD offices. In attendance were the Village Mayor and several councilors, plus the Electoral Area Director. Approximately 40 residents and landowners attended. The consultant made a presentation, included in *Appendix F*. The presentation was posted on the Village's website. In addition, there was a question, answer, and comment period. Meeting notes are included in *Appendix G*.

There were a broad range of issues raised. They included the process and rationale, protection of agriculture land and trails in future planning, having a more encompassing proposal, consultation and the Ivey Lake area, financial issues (taxes, etc.), and the potential for a restructure study that addresses larger issues affecting the whole village and electoral area. Reports on the meeting were published in two local papers.

## 8. Issues

a) Outstanding Referral Responses

We are still awaiting responses from several parties and will have to evaluate them when they are received. They include the SLRD, Lil'wat Nation, Whistler, the Agricultural Land Commission, and the Ministry of Aboriginal Relations and Reconciliation.

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SLRD indicated they have a process in place, but it will take some time to do its evaluation. Note that *Appendix D* includes the magnitude of fiscal impacts from a local services perspective.

b) Further Consultation

The process of consultation with Lil'wat Nation has not started yet, but this may take some time. The Village has requested that this process be initiated.

There will likely require some discussions with the SLRD either during or after their evaluation. The Village's consultant has offered to participate as required. Whether it is a legal or negotiated answer, the process will require resolution of the Rutherford Power recreation agreement amenity payment.

c) Boundary

Council will need to confirm or alter the boundary that we have studied to date. Inclusion of the lands by the airport has met with objection, or at least some concern from most owners.

The Ministry of Transportation suggested including additional lands, particularly those between the existing village towards the hillside and airport lands. Some citizens also suggested this possible approach at the public meeting.

An earlier email from the Ministry of Community Services indicated support for rationalizing the current awkward boundary with its umbilical cord arrangement. On the other hand, the Ministry stated 'there is clearly the rationale for Council to consider advancing municipal boundary extensions. Our advice would be however, that the conditions necessary to proceed with some areas may be met before the conditions are met for other areas. This leads to the possibility of thinking in terms of a boundary extension plan that may be the basis of several individual boundary extensions over a period of time (several years)'.

The Health Authority has recommended including the existing Ivey Lake development to facilitate hook up to better quality municipal water. However, this will not be possible until development in the new growth area extends water service to the vicinity.

At least one owner outside the boundary expansion has requested that he be included in the expansion.

d) Restructure

There has been some suggestion that a 'bigger picture' restructure study be completed for the Village and surrounding area, perhaps including all of the Electoral Area or even other lands. It would address other issues of governance such as representation. This type of review is lengthy, involving many parties, and would likely take years to implement, therefore delaying any boundary expansion.

It has been suggested by some that this option be kept on the table for further consideration after this boundary expansion is implemented.

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e) Taxes

*Appendix H* describes the tax implications on the various properties in the expansion area. These are based on assessments in the 2008 Rural Property Tax Notices, supplemented by additional assessment information from BC Assessment Authority regarding farm properties. Individual properties are shown. The magnitude of change is less for properties where owners can claim the benefit from home owner grants. The total additional taxes paid collectively by owners, excluding Rutherford Power, in the expansion area totals about \$15,000.

In addition, the properties along Airport Road would be charged water and sewer frontage charges.

Rutherford Power is the largest tax payer, by far in the proposed potential expansion area. Without capping taxes, there would be a huge negative tax implication for the plant. The Ministry had earlier indicated that there would likely be a tax rate limit to avoid a major impact just as a consequence of boundary expansion.

From the Village's perspective, it will gain significantly from additional taxes, without major additional expense.

f) Timing

As noted earlier, the Ministry has expressed concern about proceeding with boundary expansion before the Regional Growth Strategy is complete. However, we note that the boundary expansion proposal is consistent with both the draft RGS and draft Official Community Plan for the Electoral Area. We see no reason why the process shouldn't continue moving through the process, with ultimate approvals coordinated with consistent timing.

Discussion about both timing and comprehensiveness may be part of what the Ministry has referred to as a 'boundary expansion plan.'

g) Financial Equity

Two issues have been raised here. First, there is an issue of people using Village roads for their property access without paying taxes to the Village. This applies mostly to properties along Airport Road.

It has been suggested that a positive impact of boundary expansion is that more of the taxes paid would remain in the region for local benefit. As background, the properties in the area paid approximately \$180,000 in Provincial Rural Taxes. These funds go into general Provincial revenues and there is no way to measure how much does or does not return to the region through provincial spending that benefits the area.

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h) Other Issues

Some other issues have been raised that can not be addressed through the boundary expansion process, but would better be addressed in future planning after boundary expansion.

This would include issues raised by the Fire Department (future fire protection with development) and CN Rail (compatibility of future use with rail lines).

At least one owner raised a concern about the continuation of existing uses. Existing legal uses are protected through the non-conformity provisions (grandfathering), although any Council can change zoning at its discretion following due process. This is not something that can be guaranteed through the boundary extension process.

The Pemberton Valley Dyking District raised an issue about dyking along Airport Road, which perhaps, should be discussed outside of the boundary expansion process as it is not impacted by any changing boundaries.

9. Next Steps

The intent of this report is to inform Village Council about the status of the project. Council may choose to discuss pros and cons of various issues. Stage one of the process is nearing completion, but still requires the input of several parties. When all of the information is complete and the consultation process is finished, Council will have to decide whether to move ahead to Stage 2. This will require passing a resolution and submitting the proposal (or a modified proposal) to the Ministry for evaluation.

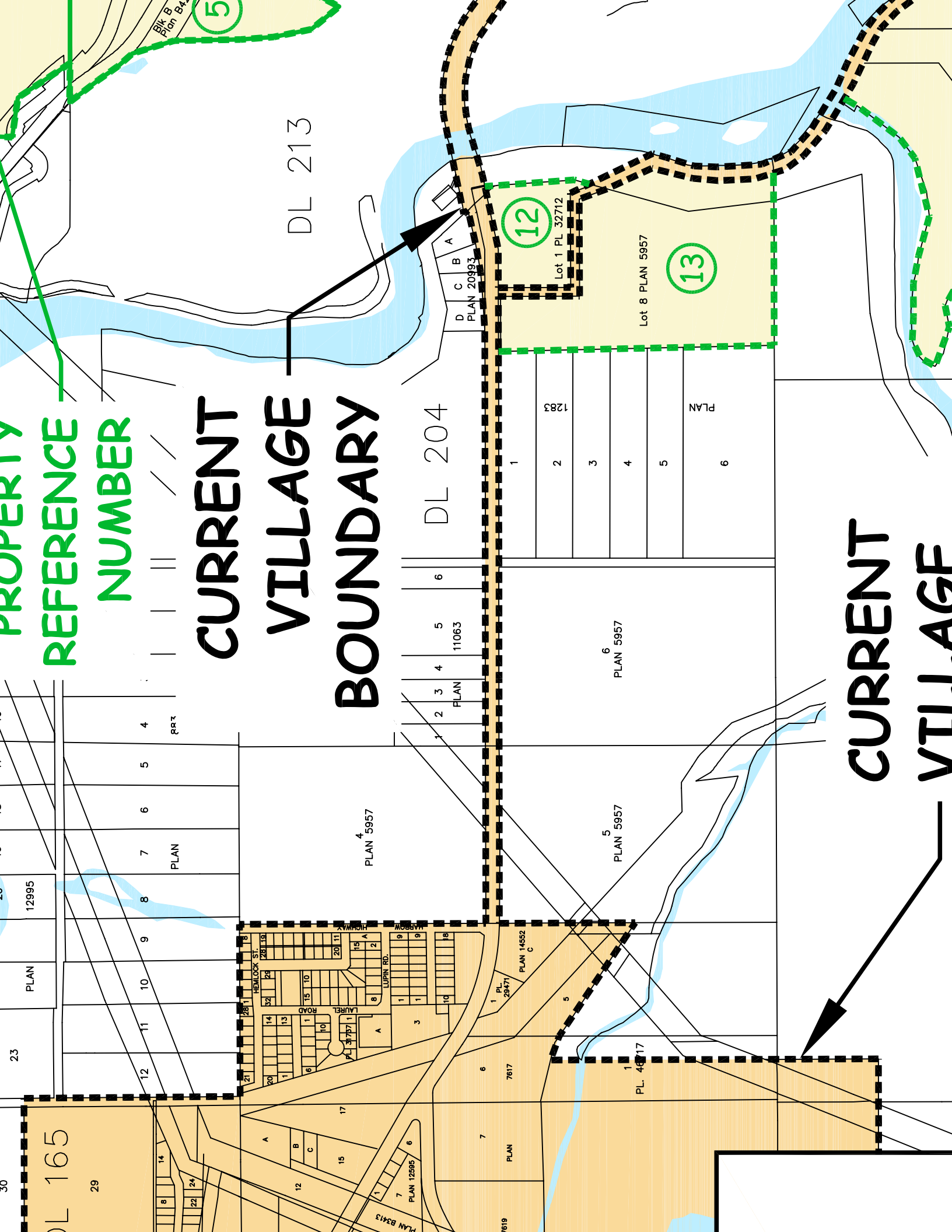


# Appendix

**PROPERTY  
REFERENCE  
NUMBER**

**CURRENT  
VILLAGE  
BOUNDARY**

**CURRENT  
VILLAGE**



DL 213

DL 204

PLAN 20993

Lot 1 PL 32712

Lot 8 PLAN 5957

PLAN 12995

PLAN 5957

PLAN 11063

PLAN 5957

PLAN 14552

PLAN 7617

PLAN 46117

PLAN 7619

PLAN B3413

PLAN 12595

PLAN 12995

HEMLOCK ST.

LUPIN RD.

KURRI RD.

HARBOR LANE

RR

RR

Bik B Plot B4

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B

C

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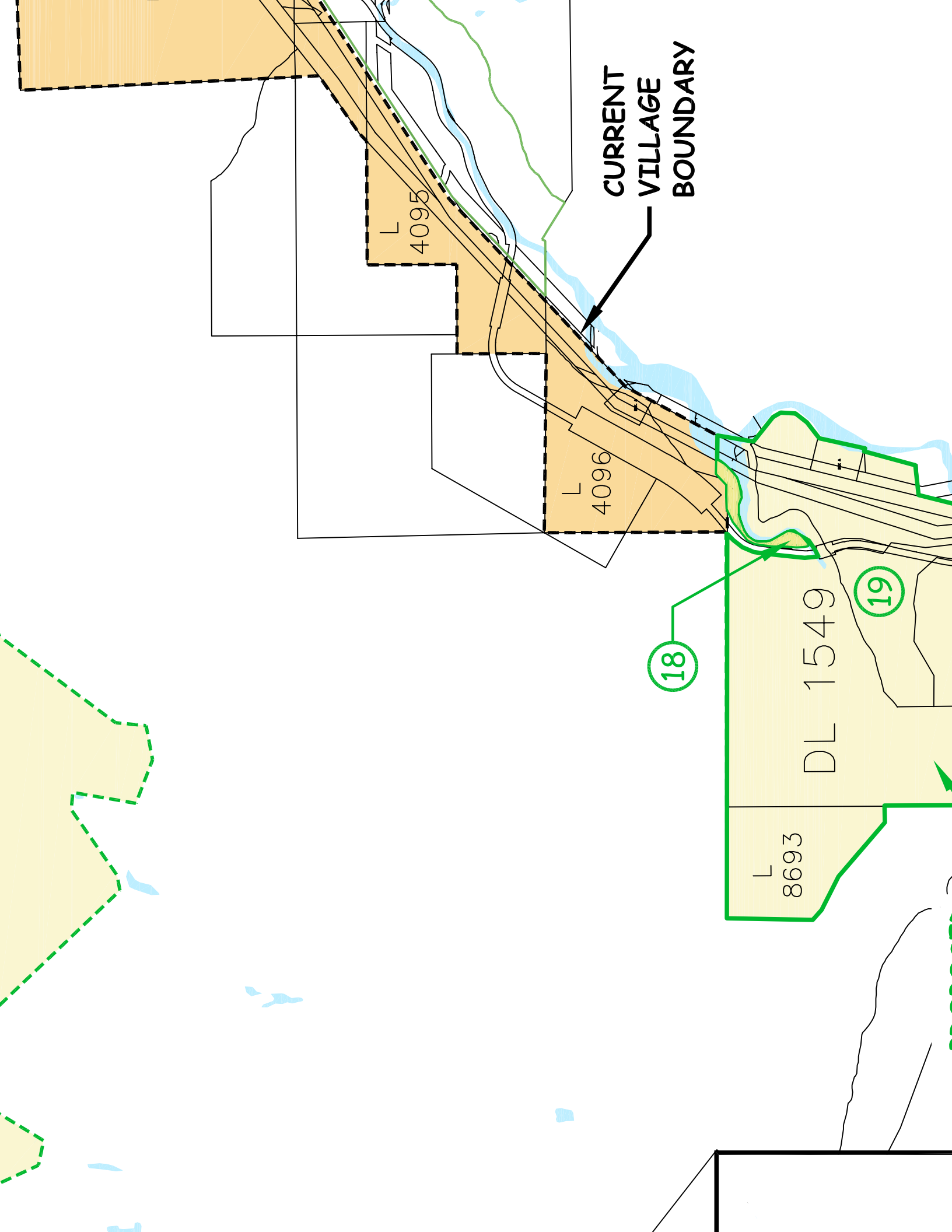
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**CURRENT  
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BOUNDARY**

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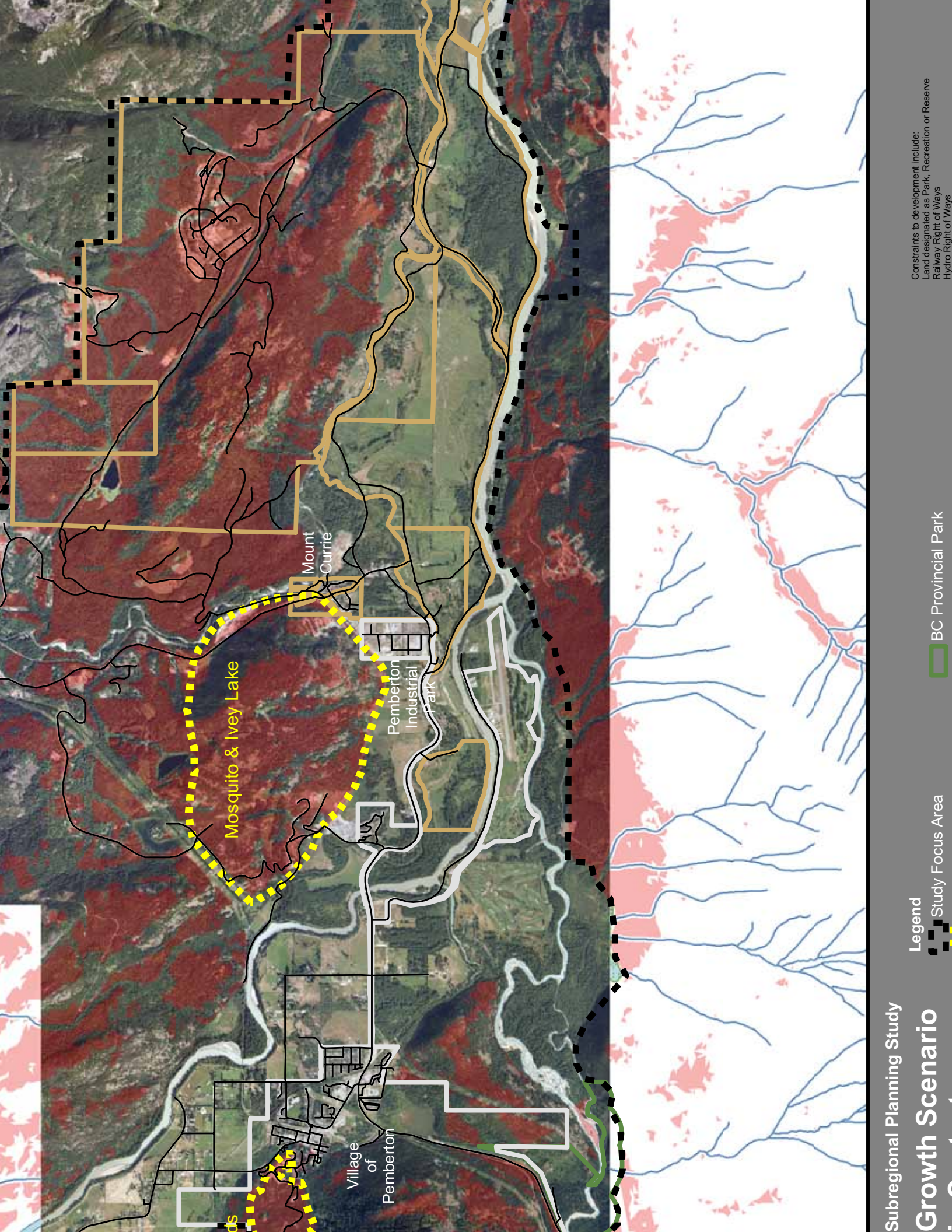
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DL 1549

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**Legend**

 Study Focus Area

 BC Provincial Park

Constraints to development include:  
 Land designated as Park, Recreation or Reserve  
 Railway Right of Ways  
 Hydro Right of Ways

| No. | PID         | Legal  | Owner                                    | Support               | Comments   |
|-----|-------------|--|--|-----------------------|--|
| 1   | 90049184    | DL 8787: Crown Grant 9257/1362                                       | Crown (Lil'wat Option)                   | ---                   | Awaiting Response Relations & Reconc                           |
| 2   | 026-741-768 | DL 8785, Plan KAP 81446  | Lil'wat Properites Inc.                  | Yes                   | LPI supports subject consult with the Lil'wat                  |
| 3   | 026-741-709 | Bik A, DL 7665 & 8784, Plan KAP 81444                                | Lil'wat Properites Inc.                  | Yes                   | LPI supports subject consult with the Lil'wat                  |
| 4   | 90049187    | Bik A, DL 7665 & 8788: Crown Grant 9259/1362                         | Crown (Lil'wat Option)                   | ---                   | Awaiting Response Relations & Reconc                           |
| 5   | 013-107-224 | Bik B Plan B4215 DL 211  | Art Den Duyf                             | Yes                   |  |
| 6   | 016-719-433 | Bik A Plan B3576 DL 211  | Gerald & Connie Tulloch                  | Yes                   | "Formal opinion of s   |
| 7   | 004-464-532 | FRAC. NW ¼ DL 211 except Plans A21, B3576, B4215, KAP59366, KAP59592 | 580049 BC Ltd                            | Yes                   |  |
| 8   | 010-309-306 | E ½ DL 211 except Plans 9479, A21 and 29509                          | Ravens Crest Developments                | Yes                   |  |
| 9   | 010-309-349 | REM. FRAC. SW ¼ DL 211   | Lori Ann Mitchell & Drew Meredith        | Yes                   |  |
| 10  |             | Ptn, Right of Way Plan A21   | CN Rail                                  | Yes                   | Subject to future plan avoid conflict                          |
| 11  |             |  | Crown: Pemberton Creek Watershed         | Yes                   | Subject to consider Range (see agency                          |
| 12  | 002-778-874 | Lot 1, Plan 32712. DL 204  | Steven Anderson (Adventure Ranch)        | Yes                   | Subject to maintain  |
| 13  | 008-780-781 | Lot 8, REM Plan 5957, DL 204   | Ingrid McDougall                         | No                    | Happy with status q easment, not compr                         |
| 14  | 023-962-518 | Lot 1, Plan KAP59654, DL 205 & 259                                   | Roland Wuschke                           | No                    | Happy with status q governance                                 |
| 15  | 018-111-092 | Lot 1, DL 205 & 8719, KAP 49079                                      | Belkin Enterprises (Big Sky Golf Club)   | Concern/No            | Would like to be in, risk regarding increas                    |
| 16  | 011-514-442 | Bik A, DL 206  | Emerald Adventure Tours                  | No                    | Happy with regional to gain except incre                       |
| 17  |             | Unsurveyed Crown Land North of DL 766, East of DL 4769               | Crown: BC Forestry Site (Fire Base)      | No                    | Requested previous never went ahead; l                         |
| 18a | 900.39067   | Block F, DL 1549   | Crown (leased to Rutherford Creek Power) | Yes                   | Subject to the mil ra being capped at the unlimited time perio |
| 18b | 900.4542    | Block G, DL 1549, 4095, 8781   | Crown (leased to Rutherford Creek Power) | Yes                   | Subject to the mil ra being capped at the unlimited time perio |
| 18c | 026-394-286 | Part of DL 8693 on KAP78897  | Crown (leased to Rutherford Creek Power) | Yes                   | Subject to the mil ra being capped at the unlimited time perio |
| 19  | 026-741-717 | Block H, DL 1549   | Lil'wat Properites Inc.                  | Yes                   | LPI supports subject consult with the Lil'wat                  |
| 20a | 026-394-286 | DL 8693  | Crown                                    | ---                   | See MoT comments gravel crushing and                           |
| 20b | 013-310-402 | Ptn DL 1239 on Plan C9514  | Crown                                    | ---                   | See MoT comments gravel crushing and                           |
| 20c | 013-077-627 | Ptn DL 3235 on Plan CG 657   | Crown                                    | ---                   | See MoT comments gravel crushing and                           |
| 20d | 013-310-747 | N½ DL 3235   | Crown                                    | ---                   | See MoT comments gravel crushing and                           |
| 20e | 013-359-754 | S½ DL 3235   | BC Hydro                                 | No concerns or issues |  |







# Public Meeting

Potential Boundary Expansion to Village of Pemberton

July 8, 2008

(slide 18 updated July 9, 2008 to include Ivey Lake area)



One Team.



Infinite Solutions.



Stantec

# Agenda

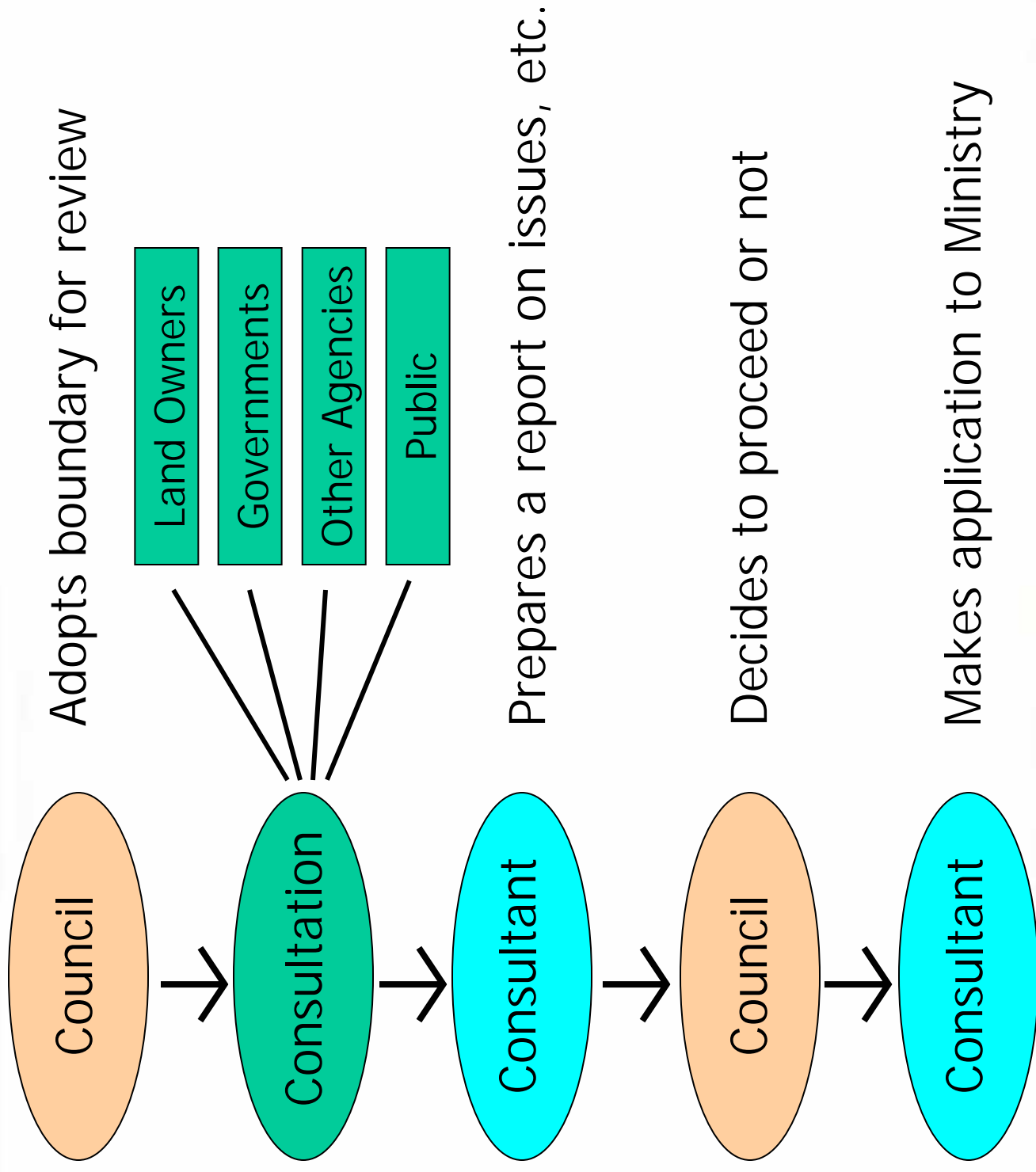
- introduction by Mayor
- process of boundary expansion
- rationale for boundary expansion
- preliminary boundaries for study & consultation
- update on landowners consultation
- update on agency consultation
- implications & issues
- discussion: questions, answers, comments

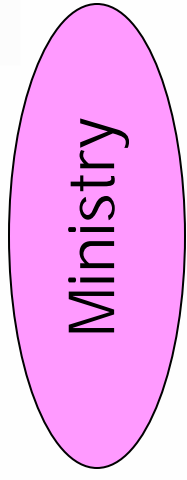
# Local Government Act

- Section 20: extension of boundaries
- generally in response to an application
- statutory public notice by Village Council
- 10% of electors can require a vote
- Minister recommends to Provincial Cabinet
- done by 'supplementary letters patent'

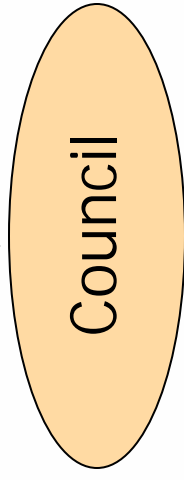
# Boundary Extension Criteria

- from Ministry of Community Development
- outlines roles & responsibilities
- defines technical requirements
- defines community consultation needs
- municipality responsible to lead the process
- regional district to participate in the process

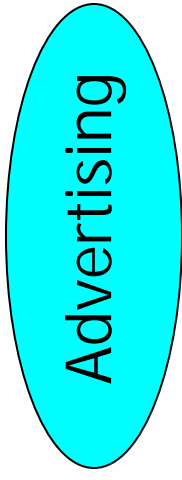




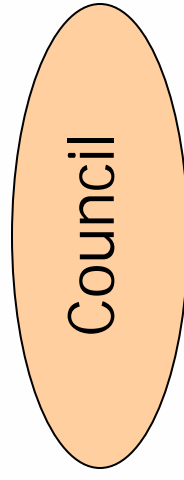
Reviews and writes report



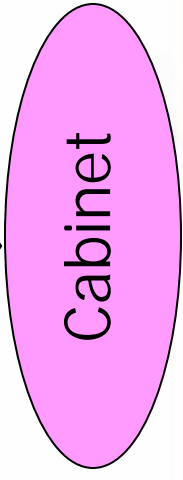
Resolves any outstanding issues



Statutory public notification



Adopt resolution & declaration

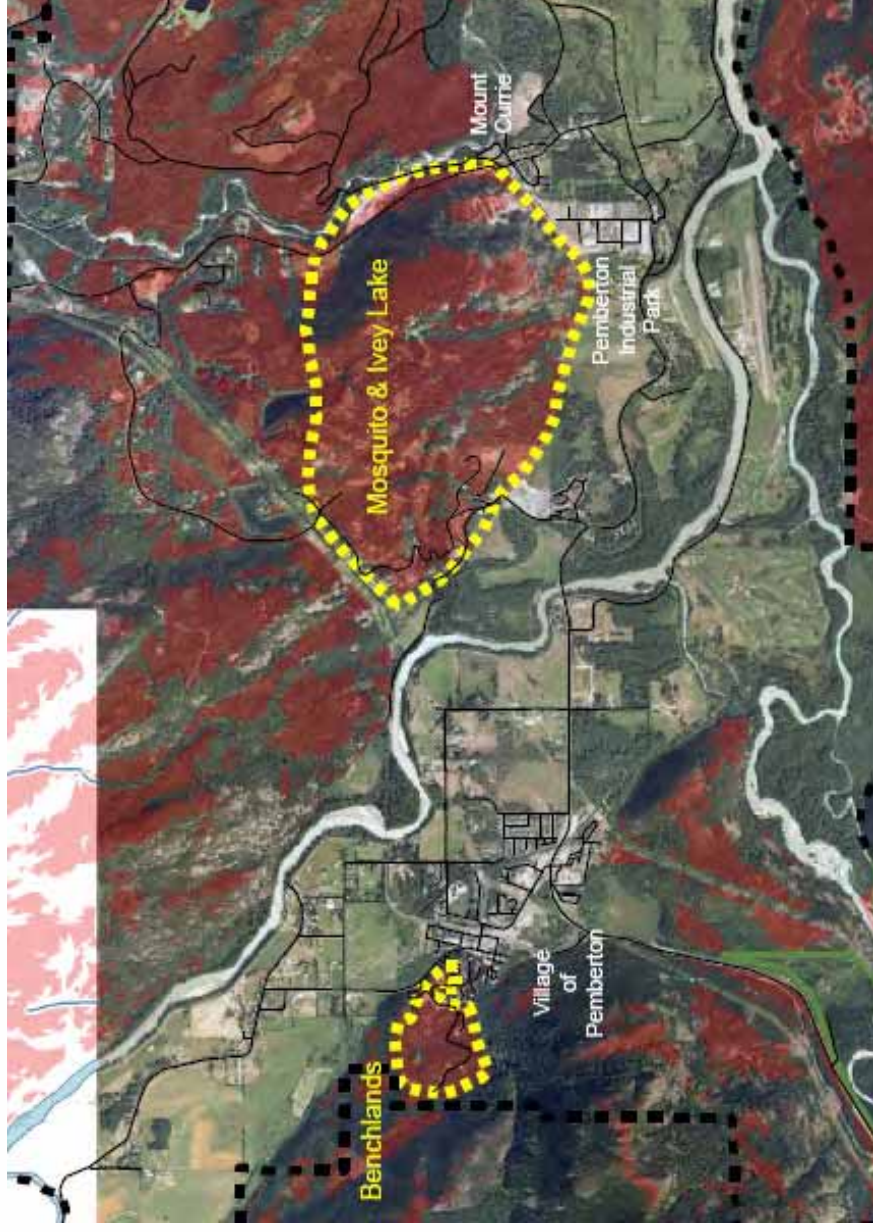


Approves Letters Patent

# Rationale for Extension

- combination of factors, such as:
  - potential new settlement area (hillside)
  - jurisdictional control over watershed
  - jurisdictional control over village entrance
  - more balanced assessment base
  - land owner desires
  - logical administrative boundaries
  - contiguous areas

# Sub-Regional Growth Study



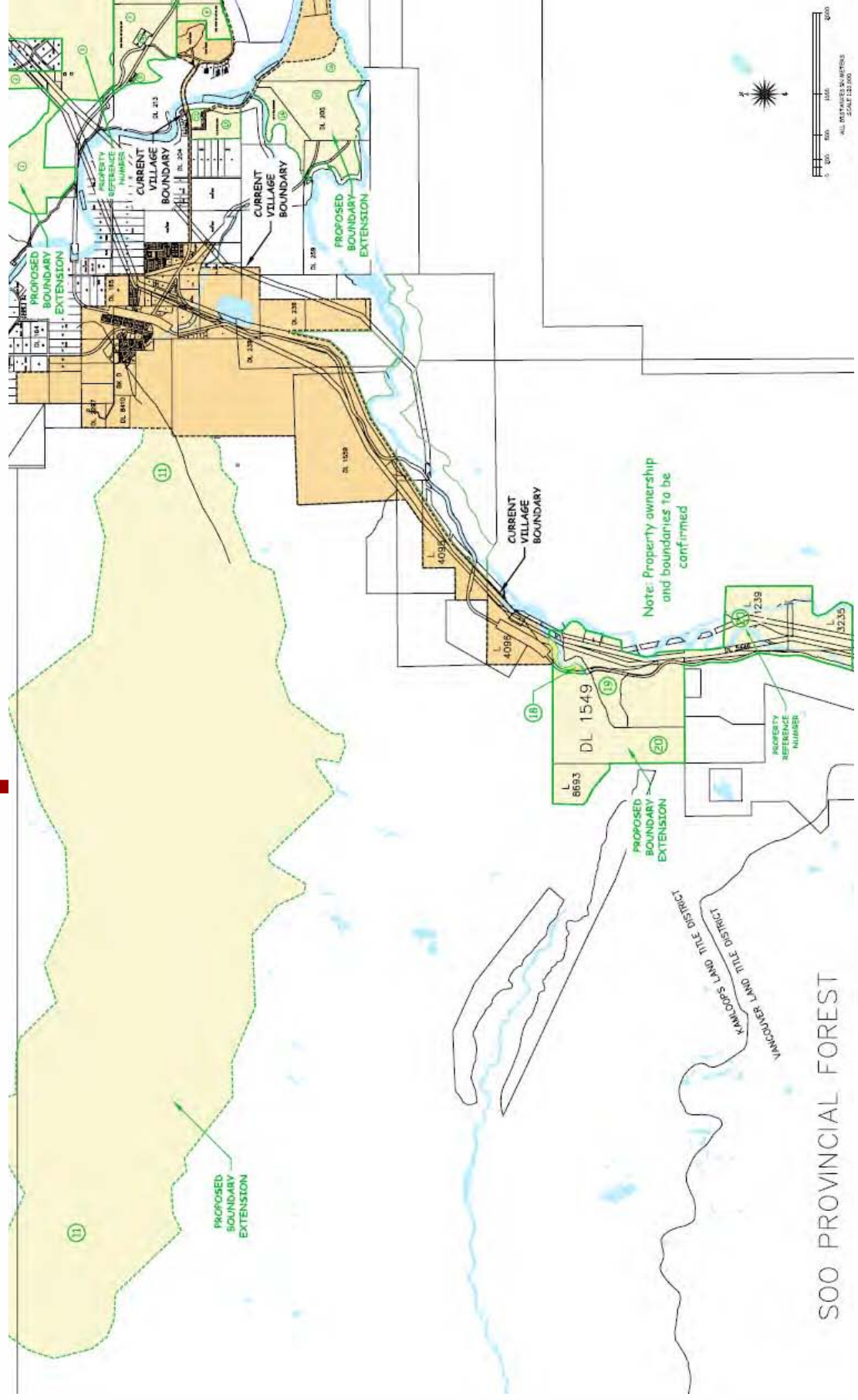
- in draft RGS & OCP for future planning
- preference to be in urban boundary if proceeds







# Potential Expansion Areas





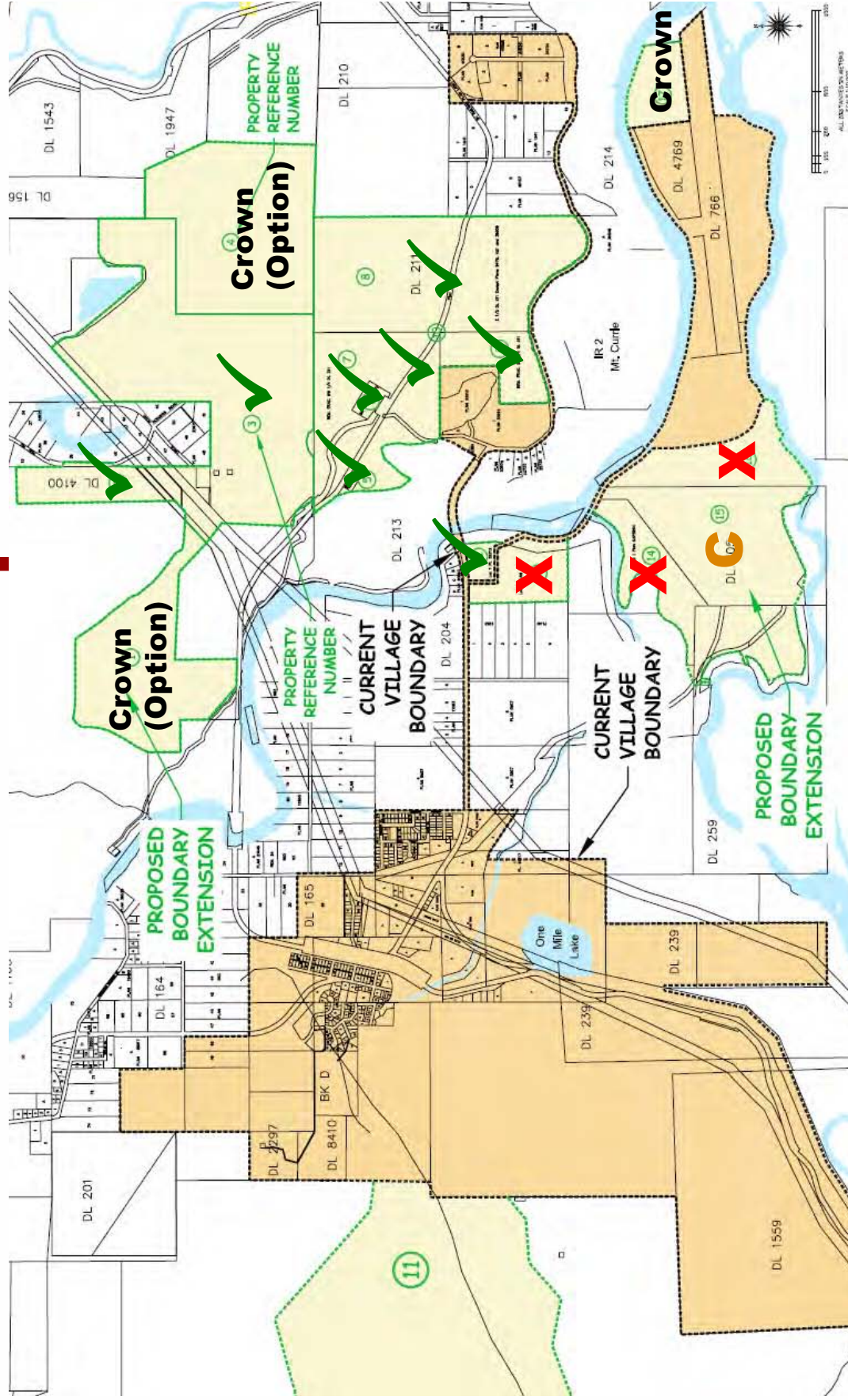
# Landowner Consultation

- Act does not require consent of owners
- Province normally doesn't expand boundaries when there is majority objection
- need to provide information for landowners
- need to determine the views of landowners
- need to discuss on an individual basis
- supplemented by public meeting
- application should document owners' opinions

# Landowner Opinions

- BC Hydro: no issues
- Rutherford Power: yes, subject to same mill rate
- private owners: 7 yes, 3 no, 1 ‘concerned’

# Private Owner Opinions



# Agency Comments

- **SLRD:** asking \$ from Province to review
- **Whistler:** verbal 'no concern' to be confirmed
- **Lil'wat Nation:** need to pursue consultation
- **BC Hydro:** no operational or tax concerns
- **CN Rail:** no concern; consider in planning
- **Fire Protection:** address needs if development
- **School District:** no objection
- **MOT:** be more comprehensive



# Agency Comments (2)

- **Min of Aboriginal:** no response yet
- **Energy & Mines:** noted 1 mineral tenure
- **Fire Base:** yes before, not now
- **Min of Forests:** respect woodlot and FS roads
- **Min of Ag/Lands:** support (some map reserves)
- **PVDD:** Airport Road dyke (not boundary issue)
- **RCMP:** no policing issues (Provincial area)
- **Coastal Health:** include Ivey Lake area (H<sub>2</sub>O)

# Tax Implications

- taxes are based on mill rates x assessment
- assessment is based on market value
- some differences between urban and rural related to farm exemptions (3 properties)
- after extension, there are differences in some rates and amounts paid
- there are differences in where the money goes (ex: provincial rural taxes go to Province's general revenues, municipal taxes stay local)

# Differences in Taxation

## After Extension (for Class 1 Residential)

- **School:** stays the same rate, except farm houses
- **Policing:** province: increases from 0.1059 to 0.2268
- **Hospitals:** stays the same
- **BCAA:** stays the same
- **MFA :** stays the same
- **Provincial rural tax:** 0.5000 replaced by Village's 1.9950
- **local service taxes:** assume replaced by Village's tax, for example Pemberton Fire Protection at 0.6908
- **SLRD:** slight increase in general rate for SLRD general revenue

# Tax Rates

| Class Name                  | Class #        |                 |                 |                 |                |         |              |                |                 |
|-----------------------------|----------------|-----------------|-----------------|-----------------|----------------|---------|--------------|----------------|-----------------|
|                             | 1              | 2               | 5               | 6               | 8              | 9       | Rec/Non-Prof | Farm           |                 |
| School Tax (Prov & Local)   | 1.68320        | 14.20000        | 6.80000         | 6.80000         | 6.80000        | 3.60000 |              | 6.80000        |                 |
| <b>Village of Pemberton</b> | <b>1.99496</b> | <b>11.96977</b> | <b>6.78287</b>  | <b>4.88766</b>  | <b>1.99496</b> |         |              | <b>1.99496</b> | <b>1.99496</b>  |
| SLRD                        | 1.40011        | 8.40066         | 4.76037         | 3.43027         | 1.40011        |         |              | 1.40011        | 1.40011         |
| Squamish-Lillooet Hospital  | 0.02236        | 0.07826         | 0.07603         | 0.05479         | 0.02236        |         |              | 0.02236        | 0.02236         |
| Sea to Sky Hospital         | 0.07449        | 0.26073         | 0.25328         | 0.18251         | 0.07449        |         |              | 0.07449        | 0.07449         |
| BC Assessment Authority     | 0.06150        | 0.47870         | 0.19440         | 0.19440         | 0.06150        |         |              | 0.06150        | 0.06150         |
| Municipal Finance Authority | 0.00020        | 0.00050         | 0.00050         | 0.00010         | 0.00020        |         |              | 0.00020        | 0.00020         |
| Policing Costs              | 0.22680        | 0.79370         | 0.77100         | 0.55560         | 0.22680        |         |              | 0.22680        | 0.22680         |
| <b>Total</b>                | <b>5.46362</b> | <b>36.18232</b> | <b>19.63845</b> | <b>16.10533</b> | <b>7.38042</b> |         |              | <b>7.38042</b> | <b>10.58042</b> |

# Tax Implications

- estimated TOTAL taxes for each parcel
- some examples, based on assumptions:
  1. vacant residential land in north increases from \$2,465 to \$3,475 (41%)
  2. mixed residential/farm/business increases from \$8,581 to \$10,002 (17%)
  3. Farm with house increases from \$692 to \$1,096 (59%)
  4. Rutherford Power: increases from \$517,000 to \$987,263 (91%)

# Tax Implications

- Village's share of taxes:
  - \$525,000, **including** Rutherford Power at new rates
  - \$41,000, **excluding** Rutherford Power
- Rutherford Power paid \$185,000 for provincial rural tax & SLRD local services in 2008 (not including general government portion)
- \$40,000 Recreation Amenity Payment to Area C
- Legal? Negotiations?

# Discussion

- Questions
- Answers
- Comments

## Village of Pemberton

# Boundary Extension Public Meeting

7:00 PM; Tuesday, July 8, 2008 @ SLRD Meeting Room

**Attendance:** Approximately 40 people, plus press, staff; Village Mayor Study and Councillors Helmer, MacKenzie, and Blundell; and Electoral Area C Director Gimse.

**Presentation:** The consultant (John Steil from Stantec Consulting) made a PowerPoint presentation on the following topics: background on the Local Government Act, Provincial boundary extension criteria, the process, rationale for extension, sub-regional growth study, potential expansion areas, landowner and agency consultation, and other implications regarding planning and taxation. The presentation is available on the Village's website as of July 10, 2008. ([www.pemberton.ca](http://www.pemberton.ca))

### Discussion/Comments/Questions and Answers

1. **Comment:** Question about approval process. Revelstoke had 90 % voted against annexations, but got annexed anyway. This process is not fair, legal, and transparent and I have no confidence in it. Boundary extension isn't taking farmland into account. There will be no farm investment if they will be taxed on all they have. No farm land should be annexed unless 3<sup>rd</sup> party, like a nature conservative trust, looks after it. Keep farmland here – need to feed people, need to be able to grow our own food.

**Response:** Ordinarily, the Province does not normally put lands into a Village if there is a lot of objection - unless they feel there is overriding public interest. It does happen, but it's not the norm. Ultimate approval is given by Cabinet (Lieutenant Governor in Council). Issues about farmland – no proposal to change zoning, simply dealing with boundary adjustment. Future changes can always be considered, some land within the area is in the ALR and their restrictions will continue to apply.

2. **Comment:** Curious as to why all properties in white (those generally between the Village east towards the river) are not included? Everyone should be given the same opportunity to be considered. Others haven't been asked or approached to join the Village. If it is truly a boundary extension to gain extra funds for village why is not everyone being involved? If do one side of highway should do other side. It doesn't make sense. It's worth looking at other lands.

**Response:** One of the reasons for the public meeting was so Council could hear various viewpoints.

3. **Comment:** Live in Pemberton North – 2/3 acre – ever since lived here, thought we eventually you will be incorporate into village and maybe be rezoned for smaller lots. Concern b/c we can't subdivide – would affect neighbourhood in Pemberton North.

**Response:** Lands would still be in the ALR. Subdivision not likely approved by the Village just because land is in the Village. Essentially was to deal with requests to be in the Village and where village responsible for the road but not

the properties. Where providing services, should bring them in so there is equity. Ministry of Transportation has recommended including other lands, but they would want to give away roads so they don't have to deal with them anymore.

4. **Comment:** Have been fighting with ALR for years, can not be taken out of ALR, so it's useless for me to be in the Village. If I can get out of ALR, I do not want into the Village, if I can then great, be part of Village.

5. **Comment:** Consultation process – property give to First Nation was taken from woodlot license with no consultation. There's not much to like, not brought in any part. Finger goes around part of our (Ivey Lake) neighbourhood with no consultation with anyone in the area. Why would we want to be brought in and have congested development all around us? We were never asked our opinion; don't see how it is open and fair at all.

**Response:** Can't speak for province on their negotiations with Lil'wat, other areas are fighting with province on other issues. Couple of things: in terms of planning, two processes are ongoing with RD: 1. Regional Growth Strategy and 2. OCP for Electoral Area C. Both have significant components of consultation and opportunities to participate in planning for the area. Suggest you should talk to SLRD about those aspects. The Sub Regional Growth study identified the hillside as the best potential development area around Pemberton. The study results are included in the draft OCP and draft RGS. There will be a planning process to resolve issues; good planning takes into account ways to transition uses etc.

6. **Comment:** is the Pemberton Valley Diking District paid by Pemberton Taxpayers?

**Response:** Yes, paid by people in the area, but not included on the tax notice.

7. **Comment:** If this is first stroke of brush, takes 2 – 3 years, trying to get this through quickly - is that why keeping small?. Why not do whole area all in one sweep? Is there a phase 2 plan? What are the time frames?

**Response:** No real thought to a phase 2 – talked about restructure study – broader type that includes larger electoral area – wards, etc. No one is advancing it, just an idea at this point. Study for governance of that nature often take several years – much more complicated, more people involved, more at stake in terms of governance.

8. **Comment:** If have another piece of property to have included into the area – who to talk to? What time frame to get back? Drop dead date?

**Response:** Encourage you, if you have ideas, to please contact us as soon as possible.

9. **Comment:** The property as it sits now in SLRD – explain differences how it is governed, who are decision makers on land use now and if brought into the Village – who is decision maker.

**Response:** Regional Board makes zoning decisions in the area now; Village Council makes decisions on village property.

10. **Comment:** Of the example of taxes would change from \$2400 to \$3400 – was that Lil’wat properties? What is the approximate assessed value?
- Response:** It is a residentially assessed parcel up the hill – assessed at: \$636,000
11. **Comment:** if that property was to be developed into several properties assessed at \$100,000 each how would that affect VOP revenue?
- Response:** have not done that calculation, but there would be more revenue, but also would be additional costs to Village due to servicing, etc.
12. **Comment:** How much area would be acquired– what are reference points?
- Response:** Haven’t calculated acreage – with crown land, it’s a large area. Can point out details on the map after
13. **Comment:** Generally like idea and part about maintaining zoning/OCP – keeps no development in flood plain and ALR, etc. Have not accomplished anything with this plan in terms of connecting the area and making it more contiguous – like to see more study of filling in the holes.
- Response:** in some areas starting to fill in gaps. Most areas will not get services – little in way of services VOP required to give them: bylaw, general enforcement. Don’t see dramatic increases in costs at this stage. If future development, there is a process of planning and DCCs.
14. **Comment:** High density development with no sewer?
- Response:** no development plans at this point – don’t service until development.
15. **Comment:** This is a dysfunctional plan on steroids. What are the underlying principles for why you are looking at this, failing to see any initial reasons for doing, this is not obvious. Missing the point and the value annexing the farm land into the Village.
- Response:** there are a variety of reasons: equity, fair share, balanced assessment, zoning & planning control, future potential development – municipality’s structures to deal with planning and development in a different way than RD’s are.
16. **Comment:** I’m all for boundary extension – more so for total amalgamation of Area C into the Village. Lacking selling the idea, explained the process, what good is it if you can’t convert land. Go long way if came up with what are the benefits – people won’t mind so much if understood where \$\$ going and what benefits to Council will be down the road. I understand why doing what this from Council perspective – wouldn’t it be nice to have more in?
- Mayor:** Not the consultant’s job to sell this; his job to do assessment and conform to legislation. Council decides to move forward if they agree. Originally all properties were included, so did not pursue. If interest in being part of village and getting services – then talk to the consultant and express interest.

17. **Comment:** Agree with last speaker – use MOT suggested boundaries – go for increase in tax base. I am concerned – looking at map why not take it all in? Good first step, it is a process, but should be expanded to bring in everyone.
18. **Susie Gimse, Electoral Area C Director:** Listening to information - would love to challenge and debate – but not healthy or productive. Need for clarity.
- SLRD response: asking province for funding to hire a consultant and do analysis to determine the impacts. Request for funding from province was secondary. SLRD will proceed with study regardless of funding. Province came up with \$\$\$ to do Sub-Regional Plan. Once we have info will share with public and VOP and provincial government.
  - Restructure Study – I’ll be up front – clear that I’m open to study this. I was opposed to boundary expansion. Consistently been an issue between the two jurisdictions. Clearly told by Village Council that restructure boundaries was not priority. Seems like there is urgency to process. The existing OCP and zoning will continue, but only for a period of time as the Village can change it. Know that process was paid for by developer – assuming expectation that boundary expansion will occur, then rezoning will take place and development will take place.
  - Fragmented services? With respect to local services – and how SLRD provides. Premise is that if you receive a service you pay for it. Done in consultation with both jurisdictions. SLRD will ensure local taxation information is well explained and correct.
  - Moving Forward – biggest issue is governance – one community with two jurisdictions – cause for significant and unnecessary conflict. Area C and Village elected to represent a constituency and in doing that at times objectives conflict. This proposal is seen as more divisive in the community - does not take down boundaries, creates new boundaries (old village and new village). Need to do larger restructure study and look at what is best for community as a whole first before piecemeal expansion to accommodate one development.
19. **Comment:** I echo Director’s thoughts. Any discussion about SLRD and Village amalgamating and what would be the benefit for the communities – what would that mean as a community?

**Response:** those types of questions – take three to five years to figure out – do not have the answers to that now.

**Jordan:** Not speaking on behalf of Council only informally discussed restructure – this boundary expansion should be relatively easily – appeared that something straightforward and be done with – go toward to creating a meaningful map. It does not solve all problems, but it does provide significant change in taxation revenues that currently go to Victoria that would stay in the Village. Speaking personally – fully supportive of restructure study the minute this is finished. Like to see expansion happen quickly and move forward to restructure. How do you take all these constituencies and amalgamate them in Village – example Pemberton Meadows vs. Village centre? Look around at other areas that would all need some sort of legitimate representation. Council

made it clear that they wanted to minimize agricultural land in extension. Seems to be the sense that if land comes in to the Village it is sub dividable – this is simply not the case. It will stay in the ALR. Council decided it's simpler to leave it out.

20. **Comment:** What is your definition of Agricultural? Are you proposing to change the agriculture?

**Response:** There is no plan to change use. The land remains in the ALR. There are other ways we might work to even enhance agriculture.

21. **Comment:** I'm lead to believe that this is not the first map proposed.

**Mayor:** This is the first map proposed by the Village.

22. **Comment:** This is a start; support it to get something started. Hear the same thing over and over again. Why wait until this happens until we move forward? The will is there - close it in and why wait, encourage moving forward sooner than later.

**Mayor:** There is no reason, assuming Council approves this, that it could not be submitted in a month or two. If go to restructure process...

**Response:** the province will only consider one proposal at time.

23. **Susie Gimse, Electoral Area C Director:** Provincial dialogue with province – what is the response and who talking to? You earlier indicated that properties supported expansion and showed Lil'wat supported the proposal – looking for clarification – when owners provided support was that the first time they were contact and prior to the Village passing the motion to support expansion? Was there discussion and letters from them after the map was amended?

**Response:** Lil'wat Nation has not formally endorsed expansion – agreed through Lil'wat properties to support the option moving forward. Yes, we have started discussions with the Ministry of Community Development. Original discussions with Derek Trimmer – Director, Local Government Structure, changes in that department – now have a contact that has been assigned – talked with them about utility taxation, etc. Normal process is for us to give them info after consultation. Discussions at the staff level have been held. I'm not involved in any discussions at the political level? Regarding clarification of Lil'wat – we have letters on file from property owners to get discussion going, correspondence with Daniel Sailland. The administrators are going to reactivate the previous committee set to deal with boundary issues. We have talked to all landowners since this current map was done. There were earlier maps that the landowners were proposing. This is the map council resolved to put forward.

24. **Comment:** Not critical of map as it is - is it not a mute point if there is going to be a restructure anyway – why spend time and money on this? I'm in favour of restructure.

**Mayor:** If a restructure takes 5 years – potentially million \$\$ that will stay in the community.

25. **Comment:** Who is paying for the study?

- Mayor:** Three developers are paying – Ravens Crest, Biro and Transfer lands.
26. **Comment:** Is there a development proposal put forward?  
**Mayor:** not with the Village. It is now within the SLRD. A process has been discussed.
27. **Comment:** Are they paying for this process with the hope to move a development forward?  
**Mayor:** If boundary expansion is successful, the existing zoning stays in place. Any future rezoning would come forward and Council would make decisions.
28. **Comment:** Are boundaries set out as they are so developers can benefit?  
**Mayor:** Proposals could be moving through the SLRD – decisions would be made at the SLRD board. They could move forward now with 2.5 acres. You could refer to draft Area C OCP to see the proposed SLRD policies. It's important to recognize that the Village Council will make a decision on whether to proceed on boundary expansion or not.
29. **Comment:** Is it a conflict of interest to have developer pay for consultants? Are you selling zoning?  
**Mayor:** We looked at that – it's fairly common practice to proceed this way.
30. **Comment:** Of those that didn't want to come in – why did they not want to come in – taxes, representation?
31. **Comment:** Owner of one of the X – like governance model of SLRD – current model – taxes go up about 65% for more restrictions.  
**Response:** there were several reasons; some suggested that there was nothing to gain from additional taxes.
32. **Comment:** Add that I did not feel that we had enough information to make a valid decision.
33. **Comment:** The \$40,000 increase in taxes without Rutherford – that number does not add up quickly. Is Rutherford okay with paying taxes to Village?  
**Response:** Yes, provided their not going to pay more taxes. The taxes that Rutherford pays now to provincial rural taxes and SLRD service area is approaching \$200,000/year.
34. **Susie Gimse, Electoral Area C Director:** Encourage everyone to go to RGS meeting. The Sub Regional Growth Study speaks to these lands. Did go through process that looked at once everything is built out in Village where would community go/grow – looked at land constraints in area – removed potential lands for development for future growth – 5 , 10, 15, 20 years down the road. Board looked at it and identified hillside as lands suitable for future growth once the Village hits build out. Important that community shows up to these meetings and provide input. Rutherford - \$185,000 also included local service taxes – does that \$500, 000 + include local services taxes. Rutherford supports if mill rate is set – what will that mill rate be set at?

**Response:** They support being included – I think the specific wording was with no increase to the mill rate. How you compare all those things – look at what they now pay \$185,000 – roughly what they pay rural and local service tax?

35. **Susie Gimse, Electoral Area C Director:** Amenity payments of \$40,000/year from Rutherford Power are in a reserve, with in excess of \$600,000 from payments from Rutherford and Miller. This money is earmarked for purchase of old high school lands with intent to keep the playing fields. This would benefit the community as a whole.

36. **Comment:** Only provide information with information you are given – what about lands in Soo Valley. To say no development plans when there are is bizarre.

**Mayor:** Soo will be dealt with when it comes forward. Ivey Lake area – refer to Area C OCP.

37. **Councillor Helmer:** Council may be confusing things – 1. boundary extension, and 2. hillside development. Need to have more discussion. The two notions are married in some people's minds.

38. **Greg Bikadi, Lil'wat Properties:** At this point, Lil'wat does not have any comprehensive plans for development. Being included in the extension is an option. As process unfolds it is still an option. Our plans are not defined.

39. **Comment:** You mention that hillside might go ahead in SLRD. What would Village be losing in terms of DCCs, etc?

**Response:** hard to answer at this time without a plan.

40. **Comment:** On the slide with checks and X's – of those check marks how many are properties owned by people funding the study. Would it not have been appropriate to make that clear that funding is from other sources?

**Response:** The properties, as discussed – shows on map,

41. **Comment:** Would there be consideration of hiking/biking trails around Mosquito/Ivey Lake?

**Response:** It's been pointed out that these are important to the community and any future planning would address this issue.

Being no further questions, the consultant thanked everyone for their interest and attendance. Cards were available with his contact information and he encouraged people to contact him directly. There were some individual queries and comments after the formal meeting was adjourned.

The foregoing is considered to be an accurate record of items discussed at the public meeting. They were prepared by the consultant based on notes taken at the meeting by Village staff. If any discrepancies or inconsistencies are noted, please contact the Consultant immediately.

John Steil, FCIP  
Stantec Consulting

(604) 696-8209 or at john.steil@stantec.com

## Appendix H: Draft Estimated Taxes if Brought into the Village

| Class Name                  | Class #         |                  | 1                |                  | 2               |                  | 5               |            | 6               |            | 8               |            | 9               |            |
|-----------------------------|-----------------|------------------|------------------|------------------|-----------------|------------------|-----------------|------------|-----------------|------------|-----------------|------------|-----------------|------------|
|                             | Residential     | Utility          | Light Ind        | Business/O       | Rec/Non-Profit  | Farm             | Rate/\$1000     | Tax Amount | Rate/\$1000     | Tax Amount | Rate/\$1000     | Tax Amount | Rate/\$1000     | Tax Amount |
| School Tax (Prov & Local)   | 1,683.20        | 14,200.00        | 6,800.00         | 6,800.00         | 3,600.00        | 6,800.00         | 1,070.52        |            | 1,683.20        | \$         | 1,070.52        |            | 1,683.20        | \$         |
| Village of Pemberton        | 1,994.96        | 11,969.77        | 6,782.87         | 4,887.66         | 1,994.96        | 1,994.96         | 1,268.79        |            | 1,994.96        | \$         | 1,268.79        |            | 1,994.96        | \$         |
| SLRD                        | 1,400.11        | 8,400.66         | 4,760.37         | 3,430.27         | 1,400.11        | 1,400.11         | 890.47          |            | 1,400.11        | \$         | 890.47          |            | 1,400.11        | \$         |
| Squamish-Lillooet Hospital  | 0.02236         | 0.07826          | 0.07603          | 0.05479          | 0.02236         | 0.02236          | 14.22           |            | 0.02236         | \$         | 14.22           |            | 0.02236         | \$         |
| Sea to Sky Hospital         | 0.07449         | 0.26073          | 0.25328          | 0.18251          | 0.07449         | 0.07449          | 47.38           |            | 0.07449         | \$         | 47.38           |            | 0.07449         | \$         |
| BC Assessment Authority     | 0.06150         | 0.47870          | 0.19440          | 0.19440          | 0.06150         | 0.06150          | 39.11           |            | 0.06150         | \$         | 39.11           |            | 0.06150         | \$         |
| Municipal Finance Authority | 0.00020         | 0.00050          | 0.00050          | 0.00010          | 0.00020         | 0.00020          | 0.13            |            | 0.00020         | \$         | 0.13            |            | 0.00020         | \$         |
| Policing Costs              | 0.22680         | 0.79370          | 0.77100          | 0.55560          | 0.22680         | 0.22680          | 144.24          |            | 0.22680         | \$         | 144.24          |            | 0.22680         | \$         |
| <b>Total</b>                | <b>5,463.62</b> | <b>36,182.32</b> | <b>19,638.45</b> | <b>16,105.33</b> | <b>7,380.42</b> | <b>10,580.42</b> | <b>3,474.86</b> |            | <b>5,463.62</b> | \$         | <b>3,474.86</b> |            | <b>5,463.62</b> | \$         |

| 2. Lij'Wat Properties          |         | Residential                 | Rate/\$1000     | Tax Amount         |
|--------------------------------|---------|-----------------------------|-----------------|--------------------|
| Residential Assessment         |         | School Tax (Prov & Local)   | 1,683.20        | \$ 1,070.52        |
| Land                           | 636,000 | Village of Pemberton        | 1,994.96        | \$ 1,268.79        |
| Buildings                      | -       | SLRD                        | 1,400.11        | \$ 890.47          |
| Assessment For Schools & Local |         | Squamish-Lillooet Hospital  | 0.02236         | \$ 14.22           |
| Land                           | 636,000 | Sea to Sky Hospital         | 0.07449         | \$ 47.38           |
| Buildings                      | -       | BC Assessment Authority     | 0.06150         | \$ 39.11           |
|                                |         | Municipal Finance Authority | 0.00020         | \$ 0.13            |
|                                |         | Policing Costs              | 0.22680         | \$ 144.24          |
| <b>Total</b>                   |         | <b>Total</b>                | <b>5,463.62</b> | <b>\$ 3,474.86</b> |

| 3. Lij'Wat Properties          |           | Residential                 | Rate/\$1000     | Tax Amount          |
|--------------------------------|-----------|-----------------------------|-----------------|---------------------|
| Residential Assessment         |           | School Tax (Prov & Local)   | 1,683.20        | \$ 3,260.36         |
| Land                           | 1,937,000 | Village of Pemberton        | 1,994.96        | \$ 3,864.24         |
| Buildings                      | -         | SLRD                        | 1,400.11        | \$ 2,712.01         |
| Assessment For Schools & Local |           | Squamish-Lillooet Hospital  | 0.02236         | \$ 43.31            |
| Land                           | 1,937,000 | Sea to Sky Hospital         | 0.07449         | \$ 144.29           |
| Buildings                      | -         | BC Assessment Authority     | 0.06150         | \$ 119.13           |
|                                |           | Municipal Finance Authority | 0.00020         | \$ 0.39             |
|                                |           | Policing Costs              | 0.22680         | \$ 439.31           |
| <b>Total</b>                   |           | <b>Total</b>                | <b>5,463.62</b> | <b>\$ 10,583.03</b> |

| 5. Den Duyf, Art               |        | Residential                 | Rate/\$1000     | Tax Amount       |
|--------------------------------|--------|-----------------------------|-----------------|------------------|
| Residential Assessment         |        | School Tax (Prov & Local)   | 1,683.20        | \$ 95.27         |
| Land                           | 56,600 | Village of Pemberton        | 1,994.96        | \$ 112.91        |
| Buildings                      | -      | SLRD                        | 1,400.11        | \$ 79.25         |
| Assessment For Schools & Local |        | Squamish-Lillooet Hospital  | 0.02236         | \$ 1.27          |
| Land                           | 56,600 | Sea to Sky Hospital         | 0.07449         | \$ 4.22          |
| Buildings                      | -      | BC Assessment Authority     | 0.06150         | \$ 3.48          |
|                                |        | Municipal Finance Authority | 0.00020         | \$ 0.01          |
|                                |        | Policing Costs              | 0.22680         | \$ 12.84         |
| <b>Total</b>                   |        | <b>Total</b>                | <b>5,463.62</b> | <b>\$ 309.24</b> |

\$ 1,288.79

\$ 3,864.24

\$ 112.91

**2008 SLRD**      **Change**  
**\$ 2,465.14**      **\$ 1,009.72**      **41.0%**

**2008 SLRD**      **Change**  
**\$ 7,507.83**      **\$ 3,075.20**      **41.0%**

**2008 SLRD**      **Change**  
**\$ 259.19**      **\$ 50.05**      **19.3%**

| <b>6. Tulloch, Connie &amp; Gerald</b> |            | <b>Residential</b>          | <b>Rate/\$1000</b> | <b>Tax Amount</b>  |
|--|------------|-----------------------------|--------------------|--------------------|
| Residential Assessment                 |            | School Tax (Prov & Local)   | 1,683.20           | \$ 1,223.69        |
| Land                                   | \$ 363,000 | Village of Pemberton        | 1,994.96           | \$ 1,450.34        |
| Buildings                              | \$ 364,000 | SLRD                        | 1,400.11           | \$ 1,017.88        |
| Assessment For Schools & Local         |            | Squamish-Lillooet Hospital  | 0.02236            | \$ 16.26           |
| Land                                   | \$ 363,000 | Sea to Sky Hospital         | 0.07449            | \$ 54.15           |
| Buildings                              | \$ 364,000 | BC Assessment Authority     | 0.06150            | \$ 44.71           |
|  |            | Municipal Finance Authority | 0.00020            | \$ 0.15            |
|  |            | Policing Costs              | 0.22680            | \$ 164.88          |
|  |            | Sub-total                   | 5,463.62           | \$ 3,972.05        |
| Business/Other                         |            | School Tax (Prov & Local)   | 6.80000            | \$ 412.08          |
| Land                                   | \$ 7,400   | Village of Pemberton        | 4.88766            | \$ 296.19          |
| Buildings                              | \$ 53,200  | SLRD                        | 3.43027            | \$ 207.87          |
| Assessment For Schools & Local         |            | Squamish-Lillooet Hospital  | 0.05479            | \$ 3.32            |
| Land                                   | \$ 7,400   | Sea to Sky Hospital         | 0.18251            | \$ 11.06           |
| Buildings                              | \$ 53,200  | BC Assessment Authority     | 0.19440            | \$ 11.78           |
|  |            | Municipal Finance Authority | 0.00010            | \$ 0.01            |
|  |            | Policing Costs              | 0.55560            | \$ 33.67           |
|  |            | Sub-total                   | 16,105.33          | \$ 975.98          |
| <b>Total</b>                           |            |                             | <b>4,948.03</b>    | <b>\$ 4,409.51</b> |
|  |            |                             |                    | <b>538.52</b>      |
|  |            |                             |                    | <b>12.2%</b>       |

| <b>7. 580049 BC Ltd.</b>       |            | <b>Residential</b>          | <b>Rate/\$1000</b> | <b>Tax Amount</b>  |
|--------------------------------|------------|-----------------------------|--------------------|--------------------|
| Residential Assessment         |            | School Tax (Prov & Local)   | 1,683.20           | \$ 589.96          |
| Land                           | \$ 701,000 | Village of Pemberton        | 1,994.96           | \$ 1,398.47        |
| Buildings                      | \$ 350,500 | SLRD                        | 1,400.11           | \$ 490.74          |
| Assessment For Schools & Local |            | Squamish-Lillooet Hospital  | 0.02236            | \$ 7.84            |
| Land                           | \$ 350,500 | Sea to Sky Hospital         | 0.07449            | \$ 26.11           |
| Buildings                      | \$ 350,500 | BC Assessment Authority     | 0.06150            | \$ 21.56           |
|                                |            | Municipal Finance Authority | 0.00020            | \$ 0.07            |
|                                |            | Policing Costs              | 0.22680            | \$ 79.49           |
|                                |            | Sub-total                   | 2,614.23           | \$ 2,614.23        |
| Business/Other                 |            | School Tax (Prov & Local)   | 6.80000            | \$ 3,284.40        |
| Land                           | \$ 483,000 | Village of Pemberton        | 4.88766            | \$ 2,360.74        |
| Buildings                      | \$ 483,000 | SLRD                        | 3.43027            | \$ 1,656.82        |
| Assessment For Schools & Local |            | Squamish-Lillooet Hospital  | 0.05479            | \$ 26.46           |
| Land                           | \$ 483,000 | Sea to Sky Hospital         | 0.18251            | \$ 88.15           |
| Buildings                      | \$ 483,000 | BC Assessment Authority     | 0.19440            | \$ 93.90           |
|                                |            | Municipal Finance Authority | 0.00010            | \$ 0.05            |
|                                |            | Policing Costs              | 0.55560            | \$ 288.35          |
|                                |            | Sub-total                   | 16,105.33          | \$ 7,778.87        |
| <b>Total</b>                   |            |                             | <b>10,393.11</b>   | <b>\$ 9,538.03</b> |
|                                |            |                             |                    | <b>855.08</b>      |
|                                |            |                             |                    | <b>9.0%</b>        |

| <b>8. Ravens Crest Developments</b> |           |  |                    |                   |                    |
|-------------------------------------|-----------|--|--------------------|-------------------|--------------------|
|                                     |           |  | <b>Rate/\$1000</b> | <b>Tax Amount</b> |                    |
| Residential Assessment              |           |  |                    |                   |                    |
| Land \$                             | 1,662,000 |  | 1.68320            | \$ 2,814.48       |                    |
| Buildings \$                        | 10,100    |  | 1.99496            | \$ 3,335.77       | 3,335.77           |
| Assessment For Schools & Local      |           |  | 1.40011            | \$ 2,341.12       |                    |
| Land \$                             | 1,662,000 |  | 0.02236            | \$ 37.39          |                    |
| Buildings \$                        | 10,100    |  | 0.07449            | \$ 124.55         |                    |
|                                     |           |  | 0.06150            | \$ 102.83         |                    |
|                                     |           |  | 0.00020            | \$ 0.33           |                    |
|                                     |           |  | 0.22680            | \$ 379.23         |                    |
|                                     |           |  | 5.46362            | \$ 9,135.72       |                    |
|                                     |           |  |                    |                   |                    |
| Business/Other                      |           |  |                    |                   |                    |
| School Tax (Prov & Local)           |           |  | 6.80000            | \$ 96.56          |                    |
| Village of Pemberton                | 14,200    |  | 4.88766            | \$ 69.40          | 69.40              |
| SLRD                                |           |  | 3.43027            | \$ 48.71          |                    |
| Squamish-Lillooet Hospital          |           |  | 0.05479            | \$ 0.78           |                    |
| Sea to Sky Hospital                 |           |  | 0.18251            | \$ 2.59           |                    |
| BC Assessment Authority             |           |  | 0.19440            | \$ 2.76           |                    |
| Municipal Finance Authority         |           |  | 0.00010            | \$ 0.00           |                    |
| Policing Costs                      |           |  | 0.55560            | \$ 7.89           |                    |
|                                     |           |  | 16.10533           | \$ 228.70         |                    |
|                                     |           |  |                    |                   |                    |
| Farm                                |           |  |                    |                   |                    |
| School Tax (Prov & Local)           |           |  | 6.80000            | \$ 301.76         |                    |
| Village of Pemberton                | 88,755    |  | 1.99496            | \$ 177.06         | 177.06             |
| SLRD                                |           |  | 1.40011            | \$ 62.13          |                    |
| Squamish-Lillooet Hospital          |           |  | 0.02236            | \$ 0.99           |                    |
| Sea to Sky Hospital                 |           |  | 0.07449            | \$ 3.31           |                    |
| BC Assessment Authority             |           |  | 0.06150            | \$ 2.73           |                    |
| Municipal Finance Authority         |           |  | 0.00020            | \$ 0.01           |                    |
| Policing Costs                      |           |  | 0.22680            | \$ 10.06          |                    |
|                                     |           |  | 10.58042           | \$ 558.06         |                    |
|                                     |           |  |                    |                   |                    |
| <b>Total</b>                        |           |  |                    | <b>9,922.47</b>   | <b>\$ 1,341.19</b> |
|                                     |           |  |                    |                   | <b>15.6%</b>       |

| <b>9. Meredith &amp; Mitchell</b> |        |  |                    |                   |                  |
|-----------------------------------|--------|--|--------------------|-------------------|------------------|
|                                   |        |  | <b>Rate/\$1000</b> | <b>Tax Amount</b> |                  |
| Residential Assessment            |        |  |                    |                   |                  |
| Land \$                           | 45,000 |  | 1.68320            | \$ 75.74          |                  |
| Buildings \$                      |        |  | 1.99496            | \$ 89.77          | 89.77            |
| Assessment For Schools & Local    |        |  | 1.40011            | \$ 63.00          |                  |
| Land \$                           | 45,000 |  | 0.02236            | \$ 1.01           |                  |
| Buildings \$                      |        |  | 0.07449            | \$ 3.35           |                  |
|                                   |        |  | 0.06150            | \$ 2.77           |                  |
|                                   |        |  | 0.00020            | \$ 0.01           |                  |
|                                   |        |  | 0.22680            | \$ 10.21          |                  |
|                                   |        |  | 5.46362            | \$ 245.86         |                  |
|                                   |        |  |                    |                   |                  |
| Farm                              |        |  |                    |                   |                  |
| School Tax (Prov & Local)         |        |  | 6.80000            | \$ 407.84         |                  |
| Village of Pemberton              | 29,954 |  | 1.99496            | \$ 233.32         | 233.32           |
| SLRD                              | 87,000 |  | 1.40011            | \$ 83.97          | 83.97            |
| Squamish-Lillooet Hospital        |        |  | 0.02236            | \$ 1.34           |                  |
| Sea to Sky Hospital               |        |  | 0.07449            | \$ 4.47           |                  |
| BC Assessment Authority           |        |  | 0.06150            | \$ 3.69           |                  |
| Municipal Finance Authority       |        |  | 0.00020            | \$ 0.01           |                  |
| Policing Costs                    |        |  | 0.22680            | \$ 13.60          |                  |
|                                   |        |  | 7.48225            | \$ 748.25         |                  |
|                                   |        |  |                    |                   |                  |
| <b>Total</b>                      |        |  |                    | <b>994.11</b>     | <b>\$ 301.67</b> |
|                                   |        |  |                    |                   | <b>43.6%</b>     |

|                                |            | Residential | Rate/\$1000      | Tax Amount    |             |
|--------------------------------|------------|-------------|------------------|---------------|-------------|
| <b>12. Anderson, Steven</b>    |            |             |                  |               |             |
| Residential Assessment         |            |             |                  |               |             |
| Land                           | \$ 587,000 |             | 1.68320          | \$ 892.94     |             |
| Buildings                      | 237,000    |             | 1.99496          | 1,643.85      | \$ 1,643.85 |
| Assessment For Schools & Local |            |             |                  |               |             |
| Land                           | 293,500    |             | 1.40011          | 742.76        |             |
| Buildings                      | 237,000    |             | 0.02236          | 11.86         |             |
|                                |            |             | 0.07449          | 39.52         |             |
|                                |            |             | 0.06150          | 32.63         |             |
|                                |            |             | 0.00020          | 0.11          |             |
|                                |            |             | 0.22680          | 120.32        |             |
| <b>Total</b>                   |            |             | <b>2008 SLRD</b> | <b>Change</b> | <b>%</b>    |
|                                |            |             | \$ 2,665.91      | \$ 818.06     | 30.7%       |

|                                |           | Residential | Rate/\$1000      | Tax Amount    |             |
|--------------------------------|-----------|-------------|------------------|---------------|-------------|
| <b>13. McDougall, Ingrid</b>   |           |             |                  |               |             |
| Residential Assessment         |           |             |                  |               |             |
| Land                           | \$ 22,500 |             | 1.68320          | 1,894.02      |             |
| Buildings                      | 1,114,000 |             | 1.99496          | 2,267.27      | \$ 2,267.27 |
| Assessment For Schools & Local |           |             |                  |               |             |
| Land                           | 11,250    |             | 1.40011          | 1,575.47      |             |
| Buildings                      | 1,114,000 |             | 0.02236          | 25.16         |             |
|                                |           |             | 0.07449          | 83.82         |             |
|                                |           |             | 0.06150          | 69.20         |             |
|                                |           |             | 0.00020          | 0.23          |             |
|                                |           |             | 0.22680          | 255.21        |             |
|                                |           |             | Sub-total        | 6,170.38      |             |
| Farm Assessment                |           |             |                  |               |             |
| Land                           | \$ 26,167 |             | 6.80000          | 88.96         |             |
| Buildings                      |           |             | 1.99496          | 52.20         | \$ 52.20    |
| Assessment For Schools & Local |           |             |                  |               |             |
| Land                           | 13,083    |             | 1.40011          | 18.32         |             |
| Buildings                      |           |             | 0.02236          | 0.29          |             |
|                                |           |             | 0.07449          | 0.97          |             |
|                                |           |             | 0.06150          | 0.80          |             |
|                                |           |             | 0.00020          | 0.00          |             |
|                                |           |             | 0.22680          | 2.97          |             |
|                                |           |             | Sub-total        | 164.53        |             |
| <b>Total</b>                   |           |             | <b>2008 SLRD</b> | <b>Change</b> | <b>%</b>    |
|                                |           |             | \$ 5,501.76      | \$ 833.15     | 15.1%       |

|                                |              | Residential | Rate/\$1000      | Tax Amount    |             |
|--------------------------------|--------------|-------------|------------------|---------------|-------------|
| <b>14. Wuschke, Roland</b>     |              |             |                  |               |             |
| Residential Assessment         |              |             |                  |               |             |
| Land                           | \$ 1,620,000 |             | 1.68320          | 1,762.51      |             |
| Buildings                      | 249,000      |             | 1.99496          | 3,728.58      | \$ 3,728.58 |
| Assessment For Schools & Local |              |             |                  |               |             |
| Land                           | 810,000      |             | 1.40011          | 1,482.72      |             |
| Buildings                      | 249,000      |             | 0.02236          | 23.68         |             |
|                                |              |             | 0.07449          | 78.88         |             |
|                                |              |             | 0.06150          | 65.13         |             |
|                                |              |             | 0.00020          | 0.21          |             |
|                                |              |             | 0.22680          | 240.18        |             |
| <b>Total</b>                   |              |             | <b>2008 SLRD</b> | <b>Change</b> | <b>%</b>    |
|                                |              |             | \$ 5,420.00      | \$ 1,981.89   | 36.6%       |

| 15. Belkin Enterprises (Big Sky) |           | Business/Other              | Rate/\$1000        | Tax Amount        |
|----------------------------------|-----------|-----------------------------|--------------------|-------------------|
| Business/Other Assessment        |           | School Tax (Prov & Local)   | 6.80000            | \$ 11,716.40      |
| Land                             | 103,000   | Village of Pemberton        | 4.88766            | \$ 8,421.44       |
| Buildings                        | 1,620,000 | SLRD                        | 3.43027            | \$ 5,910.36       |
| Assessment For Schools & Local   |           | Squamish-Lillooet Hospital  | 0.05479            | \$ 94.40          |
| Land                             | 103,000   | Sea to Sky Hospital         | 0.18251            | \$ 314.46         |
| Buildings                        | 1,620,000 | BC Assessment Authority     | 0.19440            | \$ 334.95         |
|                                  |           | Municipal Finance Authority | 0.00010            | \$ 0.17           |
|                                  |           | Policing Costs              | 0.55560            | \$ 957.30         |
|                                  |           | Sub-total                   | 16.10533           | \$ 27,749.48      |
|                                  |           | <b>Rec'n/Non-Profit</b>     | <b>Rate/\$1000</b> | <b>Tax Amount</b> |
| Rechn/Non-Profit Assessment      |           | School Tax (Prov & Local)   | 3.60000            | \$ 10,429.20      |
| Land                             | 2,897,000 | Village of Pemberton        | 1.99496            | \$ 5,779.40       |
| Buildings                        |           | SLRD                        | 1.40011            | \$ 4,056.12       |
| Assessment For Schools & Local   |           | Squamish-Lillooet Hospital  | 0.02236            | \$ 64.78          |
| Land                             | 2,897,000 | Sea to Sky Hospital         | 0.07449            | \$ 215.80         |
| Buildings                        |           | BC Assessment Authority     | 0.06150            | \$ 178.17         |
|                                  |           | Municipal Finance Authority | 0.00020            | \$ 0.58           |
|                                  |           | Policing Costs              | 0.22680            | \$ 657.04         |
|                                  |           | Sub-total                   | 7.38042            | \$ 21,381.08      |
| <b>Total</b>                     |           | <b>2008 SLRD</b>            | <b>Rate/\$1000</b> | <b>Change</b>     |
|                                  |           |                             | \$ 49,130.56       | \$ 48,199.74      |
|                                  |           |                             |                    | \$ 930.82         |
|                                  |           |                             |                    | 1.9%              |

| 16. Emerald Adventure Tours    |         | Residential                 | Rate/\$1000        | Tax Amount    |
|--------------------------------|---------|-----------------------------|--------------------|---------------|
| Residential Assessment         |         | School Tax (Prov & Local)   | 1.68320            | \$ 825.61     |
| Land                           | 981,000 | Village of Pemberton        | 1.99496            | \$ 1,957.06   |
| Buildings                      |         | SLRD                        | 1.40011            | \$ 686.75     |
| Assessment For Schools & Local |         | Squamish-Lillooet Hospital  | 0.02236            | \$ 10.97      |
| Land                           | 490,500 | Sea to Sky Hospital         | 0.07449            | \$ 36.54      |
| Buildings                      |         | BC Assessment Authority     | 0.06150            | \$ 30.17      |
|                                |         | Municipal Finance Authority | 0.00020            | \$ 0.10       |
|                                |         | Policing Costs              | 0.22680            | \$ 111.25     |
|                                |         | Sub-total                   | 5.46362            | \$ 3,658.43   |
| <b>Total</b>                   |         | <b>2008 SLRD</b>            | <b>Rate/\$1000</b> | <b>Change</b> |
|                                |         |                             | \$ 2,224.91        | \$ 1,433.52   |
|                                |         |                             |                    | 64%           |

| 18a. Rutherford Creek Power    |            | Utility                     | Rate/\$1000        | Tax Amount    |
|--------------------------------|------------|-----------------------------|--------------------|---------------|
| Penstock Utility Assessment    |            | School Tax (Prov & Local)   | 14.20000           | \$ -          |
| Land                           |            | Village of Pemberton        | 11.96977           | \$ 401,621.69 |
| Buildings                      | 33,553,000 | SLRD                        | 8.40066            | \$ 281,867.34 |
| Assessment For Schools & Local |            | Squamish-Lillooet Hospital  | 0.07826            | \$ 2,625.86   |
| Land                           |            | Sea to Sky Hospital         | 0.26073            | \$ 8,748.27   |
| Buildings                      | Exempt     | BC Assessment Authority     | 0.47870            | \$ 16,061.82  |
|                                |            | Municipal Finance Authority | 0.00050            | \$ 16.78      |
|                                |            | Policing Costs              | 0.79370            | \$ 26,631.02  |
|                                |            | Sub-total                   | 36.18232           | \$ 737,572.78 |
| <b>Total</b>                   |            | <b>2008 SLRD</b>            | <b>Rate/\$1000</b> | <b>Change</b> |
|                                |            |                             | \$ 347,582.25      | \$ 389,990.53 |
|                                |            |                             |                    | 112.2%        |

| 18b. Rutherford Creek Power    |           | Utility                     | Rate/\$1000        | Tax Amount    |
|--------------------------------|-----------|-----------------------------|--------------------|---------------|
| Powerhouse Utility Assessment  |           | School Tax (Prov & Local)   | 14.20000           | \$ 91,490.60  |
| Land                           | 128,000   | Village of Pemberton        | 11.96977           | \$ 77,121.23  |
| Buildings                      | 6,315,000 | SLRD                        | 8.40066            | \$ 54,125.45  |
| Assessment For Schools & Local |           | Squamish-Lillooet Hospital  | 0.07826            | \$ 504.23     |
| Land                           | 128,000   | Sea to Sky Hospital         | 0.26073            | \$ 1,679.88   |
| Buildings                      | 6,315,000 | BC Assessment Authority     | 0.47870            | \$ 3,084.26   |
|                                |           | Municipal Finance Authority | 0.00050            | \$ 3.22       |
|                                |           | Policing Costs              | 0.79370            | \$ 5,113.81   |
|                                |           | Sub-total                   | 36.18232           | \$ 233,122.69 |
| <b>Total</b>                   |           | <b>2008 SLRD</b>            | <b>Rate/\$1000</b> | <b>Change</b> |
|                                |           |                             | \$ 158,222.23      | \$ 74,900.46  |
|                                |           |                             |                    | 47.3%         |

| <b>18c. Rutherford Creek Power</b> |                             |                 |                  |
|------------------------------------|-----------------------------|-----------------|------------------|
|                                    | Utility                     | Rate/\$1000     | Tax Amount       |
| Intake Utility Assessment          | School Tax (Prov & Local)   | 14.20000        | \$ 6,475.20      |
| Land \$                            | Village of Pemberton        | 11.96977        | \$ 5,458.22      |
| Buildings                          | SLRD                        | 8.40066         | \$ 3,830.70      |
| Assessment For Schools & Local     | Squamish-Lillooet Hospital  | 0.07826         | \$ 35.69         |
| Land \$                            | Sea to Sky Hospital         | 0.26073         | \$ 118.89        |
| Buildings                          | BC Assessment Authority     | 0.47870         | \$ 218.29        |
|                                    | Municipal Finance Authority | 0.00050         | \$ 0.23          |
|                                    | Policing Costs              | 0.79370         | \$ 361.93        |
| <b>Total</b>                       | <b>2008 SLRD</b>            | <b>36.18232</b> | <b>16,499.14</b> |
|                                    |                             |                 | <b>11,153.81</b> |
|                                    |                             |                 | <b>Change</b>    |
|                                    |                             |                 | <b>5,345.33</b>  |
|                                    |                             |                 | <b>47.9%</b>     |

\$ 5,458.22

| <b>18d. Rutherford Creek Power</b> |                             |                 |               |
|------------------------------------|-----------------------------|-----------------|---------------|
|                                    | Utility                     | Rate/\$1000     | Tax Amount    |
| Transmission Utility Assessment    | School Tax (Prov & Local)   | 14.20000        | \$ 26.98      |
| Land \$                            | Village of Pemberton        | 11.96977        | \$ 22.74      |
| Buildings                          | SLRD                        | 8.40066         | \$ 15.96      |
| Assessment For Schools & Local     | Squamish-Lillooet Hospital  | 0.07826         | \$ 0.15       |
| Land \$                            | Sea to Sky Hospital         | 0.26073         | \$ 0.50       |
| Buildings                          | BC Assessment Authority     | 0.47870         | \$ 0.91       |
|                                    | Municipal Finance Authority | 0.00050         | \$ 0.00       |
|                                    | Policing Costs              | 0.79370         | \$ 1.51       |
| <b>Total</b>                       | <b>2008 SLRD</b>            | <b>36.18232</b> | <b>68.75</b>  |
|                                    |                             |                 | <b>46.46</b>  |
|                                    |                             |                 | <b>Change</b> |
|                                    |                             |                 | <b>22.29</b>  |
|                                    |                             |                 | <b>48.0%</b>  |

\$ 22.74

| <b>19. Lii'wat Properties</b>  |                             |                |                 |
|--------------------------------|-----------------------------|----------------|-----------------|
|                                | Residential                 | Rate/\$1000    | Tax Amount      |
| Residential Assessment         | School Tax (Prov & Local)   | 1.68320        | \$ 1,977.76     |
| Land \$                        | Village of Pemberton        | 1.99496        | \$ 2,344.08     |
| Buildings                      | SLRD                        | 1.40011        | \$ 1,645.13     |
| Assessment For Schools & Local | Squamish-Lillooet Hospital  | 0.02236        | \$ 26.27        |
| Land \$                        | Sea to Sky Hospital         | 0.07449        | \$ 87.53        |
| Buildings                      | BC Assessment Authority     | 0.06150        | \$ 72.26        |
|                                | Municipal Finance Authority | 0.00020        | \$ 0.24         |
|                                | Policing Costs              | 0.22680        | \$ 266.49       |
| <b>Total</b>                   | <b>2008 SLRD</b>            | <b>5.46362</b> | <b>6,419.75</b> |
|                                |                             |                | <b>4,588.30</b> |
|                                |                             |                | <b>Change</b>   |
|                                |                             |                | <b>1,861.45</b> |
|                                |                             |                | <b>40.8%</b>    |

\$ 2,344.08

| <b>If Lii'wat (19) all Light Industrial</b> |          |                 |               |
|---|----------|-----------------|---------------|
|   |          | New             | 2008          |
|   |          |                 | Change        |
| School Tax (Prov & Local)                   | 6.80000  | \$ 7,990.00     |               |
| Village of Pemberton                        | 11.96977 | \$ 14,064.48    |               |
| SLRD  | 8.40066  | \$ 9,870.78     |               |
| Squamish-Lillooet Hospital                  | 0.07826  | \$ 91.96        |               |
| Sea to Sky Hospital                         | 0.26073  | \$ 306.36       |               |
| BC Assessment Authority                     | 0.47870  | \$ 562.47       |               |
| Municipal Finance Authority                 | 0.00050  | \$ 0.59         |               |
| Policing Costs                              | 0.79370  | \$ 932.60       |               |
|   |          | \$ 33,819.23    |               |
| <b>Total</b>                                |          | \$ 1,104,317.73 | \$ 619,028.79 |
|   |          | \$ 485,288.94   | \$ 78.4%      |
| Less Rutherford Power                       |          | \$ 117,054.38   | \$ 15,030.34  |
|   |          | \$ 102,024.04   | \$ 14.7%      |

The following Table is for Rutherford if rates are "capped."

| Rate/\$1000     | Tax Amount           |                      |
|-----------------|----------------------|----------------------|
| 14.20000        | \$ -                 | Exempt               |
| 4.06000         | \$ 136,225.18        |                      |
| 4.60180         | \$ 154,404.20        |                      |
| 0.07826         | \$ 2,625.86          |                      |
| 0.26073         | \$ 8,748.27          |                      |
| 0.47870         | \$ 16,061.82         |                      |
| 0.00050         | \$ 16.78             |                      |
| 0.79370         | \$ 26,631.02         | 2008 SLRD            |
| <b>24.47369</b> | <b>\$ 344,713.12</b> | <b>\$ 347,582.25</b> |
|                 |                      | <b>Change</b>        |
|                 |                      | <b>(2,869.13)</b>    |
|                 |                      | <b>-0.8%</b>         |

\$ 136,225.18

| Rate/\$1000     | Tax Amount           |                      |
|-----------------|----------------------|----------------------|
| 14.20000        | \$ 91,490.60         |                      |
| 4.06000         | \$ 26,158.58         |                      |
| 4.60180         | \$ 29,649.40         |                      |
| 0.07826         | \$ 504.23            |                      |
| 0.26073         | \$ 1,679.88          |                      |
| 0.47870         | \$ 3,084.26          |                      |
| 0.00050         | \$ 3.22              |                      |
| 0.79370         | \$ 5,113.81          | 2008 SLRD            |
| <b>24.47369</b> | <b>\$ 157,683.98</b> | <b>\$ 158,222.23</b> |
|                 |                      | <b>Change</b>        |
|                 |                      | <b>(538.25)</b>      |
|                 |                      | <b>-0.3%</b>         |

\$ 26,158.58

| Rate/\$1000     | Tax Amount          |                     |
|-----------------|---------------------|---------------------|
| 14.20000        | \$ 6,475.20         |                     |
| 4.06000         | \$ 1,851.36         |                     |
| 4.60180         | \$ 2,098.42         |                     |
| 0.07826         | \$ 35.69            |                     |
| 0.26073         | \$ 118.89           |                     |
| 0.47870         | \$ 218.29           |                     |
| 0.00050         | \$ 0.23             |                     |
| 0.79370         | \$ 361.93           | 2008 SLRD           |
| <b>24.47369</b> | <b>\$ 11,160.00</b> | <b>\$ 11,153.81</b> |
|                 |                     | <b>Change</b>       |
|                 |                     | <b>6.19</b>         |
|                 |                     | <b>0.1%</b>         |

\$ 1,851.36

| Rate/\$1000     | Tax Amount       |
|-----------------|------------------|
| 14.20000        | \$ 26.98         |
| 4.06000         | \$ 7.71          |
| 4.60180         | \$ 8.74          |
| 0.07826         | \$ 0.15          |
| 0.26073         | \$ 0.50          |
| 0.47870         | \$ 0.91          |
| 0.00050         | \$ 0.00          |
| 0.79370         | \$ 1.51          |
| <b>24.47369</b> | <b>\$ 46.50</b>  |
|                 | <b>2008 SLRD</b> |
|                 | \$ 46.46         |
|                 | <b>Change</b>    |
|                 | <b>0.04</b>      |
|                 | <b>0.1%</b>      |

\$ 7.71

Total Change \$ (3,401.14)

\$ 164,242.83  
Village

| Policing in SLRD Policing in Vill |                      |
|-----------------------------------|----------------------|
| \$ 12,438.10                      | \$ 26,631.02         |
| \$ 2,388.42                       | \$ 5,113.81          |
| \$ 169.04                         | \$ 361.93            |
| \$ 0.70                           | \$ 1.51              |
| \$ 14,996.26                      | \$ 32,108.26         |
| Increase is                       | \$ 17,112.00         |
| Decrease in Local                 | \$ 20,504.65         |
|                                   | <b>\$ (3,392.65)</b> |

which is a reduction which matches above (rounding?)



Village of Pemberton

# BOUNDARY EXPANSION

August 12, 2008

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# Appendix