

**VILLAGE OF PEMBERTON
-SPECIAL COUNCIL MEETING AGENDA-**

Agenda for the **Special Council Meeting** of Council of the Village of Pemberton to be held Monday, May 26, 2014 at 8:30 a.m. in Council Office, 7400 Prospect Street. This is Meeting No. 1362.

“This meeting is being recorded on audio tape for minute-taking purposes as authorized by the Village of Pemberton Audio recording of Meetings Policy dated September 14, 2010.”

Item of Business	Page No.
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1. CALL TO ORDER

2. APPROVAL OF AGENDA

Recommendation: THAT the Agenda be approved as presented.

3. BYLAWS

**a) Village of Pemberton 2014 Annual Tax Rates Amendment Bylaw No. 767, 2014 –
Fourth and Final Reading**

Recommendation: THAT Village of Pemberton Annual Tax Rates Bylaw No. 767,
2014 receive First, Second and Third Readings.

4. ADJOURNMENT

Date: May 26, 2014
To: Daniel Sailland, Chief Administrative Officer
From: Nikki Gilmore, Manager of Finance
Subject: 2014 Tax Rates Amendment Bylaw No. 767, 2014

PURPOSE

To present to Council the 2014 Tax Rates Amendment Bylaw No. 767, 2014 for First, Second and Third Readings.

BACKGROUND AND COMMENTS

At the Special Meeting of Council No. 1360 held Tuesday, May 13, 2014, Council gave 4th and final reading to the 2014 Tax Rates Bylaw No. 763, 2014. When the taxes were calculated, staff noted that the tax revenues generated for the Squamish-Lillooet Regional District (SLRD) taxes were greater than the 2014 requisition amount.

After reviewing the tax calculation spreadsheet, an error was discovered in the formula to generate the tax rates. Staff corrected this error and as a result new lower tax rates for the SLRD were generated from those approved under Bylaw No. 763, 2014.

Staff contacted the Ministry of Community, Sport and Cultural Development to determine the next steps to correcting the tax rates and were advised that an amendment to the Tax Rate Bylaw was legally permitted and acceptable.

IMPACT ON BUDGET, POLICY, STAFFING

Not applicable

LEGAL CONSIDERATIONS

Not applicable

ALTERNATIVE OPTIONS

Not applicable

POTENTIAL GOVERNANCE CONSIDERATIONS

Amending the 2014 Tax Rate Bylaw meets with Strategic Theme Two: Good Governance being an open and accountable government and to fiscal responsibility.

RECOMMENDATIONS

THAT Council give First, Second and Third Readings to the 2014 Tax Rate Amendment Bylaw No. 767, 2014.

Attachments:

Appendix A – 2014 Tax Rate Amendment Bylaw No. 767, 2014

Nikki Gilmore
Manager of Finance

CHIEF ADMINISTRATIVE OFFICER REVIEW

Daniel Sailland, Chief Administrative Officer

VILLAGE OF PEMBERTON

BYLAW No. 767, 2014

A bylaw to amend the Village of Pemberton Tax Rate Bylaw No. 763, 2014 for the levying of annual tax rates for Regional District purposes for the year 2014.

WHEREAS it is deemed necessary to amend column “B” of Schedule “A” which establishes the 2014 Regional District tax rates.

NOW THEREFORE, the Council of the Village of Pemberton, in open meeting assembled, enacts as follows:

1. The following rates for are hereby imposed and levied for the year 2014:
 - (a) For all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “A” of Schedule “A” attached hereto and forming a part hereof.
 - (b) For purposes of the Squamish-Lillooet Regional District on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “B” of Schedule “A” attached hereto and forming a part hereof.
 - (c) For purposes of the Sea to Sky Regional Hospital District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in column “C” of Schedule “A” attached hereto and forming a part hereof.
2. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
3. This bylaw may be cited as the “Village of Pemberton 2014 Annual Tax Rates Amendment Bylaw No. 767, 2014.”

READ A FIRST TIME this 26th day of May, 2014.

READ A SECOND TIME this 26th day of May, 2014.

READ A THIRD TIME this 26th day of May, 2014.

ADOPTED this _____ day of May, 2014.

Alan LeBlanc
Acting Mayor

Sheena Fraser
Corporate Officer

Village of Pemberton
Special Council Meeting No. 1362
Monday, May 26, 2014
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**The Village of Pemberton
Schedule "A"
Bylaw No. 767, 2014**

2014 Tax Rates

Tax Rates (dollars of tax per \$1,000 taxable value)
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PROPERTY CLASS	A General Municipal (Includes CEF & CIOF)	B Regional District (RD)	C Sea to Sky Regional Hospital District (STSRHD)
1 Residential	2.5494	1.6189	0.0477
2 Utility	15.2965	9.7136	0.1670
5 Light Industry	8.6675	5.5044	0.1622
6 Business/Other	5.7362	3.6426	0.1169
8 Rec/Non-Profit	2.5494	1.6189	0.0477
9 Farm	2.5494	1.6189	0.0477