

**COUNCIL MEETING
REVISED AGENDA**

Date: Monday, April 24, 2023, 7:15 p.m.
Location: Council Chambers of the Municipal Office
1 Mackenzie Boulevard, Mackenzie, BC

Pages

1. CALL TO ORDER

We would like to begin by acknowledging the land on which we gather is within the traditional territory of the Tse'khene People of the McLeod Lake Indian Band.

2. ADOPTION OF MINUTES

2.1 Regular Meeting - April 11, 2023

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3. INTRODUCTION OF LATE ITEMS

THAT the following late item be added to the agenda;

7. CORRESPONDENCE

7.1 For Action

7.1.2 Letter of Support Request

Letter received from the Mackenzie and Area Radio Society (MARS) requesting a letter of support from the District to support their grant application to the McLeod Lake Mackenzie Community Forest to replace broadcast equipment and installation at their new location.

4. ADOPTION OF AGENDA

THAT the Agenda be adopted as presented.

5. PUBLIC COMMENTS AND QUESTIONS

Please note that all comments and questions must pertain to items listed on the agenda.

Are there any members of the public in attendance this evening who wish to comment on the agenda?

Administration are there any members of the public attending through Zoom or Phone that wish to comment on the agenda?

6. PETITIONS AND DELEGATIONS

Micaela Roque, Partner at KPMG, will present the District's 2022 Financial Statements.

7. CORRESPONDENCE

THAT the Correspondence listed on the Agenda be received.

7.1 For Action:

- | | | |
|--------|--|----|
| 7.1.1 | McLeod Lake Mackenzie Community Forest - Annual General Meeting
Invitation received from the McLeod Lake Mackenzie Community Forest (MLMCF) inviting Mayor and Council to the Annual General Meeting on Tuesday June 20, 2023 at 11:00 am at the Mackenzie Recreation Centre. Notification also received advising that the District of Mackenzie's appointment to the Board of Directors is expiring in 2023. The Board of Directors is recommending re-appointment of Ron Crosby to the Board. | 13 |
| *7.1.2 | Letter of Support Request
Letter received from the Mackenzie and Area Radio Society (MARS) requesting a letter of support from the District to support their grant application to the McLeod Lake Mackenzie Community Forest to replace broadcast equipment and installation at their new location. | 15 |

7.2 For Consideration:

Is there anything Council wishes to address in the "For Consideration" or "Centre Table File" correspondence?

- | | | |
|-------|---|----|
| 7.2.1 | Service Canada in the Community - Mackenzie Service BC Centre
64 Centennial Drive
May 9, 2023 - 9:00 am - 3:30 pm | 16 |
|-------|---|----|

7.3 Centre Table File

May 24, 2022 - Licence of Occupation Report Azan Trail

8. ADMINISTRATIVE REPORTS

8.1 Final Operating and Capital Budget

17

THAT Council approves the 2023 Final Operating and Capital Budget with the list of changes.

8.2	<u>2023 Property Tax Revenues and Tax Rates</u>	25
	THAT Council receives this report for information.	
8.3	<u>Draft 2022 Audited Financial Statements</u>	28
	THAT Council approves the District of Mackenzie's draft 2022 Audited Financial Statements.	
8.4	<u>Development Variance Permit #3090-20-23-02</u>	65
	THAT Council authorizes proceeding with the Development Variance Permit # 3090-20-23-02 application process.	
8.5	<u>Azan Trail – Licence of Occupation</u>	71
	THAT Council authorizes the Chief Administrative Officer to execute the attached thirty-year Licence of Occupation with the Province of British Columbia to allow for the purposes of recreation of non-motorized vehicles.	

9. COUNCIL REPORTS

9.1	<u>Mayor's Report</u>	
9.1.1	Mayor Atkinson	99
9.2	<u>Council Reports</u>	
9.2.1	Councillor McMeeken	101
9.2.2	Councillor Wright	102

10. UNFINISHED BUSINESS

11. NEW BUSINESS

12. BYLAWS

12.1	<u>Financial Plan Bylaw No. 1498</u>	103
	THAT Bylaw No. 1498 cited as "Financial Plan Bylaw No. 1498, 2023" be given the first three readings.	
12.2	<u>Tax Rate Bylaw No. 1499</u>	113
	THAT Bylaw No. 1499 cited as "Tax Rate Bylaw No. 1499, 2023" be given the first three readings.	

13. NOTICE OF MOTION

14. COMING EVENTS

- 14.1 Community Clean Up Day 116
April 26 - Gantahaz Subdivision
April 27 - Mackenzie Townsite
- 14.2 Day of Mourning - April 28, 2023
Flowers will be laid outside at the Memorial Rock outside of Town Hall.
- 14.3 Spring Photo Contest
Launching May 1, 2023
- 14.4 Spring Expo
Mackenzie Recreation Centre
Friday May 5th - 4:00 pm - 8:00 pm
Saturday May 6th - 10:00 am - 5:00 pm
- 14.5 North Central Local Government Association Convention - Dawson Creek
May 9-12, 2023
- 14.6 Accessibility Week
May 29-June 2, 2023
- 14.7 Red Shirt Day
June 2, 2023
- 14.8 Access Awareness Day
June 4, 2023

15. INQUIRIES

- In-person
- Online (Zoom/phone)
- Written comments received

16. ADJOURNMENT

**Regular Council Meeting
Minutes**

**April 11, 2023, 7:15 p.m.
Council Chambers of the Municipal Office
1 Mackenzie Boulevard, Mackenzie, BC**

Council Present: Mayor J. Atkinson, Councillor A. Barnes, Councillor V. Brumovsky, Councillor A. Hipkiss, Councillor R. McMeeken, Councillor J. Wright

Council Absent: Councillor K. Tapper

Staff Present: Chief Administrative Officer D. Smith, Chief Financial Officer K. Borne, Land and Environmental Programs Coordinator L. Thorne, Director of Corporate Services E. Kaehn, Legislative Clerk/Executive Assistant C. Smirle

Visitors Present: R. Darvishi - EV Program Manager, BC Hydro (Electronically over Zoom), J. English - EV Program Manager, BC Hydro

1. CALL TO ORDER

CALLED TO ORDER AT 7:15 PM.

Mayor Atkinson acknowledged the land on which we gather is within the traditional territory of the Tse'khene People of the McLeod Lake Indian Band.

2. ADOPTION OF MINUTES

2.1 Committee of The Whole - March 27, 2023

The minutes of the Committee of the Whole Meeting held on March 27, 2023 were adopted as presented.

2.2 Regular Meeting - March 27, 2023

The minutes of the Regular Meeting held on March 27, 2023 were adopted as presented.

3. INTRODUCTION OF LATE ITEMS

N/A

4. **ADOPTION OF AGENDA**

Resolution: 32877

Moved by: Councillor McMeeken

THAT the Agenda be adopted as presented.

CARRIED

5. **PUBLIC COMMENTS AND QUESTIONS**

Shannon Bezo, resident, advised that she was available to answer any questions regarding 7.1.1 and 7.1.3 in the agenda.

Ms. Bezo asked if the plans to partner with the Chamber of Commerce for signage at Mill Road are still in place? Emily Kaehn, Director of Corporate Services replied yes, the wayfinding signage would be in addition to plans with the Chamber of Commerce.

Ms. Bezo asked if an exact location for the EV chargers had been selected or if other options were being considered? Mayor Atkinson replied that BC Hydro Reps would be speaking to that this evening during the Council report.

Ms. Bezo thanked Councillors for continuing to submit Council reports.

6. **PETITIONS AND DELEGATIONS**

N/A

7. **CORRESPONDENCE**

Resolution: 32878

Moved by: Councillor Hipkiss

THAT the Correspondence listed on the Agenda be received.

CARRIED

7.1 For Action:

7.1.1 Mackenzie Counselling Letter of Support

Councillor Wright declared a conflict on this item. (Councillor Wright left the room and returned after the discussion.)

Resolution: 32879

Moved by: Councillor McMeeken

THAT the District of Mackenzie supports Mackenzie Counselling by writing a letter to the Ministers of Mental Health and Addiction, Health and Finance advocating to bring Foundry services to Mackenzie.

CARRIED

7.1.2 UBCM 2023 Membership Dues

Resolution: 32880

Moved by: Councillor Brumovsky

THAT Council approves the annual membership dues in the amount of \$2,675.57 for the 2023 UBCM membership.

CARRIED

7.1.3 College of New Caledonia - Letter of Support

Resolution: 32881

Moved by: Councillor Barnes

THAT the District of Mackenzie provide a letter of support to the College of New Caledonia towards their grant application to the South Peace Mackenzie Trust for funding towards their "Tourism and Hospitality Ambassador" program and hiring an Event Coordinator for the CNC Event/Teaching Kitchen space.

CARRIED

8. ADMINISTRATIVE REPORTS

8.1 Grant Policy 3.16 – Community Grants Program Applications

Resolution: 32882

Moved by: Councillor Hipkiss

THAT Council approves the recommendations of the Grant Adjudication Committee for the second intake of the 2023 Community Grants Program as outlined in this report.

CARRIED

8.2 Mill Road Signage

Resolution: 32883

Moved by: Councillor Barnes

THAT Council authorize staff to apply for a 30-year Licence of Occupation for a section of Crown Land for the purpose of installing wayfinding signage;

AND THAT if successful Council authorizes the Chief Administrative Officer to execute the 30-year Licence of Occupation.

CARRIED

8.3 Electric Vehicle Charging Location

Raha Darvishi, EV Program Manager for BC Hydro, provided information regarding the site selection criteria as well as the other locations considered for the EV charging location.

Resolution: 32884

Moved by: Councillor Hipkiss

THAT Council authorizes the Chief Administrative Officer, to execute the ten-year agreement with BC Hydro to allow for the purposes of charging multiple electric vehicles at the preferred site of the 616 Parking Lot, and for the use of certain parking stalls as dedicated electric charging stalls.

CARRIED

8.4 Mackenzie Golf & Country Club – Lease Renewal

Councillor Barnes declared a conflict on this item. (Councillor Barnes left the room and returned after the discussion.)

Resolution: 32885

Moved by: Councillor Wright

THAT Council approves the Licence of Occupation with the Mackenzie Golf and Country Club;

AND THAT Council authorizes the Chief Administrative Officer to execute the agreement.

CARRIED

8.5 Draft - Downtown Vision and Action Plan

Resolution: 32886

Moved by: Councillor McMeeken

THAT Council receives this report for information.

Opposed (1): Councillor Brumovsky

Absent (1): Councillor Tapper

CARRIED (5 to 1)

8.6 Financial Plan Objectives and Policies

Resolution: 32887

Moved by: Councillor Barnes

THAT Council approves in principle the outlined objectives and policies to be included in the 2023 – 2027 Financial Plan Bylaw.

CARRIED

8.7 Investment Portfolio

Resolution: 32888

Moved by: Councillor Hipkiss

THAT Council receives this report for information.

CARRIED

8.8 Growing Communities Fund

Resolution: 32889

Moved by: Councillor McMeeken

THAT Council supports staff recommendations to utilize 100% of the funds for critical infrastructure project(s) such as water and sewer, as identified in the financial plan bylaw, or as capital project(s) are identified.

CARRIED

8.9 RDFFG – Network Computer and GIS Services Agreement

Resolution: 32890

Moved by: Councillor Wright

THAT Council approves the 2023 – 2025 Network Computer and GIS Services Agreement with the Regional District of Fraser-Fort George;

AND THAT the Chief Administrative Officer and Chief Financial Officer be authorized to execute the agreement and any related documentation.

CARRIED

9. COUNCIL REPORTS

9.1 Mayor's Report
N/A

9.2 Council Reports

9.2.1 Councillor Brumovsky
Councillor Brumovsky provided a written report.

9.2.2 Councillor Hipkiss
Councillor Hipkiss provided a written report.

10. UNFINISHED BUSINESS

N/A

11. NEW BUSINESS

11.1 Day of Mourning - April 28, 2023

Resolution: 32891

Moved by: Councillor Barnes

THAT staff order flowers for the Day of Mourning on April 28, 2023 to be laid at Memorial Rock outside Town Hall.

CARRIED

12. BYLAWS

12.1 Bylaw No. 1495 - Water Rates and Regulations Amendment

Resolution: 32892

Moved by: Councillor Barnes

THAT Bylaw No. 1495 cited as "Water Rates and Regulations Amendment Bylaw No. 1495, 2023" be given the final reading and adopted.

CARRIED

12.2 Bylaw No. 1496 - Sewer Rates and Regulations Amendment

Resolution: 32893

Moved by: Councillor Brumovsky

THAT Bylaw No. 1496 cited as "Sewer Rates and Regulations Amendment Bylaw No. 1496, 2023" be given the final reading and adopted.

CARRIED

12.3 Bylaw No. 1497 - Garbage Rates and Regulations Amendment

Resolution: 32894

Moved by: Councillor Hipkiss

THAT Bylaw No. 1497 cited as "Garbage Rates and Regulations Amendment Bylaw No. 1497, 2023" be given the final reading and adopted.

CARRIED

13. NOTICE OF MOTION

N/A

14. COMING EVENTS

14.1 Northern BC Tourism Information Session and Discussion

April 12, 2023 - 6:30 pm

Mackenzie Recreation Centre

14.2 Council of Forest Industries - Prince George

April 12-14, 2023

14.3 Bear Awareness Training

April 22, 2023

12:00 pm - 2:00 pm

Mackenzie Recreation Centre

14.4 Mackenzie Community Arts Centre - Earth Day Celebration

April 22, 2023 - 4:30 pm - 6:30 pm

14.5 Spring Photo Contest

Launching May 1, 2023

14.6 Spring Expo

May 5-6, 2023

14.7 North Central Local Government Association Convention - Dawson Creek

May 9-12, 2023

14.8 Accessibility Week

May 29-June 2, 2023

14.9 Red Shirt Day
June 2, 2023

14.10 Access Awareness Day
June 4, 2023

15. INQUIRIES

Janice Nelson, resident, asked for clarification of which sites were considered for the EV charging station. Mayor Atkinson listed the sites - 616 Parking Lot, Alexander Mackenzie Mall, Tree Crusher Landmark, Greenfield area between Subway and the Community Market Space, Mackenzie Recreation Centre, Petro Canada/7-11, Sam's Restaurant and Subway.

Ms. Nelson asked if any residents completed the online survey regarding the location for the EV charger? Ms. Kaehn replied that there were 12 participants.

Ms. Nelson mentioned that she thought the location for the EV charger was selected at the March 13th Council meeting, prior to the survey being available. Ms. Kaehn replied that the first step was to present a possible location and the second step was to do public engagement.

Ms. Nelson asked if there was notice for the survey on the radio? Ms. Kaehn replied that notice was on the radio, online and the surveys were hand delivered to businesses in the 616 parking lot.

16. ADJOURNMENT

Resolution: 32895

Moved by: Councillor McMeeken

THAT the meeting be adjourned at 8:09 pm.

CARRIED

Mayor

Corporate Officer

MCLEOD LAKE MACKENZIE COMMUNITY FOREST



March 15, 2023

District of Mackenzie
Attn: Mayor Joan Atkinson and Council
c/o: Diane Smith, Chief Administrative Officer
Bag 340
Mackenzie BC V0J 2C0

Sent by email to: diane@districtofmackenzie.ca

Re: MLMCF AGM and Appointment of Directors

Dear Diane

The McLeod Lake Mackenzie Community Forest would like to invite Mayor and Council and other interested District of Mackenzie representatives to our **Annual General Meeting on Tuesday June 20, 2023** at 11:00 A.M. with lunch to follow. The AGM will be held in the Sas da' ghe room at the Mackenzie Rec Centre.

Please join us for an update on MLMCF activities and goals, and discussion of shareholder business items such as the 2022 MLMCF financial audit results. We will also take the opportunity at this meeting to have both our shareholders sign annual documents accepting these results, confirming board membership and appointing financial auditor for 2023.

We would also like to inform you that the following terms of appointment as a Director for the MLMCF are due to expire in June 2023:

Cheryl Chingee (McLeod Lake Indian Band appointment, 3-year term expiring 2023)
Ron Crosby (District of Mackenzie appointment, 3-year term expiring 2023)
Tania Solonas (MLMCF Directors' appointment, 1-year term)

For reference, our continuing board members include:

Jim Atkinson (District of Mackenzie appointment, 3-year term expiring 2024)
Tina Van der ree (McLeod Lake Indian Band appointment, 3-year term expiring 2024)
Yasmin Prince (McLeod Lake Indian Band appointment, 3-year term expiring 2025)
Amber Hipkiss (District of Mackenzie appointment, 3 year term expiring 2025)

Regarding the District of Mackenzie appointment expiring this year (Ron Crosby), we ask that you please appoint by Council Resolution a Director for the three (3) year term of June 20 2023 – 2026, and provide us confirmation of said appointment by June 20, 2023.

The MLMCF Board of Directors would welcome the re-appointment of Ron Crosby. He is an active and valued contributor to the board and an excellent representative for the District of Mackenzie, regularly participating in email discussions, board meetings, and public events such as the Spring Expo Trade Show and community barbecues. Our board and staff have appreciated his impressive commitment to the MLMCF.

We look forward to seeing you at the AGM!

Sincerely,

A handwritten signature in dark ink, appearing to read 'DBL' followed by a stylized flourish.

Dan Boulianne, RPF
MLMCF General Manager

Mackenzie and Area Radio Society (MARS)
P.O. Box 547, Mackenzie, B.C.
V0J 2C0

April 21, 2023

To Whom It May Concern:

The Mackenzie and Area Radio Society operates CHMM 103.5 FM radio station which broadcasts to Mackenzie and the Mcleod Lake. We are applying for funding from the Mackenzie and Mcleod Lake Community Forest to replace older broadcast equipment with new components and install them at our new location in the Mackenzie Center Mall which is due to open this summer.

We are asking for a Letter of Support for this project and our Radio Station that we can include with our funding proposal.

Thank You for your consideration.

Jeff Close
Board Chairman
MARS



**SERVICE CANADA WILL BE IN YOUR
COMMUNITY ON**

May 9th 2023

**SERVICE CANADA SERA DANS VOTRE
COLLECTIVITÉ LE**

9 mai 2023

From: May 9th 9:00am - 3:30pm

De: 9 mai 9h -15h30

At: Mackenzie Service BC Centre
64 Centennial Drive
Mackenzie, BC

À: Centre de service C.-B. Mackenzie
64, promenade Centennial
Mackenzie, BC

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Guaranteed Income Supplement
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Passport application intake

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vieillesse / supplément de revenu garanti
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COUNCIL REPORT

To: Mayor and Council

From: Finance

Date: April 18, 2023

Subject: 2023 Final Operating and Capital Budget

RECOMMENDATION:

THAT Council approves the 2023 Final Operating and Capital Budget with the list of changes.

BACKGROUND:

2023 Operating Budget

The 2023 Provisional Operating and Capital Budgets were presented to Council on February 13, 2023 at the Public Budget presentation. Changes relating to the 2023 Operational Budget are shown in the table below and attached to this report is a comparison between the 2023 Final Budget and the 2022 Final Budget.

Summary of Changes from 2023 Provisional Budget to 2023 Final Budget	
General Operating Revenue	
<i>Taxation Increase</i>	
Class 1 Residential revenue increase from 6% to 8%	33,437
<i>1% Utilities Tax and Grants in Lieu Increase</i>	
BC Hydro Generating Grant higher than estimated	34,326
<i>Franchise Fees Increase</i>	
Fortis BC payment higher than estimated	21,841
<i>Conditional Transfers - Provincial Increase</i>	
Received funding from Growing Communities Fund Grant	1,723,000
<i>Conditional Transfers - Regional & Other Increase</i>	
Reduction of budgeted fuel mitigation (\$14,920) and new grant funding from NDIIT for Intern \$26,923	12,003
<i>Sales of Service Increase</i>	
Reflects 7% rate increase for residential and commercial garbage	29,878
<i>Transfer from Reserves & Accumulated Surplus Decrease</i>	
Surplus funds not need to balance budget and reduction on funds used from Financial Stability Reserve	(60,795)
<i>Depreciation Increase</i>	36,211
Increase in Operating Revenue	1,829,901

Summary of Changes from 2023 Provisional Budget to 2023 Final Budget	
General Operating Expenses	
<i>General Government Increase</i>	
Expenses related to NDIT Intern from May 1 - Dec 31 and building condition assessment	45,732
<i>Fuel Mitigation Decrease</i>	
Remaining project budget decrease for expenses recognized in 2022	(14,920)
<i>Garbage Collection Increase</i>	
Operational expenses	19,960
<i>Recreation Facilities Increase</i>	
Building condition assessment	10,000
<i>Transfer to Reserves Increase</i>	
Funding from Growing Communities Fund Grant (\$1,723,000) and for garbage collection (\$9,918)	1,732,918
<i>Deprecation Increase</i>	36,211
Increase in Operating Expenditure	1,829,901

2022 Capital Budget

Changes relating to the 2023 Capital Budget are shown in the table below and attached to this report is an updated Capital Budget summary.

	Reserves	Grants	Total
<u><i>New, Revised and Deferred Projects</i></u>			
<i>Gantahaz Pipe & Meter Replacement (deferred)</i>			
Review of project noted pipes do not require replacement and a new flow meter is under the capital threshold	(56,000)		(56,000)
Total New, Revised and Deferred Projects	(56,000)		(56,000)

Five-Year Financial Plan

The District is required to develop a Five-Year Financial Plan as per the *Community Charter* Section 165. This includes a detailed plan of the current year (2023) and a summary of the operations for the next four years (2024-2027). This information is attached to the Financial Plan Bylaw, under the Bylaws section. The Financial Plan must be adopted before the Tax Rate Bylaw on or before May 12, 2023 and submitted to the Ministry of Municipal Affairs and Housing before May 15, 2023.

COUNCIL PRIORITY:

Strong Governance and Finances

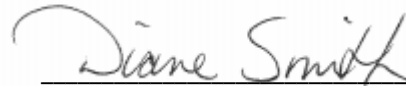
- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of

resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

DESCRIPTION	2023 FINAL BUDGET	2022 FINAL BUDGET	2023-2022 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
GENERAL OPERATING REVENUE				
<u>TAXATION</u>				
TAXATION	5,431,959	5,068,457	363,502	7.2%
616 AREA	14,000	14,000	-	0.0%
1% UTILITIES TAX AND GRANTS IN LIEU	2,748,695	2,620,050	128,645	4.9%
	8,194,654	7,702,507	492,147	6.4%
SALES OF SERVICE	470,520	440,943	29,577	6.7%
RECREATION AND CULTURE	272,641	280,055	(7,414)	(2.6%)
	743,161	720,998	22,162	3.1%
<u>LICENCES AND PERMITS</u>				
BUSINESS LICENSE	42,500	40,000	2,500	6.3%
BUILDING/PLUMBING PERMIT REVENUE	17,000	17,000	-	0.0%
OTHER PERMITS/APPLICATIONS	1,225	1,225	-	0.0%
ANIMAL LICENSES	17,000	17,000	-	0.0%
	77,725	75,225	2,500	3.3%
<u>OTHER REVENUES</u>				
FINES	3,500	3,500	-	0.0%
RENTALS	214,314	243,753	(29,439)	(12.1%)
FRANCHISE FEES (FORTIS BC)	103,027	81,186	21,841	26.9%
RETURN ON INVESTMENTS	322,924	258,500	64,424	24.9%
TAXES PENALTIES AND INTEREST	42,000	42,500	(500)	(1.2%)
MISCELLANEOUS	108,330	77,440	30,890	39.9%
DEPRECIATION	1,638,226	1,602,015	36,211	2.3%
TRANSFER FROM RESERVES & ACCUMULATED SURPLUS	236,489	433,326	(196,837)	(45.4%)
	2,668,810	2,742,220	(73,410)	(2.7%)
<u>GRANTS</u>				
UNCONDITIONAL TRANSFERS - PROVINCIAL	574,385	526,000	48,385	9.2%
CONDITIONAL TRANSFERS - PROVINCIAL	1,852,705	131,742	1,720,963	1306.3%
CONDITIONAL TRANSFERS - REGIONAL & OTHER	587,209	564,709	22,500	4.0%
	3,014,299	1,222,450	1,791,849	146.6%
TOTAL REVENUE	14,698,650	12,463,400	2,235,250	17.9%

DESCRIPTION	2023 FINAL BUDGET	2022 FINAL BUDGET	2023-2022 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
GENERAL OPERATING EXPENSES				
<u>GENERAL GOVERNMENT</u>				
COUNCIL	219,822	211,951	7,871	3.7%
ADMINISTRATION	899,837	811,710	88,127	10.9%
ECONOMIC DEVELOPMENT	88,300	138,400	(50,100)	(36.2%)
GRANTS IN AID & FEE FOR SERVICE	205,600	217,150	(11,550)	(5.3%)
FINANCE	660,389	658,290	2,099	0.3%
COMMON SERVICES/COMPUTER SERVICES/BUILDING	486,670	405,624	81,046	20.0%
ALLOCATION WATER/SEWER	(84,000)	(84,000)	-	0.0%
DEPRECIATION - General Government	56,199	52,000	4,199	8.1%
	2,532,816	2,411,125	121,691	5.0%
<u>PROTECTIVE SERVICES</u>				
FIRE DEPARTMENT	502,010	501,918	92	0.0%
FIRE HALL #1	57,328	57,311	17	0.0%
FIRE HALL #2 (Industrial Area)	10,460	9,200	1,260	13.7%
EMERGENCY MANAGEMENT	7,700	7,700	-	0.0%
FUEL MITIGATION	171,858	167,501	4,357	2.6%
BUILDING INSPECTIONS	159,480	160,743	(1,263)	(0.8%)
BYLAW SERVICES	219,403	214,939	4,464	2.1%
OTHER PROTECTIVE SERVICES	102,387	146,707	(44,320)	(30.21%)
DEPRECIATION - Protective Services	140,691	150,000	(9,309)	(6.21%)
	1,371,317	1,416,019	(44,702)	(3.16%)
<u>TRANSPORTATION SERVICES</u>				
TRANSPORTATION SERVICES	2,097,899	1,921,666.00	176,233	9.2%
DEPRECIATION - Transportation Services	703,263	654,500	48,763	7.5%
GARBAGE COLLECTION	349,111	329,152	19,959	6.1%
PUBLIC HEALTH	101,334	94,346	6,988	7%
DEPRECIATION - Public Health	48,765	48,765	-	0.0%
BEACHES AND PARKS	232,744	262,664	(29,920)	(11.4%)
	3,533,116	3,311,093	222,023	6.7%
<u>PARKS AND RECREATION SERVICES</u>				
PARKS AND PLAYGROUNDS	15,788	83,300	(67,512)	(81.0%)
RECREATION FACILITIES	2,795,244	2,776,985	18,259	0.7%
DEPRECIATION - Parks and Recreation Services	689,308	696,750	(7,442)	(1.07%)
	3,500,340	3,557,035	(56,695)	(1.6%)

DESCRIPTION	2023 FINAL BUDGET	2022 FINAL BUDGET	2023-2022 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
<u>FISCAL SERVICES</u>				
FISCAL EXPENSES	10,250	10,250	-	0.0%
TRANSFER TO RESERVES	3,418,625	1,427,291	1,991,333	139.5%
TRANSFER TO OWN FUNDS	53,304	51,707	1,597	0.0%
TRANSFER TO MACKENZIE PUBLIC LIBRARY	278,881			
	3,761,060	1,489,248	2,271,812	152.5%
TOTAL GENERAL EXPENSES	14,698,650	12,184,519	2,514,131	20.6%
REVENUE LESS EXPENSES				
NET SURPLUS (DEFICIENCY)	-			
WATER OPERATIONS				
REVENUE	823,236	787,622	35,614	4.5%
EXPENDITURES	823,236	787,622	35,614	4.5%
NET SURPLUS (DEFICIENCY)	-	-	-	
SEWER OPERATIONS				
REVENUE	638,664	623,278	15,386	2.5%
EXPENDITURES	638,664	623,278	15,386	2.5%
NET SURPLUS (DEFICIENCY)	-	-	-	

2.0% of property tax revenue directly transferred to
Capital Renewal Reserve (\$103,041)

2023 Final Capital Budget

2023 Status	Year	Projects	BUDGET	From Reserves/ Funds	Reserve Fund	Grants/ Others	Comments
GENERAL GOVERNMENT							
carry over	2022	Audio Visual Upgrades	56,767			56,767	Prior Year Surplus
carry over	2022	Community Signage	91,403	91,403	\$42,367 General Capital \$49,036 Capital Renewal		
			148,170	91,403		56,767	
PROTECTIVE SERVICES							
carry over	2020	Fire Hall Project	1,034,336	1,007,443	NCPG	26,893	UBCM, private donations
carry over	2022	Superior Fire Truck #2 Replacement	1,633,826	1,500,000	Fire Vehicle/Equip	133,826	Prior Year Surplus
NEW	2023	Pierce Ladder Truck Equipment	150,000	135,000	Fire Vehicle/Equip	15,000	Regional District of Fraser Fort George
			2,818,162	2,642,443		175,719	
TRANSPORTATION SERVICES							
carry over	2022	Road Paving	822,010	822,010	General Capital		
carry over	2022	Commercial Garbage Truck	500,000	500,000	Vehicle & Equip		
carry over	2022	Air Compressor	9,968	9,968	Vehicle & Equip		
carry over	2022	Hot Patch Paver	92,000	92,000	Vehicle & Equip		
carry over	2022	Active Transportation Plan	50,000			50,000	Federal Government
carry over	2022	All Terrain Vehicle	45,000	45,000	Vehicle & Equip		
NEW	2023	Paving Plan	95,000	95,000	General Capital		
			1,613,978	1,563,978		50,000	
PARKS AND RECREATION SERVICES							
carry over	2021	Recreation Roof Replacement	183,000	183,000	Capital Renewal		
carry over	2021	Signature Trail Project	330,000			330,000	FLINRO, NDIT, CNC, South Peace Mackenzie Trust, Deferred Revenue
carry over	2022	Energy Reductions Project	25,260	5,052	Capital Renewal	20,208	Government of Canada Green and Inclusive Community Buildings
carry over	2022	Audio Visual Upgrades	79,500			79,500	Prior Year Surplus
			617,760	188,052		429,708	
Total General Funds			5,198,070	4,485,876		712,194	
WATER							
carry over	2022	Pressure Reducing Valves Replacement	342,000	342,000	Water		
carry over	2022	Gantahaz Well #4 Rehabilitation	73,500	73,500	Water		
NEW	2023	Gantahaz Water Treatment	590,000	157,353	Water	432,647	Investing in Canada Infrastructure Program (pending)
			1,005,500	572,853		432,647	
SEWER							
carry over	2022	Lagoon Outfall Chamber	83,200	83,200	Sewer		

2023 Status	Year	Projects	BUDGET	From Reserves/ Funds	Reserve Fund	Grants/ Others	Comments
NEW	2023	Sewer Flusher	100,000	100,000	Sewer		
			183,200	183,200		-	
Total Water and Sewer Funds			1,188,700	756,053		432,647	
2023 CAPITAL BUDGET			6,386,770	5,241,929		1,144,841	

COUNCIL REPORT

To: Mayor and Council

From: Finance

Date: April 19, 2023

Subject: 2023 Property Tax Revenues and Tax Rates

RECOMMENDATION:

THAT Council receives this report for information.

BACKGROUND:

In accordance with Sections 165 and 197 of the *Community Charter*, the District's five-year financial plan and tax rate bylaws must be adopted on or before May 12, 2023.

The 2023 Provisional Operating and Capital Budgets, which inform the five-year financial plan and determine the tax rates, were approved at the February 13, 2023 Council Meeting. The municipal tax revenue increase approved during the provisional budget process was an overall 6.47% inclusive of all property classes. Within the 6.47% municipal tax revenue increase was 1.57% (\$81,000) that directly related to Class 6 – Business & Other increased assessment value of \$9.7M due to new construction.

After BC Assessment Authority (BCAA) provided the 2023 revised property assessment roll on March 31, 2023, additional funding sources were confirmed, and an increase of 8% to Class 1 – Residential property taxes was approved. The suggested municipal tax revenue increased \$33,437 from the provisional budget of \$5,398,523 to the final budget of \$5,431,960.

The following table shows the breakdown of the municipal tax revenue per property class:

Property Class	2023 Municipal Tax Revenue	2022 Municipal Tax Revenue	Tax increase/decrease per property class	% of increase/decrease
1 - Residential	1,839,890	1,701,563	138,327	8.13%
2 - Utilities	873,474	856,348	17,126	2.00%
4 - Major Industry	1,889,461	1,808,097	81,364	4.50%
5 - Light Industry	272,222	258,030	14,192	5.50%
6 - Business & Other	556,716	444,234	112,482	25.32%
8 - Recreation Property, Non Profit	196	185	11	5.95%
Total	5,431,959	5,068,457	363,502	

*These figures do not include collection of taxes for other governments

Overall, property assessments in Mackenzie increased by 6.43%. Residential assessments saw an increase of 3.97%. The average residential assessed value for 2023 is \$157,126, an increase of \$6,000 from the 2022 average assessed value of \$151,126. The following table provides a breakdown of the changes per property class:

Property Class	2023 Assessed Value	2022 Assessed Value	Increase/decrease in Assessed Value	% of increase/decrease per property class
1 - Residential	260,257,000	250,023,400	10,233,600	4.09%
2 - Utilities	22,351,035	21,691,650	659,385	3.04%
4 - Major Industry	38,248,800	37,389,900	858,900	(33.58)%
5 - Light Industry	11,175,100	10,726,000	449,100	4.19%
6 - Business & Other	62,973,650	51,301,550	11,672,100	22.75%
8 - Recreation Property, Non Profit	34,500	32,300	2,200	6.81%
Total	395,040,085	371,164,800	23,875,285	6.43%

The table below shows the increase/decrease in municipal tax rate per property class:

Property Class	2023 Municipal Tax Rate	2022 Municipal Tax Rate	% of increase/decrease
1 - Residential	7.0695	6.8056	3.88%
2 - Utilities	39.0798	39.4782	(1.01)%
4 - Major Industry	49.3992	48.3579	2.15%
5 - Light Industry	24.3597	24.0565	1.26%
6 - Business & Other	8.8405	8.6593	2.09%
8 - Recreation Property, Non Profit	5.6923	5.7359	(0.76)%

The table below shows the increase on a residential property with an average assessment value of \$157,126 in 2023 compared to the average assessment value of \$151,126 in 2022:

Taxes	2023	2022	Increase
Property Tax	\$1,110.80	\$1,028.50	\$82.30
Water*	\$408.13	\$381.43	\$26.70
Sewer*	\$266.55	\$249.11	\$17.44
Garbage*	\$187.56	\$175.32	\$12.24
Total	\$1,973.04	\$1,834.36	\$138.68

*Rates based on fee schedules found in water, sewer and garbage bylaw. Garbage rate based on weekly service.

The approximate increased cost per month for the average assessed residential property is \$11.56. If a residential property assessment value is above the average and saw a larger assessment increase than the average, then the homeowner can expect to pay a higher value per month. If a residential property assessment value is lower than the average and saw a lower assessment increase than the average, then the homeowner can expect to pay a lower value per month.

The Regional District tax rates are included in the Property Tax Rate Bylaw as follows:

- For 2023 the Tax Levy requisition for the Regional District of Fraser-Fort George is \$325,577 which is a decrease of \$4,397 (2022 - \$329,974).
- For 2023 the Tax Levy requisition for the Fraser-Fort George Regional Hospital District is \$498,624 which is an increase of \$65,307 (2022 - \$433,317).

NEXT STEPS:

Once all the tax rates are received for the other tax jurisdictions, staff will implement the tax rates procedures and prepare the tax notices.

A copy of both the proposed 2023-2027 Financial Plan Bylaw and the Tax Rate Bylaw have been included in this agenda for Council's consideration.

COUNCIL PRIORITY:

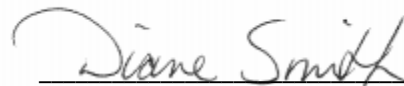
Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



Kerri Borne
Chief Financial Officer



Approved for Submission to Council

COUNCIL REPORT

To: Mayor and Council

From: Finance

Date: April 18, 2023

Subject: Draft 2022 Audited Financial Statements

RECOMMENDATION:

THAT Council approves the District of Mackenzie's draft 2022 Audited Financial Statements.

BACKGROUND:

The District of Mackenzie's draft 2022 Audited Financial Statements are attached to this report. In accordance with audit standards, Council is required to approve the financial statements before the auditors issue their final audit report. In accordance with Section 167 of the *Community Charter*, the financial statements are also required to be approved by Council prior to May 15th each year.

The District's Audited 2022 Financial Statements will be forwarded to the Ministry of Municipal Affairs & Housing, prior to the legislated deadline of May 15, 2023. These financial statements will also form part of the District's 2022 Annual Report, which typically is made public and adopted by Council prior to the June 30, 2023 legislative deadline.

COUNCIL PRIORITY:

Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.



Respectfully Submitted,

A handwritten signature in blue ink that reads "Kerri Borne". The signature is written in a cursive style and is positioned above a horizontal line.

Kerri Borne
Chief Financial Officer

A handwritten signature in blue ink that reads "Diane Smith". The signature is written in a cursive style and is positioned above a horizontal line.

Approved for Submission to Council

DRAFT Consolidated Financial Statements of



DISTRICT OF MACKENZIE

And independent Auditor's Report thereon
Year ended December 31, 2022

DISTRICT OF MACKENZIE

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DISTRICT OF MACKENZIE

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the District of Mackenzie (the "District") are the responsibility of the District's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the District. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the District's consolidated financial statements.

Mrs. Diane Smith, *Chief Administrative Officer*

Mrs. Kerri Borne, *Chief Financial Officer*

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of District of Mackenzie

Opinion

We have audited the consolidated financial statements of District of Mackenzie (the "District"), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2022 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the **"Auditor's Responsibilities for the Audit of the Financial Statements"** section of our auditor's report.

We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises:

- Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - Northern Capital Planning Reserve and Schedule 2 - COVID-19 Safe Restart Grant

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - Northern Capital Planning Reserve and Schedule 2 - COVID-19 Safe Restart Grant as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

DRAFT

Chartered Professional Accountants

Prince George, Canada

April 24, 2023



DISTRICT OF MACKENZIE

Consolidated Statement of Financial Position

DRAFT

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash and cash equivalents	\$ 2,717,968	\$ 7,519,153
Accounts receivable (note 2)	1,315,842	1,698,756
Investments (note 3)	21,054,027	16,150,662
Investment in government business entities (note 4)	3,399,524	3,823,062
	<u>28,487,361</u>	<u>29,191,633</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 5)	1,592,973	2,075,552
Deferred revenue	461,936	682,539
	<u>2,054,909</u>	<u>2,758,091</u>
Net financial assets	26,432,452	26,433,542
Non-financial assets:		
Tangible capital assets (note 6)	45,767,852	44,776,882
Assets held for resale (note 7)	1,601,866	1,601,866
Inventory	103,074	70,731
Prepaid expenses	292,534	264,878
	<u>47,765,326</u>	<u>46,714,357</u>
Commitments and contingencies (note 8)		
Accumulated surplus (note 9)	<u>\$ 74,197,778</u>	<u>\$ 73,147,899</u>

See accompanying notes to consolidated financial statements.

Mayor

Chief Financial Officer

DISTRICT OF MACKENZIE

Consolidated Statement of Operations and Accumulated Surplus

DRAFT

Year ended December 31, 2022, with comparative information for 2021

	Budget (note 12)	2022	2021
Revenue (note 13):			
Net taxation revenue (note 10)	\$ 5,068,457	\$ 5,070,517	\$ 5,360,467
Sale of services	754,698	361,171	291,886
Government transfers (note 11)			
Provincial	3,368,974	3,808,078	4,227,341
Federal	253,340	283,429	481,087
Other	291,372	581,036	1,317,698
Investments and penalties	301,000	610,704	254,704
Other	384,300	212,546	214,170
Licenses and permits	75,225	84,268	103,544
User fees	1,157,576	1,699,553	1,503,293
	11,654,942	12,711,302	13,754,190
Expenses (note 13):			
Community services	4,098,579	3,984,197	3,906,168
Garbage and waste collection	329,152	361,703	344,385
General government	2,322,675	2,171,627	1,987,498
Protective services	1,416,019	1,177,987	1,988,199
Environmental and public health	143,111	139,885	108,294
Sewer system	623,278	392,956	368,908
Transportation services	2,674,866	2,802,558	2,760,808
Water utility	787,622	556,972	510,504
Loss from investments in government business entities and partnerships	-	73,538	61,220
	12,395,302	11,661,423	12,035,984
Annual (deficit) surplus	(740,360)	1,049,879	1,718,206
Accumulated surplus, beginning of year	73,147,899	73,147,899	71,429,693
Accumulated surplus, end of year	\$ 72,407,539	\$ 74,197,778	\$ 73,147,899

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Consolidated Statement of Change In Net Financial Assets

DRAFT

Year ended December 31, 2022, with comparative information for 2021

	Budget (Note 12)	2022	2021
Annual surplus	\$ (740,360)	\$ 1,049,879	\$ 1,718,206
Acquisition of tangible capital assets	(10,261,896)	(2,901,509)	(4,791,134)
Amortization of tangible capital assets	1,786,032	1,845,828	1,792,044
Loss on sale of tangible capital assets	-	64,711	36,178
Gain on sale of assets held for sale	-	-	(262,292)
Proceeds on sale of assets held for sale	-	-	395,000
	(8,475,864)	(990,970)	(2,830,204)
Acquisition of inventory	-	(103,074)	(70,731)
Acquisition of prepaid expenses	-	(292,534)	(264,878)
Consumption of inventory	-	70,731	27,686
Use of prepaid expenses	-	264,878	293,115
	-	(59,999)	(14,808)
Change in net financial assets	(9,216,224)	(1,090)	(1,126,806)
Net financial assets, beginning of year	26,433,542	26,433,542	27,560,348
Net financial assets, end of year	\$ 17,217,318	\$ 26,432,452	\$ 26,433,542

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Consolidated Statement of Cash Flows

DRAFT

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,049,879	\$ 1,718,206
Items not involving cash:		
Amortization of tangible capital assets	1,845,828	1,792,044
Loss on sale of tangible capital assets	64,711	36,178
Loss from investments in government business entities	73,538	61,220
Gain on sale of assets held for resale (note 7)	-	(262,292)
Changes in non-cash operating working capital:		
Accounts receivable	382,914	849,012
Inventory	(32,343)	(43,045)
Accounts payable and accrued liabilities	(482,579)	(493,345)
Deferred revenue	(220,603)	(209,752)
Prepaid expenses	(27,656)	28,237
Net change in cash from operating activities	2,653,689	3,476,463
Investing activities:		
Investment purchases	(4,903,365)	(3,200,335)
Proceeds on sale of assets held for resale	-	395,000
Acquisition of tangible capital assets	(2,901,509)	(4,791,134)
Distribution from government business partnership	350,000	500,000
	(7,454,874)	(7,096,469)
Decrease in cash and cash equivalents	(4,801,185)	(3,620,006)
Cash and cash equivalents, beginning of year	7,519,153	11,139,159
Cash and cash equivalents, end of year	\$ 2,717,968	\$ 7,519,153

See accompanying notes to consolidated financial statements.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements

DRAFT

Year ended December 31, 2022

District of Mackenzie (the "District") is a municipality that was created in 1966 under the Community charter, formerly the Municipal Act, a statute of the Province of British Columbia. The District's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, waste water and fiscal services.

1. Significant accounting policies:

These consolidated financial statements are prepared in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the District and which are owned or controlled by the District.

Included in these consolidated financial statements is the Mackenzie Public Library which is controlled by the District.

(ii) Accounting for Region and School Board transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the Region and the School District are not reflected in these consolidated financial statements.

(iii) Trust funds:

Trust funds and their operations administered by the District are not included in these consolidated financial statements.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

1. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iv) Investment in government business entities:

The District records its investments in government business enterprises ("GBEs") and government business partnerships ("GBPs") on a modified equity basis. Under the modified equity basis, the GBEs and GBPs accounting policies are not adjusted to conform with those of the District and inter-organizational transactions and balances are not eliminated. The District recognizes its equity interest in the annual earnings or loss of the GBEs and GBPs in its consolidated statement of operations and accumulated surplus with a corresponding increase or decrease in its investment asset account. Any dividends or other cash distributions are recorded as a reduction to the investment asset account. The GBEs and GBPs account for their transactions under accounting standards for private enterprises due to the fact that management believes that the difference between accounting standards from private enterprises and public sector accounting standards are not significant.

The District's investment in government business enterprises and partnerships consist of:

- | | |
|--|-----|
| • McLeod Lake Mackenzie Community Forest Corporation | 50% |
| • McLeod Lake Mackenzie Community Forest Limited Partnership | 50% |

(b) Basis of accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and/or the creation of a legal obligation to pay.

(c) Revenue recognition:

Taxation and user fee revenues are recognized in accordance with the provisions of the Community Charter. The District is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the District's taxation revenues.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue or deposits.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(e) Cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition which are readily convertible into a known amount of cash.

(f) Investments:

Investments are recorded at cost, adjusted for amortization of premiums or discounts. Provisions for losses are recorded when they are considered to be other than temporary.

(g) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services; they have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimate useful lives as follows:

Asset	Useful life - years
Buildings	40 - 75 years
Building improvements, equipment and IT	4 - 40 years
Drainage and transportation infrastructure	10 - 100 years
Machinery, equipment and vehicles	5 - 20 years
Water infrastructure	10 - 100 years
Sewer infrastructure	10 - 100 years

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

1. Significant accounting policies (continued):

(g) Non-financial assets (continued):

(i) Tangible capital assets (continued):

Annual amortization is charged in the year that an asset becomes available for productive use and in the year of disposal.

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Interest capitalization:

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital assets.

(iv) Land held for resale:

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

(h) Inventory:

Inventory consist of supplies, repairs parts and materials consumed in operations and capital projects. Inventory is recorded at cost which is determined on a weighted average basis.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

1. Significant accounting policies (continued):

(i) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the period. Items subject to such estimates and assumptions include the carrying values of tangible capital assets, inventory and land held for resale, accrued liabilities and collectibility of accounts receivable. Actual results could differ from these estimates.

(j) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (i) an environmental standards exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the organization is directly responsible or accepts responsibility for the liability;
- (iv) future economic benefits will be given up, and
- (v) a reasonable estimate of liability can be made.

(k) Government transfers:

Government transfers, which include legislative grants, are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the consolidated statements of operations as stipulations for liabilities are settled.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

2. Accounts receivable:

	2022	2021
Taxation - current	\$ 177,656	\$ 119,987
Taxation - arrears/delinquent	130,125	132,604
Accrued interest	380,619	69,450
Grants	296,503	772,732
Sales tax	85,840	129,362
Utilities	108,470	90,087
Trade and miscellaneous	161,867	431,085
	1,341,080	1,745,307
Less allowance for doubtful accounts	(25,238)	(46,551)
	\$ 1,315,842	\$ 1,698,756

Included in trade and miscellaneous receivable is \$nil (2021 - \$270,732) from McLeod Lake Mackenzie Community Forest Limited Partnership, a related party. The balance is recorded as revenue on the Consolidated Statement of Operations and Accumulated Surplus as government transfers – other.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

3. Investments:

	2022	2021
Term deposits	\$ 21,054,027	\$ 16,150,662

Investments are recorded at cost.

Investment income earned on investments and cash and cash equivalents of \$558,104 (2021 – \$205,135) is recognized as revenue on the Consolidated Statement of Operations and Accumulated Surplus as investments and penalties.

4. Investment in government business entities:

	2022	2021
McLeod Lake Mackenzie Community Forest Limited Partnership:		
Investment in shares	\$ 50	\$ 50
Advances	83,820	83,820
Accumulated earnings	6,285,160	6,353,530
Distributions	(3,015,096)	(2,665,095)
McLeod Lake Mackenzie Community Forest Corporation:		
Investment in shares	99	99
Accumulated earnings	45,491	50,658
Total investment	\$ 3,399,524	\$ 3,823,062

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

4. Investment in government business entities (continued):

The following table provides condensed supplementary financial information for the McLeod Lake Mackenzie Community Forest Limited Partnership, for the year ended December 31:

	2022	2021
(i) Financial position:		
Assets:		
Current	\$ 434,005	\$ 369,560
Investments	6,621,659	7,616,101
Restricted cash	1,221,898	1,263,374
Property and equipment	144,207	149,948
Total assets	\$ 8,421,769	\$ 9,398,983
Liabilities:		
Current	\$ 501,603	\$ 600,562
Silviculture obligation - long-term portion	1,212,299	1,253,814
Total liabilities	1,713,902	1,854,376
Equity:		
Share capital	1	1
Partner's equity	6,707,866	7,544,606
Total equity	6,707,867	7,544,607
Total liabilities and equity	\$ 8,421,769	\$ 9,398,983
	2022	2021
(ii) Operations:		
Revenue	\$ 2,018,313	\$ 219,675
Expenses	(1,648,906)	(1,373,320)
Other income	(506,147)	1,021,824
Net loss	\$ (136,740)	\$ (131,821)
(iii) Share of net income:		
District's percentage of ownership	50%	50%
District's share of net loss	\$ (68,370)	\$ (65,910)

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

4. Investment in government business entities (continued):

The following table provides condensed supplementary financial information for the McLeod Lake Mackenzie Community Forest Corporation, for the year ended December 31:

	2022	2021
(i) Financial position:		
Assets:		
Current	\$ 126,717	\$ 140,456
Investments	1	1
Total assets	\$ 126,718	\$ 140,457
Liabilities:		
Current	\$ 35,537	\$ 38,941
Total liabilities	35,537	38,941
Equity:		
Share capital	200	200
Retained earnings	90,981	101,316
Total equity	91,181	101,516
Total liabilities and equity	\$ 126,718	\$ 140,457
	2022	2021
(ii) Operations:		
Revenue	\$ 216,000	\$ 216,000
Expenses	(226,335)	(206,618)
Net (loss) income	\$ (10,335)	\$ 9,382
(iii) Share of net income:		
District's percentage of ownership	50%	50%
District's share of net (loss) income	\$ (5,168)	\$ 4,691

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

5. Accounts payable and accrued liabilities:

	2022	2021
Trade payables and accrued liabilities	\$ 461,987	\$ 1,032,336
Wages and related costs	412,786	483,253
Holdback payable	489,350	352,461
Other payables	88,575	127,864
Government remittances	140,275	79,638
	\$ 1,592,973	\$ 2,075,552

DISTRICT OF MACKENZIE
Notes to Consolidated Financial Statements (continued)
DRAFT
Year ended December 31, 2022

6. Tangible capital assets:

2022	Assets under construction	Land and improvements	Building improvements equipment and IT	Building	Machinery equipment and vehicles	Drainage and transportation infrastructure	Water infrastructure	Sewer infrastructure	Total
Cost:									
Balance, beginning of year	\$ 4,348,132	\$ 7,619,825	\$ 10,673,136	\$ 18,764,464	\$ 11,686,959	\$ 14,119,875	\$ 3,451,691	\$ 4,991,881	\$ 75,655,963
Additions	2,257,575	-	222,479	14,989	265,620	140,846	-	-	2,901,509
Disposals	(49,559)	-	(54,110)	(12,574)	(87,372)	-	-	-	(203,615)
Transfers	-	-	69,697	(69,697)	-	-	-	-	-
Balance, end of year	6,556,148	7,619,825	10,911,202	18,697,182	11,865,207	14,260,721	3,451,691	4,991,881	78,353,857
Balance, beginning of year	-	-	3,956,015	5,743,386	7,727,430	9,500,985	1,249,229	2,702,036	30,879,081
Amortization	-	-	510,337	358,324	453,749	391,393	52,839	79,186	1,845,828
Disposals	-	-	(50,052)	(4,210)	(84,642)	-	-	-	(138,904)
Balance, end of year	-	-	4,416,300	6,097,500	8,096,537	9,892,378	1,302,068	2,781,222	32,586,005
Net book value, end of year	\$ 6,556,148	\$ 7,619,825	\$ 6,494,902	\$ 12,599,682	\$ 3,768,670	\$ 4,368,343	\$ 2,149,623	\$ 2,210,659	\$ 45,767,852

DISTRICT OF MACKENZIE
Notes to Consolidated Financial Statements (continued)
DRAFT
Year ended December 31, 2022

6. Tangible capital assets (continued):

2021	Assets under construction	Land and improvements	Building improvements equipment and IT	Building	Machinery equipment and vehicles	Drainage and transportation infrastructure	Water infrastructure	Sewer infrastructure	Total
Cost:									
Balance, beginning of year	\$ 2,075,540	\$ 7,619,825	\$ 10,289,214	\$ 18,296,090	\$ 10,972,859	\$ 13,560,931	\$ 3,241,091	\$ 4,868,436	\$ 70,923,986
Additions	3,120,133	-	387,522	91,010	714,100	93,390	248,183	136,796	4,791,134
Disposal	(4,623)	-	(3,600)	-	-	-	(37,583)	(13,351)	(59,157)
Transfers	(842,918)	-	-	377,364	-	465,554	-	-	-
Balance, end of year	4,348,132	7,619,825	10,673,136	18,764,464	11,686,959	14,119,875	3,451,691	4,991,881	75,655,963
Balance, beginning of year	-	-	3,473,186	5,381,495	7,274,362	9,130,608	1,211,438	2,638,927	29,110,016
Amortization	-	-	486,429	361,891	453,068	370,377	48,269	72,010	1,792,044
Disposals	-	-	(3,600)	-	-	-	(10,478)	(8,901)	(22,979)
Balance, end of year	-	-	3,956,015	5,743,386	7,727,430	9,500,985	1,249,229	2,702,036	30,879,081
Net book value, end of year	\$ 4,348,132	\$ 7,619,825	\$ 6,717,121	\$ 13,021,078	\$ 3,959,529	\$ 4,618,890	\$ 2,202,462	\$ 2,289,845	\$ 44,776,882

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

7. Assets held for resale:

Land held for resale consists of the bell subdivision, airport subdivision, and other lands. During the year, no land was sold. In the prior year, the District sold 2 airport subdivision properties and a gain of \$262,292 was recognized in the Consolidated Statement of Operations as general government expense.

8. Commitments and contingencies:

- (a) The District is responsible, as a member of the Regional District of Fraser-Fort George, for its portion of any operating deficits or capital debt related to functions in which it participates.
- (b) The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$364,229 (2021 - \$387,222) for employer contributions to the Plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

8. Commitments and contingencies (continued):

(b) Continued:

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

(c) The District is obligated to collect and transmit property taxes levied on District of Mackenzie taxpayers in respect of the following bodies:

- Ministry of Education, Province of British Columbia
- Regional District of Fraser-Fort George
- British Columbia Assessment Authority
- Municipal Finance Authority
- Fraser-Fort George Regional Hospital District
- Royal Canadian Mounted Police

(d) The District is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with other participants, would be required to contribute towards the deficit. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

(e) The District may be involved from time to time in legal proceedings, claims and litigation that arise in the normal course of business. As at December 31, 2022, there is a claim outstanding that management has determined the outcome to be undeterminable and thus no accrual has been recorded.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

9. Accumulated surplus:

Accumulated surplus consists of individual fund surpluses and reserve funds as follows:

	2022	2021
Surplus:		
Invested in tangible capital assets	\$ 45,767,852	\$ 44,776,882
General fund	9,478,535	9,347,135
Water utility fund	147,395	191,786
Sewer utility fund	188,441	181,532
Library fund	101,532	92,711
Total surplus	55,683,755	54,590,046
Reserve funds set aside for specific purposes by Council:		
Parkland	41,538	41,003
Gas tax	1,036,232	930,414
Fire department vehicle/equipment replacement	1,581,091	1,594,486
Vehicle/equipment replacement	3,650,010	3,399,847
General capital	4,100,092	3,783,995
Climate action	40,766	-
Northern Capital Planning (Schedule 1)	1,780,730	2,954,695
Capital renewal	2,014,669	1,804,623
Financial stability	2,168,302	2,442,066
Water	1,619,373	1,365,861
Sewer	386,220	145,863
Library - operating	70,000	70,000
Library - relocation allowance	5,000	5,000
Library - contracts	20,000	20,000
Total reserve funds	18,514,023	18,557,853
	\$ 74,197,778	\$ 73,147,899

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

10. Net taxation revenue:

As disclosed in note 8(c), the District is required to collect taxes on behalf of and transfer these amounts to the government agencies below:

	2022	2021
Taxes collected:		
General purposes	\$ 5,070,497	\$ 5,360,429
Collection for other governments	2,168,814	2,350,415
	7,239,311	7,710,844
Transfers to other governments:		
Provincial government	1,171,526	1,251,465
Fraser-Fort George Regional Hospital District	433,524	424,059
Regional District of Fraser-Fort George	330,132	382,607
B.C. Assessment Authority	44,601	54,838
Municipal Finance Authority	127	134
Royal Canadian Mounted Police	188,884	237,274
	2,168,794	2,350,377
	\$ 5,070,517	\$ 5,360,467

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

11. Government transfers:

The government transfers reported on the consolidated statement of operations and accumulated surplus are:

	2022	2021
Provincial grants:		
Unconditional	\$ 224,077	\$ 239,741
Carbon tax	67,082	4,114
Conditional	973,214	1,385,732
BC Hydro	2,543,705	2,597,754
Subtotal provincial grants	3,808,078	4,227,341
Federal grants:		
Conditional	-	4,300
Gas tax	221,340	432,869
Miscellaneous	62,089	43,918
Subtotal federal grants	283,429	481,087
Other grants:		
Forest Enhancement Society of BC	-	663,025
Fortis BC	128,893	187,363
Miscellaneous	452,143	467,310
Subtotal other grants	581,036	1,317,698
Total government transfers	\$ 4,672,543	\$ 6,026,126

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

12. Budget data:

The budget data presented in the consolidated financial statements is based upon the 2022 operating and capital budgets approved by Council on May 9, 2022. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenue:	
Operating budget	\$ 24,136,196
Less:	
Other capital revenue	(4,579,325)
Transfer from reserve funds	(5,682,571)
Transfer from surplus funds	(433,326)
Transfer from invested in tangible capital assets	(1,786,032)
Total revenues	11,654,942
Expenses:	
Operating budget	24,136,196
Less:	
Transfers to reserve funds	(1,427,291)
Transfer to general fund	(51,707)
Capital expenditures	(10,261,896)
Total expenses	12,395,302
Annual surplus	\$ (740,360)

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

13. Segmented information:

Segmented information has been identified based upon lines of service provided by the District. District services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segmented information are as follows:

(a) General Government:

The general government operations provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental in the District. It also administers economic development projects and provides grants to various community groups that provide recreational opportunities in the District.

(b) Protective Services:

Protective services is comprised of emergency management and regulatory services.

(c) Transportation Services:

Transportation services is responsible for a wide variety of services including the development and maintenance of the District's roadway systems through the Public Works department, snow removal and street lighting.

(d) Environmental and Public Health:

Environmental and public health provides the dental centre, mosquito control and maintenance of the cemetery to the residents of the District.

(e) Garbage and Waste Collection:

Garbage and waste collection provides garbage collection and disposal services to residents and businesses in the District.

(f) Community Services:

Community services is responsible for the construction and maintenance of the District's parks and green spaces. It provides for the operation of the community centre, library and recreation centre.

(g) Water Utility:

The water utility installs and maintains water wells, pump stations and the water reservoir. The treatment and distribution of water in the District through Public Works is included in this segment.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

13. Segmented information (continued):

(h) Sewer System:

The sewer system installs and maintains sewer mains, lift stations and the sewage lagoon. The collection and treatment of sewage in the District through Public Works is included in this segment.

The following statement provides additional information for the foregoing functions. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

13. Segmented information (continued):

2022	General Government	Protective Services	Transportation Services	Environmental and Public Health	Garbage and Waste Collection	Community Services	Water Utility	Sewer System	Total
Revenue:									
Taxation	\$ 5,070,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,070,517
User fees and licenses and permits	-	-	77,488	-	427,823	84,268	666,237	528,005	1,783,821
Sales of services	1,010	1,143	42,033	502	-	316,483	-	-	361,171
Government transfers	4,049,902	255,424	221,340	67,082	-	78,795	-	-	4,672,543
Other revenues	660,439	82,658	39,173	-	-	40,980	-	-	823,250
Total revenue	9,781,868	339,225	380,034	67,584	427,823	520,526	666,237	528,005	12,711,302
Expenses:									
Operating	628,550	401,542	907,255	72,656	-	828,863	285,322	210,266	3,334,454
Salaries, wages & employee benefits	1,200,997	605,690	1,113,689	18,288	173,445	2,358,273	186,601	82,903	5,739,886
Legislature	155,729	-	-	-	-	-	-	-	155,729
Amortization	56,198	140,691	703,263	48,763	-	732,831	76,308	87,774	1,845,828
Interest	1,135	-	-	-	-	-	-	-	1,135
Insurance	48,476	30,064	78,351	178	-	59,230	8,741	12,013	237,053
Professional services	80,542	-	-	-	-	5,000	-	-	85,542
Garbage disposal	-	-	-	-	188,258	-	-	-	188,258
Loss from investments government business enterprises and partnerships	73,538	-	-	-	-	-	-	-	73,538
Total expenses	2,245,165	1,177,987	2,802,558	139,885	361,703	3,984,197	556,972	392,956	11,661,423
Annual surplus (deficit)	\$ 7,536,703	\$ (838,762)	\$ (2,422,524)	\$ (72,301)	\$ 66,120	\$ (3,463,671)	\$ 109,265	\$ 135,049	\$ 1,049,879

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

DRAFT

Year ended December 31, 2022

13. Segmented information (continued):

2021	General Government	Protective Services	Transportation Services	Environmental and Public Health	Garbage and Waste Collection	Community Services	Water Utility	Sewer System	Total
Revenue:									
Taxation	\$ 5,360,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,360,467
User fees and licenses and permits	-	-	12,189	-	397,271	103,544	624,229	469,604	1,606,837
Sales of services	3,915	1,476	34,649	90	-	251,756	-	-	291,886
Government transfers	4,218,371	1,190,953	447,169	4,114	-	83,521	81,998	-	6,026,126
Other revenues	268,894	99,713	32,589	-	-	67,678	-	-	468,874
Total revenue	9,851,647	1,292,142	526,596	4,204	397,271	506,499	706,227	469,604	13,754,190
Expenses:									
Operating	709,798	1,145,474	831,521	48,389	-	751,140	248,294	213,755	3,948,371
Salaries, wages & employee benefits	1,205,556	678,864	1,195,767	10,921	165,157	2,358,528	155,795	58,479	5,829,067
Gain on sale of assets held for sale	(262,292)	-	-	-	-	-	-	-	(262,292)
Amortization	51,768	146,048	654,211	48,763	-	738,918	71,738	80,598	1,792,044
Interest	190	-	-	-	-	-	-	-	190
Insurance	39,948	17,813	79,309	221	-	52,441	7,572	11,626	208,930
Professional Services	92,366	-	-	-	-	5,141	-	-	97,507
Garbage disposal	-	-	-	-	179,228	-	-	-	179,228
Loss from disposal fixed assets	4,623	-	-	-	-	-	27,105	4,450	36,178
Loss from investments government business enterprises and partnerships	61,220	-	-	-	-	-	-	-	61,220
Gain on sale of assets held for sale	(262,292)	-	-	-	-	-	-	-	(262,292)
Total expenses	2,048,718	1,988,199	2,760,808	108,294	344,385	3,906,168	510,504	368,908	12,035,984
Annual surplus (deficit)	\$ 7,802,929	\$ (696,057)	\$ (2,234,212)	\$ (104,090)	\$ 52,886	\$ (3,399,669)	\$ 195,723	\$ 100,696	\$ 1,718,206

DISTRICT OF MACKENZIE

Notes to Consolidated Financial Statements (continued)

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Year ended December 31, 2022

14. Significant taxpayers:

The District derives a significant portion of its taxation revenue from the major industry taxpayers. Any changes in this sector could have an impact on the ongoing operations of the District.

15. Comparative information:

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2022 financial statements. The changes do not affect prior year annual surplus.

DISTRICT OF MACKENZIE

Schedule 1 - Northern Capital Planning Grant

DRAFT

Year ended December 31, 2022

(Unaudited)

In fiscal 2020, the District was the recipient of \$2,459,000 under the Northern Capital and Planning Grant (NCPG) program from the Province of British Columbia.

	2022	2021
Opening balance of reserve	\$ 2,954,695	\$ 5,900,792
Reserve used	(1,234,941)	(2,989,858)
Interest	60,976	43,761
	\$ 1,780,730	\$ 2,954,695

DISTRICT OF MACKENZIE

Schedule 2 - COVID-19 Safe Restart Grant

DRAFT

Year ended December 31, 2022

(Unaudited)

In November 2020, the District was the recipient of a \$1,244,000 grant under the COVID-19 Safe Restart for Local Government program from the Province of BC. As the conditions for use of this grant funding allow local governments to use this funding where the greatest need arises, the entire \$1,244,000 amount received was recognized as revenue in 2020 and included in grant revenue on the Consolidated Statement of Operations and Accumulated Surplus. The District utilized \$249,336 within 2022 to cover operational costs and overall pandemic response expenses incurred since the beginning of the pandemic in the spring of 2020.

	2022
Balance of COVID-19 Safe Restart grant funds at December 31, 2021	\$ 373,574
Less amount utilized in 2022	
Audio visual upgrades	204,555
Computer and technology	5,915
General government	38,866
	249,336
Audio visual upgrades	124,238
Total 2022 allocation of COVID-19 Safe Restart grant	124,238
Remaining COVID-19 Safe Restart Grant	\$ -

COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: April 17, 2023

Subject: Development Variance Permit #3090-20-23-02

RECOMMENDATION:

THAT Council authorizes proceeding with the Development Variance Permit # 3090-20-23-02 application process.

BACKGROUND:

The District has received an application for a Development Variance Permit from the owners of Lot 154 District Lot 12463 Plan 18898, commonly known as 14 Finlay Forks Crescent to vary setback regulations in Section 8.3 of Zoning Bylaw No.1368, 2017.

The current minimum interior side setback distance for Zone R1 – Single Family Dwelling is 1.2 metres; the proponents are asking to lower this to 0.45 metres to accommodate the new build of a carport to improve the accessibility of the home to the occupants.

The proponents have had an issue with ice buildup around the entryway of their residence creating a hazard. With the addition of a carport the objective is to have an area that is clear to enter and exit the home into the vehicle, improving accessibility and reducing the risk of a fall.

Administration has conducted a technical review as per the District of Mackenzie's Development Procedure Manual and included a review of:

- Applicable District of Mackenzie Bylaws
- Extent of the variance
- Possible precedents being set
- Rationale for the variance
- Safety and risk issues
- Urban design and aesthetic issues

A copy of the technical review is attached to the report as well as a site plan and photos in Appendix A.

CONSIDERATION

Council is being asked to proceed with the permit application process. This will allow Administration to refer the permit to the technical agencies for additional feedback as well as notifying neighbouring properties to give them a chance to share feedback prior to Council considering the permit's approval.

NEXT STEPS

If Council supports staff's recommendation the following would be completed:

- Agency review would be conducted;
- Neighbouring properties within 100m from the property line would be notified; and
- Submit final report to Council for approval.

ALTERNATIVE DECISIONS

After Council reviews the information submitted, there are two (2) options:

- Authorize notification of Council's approval in proceeding, or
- Deny the application

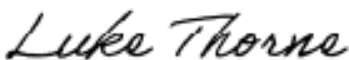
If denied, the applicant may not re-apply for a Development Variance Permit until six (6) months after the date of refusal. Under Section 460 of the *Local Government Act*, the required time limit for any re-application may be reduced by an affirmative vote of at least 2/3 of Council members.

COUNCIL PRIORITIES:

Strong Governance and Finances

- As the municipality's elected governing body, we serve all residents and businesses in the community. We engage residents and stakeholders on important issues and make our decisions through open and transparent processes. We are careful in our use of resources, mindful of the need to maintain programs and services, while also meeting the community's infrastructure needs.

Respectfully Submitted,



Luke Thorne
Land and Environmental Coordinator



Approved for Submission to Council

To: Council

From: Administration

Date: April 17th, 2023

Subject: Technical Review – Development Variance Permit 3090-20-23-02

Applicant Allan and Barbara Ward

Owner Allan and Barbara Ward

Location 14 Finlay Forks Cr, Mackenzie, BC

OCP/Zoning R1 – Single Family Dwelling

Proposal Overview The applicant is asking to reduce the interior side setback from 1.2 metres to 0.45 metres to allow for the construction of a carport to increase the accessibility of the residency.

Rationale for the variance To improve accessibility to the main entrance of the home.

Variance Extent The applicant is asking to reduce the interior side setback from 1.2 metres to 0.45 metres to allow for the construction of a 336 ft² carport.

Possible Precedents Possible precedents that may be set:

- The construction of structures within setbacks.
- Considering accessibility when permitting.

Safety Issues & Risks No concerns have been identified at this time.

**Urban Design
and Aesthetic
Issues**

No concerns have been identified at this time.

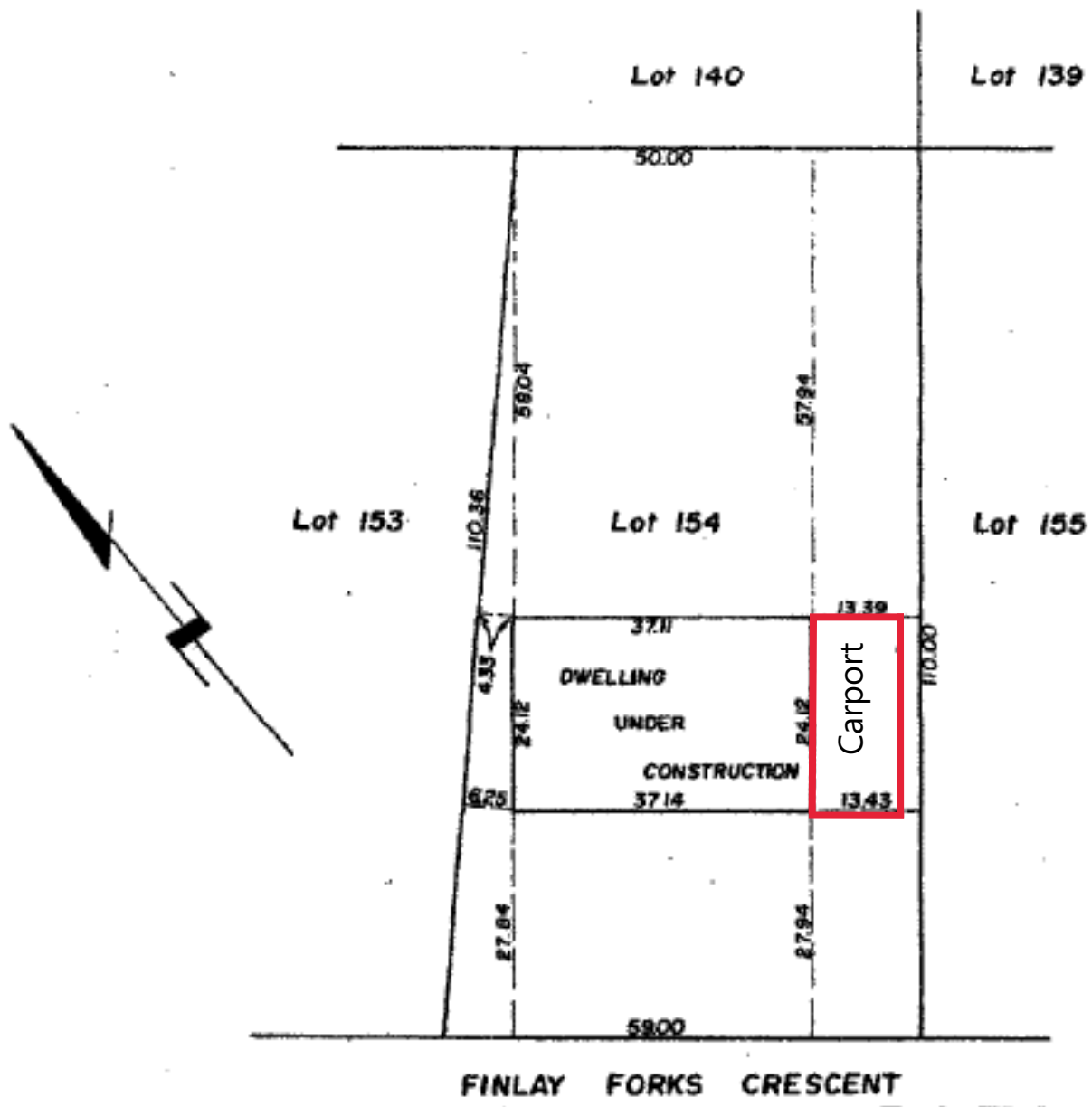
**Alternative
Siting
Placement**

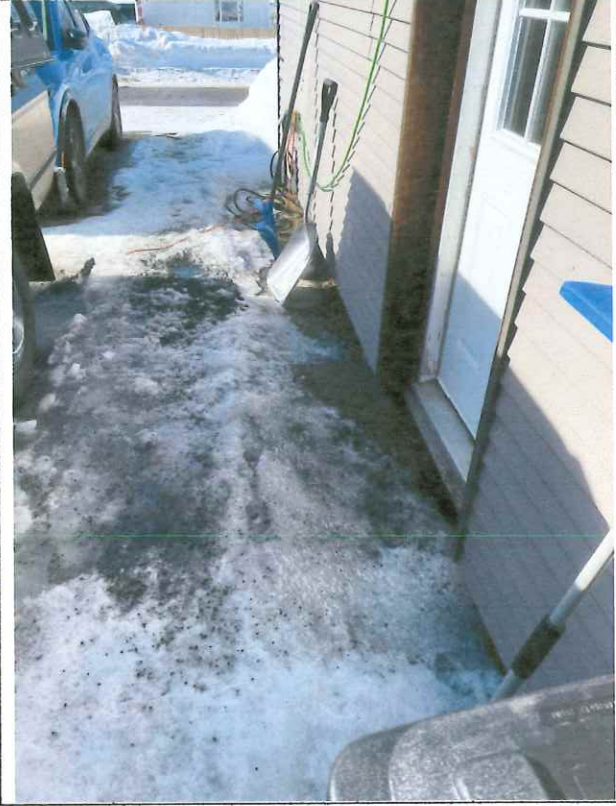
No alternative sites have been presented at this time.

**Applicable DOM
Bylaws &
Relevant
Legislation**

Section 8.3 of Zoning Bylaw No. 1368, 2017.

Appendix A – Site Plan and Photos





COUNCIL REPORT

To: Mayor and Council

From: Administration

Date: April 18, 2023

Subject: Azan Trail – Licence of Occupation

RECOMMENDATION:

THAT Council authorizes the Chief Administrative Officer to execute the attached thirty-year Licence of Occupation with the Province of British Columbia to allow for the purposes of recreation of non-motorized vehicles.

BACKGROUND:

The formerly named Mackenzie Perimeter Trail, now the Azan Trail, was proposed by Mackenzie Outdoor Route and Trail Association (MORATA) to increase trail access for all residents and provide close trail access to all homes within the community. The trail plan encircles the community, connecting the existing Little Mac Downhill trails, Deet and Citronella trails, cross-country skiing trails and the Morfee Lake Perimeter trail. Biking, walking, and trail running are the main uses of the trail network in the summer, while snowshoeing and fat biking are the primary uses in the winter.

At the Regular Council meeting of May 14, 2022, staff had asked Council for permission to move forward with the permitting of the Azan Trail on Crown land and to accept the change of location of the accessible section of the trail. A copy of the previous report to Council has been included in the Centre Table File for further background information.

Since then, staff have worked with the Province to determine the appropriate area and type agreement. Staff have brought back the proposed Licence of Occupation from the Province attached in Appendix A.

The term of the agreement would be 30 years, with a licence cost of \$1.00. The lands will be maintained as outlined in the management plan, which has been included in the centre table file for further information. The insurance required by the Province for the land is \$2 million Commercial General Liability, which the District's policy meets.

NEXT STEPS:

If approved, staff will finalize the crown agreement and then engage with MORATA to establish a sub-license agreement for the Azan Trail on both Crown and Municipal Lands. This agreement, similar to those the District has with the Alpine Riders, will more clearly outline the responsibilities of both the District and MORATA with regard to the trail moving forward.

COUNCIL PRIORITIES:

Community and Social Development

- Our investment in the municipality's services and infrastructure, our commitment to principles of social equity and well-being, and our belief in the value of resident engagement, creates a healthy community in which everyone feels valued and enjoys a high quality of life.

Respectfully Submitted,



Luke Thorne
Land and Environmental Coordinator



Approved for Submission to Council

Licence No.:

File No.: 7410238

Disposition No.: 944712

THIS AGREEMENT is dated for reference February 22, 2023 and is made under the *Land Act*.

BETWEEN:

HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF BRITISH COLUMBIA, represented by the minister responsible for the *Land Act*, Parliament Buildings, Victoria, British Columbia

(the “Province”)

AND:

DISTRICT OF MACKENZIE
PO Box 340
Mackenzie, BC V0J 2C0

(the “Licensee”)

The parties agree as follows:

ARTICLE 1 - INTERPRETATION

1.1 In this Agreement,

“**Agreement**” means this licence of occupation;

“**Commencement Date**” means February 22, 2023;

“**disposition**” has the meaning given to it in the *Land Act* and includes a licence of occupation;

“**Fees**” means the fees set out in Article 3;

“**Hazardous Substances**” means any substance which is hazardous to persons, property or the environment, including without limitation

(a) waste, as that term is defined in the *Environmental Management Act*; and

- (b) any other hazardous, toxic or other dangerous substance, the use, transportation or release into the environment of which, is now or from time to time prohibited, controlled or regulated under any laws or by any governmental authority, applicable to, or having jurisdiction in relation to, the Land;

“Improvements” includes anything made, constructed, erected, built, altered, repaired or added to, in, on or under the Land, and attached to it or intended to become a part of it, and also includes any clearing, excavating, digging, drilling, tunnelling, filling, grading or ditching of, in, on or under the Land;

“Land” means that part or those parts of the Crown land either described in, or shown outlined by bold line on, the schedule attached to this Agreement entitled “Legal Description Schedule” except for those parts of the land that, on the Commencement Date, consist of highways (as defined in the *Transportation Act*) and land covered by water;

“Management Plan” means the most recent management plan prepared by you in a form approved by us, signed and dated by the parties, and held on file by us;

“Realty Taxes” means all taxes, rates, levies, duties, charges and assessments levied or charged, at any time, by any government authority having jurisdiction which relate to the Land, the Improvements or both of them and which you are liable to pay under applicable laws;

“Security” means the security referred to in section 6.1 or 6.2, as replaced or supplemented in accordance with section 6.5;

“Term” means the period of time set out in section 2.2;

“we”, “us” or “our” refers to the Province alone and never refers to the combination of the Province and the Licensee: that combination is referred to as **“the parties”**; and

“you” or “your” refers to the Licensee.

- 1.2 In this Agreement, “person” includes a corporation, partnership or party, and the personal or other legal representatives of a person to whom the context can apply according to law and wherever the singular or masculine form is used in this Agreement it will be construed as the plural or feminine or neuter form, as the case may be, and vice versa where the context or parties require.
- 1.3 The captions and headings contained in this Agreement are for convenience only and do not define or in any way limit the scope or intent of this Agreement.
- 1.4 This Agreement will be interpreted according to the laws of the Province of British Columbia.

- 1.5 Where there is a reference to an enactment of the Province of British Columbia or of Canada in this Agreement, that reference will include a reference to every amendment to it, every regulation made under it and any subsequent enactment of like effect and, unless otherwise indicated, all enactments referred to in this Agreement are enactments of the Province of British Columbia.
- 1.6 If any section of this Agreement, or any part of a section, is found to be illegal or unenforceable, that section or part of a section, as the case may be, will be considered separate and severable and the remainder of this Agreement will not be affected and this Agreement will be enforceable to the fullest extent permitted by law.
- 1.7 Each schedule to this Agreement is an integral part of this Agreement as if set out at length in the body of this Agreement.
- 1.8 This Agreement constitutes the entire agreement between the parties and no understanding or agreement, oral or otherwise, exists between the parties with respect to the subject matter of this Agreement except as expressly set out in this Agreement and this Agreement may not be modified except by subsequent agreement in writing between the parties.
- 1.9 Each party will, upon the request of the other, do or cause to be done all lawful acts necessary for the performance of the provisions of this Agreement.
- 1.10 Any liabilities or obligations of either party arising, or to be performed, before or as a result of the termination of this Agreement, and which have not been satisfied or remain unperformed at the termination of this Agreement, any indemnity and any release in our favour and any other provision which specifically states that it will survive the termination of this Agreement, shall survive and not be affected by the expiration of the Term or the termination of this Agreement.
- 1.11 Time is of the essence of this Agreement.
- 1.12 Wherever this Agreement provides that an action may be taken, a consent or approval must be obtained or a determination must be made, then you or we, as the case may be, will act reasonably in taking such action, deciding whether to provide such consent or approval or making such determination; but where this Agreement states that you or we have sole discretion to take an action, provide a consent or approval or make a determination, there will be no requirement to show reasonableness or to act reasonably in taking that action, providing that consent or approval or making that determination.
- 1.13 Any requirement under this Agreement for us to act reasonably shall not require us to act in a manner that is contrary to or inconsistent with any legislation, regulations, Treasury Board directives or other enactments or any policy, directive, executive direction or other such guideline of general application.
- 1.14 Wherever this Agreement provides that you may not undertake some activity or do something
-

without our prior written approval or consent, our prior approval of the Management Plan will constitute our approval of, or consent to, the activity or thing to the extent the same is specifically and expressly described in the Management Plan and subject always to any conditions or qualifications that may be set in the Management Plan.

ARTICLE 2 - GRANT AND TERM

- 2.1 On the terms and conditions set out in this Agreement, we grant you a licence of occupation of the Land for community purposes, as set out in the Management Plan. You acknowledge this licence of occupation does not grant you exclusive use and occupancy of the Land.
- 2.2 The term of this Agreement commences on the Commencement Date and terminates on the 30th anniversary of that date, or such earlier date provided for in this Agreement. We reserve the right to terminate this Agreement in certain circumstances as expressly provided in this Agreement.

ARTICLE 3 - FEES

- 3.1 The Fee for the Term is \$1.00, the receipt of which we acknowledge.

ARTICLE 4 - COVENANTS

- 4.1 You must
- (a) pay, when due,
 - (i) the Fees to us at the address set out in Article 10,
 - (ii) the Realty Taxes, and
 - (iii) all charges for electricity, gas, water and other utilities supplied to the Land for use by you or on your behalf or with your permission;
 - (b) deliver to us, immediately upon demand, receipts or other evidence of the payment of Realty Taxes and all other money required to be paid by you under this Agreement;
 - (c) observe, abide by and comply with
 - (i) all applicable laws, bylaws, orders, directions, ordinances and regulations of any government authority having jurisdiction in any way affecting your use or

occupation of the Land or the Improvements including without limitation all laws, bylaws, orders, directions, ordinances and regulations relating in any way to Hazardous Substances, the environment and human health and safety, and

- (ii) the provisions of this Agreement;
- (d) in respect of the use of the Land by you or by any person who enters upon or uses the Land as a result of your use of the Land under this Agreement, keep the Land and the Improvements in a safe, clean and sanitary condition satisfactory to us, and at our written request, rectify any failure to comply with such a covenant by making the Land and the Improvements safe, clean and sanitary;
- (e) not commit any wilful or voluntary waste, spoil or destruction on the Land or do anything on the Land that may be or become a nuisance to an owner or occupier of land in the vicinity of the Land;
- (f) use and occupy the Land only in accordance with and for the purposes set out in the Management Plan;
- (g) not construct, place or affix any Improvement on or to the Land except as permitted in the Management Plan;
- (h) pay all accounts and expenses as they become due for work performed on or materials supplied to the Land at your request, on your behalf or with your permission, except for money that you are required to hold back under the *Builders Lien Act*;
- (i) if any claim of lien over the Land is made under the *Builders Lien Act* for work performed on or materials supplied to the Land at your request, on your behalf or with your permission, immediately take all steps necessary to have the lien discharged, unless the claim of lien is being contested in good faith by you and you have taken the steps necessary to ensure that the claim of lien will not subject the Land or any interest of yours under this Agreement to sale or forfeiture;
- (j) not cut or remove timber on or from the Land without being granted the right under the *Forest Act* to harvest Crown timber on the Land;
- (k) take all reasonable precautions to avoid disturbing or damaging any archaeological material found on or under the Land and, upon discovering any archaeological material on or under the Land, you must immediately notify the ministry responsible for administering the *Heritage Conservation Act*;
- (l) permit us, or our authorized representatives, to enter on the Land at any time to inspect the Land and the Improvements, including without limitation to test and remove soil, groundwater and other materials and substances, where the inspection may be necessary

or advisable for us to determine whether or not you have complied with your obligations under this Agreement with respect to Hazardous Substances, provided that we take reasonable steps to minimize any disruption of your operations;

- (m) indemnify and save us and our servants, employees and agents harmless against all claims, actions, causes of action, losses, damages, costs and liabilities, including fees of solicitors and other professional advisors, arising out of one or more of the following:
 - (i) any breach, violation or non-performance of a provision of this Agreement,
 - (ii) any conflict between your use of the Land under this Agreement and the lawful use of the Land by any other person, and
 - (iii) any personal injury, bodily injury (including death) or property damage occurring or happening on or off the Land by virtue of your entry upon, use or occupation of the Land,

and the amount of all such losses, damages, costs and liabilities will be payable to us immediately upon demand; and

- (n) on the termination of this Agreement,
 - (i) peaceably quit and deliver to us possession of the Land and, subject to paragraphs (ii), (iii) and (iv), the Improvements in a safe, clean and sanitary condition,
 - (ii) within 90 days, remove from the Land any Improvement you want to remove, if the Improvement was placed on or made to the Land by you, is in the nature of a tenant's fixture normally removable by tenants and is not part of a building (other than as a tenant's fixture) or part of the Land and you are not in default of this Agreement,
 - (iii) not remove any Improvement from the Land if you are in default of this Agreement, unless we direct or permit you to do so under paragraph (iv),
 - (iv) remove from the Land any Improvement that we, in writing, direct or permit you to remove, other than any Improvement permitted to be placed on or made to the Land under another disposition, and
 - (v) restore the surface of the Land as nearly as may reasonably be possible, to the condition that the Land was in at the time it originally began to be used for the purposes described in this Agreement, but if you are not directed or permitted to remove an Improvement under paragraph (iii), this paragraph will not apply to that part of the surface of the Land on which that Improvement is located,

and all of your right, interest and estate in the Land will be absolutely forfeited to us, and to the extent necessary, this covenant will survive the termination of this Agreement.

4.2 You will not permit any person who enters upon or uses the Land as a result of your use of the Land under this Agreement to do anything you are restricted from doing under this Article.

4.3 You must not use all or any part of the Land

- (a) for the storage or disposal of any Hazardous Substances; or
- (b) in any other manner whatsoever which causes or contributes to any Hazardous Substances being added or released on, to or under the Land or into the environment from the Land;

unless

- (c) such storage, disposal, release or other use does not result in your breach of any other provision of this Agreement, including without limitation, your obligation to comply with all laws relating in any way to Hazardous Substances, the environment and human health and safety; and
- (d) we have given our prior written approval to such storage, disposal, release or other use and for certainty any such consent operates only as a consent for the purposes of this section and does not bind, limit, or otherwise affect any other governmental authority from whom any consent, permit or approval may be required.

4.4 Despite any other provision of this Agreement you must:

- (a) on the expiry or earlier termination of this Agreement; and
- (b) at any time if we request and if you are in breach of your obligations under this Agreement relating to Hazardous Substances;

promptly remove from the Land all Hazardous Substances stored, or disposed of, on the Land, or which have otherwise been added or released on, to or under the Land:

- (c) by you; or
- (d) as a result of the use of the Land under this Agreement;

save and except only to the extent that we have given a prior written approval expressly allowing specified Hazardous Substances to remain on the Land following the expiry of the

Term.

4.5 We may from time to time

- (a) in the event of the expiry or earlier termination of this Agreement;
- (b) as a condition of our consideration of any request for consent to an assignment of this Agreement; or
- (c) if we have a reasonable basis for believing that you are in breach of your obligations under this Agreement relating to Hazardous Substances;

provide you with a written request to investigate the environmental condition of the Land and upon any such request you must promptly obtain, at your cost, and provide us with, a report from a qualified and independent professional who has been approved by us, as to the environmental condition of the Land, the scope of which must be satisfactory to us and which may include all such tests and investigations that such professional may consider to be necessary or advisable to determine whether or not you have complied with your obligations under this Agreement with respect to Hazardous Substances.

4.6 You must at our request from time to time, but not more frequently than annually, provide us with your certificate (and if you are a corporation such certificate must be given by a senior officer) certifying that you are in compliance with all of your obligations under this Agreement pertaining to Hazardous Substances, and that no adverse environmental occurrences have taken place on the Land, other than as disclosed in writing to us.

ARTICLE 5 - LIMITATIONS

5.1 You agree with us that

- (a) in addition to the other reservations and exceptions expressly provided in this Agreement this Agreement is subject to the exceptions and reservations of interests, rights, privileges and titles referred to in section 50 of the *Land Act*;
- (b) other persons may hold or acquire rights to use the Land in accordance with enactments other than the *Land Act* or the *Ministry of Lands, Parks and Housing Act*, including rights held or acquired under the *Coal Act*, *Forest Act*, *Geothermal Resources Act*, *Mineral Tenure Act*, *Petroleum and Natural Gas Act*, *Range Act*, *Water Sustainability Act* or *Wildlife Act* (or any prior or subsequent enactment of the Province of British Columbia of like effect); such rights may exist as of the Commencement Date and may be granted or acquired subsequent to the Commencement Date and may affect your use of the Land;

- (c) other persons may hold or acquire interests in or over the Land granted under the *Land Act* or the *Ministry of Lands, Parks and Housing Act*; such interests may exist as of the Commencement Date; following the Commencement Date we may grant such interests (including fee simple interests, leases, statutory rights of way and licences); you acknowledge that your use of the Land may be affected by such interests and the area or boundaries of the Land may change as a result of the granting of such interests;
- (d) you have no right to compensation from us and you release us from all claims, actions, causes of action, suits, debts and demands that you now have or may at any time in the future have against us arising out of any conflict between your use of the Land under this Agreement and any use of, or impact on the Land arising from the exercise, or operation of the interests, rights, privileges and titles described in subsections (a), (b), and (c);
- (e) this Agreement does not limit any right to notice, compensation or any other benefit that you may be entitled to from time to time under the enactments described in subsection (b), or any other applicable enactment;
- (f) you will not commence or maintain proceedings under section 65 of the *Land Act* in respect of any interference with your use of the Land as permitted under this Agreement that arises as a result of the lawful exercise or operation of the interests, rights, privileges and titles described in subsections (a), (b) and (c);
- (g) you will not remove or permit the removal of any Improvement from the Land except as expressly permitted or required under this Agreement;
- (h) any interest you may have in the Improvements ceases to exist and becomes our property upon the termination of this Agreement, except where an Improvement may be removed under paragraph 4.1(n)(ii), (iii) or (iv) in which case any interest you may have in that Improvement ceases to exist and becomes our property if the Improvement is not removed from the Land within the time period set out in paragraph 4.1(n)(ii) or the time period provided for in the direction or permission given under paragraph 4.1(n)(iii); and
- (i) if, after the termination of this Agreement, we permit you to remain in possession of the Land and we accept money from you in respect of such possession, a tenancy from year to year will not be created by implication of law and you will be deemed to be a monthly occupier only subject to all of the provisions of this Agreement, except as to duration, in the absence of a written agreement to the contrary.

ARTICLE 6 - SECURITY AND INSURANCE

6.1 On the Commencement Date, you will deliver to us Security in the amount of \$0.00 which will

- (a) guarantee the performance of your obligations under this Agreement;
- (b) be in the form required by us; and
- (c) remain in effect until we certify, in writing, that you have fully performed your obligations under this Agreement.

6.2 Despite section 6.1, your obligations under that section are suspended for so long as you maintain in good standing other security acceptable to us to guarantee the performance of your obligations under this Agreement and all other dispositions held by you.

6.3 We may use the Security for the payment of any costs and expenses associated with any of your obligations under this Agreement that are not performed by you or to pay any overdue Fees and, if such event occurs, you will, within 30 days of that event, deliver further Security to us in an amount equal to the amount drawn down by us.

6.4 After we certify, in writing, that you have fully performed your obligations under this Agreement, we will return to you the Security maintained under section 6.1, less all amounts drawn down by us under section 6.3.

6.5 You acknowledge that we may, from time to time, notify you to

- (a) change the form or amount of the Security; and
- (b) provide and maintain another form of Security in replacement of or in addition to the Security posted by you under this Agreement;

and you will, within 60 days of receiving such notice, deliver to us written confirmation that the change has been made or the replacement or additional form of Security has been provided by you.

6.6 You must

- (a) without limiting your obligations or liabilities under this Agreement, at your expense, purchase and maintain during the Term the following insurance with insurers licensed to do business in Canada:
 - (i) Commercial General Liability insurance in an amount of not less than \$2,000,000.00 inclusive per occurrence insuring against liability for personal injury, bodily injury (including death) and property damage, including coverage for all accidents or occurrences on the Land or the Improvements. Such policy will include cross liability, liability assumed under contract, provision to provide 30 days advance notice to us of material change or cancellation, and include us as additional insured;

- (b) ensure that all insurance required to be maintained by you under this Agreement is primary and does not require the sharing of any loss by any of our insurers;
- (c) within 10 working days of Commencement Date of this Agreement, provide to us evidence of all required insurance in the form of a completed "Province of British Columbia Certificate of Insurance";
- (d) if the required insurance policy or policies expire or are cancelled before the end of the Term of this Agreement, provide within 10 working days of the cancellation or expiration, evidence of new or renewal policy or policies of all required insurance in the form of a completed "Province of British Columbia Certificate of Insurance";
- (e) notwithstanding subsection (c) or (d) above, if requested by us, provide to us certified copies of the required insurance policies.

6.7 We may, acting reasonably, from time to time, require you to

- (a) change the amount of insurance set out in subsection 6.6(a); and
- (b) provide and maintain another type or types of insurance in replacement of or in addition to the insurance previously required to be maintained by you under this Agreement;

and you will, within 60 days of receiving such notice, cause the amounts and types to be changed and deliver to us a completed "Province of British Columbia Certificate of Insurance" for all insurance then required to be maintained by you under this Agreement.

6.8 You shall provide, maintain, and pay for any additional insurance which you are required by law to carry, or which you consider necessary to insure risks not otherwise covered by the insurance specified in this Agreement in your sole discretion.

6.9 You waive all rights of recourse against us with regard to damage to your own property.

ARTICLE 7 - ASSIGNMENT

7.1 You must not sublicense, assign, mortgage or transfer this Agreement, or permit any person to use or occupy the Land, without our prior written consent, which consent we may withhold.

7.2 Prior to considering a request for our consent under section 7.1, we may require you to meet certain conditions, including without limitation, that you provide us with a report as to the environmental condition of the Land as provided in section 4.5.

ARTICLE 8 - TERMINATION**8.1 You agree with us that**

- (a) if you
 - (i) default in the payment of any money payable by you under this Agreement, or
 - (ii) fail to observe, abide by and comply with the provisions of this Agreement (other than the payment of any money payable by you under this Agreement),

and your default or failure continues for 60 days after we give written notice of the default or failure to you,
- (b) if, in our opinion, you fail to make diligent use of the Land for the purposes set out in this Agreement, and your failure continues for 60 days after we give written notice of the failure to you;
- (c) if you
 - (i) become insolvent or make an assignment for the general benefit of your creditors,
 - (ii) commit an act which entitles a person to take action under the *Bankruptcy and Insolvency Act* (Canada) or a bankruptcy petition is filed or presented against you or you consent to the filing of the petition or a decree is entered by a court of competent jurisdiction adjudging you bankrupt under any law relating to bankruptcy or insolvency, or
 - (iii) voluntarily enter into an arrangement with your creditors;
- (d) if you are a corporation,
 - (i) a receiver or receiver-manager is appointed to administer or carry on your business, or
 - (ii) an order is made, a resolution passed or a petition filed for your liquidation or winding up;
- (e) if you are a society, you convert into a company in accordance with the *Society Act* without our prior written consent;
- (f) if this Agreement is taken in execution or attachment by any person; or

- (g) if we require the Land for our own use or, in our opinion, it is in the public interest to cancel this Agreement and we have given you 60 days' written notice of such requirement or opinion;

this Agreement will, at our option and with or without entry, terminate and your right to use and occupy the Land will cease.

- 8.2 If the condition complained of (other than the payment of any money payable by you under this Agreement) reasonably requires more time to cure than 60 days, you will be deemed to have complied with the remedying of it if you commence remedying or curing the condition within 60 days and diligently complete the same.

- 8.3 You agree with us that

- (a) you will make no claim against us for compensation, in damages or otherwise, upon the lawful termination of this Agreement under section 8.1; and
- (b) our remedies under this Article are in addition to those available to us under the *Land Act*.

ARTICLE 9 - DISPUTE RESOLUTION

- 9.1 If any dispute arises under this Agreement, the parties will make all reasonable efforts to resolve the dispute within 60 days of the dispute arising (or within such other time period agreed to by the parties) and, subject to applicable laws, provide candid and timely disclosure to each other of all relevant facts, information and documents to facilitate those efforts.
- 9.2 Subject to section 9.5, if a dispute under this Agreement cannot be resolved under section 9.1, we or you may refer the dispute to arbitration conducted by a sole arbitrator appointed pursuant to the *Commercial Arbitration Act*.
- 9.3 The cost of the arbitration referred to in section 9.2 will be shared equally by the parties and the arbitration will be governed by the laws of the Province of British Columbia.
- 9.4 The arbitration will be conducted at our offices (or the offices of our authorized representative) in Prince George, British Columbia, and if we or our authorized representative have no office in Prince George, British Columbia, then our offices (or the offices of our authorized representative) that are closest to Prince George, British Columbia.
- 9.5 A dispute under this Agreement in respect of a matter within our sole discretion cannot, unless we agree, be referred to arbitration as set out in section 9.2.

ARTICLE 10 - NOTICE

- 10.1 Any notice required to be given by either party to the other will be deemed to be given if mailed by prepaid registered mail in Canada or delivered to the address of the other as follows:

to us

MINISTRY OF FORESTS
5th Floor 499 George Street
Prince George, BC V2L 1R5;

to you

DISTRICT OF MACKENZIE
PO Box 340
Mackenzie, BC V0J 2C0;

or at such other address as a party may, from time to time, direct in writing, and any such notice will be deemed to have been received if delivered, on the day of delivery, and if mailed, 7 days after the time of mailing, except in the case of mail interruption in which case actual receipt is required.

- 10.2 In order to expedite the delivery of any notice required to be given by either party to the other, a concurrent facsimile copy of any notice will, where possible, be provided to the other party but nothing in this section, and specifically the lack of delivery of a facsimile copy of any notice, will affect the deemed delivery provided in section 10.1.
- 10.3 The delivery of all money payable to us under this Agreement will be effected by hand, courier or prepaid regular mail to the address specified above, or by any other payment procedure agreed to by the parties, such deliveries to be effective on actual receipt.

ARTICLE 11 - MISCELLANEOUS

- 11.1 No provision of this Agreement will be considered to have been waived unless the waiver is in writing, and a waiver of a breach of a provision of this Agreement will not be construed as or constitute a waiver of any further or other breach of the same or any other provision of this Agreement, and a consent or approval to any act requiring consent or approval will not waive or render unnecessary the requirement to obtain consent or approval to any subsequent same or similar act.
- 11.2 No remedy conferred upon or reserved to us under this Agreement is exclusive of any other

remedy in this Agreement or provided by law, but that remedy will be in addition to all other remedies in this Agreement or then existing at law, in equity or by statute.

- 11.3 The grant of a sublicense, assignment or transfer of this Agreement does not release you from your obligation to observe and perform all the provisions of this Agreement on your part to be observed and performed unless we specifically release you from such obligation in our consent to the sublicense, assignment or transfer of this Agreement.
- 11.4 This Agreement extends to, is binding upon and enures to the benefit of the parties, their heirs, executors, administrators, successors and permitted assigns.
- 11.5 If, due to a strike, lockout, labour dispute, act of God, inability to obtain labour or materials, law, ordinance, rule, regulation or order of a competent governmental authority, enemy or hostile action, civil commotion, fire or other casualty or any condition or cause beyond your reasonable control, other than normal weather conditions, you are delayed in performing any of your obligations under this Agreement, the time for the performance of that obligation will be extended by a period of time equal to the period of time of the delay so long as
- (a) you give notice to us within 30 days of the commencement of the delay setting forth the nature of the delay and an estimated time frame for the performance of your obligation; and
 - (b) you diligently attempt to remove the delay.
- 11.6 You acknowledge and agree with us that
- (a) this Agreement has been granted to you on the basis that you accept the Land on an “as is” basis;
 - (b) without limitation we have not made, and you have not relied upon, any representation or warranty from us as to
 - (i) the suitability of the Land for any particular use, including the use permitted by this Agreement;
 - (ii) the condition of the Land (including surface and groundwater), environmental or otherwise, including the presence of or absence of any toxic, hazardous, dangerous or potentially dangerous substances on or under the Land and the current and past uses of the Land and any surrounding land and whether or not the Land is susceptible to erosion or flooding;
 - (iii) the general condition and state of all utilities or other systems on or under the Land or which serve the Land;

- (iv) the zoning of the Land and the bylaws of any government authority which relate to the development, use and occupation of the Land; and
 - (v) the application of any federal or Provincial enactment or law to the Land;
 - (c) you have been afforded a reasonable opportunity to inspect the Land or to carry out such other audits, investigations, tests and surveys as you consider necessary to investigate those matters set out in subsection (b) to your satisfaction before entering into this Agreement;
 - (d) you waive, to the extent permitted by law, the requirement if any, for us to provide you with a “site profile” under the *Environmental Management Act* or any regulations made under that act;
 - (e) we are under no obligation, express or implied, to provide financial assistance or to contribute toward the cost of servicing, creating or developing the Land or the Improvements and you are solely responsible for all costs and expenses associated with your use of the Land and the Improvements for the purposes set out in this Agreement; and
 - (f) we are under no obligation to provide access or services to the Land or to maintain or improve existing access roads.
- 11.7 You agree with us that nothing in this Agreement constitutes you as our agent, joint venturer or partner or gives you any authority or power to bind us in any way.
- 11.8 This Agreement does not override or affect any powers, privileges or immunities to which you are entitled under any enactment of the Province of British Columbia.

The parties have executed this Agreement as of the date of reference of this Agreement.

SIGNED on behalf of **HIS MAJESTY
THE KING IN RIGHT OF THE
PROVINCE OF BRITISH COLUMBIA**
by the minister responsible for the *Land Act*
or the minister's authorized representative

Minister responsible for the *Land Act*
or the minister's authorized representative

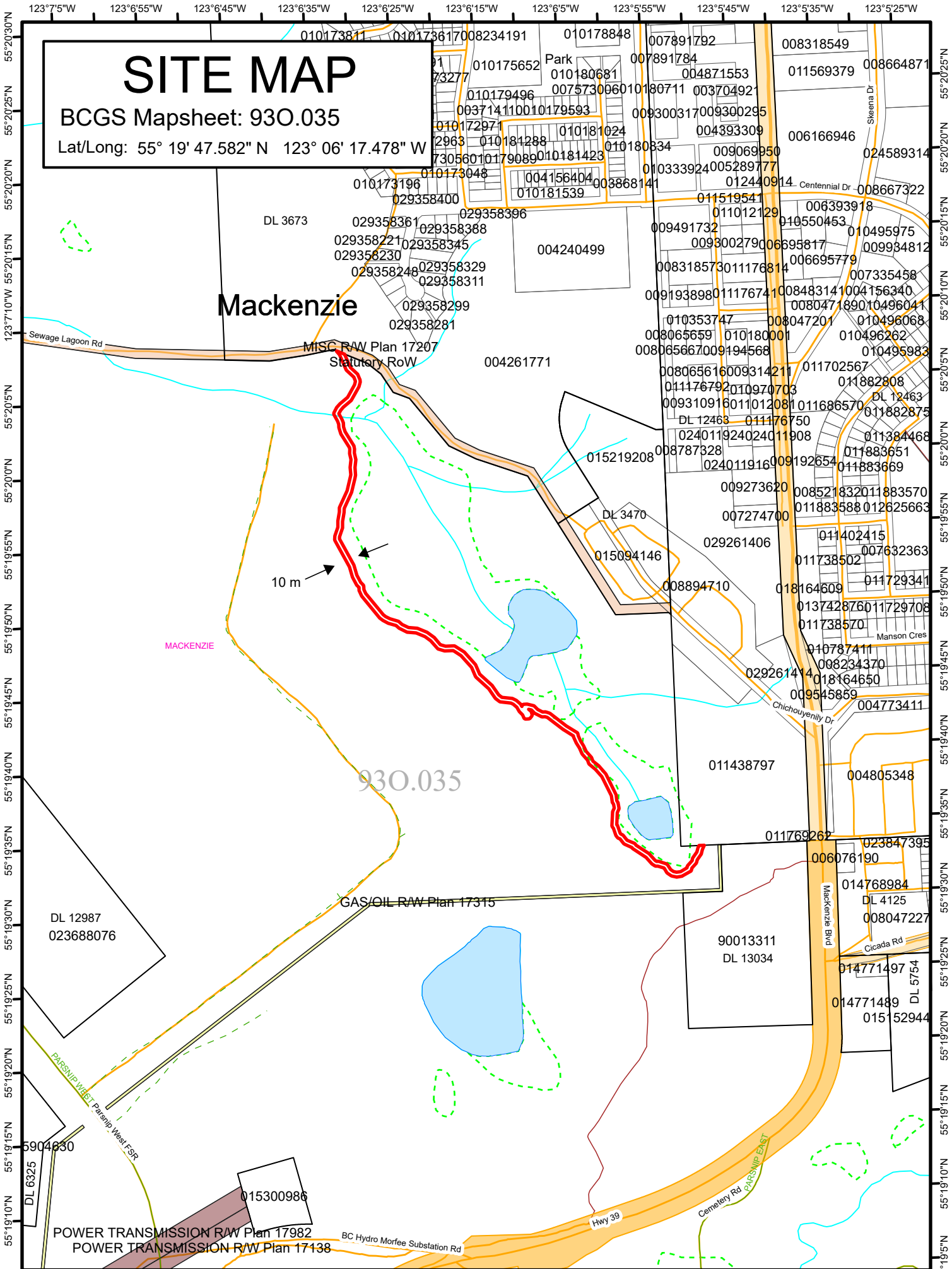
SIGNED on behalf of **DISTRICT OF MACKENZIE**
By its authorized signatories

Authorized Signatory

LEGAL DESCRIPTION SCHEDULE

UNSURVEYED CROWN LAND IN THE VICINITY OF DISTRICT LOT 12463, CARIBOO DISTRICT.

UNSURVEYED CROWN LAND IN THE VICINITY OF DISTRICT LOT 5754, CARIBOO DISTRICT.



SITE MAP

BCGS Mapsheet: 930.035

Lat/Long: 55° 19' 47.582" N 123° 06' 17.478" W

Mackenzie

930.035

GAS/OIL R/W Plan 17315

DL 12987
023688076

POWER TRANSMISSION R/W Plan 17982
POWER TRANSMISSION R/W Plan 17138

015300986

File Number: 7410238

Site # 1 of 1 - APPLICATION Area = 1.64 Ha.

TYPE: LICENCE PURPOSE: INSTITUTIONAL

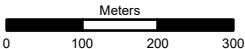
SUBTYPE: LICENCE OF OCCUPATION SUBPURPOSE: LOCAL/REGIONAL PARK

LOCATION: MACKENZIE IMAGERY: N/A

Produced by
Ministry of Forests
Northern Service Centre
FrontCounterBC
Date: February 7, 2023

Scale: 1:10,000 *
* if printed on 8.5X14 page

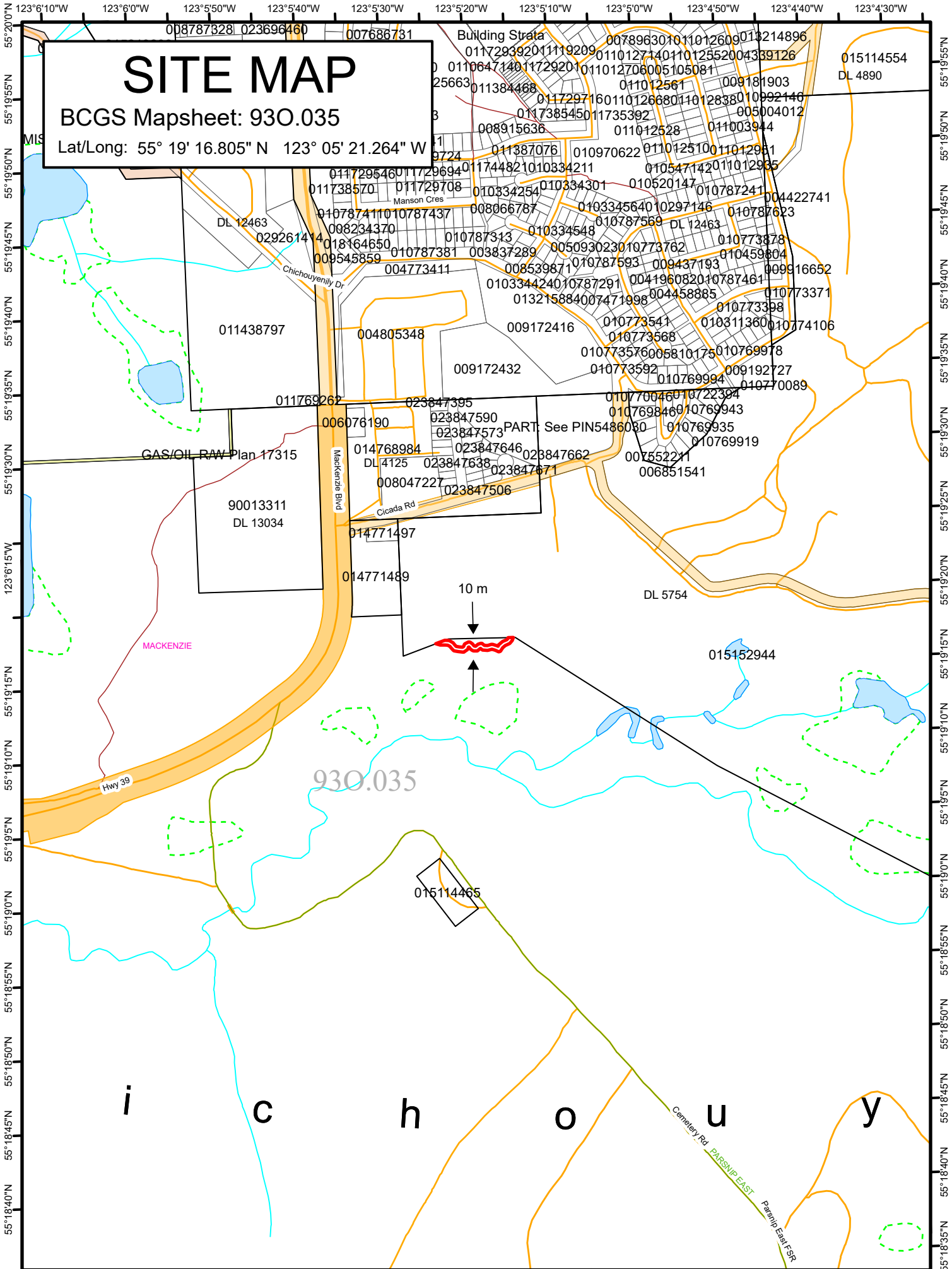
Projection: BC Albers
Datum: NAD 83



Legend

- | | |
|---------------------------------|-------------------------------------|
| Crown Land Application | Protected Areas |
| Primary Survey Parcel | Provincial Park |
| Subdivision | Protected Area |
| Municipality | OIC Ecological Reserve |
| Privately Owned Parcel | Recreation Area |
| Surveyed Rights of Way | Base Mapping Features (20K) |
| Surveyed Road R/W | River or Stream |
| Gas/Oil R/W District Lot | River or Stream - Dry |
| Power Transmission R/W | Lake |
| Gas/Oil R/W | Reservoir - Definite |
| Telecom R/W District Lot | Glacier/Icefield |
| Miscellaneous R/W | Contour - 20m interval |
| Transportation Corridors | Transportation - Lines (20K) |
| Highway | Airfield |
| Railway | Road |
| Surveyed Road R/W | Forest Service Road |
| | Road Permit |
| | Trail |
| | Rail Line |

All measurements are approximate.



SITE MAP

BCGS Mapsheet: 930.035

Lat/Long: 55° 19' 16.805" N 123° 05' 21.264" W

File Number: 7410238

Site # 1 of 1 - APPLICATION Area = 0.178 Ha.

TYPE: LICENCE PURPOSE: INSTITUTIONAL

SUBTYPE: LICENCE OF OCCUPATION SUBPURPOSE: LOCAL/REGIONAL PARK

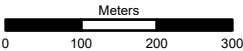
LOCATION: MACKENZIE IMAGERY: N/A

Produced by
Ministry of Forests
Northern Service Centre
FrontCounterBC
Date: February 7, 2023

Scale: 1:10,000 *

* if printed on 8.5X14 page

Projection: BC Albers
Datum: NAD 83



Legend

- | | | | |
|--|--------------------------|--|------------------------------|
| | Crown Land Application | | Protected Areas |
| | Primary Survey Parcel | | Provincial Park |
| | Subdivision | | Protected Area |
| | Municipality | | OIC Ecological Reserve |
| | Privately Owned Parcel | | Recreation Area |
| | Surveyed Rights of Way | | Base Mapping Features (20K) |
| | Surveyed Road R/W | | River or Stream |
| | Gas/Oil R/W District Lot | | River or Stream - Dry |
| | Power Transmission R/W | | Lake |
| | Gas/Oil R/W | | Reservoir - Definite |
| | Telecom R/W District Lot | | Glacier/Icefield |
| | Miscellaneous R/W | | Contour - 20m interval |
| | Transportation Corridors | | Transportation - Lines (20K) |
| | Highway | | Airfield |
| | Railway | | Road |
| | Surveyed Road R/W | | Forest Service Road |
| | | | Road Permit |
| | | | Trail |
| | | | Rail Line |

All measurements are approximate.



MAY 20, 2022

AZAN TRAIL
LICENCE OF OCCUPATION 2022

DISTRICT OF MACKENZIE
Bag 340 1 Mackenzie Blvd

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1. Project Overview

The purpose of the proposed trails is to expand recreational opportunity immediately adjacent to Mackenzie town-site. The Azan Trail, is partially complete; the majority of the trail has been constructed under on District of Mackenzie land under the municipalities authority. The Azan Trail will provide a multi-use easily accessible trail for both summer and winter use adjacent to the town of Mackenzie that is accessible for all non-motorized users. The primary user demographic for this trail is expected to be residents of all ages and ability. The trail will promote personal fitness and help improve community health. The trail will also tie into the larger trail network around Mackenzie strengthening the community as a tourist destination that will bring business into the community. This new section on the Southeast end of town will be an accessible portion for all users in the community.

The entire trail will be machine build flow style cross-country trail without any technical trail features, beyond bridges and boardwalk sections that will be designed to mitigate wet soils and drainage issues. Trail surface will be natural-found on site for the section applicable to this application. The District is seeking a 30 year tenure with the opportunity for renewal as these sections will be an integral part of the Azan trail network.

The southwest section of the trail that we are looking to permit has been partially constructed to date. The southeast section of trail on crown land has not been completed, however the sections leading up to the 180m stretch on crown land have been under construction. Please see attached photos.

Standard Selection Criteria

1. The proposal is conducive with the OCP of Mackenzie as well as the Trails Master Plan (2017).
2. This promotes healthy lifestyles and active living as well as gives residents greater access for recreation activities in both summer and winter.
3. Promotes healthy lifestyle, the trail is signed for safety and wayfinding.
4. The trail has the support of the Council and user groups in Mackenzie, it is being developed by a local contractor who puts care and diligence in his work to minimize the footprint while creating an attractive trail for the residents and tourists to enjoy for years to come.
5. This will support the families and residents to appreciate the outdoors and interact with nature at their doorstep. The sections of the Azan trail that have been completed in the District's boundary have had great use year round.
6. MORATA has secured funding through the Mcleod Lake Mackenzie Community Forest Grant as well as the District of Mackenzie Grant Program for the development of this trail.

Seasonal Expectation of Use

These trails will be designed to create a bikeable loop that is easily ridden by beginners but has enough flow and undulation to be fun for more experienced riders. trail design will allow easy use for dog walkers, elderly walkers, and families. Biking, walking and trail running are the planned main uses of the trail network during the summer and snowshoeing, fat biking and walking will be the main uses for winter. The trail will also be built to a black diamond adaptive standard.

Construction and Maintenance

We will construct to IMBA trail standards using the Whistler Rating System. Signage as per District of Mackenzie standards. Any bridging/boardwalk if applicable will follow Rec Sites and Trails BC standards.

MORATA is building a trail maintenance ethic in Mackenzie. They have implemented monthly maintenance days for local trails and hired a trail crew in previous years, which may be done again if funding comes available. MORATA has also secured grants to help fund ongoing maintenance. MORATA already has a maintenance shed built and all of the trail maintenance tools purchased through grant funding.

Vegetation Removal

- There will be some vegetation removal, the trail will work with the path of least resistance flowing with the "natural path" and using existing abandoned trails as references and guides.

Soil Disturbance

- There will be soil disturbance including clearing grubbing, excavation as shown in photos, trail will be approximately 6ft across.
- The area to be excavated does not have the potential to be a brownfield site.
- There has not been any archaeological studies done in the area, opening it up for the possibility of historical findings.

Riparian Works

- The SW section of the trail is located adjacent to a 15 Ha wetland complex, however it does not cross, the objective of the trail was to avoid any wet areas. The project runs close to the 30m mark from the wetland at certain areas.
- There will be no use of herbicides or pesticides during use or maintenance.

Visual Impacts

There will be no adverse effects to the residents or other users sightlines, it will only increase the accessibility for the views of the mountains, valley and wetland on both sections of the trail.

Access

Access to the Southwest portion of the trail will be at Bell Place and Mackenzie Blvd. Access to the Southeast section will be from the Cicada Dr on both trail heads.

Location Justification

One of the primary purposes of the Perimeter (now Azan) trail was to provide access to the residents of Mackenzie regardless of where they were living. The location for the SW section of the trail connects residents from the west side of town to the south side of town, originally part of this section was to be accessible for all users but due to slope and wetness the SE section of the trail was deemed more appropriate. The SE section of the trail has an accessible section with a look out, it will be built using the Spinal Cord Injury BC / BC Parks Accessibility framework, as well as having residents who face accessibility barriers being consulted.

2. Additional Information

2.1 Environmental Works

- The southeast section of trail does not cross any classifiable riparian features or NCDs.
- The south west section of the proposed trail does not cross any classifiable riparian features or NCDs however the trail is adjacent to a large (~15ha) wetland complex.
- The project could lead to an increase chance between wildlife/person encounters.
- The project should not lead to any additional erosion or sedimentation, due to the high building standard.
- The project does not require water diversion.
- The project should not have adverse effects on the endangered species in the area.

3. Socio-Community

3.1 Community

- The project area is within 1km of Mackenzie BC, it is expected that there will be an increased use of the trail if conditions are brought up to standard and maintained.
- To date there are no known plans that could affect the or limit the proposed use of the land.

3.2 First Nations

Morata has provided info regarding the trail to McLeod Lake Indian Band (MLIB) on the trail location and have collaborated with the band on the trail name and are talking with MLIB about further collaboration on interpretive signage.

3.3 Accessibility

The south east section of the trail will have an accessibility piece built to the standards referenced in Parks Canada Design Guidelines for Outdoor Recreation Facilities. This will offer access for residents and tourists who would like to see the outdoors while reducing the risk of injury and incidents.

COUNCIL MEMBER ACTIVITY REPORT

To: Mayor and Council

From: Mayor Joan Atkinson

Date: April 24, 2023

Subject: Activity for month of March 2023

Date:	Activity:
March 4	Attended the Mackenzie Fire Rescue Annual Awards Banquet and delivered a message of thanks from Mayor and Council.
March 6	Participated in 1 st of webinar series "Readiness in Transition" sponsored by UNBC. These webinars were developed as a result of the recent hard hits that have occurred in communities supported by the natural resource industry. The purpose of the webinars is to communicate lessons learned from communities that have experienced sudden economic closures. This webinar focused on Municipal Administrative Responses.
March 6	Participated in Interview with Matt Allan (CBC) regarding the ongoing issues with the forest industry and fiscal challenges we are experiencing due to substantial loss of industrial tax.
March 6	Met with representative from Autumn Lodge Society regarding support from the District for relocation of raised Garden Beds at the Senior's Centre.
March 7	Participated in meeting with local and regional Canadian Rangers and local stakeholders including local Search and Rescue and RCMP to discuss role of Canadian Rangers in providing safety to communities.
March 7	Attended viewing of "Kwadacha by the River" at the CNC Event Space, sponsored by CNC. The gathering was especially meaningful with the attendance of CNC students from the Kwadacha Nation.
March 9	Participated in 2 nd "Readiness in Transition" Webinar. This webinar focused on economic and business responses and opportunities and change.
March 13	Participated in 3 rd "Readiness in Transition" Webinar that focused on municipal response. Guest Speaker was Warren Waycheshen former Mackenzie CAO who told the Mackenzie story of the Mill closures in 2008/2009 and the community response.
March 14	Participated in Resource Municipality Coalition monthly meeting.

March 14	Participated in 4 th "Readiness in Transition" Webinar. This webinar focused on Service Provision in Challenging Circumstances.
March 14	Participated in discussions with Barefoot Planning regarding the "draft" plan for the Downtown Revitalization Plan.
March 15-17	Participated in Elected Official Seminar Series in Prince George. This multi-day workshop provides elected officials with the tools and knowledge required to understand our roles and what good governance looks like.
March 22	Participated in Regional District of Fraser-Fort George (RDFFG) training for RDFFG Directors. This session focused on Emergency Management.
March 23	Participated in RDFFG monthly meeting.
March 24	Met with Kelsey Berlinger, Auditor from KPMG regarding their Audit of District of Mackenzie financial operations. I conveyed to auditors that I have no concerns regarding operations of Financial Services.
March 27	Participated in Zoom meeting with representatives from Smart Prosperity Institute (University of Ottawa) regarding opportunities and challenges in forestry sector in Northern BC.
March 29	Participated in Zoom Webinar on "Collaborative Governance" sponsored by University of Fraser Valley (Part 2 of "Toward Collaborative Governance" Series). This session focused on "Ethical Responsibility to Engage in Consultation and Coalition Building."
March 31	Reached out to VP of Indigenous and Community Affairs for Conuma Coal regarding opportunity for BC Conservation Officer Service and District of Mackenzie to participate in Bear Awareness training being offered by Conuma Coal.

Respectfully Submitted,
Mayor Joan Atkinson

COUNCIL MEMBER ACTIVITY REPORT

To: Mayor and Council

From: Councillor McMeeken

Date: April 18, 2023

Subject: Report for the Months of March & April 2023

Date:	Activity:
Mar 4, 2023	Attended the Firehall Awards Banquet.
Mar 15, 2023	Attended the Accessibility & Inclusion debrief meeting to go over the week with the contractor.
Mar 30, 2023	Attended the DOM Grant Adjudication meeting to evaluate the applications for the second intake.
Apr 11, 2023	Attended the DOM Accessibility & Inclusion meeting. This meeting was to discuss the Draft Accessibility Action Plan submitted by the contractor. The meeting also discussed the Spring Expo, and various ways the committee can increase awareness of accessibility & inclusion in Mackenzie.
Apr 12, 2023	Attended the Northern BC Tourism information session at the Rec Centre.
Apr 14, 2023	Attended the A & I meeting to provide feedback on the Accessibility & Inclusion report
Apr 17, 2023	Attended the Youth Roundtable discussion hosted by Councillor Wright. This was a great opportunity to start the conversation around supporting our youth in Mackenzie.

Respectfully Submitted,
Councillor McMeeken

COUNCIL MEMBER ACTIVITY REPORT

To: Mayor and Council

From: Councilor Wright

Date: April 2023

Subject: Report for April 2023

Date:	Activity:
March 29, 2023	Attended Morfee Elementary P.A.C. meeting as Council Liaison.
March 31, 2023	Meeting with New Horizon's project coordinator Raye McMeeken as Council Liaison.
April 4, 2023	Meeting with CAO Smith to go over some historical topics from before time on Council.
April 6, 2023	Meeting with constituent Shannon Bezo to discuss a variety of issues/topics and ideas she had for the District.
April 12, 2023	Attended presentation from Jennifer Moore at Northern BC Tourism.
April 14, 2023	Volunteered with Wildlife Infometrics Inc. during Morfee Elementary's Ecology Field Trip to McLeod Lake.
April 16, 2023	Lunch with Councillor Tapper, discussed a variety of topics mostly around Mackenzie Youth.
April 17, 2023	Organized and facilitated a Mackenzie Youth Roundtable. Invited organizations that work with Mackenzie's youth to discuss what is going well and where more support is needed. Also featured guest speakers from the Office of the Representative of Children and Youth.
April 19, 2023	Attended Morfee Elementary P.A.C. Meeting.
April 20, 2023	Attended the Mackenzie Chamber of Commerce's Monthly Luncheon, featuring guest speakers from BC Timber Sales.

Respectfully Submitted,
Councilor Wright

DISTRICT OF MACKENZIE

BYLAW NO. 1498

A bylaw of the District of Mackenzie
Respecting the Financial Plan for the years 2023-2027

The Municipal Council of the District of Mackenzie, in open meeting assembled **HEREBY ENACTS** as follows:

1. Schedules "A", "B", "C" and "D" attached hereto and forming part of this bylaw are hereby adopted and is the Financial Plan of the District of Mackenzie for the period commencing January 1, 2023 and ending December 31, 2027.
2. This bylaw may be cited for all purposes as "Financial Plan Bylaw No.1498, 2027."

READ a first time this _____ day of _____, 2023.

READ a second time this _____ day of _____, 2023.

READ a third time this _____ day of _____, 2023.

ADOPTED this _____ day of _____, 2023.

I hereby certify the foregoing
to be a true and correct copy
of District of Mackenzie Bylaw
No. 1498 cited as "Financial
Plan Bylaw No. 1498, 2023".

Mayor

Corporate Officer

Corporate Officer

SCHEDULE "A"

DISTRICT OF MACKENZIE 2023 – 2027 Financial Plan Statement of Objectives and Policies Bylaw No. 1498

Section 165(3.1) of the *Community Charter* requires municipal five-year financial plans to include a more explicit form of revenue and tax policy disclosure. This requires municipalities to include in the five-year financial plan, the objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*.
2. The distribution of property taxes among the property classes.
3. The use of permissive tax exemptions.

PURPOSE:

These revenue and tax policy disclosure requirements are intended to further enhance municipal accountability to the public by requiring all municipalities to develop and publicly disclose their objectives and policies in relation to their municipal taxes.

1. PROPORTION OF REVENUE

Proportion of Revenue that is generated by Property Taxes

- 7(a) The District's property tax revenue includes a Municipal Tax increase of 7.2% in total. The decreased percentage varied per property classes as follows:

1 – Residential	8.13%
2 – Utilities	2.00%
4 – Major Industry	4.50%
5 – Minor Industry	5.50%
6 – Business	25.32%
8 – Rec Non-Profit	5.95%

For future years, any changes in tax rates will be determined during the budget process.

Other Revenue Sources Described in Section 165(7) of the *Community Charter*:

- 7(b) **Revenue from fees** – Sales of service and utility user fees for all municipal services (excluding Recreation and Culture) will continue to be set to recover the costs associated with providing these services.

Sales and Service (Recreation and Culture) – These areas recover on average 10% of the expenses incurred to operate the facilities. The District will endeavour to raise rates annually by a reasonable percentage to ensure recovery is at least at 10% - 15% of expenses annually.

Licences and Permits – The fees recover approximately 25% of the costs of the Building Department and Animal Control/Bylaw Enforcement Departments.

- 7(c) **Revenue from other sources** (Grants) – The majority of these revenue sources are established by legislation or are dependent on Crown Corporations or utility revenues. Future budgeting will correspond with any changes to these funds from year to year. For any grants that require the District to apply, both for operational and capital budget, this will remain a priority.

Other Revenue – For tax penalties, the recovery is set by legislation. For the return on investments the District will continue with short and long-term investments held in the Municipal Finance Authority and other investments authorized by Section 183 of the *Community Charter*.

Rentals and lease rates were initially set in 1993 and since the inception rates have been increased by the annual Consumer Price Index (CPI). This policy will be continued as this is incorporated into the District's long-term leases.

- 7(d) Water, Sewer and Garbage rates will be reviewed annually and set to effectively account for and manage the life cycle of water and sewer capital assets.

2. DISTRIBUTION OF TAXES AMONG PROPERTY CLASSES

In 2023, the District's proportion of taxes is as follows:

CLASS	DESCRIPTION	TOTAL % OF TAXES
1	Residential	34%
2	Utility	16%
4	Major Industry	35%
5	Light Industry	5%
6	Business	10%
8	Recreational Non-Profit	0%

As the District annually monitors its rates by property class the District will, subject to decreases or increases by property class due to new construction or changes in assessment classes, maintain the range of property taxes collected by class as:

CLASS	DESCRIPTION	TOTAL % OF TAXES
1	Residential	30% - 40%
2	Utility	10% - 20%
4	Major Industry	30% - 40%
5	Light Industry	5% - 10%
6	Business	5% - 10%
8	Recreational Non-Profit	0% - 5%

3. USE OF PERMISSIVE TAX EXEMPTIONS

Permissive tax exemptions enable municipalities to provide tax breaks to meet the social, economic, environmental or other needs of the community.

In 2016, the District of Mackenzie adopted a "Revitalization Tax Exemption Bylaw No. 1353, 2016" which includes specific tax exemption incentives for construction of new or existing buildings for all lots in the District, in the following eligible classes; Utility, Major Industry, Light Industry and Business and Other.

An amendment to the bylaw was adopted in September 2022 to amend the eligibility of non-market change value to new construction or renovation of existing buildings that result in non-market change to the value of the lot within the District from \$500,000 to \$150,000 in an effort to increase program participation.

The exemption provided under this Bylaw is as follows:

- 100% exemption in the first year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- 50% exemption in the second year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- 25% exemption in the third year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- There will be no exemption on Municipal Property Tax for the Non-Market Change in assessment of land and improvements in the fourth and succeeding years.

THE DISTRICT OF MACKENZIE
SCHEDULE "B"
 BYLAW NO. 1498
 2023 ANNUAL BUDGET
 CONSOLIDATED OPERATING REVENUES AND EXPENDITURES

REVENUE:

TAXATION	5,431,959
UTILITY USER FEES	1,699,933
GRANTS	5,291,936
LICENSES AND PERMITS	77,725
SALE OF SERVICE	704,837
OTHER REVENUE	862,058
TRANSFER EQUITY IN ASSETS	1,802,308
TRANSFER FROM FUNDS	289,793
ACCUMULATED SURPLUS	0
TOTAL REVENUE	16,160,549

EXPENDITURES:

GENERAL	
GENERAL GOVERNMENT SERVICES	2,616,816
PROTECTIVE SERVICES	1,371,317
TRANSPORTATION SERVICES	2,899,862
ENVIRONMENTAL HEALTH SERVICES	349,111
PUBLIC HEALTH AND WELFARE	150,099
RECREATION AND CULTURE	3,733,084
LESS: RECOVERY FROM UTILITIES	(182,700.00)
TOTAL GENERAL	10,937,589
WATER EXPENDITURE	570,865
SEWER EXPENDITURE	420,248
INTEREST, BANK CHARGES AND BAD DEBTS	10,250
LAND DEVELOPMENT	0
SUBTOTAL	11,938,952

EXCESS OPERATING REVENUE	4,221,597
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OTHER

DEBT INTEREST	0
DEBT PRINCIPAL	0

RESERVE FUNDS	3,889,413
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TRANSFER TO FUNDS	332,185
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CONTINGENCY FOR THE YEAR	0
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DISTRICT OF MACKENZIE
5-YEAR FINANCIAL PLAN
s. 165 COMMUNITY CHARTER

SCHEDULE "C"

	Sec. 165	2023	2024	2025	2026	2027
Revenues	4(b)					
Property Taxes	7(a)	5,431,959	5,703,557	5,988,735	6,288,172	6,602,580
Fees and Charges	7(c)					
Sale of Services		704,837	718,934	733,313	747,979	762,939
Utility User Fees		1,699,933	1,784,930	1,874,177	1,967,885	2,066,280
Licences and Permits		77,725	78,502	79,287	80,080	80,881
Other Sources	7(d)					
Grants		5,291,936	3,604,625	3,640,671	3,677,078	3,713,849
Other Capital Revenue		1,144,841	2,375,545	-	-	-
Other Revenue		862,058	870,678	879,385	888,179	897,061
Transfer Equity in Assets		1,802,308	1,820,331	1,838,534	1,856,920	1,875,489
Borrowing	7(e)	-	-	-	-	-
Transfers from Funds	4(c)	289,793	107,366	-	-	-
Reserve Funds	8(a)	5,241,929	2,344,813	2,560,000	1,057,000	689,000
Accumulated Surplus	8(b)	-	10,674	-	-	-
TOTAL		22,547,319	19,419,956	17,594,102	16,563,293	16,688,078
Expenditures						
Other Municipal:	6(d)					
General Government		2,616,816	2,695,320	2,776,180	2,859,465	2,945,249
Protective Services		1,371,317	1,412,457	1,454,830	1,498,475	1,543,429
Transportation Services		2,899,862	2,986,858	3,076,464	3,168,758	3,263,820
Environmental Health		349,111	359,584	370,372	381,483	392,928
Public Health & Welfare		150,099	154,602	159,240	164,017	168,938
Recreation & Culture		3,733,084	3,845,077	3,960,429	4,079,242	4,201,619
Less: Utilities Recovery		(182,700)	(188,181)	(193,826)	(199,641)	(205,630)
Sub total		10,937,589	11,265,717	11,603,688	11,951,799	12,310,353
Water expenditure		570,865	599,408	629,379	660,848	693,890
Sewer expenditure		420,248	441,260	463,323	486,489	510,814
Interest & Bank Charges		10,250	10,558	10,874	11,200	11,536
Land Development		-	-	-	-	-
Property Tax Appeals	6(d)	-	-	-	-	-
Debt Interest	6(a)	-	-	-	-	-
Debt Principal	6(a)	-	-	-	-	-
Capital Expenditure	6(b)	6,386,770	4,720,358	2,560,000	1,057,000	689,000
Reserve Funds	8(a)	3,889,413	2,107,656	2,051,838	2,120,957	2,197,485
Transfer to Funds	4(c)	332,185	275,000	275,000	275,000	275,000
Accumulated Surplus	8(b)	-	-	-	-	-
Deficiency	6(c)	-	-	-	-	-
TOTAL		22,547,319	19,419,956	17,594,102	16,563,293	16,688,078

DISTRICT OF MACKENZIE
NOTES TO ACCOMPANY 5-YEAR FINANCIAL PLAN
s. 165 COMMUNITY CHARTER

ASSUMPTIONS OF THE PLAN:

<u>RATES OF CHANGE</u>	
REVENUE:	
PROPERTY TAXES	5.00%
SALE OF SERVICES	2.00%
UTILITY USER FEES	5.00%
LICENCES AND PERMITS	1.00%
GRANTS	1.00%
OTHER REVENUE	1.00%
TRANSFER EQUITY IN ASSETS	1.00%
EXPENSES:	
MUNICIPAL PURPOSES	3.00%
WATER	5.00%
SEWER	5.00%

PROPORTIONS OF TOTAL REVENUE:

Revenue Source	% Total Revenue
Property taxes	24%
User fees and charges	11%
Other sources	40%
Proceeds from borrowing	0%
Transfer from Funds	1%
Reserve Funds	24%
Accumulated surplus	0%
TOTAL	100%

DISTRIBUTION OF PROPERTY TAXES AMONG THE PROPERTY CLASSES:

Property class	% Overall Taxes
Residential (1)	34%
Utilities (2)	16%
Major Industry (4)	35%
Light Industry (5)	5%
Business (6)	10%
Rec Non Profit (8)	0%
TOTAL	100%

PERMISSIVE TAX EXEMPTIONS:

The Annual Municipal Report for 2022 contains a list of permissive exemptions granted for the taxation year and the foregone revenue. Council grants exemptions to not-for-profit organizations that it deems provide a benefit to the residents of Mackenzie.

	2023	2024	2025	2026	2027	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
GENERAL GOVERNMENT										
Community Signage	56,767	41,426				98,193	98,193	General/Capital Renewal Reserve		
Audio Visual Upgrades	91,403					91,403			91,403	Prior Year Surplus
IT Upgrades			15,000			15,000	15,000	Capital Renewal Reserve		
TOTAL GENERAL GOVERNMENT	148,170	41,426	15,000	-	-	204,596	113,193		91,403	
PROTECTIVE SERVICES										
Fire Hall Project	1,034,336					1,034,336	1,007,443	NCPG	26,893	UBCM, private donations
Superior Fire Truck #2 Replacement	1,633,826					1,633,826	1,500,000	Firefighting Equipment Reserve	133,826	Prior Year Surplus
Pierce Ladder Truck Equipment	150,000					150,000	135,000	Firefighting Equipment Reserve	15,000	Regional District of Fraser Fort George
Turnout Gear		40,000	40,000			80,000	80,000	Firefighting Equipment Reserve		
Narrow Band Equipment		10,000				10,000	10,000	Firefighting Equipment Reserve		
Pagers		19,500				19,500	19,500	Firefighting Equipment Reserve		
Air Bag System			10,000			10,000	10,000	Firefighting Equipment Reserve		
TOTAL PROTECTIVE SERVICES	2,818,162	69,500	50,000	-	-	2,937,662	2,761,943		175,719	
TRANSPORTATION SERVICES										
Road paving	822,010					822,010	822,010	General Capital Reserve		
Commercial Garbage Truck	500,000					500,000	500,000	Vehicle and Equipment Reserve		
Hot Patch Paver	92,000					92,000	92,000	Vehicle and Equipment Reserve		
Air Compressor	9,968					9,968	9,968	Vehicle and Equipment Reserve		
All Terrain Vehicle	45,000					45,000	45,000	Vehicle and Equipment Reserve		
Active Transportation Master Plan	50,000					50,000			50,000	Infrastructure Canada Grant
Paving Plan	95,000					95,000	95,000	General Capital Reserve		
Inspections Pickup Replacement		50,000				50,000	50,000	Vehicle and Equipment Reserve		
Grader #2 Replacement		400,000				400,000	400,000	Vehicle and Equipment Reserve		
Airport Sweeper		60,000				60,000	60,000	Vehicle and Equipment Reserve		
Lawnmower Replacement			65,000			65,000	65,000	Vehicle and Equipment Reserve		
Olympia Resurfacer			150,000			150,000	150,000	Vehicle and Equipment Reserve		
Loader #2 Replacement			200,000			200,000	200,000	Vehicle and Equipment Reserve		
Tractor Replacement			65,000			65,000	65,000	Vehicle and Equipment Reserve		
Public Works Building Expansion			1,500,000			1,500,000	1,500,000	General Capital Reserve		
Mechanic Pickup Replacement			80,000			80,000	80,000	Vehicle and Equipment Reserve		
Loader #3 Replacement				305,000		305,000	305,000	Vehicle and Equipment Reserve		
Dump Truck Replacement				367,000		367,000	367,000	Vehicle and Equipment Reserve		
Snow Blower Attachment Replacement					140,000	140,000	140,000	Vehicle and Equipment Reserve		
Snow Groomer					184,000	184,000	184,000	Vehicle and Equipment Reserve		
PW Yard Pickup Replacement					40,000	40,000	40,000	Vehicle and Equipment Reserve		

	2023	2024	2025	2026	2027	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
Dump Truck Replacement					120,000	120,000	120,000	Vehicle and Equipment Reserve		
Administration Van Replacement					40,000	40,000	40,000	Vehicle and Equipment Reserve		
TOTAL PUBLIC WORKS	1,613,978	510,000	2,060,000	672,000	524,000	5,379,978	5,329,978		50,000	
<u>PARKS AND RECREATION SERVICES</u>										
Recreation building roof replacement	183,000					183,000	183,000	Capital Renewal Reserve		
Signature Trail Project	330,000					330,000			330,000	FLINRO, NDIT, South Peace Mackenzie Trust, Deferred Revenue
Energy Reductions Project	25,260	2,969,432				2,994,692	598,939	Capital Renewal Reserve	2,395,753	Community Buildings Program Grant (approval pending)
Audio Visual Upgrades	79,500					79,500			79,500	Prior Year Surplus
Pool Upgrades		220,000	50,000			270,000	270,000	Capital Renewal Reserve		
Ice-edger		17,000				17,000	17,000	Capital Renewal Reserve		
Library Floor Replacement		45,000				45,000	45,000	Capital Renewal Reserve		
Rec Centre Upgrades		50,000	50,000	50,000		150,000	150,000	Capital Renewal Reserve		
Park/Beach Master Plan		25,000				25,000	25,000	General Capital Reserve		
Spirit Square Park Master Plan		20,000				20,000	20,000	General Capital Reserve		
TOTAL RECREATION SERVICES	617,760	3,346,432	100,000	50,000	-	4,114,192	1,308,939		2,805,253	
TOTAL GENERAL CAPITAL	5,198,070	3,967,358	2,225,000	722,000	524,000	12,636,428	9,514,053		3,122,375	
<u>WATER</u>										
Pressure Reducing Valves Replacement	342,000	335,000	335,000	335,000		1,347,000	1,347,000	Water Reserve		
Gantahaz Well #4 Rehabilitation	73,500					73,500	73,500	Water Reserve		
Gantahaz Water Treatment (pending grant approval)	590,000					590,000	157,353	Water Reserve	432,647	Investing in Canada Infrastructure Program (pending)
Brine Tank Water Station		18,000				18,000	18,000	Water Reserve		
Booster Station Controls and Energy Efficiency Upgrade		200,000				200,000	200,000	Water Reserve		
Fire Hydrants on Coquiwaldie		200,000				200,000	200,000	Water Reserve		
TOTAL WATER	1,005,500	753,000	335,000	335,000	-	2,428,500	1,995,853		432,647	
<u>SEWER</u>										
Lagoon Outfall Chamber Building Replacement	83,200					83,200	83,200	Sewer Reserve		
Sewer Flusher	100,000					100,000	100,000	Sewer Reserve		
Lagoon Outfall Chamber Structural Upgrade					165,000	165,000	165,000	Sewer Reserve		
TOTAL SEWER	183,200	-	-	-	165,000	348,200	348,200			
TOTAL CAPITAL	6,386,770	4,720,358	2,560,000	1,057,000	689,000	15,413,128	11,858,106		3,555,022	

DISTRICT OF MACKENZIE

BYLAW NO. 1499

A bylaw for the levying of rates for Municipal, Hospital and
Regional District purposes for the year 2023

WHEREAS pursuant to Section 197(1) of the *Community Charter*, the Municipal Council shall each year pass a bylaw imposing upon all taxable land and improvements, according to the assessed value thereof, where applicable, a rate to provide for all sums which may be required for lawful purposes of the said District of the year 2023.

NOW THEREFORE the Council of the District of Mackenzie, in open meeting assembled,
HEREBY ENACTS as follows:

Definitions

"Collector" means the municipal officer assigned responsibility as Collector of taxes for the municipality and includes all persons appointed or designated by the collector to act on their behalf.

Tax Rates for General Municipal Purposes

1. The rates and taxes named under this bylaw are hereby imposed, levied, raised, and collected for the year 2023 for the purposes stated and shall be payable in Canadian funds to the Collector at the District of Mackenzie, BC.
 - a. For all lawful general purposes of the Municipality, on the value of land and improvements taxable for general municipal purposes to realize a sum of \$5,431,959.00, rates appearing in Column "A" of the Schedule attached hereto and forming a part of this Bylaw.
 - b. For debt purposes on the value of land and improvements taxable for general municipal purposes, to realize a sum of \$0, rates appearing in Column "B" of the Schedule attached hereto and forming part of this Bylaw.
 - c. For hospital purposes on the value of land and improvements taxable for Fraser Fort George Regional Hospital District purposes, to realize a sum of \$498,624.00, rates appearing in Column "C" of the schedule attached hereto and forming a part of this Bylaw.

- d. For purposes of the Regional District of Fraser-Fort George on the value of land and improvements for Regional District purposes, to realize a sum of \$325,577.00, rates appearing in Column "D" of the Schedule attached hereto and forming a part of this Bylaw.
2. The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00).
3. This Bylaw may be cited for all purposes as "Tax Rate Bylaw No. 1499, 2023".

READ a first time this _____ day of _____, 2023.

READ a second time this _____ day of _____, 2023.

READ a third time this _____ day of _____, 2023.

ADOPTED this _____ day of _____, 2023.

I hereby certify the foregoing
to be a true and correct copy
of the District of Mackenzie
Bylaw No. 1499 cited as
"Tax Rate Bylaw No 1499, 2023".

Mayor

Corporate Officer

Corporate Officer

**DISTRICT OF MACKENZIE
SCHEDULE
BYLAW NO. 1499**

Tax rates
(dollars of tax per \$1,000 of taxable value)

	A	B	C	D
Property Class	General Municipal	Debt	Regional Hospital District	Regional District
1. Residential	7.0695	-	0.7373	0.4814
2. Utility	39.0798	-	2.5806	1.6849
3. Supportive Housing	-	-	-	-
4. Major Industry	49.3992	-	2.5068	1.6368
5. Light Industry	24.3597	-	2.5068	1.6368
6. Business & Other	8.8405	-	1.8064	1.1794
7. Managed Forest Land	7.0695	-	2.2119	1.4442
8. Recreation/Non-Profit	5.6923	-	0.7373	0.4814
9. Farm	7.0695	-	0.7373	0.4814



Community Garbage Pickup Day
Wednesday, April 26: Gantahaz Subdivision
Thursday, April 27: Mackenzie Townsite

- Register teams at the Recreation Centre front desk or email recoffice@districtofmackenzie.ca to ensure your clean up zone is not already picked by another team
- Gloves and garbage bags can be picked up at the Recreation Centre on April 26 & 27
- Garbage bins will be located throughout town for collection of garbage bags.

MACKENZIE
BRITISH COLUMBIA

Safety for Participants

Please be aware of your surroundings, watch for passing vehicles, wildlife, and other hazards. Wash your hands thoroughly after completing your project area. Do not carry heavy or bulky items. Do not touch hazardous items such as needles. Please inform District staff of the heavy/hazardous item location at 250-997-3761.

Recycling Options

Many of our local vendors offer free recycling year-round, please utilize their services for these items.

Questions

If you have any questions regarding the Community Clean-Up Event, please contact Recreation Services at 250-997-5283.