

COUNCIL REPORT

Date: May 2, 2023
File: 2.10.3.1
To: Warren Waycheshen, CAO for Mayor and Council
From: Kiona Enders, Director of Corporate Administration
Re: Five-Year Financial Plan Bylaw No. 2026, 2023
Tax Rate Bylaw No. 2027, 2023
Residential Flat Rate Tax Amendment Bylaw No. 2028, 2023



Recommendation:

Action:

Council should first consider the Five-Year Financial Plan Bylaw No. 2026, 2023 for adoption. Once Bylaw No. 2026, 2023 is adopted, Council should next consider Tax Rate Bylaw No. 2027, 2023 for adoption. Once Bylaw No. 2027, 2023 is adopted, Council should lastly consider Residential Flat Rate Tax Amendment Bylaw No. 2028, 2023 for adoption.

Recommendation No. 1:

Staff recommends:

THAT the Five-Year Financial Plan Bylaw No. 2026, 2023 be adopted.

Recommendation No. 2:

Once Bylaw No. 2026, 2023, is adopted staff recommends:

THAT Tax Rates Bylaw No. 2027, 2023 be adopted.

Recommendation No. 3:

Once Bylaw No. 2027, 2023, is adopted staff recommends:

THAT Residential Flat Rate Tax Amendment Bylaw No 2028, 2023 be adopted.

Background:

At the May 1, 2023 Regular Meeting of Council Bylaw No. 2026, 2023, Bylaw No. 2027, 2023 and Bylaw No. 2028, 2023 received first three readings.

The Five-Year Financial Plan Bylaw No. 2026, 2023 is required by provincial legislation and must include a statement of objectives and policies in addition to revenues and expenses.

The Tax Rates Bylaw No. 2026, 2023, sets the tax rates for the taxing authorities the District of Kitimat is subject to.

The Residential Flat Rate Tax Amendment Bylaw No. 2028, 2023, amends the flat tax rate for 2023.

The bylaws are considered annually and must be adopted by May 15.

Alternative Options:

- 1. If Council wishes to make changes to any of these bylaws, 3rd reading must be rescinded, the amendment made, and the bylaw given 3rd reading. Adoption cannot occur at the same meeting and a special meeting of Council will be scheduled later in the week of May 8, 2023, to allow for consideration of adoption within the required time frame. It is also important to note that the bylaws need to be adopted in succession.

If Council wishes to make amendments to the bylaws, the following motion is offered for Council's consideration:

THAT 3rd reading of Bylaw No. (to be determined by Council) be rescinded, that the bylaw be amended by (to be determined through Council discussion) and the bylaw receive 3rd reading.

- 2. Another option as developed through discussion.

Budget Implications:

Establishing the 2023 municipal budget

Budgeted: X

Unbudgeted:

“DR”

Director of Finance Initials

Council Initiative/Other Relevant Plans:

Not Applicable – Operational Item

“Kiona Enders”

“Warren Waycheshen”

Submitted by:
Kiona Enders,
Director of Corporate Administration

Approved for Submission:
Warren Waycheshen, CAO

- Attachments: A – Five-Year Financial Plan Bylaw No. 2026, 2023
 B – Tax Rates Bylaw No. 2027, 2023
 C – Residential Flat Rate Tax Amendment Bylaw No. 2028, 2023

DISTRICT OF KITIMAT

BYLAW NO. 2026, 2023

A BYLAW OF THE DISTRICT OF KITIMAT TO ADOPT THE 2023-2027 FINANCIAL PLAN

WHEREAS the Community Charter requires Council to adopt, by bylaw, a Financial Plan before the annual property tax bylaw (Tax Rates Bylaw No. 2027, 2023) is adopted;

NOW THEREFORE the Council of the District of Kitimat, in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as "Five-Year Financial Plan Bylaw No. 2026, 2023".
2. Financial Plan 2022, attached, plus the Revenue and Expense Breakdown, attached as Appendix "A", and Statement of Objectives and Policies, attached as Appendix "B", all forming part of this bylaw, are hereby adopted as the Financial Plan for the five year period 2023 - 2027.
3. This bylaw shall take effect and be binding upon all persons as from the date of adoption.

READ a first time this 1st day of May, 2023.

READ a second time this 1st day of May, 2023.

READ a third time and passed this 1st day of May, 2023.

FINALLY ADOPTED this day of , 2023.

MAYOR

Phil Germuth

CORPORATE OFFICER

Kiona Enders

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DISTRICT OF KITIMAT
FINANCIAL PLAN BY REVENUE OPERATIONAL EXPENDITURE CATEGORY
FOR THE FIVE YEAR PERIOD 2023 - 2027

Appendix A

	2023	2024	2025	2026	2027
REVENUES					
Taxation and grants in lieu	-37,019,802	-40,069,260	-42,192,030	-44,399,712	-46,695,700
Sale of Services	-1,905,322	-1,908,180	-1,911,042	-1,913,909	-1,916,780
Water Utility Rates	-717,569	-719,875	-722,185	-724,500	-726,818
Revenue from own sources	-1,284,740	-1,286,667	-1,288,597	-1,290,530	-1,292,466
Return on investments	-568,500	-596,925	-567,079	-575,585	-584,219
Contributions from other governments	-35,750,622	-13,803,516	-23,455,079	-27,868,330	-20,172,710
Borrowing Proceeds	0	0	-7,000,000	-5,000,000	0
Other Revenue	0	0	0	0	0
Transfers from Funds					
Accumulated Surplus	0	-2,815,401	-739,153	0	0
Reserve Funds	-14,652,763	-6,426,275	-1,726,238	-1,771,581	-645,000
TOTAL REVENUE	-91,899,318	-67,626,099	-79,601,403	-83,544,146	-72,033,692
EXPENDITURES					
Debt Interest	98,320	98,320	98,320	323,320	323,320
Debt Principal	146,968	146,968	146,968	341,968	341,968
Capital Expenditure	37,645,803	15,493,552	24,960,907	28,052,468	18,632,001
<u>Other Municipal Purposes</u>					
General Government Services	7,594,613	7,430,045	7,441,222	7,452,415	7,438,476
Protective Services	10,010,992	10,026,008	10,041,047	10,056,108	10,071,225
Transportation Services	9,932,554	9,947,453	9,962,374	9,977,317	9,992,283
Environmental Health Services	2,609,218	3,255,132	3,360,015	3,295,055	3,299,997
Public Health & Welfare Services	144,894	145,112	145,329	145,547	145,765
Environmental Development Services	2,359,075	2,362,614	2,366,158	2,369,707	2,373,261
Recreation & Cultural Services	9,605,296	9,619,704	9,634,134	9,648,585	9,663,058
Sewer	1,491,159	1,493,396	1,495,636	1,497,879	1,500,126
Water	5,266,303	5,274,202	5,282,113	5,290,037	5,297,972
Cemetery	232,500	232,849	233,198	233,548	233,898
Transfer to					
Reserve Funds	4,761,623	2,100,746	2,555,269	2,635,859	2,720,341
Accumulated Surplus			1,878,713	2,224,334	
Reserve Funds					
TOTAL EXPENDITURE	91,899,318	67,626,099	79,601,403	83,544,146	72,033,692

Appendix A to Bylaw No. 2026, 2023

**DISTRICT OF KITIMAT
FINANCIAL PLAN BY REVENUE OPERATIONAL EXPENDITURE CATEGORY
FOR THE FIVE YEAR PERIOD 2023 - 2027**

File: 2.10.3.2

PROJECT	2023	2024	2025	2026	2027	TOTAL
OPERATIONS	42,322,285	50,696,850	53,203,509	53,633,399	51,542,118	251,398,161
CAPITAL:						
GENERAL GOVERNMENT SERVICES						
Buildings/Land		562,500	8,000,000	10,000,000	1,437,500	20,000,000
General Government Projects	100,000					100,000
Information Systems - Other	416,257	85,000	60,000	60,000	90,000	711,257
PROTECTIVE SERVICES						
Fire Hall Projects	70,000					70,000
Radio Communications Coverage Upgrade	390,088					390,088
Fire Hall Replacement Planning	562,500				350,000	912,500
Training Ground			20,000	20,000	20,000	60,000
RCMP	75,000	445,000		120,000		640,000
Daycare	2,425,234					2,425,234
Library projects	177,000	209,000	15,000	450,000		851,000
Museum projects	64,500	152,000	557,000	124,000		897,500
Theatre projects	36,000					36,000
KFD-Vehicles	590,000	105,000			450,000	1,145,000
TRANSPORTATION SERVICES						
Road Maintenance Plan		3,000,000	1,500,000	1,500,000	1,500,000	7,500,000
Walkways & Sidewalks	580,000	610,000	650,000	3,190,000	730,000	5,760,000
Airpark Expansion	539,437					539,437
P.W. Large Equipment	1,220,000	300,000	1,000,000	497,600	500,000	3,517,600
Haisla Bridge Replacement	26,672,941	160,000				26,832,941
Buildings	492,167	909,000	680,000			2,081,167
CEEP	30,000	135,000				165,000
Bus Exchange						
Transportation Other	1,083,766	500,000	500,000	500,000	500,000	3,083,766
ENVIRONMENTAL HEALTH SERVICES						
Waste management Plan	216,794					216,794
Landfill Upgrades	2,708,153					2,708,153
Self Haul Drop-off	300,000					300,000
Organics	1,365,576					1,365,576
PLANNING	100,000	150,000	100,000	100,000	100,000	550,000
ENVIRONMENTAL DEVELOPMENT		290,000	650,000	735,000		1,675,000
Minette Bay West						
RECREATION AND CULTURE						
Arena Bldg & Equipment	848,042	1,688,000	1,142,000	941,843		4,619,885
Pool Bldg & Equipment	986,064	1,005,552	1,929,448	523,000	5,000,000	9,444,064
Riverlodge Bldg & Equipment	533,513	2,670,000	530,000	245,000		3,978,513
Outdoors Development	517,149	1,935,000	1,514,709	1,650,000		5,616,858
Library/Museum Buildings						
TOTAL GENERAL FUND	43,100,181	14,911,052	18,848,157	20,656,443	10,677,500	108,193,333
SEWER CAPITAL FUND	897,159	402,500	1,082,750	1,366,025	1,000,000	4,748,434
WATER CAPITAL FUND	3,782,803	30,000	5,030,000	6,030,000	6,954,501	21,827,304
CEMETERY FUND	40,000	150,000				190,000
TOTAL CAPITAL	47,820,143	15,493,552	24,960,907	28,052,468	18,632,001	134,959,071
Loan Payments (Interest & Principal)	245,289	245,288	245,288	665,288	665,288	2,066,441
Contribution to Reserves in Budget	1,511,601	1,190,409	1,191,699	1,192,991	1,194,285	6,280,985
TOTAL EXPENDITURES	91,899,318	67,626,099	79,601,403	83,544,146	72,033,692	394,704,658
Contribution to Reserves to Balance						
TOTAL EXPENDITURES	91,899,318	67,626,099	79,601,403	83,544,146	72,033,692	394,704,658
SOURCE OF FINANCING BY YEAR						
General Operating Fund	41,495,933	44,580,907	46,680,934	48,904,236	51,215,982	232,877,992
Sewer Operating Fund	489,695	282,735		425,517		1,197,947
Water Operating Fund		12,746				12,746
Grants from Other Governments	39,144,891	13,803,516	23,455,079	27,868,330	20,172,710	124,444,524
Reserve Funds - Roads & Buildings	728,192	1,000,000	266,752	118,852		2,113,796
Reserve Account Sewer Fund	125,000	500,000	399,486			1,024,486
Reserve Accounts General Fund	7,654,586	3,565,616				11,220,202
Reserve Accounts Leisure Services						
Reserve Accounts General - PWY Vehicles	1,220,000	300,000	1,000,000	1,040,197	500,000	4,060,197
Computer Reserve	451,021	85,000	60,000	75,349	75,000	746,370
FD Reserve	590,000	680,178		111,666	70,000	1,451,844
Landfill liability						
Surplus		2,815,401	739,153			3,554,554
Long-term Borrowing			7,000,000	5,000,000		12,000,000
Short-term borrowing						
TOTAL FINANCING	91,899,318	67,626,099	79,601,403	83,544,146	72,033,692	394,704,658

DISTRICT OF KITIMAT
2023 FINANCIAL PLAN

OBJECTIVES AND POLICIES

AS PER SECTIONS 165 & 197 OF THE *COMMUNITY CHARTER*

BYLAW NO. 2026, 2023

The following statements of objectives and policies are to comply with Sections 165 & 197 of the *Community Charter*.

A. OVERALL MUNICIPAL OBJECTIVES

1. To raise revenues sufficient to cover all expected expenditures and financial requirements of the municipality (Years 2-5 are estimates and will be finalized in their respective years) is consistent with the mission statement of the Municipality:

“To facilitate a high quality of community life for citizens of all ages.” and,

“To provide high quality municipal services at the lowest possible cost”.

2. To provide municipal services at a sufficiently wide variety and high level to facilitate the recruitment and retention of necessary employees for the major industries upon which the municipality is based, and supporting services businesses, and to offset, more or less, the perceived disadvantages to employee recruitment and retention of the community's remote location.
3. To encourage and foster cultural diversity.
4. To encourage a community balance among recreational opportunity, environmental integrity, and industrial growth.
5. To foster industrial and business development and tourism through the promotion of the natural business advantages of the area and community.
6. To encourage the retention and recruitment of retirees to the community.
7. To respect taxpayers ability to pay and to keep tax increases reasonably in line with inflationary cost increases.
8. To meet community needs during LNG construction and prior to other major industrial projects. *Replaces: “To meet community needs prior to the final investment decisions being made on LNG and other major industrial projects”*

B. OBJECTIVES FOR SOURCES OF REVENUES

There are two basic methods of raising revenues for municipal services:

1. Taxation
2. User pay

There are numerous options of each and/or mixtures of both.

1. Taxation

In general, taxation is the preferred method if the service has broad public benefit regardless of the quantity of the service any individual citizen consumes, and if market rationing of the quantity consumed is either unnecessary or undesirable.

For instance, if the marginal cost of consumption is zero or close to zero, there is little need to ration consumption through user fees. The next amount consumed does not add any extra cost.

As well, if consumption of the service provides a benefit to others, it is undesirable to discourage consumption through user fees, and taxation is the preferred revenue choice.

2. User Pay

User pay is preferable when the marginal costs of consumption is positive so that the more consumed the higher the cost of the service, and/or if there is no broad public benefit accruing to those who do not consume the service.

User pay therefore is a method of rationing the service and of controlling costs. It is seen as equitable as it does not impart costs on those who do not benefit from the provision of the service, either directly or indirectly.

The District of Kitimat recognizes that an important objective is to offset the location disadvantages of the community's remoteness and wet climate in order to attract and retain a qualified workforce for the large complex industries for which the municipality was established and to attract and retain retirees to the community.

Therefore an important objective is to ensure that consumption of quality services, particularly recreation, is not discouraged by price. This was done at the request of major industry prior to 1983 to create and maintain the most livable of communities. As well this objective remains critical in the fostering of the community to persons on fixed incomes seeking high quality of life in their senior years.

Accordingly, the policy for sources of funding is as follows.

C. POLICY FOR SOURCES OF FUNDING

- To have user fees, where applied, to enhance responsible consumption of municipal services while promoting the public benefit of maximum participation in healthy activities provided by the community, and yet not create a financial barrier to the access and enjoyment of municipal facilities and services to all citizens;
- For recreation facilities and services is to recover 17-22% of total cost of providing such services;
- For water which incurs a marginal cost of production only after a significant use as the reticulation system can deliver more water than the community can consume and there is no raw water supply shortage, user pay shall be less than the 5 year average of operating costs;
- All other services will be funded by taxation supplemented by vigorous pursuit of grant funding.

The following is the Proportion of Revenues in 2023 from each source:

Revenue Source	% of Total Revenue	Dollar Value
Property taxes	80.62%	\$36,380,994
Utility revenue tax	1.42%	\$638,807
User fees and charges	5.81%	\$2,662,891
Other sources	4.11%	\$1,853,240
Government grants	8.05%	\$3,632,582
Total	100%	\$45,128,514

D. OBJECTIVES FOR TAX APPORTIONMENT AMONG ASSESSMENT CLASSES

- a. To set Residential taxes in the lowest quartile of municipalities in British Columbia and Commercial taxes in the lowest quartile of North Central municipalities in British Columbia, to foster the development of retail and commercial services, and to assist with the recruitment and retention of quality industrial employees, employees for supporting commercial businesses, and the retention and recruitment of retirees.
- b. To have the Light Industry property tax rates in the midrange of municipalities in British Columbia.

Appendix B Draft to Bylaw No. 2026, 2023

- c. To seek other industries to provide for a reduction in property tax rates as assessments and the number of properties increase.

E. POLICIES FOR TAX APPORTIONMENT

The following policies are to advance the above municipal objectives:

1. POLICY FOR TAX APPORTIONMENT AMONG PROPERTY CLASSES:

In pursuit of the above objectives, the policy of the District of Kitimat for the apportionment of municipal property tax burden will be, in the approximate ranges, as follows:

- a. Class One Residential 12 - 25%
- b. Class Two Utility, As per Local Government Act.....0.1 – 1.5%
- c. Class Four Major Industry..... 60 – 80%
- d. Class Five Light Industry..... 1 – 10%
- e. Class Six Business and Commercial 5 – 12%

Class 2 is as per the local government act and is limited by \$40/1,000 or 2.5 times Class 6 rates. The target range for the apportionment of taxes is kept deliberately broad to accommodate the construction of significant new projects that have been announced.

2. ACTUAL 2023 TAX APPORTIONMENT AND RATES

Class	1992 Actual	2022 Actual	2023 Actual	2023 Dollar Value
One – Residential	13.22%	15.51%	14.75%	\$5,365,768
Two – Utility	0.81%	0.49%	1.05%	\$380,372
Four - Major Industry	82.14%	75.24%	75.29%	\$27,391,856
Five - Light Industry	0.58%	1.016%	0.94%	\$341,781
Six - Business/Commercial	3.17%	7.67%	7.92%	\$2,882,979
Other	0.08%	0.05%	0.05%	\$18,237
Total	100%	100%	100%	\$36,380,994

F. OBJECTIVES OF PERMISSIVE TAX EXEMPTIONS

(SECTION 224 OF THE COMMUNITY CHARTER)

Permissive tax exemptions, allowed by Section 224 of the Community Charter, will be considered to encourage activities consistent with the quality of life objectives of the municipality; which provide direct access and benefit to the public; and which would otherwise be provided by the municipality.

G. POLICY FOR SECTION 224 EXEMPTIONS

Section 224 permissive tax exemptions may be granted at the discretion of Council, in the following circumstances:

- a. To activities provided by Not for Profit organizations that provide public access to services consistent with the mission of the municipality which would otherwise be provided by the municipality.
- b. To activities provided by private citizens who provide public access to services consistent with the mission of the municipality which would otherwise be provided by the municipality.

H. REVITALIZATION TAX EXEMPTIONS

(SECTION 226 OF THE COMMUNITY CHARTER)

Revitalization tax exemptions, allowed by Section 226 of the Community Charter, have been considered in order to encourage new industry or commerce as well as new buildings or improvements in existing buildings that support environmental, economic, social, beautification or other Council objectives.

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DISTRICT OF KITIMAT

BYLAW NO. 2027, 2023

A BYLAW FOR THE LEVYING OF RATES FOR MUNICIPAL, HOSPITAL, AND REGIONAL DISTRICT PURPOSES FOR THE YEAR 2023

The Council of the District of Kitimat, in open meeting assembled, ENACTS AS FOLLOWS:

1. This bylaw may be cited as "Tax Rates Bylaw No. 2027, 2023".
2. The following rates are hereby imposed and levied for the year 2023:
 - a. For all lawful general municipal purposes of the District on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of Schedule A attached hereto and forming a part hereof.
 - b. For debt purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of Schedule A attached hereto and forming a part hereof.
 - c. For Kitimat-Stikine Regional District purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "C" of Schedule A attached hereto and forming a part hereof.
 - d. For transit utility purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "D" of Schedule A attached hereto and forming a part hereof.
 - e. For hospital purposes on the assessed value of land and improvements taxable for North West Regional Hospital District purposes, rates appearing in Column "E" of Schedule A attached hereto and forming a part hereof.
3. The minimum amount of taxation upon a parcel of real property shall be \$1.00.

READ a first time this 1st day of May, 2023.

READ a second time this 1st day of May, 2023.

READ a third time and passed this 1st day of May, 2023.

FINALLY ADOPTED this day of , 2023.

MAYOR

Phil Germuth

CORPORATE OFFICER

Kiona Enders

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DISTRICT OF KITIMAT

Schedule A

BYLAW NO. 2027, 2023



2023 Tax Rates (Dollars of Tax Per \$1,000 Taxable Value)

PROPERTY CLASS	A. GENERAL MUNICIPAL	B. DEBT	C. KIT-STIKINE REGIONAL DISTRICT
1. Residential			
Land or Improvements/Other	1.73347	0.02017	0.06549
Land with Improvements/Other	695.00		
2. Utilities	31.28934	0.18387	0.59701
4. Major Industry	29.47786	0.17323	0.56245
5. Light Industry	19.85288	0.11667	0.37880
6. Business/Other	10.90819	0.06410	0.20813
8. Recreational Property/Non-Profit Organization	20.95791	0.12316	0.39989

PROPERTY CLASS	D. TRANSIT	E. NORTH WEST REGIONAL HOSPITAL
1. Residential		
Land or Improvements/Other	0.11436	0.50452
2. Utilities	0.40026	1.76582
4. Major Industry	0.38882	1.71537
5. Light Industry	0.38882	1.71537
6. Business/Other	0.28018	1.23607
8. Recreational Property/Non-Profit Organization	0.11436	0.50452

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DISTRICT OF KITIMAT

BYLAW NO. 2028, 2023

A BYLAW TO AMEND THE RESIDENTIAL FLAT RATE TAX BYLAW FOR 2023

WHEREAS:

- A. In 1990 section 273.2 was added to the *Municipal Act* to permit municipal councils to levy a flat rate tax on residential properties according to whether or not it was vacant land, and Council adopted Bylaw No. 1436 for that purpose – “Flat Tax Bylaw No. 1, 1990”;
- B. For 1991 and subsequent years, section 273.2 of the *Municipal Act* allowed the residential flat rate tax to be imposed based on the classification system in the Residential Flat Rate Tax Regulation, and accordingly in 1991 Council adopted Bylaw No. 1459 – “Flat Tax Bylaw No. 1, 1991” – and in 1992 Council adopted Bylaw No. 1479 – “Flat Tax Bylaw No. 1, 1992” (which is defined as the “1992 Bylaw”);
- C. On July 3, 1992 the Province enacted the *Assessment and Property Tax Reform Act*, 1992, which repealed section 273.2 of the *Municipal Act*, but for municipalities which had a residential flat rate tax bylaw, the Legislation provided that that bylaw remained in force and the council had the power to continue levying a residential flat rate tax by amendment of the bylaw;
- D. The District levied a residential flat rate tax each year from 1993 to 2022 inclusive;
- E. By this Bylaw, the District imposes a residential flat rate tax for the 2023 year;

NOW THEREFORE the Council of the District of Kitimat, in open meeting assembled, ENACTS AS FOLLOWS:

- 1. This Bylaw may be cited as “Residential Flat Rate Tax Amendment Bylaw No. 2028, 2023”.
- 2. For the year 2023 a residential flat rate tax for general municipal purposes in the amount of \$695.00 is hereby levied on all residential property that is classified under this Bylaw as not vacant land.”
- 3. This bylaw shall take effect and be binding upon all persons as from the date of adoption.

READ a first time this	1 st	day of	May, 2023.
READ a second time this	1 st	day of	May, 2023.
READ a third time this	1 st	day of	May, 2023.
FINALLY ADOPTED this		day of	, 2023.

Mayor _____
Phil Germuth

Corporate Officer _____
Kiona Enders

DISTRICT OF KITIMAT

2023 Tax Rates (Dollars of Tax Per \$1,000 Taxable Value)

PROPERTY CLASS	MFA	BCAA
1. Residential		
Land or Improvements/Other	0.0002	0.0336
2. Utilities	0.0007	0.4550
4. Major Industry	0.0007	0.4550
5. Light Industry	0.0007	0.0964
6. Business/Other	0.0005	0.0964
8. Recreational Property/Non-Profit Organization	0.0002	0.0336