



**SPECIAL MEETING OF COUNCIL**  
**MEETING TO BE HELD IN THE COUNCIL CHAMBERS,**  
**606 MOUNTAINVIEW SQUARE**  
**ON WEDNESDAY MAY 7, 2025, AT 11:00 A.M.**

---

**Public Participation**

The public can view the livestream of Council meetings on our [Council Meeting Livestream webpage](#).

The public may attend in person. To participate electronically please contact the district office at (250) 632-8900 or email [dok@kitimat.ca](mailto:dok@kitimat.ca) before 4:30 p.m. the day of the meeting.

1. Call to Order
2. Public Input / Questions on Agenda Items
3. Media Inquiries - For Clarification Only
4. Adoption of Agenda
5. Bylaws for consideration of adoption (2.10.3.1)
  - Five Year Financial Plan Bylaw No. 2066, 2025
  - Tax Rates Bylaw No.2067, 2025
  - Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025

Page 3

Adjourn the Special Meeting of Council

**THIS PAGE INTENTIONALLY LEFT BLANK**

# COUNCIL REPORT

---

Date: May 6, 2025  
 File: 2.10.3.1  
 To: Warren Waycheshen, CAO - for Mayor and Council  
 From: Sue-Lin Tarnowski, Director of Finance  
 Re: Five Year Financial Plan Bylaw No. 2066, 2025  
 Tax Rates Bylaw No. 2067, 2025  
 Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025  
 Applicant: n/a  
 Location: n/a




---

## **Recommendation:**

**Action:** Council consider the Five-Year Financial Plan Bylaw No. 2066, 2025 for adoption. Once Bylaw No. 2066, 2025 is adopted, Council should next consider Tax Rates Bylaw No. 2067, 2025 for adoption. Once Bylaw No. 2067, 2025 is adopted Council should lastly consider Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025 for adoption.

## **Recommended Motion 1:**

**THAT Five Year Financial Plan Bylaw No. 2066, 2025 be adopted.**

## **Background:**

### **Five Year Financial Plan**

At the May 5, 2025, Regular Meeting of Council, the Five Year Financial Plan Bylaw No. 2066, 2025 received three readings (Attachment A)

Pursuant to section 165 of the *Community Charter*, a Municipality must, before the 15th day of May in each year, have a Financial Plan that is adopted, by bylaw, before the annual property tax bylaw is adopted. The financial plan must set out the objectives and policies of the municipality for the planning period in relation to the operating and capital budgets, the distribution of property value taxes among the property classes that may be subject to the taxes, and the use of permissive tax exemptions.

The Five Year Financial Plan Bylaw contains property tax rates at a 5.5% increase from 2024.

## **Recommended Motion 2:**

**THAT Tax Rates Bylaw No. 2067, 2025 be adopted.**

## **Background:**

### **Tax Rates Bylaw**

At the May 5, 2025 Regular Meeting of council, the Tax Rates Bylaw No. 2067, 2025 received three readings (Attachment B)

Section 197 of the *Community Charter* requires after adoption of the Five-Year Financial Plan that Council must adopt a property value tax bylaw to establish the tax rates for the collection of municipal revenue as provided in the financial plan, as well as the amounts to be collected on behalf of other local governments or public bodies. Similar to the Five-Year Financial Plan the 2025 annual tax rates bylaw must be adopted before May 15, 2025.

The Tax Rates Bylaw sets the municipal tax rates and also sets or includes the rates for the taxing authorities the District of Kitimat collects on the property tax notices and remits to the other authorities. The Bylaw contains property taxes at a 5.5% increase from 2024 (not including LNG Canada as it is under a separate tax agreement). The actual increase or decrease in taxes a property will pay depends on the individual property amount of movement from the previous year's assessment and the amount of taxes collected for other governments. **Attachment B** notes the tax rates that are set by the District where as **Attachment D** notes all the tax rates set by the District and other taxing jurisdictions - the Kitimat-Stikine Regional District, Transit, and the Northwest Regional Hospital District. The Municipal Finance Authority, the BC Assessment Authority and the School District are provided for information only.

### Recommended Motion 3:

**THAT Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025 be adopted.**

### **Background:**

#### Residential Flat Rate Tax Amendment Bylaw

At the May 5, 2025 Regular meeting of Council, the Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025 receive three readings (Attachment C).

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 it was vacant land by means of Bylaw.

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. 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 bylaw remain in force and the council had the power to continue levying a residential flat rate tax by amendment of the bylaw.

Once a local government ceases using the Residential Flat Tax, it cannot be reinstated in the following years.

The Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025 amends the flat tax rate from \$723 (2024) to \$763 (2025).

### **Alternative Options:**

1. Another option as developed thought discussion.

It is important to note that section 135.3 of the *Community Charter* states there must be at least one day between the third reading and the adoption of a bylaw. If Council wishes to rescind third reading, make amendments and the bylaw be given third reading tonight, the timeline for adoption of the bylaws would be after the May 15 deadline.

**Budget Implications:**

Established through the 2025 municipal budget.

"SLT"  
\_\_\_\_\_  
Director of Finance Initials

**Budgeted: X**

**Unbudgeted:**

**Council Initiative/Other Relevant Plans:**

<b>Strategic Plan (2023-2026)</b>
Not Applicable
<b>Joint Strategic Plan for Haisla Nation Council – District of Kitimat (2024-2029)</b>
Not Applicable
<b>District of Kitimat and Haisla Council Friendship Agreement - gi guálap nis</b>
Not Applicable
<b>Community Energy and Emissions Plan</b>
Not Applicable
<b>Housing Action Plan and Needs Assessment</b>
Not Applicable
<b>Kitimat Age-Friendly Assessment Report and Action Plan</b>
Not Applicable
<b>Kitimat Cycle Network Plan</b>
Not Applicable
<b>Kitimat Poverty Reduction Strategy</b>
Not Applicable
<b>Leisure Services Master Plan</b>
Not Applicable
<b>Minette Bay West Concept Plan</b>
Not Applicable
<b>Official Community Plan (and Downtown Design Guidelines)</b>
Not Applicable
<b>Solid Waste Action Plan</b>
Not Applicable
<b>Water Conservation Plan</b>
Not Applicable
<b>BC Transit Future Services Plan</b>
Not Applicable
<b>Economic Development Strategic Plan (2023-2029)</b>
Not Applicable

"Sue-Lin Tarnowski"

Submitted by  
Sue- Lin Tarnowski  
Director of Finance

“Warren Waycheshen”

Approved for Submission  
Warren Waycheshen, CAO

Attachment(s): A – Five Year Financial Plan Bylaw No. 2066, 2025  
B - Tax Rates Bylaw No. 2067, 2025  
C - Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025  
D – Overall Tax Rates, 2025  
E – 2025 Capital 5 Year Plan

DISTRICT OF KITIMAT  
BYLAW NO. 2066, 2025

Five Year Financial Plan Bylaw No. 2066, 2025

---

A BYLAW TO ADOPT THE DISTRICT OF KITIMAT 2025-2029 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. 2067, 2025) 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. 2066, 2025".
2. The Financial Plan 2025 includes the breakdown of revenues and expenses attached as Appendix "A", and Statement of Objectives and Policies, attached as Appendix "B", forming part of this bylaw, are hereby adopted as the Financial Plan for the five-year period 2025 - 2029.
3. This bylaw shall take effect and be binding upon all persons as from the date of adoption.

READ a first time this	5 <sup>th</sup> day of	May ,2025
READ a second time this	5 <sup>th</sup> day of	May, 2025
READ a third time this	5 <sup>th</sup> day of	May, 2025
FINALLY ADOPTED this	day of	, 2025

MAYOR

\_\_\_\_\_  
Philip Germuth

CORPORATE OFFICER

\_\_\_\_\_  
Tracy Tavares

**District of Kitimat  
Multi-Year Financial Plan  
2025 - 2029**

	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>REVENUES</b>					
Taxation and grants in lieu	42,020,578	46,578,790	50,261,291	54,237,592	79,862,976
Sale of Services	2,471,697	2,512,697	2,512,697	2,512,697	2,512,697
Utility Rates	838,465	943,148	943,148	943,148	943,148
Revenue from own sources	7,591,298	7,929,298	5,619,298	5,169,539	5,169,539
Return on investments	561,431	561,431	561,431	561,431	561,431
Contributions from other governments	1,004,675	1,004,675	1,004,675	1,004,675	1,004,675
Borrowing Proceeds	6,500,000	7,000,000	17,000,000	17,000,000	17,000,000
Transfers from Reserve Funds	11,159,718	-	-	-	-
<b>TOTAL REVENUE</b>	<b>72,147,862</b>	<b>66,530,039</b>	<b>77,902,540</b>	<b>81,429,082</b>	<b>107,054,466</b>
<b>EXPENDITURES</b>					
Debt Interest	351,407	604,493	1,258,993	1,913,493	2,567,993
Debt Principal	259,081	621,856	940,474	1,259,093	1,577,711
Capital Expenditure	24,863,839	16,161,265	24,527,934	24,339,504	37,092,636
<b>Other Municipal Purposes</b>					
General Government Services	9,693,442	9,676,869	9,451,624	9,733,111	10,023,655
Protective Services	11,087,512	11,507,658	11,947,013	12,406,243	12,886,313
Engineering Services	4,034,546	4,274,057	4,404,433	4,540,985	5,034,043
Community Planning and Development	859,626	921,040	952,083	1,013,658	1,049,141
Economic Development	1,195,028	1,224,537	1,256,480	1,289,354	1,323,185
Leisure & Cultural Services	7,862,127	8,064,323	8,278,991	8,506,952	8,749,087
Public Works	8,347,999	8,811,987	9,140,482	9,596,643	9,830,477
Sewer	630,790	667,945	707,701	750,241	795,757
Water	1,662,712	1,694,255	1,726,428	1,759,245	1,792,719
Cemetery	203,000	203,000	213,150	223,808	234,998
Transfer to Reserve Funds	1,096,752	2,096,752	3,096,752	4,096,752	14,096,752
<b>TOTAL EXPENDITURE</b>	<b>72,147,862</b>	<b>66,530,038</b>	<b>77,902,539</b>	<b>81,429,082</b>	<b>107,054,467</b>



DISTRICT OF KITIMAT  
2025 FINANCIAL PLAN

**OBJECTIVES AND POLICIES**

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

BYLAW NO. 2066, 2025

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.

## **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.

## Appendix B to Bylaw No. 2066, 2025

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 2025 from each source:

<b>Revenue Source</b>	<b>% of Total Revenue</b>	<b>Dollar Value</b>
Property taxes	75.92%	\$41,366,859
Utility revenue tax	1.20%	\$653,719
User fees and charges	6.08%	\$3,310,162
Revenue from own sources	14.96%	\$8,152,729
Government grants	1.84%	\$1,004,675
<b>Total</b>	<b>100%</b>	<b>\$54,488,144</b>

### 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 to Bylaw No. 2066, 2025

- 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. CALCULATED 2024 TAX APPORTIONMENT AND RATES

<b>Class</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Calculated</b>	<b>2025 Dollar Value</b>
One – Residential	14.75%	14.03%	14.27%	\$5,903,954
Two – Utility	1.05%	1.26%	1.22%	\$504,796
Four - Major Industry	75.29%	75.64%	75.47%	\$31,218,822
Five - Light Industry	0.94%	0.93%	0.91%	\$375, 884
Six - Business/Commercial	7.92%	8.10%	7.97%	\$3,296,542
Other	0.05%	0.05%	0.16%	\$66,862
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>\$41,366,859</b>

## **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*, has been implemented 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.

## **I. COMMUNITY SUSTAINABILITY PLANNING**

- To support long term financial and community sustainability.

Long term financial planning is paramount for ensuring financial sustainability and resilience for communities. Establishing a community sustainability and resiliency reserve allows Council to mitigate the impact of revenue fluctuations and economic downturns. This reserve enables Council to maintain essential services and critical infrastructure, uphold long-term fiscal health, and safeguard the well-being of current and future residents.

This new objective was presented for Council consideration in 2024 for implementation in the 2025 financial plan.

**J. ASSET REPLACEMENT PLANNING**

- To support financial sustainability and provide predictable funding for asset replacement.

Council recognizes there is an asset funding gap and has started sustainable financial planning by directing staff to develop an asset management plan. The asset funding gap represents a critical and widespread challenge for municipalities. Consistent funding, primarily from a reserve, will mitigate the risk of asset failure, asset obsolescence and maintain operational continuity.

This new objective was presented for Council consideration in 2024 for implementation in the 2025 financial plan.

DISTRICT OF KITIMAT  
BYLAW NO. 2067, 2025

Tax Rates Bylaw No. 2067, 2025

---

A BYLAW FOR THE LEVYING OF RATES FOR MUNICIPAL, HOSPITAL, AND REGIONAL  
DISTRICT PURPOSES FOR THE YEAR 2025

---

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

1. This bylaw will be cited as Tax Rates Bylaw No. 2067, 2025.
2. The following rates are hereby imposed and levied for the year 2025:
  - 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	5 <sup>th</sup> day of	May, 2025
READ a second time this	5 <sup>th</sup> day of	May, 2025
READ a third time this	5 <sup>th</sup> day of	May, 2025
FINALLY ADOPTED this	day of	, 2025

MAYOR

\_\_\_\_\_  
Philip Germuth

CORPORATE OFFICER

\_\_\_\_\_  
Tracy Tavares

**2025 Tax Rates (Dollars of Tax Per \$1,000 Taxable Value)**

		<b>A</b>	<b>B</b>	<b>C</b>
<b>PROPERTY CLASS</b>		<b>GENERAL MUNICIPAL</b>	<b>DEBT</b>	<b>KIT-STIKINE REGIONAL DISTRICT</b>
1	Residential			
	Land or Improvements/Other	2.01745	0.03047	0.05354
	Land with Improvements/Other	763.00		
2	Utilities	30.53750	0.25194	0.44269
4	Major Industry	31.26282	0.25792	0.45321
5	Light Industry	19.44289	0.16041	0.28186
6	Business/Other	11.27233	0.093	0.16341
8	Recreational Property/Non-Profit Organization	22.20398	0.18319	0.32188

		<b>D</b>	<b>E</b>
<b>PROPERTY CLASS</b>		<b>TRANSIT</b>	<b>NORTHWEST REGIONAL HOSPITAL</b>
1	Residential		
	Land or Improvements/Other	0.09192	0.54013
2	Utilities	0.32172	1.89046
4	Major Industry	0.31253	1.83644
5	Light Industry	0.31253	1.83644
6	Business/Other	0.22520	1.32332
8	Recreational Property/Non-Profit Organization	0.09192	0.54013



DISTRICT OF KITIMAT  
BYLAW NO. 2068, 2025

Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025

---

A BYLAW TO AMEND THE RESIDENTIAL FLAT RATE TAX BYLAW FOR 2025

---

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 2024 inclusive;
- E. By this Bylaw, the District imposes a residential flat rate tax for the 2025 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. 2068, 2025”.
- 2. For the year 2025 a residential flat rate tax for general municipal purposes in the amount of \$763.00 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	5 <sup>th</sup> day of	May, 2025
READ a second time this	5 <sup>th</sup> day of	May, 2025
READ a third time this	5 <sup>th</sup> day of	May, 2025
FINALLY ADOPTED this	day of	, 2025

MAYOR

\_\_\_\_\_  
Philip Germuth

CORPORATE OFFICER

\_\_\_\_\_  
Tracy Tavares

**THIS PAGE INTENTIONALLY LEFT BLANK**

## 2025 Tax Rates (Dollars of Tax Per \$1,000 Taxable Value)

		A	B	C
		GENERAL MUNICIPAL	DEBT	KIT-STIKINE REGIONAL DISTRICT
PROPERTY CLASS				
1	Residential			
	Land or Improvements/Other	2.01745	0.03047	0.05354
	Land with Improvements/Other	763.00		
2	Utilities	30.53750	0.25194	0.44269
4	Major Industry	31.26282	0.25792	0.45321
5	Light Industry	19.44289	0.16041	0.28186
6	Business/Other	11.27233	0.093	0.16341
8	Recreational Property/Non-Profit Organization	22.20398	0.18319	0.32188

		D	E	
		TRANSIT	NORTHWEST REGIONAL HOSPITAL	MFA
PROPERTY CLASS				
1	Residential			
	Land or Improvements/Other	0.09192	0.54013	0.00020
2	Utilities	0.32172	1.89046	0.00070
4	Major Industry	0.31253	1.83644	0.00070
5	Light Industry	0.31253	1.83644	0.00070
6	Business/Other	0.22520	1.32332	0.0005
8	Recreational Property/Non-Profit Organization	0.09192	0.54013	

		G	H
		BCAA	SCHOOL
PROPERTY CLASS			
1	Residential		
	Land or Improvements/Other	0.03570	2.01110
2	Utilities	0.42140	11.74000
4	Major Industry	0.42710	1.42000
5	Light Industry	0.10040	3.56000
6	Business/Other	0.10090	3.56000
8	Recreational Property/Non-Profit Organization	0.03540	2.13000

**THIS PAGE INTENTIONALLY LEFT BLANK**

2025 - 2029 Capital Project					
Project	2025	2026	2027	2028	2029
<b>Fire Department</b>					
FIRE - Detailed Design for Public Safety Building Replacement	756,960	1,193,850			
FIRE - Emergency Support Services Equipment and Training	14,427				
FIRE - Emergency Disaster and Management Act Indigenous Engagement	40,000				
FIRE - Training Props and Natural Gas Infrastructure Replacement	200,000				
FIRE - Extrication Lifting Bags	22,000				
FIRE - Flooring Replacement	52,000				
FIRE - Kitchen Replacement	150,000				
FIRE - Public Safety Building Construction			20,000,000	30,000,000	5,000,000
FIRE - Structure Protection Skid (Wildfire) Includes All Equipment		290,000			
FIRE - Comms Shelter (Sandhill) Solar Panel		25,000			
FIRE - Training Ground Improvements		20,000	20,000	22,000	22,000
FIRE - Vehicle Extrication Equipment - Replacement		175,000			
FIRE - Structure Protection Skid (Wildfire) Includes All Equipment		150,000			
FIRE - Engine 12 Replacement		687,500	687,500		
FIRE - SCBA Compressor Replacement			325,000		
FIRE - Chief Officer Vehicle Replacement (DC Ops)			85,000		
FIRE - Ladder 11 Replacement			1,500,000		1,500,000
FIRE - Training Structure Exterior Staircase					25,000
FIRE - Mobile CAD Replacement					15,000
<b>Total Fire Department</b>	<b>1,235,387</b>	<b>2,541,350</b>	<b>22,617,500</b>	<b>30,022,000</b>	<b>6,562,000</b>
<b>RCMP Detachment</b>					
RCMP - Cooling Upgrade Design	15,000				
RCMP - Interview Room Improvements	50,000				
RCMP - Interior Painting		20,000			
RCMP - Concrete Wall Waterproofing		50,000	100,000		
RCMP - Generator Loading Reassignment			15,000		
RCMP - Replace MUA Condenser Unit				30,000	
RCMP - Overhaul Makeup Unit				125,000	
RCMP - Replace HVAC Control System				150,000	
RCMP - Re-paint Exterior Walls				90,000	
RCMP - Replace Windows				150,000	
RCMP - Interior Lighting LED Upgrade		60,000			
RCMP - New Electrical Gutter Box Above Electrical Room		25,000			
<b>Total RCMP</b>	<b>65,000</b>	<b>155,000</b>	<b>115,000</b>	<b>545,000</b>	<b>-</b>
<b>Museum</b>					
MUS - HVAC Replacement - Design only	28,217				
MUS - Building Envelope Replacement Design	75,000				
MUS - Building Envelope & HVAC Renovation (Construction)			2,500,000	1,500,000	
MUS - Reslope Balconies and Suspended Slab				25,000	
MUS - Replace Balcony Suspended Slab Waterproofing				25,000	
MUS - Replace Balcony and Exterior Stair Guards				25,000	
MUS - Replace Main Electrical Equipment					40,000

MUS - New Museum Building			500,000	1,000,000	
<b>Total Museum</b>	<b>103,217</b>	<b>-</b>	<b>3,000,000</b>	<b>2,575,000</b>	<b>40,000</b>
<b>Library</b>					
LIB - Front Entrance Improvements & Repair Ext Walls	109,761				
LIB - Prefeasibility Study for HVAC System	38,236				
LIB - Perimeter Heater Repairs		100,000			
LIB - Boiler and Expansion Tank Replacement		200,000			
LIB - Cooling Upgrades		600,000			
LIB - Renew HVAC Control Systems		25,000			
LIB - Replace Exterior Doors			20,000		
LIB - Replace Main Roof			30,000	500,000	
LIB - Repaint Sloped Metal Roof		60,000			
LIB - Lighting Replacement Design		20,000			
LIB - LED Lighting Upgrade			60,000		
LIB - HVAC Access Above Boardroom		15,000	15,000		
<b>Total Museum, Library &amp; MET</b>	<b>147,997</b>	<b>1,020,000</b>	<b>125,000</b>	<b>500,000</b>	<b>-</b>
<b>General Government</b>					
GG - Asset Management Policy Development	35,048				
GG - Software Update (i.e. Cityreporter)	11,027				
GG - City Hall Office Renovation	50,000				
<b>Total General Government</b>	<b>96,074</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Leisure Services</b>					
<b>RIVERLODGE</b>					
R/L - Hardwood Flooring	31,185				
R/L - Replace Domestic Water Piping - Construction	150,000	150,000	250,000		
R/L - Replace Flat Roofing		500,000	1,000,000	1,500,000	
R/L - Upgrade Secondary Electrical Service		250,000			
R/L - HVAC Equipment Replacement Design		100,000			
R/L - HVAC Equipment Replacement Construction			1,000,000		
R/L - Replace Bunkhouse Ramp Snow Melt System			75,000	300,000	
R/L - Replace Room Heaters			25,000	25,000	
R/L - Tennis Court Lighting			60,000		
<b>Total Riverlodge</b>	<b>181,185</b>	<b>1,000,000</b>	<b>2,410,000</b>	<b>1,825,000</b>	<b>-</b>
<b>TAMITIK ARENA</b>					
TAM - Arena Condenser Replacement	380,000				
TAM - Replace Flat Roofing (Lower East and West Elevation Roofs)		300,000			
TAM - Replace Dry Sprinkler System		150,000			
TAM - Interior Ice Area LED Upgrade		125,000			
TAM - Interior Concourse Area LED Upgrade					
TAM - Replace Cooling Tower		20,000	200,000		
TAM - Replace CCTV System		30,000			

TAM - Replace 12 Heating Units in Misc Rooms				150,000	
TAM - Replace Two Electrical Panels		60,000			
TAM - Arena Stand Lift (PWD Recommendation)		200,000			
TAM - Lower Level Walkway & Parking Lot Replacement			750,000		
TAM - Hydro Box Concrete - Construction					
TAM - Stand on Floor Scrubber		60,000			
<b>Total Tamitik Arena</b>	<b>380,000</b>	<b>945,000</b>	<b>950,000</b>	<b>150,000</b>	<b>-</b>
<b>TAMITIK POOL</b>					
POOL - Replacement of Air Handling Unit 7 (BAS)	204,190				
POOL - Replace Metal Cladding (wall facing library)	100,000				
POOL - Feasibility Study Update				5,000,000	
POOL - LED Lighting	174,281				
POOL - Sand Filter Replacement		600,000			
POOL - Heat Pump Replacement		750,000			
POOL - Duct Sox Replacement		300,000			
POOL - Sound System Improvements		40,000			
POOL - Waterslide Deck Drains		100,000			
POOL - Pool Deck Rear Windows		200,000			
POOL - Repaint Metal Cladding (Raised Roof Above Main and Leisure Pool)				60,000	
POOL - Replace Strip Aluminum Windows (above Racquetball Courts)		150,000			
POOL - Replace Low Diving Board				10,000	
POOL - Front Doors Replacement				25,000	
POOL - Replace Changeroom Flooring		150,000			
POOL - Reserve for Pool Upgrade		200,000	200,000	200,000	200,000
POOL - Steam Room			175,000		
POOL - Climbing Wall			50,000		
POOL - Boiler Replacement Design	50,000				
POOL - Racquetball Court - Perimeter Drain Repair & Rewaterproofing	300,000				
<b>Total Tamitik Pool</b>	<b>828,471</b>	<b>2,490,000</b>	<b>425,000</b>	<b>5,295,000</b>	<b>200,000</b>
<b>KITIMAT ICE RINK</b>					
KIR - Fire Damage Repairs (addition to \$5,000,000 insurance payment )	400,000				
KIR - Electrical Panel Switch Gear Design		50,000			
KIR - Replace Main Switchgear			300,000		
KIR - Replace Compressor No.2				80,000	
KIR - Replace Water Lines		15,000	100,000		
KIR - Investigate North Doors Movement Issue		15,000			
KIR - Replace Electrical Panel & MCC		100,000	350,000		
KIR - Repave Back Roadway				125,000	
KIR - Replace Arena Flooring		100,000			
KIR - Replace Dasher Boards & Tempered Glass Shielding		350,000			
KIR - Marquis Board				75,000	
KIR - Painting Structural Elements on Inside of Building		40,000			
<b>Total Kitimat Ice Rink</b>	<b>400,000</b>	<b>670,000</b>	<b>750,000</b>	<b>280,000</b>	<b>-</b>

<b>OUTDOORS</b>					
OUT - Radley Park Completion of Phase 1	113,984				
OUT - Hirsch Creek Trail Improvement	28,000				
OUT - Spray Park Design	150,000	500,000			
OUT - Pickleball Court Construction	600,000				
OUT - Spray Park Construction		1,500,000			
OUT - Radley Park Expansion - Phase 2			1,500,000		
OUT - Radley Park Accessible Fishing Area		65,000			
OUT - Electronic Sign		200,000			
OUT - Nechako Tennis Court & Skate Park Fencing		175,000	1,000,000		
OUT - Nechako Tennis Court & Skate Park Paving			500,000	500,000	
OUT - Wading Pool Conversion		100,000	15,000	150,000	
OUT - Dog Park					
OUT - Lions Park Playground - Convert to Fully Accessible		225,000			
OUT - Roy Wilcox Neighbourhood Park		325,000			
OUT - Community Inter - Urban Forests		75,000			
OUT - Stikine Playground Replacement		325,000			
OUT - Chilko Park Shelter Roof Design		25,000			
OUT - MBW Causeway Erosion Repairs		150,000			
OUT - Wedeene Park Replacement		490,000			
	<b>Total Outdoors</b>	<b>891,984</b>	<b>4,155,000</b>	<b>3,015,000</b>	<b>650,000</b>
	<b>TOTAL LEISURE SERVICES</b>	<b>2,681,641</b>	<b>9,260,000</b>	<b>7,550,000</b>	<b>8,200,000</b>
<b>Planning &amp; Economic Development</b>					
PLN - Capacity Funding for Local Government Housing Initiatives	123,686				
EDO - Rural Economic Diversification & Infrastructure Program	100,000				
PLN - Complete Communities Assessment	90,000				
PLN - Housing Focused Official Community Plan (OCP) Update	64,806				
PLN - Development Approvals Process Review	81,000				
PLN - Industrial Land Strategy	80,000				
PLN - Nechako Centre Concept Plan Implementation	150,000				
CPD - Lower Parking Lot Detailed Design Plan					
CPD - Replace OCP		50,000			
CPD - Municipal Code Part 9		50,000			
CPD - SW Area Plan		50,000			
CPD - Parks Master Plan					
	<b>Total Planning &amp; Economic Development</b>	<b>689,492</b>	<b>150,000</b>	<b>-</b>	<b>-</b>
<b>Engineering/Operations</b>					
<b>TRANSPORTATION AND OTHERS</b>					
ENG - 24 Hour Daycare	498,818				
ENG - CEEP / Active Transportation Initiatives - Bike Racks	26,481				
ENG - Engineering Design & Construction Specifications					



ENG - Flood Level Mapping - Public Consultation & Mitigation Options	170,272				
ENG - Traffic Control Camera	172,558				
ENG - Smith St Slope Stability Construction	256,425				
ENG - Kildala Dyke Feasibility Study	143,952				
ENG - Lower Dyke Road	150,000				
ENG - Minette Bay West Construction - Phase 1 Dock					
ENG - SCADA Upgrade	150,000				
ENG - Haisla Blvd Walkway - Phase 1 - 255m	649,278				
PWY - 2024 Fleet Replacement Program	-				
ENG - Village & HWY 37 Intersection Design	50,000				
ENG - Parking Lot Reconstruction (Public Works & Riverlodge)	100,000				
ENG - Commercial Road Design (Dadook)	150,000				
ENG - Flashing Crosswalk at Nalabila and Kuldo	18,000				
ENG - Town to Cable Car Active Transportation Study	150,000				
ENG - Walkways Reconstruction (Nechako - Oriole)		550,000			
ENG - Wakashan Road Redesign		120,000			
ENG - Grouse Outfall Repair and Monitor (Walkway)		225,000			
ENG - Walkway Haisla Blvd Kuldo to Lahakas		2,750,000			
ENG - Kuldo Ext Bike Lanes - Haisla Blvd to Nalabila		100,000	100,000	3,000,000	
ENG - Quatsino Walkway - Soccer Field		100,000	750,000		
ENG - Bus Exchange in Lower City Parking Lot		100,000	500,000		
ENG - Roads Avenues & Boulevards		3,400,000	1,900,000	600,000	620,000
ENG - Town Residential Road Reconstruction		2,500,000	200,000	2,500,000	200,000
ENG - Parking Lots		100,000	1,000,000	1,000,000	1,000,000
ENG - Bridges			150,000		75,000
ENG - Culvert Replacements		150,000	300,000	300,000	300,000
ENG - Dyke Maintenance		225,000	500,000		
ENG - Kildala Dyke Completion		200,000	5,000,000	5,000,000	
ENG - Goose Creek Dyke Design		300,000			
PWY - Paving Equipment Enhancement		50,000			
ENG - Goose Creek Dyke Opening Flood Response Plan		100,000	1,000,000		
ENG - Goose Creek Dyke Raising			2,500,000		
ENG - Haisla & Nalabila Intersection Upgrade			600,000	3,800,000	
ENG - Fencing - PCC/Water Tower/Sumgas Creek/PWY		25,000	200,000		
PWY - Fleet Replacement Program		300,000			
ENG - Kuldo & Haisla Intersection Upgrades					500,000
ENG - Wakashan Reconstruction			3,500,000		
ENG - Haisla Blvd Walkway - Kingfisher to Nalabila			75,000	1,500,000	
<b>Total Transportation</b>	<b>2,685,783</b>	<b>11,295,000</b>	<b>18,275,000</b>	<b>17,700,000</b>	<b>2,695,000</b>
<b>Sewer Utility</b>					
SEW - Storm Master Plan	110,522				
SEW - Gyrfalcon Backflow Preventors	38,131				

SEW - Service Centre Lift Station - Redesign	75,000				
SEW - PCC Dredge Surveys & Design	60,000				
SEW - Whitesail to Nechako Syphon Replacement (road access yr 1, siphon year 2)		1,500,000	1,500,000		
SEW - Sewer Master Plan Infrastructure Upgrades		3,500,000	7,000,000	7,000,000	7,000,000
SEW - Wastewater Treatment Plant Capacity Upgrades				250,000	1,000,000
SEW - Storm Integrated Management Plan Infrastructure Upgrades					
SEW - Storm Outfall Repairs (Design)		100,000	500,000	500,000	500,000
SEW - Sewer Relining		500,000	4,000,000	4,000,000	4,000,000
SEW - PCC Relining Design		150,000			
SEW - Sumgas Creek Sediment Assessment		75,000			
SEW - Sumgas Creek Storm Outfall		200,000			
<b>Total Sewer</b>	<b>283,653</b>	<b>6,025,000</b>	<b>13,000,000</b>	<b>11,750,000</b>	<b>12,500,000</b>
<b>Buildings</b>					
<b>OLD HUMANE SOCIETY</b>					
BLD - Old Humane Society Condition Assessment - Feasibility Study		50,000			
BLD - Old Humane Society Design of improvements including HVAC for south side		75,000			
BLD - Old Humane Society Repaint Exterior Walls		50,000			
BLD - Old Humane Society Replace Windows at North Unit		50,000			
BLD - Old Humane Society Replace Overhead Door		25,000			
BLD - Old Humane Society Replace Flat Roofing and roof curbs			250,000		
BLD - Old Humane Society Replace Sloped Metal Roofing and Drainage		50,000			
BLD - Old Humane Society Replace Main Electrical Disconnects		20,000			
BLD - Old Humane Society Backwall Renovation		50,000			
BLD - Old Humane Society Replace Infrared heater		20,000			
BLD - Old Humane Society Install Heating on South Side		30,000			
BLD - Old Humane Society Replace roof drains		30,000			
BLD - Old Humane Society Replace Water Service			25,000		
BLD - Old Humane Society Replace Water Lines			40,000		
BLD - Old Humane Society Reconstruct Parking Lot			200,000		
<b>Total Old Humane Society</b>	<b>-</b>	<b>400,000</b>	<b>515,000</b>	<b>-</b>	<b>-</b>
<b>COURTHOUSE</b>					
BLD - Courthouse Replace Roofing		30,000	400,000		
BLD - Courthouse LED Lighting (design, construction)		15,000	90,000		
<b>Total Courthouse</b>	<b>-</b>	<b>45,000</b>	<b>490,000</b>	<b>-</b>	<b>-</b>
<b>PWY BUILDING</b>					
BLD - PWY Air Handling System - Construction		550,000			
BLD - PWY Replace Flat Roofing			550,000		
BLD - PWY Replace Heating Boiler and Expansion Tank			150,000		
BLD - PWY Exterior LED Upgrade				60,000	

BLD - PWY Replace Mechanic Shop Air Compressor			20,000		
BLD - PWY Resetting the Locks			15,000		
BLD - PWY Old Vehicle Barn Inspection			15,000		
<b>Total Public Works Building</b>	-	<b>550,000</b>	<b>750,000</b>	<b>60,000</b>	-
<b>NEW HUMANE SOCIETY</b>					
BLD - Humane Society Upgrades	100,000	600,000			
<b>Total New Humane Society</b>	<b>100,000</b>	<b>600,000</b>	-	-	-
<b>BUILDINGS - OTHER</b>					
BLD - Nechako Centre Demolition	773,779	950,000			
BLD - Nechako Centre Phase 2 Environmental Assessment		75,000			
BLD - Building Condition Assessments		750,000			
BLD - New City Hall Building			500,000	1,000,000	
<b>Total Other Buildings</b>	<b>773,779</b>	<b>1,775,000</b>	<b>500,000</b>	<b>1,000,000</b>	-
<b>Environmental/Other</b>					
ENV - Waste Management Strategic Plan Update	40,000				
ENV - Organics Facility	739,409				
ENV - Waste Sorting Yard	50,000				
ENV - Self Haul Drop Off - Design	172,407				
ENV - Self Haul Construction		2,000,000			
ENV - Phase 1 Vegetation Plan		275,000			
ENV - Feasibility for Fire Protection Water Supply - Cistern		60,000	550,000		
ENV - Phase 2 Progressive Closure		150,000	2,000,000		
ENV - Eco-Depot Design			300,000		3,000,000
ENV - Transfer Station			200,000	2,000,000	
<b>Total Environmental</b>	<b>1,001,816</b>	<b>2,485,000</b>	<b>3,050,000</b>	<b>2,000,000</b>	<b>3,000,000</b>
<b>Water Utility</b>					
WAT- Water Treatment Unit	15,000,000	4,000,000			
WAT - Water Master Plan Infrastructure Upgrades		500,000	1,100,000	1,100,000	1,100,000
WAT - Service Centre Water Main Improvements Construction		5,000,000	5,000,000	5,000,000	
WAT - Automatic Control Valve Replacements		30,000	30,000	30,000	30,000
WAT - Water Conservation Initiatives (only proceed if grant funded)		100,000			
<b>Total Water Utility</b>	<b>15,000,000</b>	<b>9,630,000</b>	<b>6,130,000</b>	<b>6,130,000</b>	<b>1,130,000</b>
<b>Cemetery</b>					
CEM - Master Plan		100,000	100,000		
CEM - Beautification Plan		150,000			
<b>Total Cemetery</b>	-	<b>250,000</b>	<b>100,000</b>	-	-
<b>CEEP</b>					
CEEP - Wayfinding Signs for Walkways, Trails, and Parks		50,000			
CEEP - City Centre Optimized Parking		80,000			

CEEP - Strategy for Community Charging Stations		25,000			
<b>Total CEEP</b>	-	<b>155,000</b>	-	-	-
<b>Total Engineering Services</b>	<b>19,845,031</b>	<b>33,260,000</b>	<b>42,810,000</b>	<b>38,640,000</b>	<b>19,325,000</b>
<b>TOTAL CAPITAL</b>	<b>24,863,839</b>	<b>46,386,350</b>	<b>76,217,500</b>	<b>80,482,000</b>	<b>26,127,000</b>