



WEI WAI KUM FIRST NATION

1650 Old Spit Road, Campbell River, B.C., Canada, V9W-3E8

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November 4, 2021

To Whom It May Concern,

Re: Property Tax Rates - Reference Jurisdiction Transition Plan

Background:

We have been collecting property taxes since 2003. Property tax revenues are primarily used for creating economic development opportunities and providing a basic tool for our governance. Property tax is used to finance many local programs and services, which include police and fire protection, road and lighting improvements, parks and recreation, and maintaining service infrastructure.

Under the standards established by the First Nations Tax Commission (FNTC), we have, historically, set the property tax rates each year so that the average tax bill increase in each property class does not rise by more than the rate of national inflation year over year.

Starting in 2022, we propose to set our annual tax rates in all classes to match the annual tax rates that apply in the City of Campbell River. After the change, tax rates in each property class will continue to match those that apply in the City each tax year and will no longer be tied to the rate of national inflation, as permitted by the FNTC.

Why the Transition:

We want to transition to the City of Campbell River's rates to promote business certainty, fairness and consistency. Setting tax rates that match the reference jurisdiction provides a tax regime that is consistent and fair to all our taxpayers, and also attractive to future business investors. Investors look for predictability and reliability. Providing taxes that are consistent with surrounding regions provides just that, at least in terms of the tax part of the equation. In short, this transition is part of a long term investment in supporting and promoting economic growth, and in return this benefits taxpayers through improved services.

Another benefit is to ensure tax revenues keep pace with increasing costs in the future. Numerous important local services in our community are provided through a service agreement with the City of Campbell River. Under the agreement, service costs are based on our assessed values and the City's property tax rates. By always matching the tax rates that apply in the City, in future, our tax revenues will parallel our service costs, so that these essential services will always be available to our taxpayers.

Affected taxpayers and classes:

Taxpayers across all classes, Utilities, Major Industry and Commercial, will transition to the reference jurisdiction rates.

Tax rates for the other property classes already match the City rates and we do not currently have any taxpayers in those property classes.

The reference jurisdiction:

The reference jurisdiction will be the City of Campbell River. Campbell River Indian Band is located in the middle of downtown Campbell River.

Transition timeline:

The complete transition to the reference jurisdiction will occur in the 2022 property taxation year. In 2022 and in subsequent years after the transition, our annual tax rates in all property classes will match those that apply in the City of Campbell River.

How rates will increase and decrease:

In 2022, we expect the rates in the Utilities class will increase to match the City, and the rates in the Major Industry, and Commercial classes will decrease to match the City.

For example, if the transition had occurred in 2021, the 2021 rates would have been:

Property Class	Transitioned Rates	City 2021 Rates	Wei Wai Kum 2021 rates
Class 2 – Utilities	58.62496	58.62496	26.26054
Class 4 – Major Industry	44.53866	44.53866	67.12290
Class 6 – Commercial	19.72832	19.72832	22.92352

Summary:

The Campbell River Indian Band will match the City of Campbell River’s property tax rates starting in 2022. This transition will help promote growth and economic development through a consistent and fair tax regime, help the Campbell River Indian Band to provide a consistent level of local services to our taxpayers, and continue to cover the costs for local services into the future.

Sincerely,



Robert Price, Financial Controller/Taxation Administrator
Campbell River Indian Band / Wei Wai Kum First Nation
1650 Old Spit Road,
Campbell River, BC V9W 3E8
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November 4, 2021

**NOTICE OF INTENTION FROM CAMPBELL RIVER INDIAN BAND
TO DEVELOP REFERENCE JURISDICTION TRANSITION PLAN AND TAXPAYER
MEETING
DECEMBER 3, 2021 from 2-3 pm**

To: Campbell River Indian Band Taxpayers

NOTICE is given that the Campbell River Indian Band (the "First Nation") intends to develop a reference jurisdiction transition plan in order to transition to setting tax rates on Campbell River Indian Band reserve lands that are identical to those in the City of Campbell River. The First Nation will hold a meeting, open to all current taxpayers of the First Nation, to review and discuss the First Nation's reference jurisdiction transition plan.

The reference jurisdiction transition plan will:

1. Provide the justification for transitioning from the current property taxation mill rates to rates that are identical to the rates that apply in the City of Campbell River.
2. Set out how the tax rates will immediately match the City of Campbell River's rates in each property class beginning in the 2022 taxation year.

As a result of COVID-19 restrictions, the meeting will be held online via the Zoom platform. Please ensure if possible to access the zoom link through wi-fi, otherwise data charges may result.

Zoom LINK: <https://us06web.zoom.us/j/82333127974?pwd=MC9ncjFmd1hrNGdBczZ0N3gzMmt0Zz09>

Meeting ID: 823 3312 7974

Passcode: 270546

Date: Friday, December 3, 2021

Time: 2:00 pm to 3:00 pm

All taxpayers are encouraged to attend this meeting. A copy of the reference jurisdiction transition plan is attached to this Notice and may also be obtained through the contact identified below.

Taxpayers may also submit questions in advance of the meeting in writing to the contact identified below.

THIS NOTICE is given to all current property taxpayers of the First Nation, pursuant to section 7 of the First Nations Tax Commission *Standards Respecting Notices Relating to Local Revenue Laws, 2018*.

For further information or questions regarding this Notice, or to obtain a copy of the reference jurisdiction transition plan, please contact:

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