



DISTRICT OF 100 MILE HOUSE
COMMITTEE OF THE WHOLE
TO BE HELD IN DISTRICT COUNCIL CHAMBERS
Tuesday, March 31st, 2026, AT 11:15 AM

	<p><u>CALL TO ORDER</u></p> <p>Mayor to call the Committee of the Whole meeting to order at 11:15 AM.</p> <p>Mayor acknowledges that this meeting is being held on Tsjescencúfecw.</p>
A.	<p><u>APPROVAL OF AGENDA:</u></p>
	<p>A1</p> <p>BE IT RESOLVED THAT the March 31st, 2026, Committee of the Whole agenda <u>be approved</u>.</p>
B.	<p><u>INTRODUCTION OF LATE ITEMS</u></p>
C.	<p><u>DELEGATIONS:</u></p>
D.	<p><u>UNFINISHED BUSINESS:</u></p>
E.	<p><u>CORRESPONDENCE:</u></p>
F.	<p><u>STAFF REPORTS:</u></p>

<p>2026 Operating Budget</p>	<p>F1</p> <p>S. Elias, Director of Finance to present the 2026 Operating Budget and Property Tax rate scenario for Councils consideration and discussion.</p> <p><i>Further amendments and action at the discretion of Council</i></p>
<p>Terms of Reference – Economic Development Task Force</p>	<p>F2</p> <p>BE IT RESOLVED THAT that Terms of Reference and Expression of Interest for the Economic Development Task Force <u>be received</u></p> <p><i>Further amendments and action at the discretion of Council</i></p>
<p>G.</p>	<p><u>BYLAWS:</u></p>
<p>H.</p>	<p><u>OTHER BUSINESS:</u></p>
<p>I.</p>	<p><u>QUESTION PERIOD:</u></p>
<p>J.</p>	<p><u>ADJOURNMENT:</u></p>
	<p>J1</p> <p>BE IT RESOLVED THAT the Committee of the Whole meeting of March 31st, 2026 adjourn: PM:</p>

“Committee of the Whole” means a committee comprised of all Council Members of the District of 100 Mile House to consider and recommend on matters of the Districts’ business. The Committee sits in a deliberative rather than a legislative capacity, for informal debate and preliminary consideration of matters awaiting action.



DISTRICT OF 100 MILE HOUSE

MEMO

Date: March 12th, 2026
To: Mayor & Council
From: Finance
Subject: DRAFT Budget 2026 + Property Tax Rates

I am writing to provide a comprehensive overview and justification for the proposed 3% mill rate increase in the upcoming 2026 budget. The information outlined below highlights the key factors driving this adjustment and underscores the necessity of this increase for the continued prosperity and sustainability of our municipality.

Revenue Considerations:

- The determination of actual tax rates relies on the revised roll from the BC Assessment Authority, expected later in March. The proposed collection amount is an estimate based on the 2026 Completed Roll totals, indicating a need for flexibility in our revenue projections.
- Funding contributions from the Cariboo Regional District support various essential functions within our municipality.
- Interest earned has been budgeted at a very conservative amount of \$80,000 due to planned capital expenditures and easing interest rates. The District has seen elevated interest returns over the past couple of years but cannot anticipate that to continue during a trend of lowering rates.

Utility Frontage Rates:

Sewer and Water Frontage taxes have been subject to annual increases of 5% as per current bylaws. We are approaching the expiration of the current frontage bylaws in 2027.

Utility User Rates:

A review of Water and Sewer rates and rate categories was completed in 2025. Sewer rates have been set at 70% of water rates and the number of categories has been drastically decreased. Notable changes:

- 30% increase to metered water rates, this rate is still not at 100% cost recovery.
- Flat rates for residential units are now the same for all types of residential units.
- Garage per washroom fee removed and all business switched to office.

It is imperative to maintain these increases to ensure the efficiency and sustainability of our water and sewer infrastructure.

Government Grants:

We anticipate receiving \$390,000 from the Small Communities Grant, which serves to offset current year operating expenses, relieving some pressure on our budget.

The Community Works funding is budgeted for \$151,200 determined by the Canada Community Building Fund Agreement, provides vital support for eligible projects or reserves, contributing to the overall financial health of our municipality.

Expense Considerations:

Wage increases for the bargaining unit and exempt staff are reflective of collective agreements and district policies, ensuring fair compensation while adhering to budgetary constraints. 2026 is the first year in a 2026 -2029 collective agreement.

Employee benefits are calculated at 26% of wages, down from 28% in 2025. Training budgets remain consistent with prior year allocations.

Increases in standard expenses are noticeable in all aspects of operations. To mitigate increases the District continues to seek out the best value when purchasing by competitive process, receiving multiple quotes and utilizing co-operative procurement.

Debt Principal Payments:

The District of 100 Mile House currently holds no debt, the final payment of the Blackstock Sewer debt was paid in 2024.

Capital Expenditures:

The proposed capital projects address critical infrastructure needs, equipment replacements, and community service enhancements, all of which are vital for the well-being and development of our municipality.

Capital projects are continuing to climb in expense due to inflation and trade uncertainty. The 2026 BC budget has added engineering services as a PST applicable service, this will have a noticeable effect on capital budgeting going forward.

The District is currently drawing more from reserves for Capital expenditures each year than contributions being made to the reserves. The 3% mill rate increase will aid in the Districts ability to increase contributions to reserves for planned Capital expenditures.

Conclusion:

In conclusion, the proposed 3% mill rate increase is necessary to address increasing costs, maintain essential services, continue current service levels, and continue to fund vital capital projects while planning for future projects.

We remain committed to prudent fiscal management and will continue to refine the budgetary process to ensure transparency and accountability. Your support of this increase is crucial for the continued prosperity of our municipality.

This memo serves as a prelude to the presentation of the Five-year Financial Plan, scheduled for Council consideration on April 14, 2026.

Should you have any further questions or require additional information, please do not hesitate to reach out.

Thank you for your attention to this matter.



S. Elias; Dir. of Finance



T. Boulanger, CAO



DISTRICT OF
100 Mile House

2026 BUDGET & PROPERTY TAXES



Prepared for District Council Budget Discussion - 2026

2025 Average Residential Assessment : 355,800
 2026 Average Residential Assessment : 362,610
 Average increase of 2% (\$6,810)

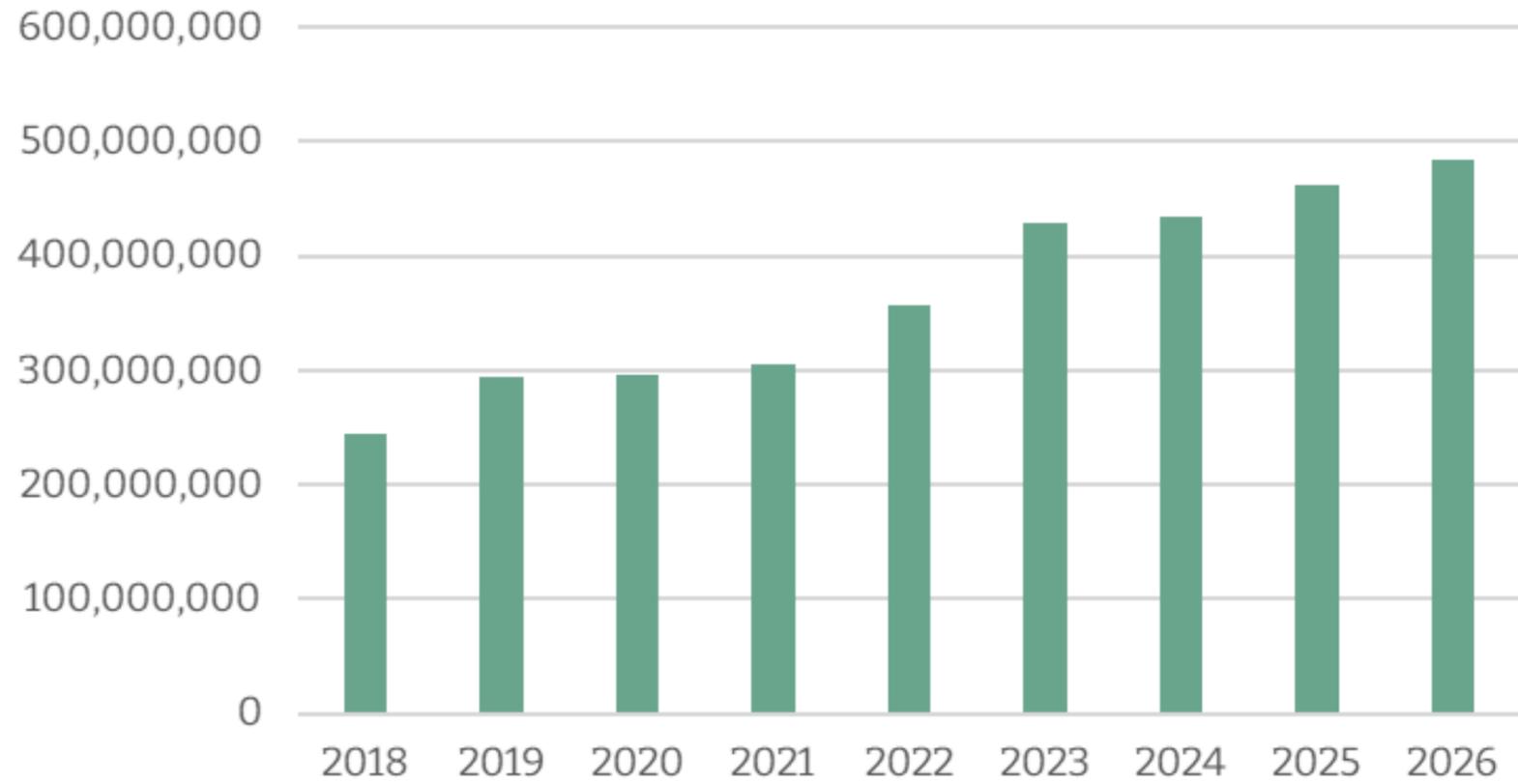
2025 Average Business Assessment : 467,345
 2026 Average Business Assessment : 503,073
 Average increase of 8% (\$35,728)

Class	2025	2026	Difference
Res	304,939,037	310,297,925	5,359,888
Utility	15,868,150	16,833,335	965,186
Major Ind	7,419,700	7,689,700	270,000
Light Ind	5,018,200	6,232,000	1,213,800
Business	128,501,000	141,363,612	12,862,612
Rec/NP	491,500	507,000	15,500
Farm	364,320	362,699	-1,621
Total	462,618,107	483,286,271	20,669,164

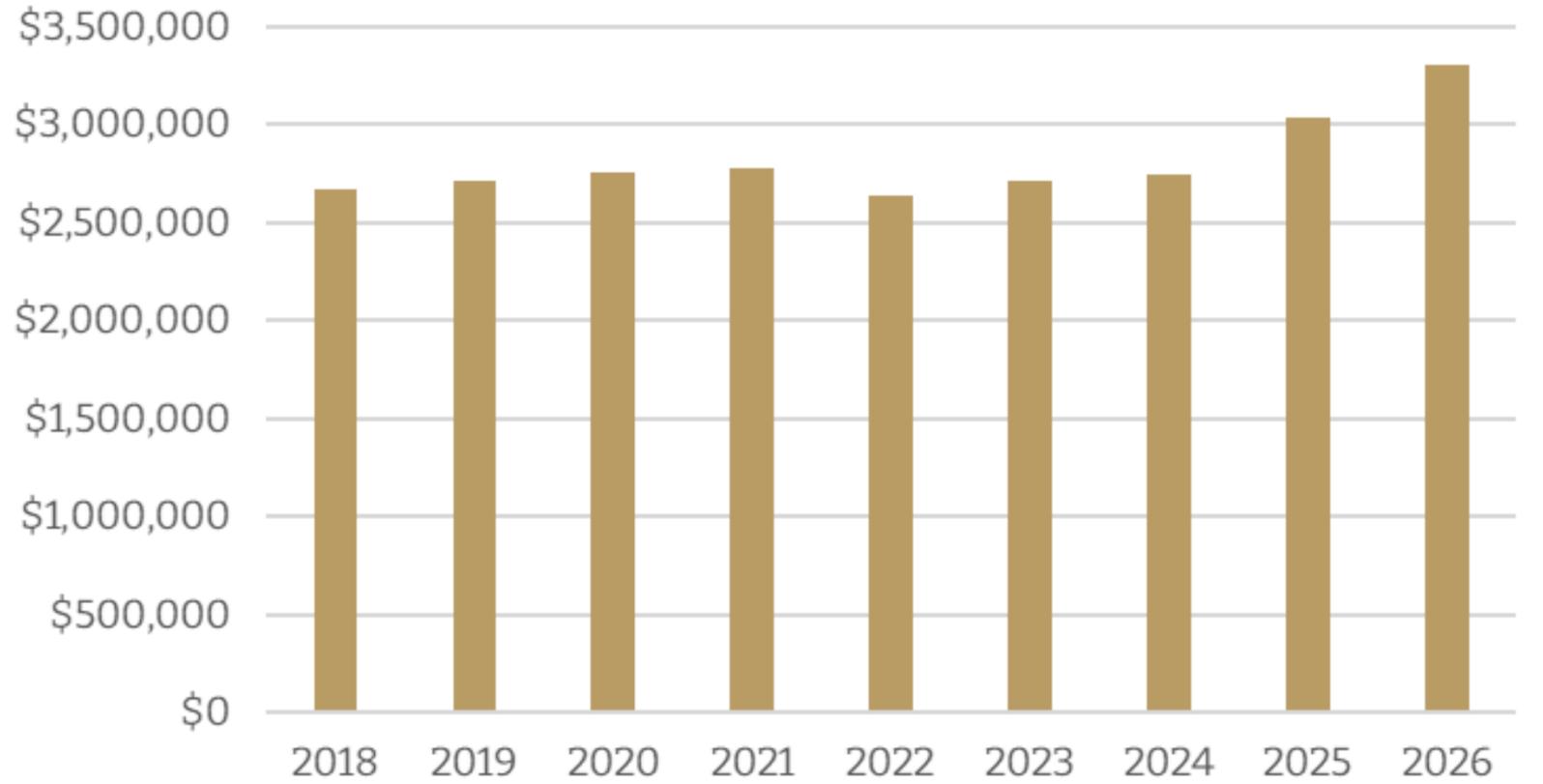
** 9 Million of increased assessment is due to non market change

Comparing 2025 Assessment to 2026 Assessment

Assessment Roll 2018 - 2026

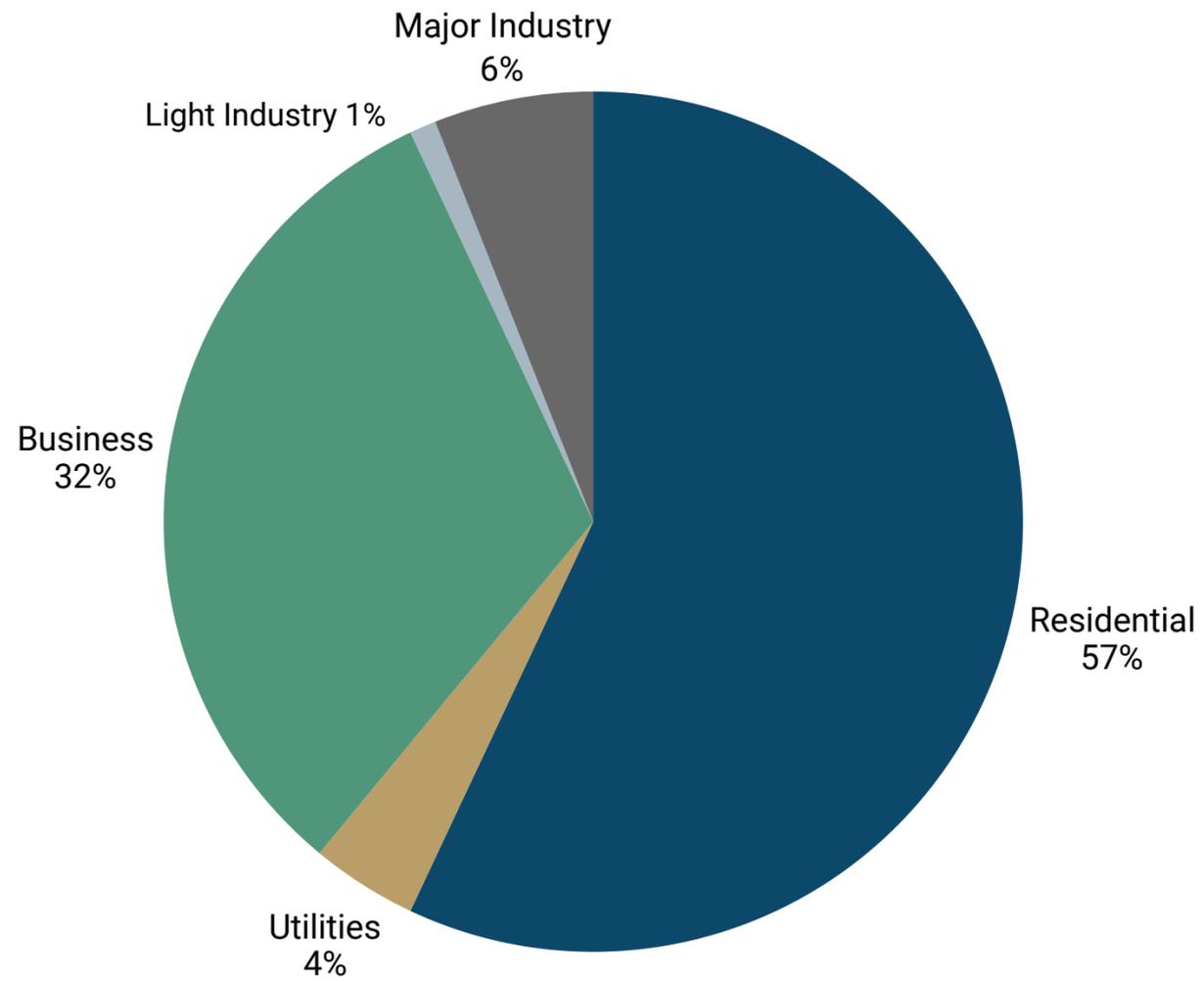


Tax Collection 2018 - 2026

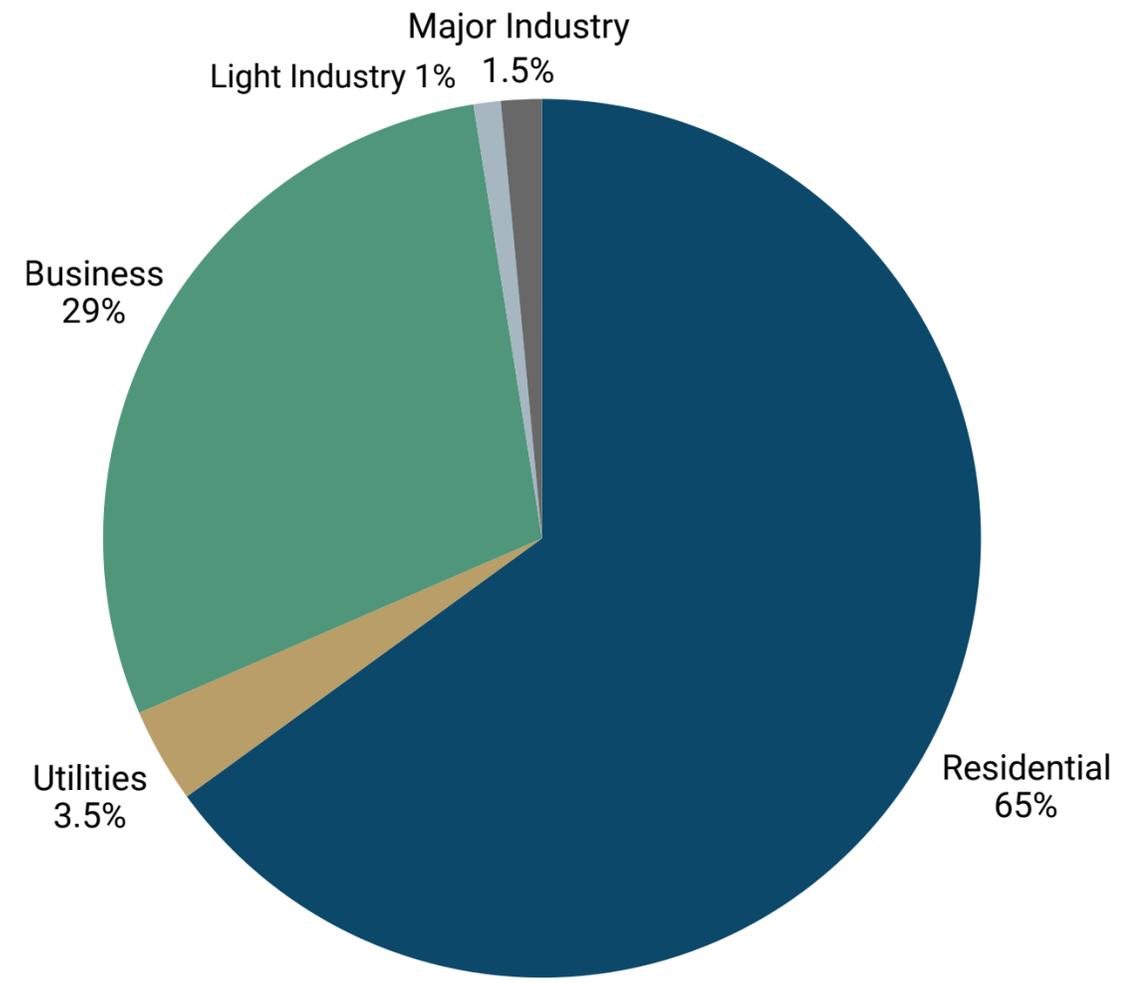


Historical Assessment Roll and Tax Collection

2018 Assessment by Class

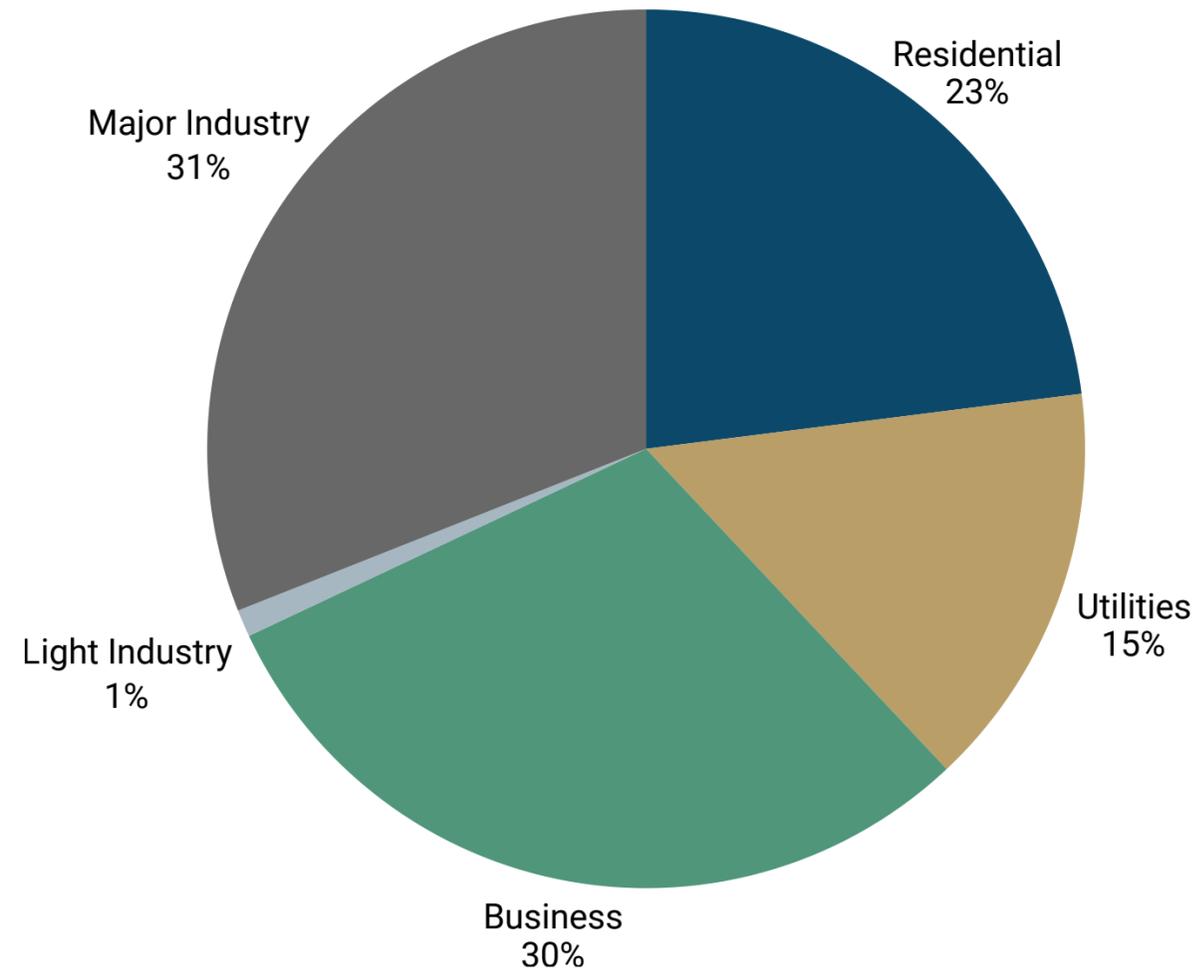


2026 Assessment by Class

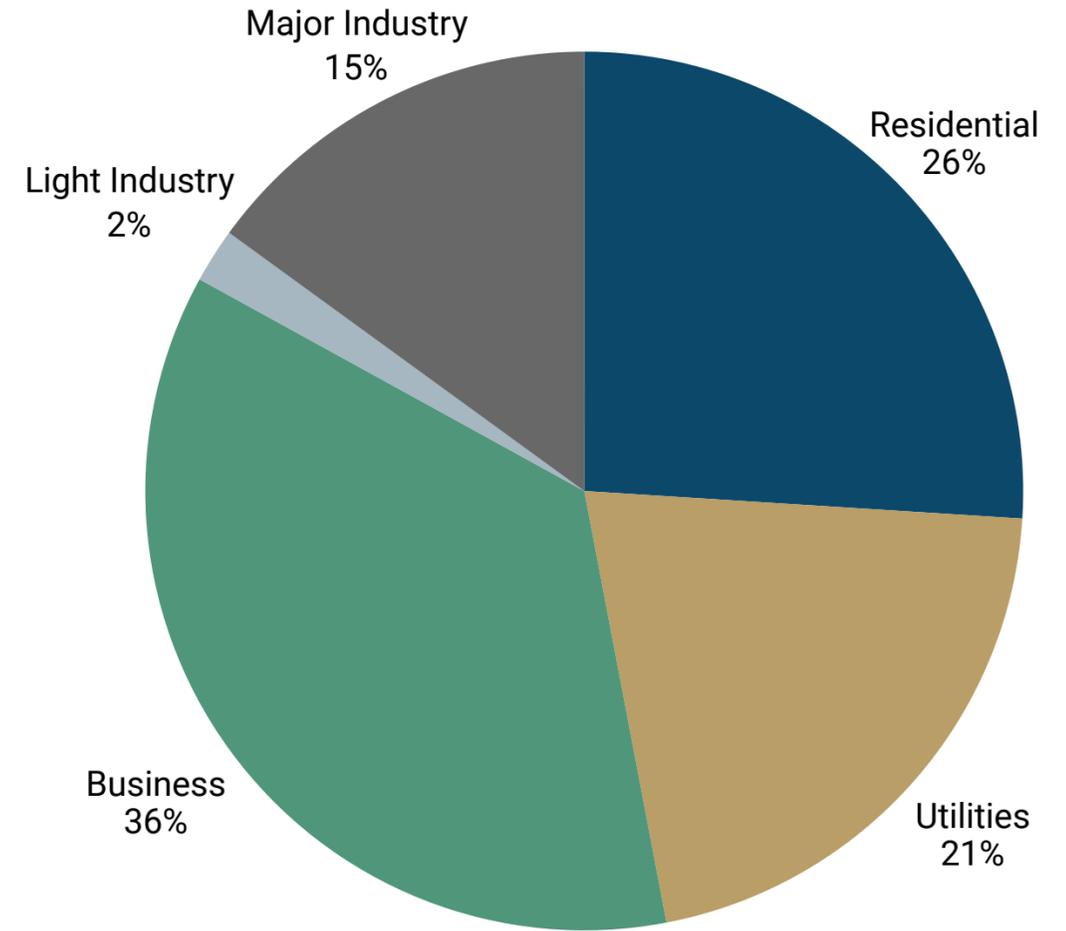


Assessment Roll - Class Change - 2018 vs 2026

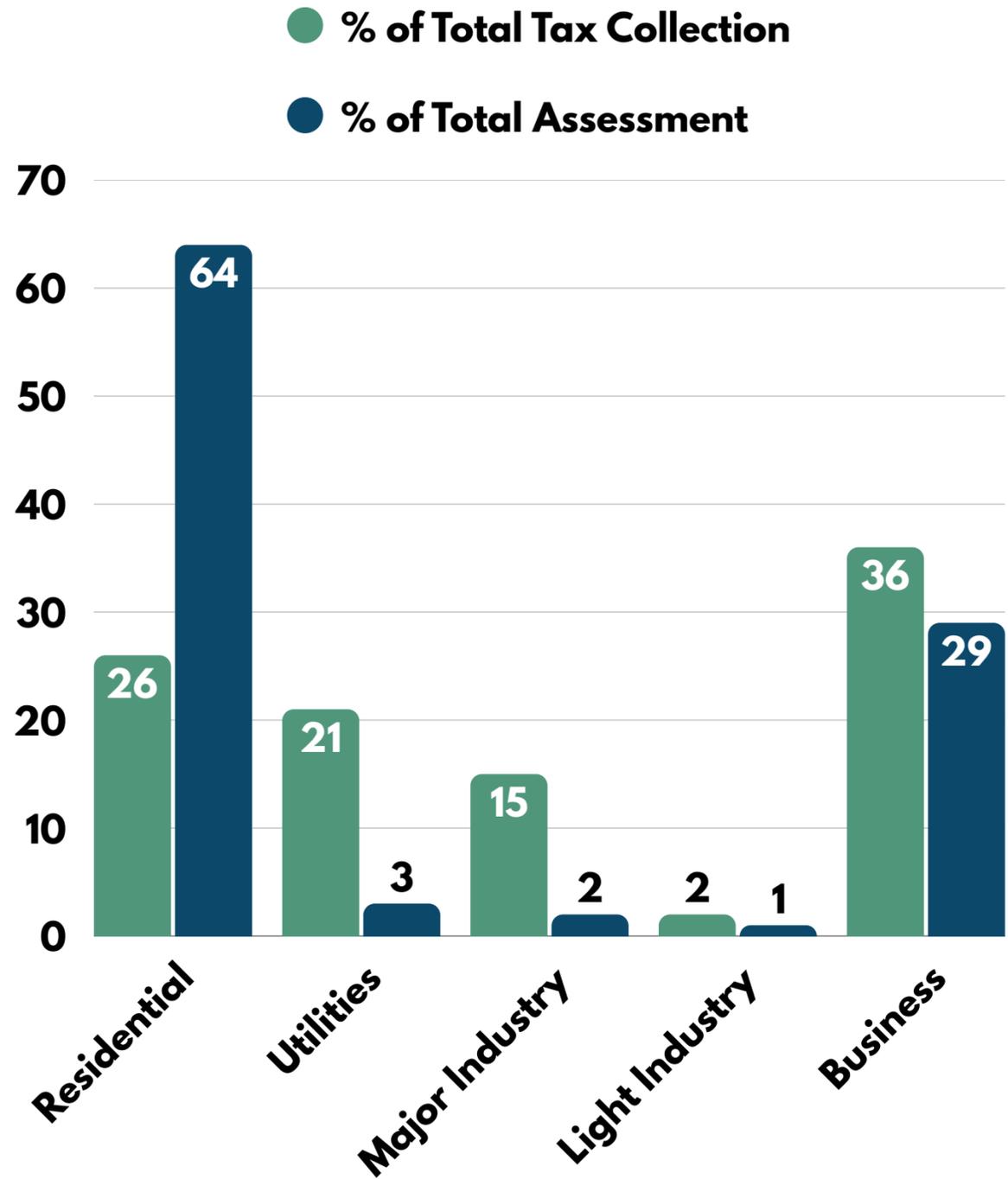
2018 Collection by Class



2026 Collection by Class



Property Tax Collection By Class - 2018 vs 2026



2026 Comparison of Assessment Class and Taxation Collection Percentage



DISTRICT OF
100 Mile House

2027 PROPERTY TAXES LOOKING AHEAD...



2026 Class 4 Collection -	\$504,689
2027 Class 4 Collection estimate -	\$279,184

Potential reduction of \$ 226,525 in Class 4 taxation for 2027.

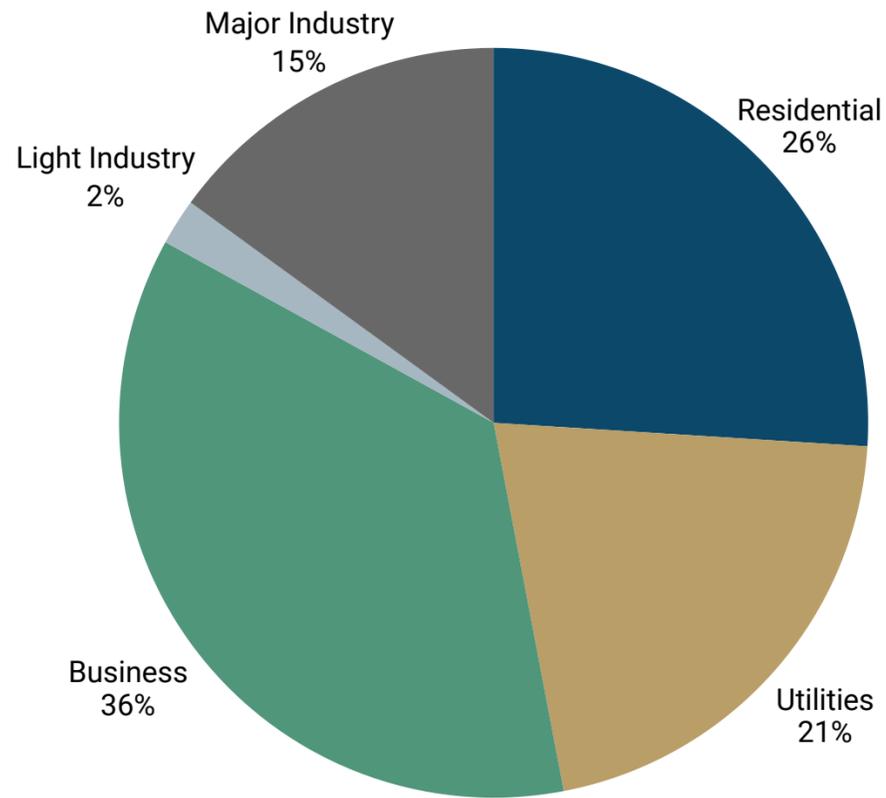
A further possible reduction of an estimated \$240,000 in a future year should the Class 4 Major Industry properties change classification to Class 6 Business.

Estimated Future loss in taxation for Class 4 Major Industry

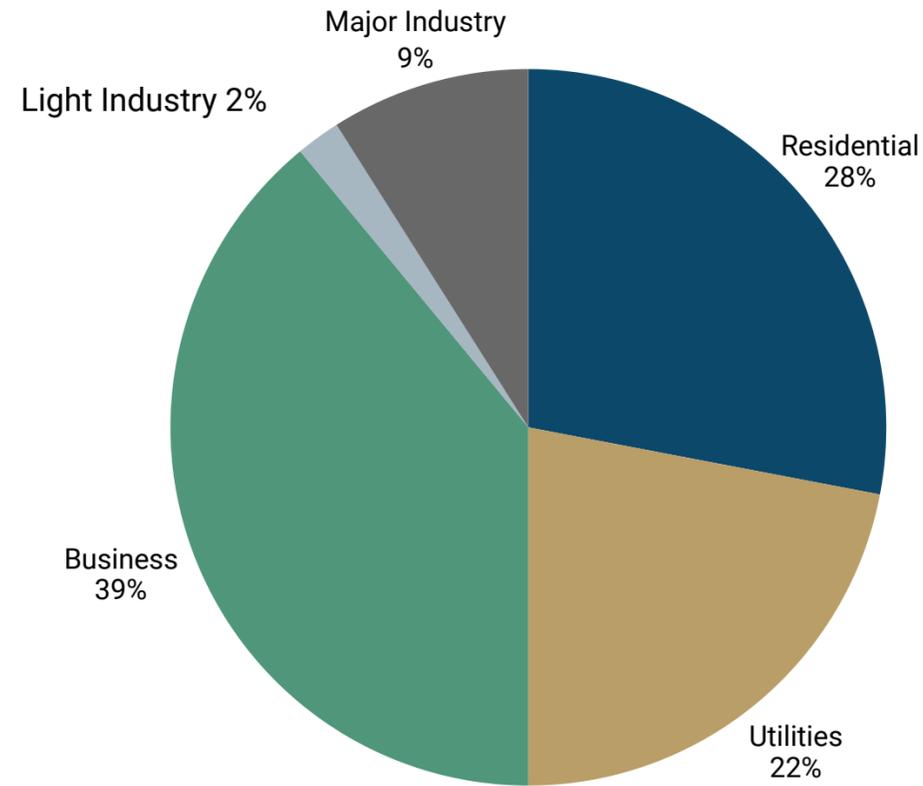
*estimating for a closure allowance being requested in 2026



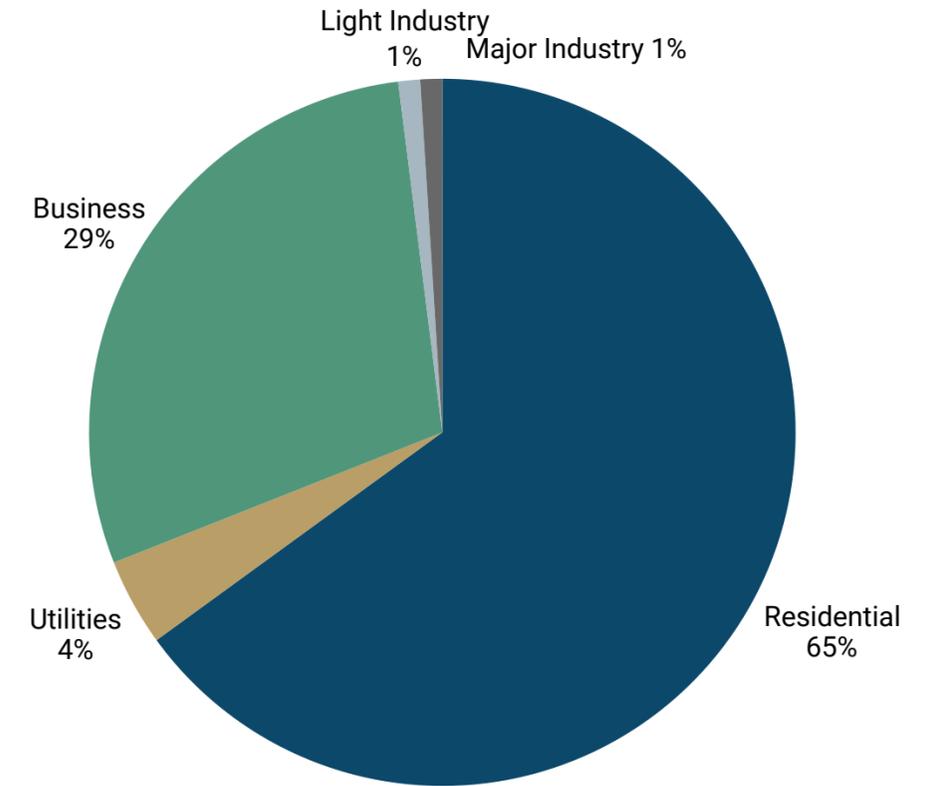
2026 Collection by Class



2027 Collection Estimate by Class



2027 Assessment Estimate by Class



Property Tax Class and Collection estimate for 2027

*2026 assessments minus loss of Major Industry Assessment

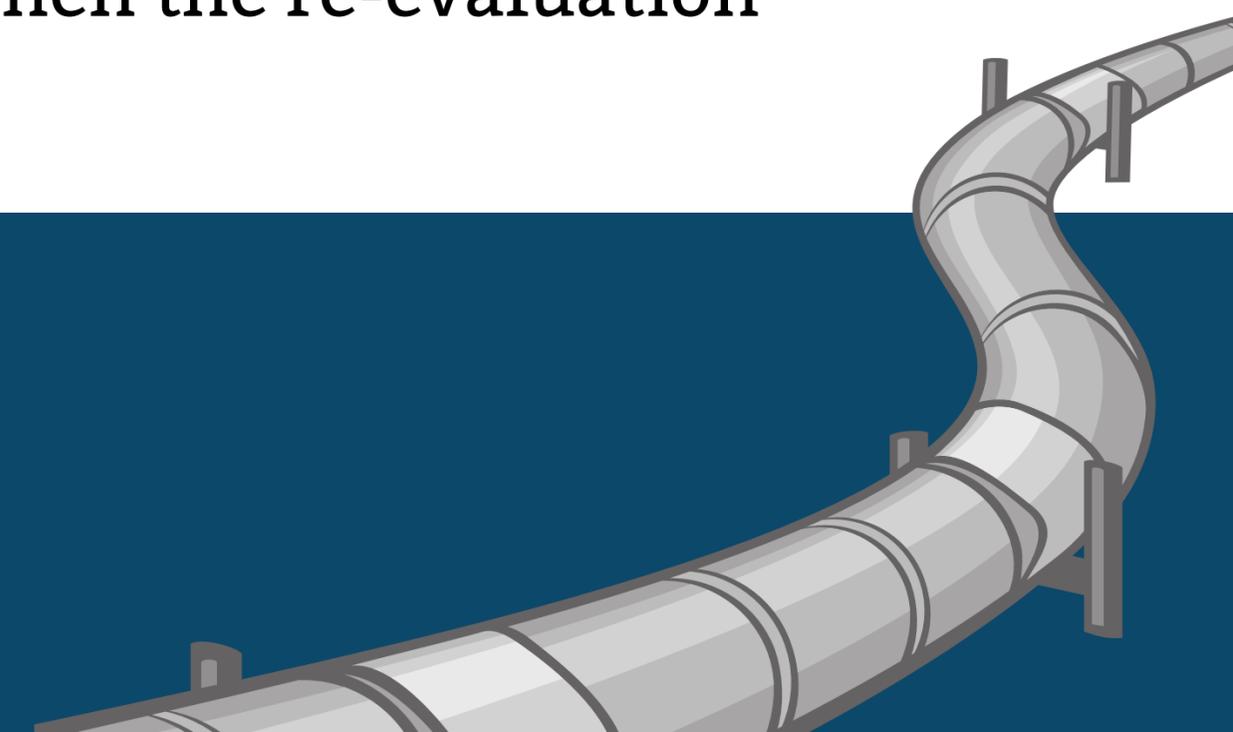
2026 Class 2 Collection -

\$673,333

The BC Assessment 2026 Preview roll had originally showed a reduction in Class 2 assessment resulting in a projected reduction of tax revenue by \$131,000. This was due to the re-evaluation of Gathering and Transmission Pipeline Valuation. After much concern from local governments across the province the re-evaluation was put on hold.

There has not been any communication as to if or when the re-evaluation may move forward.

Future Utility Assessment Considerations



- Reduction to Class 4 - Major Industry when a closure allowance is applied for by West Fraser.
- Potential further reduction should Class 4 properties be reclassified to Class 6 Business.
- Fluctuation and possible re-evaluation of Class 2 Utilities.
- \$200 Northern and Rural Home Owner Benefit is being repealed, effective for the 2027 tax year.



Variables to consider for future taxation years

Federal - 861 Alder



Provincial - 300 Cariboo Hwy



BC Hydro- 275 Horse Lake Rd.



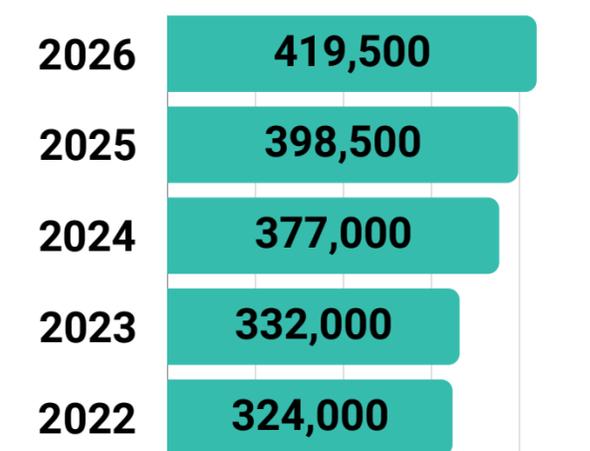
Federal - 726 Alpine



Provincial - 350 Aspen



BC Hydro- 275 Canim Hendrix



Grants In Lieu Property Assessments Comparisons 2022 - 2026

2026 TAX RATE PROPOSAL



DISTRICT OF
100 Mile House

Proposed Rate

Keep RATES the same as 2025 increase collection by \$186,974

Res	2.70689	\$ 839,942
Utility	40.0000	\$ 673,333
Maj Indust	63.72024	\$ 489,990
Light Indu	8.73996	\$ 54,467
Business	8.24531	\$ 1,165,587
Rec/NP	2.75720	\$ 1,398
Farm	4.11538	\$ 1,493
		\$ 3,226,210

6.5% increase in tax collection

Increase Tax RATES by 3% - increase collection by \$ 263,561

Res	2.78810	865,140
Utility	40.0000	673,333
Maj Industry	65.63185	504,689
Light Industry	9.00216	56,101
Business	8.49267	1,200,555
Rec/NP	2.83992	1,440
Farm	4.23885	1,537
		3,302,797

9% increase in tax collection

Increase Tax RATES by 5% - increase collection by \$ 323,645

Res	2.84223	881,939
Utility	40.0000	673,333
Maj Industry	66.90626	514,489
Light Industry	9.17696	57,191
Business	8.65758	1,223,867
Rec/NP	2.89506	1,468
Farm	4.32115	1,567
		3,353,854

10.7% increase in tax collection

Non Market Change accounts for approx. \$50,000 of annual increase

Tax Rates and Collection by Class -
2025 rate, 3% rate increase, 5% rate increase

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$963	\$982	\$1,011	\$1,031
Utilities	\$848	\$917	\$917	\$917
Total	\$1,811	\$1,899	\$1,928	\$1,948
Difference		+\$88	+\$117	+\$137

2025 Average Residential Assessment: 355,800

2026 Average Residential Assessment: 362,610

Average increase of 2%

Average Residential Assessment

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$3,853	\$4,148	\$4,272	\$4,355
Difference		+\$295	+\$419	+\$502
Increase per 100,000 of Assessment			+\$25	+\$41

2025 Average Business Assessment : 467,345

2026 Average Business Assessment : **503,073**

Average increase of 8%

(Utilities for business are not comparable as the rate is based on use. 2026 has seen a utility review and redistribution.)

Average Commercial Assessment

RESIDENTIAL SCENARIOS



Total value \$721,000

2026 assessment as of July 1, 2025

Land	\$131,000
Buildings	\$590,000
Previous year value	\$720,000
Land	\$126,000
Buildings	\$594,000

+ \$1,000

2023 Taxes = \$1,726
 2024 Taxes = \$1,774
 2025 Taxes = \$1,949

Total Municipal increase including utility and frontages :

2025 Rate : \$81
 3% increase: \$139
 5% increase: \$178

TAXATION COMPARISON 2023 - 2026

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$1,949	\$1,952	\$2,010	\$2,049
Frontage	\$176	\$185	\$185	\$185
Utilities	\$848	\$917	\$917	\$917
Total	\$2,973	\$3,054	\$3,112	\$3,151



Total value **\$921,000**

2026 assessment as of July 1, 2025

Land	\$144,000
Buildings	\$777,000
Previous year value	\$959,000
Land	\$139,000
Buildings	\$820,000

**- \$38,000
- 4%**

RESIDENTIAL SCENARIOS

2023 Taxes = \$2,407

2024 Taxes = \$2,485

2025 Taxes = \$2,596

Total Municipal increase including utility and frontages :

2025 Rate : -\$5

3% increase: \$70

5% increase: \$120

TAXATION COMPARISON 2023 - 2026

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$2,596	\$2,493	\$2,568	\$2,618
Frontage	\$582	\$611	\$611	\$611
Utilities	\$848	\$917	\$917	\$917
Total	\$4,026	\$4,021	\$4,096	\$4,146



Total value \$448,000

2026 assessment as of July 1, 2025

Land	\$122,000
Buildings	\$326,000
Previous year value	\$447,000
Land	\$118,000
Buildings	\$329,000

+ \$1,000

RESIDENTIAL SCENARIOS

2023 Taxes = \$1,111

2024 Taxes = \$1,103

2025 Taxes = \$1,210

Total Municipal increase including utility and frontages :

2025 Rate : \$85

3% increase: \$121

5% increase: \$145

TAXATION COMPARISON 2023 - 2026

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$1,210	\$1,213	\$1,249	\$1,273
Frontage	\$264	\$277	\$277	\$277
Utilities	\$848	\$917	\$917	\$917
Total	\$2,322	\$2,407	\$2,443	\$2,467



Total value \$324,000

2026 assessment as of July 1, 2025

Land	\$128,000
Buildings	\$196,000
Previous year value	\$326,000
Land	\$124,000
Buildings	\$202,000

- \$2,000

RESIDENTIAL SCENARIOS

2023 Taxes = \$644

2024 Taxes = \$748

2025 Taxes = \$882

Total Municipal increase including utility and frontages :

2025 Rate : \$83

3% increase: \$110

5% increase: \$128

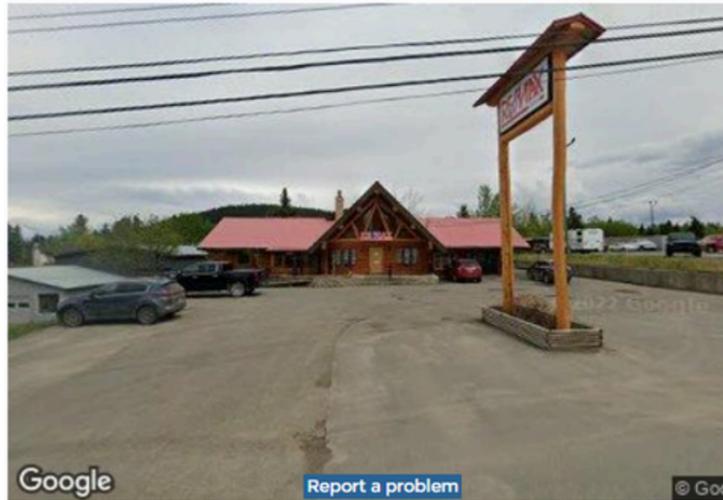
TAXATION COMPARISON 2023 - 2026

	2025	2025 Mill Rate (Applied to 2026 Assessment)	3% Mill Rate Increase	5% Mill Rate Increase
Municipal Taxes	\$882	\$882	\$909	\$927
Frontage	\$273	\$287	\$287	\$287
Utilities	\$848	\$917	\$917	\$917
Total	\$2,003	\$2,086	\$2,113	\$2,131

811 ALDER AVE 100 MILE HOUSE

Area-Jurisdiction-Roll: 24-557-00600.010

 Favourite
  Compare
  Print



Total value \$499,000

2026 assessment as of July 1, 2025

Land	\$283,000
Buildings	\$216,000
Previous year value	\$469,000
Land	\$231,000
Buildings	\$238,000

**+ \$35,000
+ 6.5%**

BUSINESS SCENARIOS

2023 Taxes = \$2,703

2024 Taxes = \$2,936

2025 Taxes = \$3,784

2026 Taxes

2025 rate: +322 = \$4,106

3% increase: +445 = \$4,229

5% increase: +527 = \$4,311

441 ALDER AVE 100 MILE HOUSE
 Area-Jurisdiction-Roll: 24-557-00295.100

 Favourite
  Compare
  Print



Total value \$1,168,000

2026 assessment as of July 1, 2025

Land	\$416,000
Buildings	\$752,000
<hr/>	
Previous year value	\$1,168,000
Land	\$340,000
Buildings	\$828,000

+ \$0
+ 0%

BUSINESS SCENARIOS

2023 Taxes = \$8,586

2024 Taxes = \$9,093

2025 Taxes = \$9,548

2026 Taxes

2025 rate: +0 = \$9,548

3% increase: + 287 = \$9,835

5% increase: + 477 = \$10,025

95 CARIBOO HWY 97 100 MILE HOUSE
 Area-Jurisdiction-Roll: 24-557-00175.310

Favourite Compare Print



Total value \$9,493,000

2026 assessment as of July 1, 2025

Land	\$3,789,000
Buildings	\$5,704,000
Previous year value	\$9,150,000
Land	\$3,100,000
Buildings	\$6,050,000

**+ \$343,000
 + 3.7%**

BUSINESS SCENARIOS

2023 Taxes = \$64,584

2024 Taxes = \$66,432

2025 Taxes = \$75,362

2026 Taxes

2025 rate: + 2,828 = \$78,190

3% increase: + 5,174 = \$80,536

5% increase: + 6,738 = \$82,100

FINANCIAL PLAN

2026 SCHEDULE

APRIL 14TH

Public Presentation &
FP Bylaw 3 readings

APRIL 28TH

FP Bylaw Adoption
Tax Rates Bylaw 3 Readings

MAY 12TH

Tax Rates Bylaw Adoption

COUNCIL BUDGET DISCUSSION - 2026



THANK YOU!



Economic Development Task Force

Terms of Reference

1. Introduction

The Council of the District of 100 Mile House intends to establish a NEW Economic Development Task Force (the *Task Force*) to provide business-to-business support for investment attraction activities. The Task Force is a volunteer-based, advisory body comprised of business-minded individuals whose primary role is to support economic development by identifying business gaps and opportunities within the District of 100 Mile House and the broader South Cariboo region and directly recruiting new business investment in a peer-to-peer format.

2. Purpose

The purpose of the Economic Development Task Force is to:

- Advise Council of the District of 100 Mile House on existing and anticipated business gaps within the region; and
- Support proactive outreach to targeted investors and businesses outside the region, with the objective of encouraging business relocation, expansion, or investment in the South Cariboo.

3. Membership and Composition

- The Task Force shall be chaired by the Mayor of the District of 100 Mile House or alternate member of Council.
- The Task Force shall consist of a core membership of five (5) to six (6) members, including one member of Council, in addition to the Chair.
- Membership numbers may be expanded or reduced at the discretion of the core membership to respond to workload or operational needs.

File: \\D100-DC01\Documents\AGENDAS\CoW Agendas\2026\2026_Mar_31_Terms of Reference.docx\D100-

- Members shall possess strong business backgrounds and demonstrate the ability to represent the interests of the District of 100 Mile House and the South Cariboo region as a whole.
- Members must reside within the District of 100 Mile House or the South Cariboo.
- Membership is strictly voluntary, and members shall serve without remuneration.
- Members are expected to actively participate in Task Force activities and attend regular meetings.

4. Appointment and Term

- Members shall be appointed by Council following a review of Expressions of Interest (Eoi).
- Eoi submissions must include requirements to be determined by Council of the District of 100 Mile House.
- Short-listed candidates may be required to participate in an in-person interview.
- Appointments shall be for a term of two (2) years, with the option for renewal, extension, or cancellation at the discretion of the District of 100 Mile House.

5. Meetings

- The Task Force shall meet at least once every two (2) months, with the exception of July and August.
- Additional meetings may be convened at the call of the Chair.
- A note-taker shall be appointed at the beginning of each meeting.
- Meeting notes shall be provided to Council of the District of 100 Mile House and the Economic Development Officer within one (1) week of each meeting.
- Decisions shall be made by consensus, provided a quorum (a majority of members) is present.

6. Scope of Work and Duties

The Economic Development Task Force shall:



1. Identify critical business gaps and sectors experiencing decline or limited representation within the South Cariboo.
2. Develop and maintain a list of targeted businesses for recruitment.
3. Proactively engage with businesses seeking expansion or relocation opportunities that align with the economic priorities of 100 Mile House.
4. Initiate direct business-to-business outreach to targeted businesses, actively recruiting them to establish operations in 100 Mile House and the South Cariboo.
5. Seek out needed professionals and engage contact for attraction through appropriate means, whether through letters, emails, or phone contact.

7. Reporting

- The Task Force shall provide a written quarterly report to Council outlining activities, progress, and initiatives underway.
- Representatives of the Task Force shall attend Council meetings as a delegation, as required, to respond to questions related to the report.
- More frequent reporting may be arranged to meet the needs of the Task Force or Council.

8. Administration and Support

- The District of 100 Mile House Director of Economic Development shall serve as the primary staff liaison to the Task Force.
- Administrative support, including meeting space, refreshments, photocopying, and related resources, shall be provided at Municipal Hall as required.
- Miscellaneous expenses may be reimbursed by the District of 100 Mile House, subject to prior approval.



CALL for EXPRESSIONS of INTEREST
Economic Development Task Force

Are you committed to 100 Mile House's growth and prosperity?

We are looking for business-minded individuals with strong networking capabilities to join forces with us to focus on business-to-business support for investment attraction.

By actively seeking out skill gaps in our region and directly engaging with potential business operators, you can help us draw in the businesses, professionals, and trades we need to strengthen our economic health.

The Council of the District of 100 Mile House intends to establish a NEW Economic Development Task Force to build bridges between local government and the private sector, with the goal of attracting new investment. We are seeking expressions of interest for voluntary Task Force membership.

A Terms of Reference for the Economic Development Task Force is attached which outlines general expectations and scope of work.

If you are interested in being considered for this advisory role, please submit an expression of interest by email to:

J. Doddridge, Director of Economic Development & Planning
jdoddridge@100milehouse.com

Your expression of interest should include:

- Your business background / experience
- Why you're interested in joining the Task Force
- What skills can you offer the Task Force in meeting its goals
- Your contact details

This is a fantastic opportunity for anyone looking to shape the future of 100 Mile House.

Deadline for expressions of interest is April 17, 2026.

Attached: ToR