



**AGENDA  
SPECIAL COUNCIL MEETING**

Monday, April 29, 2024

11:00 A.M. - 12:00 P.M.

SHAW AUDITORIUM, VANCOUVER ISLAND CONFERENCE CENTRE

80 COMMERCIAL STREET, NANAIMO, BC

---

**Pages**

1. **CALL THE MEETING TO ORDER:**

2. **INTRODUCTION OF LATE ITEMS:**

3. **APPROVAL OF THE AGENDA:**

4. **REPORTS:**

a. 2024 – 2028 Financial Plan Amendment Bylaw

3 - 11

To be introduced by Laura Mercer, General Manager, Corporate Services.

*Purpose: To introduce “Financial Plan Amendment Bylaw 2024 No. 7371.01” for first, second and third readings.*

Recommendation:

1. That “Financial Plan Amendment Bylaw 2024 No. 7371.01” (To amend the 2024 – 2028 Financial Plan), pass first reading;
2. That “Financial Plan Amendment Bylaw 2024 No. 7371.01” pass second reading; and
3. That “Financial Plan Amendment Bylaw 2024 No. 7371.01” pass third reading.

b. 2024 Property Tax Rates Bylaw

12 - 20

To be introduced by Laura Mercer, General Manager, Corporate Services.

*Purpose: To introduce “Property Tax Rates Bylaw 2024 No. 7380” for first, second and third readings.*

Recommendation:

1. That “Property Tax Rates Bylaw 2024 No. 7380” (a bylaw to set the

property tax rates for 2024) pass first reading;

2. That "Property Tax Rates Bylaw No. 7380" pass second reading; and
3. That "Property Tax Rates Bylaw No. 7380" pass third reading.

**5. BYLAWS:**

- a. "Fees and Charges Amendment Bylaw 2023 No 7336.08"

21 - 30

That "Fees and Charges Amendment Bylaw 2023 No 7336.08" (a bylaw to amend the fees for City Parks, Plazas, Pavilions, Amphitheaters, Grounds, Parking Lots and Trails) be adopted.

**6. OTHER BUSINESS:**

**7. QUESTION PERIOD:**

**8. ADJOURNMENT:**

DATE OF MEETING APRIL 29, 2024

AUTHORED BY WENDY FULLA, DIRECTOR, FINANCE

**SUBJECT 2024 – 2028 FINANCIAL PLAN AMENDMENT BYLAW**

## **OVERVIEW**

### **Purpose of Report**

To introduce “Financial Plan Amendment Bylaw 2024 No. 7371.01” for first, second and third readings.

### **Recommendation**

1. That “Financial Plan Amendment Bylaw 2024 No. 7371.01” (To amend the 2024 – 2028 Financial Plan), pass first reading;
2. That “Financial Plan Amendment Bylaw 2024 No. 7371.01” pass second reading; and
3. That “Financial Plan Amendment Bylaw 2024 No. 7371.01” pass third reading.

## **BACKGROUND**

Council at the 2024-JAN-15 Council Meeting adopted the Provisional 2024 – 2028 Financial Plan Bylaw “Financial Plan Bylaw 2023 No. 7371”. The Financial Plan reflected decisions made by Council during the budget review process in 2023. A Final 2024 – 2028 Financial Plan Bylaw and a Property Tax Rates Bylaw must be adopted by 2024-MAY-15 to enable the calculation and collection of 2024 property taxes.

At the 2024-APR-17, Finance and Audit Committee meeting Council received an update on the proposed Final 2024 – 2028 Financial Plan and staff sought direction from Council for any additional changes to the budget. The update highlighted changes since the provisional budget was adopted including updates to estimates and directives from Council.

Council engaged in deliberations, which resulted in the following change:

- Budget the RCMP contract at 92% for 2024 and 95% for 2025 to 2028 in the 2024 – 2028 Financial Plan.

At the same meeting the Finance and Audit Committee, based on staff reports, also recommended Council increase the IT base operating budget by \$144,300 in 2024 and an additional \$68,910 in 2025, funded by property taxation and increase the 2024 budget for the Marie Davidson BMX Park Redevelopment by \$330,000 funded by Growing Communities Fund Reserve.

## **DISCUSSION**

The Final 2024 – 2028 Financial Plan (Financial Plan) supports Council's Strategic Framework (Framework) and includes investment to maintain more than \$4.8 billion (2021) worth of assets.

The Financial Plan integrates the six key focus area of the Framework as the City works towards building a stronger, more sustainable and more resilient community.

Support of the Frameworks six key focus areas includes:

### **Implementing City Plan Action Plans and Key City Management Plans**

- Departmental business plans, project plans and 2024 key initiatives incorporate actions from the *Integrated Action Plan for City Plan: Nanaimo Reimagined*.

### **Social, Health and Public Safety Challenges**

- Funding to support the Nanaimo Systems Planning Organization in its work to improve coordination and organization of existing health and housing resources.
- Funding for a daytime warming centre.
- Implementation of the Nanaimo Youth Resilience Strategy funded by the Building Safer Communities grant.

### **Maintaining and Growing Current Services**

- First full year of 20 new firefighters that started in August 2023 and an additional 20 new firefighters in 2025 in support of the Fire Master Plan Implementation.
- Three new RCMP members in 2024, the final year of a plan to add 15 members over five years.
- Continuation and completion of Phase 2 of the Midtown Water Supply project constructing two large water mains to enhance the water supply network and build resiliency within the core of the city.

### **Capital Projects**

- Westwood Lake Improvement Project Phase 2 for residents to enjoy open spaces and waterfronts.
- Phasing of the Commercial Street Implementation plan to revitalize the heart of Nanaimo's downtown.
- In conjunction with the Regional District of Nanaimo and BC Transit undertake the construction of a new Downtown Transit Exchange
- Construction of new washrooms at Maffeo Sutton Park, a destination park in the heart of Nanaimo that hosts countless community special events.

### **Communicating with the Community**

- Redesign of Nanaimo.ca to improve user experience when searching for information.

### **Governance and Corporate Excellence**

- Continuation of the implementation of a new cloud-based enterprise resource planning

software that will streamline financial processes.

## **FINANCIAL CONSIDERATIONS**

The projected property taxes increases in the Final 2024 – 2028 Financial Plan are:

	2024	2025	2026	2027	2028
General Asset Management Reserve	1.0%	1.0%	1.0%	1.0%	1.0%
General Property Tax Increase	6.7%	6.2%	3.1%	1.5%	1.7%
<b>Total Municipal Taxes</b>	<b>7.7%</b>	<b>7.2%</b>	<b>4.1%</b>	<b>2.5%</b>	<b>2.7%</b>

The projected impact to the typical home is \$204 for municipal taxes or approximately \$17/month.

	2023	2024	\$ Change	% Change
<b>Assessment - Average Home</b>	\$806,636	\$783,808	(\$22,828)	-2.8%
Property Taxes	\$2,639	\$2,843	\$204	7.7%
Municipal User Fees				
Water Fees*	478	506	28	6.0%
Sewer Fees	158	164	6	4.0%
Sanitation Fees	221	228	7	3.2%
<b>Total Municipal Taxes &amp; User Fees</b>	<b>\$3,496</b>	<b>\$3,741</b>	<b>\$245</b>	<b>7.0%</b>

Rounded to nearest dollar

Assumes a single family home with average Class 1 assessment change

\*Based on average seasonal usage

## **OPTIONS**

- That “Financial Plan Bylaw 2024 No. 7371.01” (To amend the 2024 – 2028 Financial Plan) pass first reading;  
That “Financial Plan Bylaw 2024 No. 7371.01” pass second reading; and  
That “Financial Plan Bylaw 2024 No. 7371.01” pass third reading.
  - The advantages of this option: Adopting the 2024 – 2028 Financial Plan Amendment Bylaw authorizes the expenditures in the 2024 budget and calculation of the 2024 property taxes.
  - Financial Implications: Enables the calculation and collection of 2024 property taxes. Annual property taxes help fund City services and the project plan.
- That Council table the report and request more information from Staff.
  - The disadvantages of this option: Additional meeting(s) will be required to complete adoption of bylaws by 2024-MAY-15.
  - Financial Implications: The Property Tax Bylaw for the calculation and collection of 2024 Property Taxes cannot be adopted until the 2024 – 2024 Financial Plan

Amendment Bylaw is adopted.

**SUMMARY POINTS**

- The 2024 property tax increase will be 7.7%.
- The “Financial Plan Amendment Bylaw 2024 No. 7371” must be adopted by 2024-MAY-15.
- This bylaw will allow Staff to calculate and collect 2024 property taxes. Annual property taxes help fund City services and the project plan.

**ATTACHMENTS:**

“Financial Plan Amendment Bylaw 2024 No. 7371.01” |

**Submitted by:**

Wendy Fulla  
Director, Finance |

**Concurrence by:**

Laura Mercer  
General Manager, Corporate Services |

CITY OF NANAIMO

BYLAW NO. 7371.01

A BYLAW TO CONFIRM AND ADOPT THE FINANCIAL PLAN

---

The Municipal Council of the City of Nanaimo in open meeting assembled, ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as the “Financial Plan Amendment Bylaw 2024 No. 7371.01”.

2. Amendments

“Financial Plan Bylaw 2023 No. 7371” is hereby amended as follows:

- (1) Delete Schedule “A” in its entirety and replace with the attached Schedule “A”.
- (2) Delete Schedule “B” in its entirety and replace with the attached Schedule “B”.

PASSED FIRST READING: \_\_\_\_\_  
PASSED SECOND READING: \_\_\_\_\_  
PASSED THIRD READING: \_\_\_\_\_  
ADOPTED: \_\_\_\_\_

---

MAYOR

---

CORPORATE OFFICER

**Schedule A**  
**City of Nanaimo**  
**2024 - 2028 Financial Plan**

	2024	2025	2026	2027	2028
<b>Revenues:</b>					
Revenue from Property Value Taxes	154,811,457	167,000,562	175,078,295	180,680,180	186,823,737
Revenue from Parcel Taxes	209,980	212,840	58,095	2,904	2,904
Revenue from Fees & Charges	61,961,575	64,187,645	67,681,324	69,366,455	70,940,409
Revenue from Other Sources	50,706,230	36,560,592	32,393,037	31,787,791	30,954,619
	<u>267,689,242</u>	<u>267,961,639</u>	<u>275,210,751</u>	<u>281,837,330</u>	<u>288,721,669</u>
<b>Expenses:</b>					
General Operating Expenditures	203,957,849	185,196,276	191,444,685	195,063,168	201,504,102
Sanitary Sewer Operating Expenditure:	5,565,654	5,133,918	5,286,632	5,340,885	5,398,154
Waterworks Operating Expenditures	14,291,505	13,878,576	13,521,979	13,923,840	13,616,697
Interest Payment on Municipal Debt	2,355,349	2,579,329	2,475,616	1,853,895	1,516,149
Amortization	32,277,097	33,035,013	34,164,334	34,160,680	35,470,153
	<u>9,241,788</u>	<u>28,138,527</u>	<u>28,317,505</u>	<u>31,494,862</u>	<u>31,216,414</u>
<b>Annual Surplus/Deficit</b>					
<b>Add back:</b>					
Amortization	32,277,097	33,035,013	34,164,334	34,160,680	35,470,153
<b>Capital Expenditures</b>					
General Capital Expenditures	92,153,149	39,498,890	30,388,461	25,846,147	28,516,502
Sanitary Sewer Capital Expenditures	8,025,592	10,408,200	4,580,300	5,059,600	6,776,300
Waterworks Capital Expenditures	34,969,001	10,301,600	16,322,100	8,850,900	10,991,800
Proceeds from Municipal Borrowing	(4,083,150)	-	-	-	-
Principal Payment on Municipal Debt	4,364,028	5,192,228	5,310,053	4,406,790	3,160,728
<b>Transfers between Funds:</b>					
Reserve Funds	-	-	-	-	-
DCC Funds	-	-	-	-	-
Transfers to/(from) Accumulated Surplus	(93,909,735)	(4,227,378)	5,880,925	21,492,105	17,241,237
<b>Financial Plan Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



**Schedule B**  
**City of Nanaimo**  
**Statement of Revenue Objectives & Policies**

**1. Proportion of Revenue by Source**

The City receives revenues from a variety of sources including property taxes and user fees. This funding pays for such services as police and fire protection, solid waste collection, management of roads, drainage, sanitary sewer, waterworks and parks infrastructure, along with the delivery of leisure and cultural services. Property taxes are the largest source of revenue as detailed in Table 1.

Table 1: Sources of Revenue

Revenue Source	\$ Total Revenue	% Total Revenue
Property Value Taxes	154,811,457	58%
Parcel Taxes	209,980	0%
Fees & Charges	61,961,575	23%
Other Sources	50,706,230	19%
<b>Total</b>	<b>267,689,242</b>	<b>100%</b>

**Policies and Objectives**

**Property Taxes**

- The City will attempt to keep the proportional share of revenue from property taxes at a level similar to the average of comparable municipalities.
- Where new sources of revenue are made available to the City from senior governments, wherever possible these revenues will be used to reduce dependency on property taxation revenue.

**Parcel Taxes**

- Parcel taxes will be used whenever Council determines that they are more appropriate than property taxes.

**Fees & Charges**

- Wherever possible, fees & charges will be used to assign costs to those who benefit from the service provided. The proportion of the costs recovered by fees and charges will vary with the nature of the service provided.

**Proceeds of Borrowing**

- Borrowing will be considered when determining the funding sources of large capital projects that provide benefits to taxpayers over a long period of time (20 years or more).
- Borrowing will be consistent with the City's Debt Management Policy.

**Other Sources of Revenue**

- The City will continue to seek other sources of revenue in order to reduce reliance on property taxes.
- The City will consider hydroelectric power generation where practical and environmentally supportable.

**2. Distribution of Property Taxes Among the Classes**

Table 2 outlines the projected distribution of property taxes amongst the property classes. Projected revenue from residential provides the largest proportion of property tax revenue. This class represents the largest portion of the tax base and utilizes the majority of City services. Between 2009 and 2013, the light and major industrial tax rates were reduced to the same level as the commercial tax rate.

Table 2: Projected Distribution of Property Tax Rates and Tax Class Ratios

Property Class	\$ Property Taxes	% of Total Property Taxation	Tax Class Ratios
Residential (1)	106,064,092	68.51%	1.000
Utilities (2)	843,870	0.55%	9.966
Supportive Housing (3)	-	0.00%	-
Major Industry (4)	2,037,715	1.32%	3.285
Light Industry (5)	2,780,382	1.80%	3.285
Business and Other (6)	42,705,003	27.59%	3.285
Managed Forest Land (7)	3,828	0.00%	5.480
Recreational/Non-Profit (8)	376,400	0.24%	2.594
Farm (9)	167	0.00%	0.132
<b>Total</b>	<b>154,811,457</b>	<b>100%</b>	

**Policies and Objectives**

- The City will attempt to keep the percentage of property taxes received from residential taxpayers at a level comparable to the average of similar municipalities.
- The City will attempt, over time, to reduce the commercial tax rate to the average of all BC municipalities.

**3. Permissive Tax Exemptions**

The City believes that permissive tax exemptions are an appropriate way to recognize the value of the services provided to the community by non-profit organizations. Each year, a list of these exemptions is included in the City’s Annual Report.

**Policies and Objectives:**

- Permissive tax exemptions are governed by the City’s Grants Policy and Guidelines, which outlines the criteria for which property tax exemptions may be granted.
- Permissive tax exemption requests will be reviewed by the Finance and Audit Committee and the Committee will make recommendations to Council.
- Permissive tax exemptions will be reviewed at least every three years to ensure that

the organization and property still meets the criteria established by Council.

**4. Revitalization Tax Exemptions**

The City believes that revitalization tax exemptions are an appropriate tool to assist the City in realizing its strategic objectives.

**Policies and Objectives:**

- The City can exempt municipal taxes for up to ten years for projects undertaken by landowners, where the project meets defined objectives of a City strategy.
- Recipients of exemptions must enter into a Revitalization Tax Exemption Agreement with the City.
- Every revitalization tax exemption must be approved by Council.

DATE OF MEETING    APRIL 29, 2024

AUTHORED BY        JAMIE SLATER, MANAGER, FINANCIAL SERVICES & SPECIAL PROJECTS

**SUBJECT            2024 PROPERTY TAX RATES BYLAW**

## **OVERVIEW**

### **Purpose of Report**

To introduce “Property Tax Rates Bylaw 2024 No. 7380” for first, second and third readings. |

### **Recommendation**

That:

- 1) “Property Tax Rates Bylaw 2024 No. 7380” (a bylaw to set the property tax rates for 2024) pass first reading;
- 2) “Property Tax Rates Bylaw No. 7380” pass second reading; and
- 3) “Property Tax Rates Bylaw No. 7380” pass third reading.

## **BACKGROUND**

Each year, the approved Financial Plan sets out the required amount of property taxes to be collected for the property taxation year. The required property tax amounts are then calculated into tax rates (often referred to as mill rates).

Property tax assessment values are determined by the BC Assessment Authority, based on a valuation date of July 1<sup>st</sup> of the previous year, and the calculated tax rates are applied to every \$1,000 of assessed value for the various classes of property in the City of Nanaimo.

The 2024 Financial Plan provides for a 7.7% increase over the property tax amounts requisitioned in 2023. Property tax rates are set each year to enable the City to collect the tax amounts that are required to support the municipal programs and services as approved by Council in the Financial Plan.

The average assessed value for a single-family residential property in Nanaimo (when adjusted for new growth) decreased by approximately 2.8% in 2024, as compared to a 12% increase in 2023.

A significant change in the assessed value will not necessarily result in a proportionate significant change in the property taxes. The most important factor when determining how property taxes will be impacted is how a property’s assessed value has changed relative to the average change in that property class. This is demonstrated in the infographic as provided by BC Assessment, below:



\*The diagram above and the scenarios below assume stable tax rates and no changes in the distribution of budget funding between property classes for your taxing jurisdiction and/or any other taxing agency.

### Impact to Typical Single Family Home

The table below illustrates the estimated municipal taxes for a typical single-family residential property that had its assessed value decrease by the average of 2.8%.

Year	Average Single Family Home Value	Municipal Tax Rate*	Estimated Municipal Taxes Paid
2023	\$806,636	3.27210	\$2,639.39
2024	\$783,808	3.62746	\$2,843.23

\*General Municipal & Debt residential tax rates (excludes library)

If a residential property's value decreases by more than the average percentage (2.8%), the tax increase will be less than 7.7%. If a residential property's value increases by more than the average percentage (2.8%), the tax increases will be more than 7.7%.

### DISCUSSION

The tax rate schedule in Bylaw 7380 also includes tax rates applicable to the amounts requisitioned by the following entities:

- Vancouver Island Regional Library
- Regional District of Nanaimo
- Nanaimo Regional Hospital

The City of Nanaimo collects these taxes and remits the requisitioned amounts to these organizations. The requisition process is governed by legislation.

Each year, the City of Nanaimo's Financial Plan and related Property Tax Rates bylaw must be adopted before May 15<sup>th</sup>, as stated under Sections 165 and 197 of the *Community Charter*.

The application of a 10% penalty on unpaid current year taxes is legislated under the *Municipal Tax Regulation*. City Council has approved the imposition of a 2% penalty on amounts outstanding after 2024-JUL-02 and a second penalty of 8% on amounts outstanding after 2024-AUG-30. |

## **OPTIONS**

1. That:
  1. "Property Tax Rates Bylaw 2024 No. 7380" (a bylaw to set the property tax rates for 2024) pass first reading;
  2. "Property Tax Rates Bylaw 2024 No. 7380" pass second reading; and,
  3. "Property Tax Rates Bylaw 2024 No. 7380" pass third reading.
    - **Advantages:** The City of Nanaimo will meet the 2024-MAY-15 legislated deadline to set the applicable property tax rates that will allow property taxes to be collected for the City of Nanaimo and other government agencies.
    - **Financial Implications:** The City of Nanaimo will collect the property tax amounts required to fund 2024 operations for the City of Nanaimo and other government agencies.
2. That Council defer consideration of the report and request more information from Staff.
  - **Disadvantages:** Delaying readings of the bylaw would require additional Council meetings to complete the adoption of the bylaw by the deadline.
  - **Financial Implications:** Until the property tax rates bylaw is adopted, the City of Nanaimo will not be able to collect the property tax amounts required to fund 2024 operations. Legislation outlines that the bylaw must be adopted before 2024-MAY-15.

|

**SUMMARY POINTS**

- The 2024 property tax increase is directed by the 2024-2028 Financial Plan and the rate increase is 7.7%
- Annual property taxes fund City services, programs, and capital projects, as approved in the Financial Plan
- Pursuant to Section 197 of the *Community Charter*, the Property Tax Rates Bylaw 2024 No. 7380 must be adopted before 2024-MAY-15

**ATTACHMENTS:**

ATTACHMENT A: Property Tax Rates Bylaw 2024 No. 7380 |

**Submitted by:**

Jamie Slater  
Manager, Financial Services & Special Projects |

**Concurrence by:**

Wendy Fulla  
Director, Finance

Laura Mercer  
General Manger, Corporate Services |

CITY OF NANAIMO

BYLAW NO. 7380

A BYLAW TO FIX THE TAX RATES UPON REAL PROPERTY IN THE CITY OF NANAIMO  
AND TO PROVIDE FOR THE PAYMENT OF TAXES FOR THE YEAR 2024

---

WHEREAS the Council shall, pursuant to Section 197 of the *Community Charter*, in each year, adopt a bylaw to impose rates on all taxable land and improvements according to their assessed value to provide the money required for purposes specified in the *Charter*;

WHEREAS the Council may, pursuant to Section 235 of the *Community Charter*, establish an Alternative Municipal Tax Collection Scheme, including penalties to be applied in relation to payments made after a tax due date established by such bylaw;

THEREFORE the Council of the City of Nanaimo, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as the “Property Tax Rates Bylaw 2024 No. 7380”.

2. Definition

“COLLECTOR” means the person duly appointed as such from time to time by Council, and includes all persons appointed or designated by the Collector to act on her behalf.

“ALTERNATIVE MUNICIPAL TAX SCHEME” means the Scheme for the payment of taxes established under sections 10, 12, and 13.2 of this bylaw.

3. Tax Rates for General Municipal Purposes

Tax rates for all lawful general purposes, as shown in column ‘A’ of Schedule ‘A’ attached hereto and forming a part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2024.

4. Tax Rates for General Debt

Tax rates for the payment of interest and principal on debts incurred by the City for municipal purposes as shown in column ‘B’ of Schedule ‘A’ attached hereto and forming a part of this Bylaw, are hereby imposed and levied on all taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2024.



5. Tax Rates for Library

Tax rates for the payment of the Vancouver Island Regional Library requisition for the Library function as shown in column 'C' of Schedule 'A' attached hereto and forming a part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2024.

6. Specified Area Tax Rates

(1) Tax rates for sewer/wastewater utility purposes including all debts incurred for such function, as shown in column 'D' of Schedule 'A' attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements liable to be specially charged by virtue of being located within the specified area as defined by the Regional District of Nanaimo pursuant to Bylaw No. 1216 and amendments thereto, according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2024.

(2) Tax rates for the purposes outlined in Regional District of Nanaimo bylaw, known as "Duke Point Sewer Local Service Area Establishment Bylaw No. 1004, 1996" and amendments thereto, are hereby imposed and levied on taxable land and improvements liable to be specially charged pursuant to that bylaw as shown in column 'H' of Schedule 'A' attached hereto and forming a part of this Bylaw, according to their assessed value on the basis provided under Section 26 of the *Hospital District Act* and as shown upon the Real Property Tax Roll for the City of Nanaimo for 2024.

7. Tax Rates for Regional Parks Function

Tax rates for the payment of the Regional District of Nanaimo requisition for the Regional Parks Function as shown in column 'E' of Schedule 'A' attached hereto and forming a part of this Bylaw are hereby imposed and levied on taxable land and improvements according to their assessed value as shown upon the Real Property Tax Roll for general municipal purposes for the City of Nanaimo for 2024.

8. Tax Rates for Regional District of Nanaimo

Tax rates for the payment of the Regional District of Nanaimo requisition, excluding tax rates for the Regional Parks Function under Section 6, as shown in column 'F' of Schedule 'A' attached hereto and forming part of this Bylaw, are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided under Section 26 of the *Hospital District Act* and as shown upon the Real Property Tax Roll for the City of Nanaimo for 2024.

9. Tax Rates for Nanaimo Regional Hospital District

Tax rates for the payment of the Nanaimo Regional Hospital District requisition, as shown in column 'G' of Schedule 'A' attached hereto and forming part of this Bylaw are hereby imposed and levied on taxable land and improvements according to their assessed value on the basis provided by Section 26 of the *Hospital District Act* and as shown upon the Real Property Tax Roll for the City of Nanaimo for 2024.

10. Alternative Municipal Tax Scheme

- (1) Unless section 10.3 applies, the rates and taxes named under this Bylaw are due and shall be paid in accordance with sections 10, 11, and 12 of this Bylaw on or before July 2, 2024.
- (2) An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the Alternative Municipal Tax Collections Scheme by providing written notice of that election to the Collector at her office at the Service and Resource Centre, Nanaimo BC, on or before June 14, 2024.
- (3) An owner may elect to pay the rates and taxes named under this Bylaw in accordance with the General Municipal Tax Collection Scheme established under Division 10 of Part 7 of the *Community Charter* by giving written notice of that election to the Collector at her office at the Service and Resource Centre, Nanaimo BC, on or before June 14, 2024.
- (4) If an Owner does not make an election under Section 10.2 or 10.3, the Alternative Municipal Collection Scheme applies to the rates and taxes payable to that owner.

11. Rates and Taxes Payable to Collector

The rates and taxes named under this Bylaw shall be levied, raised and collected for the purposes stated, and shall be payable in Canadian funds to the Collector at the Service and Resource Centre, Nanaimo, BC.

12. Penalties

- (1) Upon the 3<sup>rd</sup> day of July, 2024, or as soon thereafter as is practicable, the Collector shall add to the unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown upon the Real Property Tax Roll of the City for 2024, two (2) percent of the amount unpaid as of the end of the 2<sup>nd</sup> day of July, 2024.
- (2) Upon the 31<sup>st</sup> day of August, 2024, or as soon thereafter as is practicable, the Collector shall add to the then unpaid balance of the current year's taxes, in respect of each parcel of land and the improvements as shown upon the Real Property Tax Roll of the City for 2024, an additional eight (8) percent of the amount unpaid as of the end of the 30<sup>th</sup> day of August, 2024.

13. Supplementary Tax Rolls

- (1) Upon receipt of a Supplementary Tax Roll from B.C. Assessment, the Collector shall levy taxes in accordance with the rates specified in Schedule 'A' of this Bylaw according to the taxable values as shown on the Supplementary Tax Rolls.
- (2) For each Supplementary Tax Roll, the Collector shall add penalties to the unpaid amounts as follows:
  - (a) where Supplementary Tax Notices are sent before the 1<sup>st</sup> day of June, 2024, penalties shall be added as set out in Section 12 of this Bylaw.
  - (b) where Supplementary Tax Notices are sent after the 1<sup>st</sup> day of June, 2024 and before the 2<sup>nd</sup> day of July, 2024; two (2) percent shall be added on any amount unpaid after thirty (30) days. An additional eight (8) percent shall be added on the amount unpaid as of the 30<sup>th</sup> day of August, 2024.
  - (c) where Supplementary Tax Notices are sent on or after the 3<sup>rd</sup> day of July, 2024, ten (10) percent shall be added on any amount unpaid after sixty (60) days.

PASSED FIRST READING: \_\_\_\_\_  
PASSED SECOND READING: \_\_\_\_\_  
PASSED THIRD READING: \_\_\_\_\_  
ADOPTED: \_\_\_\_\_

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER

**SCHEDULE 'A'**

**2024 TAX RATES**

<b>CLASS</b>	<b>DESCRIPTION</b>	<b>GENERAL MUNICIPAL</b>	<b>GENERAL MUNICIPAL - DEBT</b>	<b>LIBRARY</b>	<b>REGIONAL SEWER (B AREA)</b>	<b>REGIONAL DISTRICT - PARKS</b>	<b>REGIONAL DISTRICT</b>	<b>REGIONAL DISTRICT HOSPITAL</b>	<b>DUKE POINT SEWER L.A.S.</b>	
		<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>	<b>(G)</b>	<b>(H)</b>	
1	Residential	Rate	3.572950	0.054510	0.157000	0.311150	0.071730	0.502060	0.407230	0.675920
2	Utilities	Rate	32.399870	0.494290	1.423660	2.821520	0.650400	1.757220	1.425310	2.365710
3	Supportive Housing	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	Major Industry	Rate	11.749210	0.179240	0.516260	1.023060	0.235830	1.707010	1.384590	2.298120
5	Light Industry	Rate	11.749210	0.179240	0.516260	1.023060	0.235830	1.707010	1.384590	2.298120
6	Business/Other	Rate	11.749210	0.179240	0.516260	1.023060	0.235830	1.230050	0.997720	1.656000
7	Managed Forest Land	Rate	19.580070	0.298710	0.860350	1.705110	0.393050	1.506190	1.221700	2.027750
8	Recreation/Non-Profit	Rate	9.267720	0.141390	0.407230	0.807130	0.186050	0.502060	0.407230	0.675920
9	Farm	Rate	0.471920	0.007200	0.020740	0.041070	0.009470	0.502060	0.407230	0.675920

CITY OF NANAIMO  
 BYLAW NO. 7336.08  
 FEES AND CHARGES AMENDMENT BYLAW  
 A BYLAW TO AMEND THE “FEES AND CHARGES BYLAW 2021 NO. 7336”

The Council of the City of Nanaimo, in open meeting assembled, enacts as follows:

1. Title:

This Bylaw may be cited for all purposes as “Fees and Charges Amendment Bylaw 2024 No. 7336.08”.

2. Amendments:

2.1 “Fees and Charges Bylaw 2021 No. 7336” is hereby amended by deleting the Parks and Recreation fees within Schedule “A” and replacing them with the following:

<b>CITY PARKS, PLAZAS, PAVILIONS, AMPHITHEATRES, GROUNDS, PARKING LOTS, TRAILS</b>					
<b>Low Impact</b>	<b>SEP-01, 2023</b>	<b>MAY-01, 2024</b>	<b>SEP- 01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$23.81	\$7.81	\$8.05	\$8.29	\$8.54
NP2	\$47.63	\$15.63	\$16.10	\$16.58	\$17.08
Private	\$59.53	\$28.31	\$28.97	\$29.84	\$30.74
Commercial	\$66.15	\$31.25	\$32.19	\$33.16	\$34.15
<b>High Impact</b>	<b>SEP-01, 2023</b>	<b>MAY-01, 2024</b>	<b>SEP 01, 2024</b>	<b>SEPT 01, 2025</b>	<b>SEP 1, 2026</b>
NP1	\$23.81	\$15.63	\$16.10	\$16.58	\$17.08
NP2	\$47.63	\$31.25	\$32.19	\$33.16	\$34.15
Private	\$59.53	\$56.25	\$57.94	\$59.68	\$61.47
Commercial	\$66.15	\$62.50	\$64.38	\$66.31	\$68.30

<b>PICNIC SHELTERS, VOLLEYBALL COURTS, TENNIS COURTS, PICKLEBALL COURTS, LACROSSE BOXES</b>				
<b>Picnic Shelter</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$7.70	\$7.96	\$8.24	\$8.53
NP2	\$12.31	\$12.74	\$13.19	\$13.66
Private	\$13.85	\$14.34	\$14.84	\$15.36
Commercial	\$15.39	\$15.93	\$16.49	\$17.07
<b>Sand Volleyball</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$3.80	\$3.93	\$4.06	\$4.20
NP2	\$6.07	\$6.28	\$6.50	\$6.72
Private	\$6.83	\$7.07	\$7.31	\$7.56
Commercial	\$7.59	\$7.85	\$8.12	\$8.40
<b>Covered Court</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$17.60	\$18.21	\$18.85	\$19.51
NP2	\$28.15	\$29.14	\$30.16	\$31.22
Private	\$31.67	\$32.78	\$33.93	\$35.10
Commercial	\$35.19	\$36.42	\$37.70	\$39.02
<b>Uncovered Court – Pickleball/Tennis/Lacrosse (per court)</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$3.80	\$3.93	\$4.06	\$4.20
NP2	\$6.07	\$6.28	\$6.50	\$6.72
Private	\$6.83	\$7.07	\$7.31	\$7.56
Commercial	\$7.59	\$7.85	\$8.12	\$8.40

<b>SPORTS FIELD</b>				
<b>Artificial Turf Fields</b>				
Q'unq'inuqwstuw Stadium, Beban Park Merle Logan Field 1, Beban Park 2 <sup>nd</sup> Artificial, Harewood East, Harewood West	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$17.60	\$18.21	\$18.85	\$19.51
NP2	\$28.15	\$29.14	\$30.16	\$31.21
Private	\$31.67	\$32.78	\$33.93	\$35.11
Commercial	\$35.19	\$36.42	\$37.70	\$39.02
<b>Fields "A"</b>				
Elaine Hamilton Field, May Richards Bennett Pioneer Park Fields, Beban Gyro Fields 1, 2 &3, Harewood Centennial Park, Caledonia Park Field, Serauxman Third Sports Fields 1,2,3, &4(Mariner's Field)	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$6.72	\$6.96	\$7.21	\$7.46
NP2	\$21.53	\$22.28	\$23.06	\$23.87
Private	\$24.22	\$25.07	\$25.94	\$26.85
Commercial	\$26.91	\$27.85	\$28.83	\$29.84
<b>Fields "B"</b>				
Harry Wipper Park, Pleasant Valley Park, Departure Bay Centennial Park, Bowen Park West, Sid Clark Gyro Park, Mansfield Park, Harewood Centennial Park Sherry Small Field, Robins Park Practice Area, Comox Gyro Park, Deverill Square Park	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$3.37	\$3.48	\$3.60	\$3.73
NP2	\$10.76	\$11.14	\$11.53	\$11.93
Private	\$12.11	\$12.53	\$12.97	\$13.43
Commercial	\$13.46	\$13.93	\$14.41	\$14.92

<b>Fields "C"</b> Groveland Park, Old Harewood School Field	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$2.27	\$2.34	\$2.43	\$2.51
NP2	\$7.25	\$7.50	\$7.76	\$8.03
Private	\$8.15	\$8.44	\$8.73	\$9.04
Commercial	\$9.06	\$9.37	\$9.70	\$10.04
<b>Lighting</b>				
	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
Per Hour	\$15.00	\$15.00	\$15.00	\$15.00

**RECREATION**

<b>AQUATICS (Beban Pool)</b>				
<b>25m Lane</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-02, 2026</b>
NP1	\$10.76	\$11.19	\$11.69	\$12.16
NP2	\$18.62	\$18.62	\$18.62	\$19.45
Private	\$20.69	\$20.69	\$20.94	\$21.88
Commercial	\$21.52	\$22.38	\$23.27	\$24.31
<b>Leisure &amp; Slides</b>				
	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2026</b>	<b>SEP-01, 2027</b>
NP1	\$121.40	\$126.26	\$131.31	\$136.56
NP2	\$210.12	\$202.12	\$210.12	\$218.50
Private	\$233.47	\$233.47	\$236.36	\$245.82
Commercial	\$242.81	\$252.52	\$262.62	\$273.13
<b>37m Pool</b>				
	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2026</b>	<b>SEP-01, 2027</b>
NP1	\$86.09	\$89.53	\$93.11	\$96.83
NP2	\$148.99	\$148.99	\$148.99	\$154.94
Private	\$165.55	\$165.55	\$167.60	\$174.30
Commercial	\$172.17	\$179.06	\$186.22	\$193.67



<b>Teach Pool</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$5.55	\$5.77	\$6.00	\$6.24
NP2	\$8.87	\$9.22	\$9.59	\$9.98
Private	\$9.98	\$10.38	\$10.79	\$11.22
Commercial	\$11.09	\$11.53	\$11.99	\$12.47
<b>Shallow End</b>				
<b>Shallow End</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$44.70	\$46.49	\$48.35	\$50.28
NP2	\$77.36	\$77.36	\$77.57	\$80.45
Private	\$85.96	\$85.96	\$87.26	\$90.50
Commercial	\$89.40	\$92.97	\$96.69	\$100.56
<b>Complete Pool</b>				
<b>Complete Pool</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$206.94	\$215.21	\$223.82	\$232.77
NP2	\$358.16	\$358.16	\$358.16	\$372.44
Private	\$397.95	\$397.95	\$402.88	\$419.00
Commercial	\$413.87	\$430.42	\$447.64	\$465.55

<b>AQUATICS (Nanaimo Aquatic Centre)</b>				
<b>25m Lane</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$10.76	\$11.19	\$11.69	\$12.16
NP2	\$18.62	\$18.62	\$18.62	\$19.45
Private	\$20.69	\$20.69	\$20.94	\$21.88
Commercial	\$21.52	\$22.38	\$23.27	\$24.31
<b>Leisure &amp; Slides</b>				
<b>Leisure &amp; Slides</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$248.32	\$258.25	\$268.59	\$279.33
NP2	\$429.79	\$429.79	\$429.74	\$446.92
Private	\$477.54	\$477.54	\$483.45	\$502.79
Commercial	\$496.64	\$516.50	\$537.17	\$558.65

<b>Shallow End</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$44.70	\$46.49	\$48.35	\$50.28
NP2	\$77.36	\$77.36	\$77.57	\$80.45
Private	\$85.96	\$85.96	\$87.26	\$90.50
Commercial	\$89.40	\$92.97	\$96.69	\$100.56
<b>Deep End</b>				
NP1	\$44.70	\$46.49	\$48.35	\$50.28
NP2	\$77.36	\$77.36	\$77.57	\$80.45
Private	\$85.96	\$85.96	\$87.26	\$90.50
Commercial	\$89.40	\$92.97	\$96.69	\$100.56
<b>Complete Pool</b>				
NP1	\$418.84	\$435.60	\$453.02	\$471.14
NP2	\$670.14	\$696.95	\$724.83	\$753.82
Private	\$805.46	\$805.46	\$815.44	\$848.05
Commercial	\$837.68	\$871.19	\$906.04	\$942.28

<b>ARENA RENTAL RATES (All Arenas)</b>				
<b>Ice-Prime Time Monday-Friday 3:00 pm-12:00 am Saturday/Sunday/Holidays – 6:00 am-12:00 am</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$95.00	\$110.00	\$125.00	\$136.08
NP2	\$177.73	\$190.17	\$203.48	\$217.73
Private	\$199.94	\$213.94	\$228.92	\$244.94
Commercial	\$222.16	\$237.71	\$254.35	\$272.16
Commercial Non-Sport	\$434.94	\$465.39	\$497.97	\$532.83
<b>Ice – Non Prime Time Monday-Friday 12:00 am -3:00 pm Saturdays/Sundays/Holidays 12:00 am – 6:00 am</b>				
NP1	\$89.89	\$96.18	\$102.91	\$110.12
NP2	\$143.82	\$153.88	\$164.66	\$176.18

Private	\$161.79	\$173.12	\$185.24	\$198.21
Commercial	\$179.77	\$192.35	\$205.82	\$220.23
Commercial Non-Sport	\$434.94	\$465.39	\$497.96	\$532.83
<b>Dry Floor</b>				
	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$62.85	\$67.25	\$71.96	\$77.00
NP2	\$100.56	\$107.60	\$115.13	\$123.19
Private	\$113.13	\$121.05	\$129.52	\$138.59
Commercial	\$125.70	\$134.50	\$143.91	\$153.99
Commercial Non-Sport	\$434.94	\$465.39	\$497.96	\$532.83
<b>Television Lights</b>				
	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
Per Hour	\$47.73	\$49.64	\$51.63	\$53.70

<b>COMMUNITY CENTRE AND ACTIVITY CENTRE RATES</b>				
<b>Rooms</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
<b>Group 1 (up to 500sq feet)</b>	Beban Dressing Rooms 1 or 2, Beban Stage, Bowen Small Meeting Room 1, 2, 3, Bay Room, Cliff McNabb Conference Room, Frank Crane VIP Room			
NP1	\$5.81	\$6.02	\$6.23	\$6.44
NP2	\$9.30	\$9.62	\$9.96	\$10.31
Private	\$10.46	\$10.83	\$11.21	\$11.60
Commercial	\$11.62	\$12.03	\$12.45	\$12.89
<b>Group 2 (500-1200 sq feet)</b>	Beban Single Room 1, 2, 3, 4, 5, 6, 7, 8, Bowen Room 5, 6, Kin Hut Activity Center, Rotary Field House, Nanaimo Aquatic Center Jack Little A or B, Oliver Woods Hemlock Room, Oliver Woods Monarch 1 or 2, Oliver Woods Salal 1 or 3, Oliver Woods Tree Frog Room			
NP1	\$8.87	\$9.18	\$9.50	\$9.84
NP2	\$14.19	\$14.69	\$15.20	\$15.74
Private	\$15.97	\$16.52	\$17.10	\$17.70
Commercial	\$17.74	\$18.36	\$19.00	\$19.67
<b>Group 3 (1200-3000 sq feet)</b>	Beban Social Center Lounge, Bowen Activity Room 1, Bowen Club House, Nanaimo Ice Center Lounge, Oliver Woods Salal 2			

NP1	\$12.33	\$12.76	\$13.21	\$13.67
NP2	\$19.73	\$20.41	\$21.13	\$21.87
Private	\$22.19	\$22.97	\$23.77	\$24.61
Commercial	\$24.66	\$25.52	\$26.41	\$27.34
<b>Group 4 (3000-6000 sq feet)</b>	Beban Auditorium A or B, Bowen Auditorium			
NP1	\$33.37	\$34.54	\$35.75	\$37.00
NP2	\$53.40	\$55.26	\$57.20	\$59.20
Private	\$60.08	\$62.17	\$64.35	\$66.60
Commercial	\$66.75	\$69.08	\$71.50	\$74.00

<b>FACILITY ADMISSION RATES</b>				
<b>Single Visit</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
Adult 25-59 years	\$7.00	\$7.20	\$7.20	\$7.40
Senior 60+	\$5.25	\$5.40	\$5.40	\$5.55
Youth 13-24 years	\$5.25	\$5.40	\$5.40	\$5.55
Child 3-12 years	\$3.75	\$3.85	\$3.85	\$3.95
Family	\$14.00	\$14.40	\$14.40	\$14.85
80+ Nanaimo Residents	\$0.00	\$0.00	\$0.00	\$0.00
Infants 0-2 years	\$0.00	\$0.00	\$0.00	\$0.00
<b>10 Visit Pass</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP 01, 2025</b>	<b>SEP-01 2026</b>
Adult 25-59 years	\$56.00	\$57.70	\$57.70	\$59.45
Senior 60+	\$42.00	\$43.25	\$43.25	\$44.45
Youth 13-24 years	\$42.00	\$43.25	\$43.25	\$44.45
Child 3-12 years	\$30.00	\$30.90	\$30.90	\$31.80
Family	\$112.00	\$115.35	\$115.35	\$118.80
<b>1 Month Pass unlimited attendance</b>	<b>1-Sep-2023</b>	<b>1-Sep-2024</b>	<b>1-Sep-2025</b>	<b>1-Sep-2026</b>
Adult 25-59 years	\$56.00	\$57.70	\$57.70	\$59.45
Senior 60+	\$42.00	\$43.25	\$43.25	\$44.45
Youth 13-24 years	\$42.00	\$43.25	\$43.25	\$44.45
Child 3-12 years	\$30.00	\$30.90	\$30.90	\$31.80
Family	\$112.00	\$115.35	\$115.35	\$118.80

<b>Annual Admissions Rates</b>	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
Adult 25-59 years	\$500.00	\$515.00	\$515.00	\$530.45
Senior 60+	\$378.00	\$389.35	\$389.35	\$401.00
Youth 13-24 years	\$378.00	\$389.35	\$389.35	\$401.00
Child 3-12 years	\$270.00	\$278.10	\$278.10	\$286.45
Family	\$999.00	\$1028.95	\$1028.90	\$1059.85

<b>OTHER ASSOCIATED FEES</b>				
	<b>SEP-01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP 01, 2025</b>	<b>SEP 01, 2026</b>
<b>Locker Token</b>	\$0.25	\$0.25	\$0.25	\$0.25
<b>Shower Only</b>				
Single Visit	\$3.75	\$3.75	\$3.75	\$3.75
10 Visit Pass	\$37.50	\$37.50	\$37.50	\$37.50
<b>Helmet Rental</b>	\$0.50	\$0.50	\$0.50	\$0.50
<b>Skate Sharpening</b>	\$6.00	\$6.00	\$6.00	\$6.00
<b>Skate Rental</b>				
Child	\$3.00	\$3.00	\$3.00	\$3.00
Adult	\$3.75	\$3.75	\$3.75	\$3.75
Family	\$7.00	\$7.00	\$7.00	\$7.00
Lesson Rental	\$2.00	\$2.00	\$2.00	\$2.00

<b>GYMNASIUMS, STADIUMS, CENTENNIAL BUILDING</b>				
<b>Oliver Woods Community Center Gymnasium</b>	<b>SEP 01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP 01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$22.30	\$23.19	\$24.12	\$25.08
NP2	\$41.68	\$41.75	\$43.41	\$45.15
Private	\$44.60	\$46.38	\$48.24	\$50.17
Commercial	\$68.13	\$70.86	\$73.69	\$76.64
Commercial Non-Sport	\$152.36	\$158.45	\$164.79	\$171.38
<b>Centennial Building</b>	<b>SEP 01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	\$19.25	\$20.02	\$20.82	\$21.65
NP2	\$30.79	\$32.02	\$33.30	\$34.64
Private	\$34.64	\$36.03	\$37.47	\$38.97
Commercial	\$38.49	\$40.03	\$41.63	\$43.30

<b>Rotary Bowl</b>	<b>SEP 01, 2023</b>	<b>SEP-01, 2024</b>	<b>SEP-01, 2025</b>	<b>SEP-01, 2026</b>
NP1	-	-	-	-
NP2	-	-	-	-
Private	-	-	-	-
Commercial	\$104.00	\$108.16	\$112.49	\$116.99

<b>STORAGE FEES</b>				
<b>Long Term Storage in Recreation Facilities/Activity Centers</b>	<b>SEP-01, 2023</b>	<b>SEP01, 2024</b>	<b>SEP-01 2025</b>	<b>SEP-01, 2026</b>
Per Sq Foot/Year (rounded)	\$6.75	\$7.00	\$7.25	\$7.50
Minimum is \$50.00 per year	\$65.00	\$65.00	\$65.00	65.00
<b>Long Term Storage in Field Houses and Centennial Building</b>				
Per Sq Foot/Year (rounded)	\$5.70	\$5.90	\$6.10	\$6.30

PASSED FIRST READING: 2024-APR-22  
 PASSED SECOND READING: 2024-APR-22  
 PASSED THIRD READING: 2024-APR-22  
 ADOPTED: \_\_\_\_\_

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER