

RE: 1983/84 PROVINCIAL BUDGET - HIGHLIGHTS FOR LOCAL GOVERNMENTS

MUNICIPAL MANAGER'S RECOMMENDATION:

1. *THAT the recommendation of the Director Finance be adopted.*

\* \* \* \* \*

1983 July 20  
File: 84 Budg.

TO: MUNICIPAL MANAGER  
FROM: DIRECTOR FINANCE

RE: 1983/84 PROVINCIAL BUDGET - HIGHLIGHTS FOR LOCAL GOVERNMENTS  
RECOMMENDATION

1. THAT this report be received for information purposes.

REPORT

BACKGROUND

On 1983 July 07, the Government of B.C. released its 1983/84 budget, including some 26 new Bills. Part of the budget and some of the Bills, when enacted, will affect all municipalities in B.C., including Burnaby. This report assesses the major areas of impact and responds to some of the questions Council raised at their meeting on 1983 July 11. The pertinent news releases, proposed Bills, and comments by the Greater Vancouver Regional District and U.B.C.M. are attached.

MAJOR AREAS OF IMPACT

- Property Tax Reform Act No. 1 - Bill 7. This Bill validates the variable tax rate system starting in 1983 for municipal taxation.
- Property Tax Reform Act No. 2 - Bill 12. This Bill extends the variable tax rate system for other governing bodies, starting in 1984.

The details as to who will set the variable tax rates, the relationship between different rates and the limitations will be announced by regulation.

The implications of these changes for Burnaby are more work for staff and higher operating cost. Currently, Burnaby's tax bills and computer programs are designed to calculate 13 different tax rates on 10 different assessment bases. The extension of the variable tax rate system to all bodies will require changes in the bills and programs to accommodate up to 42 different tax rates on 21 different assessment bases.

- Assessment Amendment Act Bill - Bill 22. This Bill changes the roll completion date from December 31 to September 30 of each year and decreases the frequency of new assessment rolls to once every two years, beginning in 1984. The roll will be updated for physical and zoning changes every year. The old and new cycle are compared in the U.B.C.M. Summary dated 1983 July 11 (see attachment F.).

The implication for Burnaby is that we will lose the value of new construction in the assessment roll for the last three months of 1984. i.e. it will affect the 1985 taxation year.

4. Assessment and tax related changes include:

- Minimum property tax payable under Provincial Home-Owner Grant regulations increased from \$125 to \$150. Those over 65 years of age, or otherwise qualified, will still only pay \$1.
- A \$50,000 machinery and equipment tax exemption.
- A \$10,000 industrial and commercial property tax exemption.
- Tax overpayments to earn interest.

These changes will not significantly affect Burnaby's billing system or costs, provided there are no complicated changes to the exemption calculations. Details of how these exemptions will be implemented are not known at this time. However, it would appear that these exemptions may cause a shift in the tax load borne by the various classes.

5. Public Sector Restraint Act - Bill 3. This Bill deals with termination of employees and the compensation of senior management in the public sector. A new range of wage and salary increases of  $\pm$  5% has been established in the Compensation Stabilization Program and the program has been extended indefinitely.

The size of the wage and salary increases, if any, may affect Burnaby's budgets. Currently, there is a 5% limit on the increase of total expenditures for 1983 as defined by the municipal restraint program, and this limit may be decreased in future years if this program is continued. Therefore, any increase in wages and salaries agreed to over that permitted by the municipal restraint regulations may require additional budget reductions.

6. Direct tax measure changes include:

- Sales tax increased from 6% to 7%.
- A new 7% sales tax on long distance telephone calls.
- Sales tax increased to 7% on all automobiles.

All of these sales tax measures will increase Burnaby's operating costs by approximately \$50,000 per year.

7. Revenue Sharing Act changes include:

- Termination of Housing and Mobile Home Grants effective 1983 July 31.
- New grant formula for approved sewer and water capital projects, based on 25% of the cost, subject to Ministerial approval, and no requirement to borrow funds to receive the grant.
- The existing formula related to sewer and water debt will be honoured until the debt is retired (grandfather clause).

In 1983 we budgeted \$37,500 of housing grant revenue based on the Government news release at that time that grants would be discontinued after 1983 March 31. The termination of grants will not affect operating costs as the grants are put into reserve.

The new sewer and water grant regulations mean that all grants will require prior approval of the Ministry of Municipal Affairs, whereas the old system was based on a formula. However, Burnaby will not have to borrow money to qualify for the grant, and certain engineering and design costs may be included. There is an upper limit of \$2 million in grants per community per project, and \$7.5 million per community per year (in addition to the grandfather clause), subject to availability of funds.

ITEM	21
MANAGER'S REPORT NO.	51
COUNCIL MEETING	1983 07 25

-3-

In the past, Burnaby has received sewer grants based on both Burnaby's portion of G.V.S.& D.D. debt and Burnaby's direct sewer debt. To date we have not been eligible for water grants on the basis of the old formula. It appears likely that G.V.R.D. water and sewer capital projects will qualify under the new legislation, thereby reducing the cost of participating municipalities.

GENERAL

Most of the explanations provided are quite general because we lack specific details. As more information becomes available, and the full implications of the proposed legislative changes can be determined, further reports will be provided to Council.



Howard Kamras  
DIRECTOR FINANCE

Attach.

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING	1983 07 25

-4-

SCHEDULE OF LEGISLATIVE BILLS, NEWS RELEASES AND  
COMMENTS FROM U.B.C.M. AND G.V.R.D.

(In no particular order of importance)

- A. 1983/84 Budget Highlights
- B. B.C. News Release - Regional Districts Divested of Planning Role
- C. B.C. News Release - Property Tax Reform Establishes Variable Tax Rate
- D. B.C. Circular on Revenue Sharing Programs - Water and Sewer
- E. G.V.R.D. Comments on Budget from Labour Relations Department Manager dated 1983 July 08
- F. U.B.C.M. Comments on Budget from Executive Director dated 1983 July 08
- G. U.B.C.M. Comments on Bills Introduced into Legislature, from Executive Director dated 1983 July 08. This bulletin summarizes the following four Bills and includes a photostat of each Bill:
  - 1) Bill 7 - Property Tax Reform Act No. 1 - 1983
  - 2) Bill 12 - Property Tax Reform Act No. 2 - 1984
  - 3) Bill 9 - Municipal Amendment Act
  - 4) Bill 3 - Public Sector Restraint Act
- H. Price Waterhouse - Comments on 1983 B.C. Budget
- I. Bill 22 - Assessment Amendment Act - changes the assessment cycle and frequency of new rolls
- J. Listing of Bills Introduced

1983/84 BUDGET HIGHLIGHTS

Finance Minister Hugh Curtis presented the 1983 British Columbia Budget to the Legislature on Thursday, July 7, 1983.

## Highlights are:

- expenditure for 1983/84 of \$8.4 billion - 12.3 per cent higher than 1982/83
- expenditure exceeds revenue by \$1.6 billion
- revenue measures yielding an additional \$173 million in the remainder of 1983/84

## Curtis said the Budget will:

- lessen the size and lower the cost of government
- emphasize employment creation in the private sector
- bridge the period until full economic recovery is achieved
- lead to a balanced budget within the next several years

## Revenue measures announced in the Budget include:

- an increase in the social service tax rate from 6 to 7 per cent
- new application of the social service tax to:
  - \* restaurant meals of \$7 or more per person
  - \* long distance telephone calls
- 10 cent increase in the tax on cigarettes and tobacco, bringing the tax paid on a package of 25 cigarettes to 50 cents
- elimination of the variable tax rate on automobiles. Full social service tax of 7 per cent must now be paid on all cars, including fuel-efficient ones
- increase in health co-insurance fees, effective September 1, 1983, bringing in an additional \$12 million to offset increased expenditure on hospital and long-term care programs
- exemption of some 15,000 businesses from property tax on machinery and equipment
- a new \$10,000 actual value exemption for business and industrial property taxpayers
- a change in the taxing formula on marine bunker fuel to enhance sales in British Columbia
- indefinite postponement of a planned water rental fee increase January 1, 1984, which would have caused a 5.5% increase in B.C. Hydro electricity rates

(more)

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING	1983 07 25

Curtis said the Budget provides for:

- continuation of the Compensation Stabilization Program with new guidelines of "minus five" to "plus five"
- legislation linking all public sector salaries to the taxpayer's ability to pay and providing for increases based on productivity
- maintenance of basic health and social welfare programs

The Budget also outlines:

- a \$415 million spending program for capital works and job creation, including:
  - \* \$190 million on highway construction
  - \* \$170 million on health facilities
  - \* \$40 million for employment creation programs
  - \* \$11.7 million for dyking projects
  - \* \$3.7 million for agriculture programs

In the Budget, Curtis announced:

- privatization of provincial government enterprises, including:
  - \* Cypress Bowl Ski Facility
  - \* Manning Park Lodge
  - \* Pacific Coach Lines
  - \* Beautiful British Columbia magazine
- plans for the transfer of portions of other government services to the private sector including:
  - \* legal, architectural, engineering and similar professional services

The Budget also announced:

- amalgamation of some smaller school districts to cut costs
- reduction of regional provincial government offices
- other measures aimed at cutting the number of public employees

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

B. 1



Province of  
British Columbia

# NEWS RELEASE

MINISTRY OF MUNICIPAL AFFAIRS CONTACT: MR. GARY HARKNESS

THE HONOURABLE BILL RITCHIE MINISTER PHONE: 387-5925

RELEASE: IMMEDIATELY DATE: JULY 7, 1983

SUBJECT: REGIONAL DISTRICTS DIVESTED OF PLANNING ROLE

VICTORIA -- Municipal Affairs Minister Bill Ritchie today introduced legislation which removes the power of regional districts to enact and enforce official regional plans.

"In view of the number of comprehensive municipal plans now in place and which are the most important means of defining a community's planning objectives, the official regional plans have become an unnecessary level of land use control.", Ritchie said.

The legislation, developed to support the Government's economic recovery plan through the application of de-regulation principles to British Columbia's planning and development approvals process, is based on the previously proposed Land Use Act.

That Act was the subject of detailed consultations between the Municipal Affairs Ministry, the Union of B.C. Municipalities and members of the development industry.

Ritchie said the Government wishes to strengthen municipal government and the new bill, the Municipal Amendment Act, reinforces the primary role of municipalities in determining land use patterns in local communities.

In addition, the legislation also eliminates regional districts' Technical Planning Committees as a further streamlining measure.

Ritchie noted that these committees played an important part in the early days of the development of regional districts.

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING	1983 07 25

B. 2

"However, now that regional districts have matured as a form of local government and provincial agencies have developed efficient means for reviewing development proposals, these Committees can no longer be considered essential.", the Minister said.

"In effect, they constitute an unnecessary cost to both local governments and the Province."

Ritchie, pointed out that while regional districts are being divested of their power to enact and enforce official regional plans, they will still continue to play a role in official settlement planning in British Columbia's rural areas.

The new legislation also contains cost-saving measures for local governments and their taxpayers relating to notification procedures of public hearings for zoning purposes.

At present, existing legislation requires every owner and occupier of a parcel of land to receive a mailed notice of a public hearing if the land is in any way affected by a zoning change.

In the case of a zoning bylaw covering a large area, such as an entire municipality or a regional district, the present notification requirements can result in extensive mailing costs.

And, if a local property owner fails to get a mailed notice - either through an inadvertent error at the local government level or the post office, there is a risk that a bylaw could be ruled invalid by the courts if challenged.

Under the new legislation, local governments will be able to advertise a public hearing in local newspapers where the subject of a zoning bylaw change involves 10 or more parcels of land owned by 10 or more persons.



ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

C. 1



Province of  
British Columbia

NEWS RELEASE

Issued by: Ministry of Municipal Affairs  
Information Services  
387-5925

For Release:

Subject: Property Tax Reform Establishes Variable Tax Rate

VICTORIA -- British Columbia taxpayers are guaranteed a better deal under legislation introduced today by Municipal Affairs Minister Bill Ritchie to revise and reform the province's property tax system.

The legislation establishes the legal basis for the variable tax rate system implemented earlier this year.

Ritchie said municipalities have been able to hold the line on 1983 general purpose taxes and as a result, property owners are already reaping benefits from the tax changes. "And he pointed out the extension of the variable tax rate system into all other types of property taxation starting in 1984, along with significant increases in property tax exemptions, means even more British Columbians will benefit."

The aim of the legislation is two-fold, Ritchie said.

It's designed to produce a fairer and more equitable means of financing municipal services which is sensitive to local needs, and to end those unacceptable and erratic shifts in taxation caused by the past few years' fluctuations in property values," the Minister explained.

"The bottom line will be a better deal for all British Columbians."

The Minister said extension of the variable tax rate system into all other types of property taxation next year will mean more equitable and stable property taxation for hospital, school, regional district and rural purposes.

"In addition, the increases in property tax exemptions which will take place in 1984 have to be good news for commercial and industrial taxpayers," Ritchie said.

Under the changes, the exemption for machinery and equipment will rise to \$50,000 and a new exemption for commercial and industrial classes will come into force.

"At a time when economic recovery is gaining strength, these exemptions will play an important part in that recovery by easing the tax burden on the commercial and industrial sectors," Ritchie said.

"Now is not the time to place any additional burden on this group."

The Minister said the property tax changes reflect the government's commitment to hold the line on taxes to avoid jeopardizing or slowing economic recovery.

Other measures in the legislation provide for interest to be paid on overpaid taxes.

Starting in 1984, property tax refunds will yield interest at prevailing rates.

And property tax notices will become easier to understand under another change which will see property tax rates expressed as dollars per thousand dollars of assessed value rather than as mill rates, thus helping taxpayers understand the calculation of their property taxes.

Provision is also made for the increase of the rural general mill rate from 12 to 13 mills. This will be done by regulations and reflects the increased costs faced by the province of providing services in unorganized areas throughout British Columbia.

Curtis echoed Ritchie's comments on the legislation.

"Our aim from day one in developing this bill was to improve the stability and the fairness of the property tax system and this legislation does that job," Curtis said.

And the Finance Minister noted that additional, complementary measures to adjust the timing of the assessment cycle to provide for the production of a new roll every two years and to improve the assessment system is being brought forward in companion legislation.

The Minister's comment came as he introduced legislation to provide for prepayment of property taxes in the rural areas of the province.

"This amendment to the Taxation (Rural Area) Amendment Act contained in the Miscellaneous Statutes (Finance Measures) Amendment Act brings the province into line with municipalities in its administration of the taxation of rural areas," Curtis said.

The amendment also provides for interest payment by the province to the taxpayer on money received in prepayment of rural property taxes.

Details of the interest payment scheme will be set by regulation, Curtis said, and will reflect the interest rates paid by government on other receivables, which are linked to the prime rate of the province's principal banker.

Both Ritchie and Curtis praised the contributions and input they had received on the legislation, describing it as constructive and helpful.

The bill presented by Ritchie was developed through a province-wide consultative process and public meetings involving former Municipal Affairs Minister, Jack Heinrich, Curtis and representatives of local government, the business community and scores of individuals as well as the Union of B.C. Municipalities.



Province of  
British Columbia

Ministry of  
Municipal Affairs

# CIRCULAR

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

191

D. 1

To: All Municipal and Regional  
District Principal Appointed Officers.

Date: July 8, 1983

RE: Revenue Sharing Programmes

Introduction

The provincial cabinet has just adopted changes to the regulations under the Revenue Sharing Act. A copy of the Order in Council including the text of the changes is attached for your information. This circular explains the changes.

The new regulations terminate the Housing Growth Grant and Accelerated Mobile Home Development programmes, effective July 31, 1983. Provision is made to honour all outstanding commitments and claims originating before that date. Although the Housing Growth Grant Programme has been administered on a quarterly basis, claims for the programme's final month, July of 1983, may be submitted soon after July 31st.

Aside from small technical corrections to references in the restructure programme, the new sewer and water programmes account for the rest of the changes. The following paragraphs describe in detail the new sewer and water grant rules, which come into effect on July 31, 1983.

Existing Commitments

All sewer and water debt approved and issued under the old programme will continue to be honoured according to the old formula (presently 75% over 2 1/2 mills) and procedures. Assessment information comparable to that presently used to calculate the grants will continue to be furnished by the Assessment Authority.

New Formula

The new grant formula for approved sewer and water projects provides a 25% capital cost grant in the ordinary circumstance, supplemented, where applicable, by a further 25% capital cost grant in the high cost circumstance. In more detail, the new eligibility rules are as follows:

- A municipality is eligible for the basic 25% grant where the Ministry of Municipal Affairs approves the project.
- A regional district is eligible for the basic 25% grant where the Ministry of Environment (in the case of sewer projects), or the Ministry of Environment and/or the Ministry of Health (water projects) certifies the urgent need for the project and where the Ministry of Municipal Affairs approves the project.
- Both municipalities and regional districts are eligible for the additional 25% high cost grant in respect of that portion of approved project capital costs, net of the basic 25% grant, that exceed \$5,000 per connection.

The following example shows how the basic grant and the high cost grant are calculated:

Project Capital Cost (500 connections @ \$8000 gross)	\$4,000,000
less <u>Basic Grant (25%)</u>	<u>\$1,000,000</u>
= Net Cost	\$3,000,000
less 500 connections (@ \$5000)	<u>\$2,500,000*</u>
= Cost eligible for High Cost Grant	\$ 500,000
less <u>High Cost Grant (25%)</u> =	<u>125,000</u>
= remaining local cost	\$ 375,000*
* Total local cost is the sum of these two items, i.e., \$2,500,000 plus \$375,000 = \$2,875,000.	

**Eligible Costs**

In a technical sense, the same categories of works and components of sewer and water systems that were eligible under the old programme remain eligible under the new. You are advised to review the definitions of "water facilities" and "sewage collection and disposal facilities" appearing in sections 3 and 33 of the attached text of the amended regulation. Only projects and costs approved by the ministry will be funded. The ministry will treat approved design and interim borrowing costs as part of total project costs eligible for grants. Remember that neither technical eligibility nor the approval of a loan authorization bylaw automatically means that a grant will be awarded (see Approval Process).

**Study Grants**

Each municipality or regional district can now apply for a study grant of up to \$5000. Where such a grant is approved, it will be used to study the feasibility of new projects or to help prepare waste management plans.

**Application Process**

Until further notice, the usual way to apply for a grant will be to submit a loan authorization bylaw, along with appropriate supporting documentation, for approval. In this procedural respect, the new programme is similar to the old.

Two important exceptions to existing practice should be noted, however. First, the provincial ministries will be paying closer attention to the design quality and cost-effectiveness of projects. This should be remembered when preparing the documentation supporting applications. Second, long-term debt is not a pre-requisite for eligibility under the new programme. For instance a project could be financed on a "capital out of operating" basis. Applications may be submitted in respect of projects to be financed by means other than the issue of long-term debt. In this case a council or board resolution should accompany the supporting documentation. We anticipate that both the application process and the approval process for grants will eventually be linked to waste management plans under the Waste Management Act. A guide dealing with these links will be issued shortly.

Approval Process

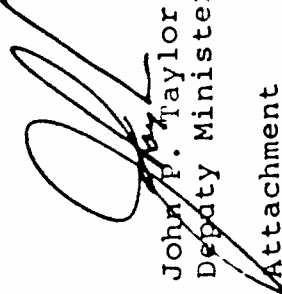
Funding under the new sewer and water programmes will not be open-ended. Each year a budget for the programme will be established as part of the over-all planning of Revenue Sharing. Applications will then be approved on a priority/merit basis up to the limit of available funds. Priorities will be assigned following the evaluation of technical and financial information submitted by applicants and provincial ministries. Some applications that would automatically have been approved under the old programme may have to be postponed or refused altogether.

Payment Administration

Once an application has been approved, the ministry will issue an official approval letter. The letter will confirm our understanding of the project, its timing and cost, and the maximum grant amount to which it is entitled. No grant exceeding \$2,000,000 will be authorized, regardless of project cost.

Under new section 38 of the regulations, there is an upper limit for each municipality of \$7,500,000 on the combined total of accumulated grants under the new sewer and water programmes, plus annual grants under the "grandfather" clause of the discontinued programmes.

The grant will be paid when the project has been completed and the applicant has notified the ministry of actual, final project costs. The notification from the applicant should take the form of a certified statement from the Treasurer. Please note that the amount we will pay will be the lesser of the maximum amount shown in the ministry approval letter or 25% (plus the high cost percentage, if applicable) of actual, final project costs. No payments will be made later than five years after the date of the ministry approval letter.

  
John P. Taylor,  
Deputy Minister.

Attachment

83:30

EXECUTIVE COUNCIL CHAMBERS, VICTORIA

On the recommendation of the undersigned, the Lieutenant-Governor, by and with the advice and consent of the Executive Council, orders that effective July 31, 1983, the Revenue Sharing Act Regulations, B.C. Reg. 536/77, be amended as in the attached Schedule,

Minister of Municipal Affairs

Presiding Member of the Executive Council

*(This part is for administrative purposes and is not part of the Order.)*

Authority under which Order is made:

Act and section: Revenue Sharing Act, sections 4, 4.1 and 5

Other (specify): O.C. 3603/77

Statutory authority checked by: Claire Relly

June 24, 1983

(Signature and typed or printed name of Legal Officer)

/83/jlp

SCHEDULE

1. Part II is repealed and the following substituted:

PART II

Water Facilities

Interpretation

3. In this Part

"minister" means the Minister of Municipal Affairs;

"water facilities" means water treatment plants and works, reservoirs, dams, wells and pumping stations for the collection, treatment or distribution of water and includes all works, structures, lines and conveniences incidental to and necessary for the collection, treatment or distribution of water.

Qualifications for grants

4. A municipality or regional district qualifies for a grant under this Part where

- (a) the municipality or regional district  
(i) constructs water facilities, or  
(ii) contributes to the cost of constructing water facilities that are operated on its behalf or for its benefit by another municipality or regional district or by the Greater Vancouver Water District, Greater Victoria Water District, Greater Nanaimo Water District or Greater Campbell River Water District,
- (b) the water facilities are approved of by the minister, and
- (c) in the case of a regional district only, the Minister of Environment or Minister of Health certifies that construction of the water facilities is essential to prevent an environmental emergency or danger to public health.

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING	1983 07 25

Amount of grant

5. (1) The amount of grant the minister may pay to a municipality or regional district that qualifies under section 4 is 25% of
- (a) the capital cost of the water facilities, where the facilities are constructed by the municipality or regional district, or
- (b) that portion of the capital cost of the water facilities borne by the municipality or regional district, where the facilities are constructed and operated by another municipality or regional district or by the Greater Vancouver Water District, Greater Victoria Water District, Greater Nanaimo Water District or Greater Campbell River Water District.
- (2) In addition to any amount under subsection (1), the minister may pay, to a municipality or regional district that qualifies under section 4, 25% of the amount by which the capital cost of the water facilities or portion of the capital cost borne by the municipality or regional district, after deduction of any grant under subsection (1), exceeds the amount obtained by multiplying a connection cost of \$5,000 by the number of connections, as determined by the minister, to the water facilities.
- (3) Notwithstanding subsections (1) and (2), the total amount of a grant paid in any year under this section to a municipality or regional district shall not exceed \$2 million.

Transitional

6. Notwithstanding the repeal of Part II as it was before July 31, 1983, the minister may continue to
- (a) pay grants under Part II, as it was before its repeal, in respect of
- (i) debt charges payable under loan authorization bylaws approved before July 31, 1983, and
- (ii) debt charges arising from a municipality or regional district assuming under letters patent or order in council the debt of an improvement district, where the debt was incurred before July 31, 1983 for water facilities, and
- (b) for the purpose of this section, prescribe a mill rate under section 4, as it was before its repeal.
2. Part III is repealed.
3. Sections 26 and 27 are repealed and the following substituted:
- Transitional
- 27.1 Notwithstanding the repeal of section 26, the minister may continue to pay grants under section 26, as it was before its repeal, where application for a grant was approved by the minister before July 31, 1983.
4. Part X is amended
- (a) in section 28 by adding after "under section 4.1 of the Act to a municipality" the words "or regional district",
- (b) in section 30 by adding after "under section 4.1 of the Act to a municipality", wherever it appears, "or regional district", and
- (c) in section 31 by adding after "grants to municipalities" the words "or regional districts".



5. Part XI is repealed and the following substituted:

PART XI

Sewerage Assistance

Interpretation

33. In this Part "eligible capital cost" means the capital cost determined by the inspector;  
"inspector" means the Inspector of Municipalities appointed under the Municipal Act;  
"minister" means the Minister of Municipal Affairs;  
"sewage collection and disposal facilities" means  
(a) sewage treatment and disposal plants, and  
(b) works, sewers and pumping stations for the collection, treatment or disposal of sewage  
and includes works, structures, lines or conveniences that are incidental to and necessary for the collection, treatment or disposal of sewage.

Qualifications for grants

34. A municipality or regional district qualifies for a grant under this Part where  
(a) the municipality or regional district  
(i) constructs sewage collection and disposal facilities, or  
(ii) contributes to the cost of constructing sewage collection and disposal facilities operated on its behalf or for its benefit by another municipality or regional district, or by the Greater Vancouver Drainage District,  
(b) the sewage collection and disposal facilities are recommended by the inspector, and  
(c) in the case of a regional district only, the Minister of Environment certifies that construction of the sewage collection and disposal facilities is essential to prevent an environmental emergency.

Amount of grant

35. (1) The amount of grant the minister may pay to a municipality or regional district that qualifies under section 34 is 25% of  
(a) the eligible capital cost of the sewage collection and disposal facilities, where the facilities are constructed by the municipality or regional district, or  
(b) that portion of the eligible capital cost of the sewage collection and disposal facilities borne by the municipality or regional district, where the facilities are constructed and operated by another municipality or regional district.  
(2) In addition to the amount of grant under subsection (1), the minister may pay, to a municipality or regional district that qualifies under section 34, 25% of the amount by which the eligible capital cost of the sewage collection and disposal facilities, or portion of the capital cost borne by the municipality or regional district, after deduction of any grant made under subsection (1), exceeds the amount obtained by multiplying a connection cost of \$5,000 by the number of connections, as determined by the minister, to the sewage collection and disposal facilities.  
(3) Notwithstanding subsections (1) and (2), the total amount of grant paid in any year under this section to a municipality or regional district shall not exceed \$2 million.

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING	1983 07 25

### Transitional

35.1 Notwithstanding the repeal of Part XI, as it was before July 31, 1983, the minister may continue to

- (a) pay grants under Part XI, as it was before its repeal, in respect of
- (i) debt charges payable under loan authorization bylaws approved before July 31, 1983, and
  - (ii) debt charges arising from a municipality or regional district assuming under letters patent or order in council the debt of an improvement district, where the debt was incurred before July 31, 1983 for sewage collection and disposal facilities, and
- (b) for the purpose of this section, prescribe a mill rate under section 34, as it was before its repeal.

6. The following Part is added:

#### Part XIII

#### Additional Grants and Rules

#### Study grants

37. In addition to any grants under section 5 or 35, the minister may make a grant, not exceeding \$5 000 in any year, to a municipality or regional district for the purpose of studying the feasibility, costs, technology and location of proposed water facilities or sewage collection and disposal facilities.

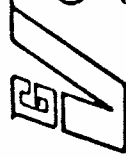
#### Total amounts of grants under Parts II and XI

38. The cumulative total of all grants paid to a municipality or regional district under sections 5 and 35 shall not exceed

- (a) where a grant is also paid to the municipality under section 6 or 35.1, \$7.5 million less an amount equal to the lesser of
- (i) the total amount paid to the municipality or regional district in 1984 under sections 6 and 35.1, or
  - (ii) the total amount paid to the municipality or regional district in the last preceding year in which a grant was paid under sections 6 and 35.1, and
- (b) in any other case, \$7.5 million.

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING	1983 07 25

E. 1



Greater Vancouver Regional District

2nd FLOOR, 5050 KINGSWAY, BURNABY, BRITISH COLUMBIA V5H 2E2

TELEPHONE 438-6151

LABOUR RELATIONS DEPARTMENT  
(Formerly the Municipal Labour Relations Bureau)

**RECEIVED**

1983 JUL 11

1983 July 08

MUNICIPAL MANAGER'S  
OFFICE

Memo to: All Greater Vancouver Regional Labour Relations Bureau Directors  
All Members of the GVRD Labour Relations Advisory Committee

From: Graham Leslie, Labour Relations Department Manager

Subject: 1983 BRITISH COLUMBIA BUDGET

A quick first review of the Minister of Finance's 1983 Budget speech has enabled the Labour Relations Department to identify those passages which relate in any way to the Labour Relations Function.

Because the Budget document is very long, and because I have assumed that you will have access to copies of it from other sources, I have attached hereto only those excerpts which relate to labour relations and compensation, together with the Minister's Introduction and Conclusion.

You will therefore find portions of pages 1,2,9,12,13,17,26,27,60 and 61.

The emphasis which the Labour Relations Department had previously understood would be attached to the concept of productivity improvement, has in fact materialized, and that subject will continue to be the subject of Labour Relations Department Research activity.

As soon as copies of the bill introducing amendments to the Compensation Stabilization Act and Regulations are available, probably during the latter part of this date, they will be circulated to you together with a Labour Relations Department commentary.

Labour Relations Department Manager

GL:gr

Attachs.

## BUDGET SPEECH

### I. INTRODUCTION

I have the pleasure and honour to present today the Government of British Columbia budget for the fiscal year ending March 31, 1984.

The building of this, the fourth budget I have tabled in this House since assuming the Finance portfolio, has been a long and arduous process. Reflecting the financial effects of recession, hard choices have been necessary. Leadership and teamwork were essential.

The Premier, my Cabinet colleagues, senior managers in government and many dedicated people throughout the public service have worked tirelessly to bring all the budgetary elements together. The result is a financial plan which I am confident meets the needs of British Columbia today and for the future.

For many in this House we are beginning another term of service to the people of British Columbia. We return with renewed vigour: refreshed by the ideas, concerns and support expressed in our constituencies. May I extend a personal welcome to all returning members.

To those elected representatives present in the Legislature for the first time may I offer a particular welcome. It is my sincere wish that your years of public service in this chamber are challenging and productive.

As Minister of Finance, I remain committed to philosophical principles expressed and endorsed on previous occasions.

First and foremost I continue to be unalterably dedicated to financial accountability of government to the people. The operation of government requires that billions of dollars change hands every year -- from taxpayer to tax collector, from government to those providing service to the public, and from government to those in seriously inadequate financial circumstances. Each one of those dollars belongs, of course, not to the government but to the people of the Province. Accordingly, we in elected office have a primary obligation to account for the use to which public monies are put.

In recent years the quarterly financial reports, the budget documents, the estimates of revenue and expenditure, and the public accounts have all been expanded and reformed. My goal has been to assist people to understand how their tax dollars are employed to provide social and economic benefits for British Columbians.

Secondly, I remain committed to financial responsibility in government. Through the new Financial Administration Act, methods, procedures and controls have been introduced, some very recently. The objective has been to ensure that public funds are handled in the most correct manner, and with the utmost concern for the taxpayer's right to value for money.

Thirdly, I remain committed to the principle of fairness -- fairness in provision of public services, fairness in taxation policies, and fairness in compensation and employment practices. It has been a fundamental part of this government's approach to public policy that no British Columbians should be burdened excessively by taxation, or be deprived of access to services vital to their health and safety. Similarly, through the Compensation Stabilization Program, British Columbia has led the nation in ensuring fair compensation practices in the public sector.

Finally, I remain committed to a government role in the economy which supports private initiative, which provides permanent and rewarding jobs, and which builds a secure and prosperous economic future. No country or region has achieved enduring prosperity through expansion of overbearing government bureaucracy. Those governments which lean too heavily on the taxpayer, suppress individual initiative and mortgage the future, will inevitably precipitate economic decline.

These principles have been important elements of government policy in the past, and will continue as the foundations of our policy in the years ahead. More importantly, these principles were strongly endorsed by the people of British Columbia on May 5.

I should stress that no provision has been made in this budget for general compensation increases this year for either direct provincial employees or those in public bodies. Increases simply are not affordable in the absence of offsetting productivity increases.

- 12 -

Governments everywhere have run up against the law of diminishing returns. The more expenditure grows the less each dollar adds in service to the public. It is time to reverse this process. It is time to strive for more with less. Productivity must become a central theme.

- 13 -

The Compensation Stabilization Program will continue to play a central role, both in bringing down inflation and in supporting government restraint and productivity improvements. Legislation to extend and revise the program will be tabled.

The revisions will ensure that the primary consideration with respect to salary levels is the employer's ability to pay. Where increases are affordable they will be determined largely on the basis of productivity. Effective today, the program regulations will be revised to provide the range of compensation adjustments from -5 per cent to +5 per cent. This will allow significant scope for ability to pay and productivity adjustments. In addition, the program will require that the cost of salary increments be included as part of the compensation package.

Steps will also be taken in the weeks ahead to achieve greater consistency in compensation patterns among senior managers in the public sector. Deputy ministers, and other senior executives in government ministries, senior executive officers of Crown corporations, hospitals, school districts, and other agencies and institutions are to be placed within a common compensation framework.

Legislation will be tabled to allow the government to regulate individual salaries of senior executives. A small team of senior public officials will provide recommendations to Cabinet by September 15 for subsequent implementation. Until recommendations are made and adjustments can be considered, senior management salaries will remain frozen.

- 17 -

I am informed that consideration is also being given to increase use of minimum security prisoners for work in park maintenance, salmonid enhancement and construction of equipment and facilities for use in the public sector. Such initiatives are to be welcomed, both for the work experience gained by offenders and the reduction of costs to the taxpayer.

- 26 -

## VI. CONCLUSION

This budget has been constructed from the twin foundations of restraint and employment creation. Growth of government is being reversed, and the private sector is encouraged to increase employment. It is a budget for recovery.

While our return to prosperity cannot precede international recovery, we cannot be passive. In the months ahead the accelerated projects and program funding from the Employment Development Account will assist the private sector to provide employment opportunities during the transition to full recovery.

Through the restraint program, longer term recovery will be secured. It will be achieved through common sacrifice and effort from all groups in British Columbia. No one group has been, or should be, singled out. All can share fairly and equitably in the costs and benefits of restraint, and all must be willing to play their part.

It is essential to recognize that this is not restraint for the sake of restraint, it is restraint for recovery -- for a return to earned prosperity. I repeat my earlier statement. Compensation increases in the absence of offsetting productivity gains are simply not affordable.

The budget provides what is needed to contain the size and burden of government so the private sector -- our major resource companies, all businesses small and large -- will have the climate needed to ensure our fragile recovery gains momentum.

The budget calls for major change. It calls for a new way of thinking about government, and about the expectations we all have. It calls for a recognition of the cost of government, a recognition that those costs have become excessive in recent years.

It calls as well for a recognition that our economic future, the future health of our economy, lies not with government but with the individual decisions we take and the demands we make. Ultimately, it is individuals who seek compensation increases and must decide what is reasonable. It is individuals who must apply themselves with ingenuity and enthusiasm if productivity is to be increased. It is, fundamentally, our approach as individual British Columbians that will determine whether government can be contained and our economy allowed to grow and prosper.

- 27 -

The recovery is fragile but it is within reach; if we are prepared to reduce the size and scope of government; if we are prepared to accept only those wage increases we justify through increased productivity; if we accept the importance of a sound labour-management climate.

I believe that the people of British Columbia have clearly chosen restraint and private sector job creation. I believe people have chosen the direction they wish to take, and I believe that we have the resolve to once again lead the nation in solving the economic problems of Canada today.

ITEM  
MANAGER'S REPORT NO. 21  
COUNCIL MEETING 1983 07 25 50

## APPENDIX D

## COMPENSATION STABILIZATION PROGRAM

The Compensation Stabilization Program, originally introduced in February 1982, has been extended and modified. Legislation will be introduced to amend the Compensation Stabilization Act in order to extend the program indefinitely and to give paramountcy to the principles of ability-to-pay and increases based on productivity in the determination of compensation. The guidelines and regulations issued under the Act will also be amended to reflect the revised emphasis of the program.

**Background**

The Compensation Stabilization Program was introduced in February 1982 as a measure to preserve public sector services and employment in a period of declining government revenue. Under the Compensation Stabilization Act a Commissioner is appointed with the power to enforce binding regulations, issued by the Lieutenant Governor in Council, which set by formula the maximum allowable compensation permitted to be paid to all groups of public sector employees. However, the program is structured to encourage public sector employers and employees to reach voluntary settlements under the compensation guidelines, a less rigid set of rules issued by the Executive Council. Only if the parties are unable to reach an agreement in conformance with the guidelines does the Commissioner apply the regulations to impose a settlement. The office of the Commissioner may assist the parties in attempting to settle their compensation plans under the program. To date this process has been effective in preserving the integrity of collective bargaining, as more than .700 settlements have been reached under the guidelines while no settlement has yet been determined under the regulations.

The program was to have applied to each group of public sector employees for a period of two years beginning on the effective date of the first compensation plan established after February 18, 1982. Different groups therefore entered and would have left the program at different times.

The original regulations permitted maximum increases in compensation for each group in its first year ranging from 8 to 14 per cent, depending on the past compensation experience of each group and on special circumstances, including changes in productivity. The limit for the second year was to be based on the Consumer Price Index for Vancouver. In July 1982, the regulations were amended and the factors were redefined to establish ranges of 0 to 10 per cent and 0 to 9 per cent for the first and second years of the program. The special circumstances factor was broadened to reflect the state of the economy, as measured by inflation, government revenue, employment and private sector compensation, as well as productivity. In addition, the concept of ability-to-pay was introduced to ensure that arbitrated settlements would not lead to staffing or service reductions in public sector agencies.

The success of the program is clearly indicated by the decline in the level of settlements. As of June 27, 1983, the weighted average of settlements for 1983 under the program was 3.78 per cent.



ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING 1983 07	25

E.7

- 61 -

#### Program Amendments

Due to the continued deterioration in the provincial government's fiscal position and the sharp decline in inflation over the past year, the government now proposes to revise the program further and extend it indefinitely. The ability-to-pay concept will be strengthened and established as the central element of the program, and productivity will now become the crucial determinant of compensation. The Act will provide for regulations which could require reductions in compensation, as well as limiting increases, and will explicitly require arbitrators to recognize the compensation limits and ability-to-pay principle of the program.

As before, the program will function through guidelines and regulations. Effective July, 1983, the regulations will be amended to set limits on compensation changes ranging from -5 to +5 per cent. It is intended that most or all compensation plans will continue to be determined under the guidelines by voluntary agreement of the parties and that public sector employers and employees will work together to improve productivity. To strengthen this principle, salary increments will be costed under the guidelines as well as the regulations and in future will conform only if they reflect productivity increases. The focus of, and incentives in the program are thus being shifted toward enhancement of productivity as the preferred method of maintaining public services in a restrained environment.

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING	1983 07 25

205

F. 1

## UNION OF BRITISH COLUMBIA MUNICIPALITIES

PHONE 526-4447 AREA CODE 604

313 SIXTH STREET, NEW WESTMINSTER, B.C. V3L 3A7

TO: U.B.C.M. MEMBERS

FROM: Executive Director

DATE: July 11, 1983

RE: 1983 Provincial Budget - Highlights for Local Governments

### (1) EXPENDITURES

- total Ministry operating expenditures up 6.4%. Social services ministries expenditures (70% of operating costs) up 8.1% and other ministries expenses up an average 1.4% - Ministry of Municipal Affairs expenditures down \$30 million or 11.7%.
- with the Employment Development Act and debt costs, total expenditures are estimated at \$8.4 billion or an increase of 12.3%. (a \$1.6 billion deficit is estimated).

### (2) COMPENSATION STABILIZATION PROGRAM AND RELATED LABOUR INITIATIVES

- budget provides for no increase in wages for the Provincial civil service.
- a new range of limits established in C.S.P. - 5% to +5% and the program is extended indefinitely.
- expanded scope for decisions based on ability to pay or productivity: ability to pay "strengthened and established a central element of the program".
- productivity to be the basis to determine compensation.
- the program will now include the cost of salary increments.
- salary reductions can now be required.
- a common compensation framework is to be developed for all senior managers including local government (See Bill 3, Public Sector Restraint Act).

### (3) EMPLOYMENT DEVELOPMENT ACT

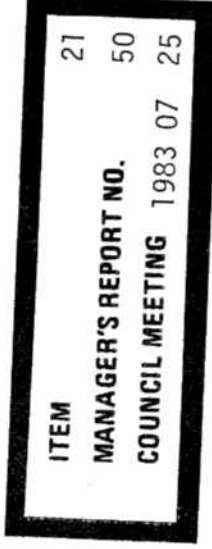
- \$415 million allocated for job creation (programs taken mainly from existing ministries: highways, agriculture, etc.).
- \$12 million of dyking will possibly be of direct benefit to local government.

### (4) REVENUE SHARING

- \$210 million yield estimated in 1983 (\$235 million in 1982).
- an additional \$30 million in 1982 unexpended Revenue Sharing funds to be held over for use in future years.
- total aid to local government (including Revenue Sharing) is \$307.2 million - up slightly from \$297.4 million last year.

### (5) PROPERTY TAX REFORMS (see Bills 7 and 12)

- variable tax rates to be extended to all provincial levies in 1984. The variable mill rate will also be used in rural areas starting in 1984.
- rural tax rate raised from 12 to 13 mills in 1984.
- minimum property tax payable under Home Owner Grant Program raised from \$125 to \$150 ("seniors" minimum remains at \$1)
- a \$50,000 machinery and equipment assessment exemption.
- a \$10,000 assessment exemption for all industrial and commercial properties.
- assessment cycle revised:



<u>Former Cycle</u>	<u>Description of Dates</u>	<u>New Cycle</u>
December 31	Valuation Date	July 1
December 31	Inventory Date	September 30
December 31	Roll Completion Date	September 30
January 20	Last day to appeal to Courts of Revision	October 31
February 1 to February 28	Court of Revision Hearing	November 15 to December 15
February 28	Roll Authentication	December 31
	<ul style="list-style-type: none"> <li>• biennial updating of assessment roll beginning in 1984.</li> </ul>	
Dec. 31, 1983	The <u>December 31, 1982</u> assessment roll will be updated for physical and zoning changes and will become the roll for the 1984 tax year.	
Sept. 30, 1984	New Assessment roll prepared for the 1985 tax year.	
Sept. 30, 1985	The <u>September 30, 1984</u> assessment roll will be updated for physical and zoning changes and will become the roll for the 1986 tax year.	
Sept. 30, 1986	New Assessment roll prepared to the 1987 tax year.	

- tax overpayments to earn interest.
- commercial tenants to be provided a copy of the assessment notice.
- assessment notices to include previous year's assessed value.

SOME OTHER INITIATIVES OF INTEREST TO LOCAL GOVERNMENT

- regional offices in a number of Ministries to be reduced or eliminated; including Municipal Affairs; Forests, Environment, Highways, and Lands, Parks and Housing.
- certain groups targeted for "savings" including: Planning Branch of Municipal Affairs and the Agricultural Land Commission.
- "regional" planning (as distinct from planning by regional districts) to be eliminated.
- budget contains no provision for costs of implementing the Federal Young Offenders Act (estimated at \$60 million).
- several smaller school districts and hospital boards maybe amalgamated.

TAX MEASURES DIRECTLY AFFECTING LOCAL GOVERNMENT

- sales tax increase to 7%.
- 7% tax on long distance phone calls.
- water fee rate increase proposed for Jan. 1, 1984 postponed indefinitely - this rate increase would have caused a 5.5% increase in B.C. Hydro rates.

0053R

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING	1983 07 25

207

G. 1

## UNION OF BRITISH COLUMBIA MUNICIPALITIES

PHONE 526-4447 AREA CODE 604

TO: ALL U.B.C.M. MEMBERS

FROM: EXECUTIVE DIRECTOR

DATE: July 8, 1983.

SUBJECT: BILLS INTRODUCED INTO LEGISLATURE.

On July 7th, 1983, 26 Bills were introduced into the Legislative Session after the Budget. We do not have the details of all those Bills but draw your attention to the following:

### BILL 7 - PROPERTY TAX REFORM ACT (NO. 1) 1983

This Bill, as anticipated, retroactively validates for 1983 the variable tax rate system. In general, most of the amendments appear to implement the information released by the Ministers of Finance and Municipal Affairs on March 18th. One facet of this Bill appears to be different in its wording, although not necessarily in its impact, from the information received earlier. This is Section 6, which provides authority for the Lieutenant Governor in Council to establish limitations on property tax rates, relationships between the tax rates within an individual municipality and the authority may extend to providing different tax limits and relationships for different municipalities.

This Bill, which makes a number of amendments to other Acts including the Vancouver Charter is generally retroactive to the earliest dates necessary to validate the taxation systems which have been implemented.

### BILL 12 - PROPERTY TAX REFORM ACT (NO.2) 1983

This Bill generally provides for the variable tax rate system for all taxes other than general municipal taxes. Although the Bill does not specifically indicate when it will become effective, a press release from the Ministry of Municipal Affairs notes that it will apply in 1984.

### BILL 9 - MUNICIPAL AMENDMENT ACT

This bill, which is noted to come into force by regulation of the Lieutenant Governor in Council eliminates all regional plans and official regional plans and leaves regional districts responsible only for the planning of settlement areas.

A further amendment limits the necessity for widespread notification of zoning bylaw amendments.

### BILL 3 - PUBLIC SECTOR RESTRAINT ACT

This Bill has many implications for local government as "municipalities" "regional districts" and "improvement districts" are included in this Bill. Legislation provides for termination of employees without cause, regulations respecting such termination, compensation awards to terminated employees, and controls over and establishment of "senior managers" salaries, and benefits.

We attach copies of these bills without further comment and urge you to examine them immediately. More detailed analysis from the U.B.C.M. Office will follow very shortly.

C.S.J. MCKELVEY,  
Executive Director.

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING	1983 07 25

G. 2

Government Bill

First Session, Thirty-third Parliament  
 32 Elizabeth II, 1983  
 Legislative Assembly of British Columbia

BILL 7

PROPERTY TAX REFORM ACT (NO. 1), 1983

Honourable W.S. Ritchie  
 Minister of Municipal Affairs

Explanatory Notes

This Bill amends several taxation Acts to introduce a variable tax rate system for municipal property taxation. Under a variable tax rate system each municipal council will be required to set an individual tax rate for each property class established by the Lieutenant Governor in Council. The tax base will be actual value less exemptions. Special transitional and consequential provisions are provided to implement this new system for the 1983 taxation year.

Assessment Act

SECTION 1: Establishes actual value as the tax base for municipal purposes, while retaining the present system of establishing assessed value for other purposes.

SECTION 2: Consequential amendment.

Cemetery (Municipal) Act

SECTION 3: Section 12 reads:

12. Debentures shall not be issued under section 11 which in the aggregate will create an obligation on any municipality requiring for payment of annual charges of interest and sinking fund a rate exceeding one mill in the dollar of the assessed taxable value of land and improvements within the municipality, and the debentures shall be payable on or before 30 years from the date on which they are issued.

Emergency Program Act

SECTION 4: Section 10 reads:

10. The council of a municipality may in the annual rate bylaw provide for the levying by a special rate, not exceeding 2 mills on the dollar, of an amount to defray the whole or a portion of the costs of civil defence, and, further, may make appropriations from general revenue for those costs as necessary.

Municipal Act

SECTION 5: Defines the variable property tax rate system and requires municipal councils to implement it.

BILL

No. 7]

[1983

PROPERTY TAX REFORM ACT (NO. 1), 1983

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

Assessment Act Amendments

Section 26 of the Assessment Act, R.S.B.C. 1979, c. 21, is amended

(a) by repealing subsection (7) and substituting the following:  
(7) Land and improvements shall, for other than general municipal purposes, be assessed at the percentage of actual value fixed by the Lieutenant Governor in Council under subsection (8). , and

(b) by repealing subsections (11) to (20) and substituting the following:  
(11) Land and improvements shall, for general municipal purposes, be assessed at their actual value.

Section 28 is amended

(a) in subsection (7) by striking out "section 26 (7)" and substituting "section 26 (7) or (11)" in both places, and

(b) by repealing subsection (8).

Cemetery (Municipal) Act Amendment

Section 12 of the Cemetery (Municipal) Act, R.S.B.C. 1979, c. 47, is amended by renumbering it section 12 (1) and by adding the following:  
(2) The minister may, by regulation, vary the limit on the tax rate specified in subsection (1).

Emergency Program Act Amendment

Section 10 of the Emergency Program Act, R.S.B.C. 1979, c. 106, is amended by renumbering it section 10 (1) and by adding the following:

(2) The minister may, by regulation, vary the limit on the tax rate specified in subsection (1).

Municipal Act Amendments

The Municipal Act, R.S.B.C. 1979, c. 290, is amended by adding the following section:

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

G. 3

209

ITEM 21  
 MANAGER'S REPORT NO. 50  
 COUNCIL MEETING 1983 07 25

G. 4

Variable property tax  
rate system

273.1 (1) In this section "property class" means a class of property prescribed by the Lieutenant Governor in Council under section 26 of the Assessment Act; "individual tax" means a tax rate system under which individual tax rates are determined and imposed for each property class. (2) Notwithstanding the provisions of any Act or letters patent, where a council imposes, by bylaw, tax rates on taxable land and improvements based on the assessed value for general municipal purposes, the council shall adopt a variable tax rate system. (3) Without limiting the application of subsection (2), subsection (2) applies to a bylaw adopted (a) for the purposes of providing money required for one or more objects referred to in section 273 (a) and (b), or (b) under section 674.

6. Section 274 is repealed and the following substituted:

Limits on variable tax  
rate system

274. (1) The Lieutenant Governor in Council may make regulations in respect of the variable tax rate system referred to in section 273.1

(a) prescribing limits on tax rates,  
 (b) prescribing relationships between tax rates,  
 (c) prescribing formulas for calculating the limits or relationships referred to in paragraphs (a) and (b), and  
 (d) allowing the inspector under prescribed circumstances to vary, by order, the limits, relationships or formulas established under paragraph (a), (b) or (c). (2) The Lieutenant Governor in Council may, under subsection (1), prescribe different tax limits, relationships or formulas for each class of property, different municipalities or different classes of municipality.

7. Section 325 (1) is amended

(a) by adding "In 1983" at the beginning, and  
 (b) by repealing paragraph (a) and substituting the following:  
 (1) the total assessed value for general municipal purposes of the taxable land and improvements in the municipality, determined under section 26 (19) (a) of the Assessment Act, before its repeal under the Property Tax Reform Act (No. 1), 1983, for (A) the 1981 taxation year, and (B) the 1982 taxation year, and

(11) the total taxable value for general municipal purposes of the taxable land and improvements in the municipality, determined under section 26 (11) of the Assessment Act, as enacted by the Property Tax Reform Act (No. 1), 1983, multiplied by a percentage established by the minister for that municipality, for the 1983 taxation year; and .

8. Section 328 (1) (b) is amended by striking out "in accordance with section 26 (19) (a) of" and substituting "under".

9. Section 398 (m) is amended by striking out "\$5,000;" and substituting "\$50,000;".

10. The following section is added:

Exemptions for industrial or business property

398.1 In addition to the provisions of any other Act, the Lieutenant Governor in Council may make regulations prescribing exemptions from property tax levies under any Act, in respect of prescribed (a) industrial land or industrial improvements or both, or (b) business land or business improvements or both, and different exemptions may be prescribed for each class of property.

11. Section 406 is amended

(a) in subsection (1) by striking out "this section," and substituting "section 273.", and

(b) by repealing subsection (3).

12. The following section is added:

Interest on overpayment of taxes

434.1 Where a person is refunded an amount of taxes paid under this Act, the municipality shall pay the person interest as prescribed by the Lieutenant Governor in Council.

13. Section 767 is amended by adding the following:

(6.1) The minister may, by regulation, vary the limit on the tax rate specified in subsection (6).

14. Section 770 is amended by adding the following:

(3.1) The minister may, by regulation, vary the limit on the tax rate specified in subsection (3).

6.5

2

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

SECTION 9: Raises the farm class exemption from \$5 000 to \$50 000 and is required because of the conversion of the tax base from assessed value, a percentage of actual value, to actual value in order to maintain equivalence with previous tax years.

SECTION 10: Authorizes regulations for exemptions for industrial and business property.

(3) Notwithstanding sections 273 to 275, land classified as forest land, timber land and tree farm land shall be taxed on the net taxable value of land and improvements at the rate of (a) 10 mills on forest land and tree farm land; and (b) 15 mills on timber land.

SECTION 12: Requires the payment of interest on refunds of tax overpayments.

SECTION 13: Section 767 (6) reads:

(6) The annual net cost of a function granted under subsection (5) shall not exceed the product of 2 mills on the assessed value referred to in section 791 (1) within the participating member municipalities; and the annual net cost of all functions granted under subsection (5) shall not exceed the product of 3 mills on that assessed value.

SECTION 14: Section 770 (3) reads:

(3) Section 269 (h) applies to a regional district, but the aggregate of all grants made in any year shall not exceed the product of 10 mills of the assessed values referred to in section 791 (1); and the annual cost shall be apportioned among all member municipalities on the basis provided under that subsection.



ITEM 21  
 MANAGER'S REPORT NO. 50  
 COUNCIL MEETING 1983 07 25

15. Section 775 is amended by adding the following:  
 (8.2) The minister may, by regulation, vary the limit on the tax rate specified in subsection (8).

16. Section 795 is amended by adding the following:  
 (5.2) The minister may, by regulation, vary the limit on the tax rate specified in subsection (5).

17. "mill"  
 Deletion of reference to

(1) The provisions of the Acts listed in Column 1 of Schedule 1 are amended by striking out the words shown in Column 2 and substituting the words shown in Column 3.  
 (2) Each letter patent of a municipality or regional district is amended by striking out "mill rate" wherever it appears and by substituting "rate", and  
 (a) "mill rate" wherever it appears and by substituting "rate", and  
 (b) "mills" wherever it appears and by substituting an equivalent expressed in dollars per thousand dollars of value in the same manner as illustrated in Columns 2 and 3 of Schedule 1.

18. Municipal Aid Act  
 Section 2 (2) of the Municipal Aid Act, R.S.B.C. 1979, c. 291, is amended by striking out "using the same option as that adopted by the municipality for general municipal taxation purposes under section 26 (19) of the Assessment Act".

19. Vancouver Charter Amendment  
 Section 578 (1) of the Vancouver Charter, S.B.C. 1953, c. 55, is amended by adding "273.1, 274," after "194,".

20. Variation of statutory dates  
 (1) The Lieutenant Governor in Council may make regulations for the 1983 taxation year, in respect of a particular municipality or all municipalities, extending the time limits specified in any or all of those sections of Acts referred to in Schedule 2.  
 (2) A regulation made under subsection (1) may be made after the time limit being extended has expired.

21. Amendment of agreements or formulas  
 (1) Where an Act, or the letters patent of a municipality or regional district, contain or authorize apportionment, tax or tax base sharing arrangements, agreements or formulas based on the assessed values for general municipal purposes, the minister may, by regulation, amend

SECTION 15: Section 775 (8) reads:

(8) The regional board shall, in the annual budget and requisition of the regional district, provide for the imposition of all rates, taxes and charges required to defray the cost, including administration cost, of work done or services performed for the local community and for the payment of principal and interest of any debt contracted for the local community. The total cost of all works, services and debt charges undertaken for a local community in any year shall not exceed the product of 15 mills on the net taxable value of land and improvements in the local community, excluding property taxable for school purposes only by special Act.

SECTION 16: Section 795 (5) reads:  
 (5) No requisition shall be made in any year that causes the amount to the credit of the fund at the time the annual budget is adopted to exceed the amount produced by a levy of 1/4 of a mill on the net taxable value of land and improvements, excluding property that is taxable for school purposes only by special Act.  
 SECTION 17: The phrase "mill rate" is being replaced in Acts and letters patent by phrases expressing property tax rates in dollars per thousand dollars of property value.

SECTION 18: Consequential amendment.  
Municipal Aid Act

SECTION 19: Provides for the implementation of the variable property tax rate system.  
Vancouver Charter

SECTION 20: Permits the variation of statutory dates in the event that technical problems prevent compliance with present statutory dates.

SECTION 21: Empowers the minister to make particular changes in agreements in order that the move to taxation based on actual value will not compromise the original intent of the agreements.

ITEM 21  
 MANAGER'S REPORT NO. 50  
 COUNCIL MEETING 1983 07 25

6.7  
 219

(a) the arrangements, agreements or formulae, or  
 (b) the value amounts to be used for the arrangements, agreements  
 or formulae,  
 for the purpose of continuing the arrangements, agreements or formulae  
 according to their original intent.  
 (2) No regulation may be made under this section after December 31,  
 1984.

Transitional

22. (1) Section 26 (11) of the Assessment Act, as enacted by this Act,  
 applies for the 1983 taxation year.  
 (2) B.C. Reg. 496/82 does not apply for the purposes of the assessment  
 of land and improvements for general municipal purposes for the 1983 taxa-  
 tion year.

Validation

23. (1) Where, before this Act comes into force, the minister, a council  
 of a municipality, a board of a regional district or the British Columbia  
 Assessment Authority took any action for the 1983 taxation year that would  
 have been valid under any Act as amended or varied by or under this Act,  
 the action taken shall be conclusively deemed to have been validly taken  
 as though this Act were in force at the time the action was taken.  
 (2) Where, before this Act comes into force, the minister, a council  
 of a municipality, a board of a regional district or the British Columbia  
 Assessment Authority took any action for the 1983 taxation year that was  
 valid under any Act at the time the action was taken, the action taken  
 shall be conclusively deemed to have been validly taken notwithstanding  
 that the authority for the action taken was repealed, amended or varied by  
 or under this Act retroactive to a date on or before the date the action  
 was taken.

Commencement

24. (1) Sections 1 to 5, 7 to 9, 11, 13 to 19 and 21 shall be deemed to  
 have come into force on the earliest date necessary to give them retroac-  
 tive effect for the 1983 taxation year.  
 (2) A regulation made under section 3, 4, 13, 14, 15, 16 or 21 may be  
 made retroactive and where it is so made it shall be deemed to come into  
 force on the earliest date necessary to give it retroactive effect for the  
 1983 taxation year.

SECTION 22: Confirms that the conversion of the municipal purposes  
 as base to actual value is effective for 1983.

SECTION 23: Validates action taken, before this Act comes into force,  
 a) to implement the variable tax rate system in 1983, or  
 b) under the uniform mill rate system in 1983.



These amendments introduce a variable tax rate system for all tax bases other than the general municipal base. The taxing person or authority in each taxation Act will be required to set an individual tax rate for each property class established by the Lieutenant Governor in Council. This new system will be implemented to apply to the 1984 taxation year.

First Session, Thirty-third Parliament  
32 Elizabeth II, 1983  
Legislative Assembly of British Columbia

BILL 12

PROPERTY TAX REFORM ACT (NO. 2), 1983

PROPERTY TAX REFORM ACT (NO. 2), 1983

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

Assessment Act Amendments

Section 26 (7), (8), (9) and (11) of the Assessment Act, R.S.B.C. 1973, c. 21, is repealed and the following substituted:

(7) Land and improvements shall be assessed at their actual value.  
(8) The Lieutenant Governor in Council shall prescribe classes of property for the purpose of administering property taxes and shall define the types or uses of land or improvements, or both, to be included in each class.

2. Section 29 (7) is amended by striking out "or (11)".

Assessment Amendment Act, 1982 Amendment

3. Section 1 of the Assessment Amendment Act, 1982, S.B.C. 1982, c. 4, is repealed.

Assessment Authority Act Amendments

4. Section 15 (4) of the Assessment Authority Act, R.S.B.C. 1979, c. 22, is amended

(a) by striking out "a rate" and substituting "rates", and

(b) by striking out "the rate" and substituting "the rates".

5. The following section is added:

Variable tax rate system

15.1 (1) In this section "property class" means a class of property prescribed by the Lieutenant Governor in Council under section 26 of the Assessment Act; "variable tax rate system" means a system under which individual tax rates are determined and imposed for each property class.

(2) Where the authority sets rates under section 15, it shall adopt a variable tax rate system.

(3) The Lieutenant Governor in Council may make regulations in respect of the variable tax rate system

(a) prescribing limits on tax rates,  
 (b) prescribing relationships between tax rates,  
 (c) prescribing formulas for calculating the limits or relationships referred to in paragraphs (a) and (b),  
 (d) allowing the minister under prescribed circumstances to vary, by order, the limits, relationships or formulas established under paragraph (a), (b) or (c), and  
 (e) establishing regions within which different limits, relationships or formulas may be prescribed.

13. Section 13 (1) is amended

(a) in paragraph (a) by striking out "the tax levy" and substituting "the tax levies", and  
 (b) in paragraph (b) by striking out "any rate levy" and substituting "any rate levies".

Education (Interim) Finance Act Amendments

14. Section 18 of the Education (Interim) Finance Act, S.B.C. 1982, c. 2, is amended

(a) in subsection (4) by striking out "a rate" and substituting "rates",  
 (b) in subsection (5) by striking out "The rate" and substituting "the rates",  
 (c) in subsection (7) (c) by striking out "the rate" and substituting "the rates",  
 (d) in subsection (8) by striking out "the rate that is" and substituting "the rates that are", and  
 (e) in subsection (9) (c) by striking out "the rate prescribed under subsection (4) that is" and substituting "the rates prescribed under subsection (4) that are".

15. The following section is added:

Variable tax rate system

18.1 (1) In this section "property class" means a class of property prescribed by the Lieutenant Governor in Council under section 26 of the Assessment Act;  
 "variable tax rate system" means a system under which individual tax rates are determined and imposed for each property class.  
 (2) Where the Lieutenant Governor in Council prescribes tax rates under section 18 (4), he shall adopt a variable tax rate system.

(3) The Lieutenant Governor in Council may make regulations in respect of the variable tax rate system

(a) prescribing limits on tax rates,  
 (b) prescribing relationships between tax rates, and  
 (c) prescribing formulas for calculating the limits or relationships referred to in paragraphs (a) and (b).

British Columbia Transit Act Amendments

6. Section 11 (1) of the British Columbia Transit Act, R.S.B.C. 1979, c. 421, is amended

(a) in paragraph (c) by striking out "a rate" and substituting "rates", and  
 (b) in paragraph (d) by striking out "with a rate or impose a lesser rate" and substituting "with rates or impose lesser rates".

7. Section 11 (2) is amended by striking out "rate" and substituting "rates".  
 8. Section 12 (13) is amended by striking out "a rate levy" and substituting "rate levies".

9. Section 12 (14) is amended in paragraph (a) by adding "and" at the end, in paragraph (b) by striking out "and" at the end and by repealing paragraph (c).

10. Section 12 (16) is amended by striking out "a rate levy" and substituting "rate levies".

Section 12 (17) is amended

(a) by striking out "A rate levy" and substituting "Rate levies", and  
 (b) by striking out "a rate levy has" and substituting "rate levies have".

The following section is added:

Variable tax rate system

12.1 (1) In this section "property class" means a class of property prescribed by the Lieutenant Governor in Council under section 26 of the Assessment Act;  
 "variable tax rate system" means a system under which individual tax rates are determined and imposed for each property class.  
 (2) Where the council of a municipality imposes rate levies under section 11 or 12, the council shall adopt a variable tax rate system.

16. Section 58 (g) is amended by striking out "a rate" and substituting "rates".

17. Section 24 of the Hospital District Act, R.S.B.C. 1979, c. 178, is amended by striking out "the same rate" and substituting "a uniform rate for each class of property".

18. Section 25 (4) (b) is amended by striking out "uniform rate" and substituting "uniform rates".

19. Section 26 (1) is amended by striking out "the same rate" and substituting "a uniform rate for each class of property".

20. The following section is added:

Variable tax rate system

26.1 (1) In this section "property class" means a class of property prescribed by the Lieutenant Governor in Council under section 26 of the Assessment Act; "variable tax rate system" means a system under which individual tax rates are determined and imposed for each property class. (2) Where a council of a municipality raises a tax under section 26, the council shall employ a variable tax rate system. (3) The Lieutenant Governor in Council may make regulations in respect of the variable tax rate system

(a) prescribing limits on tax rates, (b) prescribing relationships between tax rates, (c) prescribing formulas for calculating the limits or relationships referred to in paragraphs (a) and (b), and (d) allowing the minister under prescribed circumstances to vary, by order, the limits, relationships or formulas established under paragraph (a), (b) or (c).

21. Section 53 (d) is amended by striking out "the rate" and substituting "the rates".

Islands Trust Act Amendments

22. Section 19 (2) of the Islands Trust Act, R.S.B.C. 1979, c. 208, is amended by striking out "\$1.50 per thousand dollars." and substituting "prescribed rates."

23. The following section is added:

Variable tax rate system

19.1 (1) In this section "property class" means a class of property prescribed by the Lieutenant Governor in Council under section 26 of the Assessment Act; "variable tax rate system" means a system under which individual tax rates are determined and imposed for each property class. (2) Where the Minister of Finance levies a tax under section 19, he shall adopt a variable tax rate system.

Municipal Act Amendments

24. Section 273.1 (2) of the Municipal Act, R.S.B.C. 1979, c. 290, is amended by striking out everything following "the assessed value" and substituting the following: (a) for general municipal purposes, or (b) for other than general municipal purposes, the council shall adopt a variable tax rate system.

25. Section 273.1 (3) (a) is amended by striking out "(a) and (b)".

26. Section 274 is amended by adding the following subsection: (3) The Lieutenant Governor in Council may, under subsection (1), make different regulations for (a) the taxation of land and improvements, based on assessed value, for general municipal purposes, including, but not limited to, the taxation of land and improvements, based on assessed value, for other than general municipal purposes, including, but not limited to, taxation under section 273 (c), (d) and (e). (b) the taxation of land and improvements, based on assessed value, for other than general municipal purposes, including, but not limited to, taxation under section 273 (c), (d) and (e).

27. Section 479 (3) is amended by striking out "rate" wherever it appears and substituting "rates".

28. The following section is added:

Amendment of agreements or formulas

291.1 Where an Act, or the letters patent of a municipality or regional district, contain or authorize apportionment, tax or tax base sharing arrangements, agreements or formulas based on the assessed values for other than general municipal purposes, the minister may, by regulation, amend (a) the arrangements, agreements or formulas, or (b) the value amounts to be used for the arrangements, agreements or formulas, for the purpose of continuing the arrangements, agreements or formulas according to their original intent.

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

217 G. 11

29. Section 833 (6) (b) and (c) is amended by striking out "rate" in both places and substituting "rates".

34. Section 15 is amended  
(a) in subsection (2) by striking out "the rate." and substituting "the rates.", and  
(b) in subsection (4) by striking out "the rate was" and substituting "the rates were".

30. Section 834 is amended by adding the following subsections:  
(6) where the trustees levy a tax on the base of values under subsection (2), they shall adopt a variable tax rate system as defined in section 274.1.  
(7) section 274 applies to a variable tax rate system under this section, and, for these purposes, in section 274 (2) "municipality" shall be deemed to be "improvement district".

35. Section 19 of the Taxation (Rural Area) Act, R.S.B.C. 1979, c. 400, is repealed and the following substituted:  
Taxation (Rural Area) Act Amendment

31. Municipal Finance Authority Act Amendments  
Section 13 of the Municipal Finance Authority Act, R.S.B.C. 1979, c. 292, is amended

19. (1) In this section  
"property class" means a class of property prescribed by the Lieutenant Governor in Council under section 26 of the Assessment Act;  
"variable tax rate system" means a system under which individual tax rates are determined and imposed for each property class.  
(2) The Lieutenant Governor in Council may make regulations for the taxation of land and improvements under this Act including  
(a) prescribing tax rates,  
(b) prescribing relationships between tax rates, and  
(c) prescribing formulas for calculating the relationships referred to in paragraph (b).

(a) in subsection (9) (a) by striking out "a rate" and substituting "rates",  
(b) in subsection (9) (b) by striking out "the rate" and substituting "the rates", and  
(c) in subsection (10) by striking out "a rate" and substituting "rates".

(3) where the Lieutenant Governor in Council prescribes tax rates under subsection (2) (a), he shall adopt a variable tax rate system.  
(4) where the tax imposed on a parcel of land under subsection (2) is less than \$1, the parcel shall be taxed \$1, and the collector shall place that sum on the taxation roll.

32. Section 14 is amended by striking out "a rate not exceeding \$0.02 per thousand dollars" and substituting "rates not exceeding the prescribed rates".

33. The following section is added:  
Variable tax rate system

36. Commencement  
This Act comes into force by regulation of the Lieutenant Governor in Council.

14.1 (1) In this section  
"property class" means a class of property prescribed by the Lieutenant Governor in Council under section 26 of the Assessment Act;  
"variable tax rate system" means a system under which individual tax rates are determined and imposed for each property class.  
(2) where the authority imposes rates under section 14, it shall adopt a variable tax rate system.  
(3) The Lieutenant Governor in Council may make regulations in respect of the variable tax rate system  
(a) prescribing limits on tax rates,  
(b) prescribing relationships between tax rates,  
(c) prescribing formulas for calculating the limits or relationships referred to in paragraphs (a) and (b), and  
(d) allowing the Inspector of Municipalities under prescribed circumstances to vary, by order, the limits, relationships or formulas established under paragraph (a), (b) or (c).

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

G. 12

Official plans are being eliminated as a deregulation measure to streamline the development approval process and to strengthen the autonomy of municipal government.

Government Bill

First Session, Thirty-third Parliament  
32 Elizabeth II, 1983  
Legislative Assembly of British Columbia

MUNICIPAL AMENDMENT ACT, 1983

BILL 9

Honourable W. S. Ritchie  
Minster of Municipal Affairs

[1983

BILL

No. 9]

MUNICIPAL AMENDMENT ACT, 1983

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

Section 720 of the Municipal Act, R.S.B.C. 1979, c. 290, is amended by adding the following subsection:  
(3.1) It is not necessary to give the notice referred to in subsection (3) where the subject of the zoning bylaw is 10 or more parcels owned by 10 or more persons.

2. Section 805 is amended by striking out "807" and substituting "809".

3. Section 806 is amended by striking out "807" and substituting "809".

4. Sections 807, 808, 812, 813 and 815 are repealed.

5. The following section is added:

Elimination of regional  
plans and official  
regional plans

808.1 All regional plans and official regional plans prepared or designated before sections 807 and 808 were repealed are cancelled and have no effect.

6. Section 809 (1) is repealed and the following substituted:  
(1) A regional board may prepare an official settlement plan.

Commencement

7. This Act comes into force by regulation of the Lieutenant Governor in Council.

Queen's Printer for British Columbia  
VICTORIA, 1983

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25



First Session, Thirty-third Parliament  
32 Elizabeth II, 1983  
Legislative Assembly of British Columbia

PUBLIC SECTOR RESTRAINT ACT

BILL 3

Honourable James R. Chabot  
Provincial Secretary and Minister of Government Services

PUBLIC SECTOR RESTRAINT ACT

Explanatory Note

The purpose of this Act is to permit public sector employers to terminate employees for the purpose of decreasing the size and complexity of public sector operations and to increase their efficiency and effectiveness in providing services to the public. In addition, the Act provides that the government may establish an equitable and consistent scheme for compensating senior management in the public sector.

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING 1983 07	25

PUBLIC SECTOR RESTRAINT ACT

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

Interpretation

1. In this Act  
"employee" means a person employed by a public sector employer but does not include a justice or a person employed as a justice;  
"public sector employer" means  
(a) the government,  
(b) a corporation or an unincorporated board, commission, council, bureau, authority or similar body that has  
(i) on its board of management or board of directors, a majority of members who are appointed by an Act, a minister or the Lieutenant Governor in Council, or  
(ii) employees appointed under the Public Service Act,  
(c) a municipality, including  
(i) a municipality,  
(ii) a regional district, and  
(iii) an improvement district  
as defined in the Municipal Act,  
(d) a board of school trustees as defined in the School Act,  
(e) a university as defined in the University Act,  
(f) an institution as defined in the College and Institute Act,  
(g) a community care facility as defined in the Community Care Facility Act which receives funds from another public sector employer,  
(h) a hospital as defined in the Hospital Act or the Hospital Insurance Act which receives funds from another public sector employer,  
(i) a library board appointed under section 18 of the Library Act, and  
(j) an employer designated in the Schedule.

Termination of employees

2. (1) Notwithstanding the Labour Code and the Public Service Labour Relations Act, a public sector employer may terminate the employment of an employee without cause.  
(2) A public sector employer that is bound by a collective agreement that is in force on July 7, 1983 does not have the power to terminate the employment of an employee under subsection (1) until the collective agreement expires.

Termination

Regulations respecting

(3) Subject to subsection (2), subsection (1) applies notwithstanding any provision of a collective agreement, and where there is an inconsistency between the power of termination under subsection (1) and any provision of a collective agreement, subsection (1) prevails.  
(4) For the purposes of subsection (2), a collective agreement expires on the date, stated in the agreement, of its termination or expiry notwithstanding any term of the agreement or any rule of law that provides that the agreement, or any subsidiary agreement, continues in force after the termination or expiry date.  
(5) A provision of a collective agreement entered into or renewed by a public sector employer after July 7, 1983 that is inconsistent with subsection (1) has no effect.  
(6) Notwithstanding the School Act, this Act applies to a teacher who is employed by a school board.  
(7) Where a school board intends to terminate the employment of a teacher under subsection (1), the termination takes effect at the end of the next school term, determined under the School Act.

Compensation

4. (1) The Lieutenant Governor in Council may make regulations that he considers necessary or advisable for providing for compensation for employees whose employment is terminated under section 2 (1) or under any other circumstance without cause.

3. (1) The Lieutenant Governor in Council may make regulations that he considers necessary or advisable respecting the implementation of terminations under section 2 (1).  
(2) A regulation under subsection (1) may establish criteria to be applied within a unit into which employees have been designated under subsection (3) (a) for the purpose of determining which of the employees within the unit will have their employment terminated.  
(3) A public sector employer is authorized to  
(a) designate groups of employees into what it considers to be appropriate units for the purpose of applying the criteria referred to in subsection (2), and  
(b) determine the manner of applying the criteria within units that have been designated under paragraph (a).  
(4) A regulation under subsection (1) may, in respect of employees, as defined in the Public Service Act or appointed under section 2 of that Act, authorize the employer to reassign, relocate or reclassify any employee.  
(5) For the purposes of the regulations, but without limiting the generality of subsections (1) and (2), the criteria referred to in subsection (2) may include  
(a) the skills, abilities and qualifications of employees,  
(b) operational requirements and efficiency,  
(c) the seniority of employees, and  
(d) the seniority provisions of a collective agreement.

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

(2) A regulation may provide benefits to an employee whose employment is terminated including, but not limited to

(a) relocation and retaining allowances, and  
(b) in respect of employees covered by the Pension (College) Act, the Pension (Municipal) Act, the Pension (Public Service) Act and the Pension (Teachers) Act, retirement benefits that are in addition to any benefits under the provisions of those Acts.

(3) Compensation or benefits payable under this section to employees, as defined in the Public Service Act or appointed under section 2 of that Act, may be authorized by the minister under whose administration the employee falls, and where a minister authorizes payment of a monetary benefit under this section, the Minister of Finance shall make the payment out of the consolidated revenue fund.

(4) Where the employment of an employee is terminated under section 2 (1) or under any other circumstance without cause, the employee is entitled to compensation in accordance with the regulations made under subsection (1).

(5) An employee may elect not to claim compensation under this section by delivering a notice to that effect to his employer, and where he so elects, he is not entitled to claim compensation under this section. (6) Where an employee fails to make an election under subsection (5) within 60 days of the effective date of the termination of his employment, he shall be deemed to have elected to be paid compensation under this section, and on receiving that compensation, he is not entitled to any other remedy referred to in subsection (7).

(7) An employee who makes an election under subsection (5) has the right to seek any other remedy, other than reinstatement of his employment, that he may have arising out of the termination of his employment, but nothing in this section gives him any additional rights to be entitled to such a remedy that he did not have before this Act came into force. (8) Where a public sector employer fails to pay an employee compensation in accordance with this Act, the employee may claim that compensation in court.

#### Powers of deputy minister

5. In respect of a ministry of the executive government, a deputy minister may exercise all of the powers of the government under this Act.

#### Public sector compensation

5. (1) In this section "compensation" means all forms of pay, benefits and perquisites paid or provided, directly or indirectly, by or on behalf of a public sector employer to or for the benefit of an employee; "contract of employment" includes both express and implied contracts of employment; "minister" means, in relation to a public sector employer specified by the Lieutenant Governor in Council, a member of the Executive Council designated by the Lieutenant Governor in Council for the purposes of this section to act as the minister under this section in relation to that employer;

"senior manager" means an employee (a) who is

(i) referred to in paragraphs (a) to (c) of the definition of employee in the Labour Code, or

(ii) a principal or vice principal or any other teacher who is employed by a school board and who holds a supervisory position, and

(b) who holds a position that is designated under subsection (2) as a senior management position.

(2) The Compensation Stabilization Commissioner, appointed under the Compensation Stabilization Act, shall, by regulation, designate a list of senior management positions for the purposes of applying this section to senior managers who hold those positions.

(3) The Lieutenant Governor in Council may make regulations that he considers necessary or advisable to achieve uniformity and fairness of compensation of senior managers who are employed by public sector employers, and to control and limit or reduce that compensation, and without limiting the generality of this, the Lieutenant Governor in Council may make regulations to

(a) establish, maintain and apply systems of classification of senior managers and of job evaluation, following principles that ensure objectivity,

(b) establish classes of senior managers and expand, reduce, divide, combine, alter or abolish existing classes,

(c) require public sector employers to supply to a minister information and records respecting the duties, compensation, terms and conditions of employment of senior managers employed by them, notwithstanding any enactment respecting confidentiality, or any contract,

(d) authorize a minister to give such directions respecting the compensation of senior managers as the minister considers necessary or advisable to implement the regulations and to achieve the purposes of this section, and a public sector employer to which a minister gives a direction referred to in this section shall comply with the direction, and add to or delete from the list designated under subsection (2), senior management positions.

(4) Where (a) a provision of a regulation referred to in this section, or (b) a direction referred to in this section is inconsistent with any other enactment or conflicts or is inconsistent with any contract of employment entered into, renewed or extended on or after July 7, 1983, the provision of the regulation or the direction prevails, but where there is a conflict or inconsistency between a regulation under this section and a direction under this section, the regulation prevails.

(5) Nothing in or done under this section affects any term or condition of a contract of employment for a fixed term or period that is entered into before July 7, 1983, affects any term or condition of a contract of employment, other than a term or condition respecting compensation, or frustrates or abrogates any contract of employment.

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

SCHEDULE

Board of Parks and Recreation under section 485 of the Vancouver Charter

British Columbia Assessment Authority

British Columbia Buildings Corporation

British Columbia Development Corporation

British Columbia Ferry Corporation

British Columbia Housing Management Commission

British Columbia Hydro and Power Authority

British Columbia Institute of Technology

British Columbia Petroleum Corporation

British Columbia Railway Company

British Columbia Steamship Company (1975) Ltd.

British Columbia Systems Corporation

British Columbia Transit

British Columbia Utilities Commission

Capital Regional Hospital District

City of Vancouver

Compensation Stabilization Commissioner

Greater Campbell River Water District

Greater Nanaimo Water District

Greater Vancouver Regional Hospital District

Greater Vancouver Sewerage and Drainage District

Greater Vancouver Water District

Greater Victoria Water District

Insurance Corporation of British Columbia

Labour Relations Board

Metro Transit Operating Company

North Shore Union Board of Health

Pacific Coach Lines Limited

Pacific National Exhibition

Provincial Capital Commission

The British Columbia School Trustees Association

The Glendale Lodge Society

Workers' Compensation Board

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

G. 273

(5) where a public sector employer contravenes a direction referred to in this section, each member of the governing body of that employer commits an offence and is liable on conviction to a fine not exceeding \$2 000.

(7) Subsection (6) does not apply to a member of a governing body who establishes that the contravention occurred without his acquiescence and that he made all reasonable efforts to prevent it.

Conflicts

7. Where there is a conflict between the Public Service Act and this Act or a regulation made under this Act, this Act or the regulation prevails.

Consequential Amendments

Section 52 (6) of the Hydro and Power Authority Act, R.S.B.C. 1979, c. 188, is amended by adding "the Public Sector Restraint Act," after "the Petroleum Underground Storage Act,".

School Act Amendment

Section 153 of the School Act, R.S.B.C. 1979, c. 375, is repealed.

Commencement

This Act comes into force by regulation of the Lieutenant Governor in Council.

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

H. 1

Price  
Waterhouse

# TAX MEMO

## 1983 BRITISH COLUMBIA BUDGET

### "RESTRAINT FOR RECOVERY"

British Columbia Finance Minister Hugh Curtis projected a \$1.6 billion deficit for 1983-1984 in a budget which emphasized that the key to recovery must lie with a stronger private sector.

There were few tax changes announced, and so expectations for revenue growth are a modest 4.6 percent. Sales taxes provide the main source of the increase. Expenditure is expected to rise by 13.1 percent; there will be some acceleration of capital expenditures to help create jobs, but overall the budget emphasized restraint plans for the future rather than specific cuts in current expenditures.

British Columbia has followed most of the other provincial governments in stressing the need for private sector initiatives to provide permanent jobs, and in deriving revenue increases from consumers rather than businesses.

#### BUDGET IN BRIEF

- Increase in provincial sales tax from 6 percent to 7 percent.
- No changes in personal or corporate income taxes.
- No changes in capital taxes.

#### PERSONAL AND CORPORATE TAXES

There will be no change in personal or corporate tax rates for 1983. Further, no changes were proposed to the corporation capital tax system.

There had previously been some confusion concerning the Government's intention to cancel the Renters' and the Provincial Personal Income Tax Credits. The Minister reconfirmed that legislation would be forthcoming to eliminate these credits.

## RETAIL SALES AND OTHER CONSUMPTION TAXES

The general rate of retail sales tax will increase from 6 percent to 7 percent, with effect from midnight 7 July 1983.

## Planning point:

It may be that the increase will not apply to contracts signed on or before 7 July. Invoices received after that date should be examined to ensure that, where possible, the lower rate of tax is obtained.

## Other changes:

- The retail sales tax net is widened to catch restaurant meals costing \$7 or more per person. Take-out meals will be exempt.
  - Long distance telephone calls will also be taxed.
  - Variable tax rates for automobiles will be dropped.
  - Rates of tobacco taxes will increase by 25 percent. The rate for a package of 25 cigarettes will now be 50 cents.
- All of these changes are effective midnight 7 July 1983.
- Previously announced increases in water rental fees will be deferred.
  - Daily health care charges will increase effective 1 September 1983, generally by \$1 or \$1.25 per day.

## PROPERTY TAXES

A general reform of the property tax system was introduced to allocate better the tax burden between residential and commercial properties. For 1983, Municipalities will be allowed to set different property tax rates for the eight different classes of property. Where the Province or its agencies administer property taxes, this system will apply for 1984.

To assist small business there is a general exemption from tax of the first \$10,000 value of business and industrial properties and the exemption for machinery and equipment has increased from \$1,500 to \$50,000. These changes are effective for 1984. To gain maximum advantage from the new exemptions, businesses should review their December 31, 1983 assessment notices for correctness of actual values and to ensure they have received these exemptions. The final day for appeal to the Court of Revision will be January 20, 1984.

Minor changes include an increase of the mill rate on rural land from 12 to 13 mills, and an increase in the minimum property tax payable after application of the home owner grant from \$125 to \$150, remaining at \$1 for seniors and the handicapped. Both changes are effective January 1, 1984. Other changes include provision for interest on property tax overpayments and a requirement for assessment notices to be provided to lessees by property owners at the lessee's request.

## GOVERNMENT RESTRAINT PROPOSALS

H. 3

Where it is cost-effective, the Government intends to look to the private sector for services such as planning analysis, architectural services, computer systems advice and staff training services. This program constitutes part of an overall restraint plan which also includes staff reductions, manpower monitoring and a reduction in the allocation of space and vehicles to government employees.

The Minister proposed to extend indefinitely the Compensation Stabilization Act, which was introduced in February 1982 to curb public sector compensation settlements by allocating increases according to productivity and experience.

**SUMMARY ANALYSIS OF OPERATING (GENERAL PURPOSE) ACCOUNT**  
(Million \$)

	<u>Budget estimates</u>	
	<u>Original</u>	<u>Revised</u>
	<u>1982/83</u>	<u>1982/83</u>
		<u>1983/84</u>
Taxation revenue:		
Personal income	1,925.0	2,008.2
Corporation income and capital	573.0	264.0
Sales and fuel	1,864.0	1,386.3
Property	38.0	39.4
Other	<u>23.0</u>	<u>160.0</u>
	4,423.0	3,857.9
		<u>4,062.0</u>
Natural resource revenue:		
Petroleum and natural gas	375.0	228.8
Mining	62.5	32.5
Forests	128.0	85.7
Lands, water and other	<u>190.5</u>	<u>198.3</u>
	756.0	545.3
		<u>527.0</u>
Other revenue:		
Sales and service fees	100.0	157.6
Licences and permits	174.0	146.1
Fines and penalties	20.0	16.3
Interest	75.0	113.3
Miscellaneous	45.7	61.8
Non-recurring recoveries	<u>75.0</u>	<u>76.6</u>
	489.7	571.7
		<u>465.0</u>
Contributions from government enterprises (Liquor Distribution Branch)	371.7	338.9
Contributions from other governments:		
Canada	1,173.6	1,225.8
Other governments	<u>18.0</u>	<u>1.4</u>
	1,191.6	1,227.2
		<u>1,433.0</u>
Total revenue	7,232.0	6,541.0
		<u>6,842.0</u>
Total expenditure	7,232.0	7,519.2
		<u>8,445.0</u>
Deficit	<u>-</u>	<u>978.2</u>
		<u>1,603.0</u>
		<u>226</u>

ITEM	21
MANAGER'S REPORT NO.	50
COUNCIL MEETING	1983 07 25

227

I. 1

---

Government Bill

---

First Session, Thirty-third Parliament  
32 Elizabeth II, 1983  
Legislative Assembly of British Columbia

---

BILL 22

ASSESSMENT AMENDMENT ACT, 1983

---

Honourable Hugh A. Curtis  
Minister of Finance

---



BILL

No. 22]

[1983

ASSESSMENT AMENDMENT ACT, 1983

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

Section 1 of the Assessment Act, R.S.B.C. 1979, c. 21, is amended in the definition of "assessment roll" by adding at the end "and, except in sections 2 (1) and (1.1), 6 (1), 11 (5), 26 (1) and 40 (1) and (1.1), includes a revised assessment roll".

Section 2 is amended

(a) in subsection (1) by striking out "December 31 in each year," and substituting "September 30, 1984, and September 30 in every even numbered year after that," and

(b) by adding the following subsection:  
(1.1) The assessor shall, not later than December 31, 1983, September 30, 1985 and September 30 in every odd numbered year after that, prepare a revised assessment roll containing revisions to the assessment roll for the purpose of taxation during the following calendar year where the assessment roll has ceased to record  
(a) the actual value of land and improvements resulting from a change in physical characteristics,  
(i) a change in physical characteristics,  
(ii) new construction or new development to, on or in the land or improvements or both,  
(iii) a change in the zoning or classification, or an obvious error or omission, or  
(v) new found inventory, or  
(b) a change in any of the following:  
(i) ownership;  
(ii) legal description;  
(iii) classification;  
(iv) the eligibility for the amount of an exemption from assessment or taxation.

Section 2 (3) is amended by striking out "subsection (1)" wherever it appears and substituting "subsections (1) and (1.1)" and by striking out "November 30" and substituting "August 31".

Section 5 is amended

(a) in subsection (5) by striking out ", during the then current year," and

This Bill changes the dates of the assessment cycle in order to provide more accurate assessments, and to provide  
(a) for a biennial (2 yearly) assessment cycle,  
(b) for the December 31, 1983 assessment roll to be based on the December 31, 1982 assessment figures updated only for physical and zoning changes, and  
(c) that a property owner, on the request of a lessee, provide the lessee with a copy of an assessment notice.

ASSESSMENT AMENDMENT ACT, 1983

Explanatory Note

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

9. Section 17 (1) is amended by adding "... on or before May 31 in each year," after "every closed circuit television corporation shall" and by striking out "June 30" and substituting "April 30".

10. Section 18 is amended by adding "... on or before May 31 in each year," after "every water corporation shall" and by striking out "June 30" and substituting "April 30".

11. Section 19 is amended  
(a) in subsection (1) by adding "... on or before May 31 in each year," after "Every pipe line corporation shall" and by striking out "June 30" and substituting "April 30", and  
(b) in subsection (2) by striking out "July 1 and December 31" and substituting "May 1 and September 30".

12. Section 20 (1) is repealed.

13. Section 22 (1) is amended by striking out "August 21" and "July 31" and substituting respectively "May 21" and "April 30".

14. Section 23 (1) is amended by striking out "September 21" and "August 31" and substituting respectively "May 21" and "April 30".

15. Section 24 (4) is amended by striking out "October 21" and "September 30" and substituting respectively "July 21" and "June 30".

16. Section 26 is amended  
(a) by repealing subsections (1), (2) and (3) and substituting the following:  
(1) In subsection (2) "September 30" and "July 1" mean  
(a) in relation to an assessment roll prepared under section 2 (1), September 30 and July 1 of the year during which the assessment roll is being prepared, and  
(b) in relation to a revised assessment roll prepared under section 2 (1.1), September 30 of the year during which the revised assessment roll is being prepared, and July 1 of the year immediately before that.  
(2) The assessor shall determine the actual value of the land and improvements as the value would have been on July 1 but as if the land and improvements and all other land and improvements were, at that date, in the state and condition that they are in on September 30 and as if the use and permitted use of the land and improvements and all other land and improvements were on July 1 the same as they are on September 30.

ITEM 21  
MANAGER'S REPORT NO. 50  
COUNCIL MEETING 1983 07 25

(b) by adding the following subsections:  
(6) In subsection (7) "lessee" means a lessee holding property under a lease, other than a registered lease, for a term of one year or more and includes a sublessee.  
(7) On receipt of an assessment notice for a property included in a class defined by the Lieutenant Governor in Council, an owner shall, on request by a lessee, promptly deliver a copy of the notice to a lessee of all or part of the property.

5. Section 6 is amended  
(a) in subsection (1) by adding "or the revised assessment roll" after "the assessment roll", and  
(b) in subsection (2) by striking out everything after "as the case may be," and substituting "as soon as possible after it has been completed."

6. Section 9 (1) is amended by striking out "the roll" and substituting "a roll".

7. Section 11 is amended

(a) in subsection (1) by striking out "for the current year" wherever it appears and in paragraph (a) by adding "current" before "roll",

(b) in subsection (2) by striking out "for the current year," and substituting "for that year," and by striking out "current" before "assessment roll",

(c) in subsection (3) by striking out "December 31" and substituting "September 30", and

(d) by adding the following subsection:  
(5) Nothing in subsection (1), (3) or (4) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating

(a) an assessment roll prepared as required by section 2 (1), or  
(b) a revised assessment roll prepared as required by section 2 (1.1)

later than 12 months after the completion of the assessment roll or the revised assessment roll.

8. Section 16 is amended

(a) in subsection (1) by adding "... on or before May 31 in each year," after "Every railway or tramway corporation shall" and by striking out "June 30" and substituting "April 30", and

(b) in subsection (2) by adding "... on or before May 31 in each year," after "Every railway or tramway corporation shall".

(a) by adding the following subsection:  
 (4.1) An entry shown on a revised assessment roll shall not be varied except in so far as it relates to a change from the last completed and authenticated assessment roll.  
 (b) in subsection (10) by adding "and shall complete its sittings not later than December 15 of that year" at the end, and  
 (c) in subsection (11) by striking out "February 28" and substituting "December 31".

Section 69 is amended by adding the following subsection:  
 (1.1) Notwithstanding subsection (1), the same restrictions which apply to a Court of Revision under section 44 (4.1) shall apply where an appeal relates to an entry in a revised assessment roll.  
 Section 71 is amended by renumbering it as section 71 (1) and by adding the following subsection:  
 (2) Where an appeal is from a decision of the Court of Revision in respect of an entry in a revised assessment roll, subsection (1) applies only to the extent that the errors and omissions should have been corrected in the revised assessment roll prepared in accordance with section 2 (1.1).

Section 76 is amended  
 (a) in subsection (1) by striking out "January 31" and substituting "October 31" and by striking out "December 31" and substituting "September 30", and  
 (b) in subsection (2) by striking out "March 31" and substituting "January 31".

Consequential Amendments

Municipal Act Amendments

Section 416 (5) of the Municipal Act, R.S.B.C. 1979, c. 290, is amended by adding "(1.1)," after "40 (1),".

Section 493 (3) is amended by striking out "(2)" and substituting "(2.1)".

Transitional

(1) The assessment roll which was prepared under the Assessment Act and on which taxes for the year 1983 are based shall continue to be the assessment roll for the year 1984, but nothing in this section prevents

(2.1) In determining the actual value under subsection (2), the assessor may give consideration to present use, location, original cost, replacement cost, revenue or rental value, market value of the property and comparable properties, economic and functional obsolescence, and any other circumstances affecting the value of the property.  
 (3) Without limiting the application of subsections (1) to (2.1), where an industrial or commercial undertaking, a business or a public utility enterprise is carried on, the land and improvements used by it shall be valued as the property of a going concern.  
 (b) in subsection (4) by striking out "November 1," and substituting "August 1," and by striking out "subsection (1)," and substituting "subsections (2) and (2.1)," and  
 (c) in subsection (10) by striking out "subsection (1)" and substituting "this section".

Section 27 is amended  
 (a) in subsection (1) by striking out "section 26 (2)," and substituting "section 26 (1), (2) and (2.1)," and  
 (b) in subsection (3) by striking out "February 1" and substituting "November 1".

Section 28 (3) is amended by striking out "(1)".  
 Section 29 is amended by striking out "(1)".  
 Section 31 is amended by striking out "for the full calendar year," and substituting "for the full year for which the current assessment roll has been prepared," and by striking out "for that calendar year".

Section 39 (1) is amended by striking out everything after "rural areas".  
 Section 40 is amended by adding the following subsection:  
 (1.1) Where a person is of the opinion that a change in a revised assessment roll has been made in error or that an omission has been made in a revised assessment roll completed under section 2 (1.1), he may complain in the same manner as in subsection (1) of this section.  
 Section 40 (3) is amended by striking out "January 20 of the year for which the roll has been completed," and substituting "October 31 of the year in which the roll is completed."

Section 44 is amended

ITEM 21  
 MANAGER'S REPORT NO. 50  
 COUNCIL MEETING 1983 07 25

231

I. 5

the preparation during 1983 of a revised assessment roll under section 2 (1.1) of the Assessment Act, or the preparation of a supplementary roll under section 1 of the Assessment Act.

(2) Notwithstanding section 26 (1) (b) of the Assessment Act as enacted by this Act, subsections (2) and (2.1) of that section shall, for the purpose of the preparation during 1983 of a revised assessment roll, be read as if the reference in subsection (2) to July 1 and September 30 were references respectively to December 31, 1982 and December 31, 1983.

Commencement

31. This Act comes into force by regulation of the Lieutenant Governor in Council.

ITEM  
 MANAGER'S REPORT NO.  
 COUNCIL MEETING 1983 07

21  
 50  
 25

J. 1

JULY 8

PROGRESS OF BILLS

GOVERNMENT BILLS

(Listing printed for convenience only)

Bill No.	Title	Member	First Reading	Second Reading	Com- mitted	Report	Amended	Third Reading	Royal Assent	S B C. Chap No.
1	An Act to Perpetuate a Parliamentary Right	Hon. B. R. D. Smith	June 23							
2	Public Service Labour Relations Amendment Act, 1983									
3	Public Sector Restraint Act	Hon. J. R. Chabot	July 7							
4	Income Tax Amendment Act, 1983	Hon. J. R. Chabot	July 7							
5	Residential Tenancy Act	Hon. H. A. Curtis	July 7							
6	Education (Interim) Finance Amendment Act, 1983	Hon. J. J. Hewitt	July 7							
7	Property Tax Reform Act (No. 1), 1983	Hon. J. H. Heinrich	July 7							
8	Alcohol and Drug Commission Repeal Act	Hon. W. S. Ritchie	July 7							
9	Municipal Amendment Act, 1983	Hon. J. A. Nielsen	July 7							
11	Compensation Stabilization Amendment Act, 1983	Hon. W. S. Ritchie	July 7							
12	Property Tax Reform Act (No. 2), 1983	Hon. H. A. Curtis	July 7							
13	Tobacco Tax Amendment Act, 1983	Hon. W. S. Ritchie	July 7							
14	Gasoline (Coloured) Tax Amendment Act, 1983	Hon. H. A. Curtis	July 7							
15	Social Service Tax Amendment Act, 1983	Hon. H. A. Curtis	July 7							
16	Employment Development Act	Hon. H. A. Curtis	July 7							
17	Miscellaneous Statutes (Finance Measures) Amendment Act, 1983	Hon. H. A. Curtis	July 7							
18	Pension (Public Service) Amendment Act, 1983	Hon. H. A. Curtis	July 7							
19	Institute of Technology Amendment Act, 1983	Hon. J. R. Chabot	July 7							
20	College and Institute Amendment Act, 1983	Hon. J. H. Heinrich	July 7							
21	Crown Corporation Reporting Repeal Act	Hon. G. B. Gardom	July 7							
22	Assessment Amendment Act, 1983	Hon. H. A. Curtis	July 7							
23	Motor Vehicle Amendment Act, 1983	Hon. A. V. Frazer	July 7							
24	Medical Services Act	Hon. J. A. Nielsen	July 7							
25	Harbour Board Repeal Act	Hon. D. M. Phillips	July 7							
26	Employment Standards Amendment Act, 1983	Hon. R. H. McClelland	July 7							
27	Human Rights Act	Hon. R. H. McClelland	July 7							
28	Provincial Treasury Financing Amendment Act, 1983	Hon. R. H. McClelland	July 7							
M 201	Estate Administration Act Amendment Act, 1983	Hon. H. A. Curtis	July 7							
M 202	Industrial Development Act Amendment Act, 1983	Mr. Rec	June 28							
		Mr. Howard	July 6							

JULY 8

3

