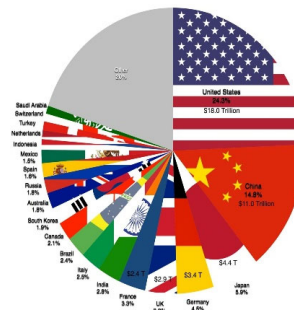


Land Valuation

Highest & Best “Available” Use

i.e. TWN defines the use, not the Land Use Plan or Zoning Law



Land Valuation

Land Economist vs. Land Appraiser

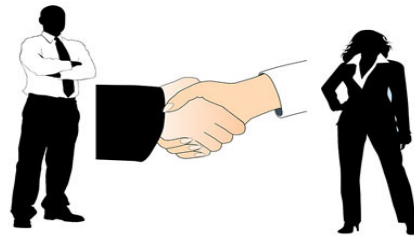
Collection of opinions vs. 1 person's opinion



Land Valuation

Partnership vs. Land Only Lease

Improvement Value vs. Land Value





Revenue\$

Development Application Fees – How expensive?
Staff time, Council's time, Administrative Overhead
What's Fair?

Revenue



Internal Development Cost Recoveries (DCC's)
Surrounding Jurisdiction's Development Cost Charges
Projecting Future Infrastructure Costs of the Nation

Revenue\$

External Development Cost Recoveries

Consultant fees\$

Administration fees based on value of construction



Revenue

Business License Fee
Property Taxes
Service Fee Schedules



Taxation for Members?

Nation's Member Grants

Non-member payment for community services



Taxation for Leaseholders

Property Value “as if” Fee Simple

Property Transfer Tax

No Foreign Buyers tax

No Vacancy Tax



Taxation & Servicing Agreement

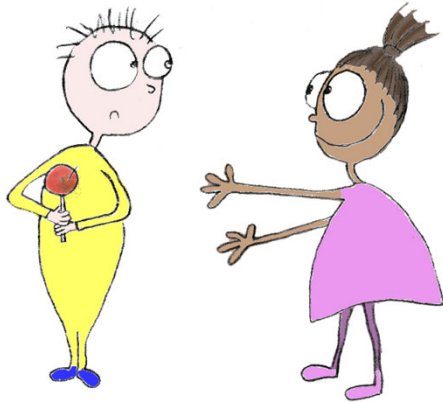
Apportionment of Total District of North Vancouver Services

No Legislative Costs (Duplicated Service)

Recreational Facilities

Stormwater Management

Local Services Tax (Utilities)



Property Taxation



Enforcement on Delinquent Taxes
Registered Liens
Payment upon Transfer of Title
No Property Tax Deferments (as provided on Provincial lands)
Homeowner Grants



Land Code

April 1 / March 31 Fiscal Year

Budgets

Land Code vs. Financial Administration Law

Audits

Land Manager

Chief Financial Officer

