

# Council Member Motion

Notice given on: Wednesday, November 5, 2025

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Meeting Date      Wednesday, November 19, 2025  
From                Councillor Justice  
Subject             Request for Comparative Analysis of Residential Tax Levels

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**Purpose:** For Councillor Justice to move the motion that was introduced at the November 5, 2025 Council meeting

## Recommendation

WHEREAS residents want to understand whether they are receiving good value for their property taxes and how their tax burden compares to that of other communities;

AND WHEREAS without clear comparisons to similar municipalities, it is difficult to determine whether North Cowichan's residential tax levels are high, low, or appropriate—information that is essential for informed decisions on budgets, service levels, infrastructure, and tax policy;

AND WHEREAS benchmarking tax rates and tax burdens against comparable municipalities supports financial accountability, helps identify opportunities for greater efficiency, and contributes to keeping taxes as low as possible while maintaining service levels and infrastructure;

THEREFORE, BE IT RESOLVED THAT Council direct staff to prepare a report analyzing the residential property tax burden in the District of North Cowichan using 2025 data, and comparing it with a selection of British Columbia municipalities that represent reasonable and defensible comparators in terms of population size, geographic location, service levels, and assessment base;

AND THAT the report include, but not be limited to, the following measures of residential tax burden:

- Per capita tax burden: Total residential property taxes divided by the total population;
- Residential tax rate: The tax rate charged per \$1,000 of assessed property value;
- Average tax bill: An estimated annual tax for a representative residential property (e.g., the average assessed value in North Cowichan);

AND THAT the methodology used in the report rely on readily available data and be designed to allow replication in future years;

AND THAT the report identify the comparator municipalities selected, provide the rationale for their inclusion, and offer a high-level summary of major known differences in service levels (e.g., recreation, fire protection) and infrastructure conditions among the comparator municipalities, based on available data."