



## AGENDA

Special Council Meeting of the Tahsis Village Council  
to be held on Tuesday May 12, 2020 at 7:00 p.m. in the Council Chambers  
Municipal Hall, 977 South Maquinna Drive and by electronic means

### Public

### Remote Access Only

To attend this meeting remotely please dial  
1-877-385-4099 then enter the participant code 5509888#

### Call to Order

Mayor Davis will call the meeting to order at 7:00 p.m.

Mayor Davis will acknowledge and respect that we are upon Mowachaht/Muchalaht traditional territory.

### Introduction of Late Items

None.

### Approval of the Agenda

### Bylaws

**K1 2020-2024 Financial Plan Bylaw No. 626, 2020**

**1st , 2nd, 3rd Readings and Adoption**

**2 2020 Tax Rate Bylaw No. 627, 2020**

**1st , 2nd, 3rd Readings and Adoption**

**3 Amendment to the Fees and Charges Bylaw No. 628, 2020**

**1st , 2nd, 3rd Readings and Adoption**

### New Business

**M1 Report to Council: Re Staff capacity to meet Council expectations and priorities.**

### Adjournment

All Regular Council Meetings,  
Committee of the Whole Meetings,  
Special Council Meetings are recorded  
unless otherwise specified.

Village of Tahsis  
Special Council Meeting Agenda  
May 12,2020

All Regular Council Meetings,  
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**VILLAGE OF TAHISIS**

**BYLAW NO. 626, 2020**

**A BYLAW FOR THE VILLAGE OF TAHISIS RESPECTING THE FINANCIAL PLAN FOR THE FIVE-YEAR PERIOD**

**JANUARY 1, 2020 – DECEMBER 31, 2024**

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WHEREAS under the *Community Charter*, a Council must adopt, by bylaw, a Five-Year Financial Plan;

NOW THEREFORE, the Council of the Village of Tahsis, in open meeting assembled, enacts as follows:

1. Schedule "A" and Schedule "B" attached hereto and made part of this Bylaw is hereby declared to be the Financial Plan of the Village of Tahsis for the years 2020-2024 inclusive.
  
2. This Bylaw may be cited for all purposes as the "2020-2024 Financial Plan Bylaw No. 626, 2020".

READ a first time this	12 <sup>th</sup>	day of May, 2020
READ a second time this	12 <sup>th</sup>	day of May, 2020
READ a third time this	12 <sup>th</sup>	day of May, 2020
Adopted this	12 <sup>th</sup>	day of May, 2020

\_\_\_\_\_  
MAYOR

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

I hereby certify that the foregoing is a true and correct copy of the original Bylaw No. 626, 2020 duly passed by the Council of the Village of Tahsis on this 12<sup>th</sup> day of May, 2020.

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

**Village of Tahsis  
Bylaw No 626, 2020  
2020-2024 Financial Plan**

**SCHEDULE "A"**

<b><u>Operational Revenues</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
<b>Taxation</b>					
Property taxes	\$ 717,292	\$ 790,311	\$ 829,827	\$ 887,915	\$ 950,069
Grants in lieu of taxes	34,135	34,818	35,514	36,224	36,948
<b>Fees</b>					
User fees and charges	69,330	70,717	72,131	73,574	75,045
Water	135,000	137,700	140,454	143,263	146,128
Sewer	110,000	112,200	114,444	116,733	119,068
Environmental health	152,000	155,040	158,141	161,304	164,530
<b>Other sources</b>					
Grants/other governments	495,456	623,880	423,880	423,880	423,880
Investment income	31,400	32,028	32,669	33,322	33,988
Transfer from reserves	438,306	258,538	446,377	416,192	382,498
	<u>\$ 2,182,919</u>	<u>\$ 2,215,232</u>	<u>\$ 2,253,437</u>	<u>\$ 2,292,407</u>	<u>\$ 2,332,154</u>
<b><u>Operational Expenditures</u></b>					
General government	\$ 761,801	\$ 771,791	\$ 787,227	\$ 802,972	\$ 819,031
Protective services	161,740	164,975	168,275	171,641	175,074
Environmental health	24,170	24,653	25,146	25,649	26,162
Public works services	349,064	356,045	363,166	370,429	377,838
Recreation, cultural & dev. services	263,727	269,002	274,382	279,870	285,467
Water services	126,104	128,626	131,199	133,823	136,499
Sewer services	122,225	124,670	127,163	129,706	132,300
Amortization	305,000	305,000	305,000	305,000	305,000
Transfers to other funds	69,088	70,470	71,879	73,317	74,783
	<u>\$ 2,182,919</u>	<u>\$ 2,215,232</u>	<u>\$ 2,253,437</u>	<u>\$ 2,292,407</u>	<u>\$ 2,332,154</u>
Net operating surplus/deficit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Village of Tahsis**  
**Bylaw No. 626, 2020**  
**2020 - 2024 Financial Plan - Capital**

**SCHEDULE "A"**

<b>Capital Funding</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Capital grants	\$ 198,000	\$ 1,100,000	\$ 846,610	\$ 1,500,000	\$ 1,847,569
Capital Works Reserve	237,340	397,687	938,041	243,402	-
Economic Reserve Fund	-	-	-	-	-
General Reserve Fund	-	123,500	482,065	3,859	-
Recreation Centre Reserve Fund	25,000	-	-	-	400,000
Fire Hall Reserve	10,000	70,000	-	773,080	15,000
	<b>\$ 470,340</b>	<b>\$ 1,691,187</b>	<b>\$ 2,266,716</b>	<b>\$ 2,520,341</b>	<b>\$ 2,262,569</b>
<b>Capital Expenditures</b>					
Buildings	\$ 75,000	\$ 290,000	\$ 1,320,000	\$ 2,273,080	\$ 2,247,569
Drinking Water	85,000	100,000	-	100,000	-
Equipment	45,000	210,000	-	-	15,000
Information Technology	-	3,500	28,675	3,859	-
Land Improvements	148,000	120,000	-	-	-
Sanitary Sewer	117,340	967,687	918,041	143,402	-
	<b>\$ 470,340</b>	<b>\$ 1,691,187</b>	<b>\$ 2,266,716</b>	<b>\$ 2,520,341</b>	<b>\$ 2,262,569</b>
Net Capital Plan	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Village of Tahsis**  
**2020-2024 Financial Plan – Bylaw No. 626, 2020**  
**Financial Plan Statement**  
**Schedule “B”**

The *Community Charter* requires municipalities to include in the 5-year Financial Plan:

- 1) The objectives and policies of the municipality for the 5-year planning period in relation to each of the funding sources and the proportion of total revenue from each funding source; and
- 2) The distribution of property value taxes among the property classes that may be subject to taxes; and
- 3) The use of permissive tax exemptions.

A. Funding Sources - Operations

**Table 1: Funding Sources, 2020**

<u>Revenue Source</u>	<u>Dollar Value</u>	<u>% of Total Revenue</u>
Property Taxes	\$ 751,427	34.4%
User fees and charges	466,330	21.4%
Grants, including capital grants	495,456	22.7%
Investment Income	31,400	1.4%
Transfers from reserves	<u>438,306</u>	<u>20.1%</u>
Total Revenue	\$ 2,182,919	100.0%

**Objectives and Policies:**

- Fees and charges reflect the full cost of utilities
- Increase transfers to capital reserve accounts for asset management purposes
- Seek alternative revenue sources

B. Distribution of Property Taxes Across Property Classes

Over the term of the plan, municipal property taxes are distributed across six property tax classes as per Table 2 below.

**Table 2: Distribution of Village of Tahsis Property Taxes, 2020**

Class 1 - Residential	\$ 439,760	61.31%
Class 2 - Utilities	62,117	8.66%
Class 5 - Light Industry	100,129	13.96%
Class 6 – Business/Other	91,637	12.78%
Class 7 - Managed Forest	19,037	2.65%
Class 8 - Recreational	<u>4,612</u>	<u>0.64%</u>
Total	\$ 717,292	100.0%

**Objectives and Policies**

- Equitable distribution of tax burden across property classes
- Tax increases across all property classes earmarked to address core infrastructure deficiencies
- Attract and sustain economic development

C. Permissive Tax Exemptions

Bylaw No. 609, 2018 lists the permissive exemptions granted to religious, community and other not-for-profit organizations.

**Objectives and Policies:**

- Permissive exemptions are granted to not-for-profit organizations that form a valuable part of and provide services to the community.
- Council may utilize its authority under the *Community Charter* to provide permissive exemptions to property owners who contribute to the community's social and environmental well-being, for example, greenhouse gas reduction, affordable housing, and Village revitalization.



**VILLAGE OF TAHSIS**

**BYLAW NO. 627, 2020**

**A BYLAW FOR THE LEVYING OF RATES FOR GENERAL MUNICIPAL, REGIONAL HOSPITAL DISTRICT, REGIONAL DISTRICT,  
WASTE MANAGEMENT AND LIBRARY PURPOSES FOR THE YEAR 2020.**

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The Council of the Village of Tahsis, in open meeting assembled, enacts as follows:

1. The following rates are hereby imposed and levied for the year 2020:
  - a. For all lawful general and debt servicing purposes of the Village of Tahsis on the value of land and improvements taxable for general municipal purposes, rates appearing in column 'A' of Schedule "A" attached hereto and forming a part of this Bylaw;
  - b. For Comox-Strathcona Regional Hospital District purposes on the value of land and improvements taxable for regional hospital district purposes, rates appearing in column 'B' of Schedule "A" attached hereto and forming a part of this Bylaw;
  - c. For Regional District Services: General Government Services, Protective Services and Development Services the value of land and improvements taxable for regional hospital district purposes, rates appearing in column 'C' of Schedule 'A' attached hereto and forming a part of this Bylaw; and for Regional District Services on the assessed taxable value of land and improvements taxable for general municipal purposes, rates appearing in column 'D' of Schedule 'A' attached hereto and forming a part of this Bylaw;
  - d. For Comox Valley Regional District Services: Solid Waste Management on the value of land and improvements taxable for municipal purposes, rates appearing in column 'E' of Schedule "A" attached hereto and forming a part of this Bylaw;
  - e. For Library requisition purposes of the Village of Tahsis on the assessed value of land and improvements taxable for municipal purposes, rates appearing in column 'F' of Schedule "A" attached hereto and forming a part of this Bylaw.
  
2. The Collector of the Village of Tahsis shall add to the unpaid taxes of the current year, for each parcel of land and its improvements of the property tax roll for Classes 1, 2, 3 and 9, 10% of the amount of the current year taxes which remain unpaid after July 2, 2020 and the said unpaid taxes together with the amount added as aforesaid shall be taxes of the current year due on such land and its improvements; and shall add to the unpaid taxes of the current year, for each parcel of land and its improvements of the property tax roll for Classes 4 through 8, 10% of the



amount of the current year taxes which remain unpaid after September 30, 2020 and the said unpaid taxes together with the amount added as aforesaid shall be taxes of the current year due on such land and its improvements.

3. Tax rates and percentage additions caused as a result of a supplementary roll prepared under the Assessment Act shall be executed in accordance with section 241 of the *Community Charter*.
4. The tax rates and taxes imposed under this Bylaw shall be payable at the offices of the said Collector at the Village of Tahsis Municipal Hall, 977 South Maquinna Drive, P.O. Box 219, Tahsis, BC, V0P 1X0, no later than 4:00 pm on July 2, 2020.
5. Any and all amounts payable under this Bylaw shall be payable at the offices of the said Collector at the Village of Tahsis Municipal Hall, 977 South Maquinna Drive, P.O. Box 219, Tahsis, BC, V0P 1X0.
6. This Bylaw may be cited for all purposes as the "Tax Rates Bylaw No. 627, 2020".

READ a first time this	12 <sup>th</sup>	day of May, 2020
READ a second time this	12 <sup>th</sup>	day of May, 2020
READ a third time this	12 <sup>th</sup>	day of May, 2020
Adopted this	12 <sup>th</sup>	day of May, 2020

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MAYOR

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CORPORATE OFFICER

I hereby certify that the foregoing is a true and correct copy of the original Bylaw No. 627, 2020 duly passed by the Council of the Village of Tahsis on this 12<sup>th</sup> day of May, 2020.

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CORPORATE OFFICER

## Tax Rates Bylaw No. 627, 2020

## Schedule "A"

The following rates shall apply on each thousand dollars of the assessed taxable value of land and its improvements:

Property Class		A	B	C	D	E	F
		General Municipal	Comox Strathcona Regional Hospital District on Hospital	Strathcona Regional District on Hospital	Strathcona Regional District on Municipal	Comox Valley Regional District - Solid Waste Mgmt on Municipal	Library on Municipal
1	Residential	11.99582	0.54089	0.14275	0.08385	0.19212	0.18742
2	Utilities	74.37411	1.89312	0.49964	0.29346	0.67241	1.16202
3	Supportive Housing	11.99582	0.54089	0.14275	0.08385	0.19212	0.18742
4	Major Industrial	40.78580	1.83904	0.48536	0.28508	0.65320	0.63724
5	Light Industrial	203.92901	1.83904	0.48536	0.28508	0.65320	3.18620
6	Business/Other	35.98747	1.32519	0.34974	0.20542	0.47069	0.56227
7	Managed Forest Land	179.93737	1.62268	0.42826	0.25154	0.57635	2.81135
8	Recreation/Non Profit	17.99374	0.54089	0.14275	0.08385	0.19212	0.28113
9	Farm	11.99582	0.54089	0.14275	0.08385	0.19212	0.18742

VILLAGE OF TAHSIS

AMENDMENT TO FEES AND CHARGES BYLAW NO. 628, 2020

A BYLAW TO AMEND THE FEES AND CHARGES BYLAW NO. 594

WHEREAS the Council of the Village of Tahsis wishes to amend the *Fees and Charges Bylaw* No 594 to permit the recovery of fees payable by the Village of Tahsis for payment of property taxes by credit card.

NOW, THEREFORE, the Council of the Village of Tahsis in open meeting assembled ENACTS AS FOLLOWS:

- 1. The *Fees and Charges Bylaw* No 594 is hereby amended:
  - a) by adding “M” Credit Card Fees for Payment of Property Taxes’ on the next line and immediately following “L” Website Advertising” in section 2; and
  - b) by adding Schedule “M” immediately following Schedule “L”, as follows:

**SCHEDULE “M”**

<b><u>Credit Card Fees for Payment of Property Taxes</u></b>	The amount equal to the transaction fee charged to the Village.
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- 2. This Bylaw may be cited for all purposes as the "*Fees and Charges Amendment Bylaw* No.628, 2020".

Read a First, Second and Third time this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer