



Minutes

<u>Meeting</u>	Special Council
<u>Date</u>	12-May-20
<u>Time</u>	7:00 PM
<u>Place</u>	Municipal Hall - Council Chambers and by electronic means

Present Mayor Martin Davis
Councillor Bill Elder
Councillor Sarah Fowler
Councillor Lynda Llewellyn by phone
Councillor Cheryl Northcott

Staff Mark Tatchell, Chief Administrative Officer
Deb Bodar, Director of Finance
Janet StDenis, Finance and Corporate Services Manager by phone

Public 1 member of the public by phone

A. Call to Order

Mayor Davis called the meeting to order at 7:00 p.m.
Mayor Davis acknowledged and respected that Council is meeting upon Mowachaht/ Muchalaht territory

B. Introduction of Late Items and Agenda Changes

None.

C. Approval of the Agenda

Fowler/Elder: VOT 0202/2020

THAT the Agenda for the May 12, 2020 Special Council meeting be adopted as presented.

CARRIED

K. Bylaws

- 1 2020-2024 Financial Plan Bylaw No. 626, 2020
1st , 2nd, 3rd Readings and Adoption**

Fowler/Elder: VOT 0203/2020

THAT the 2020-2024 Financial Plan Bylaw No. 626, 2020 be received for consideration.

CARRIED

Fowler/Elder: VOT 0204/2020

THAT the 2020-2024 Financial Plan Bylaw No. 626, 2020 receive a first reading this 12th Day of May, 2020. **CARRIED**

Fowler/Elder: VOT 0205/2020

THAT the 2020-2024 Financial Plan Bylaw No. 626, 2020 receive a second reading this 12th Day of May, 2020. **CARRIED**

Fowler/Elder: VOT 0206/2020

THAT the 2020-2024 Financial Plan Bylaw No. 626, 2020 receive a third reading this 12th Day of May, 2020. **CARRIED**

Fowler/Elder: VOT 0207/2020

THAT the 2020-2024 Financial Plan Bylaw No. 626, 2020 be reconsidered, finally passed and adopted as presented this 12th Day of May, 2020. **CARRIED**
1"no" vote registered
Councillor Elder

2 2020 Tax Rate Bylaw No. 627, 2020

1st , 2nd, 3rd Readings and Adoption

The Director of Finance spoke to her revision to the total taxation document presented at the May 5th Committee of the whole meeting.

Fowler/Elder: VOT 0208/2020

THAT 2020 Tax Rate Bylaw No. 627, 2020 be received for consideration. **CARRIED**

Fowler/Elder: VOT 0209/2020

THAT the 2020 Tax Rate Bylaw No. 627, 2020 receive a first reading this 12th Day of May, 2020. **CARRIED**

Fowler/Elder: VOT 0210/2020

THAT the 2020 Tax Rate Bylaw No. 627, 2020 receive a second reading this 12th Day of May, 2020. **CARRIED**

Fowler/Elder: VOT 0211/2020

THAT the 2020 Tax Rate Bylaw No. 627, 2020 receive a third reading this 12th Day of May, 2020. **CARRIED**

Fowler/Llewellyn: VOT 0212/2020

THAT the 2020 Tax Rate Bylaw No. 627, 2020 be reconsidered, finally passed and adopted as presented this 12th Day of May, 2020. **CARRIED**
1"no" vote registered
Councillor Elder

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

1st , 2nd, 3rd Readings and Adoption

Fowler/Elder: VOT 0213/2020

THAT the Amendment to the Fees and Charges Bylaw No. 628, 2020 be received for consideration. **CARRIED**

Fowler/Elder: VOT 0214/2020

THAT the Amendment to the Fees and Charges Bylaw No. 628, 2020 receive a first reading this 12th Day of May, 2020. **CARRIED**

Fowler/Elder: VOT 0215/2020

THAT the Amendment to the Fees and Charges Bylaw No. 628, 2020 receive a second reading this 12th Day of May, 2020. **CARRIED**

Fowler/Elder: VOT 0216/2020

THAT the Amendment to the Fees and Charges Bylaw No. 628, 2020 receive a third reading this 12th Day of May, 2020. **CARRIED**

Fowler/Elder: VOT 0217/2020

THAT the Amendment to the Fees and Charges Bylaw No. 628, 2020 be reconsidered, finally passed and adopted as presented this 12th Day of May, 2020. **CARRIED**

M. New Business

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

The CAO spoke to his report to Council. A discussion followed.

Fowler/Elder: VOT 0218/2020

THAT this letter and Report to Council be received. **CARRIED**

Davis/Fowler: VOT 0219/2020

THAT Council accept that staff may be unable to meet all of Council's directions and expectations in a timely manner. **CARRIED**

Adjournment

Fowler/Elder: VOT 0220/2020

THAT the meeting be adjourned at 7:52 p.m. **CARRIED**

Certified Correct this

19th Day of May, 2020



Chief Administrative Officer



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

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 th	day of May, 2020
READ a second time this	12 th	day of May, 2020
READ a third time this	12 th	day of May, 2020
Adopted this	12 th	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 12th day of May, 2020.

CORPORATE OFFICER

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

SCHEDULE "A"

<u>Operational Revenues</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Taxation					
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
Fees					
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
Other sources					
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
	\$ 2,182,919	\$ 2,215,232	\$ 2,253,437	\$ 2,292,407	\$ 2,332,154
<u>Operational Expenditures</u>					
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
	\$ 2,182,919	\$ 2,215,232	\$ 2,253,437	\$ 2,292,407	\$ 2,332,154
Net operating surplus/deficit	\$ -	\$ -	\$ -	\$ -	\$ -

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

SCHEDULE "A"

<u>Capital Funding</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
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
	\$ 470,340	\$ 1,691,187	\$ 2,266,716	\$ 2,520,341	\$ 2,262,569
<u>Capital Expenditures</u>					
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	-
	\$ 470,340	\$ 1,691,187	\$ 2,266,716	\$ 2,520,341	\$ 2,262,569
Net Capital Plan	\$ -	\$ -	\$ -	\$ -	\$ -

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	4,612	0.64%
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.**

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 th	day of May, 2020
READ a second time this	12 th	day of May, 2020
READ a third time this	12 th	day of May, 2020
Adopted this	12 th	day of May, 2020

MAYOR

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 12th day of May, 2020.

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”

Credit Card Fees for Payment of Property Taxes The amount equal to the transaction fee charged to the Village.

- 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

VILLAGE OF TAHSIS

Report to Council

To: Mayor and Council
From: Mark Tatchell
Date: May 10, 2020
Re: Council expectations and priorities and staff capacity

PURPOSE OF REPORT:

To describe the gap between Council's expectations and priorities and staff capacity to meet the same, for Council's consideration.

OPTIONS / ALTERNATIVES

1. That:
 - a) Council review, with staff, Council's 2020 Strategic Priorities and recent decisions which require staff resources in order to eliminate or revise low priority items; and
 - b) Council consult with staff prior to approving future direction to staff; and
 - c) Council re-visit a) and b) once the State of Provincial Emergency and the State of Public Health Emergency are rescinded.
2. That Council accept that staff will be unable to meet Council's direction and expectations.
3. That Council confirm that it expects staff to deliver on all Council's priorities and direction, as decided and communicated by Council.
4. Any other option that Council deems appropriate.

BACKGROUND:

The Village of Tahsis Council operates under the "one employee" model, like all local governments in British Columbia. The CAO is Council's sole employee. The CAO is responsible for managing the Village's staff and budgets to implement Council's decisions and meet the statutory requirements. It is also the CAO's responsibility to keep Council informed on issues affecting the Village and provide full and accurate information in support of Council's policy decisions.

In a February 7, 2020 email Council was advised of the following:

Number of Staff Reports/Year

2017 - 29

2018 - 31

2019 - 62

Number of Council Meetings (does not include the 21 Regular Meetings each year)

YEAR	# OF MEETINGS
2017	
Special	6
Committee of the Whole	16
Closed	16
TOTAL	38
2018	
Special	5
Committee of the Whole	13
Closed	16
TOTAL	34
2019	
Special	6
Committee of the Whole	19
Closed	24
TOTAL	49

In 2019, Council approved 33 strategic priorities. Of these, 21 were not completed in 2019 and carried over into the 2020 plan. Five more strategic priorities were added in 2020 for a total of 26 strategic priorities. As of this date, 12 of this year's strategic priorities are not completed and are at risk of not being completed before the end of 2020. In addition, since January 1st, 12 Council resolutions or directions (below) have not been completed by staff.

Tahsis Age Friendly Action Committee established	Zoning Bylaw
Development Procedures Bylaw	Sub-division Bylaw (necessary for future land sales)
National Pharmacare Program letter of support	Heritage registry established
Planter box program implemented	Letter to municipalities re: mill sites contamination remediation experience
Video-conferencing equipment costing	Fees and Charges Bylaw amendment – free use of Rec Centre for community groups
Letter to Claire Trevena, MLA, re: public access to the Leiner Gravel Pit	Financial analysis of Airline Dock moorage

Provincial requirements

In addition to the statutory requirements to publish the annual report with the audited financial statements, publish the Statement of Financial Information, complete and submit financial and infrastructure data tables to the Ministry, complete and submit the Climate Action Revenue Incentive Program report (required as a condition of gas tax grants), there are new requirements imposed by Ministerial Orders under the State of Provincial Emergency.

Those requirements are:

- Expenditure Authorization Forms (requesting approval for EOC expenditures under our task number)
- Daily situation reports submitted to the PREOC
- Weekly status report submitted to the PREOC
- Expenditure claims
- Completed business continuity plans (also a requirement of Island Health)
- Mutual aid agreements
- Re-Start Plan
- Office Workplace Standards
- Child Care Practice Standards
- Recreation Facility Practice Standards
- Outdoor Recreation/Parks Practice Standards

Still to come are policies and other requirements from WorkSafe BC that the Village will have to implement. These new policies form part of the Province's Re-Start Plan.

Moreover, there is a continual stream of information from provincial government that staff need to read, interpret and apply.

DISCUSSION:

Implementing Council's priorities and meeting Provincial requirements is becoming increasingly unlikely. This is due to the following factors:

- Time and resources spent on responding to and managing during the COVID-19 SOPE
- Inefficiencies related to office staff working from home (more emails and phone calls to coordinate work)
- Limited budget room to use part-time casual staff
- Council's desire to continue directing staff to implement policies, programs and miscellaneous tasks during the SOPE

While Council has every right to expect staff to deliver on its directions and priorities, it is suggested here that it is reasonable to temper those expectations during a State of Provincial Emergency when staff are serving two masters and have limited budget room to expand capacity. By bringing this to Council's attention now, Council is informed about the gap between expectations and capacity.

POLICY/LEGISLATIVE REQUIREMENTS:

N/A

FINANCIAL IMPLICATIONS:

There are negative financial implications if the Village does not meet the Provincial reporting and authorization seeking processes.

STRATEGIC PRIORITY:

N/A

RECOMMENDATION:

No Recommendation

Respectfully submitted:



Mark Tatchell, CAO