



## AGENDA

**Agenda for the Special Meeting of the Tahsis Village Council  
to be held on August 18, 2020 at 1:00 p.m. in the Council Chambers  
Municipal Hall, 977 South Maquinna Drive and by electronic means**

**Remote access:** To attend this meeting remotely via Zoom/ phone  
Join the Zoom Meeting  
<https://zoom.us/j/7473599558>

Dial by your location  
+1 647 374 4685 Canada  
Meeting ID: 747 359 9558

Find your local number: <https://zoom.us/u/ace6MdrGMW>

**A. Call to Order** Mayor Davis will call the meeting to order at 1:00 p.m.

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

**B. Introduction of  
Late Items** None.

**C. Approval of the  
Agenda**

**E. Public Input#1**

**H. Business Arising** 1 August 4, 2020 Regular Council Meeting resolution 0331/2020- Reconsideration

**K. Bylaws** 1 Zoning Bylaw No. 630, 2020

**L. Correspondence**

1 Letter to Mayor and Council from Shawna Gagne Re: The use of Pete's Farm by the  
Centre for Spiritual Living

2 Email from the Tahsis Artisan's Co-op requesting these of the "Inlet Park" for a one  
day Saturday Market

- M. New Business**
- 1 Village of Tahsis 2019 Annual Report**
  - 2 Village of Tahsis 2019 Statement of Financial Information**
  - 3 Report to Council Re: Consideration of rent reduction for Village business tenants**

**Public Input #2**

**Public Exclusion**

**Recess**

**Reconvene**

**Rise and Report**

**P. Adjournment**



## **VILLAGE OF TAHISIS**

### **ZONING BYLAW No. 630, 2020**

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**A BYLAW TO DIVIDE THE VILLAGE OF TAHISIS INTO ZONES, TO REGULATE THE USE OF LAND, BUILDINGS AND STRUCTURES, INCLUDING THE SURFACE OF WATER, AND TO REGULATE THE LOCATION, SIZE AND SHAPE OF BUILDINGS AND STRUCTURES ERECTED THEREON PURSUANT TO THE *LOCAL GOVERNMENT ACT***

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**WHEREAS** Section 479 of the *Local Government Act* provides that a local government may, by bylaw, divide the whole or part of the municipality into zones and define each zone to regulate within the zones, the use of land, buildings and structures, the density of the use of land, buildings and structures, and the area, shape and dimensions of all parcels of land that may be created by subdivision;

**AND WHEREAS** the Council of the Village of Tahsis deems it necessary and expedient to reconsider the zoning regulations in the Village of Tahsis;

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

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## **PART ONE: APPLICATION AND ADMINISTRATION**

### **1.1 Title**

- 1) This bylaw may be cited for all purposes as “Village of Tahsis Zoning Bylaw No. 630, 2020.”

### **1.2 Application**

- 1) The regulations of this bylaw apply to the whole of the area within the boundaries of the Village of Tahsis.

### **1.3 Administration**

- 1) The building official and such other persons as may be appointed by the Council for that purpose are authorized to administer this Bylaw.
- 2) Persons appointed under sub-section (1) may enter any building or premises at all reasonable times, in accordance with Section 16 of the *Community Charter*, to inspect and determine whether the regulations under this Bylaw are being complied with.

### **1.4 Prohibition**

- 1) No person shall use, occupy, or subdivide, or shall permit any person to use, occupy or subdivide any land, building or other structure contrary to the regulations in this Bylaw.
- 2) Any use of land, or of a building or structure, that is not expressly permitted in this Bylaw is prohibited.

### **1.5 Non-Conforming Use**

- 1) Lawful non-conforming uses of land and buildings are governed by Division 14 of Part 14 of the *Local Government Act*.

## **1.6 Conflicting Use or Siting**

- 1) No land may be subdivided, no building, structure, land or water surface may be used, and no building or structure may be sited in a manner which renders any existing use, building or structure on the same parcel non-conforming with respect the provisions of this Bylaw.

## **1.7 Violation**

- 1) A person who causes, suffers, or permits any building or structure to be constructed, reconstructed, altered, moved, extended or used, or land to be occupied or used, in contravention of this Bylaw, or who otherwise contravenes or fails to comply with this Bylaw, commits an offence.

## **1.8 Penalty**

- 1) A person who violates the provisions of this Bylaw is liable on summary conviction to a penalty not exceeding:
  - a) A fine of fifty thousand (\$50000.00) dollars;
  - b) imprisonment for not more than six (6) months.
- 2) Each day during which a violation of this Bylaw continues constitutes a new and separate offence.
- 3) This Bylaw may be enforced by Municipal Ticket Information issued under the *Village of Tahsis Ticketing for Bylaw Offences Bylaw No. 601, 2018*.

## **1.9 Severability**

- 1) If any provision of this Bylaw is found invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Bylaw.

## PART TWO: INTERPRETATION

### 2.1 Definitions

- 1) The definitions provided in this Bylaw supersede any interpretation or definition of the same word in a provincial statute that would otherwise apply to this Bylaw. The definitions provided shall also supersede the normal or common meaning of the same word.
- 2) The following definitions apply to this Bylaw:

Term	Definition
<b>Accessory Building or Accessory Use</b>	means a building or use which is ancillary to that of a principal building or use on the same lot.
<b>Agricultural Use</b>	means providing for the growing, rearing, producing, harvesting and sale of agricultural products; includes the storage and sale on an individual farm of the products harvested, reared or produced on that farm; and, the storage of farm implements and supplies; and, repairs to farm machinery and implements used on that farm; and specifically excludes all manufacturing, processing, storage and repairs not specifically included in this definition, and livestock and poultry processing, piggery use, and feedlots.
<b>Apartment</b>	means any building divided into not less than three (3) dwelling units, each of which is occupied or intended to be occupied as a permanent home or residence, distinct from a hotel, motel, or similar transient accommodation. Excludes townhouses.
<b>Bed and Breakfast Accommodation</b>	means the use of not more than four (4) bedrooms within a dwelling to provide temporary accommodation to the travelling public which includes food service and the operator as a permanent resident of the dwelling.
<b>Boarding Use</b>	means a structure where the building or buildings on a lot contain one or more sleeping units contained within a dwelling unit and which are used by persons other than members of the family sharing the dwelling unit.
<b>Building</b>	means a structure that is designated, erected or intended for the support, enclosure or protection of persons or property and includes any part of a building as the context requires.



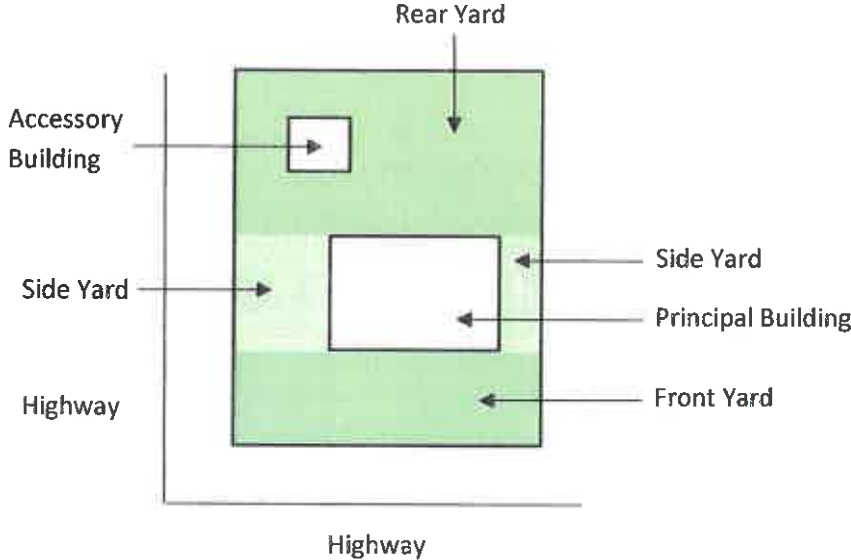
<b>Term</b>	<b>Definition</b>
<b>Building Official</b>	means the person employed or contracted to administer the <i>Village of Tahsis Building Bylaw No. XXX, 2020</i> , as amended or replaced from time to time.
<b>Church</b>	means a building, not ordinarily used for residential purposes, wherein persons regularly assemble for religious worship, and which is maintained and controlled by a religious body organized to sustain public worship.
<b>Community Care Facility</b>	means a facility licensed pursuant to the <i>Community Care and Assisted Living Act</i> .
<b>Council</b>	means the council of the Village of Tahsis.
<b>Duplex</b>	means any dwelling divided into two (2) units each of which is occupied or intended to be occupied as a permanent home or residence, distinct from a hotel, motel or similar transient accommodation.
<b>Dwelling</b>	means any building or portion thereof that is designated or used for residential purposes.
<b>Dwelling Unit</b>	means accommodation for residential occupancy with sleeping and sanitary facilities, and not more than one set of cooking facilities. Excludes recreational vehicles.
<b>Gasoline Service Station</b>	means premises used primarily for the retail sale of gasoline, lubricating oil, motor vehicle accessories and convenience items and the servicing of motor vehicles but does not include body works and painting.
<b>Gross Floor Area</b>	means the total area of all floors measured to the extreme outer limits of the building.
<b>Height of Buildings</b>	means the vertical distance of the mean grade level to the highest point of roof surface on a flat roof, to the deck line of a mansard roof, and to the mean level between eaves and the ridge of a gable, hip, gambrel or other sloping roof and in the case of a structure without a roof to the highest point of the structure.
<b>Hen</b>	means a domesticated female chicken that is at least four (4) months old.
<b>Highway</b>	means a street, road, land, bridge, viaduct or any other way open to the use of the public, and does not include a private right-of-way on private property.

<b>Term</b>	<b>Definition</b>
<b>Hive</b>	means a manufactured receptacle or container prepared for the use of honey bees that includes movable frames, combs and substances deposited into the hives by honey bees.
<b>Home-Based Business</b>	means an occupation, profession, service or other business which is clearly accessory and incidental to the use of a dwelling unit for residential purposes, or to the residential use of a lot occupied by a dwelling, and which conforms to the regulations under Section 3.2(1) of this Bylaw. Activities that qualify as a home-based business include but are not limited to the following: a) retail establishments, b) service establishments, c) small engine repair, d) assembly, processing, and repair of finished products, e) artist's studio and gallery, f) bakery, g) hair salon, barbershop, or other personal services, h) bed and breakfast accommodation and short-term rental accommodation, and i) produce stands for urban agricultural use. But exclude professional occupations.
<b>Honey Bee</b>	means a subset of bees in the genus <i>Apis</i> , primarily distinguished by the production and storage of honey and the construction of perennial, colonial nests out of wax.
<b>Institutional Use</b>	means the use of land, buildings or other structures provided by a government or agency of government to address social, education, health, cultural and recreational needs, and may include: museum, public library, parks, fire or police station, public works, hospital or medical center, school, recreation center, and municipal office.
<b>Junkyard</b>	means the use of any land, building or structure for a salvaging operation, including but not limited to the storage and/or sale of waste wood products, paper, scrap metal, and any discarded materials and the collection, dismantlement, storage and salvage of any vehicle or boat, subject to the provisions in Section 3.11(1) of this Bylaw.
<b>Lane</b>	means a public thoroughfare not exceeding ten (10) metres in width, which provides a secondary means of access to a site.
<b>Light Industrial Use</b>	means a use providing for the processing, fabricating, assembling, storing, transporting, distributing, wholesaling, testing, servicing, or repairing of goods, materials or things, but shall not include those uses similar to or including wood processing and log storage, except as permitted under Section 5.8 of this Bylaw, auto-wrecking, refuse disposal grounds, gravel extraction, manufacturing of concrete products, fish or shellfish processing, or bulk fuel depots.

<b>Term</b>	<b>Definition</b>
<b>Livestock</b>	means chickens, horses, turkeys, cattle, hogs, rabbits, sheep and goats raised for agricultural purposes, such as food production.
<b>Loading Space</b>	means an area used to provide free access for vehicles to a loading door, platform or bay.
<b>Lot</b>	means an area of land designated as a separate and distinct parcel on a legally recorded subdivision plan, including a bare land strata plan, filed in the Office of the Land Title and Survey Authority of British Columbia.
<b>Lot Area</b>	means the area of the land within the boundaries of a lot but excludes the area of the panhandle in the case of a panhandle lot.
<b>Lot Coverage</b>	means the total horizontal area within the outermost walls of the building on a lot, expressed as a percentage of the lot area.
<b>Lot Line</b>	means a line which marks the boundary of a lot.
<b>Lot Line, Front</b>	means the lot line that divides the lot from the highway. In the case of a corner lot the shortest lot line which abuts the highway shall be deemed to be the front lot line but shall not include the radial or straight-line corner cut created for the purpose of highway intersection widening.
<b>Lot Line, Rear</b>	means the lot line opposite to and most distant from the front lot line. Where the rear portion of the lot is bounded by two intersecting side lot lines, it shall be the point of such intersection.
<b>Lot Line, Side</b>	means a lot line which is neither the front nor rear lot line.
<b>Mean Grade Level</b>	means the average of the elevation of the ground surface in its natural state, before alteration or construction, as it adjoins each face of a building or structure.
<b>Mobile Home</b>	means any structure, whether or not ordinarily equipped with wheels, that is designated, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide a dwelling, house, or premises, that is registered or capable of being registered in the Manufactured Home Registry established under the <i>Manufactured Home Act</i> , and complies with the specifications for manufactured homes set out in the Manufactured Home Regulation B.C. Regulation 441/2003.
<b>Motel</b>	means a use where the building or group of buildings provide separate sleeping or dwelling units having direct access to the outside, intended to be occupied primarily by the travelling public.

<b>Term</b>	<b>Definition</b>
<b>Natural Boundary</b>	means the visible high-water mark of any lake, river, stream, or other bodies of water where the presence and action of the water is so common and usual and so long continued in all ordinary years as to mark upon the soil of the bed of the lake, river, stream, or other body of water a character distinctive from that of the banks thereof, in respect to vegetation as well as in respect to the nature of the soil itself.
<b>Non-Conforming Building or Use</b>	means any building or use which does not conform with all the regulations of the Bylaw or amendments thereto, for the zone in which such building or use is located.
<b>Non-Medical Cannabis Retail Store</b>	means a retail store for the sale of cannabis that is licensed under the <i>Cannabis Control and Licensing Act</i> .
<b>Panhandle</b>	means a narrow, elongated portion of a lot, the primary purpose of which is to provide access to the building area.
<b>Parcel</b>	see “ <b>Lot.</b> ”
<b>Parking Area</b>	means an area of land used for the parking of vehicles of owners, occupiers, visitors, customers, or employees, but does not include streets or driveways.
<b>Principal Building</b>	means the main building or structure on a parcel of land which reflects the primary use of that land.
<b>Professional Occupation</b>	means the following professions: a) doctor, b) dentist, c) chiropractor, d) veterinary surgeon, e) lawyer, and f) accountant and which conforms to the regulations under Section 3.2(2) of this Bylaw.
<b>Public Utility Use</b>	means a use providing water, sewer, electrical, telephone, and similar services where such use is established or authorized by the Village of Tahsis, or by another government body, and includes public utility regulated by federal or provincial authorities.
<b>Recreational Vehicle</b>	means any camper, vehicle, trailer, fifth wheel, coach, structure or conveyance designed to travel or to be transported on the highways and constructed or equipped to be used as a temporary living or sleeping quarters by travelers.
<b>Retaining Wall</b>	means a structure constructed for the purpose of retaining, stabilizing or supporting an earthen bank as a result of differences in lot grades.
<b>Road</b>	see “ <b>Highway.</b> ”

<b>Term</b>	<b>Definition</b>
<b>Screening</b>	means a continuous opaque fence, wall compact evergreen hedge or combination thereof of sufficient height, supplemented with landscape planting, that would effectively screen the property which it encloses and is broken only by access drives and walks.
<b>Shipping/Cargo Container</b>	means an intermodal freight container that is used for the transportation and storage of goods and materials which are loaded into trucks, trains or ships for the purpose of moving goods and materials and which does not have wheels and does not include a truck body, trailer or transport trailer.
<b>Short-Term Rental Accommodation</b>	means the rental of all or a portion of a dwelling for a period of less than thirty-one (31) days.
<b>Site Triangle</b>	means the triangular area bounded by the intersection of lot lines at a street or lane corner, and a line joining points along the lot lines ten (10) metres from their point of intersection.
<b>Structure</b>	means an erection or construction of any kind whether fixed to, supported by, or sunk into land or water, but does not include fences or walls that are less than or equal to the height permitted under this Bylaw.
<b>Temporary Building</b>	means a building, either constructed on-site or off-site, that is intended to be placed on a property for a temporary use or purpose during the construction of a principal building on the same lot.
<b>Townhouse</b>	means a building or buildings divided into not less than three (3) dwelling units with each dwelling unit having direct access to the outside and is intended to be occupied as a permanent home or residence, distinct from a hotel, motel or similar transient accommodation. Excludes apartments.
<b>Urban Agricultural Use</b>	means the growing of fruits and vegetables, flowers, native and ornamental plants, edible berries and food perennials and includes the keeping of honey bees and backyard hens, operating in accordance with Section 3.3 of this Bylaw. Excludes agricultural use.
<b>Use</b>	means the purpose for which any lot, site, building or structure is designed, arranged or intended.
<b>Watercourse</b>	means any natural or man-made depression with a well-defined bed zero point six (0.6) metres or more below the surrounding land serving to give direction to a current of water at least six (6) months of the year and includes any lake, river, stream, creek, spring, ravine, swamp, wetland or the sea.

Term	Definition
<b>Yard</b>	<p>means the space on a lot adjacent to a building extending to the lot lines as illustrated in Figure A:</p>  <p>Figure A.</p>
<b>Yard, Front</b>	<p>means that portion of the lot between the front lot line and the closest point of the outer wall of the principal building facing the front lot line. In the case of a through lot, being a lot with road frontage at opposite ends, there shall be two front yards. In the case of a lot with panhandle access, the front yard is defined as the narrowest or panhandle portion of the lot with road frontage.</p>
<b>Yard, Rear</b>	<p>means that portion of the lot between the rear lot line and the closest point of the outer wall of the principal building facing the rear lot line.</p>
<b>Yard, Side</b>	<p>means that portion of the lot, excluding the front yard, between the side lot line and the closest point of the outer wall of a principal building facing that side lot line.</p>

## **PART THREE: GENERAL REGULATIONS**

### **3.1 Uses Permitted in All Zones**

- 1) On any parcel, the use of land, buildings and structures for the following principal uses is permitted:
  - a) public utility use;
  - b) parks;
  - c) urban agricultural use
- 2) On a parcel of land with an area of zero point four (0.4) hectares or more, the use of land, buildings and structures for agricultural use is permitted, including the keeping of livestock for domestic purposes only.

### **3.2 Occupations Permitted in All Zones**

- 1) A home-based business is permitted in any zone subject to compliance with the following regulations:
  - a) the home-based business must not alter the essential residential character of the premises where the home-based business is situated;
  - b) there shall be no external indication that any building on the lot is utilized for any purpose other than normally associated with a residential use except for a single sign not exceeding 3600 square centimetres;
  - c) the home-based business shall not generate any off-site parking or vehicular traffic beyond that which is normally associated with a residential use within the Village;
  - d) the home-based business shall not produce, discharge or emit any smoke, dust, litter, vibrations, odours, effluent, noise, fumes or glare such as to create a nuisance to persons residing in the surrounding area;
  - e) the home-based business shall be conducted entirely within a building that conforms with the other regulations under this Bylaw with the exception that, subject to compliance with subsection (d), activities associated with the home-

based business may be conducted on the lot exterior to the building between the hours of 9:00 a.m. and 5:00 p.m. daily;

- f) there shall be no external storage of materials, equipment, containers or finished products;
- g) the home-based business must be operated by a person who permanently resides within a dwelling unit on the lot where the home-based business is situated;
- h) the gross floor area of the home-based business shall not exceed 50% of the gross floor area of the part of the dwelling unit that is used for a residential purpose;
- i) for certainty, a home-based business may be carried out in whole or in part in an accessory building or structure, provided that the accessory building or structure conforms with the other regulations under this Bylaw; and
- j) a maximum of one person who does not reside within a dwelling unit located on the lot where the home-based business is situated may be employed by the home-based business.

2) A professional occupation is permitted in any zone, subject to compliance with the following regulations:

- a) the professional occupation must not alter the essential residential character of the premises where the professional occupation is situated;
- b) there shall be no external indication that any building on the lot is utilized for any purpose other than normally associated with a residential use except for a single sign not exceeding 3600 square centimetres;
- c) the professional occupation shall not generate any off-site parking or vehicular traffic beyond that which is normally associated with a residential use within the Village;
- d) the professional occupation shall not produce, discharge, or emit any smoke, dust, litter, vibration, odours, effluent, noise, fumes, or glare such as to create a nuisance to persons residing in the surrounding area;



- e) the professional occupation shall be conducted entirely within a building that conforms with the other regulations under this Bylaw; and
- f) there shall be no external storage of materials, equipment, containers or finished products.

### **3.3 Urban Agricultural Use**

- 1) Urban agricultural use shall not generate any off-site parking or vehicular traffic beyond what is normally associated within the Zone in which it is located.
- 2) Urban agricultural use shall not generate odour, waste, noise, smoke glare, fire hazard, visual impact, or any other hazard or nuisance, in excess of that which is characteristic of the Zone in which it is located under normal circumstances wherein no urban agriculture exists.
- 3) Greenhouses shall:
  - a) be subject to the setback and location requirements of an accessory building;
  - b) direct artificial lighting downwards or provide a shield to prevent the spillage of light onto adjacent parcels;
  - c) only permit the use of artificial lighting between the hours of 8:00am and 10:00pm daily.
- 4) Compost bins and composting shall:
  - a) be subject to the setback and location requirements of an accessory building;
  - b) only consist of plant, plant-based material, or animal manure and shall not utilize any mechanized processes.
- 5) A produce stand shall be considered a home-based business and therefore subject to the regulations in Section 3.2(1) of this Bylaw.
- 6) The keeping of honey bees is a permitted urban agricultural use provided that:
  - a) bees shall be housed in hives
  - b) only two hives with colonies shall be permitted per lot;
  - c) hives shall be at least four (4) metres from any neighbouring house, sidewalks, streets and public areas;

- d) hives must be located at least a minimum of three (3) metres above grade level to ensure the flight path of the bee is over the neighbouring houses in order to minimize the volume of bees at ground level;
- e) hives shall be securely located to prevent accidental disturbance or trespass by people and pets, and to prevent damage from wildlife;
- f) hives shall be equipped with adequate ventilation and near a water source;
- g) all beekeeping activities shall be in accordance to the Bee Regulation B.C. Regulation 3/2015 under the *Animal Health Act*.

7) The keeping of hens is a permitted urban agricultural use provided that:

- a) the maximum number of hens shall be six (6) per lot;
- b) roosters are not permitted;
- c) a coop must be provided to house the hens and said enclosure must provide a minimum of zero point three seven (0.37) square metres per hen;
- d) coops shall not exceed three (3) metres in height;
- e) coops shall be subject to the setback and location requirements of an accessory building;
- f) coops shall be maintained in a clean condition and the coop shall be kept free of obnoxious odours, substances and vermin.

8) The keeping and raising of livestock for agricultural use is only permitted on lots greater than zero point four (0.4) hectares.

### **3.4 Height of Buildings and Structures**

- 1) The maximum height of all buildings and structure shall not exceed ten (10) metres above mean grade level, except for public utility uses and industrial uses.
- 2) The following are not be subject to the height requirements prescribed in each given zone of this Bylaw: church spires, windmills, chimneys, flagpoles, masts, aerials, water tanks, domes, belfries, monuments, observation towers, elevators and ventilation machinery, solar panels, agricultural buildings including silos provided that such

structures occupy no more than 20% of the lot area, or if situated on a building, not more than 15% of the roof area of the principal building.

### **3.5 Siting of Principal and Accessory Buildings**

- 1) No residential use building shall be located on the same lot as another residential use building, except as otherwise provided for in this Bylaw.
- 2) No accessory building shall be located on any lot where a principal building has not been constructed or under construction except where allowed as a temporary building.
- 3) Except as expressly permitted under this Bylaw, no building or structure, including accessory buildings, or any part of a building or structure, shall be located in the area of any lot designated under Part 5 of this Bylaw as the minimum front yard.
- 4) Except as expressly permitted under this Bylaw, no principal building or structure or any portion thereof shall be located in the area of any lot designated under Part 5 of this Bylaw as the minimum side yard or rear yard.
- 5) Accessory buildings may be located in the area of any lot designated under Part 5 of this Bylaw as the minimum rear yard or side yard, but not part of an accessory building may be less than one point five (1.5) metres from the property boundary.
- 6) Except within an industrial zone, any industrial use or public utility use building exceeding ten (10) metres in height shall not be sited within twelve (12) metres of any property line.

### **3.6 Siting Exceptions**

- 1) Where chimneys, cornices, leaders, gutters, pilasters, belt courses, sills, bay windows or ornamental features project beyond the face of a building, the minimum distance to an abutting lot line as required elsewhere in this Bylaw may be reduced by not more than zero point six (0.6) metres, providing that such reduction shall apply only to the projecting feature. For certainty, no such feature may project over a lot line.
- 2) Where steps, eaves, sunlight controls, canopies, balconies or open porches project beyond the face of a building, the minimum distance to a front, rear and side lot line

abutting a road as required elsewhere in this Bylaw for the projecting feature may be reduced by not more than two (2) metres and the minimum distance to an abutting side lot line not abutting a road as required elsewhere in this Bylaw for the projecting feature may be reduced by not more than 50% of such minimum distance. For certainty, no such feature may project over a lot line.

### **3.7 Siting of Buildings Adjacent to Watercourses**

- 1) Notwithstanding any other provisions of this Bylaw, no building or any part thereof shall be constructed, reconstructed, moved or extended nor shall any mobile home unit, modular home or structure be located within thirty (30) metres of the natural boundary of the sea, a lake, swamp or pond or the natural boundaries of the Leiner River, the Tahsis River and other watercourses within the municipality.

### **3.8 Fences and Retaining Walls**

- 1) The maximum height of all fences shall not exceed two (2) metres above mean grade level except where provided for elsewhere in this Bylaw.
- 2) The maximum height of all retaining walls shall not exceed one point two (1.2) metres above mean grade level except where provided for elsewhere in this Bylaw.

### **3.9 Visibility at Intersections**

- 1) On a corner lot in any zone, nothing shall be erected, placed, or allowed to grow within the site triangle in such a manner as to impede vision between a height of one (1) metre and three (3) metres above the center-line grade of a street. The site triangle is illustrated in Figure B:

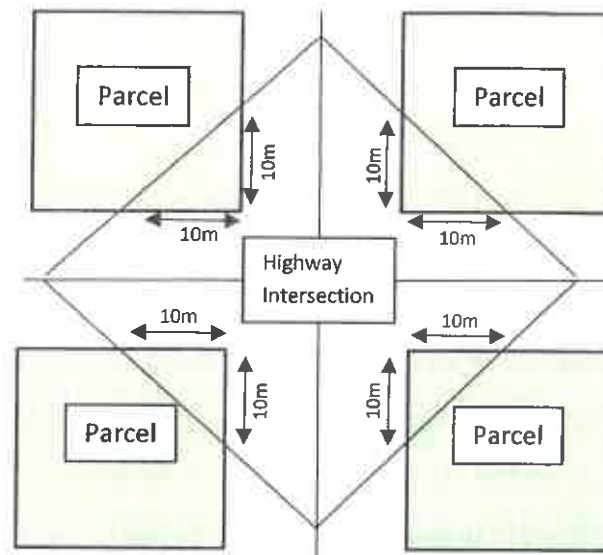


Figure B.

### 3.10 Temporary Buildings

- 1) A temporary building or structure may be erected or installed in conjunction with the permanent construction of a building or structure on the same lot.
- 2) A temporary building or structure shall be subject to the same siting, height and size requirements of an accessory building under this this Bylaw.
- 3) Prior to the construction or installment of a temporary building or structure, an application for a building permit shall be submitted to the building official and signed by the owner or agent in accordance with the Village of Tahsis Building Bylaw No. XXX, 2020.
- 4) If the building official is satisfied that the proposed temporary building or structure would not constitute or cause a public hazard or public nuisance, nor obstruct any public right-of-way, they may issue a building permit for the temporary building or structure for a period not exceeding twelve (12) months.
- 5) The twelve (12) months period shall commence when the building permit has been issued to the owner or agent.

- 6) Upon the expiration of the building permit for a temporary building, the temporary building or structure shall be removed by the owner and the site restored as nearly as possible to its former condition.
- 7) Where a residence is under construction, one temporary building or accessory building may be used as a temporary dwelling on the same lot for a period of not more than twelve (12) months.
- 8) A temporary building or accessory building may not be used as a temporary dwelling unless the building official issues an occupancy permit authorizing the temporary use.
- 9) At the expiration of the occupancy permit, the residential use of such temporary building or accessory building must be discontinued.
- 10) Permits for temporary buildings are renewable upon application to the building official, for one additional renewal period not to exceed six (6) months. An application for permit renewal must provide reasons why renewal is necessary.

### **3.11 Temporary Occupancy of a Recreational Vehicle**

- 1) The residential use of a recreational vehicle (RV) as a temporary dwelling on a parcel while in the process of constructing a permanent dwelling on the same parcel is permitted, provided that the following conditions are met:
  - a) the occupancy of the RV must not commence until a building permit has been issued for the construction of a detached dwelling unit located on the same lot;
  - b) sewage must be disposed of at an approved off-site location, or be connected to an approved municipal sewer system;
  - c) the owner must apply for and obtain a permit from the building official authorising the use of the RV as a temporary dwelling.
  - d) the RV must be sited in accordance with the provisions of this Bylaw regulating the siting of accessory buildings;
  - e) the period of occupancy of the RV must not exceed twelve (12) months from its commencement, unless the permit issued under subsection (c) is renewed upon application to the building official, for period not to exceed six (6) months.

### 3.12 Storage

- 1) In all zones, except as provided for in the Industrial Zone Two (I-2), no parcel shall be used for the wrecking or storage of derelict automobiles or as a junkyard.
- 2) A vehicle which has not been licensed and insured for over twelve (12) months and which is not housed in a garage or carport shall be deemed to be a derelict vehicle or junk.
- 3) Shipping/cargo containers shall not be permitted as accessory storage buildings, except:
  - a) the temporary placement of shipping/cargo containers on residentially zoned lots, or on lots of which the principal use is residential, shall be permitted for a temporary period not exceeding six (6) months.
  - b) the placement of a shipping/cargo container shall be permitted in all commercial, industrial, institutional, and rural zones, subject to compliance with the siting regulations for accessory building under this Bylaw.

### 3.13 Off-Street Parking

- 1) Off-street parking shall be provided on each lot in accordance with the following table:

Use	Required Parking Space
<b>Apartment/Condominium Building</b>	1 space per dwelling unit + 1 visitor space per 4 dwelling units
<b>Auto Repair</b>	1 space per 2 employees + 1 space per 70m <sup>2</sup> of sales floor + 1 space per service bay
<b>Bed and Breakfast</b>	1 space per guest room + the 2 spaces required for the principal dwelling in which the bed and breakfast is located
<b>Boat Sales and Repair</b>	1 space per 2 employees + 1 space per 90m <sup>2</sup> of storage area + 1 space per 35m <sup>2</sup> of retail area
<b>Building Materials and Supply</b>	1 space per 2 employees + 1 space per 90m <sup>2</sup> of storage area + 1 space per 35m <sup>2</sup> of retail area
<b>Campground</b>	2 spaces per campsite
<b>Café/Dining Room</b>	1 space per 3 seats
<b>Commercial Office</b>	1 space per office + 1 customer space per office

<b>Use</b>	<b>Required Parking Space</b>
<b>Community Care Facility (Institutional)</b>	1 space per person in care + 1 space per employee
<b>Community Care Facility (Residential)</b>	1 space per person in care + the 2 spaces required for the principal dwelling
<b>Contractors Yard</b>	1 space per 2 employees
<b>Farmer's Market</b>	1 space per 30m <sup>2</sup> of sales area
<b>Fish and Shellfish Processing</b>	1 space per 2 employees
<b>Gas Station</b>	1 space per 2 employees + 2 spaces per service bay
<b>Health and Beauty Salon</b>	1 space per 10m <sup>2</sup> of gross floor area
<b>Home-Based Business</b>	1 space + the 2 spaces required for the principal dwelling unit
<b>Hospital</b>	1 space per 2 employees + 1 space per 5 patient beds
<b>Hotel/Motel</b>	1 space per rentable room or sleeping unit
<b>Laundromat</b>	1 space per 3 washing machines
<b>Library</b>	1 space per 2 employees + 1 space per 35m <sup>2</sup> gross floor area
<b>Manufacture/Industrial</b>	1 space per 2 employees
<b>Marina</b>	1 space per 2 employees + 1 space per 2 boat spaces
<b>Medical Clinic</b>	4 spaces per medical professional
<b>Museum</b>	1 space per 10m <sup>2</sup> of gross floor area
<b>Police Detachment</b>	1 space per 2 employees + 1 space for each additional police vehicle stored at the detachment
<b>Public Bus Depot</b>	1 space per 2 employees + 1 space per 20m <sup>2</sup> of waiting room
<b>Residential (Single-Family)</b>	2 spaces per dwelling unit
<b>Residential (Multi-Family)</b>	1 space per dwelling unit + 1 visitor space per 4 dwelling units
<b>Recreation Center</b>	1 space per 10m <sup>2</sup> of gross floor area
<b>School (Elementary)</b>	1 space per classroom + 1 visitor space for every 2 classrooms
<b>School (Secondary)</b>	1 space per classroom + 1 visitor space for every 2 classrooms + 1 space per 10 students
<b>Shopping Center</b>	6 spaces per 90m <sup>2</sup> of gross floor area
<b>Short-Term Rental Accommodation</b>	1 space per guest room + the 2 spaces required for the principal dwelling



Use	Required Parking Space
<b>Swimming Pool</b>	1 space per 4m <sup>2</sup> of pool water surface
<b>Retail Store/Liquor Store/Supermarket</b>	1 space per 15m <sup>2</sup> of gross floor area
<b>Tire Repair</b>	1 space per 2 employees + 1 space per service bay
<b>Tourist Cabin</b>	1 space per guest room
<b>Produce and Farm Stand</b>	1 space per 15m <sup>2</sup> of gross floor area with a minimum of 2 spaces provided
<b>Warehouse</b>	1 space per 200m <sup>2</sup> of gross floor area devoted to the warehouse/storage use + 1 space per 400m <sup>2</sup> of area used for outdoor storage of boats and recreational vehicles

- 2) Only the following shall be parked or stored in the open of any residential zone for each dwelling unit on a site:
  - a) automobiles;
  - b) one commercial vehicle not exceeding a licensed gross vehicle weight of 907 kilograms;
  - c) trucks, commercial vehicles or equipment required for the construction, repair, serving or maintenance of the premises;
  - d) any dismantled or wrecked vehicle or boat for a period of not more than thirty (30) successive days;
  - e) recreational boats and vehicles for the personal use of the occupant.
- 3) Off-street parking may be provided collectively in a parking area provided that the total number of parking spaces, when used together, is not less than the sum of the requirements for the various individual uses, also provided that the nearest of such parking spaces shall be within fifty (50) metres of the building or uses for which they are required and that such parking spaces be contiguous.
- 4) All off-street parking areas shall:
  - a) have a clear length of not less than six (6) metres, a clear width of not less than two point eight (2.8) metres and a clear height of not less than two point one (2.1) metres except in the case of parallel parking where each space shall be a minimum of six point seven (6.7) metres in length;

- b) be marked and provided with adequate curbs in order to retain all vehicles and to ensure that fences, hedges or landscape areas, as well as any buildings, will be protected from parking vehicles;
  - c) where there are more than four (4) off-street parking spaces required, be provided with a surface that is durable and dust-free and shall be so graded and drained as to properly dispose of all surface water;
  - d) be provided with adequate maneuvering aisles to facilitate vehicular movement from all individual parking spaces.
- 5) Required parking aisle widths shall be:
  - a) six (6) metres for 90-degree parking
  - b) five (5) metres for 60-degree parking
  - c) four (4) metres for 45-degree parking
- 6) All off-street parking is to be provided at no charge to users except where approved by resolution of Council.
- 7) Off-street parking spaces for the use of persons with a disability shall be:
  - a) provided where total vehicular parking requirements exceed ten (10) stalls, five (5) per cent of the total number of parking space (rounded to the nearest whole number) to a maximum of ten (10) stalls shall be designated for such purpose;
  - b) signed and pavement marked with the International Symbol for Accessibility;
  - c) located as near as practical to the building entrance designed for a person with a disability. Changes in elevations between the entrance and the parking space should be ideally non-existent, and if grade changes exist, they shall be gradual and clearly marked.

### 3.14 Lot Sizes

- 1) The minimum parcel area into which land may be subdivided is prescribed in the following table:

Zone	Minimum Lot Area
Residential	557.4m <sup>2</sup>
Commercial	278.7m <sup>2</sup>
Industrial	557.4m <sup>2</sup>

## **PART FOUR: ESTABLISHMENT OF ZONES AND SCHEDULES**

### **4.1 Zone Classification**

- 1) For the purpose of this Bylaw, the Village of Tahsis shall be classified and divided into the following zone designations and their abbreviations:

<b>Zone Classification</b>	<b>Abbreviation</b>
<b>Residential Zone One</b>	<b>R-1</b>
<b>Residential Zone Two</b>	<b>R-2</b>
<b>Residential Multiple Zone One</b>	<b>RM-1</b>
<b>Residential Multiple Zone Two</b>	<b>RM-2</b>
<b>Rural Zone One</b>	<b>RU-1</b>
<b>Commercial Zone One</b>	<b>C-1</b>
<b>Commercial Zone Two</b>	<b>C-2</b>
<b>Industrial Zone One</b>	<b>I-1</b>
<b>Industrial Zone Two</b>	<b>I-2</b>
<b>Public Assembly-Institutional Zone One</b>	<b>PA-1</b>
<b>Tourist-Campground Zone One</b>	<b>TC-1</b>

### **4.2 Extent of Zone**

- 1) The extent of each zone is shown on Map A which is attached to and forms part of this Bylaw.

### **4.3 Road Allowance/Creek Boundary**

- 1) When the zone boundary is shown on Schedule A as following a road allowance or creek, the center-line of such road allowance or creek shall be the zone boundary.

### **4.4 Determination of Boundaries**

- 1) Where a zone boundary does not follow a legally defined line and where the distances are not specifically indicated, the location of the boundary shall be determined by scaling from Schedule A.

## PART FIVE: ZONES

### 5.1 Regulations for Each Zone

- 1) The Tables set out in this part set out the regulations that must be complied with in each zone, including but not limited to regulations for:
- a) permitted principal and accessory uses;
  - b) minimum setbacks;
  - c) maximum lot coverage;
  - d) maximum density;
  - e) conditions of use.

<b>5.2 Residential Zone One (R-1)</b>	
<b>Principal Uses</b>	<b>Accessory Uses</b>
<ul style="list-style-type: none"> <li>single-family dwellings</li> </ul>	<ul style="list-style-type: none"> <li>accessory building or structure</li> <li>community care facility</li> <li>home-based business</li> <li>professional occupations</li> <li>bed and breakfast accommodations</li> <li>short-term rental accommodations</li> <li>urban agricultural use</li> </ul>
<b>Minimum Setbacks</b>	
Front yard minimum	6 metres
Rear yard minimum	2 metres
Side yard minimum	1.5 metres (except where the side yard flanks a street in which case the minimum yard distance shall be 3 metres)
<b>Maximum Height</b>	
All buildings and structures	10 metres
<b>Maximum Lot Coverage</b>	
All buildings and structures	35%

<b>5.3 Residential Zone Two (R-2)</b>	
<b>Principal Uses</b>	<b>Accessory Uses</b>
<ul style="list-style-type: none"> <li>• single-family dwellings</li> <li>• duplexes</li> <li>• boarding house (restricted to not more than 4 boarders)</li> </ul>	<ul style="list-style-type: none"> <li>• accessory building or structure</li> <li>• community care facility</li> <li>• home-based business</li> <li>• professional occupations</li> <li>• bed and breakfast accommodations</li> <li>• short-term rental accommodations</li> <li>• urban agricultural use</li> </ul>
<b>Minimum Setbacks</b>	
Front yard minimum	6 metres
Rear yard minimum	2 metres
Side yard minimum	1.5 metres (except where the side yard flanks a street in which case the minimum yard distance shall be 3 metres)
<b>Maximum Height</b>	
All buildings and structures	10 metres
<b>Maximum Lot Coverage</b>	
All buildings and structures	35%

<b>5.4 Residential Multiple Zone One (RM-1)</b>	
<b>Principal Uses</b>	<b>Accessory Uses</b>
<ul style="list-style-type: none"> <li>• single-family dwellings</li> <li>• duplexes</li> <li>• boarding houses</li> <li>• townhouses</li> <li>• apartments</li> </ul>	<ul style="list-style-type: none"> <li>• accessory building or structure</li> <li>• community care facility</li> <li>• home-based business</li> <li>• professional occupations</li> <li>• bed and breakfast accommodations</li> <li>• short-term rental accommodations</li> <li>• urban agricultural use</li> </ul>
<b>Minimum Setbacks</b>	
Front yard minimum	6 metres
Rear yard minimum	10.5 metres
Side yard minimum	4.5 metres
<b>Maximum Density</b>	
Single-family dwellings, duplexes and boarding houses	18 dwelling units per hectare
Townhouses, apartments and bunkhouses	50 dwelling units per hectare
<b>Maximum Height</b>	
All buildings and structures	10 metres
<b>Maximum Lot Coverage</b>	
All buildings and structures	40%
<b>Conditions of Use</b>	
<b>1) Siting of Parking Areas</b> <ul style="list-style-type: none"> <li>a) parking spaces shall be located at least six (6) metres away from windows of habitable rooms at or below grade, or less than one point seven five (1.75) metres above grade;</li> <li>b) parking spaces shall be located at least two point five (2.5) metres away from windows of habitable rooms where the sill is one point seven five (1.75) metres or more above grade;</li> <li>c) no parking space or area shall be located within one point five (1.5) metres of any property line;</li> <li>d) no parking space, area or driveway shall be located within seven point five (7.5) metres of any playground.</li> </ul>	
<b>2) Playground</b> <ul style="list-style-type: none"> <li>a) a minimum landscaped area of fifty (50) square metres shall be provided for each four (4) units of three (3) bedrooms or more for the purpose of providing a playground</li> </ul>	
<b>3) Landscaping</b> <ul style="list-style-type: none"> <li>a) landscaping in the forms of grass, shrubs, plants, flowers and/or decorative boulders shall cover all portions of the site not developed with buildings, parking and driveway areas. The type and extent of landscaping and recreation areas shall be clearly indicated on plans submitted for a building permit;</li> </ul>	

**5.4 Residential Multiple Zone One (RM-1)**

- b) parking, playground and open storage areas shall be screened along all property lines, except where road vision may be impaired, by a landscaped hedge and/or fence not less than one point seven five (1.75) metres in height.



<b>5.5 Residential Multiple Zone Two (RM-2)</b>	
<b>Principal Uses</b>	<b>Accessory Uses</b>
<ul style="list-style-type: none"> <li>mobile homes</li> </ul>	<ul style="list-style-type: none"> <li>accessory building or structure</li> <li>community care facility</li> <li>home-based business</li> <li>professional occupation</li> <li>urban agricultural use</li> </ul>
<b>Minimum Setbacks</b>	
<ol style="list-style-type: none"> <li>1) A seven point five (7.5) metre minimum yard shall be maintained along all exterior property lines in a mobile home park.</li> <li>2) No mobile home shall be location within seven (7) metres of another mobile home</li> <li>3) No part of any mobile home, or any addition or accessory building shall be located: <ol style="list-style-type: none"> <li>a) within two (2) metres of an internal access road right-of-way or common parking area;</li> <li>b) within two (2) metres of rear and side mobile home space lines.</li> </ol> </li> </ol>	
<b>Maximum Density</b>	
Mobile home park	20 dwelling unit per hectare
<b>Maximum Height</b>	
All buildings and structures	10 metres
<b>Maximum Lot Coverage</b>	
Mobile home and additions to it (exclusive of carport)	35%
Addition to a mobile home (exclusive of carport and/or patio)	20%
<b>Minimum Lot Size and Lot Frontage</b>	
Minimum area	325 square metres
Minimum frontage when abutting an internal roadway right-of-way	12 metres
Minimum frontage when abutting a cul-de-sac or panhandle mobile home space	6 metres (unless otherwise approved by Council)
<b>Conditions of Use</b>	
<p><b>4) Mobile Home Space/Lot</b></p> <ol style="list-style-type: none"> <li>a) each mobile home space shall be clearly marked off by suitable means;</li> <li>b) all mobile home spaces shall be properly drained, clearly numbered and have a clearly discernible mobile home pad of compacted gravel or be surfaced with asphalt or concrete pavement;</li> <li>c) no more than one mobile home shall be located on a mobile home space.</li> </ol> <p><b>5) Off-Street Parking</b></p> <ol style="list-style-type: none"> <li>a) two (2) parking stalls shall be provided for each mobile home space;</li> <li>b) in addition, one stall for every five (5) mobile home spaces shall be provided in the mobile home park for common guest parking.</li> </ol>	

**5.5****Residential Multiple Zone Two (RM-2)****6) General Provisions**

- a) the owner of a mobile home park shall provide within the mobile home park one or more recreation areas, protected from automobile traffic and having a total area of not less than 10% of the mobile home park. The buffer strip and street right-of-way shall not be included in calculating the recreation area provided;
- b) at least one open communal storage site having a surface area of a minimum average of twenty (20) square metres for each mobile home site shall be located within each mobile home park. The communal storage site shall be located in a section of the park where it will not create a nuisance, as to sight, sound or smell, and must be adequately landscaped, provide adequate security, and not be located in any buffer or recreation area. No structures shall be constructed in open communal storage sites.
- c) All accessory structures such as patios, porches, additions, skirting and storage facilities shall be factory pre-fabricated units, or of a quality equivalent thereto, so that the appearance, design and construction will complement the mobile home. The undercarriage of each mobile home shall be screened from view by skirting or such other means satisfactory to the building official.

<b>5.6 Rural Zone One (RU-1)</b>	
<b>Principal Uses</b>	<b>Accessory Uses</b>
<ul style="list-style-type: none"> <li>one single-family dwelling (including a mobile home)</li> <li>agricultural use (including the sale of products grown on the property)</li> <li>animal kennels and shelters</li> <li>silviculture and commercial nurseries</li> <li>airports, heliports, and associated uses</li> <li>campsite and tenting sites (maximum density of 25 units per hectare)</li> </ul>	<ul style="list-style-type: none"> <li>accessory building or structure</li> <li>single fully enclosed building to house a maximum of 3 people being employed in a business conducted on the lot and subject to the conditions of use in 5.5(1)</li> <li>home-based business</li> <li>professional occupation</li> <li>urban agricultural use</li> </ul>
<b>Minimum Setbacks</b>	
Front yard minimum	7.5 metres
Rear yard minimum	7.5 metres
Side yard minimum	3.5 metres (except where the width of a lot is 30 metres or less at the required front yard setback and where there is not street flanking the side yard, in which case the minimum is 1.75 metres)
<b>Maximum Height</b>	
All buildings and structures (excluding agricultural buildings)	10 metres
<b>Maximum Lot Coverage</b>	
All buildings and structures (excluding commercial greenhouses)	15%
All buildings and structures (excluding commercial greenhouses when located on a lot equal to or less than 1625 square metres)	35%
<b>Conditions of Use</b>	
1) A single fully enclosed building to house a maximum of three (3) people being employed are subject to the following conditions: <ol style="list-style-type: none"> <li>no outdoor storage;</li> <li>building height to be no more than of four point five (4.5) metres;</li> <li>minimum yard clearance along all property lines of seven point five (7.5) metres;</li> <li>maximum gross floor area of 75 square metres.</li> </ol>	

<b>5.7 Commercial Zone One (C-1)</b>	
<b>Principal Uses</b>	<b>Accessory Uses</b>
<ul style="list-style-type: none"> <li>• retail stores</li> <li>• offices</li> <li>• entertainment establishments</li> <li>• banks, credit unions, loan, and trust companies, pawnshops</li> <li>• coffee shops and restaurants</li> <li>• hotels, motels, lodges, pubs</li> <li>• personal service establishments</li> <li>• private clubs</li> <li>• repair establishments</li> <li>• printing and publishing shops</li> <li>• boat sales and service</li> <li>• building supply and lumber yards</li> <li>• retail sale of motor vehicle fuels and ancillary products</li> <li>• non-medical cannabis retail store</li> </ul>	<ul style="list-style-type: none"> <li>• accessory building or structure</li> <li>• one single-family dwelling</li> <li>• home-based business</li> <li>• professional occupation</li> <li>• urban agricultural use</li> </ul>
<b>Minimum Setbacks</b>	
Front yard minimum	Not required
Rear yard minimum	Not required (except where the abutting property is zoned residential in which case a 2 metre rear yard is required)
Side yard minimum	Not required (except where the abutting property is zoned residential in which case a 3.5 metre side yard is required)
<b>Maximum Height</b>	
All buildings and structures	10 metres
<b>Conditions of Use</b>	
<ol style="list-style-type: none"> <li>1) No activity on a lot for a permitted use shall cause nuisance to surrounding area by reasons of unsightliness, odor emissions, liquid effluents, dust, noise, fumes, smoke or glare.</li> <li>2) No parking, loading or storage areas shall be located in any required yards where the abutting property is zoned residential.</li> </ol>	

<b>5.8 Commercial Zone Two (C-2)</b>	
<b>Principal Uses</b>	<b>Accessory Uses</b>
<ul style="list-style-type: none"> <li>• automobile sales and service</li> <li>• mobile home and recreational vehicle sales</li> <li>• plumbing, sheet metal, welding and machine shops</li> <li>• gasoline service stations</li> <li>• auto body repair</li> <li>• warehousing</li> <li>• open-air recreation and entertainment establishments</li> <li>• restaurants and coffee shops</li> <li>• non-medical cannabis retail store</li> </ul>	<ul style="list-style-type: none"> <li>• accessory building or structure</li> <li>• one single-family dwelling</li> <li>• home-based business</li> <li>• professional occupation</li> <li>• urban agricultural use</li> </ul>
<b>Minimum Setbacks</b>	
Front yard minimum	Not required
Rear yard minimum	Not required (except where the abutting property is zoned residential in which case 2 metres shall be maintained)
Side yard minimum	Not required (except where the abutting property is zoned residential in which case 3.5 metres shall be maintained)
<b>Maximum Height</b>	
All buildings and structures	10 metres
<b>Conditions of Use</b>	
<ol style="list-style-type: none"> <li>1) No activity on a lot for a permitted use shall cause nuisance to surrounding area by reasons of unsightliness, odor emissions, liquid effluents, dust, noise, fumes, smoke or glare.</li> <li>2) No parking, loading or storage areas shall be located in any required yards where the abutting property is zoned residential.</li> </ol>	

5.9 Industrial Zone One (I-1)	
Principal Uses	Accessory Uses
<ul style="list-style-type: none"> <li>all light industrial uses, not including those listed in (I-2), but including lumber storage, lumber dry kilns, lumber remanufacturing, and shake and shingle manufacturing</li> <li>building supply and lumber yards</li> <li>automobile sales and service</li> <li>mobile home and recreational vehicle sales</li> <li>plumbing, sheet metal, welding and machine shops</li> <li>gasoline service stations</li> <li>auto body repair</li> <li>warehousing</li> <li>open-air recreation and entertainment establishments</li> <li>restaurants and coffee shops</li> <li>non-medical cannabis retail store</li> </ul>	<ul style="list-style-type: none"> <li>accessory building or structure</li> <li>one single-family dwelling</li> <li>home-based business</li> <li>professional occupation</li> <li>urban agricultural use</li> </ul>
Minimum Setbacks	
Front yard minimum	Not required
Rear yard minimum	Not required (except where the abutting property is zoned residential in which case 2 metres shall be maintained)
Side yard minimum	Not required (except where the abutting property is zoned residential in which case 7.5 metres shall be maintained)
Conditions of Use	
<ol style="list-style-type: none"> <li>No parking, loading or storage areas shall be located in any required side yard or in any other required yard where the abutting property is zone residential.</li> <li>All manufacturing shall be housed within a completely enclosed building.</li> <li>All outdoor storage or supply yard shall be screened from any abutting property by solid fencing or screening not less than one point seven five (1.75) metres or greater than two (2) metres in height.</li> <li>No activity on a lot for a permitted use shall cause nuisance to surrounding area by reasons of unsightliness, odor emissions, liquid effluents, dust, noise, fumes, smoke or glare.</li> </ol>	

<b>5.10 Industrial Zone Two (I-2)</b>	
<b>Principal Uses</b>	<b>Accessory Uses</b>
<ul style="list-style-type: none"> <li>• wood processing including sawmills, shake mills, pulp and paper</li> <li>• bulk fuel storage</li> <li>• auto wrecking</li> <li>• refuse disposal</li> <li>• fish and shellfish processing</li> <li>• aquaculture</li> <li>• barge loading and freight handling facilities</li> <li>• commercial marina facilities</li> <li>• manufacture of concrete products</li> <li>• non-medical cannabis retail store</li> </ul>	<ul style="list-style-type: none"> <li>• accessory building or structure</li> <li>• one single-family dwelling</li> <li>• home-based business</li> <li>• professional occupation</li> <li>• urban agricultural use</li> </ul>
<b>Minimum Setbacks</b>	
Front yard minimum	Not required
Rear yard minimum	Not required (except where the abutting property is zoned residential in which case 2 metres shall be maintained)
Side yard minimum	Not required (except where the abutting property is zoned residential in which case 7.5 metres shall be maintained)
<b>Minimum Lot Size</b>	
Minimum area (all upland uses)	0.4 hectares
<b>Conditions of Use</b>	
<ol style="list-style-type: none"> <li>1) All outdoor storage or supply yards shall be screened from any abutting property which is zoned residential by solid fencing or screening not less than two (2) metres in height.</li> <li>2) Auto wrecking yards shall be screen along all property lines by solid fencing not less than two point five (2.5) metres in height.</li> </ol>	

<b>5.11 Public Assembly – Institutional Zone One (PA-1)</b>	
<b>Principal Uses</b>	<b>Accessory Uses</b>
<ul style="list-style-type: none"> <li>• churches</li> <li>• community care facility</li> <li>• day care facility</li> <li>• fire hall</li> <li>• government offices and facilities</li> <li>• hospitals and related medical facilities</li> <li>• libraries</li> <li>• museums and galleries</li> <li>• police detachment</li> <li>• public assembly use</li> <li>• public utility use</li> <li>• playgrounds</li> <li>• recreational facilities</li> <li>• schools</li> </ul>	<ul style="list-style-type: none"> <li>• accessory building or structure</li> <li>• one single-family dwelling</li> <li>• home-based business</li> <li>• professional occupation</li> <li>• urban agricultural use</li> </ul>
<b>Minimum Setbacks</b>	
Front yard minimum	6 metres
Rear yard minimum	2 metres
Side yard minimum	1.5 metres (except where the side yard flanks a street in which case the minimum yard distance shall be 3 metres)
1) No building or structure shall be located within three point five (3.5) metres of an accessory building on the same lot.	
<b>Maximum Height</b>	
All buildings and structures (excludes public utility uses)	10 metres
<b>Maximum Lot Coverage</b>	
All buildings and structures	35%



<b>5.12 Tourist-Campground Zone One (TC-1)</b>	
<b>Principal Uses</b>	<b>Accessory Uses</b>
<ul style="list-style-type: none"> <li>campground</li> <li>nature park</li> </ul>	<ul style="list-style-type: none"> <li>accessory store</li> <li>accessory storage of recreational vehicles</li> <li>campground office</li> <li>caretaker's residence</li> </ul>
<b>Minimum Setbacks</b>	
Front and exterior lot lines	5 metres
Rear and interior lot lines	7.5 metres
<b>Maximum Density</b>	
Maximum number of camping spaces	70 per hectare
Maximum number of campsites	140 per parcel
1) No buildings other than one caretaker residence, one accessory store building, one accessory campground office building, accessory washrooms and one storage and maintenance building permitted on a lot.	
<b>Maximum Height</b>	
All buildings and structures	10 metres
<b>Maximum Lot Coverage</b>	
All buildings and structures	10%
Open site area (excluding areas occupied by buildings, structures, concrete, and other impervious surfacing)	Not less than 55%
<b>Minimum Lot Size</b>	
Minimum area	0.4 hectares
<b>Conditions of Use</b>	
<b>2) Maximum Building and Storage Area Sizes</b> <ul style="list-style-type: none"> <li>a) the caretaker's residence shall have a maximum gross floor area of 125 square metres;</li> <li>b) an accessory store shall have a maximum gross floor area of fifty (50) square metres;</li> <li>c) a campground office shall have a maximum gross floor area of fifty (50) square metres;</li> <li>d) any other accessory building shall have a maximum gross floor area of seventy-five (75) square metres;</li> <li>e) area for the storage of recreational vehicles shall not exceed 10 per cent of the total area of the parcel.</li> </ul>	
<b>3) Structure Area</b> <ul style="list-style-type: none"> <li>a) a structure or system of structures to support a parked recreational vehicle including concrete, asphalt or other impervious pads shall not exceed an area of twenty (20) square metres;</li> </ul>	

**5.12****Tourist-Campground Zone One (TC-1)**

- b) one accessory unenclosed deck or patio may be constructed adjacent to each recreational vehicle provided that such structures shall not exceed a maximum area of fourteen (14) square metres and no canopy over such a structure shall exceed the height of the adjacent recreational vehicle.

**4) Accessory Storage Area**

- a) the perimeter of an accessory storage area for recreational vehicles shall be screened by a solid fence or landscaping hedge.

## **PART SIX: REPEAL**

### **6.1 Bylaw Repeal**

- 1) The Village of Tahsis Zoning Bylaw No. 176, 1981 and amendments thereto, is hereby repealed.

READ a first time this \_\_\_\_ day of \_\_\_, 2020

READ a second time this \_\_\_\_ day of \_\_\_, 2020

READ a third time this \_\_\_\_ day of \_\_\_, 2020

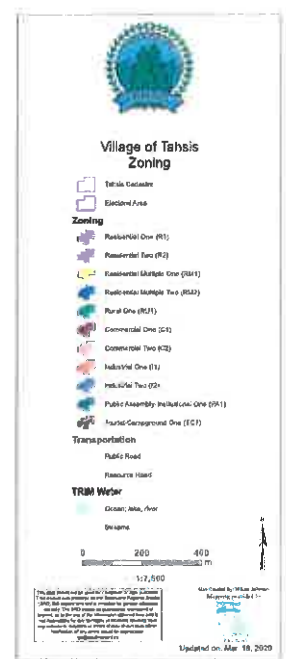
Reconsidered, Finally Passed and Adopted this \_\_\_\_ day of \_\_\_, 2020

\_\_\_\_\_  
MAYOR

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

I hereby certify that the foregoing is a true and correct copy of the original Bylaw No. 630, 2020 duly passed by the Council of the Village of Tahsis on this \_\_\_\_ day of \_\_\_, 2020.

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



August 4, 2020

To: Mayor & Council & CAO

Martin Davis, Bill Elder, Sarah Fowler, Linda Llewellyn, Cheryl Northcott, Mark Thatchell

## Order to Cease & Desist

Several residents of Tahsis request you cancel or at least put on hold the agreement with the group ***Centre for Spiritual Living Campbell River*** to use the site known as Pete's Farm. We also request you provide the community with all the details of this agreement (be transparent) and host a proper consultation with residents about the future use of this site. Failure to comply with this request we will pursue legal against the Village of Tahsis.

We have:

- read the proposal from the group attached in the agenda Committee of the Whole July 7<sup>th</sup>
- read 2 emails attached to the agendas (dated June 7 & June 28)
- have had direct communication with the group with them assuring us they have an agreement and the support of the council.
- we have also read their announcements about their project published on their website saying they are doing the cleanup to prepare the site for their future retreat center.

We know there has been some kind of agreement as stated in the minutes (to be adopted Aug 4<sup>th</sup> council meeting) carried by Llewellyn to enter into an agreement with the group for a pilot project. The details of the agreement have not been made public.

- 2 Jill Brocklehurst-Booth, Spiritual Director, Centre for Spiritual Living Re: Proposal for a Summer Retreat at Pete's Farm

Jill Brocklehurst-Booth spoke to the Vision and Mission of the Centre for Spiritual Living, Campbell River and their ideas for Pete's Farm and a retreat proposal for August.

(presentation attached)

Fowler : COW 047/2020

THAT this information be received for discussion.

CARRIED

Llewellyn : COW 048/2020

THAT the Village of Tahsis enter into an agreement to work with the Centre for Spiritual Living, Campbell River for a retreat in August 2020 as a pilot project at Pete's Farm.

CARRIED

The group has a different version of what their agreement is with the Village compared to what the mayor has answered. "a user group for a few days retreat" is different then cleaning and restoring the site to use as a heritage site and their future new retreat centre.

**Martin Davis** Its not true - its a user group that will be using it for a few days in return for cleaning up garbage left onsite over the years. It was run by council and we are happy to see some positive activity and use of the site. The site has never been closed to the public. I find it bizarre that a wellness group would be publicly attacked for wanting to use the site.

Their website says:

While working together rehabilitating a retreat site in the beautiful Village of Tahsis, you will have the opportunity to deepen in your practice of consciousness skills, deeply explore your wants and desires, your zone of genius in a safe and supportive environment.

Team up to re-habilitate, clear, clean up and prepare the beautiful "Pete's Farm" in becoming a future site for outdoor events and retreats

And their proposal says:

#### LONG-TERM VISION FOR PETE'S FARM

- Several farm platforms
- Repair existing house for long-term storage (no public access)
- Cooking station
- Large communal dry space
- Wash and dressing station
- Long-term vision for sanitation (compostable toilets?)
- Rain water collection for washing



#### LONGER TERM VISION FOR COLLABORATION WITH THE VILLAGE

Intention is to create a rural retreat center in the village of Tahsis, BC, a future location to be determined through our community efforts.

Centre's agenda: we have been active in the village in organizing summer activities and programs.

Work with the Village to create infrastructure and community services, policy development to support our needs.

Several Tahsis residents have raised questions & concerns and posted comments such as:

- Are they paying for the space?
- Is the cleanup going to be supervised by the village? And who is going to move the garbage?
- What are the details of the agreement?
- What credentials do they have related to brush clearing and tree trimming, are they knowledgeable in plant & vegetation to know what should be left and what is part of Pete's heritage?
- What are the plans for sanitation and personal garbage disposal and access to running water?
- What insurance do they have to cover any injuries to their customers?
- What credentials do they have relating to archeological collection or heritage preservation?
- What does the community get out of this deal?
- If the village wanted to clean up Pete's place WHY did they not just put it out to the citizens of the community to have work parties go out and do it. That is how you create community spirit for the benefit of the whole community. ?
- I wonder what liability issues the village will assume with all this conscious genius running around the bush. I suspect the lodging and meals will be provided by locals which is great. I hope the project has a scope of work and a start and end date as well as a village rep to supervise clean up, recycling etc.
- seems to be a pattern of shutting out locals and giving it to outsiders
- something is not right with this and I would also like to know what is going on. This land belongs to the Village of Tahsis and its citizens that contribute to the tax base in my opinion. I am not a fan of having anyone have the rights to this land, to do as they wish and clean up, repair to their ideas and how they "think" our land should be. This should definitely be a community involved project if any at all and not given to a group of people that in my opinion should be using Esperanza for their spiritual healing etc. I think Espeanza would be a better fit venue for this than a historical piece of land.
- I would like to know how the majority of citizens in Tahsis feel about this and if they are not in favor I think this could be quite an easy fix. Just tell the group that this is not what we the people want and that they are not welcome in our community. Make it so that it is not enjoyable for them or better yet I would hope that our Council would listen to the people and make the changes that are needed. This is not another Pillage at the Village shit show scene is it?
- We certainly don't need a cult moving into town . They should have consulted with permanent residents of the village before doing that . I've also heard they are considering selling the old dock to people for there own personal use
- so many things are done behind close doors with no regard toward locals ! so sad!
- Well for one thing Pete had the 99 year lease on that property, so I do not know how it was bought and from whom. Also you better make sure that there will be sewer facilities and garbage pick up out there so no raw sewage gets into the river. More to look at than just giving up.
- Sounds like the four days of clean up will include a shiny new gate at the entrance. Oh well, we will still have the dump road two days a week.
- After a couple of weekends metal detecting the area it is quite obvious the grounds are heavily contaminated with modern metal and chemical wastes. The discarded buses and vehicles have been a prime example of what the Village thinks of the area, wildlife, and people. Nothing here but trash and a reminder of how those before us treated the earth. Take a walk along the river bank and you will find old fences, bed springs and frames, truck chassis and tires in the river that happens to be the only Sockeye Salmon run river in the area that has been depleting steady since my arrival to Tahsis. It would take the entire Village a solid year of work to restore and repair the damage Pete and his farm did to the environment. It is disheartening to realize the Villages idea of historical sites means leaving the trash where it is and keep the area that happens to be part of a trail system a dump. There is no solid bedrock in the area of Pete's Farm which makes the entire area prone to flooding and river bank erosion, thus adding to the pollution. It is a wildlife corridor used more by deer, elk, bears, cougars then it is by humans and I believe if anything should be done, the Leiner River Campground should be extended

to Pete's farm and the Village could charge for camping to then pay for all the costs and add to revenue. Then the Tree Huggers can zen and everyone wins symbiotic like.

- do our tax dollars pay now for the upkeep of Pete's farm? Who is the group been given use of it? Are they in any way related or employing members of the council? is there a conflict of interest or liability issue the tax paying members of tahsis need to be aware of?



August 6, 2020

Dear Mayor and council:

This summer the Tahsis Artisans' Coop did not set up our gift shop because the cost of following COVID protocols was too expensive and we feared our tourist population would be too small to make it worthwhile.

Instead, we would like to have a one-day pop up market on Saturday, August 29 running from 10:00 to 2:00. I am writing to request use of the area at the top of the inlet next to the fish processing building. Most of the Tahsis Artisan Coop members are going to be involved. An invitation will go out to the community to anyone else interested in participating. Each vendor will be responsible for their own tables and equipment. There will be no charge for participation.

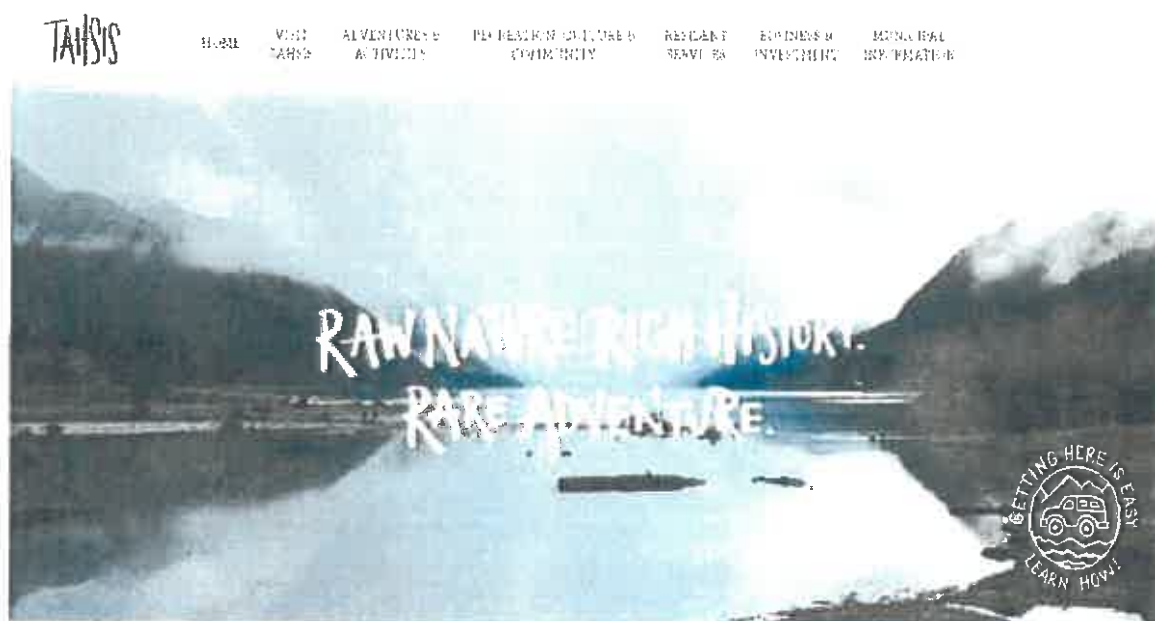
Tahsis Artisans' Coop carries no insurance so I am also requesting that this event be designated a village event and consequently be covered under village insurance.

Thank you for considering this request. Please let me know your decision right after your meeting so preparations can begin.

Stephanie Olson

## Village of Tahsis 2019 Annual Report

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# VILLAGE OF TAHSIS ANNUAL REPORT 2019

## Village of Tahsis 2019 Annual Report

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The Annual Report is prepared by the Village of Tahsis as required by s. 98 of the *Community Charter*.

The Annual Report serves three purposes:

- To report on the Village's accomplishments over the past year, as well as issues and any trends that have been identified;
- To set out the priorities for the coming year; and
- To publish the Village's audited financial statements for the previous fiscal year.

# Village of Tahsis 2019 Annual Report

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## Message from the Mayor

Although this is the Annual Report for 2019, I am mindful that I am writing it in 2020 in the midst of a global coronavirus pandemic that has affected everyone. I hope everyone is staying safe and doing the right things to prevent the spread of infection.

The Village of Tahsis is on the territory of the Mowachaht/Muchalaht First Nation and so we gratefully acknowledge and respect the Nation's aboriginal title and rights to the land and sea in its territory.

This message summarizes the Village's key accomplishments, and identifies issues and trends affecting the Village.

One of Council's top priorities is to protect the McKelvie Creek Watershed and the slopes above town from logging. In 2019, we retained an environmental consulting firm to assess wildlife habitat, ecosystems and vegetation, slope stability and other geomorphic features. Their reports are posted on the Village website. We stressed the importance of preserving McKelvie during our meeting with Forest Minister Donaldson and the provincial Old Growth Strategic Review Panel. Western Forest Products delayed logging McKelvie in 2019, thanks to our efforts and those of lobby groups including McKelvie Matters. We are in ongoing talks with WFP regarding many localized issues such as forestry, ecosystems protections, slope stability, First Nations cultural resources and fire suppression, and are making much progress. We have reached tentative agreement on protection of McKelvie, the slopes immediately above Tahsis and regionally, sensitive karst and ancient heritage sites. We are currently awaiting First Nation input before it goes to the provincial government for adoption.

Another priority for 2019 was to vigorously lobby the Ministry of Transportation and Infrastructure and Mainroad North Island Contracting LP to improve road maintenance on the Head Bay Forest Service Road. We have pressed our Transportation Minister Claire Trevena to improve the service and we take every opportunity to communicate our dissatisfaction with the road conditions to Mainroad.

The Village continued to improve its aging infrastructure by upgrading a section of Alpine View Road, the entire length of Rugged Mountain Road and a section of S. Maquinna Road. This project also involved replacing water, sewer and storm mains in some of these road sections. The project was funded entirely by a \$3.5 million federal government grant. We also completed a condition assessment of the south sewage treatment plant along with minor improvements. Our long-range plan is to close the north plant but this work will be grant-dependent. By fixing leaks and replacing major sections of our drinking water mains, we have

## Village of Tahsis 2019 Annual Report

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reduced average daily water consumption by 28% since 2017, which also saves money on water treatment as well as pumping.

Your Council is focused on community planning for future development. In 2019 we renewed the Village's Official Community Plan, which is a high-level policy document guiding land use and overall direction of the Village. Thanks to a federal government grant, we retained a consultant to lead the project which included a community-based advisory committee, community survey and an open house at the Rec Centre. The new Official Community Plan is posted on the Village website. We also completed a Flood Risk Assessment study to improve our floodplain maps and provide a framework for development policy for areas that are at risk of flooding, and have moved on to engineering for flood dike improvements in 2020. This project was funded by a provincial government grant through the Community Emergency Preparedness Fund. That report is also posted on the Village website.

The largest age group in Tahsis is seniors - people aged 60 years and older make up 44% of our population. To support planning for seniors, the Village completed a provincially funded Age-Friendly Community Action Plan which includes several recommendations, including the creation of the Tahsis Age-Friendly Action Committee. Chaired by Councillor Sarah Fowler, this committee is tasked with implementing the plan's recommendations. You can find the Tahsis Age-Friendly Community Action Plan on the Village website.

We continue to engage with the Mowachaht/Muchalaht First Nation to find mutually beneficial paths together. We are both advocates of sustainable forest use and salmon habitat restoration with work having already begun on the latter, with involvement from their community and ours. We are discussing a potential partnership in a new Community Forest surrounding Tahsis, which would allow for sustainable forest management as well as creating some much-needed jobs for our community. We have also discussed this with Forest Minister Donaldson and it is a work in progress.

In 2019, construction of a new Coast Guard station began in Tahsis and is now essentially complete. We are looking forward to the enhanced safety for our mariners in Nootka Sound. It will also create four new fulltime positions here.

Your Council is responsible for maintaining and enhancing the social, environmental and economic vibrancy and viability of our community. As stewards of your tax dollars, we take seriously our responsibility to make wise investments in infrastructure development, maintenance and the effective delivery of your municipal services and programs. But being mindful of the economic impact of COVID-19 on our taxpayers in 2020, the municipal portion of property tax revenue increased by only 0.4% over last year. Beyond Council, many residents of Tahsis contribute to public life and service through their involvement in a multitude of groups and organizations. Your hard work, energy and creativity make Tahsis such an awesome community and we are thankful for your efforts. This Council is committed to

## Village of Tahsis 2019 Annual Report

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building a resilient, sustainable community and the COVID-19 crisis has driven home the importance of these issues. We are doing what we can to encourage local food production and are instituting a pilot composting program in 2020 in partnership with the Comox Strathcona Solid Waste service.

We are also mindful that creating new job opportunities in Tahsis is critical and are continuing to explore options with potential investors in our community.

In closing, I am grateful to our professional and dedicated staff and my fellow Council Members. We are fortunate to live in a community of active citizen engagement. Cynicism and disenfranchisement are the greatest risks to our democratic system. Our local government is and will continue to be a model of democracy in action by being responsive to and reflective of the community. I encourage all to take an active role in our community and let us know what is on your mind.

Respectfully,

A handwritten signature in dark ink, appearing to read 'Martin Davis', is written over a light blue horizontal line.

Mayor Martin Davis on behalf of Tahsis Council

# Village of Tahsis 2019 Annual Report

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## Village of Tahsis Council's 2020 Strategic Priorities

Looking ahead to 2020, Council established the following Strategic Priorities to inform budget and planning processes and to guide Village operations.

### 1. Watershed Protection and Forest Sustainability

- Utilize political, statutory, legal and provincial government policy and process options to vigorously pursue the preservation of the McKelvie Community Watershed by removing it from Tree Farm Licence 19 and securing a moratorium on resource extraction \*
- Actively participate in the Chief Forester's Timber Supply Review of TFL 19 \*
- Complete the McKelvie Community Watershed Protection Plan \*

### 2. Community Wellness

- Promote and support activity that improves food security for Tahsis residents, especially those financially compromised \*
- Complete the Official Community Plan update \*
- Explore and consider options for implementing an organics diversion program \*
- Submit an Age-Friendly Communities planning grant focussing on transportation
- Develop options for moving Puddle Ducks Daycare to Captain Meares Elementary Secondary School \*

### 3. Asset Management

- Consider options for addressing the building deficiencies in the Tahsis Fire Hall \*
- Continue to improve the asset registers \*

## Village of Tahsis 2019 Annual Report

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- Develop and consider a reserve policy \*
- Develop and consider a strategic real estate plan and policy \*, **including options for sub-dividing and selling Village owned lands**
- Continue to seek grant funding to repair and replace infrastructure \*
- **Pursue external funding strategies to repair or replace the municipal wharf**

### 4. Economic Development

- Formalize business-to-business partnership with the Mowachaht/Muchalaht First Nation with the goal of achieving Ministry of Forests, Lands, Natural Resource Operations and Rural Development approval of a Community Forest Agreement\*
- Promote the Village's shellfish lease with potential operators\*
- Conduct a review of the Village's bylaws to identify "red tape" and other barriers for those starting a business as well as established businesses\*
- Improve and promote municipal trails and seek provincial statutory authorization for new trails outside of the municipal boundary \*

### 5. Community Safety

- Update the Community Wildfire Protection Plan\*
- Explore opportunities for emergency notification and communication such as tsunami automated warning system and community radio station\*
- Seek to prevent unsafe timber harvesting on slopes and ridges above the Village\*
- Update evacuation plans\*
- Continue to enforce the Property Maintenance Regulation Bylaw\*

### 6. Fiscal Responsibility

- Seek opportunities to reduce operating costs through efficiencies

### 7. Governance

- Support Mayor and Council in their participation on external boards and committees, subject to budget
- Review policies and bylaws and update as necessary

*(Asterix indicates a 2019 Strategic Priority which has been re-confirmed for 2020. Strategic Priorities in bold font are new for 2020.)*



## Village of Tahsis 2019 Annual Report

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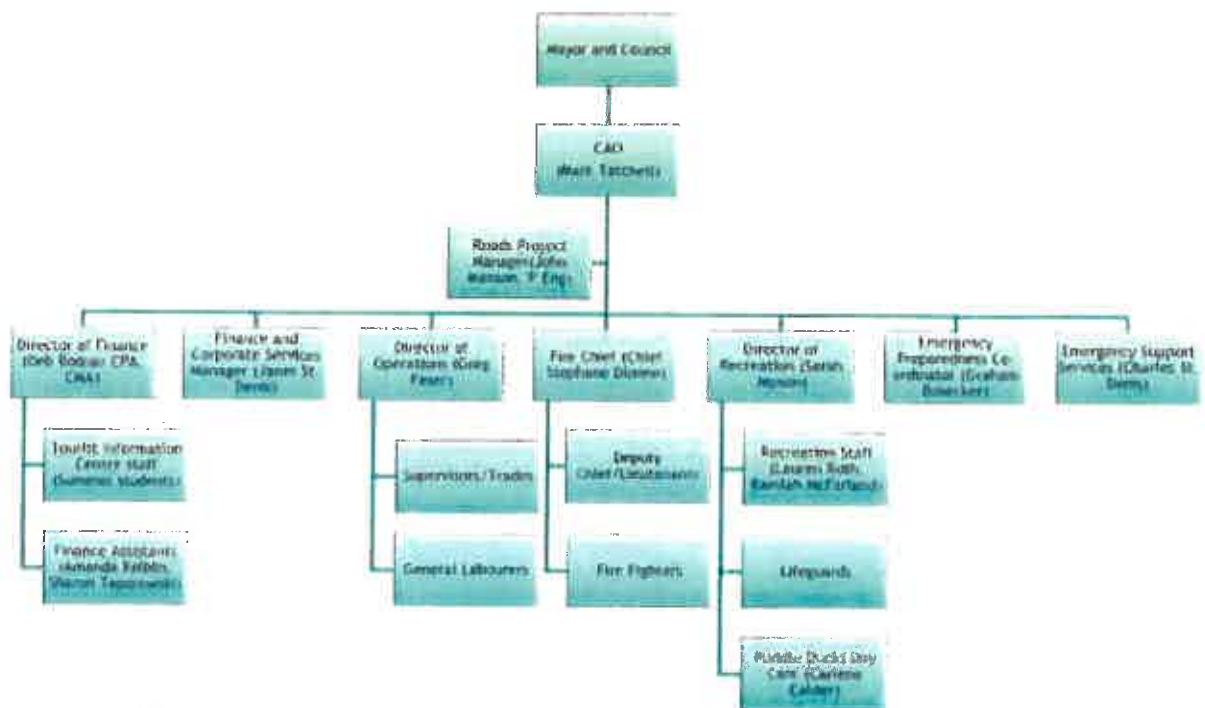
### Village of Tahsis Council



*As seen from left to right: Councillor William Elder, Councillor Sarah Fowler, Mayor Martin Davis, Councillor Lynda Llewellyn, Councillor Joshua Lambert (Councillor Lambert resigned from Council on October 1, 2019)*

# Village of Tahsis 2019 Annual Report

## Village Organization Chart



## Village of Tahsis 2019 Annual Report

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### PERMISSIVE TAX EXEMPTION

Roll #	Legal Description	Civic Address	Owner/Occupier	Conditions
400.222	Lot 74, Plan 26880; DL 443	744 Nootka Road	Bishop of Victoria	50% of land value

**VILLAGE OF TAHSIS**  
**Financial Statements**  
**December 31, 2019**

# **VILLAGE OF TAHSIS**

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December 31, 2019

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## MANAGEMENT REPORT

December 31, 2019

The Mayor and Council of the Village of Tahsis has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of the Village of Tahsis. The financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and that financial records are reliable for preparation of the financial statements. These systems are monitored and evaluated by management.

The Village of Tahsis's independent auditors, Chan Nowosad Boates Inc., Chartered Professional Accountants, are engaged to express an opinion as to whether these financial statements present fairly the Village of Tahsis's financial position and operating results in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards. These statements present, in all significant respects the financial position of the Village of Tahsis as at December 31, 2019.



Mark Tatchell  
Chief Administrative Officer

July 13, 2020



Deb Bodnar, CPA, CMA  
Director of Finance



## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of Village of Tahsis

### Opinion

We have audited the accompanying financial statements of Village of Tahsis (the "Village"), which comprise the statement of financial position as at December 31, 2019, the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion, the Village's financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2019, and of its financial performance and its cash flows for the year then ended. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

### Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends for the Village to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for over-seeing the Village's financial reporting process.

### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these financial statements.

**Auditors' Responsibilities for the Audit of the Financial Statements (continued)**

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Chen Noushad Boaleo*

Chartered Professional Accountants  
Campbell River, BC

July 13, 2020



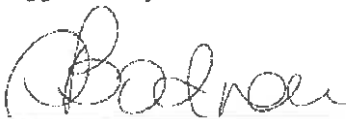
## VILLAGE OF TAHSIS

### Statement of Financial Position

December 31, 2019

	2019	2018
	\$	\$ (Note 16)
<b>FINANCIAL ASSETS</b>		
Cash	1,098,051	473,657
Portfolio Investments (Note 2)	1,931,911	2,334,896
Accounts Receivable (Note 3)	701,794	357,277
Taxes and User Fees Receivable	<u>166,687</u>	<u>171,412</u>
	<u>3,898,443</u>	<u>3,337,242</u>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities	306,870	372,162
Demand Loan (Note 4)	816,765	-
Deferred Grants and Unearned Revenue (Note 5)	487,507	420,136
Contaminated Site Remediation (Note 6)	<u>56,700</u>	<u>56,700</u>
	<u>1,667,842</u>	<u>848,998</u>
<b>NET FINANCIAL ASSETS</b>	<u>2,230,601</u>	<u>2,488,244</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets (Note 7)	9,112,889	5,734,047
Prepaid Expenses	<u>66,849</u>	<u>65,064</u>
	<u>9,179,738</u>	<u>5,799,111</u>
<b>ACCUMULATED SURPLUS (Note 12)</b>	<u>11,410,339</u>	<u>8,287,355</u>

Approved by:



Finance Officer

  
\_\_\_\_\_  
Mayor

## VILLAGE OF TAHSIS

### Statement of Operations

Year Ended December 31, 2019

	2019		2018
	Budget	Actual	
	\$	\$	\$
	(Note 13)		(Note 16)
<b>Revenues (Schedules 2 and 3)</b>			
Taxation - Net (Note 8)	714,228	739,338	712,291
Utility Connection Fees and User Rates	235,000	248,434	235,132
Government Grants - Federal (Schedule 1)	745,596	4,144,779	746,586
Fee and Services Charges	230,292	190,644	213,560
Other Revenues	<u>177,000</u>	<u>280,907</u>	<u>175,955</u>
	<u>2,102,116</u>	<u>5,604,102</u>	<u>2,083,524</u>
<b>Expenditures (Schedules 2 and 3)</b>			
General Departmental Expenditures	2,044,251	2,148,083	1,769,680
Water System Operations	116,581	164,691	134,476
Sewer System Operations	<u>104,499</u>	<u>168,344</u>	<u>102,645</u>
	<u>2,265,331</u>	<u>2,481,118</u>	<u>2,006,801</u>
<b>Annual Surplus (Deficit)</b>	<u>(163,215)</u>	3,122,984	76,723
<b>Accumulated Surplus - Beginning of Year</b>		<u>8,287,355</u>	<u>8,210,632</u>
<b>Accumulated Surplus - End of Year</b>		<u>11,410,339</u>	<u>8,287,355</u>

## VILLAGE OF TAHSIS

### Statement of Change in Net Financial Assets

Year Ended December 31, 2019

	2019		2018
	Budget	Actual	
	\$	\$	\$
	(Note 13)		(Note 16)
<b>Annual Surplus (Deficit)</b>	(163,215)	3,122,984	76,723
Acquisition of Tangible Capital Assets	-	(3,756,973)	(683,625)
Amortization of Tangible Capital Assets	252,000	365,392	283,131
Acquisition of Prepaid Expenses	-	(1,785)	(2,100)
Disposition of Tangible Capital Assets	-	12,739	-
	<u>88,785</u>	<u>(257,643)</u>	<u>(325,871)</u>
<b>Net Financial Assets - Beginning of Year</b>		<u>2,488,244</u>	<u>2,814,115</u>
<b>Net Financial Assets - End of Year</b>		<u>2,230,601</u>	<u>2,488,244</u>

## VILLAGE OF TAHSIS

### Statement of Cash Flows

Year Ended December 31, 2019

	2019	2018
	\$	\$
<b>Cash Flows From Operating Activities:</b>		
Annual Surplus (Deficit)	3,122,984	76,723
Items Not Involving Cash		
Amortization of Tangible Capital Assets	365,392	283,131
Gain on Disposal of Tangible Assets	<u>(123,261)</u>	<u>-</u>
	3,365,115	359,854
Changes in Non-Cash Operating Balances		
Accounts and Taxes Receivable	(339,792)	(180,738)
Accounts Payable and Accrued Liabilities	(65,292)	234,488
Demand Loan	816,765	-
Deferred Grants and Unearned Revenue	67,371	247,361
Prepaid Expenses	<u>(1,785)</u>	<u>(2,100)</u>
	<u>3,842,382</u>	<u>658,865</u>
<b>Cash Flows From Capital Activities:</b>		
Purchase of Tangible Capital Assets	(3,756,973)	(683,625)
Proceeds on Disposition of Tangible Capital Assets	<u>136,000</u>	<u>-</u>
	<u>(3,620,973)</u>	<u>(683,625)</u>
<b>Cash Flows From Investing Activities:</b>		
Redemption of (Investment in) Portfolio Investments	<u>402,985</u>	<u>(40,020)</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	624,394	(64,780)
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u>473,657</u>	<u>538,437</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u>1,098,051</u>	<u>473,657</u>

# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2019

The Village of Tahsis (the "Village") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. Its principal activities are the provision of local government services to the residents of the Village. These services include fire protection, public works, planning, parks and recreation, water distribution and sewer collection and other general government services.

### 1. Significant Accounting Policies:

#### a) Basis of Presentation

The Village prepares its financial statements in accordance with Canadian public sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAB") for the Chartered Professional Accountants of Canada.

#### b) Portfolio Investments

Portfolio investments are comprised entirely of Municipal Finance Authority (MFA) pooled investments including money market, intermediate and short-term bond funds. Portfolio investments are recorded at fair value.

#### c) Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset commencing once the asset is in use. Donated tangible capital assets are recorded at fair value at the time of the donation.

Estimated useful lives of tangible capital assets are as follows:

Roads and Bridges	30 to 50 years
Buildings	20 to 40 years
Machinery and Equipment	5 to 20 years
Water Infrastructure	30 to 50 years
Sewer Infrastructure	30 to 50 years
Drainage	30 to 50 years

#### d) Collection of Taxes on Behalf of Other Taxation Authorities

The Village collects taxation on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these financial statements.

#### e) Deferred Revenue

Revenues from rental revenues pertaining to the subsequent year have been deferred. These amounts will be recognized as revenue in the next fiscal year.

#### f) Revenue Recognition and Deferred Grants

Taxes are recorded at estimated amounts when they meet the addition of an asset, have been authorized and the taxable event occurs. Taxes receivable are recognized net of allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on taxes are recognized at the time they are awarded.

# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2019

### 1. Significant Accounting Policies (continued):

#### f) Revenue Recognition and Deferred Grants (continued)

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Government transfers, which include legislative grants, are recognized in the financial statements when received if the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Sale of service and other revenue is recognized on an accrual basis as earned.

#### g) Financial Instruments

Financial instruments consist of cash and portfolio investments, accounts receivable and accounts payable. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

#### h) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period.

Significant areas requiring the use of management estimates relates to the collectability of accounts receivable, valuation of investments, estimates of contingent liabilities, the provision for amortization and the estimation of potential environmental liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

#### i) Contaminated Sites

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standards, the government has responsibility for the remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities under the new standard including sites that are no longer in productive use and sites which the Village accepts responsibility.

#### j) Government Partnerships

Government partnerships are accounted for using the proportionate consolidation method.

### 2. Portfolio Investments:

	<u>2019</u>	<u>2018</u>
	\$	\$
Short-Term Bond Funds	585,326	567,479
Intermediate	635,220	620,977
Money Market Funds - Municipal Finance Authority	<u>711,365</u>	<u>1,146,440</u>
	<u>1,931,911</u>	<u>2,334,896</u>

# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2019

### 2. Portfolio Investments (continued):

The current annual yield of the short-term bond fund is 3.14% (2018 - 1.76%) while the money market fund has an annual yield of 1.86% (2018 - 1.65%) and intermediate funds have an annual yield of 2.29% (2018 - 1.90%). All portfolio investments are effectively redeemable on demand.

### 3. Accounts Receivable:

	<u>2019</u>	<u>2018</u>
	\$	\$
GST Receivable	105,754	5,995
Accounts Receivable	604,102	359,290
Allowance for Doubtful Accounts	<u>(8,062)</u>	<u>(8,008)</u>
	<u>701,794</u>	<u>357,277</u>

### 4. Demand Loan:

The demand loan represents a non-revolving loan held with the Municipal Finance Authority of British Columbia and bears interest at an annual variable rate equal to 2.58% at December 31, 2019. The loan has an authorized limit of a maximum of \$3,510,980 available until April 24, 2024 and is due on demand, with interest payable monthly.

The demand loan was approved by Council by enacting Section 177 of the Community Charter, allowing for Revenue Anticipation Borrowing in order to fund capital projects prior to grant funding being received. Bylaw 613 was adopted by Council on April 16, 2019.

### 5. Deferred Grants and Unearned Revenue:

	<u>2019</u>	<u>2018</u>
	\$	\$
Deferred Rental Revenue	4,461	3,999
Other Grants	<u>483,046</u>	<u>416,137</u>
	<u>487,507</u>	<u>420,136</u>

### 6. Contaminated Site Remediation:

A parcel of land that was previously used as a seaplane base has been under the ownership of the Village since 2009. In 1995, it was noted there were contaminate concentrations in the soil at the sea plane base and the site was registered as a contaminated site. An environmental assessment carried out by the Federal Government in November 2018 on an adjacent property determined that there were still minimal levels of petroleum hydrocarbons and polychromatic hydrocarbons, but they were at such a level that the site would no longer be considered to be contaminated. The site, however, remains on the registered contaminated site listing.

To remove the site from the registered contaminated site listing to allow for building on the property or alternatively the future sale of the property, it is estimated by management of the Village that the total cost to obtain the report that would allow for the deregistration of the site as a contaminated site is \$56,700. The Village has recognized the liability for this amount which was recorded as an expenditure during the year ended December 31, 2017.

# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2019

### 7. Tangible Capital Assets:

	Cost				Accumulated Amortization				Net Book Value	
	Opening \$	Additions \$	Disposals \$	Closing \$	Opening \$	Amort \$	Disposals \$	Closing \$	2019 \$	2018 \$
Land	1,140,023	-	12,739	1,127,284	-	-	-	-	1,127,284	1,140,023
Buildings	4,690,657	-	-	4,690,657	3,258,706	128,380	-	3,387,086	1,303,571	1,431,951
Machinery and Equipment	2,214,600	102,546	159,546	2,157,600	1,655,937	76,834	159,546	1,573,225	584,375	558,663
Roads and Bridges	5,179,252	1,955,453	-	7,134,705	3,902,130	82,052	-	3,984,182	3,150,523	1,277,122
Drainage	259,990	-	-	259,990	259,990	-	-	259,990	-	-
Other	201,582	9,228	-	210,810	156,922	9,341	-	166,263	44,547	44,660
Water Infrastructure	2,181,595	1,037,020	-	3,218,615	1,161,854	43,937	-	1,205,791	2,012,824	1,019,741
Sewer Infrastructure	<u>2,955,492</u>	<u>652,726</u>	<u>-</u>	<u>3,608,218</u>	<u>2,693,605</u>	<u>24,848</u>	<u>-</u>	<u>2,718,453</u>	<u>889,765</u>	<u>261,887</u>
	<u>18,823,191</u>	<u>3,756,973</u>	<u>172,285</u>	<u>22,407,879</u>	<u>13,089,144</u>	<u>365,392</u>	<u>159,546</u>	<u>13,294,990</u>	<u>9,112,889</u>	<u>5,734,047</u>

### 8. Taxation - Net:

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
General Municipal Purposes	714,228	739,152	711,909
Collections for Other Governments			
Strathcona Regional District	-	10,675	9,132
Province of British Columbia - School Tax	-	198,687	192,429
Comox Strathcona Regional Hospital District	-	27,239	27,830
Municipal Finance Authority	-	10	8
British Columbia Assessment Authority	-	2,220	2,136
Vancouver Island Regional Library	-	12,264	10,874
Province of BC - Police Tax	-	13,302	12,907
Comox Valley Regional District	-	-	-
Waste Management	-	9,559	6,495
	<u>714,228</u>	<u>1,013,108</u>	<u>973,720</u>
Transfers			
Strathcona Regional District	-	10,665	9,132
Province of British Columbia - School Tax	-	198,688	192,209
Comox Strathcona Regional Hospital Districts	-	27,279	27,830
Municipal Finance Authority	-	-	8
British Columbia Assessment Authority	-	2,223	2,136
Vancouver Island Regional Library	-	12,088	10,712
Province of BC - Police Tax	-	13,252	12,907
Comox Valley Regional District	-	-	-
Waste Management	-	9,575	6,495
	<u>-</u>	<u>273,770</u>	<u>261,429</u>
Available for General Municipal Purposes	<u>714,228</u>	<u>739,338</u>	<u>712,291</u>



# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2019

### 9. Contingent Liabilities:

- (a) The Village is responsible as a member of the Strathcona Regional District and a member of the Comox Strathcona Waste Management Function for its share of any operating deficits or long-term debt related to functions in which it participates. Management of the Village has assessed the risks of any contingent liabilities as unlikely at this time therefore no provision has been recorded in the financial statements.
- (b) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit.

### 10. Pension Plan:

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly-trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of the benefits.

The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the Plan had about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local government.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the Plan. This rate is then adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Village paid \$44,330 (2018 - \$42,429) for employer contributions while employees contributed \$39,077 (2018 - \$35,638) to the Plan in fiscal 2019.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the Plan record their pension expense as the amount of the employer contributions made during the fiscal year (defined contributions pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

### 11. Related Party Transactions:

#### Government Partnership

The Village of Tahsis and the Village of Zeballos established a non-formalized government partnership in 2016 in pursuing a economic development tourism trail project between the two villages. The Village of Tahsis is the project manager. In 2019, total funds received from the Village of Zeballos were \$17,424 (2018 - \$58,955).

# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2019

### 11. Related Party Transactions (continued):

Condensed government partnership financial statement information:

	<u>2019</u>	<u>2018</u>
	\$	\$
Statement of Financial Position		
Total Assets	<u>106,172</u>	<u>148,744</u>
Total Liabilities	141,467	169,526
Total Equity (Deficit)	<u>(35,295)</u>	<u>(20,782)</u>
	<u>106,172</u>	<u>148,744</u>
Statement of Comprehensive Income		
Revenues	28,059	58,955
Expenditures	<u>42,572</u>	<u>58,955</u>
Net Loss	<u>(14,513)</u>	<u>-</u>
Statement of Changes in Equity		
Retained Earnings (Deficit), beginning of the year	(20,782)	(20,782)
Net Loss	<u>(14,513)</u>	<u>-</u>
Retained Earnings (Deficit), end of the year	<u>(35,295)</u>	<u>(20,782)</u>

### 12. Accumulated Surplus:

The Village segregates its accumulated surplus in the following categories:

	<u>2019</u>	<u>2018</u>
	\$	\$
Internally Restricted Funds for Future Expenditure	515,124	524,352
Unrestricted Funds	912,590	1,071,277
Reserve Funds (a)	802,887	892,615
Investment in Non-Financial Assets (b)	<u>9,179,738</u>	<u>5,799,111</u>
	<u>11,410,339</u>	<u>8,287,355</u>

- (a) Reserve funds represent funds set aside by bylaw or council resolution for specific purposes.
- (b) The investment in non-financial assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Details of reserve funds are shown below:

	<u>2019</u>	<u>2018</u>
	\$	\$
Capital Works, Machinery and Equipment Reserve (a)	329,398	444,974
Fire Hall Reserve (b)	283,871	266,024
Recreation Centre Capital Works, Machinery and Equipment Reserve (c)	160,123	154,886
Economic Development Reserve (d)	<u>29,495</u>	<u>26,731</u>
	<u>802,887</u>	<u>892,615</u>

# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2019

### 12. Accumulated Surplus (continued):

(a) Capital Works, Machinery and Equipment Reserve

The Capital Works, Machinery and Equipment Reserve was established by Bylaw 364 to provide for new capital works, extensions or renewals of existing works and to provide for machinery and equipment necessary for capital projects for the maintenance of Municipal Property or for the protection of persons and property. Money from the sale of land, current revenue or General Operating Fund surpluses may be transferred into the Reserve Fund.

(b) Fire Hall Reserve

The Hall Reserve fund was established by Bylaw 400 to provide for the cost of a new fire hall including land, buildings, machinery and equipment. Money from current revenue, General Operating Fund surpluses or as otherwise provided in the Local Government Act may be transferred into the Reserve Fund.

(c) Recreation Centre Capital Works, Machinery and Equipment Reserve

The Recreation Centre Capital Works, Machinery and Equipment Reserve Fund was established by Bylaw 418 to provide for the cost of the recreation centre. Money from current revenue, General Operating fund surpluses, or as otherwise provided in the Local Government Act may be transferred into the Reserve Fund.

(d) Economic Development Reserve

The Economic Development Fund was not established through bylaw. The Community Charter stipulates that reserve funds may be established for certain types of activities, which is how this fund was established. Money from current revenue, General Operating fund surpluses, or as otherwise provided in the Local Government Act may be transferred into the Reserve Fund.

### 13. Fiscal Plan

The Fiscal Plan amounts represent the Financial Plan Bylaw adopted by Council on May 7, 2019.

The budget anticipated use of surpluses accumulated in previous years to balance against current expenditures in excess of current year revenues. In addition, the budget anticipated capital expenditures rather than amortization expense. The following schedule reconciles the approved bylaw to the amounts presented in the financial statements.

	<u>2019</u>
	\$
Financial Plan (Budget) Bylaw Surplus Approved for the Year	-
Less:	
Budgeted Transfers to Offset Amortization	(252,000)
Budgeted Transfers from Accumulated Surplus	<u>88,785</u>
Annual Deficit Presented in Financial Statements	<u>(163,215)</u>

# VILLAGE OF TAHSIS

## Notes to the Financial Statements

December 31, 2019

### 14. Segmented Information

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as recreation, fire, sewer, water, and solid waste. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and activities they encompass are noted below and detailed further in Schedules 2 and 3 of these financial statements.

#### **General Government**

This item relates to the revenues and expenses of the operations of the Village itself and cannot be directly attributed to a specific segment.

#### **Protective Services**

Protection is comprised of fire protection services. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education. The members of the fire department consist of volunteers.

#### **Transportation Services**

Public works and transportation is responsible for the maintenance of roads and outdoor lighting.

#### **Environmental Treatment Services**

Environmental Treatment Services consists of providing waste disposal to citizens.

#### **Economic Development Services**

This department develops outside awareness of the economic area.

#### **Recreation and Cultural Services**

This service area provides services meant to improve health and development of the Village's citizens. Recreational programs and cultural programs are provided at the aquatic centre and community centre.

#### **Water Utility**

The service provides distribution of water to residents.

#### **Sewer Utility**

Provision of sanitary sewer collection by providing and maintaining pipes, manholes, and culverts and sewer treatment.

### 15. Subsequent Event

The Village evaluated its December 31, 2019 financial statements for subsequent events to the date the financial statements were issued. As of this date, the global outbreak of the coronavirus disease (COVID-19) has caused economic uncertainties that are likely to have a material negative impact on the net income of the Village for the year ending December 31, 2020.

The COVID-19 outbreak has caused business disruptions through the reduction of non-essential services provided by the Village. While the disruption is expected to be temporary and the Village continues to provide essential services, there is considerable uncertainty regarding the duration of the disruption to non-essential services. Additionally, there is uncertainty regarding the collectability of taxation revenues for the year ending December 31, 2020 as the effect of the pandemic on the residents of the Village and the economy as a whole is not yet known. The extent that the effects of COVID-19 may have on the Village and its operations during the year ending December 31, 2020 cannot be determined at this time.

## VILLAGE OF TAHSIS

### Notes to the Financial Statements

December 31, 2019

#### 16. Prior Period Adjustment

During the year ending December 31, 2019, it was identified that the Village received two grants from the Union of BC Municipalities that related to expenditures incurred in the prior year. Grant funding was for Emergency Social Services and Emergency Operations Centres and Training.

As a result of the above and the requirement to recognize revenue and the related receivable as eligible expenditures are incurred, the comparative financial statement information for the year ending December 31, 2018 has been adjusted and restated as detailed below.

2018 Government Grants increased by \$47,649, from \$698,937 to \$746,586 to recognize the revenue earned during the year. On the Statement of Financial Position, 2018 Accounts Receivable also increased by this amount, from \$309,628 to 357,277. As a result of these changes, the 2018 Annual Surplus and Net Financial Assets each increased by \$47,649, from \$29,074 to \$76,723, and from \$2,440,595 to \$2,488,244, respectively.

These adjustments increased the opening 2019 Accumulated Surplus balance from \$8,239,706 to \$8,287,355.

## VILLAGE OF TAHSIS

### Schedule 1 - Government Grants and Transfers to the Village and Ratepayers

Year Ended December 31, 2019

	2019		2018
	Budget	Actual	
	\$	\$	\$
	(Note 13)		(Note 16)
<b>Federal Government</b>			
Grants in Lieu of Taxes	<u>10,000</u>	<u>10,785</u>	<u>10,404</u>
<b>Province of BC and Federal/Provincial Programs</b>			
General Fund			
Small Communities Protection	343,396	351,692	343,396
Infrastructure and Other	<u>392,200</u>	<u>3,781,602</u>	<u>392,086</u>
	<u>735,596</u>	<u>4,133,294</u>	<u>735,482</u>
General Capital			
Infrastructure (Provincial)	<u>700</u>	<u>700</u>	<u>700</u>
	<u>745,596</u>	<u>4,144,779</u>	<u>746,586</u>

## VILLAGE OF TAHSIS

### Schedule 2 - Combined Statement of Operations by Segment Year Ended December 31, 2019

	General Government	Protective Services	Transportation Services	Environmental Treatment Services	Economic Development Services	Recreation and Cultural Services	Water Utility	Sewer Utility	2019 Actual	2019 Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>										
Taxation	759,338								759,338	714,228
Utility Connection Fees and User Rates							136,557	111,477	248,434	235,000
Government Grants and Transfers	4,144,779			159,051		31,593	-	-	4,144,779	745,556
Fees and Service Charges									190,644	230,292
Other Revenues	276,116	4,791	-	-	-	-	-	-	280,907	177,000
	<u>5,160,233</u>	<u>4,791</u>	<u>-</u>	<u>159,051</u>	<u>-</u>	<u>31,593</u>	<u>136,557</u>	<u>111,477</u>	<u>5,604,102</u>	<u>2,102,116</u>
<b>Expenses</b>										
Operating										
Goods and Services	368,591	82,227	100,228	51,438	180,897	153,426	71,609	118,522	1,177,638	1,107,332
Labour	450,195	50,011	98,801	25,897	-	240,665	49,141	23,974	908,668	905,999
Amortization	42,935	57,567	104,605	2,395	-	89,185	42,937	24,848	365,392	252,000
	<u>861,721</u>	<u>189,805</u>	<u>303,734</u>	<u>79,730</u>	<u>180,897</u>	<u>483,196</u>	<u>164,691</u>	<u>167,344</u>	<u>2,481,118</u>	<u>2,265,331</u>
Excess (Deficiency) of Revenues over Expenses	<u>4,298,512</u>	<u>(185,014)</u>	<u>(203,734)</u>	<u>39,321</u>	<u>(180,897)</u>	<u>(451,603)</u>	<u>(27,754)</u>	<u>(56,867)</u>	<u>3,122,984</u>	<u>(163,215)</u>

## VILLAGE OF TAHSIS

### Schedule 3 - Combined Statement of Operations by Segment Year Ended December 31, 2018

	General Government	Protective Services	Transportation Services	Environmental Treatment Services	Economic Development Services	Recreation and Cultural Services	Water Utility	Sewer Utility	2018 Actual (Note 14)	2018 Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>										
Taxation	712,291	-	-	-	-	-	-	-	712,291	690,055
Utility Connection Fees and User Rates	-	-	-	-	-	-	129,639	105,493	235,132	235,000
Government Grants and Transfers	746,586	-	-	-	-	-	-	-	746,586	560,757
Fees and Service Charges	-	-	-	190,236	-	23,324	-	-	213,560	236,350
Other Revenues	140,977	4,090	-	-	29,478	-	-	1,410	175,955	16,500
	<u>1,599,854</u>	<u>4,090</u>	<u>-</u>	<u>190,236</u>	<u>29,478</u>	<u>23,324</u>	<u>129,639</u>	<u>106,903</u>	<u>2,085,324</u>	<u>1,738,660</u>
<b>Expenses</b>										
Operating										
Goods and Services	304,970	74,466	37,213	91,727	31,210	153,921	55,578	70,652	819,737	1,048,166
Labour	407,338	30,505	126,517	23,250	-	235,933	55,354	23,638	903,533	857,590
Amortization	26,618	59,628	79,933	1,363	-	83,090	23,544	8,255	283,131	243,277
	<u>738,926</u>	<u>164,597</u>	<u>243,663</u>	<u>118,340</u>	<u>31,210</u>	<u>472,944</u>	<u>134,476</u>	<u>102,645</u>	<u>2,026,801</u>	<u>2,149,033</u>
Excess (Deficiency) of Revenues over Expenses	<u>860,928</u>	<u>(160,507)</u>	<u>(243,663)</u>	<u>71,896</u>	<u>(1,732)</u>	<u>(449,620)</u>	<u>(14,837)</u>	<u>4,258</u>	<u>76,723</u>	<u>(410,373)</u>



## VILLAGE OF TAHSIS

### Schedule 4 - Reserve Fund Transactions

Year Ended December 31, 2019

	Capital Works Machinery and Equipment	Fire Hall	Rec Centre	Economic Development	Total 2019	Total 2018
	\$	\$	\$	\$	\$	\$
Balance, Beginning of Year	444,974	266,024	154,886	26,731	892,615	1,093,884
Interest Earned	14,244	17,847	5,237	2,764	40,092	37,983
Transfer From Other Funds	-	-	-	-	-	-
Used for Capital Expenditures	(129,820)	-	-	-	(129,820)	(239,252)
Balance, End of Year	<u>329,398</u>	<u>283,871</u>	<u>160,123</u>	<u>29,495</u>	<u>802,887</u>	<u>892,615</u>

# VILLAGE OF TAHSIS

## Report to Council

**To: Mayor and Council**

**From: Ian C. Poole, CPA, CA**

**Date: August 5, 2020**

**Re: 2019 Statement of Financial Information**

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### **PURPOSE OF REPORT:**

THAT the Director of Finance's report on the 2019 Statement of Financial Information be received.

AND THAT the 2019 Statement of Financial Information be approved.

### **BACKGROUND:**

As a public reporting body, the Village of Tahsis is subject to the filing requirements of the Financial Information Act (FIA), RSBC Chapter 140 and the accompanying Financial Information Regulation (B.C. Reg. 153/2018). Traditionally, the Statement of Financial Information (SOFI) is due by June 30<sup>th</sup> however, a Ministerial Order from the Province of British Columbia (State of Provincial Emergency COVID-19) has extended this deadline to August 31<sup>st</sup>.

### **POLICY / LEGISLATIVE REQUIREMENTS:**

Financial Information Act (FIA) RSBC 1996 Chapter 140 and the accompanying Financial Information Regulation (FIR) - B.C. Reg. 153/2018.

### **DISCUSSION**

The information to be filed with the Minister of Finance (the Ministry) is more generally known as the **Statement of Financial Information (SOFI)**. Some of the information to be filed is identical to that under the Community Charter i.e. the requirement to have audited financial statements (FIA Sec. 2) but other information is additional reporting. One requirement is to report on the salaries and expenses of staff members whose total remuneration for the year is in excess of the prescribed amount (\$75,000 - FIA Sec. 2 (3)(a)(i)) and to report supplier names if they are in excess of the prescribed amount (\$25,000 - FIA Sec. 2(3)(b)(i)).

Additionally, SOFI requires a statement signed by the officer assigned financial responsibility (i.e. the Director of Finance) attesting to the accuracy and completeness of the financial filing information (FIR Schedule 1 Sec. 9 (2)) and a management report approved by the same individual (FIR Schedule 1 Sec. 9 (3)).

Finally, under FIR Schedule 1 Sec. 9 (2) Council must approve the package of materials submitted under the Statement of Financial Information (SOFI). Accordingly, attached to this report is the material I will be submitting to the Ministry including:

1. Audited Financial Statements for the year ended December 31, 2019,
2. Schedule of Guarantees or Indemnity Agreements
3. Schedule of Remuneration and Expenses
4. Statement of Severance Agreements,
5. Schedule Payments to Suppliers of Goods and Services
6. Statement of Financial Information Approval
7. Management Report
8. Checklist — Statement of Financial Information (SOFI),

**FINANCIAL IMPLICATIONS:**

None – reporting purposes only.

**RECOMMENDATION:**

That Council approve the 2019 Statement of Financial Information.

Respectfully submitted:



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Ian C. Poole, CPA, CA  
Director of Finance

# VILLAGE OF TAHSIS



## Village of Tahsis

### Statement of Financial Information

For the Year Ended December 31, 2019

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**Audited Financial Statements**

**VILLAGE OF TAHSIS**  
**Financial Statements**  
**December 31, 2019**

## **VILLAGE OF TAHSIS**

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### **Index to the Financial Statements**

December 31, 2019

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## MANAGEMENT REPORT

December 31, 2019

The Mayor and Council of the Village of Tahsis has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of the Village of Tahsis. The financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and that financial records are reliable for preparation of the financial statements. These systems are monitored and evaluated by management.

The Village of Tahsis's independent auditors, Chan Nowosad Boates Inc., Chartered Professional Accountants, are engaged to express an opinion as to whether these financial statements present fairly the Village of Tahsis's financial position and operating results in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards. These statements present, in all significant respects the financial position of the Village of Tahsis as at December 31, 2019.



Mark Tatchell  
Chief Administrative Officer



Deb Bodnar, CPA, CMA  
Director of Finance

July 13, 2020



## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of Village of Tahsis

### Opinion

We have audited the accompanying financial statements of Village of Tahsis (the "Village"), which comprise the statement of financial position as at December 31, 2019, the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion, the Village's financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2019, and of its financial performance and its cash flows for the year then ended. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

### Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends for the Village to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for over-seeing the Village's financial reporting process.

### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of the users taken on the basis of these financial statements.

Campbell River Office: 980 Alder Street, Campbell River, BC V9W 2P9 | Tel: 250.286.0744 | Fax: 250.286.1067 | Toll Free: 1.888.262.4829

Courtenay Office: #201 – 1532 Cliffe Avenue, Courtenay, BC V9N 2K4 | Tel: 778.225.1010 | Fax: 778.225.1011  
Email: [cnb@cnbcpa.ca](mailto:cnb@cnbcpa.ca) | [www.cnbcpa.ca](http://www.cnbcpa.ca)



**Auditors' Responsibilities for the Audit of the Financial Statements (continued)**

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants  
Campbell River, BC

July 13, 2020

**Statement of Financial Position**

December 31, 2019

**2019****2018**

\$

\$

(Note 16)

**FINANCIAL ASSETS**

Cash	1,098,051	473,657
Portfolio Investments (Note 2)	1,931,911	2,334,896
Accounts Receivable (Note 3)	701,794	357,277
Taxes and User Fees Receivable	166,687	171,412
	<u>3,898,443</u>	<u>3,337,242</u>

**LIABILITIES**

Accounts Payable and Accrued Liabilities	306,870	372,162
Demand Loan (Note 4)	816,765	
Deferred Grants and Unearned Revenue (Note 5)	487,507	420,136
Contaminated Site Remediation (Note 6)	56,700	56,700
	<u>1,667,842</u>	<u>848,998</u>

**NET FINANCIAL ASSETS**2,230,6012,488,244**NON-FINANCIAL ASSETS**

Tangible Capital Assets (Note 7)	9,112,889	5,734,047
Prepaid Expenses	66,849	65,064
	<u>9,179,738</u>	<u>5,799,111</u>

**ACCUMULATED SURPLUS (Note 12)**11,410,3398,287,355**Approved by:**

Finance Officer



Mayor

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**Statement of Operations**Year Ended December 31, 2019

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	<b>2019</b>		<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	(Note 13)		(Note 16)
<b>Revenues (Schedules 2 and 3)</b>			
Taxation - Net (Note 8)	714,228	739,338	712,291
Utility Connection Fees and User Rates	235,000	248,434	235,132
Government Grants - Federal (Schedule 1)	745,596	4,144,779	746,586
Fee and Services Charges	230,292	190,644	213,560
Other Revenues	177,000	280,907	175,955
	<u>2,102,116</u>	<u>5,604,102</u>	<u>2,083,524</u>
<b>Expenditures (Schedules 2 and 3)</b>			
General Departmental Expenditures	2,044,251	2,148,083	1,769,680
Water System Operations	116,581	164,691	134,476
Sewer System Operations	104,499	168,344	102,645
	<u>2,265,331</u>	<u>2,481,118</u>	<u>2,006,801</u>
<b>Annual Surplus (Deficit)</b>	<u>(163,215)</u>	3,122,984	76,723
<b>Accumulated Surplus - Beginning of Year</b>		<u>8,287,355</u>	<u>8,210,632</u>
<b>Accumulated Surplus - End of Year</b>		<u>11,410,339</u>	<u>8,287,355</u>

## Statement of Change in Net Financial Assets

Year Ended December 31, 2019

	<b>2019</b>		<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	(Note 13)		(Note 16)
<b>Annual Surplus (Deficit)</b>	(163,215)	3,122,984	76,723
Acquisition of Tangible Capital Assets	-	(3,756,973)	(683,625)
Amortization of Tangible Capital Assets	252,000	365,392	283,131
Acquisition of Prepaid Expenses	-	(1,785)	(2,100)
Disposition of Tangible Capital Assets	-	12,739	-
	<u>88,785</u>	<u>(257,643)</u>	<u>(325,871)</u>
<b>Net Financial Assets - Beginning of Year</b>		<u>2,488,244</u>	<u>2,814,115</u>
<b>Net Financial Assets - End of Year</b>		<u>2,230,601</u>	<u>2,488,244</u>

**Statement of Cash Flows**

Year Ended December 31, 2019

**2019****2018**

\$

\$

**Cash Flows From Operating Activities:**

Annual Surplus (Deficit)	3,122,984	76,723
Items Not Involving Cash		
Amortization of Tangible Capital Assets	365,392	283,131
Gain on Disposal of Tangible Assets	(123,261)	-
	<u>3,365,115</u>	<u>359,854</u>
Changes in Non-Cash Operating Balances		
Accounts and Taxes Receivable	(339,792)	(180,738)
Accounts Payable and Accrued Liabilities	(65,292)	234,488
Demand Loan	816,765	-
Deferred Grants and Unearned Revenue	67,371	247,361
Prepaid Expenses	(1,785)	(2,100)
	<u>3,842,382</u>	<u>658,865</u>

**Cash Flows From Capital Activities:**

Purchase of Tangible Capital Assets	(3,756,973)	(683,625)
Proceeds on Disposition of Tangible Capital Assets	136,000	-
	<u>(3,620,973)</u>	<u>(683,625)</u>

**Cash Flows From Investing Activities:**

Redemption of (Investment in) Portfolio Investments	<u>402,985</u>	<u>(40,020)</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>624,394</b>	<b>(64,780)</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u><b>473,657</b></u>	<u><b>538,437</b></u>
<b>Cash and Cash Equivalents - End of Year</b>	<u><u><b>1,098,051</b></u></u>	<u><u><b>473,657</b></u></u>

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## Notes to the Financial Statements

December 31, 2019

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The Village of Tahsis (the "Village") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. Its principal activities are the provision of local government services to the residents of the Village. These services include fire protection, public works, planning, parks and recreation, water distribution and sewer collection and other general government services.

### 1. Significant Accounting Policies:

#### a) Basis of Presentation

The Village prepares its financial statements in accordance with Canadian public sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAB") for the Chartered Professional Accountants of Canada.

#### b) Portfolio Investments

Portfolio investments are comprised entirely of Municipal Finance Authority (MFA) pooled investments including money market, intermediate and short-term bond funds. Portfolio investments are recorded at fair value.

#### c) Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset commencing once the asset is in use. Donated tangible capital assets are recorded at fair value at the time of the donation.

Estimated useful lives of tangible capital assets are as follows:

Roads and Bridges	30 to 50 years
Buildings	20 to 40 years
Machinery and Equipment	5 to 20 years
Water Infrastructure	30 to 50 years
Sewer Infrastructure	30 to 50 years
Drainage	30 to 50 years

#### d) Collection of Taxes on Behalf of Other Taxation Authorities

The Village collects taxation on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these financial statements.

#### e) Deferred Revenue

Revenues from rental revenues pertaining to the subsequent year have been deferred. These amounts will be recognized as revenue in the next fiscal year.

#### f) Revenue Recognition and Deferred Grants

Taxes are recorded at estimated amounts when they meet the addition of an asset, have been authorized and the taxable event occurs. Taxes receivable are recognized net of allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The affects of these adjustments on taxes are recognized at the time they are awarded.

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## Notes to the Financial Statements

December 31, 2019

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### 1. Significant Accounting Policies (continued):

#### f) Revenue Recognition and Deferred Grants (continued)

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

Government transfers, which include legislative grants, are recognized in the financial statements when received if the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Sale of service and other revenue is recognized on an accrual basis as earned.

#### g) Financial Instruments

Financial instruments consist of cash and portfolio investments, accounts receivable and accounts payable. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

#### h) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period.

Significant areas requiring the use of management estimates relates to the collectability of accounts receivable, valuation of investments, estimates of contingent liabilities, the provision for amortization and the estimation of potential environmental liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

#### i) Contaminated Sites

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standards, the government has responsibility for the remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities under the new standard including sites that are no longer in productive use and sites which the Village accepts responsibility.

#### j) Government Partnerships

Government partnerships are accounted for using the proportionate consolidation method.

### 2. Portfolio Investments:

	<u>2019</u>	<u>2018</u>
	\$	\$
Short-Term Bond Funds	585,326	567,479
Intermediate	635,220	620,977
Money Market Funds - Municipal Finance Authority	711,365	1,146,440
	<u>1,931,911</u>	<u>2,334,896</u>

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## Notes to the Financial Statements

December 31, 2019

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### 2. Portfolio Investments (continued):

The current annual yield of the short-term bond fund is 3.14% (2018 - 1.76%) while the money market fund has an annual yield of 1.86% (2018 - 1.65%) and intermediate funds have an annual yield of 2.29% (2018 - 1.90%). All portfolio investments are effectively redeemable on demand.

### 3. Accounts Receivable:

	<u>2019</u>	<u>2018</u>
	\$	\$
GST Receivable	105,754	5,995
Accounts Receivable	604,102	359,290
Allowance for Doubtful Accounts	<u>(8,062)</u>	<u>(8,008)</u>
	<u>701,794</u>	<u>357,277</u>

### 4. Demand Loan:

The demand loan represents a non-revolving loan held with the Municipal Finance Authority of British Columbia and bears interest at an annual variable rate equal to 2.58% at December 31, 2019. The loan has an authorized limit of a maximum of \$3,510,980 available until April 24, 2024 and is due on demand, with interest payable monthly.

The demand loan was approved by Council by enacting Section 177 of the Community Charter, allowing for Revenue Anticipation Borrowing in order to fund capital projects prior to grant funding being received. Bylaw 613 was adopted by Council on April 16, 2019.

### 5. Deferred Grants and Unearned Revenue:

	<u>2019</u>	<u>2018</u>
	\$	\$
Deferred Rental Revenue	4,461	3,999
Other Grants	<u>483,046</u>	<u>416,137</u>
	<u>487,507</u>	<u>420,136</u>

### 6. Contaminated Site Remediation:

A parcel of land that was previously used as a seaplane base has been under the ownership of the Village since 2009. In 1995, it was noted there were contaminate concentrations in the soil at the sea plane base and the site was registered as a contaminated site. An environmental assessment carried out by the Federal Government in November 2018 on an adjacent property determined that there were still minimal levels of petroleum hydrocarbons and polychromatic hydrocarbons, but they were at such a level that the site would no longer be considered to be contaminated. The site, however, remains on the registered contaminated site listing.

To remove the site from the registered contaminated site listing to allow for building on the property or alternatively the future sale of the property, it is estimated by management of the Village that the total cost to obtain the report that would allow for the deregistration of the site as a contaminated site is \$56,700. The Village has recognized the liability for this amount which was recorded as an expenditure during the year ended December 31, 2017.



## Notes to the Financial Statements

December 31, 2019

### 7. Tangible Capital Assets:

	Cost				Accumulated Amortization				Net Book Value	
	Opening \$	Additions \$	Disposals \$	Closing \$	Opening \$	Amort \$	Disposals \$	Closing \$	2019 \$	2018 \$
Land Buildings	1,140,023	-	12,739	1,127,284	-	-	-	-	1,127,284	1,140,023
Machinery and	4,690,657	-	-	4,690,657	3,258,706	128,380	-	3,387,086	1,303,571	1,431,951
Equipment	2,214,600	102,546	159,546	2,157,600	1,655,937	76,834	159,546	1,573,225	584,375	558,663
Roads and Bridges	5,179,252	1,955,453	-	7,134,705	3,902,130	82,052	-	3,984,182	3,150,523	1,277,122
Drainage	259,990	-	-	259,990	259,990	-	-	259,990	-	-
Other	201,582	9,228	-	210,810	156,922	9,341	-	166,263	44,547	44,660
Water Infrastructure	2,181,595	1,037,020	-	3,218,615	1,161,854	43,937	-	1,205,791	2,012,824	1,019,741
Sewer Infrastructure	2,955,492	652,726	-	3,608,218	2,693,605	24,848	-	2,718,453	889,765	261,887
	<u>18,823,191</u>	<u>3,756,973</u>	<u>172,285</u>	<u>22,407,879</u>	<u>13,089,144</u>	<u>365,392</u>	<u>159,546</u>	<u>13,294,990</u>	<u>9,112,889</u>	<u>5,734,047</u>

### 8. Taxation - Net:

	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
General Municipal Purposes	714,228	739,152	711,909
Collections for Other Governments			
Strathcona Regional District	-	10,675	9,132
Province of British Columbia - School Tax	-	198,687	192,429
Comox Strathcona Regional Hospital District	-	27,239	27,830
Municipal Finance Authority	-	10	8
British Columbia Assessment Authority	-	2,220	2,136
Vancouver Island Regional Library	-	12,264	10,874
Province of BC - Police Tax	-	13,302	12,907
Comox Valley Regional District	-	-	-
Waste Management	-	9,559	6,495
	<u>714,228</u>	<u>1,013,108</u>	<u>973,720</u>
Transfers			
Strathcona Regional District	-	10,665	9,132
Province of British Columbia - School Tax	-	198,688	192,209
Comox Strathcona Regional Hospital Districts	-	27,279	27,830
Municipal Finance Authority	-	-	8
British Columbia Assessment Authority	-	2,223	2,136
Vancouver Island Regional Library	-	12,088	10,712
Province of BC - Police Tax	-	13,252	12,907
Comox Valley Regional District	-	-	-
Waste Management	-	9,575	6,495
	<u>-</u>	<u>273,770</u>	<u>261,429</u>
Available for General Municipal Purposes	<u>714,228</u>	<u>739,338</u>	<u>712,291</u>

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## Notes to the Financial Statements

December 31, 2019

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### 9. Contingent Liabilities:

- (a) The Village is responsible as a member of the Strathcona Regional District and a member of the Comox Strathcona Waste Management Function for its share of any operating deficits or long-term debt related to functions in which it participates. Management of the Village has assessed the risks of any contingent liabilities as unlikely at this time therefore no provision has been recorded in the financial statements.
- (b) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit.

### 10. Pension Plan:

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly-trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of the benefits.

The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the Plan had about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local government.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the Plan. This rate is then adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Village paid \$44,330 (2018 - \$42,429) for employer contributions while employees contributed \$39,077 (2018 - \$35,638) to the Plan in fiscal 2019.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the Plan record their pension expense as the amount of the employer contributions made during the fiscal year (defined contributions pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

### 11. Related Party Transactions:

#### Government Partnership

The Village of Tahsis and the Village of Zeballos established a non-formalized government partnership in 2016 in pursuing a economic development tourism trail project between the two villages. The Village of Tahsis is the project manager. In 2019, total funds received from the Village of Zeballos were \$17,424 (2018 - \$58,955).

## Notes to the Financial Statements

December 31, 2019

### 11. Related Party Transactions (continued):

Condensed government partnership financial statement information:

	<u>2019</u>	<u>2018</u>
	\$	\$
Statement of Financial Position		
Total Assets	<u>106,172</u>	<u>148,744</u>
Total Liabilities	141,467	169,526
Total Equity (Deficit)	<u>(35,295)</u>	<u>(20,782)</u>
	<u>106,172</u>	<u>148,744</u>
Statement of Comprehensive Income		
Revenues	28,059	58,955
Expenditures	<u>42,572</u>	<u>58,955</u>
Net Loss	<u>(14,513)</u>	<u>-</u>
Statement of Changes in Equity		
Retained Earnings (Deficit), beginning of the year	(20,782)	(20,782)
Net Loss	<u>(14,513)</u>	<u>-</u>
Retained Earnings (Deficit), end of the year	<u>(35,295)</u>	<u>(20,782)</u>

### 12. Accumulated Surplus:

The Village segregates its accumulated surplus in the following categories:

	<u>2019</u>	<u>2018</u>
	\$	\$
Internally Restricted Funds for Future Expenditure	515,124	524,352
Unrestricted Funds	912,590	1,071,277
Reserve Funds (a)	802,887	892,615
Investment in Non-Financial Assets (b)	<u>9,179,738</u>	<u>5,799,111</u>
	<u>11,410,339</u>	<u>8,287,355</u>

- (a) Reserve funds represent funds set aside by bylaw or council resolution for specific purposes.  
(b) The investment in non-financial assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Details of reserve funds are shown below:

	<u>2019</u>	<u>2018</u>
	\$	\$
Capital Works, Machinery and Equipment Reserve (a)	329,398	444,974
Fire Hall Reserve (b)	283,871	266,024
Recreation Centre Capital Works, Machinery and Equipment Reserve (c)	160,123	154,886
Economic Development Reserve (d)	<u>29,495</u>	<u>26,731</u>
	<u>802,887</u>	<u>892,615</u>

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## Notes to the Financial Statements

December 31, 2019

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### 12. Accumulated Surplus (continued):

(a) Capital Works, Machinery and Equipment Reserve

The Capital Works, Machinery and Equipment Reserve was established by Bylaw 364 to provide for new capital works, extensions or renewals of existing works and to provide for machinery and equipment necessary for capital projects for the maintenance of Municipal Property or for the protection of persons and property. Money from the sale of land, current revenue or General Operating Fund surpluses may be transferred into the Reserve Fund.

(b) Fire Hall Reserve

The Hall Reserve fund was established by Bylaw 400 to provide for the cost of a new fire hall including land, buildings, machinery and equipment. Money from current revenue, General Operating Fund surpluses or as otherwise provided in the Local Government Act may be transferred into the Reserve Fund.

(c) Recreation Centre Capital Works, Machinery and Equipment Reserve

The Recreation Centre Capital Works, Machinery and Equipment Reserve Fund was established by Bylaw 418 to provide for the cost of the recreation centre. Money from current revenue, General Operating fund surpluses, or as otherwise provided in the Local Government Act may be transferred into the Reserve Fund.

(d) Economic Development Reserve

The Economic Development Fund was not established through bylaw. The Community Charter stipulates that reserve funds may be established for certain types of activities, which is how this fund was established. Money from current revenue, General Operating fund surpluses, or as otherwise provided in the Local Government Act may be transferred into the Reserve Fund.

### 13. Fiscal Plan

The Fiscal Plan amounts represent the Financial Plan Bylaw adopted by Council on May 7, 2019.

The budget anticipated use of surpluses accumulated in previous years to balance against current expenditures in excess of current year revenues. In addition, the budget anticipated capital expenditures rather than amortization expense. The following schedule reconciles the approved bylaw to the amounts presented in the financial statements.

	<u>2019</u>
	\$
Financial Plan (Budget) Bylaw Surplus Approved for the Year	-
Less:	
Budgeted Transfers to Offset Amortization	(252,000)
Budgeted Transfers from Accumulated Surplus	<u>88,785</u>
Annual Deficit Presented in Financial Statements	<u>(163,215)</u>

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## Notes to the Financial Statements

December 31, 2019

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### 14. Segmented Information

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as recreation, fire, sewer, water, and solid waste. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and activities they encompass are noted below and detailed further in Schedules 2 and 3 of these financial statements.

#### **General Government**

This item relates to the revenues and expenses of the operations of the Village itself and cannot be directly attributed to a specific segment.

#### **Protective Services**

Protection is comprised of fire protection services. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education. The members of the fire department consist of volunteers.

#### **Transportation Services**

Public works and transportation is responsible for the maintenance of roads and outdoor lighting.

#### **Environmental Treatment Services**

Environmental Treatment Services consists of providing waste disposal to citizens.

#### **Economic Development Services**

This department develops outside awareness of the economic area.

#### **Recreation and Cultural Services**

This service area provides services meant to improve health and development of the Village's citizens. Recreational programs and cultural programs are provided at the aquatic centre and community centre.

#### **Water Utility**

The service provides distribution of water to residents.

#### **Sewer Utility**

Provision of sanitary sewer collection by providing and maintaining pipes, manholes, and culverts and sewer treatment.

### 15. Subsequent Event

The Village evaluated its December 31, 2019 financial statements for subsequent events to the date the financial statements were issued. As of this date, the global outbreak of the coronavirus disease (COVID-19) has caused economic uncertainties that are likely to have a material negative impact on the net income of the Village for the year ending December 31, 2020.

The COVID-19 outbreak has caused business disruptions through the reduction of non-essential services provided by the Village. While the disruption is expected to be temporary and the Village continues to provide essential services, there is considerable uncertainty regarding the duration of the disruption to non-essential services. Additionally, there is uncertainty regarding the collectability of taxation revenues for the year ending December 31, 2020 as the effect of the pandemic on the residents of the Village and the economy as a whole is not yet known. The extent that the effects of COVID-19 may have on the Village and its operations during the year ending December 31, 2020 cannot be determined at this time.

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## Notes to the Financial Statements

December 31, 2019

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### 16. Prior Period Adjustment

During the year ending December 31, 2019, it was identified that the Village received two grants from the Union of BC Municipalities that related to expenditures incurred in the prior year. Grant funding was for Emergency Social Services and Emergency Operations Centres and Training.

As a result of the above and the requirement to recognize revenue and the related receivable as eligible expenditures are incurred, the comparative financial statement information for the year ending December 31, 2018 has been adjusted and restated as detailed below.

2018 Government Grants increased by \$47,649, from \$698,937 to \$746,586 to recognize the revenue earned during the year. On the Statement of Financial Position, 2018 Accounts Receivable also increased by this amount, from \$309,628 to 357,277. As a result of these changes, the 2018 Annual Surplus and Net Financial Assets each increased by \$47,649, from \$29,074 to \$76,723, and from \$2,440,595 to \$2,488,244, respectively.

These adjustments increased the opening 2019 Accumulated Surplus balance from \$8,239,706 to \$8,287,355.

**Schedule 1 - Government Grants and Transfers to the Village and Ratepayers**  
Year Ended December 31, 2019

	<b>2019</b>		<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	(Note 13)		(Note 16)
<b>Federal Government</b>			
Grants in Lieu of Taxes	<u>10,000</u>	<u>10,785</u>	<u>10,404</u>
<b>Province of BC and Federal/Provincial Programs</b>			
General Fund			
Small Communities Protection	343,396	351,692	343,396
Infrastructure and Other	<u>392,200</u>	<u>3,781,602</u>	<u>392,086</u>
	<u>735,596</u>	<u>4,133,294</u>	<u>735,482</u>
General Capital			
Infrastructure (Provincial)	-	700	700
	<u>745,596</u>	<u>4,144,779</u>	<u>746,586</u>

**Schedule 2 - Combined Statement of Operations by Segment**  
Year Ended December 31, 2019

	General Government	Protective Services	Transportation Services	Environmental Treatment Services	Economic Development Services	Recreation and Cultural Services	Water Utility	Sewer Utility	2019 Actual	2019 Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>										
Taxation	739,338								739,338	714,228
Utility Connection Fees and User Rates	-						136,957	111,477	248,434	235,000
Government Grants and Transfers	4,144,779						-	-	4,144,779	745,596
Fees and Service Charges				159,051		31,593			190,644	230,292
Other Revenues	276,116	4,791	-	-	-	-	-	-	280,907	177,000
	<u>5,160,233</u>	<u>4,791</u>	<u>-</u>	<u>159,051</u>	<u>-</u>	<u>31,593</u>	<u>136,957</u>	<u>111,477</u>	<u>5,604,102</u>	<u>2,192,116</u>
<b>Expenses</b>										
Operating										
Goods and Services	368,591	82,227	100,328	91,438	189,897	153,426	71,609	119,522	1,177,038	1,107,332
Labour	450,195	50,011	98,801	25,897	-	240,665	49,145	23,974	938,688	905,999
Amortization	42,935	57,567	104,605	2,395	-	89,105	43,937	24,848	365,392	252,000
	<u>861,721</u>	<u>189,805</u>	<u>303,734</u>	<u>119,730</u>	<u>189,897</u>	<u>483,196</u>	<u>164,691</u>	<u>168,344</u>	<u>2,481,118</u>	<u>2,265,331</u>
Excess (Deficiency) of Revenues over Expenses	<u>4,298,512</u>	<u>(185,014)</u>	<u>(305,734)</u>	<u>39,321</u>	<u>(189,897)</u>	<u>(451,603)</u>	<u>(27,734)</u>	<u>(56,867)</u>	<u>3,122,984</u>	<u>(163,215)</u>



**Schedule 3 - Combined Statement of Operations by Segment**  
**Year Ended December 31, 2018**

	General Government	Protective Services	Transportation Services	Environmental Treatment Services	Economic Development Services	Recreation and Cultural Services	Water Utility	Sewer Utility	2018 Actual (Note 16)	2018 Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>										
Taxation	712,291	-	-	-	-	-	-	-	712,291	690,053
Utility Connection Fees and User Rates	-	-	-	-	-	-	129,639	105,493	235,132	235,000
Government Grants and Transfers	746,586	-	-	-	-	-	-	-	746,586	560,757
Fees and Service Charges	-	-	-	190,236	-	23,324	-	-	213,560	236,350
Other Revenues	140,977	4,090	-	-	29,478	-	-	1,410	175,955	36,500
	<u>1,599,854</u>	<u>4,090</u>	<u>-</u>	<u>190,236</u>	<u>29,478</u>	<u>23,324</u>	<u>129,639</u>	<u>106,903</u>	<u>2,083,524</u>	<u>1,758,660</u>
<b>Expenses</b>										
Operating										
Goods and Services	304,970	74,466	37,213	91,727	31,210	153,921	55,578	70,652	819,737	1,048,166
Labour	407,338	30,503	126,517	25,250	-	235,933	55,354	23,038	903,933	857,590
Amortization	26,618	59,628	79,933	1,363	-	83,090	23,544	8,955	283,131	243,277
	<u>738,926</u>	<u>164,597</u>	<u>243,663</u>	<u>118,340</u>	<u>31,210</u>	<u>472,944</u>	<u>134,476</u>	<u>102,645</u>	<u>2,006,801</u>	<u>2,149,033</u>
Excess (Deficiency) of Revenues over Expenses	<u>860,928</u>	<u>(160,507)</u>	<u>(243,663)</u>	<u>71,896</u>	<u>(1,732)</u>	<u>(449,620)</u>	<u>(4,837)</u>	<u>4,258</u>	<u>76,723</u>	<u>(390,373)</u>

**Schedule 4 - Reserve Fund Transactions**  
**Year Ended December 31, 2019**

	Capital Works Machinery and Equipment	Fire Hall	Rec Centre	Economic Development	Total 2019	Total 2018
	\$	\$	\$	\$	\$	\$
<b>Balance, Beginning of Year</b>	444,974	266,024	154,886	26,731	892,615	1,093,884
<b>Interest Earned</b>	14,244	17,847	5,237	2,764	40,092	37,983
<b>Transfer From Other Funds</b>	-	-	-	-	-	-
<b>Used for Capital Expenditures</b>	(129,820)	-	-	-	(129,820)	(239,252)
<b>Balance, End of Year</b>	<u>329,398</u>	<u>283,871</u>	<u>160,123</u>	<u>29,495</u>	<u>802,887</u>	<u>892,615</u>

## **VILLAGE OF TAHSIS**

### **Schedule of Guarantee and Indemnity Agreements**

The Village of Tahsis has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation during the 2019 fiscal year.

Prepared under Financial Information Regulation,  
Schedule 1, section 5

## VILLAGE OF TAHSIS

### Schedule of Remuneration and Expenses

#### 1. Elected Officials

Name	Position	Remuneration	Expenses (Note 1)
Martin Davis	Mayor	\$9,823	\$7,904
William Elder	Councillor	5,069	280
Sarah Fowler	Councillor	5,069	2,179
Joshua Lambert	Councillor	4,094	773
Lynda Llewellyn	Councillor	5,069	5,039
Total Elected Officials		\$28,125	(A) \$16,175

#### 2. Employees

Name	Position	Remuneration	Expenses (Note 1)
Remuneration over \$75,000:			
Deb Bodnar	Director Finance	\$85,000	\$6,045
Mark Tatchell	CAO	113,800	14,433
Consolidated total of other employees with remuneration of \$75,000 or less		637,333	29,086
Total Employees		\$836,133	(B) \$49,564

#### 3. Reconciliation

Total remuneration - elected officials	\$28,125	(A)
Total remuneration - employees	\$836,133	(B)
Subtotal	\$864,258	
Reconciling item:		
Employer portion of EI, CPP and benefit costs (Note 2)	75,727	
Total after reconciling item	\$939,985	
Total Labour per Schedule 2, Combined Statement of Operations by Segment	938,688	
Variance	\$ 1,297	

#### Notes to Schedule

1. Expenses reimbursed to both Elected Officials and Employees include, among other reasonable expenses, mileage for the use of personal vehicles to attend required business meetings, professional training courses and conferences outside of Tahsis.

2. Financial statement figures include the employer portion for EI, CPP and benefit costs, not included in individuals above.

Prepared under Financial Information Regulation,  
Schedule 1, section 6(2), (3), (4), (5) and (6)

## **VILLAGE OF TAHSIS**

### **Statement of Severance Agreements**

There were no severance agreements made between the Village of Tahsis and its non-unionized employees during fiscal year 2019.

Prepared under Financial Information Regulation,  
Schedule 1, subsection 6(7)

## VILLAGE OF TAHSIS

### Schedule of Payments to Suppliers of Goods and Services

1. Alphabetical list of suppliers who received aggregate payments exceeding \$25,000:

Supplier Name	Amount paid to supplier
Bank of Montreal Mastercard	\$29,958
BC Hydro	133,791
Blair Paterson Law Corporation	28,214
British Columbia Pension Corp	83,407
Comox Strathcona Reg. Hospital District	27,279
EcoLogic Consultants Ltd.	78,373
Four Star Waterworks Ltd.	93,368
Great West Life	39,224
Hazelwood Construction Services	3,138,153
Logical Developments Associates Inc.	46,583
McElhanney Ltd.	660,213
Minister of Finance	71,884
Minister of Finance	107,342
Municipal Insurance Association of BC	81,919
Receiver General (RP0001)	120,961
Receiver General (RP0002)	83,403
Ridgeline Mechanical Ltd.	250,690
Strathcona Regional District	26,326
Telus	26,843
<b>Total aggregate amount paid to suppliers exceeding \$25,000</b>	<b>5,127,931</b>
2. Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less	628,210
<b>Total Payments to Suppliers in 2019</b>	<b>\$ 5,756,141</b>
Reconciling items:	
Acquisition of tangible capital assets	(3,756,973)
Employee benefits and source deduction pymts included in Total Labour	(222,390)
Total after reconciling items	1,776,779
<b>Total Goods and Services, per Schedule 2, Combined Statement of Operations by Segment</b>	<b>\$ 1,177,038</b>
<b>Variance (see Note below)</b>	<b>\$599,741</b>

#### Note to Schedule

The Village of Tahsis prepares the schedule of payments to vendors based on actual disbursements (or cash basis) processed through its accounts payable system. However, the Village prepares its financial statements in accordance with Canadian public sector accounting standards which requires an accrual basis of accounting. This results in differences including transactions recorded not involving cash such as year end accruals

Prepared under Financial Information Regulation,  
Schedule 1, section 7 and the *Financial Information Act*, Section 2

## VILLAGE OF TAHSIS

### Statement of Financial Information Approval

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statement and schedules in this Statement of Financial Information, produced under the *Financial Information Act*.

\_\_\_\_\_  
Ian C. Poole, CPA, CA  
Director of Finance, Village of Tahsis  
August 13, 2020

\_\_\_\_\_  
Martin Davis  
Mayor, Village of Tahsis  
August 13, 2020

Prepared under Financial Information Regulation,  
Schedule 1, section 9

# VILLAGE OF TAHSIS

## Report to Council

**To:** Mayor and Council

**From:** Mark Tatchell, CAO

**Date:** August 5, 2020

**Re:** COVID-19 rent relief for Village tenants

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### **PURPOSE OF REPORT:**

To provide Council with options with respect to COVID-19 related rent adjustments for Village of Tahsis tenants.

### **OPTIONS/ALTERNATIVES**

1. Reduce by X% the rents of all business tenants of Village properties from April 1 until December 31, 2020.
2. Reduce by X% the rents of all business tenants of Village properties for the months of April, May, June, July and August.
3. Do not reduce the rents of all business tenants of Village properties.
4. Any other option that Council deems appropriate

### **BACKGROUND:**

In late May, the federal government announced the Canada Emergency Commercial Rent Assistance program to provide relief to small businesses experiencing financial hardship due to COVID-19. Under the program, property owners reduce rent by at least 75 % for the months of April, May, June, July and August for their small business tenants. CECRA covers 50 % of the rent, with the tenant paying up to 25 % and the property owner forgiving at least 25 %.

CECRA does not apply to any federal, provincial, or municipal-owned properties, where the government is the landlord of the small business tenant. Therefore, no Village of Tahsis tenants are eligible for relief under this program.

Some of the Village's business tenants have requested relief from their lease obligations as their revenues have fallen due to the decrease in tourism and less disposable income among Village residents.

The complete list of Village of Tahsis tenants is attached as Appendix 1. The business tenants are highlighted.



**POLICY / LEGISLATIVE REQUIREMENTS:**

The *Community Charter* prohibits a municipality from providing a benefit to a business. It would not be considered a benefit if all businesses are treated equally.

**FINANCIAL IMPLICATIONS:**

The financial implications of a 25%, 50% and 75% rent reduction under Options 1 and 2 are set out in Appendix 2. These are provided as examples to provide context for Council. Staff can calculate other scenarios, if Council wishes.

**STRATEGIC PRIORITY:**

No.

**RECOMMENDATION:**

No recommendation.

Respectfully submitted:



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Mark Tatchell, CAO

APPENDIX 1

Rentor/Lessee	Lease Address	Account Number	Lease Term	Annual Rent Due	Notes	Annual Rent	Responsible for Utilities and Property Taxes
Vancouver Island Regional Library	977 S. Maquinna Drive	OT012	No lease agreement, month to month	Cheque rec'd monthly	\$680 monthly including GST	7,771.44	Yes
Canada Post Corporation	Unit 1, 1250 Wharf Street	OT025	Feb 1, 2019 - Jan 31, 2024	Cheque rec'd monthly	See below	7,446.00	Billed as PILT?
Sally's Grill	1387 S. Maquinna Drive	AR125	Sept 10, 2017 - Sept 11, 2020	Paying annually	\$3,600 annually to end of lease	3,600.00	Yes
Rajinder Sharma	Land - Alpine View Rd	OT061	Jan 1, 2017 - Dec 31, 2019	Paying annually	\$400 annually	400.00	Property taxes only
1062498 BC Ltd. (Tahsis Fish Processing)	154 Head Bay Road	AR101	Mar 28, 2016 - Mar 27, 2021	Paying annually	See below	2,546.90	Yes but only 2019 tax year fwd for property taxes
CBC Radio	285 Alpine View Road	OT096	Aug 1, 2016 - Jul 31, 2021	Cheque rec'd monthly	\$288 per month plus GST to end of lease	3,456.00	No
Surf Science Fabrication	Hanger, 1250 Wharf Street		Mar 1, 2019 - Feb 28, 2022	Cheque rec'd monthly	See below	4,800.00	Yes
0966631 BC Ltd (West Coast Smokin' Oysters) (LEASE CANCELLED)	Unit 2(?), 1250 Wharf Street		June 1, 2019 - May 31, 2022	Cheque rec'd monthly	See below	1,800.00	Yes

Canada Post	Monthly Rent	Annual Rent
Feb 1 - Jan 31, 2020	620.50	7,446.00
Feb 1 - Jan 31, 2021	632.91	7,594.92
Feb 1 - Jan 31, 2022	645.57	7,746.82
Feb 1 - Jan 31, 2023	658.48	7,901.75
Feb 1 - Jan 31, 2024	671.65	8,059.79

1062498 BC Ltd.	Annual Rent
March 28, 2016 - March 27, 2017	2,400.00
March 28, 2017 - March 27, 2018	2,448.00
March 28, 2018 - March 27, 2019	2,496.96
March 28, 2019 - March 27, 2020	2,546.90
March 28, 2020 - March 27, 2021	2,597.84
	Plus GST on above

Surf Science Fabrication	Monthly Rent	Annual Rent
Mar 1, 2019 - Feb 28, 2020	400.00	4,800.00
Mar 1, 2020 - Feb 28, 2021	408.00	4,896.00
Mar 1, 2021 - Feb 28, 2022	416.16	4,983.92
		Plus GST on above

0966631 BC Ltd	Monthly Rent	Annual Rent
June 1, 2019 - May 31, 2020	150.00	1,800.00
June 1, 2020 - May 31, 2021	200.00	2,400.00
June 1, 2021 - May 31, 2022	225.00	2,700.00
		Plus GST on above

## **APPENDIX 2**

### **OPTION 1**

Revenue forecast for April 1- December 31 (status quo)	\$	8,510.18
Rent revenue with 25% reduction	\$	6,382.64
Rent revenue with 50% reduction	\$	4,255.09
Rent revenue with 75% reduction	\$	2,127.55

### **OPTION 2**

Revenue forecast for April 1-August 31 (status quo)	\$	4,727.88
Rent revenue with 25% reduction	\$	3,545.91
Rent revenue with 50% reduction	\$	2,363.94
Rent revenue with 75% reduction	\$	1,181.97

