

**AGENDA**  
**TOWN OF LAKE COWICHAN**  
**Special meeting of Council to be held on**  
**Tuesday, May 5<sup>th</sup>, 2015 at 5:00 p.m.**



**Page #**

**1. CALL TO ORDER**

**INTRODUCTION OF LATE ITEMS** (if applicable)

**2. APPROVAL OF AGENDA**

**3. ADOPTION OF MINUTES**

**4. BUSINESS ARISING AND UNFINISHED BUSINESS**

**5. DELEGATIONS AND REPRESENTATIONS**

**6. CORRESPONDENCE**

**7. REPORTS**

(a) **Council and Other Committee Reports**

(b) **Other Reports**

(c) **Staff Reports**

**8. BYLAWS**

(a) "Town of Lake Cowichan Park Closure Bylaw No. 961-2015" may be reconsidered and adopted.

(b) "Town of Lake Cowichan Financial Plan Bylaw No. 962-2015" may be reconsidered and adopted.

(c) "Town of Lake Cowichan 2015 Annual Rates Bylaw No. 963-2015" may be reconsidered and adopted.

**3**

**5**

**11**

**9. NEW BUSINESS**

**10. MAYOR'S REPORT**

**11. MEDIA / PUBLIC QUESTION PERIOD**

**12. IN CAMERA**

**13. ADJOURNMENT**

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**TOWN OF LAKE COWICHAN**

**A Bylaw to Close A Portion of a Park dedicated by a Subdivision Plan**

**Bylaw No. 961-2015**

Special  
Mays/15  
8(a)

WHEREAS pursuant to Section 27 of the Community Charter, SBC, 2003, c. 26, as amended, the Council of the Town of Lake Cowichan may by bylaw dispose of all or part of dedicated parkland vested in a municipality provided that the proceeds of the disposal are to be placed to the credit of the parkland acquisition reserve fund;

NOW THEREFORE, the Municipal Council of the Town of Lake Cowichan, in open meeting assembled, ENACTS as follows:

**1. TITLE**

This bylaw may be cited as the "Town of Lake Cowichan Park Closure Bylaw No. 961-2015".

**2. GENERAL PROVISIONS**

The Council hereby authorizes the disposal of all portion of park dedicated by Plan 7070 lying in Block 25 shown outlined in heavy black line on reference plan EPP49691, prepared by Kenyon Wilson, Professional Land Surveyors on the 23<sup>rd</sup> day of November, 2014 and described as follows:

That portion of park containing 123.2 square metres and outlined in heavy black line and attached hereto as Schedule "A".

- 3.** The Council hereby authorizes that instead of taking land in exchange of the park disposal, the proceeds of the disposal will be placed to the credit of the reserve fund established under Section 188 of the Community Charter, SBC, 2003, c. 26, as amended, for the purpose of acquiring park lands.
- 4.** As required by Section 84 of the *Community Charter*, SBC, 2003, c. 26, as amended, an alternative approval process was provided in accordance with Section 86 of the Community Charter.

READ A FIRST TIME on the 24<sup>th</sup> day of March, 2015.

READ A SECOND TIME on the 24<sup>th</sup> day of March, 2015.

READ A THIRD TIME on the 24<sup>th</sup> day of March, 2015.

NOTICE OF INTENTION ADVERTISED in the Lake Cowichan Gazette on the 15<sup>th</sup> day of April, 2015 and 29<sup>th</sup> day of April, 2015.

RECEIVED APPROVAL OF THE ELECTORS on the 4<sup>th</sup> day of May, 2015.

RECONSIDERED, FINALLY PASSED and ADOPTED by the Municipal Council of the Town of Lake Cowichan on the \_\_\_ day of \_\_\_, 2015.

\_\_\_\_\_  
Ross Forrest  
Mayor

\_\_\_\_\_  
Joseph A. Fernandez  
Corporate Officer





**TOWN OF LAKE COWICHAN**

**Bylaw No. 962-2015**

Special  
Mays/15  
8(6)

A Bylaw respecting the Financial Plan for the Town of Lake Cowichan

**WHEREAS Section 165** of the *Community Charter* requires a Municipality to prepare and adopt, a Financial Plan for a period of five years commencing in 2015;

**AND WHEREAS** the plan must by bylaw be adopted before the annual property tax bylaw is adopted;

**NOW THEREFORE**, the Municipal Council of the Town of Lake Cowichan desires to adopt the Financial Plan, in open meeting assembled, enacts as follows:

1. Schedule "A" attached hereto and made part of this bylaw sets out the objectives and policies of the municipality.
2. Schedules "B" and Schedule "C" attached hereto and made part of this bylaw shall be the Financial Plan for the Town of Lake Cowichan for the years 2015 to 2019.
3. This bylaw may be cited for all purposes as the "Town of Lake Cowichan Financial Plan Bylaw. No. 962-2015".

READ A FIRST TIME on the 28<sup>th</sup> day of April, 2015.

READ A SECOND TIME on the 28<sup>th</sup> day of April, 2015.

READ A THIRD TIME on the 28<sup>th</sup> day of April, 2015.

RECONSIDERED, FINALLY PASSED and ADOPTED by the Municipal Council of the Town of Lake Cowichan on the \_\_\_ day of \_\_\_, 2015.

\_\_\_\_\_  
Ross Forrest  
Mayor

\_\_\_\_\_  
Joseph A. Fernandez  
Corporate Officer

I hereby certify the foregoing to be a true and correct copy of "Town of Lake Cowichan Financial Plan Bylaw No. 962-2015" as adopted on the \_\_\_ day of \_\_\_, 2015.

\_\_\_\_\_  
Corporate Officer



2015-2019 Financial Plan  
Statement of Objectives and Policies  
Schedule "A"

Section 165(3.1) of the Community Charter requires that the Financial Plan include the objectives and policies of the Town of Lake Cowichan in respect of funding sources, distribution of property tax rates and permissive tax exemptions.

**Funding Sources:**

Property taxation revenue is determined according to the operating and capital needs of the general fund and is the major revenue source for that fund. User fees and charges for water, sewer and garbage services are used to finance those areas of expenditures. The campsite and education centre contribute 11.9% of the total revenue source requirements. A breakdown of the revenue sources are summarized as follows:

Revenue Source	% of Total Revenue	Dollar Value
Property taxes	41.7%	\$1,924,960
User fees and charges	10.0%	460,200
Recreational facilities	11.9%	548,200
Other sources	1.9%	89,730
Government grants	19.3%	894,006
Transfer from reserves	15.2%	700,000
<b>Total</b>	<b>100%</b>	<b>\$4,617,096</b>

Collections for other governments, fire service to CVRD, police levy, library levy and transfers from surplus and debt have not been included in the revenue sources in the above table.

Strategic Community Investment Funds:

Government grants include the Strategic Community Investment Funds which are provided by the Province of British Columbia. These funds reduce the level of municipal taxation and they may be used to fund infrastructure capital works. For a smaller municipality these funds are instrumental to maintaining existing municipal service levels. In 2015, funds in the amount of \$473,037 have been allocated to the Town.

**Objective:**

- The Town will attempt to increase the sources of government grants to complete much needed infrastructure capital projects in the municipality.
- Where feasible user fees will be levied where measurable level of services are rendered or provided.

**Policies:**

- The Town has implemented water metering and has setup metered user fees that include fixed fees and consumption charges based on usage.



- Where possible the Town will substitute revenues from user fees and charges and government grants rather than taxation.
- The Town will review municipal service and user fees to ensure that the operating and capital budgets are adequate while providing the residents with the service levels

### Distribution of Property Tax Rates

The table below outlines the distribution of property taxes among the property classes. Residential property taxes account for more than three quarters of the taxes collected.

Property Class	% of Total Property Taxation	Dollar Value
Residential	82.32%	\$1,544,419
Utility	0.34%	6,686
Industrial	2.51%	46,995
Managed Forest	0.23%	4,151
Commercial	14.60%	273,399
<b>Total</b>	<b>100%</b>	<b>1,875,650</b>

### Objective:

- The Town will strive to reduce the industrial and business tax rates to encourage investment and employment in the area. Currently there is a limited industrial taxation base within the municipality.

### Policies:

- Encourage and promote economic development to increase commercial and retail businesses in the Town of Lake Cowichan;
- Supplement, where possible, revenues from user fees and government grants to keep the residential property tax increases to a manageable amount.

### Parcel taxes:

A sewer parcel tax was implemented in 2010 and Council increased the levy in 2013 to \$100 per parcel. This source of revenue is based on a set fee per parcel of land and offsets, in part, the costs of upgrading sewer infrastructure.

A \$100 water parcel tax was implemented in 2013. This source of revenue is based on a set fee per parcel of land and offsets, in part, the costs of upgrading water infrastructure.



**Permissive Tax Exemptions:**

The Town's Permissive Tax Exemption policy provides property tax exemptions for properties meeting the requirements of Sections 224 and 226 of the *Community Charter*. Tax exemptions are provided for land and improvements owned or held by a charitable or other not-for-profit entity and for those land and buildings used for public worship or that meet the requirements of the Revitalization Tax Exemption Programme Bylaw. The annual municipal report contains a list permissive tax exemptions granted each taxation year and the amount of tax revenue foregone.

**Objective:**

- The Town will continue to strive to provide tax exemptions to charitable non-profit organizations and places of public worship as council recognizes the efforts and activities of volunteer and community groups but at the same time ensuring that these exemptions are periodically reviewed;
- The Revitalization Tax Exemption Programme strives to encourage commercial investment and expand employment opportunities for residents.

**Policy:**

- Continue to support the non-profit and charitable groups that operate for the benefit of all residents of the Town of Lake Cowichan;
- Provide support for the growth of sustainable development and investment in the Town.





TOWN OF LAKE COWICHAN  
Schedule "B"  
General Fund - Financial Plan 2015-2019

	2015	2016	2017	2018	2019
	Budget	Budget	Budget	Budget	Budget
<b>REVENUES</b>					
Residential	1,544,419	1,593,870	1,633,754	1,666,429	1,716,422
Utility	6,686	6,660	6,827	6,964	7,173
Industrial	46,995	48,505	49,719	50,713	52,234
Commercial	273,399	282,760	289,838	295,635	304,504
Managed Forest	4,151	4,365	4,477	4,567	4,704
Taxes	1,875,650	1,936,160	1,984,615	2,024,308	2,085,037
Grants-In-Lieu	49,310	49,500	49,800	50,000	50,200
	<u>1,924,960</u>	<u>1,985,660</u>	<u>2,034,415</u>	<u>2,074,308</u>	<u>2,135,237</u>
Penalties and Interest on Taxes	60,000	61,000	62,000	63,000	64,000
Licenses and Permits	34,200	34,500	35,900	36,800	37,700
Solid Waste Revenues	366,000	370,000	380,000	387,000	395,000
Lakeview Campsite Revenues	153,000	154,000	155,000	156,000	157,000
CLEC Revenues	395,200	396,000	398,000	400,000	405,000
Lease Revenues	60,930	61,000	61,500	62,000	62,500
Interest on Investments	20,000	20,000	20,000	20,000	20,000
Other Revenue	8,800	8,900	9,000	9,300	9,500
Unconditional Transfers	474,836	457,861	490,000	492,000	495,000
Conditional Transfers	419,170	10,000	10,000	10,000	10,000
Fire Service to CVRD	189,012	170,000	174,000	178,000	182,000
Police Tax	133,407	135,000	136,000	138,000	140,000
Library Levy	119,314	120,000	122,000	124,000	126,000
Transfers From Reserve Funds	700,000	-	150,000	150,000	270,000
Collections For Other Governments	2,148,493	2,180,000	2,230,000	2,274,000	2,340,000
	<u>7,207,322</u>	<u>6,163,921</u>	<u>6,467,815</u>	<u>6,574,408</u>	<u>6,840,937</u>
<b>EXPENDITURES</b>					
General Government Services	547,700	559,000	570,000	581,000	593,000
Fire Department	294,200	298,000	304,000	310,000	316,000
Police Force	133,407	135,000	136,000	138,000	140,000
Building Inspection and Other	67,000	68,000	70,000	71,000	73,000
Public Works	548,000	557,700	575,000	592,000	610,000
Solid Waste Disposal	359,500	366,000	374,000	381,000	389,000
Planning, Health & Other	79,750	86,000	77,000	79,000	81,000
Lakeview Campsite Expenses	152,900	153,000	154,000	155,000	156,000
Parks	252,600	260,000	265,000	268,000	272,000
CLEC Expense	441,700	443,000	445,000	447,000	449,000
Transfer To Library	119,314	120,000	122,000	124,000	126,000
Transfers To Other Governments	2,148,493	2,180,000	2,230,000	2,274,000	2,340,000
Capital Expenditures	1,741,758	617,221	824,815	840,208	697,937
Lease Payments	38,200	38,200	38,200	19,100	-
Debt Repayment	161,800	161,800	161,800	174,100	170,000
Transfers To Fire Dept. Reserves	70,000	70,000	70,000	70,000	70,000
Transfer To Parks Capital Fund	1,000	1,000	1,000	1,000	1,000
Transfer To Building Reserve Fund	50,000	50,000	50,000	50,000	50,000
Transfer to Surplus	-	-	-	-	315,000
	<u>7,207,322</u>	<u>6,163,921</u>	<u>6,467,815</u>	<u>6,574,408</u>	<u>6,840,937</u>



TOWN OF LAKE COWICHAN  
Schedule "C"  
Sewer Utility Fund - Financial Plan 2015 - 2019

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b>REVENUES</b>					
User Rates	430,000	434,000	438,000	443,000	447,000
Connection Fees	500	700	1,000	1,200	1,400
Penalties And Other Interest	4,500	4,600	4,700	4,800	5,000
Grants	1,350,000	-	1,860,400	1,500,000	-
Parcel Tax	164,000	164,000	164,500	164,500	164,600
Transfer from Surplus	365,000	-	100,000	373,500	-
	<b>2,314,000</b>	<b>603,300</b>	<b>2,568,600</b>	<b>2,487,000</b>	<b>618,000</b>

<b>EXPENDITURES</b>					
Administration	125,000	128,000	131,000	136,000	139,000
Treatment and Collection	269,000	275,000	285,000	290,000	300,000
Capital	1,920,000	180,000	2,152,600	2,061,000	80,000
Transfer to Surplus	-	20,300	-	-	99,000
	<b>2,314,000</b>	<b>603,300</b>	<b>2,568,600</b>	<b>2,487,000</b>	<b>618,000</b>

Water Utility Fund - Financial Plan 2015 -- 2019

	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget
<b>REVENUES</b>					
User Rates	516,000	521,000	526,000	531,000	541,000
Connection Fees and Other	2,100	800	800	900	1,000
Penalties and Other Interest	6,500	6,500	6,500	7,000	7,200
Grant	71,327	1,106,985	3,145,000	2,855,000	-
Debt	-	-	-	-	-
Parcel Tax	167,200	167,200	167,400	334,800	334,800
Transfer From Surplus	19,413	146,993	-	342,300	-
	<b>782,540</b>	<b>1,949,478</b>	<b>3,845,700</b>	<b>4,071,000</b>	<b>884,000</b>

<b>EXPENDITURES</b>					
Administration	151,000	155,000	159,000	163,000	166,000
Treatment and Collection	324,550	334,000	344,414	513,000	524,000
Capital	306,990	1,460,478	3,337,886	3,395,000	194,000
Transfer to Surplus	-	-	4,400	-	-
	<b>782,540</b>	<b>1,949,478</b>	<b>3,845,700</b>	<b>4,071,000</b>	<b>884,000</b>



**TOWN OF LAKE COWICHAN**

**2015 Annual Rates Bylaw No. 963-2015**

Special  
May 5/15  
8(c)

A bylaw for the levying of rates for Municipal, Debt, Regional Hospital, Regional District and Vancouver Island Regional Library purposes for the year 2015.

**WHEREAS** Section 197 of the *Community Charter* requires a council to impose property taxes for the year by establishing tax rates to meet its revenue requirements from taxation and the amounts to meet the taxing obligations of other local governments;

**AND WHEREAS** the Council is required to adopt the tax rates before May 15<sup>th</sup> in each year;

**NOW THEREFORE** the Council of the Town of Lake Cowichan in open meeting assembled, enacts as follows:

1. The following rates are hereby imposed and levied for the year 2015:
  - a) For all lawful general purposes of the Municipality on the value of land and improvements taxable for General Municipal Purposes, rates appearing in Column 1 of Schedule "A" attached hereto and forming a part hereof.
  - b) For debt purposes on the value of land and improvements taxable for General Municipal Purposes, rates appearing in Column 2 of Schedule "A" attached hereto and forming a part hereof.
  - c) For purposes of the Vancouver Island Regional Library on the value of land and improvements taxable for General Purposes, rates appearing in Column 3 of Schedule "A" attached hereto and forming a part hereof.
  - d) For purposes of the Cowichan Valley Regional District on the value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column 4 of Schedule "A" attached hereto and forming a part hereof.
  - e) For Hospital purposes on the value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column 5 of Schedule "A" attached hereto and forming a part hereof.
2. The minimum taxation upon a parcel of real property shall be One (1) dollar.
3. This Bylaw may be cited as "Town of Lake Cowichan 2015 Annual Rates Bylaw No. 963-2015".

READ A FIRST TIME on the 28<sup>th</sup> day of April, 2015.

READ A SECOND TIME on the 28<sup>th</sup> day of April, 2015.

READ A THIRD TIME on the 28<sup>th</sup> day of April, 2015.

RECONSIDERED, FINALLY PASSED and ADOPTED by the Municipal Council of the Town of Lake Cowichan on the \_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Ross Forrest  
Mayor

\_\_\_\_\_  
Joseph A. Fernandez  
Corporate Officer

I hereby certify the foregoing to be a true and correct copy of "Town of Lake Cowichan 2015 Annual Rates Bylaw No. 963-2015" as adopted on the \_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Corporate Officer



## Town of Lake Cowichan

## Schedule "A"

Attached to and forming part of Bylaw No. 963-2015

CLASS		General Municipal	General Debt	Vancouver Island Library	Regional District	Regional Hospital
Residential	1	4.29855	0.25720	0.28922	2.38352	0.54766
Utility	2	24.02030	1.60493	1.80473	8.34232	1.91681
Heavy Industrial	4	76.75061	5.00768	5.63111	8.10397	1.86204
Light Industrial	5	14.61507	0.87448	0.98335	8.10397	1.86204
Business	6	11.17623	0.66872	0.75197	5.83962	1.34177
Managed Forest	7	16.11956	0.96450	1.08458	7.15056	1.64298
Recreational	8	4.29855	0.25720	0.28922	2.38352	0.54766

