

**A REGULAR MEETING
OF THE TOWN OF LADYSMITH COUNCIL
AGENDA
6:30 P.M.**

**Tuesday, March 5, 2024
Ladysmith Seniors Centre
630 2nd Avenue**

Pages

1. CALL TO ORDER

Call to Order 6:30 p.m. in Open Session, in order to retire immediately into Closed Session.

Members of the public are welcome to attend all Open Meetings of Council, but may not attend Closed Meetings.

2. CLOSED SESSION

Recommendation

That, in accordance with section 90(1) of the *Community Charter*, Council retire into closed session in order to consider items related to the following:

- (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public.

3. OPEN MEETING AND ACKNOWLEDGEMENT (7:00 p.m.)

The Town of Ladysmith acknowledges with gratitude that this meeting takes place on the unceded territory of the Stz'uminus First Nation.

Members of the public may attend meetings in person at the Ladysmith Seniors Centre or view the livestream on YouTube:

<https://www.youtube.com/channel/UCH3qHAExLiW8YrSuJk5R3uA/featured>.

4. AGENDA APPROVAL

Recommendation

That Council approve the agenda for this Regular Meeting of Council for March 5, 2024.

5. RISE AND REPORT- Items from Closed Session

Item from the Closed Meeting of Council held February 6, 2024

CE 2024-009

That Council:

1. Direct staff to disband the Ladysmith Arts and Heritage Hub Design Steering Committee and notify the members;
2. Approve the modified scope change, as presented by the Director of Parks, Recreation & Culture in the staff report dated February 6, 2024, from the Ladysmith Arts and Heritage Hub project to the option 3 'Heart of the Hub – Phase 2' project formerly known as the Machine Shop and direct staff to present the scope change to the Island Coastal Economic Trust for grant consideration;
3. Rescind Council resolution CE 2020-156, which outlined the former Option 2 tenant layout;
4. Approve the use of the two lower-level studios to be allocated for artists;
5. Upon execution of the amended Investing in Canada Infrastructure Program agreement with the Province for the 'Heart of the Hub' – Phase 2 project, direct staff to provide the Arts Council of Ladysmith & District with a project update; and
6. Rise and report on:
 1. Recommendation No. 1 once committee members are notified;
 2. Recommendation No. 2 if the project scope change is approved by Council; and
 3. Recommendation Nos. 3, 4, and 5 once an executed funding agreement for the Heart of the Hub – Phase 2 project has been received and the project is announced publicly by the Town of Ladysmith.

OPPOSED: Councillor Paterson

6. MINUTES

- 6.1 Minutes of the Regular Meeting of Council held February 20, 2024 5**

Recommendation

That Council approve the minutes of the Regular Meeting of Council held February 20, 2024.

7. DELEGATIONS

- 7.1 Andrea Rosato-Taylor, Fair Health for All initiative**

8. PROCLAMATIONS

- 8.1 Multiple Myeloma Awareness Month 10**

Mayor Stone has proclaimed March 2024 as Multiple Myeloma Month in the Town of Ladysmith.

9. COMMITTEE MINUTES

- 9.1 Parks, Recreation & Culture Advisory Committee - February 21, 2024 11**

Recommendation

That Council receive the minutes of the Parks, Recreation & Culture Advisory Committee meeting held February 21, 2024.

10. REPORTS

- 10.1 Utility Box Wraps 13**

Recommendation

That Council direct staff to bring forward utility box wrap design and respective location recommendations for Council’s consideration, including archival photographs, Indigenous, cultural and/or artistic designs, for up to 15 utility boxes.

- 10.2 Parks Mower–Tender award cancelation and group purchase 15**

Recommendation

That Council direct staff to cancel the tender award with Oakcreek Golf & Turf and to utilize Canoe Procurement Group to source the purchase of a Commercial Tri-Deck Rotary Mower.

11. BYLAWS

11.1 Bylaws for Adoption

11.1.1 “Financial Plan Bylaw 2024, No. 2172”

19

Recommendation

That Council adopt "Financial Plan Bylaw 2024, No. 2172".

11.2 Bylaw Status Sheet

25

12. NEW BUSINESS

13. QUESTION PERIOD

- A maximum of 15 minutes is allotted for questions.
- Persons wishing to address Council during "Question Period" must be Town of Ladysmith residents, non-resident property owners, or operators of a business.
- Individuals must state their name and address for identification purposes.
- Questions put forth must be related to items on the agenda.
- Questions must be brief and to the point.
- Questions shall be addressed through the Chair and answers given likewise. Debates with or by individual Council members or staff members are not allowed.
- No commitments shall be made by the Chair in replying to a question. Matters which may require action of the Council shall be referred to a future meeting of the Council.

14. ADJOURNMENT



MINUTES OF A REGULAR MEETING OF COUNCIL

Tuesday, February 20, 2024
6:00 P.M.
Ladysmith Seniors Centre
630 2nd Avenue

Council Members Present:

Mayor Aaron Stone	Councillor Duck Paterson
Councillor Ray Gourlay	Councillor Marsh Stevens
Councillor Amanda Jacobson <i>via Zoom</i>	Councillor Jeff Virtanen
Councillor Tricia McKay	

Staff Present:

Allison McCarrick	Ryan Bouma
Erin Anderson	Sue Bouma
Jake Belobaba	Andrea Hainrich

1. CALL TO ORDER (6:00 P.M.)

Mayor Stone called this Meeting of Council to order at 6:00 p.m., in order to retire immediately into Closed Session.

2. CLOSED SESSION

CS 2024-027

That, in accordance with section 90(1) of the *Community Charter*, Council retire into closed session in order to consider items related to the following:

- (e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality; and
- (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public.

Motion Carried

3. OPEN MEETING AND ACKNOWLEDGEMENT (7:00 p.m.)

Mayor Stone called this Regular Meeting of Council to order at 7:00 p.m., recognizing with gratitude that it was taking place on the unceded territory of the Stz'uminus First Nation.

4. AGENDA APPROVAL

CS 2024-028

That Council approve the agenda for this Regular Meeting of Council for February 20, 2024.

Motion Carried

5. RISE AND REPORT- Items from Closed Session

Council rose from Closed Session at 6:54 p.m. without report.

Council rose with report on the following item from a previous closed session held January 9, 2024:

CE 2024-003

That Council:

1. Appoint Anthony Price to the Community Planning Advisory Committee for a term ending June 30, 2025; and
2. Rise and report on Recommendation No. 1 once the applicant is notified.

6. MINUTES

6.1 Minutes of the Regular Meeting of Council held February 6, 2024

CS 2024-029

That Council approve the minutes of the Regular Meeting of Council held February 6, 2024.

Motion Carried

7. COMMITTEE MINUTES

7.1 Public Art Committee - February 6, 2024

CS 2024-030

That Council receive the minutes of the Public Art Committee meeting held February 6, 2024.

Motion Carried

7.2 Community Planning Advisory Committee - February 7, 2024

CS 2024-031

That Council receive the minutes of the Community Planning Advisory Committee meeting held February 7, 2024.

Motion Carried

8. REPORTS

8.1 2024 Community Public Art Banner Selection

CS 2024-032

That Council:

1. Approve the recommendations of the Public Art Committee for the 2024 Community Public Art Banner Program to produce banners based on the following submissions:
 - a. Ladysmith Celebrates Concept 2, Side 1 – Trisha Oldfield;
 - b. Ladysmith Celebrates Concept 2, Side 2 – Trisha Oldfield; and
2. Direct staff to proceed with ordering and installing the approved banners.

Motion Carried

9. BYLAWS

9.1 Bylaws for Introduction

9.1.1 "Financial Plan Bylaw 2024, No. 2172"

CS 2024-033

That Council give first, second and third readings to "Financial Plan Bylaw 2024, No. 2172".

Motion Carried

9.2 Bylaw Status Sheet

10. Correspondence

10.1 Ladysmith Chamber of Commerce - Ladysmith Visitor Centre

CS 2024-034

That the Mayor, on behalf of Council, write a letter of support for the Ladysmith Chamber of Commerce's application to Destination BC for a Visitor Services Experience Enhancement Grant to help redevelop the Heritage Walk website app, as outlined in their correspondence dated February 14, 2024.

Motion Carried

11. NEW BUSINESS

11.1 Emergency and Disaster Management Act (EDMA) Implementation - Indigenous Engagement Funding Program

CS 2024-035

That Council:

1. Confirm their acceptance of the UBCM Indigenous Engagement Requirements Funding in the amount of \$48,000 to implement the Emergency and Disaster Management Act;
2. Authorize staff to execute the Contribution Agreement between the Province and the Town; and
3. Authorize Emergency Management Cowichan to manage the funds received on behalf of the Town and other local governments to organize a collaborative approach to emergency management agreements with Indigenous Governing Bodies in the Cowichan Valley Regional District.

Motion Carried

12. QUESTION PERIOD

A member of the Public asked about the Community Public Art Banner program costs, as well as about the Financial Plan Bylaw and whether there would be a property tax increase this year.

13. ADJOURNMENT

CS 2024-036

That this Regular Meeting of Council be adjourned at 7:19 p.m.

Motion Carried

CERTIFIED CORRECT

Mayor (A. Stone)

Corporate Officer (S. Bouma)

Subject to adoption



TOWN OF LADYSMITH

PROCLAMATION

Multiple Myeloma Awareness Month

WHEREAS: *Multiple Myeloma, also known as Myeloma, is a type of blood cancer which develops in the plasma cells found in the bone marrow; and*

WHEREAS: *a growing number of Canadians and British Columbians are diagnosed with Myeloma every day, yet Myeloma is relatively unknown, and remains incurable; and*

WHEREAS: *great strides have been made in the development of new innovative treatments for Myeloma, but there remains a critical need to raise awareness and support for British Columbians' access to these treatments, and clinical research to find a cure for this deadly disease; and*

WHEREAS: *numerous local support groups and Myeloma Canada work together to offer resources like information, advocacy, and a sense of community - to show people living with myeloma they are not alone; and*

WHEREAS: *Multiple Myeloma Awareness Month is an opportunity to provide further education so that new cases can be more readily detected and promptly treated, thereby enhancing the prospect for better prognosis and quality of life for people suffering from this difficult, lifelong disease; and*

WHEREAS: *together we can raise awareness for this disease that has taken the lives of too many;*

THEREFORE, *I, Aaron Stone, Mayor of the Town of Ladysmith, do hereby proclaim March 2024 as "Multiple Myeloma Awareness Month" in the Town of Ladysmith, British Columbia.*

Mayor A. Stone

February 20, 2024

**Minutes of the Parks, Recreation & Culture Advisory Committee
Wednesday, February 21, 2024 at 7:02pm
Frank Jameson Community Centre**

COMMITTEE MEMBERS PRESENT:

Lynda Baker
Colleen Butcher
Geoff Dean
Gordon Filewych
Bruce Mason

Terri Merritt-Worden
Jane Nettleton
Councillor Duck Paterson
Pamela Walker

STAFF PRESENT:

Richard Frost, Lead
Kim Cheang, Minute Taker
Mike Gregory, Guest

REGRETS:

Jacqueline Huard
Kim Nakahara

CALL TO ORDER AND ACKNOWLEDGEMENT

The Chair called the meeting to order at 7:02pm and acknowledged with gratitude that the meeting was taking place on the unceded territory of the Stz’uminus First Nation.

AGENDA

2024-01:
That the Parks, Recreation & Culture Advisory Committee approve the agenda for the meeting as presented.
Motion Carried.

MINUTES

2024-02:
That the Parks, Recreation & Culture Advisory Committee approve the minutes of the November 15, 2024 meeting as presented.
Motion Carried

NEW BUSINESS

Appropriate Behaviour – Code of Conduct – Recreation Facilities Update
The Committee reviewed and provided feedback on the Appropriate Behaviour – Code of Conduct – Recreation Facilities Policy update.
2024-03:
That the Parks, Recreation & Culture Advisory Committee recommend that Council endorse the updates to the Appropriate Behaviour – Code of Conduct – Recreation Facilities Policy.
Motion Carried

OLD BUSINESS

Rutti Park Plan Public Engagement – Draft Survey and Plan
The Committee reviewed and provided feedback on the Rutti Park Plan Community Engagement Survey. M. Gregory will refine the survey further and bring it back to the committee in another month.

PRC DEPARTMENT UPDATE

PRC Department Update

R. Frost provided an update on capital project(s), as well as on the Saddle Span Tent and sauna upgrade.

NEXT MEETING

7:00pm on Wednesday, March 20, 2024 at FJCC

ADJOURNMENT

2024-04:

That the Parks, Recreation & Culture Advisory Committee adjourn this meeting at 8:15pm.

Motion Carried

DRAFT

STAFF REPORT TO COUNCIL

Report Prepared By: Mike Gregory, Communications & Engagement Specialist
Reviewed By: Sue Bouma, Manager of Corporate Services
Meeting Date: March 5, 2024
File No:
Re: **Utility Box Wraps**

RECOMMENDATION:

That Council direct staff to bring forward utility box wrap design and respective location recommendations for Council's consideration, including archival photographs, Indigenous, cultural and/or artistic designs, for up to 15 utility boxes.

EXECUTIVE SUMMARY:

Town staff are seeking Council direction to source designs for utility box wrapping. Designs should be readily available and low cost, such as archival photographs showcasing Ladysmith's cultural heritage, or easily procured designs.

PREVIOUS COUNCIL DIRECTION:

N/A.

INTRODUCTION/BACKGROUND:

Town staff are seeking direction from Council to source imagery to wrap up to 15 utility boxes. The image provided below is an example of how utility boxes located in the community may be wrapped.

The wrapping of utility boxes is commonplace in communities and can enhance the streetscape, promote opportunities for education and conversation, and help create a sense of identity for the surrounding neighbourhood. They typically include the use of graphic designs or other adapted works of art, nature photography, and/or archival imagery.

Staff suggest exploring the use of archival photographs, Indigenous, cultural and/or artistic designs where appropriate to minimize cost and to complete the wrapping for the summer season.

The proposed wraps and their corresponding locations will be presented to Council at a future meeting for further discussion.



ALTERNATIVES:

Council can choose to:

- Not proceed with utility box wrapping.
- Add or delete from the suggested design themes recommended by staff.

FINANCIAL IMPLICATIONS:

Minimal cost for archival photograph retrieval or stock designs.

LEGAL IMPLICATIONS:

N/A

CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

Public art is a highly visible, accessible, and engaging way of telling stories on a community-wide scale that is accessible to all.

INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

N/A

ALIGNMENT WITH STRATEGIC PRIORITIES:

- | | |
|---|--|
| <input type="checkbox"/> Core Infrastructure | <input type="checkbox"/> Economy |
| <input type="checkbox"/> Official Community Plan Implementation | <input type="checkbox"/> Leadership |
| <input type="checkbox"/> Waterfront Area Plan | <input checked="" type="checkbox"/> Not Applicable |

I approve the report and recommendations.

Allison McCarrick, Chief Administrative Officer

STAFF REPORT TO COUNCIL

Report Prepared By: Len Thew, Manager of Public Works
Reviewed By: Allison McCarrick, CAO
Meeting Date: March 5, 2024
File No:
Re: Parks Mower–Tender award cancelation and group purchase

RECOMMENDATION:

That Council direct staff to cancel the tender award with Oakcreek Golf & Turf and to utilize Canoe Procurement Group to source the purchase of a Commercial Tri-Deck Rotary Mower.

EXECUTIVE SUMMARY:

In 2022, Council approved the budget for a commercial tri-deck rotary mower and staff solicited bids. The lowest bid was from Oakcreek Golf & Turf for \$142,432 which required a budget amendment at the time. It has been well over a year and the Town has yet to receive the mower. Staff are requesting that the tender award be cancelled and that Canoe Procurement Group be utilized to source a similar mower.

PREVIOUS COUNCIL DIRECTION:

N/A

INTRODUCTION/BACKGROUND:

In 2021, the Parks department identified the need to replace unit 16 which is a Toro Groundmaster 400D. The anticipated replacement was included in the 2022 budget, though when the bids were received, an additional \$20k was required to fund the purchase. Council authorized the additional funds, and the bid was awarded to Oakcreek Golf & Turf for \$142,432.04 in September of 2022.

The Town has yet to receive the item. Staff are requesting terminating the tender award and purchase order due to the passage of time as well as the suppliers request for additional funds. Instead, staff are requesting authorization to use Canoe Procurement Group to source the item.

Canoe Procurement Group was successfully used to purchase the latest Parks Tractor.

ALTERNATIVES:

Council can choose to:

1. Increase the budget and wait for Oakcreek Golf & Turf to supply the mower.

2. Direct staff to re-tender the purchase.

FINANCIAL IMPLICATIONS:

There is \$145,000 already allocated in the 2024 budget from the Equipment Replacement Reserve for this purchase.

As the Town is already a member of Canoe Procurement Group, staff reviewed the items available for purchase that are similar to the tender specifications and have found a similar mower within budget.

LEGAL IMPLICATIONS:

Staff received legal advice that permits cancelling the tender award, citing failure to deliver within a reasonable period of time after awarded price.

CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

N/A

INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

N/A

ALIGNMENT WITH STRATEGIC PRIORITIES:

- | | |
|---|--|
| <input type="checkbox"/> Core Infrastructure | <input type="checkbox"/> Economy |
| <input type="checkbox"/> Official Community Plan Implementation | <input type="checkbox"/> Leadership |
| <input type="checkbox"/> Waterfront Area Plan | <input checked="" type="checkbox"/> Not Applicable |

I approve the report and recommendation.

Allison McCarrick, Chief Administrative Officer

ATTACHMENT:

- A. Previous Staff Report – September 6, 2022

ATTACHMENT A

STAFF REPORT TO COUNCIL

Report Prepared By: Len Thew, Manager of Public Works
Reviewed By: Ryan Bouma, Director of Infrastructure Services
Meeting Date: September 6, 2022
File No:
Re: Commercial Tri-Deck Rotary Mower

RECOMMENDATION:

That Council direct staff to amend the 2022-2026 Financial Plan by increasing the budget for the Commercial Tri-Deck Rotary Mower by \$20,000 with the additional funds to come from the Vehicle Equipment Reserve.

EXECUTIVE SUMMARY:

The Town has tendered twice for the supply of a commercial tri-deck rotary mower. No bids were received for the first round; two bids were received during the latest round, both being over the budgeted amount. Staff request that Council consider increasing the budget by \$20,000 in order to move the project forward.

PREVIOUS COUNCIL DIRECTION:

N/A

INTRODUCTION/BACKGROUND:

The 2022-2026 Financial Plan includes \$125,000 for the replacement of one of the Town's mowers. Staff placed the tender documents on BC Bid and the Town's website on June 23, however no bids were received. A second tender was posted on July 18 and two bids were received, as follows (excluding GST):

- Rollins Machinery: \$152,924.40
- Oak Creek Golf and Turf: \$142,432.04

Since the tender has been run twice, staff feel the low bid reflects an accurate price in the current market. The delivery date on the equipment is estimated to be 1-2 years.

ALTERNATIVES:

Council can choose to:

1. Not authorize the budget increase and direct staff to retender.
2. Fold the tender and budget again in 2023.

FINANCIAL IMPLICATIONS:

If approved, the 2022-2026 Financial Plan will be amended with an increase to expenses of \$20,000. In accordance with the Town’s Purchasing Policy, Staff are authorized to award the tender as the amount is under \$250,000.

LEGAL IMPLICATIONS:

The tender has closed, and bids are valid for 60 days. The Town needs to either award or cancel the tender.

CITIZEN/PUBLIC RELATIONS IMPLICATIONS

N/A

INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

The Parks department is leading this project, in conjunction with Finance

ALIGNMENT WITH SUSTAINABILITY VISIONING REPORT:

- Complete Community Land Use
- Green Buildings
- Innovative Infrastructure
- Healthy Community
- Not Applicable
- Low Impact Transportation
- Multi-use Landscapes
- Local Food Systems
- Local, Diverse Economy

ALIGNMENT WITH STRATEGIC PRIORITIES:

- Infrastructure
- Community
- Waterfront
- Economy
- Not Applicable

I approve the report and recommendation.

Allison McCarrick, Chief Administrative Officer

Reviewed at previous meeting

TOWN OF LADYSMITH

BYLAW NO. 2172

Financial Plan Bylaw for the years 2024-2028

The Council of the Town of Ladysmith in open meeting assembled enacts as follows:

Administration

1. Schedule “A” attached to and forming a part of this bylaw is hereby adopted and shall be the Financial Plan for the Town of Ladysmith for the five years ending December 31, 2028.
2. Schedule “B” attached to and forming a part of this bylaw is hereby adopted and shall be the Statement of Objectives and Policies for the Town of Ladysmith for the five years ending December 31, 2028.

Repeal

3. The Town of Ladysmith “Financial Plan Bylaw 2023, No. 2141 bylaw” in its entirety is hereby repealed.

Citation

4. This bylaw may be cited for all purposes as “Financial Plan Bylaw 2024, No. 2172”.

READ A FIRST TIME on the 20th day of February, 2024

READ A SECOND TIME on the 20th day of February, 2024

READ A THIRD TIME on the 20th day of February, 2024

ADOPTED on the _____ day of _____, 2024

Mayor (A. Stone)

Corporate Officer (S. Bouma)

SCHEDULE "A"

2024 – 2028 Financial Plan

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
REVENUES:					
Revenue From Property Tax Values	10,191,552	10,561,939	11,083,689	11,642,598	12,290,337
Revenue From Grants In Lieu	189,549	191,634	193,742	195,873	198,028
Revenue From Parcel Taxes	3,261,583	3,277,963	3,335,976	3,396,889	3,460,848
Revenue From Fees & Charges	5,842,884	5,940,822	6,040,451	6,216,993	6,321,334
Revenue From Other Sources	24,670,460	5,913,026	7,902,432	3,916,426	3,938,748
	<u>44,156,028</u>	<u>25,885,384</u>	<u>28,556,290</u>	<u>25,368,779</u>	<u>26,209,295</u>
EXPENSES:					
General Operating Expenses	13,497,418	13,496,566	14,131,141	14,486,763	14,850,922
Sanitary Sewer Operating Expenses	1,842,234	1,891,477	1,952,046	2,004,035	2,057,323
Water Operating Expenses	1,979,988	2,041,300	2,116,714	2,181,444	2,247,793
Interest on Debt	1,204,987	1,399,123	1,274,123	1,274,123	1,274,123
Amortization	4,419,318	4,498,866	4,579,846	4,662,283	4,746,204
	<u>22,943,945</u>	<u>23,327,332</u>	<u>24,053,870</u>	<u>24,608,648</u>	<u>25,176,365</u>
Annual Surplus/Deficit	21,212,083	2,558,052	4,502,420	760,131	1,032,930
Add back: Unfunded Amortization	4,419,318	4,498,866	4,579,846	4,662,283	4,746,204
Capital Expenditures					
General Capital	26,506,616	2,485,323	3,801,999	3,415,092	2,354,240
Sanitary Sewer Capital	4,099,171	3,335,000	1,990,000	1,320,000	330,000
Water Capital	21,461,452	5,873,050	6,412,050	598,153	659,311
Proceeds from Borrowing	(17,588,725)	(3,549,275)	-	-	-
Principal Payments on Debt	1,174,842	1,250,706	1,250,706	1,525,220	1,799,734
Transfers to (from) Reserves Funds	(3,463,436)	(1,430,500)	(1,463,675)	(703,307)	(579,776)
Transfer to (from) Accumulated Surplus	(6,558,519)	(907,386)	(2,908,814)	(732,744)	1,215,625
Financial Plan Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SCHEDULE "B"
Town of Ladysmith 2024 – 2028 Financial Plan
Statement of Objectives and Policies

In accordance with the *Community Charter*, the Town of Ladysmith (Town) is required to include in the Five Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in the *Community Charter*;
2. The distribution of property taxes among the property classes; and
3. The use of permissive tax exemptions.

Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2024. Table 2 shows a further breakdown of the funding proposed to come from reserves, Development Cost Charges and surpluses. Council currently has no specific policy surrounding the proportion of total revenue to come from each funding source.

Property taxes form the greatest proportion of revenue. As a revenue source, property taxation offers a number of advantages, for example, it is simple to administer and it is fairly easy for residents to understand. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis.

User fees and charges form a large portion of planned revenue. Many services can be measured and charged on a user-pay basis. Services where fees and charges can be easily administered include water and sewer usage, building permits, business licenses, and sale of services will be charged on a user-pay basis. User fees attempt to apportion the value of a service to those who use the service.

Objectives & Policies

- Use property taxes as the funding source for services that do not lend themselves to a user-pay approach;
- Review all user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service and align with those who use them;
- Consider borrowing when a capital project will provide benefits to taxpayers over a long period;
- Seek other sources of revenue in order to reduce reliance on property taxes;
- Allocate a minimum of 10% prior year's municipal tax levy to General Capital projects and a further 5% of the prior year's municipal tax levy to an infrastructure deficit.

Table 1: Sources of Revenue

Revenue Source	Dollar (\$)	Percent (%)
Property value taxes	10,191,552	15%
Grants in Lieu	189,549	0%
Parcel Taxes	3,261,583	4%
User fees & charges	5,842,884	8%
Other Sources	5,242,172	7%
Borrowing	17,588,725	24%
Grants	19,428,288	26%
DCCs & Reserves	3,463,436	5%
Own Funds	8,272,883	11%

Table 2: Utilization of Reserves, Development Cost Charges and Surplus for 2024

Source	Dollar Value	% of Total
Development Cost Charges - Roads	1,603,317	14%
Development Cost Charges - Sewer	885,085	8%
Development Cost Charges - Water	600,663	5%
Cemetery Care Fund	3,660	0%
Canada Community Building Fund	374,371	3%
Carry-forward reserve	6,077,943	52%
Safe-restart funds	235,000	2%
Surplus & Appropriated Equity	1,325,194	11%
Real Property Reserve	367,471	3%
Growing Communities	267,275	2%
Total	\$11,739,979	

Distribution of Property Tax Rates

Table 3 outlines the distribution of property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of Town services.

Objectives & Policies

- *Set tax rates and ratios that maintain tax stability between property classes while factoring in non-market growth within classes.*
- *Ensure the Class 4 (Major Industry) percentage is lower than the previous year with a target percentage of 10% of the total taxation.*
- *Ensure the Class 6 (Business/Other) percentage is lower than the previous year with a target percentage of 12% of the total taxation.*
- *Ensure the Class 5 (Light Industry) tax rate is not less than the Class 6 (Business/Other) rate.*
- *Set Class 8 (Recreation/non-profit) rate equal to the Class 1 (Residential) rate.*

Table 3: Distribution of 2024 Property Tax Rates

Property Class	2024
	% of Total Property Taxation
Residential (1)	73.725%
Utilities (2)	0.485%
Major Industry (4)	11.371%
Light Industry (5)	0.997%
Business and Other (6)	13.094%
Managed Forest Land (7), Recreation/Non-profit (8), and Farmland (9)	0.328%
Total	100.00%

Permissive Tax Exemptions & Revitalizations Tax Exemptions

The Town supports non-profit organizations through permissive tax exemptions. Permissive tax exemptions will be reviewed annually and considered in conjunction with:

- (a) other assistance being provided by the Town;
- (b) the potential demands for Town services or infrastructure arising from the property;
and
- (c) the amount of revenue that the Town will lose if the exemption is granted.

The Town believes revitalizations tax exemptions are an appropriate tool to assist the Town to achieve its strategic objectives. The Town can exempt municipal taxes for up to ten years where the project meets specific criteria and objectives as defined by bylaw. Recipients of exemptions must enter into a Revitalization Tax Exemption Agreement with the Town.

Objectives & Policies

- The Town will continue to provide permissive tax exemptions to some non-profit societies.
- Continue the use of the revitalization tax exemption for economic revitalization in order to encourage the commercial and industrial redevelopment of specific areas.

BYLAW STATUS SHEET March 5, 2024

Bylaw #	Description	Status
2131	"Town of Ladysmith Zoning Bylaw 2014, No. 1860, Amendment Bylaw (No. 54) 2022, No. 2131" (10940 Westdowne Rd.) Changes zoning from Rural Residential (RU-1) to Manufactured Home Park (MHP-1).	First and second readings, December 20, 2022. Public Hearing and third reading December 19, 2023. MOTI approval required.
2133	"Town of Ladysmith Zoning Bylaw 2014, No. 1860, Amendment Bylaw (No. 56) 2023, No. 2133". Allows convenience store at 1132-1142 Rocky Creek Rd.	First and second readings, January 10, 2023. Public Hearing required. MOTI approval required.
2161	"Official Community Plan Bylaw 2022, No. 2200, Amendment Bylaw 2023, No. 2161". To expand the mobile home park at 10940 Westdowne Road.	First and second readings, November 21, 2023. Second reading rescinded, second reading as amended, December 5, 2023. Public Hearing and third reading December 19, 2023.
2166	"Town of Ladysmith City Hall Loan Authorization Bylaw 2024, No. 2166". To enable the Town to borrow up to \$13.5 million dollars over a term of 30 years to fund the construction of a new City Hall.	First, second and third readings, January 23, 2024. Inspector of Municipalities approval received February 26, 2024. Approval of the electors required through an Alternative Approval Process.
2172	"Financial Plan Bylaw 2024, No. 2172" (to adopt a five-year Financial Plan for the Town of Ladysmith, as required under the <i>Community Charter</i>).	First, second and third readings, February 20, 2024.