

**A REGULAR MEETING  
OF THE TOWN OF LADYSMITH COUNCIL  
AGENDA  
6:00 P.M.**

Tuesday, April 16, 2024  
Ladysmith Seniors Centre  
630 2nd Avenue

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**Pages**

**1. CALL TO ORDER**

Call to Order 6:00 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:

- (b) personal information about an identifiable individual who is being considered for a municipal award or honour, or who has offered to provide a gift to the municipality on condition of anonymity; and
- (c) labour relations or other employee relations.

**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 April 16, 2024.

**5. RISE AND REPORT- Items from Closed Session**

**6. MINUTES**

**6.1 Minutes of the Regular Meeting of Council held April 2, 2024**

6

Recommendation

That Council approve the minutes of the Regular Meeting of Council held April 2, 2024.

**7. DELEGATIONS**

**7.1 MNP, Auditors for the Town**

Cory Vanderhorst will present the 2023 Financial Statements for the Town of Ladysmith.

**7.1.1 2023 Audited Financial Statements**

10

Recommendation

That Council accept the 2023 Audited Financial Statements of the Municipality.

**8. PROCLAMATIONS**

**8.1 Safety and Health Week - May 6-11, 2024**

53

Mayor Stone has proclaimed May 6-11, 2024 as "Safety and Health Week" in the Town of Ladysmith.

**8.2 International Day Against Homophobia and Transphobia - May 17, 2024**

54

Mayor Stone has proclaimed May 17, 2024 as "International Day Against Homophobia and Transphobia" in the Town of Ladysmith.

**8.3 Island Good Days - June 3-9, 2024**

55

Mayor Stone has proclaimed June 3-9, 2024 as "Island Good Days" in the Town of Ladysmith.

**9. DEVELOPMENT APPLICATIONS**

**9.1 Development Variance Permit and Development Permit – 1120 2nd Avenue 56**

Recommendation

That Council:

1. Issue Development Variance Permit Number 3090-24-03 for 1120 2<sup>nd</sup> Avenue (Lot 6, District Lot 144, Oyster District, Plan 9575, 001-360-060) to vary sections 6.5(b)(iii), 6.5(b)(vi), and 6.5(b)(x) of “Town of Ladysmith Zoning Bylaw 2014, No. 1860” for the following:
  - a. Increasing the gross floor area of the coach house dwelling from 60.0m<sup>2</sup> to 110.0m<sup>2</sup>;
  - b. Reducing the interior side parcel line setback from 2.0m to 1.9m; and
  - c. Increasing the maximum permitted size for upper-level balconies from 2.9m<sup>2</sup> to 44.0m<sup>2</sup>; and
2. Issue Development Permit Number 3060-24-04 for 1120 2<sup>nd</sup> Avenue (Lot 6, District Lot 144, Oyster District, Plan 9575, 001-360-060) to authorize a coach house dwelling.

**10. COMMITTEE MINUTES**

**10.1 Accessibility Advisory Committee - January 24, 2024 75**

Recommendation

That Council receive the minutes of the Accessibility Advisory Committee meeting held January 24, 2024.

**10.2 Accessibility Advisory Committee - April 3, 2024 77**

Recommendation

That Council receive the minutes of the Accessibility Advisory Committee meeting held April 3, 2024.

**10.3 Community Planning Advisory Committee - April 3, 2024 79**

Recommendation

That Council receive the minutes of the Community Planning Advisory Committee meeting held April 3, 2024.

11. REPORTS

11.1 RFP No. 2024-PRC-02 Heart of the Hub Phase 2 – Construction Project Management 81

Recommendation

That Council award the contract for the construction project management of Phase 2 of the “Heart of the Hub” Machine Shop project to MKM Projects Ltd. in the amounts of:

- a. \$88/hr., up to a maximum amount of \$12,320, for pre-construction stage fees; and
- b. a 5.5 percent construction project management fee of the work earned for the construction stage.

11.2 Video Surveillance of Civic Property Policy 84

Recommendation

That Council adopt Video Surveillance of Civic Property Policy 14-7010-B, dated April 16, 2024.

12. BYLAWS

12.1 Bylaws for Introduction

12.1.1 2024 Property Tax Bylaws 94

12.1.1.1 “Property Tax Rates Bylaw 2024, No. 2175” 97

Recommendation

That Council give first, second and third readings to “Property Tax Rates Bylaw 2024, No. 2175”.

12.1.1.2 “Sewer Parcel Tax Bylaw 2024, No. 2176” 101

Recommendation

That Council give first, second and third readings to “Sewer Parcel Tax Bylaw 2024, No. 2176”.

12.1.1.3 “Water Parcel Tax Bylaw 2024, No. 2177” 103

Recommendation

That Council give first, second and third readings to “Water Parcel Tax Bylaw 2024, No. 2177”.

12.2 Bylaw Status Sheet 105

**13. NEW BUSINESS**

**14. 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.

**15. ADJOURNMENT**



## MINUTES OF A REGULAR MEETING OF COUNCIL

Tuesday, April 2, 2024

6:30 P.M.

Ladysmith Seniors Centre  
630 2nd Avenue

### Council Members Present:

Mayor Aaron Stone  
Councillor Amanda Jacobson  
Councillor Tricia McKay

Councillor Duck Paterson  
Councillor Marsh Stevens  
Councillor Jeff Virtanen

### Council Members Absent:

Councillor Ray Gourlay

### Staff Present:

Allison McCarrick  
Erin Anderson  
Chris Barfoot  
Jake Belobaba

Ryan Bouma  
Sue Bouma  
Andrea Hainrich

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## 1. CALL TO ORDER

Mayor Stone called this Meeting of Council to order at 6:30 p.m., in order to retire immediately into Closed Session.

## 2. CLOSED SESSION

### CS 2024-057

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:

- (b) personal information about an identifiable individual who is being considered for a municipal award or honour, or who has offered to provide a gift to the municipality on condition of anonymity.

*Motion Carried*

### **3. OPEN MEETING AND ACKNOWLEDGEMENT**

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.

Mayor Stone thanked John Marston, creator of the new welcome sign installed at the southern gateway to the Town. Mayor Stone commended Mr. Marston's artistic vision for the project as well as his cultural leadership in the community.

Mayor Stone also expressed appreciation for the recent Provincial and Federal grants received by the Town for water infrastructure project upgrades.

### **4. AGENDA APPROVAL**

#### **CS 2024-058**

That Council approve the agenda for this Regular Meeting of Council for April 2, 2024.

*Motion Carried*

### **5. RISE AND REPORT- Items from Closed Session**

Council rose from Closed Session at 6:42 p.m. without report.

### **6. MINUTES**

#### **6.1 Minutes of the Regular Meeting of Council held March 19, 2024**

##### **CS 2024-059**

That Council approve the minutes of the Regular Meeting of Council held March 19, 2024.

*Motion Carried*

### **7. DELEGATIONS**

#### **7.1 Nora Arajs and Jane Kilthei, Cowichan Climate Hub**

Jane Kilthei and Nora Arajas of the Cowichan Climate Hub discussed the increased health risks associated with methane emissions from the domestic use of natural gas and spoke about the BC zero emissions step code and the goal to make new buildings fossil fuel free. They invited the Town to join other local governments in BC in adopting zero carbon bylaws to meet the net carbon emissions goal and responded to Council's questions.

Council thanked Ms. Kilthei and Ms. Arajs for their presentation and their efforts to improve climate resilience throughout the Cowichan Valley.

## 8. COMMITTEE MINUTES

### 8.1 Parks, Recreation & Culture Advisory Committee - March 20, 2024

#### **CS 2024-060**

That Council receive the minutes of the Parks, Recreation & Culture Advisory Committee meeting held March 20, 2024.

*Motion Carried*

## 9. REPORTS

### 9.1 Appropriate Behaviour - Code of Conduct – Recreation Facilities Updates

#### **CS 2024-061**

That Council endorse the presented updates to the Town of Ladysmith Appropriate Behaviour – Code of Conduct – Recreation Facilities Policy.

*Motion Carried*

### 9.2 Downtown Parking Study

#### **CS 2024-062**

That Council receive the Downtown parking study report and presentation dated April 2, 2024 from the Director of Development Services pursuant to policy 2.33 of the Official Community Plan.

#### **CS 2024-063**

##### AMENDMENT

That Council amend resolution CS 2024-062 to include direction to increase enforcement of parking time limits in the vicinity of Harmony Square.

*Amendment Carried*

#### **Resolution CS 2024-062, as amended, reads:**

That Council receive the Downtown parking study report and presentation dated April 2, 2024 from the Director of Development Services pursuant to policy 2.33 of the Official Community Plan, and direct staff to increase enforcement of parking time limits in the vicinity of Harmony Square.

*Main Motion, as Amended, Carried*



### **9.3 Town of Ladysmith Utility Kiosk Wrap Design and Locations**

#### **CS 2024-064**

That Council direct staff to choose five of the newest concept designs from the options provided in the report dated April 2, 2024 by the Director of Parks, Recreation & Culture, to wrap the utility kiosks being installed by F3 Networks Canada Inc at five identified locations.

*Motion Carried*

## **10. BYLAWS**

### **10.1 Bylaw Status Sheet**

## **11. NEW BUSINESS**

### **11.1 Letter of Support to the Province regarding a potential new school at the Ecole Davis Road property**

#### **CS 2024-065**

That the Mayor, on behalf of Council, write a letter of support to the Province regarding a potential new school at the Ecole Davis Road property.

*Motion Carried*

## **12. QUESTION PERIOD**

A member of the public asked about the company responsible for installing the utility kiosk wraps presented in item 9.3 as well as the lifespan of the wraps and the costs involved in selecting the designs. He also asked if Council would consider redoing the parking study sampling to take into consideration the operating hours of downtown businesses.

## **13. ADJOURNMENT**

#### **CS 2024-066**

That Council adjourn this Regular Meeting of Council at 8:25 p.m.

*Motion Carried*

CERTIFIED CORRECT

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Mayor (A. Stone)

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Corporate Officer (S. Bouma)

**TOWN OF LADYSMITH**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**  
**AUDITED**



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**DECEMBER 31, 2023**

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Independent Auditor's Report

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## STATEMENT OF MANAGEMENT'S RESPONSIBILITY

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The accompanying Consolidated Financial Statements are the responsibility of the management of the Town of Ladysmith and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting standards.

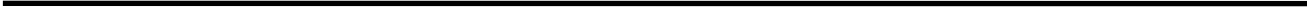
In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

*MNP LLP* as the Municipality's appointed external auditors, have audited the Consolidated Financial Statements. The Auditor's report is addressed to the Mayor and members of Council and appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian Auditing Standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the Consolidated Financial Statements are free of material misstatement and present fairly the financial position and results of the Municipality in accordance with Canadian Public Sector Accounting Standards.

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Allison McCarrick  
Chief Administration Officer

INDEPENDENT AUDITOR'S REPORT

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**TOWN OF LADYSMITH**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2023**

		2023	2022
<b>Financial Assets</b>			
Cash and short-term deposits	<i>(Note 3)</i>	\$ 45,156,809	\$ 40,683,632
Accounts receivable	<i>(Note 5)</i>	2,423,885	2,704,470
		47,580,694	43,388,102
<b>Liabilities</b>			
Accounts payable and accrued liabilities	<i>(Note 6)</i>	2,544,282	2,862,982
Post-employment benefits	<i>(Note 7)</i>	334,200	288,800
Deferred revenue	<i>(Note 8)</i>	2,016,048	2,327,152
Refundable deposits and other	<i>(Note 9)</i>	2,102,252	2,683,721
Restricted reserves	<i>(Note 10)</i>	535,460	510,976
Development cost charge reserve	<i>(Note 11)</i>	8,944,041	7,966,939
Canada Community-Building reserve	<i>(Note 12)</i>	1,690,208	1,972,401
Equipment financing	<i>(Note 13)</i>	2,763,478	2,834,578
Debenture debt	<i>(Note 14)</i>	13,670,140	14,511,912
Asset Retirement obligation	<i>(Note 15)</i>	3,086,870	-
		37,686,979	35,959,461
Net Financial Assets		9,893,715	7,428,641
<b>Non-Financial Assets</b>			
Tangible Capital Assets	<i>(Schedule II)</i>	121,941,879	116,279,171
Prepays		90,502	114,569
Inventory		87,215	84,600
		122,119,596	116,478,340
Accumulated Surplus	<i>(Note 20)</i>	\$ 132,013,311	\$ 123,906,981

*Commitments and Contingencies (Note 16)*

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Director of Financial Services



**TOWN OF LADYSMITH  
CONSOLIDATED STATEMENT OF OPERATIONS  
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>Budget 2023</u> (Note 21)	<u>2022</u>
<b>Revenue</b>			
Taxation (Note 23)	\$ 12,896,686	\$ 12,887,337	\$ 12,810,369
Sale of Services (Note 24)	5,103,849	4,756,112	4,724,280
Investment Income	1,792,143	650,000	899,100
Licence, Permits, Rentals & Penalties (Note 25)	1,306,204	907,475	1,161,641
Grants (Note 26)	6,104,747	19,993,976	2,401,280
Donations and contributed tangible capital assets	4,681,127	3,647,598	954,078
Loss on foreign exchange	(2,752)	-	12,300
Gain (loss) on disposal of tangible capital assets	(670,565)	-	57,755
Development fees	307,100	3,396,165	-
Canada Community-Building funds utilized (Note 12)	830,201	1,221,299	639,367
	<u>32,348,740</u>	<u>47,459,962</u>	<u>23,660,170</u>
<b>Expenses</b>			
General government services	3,294,048	7,829,720	2,697,917
Protective services	2,812,208	2,920,836	2,130,266
Transportation services	2,880,132	3,855,879	2,669,338
Garbage services	552,275	619,271	501,989
Cemetery services	44,236	33,013	40,640
Development services	827,332	1,144,275	910,441
Recreation and cultural services	3,936,935	3,698,994	3,233,520
Parks operation services	1,086,114	1,376,147	1,035,279
Sewer	2,981,962	4,440,567	3,207,547
Water	5,827,168	5,402,534	3,679,395
	<u>24,242,410</u>	<u>31,321,236</u>	<u>20,106,332</u>
Annual Surplus	8,106,330	16,138,726	3,553,838
Accumulated Surplus, beginning of year	<u>123,906,981</u>	<u>123,906,981</u>	<u>120,353,143</u>
Accumulated Surplus - end of year	<u>\$ 132,013,311</u>	<u>\$ 140,045,707</u>	<u>\$ 123,906,981</u>

See accompanying notes to the consolidated financial statements

**TOWN OF LADYSMITH**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
Operating Transactions		
Annual Surplus	\$ 8,106,330	\$ 3,553,838
Less non-cash items included in surplus:		
Amortization	4,419,318	4,210,987
Loss on disposal of tangible capital assets	670,565	(57,755)
Actuarial adjustments on debenture debt	(81,554)	(73,075)
Asset Retirement Obligations	3,086,870	-
Contributed tangible capital assets	(4,515,891)	(899,546)
	<u>11,685,638</u>	<u>6,734,447</u>
Change in		
Accounts receivable	280,585	(360,196)
Prepaid expenses	24,067	(11,430)
Inventory	(2,615)	1,763
Accounts payable and accrued liabilities	(318,700)	(509,168)
Post employment benefits	45,400	(25,800)
Deferred revenues	(311,104)	(1,153,890)
Refundable deposits and other	(581,469)	324,653
Restricted reserves	24,484	15,240
Development cost charge reserve	977,102	1,080,805
Canada Community-Building reserve	(282,193)	(147,727)
Cash provided by operating transactions	<u>11,541,195</u>	<u>5,948,696</u>
Capital Transactions		
Proceeds on sale of tangible capital assets	35,315	184,050
Cash used to acquire tangible capital assets	(6,272,015)	(6,097,589)
Cash used by capital transactions	<u>(6,236,700)</u>	<u>(5,913,539)</u>
Repayment of long-term debt and equipment financing		
Proceeds of equipment loans	-	2,100,000
Repayment of debt	(831,318)	(1,764,363)
Net Decrease in cash from financing	<u>(831,318)</u>	<u>335,637</u>
Increase in Cash and Short-Term Deposits	4,473,177	370,794
Cash and Short-Term Deposits - Beginning of Year	<u>40,683,632</u>	<u>40,312,838</u>
Cash and Short-Term Deposits - End of Year	<u>\$ 45,156,809</u>	<u>\$ 40,683,632</u>

*See accompanying notes to the consolidated financial statements*

**TOWN OF LADYSMITH**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**  
**AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>Budget 2023</u> (Note 21)	<u>2022</u>
Annual Surplus	\$ 8,106,330	\$ 16,138,726	\$ 3,553,838
Acquisition of tangible capital assets	(10,787,906)	(29,611,059)	(6,997,135)
Amortization of tangible capital assets	4,419,318	4,210,984	4,210,984
Loss (gain) on sale of tangible capital assets	670,565	-	(57,755)
Proceeds from sale of tangible capital assets	35,315	-	184,050
Decrease (Increase) in inventories	(2,615)	-	1,763
Increase (Decrease) in prepaids	24,067	-	(11,430)
Change in Net Financial Assets	<u>2,465,074</u>	<u>(9,261,349)</u>	<u>884,315</u>
Net Financial Assets, beginning of year	<u>7,428,641</u>		<u>6,544,326</u>
Net Financial Assets, end of year	<u>\$ 9,893,715</u>		<u>\$ 7,428,641</u>

*See accompanying notes to the consolidated financial statements*

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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The Town of Ladysmith (the Town) was incorporated in 1904 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services in the Town, as governed by the *Community Charter* and the *Local Government Act*.

**Note 1 - Change in Accounting Policies**

**Asset retirement obligations**

Effective January 1, 2023, the Town adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of a liability for asset retirement obligations under PS 3280 Asset Retirement Obligations. The new standard establishes when to recognize and how to measure a liability for an asset retirement obligation, and provides the related financial statement presentation and disclosure requirements.

Under the new standard, a liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset when certain criteria are met, as described in Note 2(k).

Pursuant to the recommendations, the change was applied prospectively and prior periods have not been restated. As such, the Town recognized asset retirement obligations for those arising on or after January 1, 2023, as well as for those arising prior to January 1, 2023 but for which an obligation was not previously recognized.

The cumulative effect in the current year of adopting this new standard is to increase liabilities by \$3,086,870 and increase expenses by \$3,086,870.

**Financial instruments**

Effective January 1, 2023, the Town adopted the Public Sector Accounting Board's (PSAB) new recommendations for the recognition, measurement, presentation and disclosure of financial assets, financial liabilities and derivatives under Section PS 3450 Financial Instruments. The new Section is applied prospectively, and prior periods have not been restated. There was no material impact on the consolidated financial statements from the prospective application of the new accounting recommendations.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 2 - Significant Accounting Policies**

The notes to the consolidated financial statements are an integral part of these financial statements. They provide detailed information and explain the significant accounting and reporting policies and principles that form the basis of these statements. They also provide relevant supplementary information and explanations which cannot be expressed in the consolidated financial statements.

**(a) Basis of Presentation**

It is the Town's policy to follow Canadian public sector accounting standards for local governments and to apply such principles consistently. The financial resources and operations of the Town have been consolidated for financial statement purposes and include the accounts of all of the funds of the Town.

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon the receipt of goods and services or the creation of an obligation to pay.

The consolidated financial statements reflect the assets, liabilities, revenues and expenses and changes in fund balances and financial position of the Town. These consolidated financial statements consolidate the following operations:

General Revenue Fund	General Capital Fund
Water Revenue Fund	Water Capital Fund
Sewer Revenue Fund	Sewer Capital Fund
Reserve Fund	

**(b) Reporting Entity**

The consolidated financial statements include the assets, liabilities, revenue and expenses of the reporting entity. The reporting entity is comprised of all the funds, agencies, local boards, and committees of the Council which are controlled by the Town. Control is defined as the power to govern the financial and reporting policies of another organization with the expected benefits of risk of loss to the Town. The controlled organizations are consolidated after adjusting their accounting policies to a basis consistent with the accounting policies of the Town. Interfund and intercompany balances and transactions have been eliminated. The controlled organizations include Ladysmith Harbour Economic Development Corporation (formally DL 2016 Holdings Corporation), a wholly owned subsidiary of the Town.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 2 - Significant Accounting Policies (continued)**

**(c) Tangible Capital Assets**

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Cost includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Donated assets are recorded at their estimated fair value upon acquisition. Certain tangible capital assets for which historical cost information is not available have been recorded at current fair market values discounted by a relevant inflation factor. Certain assets are disclosed at a nominal value as the determination of current fair market value was not available. The Town does not capitalize interest charges as part of the cost of its tangible capital assets.

Tangible capital assets are amortized over their estimated useful life on the straight-line method at the following annual rates:

General Tangible Capital Assets

Land	Indefinite
Land Improvements	15 to 75 years
Buildings	25 to 40 years
Equipment, Furniture and Vehicles	5 to 60 years

Engineering Structures

Roads and Sidewalks	20 to 75 years
Storm and Sewer	25 to 75 years
Water	20 to 80 years

Constructions in progress contain capital projects underway but not yet complete or put into use. Once put into use, the asset will be amortized based on the above annual rates for the applicable category of work performed.

Certain assets have historical or cultural value including works of art, historical documents as well as historical and cultural artifacts that are not recognized as tangible capital assets because a reasonable estimate of the future benefits associated with such property cannot be made. Intangibles, Crown lands and other natural resources are not recognized as tangible capital assets.

TOWN OF LADYSMITH  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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**Note 2 - Significant Accounting Policies (continued)**

**(d) Cash and Short-Term Deposits**

Cash and short-term deposits have maturities of three months or less from the date of acquisition, reported in Canadian funds using the exchange rate of the prescribed bank as of December 31.

**(e) Restricted Reserves and Deferred Revenues**

Receipts which are restricted by the legislation of senior governments or by agreement with external parties are deferred and reported as restricted reserves. When qualifying expenses are incurred, restricted reserves are brought into revenue at equal amounts, in accordance with Revenue Recognition Note 2 (g). These revenues are comprised of the amounts shown in Note 10, 11 and 12.

Revenues received from non-government sources in advance of expenses which will be incurred in a later period are deferred until the associated purchase or expense is incurred.

**(f) Use of Estimates**

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the reporting period. Significant areas requiring the use of management estimates relate to the collectability of accounts receivable, accrued liabilities, post-employment benefits, asset retirement obligations, provisions for contingencies and amortization rates, useful lives and salvage values for determining tangible capital asset values. Actual results could differ from those estimates. Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the Town is responsible for. Adjustments, if any, will be reflected in operations in the period of settlement.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 2 - Significant Accounting Policies (continued)**

**(g) Revenue Recognition**

Taxation revenues are recognized at the time of issuing the property tax notices for the fiscal year. Sales of services revenue are recognized when the services are rendered. Investment income is accrued as earned. Licences, permits, rentals and penalty revenues are recognized when the service has been provide or the amount is earned and when collection is reasonably assured.

Other revenues are recognized when earned in accordance with the terms of the agreement, when the amounts are measurable and when collection is reasonably assured.

The Town recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. Grants and donations are recognized in the financial statements in the period which the events giving rise to the transfer occur, eligibility criteria are met, and reasonable estimates of the amount can be made. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability (deferred revenue). In such circumstances, the Town recognizes the revenue as the liability is settled.

Deferred revenue represents user charges and other fees which have been collected, for which the related services have yet to be provided. These amounts will be recognized as revenue in the fiscal year the services are provided.

**(h) Non-financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

**(i) Inventory**

Inventory is valued at the lower of cost and net realizable value, determined on an average cost basis.



TOWN OF LADYSMITH  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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**Note 2 - Significant Accounting Policies (continued)**

**(j) Liability for contaminated sites**

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Town of Ladysmith is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2023.

Included in tangible capital assets are specific properties that have been determined to be contaminated in excess of Provincial environmental standards and that require remediation activities. As the Town has not accepted responsibility for the contamination, no liability has been recorded for the estimated remediation costs. Future events may confirm the Town's responsibility, at which point a liability would be recorded. Any remediation activities that occur prior to the determination of responsibility will be expensed as incurred.

**(k) Asset Retirement Obligations**

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Town to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at December 31, 2023. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 2 - Significant Accounting Policies - (l) Asset Retirement Obligations (continued)**

At each financial reporting date, the Town reviews the carrying amount of the liability. The Town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

**(m) Financial Instruments**

The Town recognizes its financial instruments when the Town becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Town may irrevocably elect to subsequently measure any financial instrument at fair value. The Town has not made such an election during the year.

The Town subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The Town has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating annual surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 3 - Cash and Short-Term Deposits**

Cash and short-term deposits were comprised as follows:

	<u>2023</u>	<u>2022</u>
Cash	\$ 44,283,003	\$ 39,851,882
Short-term deposits	<u>873,806</u>	<u>831,750</u>
	<u>\$ 45,156,809</u>	<u>\$ 40,683,632</u>

Included in Cash is a deposit of \$199,850 (the equivalent of \$151,377 US Funds based on the exchange rate at the Ladysmith and District Credit Union on December 31, 2023) (\$199,031 equivalent of \$145,149 US Funds – 2022). Short-term deposits consist of short-term investments in the Municipal Finance Authority of B.C. money market fund. The market value is equal to the carrying value.

Included in cash and short-term deposits are the following restricted amounts that are expended in accordance with the terms of the restricted reserves.

	<u>2023</u>	<u>2022</u>
Restricted reserves	\$ 535,460	\$ 510,976
Canada Community-Building Fund reserve	1,690,208	1,972,401
Development cost charges reserve	<u>8,928,374</u>	<u>7,951,271</u>
Total restricted cash	<u>\$ 11,154,042</u>	<u>\$ 10,434,648</u>

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 4 - Financial Instruments**

The Town as part of its operations carries a number of financial instruments. It is management's opinion the Town is not exposed to significant interest, currency or credit risk arising from these financial instruments, except as otherwise disclosed. The Town is exposed to currency risk on its US dollar bank account. Unless otherwise noted in Note 3, the fair value of these financial instruments approximates their carrying values.

**Note 5 - Accounts Receivable**

	<u>2023</u>	<u>2022</u>
Employee receivables	\$ 6,563	\$ 1,989
Other government	464,628	698,877
Property taxes	850,529	972,621
User fees and other	1,102,165	1,030,983
	<u>\$ 2,423,885</u>	<u>\$ 2,704,470</u>

**Note 6 - Accounts Payable and Accrued Liabilities**

	<u>2023</u>	<u>2022</u>
General	\$ 1,439,952	\$ 1,803,410
Other governments	814,885	555,118
Salaries and wages	173,903	203,457
Contractor holdbacks	20,215	202,355
Accrued interest	95,327	98,642
	<u>\$ 2,544,282</u>	<u>\$ 2,862,982</u>

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 7 - Post-Employment Benefits**

The Town provides compensated absences to its employees to a maximum of 120 days. The Town also allows employees to defer unused vacation without any maximum. Any deferred vacation time remaining at retirement or termination is paid out at that time. The amount recorded for these benefits is based on an actuarial evaluation done by an independent firm using a projected benefit actuarial valuation method prorated on services. The last actuarial valuation was calculated at November 1, 2023 and has been extrapolated to December 31, 2023. The change in the liability in the financial statements in respect of obligations under the plan amounts to \$45,400 (-\$25,800 - 2022).

The accrued post-employment benefits are as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 288,800	\$ 314,600
Current service costs	38,600	38,900
Benefits paid	(91,700)	(14,200)
Actuarial gain	98,500	(50,500)
Balance, end of year	<u>\$ 334,200</u>	<u>\$ 288,800</u>

The significant actuarial assumptions adopted in measuring the Town's post-employment benefits are as follows:

	<u>2023</u>	<u>2022</u>
Discount Rate	4.10%	4.40%
Expected Inflation Rate and Wage & Salary Increases	2.50%	2.50%

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 8 - Deferred Revenue**

	<u>2023</u>	<u>2022</u>
Licence fees & charges	\$ 14,914	\$ 21,239
Rental payments	14,165	13,330
Property tax prepayments	742,298	676,873
Subdivisions prepayments	189,700	170,950
Recreation prepayments	38,536	28,628
Utilities prepayments	34,131	27,086
Government grant prepayments	970,086	1,385,546
Other	12,218	3,500
	<u>\$ 2,016,048</u>	<u>\$ 2,327,152</u>

**Note 9 - Refundable Deposits and Other**

	<u>2023</u>	<u>2022</u>
Developer performance deposits	\$ 1,048,182	\$ 1,205,416
Damage deposits	359,265	422,990
Other	694,805	1,055,315
	<u>\$ 2,102,252</u>	<u>\$ 2,683,721</u>

*These notes form an integral part of these consolidated financial statements.*

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 10 - Restricted Reserves**

There are two reserves, LRCA Capital and B&G Capital for the replacement of specific building components located at 630 2nd Avenue and 220 High Street. The Town renewed the operating leases with the Ladysmith Seniors Society and the Ladysmith Resources Community Association (LRCA) in 2021.

Description	Balance		Interest	Contributions	Expenditures	Balance	
	Dec. 31, 2022					Dec. 31, 2023	
Parking	\$ 112,677	\$ 7,735	\$ -	\$ -	\$ -	\$ 120,412	
Green Streets	1,595	93	-	-	(1,688)	-	
Amphitheatre	11,186	796	700	-	-	12,682	
B&G - Capital	68,422	4,008	5,064	-	-	77,494	
LRCA/Seniors - Capital	317,094	5,185	2,594	-	-	324,872	
<b>TOTAL</b>	<b>\$ 510,976</b>	<b>\$ 17,816</b>	<b>\$ 8,358</b>	<b>\$ (1,688)</b>	<b>\$ 535,460</b>		

**Note 11 - Development Cost Charges Reserve**

Restricted reserves include Development Cost Charges (DCC's) which are charged to developers and utilized for infrastructure development.

Description	Balance		Interest	Contributions	Expenditures	Balance	
	Dec. 31, 2022					Dec. 31, 2023	
DCC - Water	\$ 2,574,053	\$ 160,107	\$ 422,445	\$ -	\$ -	\$ 3,156,605	
DCC - Parks	913,070	64,790	60,293	(50,000)	-	988,153	
DCC - Parks Dedication	502,558	17,001	-	-	-	519,559	
DCC - Roads	1,633,802	87,701	127,179	(257,100)	-	1,591,582	
DCC - Sewer	1,816,991	108,732	176,161	-	-	2,101,884	
DCC - Storm	526,465	30,730	29,064	-	-	586,259	
<b>TOTAL</b>	<b>\$ 7,966,939</b>	<b>\$ 469,061</b>	<b>\$ 815,142</b>	<b>\$ (307,100)</b>	<b>\$ 8,944,041</b>		

Developers may be entitled to DCC credits in certain circumstances. There were no DCC credits provided in 2023 (\$13,024 for all DCC programs – 2022).

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
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**Note 12 – Canada Community-Building Fund Reserve**

The Canada Community-Building (CCB) funding (formally known as Gas Tax funding) is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Town and the Union of British Columbia Municipalities. Canada Community-Building funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements. The funds are recorded on the consolidated financial statements as a restricted reserve.

	<b>2023</b>	<b>2022</b>
Opening balance of unspent funds	\$ 1,972,401	\$ 2,120,128
Add: Amounts received during the year	452,892	433,786
Interest earned	95,116	57,854
Less: Canada Community-Building funds utilized	(830,201)	(639,367)
Closing balance of unspent funds	<u>\$ 1,690,208</u>	<u>\$ 1,972,401</u>

**Note 13 - Obligations under Equipment Financing**

The total equipment financing outstanding with the Municipal Finance Authority of BC (MFABC) as at December 31, 2023 was \$2,763,478 (\$2,834,578 - 2022). This balance is made up of:

	<b>Balance Dec 31, 2022</b>	<b>Principal Payments</b>	<b>Balance Dec 31, 2023</b>
Spartan Fire Truck	\$ 145,409	\$ 33,861	\$ 111,548
Pumper Truck	589,425	6,875	582,550
Aerial Truck	2,099,744	30,364	2,069,380
	<u>\$ 2,834,578</u>	<u>\$ 71,100</u>	<u>\$ 2,763,478</u>

Interest in the consolidated statement of operations is calculated as \$146,568 (\$29,250 - 2022).



**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 13 - Obligations under Equipment Financing (continued)**

- 1) A five-year equipment loan agreement with the MFABC renewed June of 2022 in the amount of \$166,214 for the purchase of a 2012 Spartan fire truck. The balance of the loan at December 31, 2023 was \$111,548 (\$145,410 - 2022). The remaining obligation will be repaid with monthly loan payments in the amount of \$3,388 including interest at a monthly varying rate (December, 2023 was 5.63%) (4.51% - 2022). Loan to is set to expire July 2026.
  
- 2) A five-year equipment loan agreement with the MFABC renewed October of 2023 in the amount of \$586,408 for the purchase of a 2018 Spartan fire truck. The balance of the loan at December 31, 2023 was \$582,550 (\$589,425 - 2022). The remaining obligation will be repaid with monthly loan payments in the amount of \$4,050 including interest at a monthly varying rate (December, 2023 was 5.63%) (4.51% - 2022). The loan is set to expire September 2028.
  
- 3) A new five-year equipment loan agreement with the MFABC renewed December of 2023 in the amount of \$2,069,380 for the purchase of an Aerial fire truck. The balance of the loan at December 31, 2023 was \$2,069,380 (\$2,099,744 - 2022). The remaining obligation will be repaid with monthly loan payments in the amount of \$13,116 including interest at a monthly varying rate (December, 2023 was 5.63%) (4.51% - 2022). The loan is set to expire December 2028.

The future minimum loan payments payable to MFABC for all three equipment loan obligations are as follows:

2024	\$	93,599
2025		99,432
2026		104,595
2027		69,451
2028		67,905
Thereafter		2,328,497

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 14 - Debenture Debt**

The Town of Ladysmith secures its long-term borrowing through the Municipal Finance Authority of BC (MFABC). As a condition of each borrowing, a portion of the debenture proceeds is retained by the MFABC as a debt reserve fund. As at December 31, 2023, the cash balance of the Town's debt reserve funds was \$244,548 (\$237,176 - 2022). Debt reserve funds are not recorded elsewhere in the financial statements.

The total long-term debt issued and outstanding with MFABC as at December 31, 2023 was \$13,670,140 (\$14,511,912 as at December 31, 2022). This balance is made up of:

	Original Amount	Balance Dec 31, 2022	Principal Payments	Balance Dec 31, 2023	Interest Rate
<b><u>General Capital Fund</u></b>					
RCMP Building Issue #97 Term 2006-2031	\$ 2,750,000	\$ 1,308,863	\$ 123,679	\$ 1,185,184	1.75%
<b><u>Water Capital Fund</u></b>					
Water Improvements Issue #118 Term 2012-2037	1,000,000	711,710	38,266	673,444	3.39%
Water Filtration Plant Issue #147 Term 2019-2044	6,000,000	5,491,339	179,827	5,311,512	2.66%
<b><u>Sewer Capital Fund</u></b>					
Sewer Treatment Plant Issue #138 Term 2016-2036	10,000,000	7,000,000	500,000	6,500,000	1.38%
	<u>\$ 19,750,000</u>	<u>\$ 14,511,912</u>	<u>\$ 841,772</u>	<u>\$ 13,670,140</u>	

Debt interest, net of actuarial adjustment included in the consolidated statement of operations, is calculated at \$386,847 (\$408,692 - 2022). The actuarial amount recognized is calculated at \$93,044 (\$73,075 - 2022).

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 14 - Debenture Debt (continued)**

The following principal payments are payable over the next five years:

	General		Water		Sewer		Total
	Principal Repayment	Actuarial Sinking Fund Earnings	Principal Repayment	Actuarial Sinking Fund Earnings	Principal Repayment	Actuarial Sinking Fund Earnings	Net
2024	66,033	62,593	194,185	30,451	500,000	-	853,262
2025	66,033	67,738	194,185	37,190	500,000	-	865,146
2026	66,033	73,088	194,185	44,132	500,000	-	877,438
2027	66,033	78,653	194,185	51,281	500,000	-	890,152
2028	66,033	84,441	194,185	58,645	500,000	-	903,304
Thereafter	198,099	290,409	2,899,633	1,892,699	4,000,000	-	9,280,840

On February 18, 2020, the electors approved an additional \$6.2 million dollars in long-term debt to increase the Town's water supply. This new debt has not been executed. In February of 2024, the Town initiated a borrowing of \$13.5 million dollars in long-term debt to redevelop the Buller Street lot. This new debt has not been approved at this time.

**Note 15 - Asset Retirement Obligations**

The Town has buildings containing asbestos, lead paint, and other hazardous materials and is legally required to remove the noted items when it becomes necessary to repair or replace the buildings. The Town recognized a liability of \$336,870 for the asset retirement obligation and a corresponding amount has been expense as the effective buildings have been fully amortized.

The Town has a water course with several waters weir and is legally required to decommission the weirs as they have reached the end of there useful life. The Town recognized a liability of \$2,750,000 for the asset retirement obligation and a corresponding amount has been expensed.

The Town estimated the amount of the liabilities using undiscounted future expenditures estimated to retire the tangible capital asset.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 16 - Commitments and Contingencies**

**(a) Contingent Liabilities**

- i) The Town, as a member of the Cowichan Valley Regional District, is jointly and severally liable for operational deficits or long term debt related to functions in which it participates.
- ii) The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet payments on its obligations it shall make payments from the Debt Reserve Fund which in turn is established by a similar Debt Reserve Fund in the Town and all other borrowing participants. If the Debt Reserve Fund is deficient the Authority's obligations become a liability of the regional district and may become a liability of the participating municipalities.
- iii) There were various claims made against the Town as at December 31, 2023 for incidents that arose in the ordinary course of operations. In the opinion of management and legal counsel, the outcomes of the lawsuits, now pending, are not determinable. As the outcomes are not determinable at this time, no amount has been accrued in the financial statements. Should any loss result from the resolution of these claims, such loss will be charged to operations in the year of resolution.

**(b) Pension Liability**

The Town and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 16 - Commitments and Contingencies – (b) Pension Liability (continued)**

The most recent actuarial valuation for the Municipal Pension Plan as of December 31, 2021, indicated a \$3.761 billion funding surplus for basic pension benefits on a going concern basis.

The Town of Ladysmith paid \$484,189 (2022 - \$506,763) for employer contributions to the plan in fiscal 2023.

The next valuation will be as at December 31, 2024.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution 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.

**(c) Reciprocal Insurance Exchange Agreement**

The Town is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the Town is assessed a premium and specific deductible for its claims based on population. The obligation of the Town with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, and not joint and several. The Town irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 16 - Commitments and Contingencies (continued)**

**(d) Service Agreements & Rental Payments**

Service Agreements

	2023	2022
Ladysmith & District Historical Society	\$ 29,627	\$ 29,046
Ladysmith Resources Centre Association	45,608	44,713
Ladysmith Chamber of Commerce & Visitor Centre	60,400	60,400
	\$ 135,635	\$ 134,159

In 2022, the Town renewed a 2-year Service Agreement with the Ladysmith & District Historical Society (LDHS) for the occupancy, operation and management of the museum and archives and with the Ladysmith Resources Centre Association (LRCA). Both agreements may be renegotiated in 2024.

The Town provides the Ladysmith Chamber of Commerce & Visitor Centre annual funding to operate the visitor centre and provide support services for local businesses. The agreement is year-to-year. In 2022 and 2023, the Town provided an additional \$17,000 to the Ladysmith Chamber of Commerce to promote economic development and tourism services.

Rental payments under operating leases are expensed as incurred.

Rental Payments

	2023	2022
132c Roberts Street - office space	\$ 32,277	\$ 31,975
17 & 25 Roberts Street - parking lot	9,900	9,600
	\$ 42,177	\$ 41,575

In December of 2023, the Town signed a 2-year lease with Ivory Tower Investments Ltd for the use of office space at 132c Roberts Street which expires January of 2026. The future monthly payments are \$2,872 for the term of the agreement.

In December of 2023, the Town signed a 5-year lease agreement with Paul Jorjorian for the rental of the 17 & 25 Roberts Street Parking Lot which expires December 2028. The future monthly payments are 2024 for \$900, 2025 for \$950, 2026 for \$1,000, 2027 for \$1,000 and 2028 for \$1,000.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 17 - Significant Taxpayers**

The Town is reliant upon 10 taxpayers for approximately 12.82% (11.31% - 2022) of the total property tax revenue which includes Western Forest Products at approximately 7.05% (6.25% - 2022) of the total property tax revenue.

**Note 18 - Funds Held in Trust**

These funds account for assets which must be administered as directed by agreement or statute for certain beneficiaries; in particular, these funds are for the Cemetery Trust Fund. In accordance with PSAB recommendations on financial statement presentation, trust funds are not included in the Town's Financial Statements.

A summary of trust fund activities by the Town is as follows:

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
Cash and short term investment	<u>\$ 179,999</u>	<u>\$ 174,827</u>
<b>Equity</b>		
Opening balance	\$ 174,827	\$ 169,227
Interest	10,024	4,717
Transfer interest to fund cemetery costs	(10,024)	(4,717)
Contributions	5,387	5,600
Refunds	<u>(215)</u>	<u>-</u>
Balance, end of year	<u>\$ 179,999</u>	<u>\$ 174,827</u>

**Note 19 - Comparative Figures**

Certain comparative figures have been reclassified to conform to the current year's presentation.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 20 - Accumulated Surplus**

The Town segregates its accumulated surplus in the following categories:

	2023	2022
<b>Appropriated Equity</b> <i>(Note 27)</i>		
Continuing projects	\$ 6,077,954	\$ 6,887,947
General fund	8,539,308	6,983,188
Water fund	-	2,153,202
Sewer fund	1,257,743	737,965
	15,875,005	16,762,303
<b>Unappropriated Equity</b>		
General fund	2,576,163	2,771,233
Water fund	104,470	593,612
Sewer fund	1,413,079	1,411,885
General capital fund	345,846	304,084
Sewer capital fund	32,529	32,529
Water capital fund	-	446,073
	4,472,086	5,559,414
<b>Reserve Funds</b>		
Reserve funds <i>(Note 27)</i>	6,157,953	2,652,577
Equity in Tangible Capital Assets	105,508,266	98,932,686
Total Accumulated Surplus	\$ 132,013,311	\$ 123,906,981

*These notes form an integral part of these consolidated financial statements.*



**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 21 - Annual Budget**

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on May 2<sup>nd</sup>, 2023.

The Financial Plan anticipated the use of surpluses accumulated in previous years to balance against current year expenses in excess of current year revenues. In addition, the Financial Plan anticipated capital expenses rather than amortization expense.

The following shows how these amounts were combined:

Financial Plan Balance for the year	\$	-
Add back:		
Amortization		(4,210,984)
Proceeds from new debt		(4,088,725)
Transfers to/from own funds		(6,188,341)
Less:		
Principal payments on debt		1,015,717
Capital expenditures per budget		38,050,368
Capital Expenditures expensed according to Tangible Capital Asset Policy		(8,439,309)
Adjusted Annual Surplus	\$	16,138,726

**Note 22 - Ladysmith Harbour Economic Development Corporation**

The Town of Ladysmith has an investment in the Ladysmith Harbour Economic Development Corporation (formerly DL 2016 Holdings Corporation or DL 2016), a wholly owned subsidiary company of the Town.

Up until December 31, 2023, the Town of Ladysmith leased portions of its waterfront from the Province of British Columbia parts of which were subleased to the Corporation which entered in an operating and maintenance agreement with Ladysmith Maritime Society (LMS). A portion of the moorage revenues from LMS are owed to the Corporation.

As of December 31, 2023, the Town no longer leases the area from the Province of British Columbia.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 23 – Taxation**

	<b>Actuals 2023</b>	<b>Actuals 2022</b>
<b>Taxes Collected:</b>		
General municipal purposes	\$ 9,449,418	\$ 9,459,445
Grants in lieu and 1% utility tax	194,031	180,092
Water and sewer parcel tax	3,253,237	3,170,831
School district	4,270,577	3,934,148
Regional hospital district	1,142,384	1,101,390
Regional district	2,529,286	1,782,845
BCAA and MFA	121,721	111,385
Library	486,749	444,033
	<u>21,447,403</u>	<u>20,184,171</u>
 <b>Less transfer to other governments</b>		
Province of BC (school taxes)	4,270,577	3,934,148
Cowichan Valley Regional Hospital District	1,142,384	1,101,390
Cowichan Valley Regional District	2,529,286	1,782,845
BC Assessment & Municipal Finance Authority	121,721	111,385
Vancouver Island Regional Library	486,749	444,033
	<u>8,550,718</u>	<u>7,373,802</u>
 <b>Net taxation for municipal purposes</b>	 <u>\$ 12,896,686</u>	 <u>\$ 12,810,369</u>

*These notes form an integral part of these consolidated financial statements.*

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 24 - Sale of Services**

	<u>Actuals</u> <u>2023</u>	<u>Budget</u> <u>2023</u>	<u>Actuals</u> <u>2022</u>
Administration recoveries	\$ 82,010	\$ 20,600	\$ 44,180
Cemetery services	47,375	34,140	40,135
Fire service agreements	199,498	121,762	129,159
Public Works recoveries	39,657	-	35,935
Recreation services	640,590	514,958	503,183
Sewer utility fees	1,791,907	1,751,960	1,701,741
Solid waste fees	735,650	692,492	710,377
Water utility fees	1,567,162	1,620,200	1,559,570
	<u>\$ 5,103,849</u>	<u>\$ 4,756,112</u>	<u>\$ 4,724,280</u>

**Note 25 - Licences, Permits, Rentals & Penalties**

	<u>Actuals</u> <u>2023</u>	<u>Budget</u> <u>2023</u>	<u>Actuals</u> <u>2022</u>
Facility Rentals & Leases	\$ 440,948	\$ 316,325	\$ 365,417
Fines	6,495	2,450	3,745
Licences	100,352	103,000	111,726
Penalties and interest	156,624	130,830	128,718
Permits, Licences & Fees	601,785	354,870	552,035
	<u>\$ 1,306,204</u>	<u>\$ 907,475</u>	<u>\$ 1,161,641</u>

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 26 – Grants**

	<u>Actuals</u> <u>2023</u>	<u>Budget</u> <u>2023</u>	<u>Actuals</u> <u>2022</u>
<b>Operating Grants</b>			
Traffic Fines Revenue	\$ 43,000	\$ 37,933	\$ 53,393
Small Communities	436,000	446,000	567,000
Growing Communities Fund	3,406,000	3,406,000	-
Climate Action Program	99,082	-	99,082
CVRD Recreation	810,565	810,565	174,990
Community to Community	-	5,000	-
Other	16,966	17,698	30,238
	<u>4,811,613</u>	<u>4,723,196</u>	<u>924,703</u>
<b>Capital Grants</b>			
Arts & Heritage Hub - Phase 1	123,804	3,187,836	270,747
Childcare Space Creation	348,866	348,865	508,793
Colonia/Delcourt Active Transportation	304,693	270,793	25,550
Dogwood Bike Lanes Design	23,754	25,752	11,248
Downtown Refresh	247,809	390,622	16,833
4th Ave Improvement (Root to White St)	44,700	-	-
OCP Review - Phase 1	-	-	18,351
Poverty Reduction - Stream 2	19,445	25,000	25,000
Poverty Reduction - Stream 3	24,800	50,000	-
Stocking Lake Dam Repair	-	-	21,544
Tourism - Transfer Beach	113,913	113,913	547,807
Transfer Beach Railing	-	-	10,000
Transfer Beach Spray Park Resurfacing	-	-	20,704
Amphitheatre Event Tent	41,350	-	-
Water Supply Infrastructure	-	10,857,999	-
	<u>1,293,134</u>	<u>15,270,780</u>	<u>1,476,577</u>
<b>Total Grants</b>	<u>\$ 6,104,747</u>	<u>\$ 19,993,976</u>	<u>\$ 2,401,280</u>

*These notes form an integral part of these consolidated financial statements.*

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 27 – Reserves & Appropriated Equity**

	Balance Dec 31, 2022	Interest Allocated	Contributions	Funding	Balance Dec 31, 2023
<b>Reserves</b>					
Amenity Funds	\$ 126,395	\$ 9,998	\$ 48,000	\$ -	\$ 184,393
Covid Safe Restart	1,422,311	-	-	(100,000)	1,322,311
Growing Communities (Note 29)	-	-	3,406,000	-	3,406,000
Climate Action Program	99,082	-	99,082	(45,064)	153,100
Municipal Office reserve	595,000	-	60,000	-	655,000
Filming reserve	580	31	22	-	633
Perpetual Safety Fund	14,254	951	-	-	15,205
Sale Real Property	366,311	24,444	-	-	390,755
Tax Sale	28,645	1,911	-	-	30,556
<b>Total Reserves</b>	<b>\$ 2,652,577</b>	<b>\$ 37,336</b>	<b>\$ 3,613,104</b>	<b>\$ (145,064)</b>	<b>\$ 6,157,953</b>
<b>Appropriated Equity</b>					
<b>General Operating Fund</b>					
Continuing Projects	3,895,748	-	2,009,683	(3,895,748)	2,009,683
Future Projects	3,118,278	-	636,852	(181,531)	3,573,599
Equipment	1,694,732	-	571,111	(83,670)	2,182,173
Land & Building	448,637	-	137,144	(23,708)	562,073
Tax Contingency	7,986	-	-	-	7,986
Snow & Ice Removal	50,000	-	40,000	-	90,000
Infrastructure Deficit	683,917	-	279,731	-	963,648
Solid Waste	979,638	-	180,191	-	1,159,829
	10,878,936	-	3,854,712	(4,184,657)	10,548,991
<b>Water Operating Fund</b>					
Continuing Projects	1,200,639	-	1,949,515	(1,200,639)	1,949,515
Future Projects	1,629,127	-	421,084	(2,050,211)	-
MFA Surplus Refunds	524,076	-	-	(524,076)	-
<b>Water Operating Fund Total</b>	<b>3,353,841</b>	<b>-</b>	<b>2,370,600</b>	<b>(3,774,926)</b>	<b>1,949,515</b>
<b>Sewer Operating Fund</b>					
Continuing Projects	1,791,560	-	2,118,756	(1,791,560)	2,118,756
Future Projects	737,965	-	545,778	(26,000)	1,257,743
<b>Sewer Operating Fund</b>	<b>2,529,526</b>	<b>-</b>	<b>2,664,534</b>	<b>(1,817,561)</b>	<b>3,376,499</b>
<b>Total Appropriated Equity</b>	<b>\$ 16,762,303</b>	<b>\$ -</b>	<b>\$ 8,889,846</b>	<b>\$ (9,777,144)</b>	<b>\$ 15,875,005</b>
<b>Total Reserves &amp; Appropriated Equity</b>	<b>\$ 19,414,881</b>	<b>\$ 37,336</b>	<b>\$ 12,502,949</b>	<b>\$ (9,922,207)</b>	<b>\$ 22,032,958</b>

*These notes form an integral part of these consolidated financial statements.*

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 28 - Segmented Information**

The Town is a diversified municipal government institution that provides a wide range of services to its citizens such as roads, water, sewer and drainage infrastructure, fire protection, police protection (RCMP), cemetery, recreation centre, garbage collection and parkland. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are:

**General Government Services**

General Government provides the administrative and legislative activities that supports Council and the departments of the Town. Also included in General Government Services is the financial planning and reporting, Information Technology, Human Resources, and Waterfront Area Plan Implementation.

**Protective Services**

Fire protection, includes a full-time Fire Chief and the fire department consists of paid on-call fire fighters who volunteer their service and receive compensating for each callout in which they take part. The fire department oversees a fleet a fire vehicles necessary to respond to calls.

Policing services is provided under contract with the RCMP. The Town is responsible for funding eight of the members within the detachment. The detachment occupies a building located in and owned by the Town of Ladysmith.

Bylaw enforcement administers, monitors, and seeks compliance with the bylaws enacted by the Mayor and Council to regulate the conduct of affairs in the Town of Ladysmith.

**Transportation, Solid Waste and Cemetery Services**

The Transportation (Public Works) Department is responsible for the infrastructure of the Town. Public works provides and maintains Town's roads, sidewalks, streetlights, signage and line markings, storm drainage and hydrants.

Solid Waste (Public Works) is responsible for the garbage collection, kitchen organics and recycling programs operating in the Town of Ladysmith. Solid waste collection is performed by a contractor.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 28 - Segmented Information (continued)**

Cemetery (Public Works) provides cemetery services including the maintenance of the cemetery grounds.

**Development Services**

The Development Services Department provides short-term and long-term land use planning services. Long-term Planning includes work with the community on reviewing the Town's Official Community Plan, developing new Neighborhood Plans, the Trail Plan and the review of relevant bylaws. Short term Planning includes the processing of development applications.

**Recreation and Cultural Services**

The Parks, Recreation and Culture Department contribute to the quality of life and personal wellness of the community through the provision of a variety of special events, programs, services and facilities. The Frank Jameson Community Centre (FJCC) is the location where the majority of the programs are offered. Funding from the regional partially funds the FJCC facility.

**Parks Operation Services**

Parks includes and provides maintenance of beach area, trails, golf course, spray-park, ball parks, and any other civic grounds.

**Water Services**

Water includes all of the operating activities related to the treatment and distribution of water throughout the Town as well as ensuring clean and safe water to the Town, supplied through underground pipes and reservoirs,

**Sewer Services**

Sewer includes all of the operating activities related to the collection and treatment of wastewater (sewage) and bio-solids composting throughout the Town as well as maintaining a separate system of underground pipes to collect sewer or waste water for proper treatment prior to discharging it.

**TOWN OF LADYSMITH**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 29 – Growing Communities Fund**

The Province of British Columbia distributed conditional Growing Communities Fund (GCF) grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia.

The Town of Ladysmith received \$3,406,000 of GCF funding in March 2023.





**TOWN OF LADYSMITH**  
**STATEMENT OF OPERATIONS BY SEGMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**SCHEDULE I**

	General Government		Protective Services		Transportation, Garbage & Cemetery Services		Development Services	
	2023	2022	2023	2022	2023	2022	2023	2022
<b>REVENUE</b>								
Tax	\$ 9,643,448	\$ 9,639,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of services	33,718	31,423	200,498	129,159	833,548	791,662	36,134	2,146
Investment income	1,792,143	899,100	-	-	-	-	-	-
Licence, Permits, Rentals & Penalties	108,947	84,855	210,999	191,340	231,951	188,238	434,822	428,613
Grants	3,941,082	666,082	43,000	53,393	625,649	58,803	-	18,351
Donations & contributed property	48,000	5,000	-	-	3,279,902	699,771	-	-
Loss on foreign exchange	-	2,752	-	-	-	-	-	-
Gain (loss) on disposal	-	685,052	-	-	32,640	14,050	-	-
Development fees	-	-	-	-	257,100	-	-	-
CCB funds utilized	-	-	-	-	520,894	369,316	11,137	180,933
<b>Total revenue</b>	<b>14,879,534</b>	<b>11,385,688</b>	<b>454,497</b>	<b>373,892</b>	<b>5,781,684</b>	<b>2,121,839</b>	<b>482,093</b>	<b>630,042</b>
<b>EXPENSES</b>								
Contracted Services	577,329	319,045	1,819,005	1,422,875	968,655	792,636	51,825	226,237
Service Agreements/Grants In Aid	196,594	197,277	-	-	-	-	-	-
Insurance	81,901	77,772	16,024	16,294	-	-	-	-
Interest	-	19,834	130,997	18,367	-	-	-	-
Materials & Supplies	51,918	48,017	96,866	80,688	162,998	145,580	18,525	22,849
Utilities & Telephone	13,930	12,092	10,049	4,680	132,908	135,625	4,091	4,944
Wages & Benefits	2,082,667	1,964,709	416,794	325,702	1,092,543	1,095,282	741,674	644,351
Other	(12,502)	(223,934)	56,618	31,256	65,082	74,359	8,872	9,714
Amortization	302,212	283,106	265,854	230,405	1,054,456	968,486	2,345	2,345
<b>Total expenses</b>	<b>3,294,048</b>	<b>2,697,918</b>	<b>2,812,208</b>	<b>2,130,267</b>	<b>3,476,643</b>	<b>3,211,967</b>	<b>827,332</b>	<b>910,442</b>
<b>Surplus (Deficit)</b>	<b>\$ 11,585,486</b>	<b>\$ 8,687,769</b>	<b>\$ (2,357,711)</b>	<b>\$ (1,756,375)</b>	<b>\$ 2,305,040</b>	<b>\$ (1,090,129)</b>	<b>\$ (345,239)</b>	<b>\$ (280,399)</b>

*These notes form an integral part of these consolidated financial statements.*

**TOWN OF LADYSMITH**  
**STATEMENT OF OPERATIONS BY SEGMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**SCHEDULE I - CONTINUED**

<u>Recreation &amp; Culture Services</u>		<u>Parks Operations Services</u>		<u>Sewer Operations Services</u>		<u>Water Operations Services</u>		<u>Total Actual</u>	<u>Total Actual</u>
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ -	\$ -	\$ -	\$ -	\$ 1,393,920	\$ 1,336,300	\$ 1,859,317	\$ 1,834,531	\$ 12,896,686	\$ 12,810,369
640,590	503,183	-	-	1,792,199	1,702,104	1,567,162	1,564,602	5,103,849	4,724,280
-	-	-	-	-	-	-	-	1,792,143	899,100
272,846	225,226	-	-	24,544	22,982	22,095	20,387	1,306,204	1,161,641
1,379,972	1,509,912	124,854	73,196	9,810	-	-	21,544	6,104,747	2,401,280
28,350	15,800	27,343	33,732	620,187	86,445	677,346	113,330	4,681,127	954,078
-	-	-	-	-	-	-	-	(2,752)	12,300
2,675	-	-	-	11,607	-	(9,221)	(3,685)	(670,565)	57,755
-	-	50,000	-	-	-	-	-	307,100	-
-	-	298,170	89,118	-	-	-	-	830,201	639,367
<u>2,324,432</u>	<u>2,254,121</u>	<u>500,367</u>	<u>196,046</u>	<u>3,809,433</u>	<u>3,147,832</u>	<u>4,116,699</u>	<u>3,550,709</u>	<u>32,348,740</u>	<u>23,660,171</u>
571,284	388,691	70,868	78,692	260,454	383,225	368,882	946,903	4,688,304	4,558,304
-	-	-	-	-	-	-	-	196,594	197,277
60,817	49,747	5,717	4,704	45,672	40,053	33,996	29,525	244,127	218,095
-	-	-	-	134,185	143,494	169,591	172,978	434,774	354,673
192,694	182,388	90,821	82,458	272,228	282,975	320,804	334,421	1,206,854	1,179,377
215,323	222,694	7,098	6,952	153,759	147,930	61,165	56,100	598,324	591,017
2,243,960	2,102,991	542,003	489,339	675,300	730,308	850,460	857,667	8,645,401	8,210,348
26,599	37,279	104,373	117,926	193,251	227,830	279,554	311,828	721,846	586,257
626,258	249,730	265,235	255,207	1,247,112	1,251,732	3,742,716	969,973	7,506,188	4,210,984
<u>3,936,935</u>	<u>3,233,521</u>	<u>1,086,114</u>	<u>1,035,279</u>	<u>2,981,962</u>	<u>3,207,546</u>	<u>5,827,168</u>	<u>3,679,396</u>	<u>24,242,411</u>	<u>20,106,332</u>
<u>\$ (1,612,503)</u>	<u>\$ (979,401)</u>	<u>\$ (585,747)</u>	<u>\$ (839,233)</u>	<u>\$ 827,471</u>	<u>\$ (59,715)</u>	<u>\$ (1,710,469)</u>	<u>\$ (128,686)</u>	<u>\$ 8,106,329</u>	<u>\$ 3,553,839</u>

*These notes form an integral part of these consolidated financial statements.*

**TOWN OF LADYSMITH**  
**CONSOLIDATED STATEMENT OF TANGIBLE CAPITAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**SCHEDULE II**

	Land		Land Improvements		Buildings		Vehicle Furniture & Equipment		Transportation
	2023	2022	2023	2022	2023	2022	2023	2022	2023
<b>COST</b>									
Opening Balance	\$ 11,301,637	\$ 11,024,061	\$ 9,666,056	\$ 9,697,268	\$ 26,164,840	\$ 25,624,351	\$ 11,551,037	\$ 9,050,929	\$ 31,709,150
Add: Additions	1,225,141	277,576	861,354	126,409	1,260,382	641,111	377,437	2,585,773	4,603,225
Less: Disposals	-	-	-	157,621	-	100,622	672,290	85,665	138,926
Less: Write-downs	-	-	-	-	-	-	-	-	-
Closing Balance	<u>12,526,779</u>	<u>11,301,637</u>	<u>10,527,410</u>	<u>9,666,056</u>	<u>27,425,221</u>	<u>26,164,840</u>	<u>11,256,181</u>	<u>11,551,037</u>	<u>36,173,448</u>
<b>ACCUMULATED AMORTIZATION</b>									
Opening Balance	-	-	4,435,315	4,229,121	9,360,140	8,701,678	5,148,608	4,705,258	18,569,654
Add: Amortization	-	-	295,849	281,657	760,606	730,632	574,874	517,015	721,665
Less: Write-downs	-	-	-	-	-	-	-	-	10
Less: Disposals	-	-	-	75,463	-	72,170	490,771	73,665	119,031
Closing Balance	<u>-</u>	<u>-</u>	<u>4,731,164</u>	<u>4,435,315</u>	<u>10,120,746</u>	<u>9,360,140</u>	<u>5,232,711</u>	<u>5,148,608</u>	<u>19,172,278</u>
<b>Net Book Value</b>	<u>\$ 12,526,779</u>	<u>\$ 11,301,637</u>	<u>\$ 5,796,246</u>	<u>\$ 5,230,741</u>	<u>\$ 17,304,475</u>	<u>\$ 16,804,700</u>	<u>\$ 6,023,470</u>	<u>\$ 6,402,429</u>	<u>\$ 17,001,170</u>

*These notes form an integral part of these consolidated financial statements.*

**TOWN OF LADYSMITH**  
**CONSOLIDATED STATEMENT OF TANGIBLE CAPITAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**SCHEDULE II (CONTINUED)**

Linear Infrastructure										
Transportation	Sanitary Sewer		Storm		Water		Assets Under Construction		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ 31,362,370	\$ 38,151,666	\$ 38,013,008	\$ 10,814,918	\$ 10,693,928	\$ 35,319,407	\$ 34,270,128	\$ 2,652,856	\$ 961,579	\$ 177,331,569	\$ 170,697,621
346,781	878,920	138,658	1,857,938	120,990	1,382,140	1,068,560	356,989	1,822,695	12,803,526	7,128,553
-	24,427	-	18,877	-	23,047	19,281	2,015,614	131,415	2,893,181	494,604
-	-	-	-	-	-	-	473,564	-	473,564	-
<u>31,709,150</u>	<u>39,006,158</u>	<u>38,151,666</u>	<u>12,653,980</u>	<u>10,814,918</u>	<u>36,678,499</u>	<u>35,319,407</u>	<u>520,664</u>	<u>2,652,856</u>	<u>186,768,342</u>	<u>177,331,569</u>
17,906,451	12,606,005	11,604,971	2,990,638	2,835,174	7,942,036	7,095,653	-	-	61,052,396	57,078,306
663,203	1,008,783	1,001,034	172,112	155,464	884,724	861,979	-	-	4,419,318	4,210,984
-	-	-	-	-	-	-	-	-	10.00	-
-	12,820	-	7,930	-	13,983	15,596	-	-	645,240	236,894
<u>18,569,654</u>	<u>13,601,968</u>	<u>12,606,005</u>	<u>3,154,820</u>	<u>2,990,638</u>	<u>8,812,777</u>	<u>7,942,036</u>	<u>-</u>	<u>-</u>	<u>64,826,464</u>	<u>61,052,396</u>
<u>\$ 13,139,496</u>	<u>\$ 25,404,190</u>	<u>\$ 25,545,661</u>	<u>\$ 9,499,160</u>	<u>\$ 7,824,280</u>	<u>\$ 27,865,722</u>	<u>\$ 27,377,371</u>	<u>\$ 520,664</u>	<u>\$ 2,652,856</u>	<u>\$ 121,941,879</u>	<u>\$ 116,279,171</u>

*These notes form an integral part of these consolidated financial statements.*



LADYSMITH

## PROCLAMATION

### SAFETY AND HEALTH WEEK

- WHEREAS:** *May 6-11 is this year's Safety and Health Week, when employers, government, and workers in Canada will join forces to promote greater awareness of the importance of preventing injury and illness in the workplace, at home and in the community; and*
- WHEREAS:** *In order to achieve this goal, all involved must take responsibility for occupational health and safety prevention; and*
- WHEREAS:** *A safer workplace positively impacts improved employee health and wellbeing, productivity, and proficiency; in turn, employees take home safety philosophies to create a safer home environment; and*
- WHEREAS:** *This week provides the opportunity to renew commitment, dedication, and investment in occupational safety and health as well as education and training programs in the prevention of accidents, injuries, and illnesses; and*
- WHEREAS:** *This year's theme is "Together we can create safer workplaces and communities all year long".*
- THEREFORE,** *I, Aaron Stone, Mayor of the Town of Ladysmith, do hereby proclaim the week of May 6<sup>th</sup> to May 11<sup>th</sup>, 2024, as "Safety and Health Week" in the Town of Ladysmith, British Columbia.*

\_\_\_\_\_  
Mayor A. Stone

April 16, 2024



LADYSMITH

TOWN OF LADYSMITH

# PROCLAMATION

## International Day Against Homophobia and Transphobia

**WHEREAS:** *All people in British Columbia have the right to realize their potential regardless of sexual orientation or gender identity and expression, and to live at all times in conditions of dignity, respect and peace; and*

**WHEREAS:** *Despite recent efforts towards greater inclusion of 2SLGBTQ+ people, homophobia and transphobia are still present in society; and*

**WHEREAS:** *The Town of Ladysmith is committed to the belief that equal opportunity and treatment should exist for all people, and all individuals should be valued and celebrated for their unique identities and contributions.*

**THEREFORE,** *I, Aaron Stone, Mayor of the Town of Ladysmith, do hereby proclaim May 17, 2024 as “International Day Against Homophobia and Transphobia” in the Town of Ladysmith, British Columbia.*

\_\_\_\_\_  
Mayor A. Stone

April 16, 2024



LADYSMITH

TOWN OF LADYSMITH

## PROCLAMATION

### Island Good Days 2024

**WHEREAS:** *the Vancouver Island Economic Alliance, a non-government, non-profit organization created and launched the Island Good product brand in 2018 to support local producers and manufacturers by making it easier for shoppers to find and buy local products, and the Island Good brand has been successful in improving the sustainability and resiliency of the Island region economy; and*

**WHEREAS:** *Island Good is celebrating its 6th anniversary and has licensed over 165 Island Good businesses, with 6 operating in the Town of Ladysmith; and*

**WHEREAS:** *Island Good food and beverage products will be prominently featured and celebrated at an Island Good grocery store in the Town of Ladysmith during the week of June 3 to 9, 2024; and*

**WHEREAS:** *This is an opportunity to recognize and celebrate the contributions of Island Good producers and manufacturers to our local economy and community.*

**THEREFORE,** *I, Aaron Stone, Mayor of the Town of Ladysmith, do hereby proclaim the week of June 3-9, 2024 as “Island Good Days” in the Town of Ladysmith, British Columbia.*

---

Mayor A. Stone

April 16, 2024

STAFF REPORT TO COUNCIL

**Report Prepared By:** Julia Tippet, Planner  
**Reviewed By:** Jake Belobaba, RPP, MCIP, Director of Development Services  
**Meeting Date:** April 16, 2024  
**File No:** **DVP 3090-24-03 and DP 3060-24-04**  
**RE:** **Development Variance Permit and Development Permit – 1120 2nd Avenue**

RECOMMENDATION:

That Council:

1. Issue Development Variance Permit Number 3090-24-03 for 1120 2<sup>nd</sup> Avenue (Lot 6, District Lot 144, Oyster District, Plan 9575, 001-360-060) to vary sections 6.5(b)(iii), 6.5(b)(vi), and 6.5(b)(x) of “Town of Ladysmith Zoning Bylaw 2014, No. 1860” for the following:
  - a. Increasing the gross floor area of the coach house dwelling from 60.0m<sup>2</sup> to 110.0m<sup>2</sup>;
  - b. Reducing the interior side parcel line setback from 2.0m to 1.9m; and
  - c. Increasing the maximum permitted size for upper-level balconies from 2.9m<sup>2</sup> to 44.0m<sup>2</sup>; and
2. Issue Development Permit Number 3060-24-04 for 1120 2<sup>nd</sup> Avenue (Lot 6, District Lot 144, Oyster District, Plan 9575, 001-360-060) to authorize a coach house dwelling.

EXECUTIVE SUMMARY:

The purpose of this report is to introduce a proposal to authorize a coach house dwelling within an existing two-storey accessory building at 1120 2<sup>nd</sup> Avenue. The proposed development requires a development variance permit (DVP) to increase the permitted gross floor area of the coach house dwelling, increase the allowable size of an upper-level coach house balcony, and reduce the interior side parcel line setback for a coach house. A development permit (DP) is also required to authorize the proposed coach house. Staff recommend that DVP 24-03 (Attachment A) and DP 24-04 (Attachment B) be approved based on the analysis of the impacts.

PREVIOUS COUNCIL DIRECTION:

N/A

INTRODUCTION/BACKGROUND:Subject property

The subject property is a 1250m<sup>2</sup> parcel located at 1120 2<sup>nd</sup> Avenue. The property is currently designated as Neighbourhood Residential under “Official Community Plan Bylaw 2022, No. 2200” (OCP), zoned Old Town Residential (R-2) in “Town of Ladysmith Zoning Bylaw 2014, No. 1860” and falls within the Coach House Intensive Residential Development Permit Area (DPA 10). The



property contains a single unit dwelling and a two-storey accessory building in the rear yard that fronts onto a lane.

Surrounding land-uses include:

- North: Park land (Aggie Hall & Sports Field), and single family residential.
- East: Single family residential, downtown commercial.
- South: Single family residential, institutional (Ladysmith Community Health Centre).
- West: Single family residential.

A transit stop with service between Nanaimo and Duncan is located approximately 350m, or a 4- to 5-minute walk, from the subject property.

A map of the subject property is provided in Attachment C.

### History

The two-storey accessory building, built in 1999 under a building permit as a games room on the second storey and garage on the first storey, was previously used as an unauthorized coach house dwelling. In mid-to-late 2023, Bylaw Enforcement and Building Inspection worked to have features removed except for those permitted under the existing building permit for use as a games room and garage. Currently, the accessory building is not occupied as a dwelling. The applicants are seeking to use the accessory building as a coach house dwelling and have applied for DVP and DP applications to authorize the use as the building does not conform to the Zoning Bylaw's current coach house regulations.

### **PROPOSAL**

The proposal includes the following features:

- Conversion of a two-storey accessory building into a coach house;
- 68.1m<sup>2</sup> of dwelling space on the upper storey;
- 38.9m<sup>2</sup> of dwelling space and 38.3m<sup>2</sup> of accessory space on the lower storey;
- Unenclosed upper-level balcony that is 43.9m<sup>2</sup> in size;
- More than 7.5m<sup>2</sup> of landscaped outdoor amenity space located at the rear lane entry to the coach house;
- One gravel parking space located at the rear lane and two additional gravel parking spaces located at the lower storey.

The applicants have provided a rationale letter to describe their proposal, which is included in this report (Attachment D).

**ANALYSIS:**

For the reasons outlined below, staff are recommending approval of the proposal.

**Official Community Plan**

Under the OCP, the property is designated as Neighbourhood Residential. Section 2.3(r) of the OCP states that coach houses are supported under this land use designation. Policy 2.4(l) further encourages coach houses on existing single-detached lots to enhance housing affordability and diverse residential choices. The authorization of the proposed coach house dwelling in the existing accessory building will contribute to the diversity and affordability of housing in Ladysmith.

**Zoning & Proposed Variances**

The subject property is located within the R-2 zone where coach houses are a permitted use subject to meeting the Zoning Bylaw coach house regulations and issuance of a DP. While the building conformed to Zoning Bylaw regulations for accessory buildings at the time of its construction, it does not conform to the following current regulations for coach houses: gross floor area, upper-level balcony size, and interior side setback. A DVP is therefore required.

A breakdown of the features of the proposed variances is provided in table 1.

*Table 1: Proposed Variances*

<b>Zoning Regulation</b>	<b>Permitted</b>	<b>Proposed</b>
<i>Coach House Dwelling Gross Floor Area</i>	Maximum 60.0m <sup>2</sup> ; exclusions for interior staircases up to 9.0m <sup>2</sup> and self-contained <i>Accessory</i> space on first storey up to 60.0m <sup>2</sup>	Maximum Coach House Dwelling Gross Floor Area of 110.0m <sup>2</sup>
<i>Coach House Dwelling Upper Balcony Size</i>	Maximum 2.9m <sup>2</sup>	Maximum 44.0m <sup>2</sup>
<i>Coach House Dwelling Interior Side Parcel Line Setback</i>	Minimum 2.0m	Minimum 1.9m

The increase in maximum gross floor area for the coach house is not anticipated to negatively impact the neighbourhood as it is a long-standing (25 years), existing building. The siting of the building at 1.9m from the northwestern side parcel line also has negligible impact on the neighbourhood due to this being a very minor reduction in the minimum setback requirement and it being a long-standing building. The increase in permitted size of the upper-level deck is also not expected to adversely affect neighbouring properties or the subject property’s principal dwelling due to existing landscaping on and off the site (see Table 2) and trellis screening on the northwest side of the upper-level balcony.

The proposed coach house dwelling complies with all other applicable zoning regulations.

Development Permit Guidelines

The proposal is subject to the requirements of DPA 10 - Coach House Intensive Residential. The proposal has been reviewed for consistency with the DPA 10 guidelines and is consistent with the guidelines. The purpose of DPA 10 is to establish the general character of development, such as siting, building form, landscaping, and the design and finish of buildings and structures, and to promote energy conservation, water conservation and reduce greenhouse gas emissions. Table 2 contains staff’s analysis of the proposal against the DPA 10 guidelines.

Table 2: DPA 10 Guideline Analysis

DPA 10 Guideline	Staff Comments
Building Siting & Massing	<ul style="list-style-type: none"> <li>• Scale and massing are appropriate to existing neighbourhood.</li> <li>• Existing oversized upper-level balcony at northeast side of the building faces the principal dwelling. Overlook is mitigated by existing screening/trellises and landscaping.</li> <li>• The coach house fronts onto the rear lane.</li> <li>• The coach house is not visible from 2<sup>nd</sup> Avenue due to topography and existing vegetation at the front parcel line.</li> <li>• No vegetation removal is proposed.</li> <li>• The coach house is consistent in size with other two-storey buildings on adjacent properties.</li> </ul>
At-Grade Outdoor Amenity Space	<ul style="list-style-type: none"> <li>• 7.5m<sup>2</sup>+ of amenity space is proposed at southwest corner of the property immediately adjacent to coach house entry at rear lane. This amenity space will be screened by fencing and existing vegetation.</li> <li>• Ample outdoor amenity space is also provided by the upper-level balcony.</li> </ul>
Building Character & Design	<ul style="list-style-type: none"> <li>• Design and materials are harmonious with principal residential building and the neighbourhood character.</li> <li>• Upper-level balcony is not anticipated to contribute to significant overlook into neighbouring property due to approximate 13-metre setback from southeast parcel line and existing tall vegetation which provides screening. Upper balcony is oriented predominantly toward the front of the property. Trellis screening is provided at the northwest side of the balcony, which buffers overlook into the neighbouring property to the north.</li> <li>• Existing interior stairs provide access to second storey of the coach house.</li> </ul>
Accessibility & Livability	<ul style="list-style-type: none"> <li>• The primary coach house entry is provided at the rear lane.</li> <li>• A gravel pathway is located along the length of the property and exceeds 45 metres in length due to the nature of the site and the property size (approx. 60 metres to lower-storey entrance). There is more direct access to the coach house from the rear lane.</li> </ul>

	<ul style="list-style-type: none"> <li>• One exterior staircase is located at the northwest side of the property for access to upper storey and upper-level balcony from ground level.</li> </ul>
Landscaping	<ul style="list-style-type: none"> <li>• Existing landscaping to be retained.</li> <li>• New garden bed proposed along exterior wall facing rear lane.</li> <li>• Driveway, parking areas and pathways consist of permeable gravel.</li> </ul>
Energy Conservation	<ul style="list-style-type: none"> <li>• Window located to the south/southeast side of property allows for passive heating/greater solar access for upper livable space. Overhead garage doors to southeast may be opened or remain closed to regulate heating/cooling.</li> <li>• Roof overhangs provide some shading at southeast and east sides of the existing building.</li> </ul>

**Additional Considerations**

The proposed coach house is proposed to be contained within an existing building on the property and no exterior additions to the building are proposed to accommodate the coach house. The proposal is not anticipated to have adverse impacts on the neighbourhood or on neighbouring properties. Permitting a coach house dwelling use at this property would help contribute to the diversification of housing options in the Town of Ladysmith.

**ALTERNATIVES:**

Council can choose to:

1. Not approve the application. The building would require modification to comply with the Zoning Bylaw.
2. Defer consideration of the application and refer the proposal to a subsequent meeting of Council.
3. Amend the conditions of the proposed permits and approve the issuance of the permits as amended.
4. Refer the application back to staff for further review, as specified by Council.

**FINANCIAL IMPLICATIONS:**

N/A

**LEGAL IMPLICATIONS:**

The *Local Government Act* allows Council to vary Zoning Bylaw regulations (excluding regulations for use, density and rental tenure) through issuance of a DVP. DVPs are discretionary decisions of Council, and Council has no obligation to approve the proposed DVP. If DVP 24-03 is denied, DP 24-04 must either be approved as amended (see Alternative 3) or denied. If only the DP is refused, reasons must be given based on the DPA 10 Guidelines as the issuance of a DP is not a completely discretionary decision of Council.

**CITIZEN/PUBLIC RELATIONS IMPLICATIONS:**

Mail notification for DVP 24-03 pursuant to section 499 of the *Local Government Act* and “Town of Ladysmith Development Procedures Bylaw 2008, No. 1667”, was carried out on April 5<sup>th</sup>, 2024. No written submissions were received prior to writing this report.

**INTERGOVERNMENTAL REFERRALS:**

N/A

**INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:**

The application was circulated amongst Town departments for review. Their comments are summarized below:

*Table 4: Department Comments*

<b>Referred (Yes/No)</b>	<b>Department</b>	<b>Comments</b>
Yes	Engineering	Engineering has reviewed the proposed plan. The lot does not have an approved driveway access off the lane. The driveway permit application will need to be included with the new BP application. Note: the driveway must not exceed 6.0m.
Yes	Building Inspection	No concerns with the proposed location of the fire separation. There will be several things that must be inspected after the issuance of a Building Permit that are related to this, however none of that should be of concern during the DP stage of this process. Note that the Building Permit recently issued was to simply legalize some of the illegally built items and to decommission the illegal coach house. The applicant will need a new permit to legalize the coach house for items beyond the scope of the fire separations once the DP is approved.
Yes	Bylaw Enforcement	Bylaw Enforcement worked alongside Building Inspection last year (2023) to help with enforcing the decommissioning of the illegal coach house.

**COMMUNITY PLANNING ADVISORY COMMITTEE (CPAC) REVIEW:**

Under CPAC Terms of Reference a CPAC review of this application is not required.

**ALIGNMENT WITH STRATEGIC PRIORITIES:**

- Core Infrastructure
- Economy
- Official Community Plan Implementation
- Leadership
- Waterfront Area Plan
- Not Applicable

***I approve the report and recommendations.***

**Allison McCarrick, Chief Administrative Officer**

**ATTACHMENT(S):**

- A. Development Variance Permit 3090-24-03
- B. Development Permit 3060-24-04
- C. Subject Property Map
- D. Rationale Letter



**TOWN OF LADYSMITH  
DEVELOPMENT VARIANCE PERMIT**

(Section 498 Local Government Act)

FILE NO: 3090-24-03

DATE: April 16, 2024

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Name of Owner(s) of Land (Permittee): James Nygren and Alexis Bouma

Applicant: James Nygren and Alexis Bouma

Subject Property (Civic Address): 1120 2<sup>nd</sup> Avenue

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1. This Development Variance Permit is issued subject to compliance with all of the bylaws of the Town of Ladysmith applicable thereto, except as specifically varied or supplemented by this Permit.
2. This Development Variance Permit applies to and only to those lands within the Town of Ladysmith described below and any and all buildings, structures, and other development thereon:  
  
**Lot 6, District Lot 144, Oyster District, Plan 9575  
PID: 001-360-060  
(1120 2<sup>nd</sup> Avenue)**
3. Section 6.5(b)(iii) of the “Coach House Regulations” of the “Town of Ladysmith Zoning Bylaw 2014, No. 1860”, as amended, is varied for the subject property by increasing the maximum *Gross Floor Area* of a *Coach House Dwelling* from 60.0 square metres to 110.0 square metres for a *Coach House Dwelling* in an existing *Accessory Building*.
4. Section 6.5(b)(vi) of the “Coach House Regulations” of the “Town of Ladysmith Zoning Bylaw 2014, No. 1860”, as amended, is varied to allow a minimum *Interior Side Parcel Line Setback* of 1.9 metres for an existing *Coach House Dwelling* over 5.0 metres in *Height*, as shown in **Schedule A – Site Plan**.
5. Section 6.5(b)(x) of the “Coach House Regulations” of the “Town of Ladysmith Zoning Bylaw 2014, No. 1850”, as amended, is varied to allow a maximum size of 44.0 square metres for an existing upper-level balcony, as shown in **Schedule A – Site Plan**.

6. The land described herein shall be developed strictly in accordance with terms and conditions and provisions of this Permit and any plans and specifications attached to this Permit which shall form a part thereof.
7. The following plans and specifications are attached:
  - a) **Schedule A – Site Plan**
8. Notice of this Permit shall be filed in the Land Title Office at Victoria under s.503 of the Local Government Act, and upon such filing, the terms of this Permit **(3090-24-03)** or any amendment hereto shall be binding upon all persons who acquire an interest in the land affected by this Permit.
9. THIS PERMIT IS NOT A BUILDING PERMIT. No occupancy permit shall be issued until all items of this Development Variance Permit have been complied with to the satisfaction of the Corporate Officer.

AUTHORIZED BY RESOLUTION NO. \_\_\_\_\_ PASSED BY THE COUNCIL OF THE  
TOWN OF LADYSMITH ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2024.

\_\_\_\_\_  
Mayor (A. Stone)

\_\_\_\_\_  
Corporate Officer (S. Bouma)





# Attachment B



## TOWN OF LADYSMITH DEVELOPMENT PERMIT

(Section 489 Local Government Act)

FILE NO: 3060-24-04

DATE: April 16, 2024

---

Name of Owner(s) of Land (Permittee): James Nygren and Alexis Bouma

Applicant: James Nygren and Alexis Bouma

Subject Property (Civic Address): 1120 2<sup>nd</sup> Avenue

---

1. This Development Permit is subject to compliance with all of the bylaws of the Town of Ladysmith applicable thereto, except as specifically varied by this Permit.
2. This Development Permit applies to and only to those lands within the Town of Ladysmith described below and any and all buildings structures and other development thereon:  
  
**Lot 6, District Lot 144, Oyster District, Plan 9575**  
**PID:001-360-060**  
**(1120 2<sup>nd</sup> Avenue)**  
(referred to as the "Land")
3. This Permit has the effect of authorizing the issuance of a building permit for a *Coach House Dwelling* on the Land in accordance with the plans and specifications attached to this Permit, subject to all applicable laws, and subject to the conditions, requirements and standards imposed and agreed to in section 5 of this Permit.
4. This Permit does not have the effect of varying the use or density of the Land specified in Zoning Bylaw 2014, No. 1860.
5. The Permittee, as a condition of the issuance of this Permit, agrees:
  - (a) To construct a 107.7m<sup>2</sup> *Coach House Dwelling* within two storeys of an existing 5.9m tall two-storey accessory building in accordance with **Schedule A – Site Plan** and **Schedule B – Elevations**.

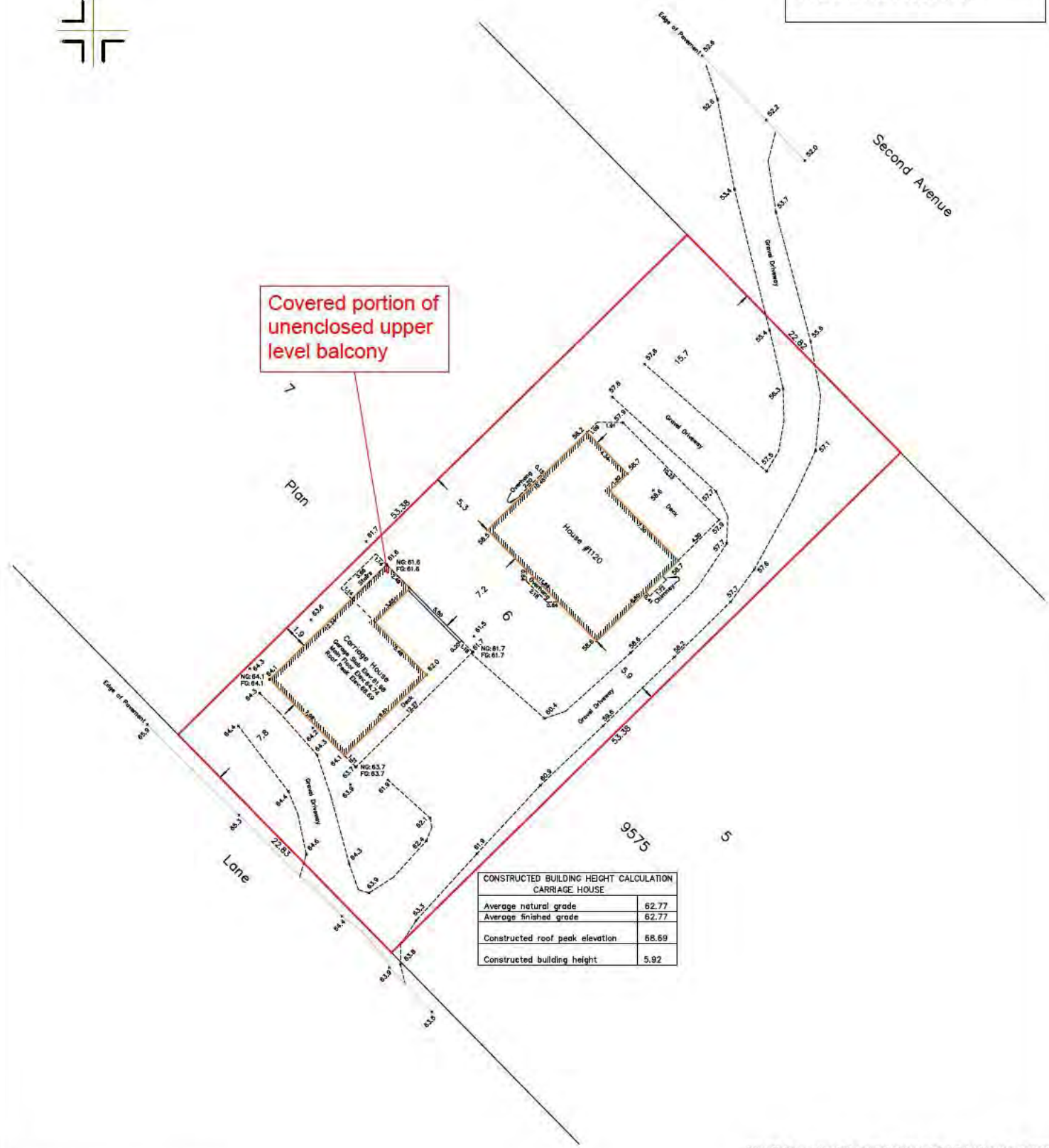
- (b) To develop the Land as shown in **Schedule C – Landscape Plans**, including:
  - i. Maintaining the existing trees to provide privacy between the coach house and the principal dwelling;
  - ii. A minimum of 7.5m<sup>2</sup> permeable amenity space for the coach house resident(s) that is screened with a minimum 1.2m tall fence;
  - iii. A screened garbage and recycling area for the coach house resident(s);
  - iv. A permeable pathway from 2<sup>nd</sup> Avenue to the coach house entrances;
  - v. A permeable surface driveway, such as gravel; and
  - vi. An address signpost for the coach house to be visible from 2<sup>nd</sup> Avenue.
  
- 6. If the Permittee does not substantially start any construction permitted by this Permit within **two years** of the date of this Permit as established by the authorizing resolution date, this Permit shall lapse.
  
- 7. The plans and specifications attached to this Permit are an integral part of this Permit.
  
- 8. Notice of this Permit shall be filed in the Land Title Office at Victoria under s.503 of the *Local Government Act*, and upon such filing, the terms of this Permit **(3060-24-04)** or any amendment hereto shall be binding upon all persons who acquire an interest in the land affected by this Permit.
  
- 9. Despite issuance of this permit, construction may not start without a Building Permit or other necessary permits.

AUTHORIZED BY RESOLUTION NO. \_\_\_\_\_ PASSED BY THE COUNCIL OF THE  
 TOWN OF LADYSMITH ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2024.

Schedule A - Site Plan  
 DP 3060-24-04  
 1120 2nd Avenue



Covered portion of unenclosed upper level balcony



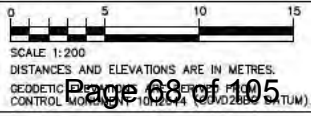
CONSTRUCTED BUILDING HEIGHT CALCULATION CARRIAGE HOUSE	
Average natural grade	62.77
Average finished grade	62.77
Constructed roof peak elevation	68.69
Constructed building height	5.92

NOTE:  
 THE REGISTERED TITLE OF THIS PROPERTY IS AFFECTED BY THE FOLLOWING LEGAL NOTATIONS AND REGISTERED CHARGES, LIENS AND INTERESTS:  
 M76300.  
 THIS SITE PLAN DOES NOT VERIFY COMPLIANCE WITH THE ABOVE NOTED DOCUMENTS.

THIS SITE PLAN SHOWS THE RELATIVE LOCATION OF THE EXISTING AND PROPOSED STRUCTURES/IMPROVEMENTS WITH RESPECT TO THE BOUNDARIES OF THE DESCRIBED PARCEL ONLY.  
 THIS SITE PLAN SHALL NOT BE USED TO DEFINE PROPERTY LINES OR PROPERTY CORNERS.  
 THE SIGNATORY ACCEPTS NO RESPONSIBILITY FOR AND HEREBY DISCLAIMS ALL OBLIGATIONS AND LIABILITIES FOR DAMAGES ARISING OUT OF OR IN CONNECTION WITH ANY DIRECT OR INDIRECT USE OR RELIANCE UPON THE SITE PLAN BEYOND ITS INTENDED USE.

SITE PLAN SHOWING:  
 LOT 6, DISTRICT LOT 144,  
 OYSTER DISTRICT, PLAN 9575.

Client: \_\_\_\_\_ Civic Address: 1120 SECOND AVENUE, LADYSMITH  
 File: 17-183-8 Scale: 1:200 Drawn by: DRW Property Zoning: R2



Certified correct this 29th day of November, 2022.

**Turner & Associates**  
 land surveying  
 250.753.9778  
 435 Terminal Avenue North  
 Nanaimo, BC V9S 4J8  
 www.turnersurveys.ca

Coach House Southeast Elevation



Coach House Southwest Elevation

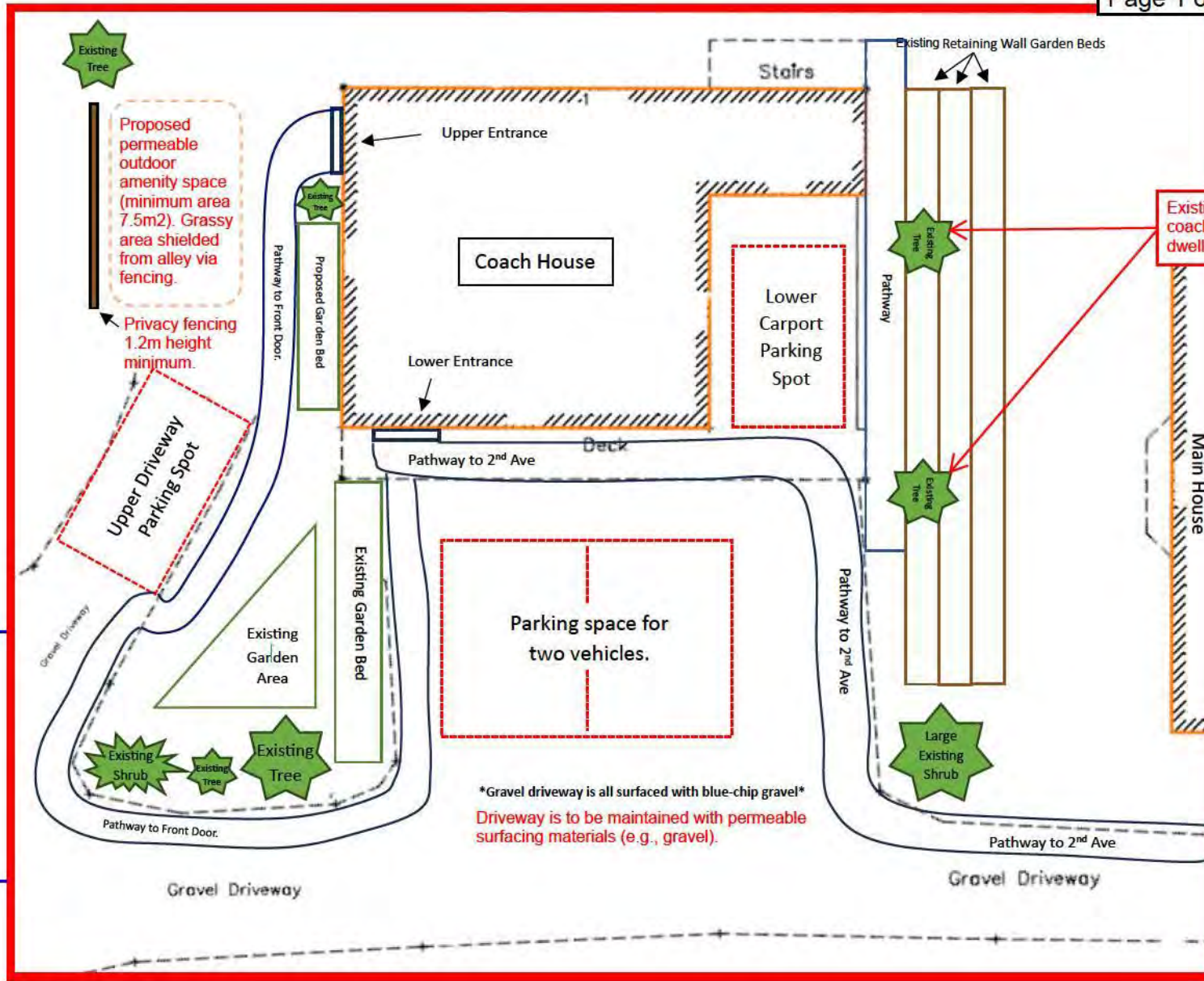


Coach House Northwest Elevation



Coach House East/northeast Elevation



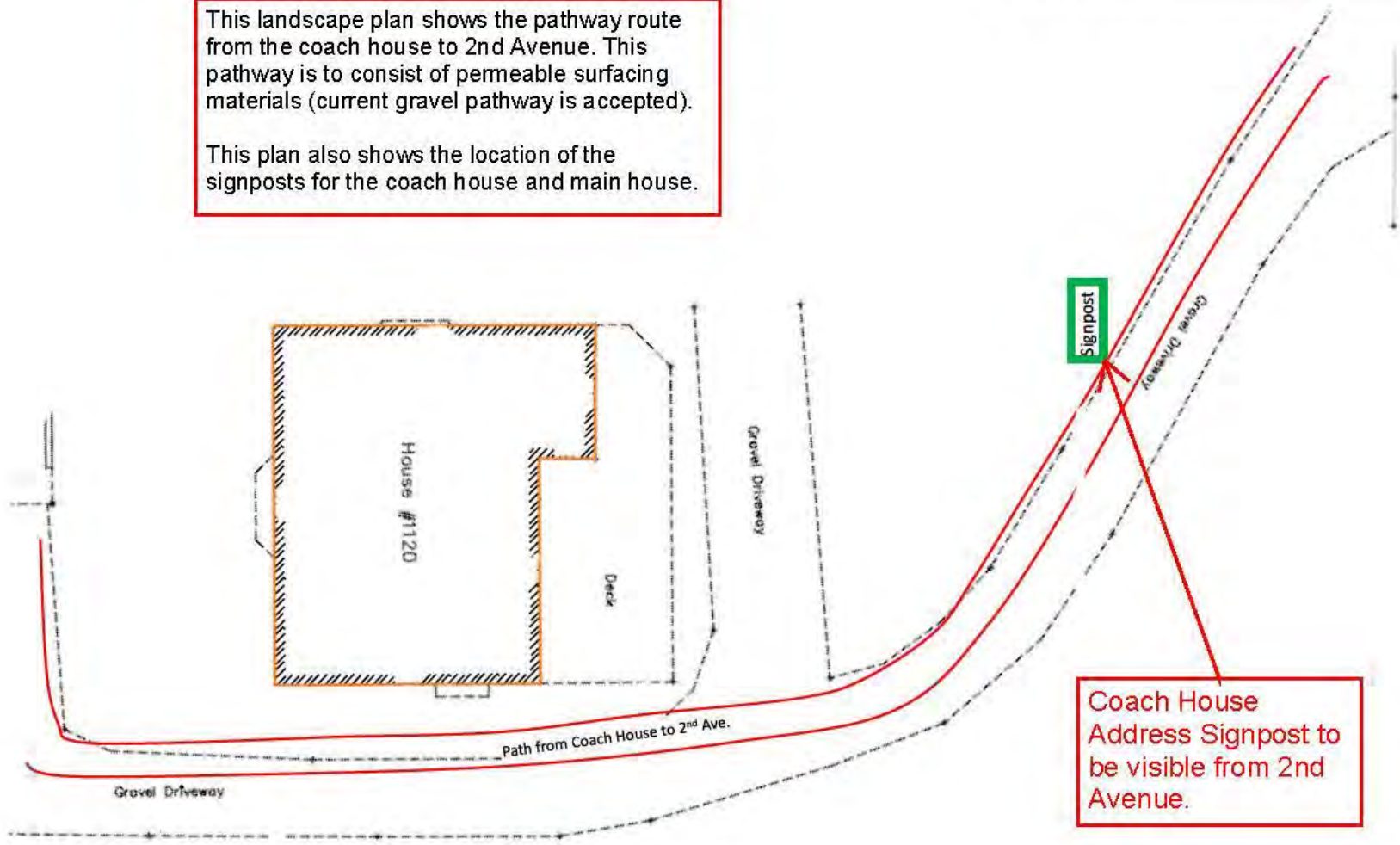


1120 2<sup>nd</sup> Avenue  
 Ladysmith, BC V9G 1J5

Maximum driveway width 6.0m

This landscape plan shows the pathway route from the coach house to 2nd Avenue. This pathway is to consist of permeable surfacing materials (current gravel pathway is accepted).

This plan also shows the location of the signposts for the coach house and main house.





Subject Property  
1120



# JAMES NYGREN & ALEXIS BOUMA

1120 2<sup>nd</sup> Ave Ladysmith, BC V9G1J5 |

February 20, 2024

Town of Ladysmith  
132C Roberts Street  
Ladysmith, BC V9G 1A2

Dear Town of Ladysmith:

We are writing to the Town of Ladysmith regarding the rationale for our development application on our coach house at 1120 2<sup>nd</sup> Ave Ladysmith, BC. The submission of this application is seeking approval of a development permit to obtain occupancy on a long-standing, preconstructed coach house.

Having grown up in and around Ladysmith, we recently decided to return to the community and purchase our first home. As noted in our application, our property has two buildings, a primary dwelling, built in 1954, and a secondary building (coach house), permitted in 1999, as a residential garage and games room. When we purchased this home, the games room had been converted into a fully functional, unpermitted suite, with additional living space on the lower floor. The additional living space is contained in one of the two garage bays, which has been framed in, and consists of two dens/storage spaces and a half bathroom.

The rationale of the application is to obtain a development permit to convert, what is now an underutilized, unoccupiable space, into a legal secondary dwelling.

As we are a household of two, our intent is to obtain a development permit and be granted occupancy to move into the one-bedroom coach house and use the den as an office space. This amount of living space will be able to sustain our needs for several years to come. By doing so, we will then have a three-bedroom, one bathroom home that will be available for a new or existing community member to rent. This will add valuable and desperately needed housing during a housing shortage and assist a young couple in sustainably maintaining home ownership during a time of high housing prices, interest rates and inflation.

Should this development permit be approved, and an occupancy permit be granted, we believe that we would be able to quickly convert this suite space into our new home with minimal impact to the surrounding homes and the community.

Currently, we are in the process of submitting a development variance application for coach house deck space and additional living area. The deck space is oversized for what is legally allowable for a coach house. However, this is a structure that has been standing for many years as part of the original structure of the building. This deck is primarily facing the primary dwelling and is not believed to be impacting the views of other homes in the area. The additional living space was also constructed prior to the purchase of the home and provides living space which can be utilized as office space, which many require for working from home.

The space on the property is plentiful. The coach house, in particular, has enough parking to adequately and safely park four vehicles, whereas the primary dwelling has adequate space to park two additional vehicles, eliminating the need to regularly park on either 2<sup>nd</sup> Ave or the upper alley way. The driveway spans the whole property, allowing exit and entry points to the property on either 2<sup>nd</sup> Ave or the upper alleyway. Despite the ample parking and driveway space, there remains space for a yard and a variety of trees, bushes and shrubbery to flourish.

We hope this information outlines our intentions with applying for a development permit and the rationale as to how the approval of this application would benefit the community by providing addition housing with minimal impact.

If you have any further questions about our application, please reach out to either of us to discuss. We look forward to working with the Town of Ladysmith on this endeavor,

Thank you for your time and consideration.

Sincerely,

James Nygren & Alexis Bouma

**MINUTES OF THE ACCESSIBILITY ADVISORY COMMITTEE MEETING  
WEDNESDAY, JANUARY 24, 2024  
COUNCIL CHAMBERS, CITY HALL**

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**MEMBERS PRESENT**

Councillor Amanda Jacobson  
Joel Helland(*via Zoom*)  
Jordan Herbison  
Andy Hobelaid

Diane Hobelaid  
Shaun McKenzie (*via Zoom*)  
Christina Stephen

**STAFF PRESENT**

Sue Bouma  
Mike Gregory

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**CALL TO ORDER AND  
ACKNOWLEDGEMENT**

Ms. Bouma called the Accessibility Advisory Committee meeting 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.

**AGENDA APPROVAL**

*Moved and seconded:*  
That the agenda for the January 24, 2024 meeting of the Accessibility Advisory Committee be approved as presented.  
*Motion carried.*

**INTRODUCTIONS**

Members of the Committee introduced themselves and communicated their connection to accessibility.

**PRESENTATION AND  
TERMS OF REFERENCE  
REVIEW**

Staff made a presentation outlining accessibility legislation, the role of the Committee, and best practices for orderly meetings. The Accessibility Advisory Committee Terms of Reference were also reviewed and discussed.

**ELECTION OF CHAIR**

*Moved and seconded:*  
That the Committee appoint Diane Hobelaid as Chair of the Accessibility Advisory Committee.  
*Motion carried.*

**DISCUSSION AND  
QUESTIONS**

Staff provided copies of the Official Community Plan, the Accessibility Advisory Committee Terms of Reference, and accessibility reviews of the Frank Jameson Community Centre and Transfer Beach.

The Committee discussed potential alternate meeting locations. Staff will review the options and advise the committee.

**NEXT MEETING**

Next meeting date and location to be provided to the Committee via email.

**ADJOURNMENT**

*Moved and seconded:*

That this Accessibility Advisory Committee Meeting be adjourned at 7:53 pm.  
*Motion carried*

RECEIVED:

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Diane Hobelaid  
Chair

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Sue Bouma  
Corporate Officer

**MINUTES OF THE ACCESSIBILITY ADVISORY COMMITTEE MEETING  
WEDNESDAY, APRIL 3, 2024  
LOWER PROGRAM ROOM, FJCC**

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**MEMBERS PRESENT**

Diane Hobelaid, Chair  
Councillor Ray Gourlay  
Joel Helland  
Jordan Herbison

Andy Hobelaid  
Shaun McKenzie  
Christina Stephen

**REGRETS**

Joel Helland

**STAFF PRESENT**

Sue Bouma  
Richard Frost  
Mike Gregory

---

**CALL TO ORDER AND  
ACKNOWLEDGEMENT**

Ms. Hobelaid, Chair, called the Accessibility Advisory Committee meeting 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.

**AGENDA APPROVAL**

By unanimous consent, the agenda for the April 3, 2024 meeting of the Accessibility Advisory Committee was approved as presented.  
*Motion carried.*

**MINUTES APPROVAL**

*Moved and seconded:*  
That the minutes of the January 24, 2024 Accessibility Advisory Committee meeting be approved.  
*Motion carried.*

**ACCESSIBILITY  
ASSESSMENTS FOR  
TRANSFER BEACH AND  
FJCC**

Richard Frost, Manager of Facility Operations, reviewed the Access Initiative assessments for both the Frank Jameson Community Centre and Transfer Beach Park. He answered the Committee's questions and welcomed their future suggestions regarding the implementation of the list of short-term recommendations in each assessment.

**ACCESSIBILITY PLAN  
PRESENTATION**

Mike Gregory, Communications & Engagement Specialist, reviewed Accessibility Plans from other local governments. He compared the different organizational structure of each plan, the definitions and framework upon which each plan was based, the types of action items that resulted from the different plans and the use of public engagement by each organization in the creation and presentation of their plan.

**DISCUSSION AND QUESTIONS**

Staff advised that an electronic copy of the presentation, as well as copies of each of the accessibility plans discussed, would be provided to the Committee along with the draft meeting minutes. The Committee agreed to return to the next meeting with suggestions regarding short term recommendations for the accessibility assessments, as well as a list of five things they liked about each of the accessibility plans presented this evening.

**NEXT MEETING**

By unanimous consent the Committee agreed to meet again at the Frank Jameson Community Centre lower program room on Wednesday, May 22, 2024.

**ADJOURNMENT**

*Moved and seconded:*  
That this Accessibility Advisory Committee Meeting be adjourned at 8:11-pm.  
*Motion carried*

RECEIVED:

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Diane Hobelaid  
Chair

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Sue Bouma  
Corporate Officer



# MINUTES

## Community Planning Advisory Committee

Wednesday, April 3, 2024 at 7:00 p.m.  
City Hall Council Chambers, 410 Espanade

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**PRESENT:** Acting Chair – Keona Wiley; Members – Jennifer Aker, Julika Pape, Anothony Price, John Scott, Tonya Soules; Alt. Council Liaison – Amanda Jacobson; Senior Planner - Julie Thompson; Recorder – Cassandra Taylor

**ABSENT:** Chair, Jason Robertson; Council Liaison, Marsh Stevens

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Prior to calling the meeting to order, Senior Planner Julie Thompson discussed some housekeeping items with the Community Planning Advisory Committee such as the location of washrooms, staff room and exits.

Senior Planner Julie Thompson called the meeting to order at 7:03pm.

J. Thompson acknowledged with gratitude that Ladysmith is located on the unceded territories of the Stz'uminus First Nation.

It was moved, seconded and carried that Keona Wiley be the acting Chair for the meeting.

### 1. AGENDA APPROVAL

It was moved, seconded, and carried that the Agenda of April 3, 2024, Community Planning Advisory Committee meeting be approved.

### 2. ADOPTION OF MINUTES

It was moved, seconded, and carried that the Minutes of February 7, 2024, Community Planning Advisory Committee meeting be approved.

### 3. NEW BUSINES

None

### 4. COUNCIL REFERRALS

#### a. Zoning Bylaw Amendment Application 3360-18-11 – 10910 Westdowne Road

Senior Planner Julie Thompson provided an overview of the zoning amendment application at 10910 Westdowne Road to allow for an outdoor commercial storage yard for RVs, boats, vehicles, contractor tool cribs and sea cans.

During discussion the Committee had concerns with fuel leaks from the stored vehicles in the vicinity of a wetland on the property. J Thompson discussed the location and setbacks of the SPEA and wetlands and clarified where the “no-go” zone areas are located where development is prohibited.

Other concerns raised were the potential for fires with the amount of fuel being stored in the vehicles, stormwater management, and landscaping/frontage improvements.

The Committee acknowledged that this type of use is wanted in the industrial area and were concerned that the implementation of too many restrictions would deter the business from remaining in the area.

Committee members discussed possible recommendations and provided the following resolution:

**It was moved, seconded, and carried that the Community Planning Advisory Committee recommends that Council approve Zoning Bylaw Amendment 3360-18-11 (10910 Westdowne Road) as presented, with the following recommendations:**

- **That a stormwater management plan and spill prevention and containment plan be submitted by a qualified professional prior to Bylaw adoption and ensure that the associated recommended measures in the plans are fulfilled;**
- **That any landscaping plan approved by Council substantially improves the public realm (on the outside of the fence) with a diverse mix of native species adjacent to Westdowne Road; and**
- **That the Fire Chief take a close look at the potential risks of storing hazardous and flammable materials.**

**5. MONTHLY BRIEFING**

The Committee was advised that a presentation regarding the new Provincial Small Scale Multi-Unit Housing legislation went to Council on March 19, 2024, and that it was available on the Town's website for viewing.

**6. NEXT MEETING – TBD**

**7. ADJOURNMENT**

**It was moved, seconded, and carried that the meeting be adjourned at 8:45 PM.**

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Acting Chair (Keona Wiley)

**RECEIVED:**

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Corporate Officer (S. Bouma)



**STAFF REPORT TO COUNCIL**

**Report Prepared By:** Chris Barfoot, Director of Parks, Recreation & Culture  
**Reviewed By:** Allison McCarrick, Chief Administrative Officer  
**Meeting Date:** April 16, 2024  
**File No:**  
**Re:** **RFP No. 2024-PRC-02 Heart of the Hub Phase 2 – Construction Project Management**

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**RECOMMENDATION:**

That Council award the contract for the construction project management of Phase 2 of the “Heart of the Hub” Machine Shop project to MKM Projects Ltd. in the amounts of:

- a. \$88/hr., up to a maximum amount of \$12,320, for pre-construction stage fees; and
- b. a 5.5 percent construction project management fee of the work earned for the construction stage.

**EXECUTIVE SUMMARY:**

Request for Proposals No. 2024-PRC-02, for construction project management (CPM) services related to the Ladysmith Heart of the Hub Phase 2 project, has closed with four proposals received. All proposals met the evaluation criteria, but only two are within the scope of the estimated CPM budget. Construction project management services are critical to the success of the project and will provide the guidance and expertise necessary during the pre-construction stages to determine the overall project costs and deliverables within the budget.

**PREVIOUS COUNCIL DIRECTION:**

N/A

**INTRODUCTION/BACKGROUND:**

The construction project management services of the in-scope portions of the Heart of the Hub Phase 2 project, as outlined in RFP No. 2024-PRC-02, includes the following:

- The addition of the new public meeting space.
- A new multi-purpose teaching space.
- Two new accessible public washrooms.
- New windows and doors across the entire front of the building.
- The completion of two artist studios.
- Entryways and stairwells highlighted by indoor display space.
- Landscaping and rehabilitation of the outdoor performance space south of the building.

- An accessible 200-foot boardwalk fronting the entire length of the building.
- All related works such as mechanical, electrical, plumbing and fire safety to meet the BC Building Code requirements.

Substantial Project completion will occur by December 31, 2025.

The CPM provider will be responsible for managing the following stages of the project:

- Pre-construction/design (management of consultant and contractors);
- Construction; and
- Post construction.

This work will begin immediately, starting with the investigation of all work that has been completed to date, including the existing building permit and outstanding items remaining from phase 1 that may require previous consultant approval.

The RFP attracted four submissions, with prices shown below:

Company Name	Project Manager Hourly rate	Construction Fee Percentage	Pre-construction Hrs.
MKM Project Ltd.	\$88	5.5 %	140 (to a maximum fixed fee)
Makon Projects	\$110(avg.\$90)	5.0 %	48 (24X2)
Saywell Contracting Ltd.	\$125	10.0 %	80
The EC Group	Fixed Fee (\$39,700)	7.2 %	Fixed fee

Upon evaluation of the four submissions, two proposals were within the realm of the project budget and were valid submissions. Staff are recommending MKM Projects Ltd. for this project, noting that they are not the lowest price of the four proposals received. The rationale for this recommendation is based on the number of pre-construction hours that MKM allotted for CPM involvement in their proposal. With the many known complexities of this site, staff are comfortable that the 140 hours MKM allotted is in line with what will be required for the pre-construction stage. The 140 hours combined with an hourly rate of \$88 would total a maximum of \$12,320 plus GST.

MKM Projects Ltd. have managed many projects in the Ladysmith area, including the Thrift Store on 1<sup>st</sup> Ave and the newly completed Childcare Expansion located at 220 High Street (Boys and Girls Addition). MKM has managed numerous projects relating to both municipal and commercial buildings, but more importantly, they have experience working on grant-funded projects. MKM Projects Ltd. have demonstrated well their ability to manage these types of grant-funded projects using strategic and cost-effective methods and alternatives.

**ALTERNATIVES:**

Council can choose to:

1. Award the RFP to Makon, who was the lowest priced submission.
2. Not award the RFP (not recommended).

**FINANCIAL IMPLICATIONS:**

The approved \$3,990,809 overall project budget consists of \$2,765,032 from the Investing in Canada Infrastructure Funding Program (ICIP) with the remaining \$1,225,777 being the Town's portion.

The Town is currently waiting for the 'Change of Scope' funding approval request to the Island Economic Trust (ICET), which is \$299,000.

**LEGAL IMPLICATIONS:**

N/A

**CITIZEN/PUBLIC RELATIONS IMPLICATIONS:**

It is not anticipated that there will be any impact on the community during this construction.

**INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:**

The project will be managed through the Parks, Recreation & Culture Department, however the project will seek consultation from Infrastructure Services and Communications for regular project updates.

**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 checked="" type="checkbox"/> Waterfront Area Plan        | <input type="checkbox"/> Not Applicable |

***I approve the report and recommendations.***

**Allison McCarrick, Chief Administrative Officer**

**STAFF REPORT TO COUNCIL**

**Report Prepared By:** Sue Bouma, Manager of Corporate Services and  
Chris Barfoot, Director of Parks, Recreation & Culture

**Reviewed By:** Allison McCarrick, CAO

**Meeting Date:** April 16, 2024

**File No:**

**Re:** **Video Surveillance of Civic Property Policy**

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**RECOMMENDATION:**

That Council adopt Video Surveillance of Civic Property Policy 14-7010-B, dated April 16, 2024.

**EXECUTIVE SUMMARY:**

This report presents a policy for Council's consideration, which, if approved, will establish procedural standards related to the Town's video surveillance of civic facilities and/or property accessed by the public. The policy is intended to provide clarity regarding the use, access, storage and security of the information gathered via the surveillance equipment.

**PREVIOUS COUNCIL DIRECTION:**

N/A

**INTRODUCTION/BACKGROUND:**

Recent events at the Frank Jameson Community Centre have underscored the benefit of using information gathered from video surveillance cameras to protect the security of the Town's staff, patrons, assets and property. Although the information gathered is warranted to provide necessary and reasonable protection of both property and people, it is also necessary to ensure that it is managed and protected in accordance with the *Freedom of Information and Protection of Privacy Act*.

In addition to Privacy Impact Assessments, which are completed by staff and contain location-specific information that is limited in scope, staff recommend that Council adopt an overarching policy to provide consistent guidance regarding the installation and use of video surveillance cameras, as well as guidance related to the access, storage and security of the information gathered.

**ALTERNATIVES:**

Council can choose to:

1. Not adopt the Video Surveillance of Civic Property Policy 14-7010-B at this time.

2. Refer Video Surveillance of Civic Property Policy 14-7010-B back to staff for further review, as specified by Council.

**FINANCIAL IMPLICATIONS:**

N/A

**LEGAL IMPLICATIONS:**

**CITIZEN/PUBLIC RELATIONS IMPLICATIONS:**

The Video Surveillance of Civic Property Policy requires that staff conduct a Privacy Impact Assessment for each property/facility where video surveillance cameras are installed. This assessment will identify privacy risks and provide risk responses that are proportionate to the level of risk posed. The explicit regulations around the use, access, storage and security of the information should provide citizens with a greater sense of protection.

**INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:**

Management and specified Facilities staff from the Parks, Recreation & Culture Department, along with the Manager of Information Technology will implement the policy.

**ALIGNMENT WITH STRATEGIC PRIORITIES:**

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

*I approve the report and recommendation.*

Allison McCarrick, Chief Administrative Officer

**ATTACHMENT:**

- A. Civic Property Policy 14-7010-B
- B. Release Form
- C. Confidentiality Form

TOPIC:	Video Surveillance of Civic Property		
POLICY No.:	14 7010 B		
APPROVED BY:	Council	RESOLUTION No.:	
ORIGINAL DATE:		AMENDMENT DATE:	
AMENDED:			

### 1.0 PURPOSE

- 1.1. To establish guidelines for the use of video surveillance to enhance the security and safety of persons, properties, things and activities that are in, on, or near facilities owned or occupied by the Town of Ladysmith and used for public civic purposes.

### 2.0 AUTHORITY AND RELEVANT LEGISLATION

- 2.1. *The Community Charter* (British Columbia) and the *Freedom of Information and Protection of Privacy Act* (British Columbia).

### 3.0 SCOPE

- 3.1. This Policy applies to any video surveillance system operated by or for the Town of Ladysmith that collects personal information in any form. This Policy does not apply to video surveillance conducted by the Royal Canadian Mountain Police (“RCMP”), who are subject to the *Privacy Act* (Canada), to covert video surveillance, and, in particular, this Policy does not expressly permit “community safety cameras” as defined and addressed in Section 11.1 of this Policy.

In the case of video surveillance that is installed on Town-owned property by an organization holding a lease for that property and managing the information resulting from the installation of this video surveillance, the principles outlined in this policy apply to the organization, as well.

### 4.0 PRINCIPLES

- 4.1. As an owner of significant public assets that represent a large investment of public money, the Town of Ladysmith wishes to make use of video surveillance systems to better protect the security of its people, assets and property.
- 4.2. The Town acknowledges that the use of video surveillance may, in some circumstances, represent an intrusion into personal privacy and does not wish to impair personal privacy any more than is warranted to provide necessary and reasonable protection of its property against vandalism, theft, damage and destruction. Video surveillance recordings can be used by the Town for investigation and as evidence in any civil proceedings.
- 4.3. Video surveillance systems will be installed only after other less intrusive security methods have been considered or attempted and have been found to be insufficient.
- 4.4. Before implementing a surveillance system or expanding an existing video surveillance

system, a Privacy Impact Assessment with rationale for introducing or expanding the video surveillance is to be submitted in writing for approval by the Chief Administrative Officer (CAO).

## 5.0 DESIGNATED RESPONSIBILITIES

- 5.1. The CAO is responsible for the overall video surveillance program.
- 5.2. The Director of each department is responsible for ensuring procedures, as established by policy for the use of video surveillance equipment, including the random audit of such procedures, are in accordance with this Policy.
- 5.3. The Facilities Operation Manager is responsible for the life cycle management of authorized video surveillance systems including, but not limited to, specifications, installation, maintenance, replacement, disposal, and related requirements, including signage. Equipment specifications and standards are to follow corporate policy.
- 5.4. Town employees shall review and comply with this Policy in performing their duties and functions related to the operation of video surveillance systems. Town employees may be subject to discipline if they knowingly or deliberately breach the Policy.
- 5.5. Organizations having access to video surveillance information as a result of installing cameras on land leased from the Town must sign a confidentiality agreement limiting access to, copying and disclosure of personal information and requiring compliance with this Policy. Breach of the confidentiality agreement may lead to penalties up to and including contract termination.

## 6.0 VIDEO SURVEILLANCE REQUIREMENTS AND USE

- 6.1. Before introducing video surveillance in any Town-owned facility or of any Town-owned property the need for video surveillance must clearly meet the criteria of this Policy and the installation must conform to this Policy and be approved by the CAO, in consultation with the Town's Freedom of Information (FOI) Officer. The CAO, when considering the proposal, will consider the following:
  - Incident reports respecting vandalism, theft, property damage and safety concerns.
  - Safety or security measures in place currently or attempted before installing video surveillance.
  - Safety or security problems that video surveillance is expected to resolve.
  - Areas and/or times of operation.
  - Expected impact on personal privacy.
  - How the video surveillance will benefit the Town or is related to Town business.
  - How the benefits are expected to outweigh any privacy rights as a result of video surveillance.
  - How it will protect the security and safety of persons.

The Town has the right to investigate activity of a criminal nature on its property.

- 6.2. Video surveillance must only be in public places and must be practically minimized. Surveillance will not be placed in areas considered confidential or normally private, e.g., change rooms or washrooms.
- 6.3. Video surveillance is not to be used to supervise staff performance or to verify staff attendance in the workplace.

## 7.0 DAILY USE, ACCESS, AND SECURITY

7.1. Access to video surveillance information is limited to the following individuals:

- CAO
- Department Directors
- Manager of Facilities Operation
- Facilities Maintenance Supervisor
- Manager of Protective Services
- Freedom of Information Head
- Town solicitor
- An Agent appointed by the Town
- Manager of Information Technology Services

A reference to a person in this section includes his or her deputy, where applicable.

RCMP, upon completion and approval by the a Director or the CAO of an information release form (attached to this policy), may access data necessary to investigate a law enforcement matter.

- 7.2. Use of video surveillance information is to be for the purpose of investigation of an incident in any public space. Information Technology staff will access the equipment only for the purpose of maintaining, backing up the software, and assisting with the extraction of portions of the data. Town staff may be authorized to view, retrieve and access video surveillance for a specific purpose. Unauthorized duplication of security information is not permitted. This would include capturing information through the use of cell phones or other recording devices.
- 7.3. Physical and computer related security must be in place at all times to properly secure access to the recording equipment and video data. Detailed logs that record all instances of access to and use of the recording equipment and video material must be maintained at all times by the relevant department.
- 7.4. Records of video surveillance systems that collect personal information must be protected in accordance with the *Freedom of Information and Protection of Privacy Act*.



- 7.5. The locations and times of all video material must be maintained in logs and kept current by the relevant department. Generally, the video surveillance equipment or screen must be located so that the public is not able to see any video reproduction. An exception to this may occur when the video screen is mounted in a public place with the intention of communicating information to the general public by live video feed.
- 7.6. Video surveillance data or video tapes may not be publicly viewed or distributed in any fashion as provided by this Policy and/or the *Freedom of Information and Protection of Privacy Act* (FOIPPA). Video data must not be altered in any manner, with the exception of saving investigation material related to an incident on public places or information required for law enforcement purposes. Other than release to the RCMP, or use for Town of Ladysmith purposes in accordance with this Policy, video surveillance data will only be released on the authority of a warrant to seize the recorded data for evidence or other court order.
- 7.7. Any other requests for access to incident-specific information must be referred to the Town's Freedom of Information Head and will only be disclosed in accordance with the FOIPPA.

## 8.0 RETENTION AND DESTRUCTION

- 8.1. The Town will use a recording system that overwrites data on a continual basis.
- 8.2. Retention of the recorded video data is determined by the amount of available space within the Town's storage facilities and the type of medium used to store such data.
- 8.3. Recorded video data will generally be retained for up to 30 days depending on the system configuration and available memory. Recorded material will automatically be deleted and purged at the expiry of the above retention period.
- 8.4. Recorded data that has been saved to another medium, for investigation purposes, will be retained for at least one year after being used, so that the affected individual has a reasonable opportunity to obtain access to that personal information. Such recorded data is to be destroyed after one year or after the affected individual has had access to the data, unless otherwise required for legal, administrative or other proceedings. As noted in item 7.2, unauthorized duplication or recording of security information is strictly prohibited.
- 8.5. Old storage devices must be securely disposed of based on medial format by shredding, burning or magnetic erasure.

## 9.0 SIGNAGE

- 9.1. It is a requirement of the *Freedom of Information and Protection of Privacy Act* that individuals be notified when the Town collects their personal information. Accordingly,

at each facility or property where video surveillance takes place, signs not less than 30 cm x 30 cm in size must be prominently displayed at entrances to and egresses from the facilities/properties.

9.2. The sign must clearly state the following:

“This area may be monitored by video surveillance cameras. Please direct inquiries to the Town of Ladysmith.”

A pictogram of a video camera must also be shown on the sign.

## 10.0 TRAINING

10.1. When applicable and appropriate, the Policy and guidelines will be incorporated into training and orientation programs of the corporation. Training programs addressing staff involvement with the use and monitoring of video surveillance equipment under the Policy and under the *Freedom of Information and Protection of Privacy Act* shall be conducted as required.

## 11.0 SURVEILLANCE IN PUBLIC PLACES FOR OTHER CRIMINAL ACTIVITY

11.1. “Community safety cameras” are those used to support the suppression of criminal activity and police investigation of high crime areas within a community, such as: Town parks, streets or public areas. Community safety cameras fall outside the intention of this Policy and would require the approval of a new policy designed to address issues specifically related to such cameras and the consideration and approval of Council in open session.

## 12.0 SYSTEM AUDIT

12.1. All systems will be audited randomly on an annual basis for adherence to this Policy. Audits will be conducted by the Director of Parks, Recreation & Culture or designate.

### AUTHORITY TO ACT

Delegated to staff.

### RELATED DOCUMENTS:

- RCMP Release Form
- Confidentiality Agreement for Organizations

**Approval to Release Personal Information**

**Note:** This form shall be used to provide the Town of Ladysmith’s approval to release video footage containing personal information to the RCMP in relation to an incident of RCMP interest that occurred on Town-owned property and which was captured by surveillance equipment operated by the Town or by an organization that leases Town property.

Date of Request: \_\_\_\_\_

I, \_\_\_\_\_ (name of RCMP member), request the disclosure by the Town of Ladysmith, of video footage of an incident involving \_\_\_\_\_ (name of patron or description of the incident) that took place (date and location of incident)

This request is made under the following authority

for the purpose of \_\_\_\_\_

The information received by the Town will be (select one option):

\_\_\_\_\_ returned after use by the following date \_\_\_\_\_

\_\_\_\_\_ destroyed after use and the Town informed in writing of this destruction.

\_\_\_\_\_  
*Signature of RCMP member*

Received by (Town staff member): \_\_\_\_\_



This disclosure to the RCMP may take place as it aligns with the Town of Ladysmith’s Video Surveillance Policy 14 7010 B:

\_\_\_\_\_ Date: \_\_\_\_\_  
*Director’s or CAO’s Signature*

Attachment B



**Confidentiality Agreement Related to Video Surveillance Policy**

Date of Agreement: \_\_\_\_\_

\_\_\_\_\_ (Organization) will adhere to all requirements of the Town of Ladysmith Video Surveillance Policy 14 7010 B, attached to this agreement.

\_\_\_\_\_  
*Signature of Organization*

Received by (Town staff member): \_\_\_\_\_

\_\_\_\_\_  
*Director's or CAO's Signature* Date: \_\_\_\_\_

Attachment C



**INFORMATION REPORT TO COUNCIL**

**Report Prepared By:** Erin Anderson, Director of Financial Services  
**Reviewed By:** Allison McCarrick, CAO  
**Meeting Date:** April 16, 2024  
**File No:**  
**Re:** 2024 Property Tax Bylaws

**RECOMMENDATION:**

That Council give first three readings to the annual property tax bylaws.

**EXECUTIVE SUMMARY:**

With the adoption of the 2024-2028 Financial Plan, the next step is to approve the 2024 annual property tax rates bylaws and corresponding parcel tax bylaws.

**PREVIOUS COUNCIL DIRECTION:**

CS 2023-258	2023-11-07	That Council: 1. Direct staff to amend the “Sewer Rates Bylaw 1966, No. 422, Amendment Bylaw 1999, No.1360” to include a 3% increase to the rates; 2. Confirm the 2024 sewer parcel tax bylaw at \$360 per parcel; 3. Direct staff to amend the “Waterworks Regulation Bylaw 1999, No.1298” to include a 5% increase to the rates; and 4. Confirm the 2024 water parcel tax bylaw at \$459 per parcel. Motion Carried
CS 2024-024	2024-02-06	That Council direct staff to prepare the 2024-2028 Financial Plan Bylaw with \$8,398,228 to come from municipal taxation and \$1,793,324 to come from police taxation as described in the staff report from the Director of Financial Services dated February 6, 2024. Motion Carried
CS 2024-044	2024-03-05	That Council adopt "Financial Plan Bylaw 2024, No. 2172". Motion Carried

**DISCUSSION:**

Budget deliberations for the 2024 Financial Plan took place October to December 2023 during regular Council meetings. The 2024-2028 Financial Plan bylaw was approved March 5, 2024 which included a budget increase of \$546,759 for municipal purposes and \$199,611 for policing.

	Municipal	Police	Total
2023	7,851,469	1,593,713	9,445,182
Changes	546,759	199,611	1,793,324
2024	8,398,228	1,793,324	10,191,552
% change	6.96%	12.52%	7.90%



BC Assessment has released the 2024 Revised Roll which is the assessment roll upon which the property tax rates are levied. Included in the Roll is approximately \$97k in non-market change (new construction). This is expected to reduce the overall tax increase to 6.8%.

The tax rate bylaw was prepared based on the revised Financial Plan policy, where there is specific language regarding each of the property classes.

*Policy Statement: Ensure the Class 4 (Major Industry) percentage is lower than the previous year with a target percentage of 10% of the total taxation.*

In 2023, Major Industry (Class 4) paid \$1,074,216 or 11.373% of the total tax levy. The proposed tax rate bylaw includes \$1,158,881 from Class 4 or 11.371% of the total tax levy.

*Policy Statement: Ensure the Class 6 (Business/Other) percentage is lower than the previous year with a target percentage of 12% of the total taxation.*

In 2023, Business/Other (Class 6) paid \$1,237,119 or 13.098% of the total tax levy. The proposed tax rate bylaw includes \$1,334,482 from Class 6 or 13.094% of the total tax levy.

*Policy Statement: Ensure the Class 5 (Light Industry) tax rate is not less than the Class 6 (Business/Other) rate.*

The proposed tax rate bylaw includes the Business/Other (Class 6) as 9.1040 which is less than the proposed Light Industry (Class 5) rate of 9.7093.

*Policy Statement: Set Class 8 (Recreation/non-profit) rate equal to the Class 1 (Residential) rate.*

In 2023, the Class 1 Residential rate was 2.4519 and the Class 8 rate was 1.8689 and paid 0.246% of the tax levy. To make the rates the same, the Class 8 properties will now pay 0.316% or \$32,227 of the total tax levy. This is an increase of ~\$9,000.

An average single-family dwelling that was assessed at \$718,400 for 2024 which is down 2.92% from the 2023 assessment will pay an additional \$113.12 or 6.23% more in municipal taxes than in 2023. This amount does not include the other agencies for which the Town collects taxes on their behalf, such as School, Hospital, Regional, Library and BCA/MFA.

The 2024 preliminary tax rates for an average single family dwelling and a median business is:

	<b>Average SFD - Residential</b>	<b>Levy difference from 2023</b>	<b>Median Business</b>	<b>Levy difference from 2023</b>
<i>Assessment</i>	<i>718,400</i>		<i>384,000</i>	
School	937	23.99	1,302	6.59
Municipal	1,588	80.10	2,881	34.86
Police	339	33.02	615	37.52
Library	109	15.88	198	21.95
CVRD	806	243.13	1,055	330.71
Hospital	262	8.31	344	16.46
BCA	25	0.07	37	0.51
MFA	-	-	-	-
Net Assessment based Taxes	4,066	404.49	6,432	447.58
Parcel Tax - Sewer	360	-	350	-
Parcel Tax - Water	459	-	459	-
<b>Total Taxes Levied</b>	<b>4,885</b>	<b>404.49</b>	<b>7,241</b>	<b>447.58</b>

Property taxes are due July 2, 2024. A 2% penalty will be applied on current taxes outstanding as of July 2<sup>nd</sup>; a further 8% penalty will be applied on current taxes outstanding at 4pm on September 11<sup>th</sup>, 2024.

***I approve the report and recommendation.***

**Allison McCarrick, Chief Administrative Officer**



**TOWN OF LADYSMITH**

**BYLAW NO. 2175**

**Property tax rates for the year 2024**

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

1. Definitions

In this Bylaw, the following words, terms or phrases shall have the respective meaning assigned to them:

“City Hall”	means the Town of Ladysmith City Hall located at 410 Esplanade, Ladysmith, BC with a mailing address of Box 220, Ladysmith, BC V9G1A2.
“Collector”	means the person duly appointed as such from time to time by Council, and their designate.
“Alternative Municipal Tax Collection Scheme”	means the scheme for the payment of taxes established under sections 3, 4, and 5.2 of this Bylaw.

2. Tax Rates

The following rates are hereby imposed and levied for the year 2024:

- 2.1 For lawful general purposes of the Town of Ladysmith on the value of land and improvements taxable for general municipal purposes, the tax rates shown in column ‘A’ of Schedule “A”, attached to and forming part of this Bylaw;
- 2.2 For lawful general purposes of the Town of Ladysmith on the value of land and improvements taxable for Library purposes, the tax rates shown in column ‘B’ of Schedule “A”, attached to and forming part of this Bylaw;
- 2.3 For purposes of the Cowichan Valley Regional District on the value of land and improvements taxable for Regional District purposes, the tax rates shown in column ‘C’ of Schedule “A”, attached to and forming part of this Bylaw; and
- 2.5 For purposes of the Cowichan Valley Regional Hospital District on the value of land and improvements taxable for Regional Hospital District purposes, the tax rates shown in column ‘D’ of Schedule “A”, attached to and forming part of this Bylaw.

3. Alternative Municipal Tax Collection Scheme

- 3.1 Unless section 3.3 applies, the rates and taxes imposed under this Bylaw are due and shall be paid on or before the 2<sup>nd</sup> day of July, 2024.
- 3.2 An owner may elect to pay the rates and taxes imposed under this Bylaw in accordance with the Alternative Municipal Tax Collection Scheme by providing written notice of that election to the Collector at their office at City Hall, Ladysmith, BC on or before the 14<sup>th</sup> day of June, 2024.
- 3.3 An owner may elect to pay the rates and taxes imposed under this Bylaw in accordance with the General Tax Collection scheme established in the *Community Charter*, by providing written notice of that election to the Collector at their office at City Hall, Ladysmith, BC on or before the 14<sup>th</sup> day of June, 2024.
- 3.4 If an owner does not make an election under Section 3.2 or 3.3, the Alternative Municipal Tax Collection Scheme applies to the rate and taxes payable by that owner.

4. Penalties – Alternative Municipal Tax Collection Scheme

- 4.1 Upon the 3<sup>rd</sup> day of July, 2024, or as soon thereafter as is practicable, the Collector shall add to the unpaid balance of the current year's taxes two (2) percent of the amount unpaid as of the 2<sup>nd</sup> day of July, 2024.
- 4.2 Upon the 12<sup>th</sup> day of September, 2024, or as soon thereafter as is practicable, the Collector shall add to the unpaid balance of the current year's taxes an additional eight (8) percent of the amount unpaid as of the 11<sup>th</sup> day of September, 2024.

5. Supplementary Tax Rolls

- 5.1 Upon receipt of a Supplementary Tax Roll from BC Assessment, the Collector shall levy taxes in accordance with the rates specified in Schedule "A" of the Bylaw according to the taxable values as shown on the Supplementary Tax Rolls.
- 5.2 For each Supplementary Tax Roll, where the Alternative Municipal Tax Collection Scheme applies, the Collector shall add penalties to the unpaid amounts as follows:
  - a) Where Supplementary Tax Notices are sent before the 1<sup>st</sup> day of June, 2024, penalties shall be added as set out in Section 4 of this Bylaw;
  - b) Where Supplementary Tax Notices are sent between the 1<sup>st</sup> day of June, 2024 and before the 9<sup>th</sup> day of August, 2024, ten (10) percent shall be added on any amount unpaid as of the 11<sup>th</sup> day of September, 2024;
  - b) Where Supplementary Tax Notices are sent on or after the 9<sup>th</sup> day of August,

2024, ten (10) percent shall be added on any amount unpaid after thirty (30) days.

**Citation**

6. This bylaw may be cited for all purposes as "Property Tax Rates Bylaw 2024, No. 2175".

**READ A FIRST TIME** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024

**READ A SECOND TIME** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024

**READ A THIRD TIME** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024

**ADOPTED** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024

\_\_\_\_\_  
Mayor (A. Stone)

\_\_\_\_\_  
Corporate Officer (S. Bouma)

**SCHEDULE "A"**  
**"Tax Rates Bylaw 2024, No.2175"**

Tax Rates (Dollars of Tax per \$1,000 Net Taxable Value)

PROPERTY CLASS		<u>A</u> Municipal	<u>B</u> Library	<u>C</u> Cowichan Valley Regional District	<u>D</u> Cowichan Valley Regional Hospital District
<b>1</b>	<b>Residential</b>	2.6831	0.1522	1.1216	0.3653
<b>2</b>	<b>Utilities</b>	22.7598	1.2911	3.9256	1.2786
<b>3</b>	<b>Supportive Housing</b>	2.6831	0.1522	1.1216	0.3653
<b>4</b>	<b>Major Industry</b>	81.6856	4.6336	3.8134	1.2419
<b>5</b>	<b>Light Industry</b>	9.7094	0.5508	3.8134	1.2419
<b>6</b>	<b>Business/Other</b>	9.1040	0.5164	2.7479	0.8950
<b>7</b>	<b>Managed Forest</b>	41.3703	2.3468	3.3648	1.0959
<b>8</b>	<b>Rec Non Profit</b>	2.6831	0.1522	1.1216	0.3653
<b>9</b>	<b>Farm</b>	40.6304	2.3048	1.1216	0.3653

**TOWN OF LADYSMITH**

**BYLAW NO. 2176**

**Sewer parcel tax bylaw for the year 2024**

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

Definitions

1. In this Bylaw, the following words or terms shall have the respective meaning assigned to them:

"Parcel" Means any lot, block or other area of land in which real property is held, or into which it is subdivided, as identified in the 2024 Revised Assessment Roll and all amendments thereto.

"Group of Parcels" Means where a building or improvement is constructed over more than one parcel of land, those parcels, if contiguous, may be dealt with by the Assessor as one parcel and be assessed accordingly.

Levy

2. A parcel tax shall be levied annually against each parcel or group of parcels of land within the Town of Ladysmith which is capable of being connected to the sewer system of the Town, or which is deemed to abut on the said sewer system.
3. The annual sewer parcel tax shall be in the amount of Three Hundred Sixty Dollars (\$360.00) per parcel or group of parcels.
4. The sewer parcel tax imposed by this Bylaw on each parcel of land shall be shown by the Collector on the real property tax roll, and the payment of the parcel tax shall be made in the same manner, on or before the same dates, as other real property taxes.
5. The sewer parcel tax shall have the same rights and remedies as other real property taxes.
6. Every parcel tax assessment roll and every revision thereof shall be considered and dealt with by a Parcel Tax Roll Review Panel appointed pursuant to the provisions of the *Community Charter*.

Repeal

7. "Sewer Parcel Tax Bylaw 2023, No. 2143" is hereby repealed.

Citation

8. This bylaw may be cited as "Sewer Parcel Tax Bylaw 2024, No. 2176".

**READ A FIRST TIME** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024

**READ A SECOND TIME** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024

**READ A THIRD TIME** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024

**ADOPTED** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024

\_\_\_\_\_  
Mayor (A. Stone)

\_\_\_\_\_  
Corporate Officer (S. Bouma)

**TOWN OF LADYSMITH**

**BYLAW NO. 2177**

**Water parcel tax bylaw for the year 2024**

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

Definitions

1. In this Bylaw, the following words or terms shall have the respective meaning assigned to them:

"Parcel" means any lot, block or other area of land in which real property is held, or into which it is subdivided, as identified in the 2024 Revised Assessment Roll and all amendments thereto.

"Group of Parcels" means where a building or improvement is constructed over more than one parcel of land, those parcels, if contiguous, may be dealt with by the Assessor as one parcel and be assessed accordingly.

Levy

2. A parcel tax shall be levied annually against each parcel or group of parcels of land within the Town of Ladysmith which is capable of being connected to the water system of the Town, or which is deemed to abut on the said water system.
3. The annual water parcel tax shall be in the amount of Four Hundred and Fifty-Nine Dollars (\$459.00) per parcel or group of parcels.
4. The water parcel tax imposed by this Bylaw on each parcel of land shall be shown by the Collector on the real property tax roll, and the payment of the parcel tax shall be made in the same manner, on or before the same dates, as other real property taxes.
5. The water parcel tax shall have the same rights and remedies as other real property taxes.
6. Every parcel tax assessment roll and every revision thereof shall be considered and dealt with by a Parcel Tax Roll Review Panel appointed pursuant to the provisions of the *Community Charter*.

Repeal

7. "Water Parcel Tax Bylaw 2023, No. 2144" is hereby repealed.

Citation

8. This bylaw may be cited as "Water Parcel Tax Bylaw 2024, No. 2177".

**READ A FIRST TIME** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024  
**READ A SECOND TIME** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024  
**READ A THIRD TIME** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024  
**ADOPTED** on the \_\_\_\_\_ day of \_\_\_\_\_, 2024

\_\_\_\_\_  
Mayor (A. Stone)

\_\_\_\_\_  
Corporate Officer (S. Bouma)



## BYLAW STATUS SHEET April 16, 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 received January 15, 2024. <b>Awaiting covenant.</b>
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. <b>Waiting on applicant to submit Development Permit per Council Resolution</b>
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. <b>Awaiting covenant.</b>
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.