

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

Tuesday, April 21, 2026
Ladysmith Seniors Centre
630 2nd Avenue

Pages

1. CALL TO ORDER AND ACKNOWLEDGEMENT

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>.

2. AGENDA APPROVAL

Recommendation

That Council approve the agenda for this Regular Meeting of Council for April 21, 2026.

3. MINUTES

3.1 Minutes of the Regular Meeting of Council held April 7, 2026

6

Recommendation

That Council approve the minutes of the Regular Meeting of Council held April 7, 2026.

4. DELEGATIONS

4.1 MNP, Auditors for the Town

11

Cory Vanderhorst will present the 2025 Financial Statements for the Town of Ladysmith.

Recommendation

That Council accept the 2025 Audit Findings report and the draft 2025 Financial Statements as presented by MNP, auditors for the Town of Ladysmith.

5. PRESENTATION

5.1 Ladysmith RCMP Reports and Annual Planning

79

Staff Sergeant Trevor Busch, Ladysmith RCMP, will provide an overview of year-end reporting and the proposed Detachment Annual Performance Plan.

Recommendation

That Council receive the following Ladysmith RCMP reports:

- 2026 Community Consultation Results;
- 4th Quarter Report for the months January, February and March of 2026; and
- Annual Detachment Report for April 2025 to March 2026.

Recommendation

That Council approve the Ladysmith RCMP Detachment Annual Performance Plan for 2026-2027.

6. PROCLAMATIONS

6.1 Environmental Sensitivity/ Multiple Chemical Sensitivity Awareness Day

87

Mayor Beeston has proclaimed Tuesday, May 12, 2026 as "Environmental Sensitivity/ Multiple Chemical Sensitivity Awareness Day" in the Town of Ladysmith.

7. DEVELOPMENT APPLICATIONS

7.1 Development Permit Application – 303 Chemainus Road

88

Recommendation

That Council issue Development Permit 3060-23-04 for 303 Chemainus Road (Lot A District Lot 43 Oyster District and District Lot 2122 Cowichan District Plan EPP127840, PID: 032-313-535) to authorize a multi-family development on the subject property.

8. REPORTS

8.1 CVRD Referral - Bylaw No. 4705

121

Recommendation

That Council direct staff to advise the CVRD that the Town of Ladysmith has no concerns with Bylaw No. 4705.

Recommendation

That Council:

1. Amend the Employee, Volunteer Firefighter, RCMP Recognition Program Policy 07 2550 A to:
 - a. Remove references to “volunteer firefighters” and replace with “paid-on-call firefighters”;
 - b. Remove RCMP personnel from eligibility;
 - c. Replace the reference to “in good standing” with “continuous and active” to clarify that recognition is based on years of active service; and
2. Replace the requirement for a unanimous vote with a majority vote.

9. BYLAWS

9.1 Bylaws for Introduction

9.1.1 2026 Property Tax Bylaws

“Property Tax Rates Bylaw 2026, No. 2235”, “Sewer Parcel Tax Bylaw 2026, No. 2236” and “Water Parcel Tax Bylaw 2026, No. 2237”.

Recommendation

That Council give first, second and third readings to:

- “Property Tax Rates Bylaw 2026, No. 2235”;
- “Sewer Parcel Tax Bylaw 2026, No. 2236”; and
- “Water Parcel Tax Bylaw 2026, No. 2237”.

9.1.2	“Town of Ladysmith Streets and Traffic Bylaw 1998, No. 1309, Amendment Bylaw 2026, No. 2212”.	142
	<u>Recommendation</u> That Council give first, second and third readings to "Town of Ladysmith Streets and Traffic Bylaw 1998, No. 1309, Amendment Bylaw 2026, No. 2212".	
9.2	Bylaws for Adoption	
9.2.1	“Community Centre and Facilities Fees and Charges Bylaw 2024, No. 2178, Amendment Bylaw 2026, No. 2234”.	146
	<u>Recommendation</u> That Council adopt “Community Centre and Facilities Fees and Charges Bylaw 2024, No. 2178, Amendment Bylaw 2026, No. 2234”.	
9.3	Bylaw Status Sheet	149
10.	CORRESPONDENCE	
10.1	LDHS Request for Museum Artifact Storage	150
	<u>Recommendation</u> That Council consider the Ladysmith Historical Society's request for museum artifact storage, as presented in the correspondence dated April 14, 2026.	
11.	NEW BUSINESS	
11.1	Ladysmith Intermediate School Field Use	
	<u>Recommendation</u> That Council direct staff to discuss with School District 68 the Town’s potential use of the Ladysmith Intermediate School field for a community garden and dog park once the school is decommissioned.	
11.2	Cleanup of Ladysmith Harbour – DL 651	
	<u>Recommendation</u> That Council direct staff to prepare and submit a letter to the Provincial and Federal Governments requesting timely intervention and cleanup within Ladysmith Harbour, with specific attention to DL 651 (“Dog Patch”), including the removal of both floating and submerged derelict vessels.	

12. 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. Each speaker may have up to three (3) minutes total for questions and responses.
- 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.

13. ADJOURNMENT



MINUTES OF A REGULAR MEETING OF COUNCIL

Tuesday, April 7, 2026

5:30 P.M.

Ladysmith Seniors Centre

630 2nd Avenue

Council Members Present:

Mayor Deena Beeston
Councillor Ray Gourlay
Councillor Tricia McKay

Councillor Duck Paterson
Councillor Jeff Virtanen

Council Members Absent:

Councillor Amanda Jacobson

Councillor Marsh Stevens

Staff Present:

Allison McCarrick
Erin Anderson
Chris Barfoot
Jake Belobaba
Tim Tanton

Sampreet Sidhu
Rahul Parameswaran
Sue Bouma
Nick Pescod
Hayley Young

1. CALL TO ORDER

Mayor Beeston called this Meeting of Council to order at 5:30 p.m., in order to retire immediately into Closed Session.

2. CLOSED SESSION

CS 2026-056

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;
- (e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality;

- (g) litigation or potential litigation affecting the municipality; and
- (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Motion Carried

3. OPEN MEETING AND ACKNOWLEDGEMENT (7:00 P.M.)

Mayor Beeston called the Regular Meeting of Council to order at 7:02 p.m. and delivered the land acknowledgement. She congratulated Chief John Elliott on his re-election and congratulated the new and returning Stz'uminus Council members on their appointments.

4. AGENDA APPROVAL

CS 2026-057

That Council approve the agenda for this Regular Meeting of Council for April 7, 2026.

Motion Carried

5. RISE AND REPORT- Items from Closed Session

Council rose from Closed Session at 6:59 p.m. without report.

6. MINUTES

6.1 Minutes of the Regular Meeting of Council held March 17, 2026

CS 2026-058

That Council approve the minutes of the Regular Meeting of Council held March 17, 2026.

Motion Carried

7. DELEGATIONS

7.1 Francis Guyver, Land Use Forester, Mosaic Forest Management

Jimmie Hodgson, Vice President, Sustainability and Chief Forester, and Francis Guyver, Land Use Forester, of Mosaic Forest Management provided an overview of the forestry economy and timber markets, sustainability initiatives, wildfire prevention and response, and community and Indigenous partnerships.

Mr. Hodgson and Mr. Guyver responded to Council's questions and invited Council to participate in a field tour of Mosaic Forest Management lands.

7.2 Andrea Rosato-Taylor, President, Arts Council of Ladysmith and District

Andrea Rosato-Taylor, President, Arts Council of Ladysmith and District, advised Council that the Society had received \$239,000 in grant funding from the BC Arts Council.

She provided an overview of the Society's programming and community benefits, identified additional partnerships and acknowledged the Town's support. Ms. Rosato-Taylor invited Council to attend an upcoming art auction fundraiser.

8. DEVELOPMENT APPLICATIONS

8.1 Development Permit - 12 Roberts Street

CS 2026-059

That Council approve Development Permit 3060-25-12 for 12 Roberts Street (That Part of Lot 14, Block 10, District Lot 56, Oyster District, Plan 703, Lying to the North East of a Boundary Joining the Points of Bisection of the South East and North West Boundaries of Said Lot, PID: 008-548-528) to authorize a two-storey addition to the rear of an existing single-storey building.

Motion Carried

8.2 Development Permit – 422 Colonia Drive South

CS 2026-060

That Council issue Development Permit 3060-25-04 for 422 Colonia Drive South (Lot 17, Block 192, Plan EPP117682, District Lot 103, Oyster Land District; PID: 031-755-020) to authorize construction of a two-unit dwelling.

Motion Carried

9. REPORTS

9.1 Late Grant in Aid - Ladysmith Seniors Centre Society

CS 2026-061

That Council waive the Grant in Aid Policy and allocate \$800 in Grant in Aid funding for the purchase of a DVD player for the Ladysmith Seniors Centre, with the funding to come from the unallocated Grant in Aid applications budget.

Motion Carried

9.2 Solid Waste Collection - Next Steps

CS 2026-062

That Council receive the April 7, 2026 report from the Infrastructure Services Department regarding next steps for the potential automated collection of solid waste.

Motion Carried

9.3 Adjustment to Water Billing Account – 2025 Q4, 2026 Q1

CS 2026-063

That Council provide a bill adjustment due to a water leak for Account No. 000-1348165-000 in the amount of \$972.21.

Motion Carried

9.4 Lot 108 Phase 2 Progress Update

CS 2026-064

That Council direct staff to amend the 2026-2030 Financial Plan to include an additional \$50,000 for the Lot 108 Phase 2 project, to address unforeseen site conditions and drainage identified in the April 7, 2026 staff report from the Parks, Recreation & Culture Department, with the additional funds to come from prior year surplus.

Motion Carried

10. BYLAWS

10.1 Bylaws for Introduction

10.1.1 “Community Centre and Facilities Fees and Charges Bylaw 2024, No. 2178, Amendment Bylaw 2026, No. 2234”.

CS 2026-065

That Council give first, second and third readings to “Community Centre and Facilities Fees and Charges Bylaw 2024, No. 2178, Amendment Bylaw 2026, No. 2234”.

Motion Carried

10.2 Bylaw Status Sheet

11. CORRESPONDENCE

11.1 Letter of Support - Island Coastal Economic Trust

CS 2026-066

That Council, in response to the March 24, 2026 correspondence from the Island Coastal Trust, direct staff to send a letter of support to Minister Ravi Kahlon expressing Council's support for advancing legislation to modernize the Island Coastal Economic Trust.

Motion Carried

12. QUESTION PERIOD

A member of the public asked whether secondary suites were proposed as part of the 12 Roberts Street development application. Another member of the public asked who would be responsible for maintenance of the statutory right of way at 422 Colonia Drive South should it become inaccessible. A third member of the public enquired about a future tree protection bylaw.

13. ADJOURNMENT

CS 2026-067

That this Regular Meeting of Council be adjourned at 8:02 p.m.

Motion Carried

CERTIFIED CORRECT

Mayor (D. Beeston)

Corporate Officer (S. Bouma)

Town of Ladysmith

Presentation to Mayor and Council

Presented by Cory Vanderhorst

April 21, 2026



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Topics

- Financial statement highlights
- Draft audit report
- Audit findings report
- Auditor independence
- Financial analysis

Legislative requirement

- Community Charter states:
 - Annual Financial Statements must be prepared by financial officer (s.165)
 - An auditor must be appointed (s.169)
 - Audit must provide a report to Council (s.177)

Financial Statement Highlights

Statement of Financial Position

		2025		2024
Cash and investments	\$	60,974,262	\$	54,167,730
Total financial assets	\$	64,176,102	\$	56,632,425
Debt	\$	14,451,046	\$	15,476,172
Total liabilities	\$	40,335,291	\$	39,484,614
Net financial assets	\$	23,840,811	\$	17,147,811
Tangible capital assets	\$	122,362,674	\$	119,097,968
Accumulated surplus	\$	146,412,270	\$	136,430,085

Financial Statement Highlights

Statement of Operations

		2025		2024		Budget
Total revenue	\$	33,160,282	\$	25,838,638	\$	52,500,376
Total expenses	\$	23,178,096	\$	21,421,864	\$	30,161,433
Annual surplus	\$	9,982,185	\$	4,416,774	\$	22,338,943

Financial Statement Highlights

Statement of Cash Flows

		2025		2024
Provided by operations	\$	14,087,368	\$	11,554,952
Capital purchases (net of disposal proceeds)	\$	(6,360,637)	\$	(1,679,629)
Repayment of debt	\$	(920,198)	\$	(864,402)
Net increase in cash and short-term deposits	\$	6,806,532	\$	9,010,921

Financial Statement Highlights

Composition of Accumulated Surplus

		2025		2024
Invested in Capital Assets	\$	107,911,628	\$	103,621,802
Reserves	\$	7,047,522	\$	7,477,872
Capital funds	\$	399,376	\$	402,314
Appropriated equity	\$	24,414,136	\$	18,777,522
Unappropriated equity	\$	6,639,609		6,150,575
Total Accumulated Surplus	\$	146,412,269		136,430,085

Draft audit report

- Unqualified opinion
- We will sign the report after:
 - Mayor and Council approval

Auditor Findings Report

Auditor responsibilities

- Examining controls in place to ensure accurate reporting of financial results
- Sampling transactions throughout the year to form an audit opinion
- Auditors do NOT look at every transaction to form an audit opinion

Audit findings report

- Audit is complete and we are ready to sign the audit report after Council review and approve the financial statements
- Materiality \$1,250,000
- Engagement status:
 - We did not find:
 - Irregularities materially impacting the statements
 - Evidence of conflicts of interest, unusual related party transactions, or illegal or questionable payments

We would like to formally acknowledge the excellent cooperation and assistance from management and staff

Auditor Independence

- We confirm that MNP LLP is independent with respect to the Town of Ladysmith within the meaning of the Rules of Professional Conduct of CPA British Columbia as of April 21, 2026.

Conclusion

Thank you

We would like to take this opportunity to answer any questions you have regarding the matters presented.

Presenter: Cory Vanderhorst

MNP



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PRAXITY
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Town of Ladysmith

2025 Audit Findings

Report to Mayor and Council

December 31, 2025

Cory Vanderhorst, CPA, CA

T: 250.734.4319

E: cory.vanderhorst@mnp.ca



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April 21, 2026

Members of Mayor and Council of the Town of Ladysmith

Dear Sirs/Mesdames:

We are pleased to submit to you this report for discussion of our audit of the consolidated financial statements of the Town of Ladysmith (the "Town") as at December 31, 2025 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Mayor and Council.

We have completed our audit of the consolidated financial statements of the Town which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the Town. A draft copy of our proposed Independent Auditor's Report is attached under separate cover.

This report is intended solely for the information and use of Mayor and Council and management and should not be distributed to or used by any other parties than these specified parties.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



MNP LLP

Chartered Professional Accountants

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Introduction

As auditors, we report to the Mayor and Council on the results of our examination of the consolidated financial statements of Town of Ladysmith (the "Town") as at and for the year ended December 31, 2025. The purpose of this Audit Findings Report is to assist you, as members of Mayor and Council, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures.

We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

Engagement Status

We have completed our audit of the consolidated financial statements of the Town and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedure:

- Mayor and Council review and approval of the consolidated financial statements

Independent Auditor's Report

We expect to have the above procedure completed and to release our Independent Auditor's Report on April 21, 2026.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the Town. A draft copy of our proposed Independent Auditor's Report has been included under separate cover.

Significant Audit, Accounting and Reporting Matters

Audit and Reporting Matters

The following significant matters arose during the course of audit that we wish to bring to your attention.

Area	Comments
Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you.
Difficulties Encountered	No significant limitations were placed on the scope or timing of our audit.
Identified or Suspected Fraud	<p>Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.</p> <p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p>
Identified or Suspected Non-Compliance with Laws And Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the consolidated financial statements.
Matters Arising in Connection With Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Town.

Area	Comments
<p>Significant Deficiencies in Internal Control</p>	<p>Our audit process focuses on understanding the controls utilized in management’s reporting systems, including for estimates, to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to Mayor and Council on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention</p>
<p>Matters Arising from Discussions With Management</p>	<p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the Town.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>
<p>Significant Differences</p>	<p>No significant unadjusted difference was proposed to management with respect to the December 31, 2025 consolidated financial statements.</p>
<p>Other Information</p>	<p>Pursuant to our responsibilities under Canadian generally accepted auditing standards, we have reviewed other financial and non-financial information included in documents containing the consolidated financial statements and our Independent Auditor’s Report thereon. We review these documents for the purpose of ensuring their content does not contradict information derived from our audit procedures.</p>
<p>Final Materiality</p>	<p>Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the Town, and is affected by our assessment of materiality and audit risk.</p> <p>Final materiality used for our audit was \$1,250,000 for December 31, 2025 and \$1,250,000 for December 31, 2024.</p>

Auditor's Views of Significant Accounting Practices

The application of Canadian public sector accounting standards allows and requires the Town to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

As auditors, we are uniquely positioned to provide open and objective feedback regarding your Town's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

Area	Comments
Accounting Policies	The accounting policies used by the Town are appropriate and have been consistently applied.
Financial Statement Disclosures	The disclosures made in the notes to the consolidated financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the consolidated financial statements.

Other Matters

Management Representations

We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.

Auditor Independence

We confirm to Mayor and Council that we are independent of the Town. Our letter to Mayor and Council discussing our independence is attached to this report.

Appendix A - MNP Audit Process

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the consolidated financial statements considered separately.

Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise. Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

During the course of our audit, we have:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
- Assessed the accounting principles used and significant estimates made by management;
- Obtained an understanding of the Town and its environment, the applicable financial reporting framework and the Town's system of internal control (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the consolidated financial statements and to design and perform audit procedures;
- Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
- Evaluated the overall consolidated financial statement presentation;
- Performed a subsequent events review with management;
- Reviewed and assessed the status of contingencies, commitments and guarantees; and
- Reviewed and assessed exposure to environmental liabilities.

We have obtained written representations from management, included as additional materials following this report, in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:

- Directly related to items that are material, either individually or in the aggregate, to the consolidated financial statements;
- Not directly related to items that are material to the consolidated financial statements, but are significant, either individually or in the aggregate, to the engagement; and
- Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the consolidated financial statements.

Appendix B - Significant Risk Areas and Responses

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Management override of internal controls	<p>To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we perform the following procedures:</p> <ol style="list-style-type: none">1. Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements2. Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable3. Evaluate the rationale behind significant transactions that are not in the normal course of business and whether they have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets

Independence Communication

April 21, 2026

Members of Council
Town of Ladysmith
410 Esplanade, P.O. Box 220
Ladysmith, BC V9G 1A2

Dear Sirs/Mesdames:

We have been engaged to audit the consolidated financial statements of Town of Ladysmith (the "Town") as at December 31, 2025 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Town and its related entities or persons in financial reporting oversight roles at the Town and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Town and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2025 to April 21, 2026.

We hereby confirm that MNP is independent with respect to the Town within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of April 21, 2026.

This report is intended solely for the use of Members of Council, management and others within the Town and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you at our upcoming meeting. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,



MNP LLP
Chartered Professional Accountants

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And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



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TOWN OF LADYSMITH
CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2025
AUDITED



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DECEMBER 31, 2025

Management Report

Independent Auditor's Report

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STATEMENT OF MANAGEMENT'S RESPONSIBILITY

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.

Allison McCarrick
Chief Administration Officer

INDEPENDENT AUDITOR'S REPORT

TOWN OF LADYSMITH
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

		2025	2024
Financial Assets			
Cash and cash equivalents	<i>(Note 2)</i>	\$ 60,974,262	\$ 54,167,730
Accounts receivable	<i>(Note 4)</i>	3,201,840	2,464,695
		64,176,102	56,632,425
Liabilities			
Accounts payable and accrued liabilities	<i>(Note 5)</i>	2,387,966	2,663,079
Post-employment benefits	<i>(Note 6)</i>	381,900	357,400
Deferred revenue	<i>(Note 7)</i>	5,692,161	3,430,831
Refundable deposits and other	<i>(Note 8)</i>	2,109,033	2,091,477
Restricted reserves	<i>(Note 9)</i>	581,342	560,984
Development cost charge reserve	<i>(Note 10)</i>	10,280,517	9,736,879
Canada Community-Building reserve	<i>(Note 11)</i>	2,397,781	2,067,700
Equipment financing	<i>(Note 12)</i>	2,499,313	2,659,293
Debenture debt	<i>(Note 13)</i>	11,951,733	12,816,879
Asset Retirement obligation	<i>(Note 14)</i>	2,053,545	3,100,092
		40,335,291	39,484,614
Net Financial Assets		23,840,811	17,147,811
Non-Financial Assets			
Tangible Capital Assets	<i>(Schedule II)</i>	122,362,674	119,097,968
Prepays		130,765	99,720
Inventory		78,020	84,586
		122,571,459	119,282,274
Accumulated Surplus	<i>(Note 19)</i>	\$ 146,412,270	\$ 136,430,085

Commitments and Contingencies (Note 15)
Subsequent Events (Note 29)

Director of Financial Services

**TOWN OF LADYSMITH
CONSOLIDATED STATEMENT OF OPERATIONS
AS AT DECEMBER 31, 2025**

	<u>2025</u>	<u>Budget 2025</u> (Note 17)	<u>2024</u>
Revenue			
Taxation (Note 23)	\$ 14,262,373	\$ 14,211,315	\$ 13,695,892
Sale of Services (Note 24)	5,774,300	5,193,841	5,333,278
Investment Income	1,614,486	1,506,548	2,011,086
Licence, Permits, Rentals & Penalties (Note 25)	1,206,815	906,746	1,104,172
Grants (Note 26)	7,098,249	20,471,340	3,364,275
Donations and contributed tangible capital assets	3,060,166	5,773,967	400,392
Gain (loss) on foreign exchange	(9,755)	-	25,423
Loss on disposal of assets	(400,376)	-	(344,180)
Development fees (Note 10)	336,355	2,545,833	59,131
Canada Community-Building funds utilized (Note 11)	217,668	1,890,786	189,169
	<u>33,160,281</u>	<u>52,500,376</u>	<u>25,838,638</u>
Expenses			
General government services	3,112,406	4,238,717	2,859,760
Protective services	3,049,001	3,440,152	2,705,702
Transportation services	2,958,972	3,428,874	3,086,495
Solid waste services	742,642	1,075,579	582,994
Cemetery services	51,699	38,899	32,328
Development services	950,630	1,359,077	891,760
Recreation and cultural services	3,980,637	4,042,291	3,820,761
Parks operation services	1,256,508	1,069,174	1,190,714
Sewer services	3,962,450	5,640,406	3,271,303
Water services	3,113,151	5,828,264	2,980,047
	<u>23,178,096</u>	<u>30,161,433</u>	<u>21,421,864</u>
Annual Surplus	9,982,185	22,338,943	4,416,774
Accumulated Surplus, beginning of year	<u>136,430,085</u>	<u>136,430,085</u>	<u>132,013,311</u>
Accumulated Surplus - end of year	<u>\$ 146,412,270</u>	<u>\$ 158,769,028</u>	<u>\$ 136,430,085</u>

See accompanying notes to the consolidated financial statements

TOWN OF LADYSMITH
CONSOLIDATED STATEMENT OF CASH FLOWS
AS AT DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
Operating transactions		
Annual Surplus	\$ 9,982,185	\$ 4,416,774
Less non-cash items included in surplus:		
Amortization	4,607,298	4,557,908
Loss on disposal of tangible capital assets	400,376	344,180
Actuarial adjustments on debenture debt	(104,928)	(93,044)
Accretion expense due to asset retirement obligations	28,727	13,222
Contributed tangible capital assets	(2,987,017)	(378,548)
	<u>11,926,641</u>	<u>8,860,492</u>
Change in		
Accounts receivable	(737,145)	(40,810)
Prepaid expenses	(31,045)	(9,218)
Inventory	6,566	2,629
Accounts payable and accrued liabilities	(275,113)	118,797
Post employment benefits	24,500	23,200
Deferred revenues	2,261,330	1,414,783
Refundable deposits and other	17,556	(10,775)
Restricted reserves	20,358	25,524
Development cost charge reserve	543,638	792,838
Canada Community-Building reserve	330,081	377,492
Cash provided by operating transactions	<u>14,087,367</u>	<u>11,554,952</u>
Capital transactions		
Proceeds on sale of tangible capital assets	34,927	893,877
Cash used to settle asset retirement obligations	(1,075,274)	-
Cash used to acquire tangible capital assets	(5,320,290)	(2,573,506)
Cash used by capital transactions	<u>(6,360,637)</u>	<u>(1,679,629)</u>
Financing items		
Repayment of debt	(920,198)	(864,402)
Increase in Cash and Short-Term Deposits	6,806,532	9,010,921
Cash and Short-Term Deposits - Beginning of Year	<u>54,167,730</u>	<u>45,156,809</u>
Cash and Short-Term Deposits - End of Year	<u>\$ 60,974,262</u>	<u>\$ 54,167,730</u>

See accompanying notes to the consolidated financial statements

TOWN OF LADYSMITH
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
AS AT DECEMBER 31, 2025

	2025	Budget 2025	2024
		(Note 17)	
Annual Surplus	\$ 9,982,185	\$ 22,338,943	\$ 4,416,774
Acquisition of tangible capital assets	(8,307,307)	(55,637,086)	(2,952,054)
Amortization of tangible capital assets	4,607,298	4,513,471	4,557,908
Loss (gain) on sale of tangible capital assets	400,376	-	344,180
Proceeds from sale of tangible capital assets	34,927	-	893,877
Decrease (Increase) in inventories	6,566	-	2,629
Increase (Decrease) in prepaids	(31,045)	-	(9,218)
Change in Net Financial Assets	<u>6,693,000</u>	<u>(28,784,672)</u>	<u>7,254,096</u>
Net Financial Assets, beginning of year	<u>17,147,811</u>		<u>9,893,715</u>
Net Financial Assets, end of year	<u>\$ 23,840,811</u>		<u>\$ 17,147,811</u>

See accompanying notes to the consolidated financial statements

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

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 - 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

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 1 - Significant Accounting Policies - (b) Reporting Entity (continued)

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.

(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

Transportation (Roads and Sidewalks)	20 to 75 years
Storm	25 to 75 years
Sanitary 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

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 1 - Significant Accounting Policies – (c) Tangible Capital Assets (continued)

be made. Intangibles, Crown lands and other natural resources are not recognized as tangible capital assets.

(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 1 (g). These revenues are comprised of the amounts shown in Note 9, 10 and 11.

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. 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, 2025

Note 1 - 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 performance obligation to the customer is satisfied. Investment income is accrued as earned. Licences, permits, rentals and penalty revenues are recognized when the service has been provided, 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, 2025

Note 1 - 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. Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the Town is responsible for. 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 on December 31, 2025.

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 on December 31, 2025. 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, 2025

Note 1 - Significant Accounting Policies - (k) 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.

(l) 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, 2025

Note 2 - Cash and Cash Equivalents

Cash and cash equivalents were comprised as follows:

	<u>2025</u>	<u>2024</u>
Cash	\$ 60,032,100	\$ 53,251,892
Short-term deposits	<u>942,162</u>	<u>915,838</u>
	<u>\$ 60,974,262</u>	<u>\$ 54,167,730</u>

Included in Cash is a deposit of \$226,562 (the equivalent of \$165,233 US Funds based on the exchange rate at the Ladysmith and District Credit Union on December 31, 2025) (\$230,673 equivalent of \$159,589 US Funds - 2024). 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>2025</u>	<u>2024</u>
Restricted reserves	\$ 578,748	\$ 560,984
Canada Community-Building Fund reserve	2,397,781	2,067,700
Development cost charges reserve	<u>10,280,517</u>	<u>9,736,879</u>
Total restricted cash	<u>\$ 13,257,046</u>	<u>\$ 12,365,563</u>

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 3 – Financial Instruments

The Town is exposed to various risks through its financial assets and liabilities. The following analysis provides an assessment of those risks at December 31, 2025. There have been no changes to exposure of these risks from the prior year.

Credit Risk

Credit risk primarily arises from cash, investments and accounts receivable. The risk exposure is limited to their carrying amounts as at the date of the statement of financial position.

Accounts receivable primarily consist of amounts receivable from other government organizations and residents. To reduce the risk, the Town regularly reviews the collectability of its accounts receivable and if needed, will establish an allowance based on its best estimate of potentially uncollectible amounts. As at December 31, 2025, the amount of allowance for uncollectible amounts was \$394,384 (2024 – \$393,436).

Interest Rate Risk

Interest rate risk arises when the fair value or future cash flows of a financial instrument fluctuate because of changes in market interest rates. Investments bear some interest rate risk but these risks are mitigated through the diversification of the portfolio.

Market Risk

Market risk arises when the value of an investment fluctuates as a result of changes in market prices, whether those changes are caused by factors specific to the individual investment, or factors affecting all securities traded in the market.

The Town manages its market risk by holding cash balances with top rated Canadian Schedule I financial institutions. Investments are managed following the investment policy which is approved by the Town Council. The Town periodically reviews its investments and is satisfied that the investments are being managed in accordance with the investment policy.

Liquidity Risk

Liquidity risk is the risk that the Town will not be able to meet its obligations as they become due. The Town manages liquidity risk by monitoring actual and forecasted cash flows and maintaining adequate levels of working capital to ensure all its obligations can be met when they fall due.

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 4 - Accounts Receivable

	2025	2024
Employee receivables	\$ 4,523	\$ 2,364
Other government	1,001,432	383,364
Property taxes	1,037,304	964,169
User fees and other	1,158,581	1,114,798
	\$ 3,201,840	\$ 2,464,695

Note 5 - Accounts Payable and Accrued Liabilities

	2025	2024
General	\$ 1,193,300	\$ 1,601,981
Other governments	559,811	722,839
Salaries and wages	273,820	225,657
Contractor holdbacks	272,339	20,591
Accrued interest	88,696	92,011
	\$ 2,387,966	\$ 2,663,079

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, 2025

Note 6 - 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, 2025. The change in the liability in the financial statements in respect of obligations under the plan amounts to \$24,500 (\$23,200 - 2024).

The accrued post-employment benefits are as follows:

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 357,400	\$ 334,200
Current service costs	52,700	50,600
Benefits paid	(15,600)	(26,800)
Actuarial gain	<u>(12,600)</u>	<u>(600)</u>
Balance, end of year	<u>\$ 381,900</u>	<u>\$ 357,400</u>

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

	<u>2025</u>	<u>2024</u>
Discount Rate	4.40%	4.20%
Expected Inflation Rate and Wage & Salary Increases	3.00%	3.00%

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 7 - Deferred Revenue

	2025	2024
Licence fees & charges	\$ 238,421	\$ 78,262
Rental payments	14,020	15,183
Property tax prepayments	882,640	823,522
Subdivisions prepayments	166,450	166,450
Recreation prepayments	91,341	82,049
Utilities prepayments	29,094	26,876
Government grant prepayments	4,258,691	2,232,870
Other	11,504	5,619
	\$ 5,692,161	\$ 3,430,831

Note 8 - Refundable Deposits and Other

	2025	2024
Developer performance deposits	\$ 1,557,825	\$ 1,301,386
Damage deposits	435,123	338,630
Other	116,085	451,461
	\$ 2,109,033	\$ 2,091,477

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, 2025

Note 9 - 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 Dec. 31, 2024	Interest	Contributions	Expenditures	Balance Dec. 31, 2025
Parking	\$ 126,945	\$ 4,490	\$ -	\$ -	\$ 131,435
Amphitheatre	13,979	499	400	-	14,878
B&G - Capital	86,907	3,165	5,064	-	95,136
LRCA/Seniors - Capital	333,153	4,146	2,594	-	339,893
TOTAL	\$ 560,984	\$ 12,300	\$ 8,058	\$ -	\$ 581,342

Note 10 - Development Cost Charges Reserve

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

DCC	Balance Dec. 31, 2024	Interest	Contributions	Expenditures	Balance Dec. 31, 2025	Credits
Roads	\$ 1,703,113	\$ 61,836	\$ 132,015	\$ (44,799)	\$ 1,852,164	\$ 25,154
Parks	1,060,127	38,712	49,973	-	1,148,811	23,900
Water	3,536,628	132,498	314,480	-	3,983,606	132,666
Sewer	2,243,810	78,978	12,884	(291,556)	2,044,116	173,581
Storm	621,947	22,463	15,886	-	660,296	3,287
Parks	571,255	20,270	-	-	591,525	-
Dedication						
TOTAL	\$ 9,736,879	\$ 354,756	\$ 525,237	\$ (336,355)	\$ 10,280,517	\$ 358,588

Developers may be entitled to DCC credits in certain circumstances (\$0 – 2024).

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 11 – 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.

	2025	2024
Opening balance of unspent funds	\$ 2,067,700	\$ 1,690,208
Add: Amounts received during the year	472,761	472,761
Interest earned	74,988	93,900
Less: Canada Community-Building funds utilized	(217,668)	(189,169)
	\$ 2,397,781	\$ 2,067,700

Note 12 - Equipment Financing

The total equipment financing outstanding with the Municipal Finance Authority of BC (MFABC) as at December 31, 2025, was \$2,499,313 (\$2,659,293 – 2024). This balance is made up of:

	Balance Dec 31, 2024	Principal Payments	Balance Dec 31, 2025
Spartan Fire Truck	\$ 75,926	\$ 38,681	\$ 37,245
Pumper Truck	564,056	30,166	533,890
Aerial Truck	2,019,311	91,133	1,928,178
	\$ 2,659,293	\$ 159,980	\$ 2,499,313

Interest in the consolidated statement of operations is calculated as \$86,671 (\$142,466 - 2024).

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 12 - 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, 2025 was \$37,245 (\$75,926 - 2024). The remaining obligation will be repaid with monthly loan payments in the amount of \$3,388 including interest at a monthly varying rate (December 2025 was 2.91%) (4.25%- 2024). Loan to is set to expire July 2026.

- 2) A five-year equipment loan agreement with the MFABC renewed October of 2024 in the amount of \$586,408 for the purchase of a 2018 Spartan fire truck. The balance of the loan at December 31, 2025 was \$533,890 (\$564,056 - 2024). The remaining obligation will be repaid with monthly loan payments in the amount of \$4,050 including interest at a monthly varying rate (December 2025 was 2.91%) (4.25%- 2024). The loan is set to expire September 2028.

- 3) A new five-year equipment loan agreement with the MFABC renewed December of 2024 in the amount of \$2,069,380 for the purchase of an Aerial fire truck. The balance of the loan at December 31, 2025 was \$1,928,178 (\$2,019,311 - 2024). The remaining obligation will be repaid with monthly loan payments in the amount of \$13,116 including interest at a monthly varying rate (December 2025 was 2.91%) (4.25% - 2024). 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:

2026	\$	174,868
2027		141,598
2028		2,182,847

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 13 - 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, 2025, the cash balance of the Town's debt reserve funds was \$260,641 (\$253,063 - 2024). As receipt of these amounts is contingent on future repayment of debt principal, 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, 2025, was \$11,951,733 (\$12,816,879 as at December 31, 2024). This balance is made up of:

	Original Amount	Balance Dec 31, 2024	Principal Payments	Balance Dec 31, 2025
<u>General Capital Fund</u>				
RCMP Building Issue #97 Term 2006-2031	\$ 2,750,000	\$ 1,056,559	\$ 133,770	\$ 922,789
<u>Water Capital Fund</u>				
Water Improvements Issue #118 Term 2012-2037	1,000,000	634,030	\$ 40,597	593,433
Water Filtration Plant Issue #147 Term 2019-2044	6,000,000	5,126,290	\$ 190,779	4,935,511
<u>Sewer Capital Fund</u>				
Sewer Treatment Plant Issue #138 Term 2016-2036	10,000,000	6,000,000	\$ 500,000	5,500,000
	<u>\$ 19,750,000</u>	<u>\$ 12,816,879</u>	<u>\$ 865,146</u>	<u>\$ 11,951,733</u>

Debt interest, net of actuarial adjustment included in the consolidated statement of operations, is calculated at \$244,832 (\$266,716- 2024).

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 13 - 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
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
2029	66,033	90,460	194,185	66,230	500,000	-	916,907
2030	66,033	96,719	194,185	74,042	500,000	-	930,980
Thereafter	66,033	103,229	2,511,264	1,752,427	3,000,000	-	7,432,953

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.

Note 14 - 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 \$373,469 (\$350,092 - 2024) for the asset retirement obligation and a corresponding amount has been expensed as the effective buildings have been fully amortized.

The Town has a water course with several weirs and is legally required to decommission the weirs as they have reached the end of their useful life. The Town recognized a liability of \$1,680,076 (\$2,750,000 - 2024) 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.

	Buildings	Weirs	Total
Opening balance	\$ 350,092	\$ 2,750,000	\$ 3,100,092
Settlement	(5,350)	(1,069,924)	(1,075,274)
Accretion	28,727	-	28,727
Ending Balance	\$ 373,469	\$ 1,680,076	\$ 2,053,545

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 15 - 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, 2025 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, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 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, 2025

Note 15 - Commitments and Contingencies – (b) Pension Liability (continued)

The most recent actuarial valuation for the Municipal Pension Plan as of December 31, 2024, indicated a \$2.675 billion funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The Town of Ladysmith paid \$528,378 (2024 - \$508,202) for employer contributions to the plan in fiscal 2025.

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, 2025

Note 15 - Commitments and Contingencies (continued)

(d) Service Agreements & Rental Payments

	<u>2025</u>	<u>2024</u>
Ladysmith & District Historical Society	\$ 31,316	\$ 26,699
Ladysmith Resources Centre Association	47,452	46,520
Ladysmith Chamber of Commerce & Visitor Centre	<u>66,400</u>	<u>63,900</u>
	<u>\$ 145,168</u>	<u>\$ 137,119</u>

The Town provides the Ladysmith & District Historical Society (LDHS) funding for the occupancy, operation and management of the museum and archives. The latest 2-year agreements expire June, 2026 and may be renegotiated. The future monthly payment to LDHS for the management of the museum is \$655 (Jan – June, 2026).

The Town provides the Ladysmith Resources Centre Association with funding to support programs and partnerships to people in need. The latest 2-year agreement expires June, 2026 and may be renegotiated.

The Town provides the Ladysmith Chamber of Commerce & Visitor Centre annual funding to operate the visitor centre, provide support services for local businesses, and to promote economic development and tourism services. The agreement is year-to-year.

Rental payments under operating leases are expensed as incurred.

	<u>2025</u>	<u>2024</u>
132c Roberts Street - office space	\$ 32,826	\$ 32,780
17 & 25 Roberts Street - parking lot	<u>11,400</u>	<u>10,800</u>
	<u>\$ 44,226</u>	<u>\$ 43,580</u>

The Town has signed a 2-year lease with Ivory Tower Investments Ltd for the use of office space at 132c Roberts Street which expires January, 2028. The future monthly payments are \$3,167 for the term of the agreement.

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 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, 2025

Note 16 - 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 Consolidated Financial Statements.

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

	<u>2025</u>	<u>2024</u>
Assets		
Cash and short term investment	<u>\$ 191,769</u>	<u>\$ 185,009</u>
Equity		
Opening balance	\$ 185,009	\$ 179,999
Interest	6,631	9,960
Transfer interest to fund cemetery costs	(6,631)	(9,960)
Contributions	6,760	5,010
Refunds	-	-
Balance, end of year	<u>\$ 191,769</u>	<u>\$ 185,009</u>

Note 17 - Annual Budget

Fiscal plan amounts represent the Financial Plan Bylaw adopted by Council on March 4th, 2025.

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	(4,513,471)
Proceeds from new debt	(19,056,099)
Transfers to/from own funds	(11,024,273)
Less:	
Principal payments on debt	1,295,700
Capital expenditures per budget	61,457,336
Capital Expenditures expensed according to Tangible Capital Asset Policy	<u>(5,820,250)</u>
Adjusted Annual Surplus	<u>\$ 22,338,943</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, 2025

Note 18 - Comparative Figures

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

Note 19 - Accumulated Surplus

The Town segregates its accumulated surplus in the following categories:

	2025	2024
Appropriated Equity <i>(Note 27)</i>		
Continuing projects	\$ 9,513,840	\$ 6,892,044
General fund	12,327,908	10,524,258
Water fund	1,047,185	-
Sewer fund	1,525,203	1,361,220
	24,414,136	18,777,522
Unappropriated Equity		
General fund	4,512,692	3,908,332
Water fund	325,109	596,416
Sewer fund	1,801,806	1,645,828
General capital fund	366,846	369,784
Sewer capital fund	32,530	32,530
Water capital fund	-	-
	7,038,983	6,552,889
Reserve Funds		
Reserve funds <i>(Note 27)</i>	7,047,522	7,477,872
Equity in Tangible Capital Assets	107,911,628	103,621,802
Total Accumulated Surplus	\$ 146,412,270	\$ 136,430,085

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, 2025

Note 20 – 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.

Note 21 - Significant Taxpayers

The Town is reliant upon 10 taxpayers for approximately 11.51% (11.48% - 2024) of the total property tax revenue which includes Western Forest Products at approximately 5.90% (5.87% - 2024) of the total property tax revenue.

Note 22 – Growing Communities Fund

The Province of British Columbia distributed conditional Growing Communities Fund (GCF) grants to communities at the end of March 2024 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 2024. No funds have been used, and the balance accrues interest. The balance at December 31, 2025 was \$3,717,512 and is recorded in Reserves and Appropriated Equity (Note 27).

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 23 – Taxation

	<u>Actuals 2025</u>	<u>Actuals 2024</u>
Taxes Collected:		
General municipal purposes	\$ 8,722,175	\$ 8,407,689
Police taxation	1,995,391	1,795,292
Grants in lieu	41,085	32,262
1% utility tax	163,464	157,004
Water and sewer parcel tax	3,340,258	3,303,645
School district	4,677,282	4,452,620
Regional hospital district	1,288,022	1,207,505
Regional district	4,656,362	3,707,461
BCAA and MFA	131,308	124,042
Library	609,356	578,764
	<u>25,624,703</u>	<u>23,766,286</u>
 Less transfer to other governments		
Province of BC (school taxes)	4,677,282	4,452,620
Cowichan Valley Regional Hospital District	1,288,022	1,207,505
Cowichan Valley Regional District	4,656,362	3,707,461
BC Assessment & Municipal Finance Authority	131,308	124,042
Vancouver Island Regional Library	609,356	578,764
	<u>11,362,330</u>	<u>10,070,394</u>
 Net taxation for municipal purposes	 <u>\$ 14,262,373</u>	 <u>\$ 13,695,892</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, 2025

Note 24 - Sale of Services

	<u>Actuals 2025</u>	<u>Budget 2025</u>	<u>Actuals 2024</u>
Administration recoveries	\$ 78,916	\$ 23,941	\$ 75,822
Cemetery services	58,256	42,000	38,635
Fire service agreements	169,452	136,500	137,162
Public Works recoveries	155,600	-	19,072
Recreation services	735,369	562,375	684,870
Sewer utility fees	1,972,962	1,934,518	1,960,872
Solid waste fees	784,414	780,220	735,874
Water utility fees	1,819,331	1,714,287	1,680,973
	<u>\$ 5,774,300</u>	<u>\$ 5,193,841</u>	<u>\$ 5,333,278</u>

Note 25 – Licences, Permits, Rentals & Penalties

	<u>Actuals 2025</u>	<u>Budget 2025</u>	<u>Actuals 2024</u>
Facility Rentals & Leases	\$ 411,221	\$ 366,255	\$ 451,956
Fines	7,584	2,350	7,226
Licences	105,521	91,000	98,048
Penalties and interest	189,710	153,788	171,599
Permits, Licences & Fees	492,779	293,353	375,343
	<u>\$ 1,206,815</u>	<u>\$ 906,746</u>	<u>\$ 1,104,172</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, 2025

Note 26 – Grants

	<u>Actuals 2025</u>	<u>Budget 2025</u>	<u>Actuals 2024</u>
Operating Grants			
Traffic Fines Revenue	\$ 59,000	\$ 43,000	\$ 51,000
Small Communities	417,000	425,000	469,900
Climate Action Program	-	-	290,317
Development Approval Process	-	-	191,995
CVRD Recreation	2,649,087	2,640,576	1,773,999
Community to Community	-	-	5,000
Other	19,816	15,064	22,164
	<u>3,144,903</u>	<u>3,123,640</u>	<u>2,804,375</u>
Capital Grants			
Amphitheatre Event Tent	-	-	8,650
Decontamination Washer & Dryer	33,737	-	-
Dogwood Culvert Replacement	-	875,000	-
Downtown Refresh	-	-	86,605
Holland Creek Weir Removals	1,223,844	2,721,666	28,334
Holland Dam Storage Upgrade	138,700	10,768,295	89,704
Indigenous Engagement	48,000	-	48,000
Heart of Hub	2,457,285	2,798,694	265,338
Mountain Bike Network	12,734	100,000	-
Next Generation 911	-	45,000	-
Poverty Reduction - Stream 3	-	-	22,710
Youth in Bloom	39,046	39,045	10,560
	<u>3,953,346</u>	<u>17,347,700</u>	<u>559,900</u>
Total Grants	<u>\$ 7,098,249</u>	<u>\$ 20,471,340</u>	<u>\$ 3,364,275</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, 2025

Note 27 – Reserves & Appropriated Equity

	Balance Dec 31, 2024	Interest Allocated	Contributions	Funding	Balance Dec 31, 2025
Reserves					
Amenity Funds	\$ 194,354	\$ 7,465	\$ 25,690	\$ -	\$ 227,509
Covid Safe Restart	1,215,571	-	-	(270,347)	945,224
Growing Communities Fund (Note 22)	3,590,402	127,110	-	-	3,717,512
Climate Action Program	443,417	-	-	(178,718)	264,699
Municipal Office reserve	715,000	-	60,000	-	775,000
Filming reserve	673	24	-	-	696
Perpetual Safety Fund	16,026	567	-	-	16,593
Sale Real Property	1,270,222	42,792	-	(246,073)	1,066,941
Tax Sale	32,207	1,140	-	-	33,347
Total Reserves	\$ 7,477,872	\$ 179,098	\$ 85,690	\$ (695,138)	\$ 7,047,522
Appropriated Equity					
General Operating Fund					
Continuing Projects	2,279,556	-	2,060,761	(1,005,300)	3,335,017
Future Projects	4,436,292	-	1,092,695	(747,674)	4,781,313
Equipment	2,192,641	-	650,663	(159,363)	2,683,941
Land & Building	701,651	-	270,224	-	971,875
Tax Contingency	7,986	-	-	-	7,986
Snow & Ice Removal	130,000	-	70,000	-	200,000
Infrastructure Deficit	1,765,016	-	1,388,105	(806,000)	2,347,121
Solid Waste	1,290,672	-	45,000	-	1,335,672
	<u>12,803,814</u>	<u>-</u>	<u>5,577,448</u>	<u>(2,718,337)</u>	<u>15,662,925</u>
Water Operating Fund					
Continuing Projects	2,094,188	-	1,792,000	(113,437)	3,772,751
Future Projects	-	-	1,047,185	-	1,047,185
Water Operating Fund Total	<u>2,094,188</u>	<u>-</u>	<u>2,839,185</u>	<u>(113,437)</u>	<u>4,819,935</u>
Sewer Operating Fund					
Continuing Projects	2,518,294	-	789,203	(901,424)	2,406,073
Future Projects	1,361,220	-	376,685	(212,703)	1,525,203
Sewer Operating Fund	<u>3,879,514</u>	<u>-</u>	<u>1,165,888</u>	<u>(1,114,127)</u>	<u>3,931,275</u>
Total Appropriated Equity	<u>\$ 18,777,516</u>	<u>\$ -</u>	<u>\$ 9,582,521</u>	<u>\$ (3,945,901)</u>	<u>\$ 24,414,136</u>
Total Reserves & Appropriated Equity	<u>\$ 26,255,388</u>	<u>\$ 179,098</u>	<u>\$ 9,668,211</u>	<u>\$ (4,641,040)</u>	<u>\$ 31,461,657</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, 2025

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 deputy 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 of 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

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

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, 2025

Note 28 - Segmented Information (continued)

Cemetery Services

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 wastewater for proper treatment prior to discharging it.

TOWN OF LADYSMITH
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 29 – Subsequent Events

As of the financial statement date, the Town is evaluating the impact of new tariffs, implemented by the United States of America, on procurement and overall financial performance. While the full implications are not yet known, management anticipates that higher tariffs will increase both operating and capital expenses.



TOWN OF LADYSMITH
STATEMENT OF OPERATIONS BY SEGMENT
FOR THE YEAR ENDED DECEMBER 31, 2025

SCHEDULE I

	General Government		Protective Services		Transportation, Solid Waste & Cemetery Services		Development Services	
	2025	2024	2025	2024	2025	2024	2025	2024
REVENUE								
Tax	\$ 10,922,114	\$ 10,392,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of services	37,356	41,891	169,452	143,136	911,164	784,962	22,363	21,463
Investment income	1,613,888	2,011,086	-	-	-	-	-	-
Licence, Permits, Rentals & Penalties	144,564	121,983	188,320	246,216	233,470	149,827	328,709	291,938
Grants	417,000	765,217	140,738	99,000	-	86,605	-	191,995
Donations & contributed property	25,690	-	-	-	1,521,860	262,100	-	-
Loss on foreign exchange	(9,755)	25,423	-	-	-	-	-	-
Loss (gain) on disposal	(242,640)	(107,929)	-	-	32,359	28,127	-	-
Development fees	-	-	-	-	44,799	-	-	-
CCB funds utilized	-	-	-	-	117,688	144,169	-	-
Total revenue	12,908,218	13,249,918	498,510	488,353	2,861,339	1,455,790	351,072	505,396
EXPENSES								
Contracted Services	459,912	401,312	1,914,458	1,732,307	1,007,966	934,000	64,031	47,991
Service Agreements/Grants In Aid	217,713	202,614	-	-	-	-	-	-
Insurance	99,197	89,318	20,257	16,316	-	-	-	-
Interest	-	-	61,008	121,948	-	-	-	-
Materials & Supplies	22,677	61,377	113,766	116,186	107,919	147,027	24,250	19,413
Utilities & Telephone	10,552	11,527	8,258	8,238	124,766	121,469	3,875	4,527
Wages & Benefits	2,219,029	2,076,896	605,546	402,496	1,134,332	1,165,299	846,810	811,117
Other	(203,137)	(280,090)	54,720	40,842	149,533	160,540	9,318	6,367
Amortization/accretion	286,464	296,807	270,988	267,369	1,228,796	1,173,482	2,347	2,345
Total expenses	3,112,406	2,859,760	3,049,001	2,705,702	3,753,313	3,701,817	950,630	891,760
Surplus (Deficit)	\$ 9,795,812	\$ 10,390,159	\$ (2,550,492)	\$ (2,217,349)	\$ (891,973)	\$ (2,246,027)	\$ (599,558)	\$ (386,364)

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, 2025

SCHEDULE I - CONTINUED

Recreation & Culture Services		Parks Operations Services		Sewer Services		Water Services		Total Actual	Total Actual
2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
\$ -	\$ -	\$ -	\$ -	\$ 1,436,418	\$ 1,415,870	\$ 1,903,840	\$ 1,887,775	\$ 14,262,373	\$ 13,695,602
735,369	684,870	-	7,500	1,973,409	1,960,872	1,925,187	1,688,585	5,774,300	5,333,278
-	-	-	-	598	-	-	-	1,614,486	2,011,086
261,657	245,527	-	-	25,223	25,304	24,873	23,375	1,206,815	1,104,172
5,160,303	2,096,820	17,665	6,600	-	-	1,362,544	118,038	7,098,249	3,364,275
5,050	19,444	5,000	2,400	948,188	-	554,378	116,448	3,060,166	400,392
-	-	-	-	-	-	-	-	(9,755)	25,423
(8,052)	750	-	-	(102,892)	(238,648)	(79,151)	(26,480)	(400,376)	(344,180)
-	-	-	-	291,556	59,131	-	-	336,355	59,131
-	-	99,981	-	-	-	-	45,000.00	217,668	189,169
<u>6,154,326</u>	<u>3,047,411</u>	<u>122,645</u>	<u>16,500</u>	<u>4,572,499</u>	<u>3,222,529</u>	<u>5,691,671</u>	<u>3,852,741</u>	<u>33,160,282</u>	<u>25,838,348</u>
641,556	606,258	151,972	93,383	1,039,241	436,174	407,733	288,239	5,686,870	4,539,663
-	-	-	-	-	-	-	-	217,713	202,614
75,267	64,181	6,805	5,999	49,390	46,501	37,683	34,776	288,599	257,091
-	-	-	-	114,185	124,185	156,310	163,049	331,503	409,182
195,964	205,495	93,751	98,893	255,810	254,209	398,866	346,381	1,213,003	1,248,981
240,308	218,624	8,671	7,720	146,544	149,497	64,949	62,521	607,922	584,122
2,440,847	2,369,565	607,922	587,537	867,612	764,017	833,795	801,430	9,555,892	8,978,358
29,045	29,512	88,583	106,381	249,914	246,765	262,595	320,408	640,570	630,724
357,651	327,126	298,804	290,802	1,239,755	1,249,955	951,220	963,244	4,636,023	4,571,130
<u>3,980,637</u>	<u>3,820,761</u>	<u>1,256,508</u>	<u>1,190,714</u>	<u>3,962,450</u>	<u>3,271,303</u>	<u>3,113,151</u>	<u>2,980,047</u>	<u>23,178,096</u>	<u>21,421,864</u>
<u>\$ 2,173,689</u>	<u>\$ (773,350)</u>	<u>\$ (1,133,863)</u>	<u>\$ (1,174,214)</u>	<u>\$ 610,049</u>	<u>\$ (48,774)</u>	<u>\$ 2,578,520</u>	<u>\$ 872,694</u>	<u>\$ 9,982,186</u>	<u>\$ 4,416,484</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, 2025

SCHEDULE II

	<u>Land</u>		<u>Land Improvements</u>		<u>Buildings</u>		<u>Vehicle Furniture & Equipment</u>		<u>Transportation</u>
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>
COST									
Opening Balance	\$ 12,032,100	\$ 12,526,778	\$ 10,777,619	\$ 10,527,410	\$ 27,057,919	\$ 27,425,221	\$ 11,729,911	\$ 11,256,181	\$ 36,867,674
Add: Additions	296,802	29,742	57,266	250,209	587,125	86,723	541,273	752,579	1,148,888
Less: Disposals	-	524,420	-	-	268,076	454,025	175,657	278,849	142,816
Less: Write-downs	-	-	-	-	-	-	-	-	-
Closing Balance	<u>12,328,902</u>	<u>12,032,100</u>	<u>10,834,885</u>	<u>10,777,619</u>	<u>27,376,968</u>	<u>27,057,919</u>	<u>12,095,527</u>	<u>11,729,911</u>	<u>37,873,746</u>
ACCUMULATED AMORTIZATION									
Opening Balance	-	-	5,042,293	4,731,164	10,827,059	10,120,746	5,591,942	5,232,711	19,893,683
Add: Amortization	-	-	320,543	311,129	779,236	777,937	602,082	608,006	826,944
Less: Write-downs	-	-	-	-	-	-	-	-	-
Less: Disposals	-	-	-	-	135,862	71,624	158,657	248,775	142,438
Closing Balance	<u>-</u>	<u>-</u>	<u>5,362,836</u>	<u>5,042,293</u>	<u>11,470,433</u>	<u>10,827,059</u>	<u>6,035,367</u>	<u>5,591,942</u>	<u>20,578,189</u>
Net Book Value	<u>\$ 12,328,902</u>	<u>\$ 12,032,100</u>	<u>\$ 5,472,049</u>	<u>\$ 5,735,326</u>	<u>\$ 15,906,535</u>	<u>\$ 16,230,860</u>	<u>\$ 6,060,160</u>	<u>\$ 6,137,969</u>	<u>\$ 17,295,557</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, 2025

SCHEDULE II (CONTINUED)

Linear Infrastructure											
Transportation	Sanitary Sewer		Storm		Water		Assets Under Construction		Total		
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	
\$ 36,173,448	\$ 38,685,189	\$ 39,006,158	\$ 12,874,514	\$ 12,653,980	\$ 37,070,664	\$ 36,678,499	\$ 862,412	\$ 520,664	\$ 187,958,005	\$ 186,768,342	
780,031	1,187,803	-	530,530	229,591	516,969	431,939	3,481,145	704,201	8,347,801	3,265,015	
85,805	147,784	320,969	-	9,057	6,743	39,774	238,259	362,453	979,335	2,075,352	
-	-	-	-	-	-	-	-	-	-	-	
<u>36,867,674</u>	<u>39,725,208</u>	<u>38,685,189</u>	<u>13,405,044</u>	<u>12,874,514</u>	<u>37,580,890</u>	<u>37,070,664</u>	<u>4,105,298</u>	<u>862,412</u>	<u>195,326,471</u>	<u>187,958,005</u>	
19,172,278	14,506,000	13,601,968	3,341,308	3,154,820	9,657,750	8,812,777	-	-	68,860,037	64,826,464	
804,350	1,017,268	1,008,753	195,370	189,466	865,855	858,267	-	-	4,607,298	4,557,908	
-	-	-	-	-	-	-	-	-	-	-	
82,945	60,344	104,721	-	2,978	6,237	13,294	-	-	503,538	524,337	
<u>19,893,683</u>	<u>15,462,924</u>	<u>14,506,000</u>	<u>3,536,678</u>	<u>3,341,308</u>	<u>10,517,368</u>	<u>9,657,750</u>	<u>-</u>	<u>-</u>	<u>72,963,797</u>	<u>68,860,037</u>	
<u>\$ 16,973,991</u>	<u>\$ 24,262,284</u>	<u>\$ 24,179,189</u>	<u>\$ 9,868,366</u>	<u>\$ 9,533,206</u>	<u>\$ 27,063,522</u>	<u>\$ 27,412,914</u>	<u>\$ 4,105,298</u>	<u>\$ 862,412</u>	<u>\$ 122,362,674</u>	<u>\$ 119,097,968</u>	

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

2026 Community Consultation

- *2026 Community Consultation Results:*
 - *201 access*
 - *75 responded*
 - *59 completed*
 - *Road safety, Police Relations, Wellness, Reconciliation (order of priorities)*
 - *Most felt there had been progress over the previous year*
 - *61.5% happy with RCMP service, 20% neutral, 18.6% less satisfied*
 - *98.5% feel safe in daytime, 83.5% at feel safe at night*
 - *75% said their feeling of safety is same or greater than before*
 - *48% said there are too few RCMP and they'd like to see more Police out in the community*
 - *Most feel comfortable calling Police when needed*
 - *Most who completed survey had 1 or no contacts with police last year*
 - *71.9% felt we did a better job at sharing media information*
 - *Main themes: More traffic enforcement, schools/youth, and want to see more officers out more often*



Royal Canadian
Mounted Police

Gendarmerie Royale
du Canada

Ladysmith RCMP Detachment
320 6th Avenue
Ladysmith, BC V9G 1A2

Town of Ladysmith
Stz'uminus First Nation
Penelakut Tribe
Cowichan Valley Regional District
Regional District of Nanaimo

Date

April 2, 2026

Quarter 4 Detachment Report –Jan 1st, 2026 – March 31st 2026, with a comparison to the same time frame of 2025. Ladysmith Municipal and Provincial areas combined.

QUARTERLY TOTAL PER YEAR	4th Quarter 2025	4th Quarter 2024	% Change
Total Files	1158	1001	16%

MISCHIEF/DISTURBANCES	4th Quarter 2025	4th Quarter 2024	% Change
Under \$5000 2170-4	43	29	48%
Over \$5000 2170-3	1	0	
Mischief by Act or Omission 2170-10	1	2	-50%
Loss of Enjoyment of Property 2170-5	23	33	-30%
Breach Probation/Undertaking/Release Order 3520-0 8900-92 6900-35 3410-0	13	14	-7%
Cause a Disturbance 3430	25	31	-19%
By-Law Noise 8100-20	6	9	-33%
False Alarm 8190-9	21	37	-43%
False/Abandoned 9-1-1 8190-80	17	19	-11%
TOTAL	150	174	-14%

TRAFFIC	4th Quarter 2025	4th Quarter 2024	% Change
Drive While Prohibited 9320-0 8110-30	3	5	-40%
Moving Offences 8110-1	121	106	14%
Non Moving Offences 8110-2	16	16	0%
Collisions 8130-10 8130-20 8130-1 8130-2 8130-6	56	39	44%
TOTAL	196	166	18%

Assist General Public	4th Quarter 2025	4th Quarter 2024	% Change
Mental Health Act 7300-Z34	12	28	-57%
Check Wellbeing 8190-22	153	110	39%
Missing Persons 8190-3 8190-33	3	3	0%
Unspecified Assistance 8190-1	67	79	-15%
TOTAL	235	220	7%

PROPERTY OFFENCES	4th Quarter 2025	4th Quarter 2024	% Change
Theft of Vehicle 2131 2141 2135	9	10	-10%
Theft From Vehicle Over \$5000 2132-0	0	0	
Theft From Vehicle Under \$5000 2142-0	7	9	-22%
Theft Over \$5000 2130 2133	1	1	0%
Theft Under \$5000 2140 2143	25	34	-26%
Possession of Stolen Property 2150 2153 2156	2	3	-33%
Break & Enter Business 2120-1	0	3	-100%
Break & Enter Residence 2120-2	3	2	50%
TOTAL	47	62	-24%

ASSAULTS:	4th Quarter 2025	4th Quarter 2024	% Change
Assault Police 1460-1 1460 1461	0	0	
Common 1430-0	15	20	-25%
Assault w/ Weapon or CBH 1420-0	4	12	-67%
Aggravated 1410-0	0	1	-100%
Criminal Harrassment 1625-0	1	3	-67%
Utter Threats Against Person 1627-0	18	22	-18%
TOTAL	38	58	-34%

DRUG & ALCOHOL RELATED	4th Quarter 2025	4th Quarter 2024	% Change
Intoxicated in Public Place 7100-3	2	3	-33%
Drug Possession 4130-6 4170-0 4130-7	0	1	-100%
Trafficking Drugs 4230-6 4230-1 4230-14 4230-16 4270 4250	0	1	200%
TOTAL	2	5	-60%

SEXUAL ASSAULTS	4th Quarter 2025	4th Quarter 2024	% Change
Sexual Assault 1330-0	4	1	300%
Sex Assault w Weapon or CBH 1320-0	0	0	
Sexual Interference 1345-0	1	2	-50%
Aggrevated Sexual Assault 1310-0	0	0	
Sexual Exploitation 1355-0	0	0	
TOTAL	5	3	67%

MISC. STATS	4th Quarter 2025	4th Quarter 2024	% Change
Prisoners	14	5	180%
Reports to Crown Council Submitted	20	26	-23%

Sincerely,



S/Sgt. BUSCH
Detachment Commander
Ladysmith RCMP



Royal Canadian
Mounted Police

Gendarmerie Royale
du Canada

Ladysmith RCMP Detachment
320 6th Avenue
Ladysmith, BC V9G 1A2

Town of Ladysmith
Stz'uminus First Nation
Penelakut Tribe
Cowichan Valley Regional District
Regional District of Nanaimo

Date

April 2, 2026

Annual Detachment Report –April 1st, 2025 – March 31st 2026, with a comparison to the same time frame of 2024-25. Ladysmith Municipal and Provincial areas combined.

ANNUAL TOTAL April 1 - March 31	Fiscal Year 2025-26	Fiscal Year 2024-25	% Change
Total Files	5016	4190	20%

MISCHIEF/DISTURBANCES	Fiscal Year 2025	Fiscal Year 2024	% Change
Under \$5000 2170-4	138	101	37%
Over \$5000 2170-3	4	2	100%
Mischief by Act or Omission 2170-10	4	2	100%
Loss of Enjoyment of Property 2170-5	119	105	13%
Breach Probation/Undertaking/Release Order 3520-0 8900-92 6900-35 3410-0	45	63	-29%
Cause a Disturbance 3430	123	116	6%
By-Law Noise 8100-20	49	36	36%
False Alarm 8190-9	97	161	-40%
False/Abandoned 9-1-1 8190-80	67	81	-17%
TOTAL	646	667	-3%

TRAFFIC	Fiscal Year 2025	Fiscal Year 2024	% Change
Drive While Prohibited 9320-0 8110-30	17	21	-19%
Moving Offences 8110-1	669	506	32%
Non Moving Offences 8110-2	55	74	-26%
Collisions 8130-10 8130-20 8130-1 8130-2 8130-6	69	188	-63%
TOTAL	810	789	3%

Assist General Public	Fiscal Year 2025	Fiscal Year 2024	% Change
Mental Health Act 7300-Z34	128	128	0%
Check Wellbeing 8190-22	569	433	31%
Missing Persons 8190-3 8190-33	22	22	0%
Unspecified Assistance 8190-1	323	249	30%
TOTAL	1042	832	25%

PROPERTY OFFENCES	Fiscal Year 2025	Fiscal Year 2024	% Change
Theft of Vehicle 2131 2141 2135	37	47	-21%
Theft From Vehicle Over \$5000 2132-0	13	0	0%
Theft From Vehicle Under \$5000 2142-0	28	69	-59%
Theft Over \$5000 2130 2133	13	7	86%
Theft Under \$5000 2140 2143	98	144	-32%
Possession of Stolen Property 2150 2153 2156	7	13	-46%
Break & Enter Business 2120-1	12	11	9%
Break & Enter Residence 2120-2	20	18	11%
TOTAL	228	309	-26%

ASSAULTS:	Fiscal Year 2025	Fiscal Year 2024	% Change
Assault Police 1460-1 1460 1461	3	2	0%
Assault Common 1430-0	88	105	-16%
Assault w/ Weapon or CBH 1420-0	21	28	-25%
Aggravated 1410-0	1	2	-50%
Criminal Harrassment 1625-0	9	12	-25%
Utter Threats Against Person 1627-0	91	80	14%
TOTAL	213	229	-7%

DRUG & ALCOHOL RELATED	Fiscal Year 2025	Fiscal Year 2024	% Change
Intoxicated in Public Place 7100-3	16	18	-11%
Drug Possession 4130-6 4170-0 4130-7	5	6	-17%
Trafficking Drugs 4230-6 4230-1 4230-14 4230-16 4270 4250	2	2	0%
TOTAL	23	26	-12%

SEXUAL ASSAULTS	Fiscal Year 2025	Fiscal Year 2024	% Change
Sexual Assault 1330-0	16	7	129%
Sex Assault w Weapon or CBH 1320-0	0	0	
Sexual Interference 1345-0	8	4	100%
Aggrevated Sexual Assault 1310-0	0	0	
Sexual Exploitation 1355-0	1	0	
TOTAL	25	11	127%

MISC. STATS	Fiscal Year 2025	Fiscal Year 2024	% Change
Prisoners	55	33	67%
Reports to Crown Council Submitted	77	93	-17%

APP Objectives	Q1	Q2	Q3	Q4	Total
Impaired Driving Enforcement	17	27	20	9	73
Motor Vehicle Act Enforcement	208	184	97	91	580
School zones	36	18	51	67	172
Distracted driving campaigns	0	0	5	7	12
Impaired driving check stops	0	0	5	2	7
Speeding Enforcement	34	24	24	12	94
ICBC projects	3	1	1	1	6
RJ Referrals	3	6	0	0	9
Foot Patrols	92	111	55	61	319
Attending local events	27	23	13	6	69
Indigenous Police Reports (ED78) submitted	3	0	3	6	12
GD patrols on Stz'uminus	191	197	183	179	750
Pro-active trips to Penelakut Island	5	9	7	9	30
Quarterly checks-ins with staff	15	15	10	15	55
Wellness Activities	2	4	6	6	18
Training compliance	78	89	90	97	97
Employee leadership and development training	7	4	4	9	24
Week in review emails to leadership	11	12	12	13	48
Quarterly reports or meetings with leadership	9	14	16	9	48
Media Releases and communication	2	11	7	15	35
Recruiting events	1	1	4	1	7

Sincerely,



S/Sgt. BUSCH
 Detachment Commander
 Ladysmith RCMP



Ladysmith RCMP Detachment

Annual Performance Plan 2026-2027

Enhance Road Safety: Pro-actively increasing enforcement and education to reduce collisions on the roadways and improve public safety for motorists and pedestrians.

- Impaired driving enforcement
- Violation tickets and warnings
- School zone enforcement
- Distracted driving campaigns
- Check stops
- Targeted speed enforcement campaigns
- Partnership with ICBC for special projects (ie school presentation, car seats fitting, pedestrian safety talks)

Police / Community Relations – Police Visibility: Working with partner agencies to support restorative justice, and increase police visibility/approachability/trust through foot patrols and community engagement.

- Restorative Justice referrals
- Foot patrols
- Attend local community and school events

Relationship building with Indigenous Communities, Reconciliation, Accountability and Governance: Working within the Community Tripartite Agreement and agreed Letter of Expectations, the RCMP will work to help improve public safety and build sustainable relationships with Indigenous communities.

- Attend local community and school events
- Communication with leadership
- Pro-active patrols of Stz'uminus Nation and Penelakut Tribes

Employee and Member Wellness/Training: Promote a healthy and thriving workplace where staff can grow in their careers.

- Quarterly check in with members and staff
- Wellness activities
- 100% compliance with mandatory RCMP training
- Employee development and supervisor training
- Presentations from outside agencies

Accountability, Leadership and Governance: Provide open, transparent communication to local leadership and community in order to build confidence and trust in the RCMP.

- Consult with local governments and first nations – Community Survey
- Week in review emails from detachment commander
- Present quarterly reports/stats to mayors/chiefs/councils
- Media updates to community
- Participate in RCMP Recruitment



TOWN OF LADYSMITH

PROCLAMATION

Environmental Sensitivity/ Multiple Chemical Sensitivity Awareness Day

WHEREAS: *Environmental Sensitivities, including Multiple Chemical Sensitivity (MCS), can substantially limit daily function and significantly impact quality of life; and*

WHEREAS: *Environmental Sensitivities are recognized by the Canadian Human Rights Commission, and more than one million Canadians are estimated to be affected by MCS, with symptoms ranging from mild to severely debilitating; and*

WHEREAS: *Individuals with MCS may also experience related sensitivities, including Electromagnetic Hypersensitivity; and*

WHEREAS: *Environmental Sensitivities / Multiple Chemical Sensitivity Awareness Day is observed annually on May 12 to promote understanding.*

THEREFORE, *I, Deena Beeston, Mayor of the Town of Ladysmith, do hereby proclaim May 12th, 2026 as “Environmental Sensitivity/ Multiple Chemical Sensitivity Awareness Day” in the Town of Ladysmith.*



Mayor D. Beeston

April 21, 2026

STAFF REPORT TO COUNCIL

Report Prepared By: Development Services Department
Meeting Date: April 21, 2026
File No: 3060-23-04
RE: Development Permit Application – 303 Chemainus Road

RECOMMENDATION:

That Council issue Development Permit 3060-23-04 for 303 Chemainus Road (Lot A District Lot 43 Oyster District and District Lot 2122 Cowichan District Plan EPP127840, PID: 032-313-535) to authorize a multi-family development on the subject property.

EXECUTIVE SUMMARY:

The purpose of this report is to introduce a proposal for a 6-unit multi-family development at 303 Chemainus Road for Council consideration. The proposed development requires issuance of a Development Permit (DP). Staff recommend approval of DP 3060-23-04 based on consistency with the Development Permit Area guidelines.

PREVIOUS COUNCIL DIRECTION:

Resolution	Meeting Date	Resolution Details
CS 2025-082	April 1, 2025	That Council issue Development Permit 3060-24-25 to allow the construction of a greenhouse at 303 Chemainus Road (Lot A, District Lot 43, Oyster District, and District Lot 2122, Cowichan District, Plan EPP127840, PID: 032-313-535).

INTRODUCTION/BACKGROUND:

Subject property

The subject property, approximately 2.13ha in size, is located at 303 Chemainus Road on the corner of King Road and Chemainus Road. The property is currently designated Multi-Family Residential in “Official Community Plan Bylaw 2022, No. 2200” (OCP), zoned Medium Density Residential (R-3) and Tourist Service Commercial (C-4) in “Town of Ladysmith Zoning Bylaw 2014, No. 1860” and falls within Development Permit Area (DPA) 3 - Commercial, DPA 4 - Multi-Unit Residential, and DPA 7 - Hazard Lands. The property is situated on the waterfront of Ladysmith Harbour and is currently developed with single family residential and accessory uses. The property currently contains:

- A single-family dwelling located at the Chemainus Road frontage (the “roadhouse”);
- A single-family dwelling located at the waterfront (the “boathouse”);
- A single-family dwelling located along the King Road frontage (the “cabin”);
- Trails and a circular driveway; and



- Gardens throughout the site, including a fenced, central vegetable garden.

Adjacent land uses include:

- North: Ladysmith Harbour
- East: Single Family residential (R-1 zone), Ladysmith Harbour
- South: Single Family Residential (R-1 zone), Island Highway
- West: Single Family Residential (R-1 zone), Commercial across the Island Highway (Coronation Mall, C-5 and C-3 zones)

The nearest transit stop is located at Coronation Mall, across the Island Highway (about 350m walking distance).

A map of the subject property, neighbourhood zoning, and DPAs are provided in Attachment A.

PROPOSAL:

The proposed development includes construction of two 3-unit, single-storey townhouse buildings (six new units) within the R-3 zoned portion of the property, extensive gardens, pedestrian trails, and a circular driveway providing access to all proposed units. The application refers to the two housing clusters as the “barn cluster”, which contains an attached accessory (garage) space, and the “parent cluster”. No new buildings are proposed within the C-4 zoned area on the property. A summary of the zoning parameters of the proposed development is provided in Table 1.

Table 1: Proposal & Zoning Summary

	Current	Proposal
Official Community Plan Designation	Multi-Family Residential	
Development Permit Area	Commercial (DPA 3) Multi-Unit Residential (DPA 4) Hazard Lands (DPA 7)	Proposed development will occur primarily within the DPA 4 area, with some landscaping in the DPA 3 area. No development is proposed within the DPA 7 area at present.
Zoning	Tourist Service Commercial (C-4) Medium Density Residential (R-3)	Proposed development will primarily occur within the R-3 area, with some landscaping in the C-4 area.
R-3 Zone Regulations		
	Min/Max Required	Proposal
Density	60 units per hectare maximum	9 units total (6 new, 3 existing) 4.2 units per hectare

	Current	Proposal
Parcel Coverage	50% maximum	5.5%
Height	12.0m maximum	6.0-7.5m (single storey, pitched roofs)
Principle building setbacks	Front: 6.0m Side: 4.5m Rear: 4.5m	Proposed principal buildings are well outside of the setbacks.
Landscape Buffer	Required along southeast side parcel line. Either 1.5m or 3.0m wide.	Extensive plantings are proposed along this boundary that do not exactly meet the zoning requirements for landscape buffers but are expected to provide privacy and a visual buffer from neighbouring properties. See "Analysis".
Shade Trees	Required for unenclosed hard-surface parking areas of 4 or more spaces.	Not required. No unenclosed hard-surface parking areas with 4 or more spaces proposed.
Parking	Vehicle: 9 spaces (1 per dwelling unit: 6 for new units, 3 for existing units) Bicycle: Zoning does not require bike parking for townhouses but should be provided based on DPA 4 guidelines.	Vehicle: 12 spaces total, including 2 visitor and 1 accessible Bicycle: 10 regular stalls, 1 oversized stall in the barn cluster garage. 2 short term stalls provided at the roadhouse.

To facilitate the proposed development, a DP is required as the proposed development is located within DPA 3 and DPA 4. A portion of the property near the waterfront is located within DPA 7; however, no development is proposed within the DPA 7 area under this application. A subsequent DP application and geotechnical evaluation will be required for any future development within the DPA 7 area.

ANALYSIS:

Based on the analysis below, staff recommend that DP 23-04 be approved.

Zoning Bylaw

The proposed housing clusters fall within the R-3 zoned area on the subject property and are compliant with zoning regulations. A 1.5m or 3.0m wide landscape buffer is required along the southeast parcel line to buffer from residential uses on abutting properties, according to the Landscape and Screening Regulations in the Zoning Bylaw. However, DPA 4 and DPA 3 guidelines allow variances to this requirement through the DP approval

process, where alternative measures can provide adequate buffering. An alternative buffer is proposed, see DPA 4 and DPA 3 guideline analyses and DP 23-04 for details.

DPA 4 – Multi-Unit Residential

The majority of the proposed development, including the proposed townhouse clusters, fall within DPA 4. The objectives of DPA 4 are to achieve a high level of design for multi-unit development, to enhance the Town’s neighbourhoods, and to ensure that development is complementary to the existing character of Ladysmith. The development is generally consistent with the DPA 4 guidelines, summarized in Table 2.

Table 2: DPA 4 Guideline Analysis

DPA 4 Guidelines	Staff Comments
1. Building Design	
Buildings complement form, massing, and scale of residential buildings in neighbourhood	<ul style="list-style-type: none"> • The proposed townhouses are of a similar scale to other residential buildings in the neighbourhood. The buildings are designed to articulate the exterior facades such that each unit appears to be its own distinct residence.
Buildings incorporate current construction technology and design, complement, not imitate, existing building design	<ul style="list-style-type: none"> • The proposed development includes new/modern design elements and materials, and complements the existing buildings through their wooden, cabin-like appearances.
Multi-unit residential buildings designed as neo-traditional, Pacific Northwest or eco-responsive themes	<ul style="list-style-type: none"> • Pacific northwest/neo-traditional design.
Building designs not repeated on the same street	<ul style="list-style-type: none"> • All three proposed buildings have varied designs that differentiate the buildings, while using similar construction materials and technologies that tie the development together.
2. Building Siting & Massing	
New building heights respect heights of surrounding buildings	<ul style="list-style-type: none"> • The proposed housing clusters are one storey with tall ceilings and sloped roofs. The building heights and massing respect surrounding buildings on the property and neighbourhood.
Subtle variations in building height and massing. Architectural transitions between buildings of different heights. Multi-storey buildings stepped back above third level.	<ul style="list-style-type: none"> • The units in the housing clusters provide subtle variations in building height and massing as they are situated on a natural gentle slope. • Architectural transitions are provided between the units such that they appear as distinct units rather than one large building. • The buildings are single-storey.
Design consideration for the corner buildings	<ul style="list-style-type: none"> • No new buildings are proposed at the corner of Chemainus Road and King Road.
Design measures for steeply sloping sites	<ul style="list-style-type: none"> • No new buildings are proposed on the steep area of the property near the waterfront.

DPA 4 Guidelines	Staff Comments
Passive heating/cooling from landscaping	<ul style="list-style-type: none"> • The subject property has significant vegetation/tree cover, with a mix of conifer and deciduous trees, which allow for passive cooling in warm months • Deciduous trees located near residences (at south elevations) offer passive heating for colder months where sunlight can pass through the canopy cover.
3. Building Frontage	
Building frontage articulation and visually broken-up into smaller, distinctive units	<ul style="list-style-type: none"> • Design elements, such as the recesses and projections in the exterior building facades, rooflines, entrance overhangs, and verandas, distinguish the dwelling units from one another.
Building façades modulated vertically and horizontally	<ul style="list-style-type: none"> • Façades are appropriately modulated using changes in materials and finishes. Exterior cladding is oriented both vertically and horizontally to add visual interest to the buildings. • Overhangs at building entrances, verandas and decks provide protection from weather and offer visual detail.
Buildings oriented to the abutting street except where natural features prevent this configuration	<ul style="list-style-type: none"> • Proposed buildings are oriented towards the interior of the property with a circular interior driveway to provide access to each building cluster. The front of the Barn cluster (closest to Chemainus Road) does not orient to Chemainus Road, but the rear elevation contains entryways and is a well-articulated and attractive design. The property is proposed to be heavily vegetated along the street frontages which will provide screening and privacy to residents. As such, staff do not have concerns about the building layout on the site. • The existing roadhouse is oriented to Chemainus Road, while the existing cabin is oriented to King Road.
Strategic site and building planning to ensure that streetscapes and building façades are not dominated by garage doors	<ul style="list-style-type: none"> • Garage doors do not dominate the building façades. Only the barn cluster contains one three-car garage, which is designed to look like a separate building but is attached. The garage doors orient toward the inside of the property and do not face the street.
Discourage blank walls adjacent to public and amenity spaces	<ul style="list-style-type: none"> • There are no unimproved blank walls adjacent to public areas or amenity spaces on the site. The proposed buildings are single-storey and do not have any expansive wall surfaces without visual interest.
Building corners encouraged to have landmark architectural features.	<ul style="list-style-type: none"> • The building clusters are designed to mimic smaller single-family houses or cabins. Large, landmark architectural features on the building corners are not necessary to create interest in this design style.
Buildings on corner parcels should orient frontages towards both streets.	<ul style="list-style-type: none"> • While the parcel is on a corner, the parcel area is large (2.13ha) compared to the proposed density and scale of the buildings. As such, the proposed buildings are not oriented on the street corner, and the design and siting emphasize visual privacy from the streets by orienting the buildings inward and providing extensive landscape screening. • No new buildings are proposed on the corner of Chemainus and King Roads.

DPA 4 Guidelines	Staff Comments
4. Roof Form	
Sloping roofs encouraged. Roofline modulation to add visual interest	<ul style="list-style-type: none"> The roofline emphasizes distinct units in a sloped form and is well modulated.
5. Windows & Doors	
Clearly defined building entrances	<ul style="list-style-type: none"> Entrances are well defined with overhangs, entrance porches, roof ridges, and subtle lighting.
Doorways recessed from building wall	<ul style="list-style-type: none"> Doorways are recessed from building walls.
Townhouses should have separate, street-oriented entrances expressing unit identity	<ul style="list-style-type: none"> The housing clusters are townhouses but are built in a form that more closely resembles single-unit dwellings. They are not oriented to the street but are oriented to an internal circular driveway and have strong unit identity with individual front porches and paths connecting to the driveway.
Window compatibility with building style and materials. No dark or reflective glass.	<ul style="list-style-type: none"> Windows are architecturally compatible with the building design and materials. Wood window head/trim and black frames are proposed. Dark glass is not proposed.
Use of recessed windows or prominent window trim, sills or lintels	<ul style="list-style-type: none"> The windows are not notably recessed from the building walls, and the trim is to match the exterior walls' wood cladding. The frames will be a prominent black.
6. Signs, Canopies & Lighting	
Weather protection for primary entrances	<ul style="list-style-type: none"> All primary dwelling unit entrances and the garage entrances have canopies or roof extensions that provide weather protection.
Signage compatible with building design	<ul style="list-style-type: none"> No signage is proposed.
Lighting to illuminate sidewalks near buildings. Light fixtures to be decorative or visually concealed. Exterior lighting to follow dark sky principles.	<ul style="list-style-type: none"> Bollard lights are proposed at each dwelling unit's entrance pathway. Subtle lighting is proposed near the building entrances. All lighting will meet dark sky principles and be cast downward.
7. Livability	
Privacy of interior living spaces should be maintained through the orientation	<ul style="list-style-type: none"> Interior living spaces promote privacy through landscaping and physical spacing/siting of the buildings.
Noise mitigation of highways/arterial roads through building and site design	<ul style="list-style-type: none"> The barn cluster is the closest of the three proposed buildings and will be most impacted by adjacent Highway noise. There is a moderate difference in elevation from Chemainus Road and the proposed finished grade of the barn cluster (approx. 3.5 metres). The applicant proposes enhanced landscape planting throughout the site to mitigate noise including a water feature to draw visual and acoustic attention to the moving water, masking ambient traffic noise.

DPA 4 Guidelines	Staff Comments
	<ul style="list-style-type: none"> The parent cluster is located further from the Highway and is approximately 6 and 7 metres lower in elevation from Chemainus Road.
Private outdoor living spaces for each dwelling unit	<ul style="list-style-type: none"> Each dwelling unit includes outdoor deck space at the front of the building (barn cluster) or the back of the buildings (parent cluster). The buildings will have pathway access to the central meadow and other shared areas on the property (e.g., gardens, boardwalk).
Sequencing and timing of development may be specified in the DP to reduce impacts to the public realm and surrounding properties	<ul style="list-style-type: none"> Not proposed.
8. Materials & Colours	
Building materials are durable and of high quality	<ul style="list-style-type: none"> Proposed building materials include wood cladding, wood posts, metal roofing, wood stairs, porches, decks and verandas. Wood composite in wood-tone colour palette has been selected as an alternative depending on product availability and cost. All proposed materials are of high durability and quality. Any wood materials will be finished or stained for enhanced durability and appearance.
Materials and colours are cohesive, sensitive, and ensure consistency and harmony with the neighbourhood	<ul style="list-style-type: none"> The proposed wood appearance of the buildings is cohesive with and sensitive to the neighbourhood and the subject property's natural qualities. The proposed colours are limited to natural wood colours, stains and patterns, and dark/black metal roofing and window framing.
9. Mechanical, Electrical & Security Equipment	
Air vents, gas meters and other exterior mechanical screened from public view	<ul style="list-style-type: none"> HVAC mechanical equipment for each unit is proposed to be located in adjacent landscaped areas and will be screened from view.
10. Accessibility & Connectivity	
Buildings/sites are designed to be accessible to all users	<ul style="list-style-type: none"> The parent cluster has grade-level entries via the front porches, and the paths from the driveway are accessible as they do not exceed 5%. Unit 4 within the parent cluster is intended to be adaptable for aging-in-place.
Seamless and interesting pedestrian network through public and private walkways	<ul style="list-style-type: none"> Pathways connect the entire site via a looped network with branches entering the central meadow area and adjacent development features (e.g., the landscaped gardens, water feature, fire pits). A boardwalk is proposed at the wetland garden shown on the landscape plan.
Connection of entrances with all the amenities	<ul style="list-style-type: none"> Each unit is connected by gravel walkways to amenities around the site. Hard surface walkways are not proposed.

DPA 4 Guidelines	Staff Comments
11. Vehicle & Bicycle Parking	
Vehicle parking on the rear or side of the building	<ul style="list-style-type: none"> • Vehicle parking is located throughout the site close to the proposed buildings. Access to parking is via the internal circular driveway.
Shared vehicle access and surface parking	<ul style="list-style-type: none"> • A shared circular driveway is proposed. Large parking areas are not proposed.
Discourage street fronting parking areas and garage doors	<ul style="list-style-type: none"> • Street fronting parking areas and garage doors are not proposed.
Surface parking paving materials delineate parking and pedestrian areas	<ul style="list-style-type: none"> • Both the driveway and proposed pedestrian walkways will be gravel. Pedestrian areas are proposed to be a different colour gravel to differentiate from drive areas and separated using metal edging.
Screening for parking and visual enhancement	<ul style="list-style-type: none"> • Parking areas will be screened with existing and proposed landscaping around the site. The extensive landscaping also improves the visual quality of areas adjacent to the parking areas.
Electric vehicle charging equipment (1 per 20 spaces)	<ul style="list-style-type: none"> • The Zoning Bylaw requires six additional parking spaces for the proposed buildings, or nine in total (one per dwelling unit). • While EV charging is not required as the proposal requires less than 20 parking spaces, EV charging in the barn cluster garage is proposed and the existing roadhouse has an existing EV charging station.
Bicycle Parking should be provided for every building	<ul style="list-style-type: none"> • While bicycle parking is not required for townhouses under the Zoning Bylaw, the applicant has proposed secure, covered bike parking (three stalls) within the barn cluster garage, outdoor (covered) bike parking at each barn cluster unit, outdoor (covered) bike parking for 2/3 of the parent cluster units, and a secure bike rack near the existing roadhouse. At least one secure, covered, bike parking stall is proposed for each new dwelling unit.
Adequate areas for snow storage and drainage	<ul style="list-style-type: none"> • There is adequate space on site for snow storage and drainage. A wetland garden is proposed on site and is shown on the landscape plan.
12. Landscape	
Site planning and design guided by preservation of existing trees, shrubs, groundcover, and other natural features	<ul style="list-style-type: none"> • Site planning has accounted for tree retention and most of the existing trees will remain, with removal of a small number of trees at the proposed building sites.
Disturbed natural areas restored to replicate the natural setting	<ul style="list-style-type: none"> • The proposed landscape plan incorporates garden areas, such as the wetland garden, which will replicate natural processes, such as stormwater filtration/drainage and storage. The development plans include significant plantings.
Landscape front yard and areas not used for parcel access	<ul style="list-style-type: none"> • The yard areas along the Chemainus Road and King Road frontages will be landscaped. • Extensive landscaping is proposed for the overall site.

DPA 4 Guidelines	Staff Comments
Only lawn in the landscape design is prohibited	<ul style="list-style-type: none"> The landscape plan indicates a variety of vegetation, including trees, shrubs, and ground covers.
Retaining walls should be terraced and landscaped. Concrete walls should be textured	<ul style="list-style-type: none"> No new retaining walls are proposed.
Design and materials used in fences and retaining walls should complement the building design and neighbourhood character	<ul style="list-style-type: none"> No additional fences are proposed. Existing three-rail fence surrounding the property and deer fencing within the site will be maintained and complement the proposed site and building design.
Surface parking areas and storage areas located in close proximity to abutting properties should be screened from view	<ul style="list-style-type: none"> The proposed landscaping surrounding the parking and loading areas is designed to provide visual enhancement as well as effective screening from the adjacent residential areas.
Urban agriculture, communal gardens	<ul style="list-style-type: none"> An existing veggie garden is located on the property.
Native and drought tolerant plants	<ul style="list-style-type: none"> The proposed landscaping includes a variety of ornamental/exotic species as well as native and drought tolerant species
Landscape groundcover plants should be used rather than mulch, gravel, rocks or artificial turf	<ul style="list-style-type: none"> Perennials and shrubs are proposed throughout the property.
Integrated Pest Management (IPM) measures are encouraged for landscape maintenance	<ul style="list-style-type: none"> The landscape plan includes a diverse range of plants to enhance diversity of beneficial insects and natural predators. Plants have been selected thoughtfully for each zone, with consideration to light, water and air exposure. The use of chemicals in pest management will be minimized.
Minimum landscape buffer and shade tree requirements in Zoning Bylaw. The minimum landscape buffer requirements may be varied where buffering through alternative measures on the parcel such as topography, other structures and/or landscaping, or existing vegetation can be accommodated.	<ul style="list-style-type: none"> A landscape buffer along the southeast property boundary is required by zoning as this boundary is adjacent to a parcel that permits residential use. The minimum landscape buffer requirements call for a 1.5m or 3.0m wide strip with closely spaced shrubs, trees, and groundcover plants. The landscape plan proposes extensive gardens between the southeast property boundary and the proposed housing clusters that would provide an adequate buffer with a combination of fencing, shrubs, proposed and existing trees. This buffer varies in width from approximately 30-115 feet, with denser plantings located in the 4.5m side setback area. No shade trees are required due to the spread-out parking design and absence of larger parking lots. Extensive tree cover will provide shady areas.
Landscaping that does not require permanent irrigation is encouraged	<ul style="list-style-type: none"> Drought tolerant, native plants are proposed throughout the site that are not likely to require permanent irrigation once established. However, a high efficiency irrigation system is

DPA 4 Guidelines	Staff Comments
	proposed which will help to establish strong root systems and use less water.
Monetary security	<ul style="list-style-type: none"> • A landscape bond is required as specified within DP 23-04. The bond is proposed to be collected in phases as the development builds out, as shown in the DP.
Landscaping standards	<ul style="list-style-type: none"> • Landscape plans were developed by a landscape architect. The plans are consistent with the BC Landscape Standards.
Monitoring and release of landscape bond	<ul style="list-style-type: none"> • A landscape architect/professional shall provide onsite monitoring during the landscape installation, and a report from the landscape professional is required for the landscape security's release, as specified in DP 23-04.
13. Energy Conservation and Greenhouse Gas Emissions Reduction	
Greater floor to ceiling heights where possible	<ul style="list-style-type: none"> • The living, dining and bedroom spaces in the parent and barn clusters have vaulted ceilings, allowing vertical air ventilation and more daylight.
Passive Design Strategies	<ul style="list-style-type: none"> • The barn cluster and parent cluster buildings are oriented to maximize solar access from the south. • Deciduous trees near the proposed buildings will provide varying degrees of passive heating and cooling, with winter sun passing through the canopies and summer sun being intercepted by foliage. • Building window designs facilitate solar gain while maintaining privacy (e.g., windows located on upper exterior walls).
Construction waste management plan	<ul style="list-style-type: none"> • DP 24-03 requires that a construction waste management plan be provided at the building permit stage.
14. Rainwater Management	
Integrated rainwater management	<ul style="list-style-type: none"> • The landscape design includes a wetland garden in which plants have been selected to take advantage of the naturally occurring moist soils. • Extensive landscaping around the site will aid rainwater infiltration, lessening overland flow. • Permeable surface treatments (gravel) are proposed for driveways and pedestrian pathways.
Rainwater catchment	<ul style="list-style-type: none"> • A rainwater catchment system is proposed for the greenhouse authorized under DP 24-25.
Surface treatments	<ul style="list-style-type: none"> • Permeable surface treatments (gravel) are proposed for driveways and pedestrian pathways.
15. Water Conservation	
High-efficiency, water-saving automatic irrigation systems	<ul style="list-style-type: none"> • High-efficiency water saving irrigation is proposed for the landscaping.
Innovative wastewater management systems	<ul style="list-style-type: none"> • Greywater capture and re-use systems are not proposed.
16. Recycling, Organics & Solid Waste Management	
Recycling, organics, and solid waste should be indoors, or exterior location integrated into	<ul style="list-style-type: none"> • The outdoor waste enclosure blends well with the barn cluster building's design, is sufficient in size, and is located away from public view.

DPA 4 Guidelines	Staff Comments
building design. Screened from public and overhead views. Sufficient in size.	<ul style="list-style-type: none"> The waste enclosure incorporates a permeable roof structure/pergola for additional screening from overhead views.
17. Safety	
Building and site features should express ownership and boundaries, avoiding confined, dark, isolated spaces	<ul style="list-style-type: none"> Building and site design express ownership through door entrance architectural detailing, such as front decks, recessed doorways, building segmentation, and lighting. The site has an open and central facing design that creates more opportunities for “eyes on the street” or surveillance of shared areas around the property.
Consider visibility, light, and openness to maximize ability to see throughout the site.	<ul style="list-style-type: none"> The site is designed to orient around the central gardens and is relatively open, aside from vegetation and landscaping features.
Appropriate exterior lighting	<ul style="list-style-type: none"> Exterior lights (subtle lighting) will not produce glare or excessive lighting or darkened spaces.
Encourage activities in public spaces by locating outdoor uses in complementary arrangements	<ul style="list-style-type: none"> The parent cluster building is located close to the proposed greenhouse and vegetable gardens, and the barn cluster is close to the boardwalk and wetland gardens. There is a central fire pit near the meadows/dog play area which will further encourage activity on the site.

DPA 3 – Commercial

The DPA 3 area on the subject is a narrow strip along the Chemainus Road frontage and contains the existing roadhouse and some landscaping. No new buildings are proposed in the DPA 3 area; however, additional landscaping is proposed. The landscaping contained within the DPA 3 area is generally consistent with the DPA 3 guidelines, summarized in Table 3.

DPA 3 Guidelines	Staff Comments
12. Landscape	
Site planning and design should be guided by identification and preservation of existing plants and other natural features	<ul style="list-style-type: none"> Site planning has accounted for tree retention and most of the existing trees will remain, with removal of a small number of trees at the proposed building sites.
At-grade landscaping, planters and hanging baskets use native and drought-tolerant plants	<ul style="list-style-type: none"> Native and drought-tolerant plants are proposed throughout the site.
Areas of parcel not developed with buildings, parking, etc. should be landscaped and permeable	<ul style="list-style-type: none"> Landscaping is proposed for all areas in DPA 3 on the site that do not already contain buildings or paths.
Ground cover plants to be used rather than extensive mulch, gravel, etc. Artificial turf not supported.	<ul style="list-style-type: none"> Perennials and shrubs are proposed as ground covers.

Design and materials in fences and retaining walls to complement building design and neighbourhood character. Retaining walls to be stepped and screened with plant material, and utilize textured concrete.	<ul style="list-style-type: none"> • The perimeter of the property is currently fenced with a white three-rail fence. This is proposed to remain and complements the proposed landscaping and building design, and the neighbourhood’s residential character. • Retaining walls are not proposed.
Landscaped and green roofs are encouraged	<ul style="list-style-type: none"> • No new buildings are proposed within the DPA 3 area on the property.
Minimum landscape buffer and shade tree requirements per Zoning Bylaw	<ul style="list-style-type: none"> • See comment in Table 1 under “12. Landscaping”.
Highway commercial frontages landscaped to enhance appearance from highway	<ul style="list-style-type: none"> • While no commercial uses are proposed for the property, the property frontage is visible from the highway and is attractively landscaped currently, with additional landscaping proposed.
Integrated Pest Management measures encouraged	<ul style="list-style-type: none"> • See comment in Table 1 under “12. Landscaping”.
Landscaping that does not require permanent irrigation is encouraged, except during establishment period	<ul style="list-style-type: none"> • See comment in Table 1 under “12. Landscaping”.
Adequate monetary security provided	<ul style="list-style-type: none"> • See comment in Table 1 under “12. Landscaping”.
Landscaping to conform to BC Landscape Standards	<ul style="list-style-type: none"> • See comment in Table 1 under “12. Landscaping”.
Onsite monitoring from landscape professional and completion report required for release of security	<ul style="list-style-type: none"> • See comment in Table 1 under “12. Landscaping”.
14. Rain Water Management	
See comments in Table 1 under “14 Rain Water Management”.	
15. Water Conservation	
See comments in Table 1 under “15. Water Conservation”.	

Site Servicing:

The proposed development requires connection to the Town’s community services, including water, storm water, and sanitary sewer. Through the routine interdepartmental referral process, Engineering noted that the Town’s water system should be modelled to ensure availability of fire flows for the development. Additionally, Engineering requested that the sanitary sewer system be modelled due to serious concerns that the sanitary system for the South Area (all areas south of Holland Creek, including Chemainus Road, except for the Westdowne Road industrial area) may be at capacity based on an analysis and report from the Town’s Engineering Department on May 8, 2024¹. Depending on the outcome of the modelling, significant infrastructure upgrades to the Chemainus Road

¹ Page 118 of May 14, 2024 Council Meeting Agenda: <https://pub-ladysmith.escribemeetings.com/FileStream.ashx?DocumentId=6375>

sanitary sewer main could be required to support the proposed development on the subject property.

The requested modelling is currently underway, but the expected date of completion is unknown at time of writing. Should the modelling reveal the need for infrastructure upgrades to support the development, the Director of Infrastructure Services can, at the building permit stage, issue a resolution to require “excess or extended services” under the authority of s. 507 of the *Local Government Act* and the “Ladysmith Officers and Delegation of Authority Bylaw 2016, No. 1905”.

There are no DPA guidelines pertaining to site servicing, therefore, servicing has not been included as a condition of the DP. See ‘Legal Implications’ for further details.

ALTERNATIVES:

Council can choose to:

1. Not issue DP 3060-23-04 and specify the reasons for refusal, citing specific development permit area guidelines.
2. Defer consideration of the application and refer the proposal to a subsequent meeting of Council.
3. Amend the conditions of the DP 3060-23-04 and approve the issuance of the permit as amended.
4. Refer the application back to staff for further review, as specified by Council.

FINANCIAL IMPLICATIONS:

N/A

LEGAL IMPLICATIONS:

Standard requirements for Council consideration and referrals under provincial legislation have been accounted for in staff’s review and processing of the application and in the recommendations of this report.

If DP 3060-23-04 is refused, reasons must be given based on the DPA 3 and/or DPA 4 guidelines as the issuance of a DP is not a completely discretionary decision of Council.

It is noted that there are no DPA guidelines pertaining specifically to development servicing, the requirements for which are captured by other bylaws and/or mechanisms such as the “excess or extended servicing” authority under s. 507 of the *Local Government Act* and Delegation Bylaw, and “Subdivision and Development Servicing Bylaw 2013, No. 1834”. DP 3060-23-04 does not contain any conditions related to servicing as permit conditions may be applied only in accordance with the applicable DPA guidelines pursuant to s. 490 of the *Local Government Act*.

CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

No public hearing or public notification is required for the proposed DP application.

INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

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

Table 4: Department Comments

Referred (Yes/No)	Department	Comments
Yes	Infrastructure Services	Need to confirm fire flow availability and capacity for sanitary sewer. Modelling by the Town’s consultant at the cost of the applicant is required. Concerns that sanitary sewer system at South Area (including Chemainus Road) is at capacity. Stormwater management and erosion and sediment control plans will be required at the building permit stage. Road and sidewalk improvements will be reviewed at the building permit stage.
Yes	Building Inspection	No concerns. Building plans to be reviewed in detail at the building permit stage. Capacity for sanitary service can be checked at building permit stage, but recommended to be addressed as soon as possible.
No	Parks Recreation and Culture	
No	Financial Services	
No	Legislative Services/Corporate Services	
Yes	Fire/Protective Services	Landscaping plans should consider Firesmart principles.

INTERGOVERNMENTAL INVOLVEMENT/IMPLICATIONS:

The application was referred to the Ministry of Transportation and Transit (MOTT) requesting comments or concerns with respect to traffic flows. No response was received.

COMMUNITY PLANNING ADVISORY COMMITTEE (CPAC) REVIEW:

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

ALIGNMENT WITH STRATEGIC PRIORITIES:

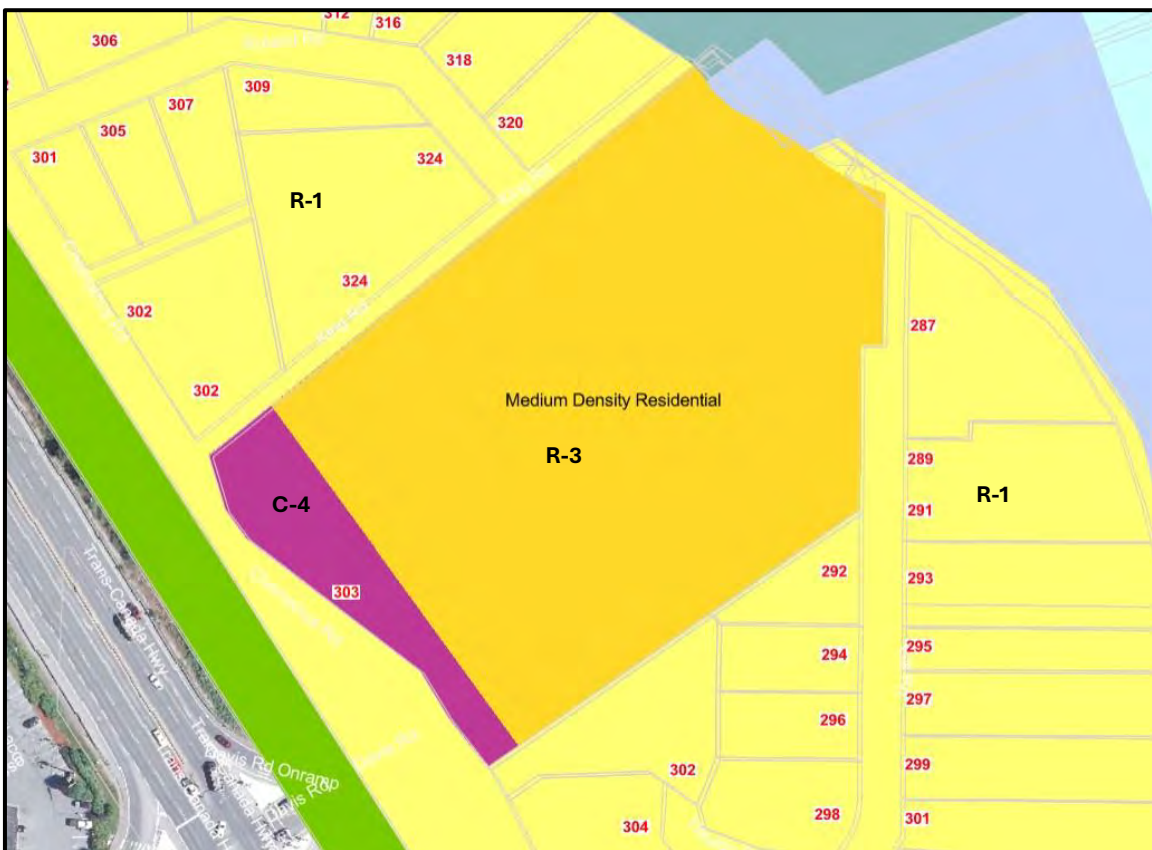
- Core Infrastructure
- Official Community Plan Implementation
- Waterfront Area Plan
- Economy
- Leadership
- Not Applicable

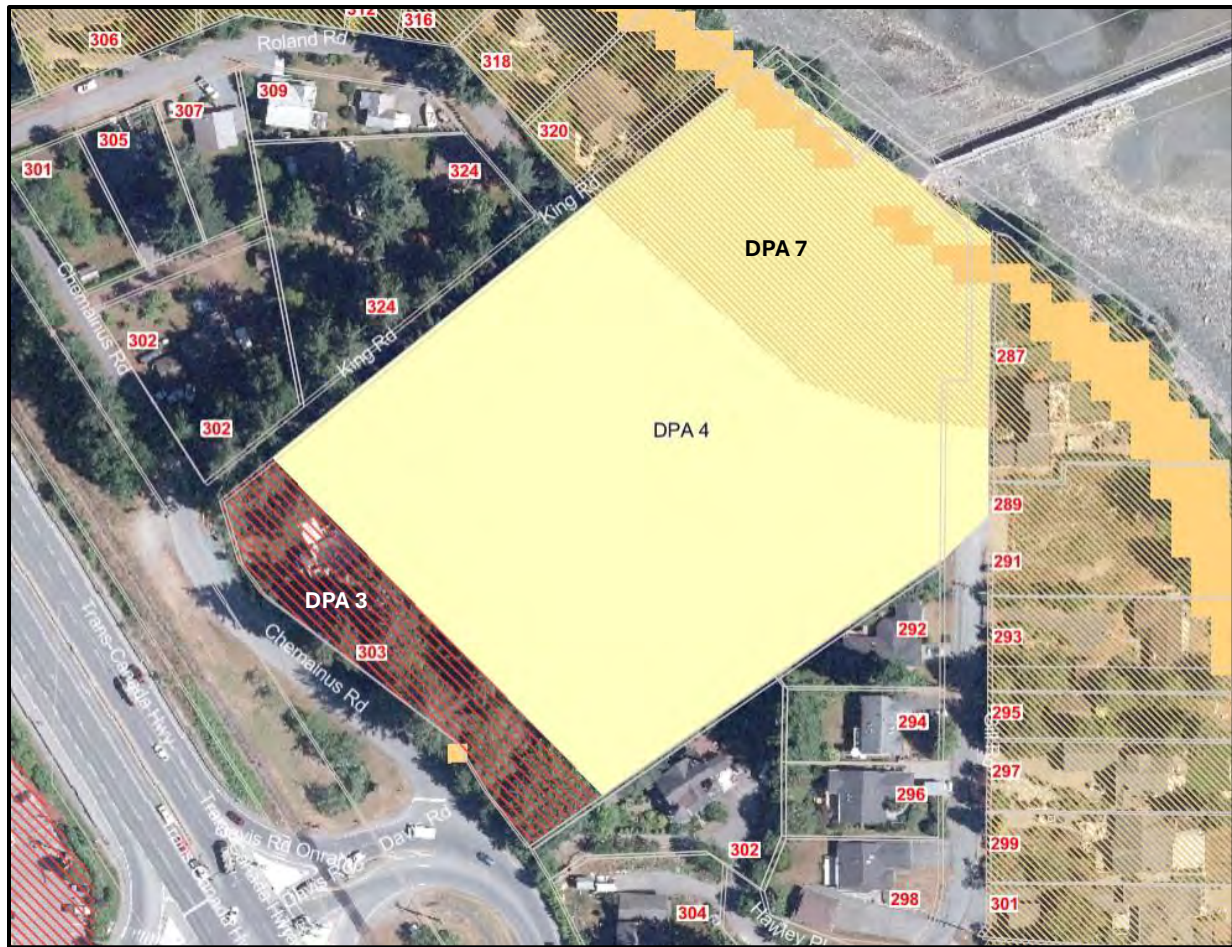
I approve the report and recommendation.
Allison McCarrick, Chief Administrative Officer

ATTACHMENTS:

- A. Subject Property Maps
- B. Draft DP 3060-23-04

Attachment A – Subject Property Maps







TOWN OF LADYSMITH DEVELOPMENT PERMIT

(Section 489 *Local Government Act*)

FILE NO: 3060-23-04

DATE: April 21, 2026

Name of Owner(s) of Land (Permittee): Pamela Anderson

Applicant: Darryl Jonas (Darryl Jonas Architect)

Subject Property (Civic Address): 303 Chemainus Road

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 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 A District Lot 43 Oyster District and District Lot 2122 Cowichan District Plan EPP127840
PID: 032-313-535
(referred to as the "Land")
3. This Permit has the effect of authorizing on the Land the alteration of land and construction of buildings and structures, including issuance of a building permit for two 3-unit townhouse buildings, within Development Permit Area 3 – Commercial and Development Permit Area 4 – Multi-Unit Residential, as designated in the Official Community Plan under section 488(1)(e), (f), (h), (i) and (j) of the *Local Government Act*, in accordance with and subject to:
 - (a) the plans and specifications attached to this Permit;
 - (b) all applicable laws except as varied by this Permit; and
 - (c) the conditions, requirements and standards imposed and agreed to in section 6 of this Permit.
4. With respect to the Land, "Part 7, section 7.1 Landscape Requirements" of the Town of Ladysmith Zoning Bylaw 2014, No. 1860 is hereby varied, in accordance with section 490(1) of the *Local Government Act*, as follows:

Page 1 of 4

- (a) The Landscape Buffer required along the southeast parcel boundary shall be planted in accordance with **Schedule B – Landscape Plan**.
5. This Permit does not have the effect of varying the use or density of the Land specified in Zoning Bylaw 2014, No. 1860.
6. The Permittee, as a condition of the issuance of this Permit, agrees to develop the Land in accordance with **Schedule A – Site Plan, Schedule B – Landscape Plan, Schedule C – Landscape Phasing, Schedule D – Elevation Plans, and Schedule E – Materials & Colours**, attached to and forming part of this Permit, including the following:
- (a) At least one secure bicycle parking stall shall be provided for each dwelling unit.
 - (b) All exterior lighting shall be downcast and follow dark sky principles.
 - (c) The “Parent Cluster” building shall provide at least one accessible entrance for each unit.
 - (d) A Construction Waste Management Plan shall be provided at the Building Permit stage.
 - (e) At least one electric vehicle charging station shall be provided within the accessory space (garage) attached to the “Barn Cluster” building.
7. This Permit is issued on the condition that the Permittee has provided to the Town of Ladysmith security in the form of an irrevocable Letter of Credit(s) to guarantee the performance of the conditions in section 6 of this Permit respecting landscaping. The Letter of Credit shall be for a period of two years, shall be automatically extended, and shall be payable in the following installments which correspond to the areas of landscaping as shown in **Schedule C – Landscape Phasing**:
- (a) \$23,100 (Area C, Parent Cluster landscaping). To be paid at the building permit stage for the Parent Cluster building.
 - (b) \$33,000 (Area D, Barn Cluster landscaping). To be paid at the building permit stage for the Barn Cluster building.
 - (c) \$81,400 (Area E, Peripheral landscaping). To be paid either:
 - i. following issuance of occupancy for either the Barn Cluster or the Parent Cluster building, whichever occurs last, OR
 - ii. prior to any landscaping within Area E,whichever occurs first.
8. Should the Permittee fail to satisfy the conditions referred to in section 6 and 7 of this Permit, the Town of Ladysmith may undertake and complete the works required to satisfy the landscaping condition(s) at the cost of the Permittee, and may apply the security in payment of the cost of the work, with any excess to be returned to the Permittee.

9. Requests for the release of the security shall be accompanied by a report from a landscape architect confirming that the landscaping conditions in sections 4 and 6 of this Permit have been met. The security may be released as each landscaping phase is completed in accordance with sections 6 and 7 of this Permit.
10. Notwithstanding section 7, 8 and 9 of this Permit, should any landscape works of a preceding phase be damaged, the Town of Ladysmith may withhold the security of a subsequent phase until the conditions in sections 4 and 6 of this Permit respecting landscaping are met.
11. Should there be no default as herein provided, or where a Permit lapses, the Town of Ladysmith shall return any security provided to the Permittee.
12. Pursuant to section 504(1) of the *Local Government Act*, 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.
13. For the purposes of section 12, construction is considered to be substantially started where:
 - (a) a valid building permit has been issued for the development;
 - (b) a foundation has been constructed; and
 - (c) all works that have occurred on site are in compliance with this Permit and the bylaws of the Town of Ladysmith.
14. The plans and specifications attached to this Permit are an integral part of this Permit.
15. Pursuant to section 501(2) of the *Local Government Act* the Land described herein shall be developed strictly in accordance with terms, conditions and provisions of this Permit and any plans and specifications attached to this Permit which shall form a part thereof.
16. Notice of this Permit shall be filed in the Land Title Office at Victoria under section 503 of the *Local Government Act*, and upon such filing, the terms of this Permit or any amendment hereto shall be binding upon all persons who acquire an interest in the land affected by this Permit.
17. This Permit prevails over the provisions of the Zoning Bylaw in the event of conflict.

18. 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 _____, 2026.

DRAFT

Schedule A - Site Plan
DP 3060-23-04
303 Chemainus Road

MAINHOUSE CLUSTER AND LANDSCAPE SHOWN WITHIN DPA-7 LAND HAZARD AREA (SHOWN CROSS-HATCHED) IS NOT INCLUDED IN THE DEVELOPMENT PERMIT SUBMISSION AND IS SHOWN FOR CONTEXT ONLY. THE FINAL DESIGN WITHIN THIS AREA IS TO BE CONFIRMED AND IS SUBJECT TO GEOTECHNICAL ENGINEERING REVIEW AND A FUTURE DEVELOPMENT PERMIT SUBMISSION PHASE.

ZONING DATA

Civic Address
 303 Chemainus Road, Ladysmith, BC

Legal Description
 THAT PART OF LOT 43, OYSTER DISTRICT, SHOWN OUTLINED IN RED ON PLAN 835-R, EXCEPT THAT PART IN PLANS 7094 AND VIP58434, AND DISTRICT LOT 2122, COWICHAN DISTRICT

Zone
 Medium Density Residential R-3
 Tourist Service Commercial C-4

Principal Use
 Residential, townhouse

Site Area

Total	2.12 Ha	5.24 Ac
R3 zone	1.90 Ha	4.70 Ac
C4 zone	0.22 Ha	0.54 Ac

Gross Floor Area

Existing Buildings	sm	sf
Roadhouse	217.58	2,342
Cabin	61.59	663
Boathouse	236.35	2,544
Electrical Service Shed	7.67	82
Total	523.19	5,631

(whole building)

Proposed Buildings

Proposed Buildings	sm	sf
Parent Cluster	231.42	2,491
Barn Cluster	311.69	3,355
Greenhouse	7.67	644
Total	550.78	6,490

Floor Space Ratio

Maximum	2.0
Actual	0.03

Number of Units

Maximum	60 units per Ha (within R3 zone area)
Actual	9 (6 new + 3 existing)

Height

	maximum	actual
Parent Cluster	39'-4" (12.0 m)	23'-6" (7.16 m)
Barn Cluster	39'-4" (12.0 m)	21'-3" (6.48 m)

Vehicle Parking

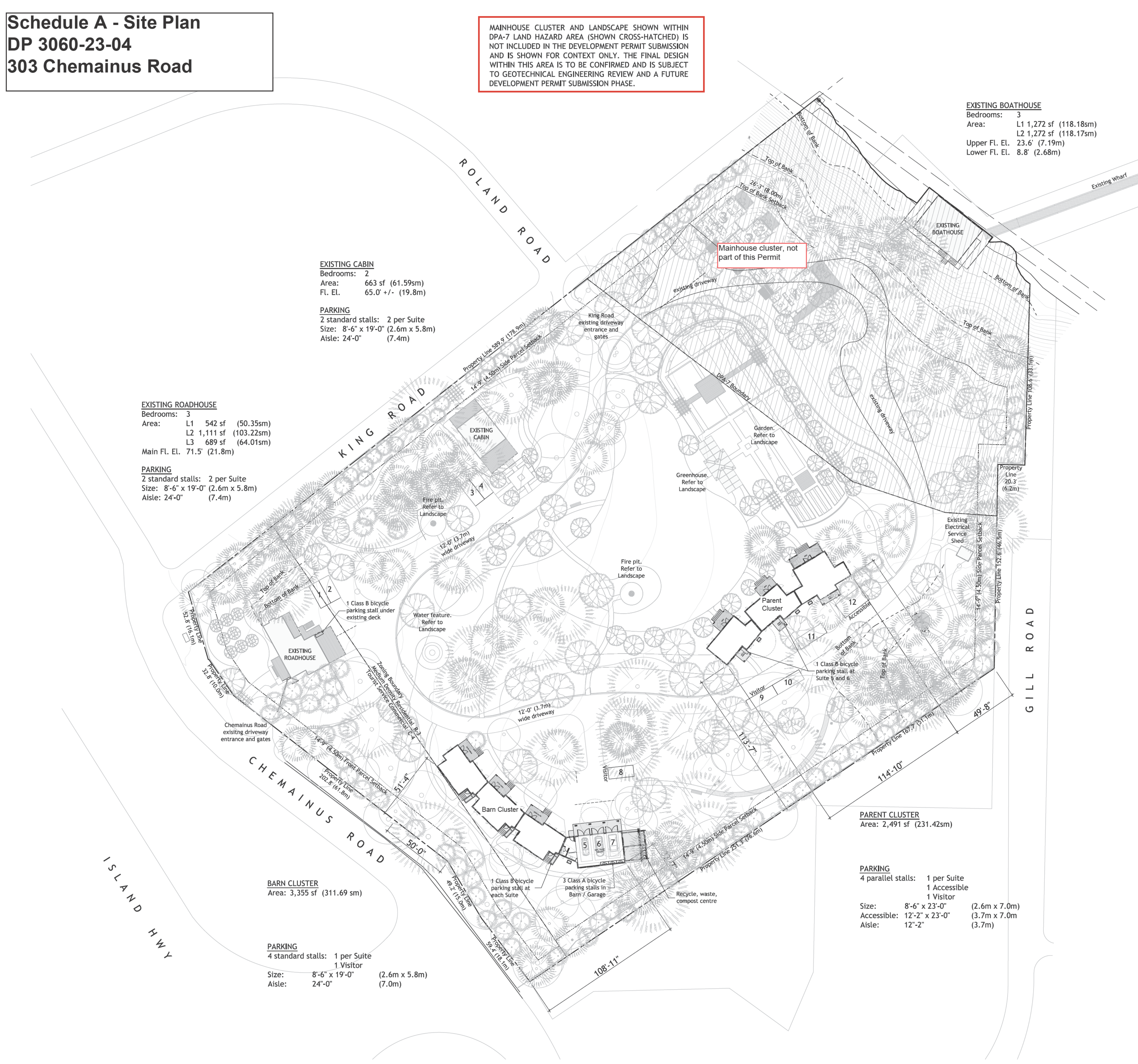
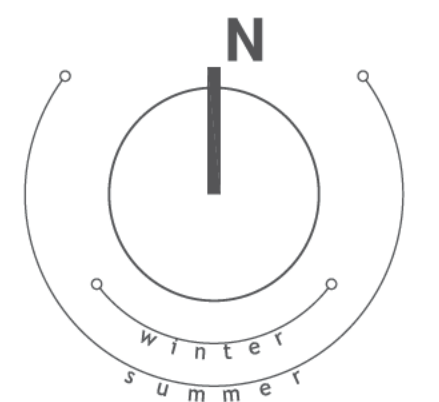
	# of Units	provided
1 Bedroom Units	6	6
2 Bedroom Units	1	2
3 Bedroom Units	2	2
Visitor @ 1 stall per 5 Units	9	2
Total		12

Bicycle Parking

	# of stall	# of units	provided
Class A Stalls	1 per 5 Units	9 Units	3
Class B Stalls	0.2 per Unit	9 Units	6

darryl jonas
ARCHITECT

AIBC | MArch BEDS NZCD (arch)
 P.O. Box 235 Shawnigan Lake BC
 250 743 8728 djonas@telus.net



EXISTING CABIN
 Bedrooms: 2
 Area: 663 sf (61.59sm)
 Fl. El. 65.0' +/- (19.8m)

PARKING
 2 standard stalls: 2 per Suite
 Size: 8'-6" x 19'-0" (2.6m x 5.8m)
 Aisle: 24'-0" (7.4m)

EXISTING ROADHOUSE
 Bedrooms: 3
 Area: L1 542 sf (50.35sm)
 L2 1,111 sf (103.22sm)
 L3 689 sf (64.01sm)
 Main Fl. El. 71.5' (21.8m)

PARKING
 2 standard stalls: 2 per Suite
 Size: 8'-6" x 19'-0" (2.6m x 5.8m)
 Aisle: 24'-0" (7.4m)

EXISTING BOATHOUSE
 Bedrooms: 3
 Area: L1 1,272 sf (118.18sm)
 L2 1,272 sf (118.17sm)
 Upper Fl. El. 23.6' (7.19m)
 Lower Fl. El. 8.8' (2.68m)

PARENT CLUSTER
 Area: 2,491 sf (231.42sm)

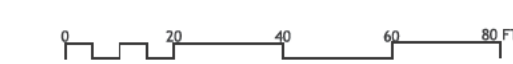
PARKING
 4 parallel stalls: 1 per Suite
 1 Accessible
 1 Visitor
 Size: 8'-6" x 23'-0" (2.6m x 7.0m)
 Accessible: 12'-2" x 23'-0" (3.7m x 7.0m)
 Aisle: 12'-2" (3.7m)

BARN CLUSTER
 Area: 3,355 sf (311.69 sm)

PARKING
 4 standard stalls: 1 per Suite
 1 Visitor
 Size: 8'-6" x 19'-0" (2.6m x 5.8m)
 Aisle: 24'-0" (7.0m)

1 Site Plan

Scale: 1" = 30'-0"



BUILDING GROSS FLOOR AREAS

Existing Roadhouse	2,342 sf	(217.58 sm)
Existing Cabin	663 sf	(61.59 sm)
Existing Boathouse	2,544 sf	(236.35 sm)
Electrical Service Shed	82 sf	(7.67 sm)
Total	5,631 sf	(523.19 sm)

Parent Cluster	2,491 sf	(231.42 sm)
Barn Cluster	3,355 sf	(311.69 sm)
Greenhouse	644 sf	(59.83 sm)
Total	6,490 sf	(550.78 sm)

TOTAL	12,121 sf	(1,073.97 sm)
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DP re-submission	08 Apr 25
Mainhouse and landscape within DPA-7 area removed from submission	26 Mar 25
DP Submission	03 Mar 23
For general review	1 Nov 22
For general review	21 Oct 22
issue	date

ARCADY

303 Chemainus Road
 Ladysmith, BC

title

SITE PLAN

date	28 Feb '23	scale	1' = 30'
drawn	DJ	revision	
sheet			0

A2.1

DPA-7 AREA:
 Mainhouse Cluster and landscape shown within DPA-7 Land Hazard area is not included in the Development Permit submission and is shown for context only. The final design within this area is to be confirmed and is subject to Geotechnical Engineering review and a future Development Permit submission.

Existing driveway, dashed in blue.

Landscape Buffer. Trees and shrubs to be planted and maintained in this area in accordance with this Schedule B. Fence along property line to be maintained.

REFERENCE IMAGES

GRAVEL WALKWAY



GRAVEL ROADWAY



GREENHOUSE



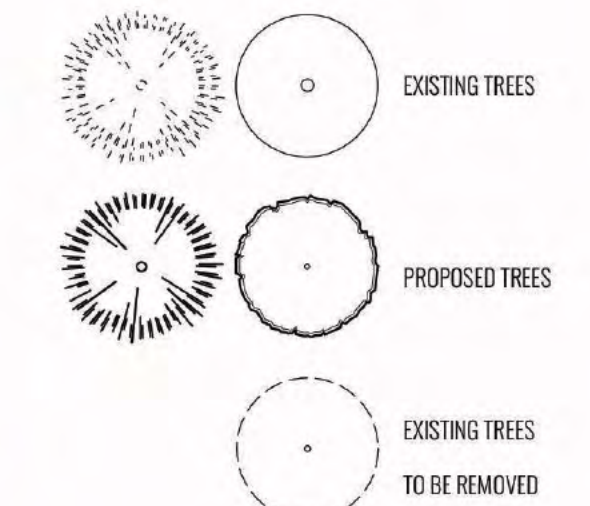
FENCE



DEER FENCING



BOARDWALK



ISSUE DATE	ISSUED FOR/REVISIONS
23 10 19	R1 MINOR REVISION - ISSUED FOR PERMIT
24 05 25	R2 ISSUED IN PROGRESS FOR GREENHOUSE PLACEMENT
25 03 21	R3 ADDITION OF DPA-7 - ISSUED FOR PERMIT



DATE	PROJECT STATUS
23 03 03	CONCEPTUAL MASTERPLAN
25 03 21	DP (DEVELOPMENT PERMIT)
25 03 21	BU (BUILDING PERMIT)
	TENDER
	CONSTRUCTION

DRAWING NOT ISSUED FOR CONSTRUCTION UNLESS OTHERWISE NOTED.

COPYRIGHT RESERVED THIS PLAN AND DESIGN ARE AND AT ALL TIMES REMAIN THE EXCLUSIVE PROPERTY OF THE LANDSCAPE ARCHITECT FIRM AND SHALL NOT BE REPRODUCED WITHOUT WRITTEN CONSENT. ANY DIMENSIONS SHALL HAVE PRECEDENCE OVER SCHEDULE DIMENSIONS. CONTRACTORS SHALL VERIFY AND BE RESPONSIBLE FOR ALL DIMENSIONS AND CONDITIONS ON THE JOB AND THE OWNER SHALL BE NOTIFIED OF ANY VARIATIONS FROM THE DIMENSIONS AND CONDITIONS SHOWN ON THE DRAWINGS.



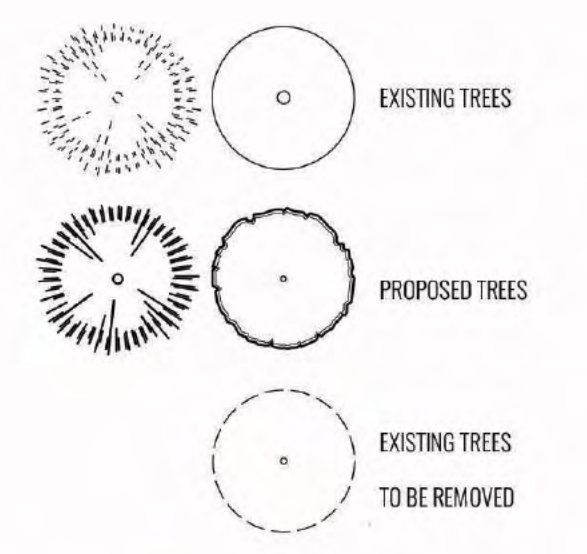
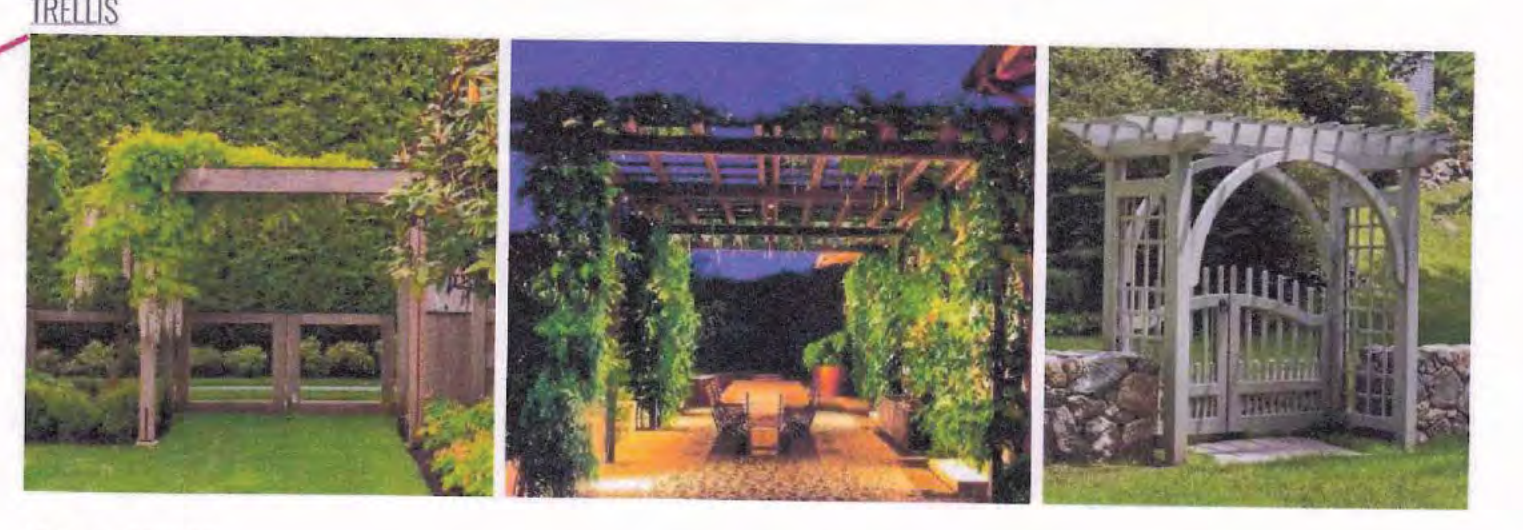
SITE PLAN

DATE: 2025 Mar 19
 JOB#: 22-31
 SCALE: 1/300 = 1"=0'
 DRAWN BY: PS/MA
 CHECKED BY: PS/MA

LBU-1.01 R3

DPA-7 AREA:
 Mainhouse Cluster and landscape shown within DPA-7 Land Hazard area is not included in the Development Permit submission and is shown for context only. The final design within this area is to be confirmed and is subject to Geotechnical Engineering review and a future Development Permit submission.

Existing driveway, dashed in blue.



ISSUE DATE	ISSUED FOR/REVISIONS
23 10 11	R1 MINOR REVISION - ISSUED FOR PERMIT
25 03 21	R2 AUCTION OF DPA-7 - ISSUED FOR PERMIT

DATE	PROJECT STATUS
23 02 03	CONCEPTUAL MASTERPLAN (DP DEVELOPMENT PERMIT)
25 03 21	BU (BUILDING PERMIT)
25 03 21	TENDER
	CONSTRUCTION

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PAUL SANGHA CREATIVE

ARCADY
 303 CHEMAINUS ROAD
 LADYSMITH, BC

MATERIALS AND LIGHTING PLAN

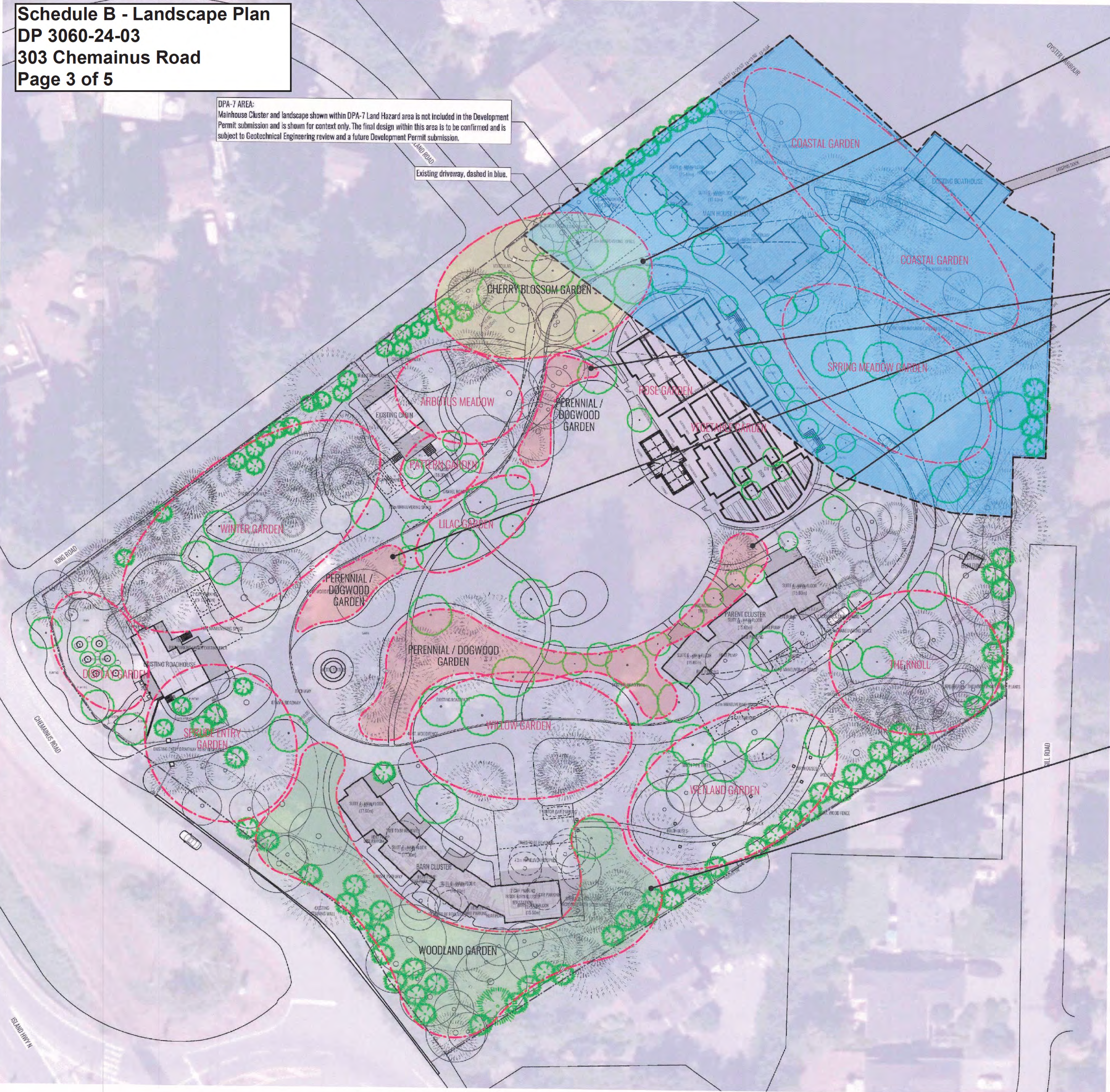
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LBU-1.02 R2

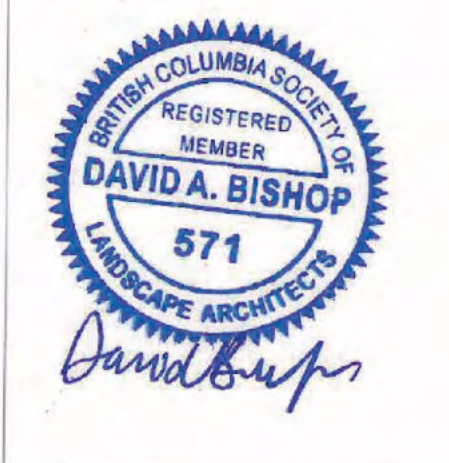
175 EAST 4TH AVE. VANCOUVER, BC V5T 1G1 TEL: 604.278.2022 INFO@PAULSANGHA.COM

DPA-7 AREA:
 Mainhouse Cluster and landscape shown within DPA-7 Land Hazard area is not included in the Development Permit submission and is shown for context only. The final design within this area is to be confirmed and is subject to Geotechnical Engineering review and a future Development Permit submission.

Existing driveway, dashed in blue.



ISSUE DATE	ISSUED FOR/REVISIONS
23 10 17	R1 MINOR REVISION - ISSUED FOR PERMIT
25 03 21	R2 ADDITION OF DPA-7 - ISSUED FOR PERMIT



DATE	PROJECT STATUS
23 02 03	CONCEPTUAL MASTERPLAN
25 03 21	DP (DEVELOPMENT PERMIT)
25 03 21	BU (BUILDING PERMIT)
	TENDER
	CONSTRUCTION



PAUL SANGHA CREATIVE

ARCADY
 303 CHEMAINUS ROAD
 LADYSMITH, BC

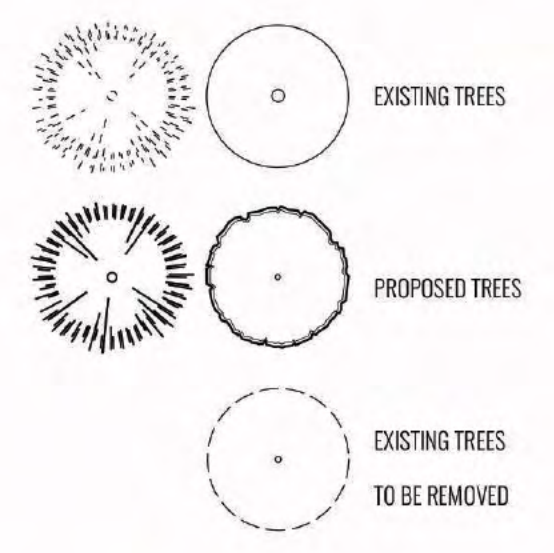
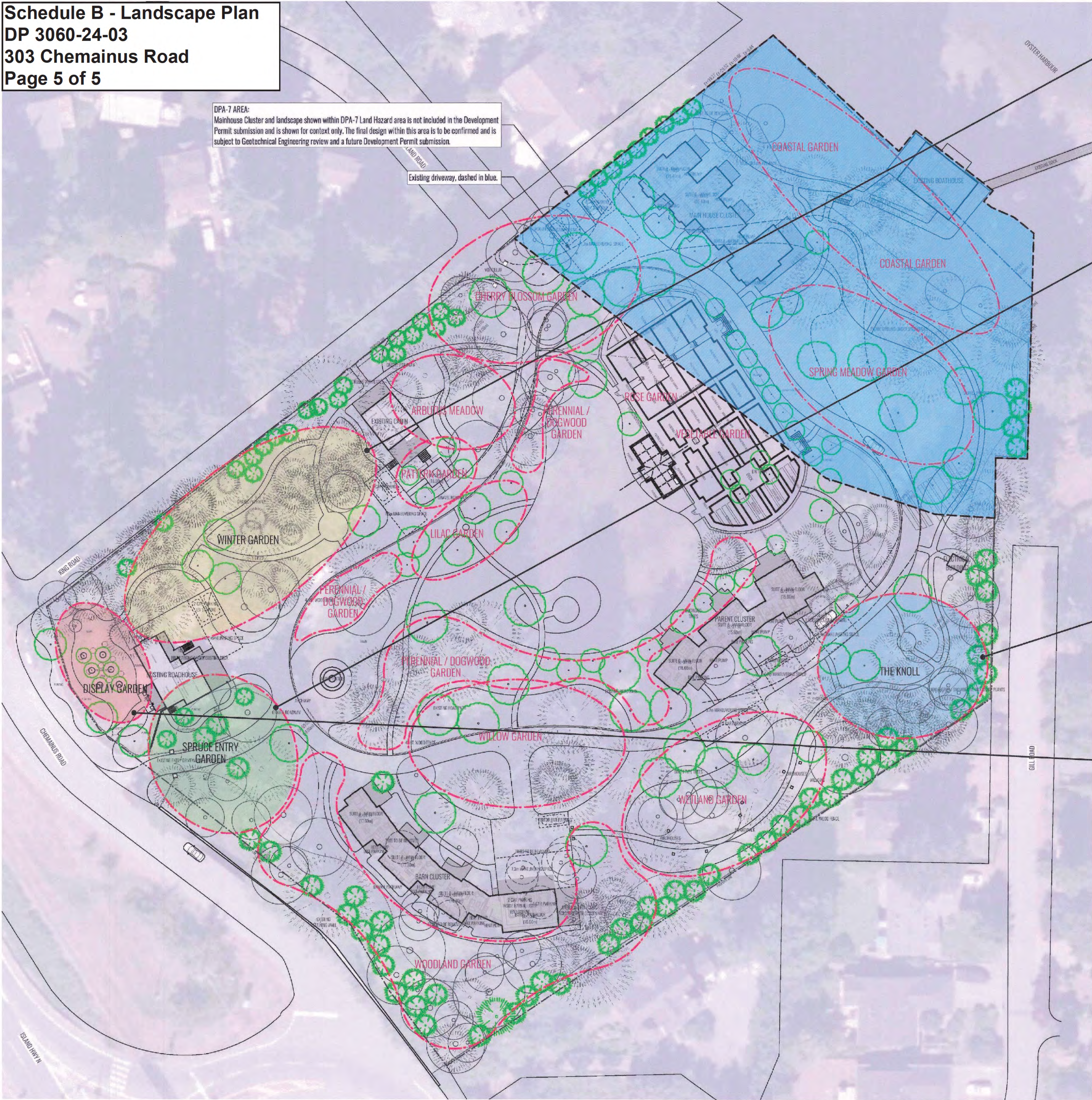
PLANTING PLAN

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 DRAWN BY: JT
 CHECKED BY: PS/MA

LBU-1.03 R2

DPA-7 AREA:
 Mainhouse Cluster and landscape shown within DPA-7 Land Hazard area is not included in the Development Permit submission and is shown for context only. The final design within this area is to be confirmed and is subject to Geotechnical Engineering review and a future Development Permit submission.

Existing driveway, dashed in blue.



ISSUE DATE	ISSUED FOR/REVISIONS
23 10 17	R1
25 03 21	R2

MINOR REVISION - ISSUED FOR PERMIT
 ADDITION OF DPA-7 - ISSUED FOR PERMIT

David A. Bishop

DATE	PROJECT STATUS
23 02 03	CONCEPTUAL MASTERPLAN
25 03 21	DP (DEVELOPMENT PERMIT)
25 03 21	BU (BUILDING PERMIT)
	TENDER
	CONSTRUCTION

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PAUL SANGHA CREATIVE

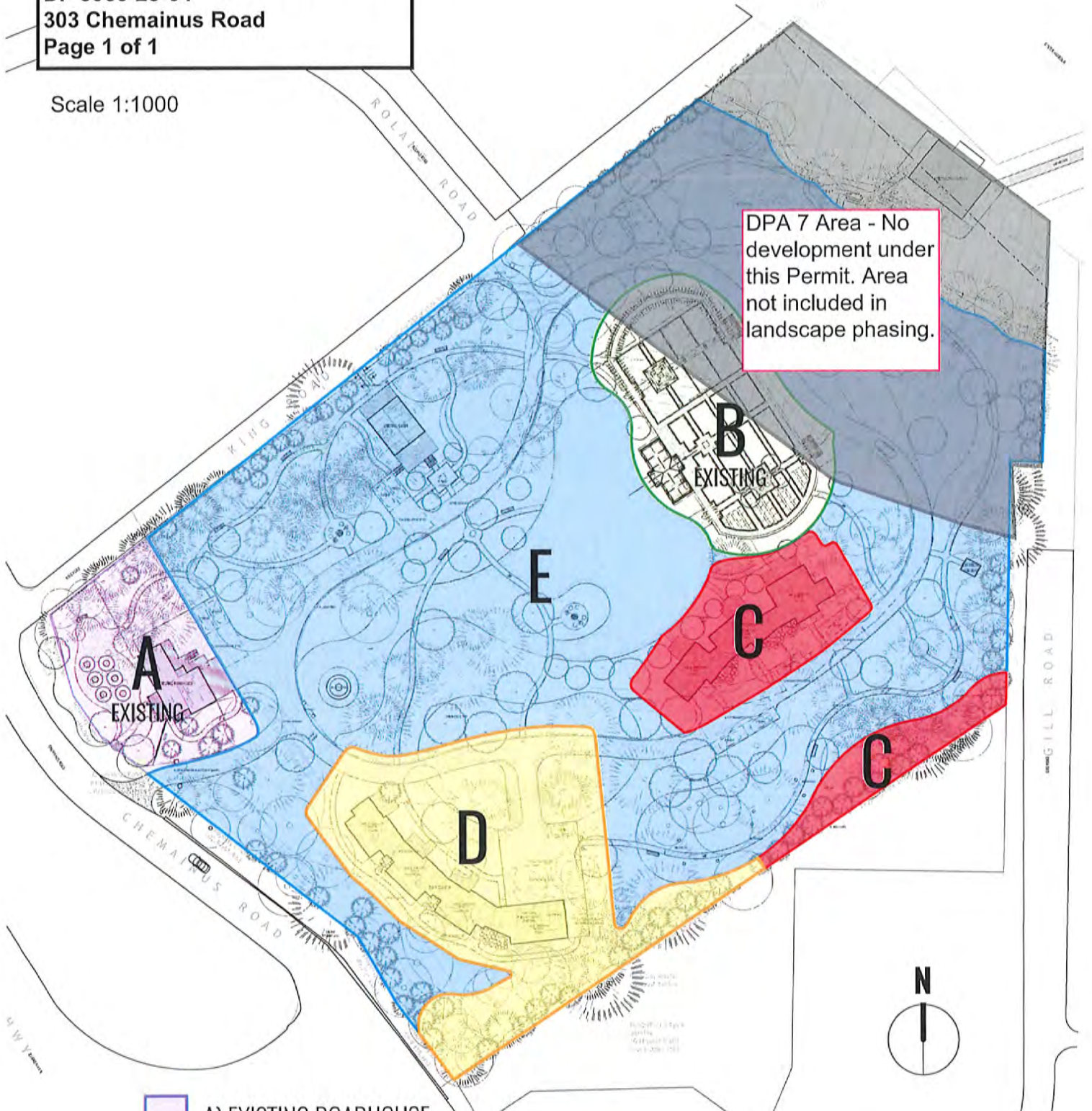
ARCADY
 303 CHEMAINUS ROAD
 LAUDYSMITH, BC
PLANTING PLAN

DATE: 2025 Mar 19
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 CHECKED BY: PS/MA

LBU-1.05 R2

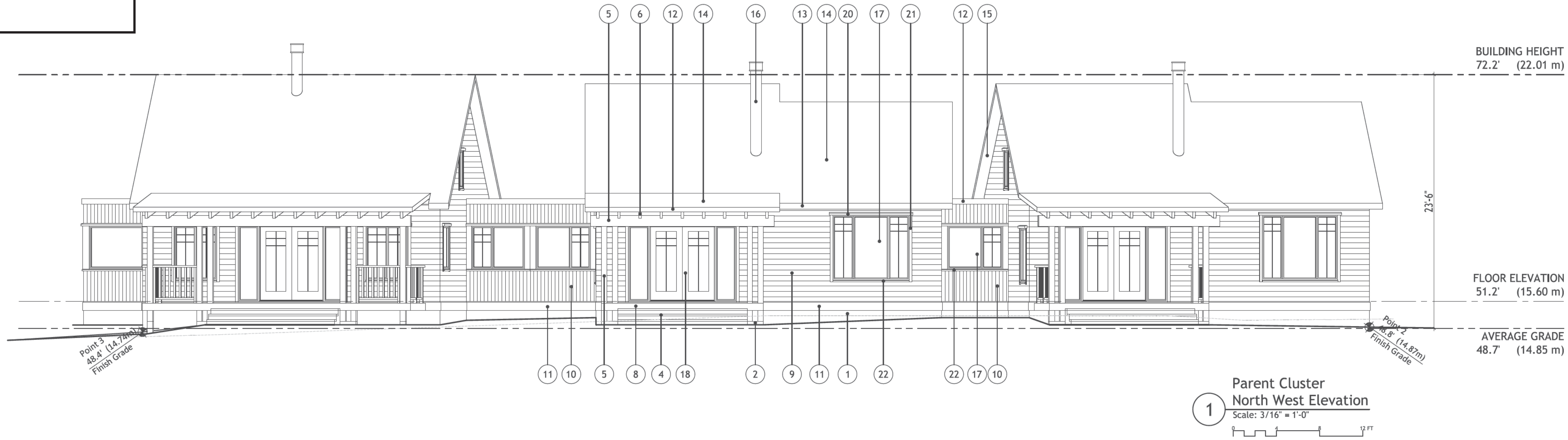
125 EAST 20th AVE, VANCOUVER, BC, V6T 1G4 TEL: 604.736.2723 WWW.PSANGHA.COM

Scale 1:1000



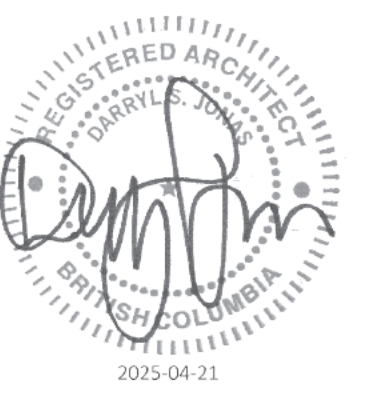
DPA 7 Area - No development under this Permit. Area not included in landscape phasing.

- A) EXISTING ROADHOUSE
LANDSCAPING ALREADY COMPLETED
- B) GREENHOUSE LANDSCAPING
LANDSCAPING ALREADY COMPLETED
- C) PARENT CLUSTER LANDSCAPING
APPROX. 14,125 SQ.FT. AREA
- D) BARN CLUSTER LANDSCAPING
APPROX. 28,232 SQ.FT. AREA
- E) PERIPHERAL LANDSCAPING
APPROX. 145,239 SQ.FT. AREA



MATERIALS LEGEND

1. Exposed concrete foundation. Clear seal finish
2. Exposed concrete pier. Clear seal finish
3. Concrete steps. Clear seal finish
4. Composite or wood deck access steps. Stain finish if wood
5. 6x6 or 4x4 wood post. Clear stain finish
6. 6x12 or 4x12 wood beam. Clear stain finish
7. 2x8 or 3x8 exposed wood roof framing. Clear stain finish
8. Composite or wood decking and edge fascia. Stain finish if wood
9. Horizontal wood, composite or cementitious siding. Clear stain finish if wood or paint finish cementitious
10. Vertical wood, composite or cementitious siding. Clear stain finish if wood or paint finish cementitious
11. Composite or wood base trim. Clear stain finish if wood
12. Composite or wood fascia and barge boards. Clear stain finish if wood
13. Prefinished metal gutter and rainwater leaders
14. Prefinished standing seam or corrugated metal roofing and flashings
15. Prefinished vented metal soffit
16. Prefinished metal wood stove flue and flashing
17. Double glazed wood, fibreglass or metal windows. Paint finish if wood
18. Double glazed wood, fibreglass or metal french doors. Paint finish if wood
19. Double glazed wood, fibreglass or metal entry door. Paint finish if wood
20. Profiled 3x3 wood window head c/w prefinished metal flashing. Clear stain finish
21. Profiled 2x3, 2x6 or 2x8 wood window jamb trim. Clear stain finish
22. Profiled 2x3 wood window sill. Clear stain finish
23. Wood, composite or prefinished metal guardrails. Clear stain finish if wood



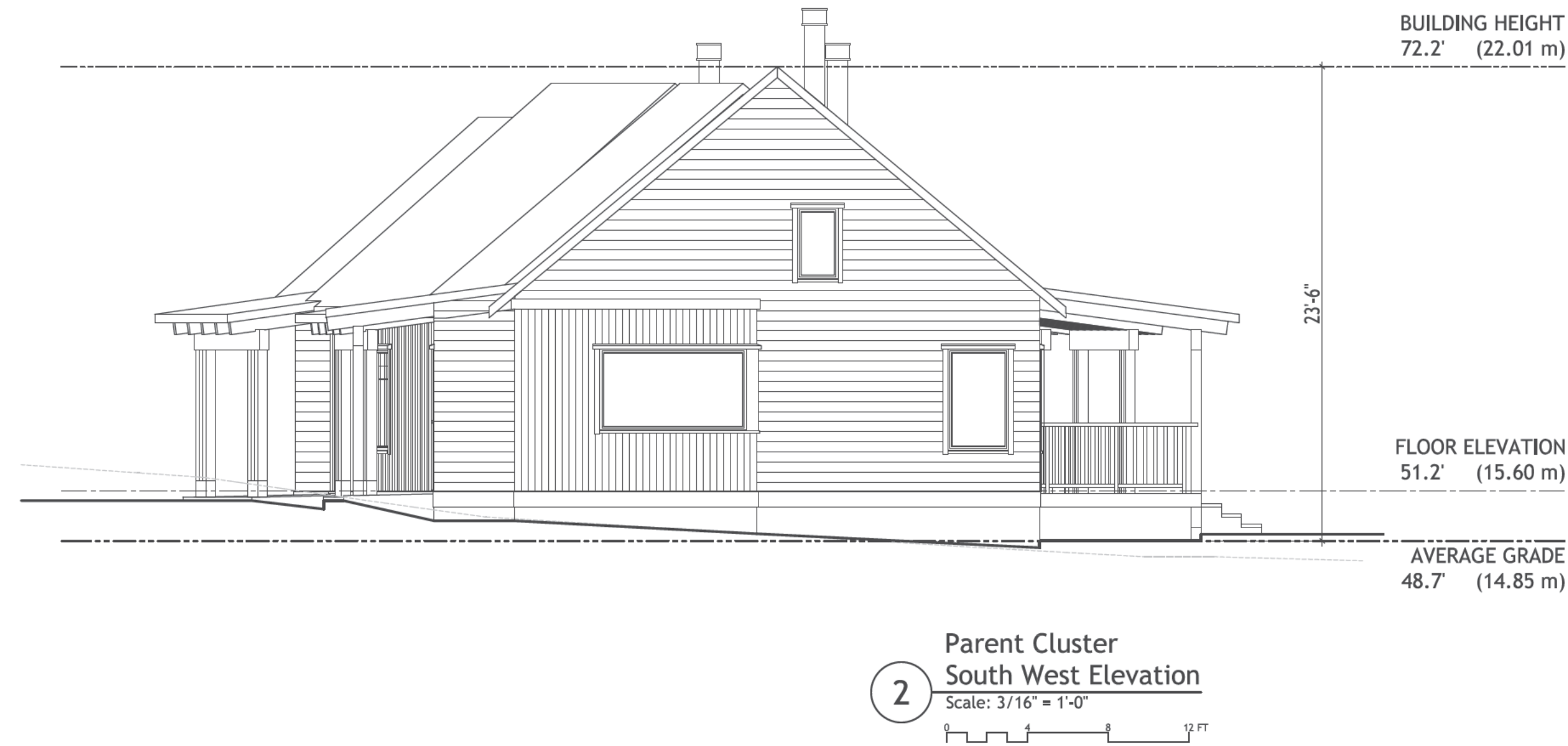
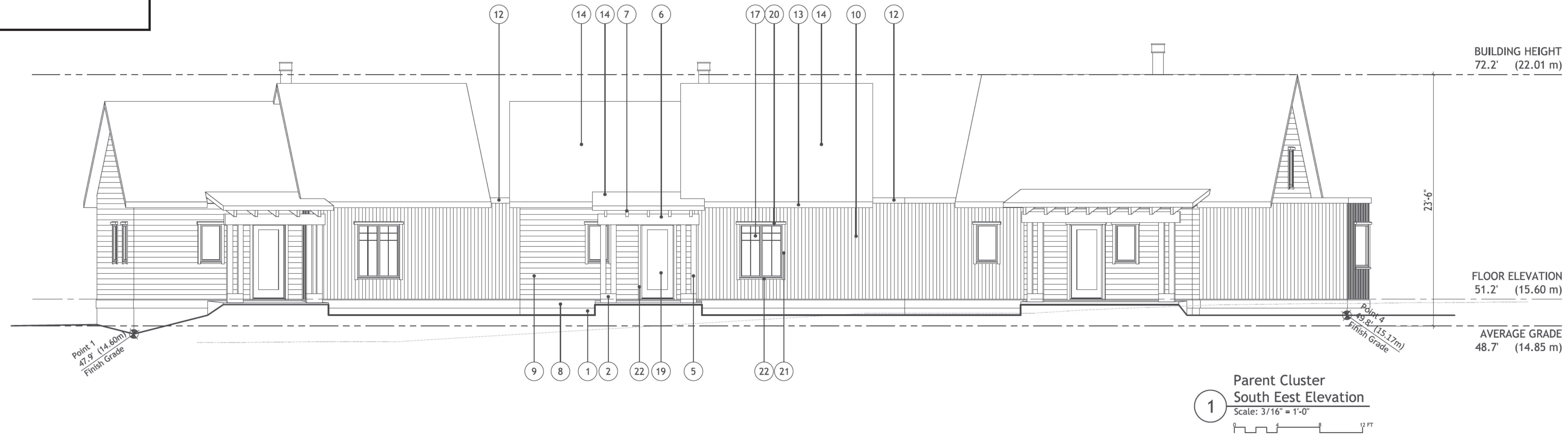
DP re-submission	08 Apr 25
Mainhouse and landscape within DPA-7 area removed from submission	26 Mar 25
DP Submission	03 Mar 23
For general review	1 Nov 22
For general review	21 Oct 22
issue	date

ARCADY

303 Chemainus Road
Ladysmith, BC

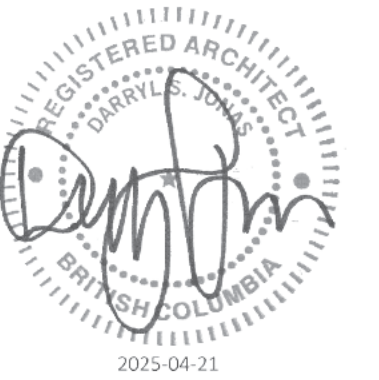
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PARENT CLUSTER ELEVATIONS	
date	scale
28 Feb '23	3/16" = 1.0'
drawn	revision
DJ	0
sheet	

A4.3



MATERIALS LEGEND

1. Exposed concrete foundation. Clear seal finish
2. Exposed concrete pier. Clear seal finish
3. Concrete steps. Clear seal finish
4. Composite or wood deck access steps.
Stain finish if wood
5. 6x6 or 4x4 wood post. Clear stain finish
6. 6x12 or 4x12 wood beam. Clear stain finish
7. 2x8 or 3x8 exposed wood roof framing. Clear stain finish
8. Composite or wood decking and edge fascia.
Stain finish if wood
9. Horizontal wood, composite or cementitious siding.
Clear stain finish if wood or paint finish cementitious
10. Vertical wood, composite or cementitious siding.
Clear stain finish if wood or paint finish cementitious
11. Composite or wood base trim. Clear stain finish if wood
12. Composite or wood fascia and barge boards.
Clear stain finish if wood
13. Prefinished metal gutter and rainwater leaders
14. Prefinished standing seam or corrugated metal roofing
and flashings
15. Prefinished vented metal soffit
16. Prefinished metal wood stove flue and flashing
17. Double glazed wood, fibreglass or metal windows.
Paint finish if wood
18. Double glazed wood, fibreglass or metal french doors.
Paint finish if wood
19. Double glazed wood, fibreglass or metal entry door.
Paint finish if wood
20. Profiled 3x3 wood window head c/w prefinished metal
flashing. Clear stain finish
21. Profiled 2x3, 2x6 or 2x8 wood window jamb trim.
Clear stain finish
22. Profiled 2x3 wood window sill. Clear stain finish
23. Wood, composite or prefinished metal guardrails.
Clear stain finish if wood



DP re-submission	08 Apr 25
Mainhouse and landscape within DPA-7 area removed from submission	26 Mar 25
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issue	date

ARCADY

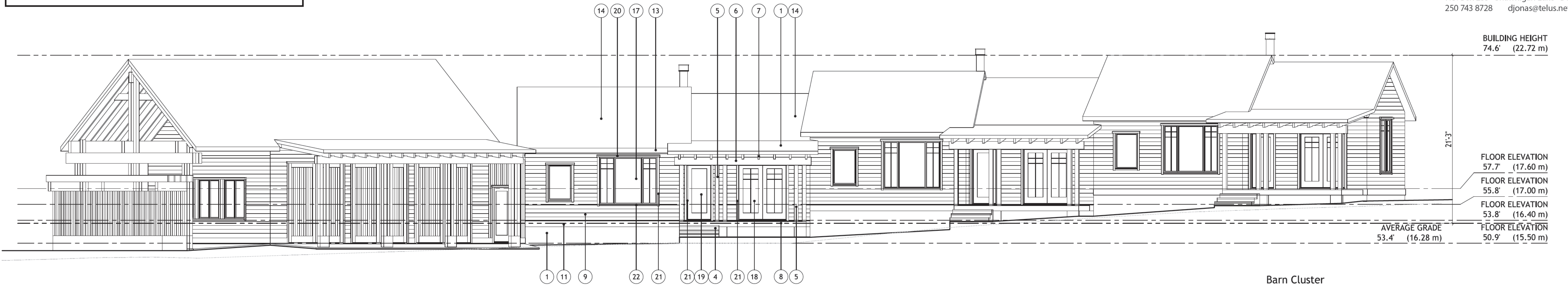
303 Chemainus Road
 Ladysmith, BC

title

**PARENT
 CLUSTER
 ELEVATIONS**

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drawn	DJ	revision	0
sheet			

A4.4



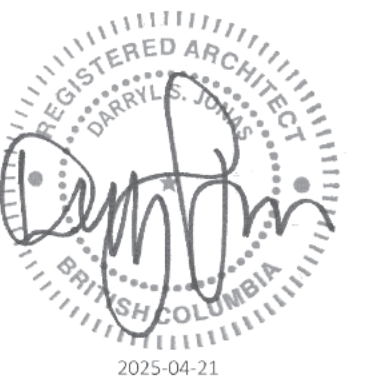
1 Barn Cluster
 North East Elevation
 Scale: 3/16" = 1'-0"



2 Barn Cluster
 North West Elevation
 Scale: 3/16" = 1'-0"

MATERIALS LEGEND

1. Exposed concrete foundation. Clear seal finish
2. Exposed concrete pier. Clear seal finish
3. Concrete steps. Clear seal finish
4. Composite or wood deck access steps.
Stain finish if wood
5. 6x6 or 4x4 wood post. Clear stain finish
6. 6x12 or 4x12 wood beam. Clear stain finish
7. 2x8 or 3x8 exposed wood roof framing. Clear stain finish
8. Composite or wood decking and edge fascia.
Stain finish if wood
9. Horizontal wood, composite or cementitious siding.
Clear stain finish if wood or paint finish cementitious
10. Vertical wood, composite or cementitious siding.
Clear stain finish if wood or paint finish cementitious
11. Composite or wood base trim. Clear stain finish if wood
12. Composite or wood fascia and barge boards.
Clear stain finish if wood
13. Prefinished metal gutter and rainwater leaders
14. Prefinished standing seam or corrugated metal roofing
and flashings
15. Prefinished vented metal soffit
16. Prefinished metal wood stove flue and flashing
17. Double glazed wood, fibreglass or metal windows.
Paint finish if wood
18. Double glazed wood, fibreglass or metal french doors.
Paint finish if wood
19. Double glazed wood, fibreglass or metal entry door.
Paint finish if wood
20. Profiled 3x3 wood window head c/w prefinished metal
flashing. Clear stain finish
21. Profiled 2x3, 2x6 or 2x8 wood window jamb trim.
Clear stain finish
22. Profiled 2x3 wood window sill. Clear stain finish
23. Wood, composite or prefinished metal guardrails.
Clear stain finish if wood



DP re-submission	08 Apr 25
Mainhouse and landscape within DPA-7 area removed from submission	26 Mar 25
DP Submission	03 Mar 23
For general review	1 Nov 22
For general review	21 Oct 22
issue	date

ARCADY

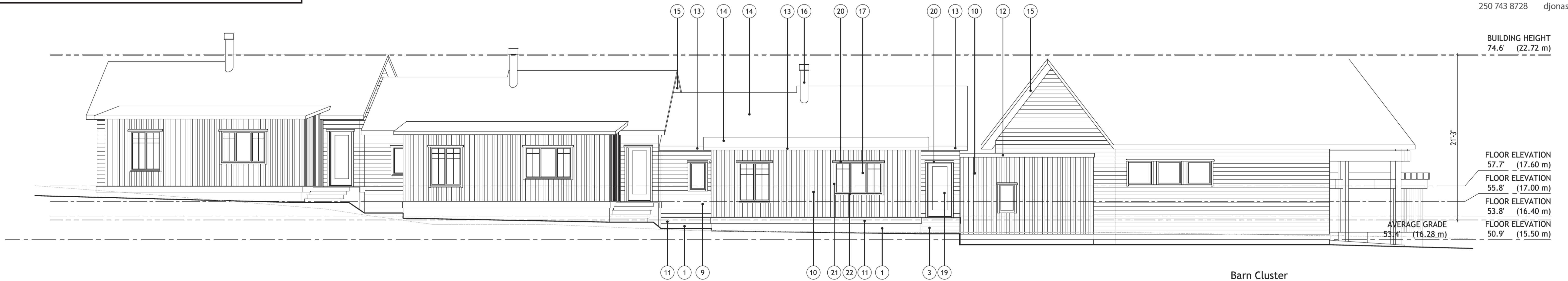
303 Chemainus Road
 Ladysmith, BC

title

**BARN
 CLUSTER
 ELEVATIONS**

date	28 Feb '23	scale	3/16"=1.0'
drawn	DJ	revision	
sheet			0

A5.3

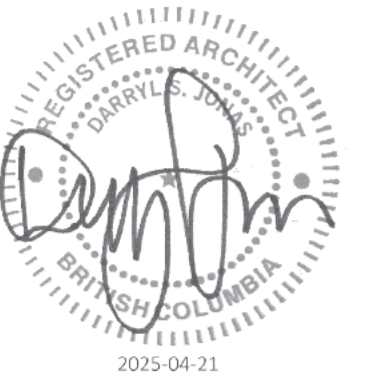


1 Barn Cluster
 South West Elevation
 Scale: 3/16" = 1'-0"

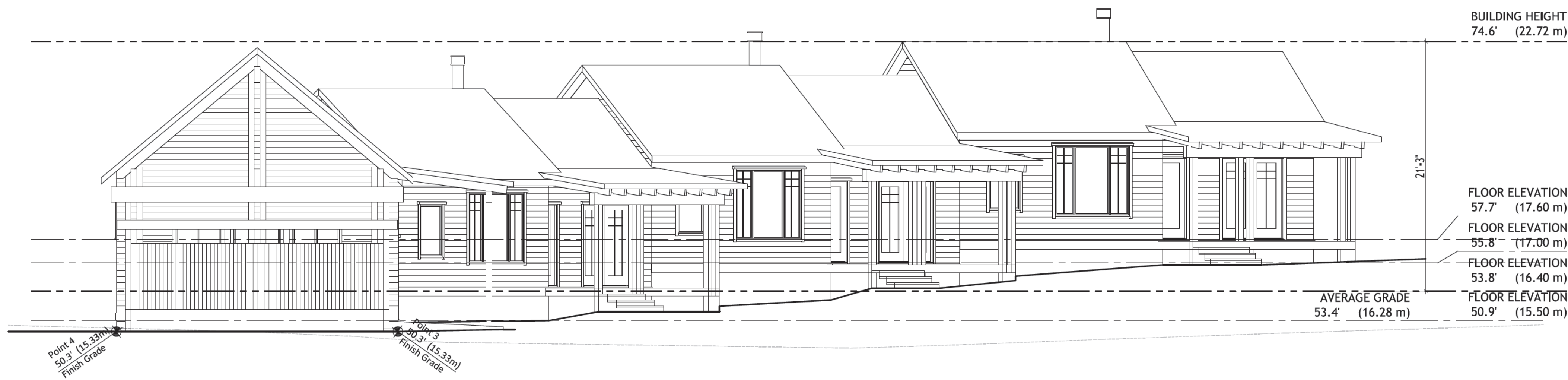


MATERIALS LEGEND

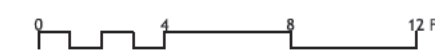
1. Exposed concrete foundation. Clear seal finish
2. Exposed concrete pier. Clear seal finish
3. Concrete steps. Clear seal finish
4. Composite or wood deck access steps.
Stain finish if wood
5. 6x6 or 4x4 wood post. Clear stain finish
6. 6x12 or 4x12 wood beam. Clear stain finish
7. 2x8 or 3x8 exposed wood roof framing. Clear stain finish
8. Composite or wood decking and edge fascia.
Stain finish if wood
9. Horizontal wood, composite or cementitious siding.
Clear stain finish if wood or paint finish cementitious
10. Vertical wood, composite or cementitious siding.
Clear stain finish if wood or paint finish cementitious
11. Composite or wood base trim. Clear stain finish if wood
12. Composite or wood fascia and barge boards.
Clear stain finish if wood
13. Prefinished metal gutter and rainwater leaders
14. Prefinished standing seam or corrugated metal roofing
and flashings
15. Prefinished vented metal soffit
16. Prefinished metal wood stove flue and flashing
17. Double glazed wood, fibreglass or metal windows.
Paint finish if wood
18. Double glazed wood, fibreglass or metal french doors.
Paint finish if wood
19. Double glazed wood, fibreglass or metal entry door.
Paint finish if wood
20. Profiled 3x3 wood window head c/w prefinished metal
flashing. Clear stain finish
21. Profiled 2x3, 2x6 or 2x8 wood window jamb trim.
Clear stain finish
22. Profiled 2x3 wood window sill. Clear stain finish
23. Wood, composite or prefinished metal guardrails.
Clear stain finish if wood



DP re-submission	08 Apr 25
Mainhouse and landscape within DPA-7 area removed from submission	26 Mar 25
DP Submission	03 Mar 23
For general review	1 Nov 22
For general review	21 Oct 22
issue	date



2 Barn Cluster
 East Elevation
 Scale: 3/16" = 1'-0"



ARCADY

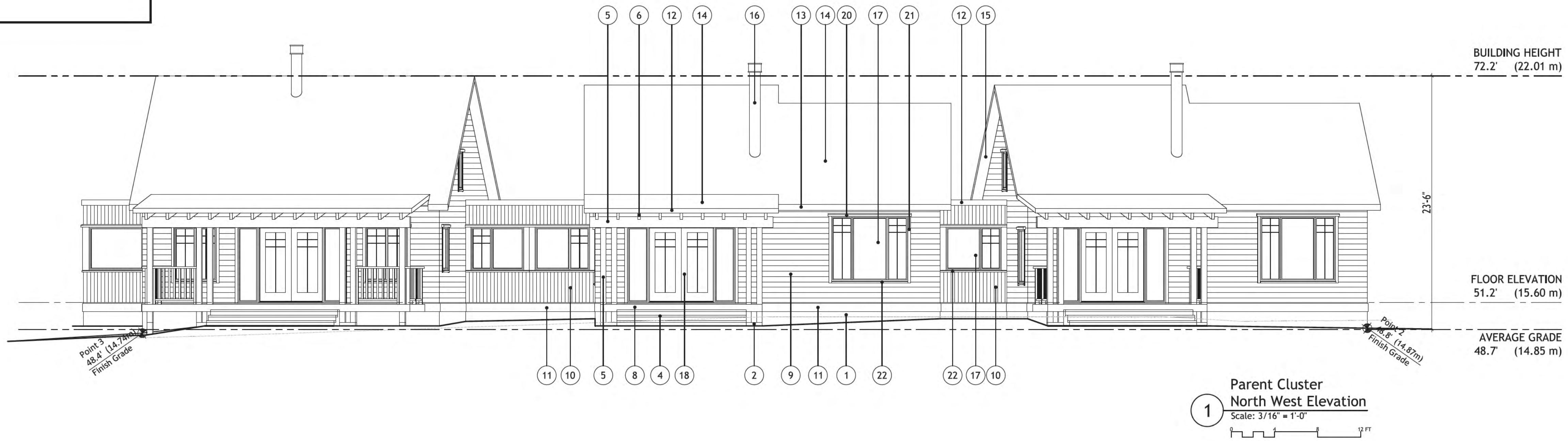
303 Chemainus Road
 Ladysmith, BC

title

**BARN
 CLUSTER
 ELEVATIONS**

date	28 Feb '23	scale	3/16"=1.0'
drawn	DJ	revision	0
sheet			

A5.4



Prefinished metal roofing and flashings. Gutter and rainwater leaders to match



Exterior verandah exposed wood posts, beams and rafters. Clear finish



Vertical wood cladding. Minimal trim to bottom and corners. Clear finish



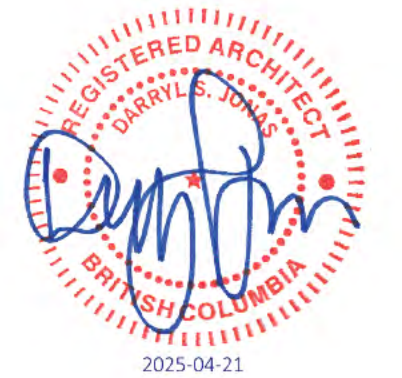
Vertical wood cladding. Glazed door with subtle lighting to mark the entry. Clear finish



Entry porch with glazed door and subtle light to mark the entry. Clear finish

MATERIALS LEGEND

1. Exposed concrete foundation. Clear seal finish
2. Exposed concrete pier. Clear seal finish
3. Concrete steps. Clear seal finish
4. Composite or wood deck access steps. Stain finish if wood
5. 6x6 or 4x4 wood post. Clear stain finish
6. 6x12 or 4x12 wood beam. Clear stain finish
7. 2x8 or 3x8 exposed wood roof framing. Clear stain finish
8. Composite or wood decking and edge fascia. Stain finish if wood
9. Horizontal wood, composite or cementitious siding. Clear stain finish if wood or paint finish cementitious
10. Vertical wood, composite or cementitious siding. Clear stain finish if wood or paint finish cementitious
11. Composite or wood base trim. Clear stain finish if wood
12. Composite or wood fascia and barge boards. Clear stain finish if wood
13. Prefinished metal gutter and rainwater leaders
14. Prefinished standing seam or corrugated metal roofing and flashings
15. Prefinished vented metal soffit
16. Prefinished metal wood stove flue and flashing
17. Double glazed wood, fibreglass or metal windows. Paint finish if wood
18. Double glazed wood, fibreglass or metal french doors. Paint finish if wood
19. Double glazed wood, fibreglass or metal entry door. Paint finish if wood
20. Profiled 3x3 wood window head c/w prefinished metal flashing. Clear stain finish
21. Profiled 2x3, 2x6 or 2x8 wood window jamb trim. Clear stain finish
22. Profiled 2x3 wood window sill. Clear stain finish
23. Wood, composite or prefinished metal guardrails. Clear stain finish if wood



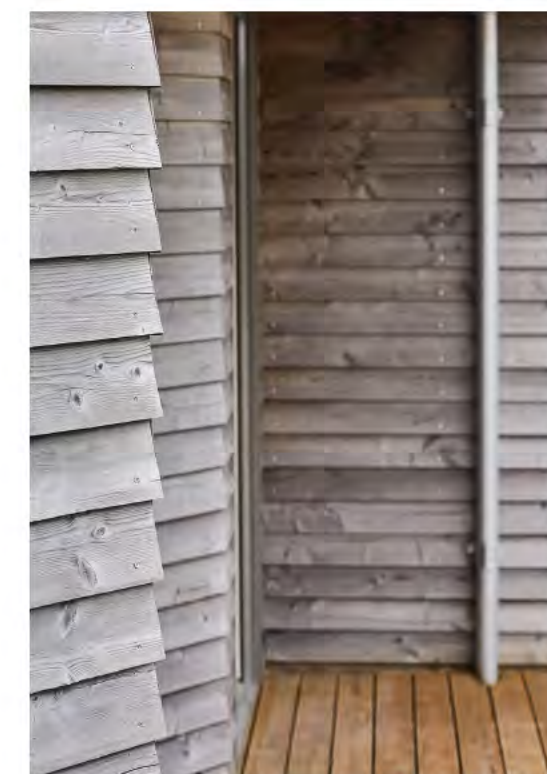
DP re-submission	08 Apr 25
Mainhouse and landscape within DPA-7 area removed from submission	26 Mar 25
DP Submission	03 Mar 23
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For general review	21 Oct 22
issue	date



Wood stairs from grade to entry porches and decks. Clear seal finish



Concrete foundation. Exposed surfaces of concrete are formed with narrow boards leaving a horizontal imprint of the cladding texture. Clear seal finish



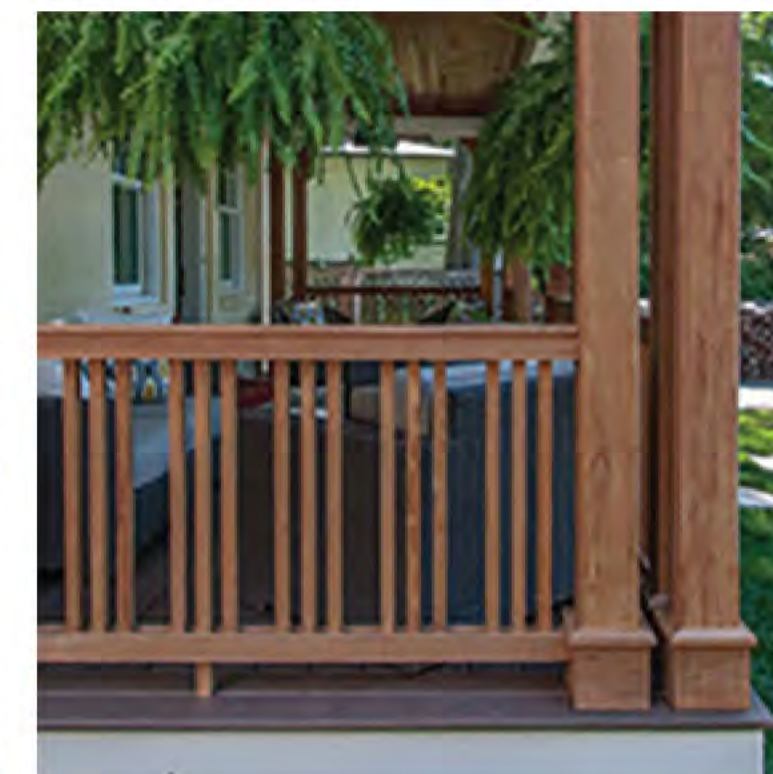
Horizontal cladding corner detail. Cladding corners mitted in lieu of using corner board trim boards. Clear finish



Black window frame in vertical wood cladding. Window trim to match cladding. Clear finish



Verandah wood decking. Picture framed end boards to protect the end grain of decking. Clear finish



Verandah wood railing. Sample layout of pickets. Clear finish

ARCADY

303 Chemainus Road
 Ladysmith, BC

title

MATERIAL PALETTE, TONES AND TEXTURES

date	28 Feb '23	scale	3/16" = 1.0'
drawn	DJ	revision	
sheet			0

A4.3

STAFF REPORT TO COUNCIL

Report Prepared By: Development Services Department
Meeting Date: April 21, 2026
File No: 3010-20 26-01
Re: CVRD Referral: Bylaw No. 4705

RECOMMENDATION:

That Council direct staff to advise the CVRD that the Town of Ladysmith has no concerns with Bylaw No. 4705.

EXECUTIVE SUMMARY:

This report provides a review and recommended response to a CVRD referral for proposed OCP amendments.

PREVIOUS COUNCIL DIRECTION:

N/A

INTRODUCTION/BACKGROUND:

The Town has received a referral from the CVRD for Bylaw No. 4705. If approved, Bylaw No. 4705 will amend Schedule A of the CVRD's OCP to add six new metrics for measuring the success of the OCP and nine Local Area Plans (LAPs) – including LAPs for Saltair and the Diamond -- as a new Schedule B. The CVRD's referral is included as Attachment A to this report.

RECOMMENDED RESPONSE:

Staff have reviewed the referral materials and have no major concerns. Staff therefore recommend advising the CVRD that the Town has no concerns with the proposed amendments.

ANALYSIS:

New Metrics in Schedule A

Because the six new metrics in Schedule A apply outside of the Town's boundaries, and merely measure progress towards the OCP's goals, they are not expected to impact Ladysmith. Staff have no concerns with these changes.

Schedule B and Local Area Plans

Staff focused their review of the proposed Saltair and Diamond Local Area Plans given their adjacency to Ladysmith. For the Saltair Local Area Plan, staff see nothing in the proposed policies that would negatively impact Ladysmith. Policies to expand Stocking

Creek Park and improve transportation infrastructure will likely have a net positive benefit to Ladysmith.

For the Diamond Local Area Plan, proposed parkland acquisitions would likely benefit Ladysmith residents as would policies related to improving transportation infrastructure.

In terms of their potential impacts to Ladysmith, the proposed changes to the OCP are minor in nature. Staff recommend advising the CVRD that the Town has no concerns with the proposed amendments.

ALTERNATIVES:

Council can choose to:

1. Provide a different response to the CVRD.

FINANCIAL IMPLICATIONS:

N/A

LEGAL IMPLICATIONS:

N/A

CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

The proposed amendments are to a CVRD bylaw and have been referred to the Town for comment. The CVRD is responsible for carrying out required public consultation for amendments to its Official Community Plan.

INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

N/A

ALIGNMENT WITH STRATEGIC PRIORITIES:

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

I approve the report and recommendation.

Allison McCarrick, Chief Administrative Officer

ATTACHMENT:

- A. CVRD Referral Package

February 26, 2026

Deena Beeston
Mayor
Town of Ladysmith
410 Esplanade
LADYSMITH BC V9G 1A2
PO Box 220

via email: dbeeston@ladysmith.ca

Dear Deena Beeston,

Re: Bylaw 4705 Schedule B Local Area Plans (LAP)s and Schedule A Objectives and Policies amendments

We are writing to refer Cowichan Valley Regional District (CVRD) Bylaw No. 4705 Official Community Plan (OCP) for the Electoral Areas Amendment Bylaw to Town of Ladysmith. Comments are invited by completing the attached form by March 30, 2026.

Schedule B Local Area Plans

The CVRD has developed LAPs as part of the OCP for the Electoral Areas. Schedule B Local Area Plans are planning documents that contain place specific history and heritage, as well as policy actions to guide future growth at the local scale. The LAP's are:

- Mill Bay
- Shawnigan Lake
- Cobble Hill
- Cowichan Bay
- Eagle Heights/Koksiilah Village
- Honeymoon Bay/Mesachie Lake/Paldi
- Saltair
- Diamond
- Youbou/Meade Creek

Schedule A Objectives and Policies

OCP Bylaw 4373 Schedule A was adopted November 26, 2026. Bylaw 4705 proposes amendments to Schedule A. Key changes for referral comment are inclusion of additional performance metrics (Appendix 2). Note there are no changes to any other OCP Schedule.

The attached referral form provides links to the draft Bylaw Schedules.

Please contact myself at Coralie.Breen@cvrd.bc.ca or Alison Garnett at Alison.Garnett@cvrd.bc.ca.

More information can be found at [PlanYourCowichan](#).

Sincerely,



Manager, Strategic Initiatives Division
Land Use Services

Attachment: 2026-02-26 Bylaw 4705 Referral Form General

CB/sb

pc: jbelobaba@ladysmith.ca, Jake Beloba, Director of Development Services

Attachment A



REFERRAL RESPONSE FORM

Referral:	Draft Bylaw No. 4705 Official Community Plan for the Electoral Areas Amendment
Referral To:	Town of Ladysmith
Links:	<p>The draft Bylaw 4705 would amend Official Community Plan for the Electoral Areas as follows:</p> <ul style="list-style-type: none">• Amend Schedule A Policies & Objectives• Add Schedule B Local Area Plans. <p>Amend Schedule A Policies & Objectives - link</p> <p>Notable changes include <u>adding</u> the following to Appendix II Performance Metrics:</p> <p>Policy Goal 3 - Metric 6 Proportion of units that are multi-unit or attached or detached suites</p> <p>Policy Goal 3 - Metric 9 Quantity and quality of park space within growth containment boundaries</p> <p>Policy Goal 4 – Metric 11 Access to shorelines from growth containment boundaries</p> <p>Policy Goal 5 – Metric 14 Nighttime reflectance within growth containment boundaries</p> <p>Policy Goal 5 – Metric 15 Roosevelt elk population</p> <p>Policy Goal 7 – Metric 19 Retain sufficiency in growth containment boundaries</p> <p>Add Schedule B Local Area Plans - link</p> <p>Schedule B is a new OCP Schedule under development over the past four years.</p>
Contacts:	Coralie Breen, Manager Strategic Initiatives Coralie.Breen@cverd.bc.ca

	Ali Garnett, Planning Coordinator Strategic Initiatives Alison.Garnett@cvrd.bc.ca
Response Requested by:	Monday, March 30, 2026
Referral Comments:	
Contact Name & Position:	
Contact Phone/Email:	

Attachment A

STAFF REPORT TO COUNCIL

Report Prepared By: Corporate Services Department
Meeting Date: April 21, 2026
File No: 2510-01
Re: Employee Recognition Program

RECOMMENDATION:

That Council:

1. Amend the Employee, Volunteer Firefighter, RCMP Recognition Program Policy 07 2550 A to:
 - a. Remove references to “volunteer firefighters” and replace with “paid-on-call firefighters”;
 - b. Remove RCMP personnel from eligibility;
 - c. Replace the reference to “in good standing” with “continuous and active” to clarify that recognition is based on years of active service; and
2. Replace the requirement for a unanimous vote with a majority vote.

EXECUTIVE SUMMARY:

To seek Council approval for updates to the Town’s Recognition Program to ensure alignment with municipal employment practices, financial accountability, and equitable recognition of service for Town employees.

PREVIOUS COUNCIL DIRECTION:

N/A

INTRODUCTION/BACKGROUND:

The Town’s current Recognition Program includes provisions for acknowledging long-serving employees and individuals in good standing departing from the organization. Historically, this program has also included recognition for RCMP members upon retirement.

RCMP personnel, however, are employees of the federal government and not employees of the Town. Their compensation, benefits, and retirement programs are administered federally. As such, the Town does not have an employment relationship with these individuals.

Additionally, the current policy references “years of service” without specifying that this refers to *active* service. Adding this clarification ensures consistent interpretation and application across departments.

ALTERNATIVES:

Council can choose not to amend the policy at this time.

FINANCIAL IMPLICATIONS:

The financial impact of this policy can be accommodated within existing departmental budgets.

LEGAL IMPLICATIONS:

N/A

CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

N/A

INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

N/A

ALIGNMENT WITH STRATEGIC PRIORITIES:

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

I approve the report and recommendations.

Allison McCarrick, Chief Administrative Officer

ATTACHMENTS:

- A. Redlined Employee, Volunteer Firefighter, RCMP Recognition Program Policy 07 2550 A
- B. Employee, Volunteer Firefighter, RCMP Recognition Program Policy 07 2550 A

ATTACHMENT A

TOWN OF LADYSMITH

POLICY

TOPIC:	EMPLOYEE VOLUNTEER AND PAID-ON-CALL FIRE FIGHTER, RCMP RECOGNITION PROGRAM		
POLICY No.:	07 2550 A		
APPROVED BY:	Council	RESOLUTION No.:	04-094
ORIGINAL DATE:	March 4, 1996	AMENDMENT DATE:	April 21, 2026
AMENDED:	March 19, 2001; September 18, 2000; January 19, 1998, April 21, 2026		

That the Town adopt a policy whereby employees and, Paid-on-Call volunteer ~~f~~Firefighters ~~and RCMP personnel~~ who are retiring or leaving the Town's employment after a minimum of ten years' of continuous and active service receive a gift based on \$25 for each year of service.

By a unanimous majority vote of Council members present, Council may vary the policy where circumstances warrant.

ATTACHMENT B

TOWN OF LADYSMITH

POLICIES AND PROCEDURE MANUAL

TOPIC:	EMPLOYEE, VOLUNTEER FIREFIGHTER, RCMP RECOGNITION PROGRAM
APPROVED BY: COUNCIL	DATE: March 01, 2004
RESOLUTION #: 04-094	
<i>(Amended from) MARCH 19/01 RESOLN. # 01-136 ; SEPT. 18/00 RESOLN. #00-498 ; MAR. 4/96 RESOL.#96-139 ; JAN. 19/98 RESOL #98-064</i>	
<p>That the Town adopt a policy whereby employees, volunteer firefighters and RCMP personnel who are retiring or leaving the Town's employment in good standing after a minimum of ten years service receive a gift based on \$25 for each year of service.</p> <p>By a unanimous vote of Council members present, Council may vary the policy where circumstances warrant.</p>	

7 - 2550 - A

STAFF REPORT TO COUNCIL

Report Prepared By: Financial Services Department
Meeting Date: April 21, 2026
File No: 1970-02
Re: 2026 Property Tax Bylaws

RECOMMENDATION:

That Council give first, second and third readings to:

- “Property Tax Rates Bylaw 2026, No. 2235”;
- “Sewer Parcel Tax Bylaw 2026, No. 2236”; and
- “Water Parcel Tax Bylaw 2026, No. 2237”.

EXECUTIVE SUMMARY:

Staff are presenting the 2026 property tax bylaws for first three readings. These bylaws represent the municipal rates to be levied per property class, the parcel taxes, as well as the rates to be levied for the Cowichan Valley Regional District and the Cowichan Valley Regional Hospital District. Bylaw No. 2235 also sets the tax penalty dates with a 2% penalty levied on the current balance outstanding as of July 2, 2026 and a further 8% penalty levied on the current balance outstanding as of September 9, 2026. By legislation, these bylaws must be adopted prior to May 15, 2026.

PREVIOUS COUNCIL DIRECTION:

CS 2026- 040	2026- 03-03	That Council adopt "Financial Plan Bylaw 2026, No. 2233".
CS 2026- 033	2026- 02-17	That Council give first three readings to the "Financial Plan Bylaw 2026, No. 2233".
CS 2025- 283	2025- 11-04	That Council direct staff to: <ol style="list-style-type: none"> 1. Amend the “Sewer Rates Bylaw 1966, No. 422, Amendment Bylaw 1999, No.1360” to include a 3% increase to the rates; 2. Prepare the 2026 Sewer Parcel Tax bylaw for \$362 per parcel; 3. Amend the “Waterworks Regulation Bylaw 1999, No.1298” to include a 3% increase to the rates; 4. Prepare the 2026 Water Parcel Tax bylaw for \$459 per parcel; and 5. Return to a future meeting of Council with information related to the 2025-IS-09 Residential Curbside Waste Collection Services bid.



INTRODUCTION/BACKGROUND:

The 2026 budget discussions began in September of 2025. During these discussions, the amount of revenue from property taxation to fund municipal operations was determined. Council may recall that there was a significant shift within the tax classes where the tax burden of approximately \$124,000 was moved from the Class 4 – Major Industry to the Class 1 - Residential. This was reflected in the Financial Plan Bylaw which was adopted March 3, 2026.

The bylaws on tonight’s agenda are formalizing the process to levy the approved municipal tax amounts. The property tax amount is allocated, per “Financial Plan Bylaw 2026, No. 2233”, as follows:

Class	Assessment	Levy (\$)	%
Residential	2,942,171,201	8,469,893	74.82%
Utilities	2,382,300	57,937	0.51%
Major Industry	15,843,600	1,163,300	10.28%
Light Industry	11,224,800	112,747	1.00%
Business/Other	151,762,600	1,476,339	13.04%
Managed Forest	7,300	349	0.35%
Rec Non Profit	13,354,000	38,443	
Farm	21,960	1,019	
	3,136,767,761	11,320,027	100.00%

On the property tax notice, there are other agencies for whom the Town collects funds on their behalf. These funds are paid over to the appropriate agency shortly after the July 2nd due date. Requisitions or rates received to date are:

- Vancouver Island Regional Library requisition of \$646,084 (2025 - \$608,595)
- Cowichan Valley Regional District requisition of \$5,035,762 (2025 - \$4,655,041)
- Cowichan Valley Hospital District requisition of \$1,369,262 (2025 - \$1,287,815)
- Provincial School Tax levy (445 only) of \$5,063,799 (2025 - \$4,643,397)
- Municipal Finance Authority total levy of \$696 (2025 - \$678)
- BC Assessment total levy of \$143,321 (2025 - \$130,343)

Due Date:

The tax due date, per legislation, is July 2, 2026. A 2% penalty will be levied on the outstanding current taxes at that time. This penalty would also be applied to any unclaimed Home Owner Grant. A further 8% penalty will be levied on the outstanding current taxes as of September 9, 2026.

ALTERNATIVES:

Council can choose to:

1. Not give first three readings to the 2026 tax rates and parcel tax bylaws at this time. The tax rate bylaw must be approved before May 15, 2026.

FINANCIAL IMPLICATIONS:

Based on the information received to date, the 2026 tax levy would be charged on the average single family dwelling or median business as:

	Average SFD - Residential	Levy difference from 2025	Median Business	Levy difference from 2025
<i>Assessment</i>	<i>723,000</i>		<i>335,000</i>	
School	1,017	64.76	1,353	160.80
Municipal	1,695	92.31	2,654	147.30
Police	386	19.37	605	30.96
Library	119	6.80	186	10.82
CVRD	1,047	68.64	1,188	60.67
Hospital	285	14.05	323	11.19
BCA	28	2.13	38	4.06
MFA	-	-	-	-
Net Assessment based Taxes	4,577	268.06	6,347	425.80
Parcel Tax - Sewer	362	-	362	-
Parcel Tax - Water	459	-	459	-
Total Taxes Levied	5,398	268.06	7,168	425.80

LEGAL IMPLICATIONS:

Community Charter s.197 requires that the annual property tax bylaw is adopted before May 15 each year.

CITIZEN/PUBLIC RELATIONS IMPLICATIONS:

Staff expect to mail the annual property tax notices in early May, soon after the bylaws are adopted and after the School Tax rates are received. The Town now has the ability for property owners to view their property tax notice online. An account is needed to be set up at <https://egov.ladysmith.ca>. In the future, property owners can opt to have their notice delivered via this method instead of traditional mail.

INTERDEPARTMENTAL INVOLVEMENT/IMPLICATIONS:

Finance leads the annual property tax bylaws, notice production and processing payment, though all departments rely on taxation to deliver services.

ALIGNMENT WITH STRATEGIC PRIORITIES:

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

I approve the report and recommendation.

Allison McCarrick, Chief Administrative Officer

TOWN OF LADYSMITH

BYLAW NO. 2235

Property tax rates for the year 2026

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 2026:

- 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
- 2.4 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 2nd day of July, 2026.
- 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 12th day of June, 2026.
- 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 12th day of June, 2026.
- 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 3rd day of July, 2026, 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 2nd day of July, 2026.
- 4.2 Upon the 10th day of September, 2026, 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 9th day of September, 2026.

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 2nd day of June, 2026, penalties shall be added as set out in Section 4 of this Bylaw;
 - b) Where Supplementary Tax Notices are sent between the 2nd day of June, 2026 and before the 11th day of August, 2026, ten (10) percent shall be added on any amount unpaid as of the 9th day of September, 2026;
 - b) Where Supplementary Tax Notices are sent on or after the 11th day of August,

2026, 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 2026, No. 2235”.

READ A FIRST TIME on the _____ day of _____, 2026

READ A SECOND TIME on the _____ day of _____, 2026

READ A THIRD TIME on the _____ day of _____, 2026

ADOPTED on the _____ day of _____, 2026

Mayor (D. Beeston)

Corporate Officer (S. Bouma)

**SCHEDULE “A”
“Tax Rates Bylaw 2026, No.2235”**

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
1	Residential	2.8788	0.1643	1.4480	0.3937
2	Utilities	24.3199	1.3880	5.0680	1.3780
3	Supportive Housing	2.8788	0.1643	1.4480	0.3937
4	Major Industry	73.4240	4.1905	4.9232	1.3385
5	Light Industry	10.0445	0.5732	4.9232	1.3385
6	Business/Other	9.7279	0.5552	3.5476	0.9646
7	Managed Forest	47.8396	2.7303	4.3440	1.1811
8	Rec Non Profit	2.8788	0.1643	1.4480	0.3937
9	Farm	46.3936	2.6479	1.4480	0.3937

TOWN OF LADYSMITH

BYLAW NO. 2236

Sewer parcel tax bylaw for the year 2026

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 2026 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-Two Dollars (\$362.00) 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 2025, No. 2210" is hereby repealed.

Citation

8. This bylaw may be cited as "Sewer Parcel Tax Bylaw 2026, No. 2236".

READ A FIRST TIME on the _____ day of _____, 2026

READ A SECOND TIME on the _____ day of _____, 2026

READ A THIRD TIME on the _____ day of _____, 2026

ADOPTED on the _____ day of _____, 2026

Mayor (D. Beeston)

Corporate Officer (S. Bouma)

TOWN OF LADYSMITH

BYLAW NO. 2237

Water parcel tax bylaw for the year 2026

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 2026 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 2025, No. 2211" is hereby repealed.

Citation

8. This bylaw may be cited as "Water Parcel Tax Bylaw 2026, No. 2237".

READ A FIRST TIME on the _____ day of _____, 2026

READ A SECOND TIME on the _____ day of _____, 2026

READ A THIRD TIME on the _____ day of _____, 2026

ADOPTED on the _____ day of _____, 2026

Mayor (D. Beeston)

Corporate Officer (S. Bouma)

TOWN OF LADYSMITH

BYLAW NO. 2212

A Bylaw to Amend "Town of Ladysmith Streets and Traffic Bylaw 1998, No. 1309"

The Council of the Town of Ladysmith in open meeting assembled hereby amends "Town of Ladysmith Streets and Traffic Bylaw 1998, No. 1309" as follows:

1. Replace Part X, Section 58(1) in its entirety with the following:
 - a. "The Director of Development Services may issue a sidewalk patio permit, in the form prescribed in Schedule 'G', to an applicant who:
 - Completes an application using the standard form provided for that purpose;
 - Pays the applicable application fee and permit fee as set out in Schedule "E", as amended from time to time;
 - Complies with the regulations and conditions set forth in Schedule "F"."
 - b. The annual renewal fee for a sidewalk patio permit, as outlined in Schedule "E", shall be paid annually on or before the anniversary of the date of permit issuance, failing which the permit may be suspended or cancelled."
2. Replace Part X, Section 59(1) in its entirety with the following:
 - a. "The Director of Development Services may issue a retail display permit, in the form prescribed in Schedule "I", to an applicant who:
 - Completes an application using the standard form provided for that purpose;
 - Pays the applicable application fee and permit fee as set out in Schedule "E", as amended from time to time;
 - Complies with the regulations and conditions set forth in Schedule "K"."
3. In Section 69 replace the phrase "subsections 58(2) and 59(2) with "sections 58 and 59".
4. Delete Schedule "E" in its entirety and replace with the updated Schedule "E" attached to and forming part of this Bylaw.
5. Delete Schedule "G" in its entirety and replace with the updated Schedule "G" attached to and forming part of this Bylaw.

Citation

6. This Bylaw may be cited for all purposes as “Town of Ladysmith Streets and Traffic Bylaw 1998, No. 1309, Amendment Bylaw 2026, No. 2212”.

READ A FIRST TIME on the _____ day of _____, 2026

READ A SECOND TIME on the _____ day of _____, 2026

READ A THIRD TIME on the _____ day of _____, 2026

ADOPTED on the _____ day of _____, 2026

Mayor (D. Beeston)

Corporate Officer (S. Bouma)

SCHEDULE "E"

APPLICATION FEE AND ANNUAL PERMIT FEES FOR SIDEWALK PATIOS AND RETAIL DISPLAYS

CLASSIFICATION	Fee
Initial Application Fee	\$25.00
<p>Annual Permit Fees for the approved area. <i>Where a sidewalk patio covers parking spaces, the parking space rate shall apply. For all other areas, the rate per square metre shall apply. The calculation will be the greater of:</i></p>	
Per square meter (m ²) annual charge; or	\$6.04
Per Parking Stall annual charge	\$89.69

SIDEWALK PATIO AND RETAIL DISPLAYS PERMIT NO. _____

"Town of Ladysmith Streets and Traffic Bylaw 1988, No. 1309"

Pursuant to "Town of Ladysmith Streets and Traffic Bylaw 1988, No. 1309" permission is hereby granted to:

Name of Owner(s) of Land (Permittee):

Applicant:

Subject Property (Civic Address):

Legal Description:

In accordance with the attached Schedule "F" and the following additional terms and conditions:

1. The *permit* area approved by this *permit* is shown on the attached approved plans.
2. Construction details and furniture layout on the attached, approved plans must be completed and used, respectively.
3. No area other than the *permit* area may be used as a *sidewalk* patio.
4. Unless condition 11 expressly authorizes the permit area to be used for a sidewalk patio after November 1st, the permit area may only be used for a sidewalk patio between March 1st and October 31st of each year.
5. This *permit* automatically ceases if the permittee has his/her associated business licence or liquor licence suspended or revoked.
6. Unless condition 11 expressly authorizes the permit area to be used for a sidewalk patio after November 1st, the permittee will remove all sidewalk encumbrances by the 1st of November.
7. The permittee will keep the *permit* area and associated improvements in a clean, tidy and safe condition during the term of the permit.
8. The permittee will keep the required third party liability insurance valid during the term of this permit.
Insurance Company: _____ Policy No. _____
9. This *permit* may be altered or revoked by the *Director of Development Services*, if for public safety reasons the *Director of Development Services* deems it necessary to alter or revoke it.
10. The *Director of Development Services* or any of the *Municipality's* employees or contractors may enter the *permit* area at any time without notice or the payment of compensation to deal with any emergency situations which requires the use of the *permit* area as part of the emergency.
11. The permit area may also be used for a sidewalk patio between _____ and _____ of each year, including this calendar year, subject to any additional conditions of winter use required by the *Director of Development Services*.
12. *Retail displays will follow the criteria as laid out in Schedule "K"*.

(Director of Development Services)

TOWN OF LADYSMITH

BYLAW NO. 2234

A Bylaw to amend “Community Centre Fees and Charges Bylaw 2024, No. 2178”

The Council of the Town of Ladysmith in open meeting assembled enacts the following amendments to “Community Centre Fees and Charges Bylaw 2024, No. 2178:

1. Delete Schedule “B” in its entirety and replace it with attached Schedule “B”.
2. Remove the duplication of “A Bylaw to” in the descriptor of the bylaw.
3. Amend the bylaw citation throughout the document by inserting the words “and Facilities” before the word “Fees”.

Citation

4. This Bylaw may be cited for all purposes as Town of Ladysmith “Community Centre and Facilities Fees and Charges Bylaw 2024, No. 2178, Amendment Bylaw 2026, No. 2234”.

READ A FIRST TIME on the 7th day of April, 2026

READ A SECOND TIME on the 7th day of April, 2026

READ A THIRD TIME on the 7th day of April, 2026

ADOPTED on the _____ day of _____, 2026

Mayor (D. Beeston)

Corporate Officer (S. Bouma)

SCHEDULE “B”

Commercial Bookings

Any individual, group or company engaged in the pursuit of commerce for profit through the use of Parks, Recreation & Culture facilities will be charged a commercial booking fee of the rate **plus 20%**.

Non-profit bookings

Any registered non-profit group whose primary purpose is to provide organized sport, leisure or cultural activities will be charged a non-profit booking fee of the rate **less 50%**. Membership must be open to the public and group must be volunteer based. This booking rate does not include specialized facilities such as swimming pools which is charged the registered non-profit youth swim club fee of the rate less 15%.

Private bookings

Any individual, group or organization not meeting the definition of non-profit or commercial is charged the rate listed.

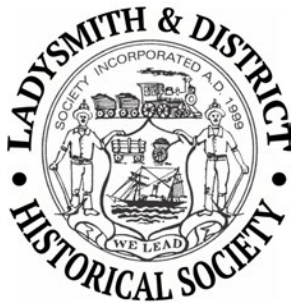
Facility Rental Fees (GST NOT INCLUDED)

Facility	Sep 1, 2024 - Aug 31, 2025	Sep 1, 2025 - Aug 31, 2026	Sep 1, 2026 - Aug 31, 2027
Frank Jameson Community Centre			
Meeting Room per Hour	27.12	27.93	28.77
Meeting Room per Hour with Pool	24.99	25.74	26.51
Meeting Room per Day Rate	108.36	111.61	114.95
Gymnasium per Hour	48.84	50.31	51.82
Gymnasium per Day	420.87	433.49	446.50
Lower Program Room per Hour	48.15	49.60	51.08
Lower Program Room per Hour with Pool rental	24.99	25.74	26.51
Lower Program Room per Day	192.60	198.38	204.33
Lower Rec Room per Hour	48.84	50.31	51.82
Lower Rec Room per Day	420.87	433.49	446.50
Locker Rental	0.50	0.50	0.50
One Pool	91.03	93.76	96.57
Two Pools	133.72	137.73	141.86
Aggie Hall			
Aggie Hall per Hour no kitchen	48.84	50.31	51.82
Aggie Hall per Hour with kitchen	82.49	84.97	87.51
Aggie Hall per Day (includes kitchen)	225.12	231.88	238.83
Aggie Hall Receptions Party, Dance	442.52	455.80	469.47
Transfer Beach			
Transfer Beach Kin Shelter Half Day	36.24	37.33	38.45
Transfer Beach Kin Shelter Full Day	60.52	62.33	64.20
Transfer Beach Sportsmen Shelter Half Day	36.24	37.33	38.45
Transfer Beach Sportsmen Shelter Full Day	60.51	62.33	64.20

Facility	Sep 1, 2024 - Aug 31, 2025	Sep 1, 2025 - Aug 31, 2026	Sep 1, 2026 - Aug 31, 2027
Transfer Beach Amphitheatre – Full Day Private Family Function	111.43	114.77	118.22
Transfer Beach Amphitheatre – Half Day Private Family Function	63.66	65.57	67.53
Transfer Beach Amphitheatre – Full Day Public Special Event	429.84	442.74	456.02
Amphitheatre Saddle-Span Tent – Setup & Takedown (includes 1 full Day public event rental)	1,200.00	1,236.00	1,273.08
Transfer Beach Amphitheatre – Performances per Hour	30.45	31.36	32.30
Park Permit (parking lot/ upper beach/ lower beach) Full Day	111.43	114.77	118.22
Park Permit (parking lot/ upper beach/ lower beach) Half Day	63.66	65.57	67.53
Park Permit (parking lot/ upper beach/ lower beach) per Hour	30.45	31.36	32.30
Sports Fields			
Aggie Ball Diamonds per Hour Youth	0	0	0
Aggie Ball Diamonds per Hour Adult	18.45	19.01	19.58
Aggie Ball Diamonds Tournament per Day	158.58	163.34	168.24
High Street Little League Diamonds per Hour - Youth	0	0	0
High Street Little League Diamonds Tournament per Day	158.58	163.34	168.24
Holland Creek Ball Diamonds per Hour Youth	0	0	0
Holland Creek Ball Diamonds per Hour Adult	18.45	19.01	19.58
Holland Creek Ball Diamonds Tournament per Day	158.58	163.34	168.24
Forrest Field per Hour - Youth	8.16	8.41	8.66
Forrest Field per Hour - Adult	29.19	30.07	30.97
Forrest Field per Day - Youth	52.98	54.57	56.21
Forrest Field per Day - Adult	197.00	202.91	209.00
Miscellaneous			
Chairs (25)	25.80	26.58	27.37
Forrest Field Half Lights per Hour	13.69	14.10	14.52
Forrest Field Full Lights per Hour	17.77	18.30	18.85
Aggie Field Lights	6.84	7.05	7.26
FJCC Field Lights	6.84	7.05	7.26
Practice Pitch			
Practice Pitch per Hour - Youth	2.04	2.10	2.16
Practice Pitch per Hour - Adult	7.30	7.52	7.74
Practice Pitch per Day - Youth	13.25	13.64	14.05
Practice Pitch per Day - Adult	49.25	50.73	52.25
Machine Shop			
Meeting Room per Hour	27.12	27.93	28.77
Meeting Room per Day	108.36	111.61	114.95
Multipurpose Room per Hour	48.15	49.60	51.08
Multipurpose Room per Day	192.60	198.38	204.33

BYLAW STATUS SHEET April 21, 2026

Bylaw #	Description	Status – March 11, 2026
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. MoTT approval received January 15, 2024. Waiting on the applicant to provide a signature on the covenant document. Regular reminders have been sent.
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. MoTT approval required. Waiting on applicant to submit Development Permit per Council Resolution.
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. Waiting on the applicant to meet the conditions of approval and provide the Town with documentation. Regular reminders have been sent.
2173	“Town of Ladysmith Zoning Bylaw 2014, No. 1860, Amendment Bylaw, No. 2173”. To allow storage capabilities at 10910 Westdowne Road.	First and second readings, December 17, 2024. Public Hearing and third reading January 21, 2025. Covenant drafting in process, waiting for applicant to provide more info. MOTT requirements must be met as condition of adoption.
2197	“Town of Ladysmith Zoning Bylaw 2014, No. 1860, Amendment Bylaw 2025, No. 2197”	First, second, and third readings, November 25, 2025. Registration of covenant and Housing Agreement required prior to adoption.
2234	“Community Centre and Facilities Fees and Charges Bylaw 2024, No. 2178, Amendment Bylaw 2026, No. 2234”	First, second, and third readings, April 7, 2026.



Ladysmith & District Historical Society
Box 813
Ladysmith, BC
V9G 1A6

Tel/Fax: 250.245.0100
Email:
info@ladysmithhistoricalsociety.ca
Website: ladysmithhistoricalsociety.ca

April 14th 2026

To: Chris Barfoot, Town of Ladysmith Director Parks, Recreation and Culture

Re: Request for Museum Artifact storage space in the CL&RCo Machine Shop

Dear Chris,

the Historical Society manages the Ladysmith Archives and Museum with their associated collections on behalf of the Town and Community. This includes storage.

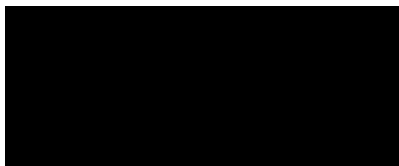
In order to facilitate commencement of renovation activities at the E&N Train Station, Museum artifacts currently in storage at that location require removal by April 23rd. The Historical Society wishes to request from the Town of Ladysmith use of space in the western portion of the CL&RCo Machine Shop for storage of these artifacts for a term of one year, with extension of this term to be possible upon mutual agreement between the Town and the Society. A list of artifacts to be removed from the train station has been furnished to the Town.

Storage space will also be required for a similar amount of additional artifacts currently stored in the CL&RCo Lunchroom/Washroom later this summer, these to be removed upon Town request to facilitate renovation/painting of that building. The Society would look to relocate these artifacts to the Machine Shop also.

Please note that a longer term solution for storage of artifacts is being investigated to cover the possibility that demolition of the current museum building occurs in favor of construction of a new Town Hall.

The Historical Society would much appreciate Town consideration of this request.



With Kind Regards,





Quentin H. Goodbody
President, Ladysmith & District Historical Society


Schedule "B"


MUSEUM ARTIFACTS TO BE STORED ON THE MACHINE SHOP
April 2026




<p>Photograph</p>  <p>Archive No. _____ Accession # 2023.30.1</p>	<p>Donor: Port Alberni group</p> <p>Circa:</p> <p>Description: 4 wheel-wagon for train station luggage It was originally from the Ladysmith Train Station and returned in 2021</p>
<p>Photograph</p>  <p>Archive No. _____ Accession # 2023.30.2</p>	<p>Donor: Port Alberni group</p> <p>Circa: 1930s</p> <p>Description: 2 wheel-hand car dolly originally from the Ladysmith Train Station and returned in 2021.</p>

<p>Photographs</p>  <p>Side view end view</p> <p>Archive No. _____ Accession # 2023.30.7</p>	<p>Donor: Port Alberni group</p> <p>Circa: 1940s</p> <p>Description: weigh scales on wheels originally from Ladysmith Train Station</p>
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<p style="text-align: center;">Photograph</p>  <p>Archive No. _____ Accession # 2023.31.5</p>	<p>Donor: Located in the Ladysmith Train Station</p> <p>Circa: 1900</p> <p>Description: Original old cast iron stove used in Ladysmith Train Station</p>
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<p style="text-align: center;">Photograph</p>  <p>Archive No. _____ Accession # 2023.30.8</p>	<p>Donor: Located in the Ladysmith Train Station originally but given to Port Alberni and returned 2021 to Ladysmith</p> <p>Circa:</p> <p>Description: Original Large trunk in good condition</p>
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<p style="text-align: center;">Photograph</p>  <p>Archive No. _____ Accession # 2023.30.9</p>	<p>Donor: Located in the Ladysmith Train Station originally but given to Port Alberni and returned 2021 to Ladysmith</p> <p>Circa:</p> <p>Description: Old trunk, painted a dull brown in fair condition</p>
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 <p>Accession No. 2012 – 002.1</p>	<p>Donor:</p> <p>Circa:</p> <p>Description: Empress Clothes mangle</p>
 <p>Accession No. T2023.31.1</p>	<p>Donor:</p> <p>Circa:</p> <p>Description: Folding metal Operating Table</p>
 <p>Accession No. TT2023.32.1</p>	<p>Donor:</p> <p>Circa:</p> <p>Description: Hub sign (exterior, metal)</p>

 <p>Accession No. T2023.36.1</p>	<p>Donor:</p> <p>Circa:</p> <p>Description: Coal stove</p>
 <p>Accession No. T2023.39.1</p>	<p>Donor:</p> <p>Circa:</p> <p>Description: CL&RCo wheelbarrow</p>
 <p>Accession no T2023.41.1</p>	<p>Donor:</p> <p>Circa:</p> <p>Description: Porter's Hand Trolley</p>

 <p>Accession # T2023.44.1 and T2023.45.1</p>	<p>Donor:</p> <p>Circa:</p> <p>Description: Sewing machine stand (1 of 2)</p>
 <p>Accession no. T2023.46.1</p>	<p>Donor: Anglican Church</p> <p>Circa:</p> <p>Description: Wooden Church pew (Anglican)</p>
 <p>Accession No. T2023.47.1</p>	<p>Donor:</p> <p>Circa:</p> <p>Description: Wooden Waiting Room Bench from Ladysmith Train Station</p>

 <p>Accession No. T2023.50.1</p>	<p>Donor: From Ladysmith Museum Circa:</p> <p>Description: Commercial Scale (weights not accompanying)</p>
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<p>Photograph</p>  <p>Archive No. _____ Accession # 2023.31.9</p>	<p>Donor: Located in the Ladysmith Train Station</p> <p>Circa:</p> <p>Description: large pieces of coal</p>
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 <p>Archive No. _____</p>	<p>Donor:</p> <p>Circa:</p> <p>Description: ?Apple mangle</p>
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Archive No. _____	Donor: Circa: Description: industrial gauges (?from a sawmill?). – maybe should go to Chemainus?
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DRAFT