



**VILLAGE OF SAYWARD
SPECIAL COUNCIL MEETING AGENDA
May 16, 2024 – 6:45 AM
COUNCIL CHAMBERS**

The Village of Sayward respectfully acknowledges that the land we gather on is on the unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

1. Call to Order

2. Public Input (Maximum of 2 minutes per speaker, 15 minutes total)

Mayor: "Public input for tonight's Special meeting is for the purpose of permitting citizens in the gallery the opportunity to provide input into the 2024-2028 budget and shall be no longer than 15 minutes unless approved by majority vote of Council; each speaker may provide respectful comment relating to the 2024-2028 budget currently being considered by Council. Each speaker may not speak for longer than 2 minutes but may have a second opportunity if time permits. Each speaker must not be allowed to speak regarding a bylaw in respect of which a public hearing has been held. For the record, please state your name and address."

3. Introduction of Late Items

4. Approval of Agenda

Recommended Resolution:

THAT the agenda for the Special Meeting of Council for May 16, 2024, be approved.

5. Minutes of Previous Meetings - None

6. Petitions and Delegation - None

7. Correspondence - None

8. Council Reports - None

9. Reports of Committees - None

10. Mayor's Report - None

11. Unfinished Business - None

12. Staff Reports - None

13. Emergency Services/Public Works/Recreation Department Reports - None

14. Bylaws

a) Five Year Financial Plan Bylaw No. 506, 2024

Recommended Resolutions:

THAT Five Year Financial Plan Bylaw No. 506, 2024 be given fourth and final readings.

b) Tax Rates Bylaw No. 507, 2024

Recommended Resolutions:

THAT Tax Rates Bylaw No. 507, 2024 be given fourth and final readings.

c) Fees & Charges Amendment Bylaw No. 508, 2024

Recommended Resolutions:

THAT Fees & Charges Amendment Bylaw No. 508, 2024 be given fourth and final readings.

15. New Business - None

16. Public Question Period (maximum 15 minutes)

Mayor: "The purpose of the public question period is to enable citizens to provide input into the 2024-2028 budget. Speakers are asked to limit their questions to one each and, if time permits after everyone has had an opportunity to ask questions, speakers may ask a second question. Citizens will be asked to state their name and address."

17. In Camera - None

18. Adjournment



VILLAGE OF SAYWARD
BYLAW NO. 506

A BYLAW TO CONFIRM AND ADOPT THE 2024-2028 FINANCIAL PLAN

WHEREAS under section 165 of the *Community Charter* the Council for the Village of Sayward is required to adopt a financial plan before the annual property tax bylaw is adopted.

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

1. This bylaw may be cited as **"Five Year Financial Plan Bylaw No. 506, 2024"**.
2. Schedule "A" attached hereto and forming part of this Bylaw is hereby adopted and is the Financial Plan for the Village of Sayward for the period 2024-Jan-01 to 2028-Dec-31.
3. The expenditures set forth in Schedule "A" are hereby authorized.
4. Schedule "B" attached hereto and forming part of this Bylaw is hereby adopted and is the Financial Plan Objectives and Policies for Funding Sources and Distribution of Property Value Taxes.
5. Bylaw No. 498 cited as "Five Year Financial Plan Bylaw No. 498, 2023" is hereby repealed.

Read a first time on the 14th day of May 2024.

Read a second time on the 14th day of May 2024.

Read a third time on the 14th day of May 2024.

Adopted on the 16th day of May 2024.

Certified a true copy of Bylaw No. 506
this ____ day of _____, _____

Chief Administrative Officer
Village of Sayward

Mayor

Corporate Officer

Village of Sayward
2024 – 2028 Five Year Financial Plan Bylaw No. 506, 2024 – Schedule A

	2024	2025	2026	2027	2028
REVENUES					
Taxation					
Property Value Taxes	456,492	502,142	552,356	607,591	668,351
Parcel Taxes	38,607	38,607	30,499	30,499	30,499
Utilities/Payments in Lieu of Taxes	15,574	16,152	16,754	17,383	18,038
Total Taxation	510,673	556,900	599,609	655,473	716,888
Fees and Charges					
Recreation	33,006	32,004	32,033	32,062	32,091
Licences/Permits	12,100	12,100	12,100	12,100	12,100
Sewer Utility	92,528	95,767	99,119	102,588	106,178
Water Utility	161,490	166,334	171,324	176,464	181,758
Solid Waste Fees	48,744	50,450	52,216	54,043	0
Other Revenue	164,210	165,757	166,318	166,893	167,483
Total Fees and Charges	512,078	522,412	533,109	544,150	499,611
Other Revenue					
Federal Government Grants	75,149	75,149	75,149	75,149	75,149
Provincial Government Grants	384,000	384,000	384,000	384,000	384,000
Capital Asset Grants	1,860,076	0	0	0	0
Other Grants	380,353	27,500	27,500	27,500	27,500
Total Other Revenue	2,699,578	486,649	486,649	486,649	486,649
Proceeds From Borrowing	0	0	0	0	0
Transfers Between Funds					
Statutory Reserve Funds	0	0	0	0	0
Surplus/Reserve Accounts	0	0	10,100	0	0
TOTAL REVENUE	3,722,329	1,565,961	1,629,467	1,686,272	1,703,148
EXPENSES					
Municipal Purposes					
General Government Services	751,916	594,228	611,516	608,830	616,449
Fire, Emergency & Protective Services	78,638	79,134	82,121	83,605	85,591
Public Works, Roads, Drainage	158,521	160,807	165,426	166,131	168,928
Parks & Recreation	339,799	347,257	354,216	361,442	368,952
Sewer Utility	96,020	99,222	100,983	102,807	104,698
Water Utility	154,853	157,896	161,075	164,398	167,877
Solid Waste Operations	48,500	49,420	50,358	51,316	52,292
Interest Payment on Municipal Debt	16,396	16,320	14,840	14,840	14,840
Amortization	260,038	260,038	260,038	260,038	248,535
Annual Surplus/(Deficit)	1,817,649	-198,361	-171,106	-127,133	-125,012

Village of Sayward
2024 – 2028 Five Year Financial Plan Bylaw No. 506, 2024 – Schedule A cont'd

Capital Expenditures					
General Capital Expenditures	1,860,076	0	10,100	0	0
Sewer Capital Expenditures	0	0	0	0	0
Water Capital Expenditures	0	0	0	0	0
Principal Payment on Municipal Debt	35,929	22,287	15,659	15,659	15,659
Adjustment for Non-Cash Items (Amortization)	-260,038	-260,038	-260,038	-260,038	-248,535
Transfers Between Funds					
Statutory Reserve Funds	0	0	0	0	0
Surplus/Reserve Accounts	181,682	39,390	63,173	117,246	107,864
FINANCIAL PLAN BALANCE	0	0	0	0	0

Village of Sayward - 2024 – 2028 Five Year Financial Plan Bylaw No. 506, 2024 – Schedule B

Financial Plan Objectives and Policies for Funding Sources and Distribution of Property Value Taxes

A. Funding Sources

Over the term of the plan funding sources as defined in S(165)(7) of the Community Charter are derived as shown in Table 1; amounts and proportions shown for fiscal 2023.

Table 1: Funding Sources, Fiscal 2023

Taxation	\$	510,673	13.08%
Fees, Charges & Other Revenue	\$	512,078	13.12%
Federal & Provincial Grants	\$	2,699,578	69.15%
Appropriation from Surplus/Reserves	\$	181,682	4.65%
Proceeds from Borrowing	\$	-	0.00%
	\$	3,904,011	100.00%

Objectives and Policies:

- Seek and identify alternative revenue sources.
- Reduce dependency on taxation.
- Annually review proportion of revenue that is received from user fees and charges and increase rates as required.

B. Distribution of Municipal Property Taxes Across Property Classes

Over the term of the plan municipal property taxes are distributed across property tax classes as shown in Table 2; approximate amounts and proportions shown for fiscal 2023.

Table 2: Distribution of Municipal Property Taxes, Fiscal 2023

Class 1 - Residential	253,230	55.473%
Class 2 - Utilities	3,424	0.750%
Class 4 - Major Industry	-	0.000%
Class 5 - Light Industry	155,675	34.102%
Class 6 - Business & Other	31,610	6.925%
Class 7 - Managed Forest	11,412	2.500%
Class 8 - Recreation/Non-Profit	1,141	0.250%
Class 9 - Farm	-	0.000%
	\$ 456,492	100.00%

Objectives and Policies:

- Tax rates are fully adjusted to eliminate the impact of changes in assessment due only to market changes as identified by the BC Assessment Authority.
- Attract and sustain commercial and industrial development to/in the Village.
- Maintain property tax rates at a level that attracts families to the Village.
- Council will continue to encourage economic development initiatives designed to attract more businesses to the area.
- Regularly review and compare the Village's distribution of tax burden relative to other small BC municipalities.

C. Permissive Tax Exemptions

The Village of Sayward believes that Permissive Tax Exemptions are an appropriate way to recognize the value of the services provided to the community by non-profit organizations. Exemptions are granted by Bylaw and are reviewed annually.

Objectives and Policies:

- Continue to provide permissive tax exemptions to non-profit societies that contribute social, economic and cultural benefits to the community.



VILLAGE OF SAYWARD

BYLAW NO. 507

A BYLAW TO FIX RATES UPON REAL PROPERTY IN THE VILLAGE OF SAYWARD AND TO PROVIDE FOR THE PAYMENT OF TAXES IN 2024

WHEREAS pursuant to Section 197 of the *Community Charter*, a Municipal Council must annually, by bylaw, impose property value taxes for the year by establishing tax rates for the municipal revenue proposed to be raised for the year from property value taxes, as provided in the financial plan, and the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body;

NOW THEREFORE, The Council of the Village of Sayward, in open meeting assembled, enacts as follows:

1. CITATION

This bylaw may be cited as "Tax Rates Bylaw No. 507, 2024".

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

- (a) for all lawful general and debt purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column 'A' of Schedule 'A' attached hereto and being a part hereof;
- (b) for library requisition purposes of the Municipality on the assessed value of land and improvements taxable for general municipal purposes, rates and appearing in Column 'B' of Schedule 'A' attached hereto and being a part hereof;
- (c) for Regional District Services: Emergency Services, General Government Administration and Broadband purposes on the assessed value of land and improvements taxable for hospital district purposes, rates appearing in Column 'C' of Schedule 'A' attached hereto and being a part hereof;
- (d) for Regional District Services: Refuse, 911 Answering Services, Planning and Municipal Member Administration purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column 'D' of Schedule 'A' attached hereto and being a part hereof;
- (e) for Regional Hospital District purposes on the assessed value of land and improvements taxable for hospital district purposes, rates appearing in Column 'E' of Schedule 'A' attached hereto and being a part hereof;

(f) for Comox Strathcona Waste Management purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column 'F' of Schedule 'A' attached hereto and being a part hereof;

- 3. The tax rates and taxes named under this Bylaw shall be levied, raised, and collected for the purposes states, and shall be payable by 4:00 p.m. PST July 2, 2024, to the Collector at the Municipal Hall, 652 H'Kusam Way, Sayward, BC.
- 4. The Collector of the Village of Sayward shall add to the unpaid taxes of the current year, for each parcel of land and its improvements on the property tax roll, 10% of the amount of current year taxes which remain unpaid on July 3, 2024 and the said unpaid taxes together with the amount added as aforesaid shall be taxes of the current year due on such land and its improvements.
- 5. Tax rates and percentage additions caused as a result of a supplementary roll prepared under the *Assessment Act* shall be executed in accordance to Section 241 of the *Community Charter*.

Read a first time on the 14th day of May 2024.

Read a second time on the 14th day of May 2024.

Read a third time on the 14th day of May 2024.

Adopted on the 16th day of May 2024.

Certified a true copy of Bylaw No. 507
this ____ day of _____, _____

Chief Administrative Officer
Village of Sayward

Mayor

Corporate Officer

Schedule 'A'

Tax Rates for 2024

Summary of Current Year Tax Rates: The following rates shall apply on each thousand dollars of the assessed value of land and improvements for the year 2024:

Municipal Purposes			Regional Purposes			
A		B	C	D	E	F
Taxation Class	General & Debt Library		RD Admin: Emergency, Gen Gov't & Broadband			Comox Strathcona Waste Management
			RD 911, Refuse & Member Admin	Regional Hospital		
Class 1: Residential	4.42843	0.1609	0.1056	0.0865	0.2572	0.0746
Class 2: Utilities	39.26250	1.4264	0.3696	0.7665	0.9001	0.6613
Class 5: Light Industry	41.41737	1.5047	0.3591	0.8086	0.8744	0.6976
Class 6: Business/Other	21.00425	0.7631	0.2587	0.4101	0.6301	0.3538
Class 7: Managed Forest	57.95988	2.1056	0.3168	1.1315	0.7716	0.9763
Class 8: Recreational/Non-Profit	7.95282	0.2889	0.1056	0.1553	0.2572	0.1340



VILLAGE OF SAYWARD

BYLAW NO. 508

A BYLAW TO AMEND FEES AND CHARGES BYLAW NO. 451, 2019

WHEREAS the Council for the Village of Sayward is authorized pursuant to section 194 of the *Community Charter* to impose fees and charges with respect to services provided by the Village of Sayward.

AND WHEREAS the Council of the Village of Sayward wishes to amend "Fees and Charges Bylaw No. 451, 2019"

NOW THEREFORE BE IT RESOLVED that the Municipal Council of the Village of Sayward, in open meeting assembled, hereby enacts as follows:

1. CITATION

This bylaw may be cited as "**Fees and Charges Amendment Bylaw No. 508, 2024**".

2. AMENDMENT

1. Schedule "D" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "D" and replacing it with "Schedule D – Solid Waste Collection" attached to this bylaw.
2. Schedule "E" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "E" and replacing it with "Schedule E – Water User Rates" attached to this bylaw.
3. Schedule "F" to the Fees and Charges Bylaw No. 451, 2019 is amended by repealing the existing Schedule "F" and replacing it with "Schedule E – Sewer User Rates" attached to this bylaw.

Read a first time on the 14th day of May 2024.

Read a second time on the 14th day of May 2024.

Read a third time on the 14th day of May 2024.

Adopted on the 16th day of May 2024.

Certified a true copy of Bylaw No. 508
___ day of _____, 2024

Chief Administrative Officer
Village of Sayward

Mayor

Corporate Officer

SCHEDULE D
SOLID WASTE COLLECTION

Fees for collection of solid waste from approved receptacles and excess receptacles

DESCRIPTION	FEE
Up to two approved receptacles	\$302.76 per year
Each additional receptacle	\$5.00 for each additional

SCHEDULE E
WATER USER RATES

DESCRIPTION		RATE
Private Residence	per dwelling unit (equivalent to one dwelling unit)	\$462.06
Hotel, Motels	per unit	\$231.00
Apartments or Strata Units	per dwelling unit (equivalent to one dwelling unit)	\$462.06
Trailer Park	per pad	\$462.06
Cafes & Restaurants	(equivalent to 10 dwelling units)	\$4,620.60
Office, Shop, or Store	(equivalent to one dwelling unit)	\$462.06
- Plus for living quarters attached	(equivalent to one dwelling unit)	\$462.06
- Plus for Grocery	(equivalent to one dwelling unit)	\$462.06
- Plus for Butcher Shop	(equivalent to one dwelling unit)	\$462.06
Laundromat	per washing machine (equivalent to one dwelling unit)	\$462.06
Schools	(equivalent to 26 dwelling units)	\$12,013.56
Small Craft Harbour	(equivalent to 2 dwelling units)	\$924.12
Harbour Lease	(equivalent to 10 dwelling units)	\$4,620.60
Industrial	shop, office, sort yard office (equivalent to 7 dwelling units)	\$3,234.42
Industrial	dryland sort and water tower (equivalent to 94 dwelling units)	\$43,433.64
Campground	serviced stalls times months in operation divided by 12 – times Motel rate	\$231.00
Others not specified	each	\$462.06

SCHEDULE F
SEWER USER RATES

DESCRIPTION		RATE
Private Residence	per dwelling unit (equivalent to one dwelling unit)	\$362.15
Hotel, Motels	per unit	\$181.07
Apartments or Strata Units	per dwelling unit (equivalent to one dwelling unit)	\$362.15
Trailer Park	per pad	\$362.15
Cafes & Restaurants	(equivalent to 10 dwelling units)	\$3,621.50
Office, Shop or Store	(equivalent to one dwelling unit)	\$362.15
- Plus for living quarters attached	(equivalent to one dwelling unit)	\$362.15
- Plus for Grocery	(equivalent to one dwelling unit)	\$362.15
- Plus for Butcher Shop	(equivalent to one dwelling unit)	\$362.15
Laundromat	per washing machine (equivalent to one dwelling unit)	\$362.15
Schools	(equivalent to 26 dwelling units)	\$9,415.90
Small Craft Harbour	(equivalent to 2 dwelling units)	\$724.30
Harbour Lease	(equivalent to 10 dwelling units)	\$3,621.50
Industrial	shop, office, sort yard office (equivalent to 7 dwelling units)	\$2,535.05
Industrial	dryland sort and water tower (equivalent to 94 dwelling units)	\$34,042.10
Campground	serviced stalls times months in operation divided by 12 – times Motel rate	\$181.07
Others not specified	each	\$362.15