

Municipality of North Cowichan

Committee of the Whole

AGENDA

Tuesday, April 13, 2021, 6:00 p.m.
Electronically

Pages

1. CALL TO ORDER

This meeting, though electronic, is open to the public. All representations to Council will form part of the public record. Proceedings will be streamed live and archived at www.northcowichan.ca. Members of the public may join this online meeting and participate virtually during the Public Input and Question Period portions of the agenda.

- To join by computer, smartphone, or tablet, visit northcowichan.ca/virtualmeeting for instructions.
- To join by telephone, dial 1.844.426.4405, enter the meeting ID 133 014 1060, and then press # to join the meeting.

2. APPROVAL OF AGENDA

Recommendation:

That the Committee of the Whole agenda be adopted as circulated [or as amended].

3. ADOPTION OF MINUTES

Purpose: To consider if there were any errors or omissions prior to adopting the minutes.

- | | | |
|------|--|-------|
| 3.1. | Regular Committee of the Whole minutes from March 9, 2021 | 4 - 5 |
| 3.2. | Special Committee of the Whole minutes from March 15, 2021 | 6 - 7 |
| 3.3. | Special Committee of the Whole minutes from March 23, 2021 | 8 - 9 |

Recommendation:

That the minutes of the Regular Committee of the Whole meeting held March 9, 2021, Special Committee of the Whole meetings held March 15, 2021 and March 23, 2021 be adopted, as circulated.

4. PUBLIC INPUT

Public Input is an opportunity for the public to provide their feedback on matters included on the agenda. The maximum number of speakers to be heard during the public input period is limited to five, with a maximum of three minutes allotted to each speaker. To be added to the speakers list, please:

- click on the 'raise your hand' button, if participating by computer, smartphone, or tablet, or
- dial *3 on your phone

5. BUSINESS

5.1. Council Strategic Plan: Quarter 1 Update (January 1 to March 31, 2021) 10 - 26

Purpose: To provide a quarterly status update on projects identified within the 2019-2022 Council Strategic Plan for the period from January 1, 2021, to March 31, 2021, in accordance with the Council Strategic Plan Administration Policy.

5.2. 2021 Tax Rates 27 - 32

Purpose: To present options for setting 2021 Tax Rates.

Recommendation:

That Committee of the Whole recommends that Council direct staff to distribute the 2.5% tax increase equally across all classes net of new construction.

5.3. Tax Due Date/Penalty Date Options 33 - 35

Purpose: To present options for the 2021 property tax due date and penalty date.

Recommendation:

That Committee of the Whole recommends that Council direct staff to employ the General Tax Collection Scheme.

5.4. Proposed Cell Tower on Mount Tzouhalem 36 - 36

Prior to Meeting: Due to technical complications, the video cannot be streamed during the virtual meeting. Members of Council are asked to please click on the link ([Link to Video](#)) to view the video prior to the meeting.

Purpose: To consider the motion referred from the April 7, 2021 regular Council meeting in relation to the proposed cell tower on Mt. Tzouhalem.

Referred Motion (as updated on April 12, 2021):

That Council instruct staff to offer Rogers an alternate location for their proposed cell tower on Mt. Tzouhalem that is at least 500 meters from homes, or existing or possible future zoning for homes.

(Note: this motion was updated on April 12, 2021 to reflect the correct wording as moved by Council.)

6. NEW BUSINESS

7. QUESTION PERIOD

Question Period is an opportunity for the public to ask brief questions regarding the business discussed during the meeting. To be added to the speakers list, please:

- click on the 'raise your hand' button, if participating by computer, smartphone, or tablet, or
- dial *3 on your phone

8. ADJOURNMENT

Recommendation:

That the meeting be adjourned at _____ p.m.

Municipality of North Cowichan Committee of the Whole MINUTES

**March 9, 2021, 6:00 p.m.
Electronically**

Members Present	Councillor Tek Manhas, Chair Mayor Al Siebring Councillor Rob Douglas Councillor Christopher Justice Councillor Kate Marsh Councillor Rosalie Sawrie Councillor Debra Toporowski
Staff Present	Ted Swabey, Chief Administrative Officer (CAO) Sarah Nixon, Deputy Chief Administrative Officer (D/CAO) David Conway, Director, Engineering Clay Reitsma, Senior Manager, Engineering Don Stewart, Director, Parks and Recreation Rob Conway, Director, Planning and Building Shawn Cator, Director, Operations Michele Gill, Manager, Development, Engineering Jason Birch, Chief Information Officer Tammy Isaachsen, Acting Manager, Communications and Public Engagement Michelle Martineau, Corporate Officer Tricia Mayea, Deputy Corporate Officer

1. CALL TO ORDER

There being a quorum present, the Chair called the meeting to order at 6:00 p.m.

2. APPROVAL OF AGENDA

IT WAS MOVED AND SECONDED:

That the Committee of the Whole agenda be adopted as circulated.

CARRIED

3. ADOPTION OF MINUTES

3.1 Regular Committee of the Whole minutes from February 9, 2021

IT WAS MOVED AND SECONDED:

That the minutes of the Committee of the Whole meeting held February 9, 2021 be adopted, as circulated.

CARRIED

4. PUBLIC INPUT

Council received public input from three members of the public regarding agenda item 5.2 [Bell McKinnon / Paddle Road Park concept – Issues and Considerations].

5. BUSINESS

5.1 Master Transportation Plan Presentation

Councillor Douglas joined the meeting at 6:10 p.m.

The Director, Engineering Projects, David Conway provided a presentation on the Master Transportation Plan that included strategic plan alignment, background, engagement, coordination with the OCP and expected outcomes, and responded to questions of Council. A copy of the presentation was appended to the agenda.

Councillor Sawrie left the meeting at 7:10 p.m. and returned to the meeting at 7:29 p.m.

5.2 Bell McKinnon/Paddle Road Park concept - Issues and Considerations

The Director, Planning and Building, Rob Conway, provided a presentation on the Bell McKinnon Local Area Plan that included an overview of issues and considerations associated with its implementation, and answered questions of Council. A copy of the presentation was appended to the agenda.

IT WAS MOVED AND SECONDED:

That the meeting be extended to 9:30 p.m.

CARRIED

6. NEW BUSINESS

None.

7. QUESTION PERIOD

Council received two questions from the public regarding agenda item 5.2 [Bell McKinnon / Paddle Road Park concept – Issues and Considerations].

8. CLOSED SESSION

None.

9. ADJOURNMENT

IT WAS MOVED AND SECONDED:

That the meeting be adjourned at 9:25 p.m.

CARRIED

Certified by Corporate Officer

Signed by Mayor

Municipality of North Cowichan Special Committee of the Whole MINUTES

**March 15, 2021, 6:00 p.m.
Electronically**

Members Present	Councillor Tek Manhas, Chair Mayor Al Siebring Councillor Rob Douglas Councillor Christopher Justice Councillor Rosalie Sawrie Councillor Debra Toporowski
Members Absent	Councillor Kate Marsh
Staff Present	Ted Swabey, Chief Administrative Officer (CAO) Sarah Nixon, Deputy Chief Administrative Officer (D/CAO) George Farkas, Director, Human Resources and Corporate Planning Walter Wiebe, Senior Manager, Financial Services Jamie Goodman, Manager, Budgets and Infrastructure Tammy Isaachsen, Acting Manager, Communications and Public Engagement Tricia Mayea, Deputy Corporate Officer

1. CALL TO ORDER

There being a quorum present, the Chair called the meeting to order at 6:00 p.m.

2. APPROVAL OF AGENDA

IT WAS MOVED AND SECONDED:

That Council approve the agenda as circulated.

CARRIED

3. CLOSED SESSION

IT WAS MOVED AND SECONDED:

That Council close the March 15, 2021 Special Committee of the Whole meeting at 6:03 p.m. to the public on the basis of the following sections of the *Community Charter*:

- 90(1)(a) personal information about an identifiable individual who holds or is being considered for a position as an officer, employee or agent of the municipality or another position appointed by the municipality;
 - 90(1)(c) labour relations or other employee relations;
 - 90(1)(f) law enforcement, if the council considers that disclosure could reasonably be expected to harm the conduct of an investigation under or enforcement of an enactment;
- and

- 90(2)(b) the consideration of information received and held in confidence relating to negotiations between the municipality and a provincial government or the federal government or both, or between a provincial government or the federal government or both and a third party.

CARRIED

3.1 Matter closed under sections 90(1)(a), (c), (f), and 90(2)(b)

4. ADJOURNMENT

IT WAS MOVED AND SECONDED:

That Council adjourn the Special Committee of the Whole meeting at 8:12 p.m.

CARRIED

Certified by Corporate Officer

Signed by Mayor

Municipality of North Cowichan Special Committee of the Whole MINUTES

**March 23, 2021, 6:00 p.m.
Electronically**

Members Present	Councillor Tek Manhas, Chair Mayor Al Siebring Councillor Rob Douglas Councillor Christopher Justice Councillor Kate Marsh Councillor Rosalie Sawrie Councillor Debra Toporowski
Staff Present	Ted Swabey, Chief Administrative Officer (CAO) Sarah Nixon, Deputy Chief Administrative Officer (D/CAO) David Conway, Director, Engineering Projects Clay Reitsma, Senior Manager, Engineering Don Stewart, Director, Parks and Recreation Rob Conway, Director, Planning and Building Shawn Cator, Director, Operations George Farkas, Director, Human Resources and Corporate Planning Talitha Soldera, Director, Financial Services Jason Birch, Chief Information Officer Walter Wiebe, Senior Manager, Financial Services James Goodman, Manager, Budgets and Infrastructure Tammy Isaachsen, Acting Manager, Communications and Public Engagement Tricia Mayea, Deputy Corporate Officer

1. CALL TO ORDER

There being a quorum present, the Chair called the meeting to order at 6:01 p.m.

2. APPROVAL OF AGENDA

IT WAS MOVED AND SECONDED:

That the Committee of the Whole agenda be adopted as circulated.

CARRIED

3. PUBLIC INPUT

Council received no public input.

4. BUSINESS

4.1 Financial Plan and Capital Expenditure Plan

The Manager, Budgets and Infrastructure, James Goodman, provided a presentation on the 2021 Operating Budget and 2021-2025 Capital Expenditure Plan for inclusion in the

2021-2025 Financial Plan Bylaw, and answered questions from Council. A copy of the presentation is included in the agenda package.

IT WAS MOVED AND SECONDED:

That Committee of the Whole recommend to Council that the portion of the Parks and Recreation Director's salary that is currently charged to the Forestry Reserve Fund be shifted to the General Revenue account. (Opposed: Manhas)
CARRIED

IT WAS MOVED AND SECONDED:

That Committee of the Whole recommend that Council approve in principle the 2021 Operating Budget and 2021-2025 Capital Expenditure Plan as presented to the Committee of the Whole on March 23, 2021, including the adjustment for the Parks and Recreation Director's salary allocation, and direct staff to prepare the 2021-2025 Financial Plan Bylaw, with the edit to the Forestry Reserve Fund. CARRIED

5. NEW BUSINESS

None.

6. QUESTION PERIOD

No questions were submitted using the online platform.

7. CLOSED SESSION

IT WAS MOVED AND SECONDED:

That the Committee close the March 23, 2021 Committee of the Whole meeting at 7:43 p.m. to the public on the basis of the following section of the *Community Charter*:

- 90(1)(i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose. CARRIED

7.1 Matter closed under section 90(1)(i) legal advice

8. ADJOURNMENT

IT WAS MOVED AND SECONDED:

That the meeting be adjourned at 9:14 p.m. CARRIED

Certified by Corporate Officer

Signed by Mayor

Report

Date: April 13, 2021

File:

To: Committee of the Whole

From: George Farkas, Director, Human Resources and Corporate Planning Endorsed



Subject: Council Strategic Plan: Quarter 1 Update (January 1 to March 31, 2021)

Purpose

To provide a quarterly status update on projects identified within the 2019-2022 Council Strategic Plan for the period from January 1, 2021, to March 31, 2021, in accordance with the Council Strategic Plan Administration Policy.

Background

In early 2019, Council created North Cowichan's first-ever Council Strategic Plan. The 2019-2022 Council Strategic Plan (the "Plan") outlines what Council aims to accomplish during its term and sets out several years' worth of projects and initiatives to help them realize their vision and strategic objectives.

On March 4, 2020, Council adopted the Council Strategic Plan Administration Policy (the "Policy") to establish an administrative process to ensure accountability and transparency to the public. The Policy supports Council's oversight role of monitoring staff progress towards implementing the Plan by providing clear direction to staff on how that progress is to be reported. That reporting requirement includes quarterly updates to Council by March 31, June 30, September 30 and December 31 of each year to outline staff progress towards meeting the Plan's objectives.

Discussion

The Council Strategic Plan 2021 Quarter 1 Update is attached to this staff covering report. As required under the Council Strategic Plan Administration Policy, this quarterly update will be made available on the Municipal website following the Committee of the Whole meeting.

Recommendation

For information purposes only.

Attachment:

Appendix A: Council Strategic Plan Quarter 1 Update



2021 Quarter 1 Update

January 1 - March 31, 2021

Council Strategic Plan 2019-2022

INTRODUCTION

Quarter 1 Update: January 1 - March 31, 2021

In the first quarter of 2021, one of the Municipality's key areas of focus was towards establishing the budget and other key foundational elements that are necessary to ensure successful delivery of Council's strategic priorities for the remainder of the year. The Municipality also continued to make progress on advancing numerous priorities of Council during the quarter.

In addition to the budget meetings held in November and December, meetings were also held on January 12 and 16, February 9 and March 23, 2021, and staff have now received direction to bring forward the finalized Financial Bylaw in Q2. During the budget process, Council approved a total of \$225,250 in Grant-in-Aid Funding for 2021 to 28 local community organizations, as well as additional funding to the Cowichan Historical Society in the amount of \$15,000.

During the first quarter, the Municipality received confirmation that it had been awarded grant funding relating to invasive and noxious weed management; FireSmart funding for developing prescription treatments for high-risk areas and wildfire development permit area guidelines updating; and Tourism Dependent Communities funding for Mount Tzouhalem parking lot development, Kinsmen Beach Park washroom renovation, Mount Prevost downhill trail sanctioning and wayfinding, and Waterwheel Park relamping.

A growth management planning process was presented to the Committee of the Whole on January 26, and information to support growth management discussions were prepared for the OCP Advisory Committee Working Group and upcoming public process, including environmental mapping, analysis and memos on servicing and environmental issues and a development potential analysis. As well, progress on the Joint Utility Board Outfall Relocation Project was advanced with Council awarding a contract for the design, construction oversight and administration for the project to Parsons Incorporated on March 3, with staff now commencing work on the route selection.

The new Environmental Advisory Committee, which is tasked with reviewing and advising on CAEP / OCP policies and actions, plus other environmental concerns referred by Council, held its first three meetings on February 16, March 2 and March 16, 2021. Staff also presented a report to Committee of the Whole in February that outlined the benefits of an automated curbside collection process, which would include increased waste diversion and the reduction of GHG emissions.

Another significant foundational element advanced in Q1 was the acceleration of the Municipality's recruitment efforts to ensure that key Council-approved positions, many of which support advancing Council's Strategic Plan priorities, would be in place at the earliest opportunity. The new positions approved by Council, along with three temporary positions funded by the COVID-19 Safe Restart Grant, have all been filled or are in their final stages of selection, with new staff scheduled to be onboarded in April and May.

The Municipality continued to take steps in Q1 to modernize its practices in response to the COVID-19 pandemic. After a successful pilot of Webex Events for Committee of the Whole meetings, both

Regular Council meetings and Public Hearings were also moved to this software. In addition, online credit card payments are now accepted for business licence renewals, expanding on the program offered for dog licence renewals in Q4-2020.

A number of actions also took place in Q1 to support open and transparent communications with the public, including: publication of seven news releases; communications related to the OCP Community Character Survey and CAEP Actions and Priorities Survey; public engagement on the Joint Utility Board relocation project, including an online community information session on January 28; initiation and continuation of efforts to inform the public of the various ways they can participate in virtual Council Meetings, Public Hearings and Committee of the Whole Meetings; launch of the "Waste Reduction Wednesday" social media campaign to inform and encourage residents to reduce waste; an information webpage was created that includes an interactive webmap showing firearms discharge areas along with other relevant information; and an interactive Forestry Webmap was developed to allow the public to view various forestry related data layers.

In addition, staff worked closely during Q1 with residents, Cowichan Housing, the Ministry of Poverty Reduction, the Canadian Red Cross, St. John Ambulance, the Cowichan Women Against Violence Society and the CVRD to relocate residents who were displaced from their homes due to the fire on December 31, 2020 at the Lewis Street Apartments by assisting with their transition into temporary accommodation (funded through Emergency Services BC), and from there on to permanent housing.

SERVICE



We provide responsive, efficient, transparent and engaged service that contributes value to the community.

Action	2021 Quarter 1 Update														
<p>Maintain the existing high level of service in the community</p>	<ul style="list-style-type: none"> ✓ The Municipality successfully recruited the following positions approved by Council, along with two temporary positions funded through the COVID-19 Relief Grant: <table border="1" data-bbox="662 583 1515 945"> <thead> <tr> <th>Position</th><th>Start Date</th></tr> </thead> <tbody> <tr> <td>Administrative Supervisor, RCMP Support Services</td><td>April 19, 2021</td></tr> <tr> <td>Engineering Technologist - Environmental Programs</td><td>April 12, 2021</td></tr> <tr> <td>Manager, Planning</td><td>May 3, 2021</td></tr> <tr> <td>Assistant Fire Chief</td><td>April 29, 2021</td></tr> <tr> <td>Bylaw Compliance Officers (2 FT temporary) *COVID-19 Grant</td><td>April 19, 2021</td></tr> <tr> <td>Client Services Assistant (2 year term) *COVID-19 Grant</td><td>In Progress</td></tr> </tbody> </table> ✓ The 2021 Budget Meetings were held on November 24, December 8 and December 15 of 2020 as well as on January 12 and 16, February 9 and March 23 of 2021. All meetings were available to the public for online and telephone participation. ✓ Wave/leisure pool re-opened on April 6, 2021 to expand user capacities under COVID-19 restrictions. Staff have completed the "ice-in" season at Fuller Lake Arena, under close to normal ice usage. On March 29, the Provincial Health Officer announced that all indoor group fitness activities would be cancelled for the next three weeks. ✓ After the successful pilot of Webex Events for Committee of the Whole meetings, staff moved to this software for Council and Public Hearings as well. Webex Events allows direct public input and questions by phone or computer, and removes the need for TELUS-managed special events services, reducing cost and increasing flexibility. ✓ Online credit card payments are now accepted for business licence renewals, expanding on the program offered for dog licence renewals in Q4-2020. ✓ Staff presented a report to Committee of the Whole in February to consider whether to pursue automated garbage collection. In May, staff will present a Communications and Public Engagement Plan to gauge public support for an automated system for Council's consideration. 	Position	Start Date	Administrative Supervisor, RCMP Support Services	April 19, 2021	Engineering Technologist - Environmental Programs	April 12, 2021	Manager, Planning	May 3, 2021	Assistant Fire Chief	April 29, 2021	Bylaw Compliance Officers (2 FT temporary) *COVID-19 Grant	April 19, 2021	Client Services Assistant (2 year term) *COVID-19 Grant	In Progress
Position	Start Date														
Administrative Supervisor, RCMP Support Services	April 19, 2021														
Engineering Technologist - Environmental Programs	April 12, 2021														
Manager, Planning	May 3, 2021														
Assistant Fire Chief	April 29, 2021														
Bylaw Compliance Officers (2 FT temporary) *COVID-19 Grant	April 19, 2021														
Client Services Assistant (2 year term) *COVID-19 Grant	In Progress														
<p>Develop a long-term plan for the municipal forest reserve</p>	<ul style="list-style-type: none"> ✓ On October 7, Council continued the pause on public engagement until a Memorandum of Understanding with Cowichan Nation is signed. 														

Action	2021 Quarter 1 Update
Recognize the great work of staff	<ul style="list-style-type: none"> ✓ The Recognition Survey results have been shared with staff and planning has now commenced to establish a recognition program through staff input. ✓ Recognized employees reaching service milestones in Q1 of 10+ years with the Municipality. ✓ Highlighted in Council Bulletins recent notable contributions by staff: <ul style="list-style-type: none"> • Acknowledgment of our Environmental Programs Coordinator for maintaining a relationship with the Ministry of Forest, Lands and Natural Resources (FLNRO) which helped to secure grant funding related to education and management of invasive and noxious weeds. • Session presentation made by a member of our Financial Services team as part of our procurement software provider's annual conference, which was attended by 100+ municipal clients across North America. • Additional hours put in by our Operations roads crews around the clock during the February long weekend snow storms. ✓ Prepared and distributed employee profiles in January, February and March Council Bulletins highlighting select staff in Fire and Bylaw Services, Financial Services and Information Management/Information Technology.
Ensure open and transparent communications with the public	<p>The following actions took place to support open and transparent communications with the public:</p> <ul style="list-style-type: none"> ✓ Seven news releases were sent out. ✓ Communications and engagement to support the OCP Community Character Survey and the two online Community Dialogue Sessions took place. ✓ Public engagement on the Joint Utility Board relocation concluded, with the closing of comments regarding the proposed pipe routing options, and an online community information session was held on January 28. ✓ Communications supporting the CAEP Actions and Priorities Survey and engagement took place. ✓ The promotion of upcoming Environmental Advisory Committee meetings was initiated with posts on North Cowichan's social media highlighting the meetings' dates, times, and agendas. ✓ Ongoing effort to communicate the change in how members of the public participate in virtual Council Meetings, Public Hearings, and Committee of the Whole meetings was initiated and continues. ✓ Council meetings changed to live public engagement. ✓ An information webpage was created that includes an interactive Firearms Webmap showing firearms discharge areas along with other relevant information. ✓ An interactive Forestry Webmap was developed to allow the public to view various forestry-related data layers.
Identify potential new sources of revenue	No change

Action	2021 Quarter 1 Update
Review RCMP service levels	<ul style="list-style-type: none"> ✓ Value for Money RCMP Review completed on March 15, 2021. ✓ Community Safety Response Model Gap Analysis project anticipated to complete in Q2, with North Cowichan's input to the <i>Special Committee on Reforming the Police Act</i> anticipated to be referred by end of April.
Maintain opportunities for multi-modal transportation	<ul style="list-style-type: none"> ✓ Master Transportation Plan will be engaging the public and key organizations beginning in April as part of work to create draft visions and goals to be presented in a technical paper to Council. ✓ City of Duncan commissioned a similar study in conjunction with their OCP review. Staff of both governments will information share. ✓ Ford Road design is at 60% completion stage.

ENGAGEMENT



Through collaborative relationships with other governments, Indigenous peoples, stakeholder partners and engaging the community at large, we achieve optimum outcomes for all.

Action	2021 Quarter 1 Update
Continue to develop strong relationships with Indigenous peoples	<ul style="list-style-type: none"> ✓ Virtual government-to-government session between the City of Duncan, Cowichan Tribes, Cowichan Valley Regional District, North Cowichan and School District 79 is coordinated for April 22, 2021 to further enhance relationship building. ✓ MOU drafted and under review by Cowichan Nation. ✓ Dike trail from the Somenos Conservation Area to Tzouhalem Road officially named as the S'amunu Trail to reflect and honour Quw'utsun occupancy of the area for many thousands of years. ✓ Council and 29 staff members attended a full day online training session, "Working Effectively with Indigenous Peoples", on January 22, 2021 that was delivered by Indigenous Corporate Training Inc.
Support community groups and organizations	<ul style="list-style-type: none"> ✓ Special events involving roads continue to be impacted due to complications arising from COVID restrictions. Awaiting Province to reduce restrictions to allow in-person events to occur. ✓ Letters of support from Mayor and Council have been provided to BC and Western Hockey Leagues, Chemainus Festival of Murals, Cowichan Family Life, Cowichan Trail Stewardship, Wilson Transportation, and BC and Western Hockey Leagues. ✓ Director of Planning and Building attended Chemainus Residents Association Annual General Meeting on January 13, 2021 to present on the Chemainus Revitalization Plan. ✓ Director of Planning and Building presented to the Quamichan Lake Neighborhood Association on April 6, 2021. ✓ Council approved the addition of a mural on the north side of the Chemainus Bunker, sponsored by the Chemainus Rotary Club. ✓ Council approved a total of \$225,250 in Grant-in-Aid Funding for 2021 to 28 local community organizations. As well, additional funding to the Cowichan Historical Society was approved in the amount of \$15,000.
Work collaboratively with regional government partners, ensuring a strong relationship with the Cowichan Valley Regional District (CVRD)	<ul style="list-style-type: none"> ✓ Parks and Recreation and Operations staff were required to take conduct from the CVRD Emergency Management staff on January 26, 2021 to support displaced residents from the Lewis Street Apartment fire. Since then, staff have been working extensively with residents, Cowichan Housing, Ministry of Poverty Reduction, Canadian Red Cross, St. John Ambulance, Cowichan Women Against Violence Society and the CVRD Housing Coordinator to relocate residents into temporary accommodation (funded through Emergency Services BC), and from there through to permanent housing.

Action	2021 Quarter 1 Update
<p>Work collaboratively with regional government partners, ensuring a strong relationship with the Cowichan Valley Regional District (CVRD), <i>continued</i></p>	<ul style="list-style-type: none"> ✓ Planning staff worked in collaboration with CVRD and other Municipal planning departments to successfully complete the Housing Needs Assessment Report, a requirement for the OCP update project. ✓ Parks and Recreation staff are in the process of applying for (through the CVRD) a regional FireSmart grant (\$450,000) funding for implementing fire smart initiatives. ✓ Parks and Recreation staff are also in the process of applying for (through the CVRD) a regional emergency preparedness grant funding (\$200,000) for upgrading and modernizing emergency communications and support. ✓ The Environmental Department is collaborating with the CVRD on a CVRD led Chemainus River Flood Mapping Program. This has included review of a grant application for consideration expected in Q2. Meanwhile staff from both organizations have completed a joint effort to review. ✓ Continued to work with the CVRD on the Cowichan River flood mapping project. ✓ Collaborative process with CAOs in the region to frame options for a regional emergency planning program. ✓ The Inter-Municipal Relationship Protocol Agreement between the City of Duncan and the Municipality is now updated and adopted.
<p>Lobby the CVRD, provincial and federal governments to support North Cowichan through grants, funding, and tax revenues</p>	<ul style="list-style-type: none"> ✓ The following grants were awarded to the Municipality in Q1: <ul style="list-style-type: none"> • Received \$8,000 grant to support invasive and noxious weed management. • Received FireSmart grant funding (\$110,345) for developing prescription treatments for high-risk areas and wildfire development permit area guideline updating. • Received Tourism Dependent Communities funding (\$686,412) for Mount Tzouhalem parking lot development, Kinsmen Beach Park washroom renovation, Mount Prevost downhill trail sanctioning and wayfinding, and Waterwheel Park re-lamping. ✓ The Municipality is waiting for confirmation on individual grant submissions for Cowichan Aquatic Centre re-roofing (\$1,700,000), Crofton to Maple Bay multi-modal trail (\$1,450,000), Mount Prevost Climbing Trail (\$99,900); Herd Road Park development (\$105,250); and Beverly Street Constructed Wetlands (\$100,000). ✓ Letters were sent to provincial and federal governments on anti-human trafficking; the BC Legislation enabling PACE legislation; the Help Cities Lead campaign; the RCMP dispatch services; the Speculation and Vacancy taxes and Additional Transfer tax; the Opioid crisis; and the rollout of COVID-19 vaccines.
<p>Provide a strong voice at the CVRD table, advocating for sustainable development in the region</p>	<ul style="list-style-type: none"> ✓ In partnership with the CVRD, a regional partnership funding application was brought forward, which in conjunction with the UBCM Strengthening Community Services Fund, would help address homelessness and related issues arising from homeless people living in public spaces.

HOUSING

We have sustainable housing opportunities that represent the interests of all our citizens.



Action	2021 Quarter 1 Update
Seek opportunities to partner and support affordable housing initiatives	✓ Development permits issued for affordable housing projects at Sherman Road and Willow Street and a for supportive housing project at Drinkwater Road.
Create opportunities for new forms of housing (e.g. condos above neighbourhood commercial)	✓ Mixed housing types facilitated and encouraged through the development review and approval process.
Explore opportunities for additional housing that meets the needs of the community	✓ Recommendations of Housing Needs assessment considered in land use planning negotiations, analysis and recommendations.

ENVIRONMENT



We lead in environmental policies and practices to support the future health of our community.

Action	2021 Quarter 1 Update
Strengthen environmental policy in all land use planning	<ul style="list-style-type: none"> ✓ Environmental policy review completed and presented to Council.
Remodel and implement the Climate Action and Energy Plan	<ul style="list-style-type: none"> ✓ Formed the new Environmental Advisory Committee. Three meetings have been held since formation. ✓ The Federation of Canadian Municipalities extended the deadline for the CAEP remodel project to February 2022. Public online survey on CAEP actions completed. EAC expected to provide policy recommendations to Council mid-May, in time to inform OCP update policy development.
Reconsider the Urban Containment Boundary and where future growth should be concentrated, especially in relation to the Quamichan watershed	<ul style="list-style-type: none"> ✓ Growth management planning process presented to Committee of the Whole on January 26, 2021. ✓ Three meetings with OCP Advisory Committee and Working Group on growth management topic completed. ✓ Information to support growth management discussions prepared for OCP Advisory Committee Working Group and upcoming public process, including environmental mapping, analysis and memos on servicing and environmental issues and a development potential analysis.
Relocate the Joint Utility Board Sewage Outfall Location	<ul style="list-style-type: none"> ✓ North Cowichan Council approved hiring Parsons for the professional services contract on March 3, 2021. The City of Duncan Council approved retaining Parsons on March 15, 2021. Staff will be commencing with work on the route selection. ✓ Stakeholder and community consultation report is nearly done. There was no feedback received that suggests that there are any significant issues with how the project is proceeding. ✓ The Ministry of Environment is still in consultation with the WSÁNEĆ First Nations.
Evaluate options for environmental improvements to Quamichan and Somenos Lakes	<ul style="list-style-type: none"> ✓ Expecting to enter a formal service agreement with Somenos Marsh Wildlife Society for work related to improving water quality in Somenos Lake.
Review requirements for gray water reuse, solar power, and charging stations in new development	<ul style="list-style-type: none"> ✓ To be considered as part of the OCP review.

Action	2021 Quarter 1 Update
Create a biodiversity protection policy	✓ Scoping workshop with Council in Q2 prior to formal start.
Review opportunities for district energy system partnerships	No change
Support the health of our beaches, including advocacy with other levels of government	✓ A letter was sent to the Minister of Transport Canada in support of Alistair McGregor's Bill C-250 to amend the Canada Shipping Act to prescribe a specific area in and among the southern Gulf Islands where the proposed National Marine Conservation Area is to be established and prohibit the anchoring of freighter vessels.
Increase awareness of waste reduction	<ul style="list-style-type: none"> ✓ A "Waste Reduction Wednesday" social media campaign began with weekly posts on Facebook and Twitter educating, informing, and encouraging residents on various ways to reduce waste. ✓ Staff presented a report to Committee of the Whole in February that outlined the benefits of an automated curbside collection process. Opportunities include increased waste diversion with larger recycling containers and the reduction of GHG emissions by lowering self-haul trips.

ECONOMY



We attract and retain great talent and sustainable businesses, and have opportunities for all.

Action	2021 Quarter 1 Update
Support, retain, and attract light industry	✓ Included as part of OCP review.
Utilize local business when it can be demonstrated through the procurement process that they can deliver comparable value for money to non-local business	✓ Financial Services is reviewing the social procurement pilot being conducted by the CVRD and will engage with CVRD to consider implementation in the future.
Review options to provide any future municipal forest timber to local businesses for secondary industry	✓ UBC's work continues to be paused.
Develop a long-range strategic plan for North Cowichan-owned real estate	✓ Remains pending as Council resolved to wait until completion of the OCP and Forestry Review to look at a long-term strategy.
Support small scale innovative agriculture	<ul style="list-style-type: none"> ✓ To be considered as part of the OCP update and Strategic Agricultural Plan update. ✓ In partnership with the Cowichan Green Community, supporting the development of a regional Food Hub.
Create conditions that will facilitate the development of specialty services in and around the new Cowichan District Hospital	<ul style="list-style-type: none"> ✓ Director of Planning and Building presented to Council on the implementation of the Bell McKinnon Local Area Plan, which included how staff were operationalizing this strategic plan priority. ✓ Draft zoning prepared for Bell McKinnon employment lands that allow for specialty medical services. ✓ Staff working with proponent on an application for a 22,000 square foot medical services office building at Norcross and Drinkwater roads.
Consider the merits of implementing an Economic Development Committee	✓ Under development and will be presented to Council in May 2021.
Support sport tourism and in particular Rowing Canada Aviron's entry into the community	✓ In continuing to support Rowing Canada's relocation to North Cowichan, staff held a virtual community meeting with Moose Road neighbourhood residents on March 25, 2021 regarding Rowing Canada's short-term and potential long-term use of the Duncan Community Lodge property.
Lobby the provincial government to locate offices in North Cowichan	No change

COMMUNITY



We are a mix of unique, inspiring, sustainable, and safe neighbourhoods enjoyed by residents, businesses, and visitors.

Action	2021 Quarter 1 Update
Rewrite the Official Community Plan, forming the basis for local area plans throughout the community (e.g. Quamichan area, Berkey's Corner area, and Maple Bay Village)	<ul style="list-style-type: none"> ✓ Community character mapping survey and community dialogue sessions completed. Community character profiles being completed for review by Ambassadors. ✓ Phase 3 and growth management planning underway. ✓ Director of Planning and Building provided formal OCP Project Update to Council on April 7.
Update the Subdivision Bylaw	<ul style="list-style-type: none"> ✓ Updating the front end general requirements for subdivision approval, and the form of contract for projects is anticipated to start in Q3. ✓ Updating the engineering standards that we and developers design, to include considering green infrastructure, is anticipated to start in 2022 due to potential linkages to the OCP process and Master Transportation Plan.
Improve pedestrian safety on Boys Road	<ul style="list-style-type: none"> ✓ Project must be coordinated with JUB Outfall Relocation Project. If pipeline is not going down Boys Road, then the anticipated start of this project is mid-2022. If selected pipe route is along Boys Road, then the anticipated start of this project is in mid to late 2023.
Incentivize or prioritize new growth in areas close to existing core development	<ul style="list-style-type: none"> ✓ To be addressed in OCP review.
Provide more input into managing the opioid crisis	<ul style="list-style-type: none"> ✓ Development permit issued for 52 units of supportive housing at 2983 Drinkwater Road. Site under development.
Continue to implement existing neighbourhood plans (e.g. Chemainus Revitalization Plan, Crofton Local Area Plan, etc.)	<ul style="list-style-type: none"> ✓ Presentation given to Chemainus Residents Association on the Chemainus Revitalization Plan. ✓ Presentation given to Committee of the Whole on issues and considerations with implementation of Bell McKinnon Local Area Plan. ✓ Staff support provided for new Cowichan Secondary School and Cowichan District Hospital projects. ✓ Local area plans principles and policies implemented through the development application review and approval process.



INCLUSION

Council will act to maintain and strengthen North Cowichan as an economically thriving and sustainable community of unique and inclusive towns and neighbourhoods

2021 Quarter 1 Update

Staff have commenced reviewing recommendations on best practices regarding Diversity and Inclusion, including prospective employee training.

Highlighted our commitment to inclusion with Pink Shirt Day communications both internally and externally.

UPCOMING

The following list of Action Items have a start date beyond 2021

Action	
Review developer utilization of the professional reliance model	2022
Develop incentives for creating compact development (e.g. infill)	2022
Develop a business case for innovative development (e.g. site adaptive planning, conservation development, residential cluster development, etc.)	2022
Renew the Zoning Bylaw	2022
Encourage appropriate development charges and amenities to support greater development (e.g. Development Cost Charge review)	2022
Review the potential for creating a heritage protection policy	2022
Integrate natural assets into the overall asset management program	2022
Develop a comprehensive climate change risk and vulnerability registry	2022
Update the Agricultural Implementation Plan and encourage the use of arable land	2022

COMPLETED

The following list of Action Items have been completed

<i>Action</i>	
Evaluate the merits of adopting the Energy Step Code	2020

Report

Date April 13, 2021
To Council
From Talitha Soldera, Director, Financial Services
Subject 2021 Tax Rates

File:

Endorsed:



Purpose

To present options for setting 2021 Tax Rates.

Background

At the March 23, 2021 Committee of the Whole meeting, the Committee recommended that Council approve, in principle, the 2021 budget with a 2.5% net tax increase and directed staff to prepare the 2021-2025 Financial Plan Bylaw.

Finalizing the budget provides the total property taxes that need to be raised.

Discussion

Tax rates are calculated using the 2021 property assessment and budgeted tax revenue. For 2021, revenue to be raised from property taxes totals \$32,165,170. This represents a 3.9% increase in property taxes for 2021. However, new construction/non-market changes totalling \$116 million reduce the net tax increase to 2.5%.

2021 assessments using the Revised Assessment Roll have increased by 7.75%, with an average single family dwelling having increased from \$474,000 in 2020 to \$507,000 in 2021, a 7% increase. Residential assessment is 90% of total assessment and provides 68% of total property tax revenue. A summary of assessed values for all property classes is included in attachment 1.

[Council's Revenue Tax and Budget Policy](#), which was updated in 2016, states that Council will strive to ensure tax ratios and rates meet the following:

- a) Set tax ratios and rates to maintain tax stability between property classes within the framework established by this policy and while factoring in non-market growth within classes.
- b) Set Class 4 – Heavy Industry at provincial average tax ratio, and with a target of no more than three times Class 6 – Business.
- c) Set Class 5 – Light Industry at no more than two times Class 6 – Business tax ratio.
- d) Set Class 6 – Business at no more than a tax ratio of 2.
- e) Set Class 7 – Managed Forest at no more than two times Class 6 – Business tax ratio.
- f) Class 8 – Non-profit and Recreation: assist sector by setting Tax Ratio to 1.
- g) Class 9 – Farms: encourage local farm production by reducing the Tax Ratio to 1.

Options

Option 1 (recommended)

That Committee of the Whole recommends that Council direct staff to distribute the 2.5% net tax increase equally across all classes net of new construction.

Advantages:

- Maintains year over year stability between property classes.
- Smallest increase for residential and business properties who continue to struggle with the effects of COVID-19 restrictions.
- Consistent with Council direction for a recovery budget, returning to sustainable tax levels.

Disadvantages:

- Makes no progress on Council's policy objectives of reducing reliance on business and industry through reduction of Class 4, 5 and 6 tax ratios.

Option 2

That Committee of the Whole recommends that Council direct staff to set Class 4 (Major Industry) tax rates at three times the Class 6 (Business) Rate.

Advantages:

- Progress towards Council's policy objectives meeting objective (b) setting the Major Industry rate at no more than three times the Business rate.
- Reduced reliance on major industrial taxpayers.

Disadvantages:

- Larger increase for other property classes, including residential and business.

Option 3

That Committee of the Whole recommends that Council direct staff to set Class 4 (Major Industry) tax rates to result in no tax increase for Major Industry.

Advantages:

- Progress towards Council's policy objectives
- Reduced reliance on major industrial taxpayers.

Disadvantages:

- Slightly larger increase for other property classes, including residential and business.

Implications

Option 1 results in a tax increase of \$47 on an average single family home and \$272 on the average business.

Option 2 results in a tax increase of \$70 on an average single family home and \$360 on the average business.

Option 3 results in a tax increase of \$55 on an average single family home and \$302 on the average business.

Recommendation

That Committee of the Whole recommends that Council direct staff to distribute the 2.5% tax increase equally across all classes net of new construction.

Attachments:

Attachment 1 - Assessment Comparison

Attachment 2 - Property Tax Rate Options

Municipality of North Cowichan
Tax Distribution - Revised Roll
2021

Option # 1- Equal Distribution of 2.50% tax increase

\$ 32,165,170

Property Class	Assessment	Multiple	Weighted Assess	Tax Rate	2021	2020	Increase	%	New Construction	net %
1 Residential	6,509,351,969	1.000	6,509,351,969	3.3581	21,858,786	20,966,943	891,842	4.25%	363,139	2.52%
2 Utility	7,344,700	8.444	62,015,734	28.3541	208,252	203,130	5,122	2.52%	-	2.52%
3 Social Housing	0	0.000	-	0.0000	-	-	-	-	-	-
4 Major Industry	152,939,700	9.028	1,380,770,585	30.3172	4,636,709	4,522,665	114,044	2.52%	-	2.52%
5 Light Industry	84,007,000	3.774	317,054,111	12.6738	1,064,686	1,022,363	42,323	4.14%	16,543	2.52%
6 Business	463,138,902	2.732	1,265,267,292	9.1740	4,248,842	4,091,719	157,123	3.84%	53,946	2.52%
7 Managed Forests	3,278,300	4.454	14,602,909	14.9582	49,037	47,831	1,206	2.52%	-	2.52%
8 Recreational/Non-Profit	20,663,100	1.000	20,663,100	3.3581	69,388	72,274	(2,886)	-3.99%	1,461	-6.01%
9 Farm	8,775,865	1.000	8,775,865	3.3581	29,470	30,672	(1,202)	-3.92%	-	-3.92%
	7,249,499,536		9,578,501,564		32,165,170	30,957,598	1,207,572	3.90%	435,089	2.50%

Ave SFD

506,806

3.3581

\$ 1,701.88

\$ 1,655.00

\$ 46.88

1.41%

2.83%

Option # 2 - Set Major Industrial at 3 times Business

\$ 32,165,170

Property Class	Assessment	Multiple	Weighted Assess	Tax Rate	2021 Taxes	2020 Taxes	Increase	%	New Construction	net %
1 Residential	6,509,351,969	1.000	6,509,351,969	3.4032	22,152,334	20,966,943	1,185,391	5.65%	368,016	3.90%
2 Utility	7,344,700	8.489	62,349,158	28.8894	212,184	203,130	9,054	4.46%	-	4.46%
3 Social Housing	-	0.000	-	0.0000	-	-	-	-	-	-
4 Major Industry	152,939,700	8.196	1,253,493,781	27.8923	4,265,834	4,522,665	(256,831)	-5.68%	-	-5.68%
5 Light Industry	84,007,000	3.774	317,042,418	12.8435	1,078,945	1,022,363	56,581	5.53%	16,765	3.89%
6 Business	463,138,902	2.732	1,265,295,480	9.2974	4,305,997	4,091,719	214,278	5.24%	54,672	3.90%
7 Managed Forests	3,278,300	4.454	14,601,548	15.1577	49,691	47,831	1,860	3.89%	-	3.89%
8 Recreational/Non-Profit	20,663,100	1.000	20,663,100	3.4032	70,320	72,274	(1,954)	-2.70%	1,480	-4.75%
9 Farm	8,775,865	1.000	8,775,865	3.4032	29,866	30,672	(806)	-2.63%	-	-2.63%
	7,249,499,536		9,451,573,320		32,165,170	30,957,598	1,207,572	3.90%	440,932	2.48%

Ave SFD

506,806

3.4032

\$ 1,724.74

\$ 1,655.00

\$ 69.74

1.42%

70

4.21%

\$ 22.86

Municipality of North Cowichan
Tax Distribution - Revised Roll
2021

Option # 3 - no increase in taxes for major industry

\$ 32,165,170

Property Class	Assessment	Multiple	Weighted Assess	Tax Rate	2021 Taxes	2020 Taxes	Increase	%	New Construction	net %
1 Residential	6,509,351,969	1.000	6,509,351,969	3.3731	21,956,581	20,966,943	989,637	4.72%	364,764	2.98%
2 Utility	7,344,700	8.445	62,025,992	28.4857	209,219	203,130	6,088	3.00%	-	3.00%
3 Social Housing	-	0.000	-	0.0000	-	-	-	-	-	-
4 Major Industry	152,939,700	8.761	1,339,904,712	29.5516	4,519,609	4,522,665	(3,056)	-0.07%	-	-0.07%
5 Light Industry	84,007,000	3.755	315,446,285	12.6659	1,064,026	1,022,363	41,663	4.08%	16,533	2.46%
6 Business	463,138,902	2.732	1,265,295,480	9.2153	4,267,946	4,091,719	176,227	4.31%	54,189	2.98%
7 Managed Forests	3,278,300	4.385	14,375,346	14.7910	48,489	47,831	658	1.38%	-	1.38%
8 Recreational/Non-Profit	20,663,100	1.000	20,663,100	3.3731	69,698	72,274	(2,575)	-3.56%	1,467	-5.59%
9 Farm	8,775,865	1.000	8,775,865	3.3731	29,602	30,672	(1,070)	-3.49%	-	-3.49%
	<u>7,249,499,536</u>		<u>9,535,838,748</u>		<u>32,165,170</u>	<u>30,957,598</u>	<u>1,207,572</u>	<u>3.90%</u>	<u>436,952</u>	<u>2.49%</u>
Ave SFD	506,806		3.3731		\$ 1,709	\$ 1,655	\$ 54.50		1.41%	
							3.29%			
							\$ 7.61			

Property Class	2021 Assessment	Occurrences	2020 Assessment	Occurrences	2019 Assessment	Occurrences
Residential	\$ 6,509,351,969	14,395	\$ 6,009,533,302	14,235	\$ 5,550,950,128	14,095
Utility	7,344,700	78	7,160,300	78	6,710,900	78
Social Housing		1		1		1
Major Industry	152,939,700	13	149,278,000	13	144,613,000	13
Light Industry	84,007,000	88	77,074,600	87	62,066,700	86
Business	463,138,902	647	452,576,152	651	415,602,402	652
Managed Forests	3,278,300	18	3,344,100	18	3,299,000	18
Rec/Non-Profit	20,663,100	263	20,682,100	256	17,328,000	257
Farm	8,775,865	472	8,670,620	470	8,794,996	476
	<u>\$ 7,249,499,536</u>	<u>15,975</u>	<u>\$ 6,728,319,174</u>	<u>15,809</u>	<u>\$ 6,209,365,126</u>	<u>15,676</u>

Report

Date April 13, 2021
To Council
From Talitha Soldera, Director, Financial Services
Subject Tax Due Date/Penalty Date Options

File:

Endorsed:



Purpose

To present options for the 2021 property tax due date and penalty date.

Background

In 2020 the Province extended the property tax penalty date for Property Classes 4 – 8 until October 1, resulting in two separate penalty dates depending on property class. In order to reduce administrative complexity and provide some relief to taxpayers, Council adopted an Alternative Municipal Tax Collection Scheme Bylaw, extending the property tax due date for all property classes to September 30, 2020.

Discussion

The *Community Charter* Section 234 establishes a property tax due date of July 2 each year. The Municipal Tax Regulation specifies that a 10% penalty is to be applied to taxes outstanding after July 2. These dates and amounts can be altered through the adoption of an Alternative Municipal Tax Scheme Bylaw.

An Alternative Municipal Tax Scheme Bylaw can be used to change property tax due dates or to change penalty dates or amounts, provided the total amount of penalty charged equals 10%. For instance, by charging a 5% penalty on July 3 and an additional 5% in September. Currently, North Cowichan uses the general tax collection scheme and applies a 10% penalty to unpaid taxes on July 3.

An Alternative Municipal Tax Scheme Bylaw does not relieve the Municipality of its obligations to remit requisitions to the Regional District and Regional Hospital District by August 1. These requisitions total \$13.7 million for 2021.

During 2020, the Province considered possible cash flow implications of extending tax penalty dates and provided Municipalities with the temporary ability to borrow interest-free from existing statutory reserve funds, carry over 2020 revenue anticipation borrowing, delay municipal tax sale and delay remittance of school taxes until the end of the year. These measures will no longer apply in 2021.

Even with the extension of the property tax due date for 2020, almost 44% of property taxes were collected by July 2. A further 18% was collected during July and August and the remainder was collected by September 30. Also, many municipal expenditures were curtailed during 2020, and capital projects were delayed. All of these factors helped ensure sufficient cash flows for the Municipality without the need to borrow externally.

For 2021, Council has drafted a financial plan with a large number of capital projects, including the RCMP Building construction, in addition to regular operating expenses. As many of our capital projects occur in the summer months, it will be important to ensure sufficient cash flows to meet these expenditures without the added cost of temporary financing.

Within the Cowichan Valley Regional District, North Cowichan was the only local government to extend the property tax due date in 2020. However, the property tax penalty date was extended by the Town of Ladysmith and the City of Duncan, who regularly employ an Alternative Municipal Tax Scheme Bylaw.

Options

Option 1 (Recommended)

That Council direct staff to employ the General Tax Collection Scheme.

Advantages: no change to the typical due date and penalty date and helps ensure no confusion for taxpayers; no additional bylaws needed; will help ensure sufficient cash flow to meet 2021 budget demands.

Disadvantage: potential for negative feedback from some taxpayers.

Option 2

That Council direct staff to prepare an Alternative Municipal Tax Scheme Bylaw extending the tax penalty date to September 1, 2021.

Advantages: no change to the tax due date encourages payment by July 2 and is consistent with other municipalities in the region; provides some additional time for taxpayers before penalties are applied.

Disadvantage: people may wait to pay, causing cash flow concerns and the need to borrow.

Option 3

That Council direct staff to prepare an Alternative Municipal Tax Scheme Bylaw changing the property tax due date to September 1, 2021.

Advantage: provides taxpayers with additional time to pay.

Disadvantages: could be confusing as no other municipality in the region has extended the due date; required to pay CVRD and CVRHD requisitions (\$13.7 million) by August 1; may not have sufficient cash flow for current expenses requiring borrowing.

Implications

Under the General Tax Collection Scheme, taxes are due on July 2, and a 10% penalty is applied to outstanding amounts unpaid after this date. As COVID-19 continues, some taxpayers may not be able to pay by this deadline; however, it is unclear if an extension to the deadline will provide sufficient time to provide relief for these taxpayers. Almost half of the 2020 property taxes were received by July 2 despite the extension to the property tax deadline.

Encouraging payment of taxes by the usual deadline helps ensure the Municipality has sufficient funds to support current expenses and proceed with budgeted capital projects.

Recommendation

That Committee of the Whole recommends that Council direct staff to employ the General Tax Collection Scheme.

Ginny Gemmell

From: [REDACTED] FIPPA s. 22(1)
Sent: Sunday, March 14, 2021 7:59 PM
To: Council
Subject: Cell Tower Mount Tzouhalem

Dear Council,

I'm writing to you as a North Cowichan taxpayer and mother of three children aged 5, 3 and a baby aged 5 months.

We recently learned that Rogers are proposing to install a 5G cell tower within 200ft of our home. My husband and I moved to Canada from Scotland three years ago. We chose the Cowichan Valley as it is a safe and healthy environment to raise our children. My husband and I are dismayed that council voted in favor of the tower in a location so close to residents and at one of Duncan's top tourist attractions. Also there are no long term studies that confirm 5G technology is safe.

The 5G roll out has been halted in a number of countries including Switzerland due to health concerns. I want to make it clear that the tower when built would emit constant high frequency microwave radiation at up to 300Ghz, 24 hours a day, 7 days a week. High frequency microwave radiation has been proven to affect young and developing children far more than adults, and as a mother I'm deeply concerned. No one wants to live next to a cell tower especially when they children and it's a mistake for council to approve this location in close proximity to so many homes.

Researchers in Germany studied 1000 residents who lived in close proximity to two cell phone towers for 10 years. During the last five years of the observations, researchers discovered neighbors living within 400 meters of the cell towers were diagnosed with cancer at a rate that was three times higher than those who lived much further away.

Our neighbourhood is already suffering from the excess traffic volumes and we pay very high property taxes, we alone pay \$7500.00 per year. The thought of walking outside my front door and being faced with a 35ft mobile mast tower on top of this fills me with dread.

I urge you to re-consider the citing of this tower for the sake of local families and my children's health.

Kind regards

[REDACTED] FIPPA s. 22(1)

Sent from my iPad