



## ASSET MANAGEMENT COMMITTEE AGENDA

DATE: 2023.04.17

LOCATION: Council Chambers – City Hall

TIME: 3:30 p.m.

413 Fourth Street, Kaslo

### 1. Call to Order

### 2. Election of Chair

2.1 Nominations

2.2 Election

2.3 Declaration

### 3. Adoption of the Agenda

3.1 Adoption of the Agenda for the 2023.04.17 Asset Management Committee Meeting

### 4. Adoption of the Minutes

Nil

### 5. Information Items

5.1 Committee Terms of Reference

5.2 Asset Management Project Update

### 6. Question Period

*An opportunity for members of the public to ask questions or make comments relating to items on the agenda.*

### 7. Business

7.1 **Water Capital Parcel Tax Amendment Bylaw 1287, 2023**

*A bylaw that updates the water parcel tax rate.*

7.2 **Sewer Capital Parcel Tax Amendment Bylaw 1288, 2023**

*A bylaw that updates the sewer parcel tax rate.*

### 8. Late Items

### 9. Next Meeting

*Unless otherwise specified the next meeting will be held at the call of the Chair.*

*Recommendation: That a meeting date in June be set at this time.*

### 10. Adjournment



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### ASSET MANAGEMENT COMMITTEE

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EFFECTIVE DATE: January 10, 2023

RESOLUTION #: 11/2023

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**PURPOSE:** The committee is a Select Committee, established by Council resolution to consider or inquire into any matter and to report its findings and opinion to the council. (CC s.141)

#### Mandate

The committee provides leadership and engagement activities to ensure public assets are managed in a proactive and sustainable manner for current and future generations. The committee will make recommendations to Council regarding municipal infrastructure, including the water and sewer utilities, buildings, Aerodrome and other physical and natural assets. The Asset Management Committee will also function as a Utilities Coordination Committee, advising Council on broadband connectivity matters, including fibre optic infrastructure installation along Village rights-of-way.

#### Reporting

The committee will report to Council at least annually.

#### Schedule

Meetings shall be held at the call of the Chair.

**MEMBERSHIP:** All appointments to voting positions must be made by resolution of Council.

#### Term

Appointments shall be for a 4 year term. Appointments may be rescinded at any time by Council and vacancies may be filled by Council resolution.

#### Composition

The voting members of the Committee shall be:

- The Mayor of Kaslo
- 1 additional member of Council
- up to 5 members of the public

Staff may attend meetings at the discretion of the CAO, to provide procedural or subject matter advice, but will not have voting rights.

#### Quorum

Quorum shall be 4 voting members (one must be a member of Council) of the Committee.

#### **RESOURCING:**

The Corporate Officer or their designate will ensure that meeting notices are posted, agenda packages are distributed, minutes are recorded, and meeting materials are available for public inspection.

**PROCEDURE:**

Council may refer specific matters to the Committee at any time.

The provisions in the Council Procedures Bylaw regarding Committees will apply.



## REQUEST FOR COUNCIL DECISION

PREPARED BY: Catherine Allaway, Corporate Officer

DATE: April 3, 2023

SUBJECT: Water Capital Parcel Tax Amendment Bylaw 1287, 2023

**PURPOSE:** To consider giving first and second reading to a bylaw that updates the water parcel tax rate.

**OPTIONS:**

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Give two readings to the bylaw. *The bylaw will be placed on the 2023.04.25 agenda for third reading, with final adoption scheduled for 2023.05.09***
2. Give three readings to the bylaw. *The bylaw will be placed on the 2023.04.25 agenda for final adoption. If any changes are recommended by committee, third reading will need to be rescinded prior to changes being made.*
3. Refer back to staff for further review and report.

**RECOMMENDATION:**

THAT Water Capital Parcel Tax Amendment Bylaw 1287, 2023 is given first and second reading.

**ANALYSIS:**

- A. **Background:** In 2016, the Village of Kaslo introduced a Parcel Tax to collect revenues from local properties where municipal water service is available. The Parcel Tax Roll lists the affected properties and indicates the frontage that is used to calculate the amount of tax imposed on a given property. The proposed bylaw updates the tax rate for these frontages.

The bylaw is being introduced at this time and will then be considered by the Asset Management Committee at their 2023.04.17 meeting. Any recommendations from the committee will be considered by Council at the 2023.04.25 Council Meeting.

- B. **Discussion:** The funds collected by the municipality through the parcel tax are used for capital improvements to the water system. The parcel (frontage) tax rate has not increased since 2021. As costs for capital improvements are increasing significantly due to supply chain issues and high inflation, additional revenues are required to ensure the future sustainability of the water system.

Funds raised by the parcel tax are added to the Water Capital Infrastructure Reserve. Saving up money in the reserve reduces the need to go into debt or rely on uncertain grant funding to pay for future water infrastructure projects. The A Avenue Watermain replacement project in 2022-23 and the upcoming Water Treatment Plant (WTP) Upgrades project, 2023-2025, are partly funded from the Water Capital Infrastructure Reserve. Without the increase in the parcel tax rate, the reserve fund will not cover the Village's required financial commitment to the WTP project. Future increases to the parcel tax rate will be required to maintain a state of good repair for the water distribution network and replacement of underground valve stations (PRVs).

C. **Attachments:**

- Water Capital Parcel Tax Amendment Bylaw 1287, 2023
- Water Capital Parcel Tax Bylaw 1263, 2021

D. **Financial Implications:** Parcel tax amounts are calculated based on frontage, as outlined in bylaw 1263. The total taxable frontage is 56,923.88 feet. The proposed bylaw reflects an increase to the rate from \$1.10/foot to \$1.32/foot which will bring in \$12,523.25 of additional revenue for the Village in 2023. In total, the parcel tax will generate \$75,132.51 in taxation for water system capital improvements this year. There is currently \$350,652.43 in the reserve.

E. **Corporate Priority:** Asset management is a priority in the Corporate Strategic Plan and mentioned throughout the Official Community Plan.

F. **Environmental Implications:** Long-term maintenance and upgrading the water system is critical to environmental management by helping to minimize water loss and make the most of a limited resource.

G. **Communication Strategy:** Once adopted, a copy of the consolidated Water Parcel Tax bylaw will be available on the Village's website.

CAO Approval: 2023.04.06

VILLAGE OF KASLO

BYLAW NO. 1287

**A BYLAW TO AMEND THE PARCEL TAX IMPOSED  
IN RELATION TO THE MUNICIPAL WATER SYSTEM**

NOW, THEREFORE, Council of the Village of Kaslo, in open meeting assembled, ENACTS AS FOLLOWS:

**1. Title**

This Bylaw may be cited as "Water System Capital Parcel Tax Amendment Bylaw No. 1287, 2023".

**2. Substantive Provisions**

2.1. 2021 Water System Capital Parcel Tax Bylaw (No. 1263, 2021) is hereby amended by removing item 4, and replacing it with the following:

4. The parcel tax shall be levied in accordance with the Parcel Tax Roll that was authenticated on 2021.04.27.

2.2. 2021 Water System Capital Parcel Tax Bylaw is hereby amended by removing item 5, and replacing it with the following:

5. The annual rate shall be \$1.32 per foot of taxable frontage.

**3. Effective Date**

This bylaw shall take effect January 1, 2023.

READ A FIRST TIME this \_\_\_\_ day of \_\_\_\_\_, 202\_.

READ A SECOND TIME this \_\_\_\_ day of \_\_\_\_\_, 202\_.

READ A THIRD TIME this \_\_\_\_ day of \_\_\_\_\_, 202\_.

RECONSIDERED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 202\_.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER

VILLAGE OF KASLO  
BYLAW NO. 1287, 2023

Certified to be a true copy of "Water System Capital Parcel Tax Amendment Bylaw No. 1287, 2023"

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CORPORATE OFFICER

**VILLAGE OF KASLO  
BYLAW NO. 1264**

<b>BEING A BYLAW TO IMPOSE A PARCEL TAX ON OWNERS OF LAND TO PROVIDE A MUNICIPAL SEWER SYSTEM, 2021</b>
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WHEREAS the *Community Charter* provides that Council may levy a parcel tax to meet the cost of works and services that benefit land within the municipality;

AND WHEREAS certain capital costs will be incurred towards improving and maintaining the sanitary sewer system to service the Specified Area within the municipality, and it is desirable and expedient to levy a parcel tax on land benefiting from such service to meet those capital costs;

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

1. This bylaw may be cited for all purposes as the “**2021 Sewer System Capital Parcel Tax Bylaw**”.
2. In this bylaw, unless the context otherwise requires:
  - “**actual frontage**” means the distance that a parcel of land abuts on the sewer system or a highway;
  - “**Collector**” means the Chief Financial Officer of the Village of Kaslo;
  - “**lane**” means a highway having a right-of-way width of less than 50 feet;
  - “**parcel**” means any lot, including a group of lots comprising a folio, block or other area in which land is held or into which it is subdivided, but does not include a highway;
  - “**taxable frontage**” means the actual frontage or, if applicable, the distance that a parcel of land is deemed to abut on the work or highway, and in respect of which parcel the parcel tax is levied;
  - “**total actual frontage**” means the sum of the actual frontage of the parcels of land that abut on the work or highway.
3. A parcel tax is hereby imposed upon the owners of every parcel of land within the municipality which is capable of being connected to the sewer system, whether or not that parcel is connected to the sewer system.
4. The parcel tax shall be levied on each parcel of land described in section 3, and the amount thereof, unless otherwise provided in this bylaw, shall be the product of the taxable frontage and the annual rate.
5. The annual rate shall be **\$1.10** per foot of taxable frontage.
6. The parcel tax shall remain in force and effect until the complete discharge and satisfaction by the municipality of all obligations presently incurred, and to be incurred, in respect of the service described herein.
7. For the purposes of this bylaw, a regularly shaped parcel of land is rectangular.



8. For a parcel that is irregularly shaped, to levy the parcel tax on a fair and equitable basis, the actual frontage of irregular parcels shall be determined by the Collector including:
  - a. a parcel abutting the sewer system that is wholly or in part unfit for building purposes;  
or
  - b. a parcel that does not abut the sewer system but is connected to it.
9. In determining the actual frontage for an irregular parcel, the Collector shall consider the condition, situation, value, and surficial area of the parcel as compared with regularly shaped parcels of land and the benefit derived from the sewer service.
10. The taxable frontage shall be the actual frontage, except that:
  - a. the maximum taxable frontage is 120 feet; and,
  - b. the minimum taxable frontage is 25 feet.
  - c. In the case of all strata title parcels sharing a single connection to the Village's Water Service, the taxable frontage per parcel will be deemed 25 feet.
11. For a parcel that is exempt from taxation, a fee equivalent to the parcel tax that would otherwise apply to that parcel shall be payable from its owner or assign.
12. This bylaw shall come into full force and effect upon its final adoption.

READ A FIRST TIME this 13<sup>th</sup> day of April, 2021.

READ A SECOND TIME this 13<sup>th</sup> day of April, 2021.

READ A THIRD TIME this 4<sup>th</sup> day of May, 2021.

RECONSIDERED AND ADOPTED this 11<sup>th</sup> day of May, 2021.

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Mayor Hewat

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Chief Administrative Officer

Certified correct:

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Chief Administrative Officer



## REQUEST FOR COUNCIL DECISION

PREPARED BY: Catherine Allaway, Corporate Officer

DATE: April 3, 2023

SUBJECT: Sewer Capital Parcel Tax Amendment Bylaw 1288, 2023

**PURPOSE:** To consider giving first and second reading to a bylaw that updates the sewer parcel tax rate.

**OPTIONS:**

Recommendation is indicated in **bold**. Implications are in *italics*.

1. **Give two readings to the bylaw. *The bylaw will be placed on the 2023.04.25 agenda for third reading, with final adoption scheduled for 2023.05.09***
2. Give three readings to the bylaw. *The bylaw will be placed on the 2023.04.25 agenda for final adoption. If any changes are recommended by committee, third reading will need to be rescinded prior to changes being made.*
3. Refer back to staff for further review and report.

**RECOMMENDATION:**

THAT Sewer Capital Parcel Tax Amendment Bylaw 1288, 2023 is given first and second reading.

**ANALYSIS:**

- A. **Background:** In 2016, the Village of Kaslo introduced a Parcel Tax to collect revenues from local properties where municipal sewer service is available. The Parcel Tax Roll lists the affected properties and indicates the frontage that is used to calculate the amount of tax imposed on a given property. The proposed bylaw updates the tax rate for these frontages.

The bylaw is being introduced at this time and will then be considered by the Liquid Waste Monitoring Committee and the Asset Management Committee at their 2023.04.17 meetings. Any recommendations from the committees will be considered by Council at the 2023.04.25 Council Meeting.

- B. **Discussion:** The funds collected by the municipality through the parcel tax are used for capital improvements to the sewer system. The parcel (frontage) tax rate has not increased since 2021. As costs for capital improvements are increasing significantly due to supply chain issues and high inflation, additional revenues are required to ensure the future sustainability of the sewer system.

Funds raised by the parcel tax are added to the Sewer Capital Infrastructure Reserve. Saving up money in the reserve reduces the need to go into debt or rely on uncertain grant funding to pay for future sewer infrastructure projects. Although money in the reserve is primarily directed towards the capital maintenance existing Sewer Service Area (SSA), funds were borrowed from the reserve to pay for the sewer crossing at D Avenue during Kaslo River Bridge Construction. Expansion of the wastewater treatment plant is being planned along with future expansion of the wastewater collection system to more of Lower Kaslo, but substantial funding other than the reserve will be needed to make that happen.

C. **Attachments:**

- Sewer Capital Parcel Tax Amendment Bylaw 1288, 2023
- Sewer Capital Parcel Tax Bylaw 1264, 2021

**Financial Implications:** Parcel tax amounts are calculated based on frontage, as outlined in bylaw 1264. The total taxable frontage is 12,750.38 feet. The proposed bylaw reflects an increase to the rate from \$1.10/foot to \$1.32/foot which will bring in \$2,805.08 of additional revenue for the Village in 2023. In total, the parcel tax will generate \$16,830.50 in taxation for sewer system capital improvements this year. There is currently \$147,772 in the reserve.

- D. **Corporate Priority:** Asset management and sewer system expansion are priorities in the Corporate Strategic Plan and mentioned throughout the Official Community Plan.
- E. **Environmental Implications:** The sewer system and treatment plant helps ensure that domestic effluent is released into the environment in the most ecologically responsible way.
- F. **Communication Strategy:** Once adopted, a copy of the consolidated Sewer Parcel Tax bylaw will be available on the Village's website.

CAO Approval: 2023.04.06

**VILLAGE OF KASLO  
BYLAW NO. 1264**

<b>BEING A BYLAW TO IMPOSE A PARCEL TAX ON OWNERS OF LAND TO PROVIDE A MUNICIPAL SEWER SYSTEM, 2021</b>
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WHEREAS the *Community Charter* provides that Council may levy a parcel tax to meet the cost of works and services that benefit land within the municipality;

AND WHEREAS certain capital costs will be incurred towards improving and maintaining the sanitary sewer system to service the Specified Area within the municipality, and it is desirable and expedient to levy a parcel tax on land benefiting from such service to meet those capital costs;

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

1. This bylaw may be cited for all purposes as the **“2021 Sewer System Capital Parcel Tax Bylaw”**.
2. In this bylaw, unless the context otherwise requires:
  - “actual frontage”** means the distance that a parcel of land abuts on the sewer system or a highway;
  - “Collector”** means the Chief Financial Officer of the Village of Kaslo;
  - “lane”** means a highway having a right-of-way width of less than 50 feet;
  - “parcel”** means any lot, including a group of lots comprising a folio, block or other area in which land is held or into which it is subdivided, but does not include a highway;
  - “taxable frontage”** means the actual frontage or, if applicable, the distance that a parcel of land is deemed to abut on the work or highway, and in respect of which parcel the parcel tax is levied;
  - “total actual frontage”** means the sum of the actual frontage of the parcels of land that abut on the work or highway.
3. A parcel tax is hereby imposed upon the owners of every parcel of land within the municipality which is capable of being connected to the sewer system, whether or not that parcel is connected to the sewer system.
4. The parcel tax shall be levied on each parcel of land described in section 3, and the amount thereof, unless otherwise provided in this bylaw, shall be the product of the taxable frontage and the annual rate.
5. The annual rate shall be **\$1.10** per foot of taxable frontage.
6. The parcel tax shall remain in force and effect until the complete discharge and satisfaction by the municipality of all obligations presently incurred, and to be incurred, in respect of the service described herein.
7. For the purposes of this bylaw, a regularly shaped parcel of land is rectangular.

8. For a parcel that is irregularly shaped, to levy the parcel tax on a fair and equitable basis, the actual frontage of irregular parcels shall be determined by the Collector including:
  - a. a parcel abutting the sewer system that is wholly or in part unfit for building purposes;  
or
  - b. a parcel that does not abut the sewer system but is connected to it.
9. In determining the actual frontage for an irregular parcel, the Collector shall consider the condition, situation, value, and surficial area of the parcel as compared with regularly shaped parcels of land and the benefit derived from the sewer service.
10. The taxable frontage shall be the actual frontage, except that:
  - a. the maximum taxable frontage is 120 feet; and,
  - b. the minimum taxable frontage is 25 feet.
  - c. In the case of all strata title parcels sharing a single connection to the Village's Water Service, the taxable frontage per parcel will be deemed 25 feet.
11. For a parcel that is exempt from taxation, a fee equivalent to the parcel tax that would otherwise apply to that parcel shall be payable from its owner or assign.
12. This bylaw shall come into full force and effect upon its final adoption.

READ A FIRST TIME this 13<sup>th</sup> day of April, 2021.

READ A SECOND TIME this 13<sup>th</sup> day of April, 2021.

READ A THIRD TIME this 4<sup>th</sup> day of May, 2021.

RECONSIDERED AND ADOPTED this 11<sup>th</sup> day of May, 2021.

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Mayor Hewat

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Chief Administrative Officer

Certified correct:

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Chief Administrative Officer

VILLAGE OF KASLO

BYLAW NO. 1288

**A BYLAW TO AMEND THE PARCEL TAX IMPOSED  
IN RELATION TO THE MUNICIPAL SEWER SYSTEM**

NOW, THEREFORE, Council of the Village of Kaslo, in open meeting assembled, ENACTS AS FOLLOWS:

**1. Title**

This Bylaw may be cited as "Sewer System Capital Parcel Tax Amendment Bylaw No. 1288, 2023".

**2. Substantive Provisions**

2.1. 2021 Sewer System Capital Parcel Tax Bylaw (No. 1264, 2021) is hereby amended by removing item 4, and replacing it with the following:

4. The parcel tax shall be levied in accordance with the Parcel Tax Roll that was authenticated on 2021.04.27.

2.2. 2021 Sewer System Capital Parcel Tax Bylaw is hereby amended by removing item 5, and replacing it with the following:

5. The annual rate shall be \$1.32 per foot of taxable frontage.

**3. Effective Date**

This bylaw shall take effect January 1, 2023.

READ A FIRST TIME this \_\_\_\_ day of \_\_\_\_\_, 202\_.

READ A SECOND TIME this \_\_\_\_ day of \_\_\_\_\_, 202\_.

READ A THIRD TIME this \_\_\_\_ day of \_\_\_\_\_, 202\_.

RECONSIDERED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 202\_.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER

VILLAGE OF KASLO  
BYLAW NO. 1288, 2023

Certified to be a true copy of "Sewer System Capital Parcel Tax Amendment Bylaw No. 1288, 2023"

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CORPORATE OFFICER