

# AGENDA ADDENDUM

*SPECIAL MEETING OF COUNCIL*

**Monday, May 11, 2020  
7:00 p.m.**

**To be held virtually but audio and video streamed at  
<http://app.dnv.org/councillive/>**

**Council Members:**

Mayor Mike Little  
Councillor Jordan Back  
Councillor Mathew Bond  
Councillor Megan Curren  
Councillor Betty Forbes  
Councillor Jim Hanson  
Councillor Lisa Muri



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### AGENDA ADDENDUM

#### 3. BUSINESS

**3.5 Bylaw 8439: 2020–2024 Financial Plan Amendment 1**  
File No.

**p. 7-18**

Report: May 7, 2020, Section Manager – Financial Planning  
Attachment 1: Bylaw 8439

*Recommendation:*

THAT “2020–2024 Financial Plan Approval Bylaw 8435, 2020 Amendment Bylaw 8439, 2020 (Amendment 1)” is given FIRST, SECOND and THIRD Readings;

AND THAT “2020–2024 Financial Plan Approval Bylaw 8435, 2020 Amendment Bylaw 8439, 2020 (Amendment 1)” is ADOPTED.

**3.6 Tax Distribution Discussion**  
File No.

**a) 2020 Property Tax Distribution**

**p. 21-26**

Report: May 7, 2020, General Manager – Finance & CFO

*Recommendation:*

THAT the May 7, 2020 report of the General Manager – Finance & CFO entitled 2020 Property Tax Distribution is received for information and discussion of tax distribution options.

**b) Bylaw 8440: Tax Rates Bylaw 8440, 2020**

**p. 27-29**

*Recommendation:*

THAT “Tax Rates Bylaw 8440, 2020” is given FIRST, SECOND and THIRD Readings;

AND THAT “Tax Rates Bylaw 8440, 2020” is ADOPTED.

**3.7 Bylaw 8441: District of North Vancouver, Municipal Tax Collection  
Bylaw 7722 Amendment Bylaw 8441, 2020 (Amendment 1)**  
File No.

**p. 31-34**

Report: April 30, 2020, Manager – Revenue and Taxation  
Attachment 1: Bylaw 8441

*Recommendation:*



THAT “District of North Vancouver, Municipal Tax Collection Bylaw 7722  
Amendment Bylaw 8441, 2020 (Amendment 1)” is given FIRST, SECOND and  
THIRD Readings;

AND THAT “District of North Vancouver, Municipal Tax Collection Bylaw 7722  
Amendment Bylaw 8441, 2020 (Amendment 1)” is ADOPTED.

## REPORTS

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COUNCIL AGENDA/INFORMATION			
<input type="checkbox"/> In Camera	Date: _____	Item # _____	
<input type="checkbox"/> Regular	Date: _____	Item # _____	
<input type="checkbox"/> Agenda Addendum	Date: _____	Item# _____	
<input type="checkbox"/> Info Package	_____	_____	
<input type="checkbox"/> Council Workshop	DM# _____	Date: _____	Mailbox: _____

Dept. Manager	 Director	 CAO
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## The District of North Vancouver REPORT TO COUNCIL

May 7, 2020

File:

Tracking Number: RCA -

**AUTHOR:** Shirley Young, Section Manager - Financial Planning

**SUBJECT:** 2020 – 2024 Financial Plan Amendment 1

### RECOMMENDATION:

THAT “2020–2024 Financial Plan Approval Bylaw 8435, 2020 Amendment Bylaw 8439, 2020 (Amendment 1)” is given first, second and third reading, and

THAT “2020–2024 Financial Plan Approval Bylaw 8435, 2020 Amendment Bylaw 8439, 2020 (Amendment 1)” is adopted.

### REASON FOR REPORT:

To amend the 2020 – 2024 Financial Plan to reduce the 2020 tax levy from its established 3% increase to 2%.

### SUMMARY:

As directed by Council on April 20, the financial plan has been amended to reduce revenue from property taxes by 1% (\$979k). The offset for this change is a reduced contribution to capital reserves (infrastructure). In support of Council priorities and the newly adopted reserve framework, transfers to the Transportation and Mobility Reserve are also included.

Per the “COVID-19 Financial Management” report to Council on April 20, reserve fund balances have been adjusted to create maximum financial flexibility. Staff are currently modelling long-term cash flow implications and are working on a framework to further amend the financial plan, where required, as the full impacts of the pandemic become more apparent in the coming months. Subsequent amendments are anticipated to be brought forward to Council throughout the year.

2020-05-08

**X** 

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Shirley Young  
Section Manager - Financial Planning  
Signed by: Shirley Young

<b>REVIEWED WITH:</b> <input type="checkbox"/> Sustainable Community Development <input type="checkbox"/> Development Services <input type="checkbox"/> Utilities <input type="checkbox"/> Engineering Operations <input type="checkbox"/> Parks & Environment <input type="checkbox"/> Economic Development	<b>REVIEWED WITH:</b> <input type="checkbox"/> Clerk's Office <input type="checkbox"/> Corporate Services <input type="checkbox"/> Communications <input type="checkbox"/> Finance <input type="checkbox"/> Fire Services <input type="checkbox"/> Human resources <input type="checkbox"/> ITS <input type="checkbox"/> Solicitor <input type="checkbox"/> GIS	<b>REVIEWED WITH:</b> <b>External Agencies:</b> <input type="checkbox"/> Library Board <input type="checkbox"/> NS Health <input type="checkbox"/> RCMP <input type="checkbox"/> Recreation Commission <input type="checkbox"/> Other: _____	<b>REVIEWED WITH:</b> <b>Advisory Committees:</b> <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____
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**The Corporation of the District of North Vancouver**

**Bylaw 8439**

A bylaw to amend 2020-2024 Financial Plan Approval Bylaw 8435, 2020

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The Council for The Corporation of the District of North Vancouver enacts as follows:

**Citation**

1. This bylaw may be cited as “2020–2024 Financial Plan Approval Bylaw 8435, 2020 Amendment Bylaw 8439, 2020 (Amendment 1)”.

**Amendments**

2. 2020-2024 Financial Plan Approval Bylaw 8435, 2020 is amended as follows:
  - a) Schedule A *District of North Vancouver 2020-2024 Financial Plan (\$000)* is deleted in its entirety and replaced with a new Schedule A *District of North Vancouver 2020-2024 Financial Plan (\$000)* as shown in Schedule 1 to this bylaw; and,
  - b) Schedule B *District of North Vancouver 2020 Revenue Disclosure Statement* is deleted in its entirety and replaced with a new Schedule B *District of North Vancouver 2020 Revenue Disclosure Statement* as shown in Schedule 2 to this bylaw.
  - c) Schedule C *District of North Vancouver 2020 Capital Plan Reserve Fund Appropriations* is deleted in its entirety and is replaced with the new Schedule C *District of North Vancouver 2020 Capital Plan Reserve Fund Appropriations* as shown in Schedule 3 of this bylaw.

**Transfers**

3. The sum of \$3,860,000 from the Local Improvement Fund be transferred to the Transportation and Mobility reserve fund.
4. The sum of \$ 2,028,899.08 from the New Capital and Innovation Fund be transferred to the Transportation and Mobility reserve fund.

**READ a first time**

**READ a second time**

**READ a third time**

**ADOPTED**

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Mayor

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Municipal Clerk

Note: Subsection 9 of Ministerial Order M083, made by the Minister of Public Safety and Solicitor General under the *Emergency Program Act* in response to the COVID-19 declared emergency and dated March 26, 2020, permits a council to adopt a bylaw on the same day that it has been given third reading despite section 135(3) of the *Community Charter*. Due to urgent circumstances, the District of North Vancouver has availed itself of this temporary power where warranted.

Certified a true copy

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Municipal Clerk

**Schedule 1 to Bylaw 8439  
District of North Vancouver  
2020-2024 Financial Plan  
(\$000)**

	2019	2020	2021	2022	2023	2024
<b>Revenue</b>						
Taxation	\$ 112,144	\$ 111,908	\$ 117,189	\$ 121,849	\$ 126,469	\$ 130,416
Sales, Fees, and Other User Charges	97,692	98,299	104,368	108,063	116,008	117,770
Developer Contributions	18,867	14,932	4,212	4,167	1,414	5,012
Grants and Other Contributions	5,958	5,550	6,379	2,960	2,476	2,118
Investment Income	4,928	4,963	5,176	4,886	4,872	4,892
Penalties & Interest on Taxes	975	825	825	825	825	825
	240,564	236,477	238,149	242,750	252,064	261,033
<b>Proceeds from Borrowing</b>	-	3,625	28,249	135	-	-
<b>Appropriations from:</b>						
Capital Committed Funds	50	-	-	-	-	-
Operating Reserves	8,413	7,692	8,500	6,750	3,635	3,635
Capital Reserves	65,534	70,688	86,349	56,455	71,533	58,528
	73,997	78,380	94,849	63,205	75,168	62,163
<b>Source of Funds</b>	<b>\$ 314,561</b>	<b>\$ 318,482</b>	<b>\$ 361,247</b>	<b>\$ 306,090</b>	<b>\$ 327,232</b>	<b>\$ 323,196</b>
<b>Operating Expenditures</b>						
Community Services	\$ 39,573	\$ 40,801	\$ 42,449	\$ 43,265	\$ 44,085	\$ 44,933
Planning and Development	12,791	13,085	13,229	12,006	10,540	11,851
Protective Services	43,378	43,939	44,684	45,474	46,365	47,374
Transportation and Engineering	9,448	9,801	9,702	9,812	9,730	9,929
Utilities	46,485	48,427	50,871	55,580	60,436	66,035
Governance and Admin	16,929	17,226	17,351	17,199	17,079	16,982
	168,604	173,279	178,286	183,336	188,235	197,104
<b>Capital Expenditures</b>	72,816	78,130	123,994	60,490	76,499	59,353
<b>Debt Service</b>	2,762	2,762	2,762	2,942	4,363	4,817
<b>Contributions to:</b>						
Operating Reserves	3,754	114	116	119	121	123
Capital Reserves	66,625	64,197	56,089	59,203	58,014	61,799
	70,379	64,311	56,205	59,322	58,135	61,922
<b>Use of Funds</b>	<b>\$ 314,561</b>	<b>\$ 318,482</b>	<b>\$ 361,247</b>	<b>\$ 306,090</b>	<b>\$ 327,232</b>	<b>\$ 323,196</b>

**Schedule 2 to Bylaw 8439  
District of North Vancouver  
2020 Revenue Disclosure Statement**

**Revenue from each Funding Source**

The proportion of total revenue to be raised from each funding source in 2020 is shown in the table to the right. Property tax is an indirect tax on wealth and accounts for the greatest proportion of municipal revenues. The system of property taxation is relatively easy to administer and understand. It provides a stable and consistent source of revenue for services that provide general community benefits that can be often difficult to fund on a user-pay basis.

Funding Source	% Revenues	
	2019	2020
Taxation		
Property Value Taxes	46.6%	46.6%
Parcel Taxes	0.0%	0.0%
Sales, Fees and User Charges	40.6%	40.9%
Other Sources	12.8%	10.9%
Proceeds From Borrowing	0.0%	1.5%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>

Sales, fees and user charges form the second largest portion of planned revenue. Many municipal services, such as water and sewer usage, can be measured and charged on a user-pay basis. This methodology strives to fairly distribute the costs of a municipal service to those who make use of it. Other services (e.g. recreation) which have both a private and community benefit are funded through both user fees and municipal taxes.

Other sources of revenue include developer contributions, government grants and other external contributions. These sources of revenue are difficult to predict and can fluctuate significantly from year to year. In 2020, government grants and developer contributions in the form of community amenity contributions are expected to decrease.

Proceeds from borrowing make up the last source of funding and is used for asset replacement or acquisition of new assets.

**Property Tax Burden**

The property tax burden for each property class is shown in the table on the right. The tax distribution detailed for 2020 is consistent with the current tax strategy approved by Council in 2009 that aligns the District tax rates with the average for Metro Vancouver, or the capped rate (if applicable) and relevant Ports Property Tax Act impacts. This strategy considers some shifting of the tax burden between classes if the tax base for a property class is not

Property Class	% Property Tax	
	2019	2020
Residential	69.0%	71.7%
Utilities	0.2%	0.2%
Major Industry	12.6%	9.8%
Light Industry	1.0%	0.9%
Business	17.0%	17.1%
Recreation	0.2%	0.3%
<b>TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>

sufficient to be corrected by investment alone. It is expected that the competitiveness of the municipality as a place to do business will benefit from this policy. Ensuring policy objectives continue to support the taxpayers, the District continues to work with the Province to achieve solutions to inequalities presented in Provincial Port regulations as well as attaining workable solutions to assessment valuation issues affecting the success of select small businesses. Council's tax strategy is based on the principles of equity, fairness, and responsiveness to community goals. Proportionate relationships between property classes can be affected by Council's economic policies, provincially legislated tax incentive programs and new permissive and statutory exemptions.

**Permissive Tax Exemptions**

Permissive tax exemptions represent approximately \$453,121 in foregone tax revenues. Council grants permissive tax exemptions based on Section 224 of the Community Charter on “use of property” not based upon the charitable status of the organization as a whole. Organizations that contribute to the well-being of citizens within the municipality by improving their quality of life and effectively enhancing community services are eligible.

**Schedule 3 to Bylaw 8439**  
**District of North Vancouver**  
**2020 Capital Plan Reserve Fund Appropriations**  
**(\$000)**

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS	
		Infrastr. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants
<b>NEW CAPITAL AND INITIATIVES</b>														
<b>Civic Facilities &amp; Equipment</b>														
Operations Facilities & Equipment														
Fleet & Equipment Additions	221	-	221	-	-	-	-	-	-	-	-	-	-	-
Operations Centre Study & Minor Upgrades	550	550	-	-	-	-	-	-	-	-	-	-	-	-
<b>Climate Adaptation, Mitigation &amp; Natural Hazards</b>														
Adaptation														
Daylighting Kilmer Creek at Fromme Road	1,500	-	-	1,322	-	-	-	-	178	-	-	-	-	-
Maplewood Flood Protection	600	-	-	529	-	-	-	-	71	-	-	-	-	-
Wildfire Program (Equipment Phase 1 & 2, Provincial Program)	453	-	-	-	-	-	453	-	-	-	-	-	-	-
<b>Community Facilities, Arts &amp; Culture</b>														
Community Facilities														
Lions Gate Community Centre	20	-	-	-	-	-	-	-	-	20	-	-	-	-
Old Delbrook Community Centre Decommission	325	325	-	-	-	-	-	-	-	-	-	-	-	-
Community Plazas														
Lions Gate Plazas	385	-	-	-	-	-	-	-	-	-	385	-	-	-
Library, Archives & Exhibits														
Capilano Library Renewal & Upgrade	50	50	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley & Parkgate Library Upgrades	400	400	-	-	-	-	-	-	-	-	-	-	-	-
Public Art & Heritage														
Lions Gate Public Art	50	-	-	-	-	-	-	-	-	50	-	-	-	-
Lynn Creek Public Art	75	-	-	-	-	-	-	-	-	75	-	-	-	-
Lynn Valley Public Art	300	-	-	-	-	-	-	-	-	300	-	-	-	-
<b>Parks &amp; Open Spaces</b>														
District Level Parks														
Cates Park Facilities Expansion	2,770	1,119	-	-	-	-	-	-	184	-	-	-	-	1,467
Lynn Canyon Park Central Area Upgrades	75	10	-	-	-	-	56	-	9	-	-	-	-	-
Neighbourhood Parks														
Delbrook Neighbourhood Park	150	-	-	-	-	-	150	-	-	-	-	-	-	-
Lynn Creek Bridgman Park Multi Unit Playstructure	250	100	-	-	-	-	-	-	150	-	-	-	-	-
Sport Fields														
Delbrook Park Fieldhouse	1,500	1,320	-	-	-	-	-	-	180	-	-	-	-	-
Inter River Artificial Turf Field	250	60	-	-	-	-	35	-	30	-	-	-	125	-
Sport Field Minor Upgrades & Safety Standards	130	130	-	-	-	-	-	-	-	-	-	-	-	-
<b>Public Safety</b>														
Fire & Rescue														
Maplewood Fire & Rescue Facility	3,500	-	-	-	-	-	-	-	-	-	-	-	3,500	-
Operations Facilities & Equipment														
Deep Cove Camera & Weather System	44	-	-	-	-	-	44	-	-	-	-	-	-	-

## 2020 Capital Plan Reserve Fund Appropriations, cont. (\$000)

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS	
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants
<b>Social &amp; Supportive Housing</b>														
Social Housing														
Capilano - Delbrook	1,434	-	-	-	-	1,434	-	-	-	-	-	-	-	-
Lynn Creek - Oxford/Sanford	1,466	-	-	-	-	1,466	-	-	-	-	-	-	-	-
Lynn Valley - Kiwanis Seniors Living	784	-	-	-	-	784	-	-	-	-	-	-	-	-
<b>Technology</b>														
Fibre Optic Network														
Network Extensions (LG, Lower Lynn, Maplewood)	220	-	-	-	-	-	-	220	-	-	-	-	-	-
<b>Transportation</b>														
Active Transportation														
Priority 1 Cycling Routes (Spirit Trail - Central)	4,675	-	-	-	-	-	100	-	-	1,500	952	-	-	2,123
Priority 2A Cycling Routes (Lynn Valley Road)	1,250	-	-	-	-	-	1,250	-	-	-	-	-	-	-
Fleet Additions - Bike/Pathway Sweeper	250	-	-	-	-	-	250	-	-	-	-	-	-	-
Minor Projects Outside Centres (MPOC)	1,800	-	-	-	-	-	1,800	-	-	-	-	-	-	-
Roads & Bridges														
Ross Road Bridge & Infrastructure	4,934	2,675	-	-	-	-	1,745	-	-	445	-	-	-	69
Transit														
Transit Exchange/MOTI Municipal Infrastructure	160	-	-	-	-	-	160	-	-	-	-	-	-	-
<b>Utilities</b>														
Storm Water Utility														
Culvert Replacements	3,000	78	-	2,181	-	-	-	-	-	356	-	-	-	385
Utility Mains														
Ross Road Bridge Utility Infrastructure	3,716	-	-	3,275	-	-	-	-	-	441	-	-	-	-
Sewer Main Upgrades Town Centers	1,400	-	-	14	-	-	-	-	-	1,386	-	-	-	-
Storm Main Upgrades Town Centers	660	-	-	7	-	-	-	-	-	653	-	-	-	-
<b>New Capital and Initiatives Total</b>	<b>39,346</b>	<b>6,818</b>	<b>221</b>	<b>7,326</b>	<b>-</b>	<b>3,684</b>	<b>5,305</b>	<b>958</b>	<b>-</b>	<b>5,435</b>	<b>1,547</b>	<b>385</b>	<b>3,625</b>	<b>4,044</b>

**2020 Capital Plan Reserve Fund Appropriations, cont. (\$000)**

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS	
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants
<b>EXISTING CAPITAL</b>														
<b>Civic Facilities &amp; Equipment</b>														
General Provision - All Facilities														
Facility Maintenance Block Funding	1,206	1,206	-	-	-	-	-	-	-	-	-	-	-	-
Operations Facilities & Equipment														
DNV Municipal Hall	1,801	1,801	-	-	-	-	-	-	-	-	-	-	-	-
Facility Maintenance Block Funding	197	197	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Services	2,292	-	2,292	-	-	-	-	-	-	-	-	-	-	-
Garbage Compacting Containers	50	-	-	50	-	-	-	-	-	-	-	-	-	-
Operations Centre	1,672	1,672	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	542	542	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Risk Management	10	10	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community Facilities, Arts &amp; Culture</b>														
Community Facilities														
Deep Cove Cultural Centre	49	49	-	-	-	-	-	-	-	-	-	-	-	-
Lynnmour Jaycee House	30	30	-	-	-	-	-	-	-	-	-	-	-	-
Mollie Nye House	30	30	-	-	-	-	-	-	-	-	-	-	-	-
Museum Equipment	25	25	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Equipment	145	145	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Facilities	1,647	1,647	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Technology	60	60	-	-	-	-	-	-	-	-	-	-	-	-
Library, Archives & Exhibits														
Library Collection	602	602	-	-	-	-	-	-	-	-	-	-	-	-
Library Facilities & Equipment	194	194	-	-	-	-	-	-	-	-	-	-	-	-
Library Technology	160	160	-	-	-	-	-	-	-	-	-	-	-	-
Museum Facilities	58	58	-	-	-	-	-	-	-	-	-	-	-	-
Public Art & Heritage														
Public Art	50	50	-	-	-	-	-	-	-	-	-	-	-	-
<b>Lands &amp; Real Estate</b>														
Other Lands														
Commercial Buildings Provision	30	30	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Valley Village	450	450	-	-	-	-	-	-	-	-	-	-	-	-



**2020 Capital Plan Reserve Fund Appropriations, cont. (\$000)**

Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS	
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants
<b>Parks &amp; Open Spaces</b>														
Community Parks														
Deep Cove Canoe & Kayak Centre	114	114	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Canyon Park	250	250	-	-	-	-	-	-	-	-	-	-	-	-
Maplewood Farm	160	160	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	162	162	-	-	-	-	-	-	-	-	-	-	-	-
Public Golf	843	843	-	-	-	-	-	-	-	-	-	-	-	-
Road Network - Other	19	19	-	-	-	-	-	-	-	-	-	-	-	-
Urban Parkland	940	940	-	-	-	-	-	-	-	-	-	-	-	-
Natural Parkland & Alpine Trails														
Natural Parkland	828	828	-	-	-	-	-	-	-	-	-	-	-	-
Overhead	19	19	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields														
Overhead	106	106	-	-	-	-	-	-	-	-	-	-	-	-
Sport Fields	832	832	-	-	-	-	-	-	-	-	-	-	-	-
<b>Public Safety</b>														
Fire & Rescue														
Fire Facilities & Equipment	1,572	1,147	425	-	-	-	-	-	-	-	-	-	-	-
Police Services														
Police Facilities & Equipment	228	228	-	-	-	-	-	-	-	-	-	-	-	-
<b>Technology</b>														
Applications & Hardware														
Application Enhancements	750	750	-	-	-	-	-	-	-	-	-	-	-	-
Business Systems Specialists	300	300	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Hardware Refresh	390	390	-	-	-	-	-	-	-	-	-	-	-	-
Digital Transformation	750	750	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transportation</b>														
Active Transportation														
Sidewalk	450	450	-	-	-	-	-	-	-	-	-	-	-	-
Roads & Bridges														
Overhead	443	443	-	-	-	-	-	-	-	-	-	-	-	-
Road Network - Other	365	365	-	-	-	-	-	-	-	-	-	-	-	-
Road Network - Paving	3,588	3,258	-	-	-	-	-	-	-	-	-	-	-	330
Road/Utility Development Opportunities	300	150	-	-	-	-	-	-	-	-	-	150	-	-
Street Lighting	190	190	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Operations	350	350	-	-	-	-	-	-	-	-	-	-	-	-

**2020 Capital Plan Reserve Fund Appropriations, cont. (\$000)**


Program	Cost	EXISTING CAPITAL			LAND AND HOUSING		NEW CAPITAL			DEVELOPMENT			OTHERS	
		Infrast. Reserve	Fleet & Equipment	Utilities	Land	Housing	Transp. & Mobility	Community Health & Safety	Climate and Innovation	Develop. Cost Charges	Community Amenity Contrib.	Offsite/Private	Borrowing	Grants
<b>Utilities</b>														
Storm Water Utility														
Overhead	781	-	-	688	-	-	-	-	-	93	-	-	-	-
Special Watercourses	2,085	-	-	1,849	-	-	-	-	-	236	-	-	-	-
Storm Main	1,050	-	-	925	-	-	-	-	-	125	-	-	-	-
Utility Mains														
Equipment	120	-	-	120	-	-	-	-	-	-	-	-	-	-
Overhead	912	-	-	803	-	-	-	-	-	108	-	-	-	-
Sewer Main	470	-	-	414	-	-	-	-	-	56	-	-	-	-
Lift Stations	315	-	-	278	-	-	-	-	-	37	-	-	-	-
PRV Stations	300	-	-	264	-	-	-	-	-	36	-	-	-	-
Pump Stations	890	-	-	784	-	-	-	-	-	106	-	-	-	-
Water Reservoirs	300	-	-	264	-	-	-	-	-	36	-	-	-	-
Water Main	6,312	-	-	5,562	-	-	-	-	-	750	-	-	-	-
<b>Existing Capital Total</b>	<b>38,784</b>	<b>22,002</b>	<b>2,717</b>	<b>12,003</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,582</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>330</b>
<b>2020 Capital Budget</b>	<b>78,130</b>	<b>28,820</b>	<b>2,938</b>	<b>19,329</b>	<b>-</b>	<b>3,684</b>	<b>5,305</b>	<b>958</b>	<b>-</b>	<b>7,017</b>	<b>1,547</b>	<b>535</b>	<b>3,625</b>	<b>4,374</b>
<b>2020 Projected Opening Reserve Balances</b>	<b>122,062</b>	<b>35,229</b>	<b>3,050</b>	<b>19,329</b>	<b>4,575</b>	<b>5,697</b>	<b>5,889</b>	<b>4,100</b>	<b>200</b>	<b>27,425</b>	<b>16,568</b>			
Add: Contributions and Interest	61,383	19,906	2,115	18,041	2,308	510	1,906	363	326	4,743	11,165			
Less: Appropriations														
Capital	69,598	28,820	2,938	19,329	-	3,684	5,305	958	-	7,017	1,547			
Debt Repayment/Stabilization	1,092	990	-	102	-	-	-	-	-	-	-			
<b>2020 Projected Closing Reserve Balances</b>	<b>112,755</b>	<b>25,325</b>	<b>2,227</b>	<b>17,939</b>	<b>6,883</b>	<b>2,523</b>	<b>2,490</b>	<b>3,505</b>	<b>526</b>	<b>25,151</b>	<b>26,186</b>			

Note: Contributions and interest of \$61.4 million above does not include contribution to the Tax Growth Reserve Fund of \$2.8 million. Opening balance of Transportation & Mobility Reserve includes the transfers stated in this amendment bylaw (items 3 & 4).

## **Tax Distribution Discussion**

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AGENDA INFORMATION	
<input type="checkbox"/> Regular Meeting	Date: _____
<input type="checkbox"/> Other:	Date: _____

Dept. Manager	<i>for</i> GM/ Director	 CAO
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## The District of North Vancouver REPORT TO COUNCIL

May 7, 2020

File:

**AUTHOR:** Andy Wardell, General Manager, Finance & CFO

**SUBJECT:** 2020 Property Tax Distribution

### REASON FOR REPORT:

That Council received this report for information and discussion of tax distribution options.

### SUMMARY:

In response to COVID-19 there will not be a tax distribution workshop this year. Rather, this report has been prepared for Council consideration on May 11<sup>th</sup>.

All options include Council's property tax levy increase of 2% for 2020. Staff will be recommending Option 1.

Each year, after approval of the Financial Plan, Council must approve a Tax Rates Bylaw that sets the tax rate for each property class. This is done through a Council discussion that first considers tax levy distribution between tax classes or an additional decrease or increase in property taxes for any number of reasons such as non-capped major industry tax loss risk mitigation.

Council's discussion of tax levy distribution and the relevant tax rates must be completed before the first three readings and adoption of the Tax Rates Bylaw on May 11<sup>th</sup>. The statutory deadline for the adoption of the Tax Rates Bylaw is May 14<sup>th</sup>.

### What is your role?

- Receive this report that provides three property tax distribution and rate setting options with a recommendation for Council consideration.
- Ask questions and seek clarification if needed.
- Consider the options for discussion at the May 11<sup>th</sup> Special Council meeting.
- Vote on three readings and adopt the option that will set 2020 tax rates. Staff will have the Tax Rates Bylaw's prepared for each option at the May 11<sup>th</sup> meeting.

**BACKGROUND:**

In British Columbia, properties are assigned to one of nine classes for assessment purposes. Different tax rates can be set for each class of property. These tax classes include:

1 – Residential, 2 – Utilities, 3 - Supportive Housing, 4 - Major Industry (non-capped and capped), 5 - Light Industry, 6 - Business Other (includes Small Business), 7 - Managed Forest Land, 8 - Recreational Property/Non-Profit Organization and 9 – Farm.

Under the Community Charter Council may only set property taxes at the tax class level. The District's current tax policy is for tax rates to be at or under the Regional average for each tax class. No changes are recommended for 2020. The policy will be reviewed for 2021.

**Benchmarking Non-capped Land Values and Property Taxes – Option 1**

This option describes a strategy that sees no additional increase in property taxes on non-capped properties.

Staff have done a benchmark comparison of oceanfront residential land values and property taxes compared to non-capped major industry. Property values for residential oceanfront average \$9.8 million per acre versus non-capped major industry at \$4.5 million per acre. Residential ocean front properties are paying on average \$18k per acre and non-capped major industry is paying on average \$52k per acre which is deductible for income tax purposes (so \$38k net of income taxes). Looking at property taxes “after income taxes” makes residential and any commercial business property taxes more comparable. This places the non-capped tax ratio at just over 2 to 1 for comparable oceanfront residential properties.

In anticipation of 2021 staff will expand benchmarking to the regional level for non-capped major industrial properties.

**Tax Strategy & Foregone Property Taxes – Option 2**

This option describes a strategy that includes Council's 2% municipal tax levy increase and incremental recovery of historically foregone property taxes for non-capped major industry.

Between 2010 and 2019 the District's Tax Strategy targeted reducing the non-capped major industry property tax rate from \$47.62 to \$27.50. As of 2017, the District had achieved a tax rate of \$28.41. To achieve this rate the District did not tax approximately \$2 million every year in improvements. Historically forgone property taxes total approximately \$12 million.

Due to economic uncertainties related to COVID-19 impacts on society at large staff are not recommending any recovery of foregone property taxes as presented under Option 2.

**Non-Capped Major Industry Assessment Appeals – Option 3**

This option describes a strategy of risk mitigation for assessment appeals mirroring Council decisions made in 2018 and 2019.

In 2018, BC Assessment for the first time in over a decade, moved to test major industry waterfront land values in the market. The market evidenced that land values on the North Shore increased by over 300%. Since that time the market land values continue to increase. It is in this environment that both assessment appeals and tax loss risk are created.

	<b>Average Land Values Per Acre</b>	<b>% Increase</b>
<b>2017</b>	\$ 1,120,248	
<b>2018</b>	\$ 3,376,953	301%
<b>2019</b>	\$ 3,589,471	106%
<b>2020</b>	\$ 4,463,648	124%

Since 2018, 100% of non-capped major industry property owners have appealed BC Assessment’s valuations of their properties creating potential tax loss risk for the District. For both 2018 and 2019 the District levied \$3.4 million onto these properties to mitigate tax loss risk. This is extraordinary but the only reasonable option to mitigate such tax loss risk, protecting both levels of service and avoiding tax shifts to residents and small businesses. Waiting for a tax loss to occur is high risk as these appeals can take many years to resolve. As of 2020 the total tax loss risk is estimated at \$12 million. The tax loss reserve sits at \$10 million that staff feel is reasonable to mitigate risk for the District at this point in time.

**EXISTING POLICY:**

- Community Charter

**ANALYSIS:**

There are three options presented for Council’s consideration. All options include the following:

- 2% inflation is added to the revised 2019 property tax base to set the 2020 property tax base amount for tax rate setting purposes.
- For 2020, the Province amended the Ports Property Tax Act validating that capped properties pay property taxes at \$27.50 per thousand of assessed value. This resolves a Provincial legislative inequity that existed between capped and non-capped properties that has made Council tax rate decisions historically challenging.
- For the past two years Council has mitigated tax loss risk (created by non-capped major industry assessment appeals) by increasing the tax levy by \$3.4 million. *As this is considered on a one-time basis each year it has been removed since Council has yet to make that decision.*

- For each tax class, District tax rates in all options are at or below regional average making District rates competitive within the region.

**Option 1 - Recommended**

- Municipal property taxes increase at 2% inflation and,
- The Province has legislated a capped major industrial property tax rate at \$27.50.
- No increase on non-capped major industry.
- All tax rates are at or below regional averages.

<b>Option 1 - Tax Strategy - Policy 2% + Capped Properties at \$27.50</b>								
Class	Even Distribut'n	Tax Increase	Provincial Legislation on Major Industrial	Net Tax Increase	Final Distribut'n	2020 Rates	2019 Rates	2019 Regional Avg
1	2.0%	\$ 1,451,269		1,451,269	2.00%	\$ 1.85845	1.66139	\$ 1.95
Non-capped	2.0%	121,674	no increase	121,674	2.00%	11.68395	22.36554	29.88
Capped	0.0%	-	\$ 303,746	303,746	8.39%	27.50000	22.36554	27.50
Capped	0.0%	-	96	96	0.60%	22.50000	22.36554	22.50
5	2.0%	19,084		19,084	2.00%	6.15220	7.09418	8.39
6	2.0%	345,775		345,775	2.00%	4.43528	4.62771	5.64
8	2.0%	6,419		6,419	2.00%	3.98847	4.14277	4.46

**Option 2**

- Municipal property taxes increase at 2% inflation and,
- The Province has legislated a capped major industrial property tax rate at \$27.50 and,
- Increase non-capped major industry by \$2 million. The District commences recovery of taxes forgone over the past ten years structured under the District's tax strategy. The tax strategy did not tax new improvements striving to reduce the tax rate from \$47.62 to \$27.50. Under the tax strategy the District continues forgoing approximately \$2 million every year. Historical property taxes foregone to-date total approximately \$12 million. The non-capped tax rate would be \$15.44970.
- All tax rates are at or below regional averages.

<b>Option 2 - Policy 2% + Capped Properties at \$27.50 + recover forgone taxes on non-capped</b>								
Class	Even Distribut'n	Tax Increase	Provincial & Council Decisions	Net Tax Increase	Final Distribut'n	2020 Rates	2019 Rates	2019 Regional Avg
1	2.0%	\$ 1,451,269		1,451,269	2.00%	\$ 1.85845	1.66139	\$ 1.95
Non-capped	2.0%	121,674	2,000,000	2,121,674	34.87%	15.44970	22.36554	29.88
Capped	0.0%	-	\$ 303,746	303,746	8.39%	27.50000	22.36554	27.50
Capped	0.0%	-	96	96	0.60%	22.50000	22.36554	22.50
5	2.0%	19,084		19,084	2.00%	6.15220	7.09418	8.39
6	2.0%	345,775		345,775	2.00%	4.43528	4.62771	5.64
8	2.0%	6,419		6,419	2.00%	3.98847	4.14277	4.46



**Option 3**

- Municipal property taxes increase at 2% inflation,
- The Province has legislated a capped major industrial property tax rate at \$27.50, and
- Consistent with 2018 and 2019, the District would increase non-capped major industry property taxes by \$3.4 million on a one-time basis. For 2020, 100% of non-capped properties appealed their assessment valuations. The non-capped tax rate would be \$18.08572.
- All tax rates are at or below regional averages.

Option 3 - Policy 2%+ Capped Properties at \$27.50 + levy for tax loss risk on non-capped major industry								
Class	Even Distribut'n	Tax Increase	Provincial & Council Decisions	Net Tax Increase	Final Distribut'n	2020 Rates	2019 Rates	2019 Regional Avg
1	2.0%	\$ 1,451,269		1,451,269	2.00%	\$ 1.85845	1.66139	\$ 1.95
Non-capped	2.0%	121,674	3,400,000	3,521,674	57.89%	18.08572	22.36554	29.88
Capped	0.0%	-	\$ 303,746	303,746	8.39%	27.50000	22.36554	27.50
Capped	0.0%	-	96	96	0.60%	22.50000	22.36554	22.50
5	2.0%	19,084		19,084	2.00%	6.15220	7.09418	8.39
6	2.0%	345,775		345,775	2.00%	4.43528	4.62771	5.64
8	2.0%	6,419		6,419	2.00%	3.98847	4.14277	4.46

**Timing/Approval Process:**

Timing is essential. The statutory deadline for adopting the Tax Rates Bylaw is May 14<sup>th</sup>.

**Financial Impacts:**

On April 20<sup>th</sup> Council adopted a resolution reducing the 2020 tax levy increase from 3% down to 2%. This will require a 2020 – 2024 Financial Plan Amendment Bylaw to be placed on table at the May 11<sup>th</sup> Special meeting of Council.

**Conclusion:**

Council needs to make the following decisions on May 11<sup>th</sup>.

- Give three readings and adopt a 2020 – 2024 Financial Plan amendment inclusive of reducing the tax rate from 3% down to 2% and any other decision made on tax distribution.
- Give three readings and adopt the 2020 Tax Rates Bylaw.

Respectfully submitted,



Andy Wardell, General Manager, Finance & CFO

<b>REVIEWED WITH:</b>					
<input type="checkbox"/> Community Planning	_____	<input type="checkbox"/> Clerk's Office	_____	<b>External Agencies:</b>	
<input type="checkbox"/> Development Planning	_____	<input type="checkbox"/> Communications	_____	<input type="checkbox"/> Library Board	_____
<input type="checkbox"/> Development Engineering	_____	<input type="checkbox"/> Finance	_____	<input type="checkbox"/> NS Health	_____
<input type="checkbox"/> Utilities	_____	<input type="checkbox"/> Fire Services	_____	<input type="checkbox"/> RCMP	_____
<input type="checkbox"/> Engineering Operations	_____	<input type="checkbox"/> ITS	_____	<input type="checkbox"/> NVRC	_____
<input type="checkbox"/> Parks	_____	<input type="checkbox"/> Solicitor	_____	<input type="checkbox"/> Museum & Arch.	_____
<input type="checkbox"/> Environment	_____	<input type="checkbox"/> GIS	_____	<input type="checkbox"/> Other:	_____
<input type="checkbox"/> Facilities	_____	<input type="checkbox"/> Real Estate	_____		
<input type="checkbox"/> Human Resources	_____	<input type="checkbox"/> Bylaw Services	_____		
<input type="checkbox"/> Review and Compliance	_____	<input type="checkbox"/> Planning	_____		

**The Corporation of the District of North Vancouver****Bylaw 8440**

A bylaw for imposing rates on lands and improvements  
in the District of North Vancouver for 2020

---

The Council for The Corporation of the District of North Vancouver enacts as follows:

**Citation**

1. This bylaw may be cited as "Tax Rates Bylaw 8440, 2020".

**2020 Tax Rates**

2. The following tax rates are imposed for 2020 on the taxable land and improvements as set out in the assessment roll:
  - a) for all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column "A" of the Schedule A attached hereto and forming a part hereof;
  - b) for provision of the monies required in 2020 under bylaws of the municipality to meet payments of interest and principal of debts incurred for which other provision has not been made, on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column "B" of Schedule A attached hereto and forming a part hereof; and,
  - c) for provision of the municipality's appropriate share of the monies required for Regional District purposes for the year 2020, for expenditures of the Metro Vancouver Regional District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in column "C" of Schedule A attached hereto and forming a part hereof.

**READ** a first time

**READ** a second time

**READ** a third time

**ADOPTED**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Municipal Clerk

Note: Subsection 9 of Ministerial Order M083, made by the Minister of Public Safety and Solicitor General under the *Emergency Program Act* in response to the COVID-19 declared emergency and dated March 26, 2020, permits a council to adopt a bylaw on the same day that it has been given third reading despite section 135(3) of the *Community Charter*. Due to urgent circumstances, the District of North Vancouver has availed itself of this temporary power where warranted.

Certified a true copy

\_\_\_\_\_  
Municipal Clerk

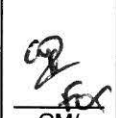

## Schedule A to Bylaw 8440

### 2020 TAX RATES (\$'S OF TAX PER \$ 1,000 TAXABLE VALUE)

Property Class	A Municipal General	B Municipal Debt	Total Municipal	C Metro Vancouver Regional District
Residential	1.80930	0.04915	1.85845	0.05139
Utilities	38.94218	1.05782	40.00000	0.17985
Industrial (Major)	11.37495	0.30900	11.68395	0.17472
Industrial (Major)				
- Capped Properties	26.77272	0.72728	27.50000	0.17472
- Capped New Investment	21.90495	0.59505	22.50000	0.17472
Industrial (Light)	5.98950	0.16270	6.15220	0.17472
Business/Other	4.31798	0.11730	4.43528	0.12590
Recreation	3.88299	0.10548	3.98847	0.05139

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AGENDA INFORMATION	
<input type="checkbox"/> Regular Meeting	Date: _____
<input type="checkbox"/> Other:	Date: _____

_____ Dept. Manager	 _____ GM/ Director	 _____ CAO
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## The District of North Vancouver REPORT TO COUNCIL

April 30, 2020  
File: 05.1930

**AUTHOR:** Rozy Jivraj, Manager Revenue and Taxation

**SUBJECT:** **Municipal Tax Collection - 2020 Penalty Rate Adjustment**

### RECOMMENDATION:

1. That the "District of North Vancouver, Municipal Tax Collection Bylaw 7722 Amendment Bylaw 8441, 2020 (Amendment 1)", is given three Readings and subsequently adopted.

### REASON FOR REPORT:

To provide financial relief to residential class 1 and utility class 2 property owners during the COVID-19 Pandemic by temporarily adjusting the penalty rates applied on overdue property taxes.

### OVERVIEW

Provincial legislation mandates that a 10% penalty is applied to unpaid property taxes in the current year. The District's Municipal Tax Collection Bylaw 7722, currently in effect, provides that a 5% penalty is applied on unpaid property tax balances after the first working day in July and another 5% is applied if unpaid balances remain after the first working day in September. In response to the COVID-19 Pandemic, staff is recommending short-term financial relief for Residents and owners of utility properties by reducing the penalty rate applied on July 3, 2020 to 2% with the remaining 8% applied on September 2, 2020.

While providing financial relief to owners of property classes 1 and 2, this measure helps maintain the District's overall cash flow, supports essential municipal services and funds Other Taxing Jurisdictions obligations due in July and August.

The change in penalty rates for class 1 and 2 properties is in alignment with the other north shore municipalities.

The Province has postponed the application of late payment penalties (10%) for commercial properties, recreational facilities, and not-for-profit organizations to October 1, 2020. Amendment to the Municipal Tax Collection Bylaw for these properties is not required as the Province is amending existing legislation to effect this change.

**FINANCIAL IMPACT**

Between 2017 and 2019, tax late penalties fluctuate between \$645,000 to \$840,000 annually. The impact of COVID-19 on residents' and businesses' payment arrangements may result in higher late penalties.

Reducing the initial penalty rate to 2% for residents, should help lower penalties that residents would have otherwise incurred this year and allows residents adversely impacted by COVID-19 the ability to defer payment to September. Similarly, the Province's shift in the penalty date to October 1<sup>st</sup> for commercial properties, recreational facilities, and not-for-profit organizations should lower penalties they would have otherwise incurred this year.

As the District progresses through the pandemic, lower cash inflows could prevail during the summer months, however, collection is expected to increase in the fall and winter months. Staff is closely monitoring the situation and will bring forward any other recommendations as appropriate.

Respectfully submitted,



Rozy Jivraj  
Manager, Revenue and Taxation

REVIEWED WITH:					
<input type="checkbox"/> Community Planning	_____	<input type="checkbox"/> Clerk's Office	_____	External Agencies:	
<input type="checkbox"/> Development Planning	_____	<input type="checkbox"/> Communications	_____	<input type="checkbox"/> Library Board	_____
<input type="checkbox"/> Development Engineering	_____	<input type="checkbox"/> Finance	_____	<input type="checkbox"/> NS Health	_____
<input type="checkbox"/> Utilities	_____	<input type="checkbox"/> Fire Services	_____	<input type="checkbox"/> RCMP	_____
<input type="checkbox"/> Engineering Operations	_____	<input type="checkbox"/> ITS	_____	<input type="checkbox"/> NVRC	_____
<input type="checkbox"/> Parks	_____	<input type="checkbox"/> Solicitor	_____	<input type="checkbox"/> Museum & Arch.	_____
<input type="checkbox"/> Environment	_____	<input type="checkbox"/> GIS	_____	<input type="checkbox"/> Other:	_____
<input type="checkbox"/> Facilities	_____	<input type="checkbox"/> Real Estate	_____		
<input type="checkbox"/> Human Resources	_____	<input type="checkbox"/> Bylaw Services	_____		



**The Corporation of the District of North Vancouver****Bylaw 8441**

A bylaw to amend District of North Vancouver, Municipal Tax Collection Bylaw 7722

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The Council for The Corporation of the District of North Vancouver enacts as follows:

**Citation**

1. This bylaw may be cited as "District of North Vancouver, Municipal Tax Collection Bylaw 7722 Amendment Bylaw 8441, 2020 (Amendment 1)".

**Amendments**

2. District of North Vancouver Municipal Tax Collection Bylaw 7722 is amended as follows:

- (a) Section 2 is amended by inserting at the beginning of the first sentence the words "Except as set out in section 2.1 herein, ".

- (b) Section 2.1 is inserted as follows:

"2.1 If all or part of property taxes for the 2020 taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after the first working day in July 2020, the collector will add to the said unpaid taxes a penalty equal to 2% of the portion that remains unpaid. For greater clarity the first working day ends at twelve midnight. This section 2.1 applies to residential class 1 properties and utility class 2 properties, and only for the 2020 taxation year. For all other properties and for all other taxation years section 2 and not this section 2.1 applies."

- (c) Section 3 is amended by inserting at the beginning of the first sentence the words "Except as set out in section 3.1 herein, ".

- (d) Section 3.1 is inserted as follows:

"3.1 If all or part of property taxes for the 2020 taxation year for a parcel of land and its improvements on the assessment roll remain unpaid after the first working day in September 2020, the collector will add to the said unpaid taxes an additional penalty equal to 8% of the portion that remains unpaid (this penalty will not be applied against the penalty paid in July 2020). For greater clarity the first working day ends at twelve midnight. This section 3.1 applies to residential class 1 properties and utility class 2 properties, and only for the 2020

taxation year. For all other properties and for all other taxation years section 3 and not this section 3.1 applies.

**READ** a first time

**READ** a second time

**READ** a third time

**ADOPTED**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Municipal Clerk

Note: Subsection 9 of Ministerial Order M083, made by the Minister of Public Safety and Solicitor General under the *Emergency Program Act* in response to the COVID-19 declared emergency and dated March 26, 2020, permits a council to adopt a bylaw on the same day that it has been given third reading despite section 135(3) of the *Community Charter*. Due to urgent circumstances, the District of North Vancouver has availed itself of this temporary power where warranted.

Certified a true copy

\_\_\_\_\_  
Municipal Clerk