



AGENDA REGULAR COUNCIL MEETING

Tuesday, September 21, 2021

4:00 p.m. to Proceed In Camera, Reconvene Regular Council Meeting 7:00 p.m.

SHAW AUDITORIUM, VANCOUVER ISLAND CONFERENCE CENTRE

80 COMMERCIAL STREET, NANAIMO, BC

SCHEDULED RECESS 9:00 P.M.

Pages

1. CALL THE MEETING TO ORDER:

2. PROCEDURAL MOTION:

That the meeting be closed to the public in order to deal with agenda items under the *Community Charter*:

Section 90(1) A part of the Council meeting may be closed to the public if the subject matter being considered relates to or is one or more of the following:

(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;

(c) labour relations or other employee relations;

(k) negotiations and related discussions respecting the proposed provision of a municipal service

that are at their preliminary stages and that, in the view of the Council, could reasonably be expected

to harm the interests of the municipality if they were held in public;

Community Charter Section 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.

3. INTRODUCTION OF LATE ITEMS:

4. APPROVAL OF THE AGENDA:

5. ADOPTION OF THE MINUTES:

- a. Minutes 10 - 12

Minutes of the Special Council Meeting (Public Hearing) held in the Shaw Auditorium, Vancouver Island Conference Centre, 80 Commercial Street, Nanaimo, BC, on 2021-JUL-21 at 7:00 p.m.

- b. Minutes 13 - 23

Minutes of the Regular Council Meeting held in the Shaw Auditorium, Vancouver Island Conference Centre, 80 Commercial Street, Nanaimo, BC, on 2021-AUG-30 at 4:00 p.m.

6. MAYOR'S REPORT:

7. RISE AND REPORT

- a. Design Advisory Panel Appointments

At the In Camera Council Meeting held 2021-AUG-30, Council appointed Jill Yuzwa and Angela Buick as at-large members on the Design Advisory Panel for a three year term. Councillor Brown was appointed as Council representative and Councillor Hemmens as alternate.

8. PRESENTATIONS:

- a. Tourism Nanaimo Update 24 - 28

To be introduced by Richard Harding, General Manager, Parks, Recreation and Culture.

Presentation:

1. Jenn Houtby-Ferguson, Interim Manager, Tourism Nanaimo.

9. COMMITTEE MINUTES:

10. CONSENT ITEMS:

11. DELEGATIONS:

12. REPORTS:

- a. Mural De-accession - Maffeo Sutton Park Washroom Building 29 - 35

To be introduced by Richard Harding, General Manager, Parks, Recreation, and Culture.

Purpose: To provide for Council's consideration the proposed de-accession of a mural from the City of Nanaimo's Public Art Collection.

Recommendation: That Council approve the de-accession of the following artworks from the City of Nanaimo Public Art collection: Dan Richey, Underwater Fantasy (2005).

b. Climate Action Reserve Fund Bylaw

36 - 40

To be introduced by Laura Mercer, Director, Finance.

Purpose: To introduce "Climate Action Reserve Fund Bylaw No. 7330" for first, second and third readings.

Recommendation:

1. That "Climate Action Reserve Fund Bylaw 2021 No. 7330" (To establish a Climate Action Reserve Fund) pass first reading;
2. That "Climate Action Reserve Fund Bylaw 2021 No. 7330" pass second reading; and,
3. That "Climate Action Reserve Fund Bylaw 2021 No. 7330" pass third reading.

c. 10 Year Property Tax Exemption Bylaw for the Island Corridor Foundation (ICF)

41 - 47

To be introduced by Laura Mercer, Director, Finance.

Purpose: To award a cash grant for 2021 property taxes and approve a new 10-year permissive tax exemption, effective 2022, to the Island Corridor Foundation for the properties that became taxable in 2021.

Recommendation:

1. That Council approve a cash grant of \$114,301.55 for 2021 property taxes to the Island Corridor Foundation for the properties that became taxable in 2021.
2. That "Property Tax Exemption Bylaw (Island Corridor Foundation) 2021 No. 7331" (To provide a 10-Year Permissive Tax exemption, 2022 to 2031 inclusive) pass first reading;
3. That "Property Tax Exemption Bylaw (Island Corridor Foundation) 2021 No. 7331" pass second reading; and,
4. That "Property Tax Exemption Bylaw (Island Corridor Foundation) 2021 No. 7331" pass third reading.

d. Consideration of New Permissive Tax Exemption Applications

48 - 230

To be introduced by Laura Mercer, Director, Finance.

Purpose: To obtain Council approval regarding new permissive tax exemption applications received for properties to be exempt from 2022 property taxes.

Recommendation: That Council:

1. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Association for Community Living for property owned at 3425 Uplands Drive;
2. Award a permissive tax exemption for the 2022 tax year to Woodgrove Senior Citizens Housing Society for property owned at 1145 Seafeld Crescent;
3. Award a permissive tax exemption for the 2022 tax year to the Hai An Buddhist Society for property owned at 587 Seventh Street;
4. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 858 Georgia Street;
5. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 77 Mill Street;
6. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 10 Buttertubs Drive; and
7. Award a permissive tax exemption for the 2022 tax year to Trinity United Church for the property recently purchased at 6011 Doumont Road.

e. Short-Term Rental Bylaw Amendments

231 - 276

To be introduced by Dale Lindsay, General Manager, Development Services.

Purpose: To amend "Zoning Bylaw 2011 No. 4500" and "Off-Street Parking Regulations Bylaw 2018 No. 7266" in order to regulate and license short-term rental accommodations.

Recommendation:

That:

1. "Zoning Amendment Bylaw 2021 No. 4500.186" (To regulate short-term rentals) pass first reading;
2. "Zoning Amendment Bylaw 2021 No. 4500.186" pass second reading;
3. "Off-Street Parking Regulations Amendment Bylaw 2021 No. 7266.01" (To require one parking space for a short-term rental use) pass first reading;
4. Off-Street Parking Regulations Amendment Bylaw 2021 No. 7266.01" pass second reading; and

That Council:

1. confirm a business licence is required for all short-term rentals, including bed and breakfasts, in Nanaimo; and

2. direct Staff to prepare an explanatory guide and operator declaration form for Nanaimo residents interested in operating a short-term rental, including a bed and breakfast.
- f. Development Variance Permit Application No. DVP424 - 147 Swanson Road 277 - 286
- To be introduced by Dale Lindsay, General Manager, Development Services.
- Purpose: To present for Council's consideration, a development variance permit application to increase the maximum permitted floor area for all accessory buildings on an existing lot.*
- Delegation:
1. Blair & Deborah Yarocki
- It is requested that Council hear anyone wishing to speak with respect to DVP424 - 147 Swanson Road.
- Recommendation: That Council issue Development Variance Permit No. DVP424 at 147 Swanson Road to increase the maximum permitted Gross Floor Area for all accessory buildings on the lot from 90.0m² to 563.4m².
- g. Development Permit Application No. DP1200 - 155 Fry Street 287 - 305
- To be introduced by Dale Lindsay, General Manager, Development Services.
- Purpose: To present for Council's consideration, a development permit application for a mixed-use residential and commercial building at 155 Fry Street.*
- Recommendation: That Council issue Development Permit No. DP1200 for a mixed-use residential and commercial development at 155 Fry Street with the following variances to:
- increase the maximum allowable building height from 18.00m to 18.87m; and
 - increase the maximum allowable percentage of small car parking spaces from 40% to 52%.
- h. Development Permit Application No. DP1215 - 1205 Ocean Pearl Terrace 306 - 323
- To be introduced by Dale Lindsay, General Manager, Development Services.
- Purpose: To present for Council's consideration a development permit renewal application for a multi-family residential development including a 25-unit apartment building and a five-plex at 1205 Ocean Pearl Terrace.*
- Recommendation: That Council issue Development Permit No. DP1215 at 1205 Ocean Pearl Terrace for a 30 unit multi-family development with the following variances to:

- increase the maximum allowable building height from 9.0m to 11.2m for the apartment building;
 - increase the maximum allowable building height from 9.0m to 10.05m for the five-plex building;
 - reduce the minimum required front yard setback from 6.0m to 5.2m for the five-plex building, and
 - reduce the minimum required front yard setback from 6.0m to 3.0m for the proposed bike storage building.
- i. Development Permit Application No. DP1217 - 30 and 32 Lorne Place 324 - 336
- To be introduced by Dale Lindsay, General Manager, Development Services.
- Purpose: To present for Council's consideration, a development permit application to add four townhouse units to the property at 30 and 32 Lorne Place.*
- Recommendation: That Council issue Development Permit No. DP1217 at 30 and 32 Lorne Place to add four townhouse units with the following variances:
- increase the maximum allowable building height from 7m to 8.25m;
 - reduce the minimum required rear yard setback from 7.5m to 2m (Units 1, 2 and 3);
 - reduce the minimum required side yard setback from 3m to 1.5m (Unit 4)
- j. Development Permit Application No. DP1227 - 20 Barsby Avenue 337 - 346
- To be introduced by Dale Lindsay, General Manager, Development Services.
- Purpose: To present for Council's consideration, a development permit amendment application for an over-height retaining wall at 20 Barsby Avenue.*
- Recommendation: That Council issue Development Permit No. DP1227 at 20 Barsby Avenue with a variance to increase the maximum allowable fence height from 3.00m up to 3.85m for a retaining wall.

13. BYLAWS:

- a. "Fire Protection & Life Safety Amendment Bylaw 2021 No. 7108.03" 347 - 348
- That "Fire Protection & Life Safety Amendment Bylaw 2021 No. 7108.03" (To give delegated authority to the Fire Chief to enter into First Responder Training Agreements with other local governments) be adopted.
- b. "Fees and Charges Amendment Bylaw 2021 No. 7041.04" 349
- That "Fees and Charges Amendment Bylaw 2021 No. 7041.04" (To incorporate the fees associated with the Fire Protection & Life Safety Regulation Bylaw) be adopted.

- c. "Management Terms and Conditions of Employment Amendment Bylaw 2021 No. 7273.02" 350
- That "Management Terms and Conditions of Employment Amendment Bylaw 2021 No. 7273.02" (To amend the provisions of the Management Terms and Conditions of Employment Bylaw 2019 No. 7273, to include the National Day for Truth and Reconciliation) be adopted.
- d. "Housing Agreement Bylaw 2021 No. 7326" 351 - 356
- That "Housing Agreement Bylaw 2021 No. 7326" (To authorize a Housing Agreement to secure affordable housing at 6010 Hammond Bay Road) be adopted.
- e. "Animal Responsibility Bylaw 2021 No. 7316" 357 - 380
- That "Animal Responsibility Bylaw 2021 No. 7316" (To include provisions for animal welfare, control, licensing, duties of animal owners, penalties, and enforcement) be adopted.
- f. "Fees and Charges Amendment Bylaw 2021 No. 7041.02" 381 - 383
- That "Fees and Charges Amendment Bylaw 2021 No. 7041.02" (To add Animal Control Fees) be adopted.
- g. Bylaw Notice Enforcement Bylaw Amendment - To Amend the Parks Recreation and Culture Fines and Add Fines and Associated with the Animal Responsibility Bylaw 384 - 394
- To be introduced by Sheila Gurrie, Director, Legislative Services.
- Purpose: To introduce amendments to the Parks, Recreation and Culture Regulation Bylaw to remove sections that will be administered through the Animal Responsibility Bylaw and to amend the Bylaw Notice Enforcement Bylaw in order to assign fines for violations associated with the Animal Responsibility Bylaw.*
- Recommendation:
- Bylaw Notice Enforcement Amendment Bylaw No. 7159.12
- That "Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12" (To amend the fine schedule for the Parks, Recreation and Culture Bylaw and add a fine schedule for the Animal Responsibility Bylaw) pass first reading;
- That "Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12" pass second reading;
- That "Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12" pass third reading.
- Parks, Recreation and Culture Regulation Bylaw No. 7073.08

That “Parks, Recreation and Culture Regulation Amendment Bylaw 2021 No. 7073.08” (To remove sections that will be administered under the Animal Responsibility Bylaw and replace the Violation and Penalty section) pass first reading;

That “Parks, Recreation and Culture Regulation Amendment Bylaw 2021 No. 7073.08” pass second reading;

That “Parks, Recreation and Culture Regulation Amendment Bylaw 2021 No. 7073.08” pass third reading.

14. NOTICE OF MOTION:

15. OTHER BUSINESS:

a. Councillor Brown Motion re: Supportive Housing Sites

At the 2021-AUG-30 Regular Council Meeting, Councillor Brown advised that he would be bringing forward the following motion for consideration:

That Staff identify two sites that could support supportive housing outside of Nanaimo's downtown and south end and return to Council for further direction.

b. Councillor Armstrong and Councillor Brown Motion re: Bicycle Storage Facilities

At the 2021-AUG-30 Regular Council Meeting, Councillor Armstrong and Councillor Brown advised that they would be bringing forward the following motion for consideration:

That Staff prepare a scope of work for a pilot project to install secured bicycle storage facilities in the downtown for funding consideration at the 2022 budget deliberations.

c. Councillor Armstrong and Councillor Brown Motion re: Chase River and Cinnabar Valley Mobility Plan

At the 2021-AUG-30 Regular Council Meeting, Councillor Armstrong and Councillor Brown advised that they would be bringing forward the following motion for consideration:

That a scope of work and possible funding options for a comprehensive Chase River and Cinnabar Valley mobility plan, that includes consideration of automobile, pedestrian, public transit, cycling and other accessible transportation modes, be prepared for the Governance and Priorities Committee Meeting on connectivity challenges in south Nanaimo.

d. Councillor Geselbracht Notice of Motion re: Zero Waste Circular Economy Strategy

395 - 401

At the 2021-AUG-30, Regular Council Meeting, Councillor Geselbracht advised

that he would be bringing forward the following motion for consideration:

That the City of Nanaimo 2022 work plan include the development of a Zero Waste circular economy strategy that:

- seeks to leverage municipal powers to advance the regional goal of 90% diversion of waste from landfill by applying the framework of the zero waste hierarchy and the systems and process of Circular economy that eliminate waste and pollution, keep materials in circulation, and regenerate natural systems; and
- Includes investigating initiatives that improve access to recycling services and amenities, eliminate unnecessary single use items, implement deconstruction and sustainable demolition regulations, and support circular business entrepreneurship.

[Note: Reference material provided for information.]

16. QUESTION PERIOD:

17. ADJOURNMENT:

MINUTES
SPECIAL COUNCIL MEETING (PUBLIC HEARING)
SHAW AUDITORIUM, VANCOUVER ISLAND CONFERENCE CENTRE
80 COMMERCIAL STREET, NANAIMO, BC
THURSDAY, 2021-JUL-21, AT 7:00 P.M.

Present: Mayor L. Krog, Chair
Councillor D. Bonner (joined electronically)
Councillor T. Brown (joined electronically)
Councillor B. Geselbracht
Councillor Z. Maartman
Councillor I. W. Thorpe
Councillor J. Turley

Absent: Councillor S. D. Armstrong
Councillor E. Hemmens

Staff: J. Holm, Director, Development Approvals
L. Rowett, Manager, Current Planning
C. Horn, Planner
M. Rempel, Planning Assistant
S. Robinson, Planning Assistant
K. Robertson, Deputy City Clerk
J. Vanderhoef, Recording Secretary

1. CALL THE SPECIAL COUNCIL MEETING TO ORDER:

The Special Meeting was called to order at 7:00 p.m.

2. ADOPTION OF AGENDA:

It was moved and seconded that the Agenda, be adopted. The motion carried unanimously.

Mayor Krog spoke regarding the purpose of a Public Hearing, advised that Council was meeting on the traditional territory of the Snuneymuxw First Nation and advised of the standard protocols for a Public Hearing.

Mayor Krog outlined the process to accommodate members of the public who were attending in person and for those who wanted to call in to participate by phone.

3. PUBLIC HEARING REQUIREMENTS:

Lainya Rowett, Manager, Current Planning, explained the requirements for conducting a Public Hearing.

4. PUBLIC HEARING FOR REZONING APPLICATION NO. RA469 - 2220, 2232, 2238, 2246, 2254 NORTHFIELD ROAD AND 2230 BOXWOOD ROAD, ZONING AMENDMENT BYLAW 4500.187

Councillor Bonner disconnected from the meeting at 7:06 p.m. declaring a conflict of interest as he lives close to the proposed Rezoning Application No. RA469 - 2220, 2232, 2238, 2246, 2254 Northfield Road and 2230 Boxwood Road.

(a) Rezoning Application No. RA469 - 2220, 2232, 2238, 2246, 2254 Northfield Road and 2230 Boxwood Road

Mayor Krog called the Public Hearing to order at 7:06 p.m.

Introduced by Caleb Horn, Planner.

Mayor Krog called for submissions from the Applicant and the Public:

No one wished to speak regarding Rezoning Application No. RA469 - 2220, 2232, 2238, 2246, 2254 Northfield Road and 2230 Boxwood Road.

Mayor Krog called for submissions from the Public for a second time:

No one wished to speak regarding Rezoning Application No. RA469 - 2220, 2232, 2238, 2246, 2254 Northfield Road and 2230 Boxwood Road.

Mayor Krog called for submissions from the Public for a third and final time:

No one wished to speak regarding Rezoning Application No. RA469 - 2220, 2232, 2238, 2246, 2254 Northfield Road and 2230 Boxwood Road.

One (1) written submission was received prior to the start of the Special Council Meeting (Public Hearing), 2021-JUL-22, and no written submissions were received at the Public Hearing with respect to Rezoning Application No. RA469 - 2220, 2232, 2238, 2246, 2254 Northfield Road and 2230 Boxwood Road.

Mayor Krog announced that following the close of a Public Hearing, no further submissions or comments from the public or interested persons could be accepted by members of City Council.

Hearing no further comments from the public the Mayor declared the Public Hearing for No. RA469 - 2220, 2232, 2238, 2246, 2254 Northfield Road and 2230 Boxwood Road be closed at 7:12 p.m.

5. BYLAWS:

(a) "Zoning Amendment Bylaw 2021 No. 4500.187"

It was moved and seconded that "Zoning Amendment 2021 No. 4500.187" (To rezone the properties at 2220, 2232, 2238, 2246, 2254 Northfield Road, and 2230 Boxwood Road from Single Dwelling Residential [R1], Duplex Residential [R4], Medium Density Residential

[R8], and Community Service One [CS1] to Mixed Use Corridor [COR2] with site-specific maximum gross floor area for a grocery store) pass third reading. The motion carried unanimously.

Councillor Bonner rejoined the meeting electronically at 7:16 p.m.

(b) "Property Maintenance and Standards Amendment Bylaw No. 7242.01"

It was moved and seconded that "Property Maintenance and Standards Amendment Bylaw 2021 No. 7242.01" (To update the graffiti removal language, replace the Violation and Penalty section and delete the fine schedule) be adopted. The motion carried unanimously.

(c) "Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.11"

It was moved and seconded that "Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.11" (To delete the fine schedule for the repealed Property Maintenance Bylaw 1990 No. 3704 and replace it with fine schedule for Property Maintenance and Standards Bylaw 2017 No. 7242) be adopted. The motion carried unanimously.

6. ADJOURNMENT:

It was moved and seconded at 7:18 p.m. that the Special Council meeting be adjourned. The motion carried unanimously.

CHAIR

CERTIFIED CORRECT:

CORPORATE OFFICER

MINUTES
REGULAR COUNCIL MEETING
SHAW AUDITORIUM, VANCOUVER ISLAND CONFERENCE CENTRE,
80 COMMERCIAL STREET, NANAIMO, BC
MONDAY, 2021-AUG-30, AT 4:00 P.M.

Present: Mayor L. Krog, Chair
Councillor S. D. Armstrong
Councillor D. Bonner
Councillor T. Brown
Councillor B. Geselbracht
Councillor E. Hemmens
Councillor Z. Maartman
Councillor I. W. Thorpe
Councillor J. Turley

Staff: J. Rudolph, Chief Administrative Officer
R. Harding, General Manager, Parks, Recreation and Culture
D. Lindsay, General Manager, Development Services
B. Sims, General Manager, Engineering and Public Works
T. Doyle, Fire Chief
B. Corsan, Director, Community Development
J. Van Horne, Director, Human Resources
W. Fulla, Manager, Business Asset and Financial Planning
L. Rowett, Manager, Current Planning
B. Wardill, Manager, Revenue Services
K. MacDonald, Parks and Open Space Planner
K. Robertson, Deputy City Clerk, Legislative Services
S. Snelgrove, Recording Secretary

1. CALL THE REGULAR MEETING TO ORDER:

The Regular Council Meeting was called to order at 4:00 p.m.

2. PROCEDURAL MOTION TO PROCEED IN CAMERA:

It was moved and seconded that the meeting be closed to the public in order to deal with agenda items under the *Community Charter*:

- (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;
- (e) the acquisition, disposition or expropriation of land or improvements, if the Council considers that disclosure could reasonably be expected to harm the interests of the municipality;
- (g) litigation or potential litigation affecting the municipality;
- (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose;

- (k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the Council, could reasonably be expected to harm the interests of the municipality if they were held in public; and,

Community Charter Section 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.

The motion carried unanimously.

Council moved In Camera at 4:00 p.m.

Council moved out of In Camera at 6:35 p.m.

Council recessed the Open Meeting 6:35 p.m.

Council reconvened the Open Meeting at 7:00 p.m.

3. INTRODUCTION OF LATE ITEMS:

- (a) Agenda item 12(f) Development Permit Application No. DP1185 – 388 Machleary Street – Add delegation from Greg Persanyi.
- (b) Agenda Item 12(g) Development Permit Application No. DP1214 – 400 Fitzwilliam Street – Add delegation from Jordan Royer and Pablo Yuste.
- (c) Agenda Item 12(h) Development Permit Application No. DP1228 - 591 Bradley Street – Add delegation from Raymond de Beeld.
- (d) Remove Agenda Item 8(a) Tourism Nanaimo Update.

4. APPROVAL OF THE AGENDA:

It was moved and seconded that the Agenda, as amended, be adopted. The motion carried unanimously.

5. ADOPTION OF THE MINUTES:

It was moved and seconded that the Minutes of the Regular Council Meeting held in the Shaw Auditorium, Vancouver Island Conference Centre, 80 Commercial Street, Nanaimo, BC, on 2021-JUL-26 at 3:15 p.m. be adopted as circulated. The motion carried unanimously.

6. MAYOR'S REPORT:

Mayor Krog spoke regarding:

- The September 20, 2021 Council Meeting will be moved to Tuesday, September 21, 2021 to accommodate the federal election being held on September 20, 2021
- Masks are mandatory and required in all public indoor settings for those born in 2009 or earlier (twelve years old or older) and noted areas where masks are required
- We are in the middle of the fourth COVID-19 wave and understand how frustrated everyone is feeling but advised that the restrictions are for public health and asked the public to cooperate
- The City has received a 2.5 million dollar grant to support community resilience. The Strengthening Communities' Services Grant Program supports unsheltered homeless populations and addresses related community impacts experienced by the Nanaimo and Snuneymuxw communities
- The City is considering options for the 500 block of Terminal Avenue, also known as The Hub, and is seeking public feedback on options which include new plaza and park spaces, improved cycle and pedestrian connections and streetscape upgrades. The deadline to provide input on The Hub is October 4, 2021. To learn about the project and make your views known, please visit www.getinvolvednanaimo.ca/thehub
- The Province of BC has declared Drought Level 5 for Eastern Vancouver Island – its highest level, reflecting extremely dry conditions. The City of Nanaimo is at Stage 3 watering restrictions until October 1, 2021. Due to the very good conservation by the public over many years, there is adequate water in the watershed to supply the City and meet fire protection demand. Under Nanaimo's Stage 3 watering restrictions, even and odd watering days, based on address number, are in place for a maximum of two hours sprinkling between 7-10 a.m. or 7-10 p.m. Residents are encouraged to go further and voluntarily reduce all non-essential outdoor water use.
- The second Sunday in September of each year, September 12th in 2021, is Firefighters' National Memorial Day to recognize firefighters who have fallen in the line of duty. Flags will be at half mast which commemorates courage, selflessness and serving communities
- September 30th has been declared a national holiday, "National Day for Truth and Reconciliation", and with the guidance and leadership of Chief Wyse, Snuneymuxw First Nation, stakeholders are working towards events to honour that day
- Mayor Krog spoke regarding the threat to democracies around the world and encouraged everyone to vote and to send a message that Canadians value democracy and are going to exercise it

7. PRESENTATIONS:

(a) Development Approvals 2021 Mid-Year Update

Introduced by Dale Lindsay, General Manager, Development Services.

Presentation:

1. Lainya Rowett, Manager, Current Planning, provided a PowerPoint presentation. Highlights included:

- Mid-year residential construction value and total construction values pushing record numbers
- Single Family Dwellings and Two Family Dwellings in the first six months of 2021 are at 142 units
- Building permits issued represent strength and investment in the City
- Provided an overview of significant rezoning applications, development permits, infill projects and reviewed major projects approved
- Council will consider approving 442 units this evening
- Discussed permit processing times and factors that impact processing times
- Total units approved between January 1st and July 31st is 909 units
- Projecting over 1300 units for 2021

Dale Lindsay, General Manager, Development Services, continued the presentation. Highlights included:

- Seeing a sustained demand for building permits with extremely high activity and lots of pressure on Staff
- Recognized high activity in the Fall and Staff did incredible work adjusting to the pandemic
- Hired Neilson Strategies to complete the Building Permit Function Review and returned to Council with a number of recommendations, including:
 - Fast Track Permit Group – positions filled and stream established
 - Actively looking to fill two positions; however, hiring level 3 building officials is extremely difficult
 - Established Joint Building Permit Advisory Working Group to look at terms and conditions of the Fast Track program
 - Investment in technology - Expression of Interest issued to help with the online application process including communicating transparently regarding status of applications and to give a better picture of where time is being spent
 - Cost Recovery – Hoping successful grants cover costs

8. COMMITTEE MINUTES:

The following Committee Minutes were received:

- Minutes of the Finance and Audit Committee Meeting held in the Shaw Auditorium, Vancouver Island Conference Centre, 80 Commercial Street, Nanaimo, BC, on Wednesday, 2021-JUN-16 at 9:00 a.m.

9. REPORTS:

(a) New Statutory Holiday

Introduced by John Van Horne, Director, Human Resources.

It was moved and seconded that “Management Terms and Conditions of Employment Amendment Bylaw 2021 No. 7273.02” (To amend the provisions of the Management Terms and Conditions of Employment Bylaw 2019 No. 7273, to include the National Day for Truth and Reconciliation) pass first reading. The motion carried unanimously.

It was moved and seconded that “Management Terms and Conditions of Employment Amendment Bylaw 2021 No. 7273.02” pass second reading. The motion carried unanimously.

It was moved and seconded that “Management Terms and Conditions of Employment Amendment Bylaw 2021 No. 7273.02” pass third reading. The motion carried unanimously.

(b) Official Community Plan Amendment Application No. OCP93 and Rezoning Application No. RA463

Introduced by Dale Lindsay, General Manager, Development Services and Lainya Rowett, Manager, Current Planning.

Delegations:

1. Selena Kwok, Low Hammond Rowe Architects, and Andrea Blakeman, Nanaimo Affordable Housing Society, via Zoom, advised they were in attendance to answer questions. Tinni Lalli, TGR Developments, was not in attendance.

It was moved and seconded that “Official Community Plan Amendment Bylaw 2021 No. 6500.042” (To re-designate 54, 55, 65, 66, 69, 70, and 73 Prideaux Street; and 503, 531, 605, 619, and 685 Comox Road on the Future Land Use Plan [Map 1] from Neighbourhood to Urban Node, and the text amendment of Section 4.1.2 Land Use Designations of the Old City Neighbourhood Concept Plan) pass first reading. The motion carried unanimously.

It was moved and seconded that “Official Community Plan Amendment Bylaw 2021 No. 6500.042” pass second reading. The motion carried unanimously.

It was moved and seconded that “Zoning Amendment Bylaw 2021 No. 4500.188” (To rezone 55, 65, 66, 69, and 73 Prideaux Street by increasing the maximum permitted building height and floor area ratio regulations in the Old City Mixed Use [DT8] zone) pass first reading. The motion carried unanimously.

It was moved and seconded that “Zoning Amendment Bylaw 2021 No. 4500.188” pass second reading. The motion carried unanimously.

It was moved and seconded that Council direct Staff to secure an off-site fire hydrant; an on-site storm water system; an expanded storm water right-of-way; and a covenant securing a community amenity contribution for market housing units and lot consolidation of the subject properties prior to adoption of “Zoning Amendment Bylaw 2021 No. 4500.188”, should Council support the bylaw at third reading. The motion carried unanimously.

(c) Rezoning Application No. RA464 – 608 Sandy Court

Introduced by Lainya Rowett, Manager, Current Planning.

It was moved and seconded that “Zoning Amendment Bylaw 2021 No. 4500.190” (To rezone 608 Sandy Court from Single Dwelling Residential [R1] to Three and Four Unit Residential [R5]) pass first reading. The motion carried.

Opposed: *Councillors Brown and Geselbracht*

It was moved and seconded that “Zoning Amendment Bylaw 2021 No. 4500.190” pass second reading. The motion carried.

Opposed: *Councillors Brown and Geselbracht*

It was moved and seconded that Council direct Staff to secure street trees, stormwater management upgrades, a community amenity contribution, and road dedication, should Council support the bylaw at third reading. The motion carried.

Opposed: *Councillors Brown, Geselbracht*

(d) Rezoning Application No. RA466 – 6643 Aulds Road

Introduced by Lainya Rowett, Manager, Current Planning.

It was moved and seconded that “Zoning Amendment Bylaw 2021 No. 4500.191” (To rezone 6643 Aulds Road from Single Dwelling Residential [R1] to Duplex Residential [R4]) pass first reading. The motion carried unanimously.

It was moved and seconded that “Zoning Amendment Bylaw 2021 No. 4500.191” pass second reading. The motion carried unanimously.

It was moved and seconded that Council direct Staff to secure the road dedication, road reserve covenant, community amenity contribution, and building orientation and driveway access covenant, should Council support the bylaw at third reading. The motion carried unanimously.

(e) Development Permit Application No. DP1236 and Housing Agreement Application No. HA5 – 6010 Hammond Bay Road

Introduced by Lainya Rowett, Manager, Current Planning.

It was moved and seconded that Council issue Development Permit No. DP1236 at 6010 Hammond Bay Road with a variance to increase the maximum permitted front yard setback from 6.00m to 13.75m on the north property line and from 6.00m to 7.69m on the south property line. The motion carried unanimously.

It was moved and seconded that “Housing Agreement Bylaw 2021 No. 7326” (To authorize a Housing Agreement to secure affordable housing at 6010 Hammond Bay Road) pass first reading. The motion carried unanimously.

It was moved and seconded that “Housing Agreement Bylaw 2021 No. 7326” pass second reading. The motion carried unanimously.

It was moved and seconded that “Housing Agreement Bylaw 2021 No. 7326” pass third reading. The motion carried unanimously.

It was moved and seconded that Council direct Staff to register a covenant to reinforce the terms of the Housing Agreement. The motion carried unanimously.

(f) Development Permit Application No. DP1185 – 388 Machleary Street

Introduced by Lainya Rowett, Manager, Current Planning.

Delegation:

1. Greg Persanyi, Vice President of Development, The Molnar Group, advised Council that his company was happy to be back in Nanaimo and to see the project built.

It was moved and seconded that Council issue Development Permit No. DP1185 at 388 Machleary Street. The motion carried unanimously.

(g) Development Permit Application No. DP1214 – 400 Fitzwilliam Street

Introduced by Lainya Rowett, Manager, Current Planning.

Delegation:

1. Jordan Royer, Development Manager, Omicron, via Zoom, thanked Council for its consideration and provided details of the proposal including an onsite public amenity, landscaping and working with Staff on all frontages. He noted they are very excited to begin this development process, look forward to next steps and was in available to answer questions. Pablo Yuste was not in attendance.

It was moved and seconded that Council issue Development Permit No. DP1214 at 400 Fitzwilliam Street with a variance to increase the maximum permitted building height of Building A from 14m to 17m and Building B from 14m to 19m. The motion carried.

Opposed: *Councillor Geselbracht*

(h) Development Permit Application No. DP1228 - 591 Bradley Street

Introduced by Lainya Rowett, Manager, Current Planning.

Delegations:

1. Raymond de Beeld, via zoom, advised he was in attendance to answer questions.

It was moved and seconded that Council issue Development Permit No. DP1228 at 591 Bradley Street with the following variances to:

- reduce the watercourse setback as measured from the top of bank of the Millstone River from 30m to 0m;

- increase the maximum allowable building height from 14.00m to 17.92m;
- reduce the minimum front yard setback from 1.8m to 0m for the underground parking structure; and
- increase the maximum allowable percentage of small car spaces from 40% to 41%.

The motion was defeated.

Opposed: *Councillor Armstrong, Brown, Geselbracht, Maartman and Thorpe*

(i) Liquor Licence Application No. LA144 – Unit 2, 75 Front Street

Introduced by Lainya Rowett, Manager, Current Planning.

(j) Fire Protection and Life Safety Regulation and Fees & Charges Amendment Bylaws

Introduced by Karen Robertson, Deputy City Clerk, Legislative Services.

It was moved and seconded that “Fire Protection & Life Safety Regulation Amendment Bylaw 2021 No. 7108.03” (To give delegated authority to the Fire Chief to enter into First Responder Training Agreements with other local governments) pass first reading. The motion carried unanimously.

It was moved and seconded that “Fire Protection & Life Safety Regulation Amendment Bylaw 2021 No. 7108.03” pass second reading. The motion carried unanimously.

It was moved and seconded that “Fire Protection & Life Safety Regulation Amendment Bylaw 2021 No. 7108.03” pass third reading. The motion carried unanimously.

It was moved and seconded that “Fees and Charges Amendment Bylaw 2021 No. 7041.04” (To incorporate the fees associated with the Fire Protection & Life Safety Regulation Bylaw) pass first reading. The motion carried unanimously.

It was moved and seconded that “Fees and Charges Amendment Bylaw 2021 No. 7041.04” pass second reading. The motion carried unanimously.

It was moved and seconded that “Fees and Charges Amendment Bylaw 2021 No. 7041.04” pass third reading. The motion carried unanimously.

10. BYLAWS:

(a) “Zoning Amendment Bylaw 2019 No. 4500.159”

It was moved and seconded that “Zoning Amendment Bylaw 2019 No. 4500.159” (To rezone 150 Esplanade and 155 Fry Street from Community Corridor [COR3] to Mixed Use Corridor [COR2]) be adopted. The motion carried unanimously.

(b) “Off-Street Parking Reserve Fund Establishing Bylaw 2021 No. 7328”

It was moved and seconded that “Off-Street Parking Reserve Fund Establishing Bylaw 2021 No. 7328” (To establish a statutory reserve for cash-in-lieu payments received under “Off-Street Parking Regulations Bylaw 2018 No. 7266”) be adopted. The motion carried unanimously.

(c) “Housing Agreement Bylaw 2021 No. 7329”

It was moved and seconded that “Housing Agreement Bylaw 2021 No. 7329” (To secure unit affordability) be adopted. The motion carried unanimously.

11. NOTICE OF MOTION:

(a) Councillor Brown Notice of Motion re: Supportive Housing Sites

Councillor Brown advised that he would be bringing forward the following notice of motion for consideration at a future Council Meeting:

"That Staff identify two sites that could support supportive housing outside of Nanaimo's downtown and south end and return to Council for further direction."

(b) Councillor Armstrong and Councillor Brown Notice of Motion re: Bicycle Storage Facilities

Councillor Armstrong and Councillor Brown advised that they would be bringing forward the following notice of motion for consideration at a future Council Meeting:

"That Staff prepare a scope of work for a pilot project to install secured bicycle storage facilities in the downtown for funding consideration at the 2022 budget deliberations."

(c) Councillor Armstrong and Councillor Brown Notice of Motion re: Chase River and Cinnabar Valley Mobility Plan

Councillor Armstrong and Councillor Brown advised that they would be bringing forward the following notice of motion for consideration at a future Council Meeting:

"That a scope of work and possible funding options for a comprehensive Chase River and Cinnabar Valley mobility plan, that includes consideration of automobile, pedestrian, public transit, cycling and other accessible transportation modes, be prepared for the Governance and Priorities Committee Meeting on connectivity challenges in south Nanaimo."

(d) Councillor Geselbracht Notice of Motion re: Zero Waste Circular Economy Strategy

Councillor Geselbracht advised that he would be bringing forward the following notice of motion for consideration at a future Council Meeting:

"That the City of Nanaimo 2022 work plan include the development of a Zero Waste circular economy strategy that:

- seeks to leverage municipal powers to advance the regional goal of 90% diversion of waste from landfill by applying the framework of the zero waste hierarchy and the systems and process of Circular economy that eliminate waste and pollution, keep materials in circulation, and regenerate natural systems; and
- Includes investigating initiatives that improve access to recycling services and amenities, eliminate unnecessary single use items, implement deconstruction and sustainable demolition regulations, and support circular business entrepreneurship."

12. OTHER BUSINESS:

- (a) Councillor Geselbracht Motion re: City of Nanaimo Fossil Fuel Divestment and Ethical Investment Strategy and Policy Development

It was moved and seconded that Staff prepare a report on an investment policy and strategy that can achieve the following considerations:

1. Divest from fossil fuel companies, by supporting fossil fuel free investment portfolios, such as the MFA Fossil Fuel Free Short-Term Bond Fund and build on the examples of fossil fuel free investment strategies from other municipalities such as Vancouver and Victoria;
2. Select investments that make positive contributions to Environmental, Social and Governance (ESG) factors; and
3. Align investment with the Sec. 183 of the Community Charter, and best practices for investing public funds.
4. Provide strategic options with associated budgetary considerations that include options for the immediate divestment of all funds that include holdings involved in the production and distribution of fossil fuels and options that take a more graduated approach.

It was moved and seconded that Council refer consideration of the motion to a Governance and Priorities Committee Meeting with intent of receiving information from Staff regarding investment limitations, what the City's portfolio looks like and receiving advice. The motion to refer was defeated.

Opposed: Councillors Bonner, Brown, Geselbracht, Hemmens and Maartman

The vote was taken on the main motion. The motion carried.

Opposed: Mayor Krog, Councillors Armstrong, Turley, Thorpe

13. QUESTION PERIOD:

There was no one in attendance to ask questions.

14. ADJOURNMENT:

It was moved and seconded at 9:40 p.m. that the meeting adjourn. The motion carried unanimously.

C H A I R

CERTIFIED CORRECT:

CORPORATE OFFICER



Tourism Nanaimo Update

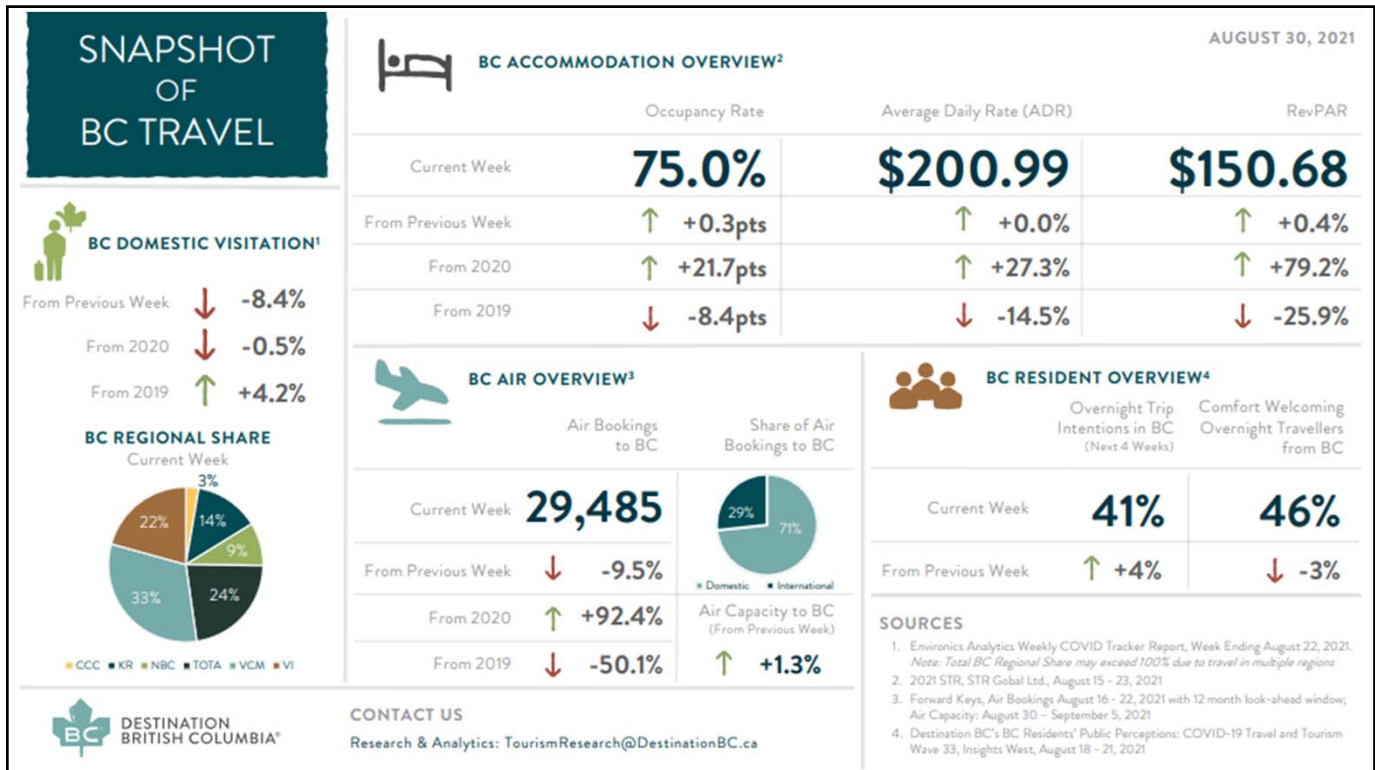
Jenn Houtby-Ferguson
Sept 21, 2021



Welcoming Visitors



- As of July 1st Nanaimo began welcoming visitors from across Canada
- Fully vaccinated American citizens and permanent residents began arriving in BC on August 9th
- Fully vaccinated international travellers began arriving on September 7th
- Tourism Nanaimo continues to highlight #knowbeforeyougo and COVID safety messaging





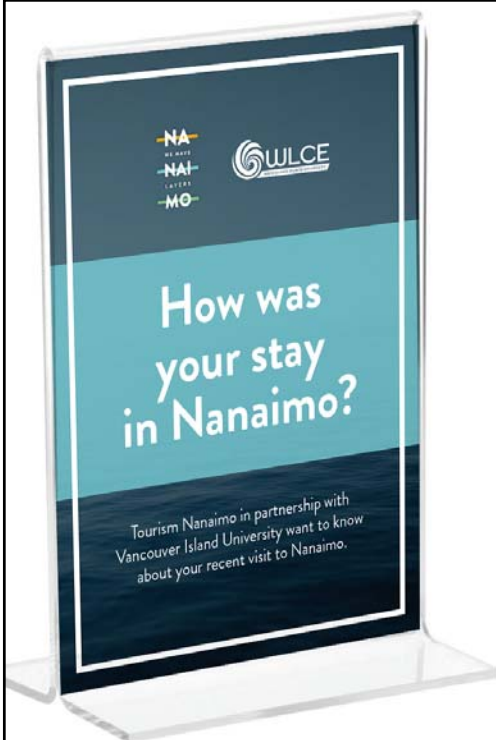
Fall Marketing Highlights

- Working collaboratively with the NHA
- TV, radio and other innovative ideas like the SkyTrain in Vancouver
- Consumer marketing eblasts
- New photography shoots – June & July
- VISA Campaign (postponed from 2020)
- New content: written, BC Ale Trail, COVID images
- Working with two live-streaming events for Fall-Winter



Other Initiatives

- Brand strategy development work is underway
- dialogic workshop with the Tourism Working Group (Aug 17)
- Stakeholder and community sessions this fall + visitor intercepts (August and October)
- Visitor Experience Survey with VIU is underway, seasonal reporting
- Continued work with the NHA on the Sport Tourism Strategy
- Revisiting Tourism Tuesdays for fall (COVID permitting)





Questions?

Jenn Houtby-Ferguson
Sept 21, 2021

DATE OF MEETING September 21, 2021

AUTHORED BY JULIE BEVAN, MANAGER, CULTURE & EVENTS
PARKS, RECREATION & CULTURE

SUBJECT MURAL DE-ACCESSION – MAFFEO SUTTON PARK WASHROOM
BUILDING

OVERVIEW

Purpose of Report

To provide for Council's consideration the proposed de-accession of a mural from the City of Nanaimo's Public Art Collection.

Recommendation

That Council approve the de-accession of the following artworks from the City of Nanaimo Public Art collection: Dan Richey, *Underwater Fantasy* (2005).

BACKGROUND

The City of Nanaimo's *Community Plan for Public Art* was adopted by Council in May 2010. The plan began as a legacy project under the Cultural Capitals of Canada Program and was developed through a community process involving artists, arts managers, neighbourhood representatives and members of the public. It identifies Nanaimo's vision for public art, and goals and priorities for implementing public art projects. The plan also includes guidelines and toolkits for artists and decision-makers, so that projects are developed in a manner that is inclusive, fair and creative.

De-accession Policy and Procedure

At the time the plan was adopted, the City identified de-accession guidelines that direct how to consider the removal of existing artwork from the Public Art Collection. Section 3.10 states:

"De-accessioning is the process of removing existing installations of artwork from the public collection. The De-accession Guidelines (Toolkit 4) recognize that over time there may be reasons to remove artwork. Reasons for de-accessioning may include, but not be limited to, situations where artwork has been damaged beyond reasonable repair, where artwork is deemed inappropriate, or requires removal because of new developments in the direction of the public art collection. The Cultural Committee shall review any proposed de-accessioning of public art, and shall forward a recommendation to the Parks, Recreation and Culture Commission for consideration."

The plan specifies an annual review of artworks being considered for de-accessioning take place through the Parks, Recreation and Culture Commission and the Cultural Committee, with recommendations to be reviewed by Council. Since the time of plan implementation, changes have occurred, and the Culture Commission and Cultural Committees are no longer in place.

While new processes are in consideration, City Staff have reviewed the works following the principles and guidelines of the *Community Plan for Public Art* Section 3.10.

According to the Deaccession Guidelines – Toolkit 4 (Attachment A) all works in the collection are eligible for consideration for de-accession, including:

- artworks purchased or commissioned through the Public Art Program;
- gifts of artwork accepted by the City of Nanaimo in accordance with the gift acceptance policies of the Public Art Program; and
- all other artwork previously purchased by the City or received as a gift to the City.

In 2020, Culture & Events Staff renewed efforts to document and evaluate the condition of the artworks in the Public Art Inventory by conducting site visits in order to assess and schedule maintenance, and when deemed appropriate, identify artworks for de-accession. In 2020, site reviews were conducted to evaluate artworks in Maffeo Sutton Park. The following artwork has been identified for removal (Attachment B):

1. Dan Richey, *Underwater Fantasy*, 2005

DISCUSSION

The mural proposed for removal, undertaken by Dan Richey in 2005, has endured long past its expected lifespan of 5-7 years, and has suffered considerable, though anticipated, material degradation, detracting from its overall appearance and enhancement of public space. Staff have been in contact with Mr. Richey to communicate this recommendation.

The deaccessioning of the mural on this washroom facility is considered in the context of ongoing park maintenance, with newly scheduled paint that can take place on the exterior of the washroom block in 2021. The new Urban Design Roster program will provide an avenue to connect with a local artist or designer, and a fresh design treatment can be undertaken using existing funds to support the renewal of this public space.

FINANCIAL CONSIDERATIONS

Removal of the existing mural, remediation and the necessary repairs to damage on the building surface, as well as preparatory work and installation of a new paint treatment have been accounted for in the 2021 financial plan.

OPTIONS

1. That Council approve the de-accession of the following artworks from the City of Nanaimo Public Art collection: Dan Richey, *Underwater Fantasy* (2005).
 - The advantages of this option: Safeguarding the Public Art Collection by ensuring adequate care and maintenance.
 - The disadvantages of this option: None.
2. That Council deny the de-accession of this artwork from the City of Nanaimo Public Art collection: Dan Richey, *Underwater Fantasy* (2005).

- The advantages of this option: None.
- The disadvantages of this option: If this mural is not de-accessioned, it will require financial resources and Staff time to undertake maintenance.

SUMMARY POINTS

- As per the procedures outlined in the *Community Plan for Public Art*, work is underway to ensure the ongoing care of the City of Nanaimo's Public Art Collection, including periodic evaluation of artworks for de-accession.
- The mural on the Maffeo Sutton park washroom block by Dan Richey, called *Underwater Fantasy* (2005) has reached the end of its lifecycle and is recommended for de-accession.
- This de-accession will make way for a new opportunity to undertake an urban design mural treatment in a prominent civic space.

ATTACHMENTS:

ATTACHMENT A: Toolkit 4 – Guidelines to De-accession Public Art
ATTACHMENT B: Artwork Proposed for De-accession |

Submitted by:

Julie Bevan, Manager
Culture & Events |

Concurrence by:

Lynn Wark, Director
Recreation & Culture

Richard Harding, General Manager,
Parks, Recreation & Culture |

ATTACHMENT A

Excerpt from:
COMMUNITY PLAN FOR PUBLIC ART
Adopted May 2010

TOOLKIT 4 – GUIDELINES TO DE-ACCESSION PUBLIC ART

PUBLIC ART DE-ACCESSIONING GUIDELINES

De-accessioning is the process of removing existing installations of artwork from the public collection. These guidelines recognize that over time there may be reasons to de-accession artwork.

Reasons for de-accessioning may include, but not be limited to, situations where artwork has been damaged beyond reasonable repair, where artwork is deemed inappropriate, or requires removal because of new developments in the direction of the public art collection. The Cultural Committee shall review any proposed deaccessioning of public art, and shall forward a recommendation to Parks, Recreation and Culture Commission for action.

SUMMARY OF DE-ACCESSIONING PROCESS

- 1) A review for consideration for de-accessioning may be implemented by direction of Council, or by the Parks, Recreation, and Culture Commission as part of the annual art plan.
- 2) The Parks, Recreation and Culture Commission and the Cultural Committee will review the consideration for de-accessioning according to the guidelines. As part of the review process, the Cultural Committee will establish an independent panel, then review and make recommendations on the public art to be de-accessioned.
- 3) The Cultural Committee will forward a recommendation to the Parks, Recreation and Culture Commission regarding de-accessioning.
- 4) Parks, Recreation and Culture Commission will forward their recommendation to Council.
- 5) The Council, by majority vote, can order the de-accessioning of the artwork.

DE-ACCESSIONING POLICY AND PROCEDURE

1) Eligible Artworks

Works eligible for consideration for de-accessioning through this policy include all artwork in the official City of Nanaimo Public Art Collections.

These works include:

- a. Artworks purchased or commissioned through the Public Art Program.
- b. Gifts of artwork accepted by the City of Nanaimo in accordance with the gift acceptance policies of the Public Art Program.
- c. All other artwork previously purchased by the City or received as a gift by the City.

De-accessioning Procedure

- 1) From time to time the Cultural Committee will review the public art collection to determine those public art projects that might warrant de-accessioning.
- 2) The Cultural Committee may consider de-accessioning of artwork for one or more of the following reasons:
 - a. The artwork has been determined to be of inferior quality relative to the quality of other works in the collection.
 - b. The artwork has been determined to be incompatible with the intent of the collection.
 - c. The artwork has been damaged or has deteriorated to the point where restoration is impractical or unfeasible, or the cost of restoration is excessive in relation to the appraised value of the artwork.
 - d. The artwork endangers public safety.
 - e. Significant changes in the use, character or actual design of the site require a re-evaluation of the relationship of the artwork to the site.
 - f. The work is not or is rarely on display.
 - g. The artwork requires excessive maintenance or has faults of design or workmanship, and the City cannot properly maintain the artwork.

Sequence of action to De-accession:

- 1) The Cultural Committee determines that an artwork meets one or more of the criteria established above.
- 2) The Cultural Committee shall inform the artist, if still alive, and the donor, if the artwork was a gift to the City, that the artwork is being reviewed for consideration of de-accessioning.
- 3) The Cultural Committee sets an independent panel review meeting to consider a recommendation to Parks, Recreation and Culture Commission to de-accession a work of art. If the review panel votes to recommend de-accessioning of a work of art, that recommendation will be forwarded to the Parks, Recreation and Culture Commission.
- 4) Acting on the independent panel review recommendation, the City Council considers de-accessioning the artwork. If the City Council votes to de-accession a public artwork, the Cultural Committee shall consider the following courses of action, (in order of priority) to deaccession the identified artwork:
 - a. Sale or Trade**
 - i. Regarding either sale or trade of artwork, the City shall offer the right of first refusal to the artist, if still alive, and/or the original donor, if the artwork was a gift to the City.
 - ii. Sale through auction, art gallery, or dealer resale, or direct bidding by individuals, in compliance with City law and policies governing surplus property.
 - iii. Trade through artist, gallery, museum, or other institution for one or more other artwork(s) of comparable value by the same artist.
 - iv. Funds from the sale of public art shall go to the Public Art Fund.
 - v. Donate to another governmental entity.

ATTACHMENT B

ARTWORK PROPOSED FOR DE-ACCESSION

Dan Richey, *Underwater Fantasy*, 2005

Located in Maffeo Sutton Park on the bathroom building, this mural was painted in 2005 and has endured long past the typical lifespan of a mural of 5 – 7 years. This work was commissioned by the City of Nanaimo from the artist and has reached a stage of damage where de-accession is recommended, to make way for a new design treatment on the bathroom building.





DATE OF MEETING SEPTEMBER 21, 2021

AUTHORED BY WENDY FULLA, MANAGER BUSINESS, ASSET AND FINANCIAL PLANNING

SUBJECT CLIMATE ACTION RESERVE FUND BYLAW

OVERVIEW

Purpose of Report

To introduce “Climate Action Reserve Fund Bylaw No. 7330” for first, second and third readings.

Recommendation

1. That “Climate Action Reserve Fund Bylaw 2021 No. 7330” (To establish a Climate Action Reserve Fund) pass first reading;
2. That “Climate Action Reserve Fund Bylaw 2021 No. 7330” pass second reading; and,
3. That “Climate Action Reserve Fund Bylaw 2021 No. 7330” pass third reading.

BACKGROUND

Council at the 2021-JUL-26 Council meeting approved a recommendation from the 2021-JUL-20 Finance and Audit Committee meeting that Council:

1. Direct Staff to include in the 2022 – 2026 Draft Financial Plan for Council consideration a new funding strategy for the Emission Reduction Reserve based on an annual allocation of \$165,000.
2. Direct Staff to transfer the balance in the Sustainability Reserve Fund to the Emission Reduction Reserve Fund and return to Council with an updated Emission Reduction Reserve Fund Bylaw that includes supporting both energy and emission reduction projects and initiatives.

DISCUSSION

In preparing the update to the Emission Reduction Reserve Fund Bylaw staff discussed the current naming convention of the reserve fund. Staff concluded that a recommendation to change the name of the reserve to better reflect the expanded use be included in the update.

The new Climate Action Reserve Fund will replace the Emission Reduction Reserve Fund and the Sustainability Reserve Fund. The new reserve recognizes and supports the importance of energy and emissions management and will support initiatives, plans or project that:

- Reduce the City's greenhouse gas emissions and support the City in becoming carbon neutral; and/or
- Support the reduction of energy consumption of City owned and operated facilities.

FINANCIAL CONSIDERATIONS

The 2022 – 2026 Draft Financial Plan includes an annual allocation of \$165,000 to the new Climate Action Reserve Fund for Council's consideration.

Upon adoption of the Climate Action Reserve Fund Bylaw the balances in the Emission Reduction Reserve Fund and the Sustainability Reserve Fund will be transferred to the new Climate Action Reserve Fund. The balance at 2020-DEC-31 in the Sustainability Reserve Fund was \$420,800 and in the Emission Reduction Reserve Fund was \$513,697. |

OPTIONS

1. | That "Climate Action Reserve Fund Bylaw 2021 No. 7330" (To establish a Climate Action Reserve Fund) pass first reading;

That "Climate Action Reserve Fund Bylaw 2021 No. 7330" pass second reading; and,

That "Climate Action Reserve Fund Bylaw 2021 No. 7330" pass third reading.
 - The advantages of this option: Combining the two reserves into one new reserve with a steady contribution stream will provide a more sustainable funding source to advance projects and initiatives.
 - Financial Implications: The new Climate Action Reserve Fund will have a projected 2021 closing balance of \$559,421.)
2. That Council table the report and request more information from Staff.

SUMMARY POINTS

- The Climate Action Reserve Fund will replace the Emission Reduction Reserve Fund and the Sustainability Reserve Fund.
- The Climate Action Reserve Fund will fund initiatives, plans or project that support energy and emissions management.
- The 2022 – 2026 Draft Financial Plan includes an annual allocate of \$165,000 to the Climate Action Reserve Fund for Council's consideration.

ATTACHMENTS:

“Climate Action Reserve Fund Bylaw 2021 No. 7330” |

Submitted by:

Wendy Fulla
Manager, Business, Asset and Financial
Planning |

Concurrence by:

Laura Mercer
Director, Finance

Shelley Legin
General Manager, Corporate Services

CITY OF NANAIMO

BYLAW NO. 7330

A BYLAW AUTHORIZING THE CITY OF NANAIMO TO ESTABLISH THE CLIMATE ACTION
RESERVE FUND

WHEREAS the Council of the City of Nanaimo recognizes the importance of energy and emissions management;

AND WHEREAS Section 188 of the *Community Charter* authorizes Council to establish a reserve fund for a specified purpose and direct that money be placed to the credit of the reserve fund;

AND WHEREAS money in this reserve fund, and interest earned on it, must be used only for the purpose for which the fund was established;

THEREFORE BE IT RESOLVED that the Council of the City of Nanaimo in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. This Bylaw may be cited as "Climate Action Reserve Fund Bylaw 2021 No. 7330".
2. Amounts included in the financial plan adopted under Section 165 of the *Community Charter* or other allocations approved by Council, may from time to time be paid into this reserve fund.
3. The accumulated funds in the Emission Reduction Reserve Fund and the Sustainability Reserve fund will be transferred to the Climate Action Reserve Fund.
4. The accumulated funds in the Climate Action Reserve Fund will be expended to support initiatives, plans or projects that:
 - a. Reduce the City of Nanaimo's greenhouse gas emissions and support the City of Nanaimo in becoming carbon neutral; and/or
 - b. Support the reduction of energy consumption of City of Nanaimo owned and operated facilities.
5. City of Nanaimo "Regional Emission Reduction Reserve Fund Establishing Bylaw 2013 No. 7184", "Emission Reduction Reserve Fund Establishing Bylaw 2019 No. 7298" and "Sustainability Reserve Fund Establishing Bylaw 2019 No. 7305" are hereby repealed.

PASSED FIRST READING: _____
PASSED SECOND READING: _____
PASSED THIRD READING: _____
ADOPTED: _____

MAYOR

CORPORATE OFFICER

DATE OF MEETING | SEPTEMBER 21, 2021 |

AUTHORED BY | BARBARA D. WARDILL, MANAGER, REVENUE SERVICES |

SUBJECT 10 YEAR PROPERTY TAX EXEMPTION BYLAW FOR THE ISLAND CORRIDOR FOUNDATION (ICF)

OVERVIEW

Purpose of Report

To award a cash grant for 2021 property taxes and approve a new 10-year permissive tax exemption, effective 2022, to the Island Corridor Foundation for the properties that became taxable in 2021. |

Recommendation

1. That Council approve a cash grant of \$114,301.55 for 2021 property taxes to the Island Corridor Foundation for the properties that became taxable in 2021.
2. That “Property Tax Exemption Bylaw (Island Corridor Foundation) 2021 No. 7331” (To provide a 10-Year Permissive Tax exemption, 2022 to 2031 inclusive) pass first reading;
3. That “Property Tax Exemption Bylaw (Island Corridor Foundation) 2021 No. 7331” pass second reading; and,
4. That “Property Tax Exemption Bylaw (Island Corridor Foundation) 2021 No. 7331” pass third reading.

BACKGROUND

Each year, certain properties are granted a property tax exemption. Exemptions are based on set criteria which are set out in Section 225 of the Community Charter. Each year all Permissive Tax Exemption (PTE) Bylaws must be passed by Council before October 31st.

In 2007, the Island Corridor Foundation (ICF) was added to the PTE bylaw. ICF currently has two properties on the annual bylaw, 7 Port Drive and 1161 Milton Street.

In 2010, “Property Tax Exemption Bylaw (Island Corridor Foundation) 2010 No. 7100” was adopted by Council. This gave ICF a 10-year exemption on 43 of their properties. The properties contained in Bylaw 7100 are only properties owned or held by ICF and used as rail lines or right of way. The train station at 321 Selby Street was part of the annual PTE bylaw and was not included in Bylaw 7100.

On 2011-OCT-29, Council adopted the Heritage Building Property Tax Exemption Bylaw (321 Selby Street) 2012 No. 7153. This gave a 10-year full property tax exemption for 321 Selby Street and is in effect from 2013 -2022. Along with the bylaw, a heritage conservation covenant has been registered on the title of the property to ensure its long-term maintenance. |

DISCUSSION

The 10-Year “Property Tax Exemption Bylaw (Island Corridor Foundation) 2010 No. 7100” expired in 2020 and all properties listed in the bylaw became taxable in 2021.

Council directed staff:

- To prepare a report for approval of a cash grant of \$114,301.55 for the Island Corridor Foundation for the 2021 property taxes for the 43 properties listed in Bylaw No. 7331; and
- Prepare a new 10-Year Permissive Tax Exemption Bylaw for the 43 properties previously included in Bylaw No. 7100 for the property taxation years 2022 to 2031, inclusive. |

FINANCIAL CONSIDERATIONS

The City budgets \$5,000 annually for permissive tax exemptions – cash grants. As this grant would exceed the available funding, 2021 surplus or the General Financial Stability Reserve would be used to fund the expenditure.

The 10-year PTE exemption would have no impact on the City’s budget. The taxes required for each property class will be absorbed by the remaining properties in the Class. |

OPTIONS

1. That Council approve a cash grant of \$114,301.55 for 2021 property taxes to the Island Corridor Foundation for the properties that became taxable in 2021.

That “Property Tax Exemption Bylaw (Island Corridor Foundation) 2021 No. 7331” (To provide a 10-Year Permissive Tax exemption, 2022 to 2031 inclusive) pass first reading;

That “Property Tax Exemption Bylaw (Island Corridor Foundation) 2021 No. 7331” pass second reading; and,

That “Property Tax Exemption Bylaw (Island Corridor Foundation) 2021 No. 7331” pass third reading.

- The disadvantages of this option: Remaining properties in tax class would be required to absorb the value of the permissive tax exemption in future years.
- Financial Implications: Grant exceeds annual budget for cash grants. If surplus is insufficient to fund the expenditure then funding will be required from the General Financial Stability Reserve. This may require the City to budget for repayment if the reserve falls below the minimum balance.

2. That Council denies the cash grant and “Property Tax Exemption Bylaw 2021 No. 7331” (To provide a 10-Year Permissive Tax exemption, 2022 to 2031 inclusive.)
- Legal Implication: Bylaw adoption will not meet the October 31st statutory deadline.
 - Financial Implications: No impact to the City’s Financial Plan. |

SUMMARY POINTS

- The Bylaw to approve permissive tax exemptions for the 2022 tax year must be adopted by 2021-OCT-31.

ATTACHMENTS:

Attachment A: “Property Tax Exemption Bylaw 2021 No. 7331” |

Submitted by:

Barbara Wardill
Manager, Revenue Services |

Concurrence by:

Laura Mercer
Director, Finance |

ATTACHMENT A

CITY OF NANAIMO

BYLAW NO. 7331

A BYLAW TO EXEMPT CERTAIN LANDS AND BUILDINGS FROM TAXATION

WHEREAS Section 224 of the *Community Charter* provides general regulations for the exemption of property from taxation;

AND WHEREAS Section 224 of the *Community Charter* provides specific exemptions for certain types or uses of property.

AND WHEREAS Council deems it expedient to exempt property enumerated herein:

THEREFORE BE IT RESOLVED that the Council of the City of Nanaimo in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. This bylaw may be cited as "PROPERTY TAX EXEMPTION BYLAW (ISLAND CORRIDOR FOUNDATION) 2021 NO. 7331.
2. The following Island Corridor Foundation Non-Profit lands and buildings listed on the attached Schedule "A", unless otherwise specified, shall be exempt from taxation for the calendar years 2022 to 2031, inclusive.

PASSED FIRST READING
PASSED SECOND READING
PASSED THIRD READING
ADOPTED

MAYOR

CORPORATE OFFICER

SCHEDULE A

Count	Folio	House	Street	Organization	Legal Description
1	19457.000	0	N/A	ISLAND CORRIDOR FOUNDATION	WELLINGTON DISTRICT, 4.828 KM OF MAIN LINE AND .260 KM OF OTHER TRAIL ON COMMON RAILWAY RIGHT OF WAY WITHIN THE WELLINGTON IMPROVEMENT DISTRICT IN SD 68
2	19457.003	6620	JENKINS ROAD	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 10, WELLINGTON DISTRICT, PLAN VIP66247
3	19457.005	5755	MALPASS ROAD	ISLAND CORRIDOR FOUNDATION	LOT A, DISTRICT LOT 23G, WELLINGTON DISTRICT, PLAN VIP66260
4	19457.006	6179	DOUMONT ROAD	ISLAND CORRIDOR FOUNDATION	LOT 1, SECTION 10, WELLINGTON DISTRICT, PLAN VIP59327
5	19457.007	0	N/A	ISLAND CORRIDOR FOUNDATION	LOT A, DISTRICT LOT 24G, WELLINGTON DISTRICT, PLAN VIP59328
6	19457.010	0	N/A	ISLAND CORRIDOR FOUNDATION	THAT PART OF SECTION 5, WELLINGTON DISTRICT, CONTAINING 5.60 ACRES, AS SHOWN ON PLAN 38 RW
7	19457.050	0	N/A	ISLAND CORRIDOR FOUNDATION	NANAIMO DISTRICT 0.90 KM OF MAIN LINE ON COMM RLY R/W IN SD 68 WITHIN REG. DIST 18
8	19457.060	320	TOWNSITE ROAD	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, DISTRICT LOT 96B & 96G, NEWCASTLE RESERVE, NANAIMO DISTRICT, PLAN VIP66986
9	19457.070	1601	NORTHFIELD ROAD	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 18, RANGE 8, MOUNTAIN DISTRICT AND SECTION 1, NANAIMO DISTRICT, PLAN VIP66690, EXC LEASE GCMK 505-0323 (EXCEPT CITY OF NANAIMO LICENSE TO OCCUPY ON 19457.071)
10	19457.075	0	N/A	ISLAND CORRIDOR FOUNDATION	2.237 KM OF MAIN LINE TRACK IN SD 68 INC IMP DIST WITHIN REG DIST 18D, MOUNTAIN DISTRICT
11	19457.076	1655	ISLAND HIGHWAY N	ISLAND CORRIDOR FOUNDATION	NANAIMO LAND AND IMPROVEMENTS MILE 74.93 TO MILE 76.32 VICTORIA SUBDIVISION, MOUNTAIN DISTRICT (EXCEPT CITY OF NANAIMO LICENSE TO OCCUPY ON 19457.071)
12	19457.082	0	N/A	ISLAND CORRIDOR FOUNDATION	THAT PART OF SECTION 10, WELLINGTON DISTRICT, ON THE WESTERLY SIDE OF THE RIGHT OF WAY OF THE ESQUIMALT AND NANAIMO RAILWAY, CONTAINING 0.55 OF AN ACRE MORE OR LESS AS SHOWN IN RED ON PLAN 68 RW

Count	Folio	House	Street	Organization	Legal Description
13	19457.083	0	N/A	ISLAND CORRIDOR FOUNDATION	THAT PART OF SECTION 10, WELLINGTON DISTRICT SHOWN OUTLINED IN RED ON PLAN 68 RW
14	19457.084	0	N/A	ISLAND CORRIDOR FOUNDATION	THAT PART OF DISTRICT LOT 24G, WELLINGTON DISTRICT SHOWN IN RED ON PLAN 68 RW
15	19459.001	0	N/A	ISLAND CORRIDOR FOUNDATION	CRANBERRY DISTRICT 4.989 KM OF MAIN LINE IN SD 68 INCLUDING IMPROVEMENT DIST S BUT WITHIN REG DIST 18A & THE CITY OF NANAIMO
16	19459.008	0	N/A	ISLAND CORRIDOR FOUNDATION	WELLINGTON DISTRICT 1.416 KM OF MAIN LINE IN SD 68 & IN REG DIST 18F
17	19459.010	0	N/A	ISLAND CORRIDOR FOUNDATION	LOT RLY R/W LAND&IMPRVEMNTS IN S DIST 68& REG DIST 18F, ETC
18	19459.011	1671	ISLAND HIGHWAY N	ISLAND CORRIDOR FOUNDATION	WELLINGTON DISTRICT RAILWAY RIGHT OF WAY LAND AND BUILDINGS WITHIN REGIONAL DISTRICT L8A WITHIN SCHOOL DISTRICT 68 PART LEASED TO VIA RAIL
19	19460.002	0	N/A	ISLAND CORRIDOR FOUNDATION	0.225 KM OF MAIN LINE ON COMM RLY R/W IN SD #68 IN REG DISTRICT 18A & WITHIN PETROGLYPH IMPROVEMENT DISTRICT, NANAIMO DISTRICT
20	19460.048	1663	ISLAND HIGHWAY N	ISLAND CORRIDOR FOUNDATION	TRACKAGE-STOCKETT WELLCOX SPUR, VICTORIA SUBDIVISION, NANAIMO DISTRICT
21	19460.050	1150	ISLAND HIGHWAY S	ISLAND CORRIDOR FOUNDATION	THAT PART OF SECTION 1, NANAIMO DISTRICT, LYING EASTERLY OF THE VICTORIA ROAD (AS SAID ROAD IS SHOWN ON PLANS 630 & 1748) AND SOUTH OF THE SOUTH BOUNDARY OF THE INDIAN RESERVE AND SAID SOUTH BOUNDARY PRODUCED WESTERLY TO INTERSECTION WITH SAID ROAD,
22	19460.051	0	ISLAND HIGHWAY N	ISLAND CORRIDOR FOUNDATION	THAT PART OF THE NANAIMO TOWN INDIAN RESERVE #1 OF SECTION 1, NANAIMO DISTRICT, SHOWN OUTLINED IN RED ON PLAN 566RW
23	19460.135	565	MILTON STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66258
24	19460.140	645	PINE STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66695
25	19460.141	635	PINE STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTIONS 2, 3, & 7, NANAIMO DISTRICT AND SECTIONS 18, 19 & 20, RANGE 4, CRANBERRY DISTRICT, PLAN VIP66607

Count	Folio	House	Street	Organization	Legal Description
26	19460.145	412	PRIDEAUX STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66261
27	19460.155	700	COMOX ROAD	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66639
28	19460.160	700	DUFFERIN STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66637, (EXCEPT CITY OF NANAIMO LICENSE TO OCCUPY ON 19457.071)
29	19460.165	150	PRIDEAUX STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66246
30	19460.170	885	HECATE STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66252
31	19460.171	635	FARQUHAR STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66249
32	19460.172	111	PRIDEAUX STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66251
33	19460.173	530	MILTON STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66254
34	19460.174	630	CAMPBELL STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66318
35	19460.175	435	PRIDEAUX STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66253 EXCEPT PART IN PLAN VIP77663
36	19460.176	533	WENTWORTH STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP66985
37	19460.200	281	SELBY STREET	ISLAND CORRIDOR FOUNDATION	LOT 1, SECTION 1, NANAIMO DISTRICT, PLAN VIP69483
38	19460.201	220	NINTH STREET	ISLAND CORRIDOR FOUNDATION	NANAIMO LAND DISTRICT, PART OF SECTION 1 (DD30224I) AND REMAINDER OF SECTION 1
39	19460.202	6679	AULDS ROAD	ISLAND CORRIDOR FOUNDATION	THAT PART OF SECTION 8, WELLINGTON DISTRICT SHOWN COLOURED IN RED ON PLAN ATTACHED TO DD 27597I
40	80116.000	535	ST GEORGE STREET	ISLAND CORRIDOR FOUNDATION	LOT 6 & PART OF LOT 7, BLOCK 89, SECTION 1, NANAIMO DISTRICT, PLAN 366
41	86101.005	525	FITZWILLIAM STREET	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN 28965 EXCEPT PART IN PLAN VIP70273, PORTION OF LAND UNDER TRACKAGE
42	89611.020	704	COMOX ROAD	ISLAND CORRIDOR FOUNDATION	LOT A, SECTION 1, NANAIMO DISTRICT, PLAN VIP69111
43	89613.000	0	N/A	ISLAND CORRIDOR FOUNDATION	4.876 KM OF MAINLINE TRACK(MILE 71.90 TO 74.93), NANAIMO DISTRICT

DATE OF MEETING | SEPTEMBER 21, 2021 |

AUTHORED BY | BARBARA D. WARDILL, MANAGER, REVENUE SERVICES |

SUBJECT CONSIDERATION OF NEW PERMISSIVE TAX EXEMPTION APPLICATIONS

OVERVIEW

Purpose of Report

To obtain Council approval regarding new permissive tax exemption applications received for properties to be exempt from 2022 property taxes. |

Recommendation

That Council:

1. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Association for Community Living for property owned at 3425 Uplands Drive;
2. Award a permissive tax exemption for the 2022 tax year to Woodgrove Senior Citizens Housing Society for property owned at 1145 Seafield Crescent;
3. Award a permissive tax exemption for the 2022 tax year to the Hai An Buddhist Society for property owned at 587 Seventh Street;
4. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 858 Georgia Street;
5. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 77 Mill Street;
6. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 10 Buttertubs Drive; and
7. Award a permissive tax exemption for the 2022 tax year to Trinity United Church for the property recently purchased at 6011 Doumont Road.

BACKGROUND

New applications for a permissive tax exemption are reviewed by the Director of Finance and Manager, Revenue Services, who then recommend to Council to approve or deny applications.

A copy of the Grants Policy and Guidelines document is attached (Attachment A) to this report. Sections 7 and 8 provide specific direction on the evaluation of applications for permissive tax exemptions. |

DISCUSSION

Seven new applications have been received and follow this report in Attachments B – H. All applications meet the minimum criteria of being a not-for-profit organization that provides service to the community, and consists of the following:

- Application page
- Questionnaire response
- Financial information
- Society Annual Report

NANAIMO ASSOCIATION FOR COMMUNITY LIVING (NACL)

The Society provides programs and services to Nanaimo residents over the age of 6 with diversabilities. NACL currently operates 10 residential programs, including the recent construction of a three building townhouse complex at 3425 Uplands Drive which opened in October, 2020; a day program which includes life skills and vocational preparatory components; an employment program and a multi-sensory environment. In addition, NACL oversees approximately 118 home share arrangements spanning from Duncan to the Comox Valley, with a primary focus in Nanaimo. The estimated 2022 property taxes for this property is \$30,948.

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

The purpose of the Society is to operate and manage low rental housing projects for low to moderate income senior citizens and for other such elderly persons as may be designated by the Province of B.C. The estimated 2022 property taxes for this property is \$17,952.

HAI AN BUDDHIST SOCIETY

The purpose of the Society is to encourage the teaching, practice and realization of the Buddha-Dhamma. In addition to promoting unity, friendship and good citizenship among all Buddhists. The estimated 2022 property taxes for this property is \$3,220.

NANAIMO AFFORDABLE HOUSING SOCIETY (858 Georgia Ave.)

The Society develops and operates inclusive housing communities appropriate to supporting tenants in achieving and maintaining stability and well being; providing house opportunities for individuals, seniors, persons with disabilities and small families. It has recently constructed a new housing development at 858 Georgia. The estimated 2022 property taxes for this property is \$34,317.

NANAIMO AFFORDABLE HOUSING SOCIETY (77 Mill Street)

The Society develops and operates inclusive housing communities appropriate to supporting tenants in achieving and maintaining stability and well being; providing house opportunities for individuals, seniors, persons with disabilities and small families. It has recently constructed a new housing development at 77 Mill Street. The estimated 2022 property taxes for this property is \$55,182.

NANAIMO AFFORDABLE HOUSING SOCIETY (10 Buttertubs Drive)

The Society develops and operates inclusive housing communities appropriate to supporting tenants in achieving and maintaining stability and well being providing; house opportunities for individuals, seniors, persons with disabilities and small families. It has recently constructed a new housing development at 10 Buttertubs Drive. The estimated 2022 property taxes for this property is \$107,035.

TRINITY UNITED CHURCH

Trinity United recently purchased 6011 Doumont Road, and intends to transition to a full service church in North Nanaimo. The estimated 2022 property taxes for this property is \$3,380.

Council is being asked to approve or deny permissive tax exemptions for the years outlined. Applications that are approved will be added to the 2021 Property Tax Exemption bylaw, for the 2022 Taxation year that will come forward to Council in October 2021. |

FINANCIAL CONSIDERATIONS

|Approval of the new permissive tax exemption applications will result in no financial impact to the City. Remaining properties in the tax class would be required to absorb the value of the permissive tax exemptions.

|

OPTIONS

- |1. That Council:
 1. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Association for Community Living for property owned at 3425 Uplands Drive;
 2. Award a permissive tax exemption for the 2022 tax year to the Woodgrove Senior Citizens Housing Society for property owned at 1145 Seafield Crescent;
 3. Award a permissive tax exemption for the 2022 tax year to the Hai An Buddhist Society for property owned at 587 Seventh Street;
 4. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 858 Georgia Street;
 5. Award a permissive tax exemption for the 2022 tax year to the Nanaimo Affordable Housing Society for property owned at 77 Mill Street;
 6. Award a permissive tax exemption for the 2022 tax year to Nanaimo Affordable Housing Society for property owned at 10 Buttertubs Drive; and
 7. Award a permissive tax exemption for the 2022 tax year to Trinity United Church for the property recently purchased at 6011 Doumont Road.
 - The advantage of this option: The City of Nanaimo continues to support non-profit organizations to assist residents of Nanaimo with their varying needs.
 - Financial Implications: No financial impact.

2. That Council do not award permissive tax exemptions.
- Financial Implications: No impact to City's Financial Plan. |

SUMMARY POINTS

- The City has received seven new applications for a permissive tax exemption that meet the grants policy and guideline criteria for exemption.
- Permissive Tax Exemptions will commence in the 2022 Taxation year.

ATTACHMENTS:

- Attachment A: Grants Policy and Guidelines
- Attachment B: 2022 PTE-01 Nanaimo Association for Community Living
- Attachment C: 2022 PTE-02 Woodgrove Senior Citizens Housing Society
- Attachment D: 2022 PTE-03 Hai An Buddhist Society
- Attachment E: 2022 PTE-04 Nanaimo Affordable Housing Society (858 Georgia Street)
- Attachment F: 2022 PTE-05 Nanaimo Affordable Housing Society (77 Mill Street)
- Attachment G: 2022 PTE-06 Nanaimo Affordable Housing Society (10 Buttertubs Drive)
- Attachment H: 2022 PTE-07 Trinity United Church

Submitted by:

Barbara D. Wardill
Manager, Revenue Services |

Concurrence by:

Laura Mercer
Director, Finance |



CITY OF NANAIMO

COUNCIL POLICY MANUAL

Pages: 1 of 9
Approval Date: 2011-AUG-29

SECTION:	FINANCIAL ADMINISTRATION
SUBJECT:	Grants Policy and Guidelines

GRANTS POLICY AND GUIDELINES INDEX

SECTION	SUBJECT	PAGE NO.
1.	Composition and Term of the Grants Advisory Committee	2
2.	Terms of Reference of the Grants Advisory Committee	2
3.	Categories of Grant Funding	3
4.	Yearly Allocation for Grant Funding	3
5.	Coordination of Grants-in-Aid Procedures with the Regional District of Nanaimo	3
6.	Guidelines for Making Grant Recommendations by Category: (Includes Statement of Purpose; Criteria for Awarding Grants; Kind of Funding)	3
	(a) Security Checks	3
	(b) Other Grants	4
	(c) Permissive Tax Exemptions	5
7.	Permissive Tax Exemptions	5
8.	Guidelines for making recommendations on Permissive Tax Exemptions by Category	6
	(a) Churches	6
	(b) Public Hospitals	6
	(c) Senior Citizens' Housing Facilities	7
	(d) Community Care Facilities	7
	(e) Private Schools	7
	(f) Recreation	8
	(g) Other	8
9.	Appeals	8

GRANTS POLICY AND GUIDELINES

1. COMPOSITION AND TERM

The Grants Advisory Committee shall be appointed by Council and shall be comprised of:

- ☐ 2 members recommended by the Parks, Recreation and Culture Commission, one from the Cultural Committee, and one from the Recreation Committee
- ☐ 1 member recommended by the United Way
- ☐ 1 Council member as appointed by Council and that member will serve as Chair of the Committee
- ☐ 1 member recommended by the Nanaimo Alcohol and Drug Action Committee
- ☐ 1 member recommended by the Social Planning Advisory Committee
- ☐ 2 members of the general public appointed by Council
- ☐ 1 non-voting Staff liaison recommended by the City Manager

The bodies recommending appointees shall be requested to ensure that the recommended representatives provide a good balance of knowledge in their respective areas of service, and to ensure the commitment and attendance of their recommended representatives.

The maximum term for any member shall be three years.

2. TERMS OF REFERENCE

The Terms of Reference of the Grants Advisory Committee shall be:

- (a) to advise Council on the amount of financial assistance which the municipality should grant to applicants, including permissive taxation exemptions. Recommendations shall be made in accordance with the guidelines and criteria defined in this Policy;
- (b) to recommend policies to Council with regard to non-statutory tax exemption (Permissive Tax Exemptions under Sections 224 and 227 of the *Community Charter*);
- (c) to make recommendations on requests for the subsidized use of civic facilities and resources as if they were requests for financial assistance ("in-kind" grants);
- (d) to maintain the confidentiality of all matters reviewed by the Committee;
- (e) to provide all applicants with observations, recommendations and/or reasons for the recommendations of the Committee;
- (f) to ensure that civic grant funding does not subsidize activities that are the responsibility of senior governments, as this would represent a downloading of senior government costs to local taxpayers;
- (g) to ensure that priority of funding in all categories shall be given to small organizations, rather than larger ones;
- (h) to ensure that grants from the City will be awarded on the basis of demonstrated need for the service within the community.

- (i) to consider appeals by organizations who do not agree with grant recommendations made by City committees. Appeals are limited to a review of the process and are not intended to be a review of the Committee's judgment.

3. CATEGORIES OF GRANT FUNDING

Grant funding will be divided into the following categories:

- ☐ Security Checks
- ☐ Other Grants
- ☐ Permissive Tax Exemptions (Cash Grants)
- ☐ Permissive Tax Exemptions

Recommendations on the amount of grant funding any applicant will be awarded from these categories shall be made in accordance with the guidelines that are outlined in this Policy.

4. YEARLY ALLOCATION FOR GRANT FUNDING

The amount of money available in each category shall be determined by Council during the Financial Plan process each year.

5. COORDINATION OF GRANTS-IN-AID PROCEDURES (with the Regional District of Nanaimo)

Funding: The amount raised from the Regional District levy on the City of Nanaimo shall be returned to the City each year on the condition that the funds are used as either basic or supplementary grants to those organizations which have a primary base of operations within the city, but also provide services which are of a benefit to residents outside the City.

6. GUIDELINES FOR MAKING GRANT RECOMMENDATIONS (by category)

(a) SECURITY CHECKS

Statement of Purpose: Security Check grants are awarded to organizations that must have security checks performed by the R.C.M.P. on their employees and/or volunteers and meet the criteria specified below.

Criteria for Awarding Grants:

- ☐ must be able to identify services provided to residents of Nanaimo
- ☐ nonprofit organization
- ☐ sound financial and administrative management
- ☐ demonstrated financial need
- ☐ \$500/year maximum award to any organization from this category (2012-JAN-09)
- ☐ eligible organizations can only apply for financial support from this category once a calendar year (applications reviewed in November)
- ☐ applications for this category must be received by October 31st
- ☐ must adhere to all City of Nanaimo bylaws and policies
- ☐ awards from this category are exclusive of awards from the other categories

Kind of Funding:

- ☐ Security Check Fee Reimbursement

(b) OTHER GRANTS

Statement of Purpose: Applications that don't fit into any categories of any of the granting committees are to be referred to the Grants Advisory Committee for review and recommendation. If the scope of the grant request exceeds the committee's budget, the Grants Advisory Committee can make a recommendation subject to the grant being funded from Council contingency.

Criteria for Awarding Grants:

- ☐ large number of volunteers;
- ☐ registered non-profit society;
- ☐ sound financial and administrative management;
- ☐ financial need;
- ☐ accessible to a large portion of the community;
- ☐ must have a broad base of support;
- ☐ must have another source of financial support;
- ☐ must be local in focus and must adhere to all City of Nanaimo's bylaws and policies;
- ☐ cash grants will not be provided if the organization receives a Permissive Tax Exemption, or where the facility is provided by the City of Nanaimo free of charge or at a substantially reduced rate. Notwithstanding the above statement, organizations facing critical financial difficulties are eligible to apply for emergency funding.

Kind of Funding:

- ☐ educational funding;
- ☐ emergency funding;
- ☐ capital grants on a matching basis up to a maximum of \$5,000;
- ☐ in-kind funding for facility rental.

(c) PERMISSIVE TAX EXEMPTIONS (Cash Grants)

Statement of Purpose: An organization may only be added to the Permissive Tax Exemption roll for the following year. In some unusual cases it may be appropriate to give an organization a cash grant during the current year.

Criteria for Awarding Grants:

- the property must be recommended for a Permissive Tax Exemption in the following year; and
 - (1) the property qualifies for Permissive Tax Exemption as a Church, Public Hospital, Community Care Facility, or Private School; or
 - (2) the organization can demonstrate an extraordinary financial need;
 - (3) must adhere to all City of Nanaimo's bylaws and policies.

Application Deadline: Will be considered at the time of application for Permissive Tax Exemption.

7. PERMISSIVE TAX EXEMPTIONS

Section 220 of the *Community Charter* identifies certain properties which are exempt from taxation. This section includes property owned and occupied by Her Majesty, the municipality, School Boards, hospitals and churches. As Section 220 exemptions are specifically provided for, Council's discretion is restricted, except in determining the extent of the exemption in certain cases.

Sections 224, 225, 226 of the *Community Charter* identify situations in which Council may exercise discretion in granting full or partial exemptions from taxation. These exemptions must be adopted by bylaw, by the 31st of October of the year preceding exemption.

All buildings and properties that receive a permissive tax exemption must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category. A report to Council with recommendations for their endorsement is done after each review. The Grants Advisory Committee may also review specific organizations annually for various reasons determined by the committee.

In making recommendations to Council, the Grants Advisory Committee should ensure that:

- (a) the goals, policies, and general operating principles of the municipality as a whole are reflected in the organizations that receive municipal support;
- (b) exemptions are not given to services that are otherwise provided on a private, for profit basis, this would provide an unfair competitive advantage;
- (c) the services provided by the organizations should be an extension of municipal services and programs and must fall under the responsibility of local government, senior government program costs must not be transferred to property taxpayers, as this would represent a downloading of senior government costs to local taxpayers;

- (d) the taxation burden resulting from the exemption must be a justifiable expense to the taxpayers of the municipality, the sources of municipal revenue are limited and requests for exemption must be considered in concert with the other needs of the municipality;
- (e) the services provided by the organizations should provide benefits and be accessible to the residents of the City of Nanaimo, and, in an appropriate age range, the organization's regulations must allow all Nanaimo residents to participate at a reasonable fee.
- (f) the organization is adhering to all City of Nanaimo's bylaws and policies.

In order to more clearly specify criteria, Permissive Tax Exemptions will be divided into the following categories:

- ☐ Churches
- ☐ Public Hospital
- ☐ Senior Citizens' Housing Facilities
- ☐ Community Care Facilities
- ☐ Private Schools
- ☐ Recreation
- ☐ Other
 - ☐ Community Services
 - ☐ Community Associations
 - ☐ Arts and Cultural Organizations
 - ☐ Other Permissive Exemptions

8. GUIDELINES FOR MAKING RECOMMENDATIONS ON PERMISSIVE TAX EXEMPTION BY CATEGORY

(a) CHURCHES

General: The buildings set apart for public worship and the land upon which they stand are exempt from taxation under Section 220(1)(h) of the *Community Charter*. Church halls and such lands as Council considers necessary to support the statutory exemption may be considered as an extension of the exemption under Section 224(2)(f).

Policy: The maximum area of land to be exempted from taxation shall be 2 acres of the land upon which the buildings for public worship stand plus the footprint of the building(s) used for public worship (Revised 1986-AUG-25). This exempted area will not exceed the land area of the legal parcel(s) upon which these buildings stand. Church properties which are currently on the PTE roll and do not conform are to be removed.

Buildings for public worship shall be those established by the Area Assessor and will not include a church manse.

(b) PUBLIC HOSPITALS

General: Buildings set apart and used as a hospital under the *Hospital Act*, except a private hospital under that *Act*, and the land upon which they stand are exempt from taxation under Sections 220(1)(j) and 220(1)(k) of the *Community Charter*. Council may, by bylaw, under Section 224(2)(h) of the *Community*

Charter, exempt any area of land surrounding the exempted building under Sections 220(1)(j) and 220(1)(k).

Policy: Where a building has been identified as a hospital under the *Hospital Act* (except a private hospital) by the Area Assessor, Council will exempt the legal parcel(s) upon which the hospital building stands and any adjoining parcel that Council finds to be necessary to the operation of the hospital.

(c) SENIOR CITIZENS' HOUSING FACILITIES

General: Section 220(1)(i) of the *Community Charter* exempts from taxation a building that was constructed or reconstructed with the assistance of aid granted by the Province after 1947-JAN-01, but before 1974-APR-01, and that is owned and used exclusively without profit by a corporation to provide homes for elderly citizens, together with the land on which the building stands. It also allows Council, by bylaw, under Section 224(2)(h) of the *Community Charter* to exempt, by bylaw, any area of land surrounding the exempted building. Section 224(2)(k) of the *Community Charter* allows Council to exempt from taxation land or improvements for which a grant has been made, after 1974-MAR-31, under the Housing Construction (Elderly Citizens) Act before its repeal in 1996.

Policy: Where a building has been identified as meeting the above criteria by the Area Assessor, Council will exempt the legal parcel(s) upon which the building stands. As it is impossible for any new building to meet this criteria, this section will apply to only seven existing properties: The Mt. Benson Sr. Citizens' Housing Society (tax folios 81301.000; 81312.000; 81315.000; 84328.000), and George R. Pearkes Sr. Citizens Housing Society (tax folios 16006.051; 16006.252; 16006.275).

(d) COMMUNITY CARE FACILITIES

General: Section 224(2)(j) of the *Community Charter*, allows Council to exempt from taxation land and improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act* or as a licensed community care facility, or registered assisted living residence, under the *Community Care and Assisted Living Act*.

Policy: Council will exempt property that meets the above criteria and is owned or held and operated by a registered non-profit society.

(e) PRIVATE SCHOOLS

General: Section 220(1)(l) of the *Community Charter*, with certain restrictions, exempts private schools from taxation. It also allows Council, by bylaw, under Section 224(2)(h) of the *Community Charter* to exempt from taxation any area of land surrounding the exempted building.

Policy: Where a building has been identified as meeting the above criteria by the Area Assessor, Council will exempt the legal parcel(s) upon which the building stands and any adjoining parcel that Council finds to be necessary to the operation of the school. The permissively exempt property must be accessible to the general public as identified in 7 (e) above.

(f) RECREATION

General: Section 224(2)(i) of the *Community Charter* permits Council, by bylaw, to exempt from taxation, certain organizations using property as a public park or recreation ground, or for public athletic or recreational purposes.

Policy: Permissive Tax Exemptions will be given to organizations that own property that is maintained and used for public park or recreation purposes if they:

- (1) provide full financial and operating information as requested by the Grants Advisory Committee;
- (2) meet the conditions of Section 224 of the *Community Charter*;
- (3) meet the general guidelines outlined in 7(a) to 7(f) of this Policy;
- (4) are registered non-profit societies.

(g) OTHER

General: Section 224(2)(a) *Community Charter* permits Council, by bylaw, to exempt from taxation, land or improvements that are owned or held by a charitable, philanthropic, or other not for profit organization that are used for a purpose that is directly related to the purposes of the organization.

- Community Service Organizations

This has been historically interpreted to include organizations that provide service to the community such as social service agencies.

- Community Associations

This can include community associations that provide a place for local communities to meet, engage in activities that enhance the local community, or hold land that is available for community use.

- Arts & Cultural Organizations

This can include organizations that provide or promote arts and cultural activities.

- Other Permissive Exemptions

Policy: Permissive Tax Exemptions may be given to organizations that:

- (1) provide full financial and operating information as requested by the Grants Advisory Committee;
- (2) meet the conditions of Section 224 of the *Community Charter*; and,
- (3) are registered non-profit societies.

9. APPEALS

Statement of Purpose The mandate of the Grants Advisory Committee is to review appeals for process issues only. That is, to determine whether the original advisory committee had all the correct information and used the appropriate criteria to make their recommendation. The Grants Advisory Committee will not revisit the actual decision, i.e. whether the correct amount was granted.

Criteria for Allowing an Appeal:

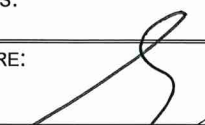
- ☐ Was the advisory committee's decision based on the application not meeting certain criteria or submitting incomplete or incorrect information? Did the advisory committee misinterpret some of the information submitted?
- ☐ Did the committee notify the applicant of its recommendations two weeks before it was sent to the next level (either to Council or to the Parks, Recreation & Culture Commission), thereby giving the applicant time to respond?
- ☐ Does the applicant believe that the recommendation was based on incorrect or incomplete information? Does the applicant believe its information was misinterpreted?
- ☐ Did the advisory committee have all the information and the appropriate criteria to make its recommendation?
- ☐ Did the advisory committee determine the application should be reconsidered based on this new/different information?

G:\ADMINISTRATION\Committees\Grants Advisory Committee\Policy\Current Grants Policy & Information\
GrantsPolicyAndGuidelines.docx

Previous Revision/s: 2002-FEB-25, 2000-MAY-08, 2000-FEB-02, 2000-JAN-13, 1998-OCT-19, 1998-JUN-29, 1998-JUN-15, 1998-APR-17, 1997-JUN-16, 1997-APR-28, 1996-DEC-11, 1995-OCT-16, 1994-DEC-05, 1994-FEB-14, 1993-FEB-15, 1993-FEB-08, 1991-OCT-28, 1991-MAY-27, 1991-MAR-18, 1991-FEB-18, 1990-OCT-22, 1990-OCT-22, 1989-APR-06, 1986-AUG-25, 1986-JUL-28, 1985-MAY-09, 1985-JAN-21, 1985-JAN-21, 1984-JUN-18, 1984-FEB-13, 1982-JUN-28

CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: NANAIMO ASSOCIATION FOR COMMUNITY LIVING		DATE: JUNE 30, 2021	
ADDRESS: #201 – 96 CAVAN STREET, NANAIMO, BC V9R 2V1		PRESIDENT: DANIEL (DAN) JOHNSTON	
ADDRESSES APPLYING FOR: 3421/3423/3425 UPLANDS DRIVE – UNDER SINGLE FOLIO AT 3425 UPLANDS DRIVE (3-BUILDING, 28-UNIT TOWNHOUSE COMPLEX)		SENIOR STAFF MEMBER: GRAHAM MORRY	
		POSITION: EXECUTIVE DIRECTOR	
		CONTACT: GRAHAM.MORRY@NANAIMOACL.COM	
TELEPHONE: (250) 741-0224		TELEPHONE: OFFICE (250) 741-0224, EXT. 260 CELL (250) 713-4117	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: PRIMARILY NANAIMO/PARKSVILLE – BUT HAVE HOME SHARE CONTRACTS SPANNING FROM DUNCAN TO THE COMOX VALLEY			
NO. OF FULL TIME STAFF: 77		NO. OF PART TIME/CASUAL STAFF/CONTRACTED SERVICE PROVIDERS: 241	
NO. OF COMMUNITY VOLUNTEERS: 15		NO. OF VOLUNTEER HOURS PER YEAR: 1,000 (APPROXIMATELY)	
CLIENTS SERVED, LAST YEAR: 224		CLIENTS SERVED, THIS YEAR (PROJECTED): 235	
B.C. SOCIETY ACT REG. NO.: S-21542		REVENUE CANADA CHARITABLE REG. NO.: 10775 8849 RR0001	
CURRENT BUDGET: \$14.2 M		LEGAL DESCRIPTION OF PROPERTY: LOT 51, PLAN VIP13120, DISTRICT LOT 18, WELLINGTON LAND DISTRICT (PID 000-107-221)	
INCOME: \$14,280,575.73			
EXPENSES: \$14,247,800.69		TAX FOLIO NUMBER: 07836.840	
NEXT YEAR PROJECTED: NOT PREPARED AND APPROVED UNTIL FEB 2022			
INCOME: \$15 M		CURRENT YEAR TAXES (IF KNOWN): \$30,046.61	
EXPENSES: \$14.7 M			
SIGNATURE: 	TITLE/POSITION: EXECUTIVE DIRECTOR		DATE: JUN 30, 2021

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

Nanaimo Association for Community Living (NACL) is a non-profit society, incorporated under the Society Act. (Society No. S-21542) on July 22, 1986, providing support and services to Nanaimo and area citizens with disabilities ("diversabilities").

NACL is governed by a volunteer board of directors. Our new Vision Statement as of June 2021 is "A world where all people with diversabilities thrive," while our new Mission Statement is "Through an unwavering commitment to delivering high quality services with integrity, to actively support as many people with diversabilities as possible in their journey to lead thriving lives."

2. Please list the programs and services provided by your organization.

NACL serves people over the age of six with diversabilities. We currently operate 10 residential programs (including a 3-building townhouse complex opened in October 2020 – the subject of this application), one day program (including life skills and vocational preparatory components), an employment program, and a multi-sensory environment (called the Snoezelen Room) in the Nanaimo area. In addition, NACL oversees approximately 118 home share arrangements spanning from Duncan to the Comox Valley, with a primary focus on Nanaimo.

3. Are you planning to change or add to current programs and services in the future?

We plan to keep all current services noted above, and and hope to add additional choice for living arrangements by partnering with Nanaimo Affordable Housing Society to provide housing and supports for seniors with diversabilities in the future.

In addition, following subdivision of our property at 3401 Uplands Drive, we are planning to develop the lower property with BC Housing to provide housing to either seniors or youth in transition with diversabilites, depending on consumer service needs.

4. Please describe the role of volunteers in your organization.

The role of volunteers in our organization is defined in our policy/procedure as:

- ***A person or group providing services to Nanaimo Association for Community Living without financial compensation.***
- ***The use of volunteers by the Association will be encouraged, in order to provide an opportunity for altruistic or interested persons to perform functions or activities not normally performed by employees.***

NACL currently has three different categories of volunteers, as follows:

- ***People in the community who volunteer their time to assist the people we serve in community and home-based activities;***
- ***Practicum students who volunteer while in the process of completing their educational requirements; and***
- ***The elected Board of Directors who govern NACL.***

CITY OF NANAIMO GRANT QUESTIONNAIRE

Due to the impacts of COVID-19 for the past year and a quarter, we have had minimal community volunteers; however, we have maintained practicum placements through several local post-secondary institutions (with full protocols in place), and we currently have six (6) Board members.

As things open up further from the pandemic crisis, we hope to reintroduce more community volunteer involvement to encourage natural friendships for those we serve.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

1. Gaming Grant

In October 2020, NACL received a \$32K grant from Gaming to operate NACL's Snoezelen Room. Our Snoezelen Room, which opened in 2008, is a multi-sensory environment that allows adults and children with developmental disabilities and seniors with dementia or other underlying conditions to enjoy gentle stimulation of the senses. There is no need for intellectual reasoning. Participants experience self-control, autonomous discovery and exploration. This purpose-built space facilitates achievement that overcomes inhibitions, enhances self-esteem, and reduces tension. Free from the expectations of others, and far away from the pressures of directed care, they can recuperate and relax. The NACL Snoezelen Room is a community resource that similar organizations and the public are able to utilize on a scheduled basis. While we did close the Snoezelen Room in mid-March 2020 during the initial phases of the COVID-19 pandemic, we did reopen in July 2020 (with added protocols). NACL has to apply for this grant funding every year to sustain the Snoezelen Room's operations.

2. Inclusion BC/CLBC Supported Employment COVID-19 Recovery Fund

In February 2021, NACL received \$30,750 to support six people over a 2-year period to either return to work or obtain supported or customized work as part of COVID-19 recovery, with \$750 included to provide training. Inclusion BC is administering the fund on behalf of the Province of BC/Community Living British Columbia (CLBC), with the premise being to reconnect people to the workforce whose jobs were lost due to the pandemic.

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

1. Staffed Residential and Day Programs

Service contracts are renewed annually with Community Living British Columbia (CLBC) and the Ministry of Children and Family Development (MCFD) to provide services to the people supported by NACL. These contracts may reflect any changes in the CUPE and NACL provincially-negotiated Collective Agreement, but do not contain a general cost-of-living increase. From June 2007, the Ministry of Social Development and Poverty Reduction funds a set portion of the shelter costs for many of our individuals in residential services, and the CLBC contracts have been decreased by this shelter portion.

2. Employment Programs

CLBC refers individuals to our employment programs as part of our core funding, which is based on a pre-set number of individuals who may receive these services.

CITY OF NANAIMO GRANT QUESTIONNAIRE

3. Operating Budgets

Operating budgets are formalized based on programs and contracts, and previous years' experience. Any discrepancies (i.e. operating deficits) are hopefully resolved when Ministry contracts are renewed. Due to tighter funding allowances, the likelihood of discrepancies being addressed is slim.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

NACL is a member in good standing with Inclusion BC, which in turn is a member of Inclusion Canada. Annual dues are paid to Inclusion BC based on a percentage of NACL's gross contracts, but our relationship is philosophical rather than financial.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

The Uplands townhouse development is comprised of 28 rental units, serving persons served by our organization as well as low end of market tenants. NACL manages the complex, and each unit is on average approximately 570 sq. ft. in size.

As noted in Question #6, those persons served directly by NACL receive shelter funds which are applied to their rent at this property. Low end of market tenants pay \$880/month plus utilities.

9. Please describe current or planned approaches to self generated income.

As a non-profit society, we are grateful for membership and/or general donations from the community at large. NACL recognizes the need to diversify our community-based services, which in turn diversifies our revenue streams.

Several years ago we established an Endowment Fund for NACL through the Nanaimo Foundation, with NACL's initial investment being \$10,000 to create the fund.

Our other means of self-generated income is through grant writing, when appropriate funding opportunities/requests for proposal arise.

10. Is there any other information about your organization that you would like to provide to support your application?

This specific application is for NACL's townhouse development comprising three buildings at 3241/3423/3425 Uplands Drive, Nanaimo (under one tax folio at 3425 Uplands Drive). Opened in October 2020, this 28-unit complex serves a mix of persons served by NACL (adults) as well as low end of market tenants, in order to be a diverse community in its own right, and to promote inclusion and integration. There are 24/7 supports are available for the residents as needed.

The site has a multi-purpose room to facilitate community connection.

We are extremely grateful for the City's continued support of our organization, with a long-standing Permissive Tax Exemption granted on our Head Office property at 96 Cavan Street in downtown Nanaimo.

We thank you for your consideration to also grant us a Permissive Tax Exemption for this townhouse complex.

CITY OF NANAIMO GRANT QUESTIONNAIRE

Permissive Tax Exemptions enable us, as a non-profit agency, to continue focusing our budgets on service delivery.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

NACL recognizes the City's contribution through its financial reporting to its funders, staff, Board of Directors, and membership. As we are very appreciative of the support the City has given us, NACL has recognized the City with a prominently-displayed plaque at our Administration Office demonstrating our appreciation of these critical grants.

Should this second exemption be granted, we will arrange for another plaque to be created to post at the Uplands site, and we will be honoured to recognize the City on both our website and social media.

"Freedom of Information and Protection of Privacy Act (FOIPPA) Information collected on this form is done so under the general authority of the Community Charter and FOIPPA, and is protected in accordance with FOIPPA. Personal information will only be used by authorized staff to fulfill the purpose for which it was originally collected, or for a use consistent with that purpose."

Revised 2020-SEP-10 G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\Permissive Tax Exemption Application.docx



2020 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **NANAIMO ASSOCIATION FOR COMMUNITY LIVING**

Incorporation Number: S0021542

Business Number: 10775 8849 BC0001

Filed Date and Time: September 29, 2020 01:28 PM Pacific Time

Annual General Meeting (AGM) Date: September 28, 2020

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

SUITE 201 - 96 CAVAN STREET
NANAIMO BC V9R 2V1

Mailing Address:

SUITE 201 - 96 CAVAN STREET
NANAIMO BC V9R 2V1

DIRECTOR INFORMATION AS OF September 28, 2020

Last Name, First Name Middle Name:

BEST, PAUL

Delivery Address:

128 CLARENCE ST
VICTORIA BC V8V 2J2

Last Name, First Name Middle Name:

CUTLER, NEIL

Delivery Address:

1007 GRANDVIEW ST
DUNCAN BC V9L 5Y7

Last Name, First Name Middle Name:

FRASER, MARGARET ROSE

Delivery Address:

5534 TURNER RD
NANAIMO BC V9T 5M4

Last Name, First Name Middle Name:

HORN, PHYLLIS

Delivery Address:

4246 VICTORIA AVE
NANAIMO BC V9T 2A9

Last Name, First Name Middle Name:

JOHNSTON, DANIEL B.

Delivery Address:

1918 BOSTROM RD
NANAIMO BC V9X 1N6

Last Name, First Name Middle Name:

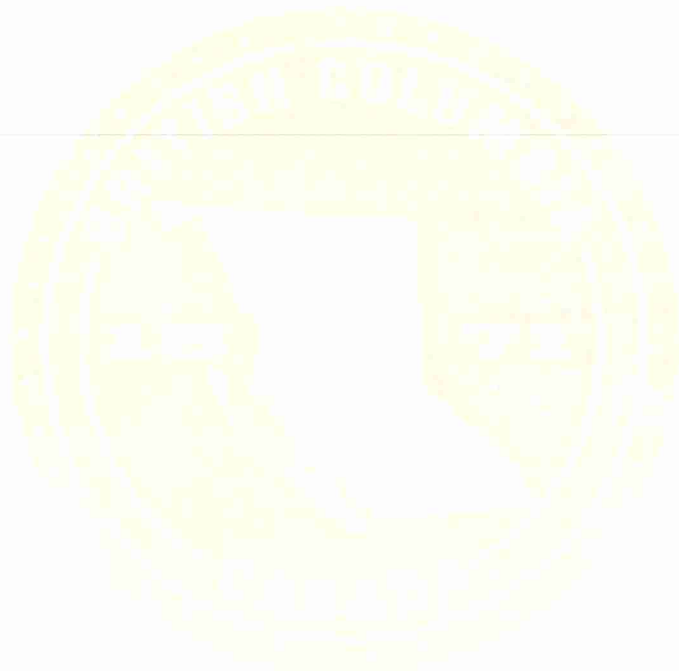
MADSEN, KIRSTEN J.

Delivery Address:

1666 SHERIFF WAY
NANAIMO BC V9T 4A5

CERTIFICATION

I, Marlena Stewart, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.



Nanaimo Association For Community Living
Financial Statements
March 31, 2020

Nanaimo Association For Community Living

Contents

For the year ended March 31, 2020

	<i>Page</i>
Management's Responsibility	
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Operations and Changes in Fund Balances.....	2
Statement of Cash Flows.....	3
Notes to the Financial Statements.....	4

Management's Responsibility

To the Members of Nanaimo Association For Community Living:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Board and management to discuss their audit findings.

August 24, 2020



Executive Director

Independent Auditor's Report

To the Members of Nanaimo Association For Community Living:

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Nanaimo Association For Community Living (the "Society"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

As explained in Note 10, the Society has not reclassified debt due on demand to current liabilities as required by Canadian accounting standards for not-for-profit organizations. Had the long-term debt been reclassified, the current portion of long-term debt would increase and the long-term portion of long-term debt would decrease by \$2,813,143 (2019 - \$1,592,898).

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

August 24, 2020

MNP LLP

Chartered Professional Accountants

MNP LLP

Nanaimo Association for Community Living
Statement of Financial Position
As at March 31, 2020

	Operating Fund	Gaming Fund	Capital Asset Fund	Reserve Fund	2020	2019
Assets						
Current						
Cash	847,028	-	-	-	847,028	1,282,525
Investments (Note 5)	-	-	-	-	-	328,275
Accounts receivable	32,966	-	893,257	-	926,223	41,753
GST receivable	5,472	-	84,428	-	89,900	1,961
Prepaid expenses	75,342	-	-	-	75,342	40,683
Interfund loans	630,989	(35,868)	(603,548)	8,427	-	-
	1,591,797	(35,868)	374,137	8,427	1,938,493	1,695,197
Cash - internally restricted (Note 4)	-	-	-	183,615	183,615	173,636
Cash - externally restricted (Note 4)	-	35,974	239,986	83,342	369,302	245,375
Investments (Note 5)	337,157	-	-	-	337,157	-
Capital assets (Note 6)	-	-	10,877,510	-	10,877,510	5,032,504
	1,928,954	106	11,491,633	275,384	13,696,077	7,146,712
Liabilities						
Current						
Accounts payable	80,967	-	834,417	-	915,384	91,625
Wages and benefits payable (Note 7)	722,807	-	-	-	722,807	646,651
Deferred contributions (Note 8)	205,283	-	-	-	205,283	80,778
Demand loan (Note 9)	-	-	1,349,968	-	1,349,968	550,879
Current portion of long-term debt (Note 10)	-	-	184,186	-	184,186	162,300
	1,009,057	-	2,368,571	-	3,377,628	1,532,233
Long-term debt (Note 10)	-	-	3,619,064	-	3,619,064	2,701,179
	1,009,057	-	5,987,635	-	6,996,692	4,233,412
Commitment (Note 17)						
Contingencies (Note 18)						
Significant event (Note 19)						
Fund Balances						
Invested in capital assets	-	-	2,199,906	-	2,199,906	1,618,146
Internally restricted (Note 15)	-	-	-	197,882	197,882	188,461
Externally restricted (Note 15)	-	106	3,304,092	77,502	3,381,700	299,177
Unrestricted	919,897	-	-	-	919,897	807,516
	919,897	106	5,503,998	275,384	6,699,385	2,913,300
	1,928,954	106	11,491,633	275,384	13,696,077	7,146,712

Approved by the Board:

Director

Director

The accompanying notes are an integral part of the financial statements

Nanaimo Association for Community Living
Statement of Operations and Changes in Fund Balances

For the year ended March 31, 2020

	Operating Fund	Gaming Fund	Capital Asset Fund	Reserve Fund	2020	2019
Revenues						
Community Living British Columbia	10,309,194	-	60,357	-	10,369,551	9,381,377
BC Housing	43,533	-	3,524,386	-	3,567,919	41,649
Ministry of Children and Family Development	891,648	-	-	-	891,648	611,714
Donations and other grants	238,406	-	-	-	238,406	193,957
Ministry of Social Development and Social Innovation	222,021	-	-	-	222,021	229,151
Rental	92,004	-	-	-	92,004	75,784
Users fees	85,313	-	-	-	85,313	68,272
Interest	31,607	221	4,173	4,720	40,721	32,548
City of Nanaimo - Grant in Lieu (<i>Note 11</i>)	33,600	-	-	-	33,600	33,510
Gaming	-	32,100	-	-	32,100	31,400
Miscellaneous	26,226	-	-	-	26,226	35,163
CMHC	-	-	10,000	-	10,000	-
Fundraising	1,331	-	-	-	1,331	50,185
	11,974,883	32,321	3,598,916	4,720	15,610,840	10,784,710
Expenses						
Administration	651,286	-	-	-	651,286	522,356
Amortization	-	-	252,276	-	252,276	237,216
Homeshare contractor fees	2,754,562	-	-	-	2,754,562	2,397,494
Living costs	519,499	-	-	-	519,499	455,423
Occupancy	451,510	-	-	-	451,510	382,130
Wages and benefits	7,195,230	-	-	-	7,195,230	6,387,818
	11,572,087	-	252,276	-	11,824,363	10,382,437
Excess of revenues over expenses before other item	402,796	32,321	3,346,640	4,720	3,786,477	402,273
Loss on disposal of capital assets	-	-	(392)	-	(392)	(114,536)
Excess of revenues over expenses	402,796	32,321	3,346,248	4,720	3,786,085	287,737
Interfund transfers						
Transfer from Gaming Fund for program costs	32,294	(32,294)	-	-	-	-
Payment of principal portion of long-term debt by operations	(148,349)	-	148,349	-	-	-
Replacement reserve provision	(10,000)	-	-	10,000	-	-
Funding of capital asset purchases	(157,188)	-	164,972	(7,784)	-	-
Transfers to other reserves	(7,172)	-	-	7,172	-	-
	(290,415)	(32,294)	313,321	9,388	-	-
Net change in fund balance	112,381	27	3,659,569	14,108	3,786,085	287,737
Fund balances, beginning of year	807,516	79	1,844,429	261,276	2,913,300	2,625,563
Fund balances, end of year	919,897	106	5,503,998	275,384	6,699,385	2,913,300

The accompanying notes are an integral part of the financial statements

Nanaimo Association For Community Living
Statement of Cash Flows
For the year ended March 31, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating		
Cash receipts from operations	11,523,200	10,694,107
Cash receipts from investment income	31,839	23,753
Cash paid for operating expenses	(4,290,144)	(3,742,929)
Cash paid for wages and benefits	(7,119,074)	(6,356,540)
Cash paid for interest	(126,012)	(82,591)
	19,809	535,800
Financing		
Advances of long-term debt	1,098,120	827,828
Repayment of long-term debt	(148,349)	(141,246)
Advances for demand loan	551,657	199,999
	1,501,428	886,581
Investing		
Purchase of capital assets	(5,357,447)	(1,027,205)
Grant funding through forgivable loan	3,524,386	-
Proceeds on disposal of capital assets	233	2,504
(Increase) decrease in restricted cash	(123,906)	43,131
Proceeds on disposal of investments	-	100,013
	(1,956,734)	(881,557)
Increase (decrease) in cash resources	(435,497)	540,824
Cash resources, beginning of year	1,282,525	741,701
Cash resources, end of year	847,028	1,282,525

The accompanying notes are an integral part of these financial statements

Nanaimo Association For Community Living

Notes to the Financial Statements

For the year ended March 31, 2020

1. Purpose of the society

Nanaimo Association for Community Living (the "Society") was incorporated under the laws of the Society Act of British Columbia as a not-for-profit organization on July 22, 1986. The Society is a registered charity under the Income Tax Act and is exempt from income tax as long as certain conditions are met. It is management's opinion that these conditions have been met.

The purposes of the Society are to relieve conditions associated with disability by providing and operating the following for persons with developmental disabilities residing on Vancouver Island, British Columbia:

- Programs to support the physical, mental and emotional well-being;
- Job training and job placement assistance;
- Non-profit employment programs to offer long-term, meaningful employment;
- Trained personnel and specialized services to assist in daily activities;
- Life management counselling and other supportive services to assist in becoming and remaining more independent and integrated within the community;
- Specially adapted and integrated residential accommodation and incidental facilities;

And to relieve poverty by providing residential accommodation at below market rate, and by providing support and incidental facilities to individuals and families who are in need;

And to do all such other things as are incidental and ancillary to the attainment of the foregoing purposes and the exercise of the powers of the Society.

The Society currently operates various residential programs, a day program, a vocational program, a Snoezelen Room and administers numerous homeshare funding and contractor agreements. The Society also provides respite care and community respite by referral, and is accredited by the Commission on Accreditation of Rehabilitation Facilities (CARF).

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Fund accounting and revenue recognition

The Society follows the restricted fund method of accounting for contributions.

The Operating Fund reports unrestricted and restricted operating grants, revenues and expenses related to the Society's program delivery and administrative activities.

The Gaming Fund reports revenues from the Society's participation in gaming activities and contributions to the operating fund for a specific program and contributions to the capital fund for capital asset acquisitions relating to that program.

The Capital Asset Fund is used to account for all capital assets of the Society and to present the flow of funds related to their acquisition and disposal, unexpended capital resources and debt commitments.

The Reserve Fund reports the assets, equity, revenues and expenses related to internally and externally restricted reserves for future capital asset repair and replacement activities and other future expenditures.

Restricted operating contributions including Community Living British Columbia, the Ministry of Children and Family Development, the Ministry of Social Development and Social Innovation, and BC Housing are recognized in the year in which the related services are provided. All other restricted contributions are recognized as revenues of the appropriate restricted fund when the amount can be reasonably estimated and collection is reasonably assured.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Gaming revenues are recognized when received or when the amount becomes receivable.

Rental income and user fees are recognized as revenues in the year that the service is provided.

Interest income is recognized as revenues in the year in which the investment income is earned.

Donations are recognized when received.

2. Significant accounting policies *(Continued from previous page)*

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets down to their residual values over their estimated useful lives. Capital assets not yet placed into use, such as construction in progress, are not amortized until they are put into use.

	Rate
Buildings	25 and 40 years
Vehicles	10 years
Computer equipment	3 years
Computer software	5 years
Furniture and fixtures	3 years
Fences	10 years

Contributed materials and services

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives and estimated residual values of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CPA Canada 3840 Related Party Transactions.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenues over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

Nanaimo Association For Community Living
Notes to the Financial Statements
For the year ended March 31, 2020

2. Significant accounting policies *(Continued from previous page)*

Financial asset impairment

The Society assesses impairment of all its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers other criteria such as, whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments; in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year earnings/loss.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in current year earnings/loss in the year the reversal occurs.

3. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit concentration

As at March 31, 2020, two parties accounted for 72% (2019 - three parties for 78%) of the total accounts receivable. The Society believes that there is no unusual exposure associated with the collection of these amounts.

4. Restricted cash

	2020	2019
Cash - internally restricted		
Future expenditures reserve	105,169	103,194
Vehicle replacement reserve	326	320
General capital reserve	78,120	70,122
	183,615	173,636
Cash - externally restricted		
BC Housing replacement reserve	83,342	57,516
Gaming	35,974	3,653
Capital asset funding	239,986	184,206
	359,302	245,375
	542,917	419,011

5. Investments

The investments consist of a GIC maturing in December 2024, with an interest rate of 1.7%. The GIC is pledged as security for the line of credit.

Nanaimo Association For Community Living

Notes to the Financial Statements

For the year ended March 31, 2020

6. Capital assets

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Land	2,247,234	-	2,247,234	1,664,246
Buildings	5,185,802	2,044,067	3,141,735	2,690,693
Vehicles	698,234	398,305	299,929	270,946
Fences	60,785	43,429	17,356	7,505
Furniture and fixtures	588,795	574,281	14,514	16,704
Computer equipment	96,854	85,749	11,105	10,388
Computer software	32,494	30,961	1,533	2,146
Construction in progress	5,144,104	-	5,144,104	369,876
	14,054,302	3,176,792	10,877,510	5,032,504

7. Wages and benefits payable

Included in wages and benefits payable is \$119,515 (2019 - \$106,715) owing for government remittances.

8. Deferred contributions

Deferred contributions represent operating funds received in the current or previous years that relate to a subsequent year.

	2020	2019
Balance, beginning of year	80,778	142,785
Amounts received during the year	340,000	204,705
Amounts recognized as revenues during the year	(215,495)	(266,712)
Balance, end of year	205,283	80,778
Balances at end of year are comprised of:		
Cedar Opportunities Co-operative	175,032	46,527
Ministry of Social Development and Social Innovation	20,433	20,433
BC Housing	2,615	2,615
Other	7,203	11,203
	205,283	80,778

9. Demand loan

	2020	2019
BC Housing proposal development fund loan	-	550,879
BC Housing construction mortgage loan, interest variable with a limit of prime plus 1%, due on demand, secured by a first priority mortgage over real property with a net book value of \$5,376,798.	1,349,968	-
	1,349,968	550,879

Nanaimo Association For Community Living
Notes to the Financial Statements
For the year ended March 31, 2020

10. Long-term debt

	2020	2019
Coastal Community Credit Union term mortgage on Hammond Bay home. Repayable in monthly instalments of \$1,273 including interest at 4.25% with a maturity date of February 2024, secured by real property with a net book value of \$83,289 (2019 - \$94,539).	228,908	234,306
Coastal Community Credit Union term mortgage on Jingle Pot home and carriage house.	-	265,176
BC Housing mortgage on Turner home. Repayable in monthly instalments of \$847 including interest at 1.69% and a maturity date of August 2024, secured by real property with a net book value of \$26,252 (2019 - \$37,982).	43,250	52,586
BC Housing mortgage on Kennedy home. Repayable in monthly instalments of \$890 including interest at 1.05% with an interest rate renewal date of August 2021 and a maturity date of May 2026, secured by real property with a net book value of \$68,908 (2019 - \$79,768).	63,732	73,682
Coastal Community Credit Union line of credit used for vehicle purchases. Interest is charged at 4.45%. Due on demand. Secured by a GIC with a book value of \$337,157 (2019 - \$328,275).	65,536	77,677
Demand Loan - Coastal Community Credit Union term mortgage on Victoria Crescent building. Repayable in monthly instalments of \$7,030 including interest at 3.7%, secured by real property with a net book value of \$1,592,885 (2019 - \$1,641,936). Unless otherwise demanded, the loan will mature in February 2021.	756,541	811,724
Demand loan - Coastal Community Credit Union term mortgage on Caspers Way home. Repayable in monthly instalments of \$1,840 including interest at 3.7%, secured by real property with a net book value of \$405,583 (2019 - \$420,676). Unless otherwise demanded, the loan will mature in February 2021.	212,167	226,096
Demand loan - Coastal Community Credit Union vehicle loan.	-	1,027
Scotiabank vehicle loans. Repayable with total monthly payments of \$752 including interest at 3.49% and 4.49%, with maturity dates of October 2024 and April 2025, secured by two vehicles having a net book value of \$34,341 (2019 - two vehicles at \$39,718).	39,590	46,853
CMHC project seed loan	-	10,000
Demand Loan - Coastal Community Credit Union term mortgage on 3401 Uplands property. Repayable in monthly instalments of \$2,745 including interest at 3.70%, secured by real property with a net book value of \$1,095,647. Unless otherwise demanded, the loan will mature in December 2024.	532,820	-
Demand loan - Coastal Community Credit Union commercial mortgage on Maxey Road home. Repayable in monthly instalments of \$3,430 including interest at 3.50%. Secured by real property with a net book value of \$883,230 (2019 - \$906,985). Unless otherwise demanded, the loan will mature in April 2021.	565,784	578,187
Coastal Community Credit Union term mortgage on Hammond Bay duplex. Repayable in monthly instalments of \$2,641 including interest at 4.25% with a maturity date of February 2024, secured by real property with a net book value of \$721,460 (2019 - \$656,869).	474,967	486,165

Nanaimo Association For Community Living

Notes to the Financial Statements

For the year ended March 31, 2020

10. Long-term debt *(Continued from previous page)*

Demand Loan - Coastal Community Credit Union term mortgage on 3401 Uplands property. Repayable in monthly instalments of \$4,2565 including interest at 3.70%, secured by real property with a net book value of \$1,095,647. Unless otherwise demanded, the loan will mature in December 2024.

	819,955	-
	3,803,250	2,863,479
Less: Current portion	184,186	162,300
	3,619,064	2,701,179

Principal repayments on long-term debt in each of the next five years have been calculated on the assumption that no demand for immediate repayments will be made by the credit union, and that interest will be renewed at comparable rates, and are as follows:

	<i>Principal</i>
2021	184,186
2022	194,717
2023	201,775
2024	209,102
2025	194,814
	<hr/>
	984,594

Interest on long-term debt of \$131,158 (2019 - \$85,593) is included in occupancy expenses for \$129,296 (2019 - \$83,301), living costs expenses for \$1,862 (2019 - nil), and administration expenses for nil (2019 - \$2,292).

All of the above BC Housing mortgages are secured by a registered first charge and an assignment of fire insurance proceeds on specific land and buildings.

Loans and notes with repayment terms extending beyond one year with a demand feature have not been classified as current liabilities despite the ability of the credit union to demand repayment at any time. Canadian accounting standards for not-for-profit organizations require the reclassification of long-term debt to current liabilities when the debt has a demand feature. The financial statements do not reflect any adjustments to reclassify these Coastal Community Credit Union debt amounts, totalling \$2,813,143 (2019 - \$1,592,898), to current liabilities.

11. Grant in lieu

The Society receives a grant in lieu of property taxes from the City of Nanaimo on the property at 83 Victoria Crescent.

12. Economic dependence

The Society is dependent on operating and mortgage subsidy assistance as contributed by Community Living British Columbia on behalf of the Provincial Government and BC Housing (formerly CMHC) on behalf of the Federal Government. The Society is also dependent upon operating subsidy assistance as contributed by the BC Ministry of Social Development and Social Innovation.

13. Remuneration

During the year, employee remuneration for positions paid more than \$75,000 totalled \$375,892 for four positions (2019 - \$183,275 for two positions).

The members of the Board of Directors did not receive remuneration in the current or prior year.

Nanaimo Association For Community Living

Notes to the Financial Statements

For the year ended March 31, 2020

14. Employee pension benefits

The Society and its employees contribute to the Municipal Pension Plan (the plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The plan has about 205,000 active members and approximately 101,000 retired members.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation as at December 31, 2018 indicated a \$2.866 billion funding surplus for basic pension benefits. The next valuation will be as at December 31, 2021 with results available later in 2022. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, with the result that there is no consistent and reliable basis for allocating the obligation, assets and costs to the individual employers participating in the plan.

The Society paid \$380,232 (2019 - \$352,063) for employer contributions to the plan in the year ended March 31, 2020.

15. Restricted fund balances

Internally restricted fund balances:

The Society has restricted funds to provide for the replacement of capital assets (General capital reserve), replacement of motor vehicles (Vehicle replacement reserve) and for other major replacement and repair costs and operating expenses (Future expenditures reserve). These internally restricted amounts are not available for other purposes without the approval of the Board of Directors.

Externally restricted fund balances:

The Society is required under terms of its operating agreement with BC Housing to establish reserves for major capital replacements and repairs for certain of the Society's residences. Under the terms of the agreement with BC Housing, the replacement reserve accounts are to be credited in the amount determined by the budget provision per annum plus interest earned. These funds, along with accumulated interest, must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or the Credit Union Deposit Insurance Corporation; in investments guaranteed by a Canadian Government; or in other investment instruments as agreed upon with BC Housing.

The BC Housing replacement reserves are required to be fully funded, and they were fully funded at year end.

	2020	2019
Internally restricted fund balances		
Future expenditures reserve	163,523	161,549
Vehicle replacement reserve	326	320
General capital reserve	34,033	26,592
	197,882	188,461
Externally restricted fund balances		
BC Housing replacement reserves	77,502	72,815
Unspent Gaming Fund working capital	106	79
Capital Asset Fund working capital	(220,294)	226,283
BC Housing Forgivable Mortgage recognized as revenue in the Capital Asset Fund	3,524,386	-
	3,381,700	299,177
	3,579,582	487,638

Nanaimo Association For Community Living

Notes to the Financial Statements

For the year ended March 31, 2020

16. Funding review and subsidy adjustment

Community Living British Columbia may conduct a compensation increase review in order to determine whether the Society was over or under funded during the year. Any amount determined to be receivable or payable by the Society will be reflected in the accounts in the year of settlement.

BC Housing conducts an annual review of the financial statements and may adjust for any operating surplus or deficit. Prior year's funding adjustments are recognized in the fiscal year they are determined. In 2020, \$3,419 (2019 - \$2,907) for prior year net funding adjustments were received from BC Housing.

17. Commitment

As at March 31, 2020 the Society had a significant commitment to Knappett Projects Inc. for the construction of the 3425 Uplands housing project. The project is expected to be completed in July 2020 and the contract has a remaining commitment of \$1,347,885.

18. Contingencies

BC Housing holds a second priority mortgage for \$4,955,562 on the 3425 Uplands property for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the building for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/25 each year, commencing in the 11th year, which would be after June 2030. Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time. The balance at March 31, 2020 is \$3,524,386.

As at March 31, 2020 there were other outstanding claims against the Society, however no liability has been recorded because the outcome is undeterminable.

19. Significant event

In early 2020, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Society as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak may cause reduced customer demand, supply chain disruptions, staff shortages, and increased government regulations, all of which may negatively impact the Society's business and financial condition.

20. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

**Nanaimo Assoc. for Community Living
Comparative Balance Sheet**

	As at 31 Mar, 2021	As at 31 Mar, 2020
ASSET		
Current Assets		
Petty cash - Admin	700.00	1,700.00
Petty cash - ACT	1,000.00	1,000.00
Petty Cash - WORKS	100.00	100.00
Petty Cash - SNZ	50.00	50.00
Petty Cash - JPH	400.00	400.00
Petty Cash - TCH	300.00	300.00
Petty Cash - PRH	300.00	300.00
Petty Cash - UDH	200.00	0.00
Petty Cash - WLH	200.00	0.00
Petty Cash - NOT	200.00	200.00
Petty Cash - KEN	300.00	300.00
Petty Cash - CWH	300.00	300.00
Petty Cash - MRH	200.00	200.00
Petty Cash - YSH	300.00	300.00
Petty Cash - Homeshare General	100.00	100.00
Petty Cash - FS8002 M. Hallberg	300.00	300.00
Credit Union - chequing	1,515,467.34	608,414.07
CU - High Interest Savings Acco...	54,880.00	54,838.91
Credit Union - shares	7.33	7.33
Capital - CU Chequing	241,065.92	239,985.98
Capital Reserves	78,471.73	78,120.18
CU - BC Housing reserve	83,718.53	83,343.50
CU - Vehicle Reserve	327.19	325.75
CU - Future expenditure reserve...	32,475.06	32,329.57
CU - Future expenditures reserve	73,166.92	72,839.16
CU - Gaming acct	8,379.05	35,966.57
CU - Gaming shares	7.33	7.33
CU - GIC 5 Year Rate Climber - ...	343,263.51	337,157.11
Total Bank accounts	2,436,179.91	1,548,885.46
Accounts receivable - control	165,968.91	104,177.29
Accounts Receivable - other	(915.96)	536,786.89
GST Construction 100%	0.00	16,896.71
GST Receivable	0.00	68.85
Capital - Accounts receivable	0.00	358,193.40
Promissory Note A/R - CoCo	175,000.00	0.00
Operating-Due to/from Capital F...	75,730.71	603,547.95
Operating-due to/from Reserve ...	(55,822.60)	(8,426.56)
Operating due to/from Gaming	34,746.43	35,867.88
Capital-due to/from Operating F...	(75,730.71)	(603,547.95)
Reserve-due to/from operating f...	55,822.60	8,426.56
Gaming due to/from Operating	(34,746.43)	(35,867.88)
Co-op Equity	1,800.00	1,800.00
Total Accounts Receivable	341,852.95	1,017,923.14
Prepaid expenses	67,018.41	75,341.91
TOTAL CURRENT ASSETS	2,845,051.27	2,642,150.51
Capital Assets		
Net - Software	919.94	1,533.22
Net Computers	4,584.63	11,105.41
Net - Furniture & equipment	14,525.50	14,514.29
Net - Vehicles	296,797.68	299,929.64
Net - Fence	14,016.63	17,355.10
Building - ADM	2,020,472.70	2,012,777.01
Building - JPH	499,770.42	498,593.26
Building - HBH	281,229.31	281,229.31
Building - TCH	293,259.53	293,259.53
Building - UDH	6,798,779.31	5,144,103.78
Building - UDH2	525,171.82	523,121.82
Building - KEN	273,365.46	271,498.46
Building - MRH	593,867.05	593,867.05
Building - CWH	388,028.20	377,320.19
Building - SWH	334,135.60	334,135.60
Accum amort - Buildings	(2,357,282.89)	(2,044,066.87)

**Nanaimo Assoc. for Community Living
Comparative Balance Sheet**

	As at 31 Mar, 2021	As at 31 Mar, 2020
Net - Buildings	9,650,796.51	8,285,839.14
Land - ADM	398,845.00	398,845.00
Land - JPH	26,000.00	26,000.00
Land - HBH	18,000.00	18,000.00
Land - TCH	22,900.00	22,900.00
Land - UDH	232,694.00	232,694.00
Land - UDH2	588,984.26	582,988.00
Future dev costs 3401 Uplands	31,797.62	0.00
Land - KEN	48,500.00	48,500.00
Land - MRH	348,750.00	348,750.00
Land - CWH	167,867.15	167,867.15
Land - SWH	400,690.00	400,690.00
Total Land	2,285,028.03	2,247,234.15
Total Capital Assets	12,266,668.92	10,877,510.95
TOTAL ASSET	15,111,720.19	13,519,661.46
LIABILITY		
CURRENT LIABILITIES		
Accounts payable - control	9,416.37	354,844.13
CCCU - Operating Line of Credit	49,313.75	65,536.02
Accounts payable - other	0.03	437,099.97
CU MasterCard	(2,427.60)	37,674.99
Accrued property taxes	20,866.98	0.00
Accrued audit	11,838.75	11,208.75
Accrued mortgage interest	10,633.18	11,493.70
Accrued Vehicle Loan Interest	84.76	215.98
Security deposits - Operating	15,280.00	3,030.00
Held in Trust	6,933.13	5,867.39
Funds in Trust - Actions Coffee	5,832.62	6,956.19
Funds in Trust - Actions Hot Lunch	4,374.35	4,509.04
Deferred revenue - Operating	30,251.26	30,251.26
CoCo Grant Payable - Annual Fdn.	175,031.65	175,031.65
Accumulated time accrual	84,039.20	60,682.24
Accrued stat pay	62,166.31	35,230.29
Accrued holiday pay	313,154.01	238,171.10
Accrued savings	66,748.05	59,108.64
CUPE - Union dues	9,735.70	0.00
Pension Plan Payable	40,155.36	33,683.39
Receiver General - Source ded	79,162.30	64,412.26
WCB payable	90,510.93	53,512.93
EHT Accrued	5,834.24	1,589.64
Payroll liabilities	751,506.10	546,390.49
TOTAL CURRENT LIABILITIES	1,088,935.33	1,690,109.56
RESERVES		
BC Housing Replacement Reserve	72,815.00	72,815.00
Capital Reserve Fund	26,592.00	26,592.00
Vehicle Replacement Reserve	320.00	320.00
Future Expenditures	161,549.00	161,549.00
TOTAL RESERVES	261,276.00	261,276.00
LONG TERM LIABILITIES		
CMHC Loan - TCH	33,735.98	43,250.30
CMHC Loan - KEN	53,673.09	63,731.61
CCCU - HBH	223,230.08	228,907.59
CCCU - HBH Duplex	463,191.62	474,967.32
CCCU Loan - MRH	549,387.69	565,784.05
BCH Loan UDH	3,532,483.23	1,392,456.18
Scotiabank Vehicle Loan P1718-...	15,136.77	18,629.41
Scotiabank Vehicle Loan P1819-8	17,205.17	20,960.11
CCCU Loan - 83 Victoria Cres	699,004.26	756,540.80
CCCU Loan - CWH/BER	197,615.56	212,166.58
CCCU Loan - UPH#2 + JPH	519,326.06	532,820.46

**Nanaimo Assoc. for Community Living
Comparative Balance Sheet**

	As at 31 Mar, 2021	As at 31 Mar, 2020
CCCULoan - UPH#2	798,691.26	819,954.83
TOTAL LONG TERM LIABILITIES	7,102,680.77	5,130,169.24
TOTAL LIABILITY	8,452,892.10	7,081,554.80
EQUITY		
TOTAL FUND BALANCES	6,658,828.09	6,438,106.66
TOTAL EQUITY	6,658,828.09	6,438,106.66
LIABILITIES AND EQUITY	15,111,720.19	13,519,661.46

**Nanaimo Assoc. for Community Living
Comparative Income Statement**

	Actual 01 Apr, 2020 to 31 Mar, 2021	Budget 01 Apr, 2020 to 31 Mar, 2021
REVENUE		
Revenue		
COVID-19 Emergency Funding	767,940.33	0.00
CLBC Staffed Residential	7,741,713.76	7,320,975.60
CLBC - Homeshare Revenue	3,370,385.74	3,005,133.72
CLBC - Homeshare Respite Rev...	79,812.01	20,255.40
CLBC - PSI Revenue	470,816.85	448,947.84
CLBC - Supported Living (UOS)	13,855.64	0.00
MCFD - Family Support Services	941,902.77	994,941.72
MCFD 90570 Staffed Residential	252,661.11	0.00
BC Housing	41,064.00	30,816.00
Ministry of SDSI	217,807.52	224,572.56
Gaming revenue	32,100.00	0.00
City of Nanaimo - Grant in Lieu	29,900.73	35,000.00
Donations & memberships	17,590.16	5,000.00
User fees/Client Per Diem	71,362.67	74,655.48
Interest Income	16,387.54	36,999.96
Fundraising	0.00	1,500.00
Rent income	351,414.30	183,151.44
Miscellaneous Revenue	28,209.54	25,000.00
Total Revenue	14,444,924.67	12,406,949.72
TOTAL REVENUE	14,444,924.67	12,406,949.72
EXPENSE		
Total Home Share Provider Co...	3,671,336.32	2,828,012.40
WAGE AND BENEFITS		
Covid subsidized top up	247,655.40	0.00
Regular wages	5,380,370.39	5,433,088.68
Wages & Benefits Recovery	(202,118.43)	(344,942.16)
Accumulated time	225,748.33	222,200.16
Overtime	153,727.86	168,509.28
Stat Worked premium	55,344.36	51,833.76
Night shift premium	11,410.94	11,972.52
Sick leave	144,376.53	144,914.64
Holiday Pay	518,108.34	501,538.56
Total Wage Expense	6,534,623.72	6,189,115.44
CPP expense	304,027.89	361,904.28
EI Expense	136,587.89	184,554.48
Group benefits	697,154.00	732,320.76
Pension Plan Expense	453,512.84	484,488.12
EHT Employer Health Tax	13,850.92	0.00
WCB expense	272,238.51	288,191.16
Total Employee Benefits	1,877,372.05	2,051,458.80
Recruitment	2,862.95	0.00
Training costs	63,760.88	0.00
Training wages	57,979.33	22,071.00
TOTAL WAGE & BENEFITS CO...	8,536,598.93	8,262,645.24
Occupancy Expenses		
Closure/Relocation Costs	112.50	0.00
GST Rebate Budgeted Per CLB...	0.00	(11,844.12)
Hydro & heating	69,039.09	66,168.00
Insurance expense	64,551.78	27,222.96
Property taxes	104,335.07	52,416.00
Rent/mortgage	230,815.14	165,240.00
Repairs & maintenance	134,627.40	62,608.44
Security expense	1,324.10	2,176.00
Storage/parking rent	13,458.15	8,400.00
Telephone	20,270.63	20,568.00

**Nanaimo Assoc. for Community Living
Comparative Income Statement**

	Actual 01 Apr, 2020 to 31 Mar, 2021	Budget 01 Apr, 2020 to 31 Mar, 2021
Water, sewer, garbage	39,120.14	9,999.96
Total Occupancy Expenses	677,654.00	402,955.24
Administration Expenses		
Accounting & Professional Servic...	105,148.95	30,000.00
Accreditation	0.00	2,000.00
Appreciation & Recognition	25,304.29	15,000.00
Audit fees	23,677.50	25,000.00
Bank charges & interest	2,202.20	5,000.00
Interest Expense	10,268.24	0.00
Community Involv./Relations & D...	4,929.42	10,000.00
Computer & internet costs	155,547.41	119,060.04
Donations	0.00	5,000.00
Dues & memberships	13,139.89	15,000.00
Fundraising	49.15	0.00
Legal	20,337.34	2,500.00
Meetings & Community Involvem...	5,578.40	20,000.00
Office supplies/Cleaning/Leases	23,353.72	21,000.00
Postage & courier	2,377.64	3,000.00
Administrative costs Uplands	5,610.00	0.00
Total Administration Costs	397,524.15	272,560.04
Transportation expense		
Personal vehicle use	18,418.55	19,800.00
Vehicle fuel	47,776.21	78,228.00
Vehicle insurance	24,911.00	16,701.36
Vehicle Loan interest	1,393.11	7,944.00
Vehicle repairs	39,334.09	18,600.00
Total Transportation expense	131,832.96	141,273.36
Living costs		
Cablevision	14,825.77	14,028.00
Cash (Over)/Short	(129.08)	0.00
Food	170,056.93	179,304.00
Household	65,717.94	30,996.00
Medical supplies	57,679.72	29,516.40
Covid Preparedness expenses	22,055.42	0.00
Program costs	64,420.65	121,037.04
Recreation (Program/Client)	4,381.84	67,111.08
Total Living Costs	399,009.19	441,992.52
Extraordinary Items		
Gain or loss on disposal of assets	2,163.42	0.00
Total Extraordinary Items	2,163.42	0.00
Total Interfund Transfers	408,084.27	170,606.16
TOTAL EXPENSE	14,224,203.24	12,520,044.96
NET INCOME	220,721.43	(113,095.24)

	2019/20 Actual	3rd Q 2020/21 Actual	2020/21 Budget	2021/22 Budget
Calculations - Do not enter				
6300 Covid-19 Emergency Funding		531,742.00		
6420 Community Living of BC	6,372,373.46	5,712,230.18	7,320,975.82	8,376,255.75
6421 CLBC - Homeshare Revenue	2,493,469.90	2,472,743.29	3,005,133.72	3,353,654.95
6422 CLBC - Homeshare Respite Revenue	76,891.24	59,503.54	20,255.40	21,592.84
6423 CLBC - PSI Revenue	438,642.48	354,510.71	448,947.86	490,803.32
6428 MCFD - Family Support Services	611,714.24	902,393.81	994,941.66	1,155,362.25
6430 BC Housing	36,648.60	29,898.00	30,816.00	30,816.00
6435 Ministry of SDSI	229,150.58	164,709.90	224,572.56	228,500.16
6440 Gaming revenue	31,400.00	32,100.00		
6445 Capital Revenue	5,000.00		0.00	0.00
6450 City of Nanaimo - Grant in Lieu	33,509.70	29,900.73	35,000.00	38,000.00
6455 Grant Revenue - Human Resources		0.00		5,000.00
6520 Donations & memberships	193,957.45	16,615.16	5,000.00	8,000.00
6540 User fees/Client Per Diem	68,271.53	52,426.69	74,655.44	74,655.44
6545 Interest Income	32,547.79	11,347.61	37,000.00	18,000.00
6550 Fundraising	50,184.75	0.00	1,500.00	1,500.00
6560 Rent income	171,783.84	235,046.48	183,151.44	447,435.02
6570 Miscellaneous Revenue	35,163.40	23,241.88	25,000.00	31,000.00
6590 Assessments				
TOTAL REVENUE	10,880,708.96	10,628,409.98	12,406,949.90	14,280,575.73
7055 Home Share Contract Fees	2,348,292.27	2,835,983.70	2,828,011.92	3,116,914.32
7056 Home Share Respite Fees	49,201.87	39,014.38		
Total Home Share Contractor Pyr	2,397,494.14	2,874,998.08	2,828,011.92	3,116,914.32
7107 Covid subsidized top up		37,228.00	-	-
7110 Regular wages per FGT	4,038,899.32	4,066,689.75	5,433,088.77	6,020,373.74
7110 Supervisor wages per FGT			820,531.45	-
7115 Wage recovery	-23,809.44	-200,418.40	-344,942.04	3,710.36
7120 Accumulated time	192,503.98	173,814.51	222,200.25	231,002.74
7140 Overtime	104,324.40	119,551.08	168,509.24	191,657.91
7160 Stat Worked premium	39,321.07	45,537.04	51,833.79	56,607.34
7170 Night shift premium	10,204.21	8,614.63	11,972.50	13,470.74
7180 Sick leave	116,116.31	106,462.30	144,914.49	140,484.01
7190 Holiday Pay	446,318.11	389,723.94	501,538.51	511,078.09
7220 CPP expense	222,851.55	214,368.70	361,904.28	343,661.39
7230 EI Expense	113,325.09	97,103.16	184,554.48	149,896.96
7240 Group benefits	538,361.36	502,113.25	732,320.76	930,511.49
xxxx Total benefits per FGT			118,829.78	-
Total benefits per FGT - Supervisors			282,486.47	-
7245 Pension Plan Expense - contract or	352,063.01	339,932.72	484,488.12	607,687.08
7260 WCB expense	170,040.93	181,727.58	288,191.16	216,507.95
7270 Wage Inc + Benefits - Wages & Bei	0.00	0.00		-
7272 Allocation Operational Mgmt Wages - Actual		0.00		-
7280 Recruitment		673.18		
7290 Training costs	27,651.61	26,672.42	0.00	30,000.00
7295 Training wages	68,021.20	41,612.56	22,071.00	28,602.00
Total Wages & Benefits	6,416,192.71	6,151,406.42	8,262,645.31	9,467,831.09
7306 GST Rebate Budgeted Per CLBC				
FGT	0.00	0.00	-11,844.12	11,796.12
7305 Closure/Relocation Costs		112.50		
7310 Hydro & heating	62,061.39	50,879.19	66,168.00	68,568.00
7320 Insurance expense	27,677.98	42,120.51	27,223.00	63,202.16
7340 Property taxes	58,254.63	83,468.01	52,416.00	88,757.64
7350 Rent/mortgage	205,301.35	163,662.97	165,240.00	335,784.48
7360 Repairs & maintenance	63,827.41	84,865.57	62,608.44	60,748.44
7365 Security expense	1,627.12	536.71	2,176.00	1,876.00
7370 Storage/parking rent	16,318.32	10,498.65	8,400.00	5,400.00
7380 Telephone	18,105.44	14,898.49	20,568.00	24,048.00
7390 Water, sewer, garbage	24,956.61	24,905.08	10,000.00	16,800.00
Total Occupancy	478,130.25	475,947.68	402,955.32	653,388.60

7405 Accounting & Professional Services	32,586.59	67,545.17	30,000.00	33,000.00
7410 Accreditation	0.00	0.00	2,000.00	-
7415 Appreciation & Recognition	11,392.45	24,383.98	15,000.00	30,000.00
7420 Audit fees	30,045.77	17,550.00	25,000.00	25,000.00
7423 Bad Debts	0.00			-
7425 Bank charges & interest	7,837.90	2,355.36	5,000.00	2,000.00
7430 CSSEA - Inclusion BC AGM	0.00	954.42		-
7435 Community Involv./Relations & Dev	33,765.09	0.00	10,000.00	10,000.00
7440 Computer & internet costs	104,747.71	116,718.99	119,060.00	126,060.00
7441 Donations	3,495.57	9,932.95	5,000.00	5,000.00
7445 Dues & memberships	14,773.75	0.00	15,000.00	15,000.00
7450 Fundraising - Value Village	13,218.62	32.04		-
7455 Legal	400.50	19,936.99	2,500.00	2,500.00
7460 Meetings & Community Involvement	18,277.60	4,900.54	20,000.00	6,000.00
7465 New Initiatives (offset by revenues :)	193,074.92			-
7470 Office supplies/Cleaning/Leases	27,804.70	17,189.54	21,000.00	12,000.00
7480 Postage & courier	2,560.46	1,391.93	3,000.00	2,000.00
7485 Food Initiative	0.00	0.00		-
7487 Transformation Grant	0.00	0.00		-
7490 Administration costs Uplands		5,610.00		
Total Administration Cost	493,981.63	288,533.95	272,560.00	268,560.00
8100 Personal vehicle use	20,717.78	14,075.80	19,800.00	56,400.00
8120 Vehicle fuel	50,943.83	34,831.85	78,228.00	54,048.00
8130 Vehicle insurance	17,042.00	18,685.76	16,701.36	16,892.40
8140 Vehicle Loan interest	0.00	1,018.14	7,944.00	7,944.00
8150 Vehicle repairs	54,244.54	32,627.08	18,600.00	18,600.00
Total Transportation Expenses	142,948.15	101,238.63	141,273.36	153,884.40
8410 Cablevision	11,770.57	10,576.05	14,028.00	14,508.00
8420 Cash (Over)/Short	2,180.33	-79.06		-
8430 Food	156,849.18	126,988.69	179,304.00	188,304.00
8440 Household	48,235.36	46,067.16	30,996.00	31,416.00
8450 Medical supplies	32,856.34	42,047.73	29,516.40	29,516.40
8455 Covid Preparedness expense		20,497.83		
8460 Program costs	59,776.72	45,759.47	121,037.00	128,173.56
8465 Recreation (Program/Client)	806.52	2,842.12	67,111.08	67,795.08
Total Living Costs	312,475.02	294,699.99	441,992.48	459,713.04
9100 BC Housing reserve allocation			10,000.08	10,000.08
9120 Capital Reserve Allocation			9,224.04	8,324.04
9140 Vehicle replacement reserve				-
9150 Furniture reserve allocation				-
9200 Principal Portion of Long Term Debt			199,278.16	157,081.20
9400 Transfer to/from Operating Fund				-
9410 Transfer to/from Capital Fund				-
9420 Transfer to/from Reserve Fund			-10,000.00	10,000.08
9430 Transfer to/from Gaming			-37,896.00	37,896.00
9460 Funding of capital assets				-
9465 Funding of Capital Asset Repairs				-
9470 Funding of Amortization				-
9500 Amortization expense	237,215.60			-
9995 Administration allocation			0.00	0.00
Total Interfund Transfers	237,215.60	0.00	170,606.28	127,509.24
TOTAL EXPENSES	10,478,437.50	10,186,824.75	12,520,044.67	14,247,800.69
NET INCOME	402,271.46	441,585.23 -	113,094.77	32,775.04
	3.70%	4.15%	-0.91%	0.23%
Gain or loss on disposal	114,536.29	2,163.42		
Net income	287,735.17	439,421.81		
Per Sage income statement	287,735.17	439,453.85		
Difference Recruitment	- 0.00	-		
Difference Grant Rev Human Resources		0.00		
	<u>287,735.17</u>	<u>439,453.85</u>		



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: WOODGROVE SENIOR CITIZENS HOUSING SOCIETY		DATE: 15 TH FEBRUARY 2021	
ADDRESS: 1145 SEAFIELD CRESCENT		PRESIDENT: KERRY HOWELL	
NANAIMO,		SENIOR STAFF MEMBER: DALE WIDDIFIELD	
B.C		POSITION: MANAGER	
V9S 4S1		CONTACT: WSCHS@SHAW.CA	
TELEPHONE: 250 741 8856		250 755 5666	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: CITY OF NANAIMO			
NO. OF FULL TIME STAFF: 0		NO. OF PART TIME STAFF: 2	
NO. OF COMMUNITY VOLUNTEERS: 10		NO. OF VOLUNTEER HOURS PER YEAR:	
CLIENTS SERVED, LAST YEAR: 60		CLIENTS SERVED, THIS YEAR (PROJECTED): 60	
B.C. SOCIETY ACT REG. NO.: S0016316		REVENUE CANADA CHARITABLE REG. NO.: 13232 1761 RR 0001	
CURRENT BUDGET:		LOT A, PLAN EPP86500, DISTRICT LOT 97G, SECTION L, NANAIMO LAND DISTRICT, NEWCASTLE RESERVE PID 031-012-825 LEGAL DESCRIPTION OF PROPERTY: TAX FOLIO NUMBER: 86264.105	
INCOME \$415,000			
EXPENSES: \$415,000			
NEXT YEAR PROJECTED:			
INCOME: \$420,000		CURRENT YEAR TAXES (IF KNOWN): UNKNOWN	
EXPENSES: \$420,000			
SIGNATURE:		TITLE/POSITION: TREASURER	DATE:

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).
ATTACHED

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

To operate a charitable institution (without profits for its members) for the purpose of constructing, providing, maintaining, leasing, owning and managing one or more low-rental housing projects for lowincome or low to moderate income senior citizens, and for such other elderly persons as may be designated by the Province of British Columbia (where such designations are required);

To receive charitable donations toward such objects by cash, land, properties or otherwise;

To apply for all lawful and necessary grants in aid;

To do all such things as are incidental or conducive to the attainment of such objects.

2. Please list the programs and services provided by your organization.

Seafield Manor – 30 1 bedroom units- rent-gearred-to income.

Seafield Manor – 25 1 bedroom units- 15 rent-gearred-to income and 10 low-end market rents

-

3. Are you planning to change or add to current programs and services in the future?

We are planning to start construction of a 5-story 62 units – 1 bedroom suites, a mixture of Rent-gearred-to income; deep subsidy; and low-end markets, in 2021. When construction the tenants in Seafield Manor will be moved into the new building (Sunfield Manor).

Seafield Manor will then be demolished and replaced with a new 5-story 62 unit building a mixture of the same rental programs.

4. Please describe the role of volunteers in your organization.

At the moment we have 10 directors who oversee the manager and his staff; provide services such as inspections and committees. The board meets monthly and as required.

Directors put in 120 hrs a year of board business and another 400 hrs on committee work.

List of directors attached

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

BC Housing provides subsidies of approximately \$ 105,000 annually.

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

n/a

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

n/a

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

n/a

9. Please describe current or planned approaches to self generated income.

n/a

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?
A public thank you and a sign on site.

G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\Permissive Tax Exemption Application.docx



2021 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **WOODGROVE SENIOR CITIZENS HOUSING SOCIETY**
Incorporation Number: S0016316
Business Number: 13232 1761 BC0001
Filed Date and Time: February 18, 2021 10:48 AM Pacific Time
Annual General Meeting (AGM) Date: January 27, 2021

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

1145 SEAFIELD CRES
NANAIMO BC V9S 4S1

Mailing Address:

1145 SEAFIELD CRES
NANAIMO BC V9S 4S1

DIRECTOR INFORMATION AS OF January 27, 2021

Last Name, First Name Middle Name:

COOK, GRAEME

Delivery Address:

2233 SUN VALLEY DR
NANAIMO BC V9T 6E8

Last Name, First Name Middle Name:

DAVIDSON, BONNIE

Delivery Address:

4690 STONEWALL DR.
LANTZVILLE BC V9G 1G1

Last Name, First Name Middle Name:

DAVISON, ROSE

Delivery Address:

6218 FARBER WAY
NANAIMO BC V9T 6J2

Last Name, First Name Middle Name:

HALES, STEF

Delivery Address:

3 - 723 NIGHTINGALE CRES
NANAIMO BC V9S 2N7

Last Name, First Name Middle Name:

HOWELL, KERRY

Delivery Address:

7503 CLARK CRES
LANTZVILLE BC V0R 2H0

Last Name, First Name Middle Name:

KUTZNER, ERIC

Delivery Address:

77 - 6325 METRAL DR
NANAIMO BC V9T 6E2

Last Name, First Name Middle Name:

NOEL, MARIA

Delivery Address:

218 - 1651 DUFFERIN CRES
NANAIMO BC V9S 5T1

Last Name, First Name Middle Name:

PELIGREN, ELAINE

Delivery Address:

2101A BOUNDARY AVE
NANAIMO BC V9S 4P4

Last Name, First Name Middle Name:

STEPHENS, MATTHEW

Delivery Address:

819 ST. GEORGE ST
NANAIMO BC V9S 1W6

Last Name, First Name Middle Name:

TONOLLI, JOYCE

Delivery Address:

3647 OVERLOOK DRIVE
NANAIMO BC V9T 1M5

CERTIFICATION

I, Rosemary Davison, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY
Financial Statements
Year Ended September 30, 2020

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY
Index to Financial Statements
Year Ended September 30, 2020

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Operations	5 - 6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 12



CROSS & COMPANY

CHARTERED PROFESSIONAL ACCOUNTANTS
A PROFESSIONAL CORPORATION

Jared J. Cross, CPA, CGA

James Cartwright, CPA, BBA

Corinne Fast, CPA, CGA, BBA

Kennedy King, CPA, CGA, BBA

Duncan Soproniuk, CPA, BBA

INDEPENDENT AUDITOR'S REPORT

To the Members of Woodgrove Senior Citizens Housing Society

Qualified Opinion

We have audited the financial statements of Woodgrove Senior Citizens Housing Society (the Society), which comprise the statement of financial position as at September 30, 2020, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at September 30, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

As the September 30, 2019 financial statements were reviewed and prepared by another firm of Chartered Professional Accountants we were unable to express an opinion over the opening balances.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

(continues)

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Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Nanaimo, BC
January 25, 2021

CROSS & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

Statement of Financial Position

September 30, 2020

	2020	2019
ASSETS		
CURRENT		
Cash (Note 5)	\$ 170,070	\$ 259,110
Term deposits (Note 5)	469,632	265,975
Goods and services tax recoverable	1,720	3,303
Prepaid expenses	41,149	34,882
	682,571	563,270
PROPERTY, PLANT AND EQUIPMENT (Notes 3, 10, 7)	1,270,402	1,413,132
LONG TERM INVESTMENTS (Note 5)	5,792	5,651
TOTAL ASSETS	\$ 1,958,765	\$ 1,982,053
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 113,939	\$ 15,142
Deposits received	12,574	13,274
Current portion of long term debt (Note 8)	140,014	135,667
Interest payable	3,793	4,176
Short term debt (Note 6)	-	32,108
Employee deductions payable	778	823
Deferred income	7,461	8,036
	278,559	209,226
LONG TERM DEBT (Note 8)	1,138,128	1,278,131
TOTAL LIABILITIES	1,416,687	1,487,357
NET ASSETS	542,078	494,696
TOTAL LIABILITIES AND NET ASSETS	\$ 1,958,765	\$ 1,982,053

ON BEHALF OF THE BOARD

_____ Director

_____ Director

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

Statement of Changes in Net Assets

Year Ended September 30, 2020

	Society Fund	Housing Fund	Capital Asset Fund	Replacement Reserve Fund	2020 Total	2019 Total (Unaudited)
NET ASSETS - BEGINNING OF YEAR	\$ 278,612	\$ (72,737)	\$ (31,246)	\$ 320,067	\$ 494,696	\$ 407,202
Excess of revenues over expenses	3,138	161,459	(112,151)	(5,064)	47,382	87,494
Mortgage principal repayments	-	(135,656)	135,656	-	-	-
Replacement reserve provision	-	(34,820)	-	34,820	-	-
NET ASSETS - END OF YEAR	\$ 281,750	\$ (81,754)	\$ (7,741)	\$ 349,823	\$ 542,078	\$ 494,696



WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

Statement of Operations

Year Ended September 30, 2020

	Society Fund	Housing Fund	Capital Asset Fund	Replacement Reserve Fund	2020 Total	2019 Total (Unaudited)
REVENUES						
Tenant rent contributions <i>(Note 13)</i>	\$ -	\$ 291,640	\$ -	\$ -	\$ 291,640	\$ 299,525
B.C. Housing <i>(Note 14)</i>	-	102,536	-	-	102,536	99,231
Rent subsidy adjustment <i>(Note 9)</i>	-	6,908	-	-	6,908	5,586
Laundry and donation	-	3,670	-	-	3,670	3,910
Membership	105	-	-	-	105	50
	105	404,754	-	-	404,859	408,302
EXPENSES						
Amortization <i>(Notes 3, 7)</i>	-	-	112,151	-	112,151	84,651
Business taxes, licenses and memberships	-	2,375	-	-	2,375	1,989
Insurance	-	35,177	-	-	35,177	34,579
Interest and bank charges	-	247	-	-	247	303
Interest on long term debt	-	47,860	-	-	47,860	52,494
Office	-	1,960	-	-	1,960	951
Tenant expenses	-	4,955	-	-	4,955	4,917
Garbage Removal	-	7,248	-	-	7,248	6,542
Service Contracts	-	12,349	-	-	12,349	11,862
Grounds & Maintenance	-	2,922	-	-	2,922	1,958
Professional fees	610	12,632	-	-	13,242	9,315
Property taxes	-	14,847	-	-	14,847	15,516
Repairs and maintenance - Building	-	8,374	-	8,754	17,128	13,225
Salaries and wages	-	40,316	-	-	40,316	39,941
Security	-	9,600	-	-	9,600	9,300
Telephone	-	2,133	-	-	2,133	2,545
Utilities	-	40,300	-	-	40,300	38,221
	610	243,295	112,151	8,754	364,810	328,309
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	(505)	161,459	(112,151)	(8,754)	40,049	79,993



CROSS & COMPANY *(continues)*
CHARTERED PROFESSIONAL ACCOUNTANTS

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

Statement of Operations *(continued)*

Year Ended September 30, 2020

	Society Fund	Housing Fund	Capital Asset Fund	Replacement Reserve Fund	2020 Total	2019 Total (Unaudited)
OTHER INCOME						
Interest income <i>(Note 3)</i>	3,643	-	-	3,690	7,333	7,501
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 3,138	\$ 161,459	\$ (112,151)	\$ (5,064)	\$ 47,382	\$ 87,494



WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

Statement of Cash Flows Year Ended September 30, 2020

	2020	2019 (Unaudited)
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 47,382	\$ 87,494
Item not affecting cash:		
Amortization of property, plant and equipment	112,151	84,651
	159,533	172,145
Changes in non-cash working capital:		
Accounts receivable	-	8,360
Accounts payable	98,789	(578)
Deferred income	(575)	(311)
Prepaid expenses	(6,267)	689
Goods and services tax recoverable	1,589	(514)
Interest payable	(383)	(248)
Employee deductions payable	(45)	(3)
Deposits received	(700)	-
	92,408	7,395
Cash flow from operating activities	251,941	179,540
INVESTING ACTIVITIES		
Purchase of property, plant and equipment	30,580	(30,580)
Long term Investments	(141)	(5,651)
Cash flow from (used by) investing activities	30,439	(36,231)
FINANCING ACTIVITIES		
Short term debt	(32,108)	32,108
Repayment of long term debt	(135,656)	(131,156)
Cash flow used by financing activities	(167,764)	(99,048)
INCREASE IN CASH FLOW	114,616	44,261
Cash - beginning of year	525,085	480,825
CASH - END OF YEAR	\$ 639,701	\$ 525,086
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	\$ (7,333)	\$ (7,501)
Interest paid	\$ 48,107	\$ 52,797

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

Notes to Financial Statements Year Ended September 30, 2020

1. PURPOSE OF SOCIETY

Woodgrove Senior Citizens Housing Society (the "Society") is a not-for-profit organization incorporated provincially under the Societies Act of Province. As a registered charity the society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The society operates to provide low cost specialized housing to seniors and people with disabilities in British Columbia. It has three projects subsidized through B.C. Housing Management Commission.

2. COMPARATIVE FIGURES

The prior year comparative figures were reviewed by another firm of Chartered Professional Accountants. Some of the comparative figures have been reclassified to conform to the current year's presentation.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO).

Fund accounting

Woodgrove Senior Citizens Housing Society follows the restricted fund method of accounting for contributions.

The Society Fund reports the assets, liabilities, revenues and expenses related to the Society's fundraising and membership activities.

The Housing Fund reports the assets, liabilities, revenues and expenses related to the Seafeld manor and Sunrise Manor Housing Complexes.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Society's capital assets.

The Replacement Reserve Fund accounts for the restricted funds required by B.C. Housing to be set aside in accordance with the operating agreement.

Revenue recognition

Restricted contributions are recognized as revenue of the appropriate restricted fund. Interest income earned on replacement reserve funds is recognized as revenue in the replacement reserve fund in the period the investment income is earned.

Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be received can reasonably be estimated and collection is reasonably assured.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

Notes to Financial Statements Year Ended September 30, 2020

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Property, plant and equipment

Property, plant and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates and methods:

Buildings	40 years	straight-line method
Equipment	10 years	straight-line method
Computer equipment	3 years	straight-line method
Furniture and fixtures	10 years	straight-line method

The society regularly reviews its property, plant and equipment to eliminate obsolete items. Government grants are treated as a reduction of property, plant and equipment cost.

Property, plant and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

4. FINANCIAL INSTRUMENTS

The Society's financial instruments consist of cash, accounts receivable, goods and service tax recoverable, accounts payable, accrued liabilities and long term debt. Unless otherwise noted, it is management's opinion that the Society is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these instruments approximate their carrying value, unless otherwise noted.

5. RESTRICTED CASH AND TERM DEPOSITS

Cash designated for specific purposes.

	2020	2019 <i>(Unaudited)</i>
Section heading		
Security Deposits	\$ 12,574	\$ 13,274
Replacement Reserves	165,025	303,129
	\$ 177,599	\$ 316,403

6. SHORT TERM DEBT

The society has agreed to a \$481,383 promissory note payable to BC Housing of which \$32,180 was used as at September 30, 2019. The note was payable on demand and bears no interest.

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

Notes to Financial Statements Year Ended September 30, 2020

7. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Land	\$ 153,018	\$ -	\$ 153,018	\$ 153,018
Buildings	3,459,984	2,343,537	1,116,447	1,258,963
Equipment	2,716	2,716	-	-
Computer equipment	1,694	1,694	-	-
Computer software	4,792	4,674	118	118
Furniture and fixtures	194,277	193,458	819	1,033
	\$ 3,816,481	\$ 2,546,079	\$ 1,270,402	\$ 1,413,132

The Society received government assistance totaling \$201,973 during the year (2019 - \$29,030) in order to fund the construction of a new complex. These costs have been recognized as a reduction in book cost to the capital asset class.

8. LONG TERM DEBT

	2020	2019
Peoples Group mortgage bearing interest at 3.84% compounded semi-annually, repayable in monthly blended payments of \$7,325. The loan matures on November 1, 2023 and is secured by 1145 Seafeld Cres. which has a carrying value of \$707,306.	\$ 854,643	\$ 908,846
CMHC loan bearing interest at 3.13% compounded semi-monthly, repayable in monthly blended payments of \$8,001. The loan matures on June 1, 2025 and is secured by 1125 Seafeld Cres. which has a carrying value of \$570,868.	423,499	504,952
	1,278,142	1,413,798
Amounts payable within one year	(140,014)	(135,667)
	\$ 1,138,128	\$ 1,278,131

Principal repayment terms are approximately:

2021	\$ 140,014
2022	144,871
2023	149,898
2024	102,524
2025	71,346
Thereafter	669,489
	\$ 1,278,142

9. RENT SUBSIDY ADJUSTMENTS

B.C. Housing conducts an annual review of the financial statements and may adjust for any operating surplus or deficit. Prior years funding adjustments are recognized in the fiscal year they are determined.

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

Notes to Financial Statements Year Ended September 30, 2020

10. GOVERNMENT ASSISTANCE

The Society received subsidy assistance from B.C. Housing on behalf of the B.C. Government to provide housing for low income seniors over the age of sixty. The amount of assistance recorded for the year-ended September 30, 2020 was \$102,536 (2019 - \$99,231) with respect to the eligible residential component.

Government assistance toward the purchase of capital assets in the amount of \$506,002 have been deducted from the cost of assets acquired with amortization being recorded on the net amount. Government assistance has been received in the form of a forgivable second mortgage as disclosed in the contingent liabilities note (\$275,000 for Sunrise balcony repairs) as well as grants (\$231,002 for the new Sunfield building).

11. CONTINGENT LIABILITIES

The cumulative non-Rent-Geared-to-Income (non-RGI) assistance of \$354,527 as at September 30, 2020 is contingently repayable to British Columbia Housing and Management (BCHMC) in the event that the total non-RGI tenant rent contribution in any year exceeds the economic rent of the suites occupied by non-RGI tenant. The Society is required to commence repayment of the cumulative non-RGI assistance on the first day of the fiscal year in which the preceding event occurs.

The balance bears interest at bank prime and the required monthly payments are set annually, based upon the amount by which non-RGI tenant rent contribution exceeds economic rent for these suites in the prior year.

	2020	2019
<u>Repayable Assistance:</u>		
Balance, beginning of year	\$ 354,527	\$ 341,434
Addition in current year	-	13,093
	<u>\$ 354,527</u>	<u>\$ 354,527</u>

The society has entered into an additional mortgage on Sunrise Manor, with BC Housing Management Commission for \$275,000 to make significant repairs to the building, specifically known as the balconies project. The mortgage bears interest at zero percent per annum and is forgivable at the rate of 1/10th of the principal amount annually until it is fully discharged. The mortgage will be forgiven provided that the Society is not in default under either the first or second mortgages, and continues to use the property for the intended purpose. The unforgiven balance at September 30, 2020 is \$193,500. The proceeds of \$275,000 have been accounted for as a reduction of the cost of the asset acquired.

12. REPLACEMENT RESERVE

Under the terms of the agreement with B.C. Housing, the Replacement Reserve accounts are to be credited in the amount determined by the budget provision per annum plus interest earned. These funds along with the accumulated interest must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or the Credit Union Deposit Insurance Corporation, in investments guaranteed by the Canadian Government or in other investment instruments as agreed upon with B.C. Housing. The reserve funds may only be used for capital repairs and replacements in accordance with the operating agreement.

13. TENANT RENT

The Society has on file verification of the income and assets of all tenants as required by the operating agreement with B.C. Housing. The tenant rent contributions, as approved by B.C. Housing, are being charged correctly to the Rent-Geared-to-Income tenants.

WOODGROVE SENIOR CITIZENS HOUSING SOCIETY

Notes to Financial Statements
Year Ended September 30, 2020

14. SCHEDULE OF SHELTER OPERATIONS

	Seafield	Sunrise	Housing Fund	Housing Fund
	2020	2020	2020	2019
Revenues				
Tenant rent contributions	\$ 137,422	\$ 154,218	\$ 291,640	\$ 299,525
B.C. Housing	73,760	28,776	102,536	99,231
Laundry and donations	1,952	1,718	3,670	3,910
Rent subsidy adjustments	12,186	(5,278)	6,908	5,586
Revenues total	225,320	179,434	404,754	408,252
Expenses				
Accounting and legal	4,763	4,794	9,557	6,080
Bookkeeping fees	1,845	1,230	3,075	3,000
Office overhead	3,110	1,474	4,584	2,612
Salaries & wages	23,217	15,478	38,695	38,781
Building	5,501	11,627	17,128	10,578
Grounds	1,749	1,173	2,922	1,958
Service contracts	5,777	6,572	12,349	11,862
Maintenance wages	640	980	1,620	1,160
Electricity	11,770	5,931	17,701	17,139
Garbage removal	3,666	3,582	7,248	6,542
Gas	-	6,330	6,330	5,449
Telephone	1,275	858	2,133	2,545
Water & Sewer	8,152	8,116	16,268	15,634
Insurance	21,105	14,072	35,177	34,579
Mortgage interest	14,348	33,512	47,860	52,495
Property taxes	12,223	2,624	14,847	15,516
Security	4,800	4,800	9,600	9,300
Tenant expenses	2,732	2,222	4,954	4,917
Expenses total	126,673	125,375	252,048	240,147
Income from operations	\$ 98,647	\$ 54,059	\$ 152,706	\$ 168,105


WOODGROVE SENIOR CITIZENS HOUSING SOCIETY
BOARD OF DIRECTORS
at January 25 2021

President Kerry Howell	7503 Clark Cres Lantzville, VOR 2H0	250-714-5506	email kerryannehowell@gmail.com
Vice-President Bonnie Davidson	4090 Stonewall Drive Ladysmith, BC, V9G 1G1	250-740 -1724	email bctdavidson@telus.net
Secretary Joyce Tonelli	3647 Overlook Drive Nanaimo, BC V9T 1M5	250-758-9842	
Treasurer Rose Davison	108-4088 Wellesley Nanaimo, BC V9T 6m2	250-760-2813	email rosal2@shaw.ca
Directors at Large Maria Noel	218 –1651 Dufferin Nanaimo, BC V9S 5T1	250-734-3014	email marianoel1222@yahoo.com
Eric Kutzner Building Project Chair	77 - 6325 Metral Drive Nanaimo, BC V9T 6P9	250-714-4003C 250-716-6863H	email eric50@telus.net
Graeme Cook	2233 Sun Valley Drive Nanaimo, BC V9T 6E8	250-585-6972	email graeme4a@gmail.com
Matthew Stephens	819 St.George St. Nanaimo, BC V9S 1W6	250-618-5557	email mstephens.sbell@gmail.com
Elaine Peligren	2101A Boundary Ave Nanaimo, BC V9S 4P4	250-816-3130	email epeligren@dominionlending.ca
Stef Hales	3-723 Nightingale Cr Nanaimo, BC V9S 2N7	250-802-0346	email westcoaststef@gmail.com
MANAGER Dale Widdifield	#29-37 Bowen Rd. (work) Nanaimo, BC V9S 1H1	250 751 2999W 250 755 5666C	email dalewid@shaw.ca
OFFICE ADMINISTATOR Lindsay Widdifield		250 802-9500	email lbryla@hotmail.com



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: HAI AN BUDDHIST SOCIETY		DATE: JUNE 24, 2021	
ADDRESS: 587 SEVENTH ST, NANAIMO BC V9R 1G1		PRESIDENT: Minh Vo	
		SENIOR STAFF MEMBER:	
		POSITION:	
		CONTACT: Minh Vo	
TELEPHONE: (250) 504-0494		TELEPHONE: (250) 589-3495	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Vancouver Island			
NO. OF FULL TIME STAFF: n/a		NO. OF PART TIME STAFF: n/a	
NO. OF COMMUNITY VOLUNTEERS: 10		NO. OF VOLUNTEER HOURS PER YEAR: approx. 10	
CLIENTS SERVED, LAST YEAR: 35-50 (online during pandemic)		CLIENTS SERVED, THIS YEAR (PROJECTED): 50	
B.C. SOCIETY ACT REG. NO.: S0034179 / 86857 1407 BC0001		REVENUE CANADA CHARITABLE REG. NO.: 86857 1407 RR0002	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY: LT 11, SEC 1, PL 26501, LD 32	
INCOME \$10,000			
EXPENSES: \$9,950		TAX FOLIO NUMBER: 16355.070	
NEXT YEAR PROJECTED:			
INCOME: \$20,000		CURRENT YEAR TAXES (IF KNOWN): \$3,126	
EXPENSES: \$19,000			
SIGNATURE: 	TITLE/POSITION: President/ Director		DATE: June 28, 2021

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

To encourage the teaching, practice and realization of the Buddha-Dhamma.

To promote unity, friendship and good citizenship among all Buddhists.

2. Please list the programs and services provided by your organization.

Weekly program involved worship, meditation and Dharma classes delivering lectures in Buddhism

Occasionally sponsoring Buddhist monks and nuns to perform ceremonies and teaching

Create an environment in which all members, irrespective of ethnicity or culture, can develop a personal sense of responsibility, build a healthy and happy family, and contribute to the well being of society through learning and practicing the Way of Understanding and Compassion

3. Are you planning to change or add to current programs and services in the future?

No

4. Please describe the role of volunteers in your organization.

Board members: Make sure that the organization follows the law and remains financially.

Others (any one in the community): help to set up meetings and ceremonies, maintaining the building, facilities and garden, ...

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

We have not received any grants.

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

We do not charge any fees for services.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

No

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

We do not lease or rent out the premise. This property is solely for charitable religious purpose as described above.

9. Please describe current or planned approaches to self generated income.

Mainly by cash donation from the Buddhist community members.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

The property is registered under society name and used only for charitable and religious purpose. Thanks to all volunteers-
board of directors and other members, we have been able to minimise the operation costs. However, the property tax
has significantly increased and currently takes over 35% of total budget. Our revenue comes from cash donations by
the Buddhist community members, we don't have any grant from the government or local authorities and foundations.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

We will improve the building and facilities to allow more meditation groups and Dharma presentations.

We will continue to offer our free services to public, not only among Buddhist but also people from all religious

backgrounds, cultures, political perspectives and gender identity. We will organize more mindfulness events and retreats

so everyone come together to refresh themselves and strengthen their practice. We aspire to be a place nourishment and

support for anyone with an aspiration to transform their own suffering and contribute to a healthy and compassionate society.

Visitors are welcome year-round.

"Freedom of Information and Protection of Privacy Act (FOIPPA) Information collected on this form is done so under the general authority of the Community Charter and FOIPPA, and is protected in accordance with FOIPPA. Personal information will only be used by authorized staff to fulfill the purpose for which it was originally collected, or for a use consistent with that purpose."

Revised 2020-SEP-10

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2020 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: HAI AN BUDDHIST SOCIETY

Incorporation Number: S0034179

Business Number: 86857 1407 BC0001

Filed Date and Time: September 17, 2020 08:53 PM Pacific Time

Annual General Meeting (AGM) Date: September 1, 2020

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

587 SEVENTH ST
NANAIMO BC V9R 1G1

Mailing Address:

1269 TATTERSALL DR
VICTORIA BC V8P 1Z2

DIRECTOR INFORMATION AS OF September 1, 2020

Last Name, First Name Middle Name:

DINH, HOA THI

Delivery Address:

131 WILDLIFE PL
NANAIMO BC V9R 6H2

Last Name, First Name Middle Name:

NGUYEN, THI BICH NGA

Delivery Address:

2060 BAY ST
NANAIMO BC V9T 4V5

Last Name, First Name Middle Name:

TONNU, LEBA

Delivery Address:

587 SEVENTH ST
NANAIMO BC V9R 1G1

Last Name, First Name Middle Name:

TRAN, HONG CHANH

Delivery Address:

933 COLVILLE ROAD
VICOTIRA BC V9A 4P4

Last Name, First Name Middle Name:

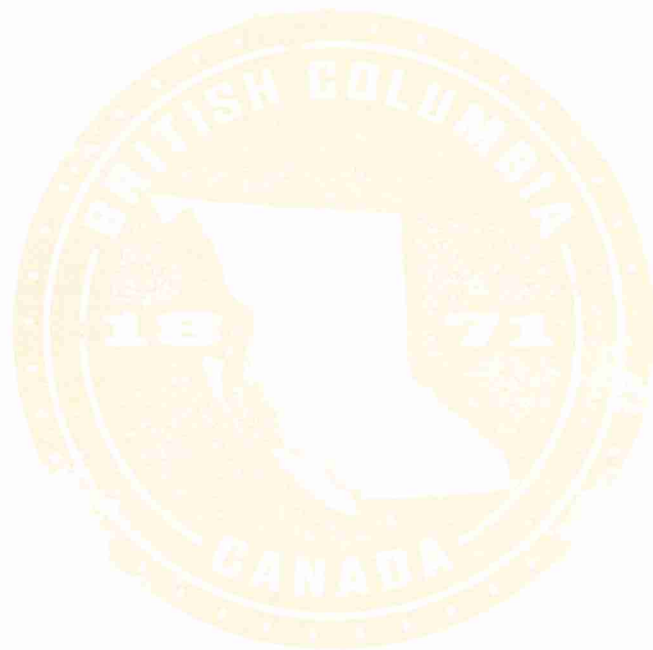
VO, MINH TUYET

Delivery Address:

1269 TATTERSALL DR
VICTORIA BC V8P 1Z2

CERTIFICATION

I, Minh Vo, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.





CERTIFIED COPY
Of a document filed with the
Province of British Columbia
Registrar of Companies

Albert

CAROL PREST

STATEMENT OF DIRECTORS AND REGISTERED OFFICE

BC Society • Societies Act

NAME OF SOCIETY: HAI AN BUDDHIST SOCIETY

Incorporation Number:

S0034179

Business Number:

86857 1407 BC0001

Filed Date and Time:

September 17, 2020 08:53 PM Pacific Time

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

587 SEVENTH ST
NANAIMO BC V9R 1G1

Mailing Address:

1269 TATTERSALL DR
VICTORIA BC V8P 1Z2

DIRECTOR INFORMATION

Last Name, First Name Middle Name:

DINH, HOA THI

Delivery Address:

131 WILDLIFE PL
NANAIMO BC V9R 6H2

Last Name, First Name Middle Name:

NGUYEN, THI BICH NGA

Delivery Address:

2060 BAY ST
NANAIMO BC V9T 4V5

Last Name, First Name Middle Name:

TONNU, LEBA

Delivery Address:

587 SEVENTH ST
NANAIMO BC V9R 1G1

Last Name, First Name Middle Name:

TRAN, HONG CHANH

Delivery Address:

933 COLVILLE ROAD
VICOTIRA BC V9A 4P4



STATEMENT OF DIRECTORS AND REGISTERED OFFICE

BC Society • Societies Act

Last Name, First Name Middle Name:

VO, MINH TUYET

Delivery Address:

1269 TATTERSALL DR
VICTORIA BC V8P 1Z2





Financial statements information

Prepared on a cash basis

Fiscal Period January 08, 2020 to December 31, 2020

Statement of Assets and Liabilities

Assets

Current Assets

Bank balance	\$16,596
	<u>\$16,596</u>

Long-term Assets

\$0
\$0

Capital Assets

Building	\$254,000
Land	\$179,000
	<u>\$433,000</u>

Total \$449,596

Liabilities

Current Liabilities	\$0
Long-term Liabilities	\$0
Mortgage	\$0

Total \$0

Statement of Revenue and Expenditures

Revenue

Cash donation from charities	\$0
Other cash donations	\$5,381
Food collections (non-cash gifts)	\$0
Christmas & New year fundraiser	\$0

Total Revenue: \$5,381

Expenditures

Bank charges, less account balance rebate	\$58
Office expenses and supplies	\$0
Professional fees	\$0
Vehicle and travel	\$0
Donation to registered charities	\$1,000
Salary	\$0
Utilities and insurance (building)	\$4,267
Property tax (building)	\$2,171
Facility maintenance (building)	\$1,020
Mortgage payments	\$0
Advertising	\$0
Food and hampers	\$0
Others	\$0

Total Expenditures: \$8,516

Treasurer Signature: 



Year-to-date Financial statements information

Prepared on a cash basis
 For Period January 01, 2021 to June 28, 2021

Statement of Assets and Liabilities

Assets

Current Assets

Bank balance	\$4,376
	<u>\$4,376</u>

Long-term Assets

\$0
\$0

Capital Assets

Building	\$254,000
Land	\$179,000
	<u>\$433,000</u>

Total **\$437,376**

Liabilities

Current Liabilities	\$0
Long-term Liabilities	\$0
Mortgage	\$0
	<u>Total</u> <u>\$0</u>

Statement of Revenue and Expenditures

Revenue

Cash donation from charities	\$0
Other cash donations	\$300
Food collections (non-cash gifts)	\$0
Christmas & New year fundraiser	\$0
	<u>Total Revenue:</u> <u>\$300</u>

Expenditures

Bank charges, less account balance rebate	\$47
Office expenses and supplies	\$0
Professional fees	\$0
Vehicle and travel	\$0
Donation to registered charities	\$100
Salary	\$0
Utilities and insurance (building)	\$1,626
Property tax (building)	\$3,126
Facility maintenance (building)	\$7,044
Mortgage payments	\$0
Advertising	\$0
Food and hampers	\$0
FX gain/loss	\$578
	<u>Total Expenditures:</u> <u>\$12,521</u>

Treasurer Signature: 

**Hai An Buddhist Society**

387 Seventh St. Nanaimo, BC V9R1G1

Tel: (250) 504 0494

Email: haianbuddhahouse@gmail.com

Charity no. 8653/140/ RR 0002

YEAR 2021 BUDGET**Revenue**

Cash donation from charities	\$0
Other cash donations	\$10,000
Food collections (non-cash gifts)	\$0
Christmas & New year fundraiser	\$0
<u>Total Revenue:</u>	<u>\$10,000</u>

Expenditures

Bank charges, less account balance rebate	\$50
Office expenses and supplies	\$0
Professional fees	\$0
Vehicle and travel	\$0
Donation to registered charities	\$200
Salary	\$0
Utilities and insurance (building)	\$4,500
Property tax (building)	\$3,200
Facility maintenance (building)	\$2,000
Mortgage payments	\$0
Advertising	\$0
Food and hampers	\$0
FX gain/loss	\$0
<u>Total Expenditures:</u>	<u>\$9,950</u>

Prepared by: 

Date: December 10, 2020



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: Nanaimo Affordable Housing Society		DATE: September 1, 2020	
ADDRESS: 858 Georgia Ave		PRESIDENT: David Moddle, Board President	
Nanaimo, BC V9R 5W8		SENIOR STAFF MEMBER: Farrell Gilmour, CPA, CA	
		POSITION: Chief Financial Officer	
		CONTACT: farrell.gilmour@nahs.ca	
TELEPHONE: 778.268.1549		TELEPHONE:	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo and surrounding regional district			
NO. OF FULL TIME STAFF: 19		NO. OF PART TIME STAFF: 12	
NO. OF COMMUNITY VOLUNTEERS: 8		NO. OF VOLUNTEER HOURS PER YEAR: 200 estimated	
CLIENTS SERVED, LAST YEAR: 606		CLIENTS SERVED, THIS YEAR (PROJECTED): 700	
B.C. SOCIETY ACT REG. NO.: S-26246		REVENUE CANADA CHARITABLE REG. NO.: 132032293RR0001	
CURRENT BUDGET: 2021		LEGAL DESCRIPTION OF PROPERTY: Lot 1 Plan EPP85567 Section 1 Land District 32	
INCOME \$4,506,944		TAX FOLIO NUMBER: 16417.005	
EXPENSES: \$5,110,254		CURRENT YEAR TAXES (IF KNOWN): \$33,119.90	
NEXT YEAR PROJECTED: 2022			
INCOME: \$5,256,482			
EXPENSES: \$5,038,891			
SIGNATURE: <i>Farrell Gilmour</i>		TITLE/POSITION: Chief Financial Officer	
		DATE: 2021-02-24	

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).



APPLICATION FOR PERMISSIVE TAX EXEMPTION

Division 7 of the *Community Charter* permits Council to exempt from taxation, property used for certain purposes. Organizations that are successful in receiving a Permissive Taxation Exemption will be exempt from taxes in the following and subsequent years.

Applications for Permissive Taxation Exemptions are first examined to determine whether they meet the requirements of the *Community Charter*. If they do not, they must be rejected by the Finance & Audit Committee. If the application meets the requirements, the Committee will then evaluate the application on the basis of financial need, appropriateness and service provided to the local community. Applicants may be required to appear before the Committee to answer questions with respect to program services, finances or other issues. The Committee will then recommend that Council either approves or denies the application.

In preparation of your application, you are encouraged to submit any appendices that you feel would add to the understanding of your service. Please complete all attached forms even if you are submitting separate attachments. Ensure all questions on the application are completed or the application will be returned.

Please return applications to the Finance & Audit Committee, c/o Barbara Wardill, Finance Department, City of Nanaimo, 455 Wallace Street, Nanaimo, BC, V9R 5J6. If you require further information or have any questions regarding the application, please call Barbara Wardill at 250-755-4413. Applications received after July 1 cannot be placed on the Permissive Taxation Exemption Bylaw for the next taxation year.

The following attachments are also required for consideration:

1. Copy of most recent Society Act Annual Report (Form 11)
2. Most recent Year-End Financial Statement
3. Year-to-date Financial Statements
4. Current Year Budget (income and expenditure) or Year-to-Date Statement

Please provide a typewritten application and questionnaire response. The forms are available as a fillable pdf on the City's website, or a Word version of the questionnaire can be requested.

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

Nanaimo Affordable Housing Society (NAHS) develops and operates inclusive housing communities appropriate to supporting tenants in achieving and maintaining stability and wellbeing.

2. Please list the programs and services provided by your organization.

Supported and independent affordable housing for individuals, seniors, persons with disabilities, and small families.

3. Are you planning to change or add to current programs and services in the future?

NAHS will be developing new affordable housing properties in the future.

4. Please describe the role of volunteers in your organization.

Board of Directors

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Operating subsidies received from BC Housing and VIHA

Capital grants received from BC Housing and CMHC

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

Tenant rent 1) geared to income, 2) low market, and 3) shelter rates.

Seniors Supported Housing program fees (cost recovery).

Tenant utility fees (cost recovery).

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

Not applicable.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

Not applicable.

9. Please describe current or planned approaches to self generated income.

NAHS provides affordable housing to tenants with low to moderate income

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

NAHS would recognize the City's support as a 'community partner' on our website and on all
organizational profiles/brochures. We would also be open to other recognition ideas from the City.

G:\ADMINISTRATION\Committees\Grants Advisory Committee\Grants Application Forms\Applications, Instructions, Info\PERMISSIVE TAX EXEMPTION APPLICATION.docx



2020 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **NANAIMO AFFORDABLE HOUSING SOCIETY**
Incorporation Number: S0026246
Business Number: 13203 2293 BC0001
Filed Date and Time: December 21, 2020 09:39 AM Pacific Time
Annual General Meeting (AGM) Date: December 16, 2020

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

200-1808 BOWEN RD
NANAIMO BC V9S 5W4

Mailing Address:

200-1808 BOWEN RD
NANAIMO BC V9S 5W4

DIRECTOR INFORMATION AS OF December 16, 2020

Last Name, First Name Middle Name:

BROOKS, ROBERT DAVID

Delivery Address:

3210 CHEYENNE PL
NANAIMO BC V9T 6R9

Last Name, First Name Middle Name:

KOUTECKY, CINDY

Delivery Address:

1348 CARMEL PL
NANOOSE BAY BC V9P 9B8

Last Name, First Name Middle Name:

MODDLE, DAVID

Delivery Address:

2360 CASEY PLACE
NANOOSE BAY BC V9P 9G5

Last Name, First Name Middle Name:

MOSS, DAVID ROBERT (BOB) IAN (Formerly MOSS, BOB)

Delivery Address:

2203 - 154 PROMENADE DR
NANAIMO BC V9R 6Y3

Last Name, First Name Middle Name:

SCHULD, CHRISTOPHER

Delivery Address:

3279 SHEARWATER DR
NANAIMO BC V9T 6A1

Last Name, First Name Middle Name:

SIRRI, ASHWAK

Delivery Address:

4898 RUTHERFORD RD
NANAIMO BC V9T 4Z4

Last Name, First Name Middle Name:

SKEELES, BRAD

Delivery Address:

4962 FILLINGER CRES
NANAIMO BC V9V 1J1

Last Name, First Name Middle Name:

SKEELES, MILA ELISE (Formerly SKEELES, MILA)

Delivery Address:

4962 FILLINGER CRES
NANAIMO BC V9V 1J1

Last Name, First Name Middle Name:

UDEAGHA, EMEKA

Delivery Address:

101 - 5070 UPLANDS DR
NANAIMO BC V9T 6N1

CERTIFICATION

I, Andrea Blakeman, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

Nanaimo Affordable Housing Society
Financial Statements
March 31, 2020

Nanaimo Affordable Housing Society

Contents

For the year ended March 31, 2020

	<i>Page</i>
Management's Responsibility	
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Fund Balances.....	3
Statement of Changes in Replacement Reserve Fund Balances.....	4
Statement of Cash Flows.....	5
Notes to the Financial Statements.....	6
Schedule of Operating Fund Operations.....	15

Management's Responsibility

To the Members of Nanaimo Affordable Housing Society:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Board and management to discuss their audit findings.

November 18, 2020



Chief Financial Officer

To the Members of Nanaimo Affordable Housing Society:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Nanaimo Affordable Housing Society (the "Society"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, and related schedule, changes in fund balances, changes in replacement reserve fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

November 18, 2020

MNP LLP

Chartered Professional Accountants

Nanaimo Affordable Housing Society

Statement of Financial Position

As at March 31, 2020

	Operating Fund	Capital Asset Fund	Replacement Reserve Fund	2020	2019
Assets					
Current					
Cash	819,642	-	-	819,642	789,650
Accounts receivable	176,828	-	-	176,828	60,688
Prepaid expenses and deposits	54,529	-	-	54,529	32,671
Inventory	3,099	-	-	3,099	3,257
GST receivable	14,938	237,433	-	252,371	58,097
Interfund loans	(1,200,964)	1,200,964	-	-	-
	(131,928)	1,438,397	-	1,306,469	944,363
Capital assets (Note 3)	-	70,876,317	-	70,876,317	45,732,135
Externally restricted cash and marketable securities (Note 4) (Note 16)	113,260	316,177	1,257,485	1,686,922	1,625,951
Internally restricted cash and marketable securities (Note 4)	283,364	-	-	283,364	427,989
	264,696	72,630,891	1,257,485	74,153,072	48,730,438
Liabilities					
Current					
Accounts payable and accruals (Note 5)	308,859	3,019,133	-	3,327,992	1,026,566
Deferred contributions (Note 6)	162,391	-	-	162,391	156,777
Security deposits	113,261	-	-	113,261	107,163
Demand loans (Note 7)	-	24,795,371	-	24,795,371	5,341,348
Current portion of long-term debt (Note 8)	-	533,393	-	533,393	454,744
	584,511	28,347,897	-	28,932,408	7,086,598
Long-term debt (Note 8)	-	14,083,701	-	14,083,701	13,174,174
	584,511	42,431,598	-	43,016,109	20,260,772
Contingencies (Note 9)					
Commitments (Note 10)					
Significant event (Note 11)					
Fund balances					
Invested in capital assets	-	30,199,293	-	30,199,293	26,937,530
Externally restricted (Note 12)	-	-	1,257,485	1,257,485	1,239,186
Internally restricted (Note 12)	283,364	-	-	283,364	424,992
Unrestricted	(603,179)	-	-	(603,179)	(132,042)
	(319,815)	30,199,293	1,257,485	31,136,963	28,469,666
	264,696	72,630,891	1,257,485	74,153,072	48,730,438

Approved on behalf of the Board of Directors


Director


Director

Nanaimo Affordable Housing Society

Statement of Operations

For the year ended March 31, 2020

	Operating Fund	Capital Asset Fund	Replacement Reserve Fund	2020	2019
Revenues					
Grant revenue					
BC Housing	1,168,433	3,964,980	-	5,133,413	1,051,185
BC Housing – special projects	-	-	-	-	51,246
Island Health	207,659	-	-	207,659	196,827
CMHC	-	-	-	-	30,205
Tenant rent contributions	2,328,961	-	-	2,328,961	1,709,424
Seniors' Supportive Housing (SSH) fees	91,182	-	-	91,182	81,198
Investment income	104	6,607	49,377	56,088	67,839
Tenant cable charges	68,330	-	-	68,330	32,865
Sundry	5,974	184,975	-	190,949	8,955
Donations	50	-	-	50	2,510
	3,870,693	4,156,562	49,377	8,076,632	3,232,254
Expenses					
Administrative	83,474	-	-	83,474	55,753
Amortization	-	1,665,459	-	1,665,459	1,049,826
Contracted services	84,462	-	-	84,462	91,688
Insurance	172,488	-	-	172,488	107,904
Interest on long-term debt	335,453	-	-	335,453	319,529
Office and miscellaneous	29,375	-	-	29,375	14,042
Organizational development	81,963	-	-	81,963	31,389
Professional fees	104,466	-	-	104,466	29,692
Program supplies	97,519	-	-	97,519	121,116
Property taxes	16,749	-	-	16,749	12,547
Repairs and maintenance	487,806	-	-	487,806	324,774
Training and education	6,688	-	-	6,688	8,846
Travel	19,573	-	-	19,573	13,626
Utilities	657,044	-	-	657,044	528,825
Wages and benefits	1,463,294	-	-	1,463,294	1,120,897
	3,640,354	1,665,459	-	5,305,813	3,830,454
Excess (deficiency) of revenue over expenses before other items	230,339	2,491,103	49,377	2,770,819	(598,200)
Other items					
Write-down of capital assets	-	-	-	-	(802,667)
Unrealized loss on fair value change in marketable securities	-	-	(80,467)	(80,467)	(949)
Subsidy adjustment	(23,055)	-	-	(23,055)	(3,651)
Contributions received from other not for profit organizations	-	-	-	-	22,803,909
	(23,055)	-	(80,467)	(103,522)	21,996,642
Excess (deficiency) of revenue over expenses	207,284	2,491,103	(31,090)	2,667,297	21,398,442

The accompanying notes are an integral part of these financial statements

Nanaimo Affordable Housing Society

Statement of Changes in Fund Balances

For the year ended March 31, 2020

	<i>Operating Fund</i>	<i>Capital Asset Fund</i>	<i>Replacement Reserve Fund</i>	2020	2019
Fund balances, beginning of year	(32,252)	26,937,531	1,564,387	28,469,666	7,071,224
Excess (deficiency) of revenue over expenses	207,284	2,491,103	(31,090)	2,667,297	21,398,442
	175,032	29,428,634	1,533,297	31,136,963	28,469,666
Capital assets purchases funded by operations	(37,843)	37,843	-	-	-
Mortgage principal repayment funded by operations	(670,587)	670,587	-	-	-
Replacement reserve provision	(170,988)	-	170,988	-	-
Replacement reserve usage	384,571	62,229	(446,800)	-	-
Fund balances, end of year	(319,815)	30,199,293	1,257,485	31,136,963	28,469,666

Nanaimo Affordable Housing Society
Statement of Changes in Replacement Reserve Fund Balances
For the year ended March 31, 2020

	Albion (BC Housing restricted)	Prideaux (internally restricted)	Wallace (BC Housing restricted)	Bowen (BC Housing restricted)	SSH (BC Housing restricted)	Buttertubs (internally restricted)	Boundary (BC Housing restricted)	Quarterway (BC Housing restricted)	Corlett (BC Housing restricted)	Selby (internally restricted)	2020 Total	2019 Total
Balance, beginning of year	96,966	123,700	423,151	78,240	100,825	190,456	126,667	214,724	195,569	14,089	1,564,387	1,190,076
Add:												
Interest income	3,061	3,904	13,356	2,469	3,182	6,011	3,998	6,777	6,173	445	49,377	54,557
Unrealized loss on fair value change in marketable securities	(4,988)	(6,363)	(21,766)	(4,024)	(5,186)	(9,796)	(6,515)	(11,045)	(10,059)	(725)	(80,467)	(949)
Annual provision transferred from operating fund	14,672	-	17,000	11,332	25,000	-	35,424	15,000	52,560	-	170,988	221,767
BC Housing adjustments	-	-	-	-	-	-	-	-	-	-	-	(294)
Replacement reserve funds received as part of a contribution of a business	-	-	-	-	-	-	-	-	-	-	-	190,000
Less:												
Transfer to operating fund for repairs & maintenance	(5,922)	(121,242)	(42,707)	(3,212.00)	(1,159)	(183,333)	(7,615)	(13,563)	(50,898)	45,081	(384,571)	(61,588)
Transfer to capital fund for capital asset purchases	-	-	-	-	-	(3,338)	-	-	-	(58,891)	(62,229)	(29,182)
Balance, end of year	103,789	-	389,034	84,805	122,662	-	151,959	211,893	193,344	-	1,257,485	1,564,387

Nanaimo Affordable Housing Society

Statement of Cash Flows

For the year ended March 31, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating		
Cash received from contributions	3,899,494	3,692,220
Cash receipts from contribution from other not for profit organizations	-	676,135
Cash paid for program service expenses	(3,264,736)	(2,889,383)
Cash paid for interest	(333,491)	(323,390)
Cash receipts from interest	54,331	66,727
	355,598	1,222,309
Financing		
Net repayment of long-term debt	(486,864)	(425,264)
Increase in demand loans	20,928,980	4,371,240
	20,442,116	3,945,976
Investing		
Purchase of capital assets	(20,702,513)	(4,653,059)
Increase in restricted cash and term deposits	(65,209)	(64,700)
	(20,767,722)	(4,717,759)
Increase in cash resources	29,992	450,526
Cash resources, beginning of year	789,650	339,124
Cash resources, end of year	819,642	789,650

Nanaimo Affordable Housing Society

Notes to the Financial Statements

For the year ended March 31, 2020

1. Incorporation and nature of the organization

Nanaimo Affordable Housing Society (the "Society") was incorporated under the laws of the Societies Act of British Columbia as a not-for-profit organization and is a registered charity under the Income Tax Act (the "Act") and as such is exempt from income taxes. In order to maintain its status as a registered charity under the Act, the Society must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

The Society facilitates the development and operation of suitable housing which is affordable to low income families and people with special needs and helps to relieve the shortage of such housing in the Nanaimo area.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

Fund accounting

The Society follows the restricted fund method of accounting for contributions.

The Operating Fund reports restricted operating grants and unrestricted revenues and expenses related to the Society's housing activities.

The Capital Asset Fund reports the assets, liabilities, externally restricted revenues and expenses related to the Society's capital assets.

The Replacement Reserve Fund reports the internally and externally restricted assets, liabilities, revenues and expenses related to capital asset replacement and repair activities.

Revenue recognition

Contributions to the operating fund from Gaming, BC Housing and Island Health are recognized as revenue in the period that the funding relates to.

Contributions externally restricted for the acquisition of capital assets are recognized as revenue in the Capital Asset Fund in the period in which the grant has been approved or when the donation has been received.

Investment income is recognized as revenue in the period the income is earned.

Tenant rent contributions are recognized as revenue monthly in accordance with the rental agreements. Seniors' Supportive Housing (SSH) fees are recognized as revenue monthly in accordance with the user agreements.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Capital assets not yet placed into use, such as projects in progress, are not amortized until they are put into use.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

Used buildings acquired are amortized over the net term of 60 years less the years used by the original owner.

	Years
Buildings and land leases	60 years
Automotive	5 years
Computer software	1 year
Furniture and equipment	3 years

2. Significant accounting policies *(Continued from previous page)*

Deferred contributions

The deferred contributions reported in the Operating Fund represent operating funds received in the current year that are related to the subsequent period.

Contributed materials

Contributed materials and services are recognized in the financial statements when their fair value can be reasonably determined and they are used in the normal course of the Society's operations and would otherwise have been purchased.

Subsidy adjustments

BC Housing conducts an annual review of the financial statements and may adjust the subsidy for any operating surplus or deficit. Prior years' funding adjustments are recognized in the fiscal year they are determined.

Allocation of expenses

The Society engages in the operation of affordable housing. The costs of each location include the costs that are directly related to that location. The Society also incurs a number of general support expenses that are common to the administration of the Society and each of its locations.

The Society allocates certain types of its general support expenses by identifying the appropriate basis of allocating each component expense, and applies that basis consistently each year. Corporate governance expenses are not allocated. General support expenses are allocated on the following bases:

Wages and benefits for management and administration personnel	Proportionally based on the number of housing units at each location
Office rent internal charge	Proportionally based on the number of housing units at each location

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Contributed capital assets are recorded at their fair value. Amortization is based on the estimated useful lives of capital assets.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

Nanaimo Affordable Housing Society

Notes to the Financial Statements

For the year ended March 31, 2020

2. Significant accounting policies *(Continued from previous page)*

Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CPA Canada Handbook - Accounting Section 3840 Related Party Transactions.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess (deficiency) of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

Financial asset impairment:

The Society assesses impairment of all its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers other criteria such as, whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments; in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenues over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in current year earnings/loss in the year the reversal occurs.

3. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2020 Net book value</i>	<i>2019 Net book value</i>
Land	5,473,414	-	5,473,414	4,233,800
Buildings and land leases	48,264,573	5,499,766	42,764,807	36,729,699
Automotive	56,346	56,346	-	3,385
Computer software	71,194	23,125	48,069	34,437
Furniture and equipment	660,921	561,845	99,076	118,898
Projects in progress	22,490,951	-	22,490,951	4,611,916
	77,017,399	6,141,082	70,876,317	45,732,135

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

4. Restricted cash and marketable securities

Restricted cash and marketable securities are comprised of cash of \$324,083 (2019 - \$575,320), investment funds of \$1,466,203 (2019 - \$1,275,223) and GICs of \$180,000 (2019 - \$200,400).

These amounts are designated and restricted for specific purposes as follows:

	2020	2019
Externally restricted cash and marketable securities		
Unspent gaming funds	-	3,044
Security deposits and accrued interest owing to tenants	113,260	107,161
Replacement reserve - Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Boundary - SS, Quarterway, Corlett	1,257,485	1,236,142
Funds held in trust by BC Housing - Boundary and Prideaux	316,177	279,604
	1,686,922	1,625,951
Internally restricted cash and marketable securities		
Replacement reserve - Prideaux, Buttertubs, Selby	-	328,246
Security for Vancity Credit Cards	50,000	-
Contingency Reserve	233,364	99,743
	283,364	427,989
	1,970,286	2,053,940

5. Accounts payable and accruals

Included in accounts payable and accruals is \$5,036 (2019 - \$27,547) of government remittances payable.

6. Deferred contributions

	2020	2019
Balance, beginning of year	156,777	153,618
Grants received in advance	162,391	156,777
Recognized as revenue in the year	(156,777)	(153,618)
	162,391	156,777

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

7. Demand loans

	2020	2019
BC Housing construction mortgage loan on the 20 Prideaux new building project. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$8,238,739 (2019 - \$1,445,401).	7,080,456	1,004,424
BC Housing construction mortgage loan on the Prideaux remediation project - repaid during the year.	-	1,448,217
BC Housing construction mortgage loan on the Buttertubs housing project. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$11,932,749 (2019 - \$2,865,632).	9,880,170	2,145,777
BC Housing construction mortgage loan on the Corlett envelope project. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$8,961,281 (2019 - \$7,371,264).	2,898,102	742,930
BC Housing construction mortgage loan on Georgia building. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$7,517,433.	4,936,643	-
	24,795,371	5,341,348

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

8. Long-term debt

	2020	2019
Mortgage on the Albion property, repayable to MCAP at \$8,641 per month including interest at 5.068% per year, due June 1, 2021, secured by mortgaged land lease and building with a net book value of \$1,045,340 (2019 - \$1,075,503) and an assignment of rents.	890,077	947,537
Mortgage on the Wallace Street property, repayable to Peoples Trust Co at \$6,697 per month including interest at 2.43% per year, due April 1, 2025, secured by mortgaged land lease and building with a net book value of \$2,040,336 (2019 - \$2,085,178) and an assignment of rents.	1,277,503	1,326,335
Mortgage on the Prideaux property, repayable to MCAP at \$8,465 per month including interest at 2.483% per year, due October 1, 2029, secured by mortgaged land and building with a net book value of \$2,443,605 and an assignment of rents.	1,447,695	-
Mortgage on the Bowen Road property, repayable to Peoples Trust Co at \$7,115 per month including interest at 2.605% per year, due February 1, 2025, secured by mortgaged land lease and building with a net book value of \$3,028,572 (2019 - \$3,090,373) and an assignment of rents.	1,566,166	1,610,344
Mortgage on the Quarterway property, repayable to BC Housing at \$7,986 per month including interest at 2.22%, due December 1, 2028, secured by mortgaged land lease and building with a net book value of \$380,597 (2019 - \$391,958) and an assignment of rents.	761,812	839,790
Mortgage on the Boundary property, repayable to Peoples Trust Co at \$29,581 per month including interest at 2.03% per year, due September 1, 2026, secured by mortgaged land lease and building with a net book value of \$7,782,284 (2019 - \$7,921,012) and an assignment of rents.	8,265,663	8,451,501
Mortgage on the Corlett property, repayable to Peoples Trust Co at \$4,808 per month including interest at 2.886% per year, due February 1, 2028, secured by mortgaged land and building with a net book value of \$6,540,073 (2019 - \$6,903,714) and an assignment of rents.	408,178	453,411
	14,617,094	13,628,918
Less: Current portion	533,393	454,744
	14,083,701	13,174,174

Principal repayments on long-term debt in each of the next five years, assuming long-term debt subject to refinancing is renewed are estimated as follows:

	<i>Principal</i>
2021	533,393
2022	547,487
2023	562,000
2024	576,945
2025	592,338
	<hr/>
	2,812,163
	<hr/>

9. Contingencies

BC Housing holds a second mortgage on the Bowen property for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/25 each year, commencing in the 11th year, which would be fiscal 2021. The balance of principal at March 31, 2020 is \$1,700,000. Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

BC Housing holds a first mortgage as security over the Prideaux property with the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. Payments on account of principal and interest will not be required unless there is a default under the mortgage or operating agreement. The interest rate is prime plus 5% which is adjusted annually. The mortgage will be forgiven on August 1, 2056 if all conditions are met. The balances of principal and interest at March 31, 2020 are \$1,629,034 and \$13,420,024, respectively, with a total balance of \$15,049,058.

BC Housing holds two first mortgages on the Buttertubs property for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/25 each year, commencing in the 11th year, which will be in fiscal 2023 for the mortgage with a balance of \$2,092,590 and fiscal 2021 for the mortgage with a balance of \$1,736,695. Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

BC Housing holds a first mortgage on the Georgia property for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/25 each year, commencing in the 11th year, which will be in fiscal 2031 for the mortgage with a balance of \$3,900,000. Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

10. Commitments

As at March 31, 2020 the Society had the following significant commitments:

Knappett Projects Inc. - for the construction of the 20 Prideaux housing project. The project completed in September 2020 and the contract had a remaining commitment of \$1,632,618 as at March 31, 2020. At the time of release of these financial statements, final invoices and reconciliations are in progress.

Windley Contracting Ltd.- for the construction of the Buttertubs housing project. The project is expected to be completed in November 2021 and the contract has a remaining commitment of \$20,336,706.

11. Significant event

In early 2020, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and quarantine/isolation orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Society as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak may cause reduced customer demand, supply chain disruptions, staff shortages, and increased government regulations, all of which may negatively impact the Society's business and financial condition.

Nanaimo Affordable Housing Society

Notes to the Financial Statements

For the year ended March 31, 2020

12. Restricted fund balances

Major categories of restrictions on fund balances are as follows:

	2020	2019
Externally restricted funds		
Unspent gaming funds	-	3,044
Albion property replacement reserve	103,789	96,966
Wallace property replacement reserve	389,034	423,151
Bowen property replacement reserve	84,805	78,240
Buttertubs - SSH property replacement reserve	122,662	100,825
Boundary property replacement reserve	151,959	126,667
Quarterway replacement reserve	211,893	214,724
Corlett replacement reserve	193,343	195,569
	1,257,485	1,239,186
Internally restricted funds		
Contingency reserve for new project development, property acquisition and other operations approved by the board	283,364	96,746
Prideaux property replacement reserve	-	123,700
Buttertubs property replacement reserve	-	190,456
Selby property replacement reserve	-	14,090
	283,364	424,992
	1,540,849	1,664,178

13. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit concentration

As at March 31, 2020, one creditor accounted for 31% (2019 - one creditor for 71%) of the total accounts receivable. The Society believes that there is no unusual exposure associated with the collection of this receivable.

14. Economic dependence

The Society is economically dependant on funding from BC Housing to operate the Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Quarterway, and Corlett projects, and from Island Health to operate the Prideaux project.

15. Director and employee remuneration

The Society does not compensate its directors. The Society has three (2019 - two) employees with a total compensation in excess of \$75,000 per annum for a total of \$320,901 (2019 - \$206,056).

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

16. Replacement reserves

Under the terms of the agreement with BC Housing, the Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Quarterway and Corlett property replacement reserve accounts are to be credited in the amount determined by the budget provision per annum plus interest earned. These funds along with the accumulated interest must be held in a separate bank account and/or invested only in the accounts or instruments insured by the Canada Deposit Insurance Corporation or the Credit Union Deposit Insurance Corporation; in investments guaranteed by a Canadian government; or in other investment instruments as agreed upon with BC Housing.

The reserve fund may only be used for capital repairs and replacements, in accordance with the operating agreement.

At March 31, 2020, the Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Quarterway and Corlett property replacement reserves were funded and maintained in accordance with the operating agreement in separate bank accounts and in qualifying investments.

The funds in reserve consist of the following:

	2020	2019
Cash	-	25,182
Marketable securities	1,257,485	1,210,960
	<u>1,257,485</u>	<u>1,236,142</u>

17. Allocation of expenses

Wages and benefits for management and administration personnel of \$401,010 (2019 - \$408,500) and an office rent internal charge of nil (2019 - \$24,000), for a total of \$401,010 (2019 - \$432,500) have been allocated to locations in the Schedule of Operating Fund Operations as follows:

Albion - \$15,137 (2019 - \$14,780)
Prideaux - \$13,932 (2019 - \$71,693 - previously included Administration)
Wallace - \$21,404 (2019 - \$20,866)
Bowen - \$17,836 (2019 - \$17,388)
SSH - \$17,507 (2019 - \$35,646)
Buttertubs - \$51,553 (2019 - \$35,648)
Boundary - \$35,461 (2019 - \$35,646)
Quarterway - \$22,271 (2019 - \$21,735)
Greer House - \$10,702 (2019 - \$10,432)
Windsor Arms - \$16,004 (2019 - \$15,649)
Corlett Place - \$64,884 (2019 - \$63,468)
Beavor Potts - \$10,702 (2019 - \$12,171)
Goodlands Villa - \$7,135 (2019 - \$6,955)
Karlin Arms - \$8,870 (2019 - \$8,695)
Selby Place - \$63,246 (2019 - \$61,728)
Administration - \$78,444 (2019 - included with Prideaux)

18. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

Nanaimo Affordable Housing Society

Schedule of Operating Fund Operations

For the year ended March 31, 2020

	Prideaux	Albion	Wallace	Bowen	SSH	Buttertubs	Boundary	Quarterway	Greer House	Windsor Arms	Corlett Place	Beavor Potts	Goodlands Villa	Karlin Arms	Selby Place	Georgia	Administration	2020	2019
Revenue																			
Grant revenue																			
BC Housing	42,325	73,986	106,296	103,440	290,000	-	417,810	66,616	-	-	67,960	-	-	-	-	-	-	1,168,433	1,666,192
BC Housing - special projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,246
Island Health	207,659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	207,659	196,827
Tenant rent contributions	81,775	107,841	103,700	90,454	160	471,830	181,488	146,204	70,852	109,396	318,649	59,808	43,464	68,431	389,999	10,440	74,470	2,328,961	1,703,048
Seniors' Supportive Housing (SSH) fees	-	-	-	-	91,115	67	-	-	-	-	-	-	-	-	-	-	-	91,182	81,198
Investment income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	104	104	7,073
Tenant cable charges	-	-	-	-	-	-	-	-	4,080	6,090	24,350	3,600	2,670	3,510	24,030	-	-	68,330	32,865
Sundry	817	-	-	-	4,710	-	-	-	-	-	67	-	-	-	-	-	380	5,974	10,331
Donations	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	50	2,510
	332,601	181,827	209,996	193,894	385,985	471,897	599,298	212,820	74,932	115,486	411,026	63,408	46,134	71,941	414,029	10,440	74,979	3,870,693	3,756,290
Expenses (Note 17)																			
Administrative	5,668	1,353	3,282	1,474	4,719	16,780	3,201	1,793	1,127	1,385	8,490	1,015	677	708	7,550	3,827	20,425	83,474	55,753
Contracted services	9,671	1,044	7,798	4,528	871	4,859	17,309	1,197	298	462	13,595	7,607	889	416	13,589	260	69	84,462	91,688
Insurance	8,826	8,566	8,243	9,188	-	21,066	21,274	15,054	3,217	4,323	22,241	3,951	3,051	3,925	26,312	11,348	1,903	172,488	107,904
Interest on long-term debt	18,017	45,988	31,432	41,107	-	-	168,845	17,713	-	-	12,351	-	-	-	-	-	-	335,453	319,529
Office and miscellaneous	2,888	236	427	264	1,376	6,455	129	6,363	175	243	2,342	442	117	126	1,429	3,394	2,969	29,375	14,042
Organizational development	1,727	1,155	1,776	1,457	3,443	20,035	2,592	1,742	868	10,065	4,607	6,808	4,539	5,526	4,950	290	10,383	81,963	31,389
Professional fees	3,486	2,742	3,771	3,058	8,915	6,836	6,494	3,809	1,282	1,766	11,554	1,282	855	912	7,066	98	40,540	104,466	29,692
Program supplies	6,723	25	1,522	753	71,483	(531)	3,720	37	188	62	1,803	55	49	49	1,563	3,414	6,804	97,519	121,116
Property taxes	16	2,737	16	6,082	-	-	16	6,017	-	-	-	-	-	-	-	1,865	-	16,749	12,547
Repairs and maintenance	32,735	19,747	61,611	21,138	11,443	75,754	16,788	31,427	12,851	10,564	95,947	15,828	3,051	3,413	57,653	17,856	-	487,806	324,774
Training and education	202	204	255	204	506	2,270	456	255	152	203	811	152	101	101	816	-	-	6,688	8,846
Travel	2,255	586	685	614	905	6,852	1,126	745	321	419	1,992	316	150	208	1,920	277	202	19,573	13,626
Utilities	28,885	12,187	36,894	26,547	34,243	96,081	63,230	17,749	23,706	32,951	110,838	19,059	8,851	12,426	116,744	9,588	7,065	657,044	528,825
Wages and benefits	197,109	35,487	47,405	40,159	284,891	217,313	78,886	50,765	23,809	35,665	146,445	23,788	15,873	19,793	140,495	27,239	78,172	1,463,294	1,120,897
	318,208	132,057	205,117	156,573	422,795	473,770	384,066	154,666	67,994	98,108	433,016	80,303	38,203	47,603	380,087	79,456	168,332	3,640,354	2,780,628
Excess (deficiency) of revenues over expenses from operations	14,393	49,770	4,879	37,321	(36,810)	(1,873)	215,232	58,154	6,938	17,378	(21,990)	(16,895)	7,931	24,338	33,942	(69,016)	(93,353)	230,339	975,662
Other items and fund transfers																			
Contribution of a business	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	607,551
Subsidy adjustment	-	287	10,334	(7,947)	-	-	-	(25,729)	-	-	-	-	-	-	-	-	-	(23,055)	(3,651)
Replacement reserve funds received as part of a contribution of a business	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(190,000)
Capital assets funded by operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(37,843)	(37,843)	(74,692)
Mortgage principal repayment funded by operations	(27,262)	(57,460)	(48,832)	(44,178)	-	-	(185,838)	(77,978)	-	-	(45,276)	-	-	-	-	(183,763)	-	(670,587)	(425,264)
Replacement reserve provision	-	(14,672)	(17,000)	(11,332)	(25,000)	-	(35,424)	(15,000)	-	-	(52,560)	-	-	-	-	-	-	(170,988)	(221,767)
Replacement reserve usage	121,241	5,922	42,707	3,212	1,159	183,333	7,615	13,563	-	-	50,898	-	-	-	(45,079)	-	-	384,571	61,588
BC Housing Replacement Reserve adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	294
	93,979	(65,923)	(12,791)	(60,245)	(23,841)	183,333	(213,647)	(105,144)	-	-	(46,938)	-	-	-	(45,079)	(183,763)	(37,843)	(517,902)	(245,941)
Change in fund balance for the year	108,372	(16,153)	(7,912)	(22,924)	(60,651)	181,460	1,585	(46,990)	6,938	17,378	(68,928)	(16,895)	7,931	24,338	(11,137)	(252,779)	(131,196)	(287,563)	729,721



Income Statement

From 4/1/2020 to 12/31/2020

Account	Amount
Revenues	
4000 Revenue	
4005 BC Housing	\$1,009,502.42
4007 Capital Grant Funding	\$244,193.46
4009 Tenant Rents	
4010 Tenant Rents	\$2,013,435.33
4023 Bad debts and applied deposits	\$1,097.50
Total Tenant Rents	<u>\$2,014,532.83</u>
4012 VIHA	\$155,772.28
4019 prior year adjust bc housing	\$83,220.00
4020 Donations/Fundraising	\$6,204.73
4024 SSH	
4024 SSH	
4014 SSH Fees	\$51,813.23
4016 SSH meals > 45	\$7,517.00
Total SSH	<u>\$59,330.23</u>
4029 Interest	
4030 Interest Earned	\$4,761.17
Total Interest	<u>\$4,761.17</u>
4034 Other Income	
4034 Other Income	
4011 Telephone charges	\$16,680.00
4013 Cable charges	\$67,115.15
4015 Hydro charges	\$165.87
4018 Frozen Meal Program	\$785.00
4021 Internet charges	\$24,795.00
4035 Other Income	\$117,574.88
Total Other Income	<u>\$227,115.90</u>
Total Revenue	<u>\$3,804,633.02</u>
Total Revenues	<u>3,804,633.02</u>
Expenses	
5000 Building Costs	
5005 Mortgage Interest	\$784,577.12
5010 Property Taxes	\$49,426.31
5015 Insurance	\$299,882.14
5120 Utilities (Electricity)	\$154,233.34

Account	Amount
Expenses	
5121 Utilities (Heating)	\$15,302.75
5122 Utilities (Water and Sewer)	\$70,288.48
5123 Utilities (Garbage Removal)	\$36,491.24
5124 Contracted services	
5125 Contracted Services	\$84,916.21
5126 Security Services	\$11,378.55
5127 Pest Control	\$15,385.50
5141 Elevator	\$166.20
Total Contracted services	\$111,846.46
5133 Custodial	
5134 Custodial	\$494.51
5135 Custodial - Tenant Labour	\$12,217.99
Total Custodial	\$12,712.50
5138 Plumbing	\$12,624.23
5140 Electrical	\$10,185.05
5142 Floor Cleaning	\$714.00
5147 Fire Suppression	\$20,303.75
5148 Landscaping Supplies	\$4,439.81
5160 Unit Turnover Costs	
5160 Unit Turnover Costs	
5139 Painting	\$23,500.58
5161 R & M Interior	\$82,258.37
5162 R & M Exterior	\$25,073.65
5163 R & M Materials	\$49,092.61
5164 R & M Equipment	\$4,167.76
5165 Appliances	\$48,539.46
5166 Flooring – Vinyl	\$55,212.80
5167 Flooring – Plank	\$30,229.59
5168 Flooring – Carpet	\$2,866.37
5169 Window Coverings	\$4,462.39
5170 Countertops	\$548.38
Total Unit Turnover Costs	\$325,951.96
Total Building Costs	\$1,908,979.14
5200 Payroll Expenses	
5201 Program Staff	\$136,754.08
5202 Housekeeping Staff	\$84,360.93
5203 Kitchen Staff	\$151,838.15
5205 Maintenance Staff	\$233,779.57
5210 Wages & Salaries (Managers)	\$334,130.46
5212 Tenant Support Workers	\$127,099.50
5214 Vacation Paid	\$7,126.56
5215 Chef Wages	\$322.00
5216 Bookkeeper	\$28,521.55
5220 EI Expense	\$5,295.19

Account	Amount
Expenses	
5230 CPP Expense	\$12,063.82
5240 WCB Expense	\$4,868.91
5249 Landscaping Staff	\$98,798.84
5250 Landscaping Labour	\$22,282.50
Total Landscaping Staff	\$121,081.34
5270 Employee Benefits	(\$40,157.13)
Total Payroll Expenses	\$1,207,084.93
5300 General & Administrative Expenses	
5310 Accounting	\$10,306.13
5315 Bookkeeping	\$28,441.06
5317 Professional Fees	\$101,345.52
5319 IT Support	\$20,496.80
5320 Office Supplies	\$8,164.65
5324 Tenancy costs	\$2,365.08
5325 Tenant Assistance	\$969.20
5330 Membership & Dues	\$5,120.02
5331 Staff Training	\$142.48
5334 Kitchen Supplies (Non Food)	\$17,897.89
5335 Program Supplies	\$1,667.14
5336 Food Expenses	\$29,404.53
5337 Housekeeping Supplies	\$19,255.23
5340 Vehicle expenses	\$10,046.22
5341 Local Travel (Toyota)	\$145.47
5342 Local Travel (Truck)	\$439.12
5343 Staff Mileage	\$5,256.92
5350 Meals & Meeting costs	\$1,903.25
5351 Travel & Conference costs	\$253.96
5360 Bank fees and interest	\$6,029.96
5361 Miscellaneous	(\$0.66)
5362 Organizational Expenses	\$4,129.43
5380 Telephone & Communication	\$48,880.70
5381 Life Line	\$8,739.00
5382 Cable	\$161,029.68
5392 Society Development Expense	\$183,550.75
5395 Boundary SS budget	(\$39,517.24)
Total General & Administrative Expenses	\$636,462.29
Total Expenses	3,752,526.36
Total for Report	52,106.67



Nanaimo Affordable Housing Society
350 Prideaux Street
Nanaimo BC V9R 6Z1
<https://nahs.ca/>

Budget vs Actuals

As of 3/31/2020

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
Revenues										
4000 Revenue	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
4005 BC Housing	(\$422,511.68)	\$150,487.00	\$572,998.68	-23 %	\$1,168,433.94	\$1,805,857.00	\$637,423.06	65 %	\$1,805,857.00	35 %
4006 Society Development Fees	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
4007 Capital Grant Funding	\$10,364.55	\$0.00	(\$10,364.55)	0 %	\$3,914,101.91	\$0.00	(\$3,914,101.91)	0 %	\$0.00	0 %
4010 Tenant Rents	\$194,593.00	\$217,119.00	\$22,526.00	7 %	\$2,203,903.15	\$2,605,458.00	\$401,554.85	85 %	\$2,605,458.00	15 %
4023 Bad debts and applied deposits	\$0.00	\$0.00	\$0.00	0 %	(\$6,022.50)	\$0.00	\$6,022.50	0 %	\$0.00	0 %
Total Tenant Rents	\$194,593.00	\$217,119.00	\$22,526.00	7 %	\$2,197,880.65	\$2,605,458.00	\$407,577.35	84 %	\$2,605,458.00	16 %
4012 VIHA	\$16,402.26	\$17,250.00	\$847.74	8 %	\$207,658.65	\$207,000.00	(\$658.65)	100 %	\$207,000.00	0 %
4014 SSH Fees	\$7,165.00	\$6,667.00	(\$498.00)	9 %	\$75,425.00	\$80,000.00	\$4,575.00	94 %	\$80,000.00	6 %
4016 SSH meals > 45	\$1,826.05	\$0.00	(\$1,826.05)	0 %	\$14,870.55	\$0.00	(\$14,870.55)	0 %	\$0.00	0 %
4017 Housekeeping > 45	\$0.00	\$0.00	\$0.00	0 %	\$620.00	\$0.00	(\$620.00)	0 %	\$0.00	0 %
4022 Catering	\$0.00	\$0.00	\$0.00	0 %	\$210.00	\$0.00	(\$210.00)	0 %	\$0.00	0 %
Total SSH Fees	\$8,991.05	\$6,667.00	(\$2,324.05)	11 %	\$91,125.55	\$80,000.00	(\$11,125.55)	114 %	\$80,000.00	-14 %
4019 prior year adjust bc housing	\$0.00	\$0.00	\$0.00	0 %	(\$23,055.00)	\$0.00	\$23,055.00	0 %	\$0.00	0 %
4020 Donations/Fundraising	\$0.00	\$0.00	\$0.00	0 %	\$49.96	\$0.00	(\$49.96)	0 %	\$0.00	0 %
4030 Interest Earned	\$3,122.73	\$833.00	(\$2,289.73)	31 %	\$26,894.66	\$10,000.00	(\$16,894.66)	269 %	\$10,000.00	-169 %
4031 Interest - Capital Fund	\$0.00	\$0.00	\$0.00	0 %	\$555.17	\$0.00	(\$555.17)	0 %	\$0.00	0 %
Total Interest Earned	\$3,122.73	\$833.00	(\$2,289.73)	31 %	\$27,449.83	\$10,000.00	(\$17,449.83)	274 %	\$10,000.00	-174 %
4035 Other Income	\$59,532.64	\$7,000.00	(\$52,532.64)	71 %	\$124,932.46	\$84,000.00	(\$40,932.46)	149 %	\$84,000.00	-49 %
4013 Cable charges	\$5,760.00	\$5,855.00	\$95.00	8 %	\$68,330.00	\$70,270.00	\$1,940.00	97 %	\$70,270.00	3 %
4015 Hydro charges	\$0.00	\$0.00	\$0.00	0 %	\$67.90	\$0.00	(\$67.90)	0 %	\$0.00	0 %
4018 Frozen Meal Program	\$0.00	\$167.00	\$167.00	0 %	\$4,709.95	\$2,000.00	(\$2,709.95)	235 %	\$2,000.00	-135 %
4036 50/50 draw	\$0.00	\$0.00	\$0.00	0 %	\$816.50	\$0.00	(\$816.50)	0 %	\$0.00	0 %
4037 Bingo	\$0.00	\$0.00	\$0.00	0 %	\$379.50	\$0.00	(\$379.50)	0 %	\$0.00	0 %
Total Other Income	\$65,292.64	\$13,022.00	(\$52,270.64)	42 %	\$199,236.31	\$156,270.00	(\$42,966.31)	127 %	\$156,270.00	-27 %

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
4039 Unrealized Gain (Loss) on investmen	(\$9,815.31)	\$0.00	\$9,815.31	0 %	\$22,639.35	\$0.00	(\$22,639.35)	0 %	\$0.00	0 %
4040 Replacement Reserve Transfer	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
4110 Contribution of a Business	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
Total Revenue	(\$133,560.76)	\$405,378.00	\$538,938.76	-3 %	\$7,805,521.15	\$4,864,585.00	(\$2,940,936.15)	160 %	\$4,864,585.00	-60 %
Total Revenues	(\$133,560.76)	\$405,378.00	\$538,938.76	-3 %	\$7,805,521.15	\$4,864,585.00	(\$2,940,936.15)	160 %	\$4,864,585.00	-60 %
Expenses										
5000 Building Costs	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
5005 Mortgage Interest	(\$247,986.70)	\$64,827.00	\$312,813.70	-32 %	\$335,453.15	\$777,919.00	\$442,465.85	43 %	\$777,919.00	57 %
5010 Property Taxes	\$0.00	\$1,735.00	\$1,735.00	0 %	\$12,784.03	\$20,815.00	\$8,030.97	61 %	\$20,815.00	39 %
5015 Insurance	\$0.00	\$15,368.00	\$15,368.00	0 %	\$133,510.77	\$184,415.00	\$50,904.23	72 %	\$184,415.00	28 %
5120 Utilities (Electricity)	\$49,053.34	\$20,610.00	(\$28,443.34)	20 %	\$261,080.52	\$247,300.00	(\$13,780.52)	106 %	\$247,300.00	-6 %
5121 Utilities (Heating)	\$1,868.50	\$1,275.00	(\$593.50)	12 %	\$17,001.24	\$15,300.00	(\$1,701.24)	111 %	\$15,300.00	-11 %
5122 Utilities (Water and Sewer)	\$41,885.91	\$12,267.00	(\$29,618.91)	28 %	\$120,385.77	\$147,200.00	\$26,814.23	82 %	\$147,200.00	18 %
5123 Utilities (Garbage Removal)	\$3,202.80	\$4,069.00	\$866.20	7 %	\$40,673.38	\$48,820.00	\$8,146.62	83 %	\$48,820.00	17 %
5125 Contracted Services	\$9,066.54	\$6,109.00	(\$2,957.54)	12 %	\$83,258.00	\$73,306.00	(\$9,952.00)	114 %	\$73,306.00	-14 %
5126 Security Services	\$6,701.39	\$0.00	(\$6,701.39)	0 %	\$17,068.89	\$0.00	(\$17,068.89)	0 %	\$0.00	0 %
5127 Pest Control	\$1,077.23	\$208.00	(\$869.23)	43 %	\$16,319.55	\$2,500.00	(\$13,819.55)	653 %	\$2,500.00	-553 %
5128 Snow removal	\$0.00	\$0.00	\$0.00	0 %	\$9,152.50	\$0.00	(\$9,152.50)	0 %	\$0.00	0 %
Total Contracted Services	\$16,845.16	\$6,317.00	(\$10,528.16)	22 %	\$125,798.94	\$75,806.00	(\$49,992.94)	166 %	\$75,806.00	-66 %
5134 Custodial	\$0.00	\$1,765.00	\$1,765.00	0 %	\$19,525.64	\$21,180.00	\$1,654.36	92 %	\$21,180.00	8 %
5135 Custodial - Tenant Labour	\$835.00	\$333.00	(\$502.00)	21 %	\$8,274.00	\$4,000.00	(\$4,274.00)	207 %	\$4,000.00	-107 %
Total Custodial	\$835.00	\$2,098.00	\$1,263.00	3 %	\$27,799.64	\$25,180.00	(\$2,619.64)	110 %	\$25,180.00	-10 %
5138 Plumbing	\$3,320.58	\$0.00	(\$3,320.58)	0 %	\$24,837.61	\$0.00	(\$24,837.61)	0 %	\$0.00	0 %
5139 Painting	\$3,994.20	\$0.00	(\$3,994.20)	0 %	\$65,523.99	\$0.00	(\$65,523.99)	0 %	\$0.00	0 %
5140 Electrical	\$1,336.37	\$0.00	(\$1,336.37)	0 %	\$8,628.69	\$0.00	(\$8,628.69)	0 %	\$0.00	0 %
5141 Elevator	\$0.00	\$0.00	\$0.00	0 %	\$629.64	\$0.00	(\$629.64)	0 %	\$0.00	0 %
5142 Floor Cleaning	\$489.48	\$0.00	(\$489.48)	0 %	\$2,874.18	\$0.00	(\$2,874.18)	0 %	\$0.00	0 %
5147 Fire Suppression	\$1,047.55	\$0.00	(\$1,047.55)	0 %	\$2,236.04	\$0.00	(\$2,236.04)	0 %	\$0.00	0 %
5148 Landscaping Supplies	\$5,879.69	\$0.00	(\$5,879.69)	0 %	\$15,862.92	\$0.00	(\$15,862.92)	0 %	\$0.00	0 %
5160 Repairs & Maintenance	\$0.00	\$21,416.00	\$21,416.00	0 %	\$0.00	\$257,000.00	\$257,000.00	0 %	\$257,000.00	100 %
5161 R & M Interior	\$15,457.09	\$6,400.00	(\$9,057.09)	20 %	\$78,824.16	\$76,800.00	(\$2,024.16)	103 %	\$76,800.00	-3 %
5162 R & M Exterior	\$49.83	\$0.00	(\$49.83)	0 %	\$7,088.50	\$0.00	(\$7,088.50)	0 %	\$0.00	0 %
5163 R & M Materials	\$8,287.88	\$250.00	(\$8,037.88)	276 %	\$89,059.43	\$3,000.00	(\$86,059.43)	2,969 %	\$3,000.00	-2,869 %
5164 R & M Equipment	\$0.00	\$0.00	\$0.00	0 %	\$4,551.42	\$0.00	(\$4,551.42)	0 %	\$0.00	0 %
5165 Replacement Reserve - Assets	\$534.32	\$14,249.00	\$13,714.68	0 %	\$48,217.64	\$170,988.00	\$122,770.36	28 %	\$170,988.00	72 %

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
5166 Flooring – Vinyl	\$3,116.82	\$0.00	(\$3,116.82)	0 %	\$45,883.41	\$0.00	(\$45,883.41)	0 %	\$0.00	0 %
5167 Flooring – Plank	\$0.00	\$0.00	\$0.00	0 %	\$7,946.15	\$0.00	(\$7,946.15)	0 %	\$0.00	0 %
5168 Flooring – Carpet	\$947.70	\$0.00	(\$947.70)	0 %	\$12,198.84	\$0.00	(\$12,198.84)	0 %	\$0.00	0 %
5169 Window Coverings	\$394.63	\$0.00	(\$394.63)	0 %	\$2,217.03	\$0.00	(\$2,217.03)	0 %	\$0.00	0 %
Total Repairs & Maintenance	\$28,788.27	\$42,315.00	\$13,526.73	6 %	\$295,986.58	\$507,788.00	\$211,801.42	58 %	\$507,788.00	42 %
5180 Depreciation Expense	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
Total Building Costs	(\$89,439.85)	\$170,881.00	\$260,320.85	-4 %	\$1,491,067.09	\$2,050,543.00	\$559,475.91	73 %	\$2,050,543.00	27 %
5200 Payroll Expenses	\$0.00	\$77,584.00	\$77,584.00	0 %	\$34.38	\$931,000.00	\$930,965.62	0 %	\$931,000.00	100 %
5201 Program Staff	\$58,048.54	\$7,943.00	(\$50,105.54)	61 %	\$198,895.43	\$95,314.00	(\$103,581.43)	209 %	\$95,314.00	-109 %
5202 Housekeeping Staff	\$10,610.51	\$3,833.00	(\$6,777.51)	23 %	\$90,350.77	\$46,000.00	(\$44,350.77)	196 %	\$46,000.00	-96 %
5203 Kitchen Staff	\$59,740.72	\$6,333.00	(\$53,407.72)	79 %	\$183,602.15	\$76,000.00	(\$107,602.15)	242 %	\$76,000.00	-142 %
5205 Maintenance Staff	\$83,776.62	\$9,753.00	(\$74,023.62)	72 %	\$284,449.70	\$117,034.00	(\$167,415.70)	243 %	\$117,034.00	-143 %
5210 Wages & Salaries (Managers)	(\$110,459.74)	\$13,130.00	\$123,589.74	-70 %	\$403,737.89	\$157,556.00	(\$246,181.89)	256 %	\$157,556.00	-156 %
5212 Tenant Support Workers	\$18,268.71	\$0.00	(\$18,268.71)	0 %	\$165,977.46	\$0.00	(\$165,977.46)	0 %	\$0.00	0 %
5213 On Call	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
5214 Vacation Paid	\$9,949.01	\$0.00	(\$9,949.01)	0 %	\$76,274.53	\$0.00	(\$76,274.53)	0 %	\$0.00	0 %
5215 Chef Wages	\$782.00	\$4,000.00	\$3,218.00	2 %	\$1,886.00	\$48,000.00	\$46,114.00	4 %	\$48,000.00	96 %
5216 Bookkeeper	\$16,992.92	\$0.00	(\$16,992.92)	0 %	\$65,301.74	\$0.00	(\$65,301.74)	0 %	\$0.00	0 %
5220 EI Expense	\$2,046.40	\$0.00	(\$2,046.40)	0 %	\$22,474.21	\$0.00	(\$22,474.21)	0 %	\$0.00	0 %
5230 CPP Expense	\$4,030.54	\$0.00	(\$4,030.54)	0 %	\$45,819.37	\$0.00	(\$45,819.37)	0 %	\$0.00	0 %
5240 WCB Expense	\$1,461.70	\$0.00	(\$1,461.70)	0 %	\$17,816.01	\$0.00	(\$17,816.01)	0 %	\$0.00	0 %
5249 Landscaping Staff	\$9,490.88	\$1,332.00	(\$8,158.88)	59 %	\$78,722.31	\$16,000.00	(\$62,722.31)	492 %	\$16,000.00	-392 %
5260 RRSP Expense	\$0.00	\$0.00	\$0.00	0 %	\$51,496.00	\$0.00	(\$51,496.00)	0 %	\$0.00	0 %
5270 Employee Benefits	\$4,227.34	\$2,102.00	(\$2,125.34)	17 %	\$116,111.71	\$25,220.00	(\$90,891.71)	460 %	\$25,220.00	-360 %
5299 Administration	(\$62,851.40)	\$0.00	\$62,851.40	0 %	(\$329,991.75)	\$0.00	\$329,991.75	0 %	\$0.00	0 %
Total Payroll Expenses	\$106,114.75	\$126,010.00	\$19,895.25	7 %	\$1,472,957.91	\$1,512,124.00	\$39,166.09	97 %	\$1,512,124.00	3 %
5300 General & Administrative Expenses	\$0.00	\$0.00	\$0.00	0 %	\$114.80	\$0.00	(\$114.80)	0 %	\$0.00	0 %
5307 Office Rent	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
5308 Recovery of Occupancy Costs	\$0.00	\$2,777.00	\$2,777.00	0 %	\$0.00	\$33,318.00	\$33,318.00	0 %	\$33,318.00	100 %
5310 Accounting & Legal	\$7,293.21	\$3,852.00	(\$3,441.21)	16 %	\$22,683.95	\$46,200.00	\$23,516.05	49 %	\$46,200.00	51 %
5315 Bookkeeping	\$735.44	\$0.00	(\$735.44)	0 %	\$12,367.97	\$0.00	(\$12,367.97)	0 %	\$0.00	0 %
5317 Professional Fees	\$40,793.60	\$1,082.00	(\$39,711.60)	314 %	\$81,147.80	\$13,000.00	(\$68,147.80)	624 %	\$13,000.00	-524 %
5319 IT Support	\$7,533.92	\$7,625.00	\$91.08	8 %	\$44,967.57	\$91,500.00	\$46,532.43	49 %	\$91,500.00	51 %
5320 Office Supplies	\$3,252.61	\$792.00	(\$2,460.61)	34 %	\$15,410.97	\$9,500.00	(\$5,910.97)	162 %	\$9,500.00	-62 %
5324 Tenancy costs	\$1,590.60	\$83.00	(\$1,507.60)	159 %	\$6,391.58	\$1,000.00	(\$5,391.58)	639 %	\$1,000.00	-539 %
5325 Tenant Assistance	\$214.84	\$250.00	\$35.16	7 %	\$3,253.54	\$3,000.00	(\$253.54)	108 %	\$3,000.00	-8 %

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
5326 Special Events	\$0.00	\$83.00	\$83.00	0 %	\$14.61	\$1,000.00	\$985.39	1 %	\$1,000.00	99 %
5330 Organizational Expenses	(\$6,454.66)	\$1,917.00	\$8,371.66	-28 %	\$23,429.99	\$23,017.00	(\$412.99)	102 %	\$23,017.00	-2 %
5331 Staff Training	\$117.48	\$0.00	(\$117.48)	0 %	\$6,687.63	\$0.00	(\$6,687.63)	0 %	\$0.00	0 %
5333 Board Expenses	\$0.00	\$0.00	\$0.00	0 %	\$7,845.44	\$0.00	(\$7,845.44)	0 %	\$0.00	0 %
5334 Kitchen Supplies (Non Food)	\$3,711.88	\$1,167.00	(\$2,544.88)	27 %	\$22,740.28	\$14,000.00	(\$8,740.28)	162 %	\$14,000.00	-62 %
5335 Program Supplies	\$76.50	\$292.00	\$215.50	2 %	\$6,440.07	\$3,500.00	(\$2,940.07)	184 %	\$3,500.00	-84 %
5336 Food Expenses	\$3,785.66	\$3,250.00	(\$535.66)	10 %	\$40,088.93	\$39,000.00	(\$1,088.93)	103 %	\$39,000.00	-3 %
5337 Housekeeping Supplies	\$5,964.88	\$250.00	(\$5,714.88)	199 %	\$13,124.60	\$3,000.00	(\$10,124.60)	437 %	\$3,000.00	-337 %
5338 Linens & Sundrie Supplies	\$0.00	\$83.00	\$83.00	0 %	\$384.02	\$1,000.00	\$615.98	38 %	\$1,000.00	62 %
5339 Janitorial Supplies (no longer used)	\$1,174.87	\$166.00	(\$1,008.87)	59 %	\$5,081.39	\$2,000.00	(\$3,081.39)	254 %	\$2,000.00	-154 %
5340 Vehicle expenses	\$0.00	\$250.00	\$250.00	0 %	\$5,012.29	\$3,000.00	(\$2,012.29)	167 %	\$3,000.00	-67 %
5341 Local Travel (Toyota)	\$0.00	\$12.00	\$12.00	0 %	\$2,391.72	\$140.00	(\$2,251.72)	1,708 %	\$140.00	-1,608 %
5342 Local Travel (Truck)	\$0.00	\$226.00	\$226.00	0 %	\$4,201.38	\$2,699.00	(\$1,502.38)	156 %	\$2,699.00	-56 %
5343 Staff Mileage	\$1,681.68	\$254.00	(\$1,427.68)	55 %	\$8,552.42	\$3,039.00	(\$5,513.42)	281 %	\$3,039.00	-181 %
5355 Furniture/Equipment Purchases	\$0.00	\$0.00	\$0.00	0 %	\$3,347.79	\$0.00	(\$3,347.79)	0 %	\$0.00	0 %
5360 Bank fees and interest	\$404.21	\$83.00	(\$321.21)	40 %	\$12,329.87	\$1,000.00	(\$11,329.87)	1,233 %	\$1,000.00	-1,133 %
5361 Miscellaneous	(\$20.00)	\$0.00	\$20.00	0 %	(\$795.92)	\$0.00	\$795.92	0 %	\$0.00	0 %
5380 Telephone & Communication	\$6,463.58	\$3,928.00	(\$2,535.58)	14 %	\$59,130.63	\$47,139.00	(\$11,991.63)	125 %	\$47,139.00	-25 %
5381 Life Line	\$2,268.00	\$1,583.00	(\$685.00)	12 %	\$13,540.00	\$19,000.00	\$5,460.00	71 %	\$19,000.00	29 %
5382 Cable	\$0.00	\$14,975.00	\$14,975.00	0 %	\$128,952.74	\$179,680.00	\$50,727.26	72 %	\$179,680.00	28 %
5392 Society Development Expense	\$25,105.33	\$0.00	(\$25,105.33)	0 %	\$51,195.02	\$0.00	(\$51,195.02)	0 %	\$0.00	0 %
5395 Boundary SS budget	(\$570,057.30)	\$51,890.00	\$621,947.30	-92 %	\$0.00	\$622,674.00	\$622,674.00	0 %	\$622,674.00	100 %
Total General & Administrative Expenses	(\$464,363.67)	\$96,870.00	\$561,233.67	-40 %	\$600,033.08	\$1,162,406.00	\$562,372.92	52 %	\$1,162,406.00	48 %
Total Expenses	(\$447,688.77)	\$393,761.00	\$841,449.77	-9 %	\$3,564,058.08	\$4,725,073.00	\$1,161,014.92	75 %	\$4,725,073.00	25 %
Results for 2020 Consolidated	\$314,128.01	\$11,617.00	(\$302,511.01)		\$4,241,463.07	\$139,512.00	(\$4,101,951.07)		\$139,512.00	



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: Nanaimo Affordable Housing Society		DATE: September 1, 2020	
ADDRESS: 77 Mill Street		PRESIDENT: David Moddle, Board President	
Nanaimo, BC V9R 0K3		SENIOR STAFF MEMBER: Farrell Gilmour, CPA, CA	
		POSITION: Chief Financial Officer	
		CONTACT: farrell.gilmour@nahs.ca	
TELEPHONE: 778.268.1549		TELEPHONE:	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo and surrounding regional district			
NO. OF FULL TIME STAFF: 19		NO. OF PART TIME STAFF: 12	
NO. OF COMMUNITY VOLUNTEERS: 8		NO. OF VOLUNTEER HOURS PER YEAR: 200 estimated	
CLIENTS SERVED, LAST YEAR: 606		CLIENTS SERVED, THIS YEAR (PROJECTED): 700	
B.C. SOCIETY ACT REG. NO.: S-26246		REVENUE CANADA CHARITABLE REG. NO.: 132032293RR0001	
CURRENT BUDGET: 2021		LEGAL DESCRIPTION OF PROPERTY: Lot A Plan VIP77182 Section 1 Land District 32	
INCOME \$4,506,944		TAX FOLIO NUMBER: 81350.101	
EXPENSES: \$5,110,254		CURRENT YEAR TAXES (IF KNOWN): \$28,352.72	
NEXT YEAR PROJECTED: 2022			
INCOME: \$5,256,482			
EXPENSES: \$5,038,891			
SIGNATURE: <i>Farrell Gilmour</i>		TITLE/POSITION: Chief Financial Officer	
		DATE: 2021-02-24	

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).



APPLICATION FOR PERMISSIVE TAX EXEMPTION

Division 7 of the *Community Charter* permits Council to exempt from taxation, property used for certain purposes. Organizations that are successful in receiving a Permissive Taxation Exemption will be exempt from taxes in the following and subsequent years.

Applications for Permissive Taxation Exemptions are first examined to determine whether they meet the requirements of the *Community Charter*. If they do not, they must be rejected by the Finance & Audit Committee. If the application meets the requirements, the Committee will then evaluate the application on the basis of financial need, appropriateness and service provided to the local community. Applicants may be required to appear before the Committee to answer questions with respect to program services, finances or other issues. The Committee will then recommend that Council either approves or denies the application.

In preparation of your application, you are encouraged to submit any appendices that you feel would add to the understanding of your service. Please complete all attached forms even if you are submitting separate attachments. Ensure all questions on the application are completed or the application will be returned.

Please return applications to the Finance & Audit Committee, c/o Barbara Wardill, Finance Department, City of Nanaimo, 455 Wallace Street, Nanaimo, BC, V9R 5J6. If you require further information or have any questions regarding the application, please call Barbara Wardill at 250-755-4413. Applications received after July 1 cannot be placed on the Permissive Taxation Exemption Bylaw for the next taxation year.

The following attachments are also required for consideration:

1. Copy of most recent Society Act Annual Report (Form 11)
2. Most recent Year-End Financial Statement
3. Year-to-date Financial Statements
4. Current Year Budget (income and expenditure) or Year-to-Date Statement

Please provide a typewritten application and questionnaire response. The forms are available as a fillable pdf on the City's website, or a Word version of the questionnaire can be requested.

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

Nanaimo Affordable Housing Society (NAHS) develops and operates inclusive housing communities appropriate to supporting tenants in achieving and maintaining stability and wellbeing.

2. Please list the programs and services provided by your organization.

Supported and independent affordable housing for individuals, seniors, persons with disabilities, and small families.

3. Are you planning to change or add to current programs and services in the future?

NAHS will be developing new affordable housing properties in the future.

4. Please describe the role of volunteers in your organization.

Board of Directors

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Operating subsidies received from BC Housing and VIHA

Capital grants received from BC Housing and CMHC

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

Tenant rent 1) geared to income, 2) low market, and 3) shelter rates.

Seniors Supported Housing program fees (cost recovery).

Tenant utility fees (cost recovery).

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

Not applicable.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

Not applicable.

9. Please describe current or planned approaches to self generated income.

NAHS provides affordable housing to tenants with low to moderate income

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

NAHS would recognize the City's support as a 'community partner' on our website and on all
organizational profiles/brochures. We would also be open to other recognition ideas from the City.

G:\ADMINISTRATION\Committees\Grants Advisory Committee\Grants Application Forms\Applications, Instructions, Info\PERMISSIVE TAX EXEMPTION APPLICATION.docx



2020 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **NANAIMO AFFORDABLE HOUSING SOCIETY**
Incorporation Number: S0026246
Business Number: 13203 2293 BC0001
Filed Date and Time: December 21, 2020 09:39 AM Pacific Time
Annual General Meeting (AGM) Date: December 16, 2020

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

200-1808 BOWEN RD
NANAIMO BC V9S 5W4

Mailing Address:

200-1808 BOWEN RD
NANAIMO BC V9S 5W4

DIRECTOR INFORMATION AS OF December 16, 2020

Last Name, First Name Middle Name:

BROOKS, ROBERT DAVID

Delivery Address:

3210 CHEYENNE PL
NANAIMO BC V9T 6R9

Last Name, First Name Middle Name:

KOUTECKY, CINDY

Delivery Address:

1348 CARMEL PL
NANOOSE BAY BC V9P 9B8

Last Name, First Name Middle Name:

MODDLE, DAVID

Delivery Address:

2360 CASEY PLACE
NANOOSE BAY BC V9P 9G5

Last Name, First Name Middle Name:

MOSS, DAVID ROBERT (BOB) IAN (Formerly MOSS, BOB)

Delivery Address:

2203 - 154 PROMENADE DR
NANAIMO BC V9R 6Y3

Last Name, First Name Middle Name:

SCHULD, CHRISTOPHER

Delivery Address:

3279 SHEARWATER DR
NANAIMO BC V9T 6A1

Last Name, First Name Middle Name:

SIRRI, ASHWAK

Delivery Address:

4898 RUTHERFORD RD
NANAIMO BC V9T 4Z4

Last Name, First Name Middle Name:

SKEELES, BRAD

Delivery Address:

4962 FILLINGER CRES
NANAIMO BC V9V 1J1

Last Name, First Name Middle Name:

SKEELES, MILA ELISE (Formerly SKEELES, MILA)

Delivery Address:

4962 FILLINGER CRES
NANAIMO BC V9V 1J1

Last Name, First Name Middle Name:

UDEAGHA, EMEKA

Delivery Address:

101 - 5070 UPLANDS DR
NANAIMO BC V9T 6N1

CERTIFICATION

I, Andrea Blakeman, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

Nanaimo Affordable Housing Society
Financial Statements
March 31, 2020

Nanaimo Affordable Housing Society

Contents

For the year ended March 31, 2020

	<i>Page</i>
Management's Responsibility	
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Fund Balances.....	3
Statement of Changes in Replacement Reserve Fund Balances.....	4
Statement of Cash Flows.....	5
Notes to the Financial Statements.....	6
Schedule of Operating Fund Operations.....	15

Management's Responsibility

To the Members of Nanaimo Affordable Housing Society:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Board and management to discuss their audit findings.

November 18, 2020



Chief Financial Officer

To the Members of Nanaimo Affordable Housing Society:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Nanaimo Affordable Housing Society (the "Society"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, and related schedule, changes in fund balances, changes in replacement reserve fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

November 18, 2020

MNP LLP

Chartered Professional Accountants


Nanaimo Affordable Housing Society

Statement of Financial Position

As at March 31, 2020

	Operating Fund	Capital Asset Fund	Replacement Reserve Fund	2020	2019
Assets					
Current					
Cash	819,642	-	-	819,642	789,650
Accounts receivable	176,828	-	-	176,828	60,688
Prepaid expenses and deposits	54,529	-	-	54,529	32,671
Inventory	3,099	-	-	3,099	3,257
GST receivable	14,938	237,433	-	252,371	58,097
Interfund loans	(1,200,964)	1,200,964	-	-	-
	(131,928)	1,438,397	-	1,306,469	944,363
Capital assets (Note 3)	-	70,876,317	-	70,876,317	45,732,135
Externally restricted cash and marketable securities (Note 4) (Note 16)	113,260	316,177	1,257,485	1,686,922	1,625,951
Internally restricted cash and marketable securities (Note 4)	283,364	-	-	283,364	427,989
	264,696	72,630,891	1,257,485	74,153,072	48,730,438
Liabilities					
Current					
Accounts payable and accruals (Note 5)	308,859	3,019,133	-	3,327,992	1,026,566
Deferred contributions (Note 6)	162,391	-	-	162,391	156,777
Security deposits	113,261	-	-	113,261	107,163
Demand loans (Note 7)	-	24,795,371	-	24,795,371	5,341,348
Current portion of long-term debt (Note 8)	-	533,393	-	533,393	454,744
	584,511	28,347,897	-	28,932,408	7,086,598
Long-term debt (Note 8)	-	14,083,701	-	14,083,701	13,174,174
	584,511	42,431,598	-	43,016,109	20,260,772
Contingencies (Note 9)					
Commitments (Note 10)					
Significant event (Note 11)					
Fund balances					
Invested in capital assets	-	30,199,293	-	30,199,293	26,937,530
Externally restricted (Note 12)	-	-	1,257,485	1,257,485	1,239,186
Internally restricted (Note 12)	283,364	-	-	283,364	424,992
Unrestricted	(603,179)	-	-	(603,179)	(132,042)
	(319,815)	30,199,293	1,257,485	31,136,963	28,469,666
	264,696	72,630,891	1,257,485	74,153,072	48,730,438

Approved on behalf of the Board of Directors


Director


Director

The accompanying notes are an integral part of these financial statements.

Nanaimo Affordable Housing Society

Statement of Operations

For the year ended March 31, 2020

	Operating Fund	Capital Asset Fund	Replacement Reserve Fund	2020	2019
Revenues					
Grant revenue					
BC Housing	1,168,433	3,964,980	-	5,133,413	1,051,185
BC Housing – special projects	-	-	-	-	51,246
Island Health	207,659	-	-	207,659	196,827
CMHC	-	-	-	-	30,205
Tenant rent contributions	2,328,961	-	-	2,328,961	1,709,424
Seniors' Supportive Housing (SSH) fees	91,182	-	-	91,182	81,198
Investment income	104	6,607	49,377	56,088	67,839
Tenant cable charges	68,330	-	-	68,330	32,865
Sundry	5,974	184,975	-	190,949	8,955
Donations	50	-	-	50	2,510
	3,870,693	4,156,562	49,377	8,076,632	3,232,254
Expenses					
Administrative	83,474	-	-	83,474	55,753
Amortization	-	1,665,459	-	1,665,459	1,049,826
Contracted services	84,462	-	-	84,462	91,688
Insurance	172,488	-	-	172,488	107,904
Interest on long-term debt	335,453	-	-	335,453	319,529
Office and miscellaneous	29,375	-	-	29,375	14,042
Organizational development	81,963	-	-	81,963	31,389
Professional fees	104,466	-	-	104,466	29,692
Program supplies	97,519	-	-	97,519	121,116
Property taxes	16,749	-	-	16,749	12,547
Repairs and maintenance	487,806	-	-	487,806	324,774
Training and education	6,688	-	-	6,688	8,846
Travel	19,573	-	-	19,573	13,626
Utilities	657,044	-	-	657,044	528,825
Wages and benefits	1,463,294	-	-	1,463,294	1,120,897
	3,640,354	1,665,459	-	5,305,813	3,830,454
Excess (deficiency) of revenue over expenses before other items	230,339	2,491,103	49,377	2,770,819	(598,200)
Other items					
Write-down of capital assets	-	-	-	-	(802,667)
Unrealized loss on fair value change in marketable securities	-	-	(80,467)	(80,467)	(949)
Subsidy adjustment	(23,055)	-	-	(23,055)	(3,651)
Contributions received from other not for profit organizations	-	-	-	-	22,803,909
	(23,055)	-	(80,467)	(103,522)	21,996,642
Excess (deficiency) of revenue over expenses	207,284	2,491,103	(31,090)	2,667,297	21,398,442

The accompanying notes are an integral part of these financial statements

Nanaimo Affordable Housing Society

Statement of Changes in Fund Balances

For the year ended March 31, 2020

	<i>Operating Fund</i>	<i>Capital Asset Fund</i>	<i>Replacement Reserve Fund</i>	<i>2020</i>	<i>2019</i>
Fund balances, beginning of year	(32,252)	26,937,531	1,564,387	28,469,666	7,071,224
Excess (deficiency) of revenue over expenses	207,284	2,491,103	(31,090)	2,667,297	21,398,442
	175,032	29,428,634	1,533,297	31,136,963	28,469,666
Capital assets purchases funded by operations	(37,843)	37,843	-	-	-
Mortgage principal repayment funded by operations	(670,587)	670,587	-	-	-
Replacement reserve provision	(170,988)	-	170,988	-	-
Replacement reserve usage	384,571	62,229	(446,800)	-	-
Fund balances, end of year	(319,815)	30,199,293	1,257,485	31,136,963	28,469,666

Nanaimo Affordable Housing Society
Statement of Changes in Replacement Reserve Fund Balances
For the year ended March 31, 2020

	Albion (BC Housing restricted)	Prideaux (internally restricted)	Wallace (BC Housing restricted)	Bowen (BC Housing restricted)	SSH (BC Housing restricted)	Buttertubs (internally restricted)	Boundary (BC Housing restricted)	Quarterway (BC Housing restricted)	Corlett (BC Housing restricted)	Selby (internally restricted)	2020 Total	2019 Total
Balance, beginning of year	96,966	123,700	423,151	78,240	100,825	190,456	126,667	214,724	195,569	14,089	1,564,387	1,190,076
Add:												
Interest income	3,061	3,904	13,356	2,469	3,182	6,011	3,998	6,777	6,173	445	49,377	54,557
Unrealized loss on fair value change in marketable securities	(4,988)	(6,363)	(21,766)	(4,024)	(5,186)	(9,796)	(6,515)	(11,045)	(10,059)	(725)	(80,467)	(949)
Annual provision transferred from operating fund	14,672	-	17,000	11,332	25,000	-	35,424	15,000	52,560	-	170,988	221,767
BC Housing adjustments	-	-	-	-	-	-	-	-	-	-	-	(294)
Replacement reserve funds received as part of a contribution of a business	-	-	-	-	-	-	-	-	-	-	-	190,000
Less:												
Transfer to operating fund for repairs & maintenance	(5,922)	(121,242)	(42,707)	(3,212.00)	(1,159)	(183,333)	(7,615)	(13,563)	(50,898)	45,081	(384,571)	(61,588)
Transfer to capital fund for capital asset purchases	-	-	-	-	-	(3,338)	-	-	-	(58,891)	(62,229)	(29,182)
Balance, end of year	103,789	-	389,034	84,805	122,662	-	151,959	211,893	193,344	-	1,257,485	1,564,387

Nanaimo Affordable Housing Society

Statement of Cash Flows

For the year ended March 31, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating		
Cash received from contributions	3,899,494	3,692,220
Cash receipts from contribution from other not for profit organizations	-	676,135
Cash paid for program service expenses	(3,264,736)	(2,889,383)
Cash paid for interest	(333,491)	(323,390)
Cash receipts from interest	54,331	66,727
	355,598	1,222,309
Financing		
Net repayment of long-term debt	(486,864)	(425,264)
Increase in demand loans	20,928,980	4,371,240
	20,442,116	3,945,976
Investing		
Purchase of capital assets	(20,702,513)	(4,653,059)
Increase in restricted cash and term deposits	(65,209)	(64,700)
	(20,767,722)	(4,717,759)
Increase in cash resources	29,992	450,526
Cash resources, beginning of year	789,650	339,124
Cash resources, end of year	819,642	789,650

Nanaimo Affordable Housing Society

Notes to the Financial Statements

For the year ended March 31, 2020

1. Incorporation and nature of the organization

Nanaimo Affordable Housing Society (the "Society") was incorporated under the laws of the Societies Act of British Columbia as a not-for-profit organization and is a registered charity under the Income Tax Act (the "Act") and as such is exempt from income taxes. In order to maintain its status as a registered charity under the Act, the Society must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

The Society facilitates the development and operation of suitable housing which is affordable to low income families and people with special needs and helps to relieve the shortage of such housing in the Nanaimo area.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

Fund accounting

The Society follows the restricted fund method of accounting for contributions.

The Operating Fund reports restricted operating grants and unrestricted revenues and expenses related to the Society's housing activities.

The Capital Asset Fund reports the assets, liabilities, externally restricted revenues and expenses related to the Society's capital assets.

The Replacement Reserve Fund reports the internally and externally restricted assets, liabilities, revenues and expenses related to capital asset replacement and repair activities.

Revenue recognition

Contributions to the operating fund from Gaming, BC Housing and Island Health are recognized as revenue in the period that the funding relates to.

Contributions externally restricted for the acquisition of capital assets are recognized as revenue in the Capital Asset Fund in the period in which the grant has been approved or when the donation has been received.

Investment income is recognized as revenue in the period the income is earned.

Tenant rent contributions are recognized as revenue monthly in accordance with the rental agreements. Seniors' Supportive Housing (SSH) fees are recognized as revenue monthly in accordance with the user agreements.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Capital assets not yet placed into use, such as projects in progress, are not amortized until they are put into use.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

Used buildings acquired are amortized over the net term of 60 years less the years used by the original owner.

	Years
Buildings and land leases	60 years
Automotive	5 years
Computer software	1 year
Furniture and equipment	3 years

2. Significant accounting policies *(Continued from previous page)*

Deferred contributions

The deferred contributions reported in the Operating Fund represent operating funds received in the current year that are related to the subsequent period.

Contributed materials

Contributed materials and services are recognized in the financial statements when their fair value can be reasonably determined and they are used in the normal course of the Society's operations and would otherwise have been purchased.

Subsidy adjustments

BC Housing conducts an annual review of the financial statements and may adjust the subsidy for any operating surplus or deficit. Prior years' funding adjustments are recognized in the fiscal year they are determined.

Allocation of expenses

The Society engages in the operation of affordable housing. The costs of each location include the costs that are directly related to that location. The Society also incurs a number of general support expenses that are common to the administration of the Society and each of its locations.

The Society allocates certain types of its general support expenses by identifying the appropriate basis of allocating each component expense, and applies that basis consistently each year. Corporate governance expenses are not allocated. General support expenses are allocated on the following bases:

Wages and benefits for management and administration personnel	Proportionally based on the number of housing units at each location
Office rent internal charge	Proportionally based on the number of housing units at each location

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Contributed capital assets are recorded at their fair value. Amortization is based on the estimated useful lives of capital assets.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

2. Significant accounting policies *(Continued from previous page)*

Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CPA Canada Handbook - Accounting Section 3840 Related Party Transactions.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess (deficiency) of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

Financial asset impairment:

The Society assesses impairment of all its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers other criteria such as, whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments; in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenues over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in current year earnings/loss in the year the reversal occurs.

3. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2020 Net book value</i>	<i>2019 Net book value</i>
Land	5,473,414	-	5,473,414	4,233,800
Buildings and land leases	48,264,573	5,499,766	42,764,807	36,729,699
Automotive	56,346	56,346	-	3,385
Computer software	71,194	23,125	48,069	34,437
Furniture and equipment	660,921	561,845	99,076	118,898
Projects in progress	22,490,951	-	22,490,951	4,611,916
	77,017,399	6,141,082	70,876,317	45,732,135

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

4. Restricted cash and marketable securities

Restricted cash and marketable securities are comprised of cash of \$324,083 (2019 - \$575,320), investment funds of \$1,466,203 (2019 - \$1,275,223) and GICs of \$180,000 (2019 - \$200,400).

These amounts are designated and restricted for specific purposes as follows:

	2020	2019
Externally restricted cash and marketable securities		
Unspent gaming funds	-	3,044
Security deposits and accrued interest owing to tenants	113,260	107,161
Replacement reserve - Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Boundary - SS, Quarterway, Corlett	1,257,485	1,236,142
Funds held in trust by BC Housing - Boundary and Prideaux	316,177	279,604
	1,686,922	1,625,951
Internally restricted cash and marketable securities		
Replacement reserve - Prideaux, Buttertubs, Selby	-	328,246
Security for Vancity Credit Cards	50,000	-
Contingency Reserve	233,364	99,743
	283,364	427,989
	1,970,286	2,053,940

5. Accounts payable and accruals

Included in accounts payable and accruals is \$5,036 (2019 - \$27,547) of government remittances payable.

6. Deferred contributions

	2020	2019
Balance, beginning of year	156,777	153,618
Grants received in advance	162,391	156,777
Recognized as revenue in the year	(156,777)	(153,618)
	162,391	156,777

Nanaimo Affordable Housing Society

Notes to the Financial Statements

For the year ended March 31, 2020

7. Demand loans

	2020	2019
BC Housing construction mortgage loan on the 20 Prideaux new building project. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$8,238,739 (2019 - \$1,445,401).	7,080,456	1,004,424
BC Housing construction mortgage loan on the Prideaux remediation project - repaid during the year.	-	1,448,217
BC Housing construction mortgage loan on the Buttertubs housing project. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$11,932,749 (2019 - \$2,865,632).	9,880,170	2,145,777
BC Housing construction mortgage loan on the Corlett envelope project. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$8,961,281 (2019 - \$7,371,264).	2,898,102	742,930
BC Housing construction mortgage loan on Georgia building. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$7,517,433.	4,936,643	-
	24,795,371	5,341,348

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

8. Long-term debt

	2020	2019
Mortgage on the Albion property, repayable to MCAP at \$8,641 per month including interest at 5.068% per year, due June 1, 2021, secured by mortgaged land lease and building with a net book value of \$1,045,340 (2019 - \$1,075,503) and an assignment of rents.	890,077	947,537
Mortgage on the Wallace Street property, repayable to Peoples Trust Co at \$6,697 per month including interest at 2.43% per year, due April 1, 2025, secured by mortgaged land lease and building with a net book value of \$2,040,336 (2019 - \$2,085,178) and an assignment of rents.	1,277,503	1,326,335
Mortgage on the Prideaux property, repayable to MCAP at \$8,465 per month including interest at 2.483% per year, due October 1, 2029, secured by mortgaged land and building with a net book value of \$2,443,605 and an assignment of rents.	1,447,695	-
Mortgage on the Bowen Road property, repayable to Peoples Trust Co at \$7,115 per month including interest at 2.605% per year, due February 1, 2025, secured by mortgaged land lease and building with a net book value of \$3,028,572 (2019 - \$3,090,373) and an assignment of rents.	1,566,166	1,610,344
Mortgage on the Quarterway property, repayable to BC Housing at \$7,986 per month including interest at 2.22%, due December 1, 2028, secured by mortgaged land lease and building with a net book value of \$380,597 (2019 - \$391,958) and an assignment of rents.	761,812	839,790
Mortgage on the Boundary property, repayable to Peoples Trust Co at \$29,581 per month including interest at 2.03% per year, due September 1, 2026, secured by mortgaged land lease and building with a net book value of \$7,782,284 (2019 - \$7,921,012) and an assignment of rents.	8,265,663	8,451,501
Mortgage on the Corlett property, repayable to Peoples Trust Co at \$4,808 per month including interest at 2.886% per year, due February 1, 2028, secured by mortgaged land and building with a net book value of \$6,540,073 (2019 - \$6,903,714) and an assignment of rents.	408,178	453,411
	14,617,094	13,628,918
Less: Current portion	533,393	454,744
	14,083,701	13,174,174

Principal repayments on long-term debt in each of the next five years, assuming long-term debt subject to refinancing is renewed are estimated as follows:

	<i>Principal</i>
2021	533,393
2022	547,487
2023	562,000
2024	576,945
2025	592,338
	2,812,163

9. Contingencies

BC Housing holds a second mortgage on the Bowen property for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/25 each year, commencing in the 11th year, which would be fiscal 2021. The balance of principal at March 31, 2020 is \$1,700,000. Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

BC Housing holds a first mortgage as security over the Prideaux property with the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. Payments on account of principal and interest will not be required unless there is a default under the mortgage or operating agreement. The interest rate is prime plus 5% which is adjusted annually. The mortgage will be forgiven on August 1, 2056 if all conditions are met. The balances of principal and interest at March 31, 2020 are \$1,629,034 and \$13,420,024, respectively, with a total balance of \$15,049,058.

BC Housing holds two first mortgages on the Buttertubs property for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/25 each year, commencing in the 11th year, which will be in fiscal 2023 for the mortgage with a balance of \$2,092,590 and fiscal 2021 for the mortgage with a balance of \$1,736,695. Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

BC Housing holds a first mortgage on the Georgia property for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/25 each year, commencing in the 11th year, which will be in fiscal 2031 for the mortgage with a balance of \$3,900,000. Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

10. Commitments

As at March 31, 2020 the Society had the following significant commitments:

Knappett Projects Inc. - for the construction of the 20 Prideaux housing project. The project completed in September 2020 and the contract had a remaining commitment of \$1,632,618 as at March 31, 2020. At the time of release of these financial statements, final invoices and reconciliations are in progress.

Windley Contracting Ltd.- for the construction of the Buttertubs housing project. The project is expected to be completed in November 2021 and the contract has a remaining commitment of \$20,336,706.

11. Significant event

In early 2020, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and quarantine/isolation orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Society as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak may cause reduced customer demand, supply chain disruptions, staff shortages, and increased government regulations, all of which may negatively impact the Society's business and financial condition.

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

12. Restricted fund balances

Major categories of restrictions on fund balances are as follows:

	2020	2019
Externally restricted funds		
Unspent gaming funds	-	3,044
Albion property replacement reserve	103,789	96,966
Wallace property replacement reserve	389,034	423,151
Bowen property replacement reserve	84,805	78,240
Buttertubs - SSH property replacement reserve	122,662	100,825
Boundary property replacement reserve	151,959	126,667
Quarterway replacement reserve	211,893	214,724
Corlett replacement reserve	193,343	195,569
	1,257,485	1,239,186
Internally restricted funds		
Contingency reserve for new project development, property acquisition and other operations approved by the board	283,364	96,746
Prideaux property replacement reserve	-	123,700
Buttertubs property replacement reserve	-	190,456
Selby property replacement reserve	-	14,090
	283,364	424,992
	1,540,849	1,664,178

13. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit concentration

As at March 31, 2020, one creditor accounted for 31% (2019 - one creditor for 71%) of the total accounts receivable. The Society believes that there is no unusual exposure associated with the collection of this receivable.

14. Economic dependence

The Society is economically dependant on funding from BC Housing to operate the Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Quarterway, and Corlett projects, and from Island Health to operate the Prideaux project.

15. Director and employee remuneration

The Society does not compensate its directors. The Society has three (2019 - two) employees with a total compensation in excess of \$75,000 per annum for a total of \$320,901 (2019 - \$206,056).

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

16. Replacement reserves

Under the terms of the agreement with BC Housing, the Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Quarterway and Corlett property replacement reserve accounts are to be credited in the amount determined by the budget provision per annum plus interest earned. These funds along with the accumulated interest must be held in a separate bank account and/or invested only in the accounts or instruments insured by the Canada Deposit Insurance Corporation or the Credit Union Deposit Insurance Corporation; in investments guaranteed by a Canadian government; or in other investment instruments as agreed upon with BC Housing.

The reserve fund may only be used for capital repairs and replacements, in accordance with the operating agreement.

At March 31, 2020, the Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Quarterway and Corlett property replacement reserves were funded and maintained in accordance with the operating agreement in separate bank accounts and in qualifying investments.

The funds in reserve consist of the following:

	2020	2019
Cash	-	25,182
Marketable securities	1,257,485	1,210,960
	<u>1,257,485</u>	<u>1,236,142</u>

17. Allocation of expenses

Wages and benefits for management and administration personnel of \$401,010 (2019 - \$408,500) and an office rent internal charge of nil (2019 - \$24,000), for a total of \$401,010 (2019 - \$432,500) have been allocated to locations in the Schedule of Operating Fund Operations as follows:

Albion - \$15,137 (2019 - \$14,780)
Prideaux - \$13,932 (2019 - \$71,693 - previously included Administration)
Wallace - \$21,404 (2019 - \$20,866)
Bowen - \$17,836 (2019 - \$17,388)
SSH - \$17,507 (2019 - \$35,646)
Buttertubs - \$51,553 (2019 - \$35,648)
Boundary - \$35,461 (2019 - \$35,646)
Quarterway - \$22,271 (2019 - \$21,735)
Greer House - \$10,702 (2019 - \$10,432)
Windsor Arms - \$16,004 (2019 - \$15,649)
Corlett Place - \$64,884 (2019 - \$63,468)
Beevor Potts - \$10,702 (2019 - \$12,171)
Goodlands Villa - \$7,135 (2019 - \$6,955)
Karlin Arms - \$8,870 (2019 - \$8,695)
Selby Place - \$63,246 (2019 - \$61,728)
Administration - \$78,444 (2019 - included with Prideaux)

18. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

Nanaimo Affordable Housing Society
Schedule of Operating Fund Operations

For the year ended March 31, 2020

	Prideaux	Albion	Wallace	Bowen	SSH	Buttertubs	Boundary	Quarterway	Greer House	Windsor Arms	Corlett Place	Beavor Potts	Goodlands Villa	Karlin Arms	Selby Place	Georgia	Administration	2020	2019
Revenue																			
Grant revenue																			
BC Housing	42,325	73,986	106,296	103,440	290,000	-	417,810	66,616	-	-	67,960	-	-	-	-	-	-	1,168,433	1,666,192
BC Housing - special projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,246
Island Health	207,659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	207,659	196,827
Tenant rent contributions	81,775	107,841	103,700	90,454	160	471,830	181,488	146,204	70,852	109,396	318,649	59,808	43,464	68,431	389,999	10,440	74,470	2,328,961	1,703,048
Seniors' Supportive Housing (SSH) fees	-	-	-	-	91,115	67	-	-	-	-	-	-	-	-	-	-	-	91,182	81,198
Investment income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	104	104	7,073
Tenant cable charges	-	-	-	-	-	-	-	-	4,080	6,090	24,350	3,600	2,670	3,510	24,030	-	-	68,330	32,865
Sundry	817	-	-	-	4,710	-	-	-	-	-	67	-	-	-	-	-	380	5,974	10,331
Donations	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	50	2,510
	332,601	181,827	209,996	193,894	385,985	471,897	599,298	212,820	74,932	115,486	411,026	63,408	46,134	71,941	414,029	10,440	74,979	3,870,693	3,756,290
Expenses (Note 17)																			
Administrative	5,668	1,353	3,282	1,474	4,719	16,780	3,201	1,793	1,127	1,385	8,490	1,015	677	708	7,550	3,827	20,425	83,474	55,753
Contracted services	9,671	1,044	7,798	4,528	871	4,859	17,309	1,197	298	462	13,595	7,607	889	416	13,589	260	69	84,462	91,688
Insurance	8,826	8,566	8,243	9,188	-	21,066	21,274	15,054	3,217	4,323	22,241	3,951	3,051	3,925	26,312	11,348	1,903	172,488	107,904
Interest on long-term debt	18,017	45,988	31,432	41,107	-	-	168,845	17,713	-	-	12,351	-	-	-	-	-	-	335,453	319,529
Office and miscellaneous	2,888	236	427	264	1,376	6,455	129	6,363	175	243	2,342	442	117	126	1,429	3,394	2,969	29,375	14,042
Organizational development	1,727	1,155	1,776	1,457	3,443	20,035	2,592	1,742	868	10,065	4,607	6,808	4,539	5,526	4,950	290	10,383	81,963	31,389
Professional fees	3,486	2,742	3,771	3,058	8,915	6,836	6,494	3,809	1,282	1,766	11,554	1,282	855	912	7,066	98	40,540	104,466	29,692
Program supplies	6,723	25	1,522	753	71,483	(531)	3,720	37	188	62	1,803	55	49	49	1,563	3,414	6,604	97,519	121,116
Property taxes	16	2,737	16	6,082	-	-	16	6,017	-	-	-	-	-	-	-	1,865	-	16,749	12,547
Repairs and maintenance	32,735	19,747	61,611	21,138	11,443	75,754	16,788	31,427	12,851	10,564	95,947	15,828	3,051	3,413	57,653	17,856	-	487,806	324,774
Training and education	202	204	255	204	506	2,270	456	255	152	203	811	152	101	101	816	-	-	6,688	8,846
Travel	2,255	586	685	614	905	6,852	1,126	745	321	419	1,992	316	150	208	1,920	277	202	19,573	13,626
Utilities	28,885	12,187	36,894	26,547	34,243	96,081	63,230	17,749	23,706	32,951	110,838	19,059	8,851	12,426	116,744	9,588	7,065	657,044	528,825
Wages and benefits	197,109	35,487	47,405	40,159	284,891	217,313	78,886	50,765	23,809	35,665	146,445	23,788	15,873	19,793	140,495	27,239	78,172	1,463,294	1,120,897
	318,208	132,057	205,117	156,573	422,795	473,770	384,066	154,666	67,994	98,108	433,016	80,303	38,203	47,603	380,087	79,456	168,332	3,640,354	2,780,628
Excess (deficiency) of revenues over expenses from operations	14,393	49,770	4,879	37,321	(36,810)	(1,873)	215,232	58,154	6,938	17,378	(21,990)	(16,895)	7,931	24,338	33,942	(69,016)	(93,353)	230,339	975,662
Other items and fund transfers																			
Contribution of a business	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	607,551
Subsidy adjustment	-	287	10,334	(7,947)	-	-	-	(25,729)	-	-	-	-	-	-	-	-	-	(23,055)	(3,651)
Replacement reserve funds received as part of a contribution of a business	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(190,000)
Capital assets funded by operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(37,843)	(37,843)	(74,692)
Mortgage principal repayment funded by operations	(27,262)	(57,460)	(48,832)	(44,178)	-	-	(185,838)	(77,978)	-	-	(45,276)	-	-	-	-	(183,763)	-	(670,587)	(425,264)
Replacement reserve provision	-	(14,672)	(17,000)	(11,332)	(25,000)	-	(35,424)	(15,000)	-	-	(52,560)	-	-	-	-	-	-	(170,988)	(221,767)
Replacement reserve usage	121,241	5,922	42,707	3,212	1,159	183,333	7,615	13,563	-	-	50,898	-	-	-	(45,079)	-	-	384,571	61,588
BC Housing Replacement Reserve adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	294
	93,979	(65,923)	(12,791)	(60,245)	(23,841)	183,333	(213,647)	(105,144)	-	-	(46,938)	-	-	-	(45,079)	(183,763)	(37,843)	(517,902)	(245,941)
Change in fund balance for the year	108,372	(16,153)	(7,912)	(22,924)	(60,651)	181,460	1,585	(46,990)	6,938	17,378	(68,928)	(16,895)	7,931	24,338	(11,137)	(252,779)	(131,196)	(287,563)	729,721



Income Statement

From 4/1/2020 to 12/31/2020

Account	Amount
Revenues	
4000 Revenue	
4005 BC Housing	\$1,009,502.42
4007 Capital Grant Funding	\$244,193.46
4009 Tenant Rents	
4010 Tenant Rents	\$2,013,435.33
4023 Bad debts and applied deposits	\$1,097.50
Total Tenant Rents	\$2,014,532.83
4012 VIHA	\$155,772.28
4019 prior year adjust bc housing	\$83,220.00
4020 Donations/Fundraising	\$6,204.73
4024 SSH	
4024 SSH	
4014 SSH Fees	\$51,813.23
4016 SSH meals > 45	\$7,517.00
Total SSH	\$59,330.23
4029 Interest	
4030 Interest Earned	\$4,761.17
Total Interest	\$4,761.17
4034 Other Income	
4034 Other Income	
4011 Telephone charges	\$16,680.00
4013 Cable charges	\$67,115.15
4015 Hydro charges	\$165.87
4018 Frozen Meal Program	\$785.00
4021 Internet charges	\$24,795.00
4035 Other Income	\$117,574.88
Total Other Income	\$227,115.90
Total Revenue	\$3,804,633.02
Total Revenues	3,804,633.02
Expenses	
5000 Building Costs	
5005 Mortgage Interest	\$784,577.12
5010 Property Taxes	\$49,426.31
5015 Insurance	\$299,882.14
5120 Utilities (Electricity)	\$154,233.34

Account	Amount
Expenses	
5121 Utilities (Heating)	\$15,302.75
5122 Utilities (Water and Sewer)	\$70,288.48
5123 Utilities (Garbage Removal)	\$36,491.24
5124 Contracted services	
5125 Contracted Services	\$84,916.21
5126 Security Services	\$11,378.55
5127 Pest Control	\$15,385.50
5141 Elevator	\$166.20
Total Contracted services	\$111,846.46
5133 Custodial	
5134 Custodial	\$494.51
5135 Custodial - Tenant Labour	\$12,217.99
Total Custodial	\$12,712.50
5138 Plumbing	\$12,624.23
5140 Electrical	\$10,185.05
5142 Floor Cleaning	\$714.00
5147 Fire Suppression	\$20,303.75
5148 Landscaping Supplies	\$4,439.81
5160 Unit Turnover Costs	
5160 Unit Turnover Costs	
5139 Painting	\$23,500.58
5161 R & M Interior	\$82,258.37
5162 R & M Exterior	\$25,073.65
5163 R & M Materials	\$49,092.61
5164 R & M Equipment	\$4,167.76
5165 Appliances	\$48,539.46
5166 Flooring – Vinyl	\$55,212.80
5167 Flooring – Plank	\$30,229.59
5168 Flooring – Carpet	\$2,866.37
5169 Window Coverings	\$4,462.39
5170 Countertops	\$548.38
Total Unit Turnover Costs	\$325,951.96
Total Building Costs	\$1,908,979.14
5200 Payroll Expenses	
5201 Program Staff	\$136,754.08
5202 Housekeeping Staff	\$84,360.93
5203 Kitchen Staff	\$151,838.15
5205 Maintenance Staff	\$233,779.57
5210 Wages & Salaries (Managers)	\$334,130.46
5212 Tenant Support Workers	\$127,099.50
5214 Vacation Paid	\$7,126.56
5215 Chef Wages	\$322.00
5216 Bookkeeper	\$28,521.55
5220 EI Expense	\$5,295.19

Account	Amount
Expenses	
5230 CPP Expense	\$12,063.82
5240 WCB Expense	\$4,868.91
5249 Landscaping Staff	\$98,798.84
5250 Landscaping Labour	\$22,282.50
Total Landscaping Staff	\$121,081.34
5270 Employee Benefits	(\$40,157.13)
Total Payroll Expenses	\$1,207,084.93
5300 General & Administrative Expenses	
5310 Accounting	\$10,306.13
5315 Bookkeeping	\$28,441.06
5317 Professional Fees	\$101,345.52
5319 IT Support	\$20,496.80
5320 Office Supplies	\$8,164.65
5324 Tenancy costs	\$2,365.08
5325 Tenant Assistance	\$969.20
5330 Membership & Dues	\$5,120.02
5331 Staff Training	\$142.48
5334 Kitchen Supplies (Non Food)	\$17,897.89
5335 Program Supplies	\$1,667.14
5336 Food Expenses	\$29,404.53
5337 Housekeeping Supplies	\$19,255.23
5340 Vehicle expenses	\$10,046.22
5341 Local Travel (Toyota)	\$145.47
5342 Local Travel (Truck)	\$439.12
5343 Staff Mileage	\$5,256.92
5350 Meals & Meeting costs	\$1,903.25
5351 Travel & Conference costs	\$253.96
5360 Bank fees and interest	\$6,029.96
5361 Miscellaneous	(\$0.66)
5362 Organizational Expenses	\$4,129.43
5380 Telephone & Communication	\$48,880.70
5381 Life Line	\$8,739.00
5382 Cable	\$161,029.68
5392 Society Development Expense	\$183,550.75
5395 Boundary SS budget	(\$39,517.24)
Total General & Administrative Expenses	\$636,462.29
Total Expenses	3,752,526.36
Total for Report	52,106.67



Nanaimo Affordable Housing Society
350 Prideaux Street
Nanaimo BC V9R 6Z1
<https://nahs.ca/>

Budget vs Actuals

As of 3/31/2020

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
Revenues										
4000 Revenue	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
4005 BC Housing	(\$422,511.68)	\$150,487.00	\$572,998.68	-23 %	\$1,168,433.94	\$1,805,857.00	\$637,423.06	65 %	\$1,805,857.00	35 %
4006 Society Development Fees	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
4007 Capital Grant Funding	\$10,364.55	\$0.00	(\$10,364.55)	0 %	\$3,914,101.91	\$0.00	(\$3,914,101.91)	0 %	\$0.00	0 %
4010 Tenant Rents	\$194,593.00	\$217,119.00	\$22,526.00	7 %	\$2,203,903.15	\$2,605,458.00	\$401,554.85	85 %	\$2,605,458.00	15 %
4023 Bad debts and applied deposits	\$0.00	\$0.00	\$0.00	0 %	(\$6,022.50)	\$0.00	\$6,022.50	0 %	\$0.00	0 %
Total Tenant Rents	\$194,593.00	\$217,119.00	\$22,526.00	7 %	\$2,197,880.65	\$2,605,458.00	\$407,577.35	84 %	\$2,605,458.00	16 %
4012 VIHA	\$16,402.26	\$17,250.00	\$847.74	8 %	\$207,658.65	\$207,000.00	(\$658.65)	100 %	\$207,000.00	0 %
4014 SSH Fees	\$7,165.00	\$6,667.00	(\$498.00)	9 %	\$75,425.00	\$80,000.00	\$4,575.00	94 %	\$80,000.00	6 %
4016 SSH meals > 45	\$1,826.05	\$0.00	(\$1,826.05)	0 %	\$14,870.55	\$0.00	(\$14,870.55)	0 %	\$0.00	0 %
4017 Housekeeping > 45	\$0.00	\$0.00	\$0.00	0 %	\$620.00	\$0.00	(\$620.00)	0 %	\$0.00	0 %
4022 Catering	\$0.00	\$0.00	\$0.00	0 %	\$210.00	\$0.00	(\$210.00)	0 %	\$0.00	0 %
Total SSH Fees	\$8,991.05	\$6,667.00	(\$2,324.05)	11 %	\$91,125.55	\$80,000.00	(\$11,125.55)	114 %	\$80,000.00	-14 %
4019 prior year adjust bc housing	\$0.00	\$0.00	\$0.00	0 %	(\$23,055.00)	\$0.00	\$23,055.00	0 %	\$0.00	0 %
4020 Donations/Fundraising	\$0.00	\$0.00	\$0.00	0 %	\$49.96	\$0.00	(\$49.96)	0 %	\$0.00	0 %
4030 Interest Earned	\$3,122.73	\$833.00	(\$2,289.73)	31 %	\$26,894.66	\$10,000.00	(\$16,894.66)	269 %	\$10,000.00	-169 %
4031 Interest - Capital Fund	\$0.00	\$0.00	\$0.00	0 %	\$555.17	\$0.00	(\$555.17)	0 %	\$0.00	0 %
Total Interest Earned	\$3,122.73	\$833.00	(\$2,289.73)	31 %	\$27,449.83	\$10,000.00	(\$17,449.83)	274 %	\$10,000.00	-174 %
4035 Other Income	\$59,532.64	\$7,000.00	(\$52,532.64)	71 %	\$124,932.46	\$84,000.00	(\$40,932.46)	149 %	\$84,000.00	-49 %
4013 Cable charges	\$5,760.00	\$5,855.00	\$95.00	8 %	\$68,330.00	\$70,270.00	\$1,940.00	97 %	\$70,270.00	3 %
4015 Hydro charges	\$0.00	\$0.00	\$0.00	0 %	\$67.90	\$0.00	(\$67.90)	0 %	\$0.00	0 %
4018 Frozen Meal Program	\$0.00	\$167.00	\$167.00	0 %	\$4,709.95	\$2,000.00	(\$2,709.95)	235 %	\$2,000.00	-135 %
4036 50/50 draw	\$0.00	\$0.00	\$0.00	0 %	\$816.50	\$0.00	(\$816.50)	0 %	\$0.00	0 %
4037 Bingo	\$0.00	\$0.00	\$0.00	0 %	\$379.50	\$0.00	(\$379.50)	0 %	\$0.00	0 %
Total Other Income	\$65,292.64	\$13,022.00	(\$52,270.64)	42 %	\$199,236.31	\$156,270.00	(\$42,966.31)	127 %	\$156,270.00	-27 %

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
4039 Unrealized Gain (Loss) on investmen	(\$9,815.31)	\$0.00	\$9,815.31	0 %	\$22,639.35	\$0.00	(\$22,639.35)	0 %	\$0.00	0 %
4040 Replacement Reserve Transfer	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
4110 Contribution of a Business	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
Total Revenue	(\$133,560.76)	\$405,378.00	\$538,938.76	-3 %	\$7,805,521.15	\$4,864,585.00	(\$2,940,936.15)	160 %	\$4,864,585.00	-60 %
Total Revenues	(\$133,560.76)	\$405,378.00	\$538,938.76	-3 %	\$7,805,521.15	\$4,864,585.00	(\$2,940,936.15)	160 %	\$4,864,585.00	-60 %
Expenses										
5000 Building Costs	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
5005 Mortgage Interest	(\$247,986.70)	\$64,827.00	\$312,813.70	-32 %	\$335,453.15	\$777,919.00	\$442,465.85	43 %	\$777,919.00	57 %
5010 Property Taxes	\$0.00	\$1,735.00	\$1,735.00	0 %	\$12,784.03	\$20,815.00	\$8,030.97	61 %	\$20,815.00	39 %
5015 Insurance	\$0.00	\$15,368.00	\$15,368.00	0 %	\$133,510.77	\$184,415.00	\$50,904.23	72 %	\$184,415.00	28 %
5120 Utilities (Electricity)	\$49,053.34	\$20,610.00	(\$28,443.34)	20 %	\$261,080.52	\$247,300.00	(\$13,780.52)	106 %	\$247,300.00	-6 %
5121 Utilities (Heating)	\$1,868.50	\$1,275.00	(\$593.50)	12 %	\$17,001.24	\$15,300.00	(\$1,701.24)	111 %	\$15,300.00	-11 %
5122 Utilities (Water and Sewer)	\$41,885.91	\$12,267.00	(\$29,618.91)	28 %	\$120,385.77	\$147,200.00	\$26,814.23	82 %	\$147,200.00	18 %
5123 Utilities (Garbage Removal)	\$3,202.80	\$4,069.00	\$866.20	7 %	\$40,673.38	\$48,820.00	\$8,146.62	83 %	\$48,820.00	17 %
5125 Contracted Services	\$9,066.54	\$6,109.00	(\$2,957.54)	12 %	\$83,258.00	\$73,306.00	(\$9,952.00)	114 %	\$73,306.00	-14 %
5126 Security Services	\$6,701.39	\$0.00	(\$6,701.39)	0 %	\$17,068.89	\$0.00	(\$17,068.89)	0 %	\$0.00	0 %
5127 Pest Control	\$1,077.23	\$208.00	(\$869.23)	43 %	\$16,319.55	\$2,500.00	(\$13,819.55)	653 %	\$2,500.00	-553 %
5128 Snow removal	\$0.00	\$0.00	\$0.00	0 %	\$9,152.50	\$0.00	(\$9,152.50)	0 %	\$0.00	0 %
Total Contracted Services	\$16,845.16	\$6,317.00	(\$10,528.16)	22 %	\$125,798.94	\$75,806.00	(\$49,992.94)	166 %	\$75,806.00	-66 %
5134 Custodial	\$0.00	\$1,765.00	\$1,765.00	0 %	\$19,525.64	\$21,180.00	\$1,654.36	92 %	\$21,180.00	8 %
5135 Custodial - Tenant Labour	\$835.00	\$333.00	(\$502.00)	21 %	\$8,274.00	\$4,000.00	(\$4,274.00)	207 %	\$4,000.00	-107 %
Total Custodial	\$835.00	\$2,098.00	\$1,263.00	3 %	\$27,799.64	\$25,180.00	(\$2,619.64)	110 %	\$25,180.00	-10 %
5138 Plumbing	\$3,320.58	\$0.00	(\$3,320.58)	0 %	\$24,837.61	\$0.00	(\$24,837.61)	0 %	\$0.00	0 %
5139 Painting	\$3,994.20	\$0.00	(\$3,994.20)	0 %	\$65,523.99	\$0.00	(\$65,523.99)	0 %	\$0.00	0 %
5140 Electrical	\$1,336.37	\$0.00	(\$1,336.37)	0 %	\$8,628.69	\$0.00	(\$8,628.69)	0 %	\$0.00	0 %
5141 Elevator	\$0.00	\$0.00	\$0.00	0 %	\$629.64	\$0.00	(\$629.64)	0 %	\$0.00	0 %
5142 Floor Cleaning	\$489.48	\$0.00	(\$489.48)	0 %	\$2,874.18	\$0.00	(\$2,874.18)	0 %	\$0.00	0 %
5147 Fire Suppression	\$1,047.55	\$0.00	(\$1,047.55)	0 %	\$2,236.04	\$0.00	(\$2,236.04)	0 %	\$0.00	0 %
5148 Landscaping Supplies	\$5,879.69	\$0.00	(\$5,879.69)	0 %	\$15,862.92	\$0.00	(\$15,862.92)	0 %	\$0.00	0 %
5160 Repairs & Maintenance	\$0.00	\$21,416.00	\$21,416.00	0 %	\$0.00	\$257,000.00	\$257,000.00	0 %	\$257,000.00	100 %
5161 R & M Interior	\$15,457.09	\$6,400.00	(\$9,057.09)	20 %	\$78,824.16	\$76,800.00	(\$2,024.16)	103 %	\$76,800.00	-3 %
5162 R & M Exterior	\$49.83	\$0.00	(\$49.83)	0 %	\$7,088.50	\$0.00	(\$7,088.50)	0 %	\$0.00	0 %
5163 R & M Materials	\$8,287.88	\$250.00	(\$8,037.88)	276 %	\$89,059.43	\$3,000.00	(\$86,059.43)	2,969 %	\$3,000.00	-2,869 %
5164 R & M Equipment	\$0.00	\$0.00	\$0.00	0 %	\$4,551.42	\$0.00	(\$4,551.42)	0 %	\$0.00	0 %
5165 Replacement Reserve - Assets	\$534.32	\$14,249.00	\$13,714.68	0 %	\$48,217.64	\$170,988.00	\$122,770.36	28 %	\$170,988.00	72 %

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
5166 Flooring – Vinyl	\$3,116.82	\$0.00	(\$3,116.82)	0 %	\$45,883.41	\$0.00	(\$45,883.41)	0 %	\$0.00	0 %
5167 Flooring – Plank	\$0.00	\$0.00	\$0.00	0 %	\$7,946.15	\$0.00	(\$7,946.15)	0 %	\$0.00	0 %
5168 Flooring – Carpet	\$947.70	\$0.00	(\$947.70)	0 %	\$12,198.84	\$0.00	(\$12,198.84)	0 %	\$0.00	0 %
5169 Window Coverings	\$394.63	\$0.00	(\$394.63)	0 %	\$2,217.03	\$0.00	(\$2,217.03)	0 %	\$0.00	0 %
Total Repairs & Maintenance	\$28,788.27	\$42,315.00	\$13,526.73	6 %	\$295,986.58	\$507,788.00	\$211,801.42	58 %	\$507,788.00	42 %
5180 Depreciation Expense	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
Total Building Costs	(\$89,439.85)	\$170,881.00	\$260,320.85	-4 %	\$1,491,067.09	\$2,050,543.00	\$559,475.91	73 %	\$2,050,543.00	27 %
5200 Payroll Expenses	\$0.00	\$77,584.00	\$77,584.00	0 %	\$34.38	\$931,000.00	\$930,965.62	0 %	\$931,000.00	100 %
5201 Program Staff	\$58,048.54	\$7,943.00	(\$50,105.54)	61 %	\$198,895.43	\$95,314.00	(\$103,581.43)	209 %	\$95,314.00	-109 %
5202 Housekeeping Staff	\$10,610.51	\$3,833.00	(\$6,777.51)	23 %	\$90,350.77	\$46,000.00	(\$44,350.77)	196 %	\$46,000.00	-96 %
5203 Kitchen Staff	\$59,740.72	\$6,333.00	(\$53,407.72)	79 %	\$183,602.15	\$76,000.00	(\$107,602.15)	242 %	\$76,000.00	-142 %
5205 Maintenance Staff	\$83,776.62	\$9,753.00	(\$74,023.62)	72 %	\$284,449.70	\$117,034.00	(\$167,415.70)	243 %	\$117,034.00	-143 %
5210 Wages & Salaries (Managers)	(\$110,459.74)	\$13,130.00	\$123,589.74	-70 %	\$403,737.89	\$157,556.00	(\$246,181.89)	256 %	\$157,556.00	-156 %
5212 Tenant Support Workers	\$18,268.71	\$0.00	(\$18,268.71)	0 %	\$165,977.46	\$0.00	(\$165,977.46)	0 %	\$0.00	0 %
5213 On Call	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
5214 Vacation Paid	\$9,949.01	\$0.00	(\$9,949.01)	0 %	\$76,274.53	\$0.00	(\$76,274.53)	0 %	\$0.00	0 %
5215 Chef Wages	\$782.00	\$4,000.00	\$3,218.00	2 %	\$1,886.00	\$48,000.00	\$46,114.00	4 %	\$48,000.00	96 %
5216 Bookkeeper	\$16,992.92	\$0.00	(\$16,992.92)	0 %	\$65,301.74	\$0.00	(\$65,301.74)	0 %	\$0.00	0 %
5220 EI Expense	\$2,046.40	\$0.00	(\$2,046.40)	0 %	\$22,474.21	\$0.00	(\$22,474.21)	0 %	\$0.00	0 %
5230 CPP Expense	\$4,030.54	\$0.00	(\$4,030.54)	0 %	\$45,819.37	\$0.00	(\$45,819.37)	0 %	\$0.00	0 %
5240 WCB Expense	\$1,461.70	\$0.00	(\$1,461.70)	0 %	\$17,816.01	\$0.00	(\$17,816.01)	0 %	\$0.00	0 %
5249 Landscaping Staff	\$9,490.88	\$1,332.00	(\$8,158.88)	59 %	\$78,722.31	\$16,000.00	(\$62,722.31)	492 %	\$16,000.00	-392 %
5260 RRSP Expense	\$0.00	\$0.00	\$0.00	0 %	\$51,496.00	\$0.00	(\$51,496.00)	0 %	\$0.00	0 %
5270 Employee Benefits	\$4,227.34	\$2,102.00	(\$2,125.34)	17 %	\$116,111.71	\$25,220.00	(\$90,891.71)	460 %	\$25,220.00	-360 %
5299 Administration	(\$62,851.40)	\$0.00	\$62,851.40	0 %	(\$329,991.75)	\$0.00	\$329,991.75	0 %	\$0.00	0 %
Total Payroll Expenses	\$106,114.75	\$126,010.00	\$19,895.25	7 %	\$1,472,957.91	\$1,512,124.00	\$39,166.09	97 %	\$1,512,124.00	3 %
5300 General & Administrative Expenses	\$0.00	\$0.00	\$0.00	0 %	\$114.80	\$0.00	(\$114.80)	0 %	\$0.00	0 %
5307 Office Rent	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
5308 Recovery of Occupancy Costs	\$0.00	\$2,777.00	\$2,777.00	0 %	\$0.00	\$33,318.00	\$33,318.00	0 %	\$33,318.00	100 %
5310 Accounting & Legal	\$7,293.21	\$3,852.00	(\$3,441.21)	16 %	\$22,683.95	\$46,200.00	\$23,516.05	49 %	\$46,200.00	51 %
5315 Bookkeeping	\$735.44	\$0.00	(\$735.44)	0 %	\$12,367.97	\$0.00	(\$12,367.97)	0 %	\$0.00	0 %
5317 Professional Fees	\$40,793.60	\$1,082.00	(\$39,711.60)	314 %	\$81,147.80	\$13,000.00	(\$68,147.80)	624 %	\$13,000.00	-524 %
5319 IT Support	\$7,533.92	\$7,625.00	\$91.08	8 %	\$44,967.57	\$91,500.00	\$46,532.43	49 %	\$91,500.00	51 %
5320 Office Supplies	\$3,252.61	\$792.00	(\$2,460.61)	34 %	\$15,410.97	\$9,500.00	(\$5,910.97)	162 %	\$9,500.00	-62 %
5324 Tenancy costs	\$1,590.60	\$83.00	(\$1,507.60)	159 %	\$6,391.58	\$1,000.00	(\$5,391.58)	639 %	\$1,000.00	-539 %
5325 Tenant Assistance	\$214.84	\$250.00	\$35.16	7 %	\$3,253.54	\$3,000.00	(\$253.54)	108 %	\$3,000.00	-8 %

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
5326 Special Events	\$0.00	\$83.00	\$83.00	0 %	\$14.61	\$1,000.00	\$985.39	1 %	\$1,000.00	99 %
5330 Organizational Expenses	(\$6,454.66)	\$1,917.00	\$8,371.66	-28 %	\$23,429.99	\$23,017.00	(\$412.99)	102 %	\$23,017.00	-2 %
5331 Staff Training	\$117.48	\$0.00	(\$117.48)	0 %	\$6,687.63	\$0.00	(\$6,687.63)	0 %	\$0.00	0 %
5333 Board Expenses	\$0.00	\$0.00	\$0.00	0 %	\$7,845.44	\$0.00	(\$7,845.44)	0 %	\$0.00	0 %
5334 Kitchen Supplies (Non Food)	\$3,711.88	\$1,167.00	(\$2,544.88)	27 %	\$22,740.28	\$14,000.00	(\$8,740.28)	162 %	\$14,000.00	-62 %
5335 Program Supplies	\$76.50	\$292.00	\$215.50	2 %	\$6,440.07	\$3,500.00	(\$2,940.07)	184 %	\$3,500.00	-84 %
5336 Food Expenses	\$3,785.66	\$3,250.00	(\$535.66)	10 %	\$40,088.93	\$39,000.00	(\$1,088.93)	103 %	\$39,000.00	-3 %
5337 Housekeeping Supplies	\$5,964.88	\$250.00	(\$5,714.88)	199 %	\$13,124.60	\$3,000.00	(\$10,124.60)	437 %	\$3,000.00	-337 %
5338 Linens & Sundrie Supplies	\$0.00	\$83.00	\$83.00	0 %	\$384.02	\$1,000.00	\$615.98	38 %	\$1,000.00	62 %
5339 Janitorial Supplies (no longer used)	\$1,174.87	\$166.00	(\$1,008.87)	59 %	\$5,081.39	\$2,000.00	(\$3,081.39)	254 %	\$2,000.00	-154 %
5340 Vehicle expenses	\$0.00	\$250.00	\$250.00	0 %	\$5,012.29	\$3,000.00	(\$2,012.29)	167 %	\$3,000.00	-67 %
5341 Local Travel (Toyota)	\$0.00	\$12.00	\$12.00	0 %	\$2,391.72	\$140.00	(\$2,251.72)	1,708 %	\$140.00	-1,608 %
5342 Local Travel (Truck)	\$0.00	\$226.00	\$226.00	0 %	\$4,201.38	\$2,699.00	(\$1,502.38)	156 %	\$2,699.00	-56 %
5343 Staff Mileage	\$1,681.68	\$254.00	(\$1,427.68)	55 %	\$8,552.42	\$3,039.00	(\$5,513.42)	281 %	\$3,039.00	-181 %
5355 Furniture/Equipment Purchases	\$0.00	\$0.00	\$0.00	0 %	\$3,347.79	\$0.00	(\$3,347.79)	0 %	\$0.00	0 %
5360 Bank fees and interest	\$404.21	\$83.00	(\$321.21)	40 %	\$12,329.87	\$1,000.00	(\$11,329.87)	1,233 %	\$1,000.00	-1,133 %
5361 Miscellaneous	(\$20.00)	\$0.00	\$20.00	0 %	(\$795.92)	\$0.00	\$795.92	0 %	\$0.00	0 %
5380 Telephone & Communication	\$6,463.58	\$3,928.00	(\$2,535.58)	14 %	\$59,130.63	\$47,139.00	(\$11,991.63)	125 %	\$47,139.00	-25 %
5381 Life Line	\$2,268.00	\$1,583.00	(\$685.00)	12 %	\$13,540.00	\$19,000.00	\$5,460.00	71 %	\$19,000.00	29 %
5382 Cable	\$0.00	\$14,975.00	\$14,975.00	0 %	\$128,952.74	\$179,680.00	\$50,727.26	72 %	\$179,680.00	28 %
5392 Society Development Expense	\$25,105.33	\$0.00	(\$25,105.33)	0 %	\$51,195.02	\$0.00	(\$51,195.02)	0 %	\$0.00	0 %
5395 Boundary SS budget	(\$570,057.30)	\$51,890.00	\$621,947.30	-92 %	\$0.00	\$622,674.00	\$622,674.00	0 %	\$622,674.00	100 %
Total General & Administrative Expenses	(\$464,363.67)	\$96,870.00	\$561,233.67	-40 %	\$600,033.08	\$1,162,406.00	\$562,372.92	52 %	\$1,162,406.00	48 %
Total Expenses	(\$447,688.77)	\$393,761.00	\$841,449.77	-9 %	\$3,564,058.08	\$4,725,073.00	\$1,161,014.92	75 %	\$4,725,073.00	25 %
Results for 2020 Consolidated	\$314,128.01	\$11,617.00	(\$302,511.01)		\$4,241,463.07	\$139,512.00	(\$4,101,951.07)		\$139,512.00	



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: Nanaimo Affordable Housing Society		DATE: September 1, 2020	
ADDRESS: 10 Buttertubs Drive		PRESIDENT: David Moddle, Board President	
Nanaimo, BC V9R 3X8		SENIOR STAFF MEMBER: Farrell Gilmour, CPA, CA	
		POSITION: Chief Financial Officer	
		CONTACT: farrell.gilmour@nahs.ca	
TELEPHONE: 778.268.1549		TELEPHONE:	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo and surrounding regional district			
NO. OF FULL TIME STAFF: 19		NO. OF PART TIME STAFF: 12	
NO. OF COMMUNITY VOLUNTEERS: 8		NO. OF VOLUNTEER HOURS PER YEAR: 200 estimated	
CLIENTS SERVED, LAST YEAR: 606		CLIENTS SERVED, THIS YEAR (PROJECTED): 700	
B.C. SOCIETY ACT REG. NO.: S-26246		REVENUE CANADA CHARITABLE REG. NO.: 132032293RR0001	
CURRENT BUDGET: 2021		LEGAL DESCRIPTION OF PROPERTY: Lot 13 Plan VIP23432 Section 1 Land District 32	
INCOME \$4,506,944			
EXPENSES: \$5,110,254		TAX FOLIO NUMBER: 16006.275	
NEXT YEAR PROJECTED: 2022			
INCOME: \$5,256,482		CURRENT YEAR TAXES (IF KNOWN): N/A	
EXPENSES: \$5,038,891			
SIGNATURE: <i>Farrell Gilmour</i>	TITLE/POSITION: Chief Financial Officer		DATE: 2021-02-24

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).



APPLICATION FOR PERMISSIVE TAX EXEMPTION

Division 7 of the *Community Charter* permits Council to exempt from taxation, property used for certain purposes. Organizations that are successful in receiving a Permissive Taxation Exemption will be exempt from taxes in the following and subsequent years.

Applications for Permissive Taxation Exemptions are first examined to determine whether they meet the requirements of the *Community Charter*. If they do not, they must be rejected by the Finance & Audit Committee. If the application meets the requirements, the Committee will then evaluate the application on the basis of financial need, appropriateness and service provided to the local community. Applicants may be required to appear before the Committee to answer questions with respect to program services, finances or other issues. The Committee will then recommend that Council either approves or denies the application.

In preparation of your application, you are encouraged to submit any appendices that you feel would add to the understanding of your service. Please complete all attached forms even if you are submitting separate attachments. Ensure all questions on the application are completed or the application will be returned.

Please return applications to the Finance & Audit Committee, c/o Barbara Wardill, Finance Department, City of Nanaimo, 455 Wallace Street, Nanaimo, BC, V9R 5J6. If you require further information or have any questions regarding the application, please call Barbara Wardill at 250-755-4413. Applications received after July 1 cannot be placed on the Permissive Taxation Exemption Bylaw for the next taxation year.

The following attachments are also required for consideration:

1. Copy of most recent Society Act Annual Report (Form 11)
2. Most recent Year-End Financial Statement
3. Year-to-date Financial Statements
4. Current Year Budget (income and expenditure) or Year-to-Date Statement

Please provide a typewritten application and questionnaire response. The forms are available as a fillable pdf on the City's website, or a Word version of the questionnaire can be requested.

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

Nanaimo Affordable Housing Society (NAHS) develops and operates inclusive housing communities appropriate to supporting tenants in achieving and maintaining stability and wellbeing.

2. Please list the programs and services provided by your organization.

Supported and independent affordable housing for individuals, seniors, persons with disabilities, and small families.

3. Are you planning to change or add to current programs and services in the future?

NAHS will be developing new affordable housing properties in the future.

4. Please describe the role of volunteers in your organization.

Board of Directors

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Operating subsidies received from BC Housing and VIHA

Capital grants received from BC Housing and CMHC

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

Tenant rent 1) geared to income, 2) low market, and 3) shelter rates.

Seniors Supported Housing program fees (cost recovery).

Tenant utility fees (cost recovery).

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

Not applicable.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

Not applicable.

9. Please describe current or planned approaches to self generated income.

NAHS provides affordable housing to tenants with low to moderate income

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

NAHS would recognize the City's support as a 'community partner' on our website and on all organizational profiles/brochures. We would also be open to other recognition ideas from the City.

G:\ADMINISTRATION\Committees\Grants Advisory Committee\Grants Application Forms\Applications, Instructions, Info\PERMISSIVE TAX EXEMPTION APPLICATION.docx



2020 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **NANAIMO AFFORDABLE HOUSING SOCIETY**
Incorporation Number: S0026246
Business Number: 13203 2293 BC0001
Filed Date and Time: December 21, 2020 09:39 AM Pacific Time
Annual General Meeting (AGM) Date: December 16, 2020

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

200-1808 BOWEN RD
NANAIMO BC V9S 5W4

Mailing Address:

200-1808 BOWEN RD
NANAIMO BC V9S 5W4

DIRECTOR INFORMATION AS OF December 16, 2020

Last Name, First Name Middle Name:

BROOKS, ROBERT DAVID

Delivery Address:

3210 CHEYENNE PL
NANAIMO BC V9T 6R9

Last Name, First Name Middle Name:

KOUTECKY, CINDY

Delivery Address:

1348 CARMEL PL
NANOOSE BAY BC V9P 9B8

Last Name, First Name Middle Name:

MODDLE, DAVID

Delivery Address:

2360 CASEY PLACE
NANOOSE BAY BC V9P 9G5

Last Name, First Name Middle Name:

MOSS, DAVID ROBERT (BOB) IAN (Formerly MOSS, BOB)

Delivery Address:

2203 - 154 PROMENADE DR
NANAIMO BC V9R 6Y3

Last Name, First Name Middle Name:

SCHULD, CHRISTOPHER

Delivery Address:

3279 SHEARWATER DR
NANAIMO BC V9T 6A1

Last Name, First Name Middle Name:

SIRRI, ASHWAK

Delivery Address:

4898 RUTHERFORD RD
NANAIMO BC V9T 4Z4

Last Name, First Name Middle Name:

SKEELES, BRAD

Delivery Address:

4962 FILLINGER CRES
NANAIMO BC V9V 1J1

Last Name, First Name Middle Name:

SKEELES, MILA ELISE (Formerly SKEELES, MILA)

Delivery Address:

4962 FILLINGER CRES
NANAIMO BC V9V 1J1

Last Name, First Name Middle Name:

UDEAGHA, EMEKA

Delivery Address:

101 - 5070 UPLANDS DR
NANAIMO BC V9T 6N1

CERTIFICATION

I, Andrea Blakeman, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

Nanaimo Affordable Housing Society
Financial Statements
March 31, 2020

Nanaimo Affordable Housing Society

Contents

For the year ended March 31, 2020

	<i>Page</i>
Management's Responsibility	
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Fund Balances.....	3
Statement of Changes in Replacement Reserve Fund Balances.....	4
Statement of Cash Flows.....	5
Notes to the Financial Statements.....	6
Schedule of Operating Fund Operations.....	15

Management's Responsibility

To the Members of Nanaimo Affordable Housing Society:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Board and management to discuss their audit findings.

November 18, 2020



Chief Financial Officer

To the Members of Nanaimo Affordable Housing Society:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Nanaimo Affordable Housing Society (the "Society"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, and related schedule, changes in fund balances, changes in replacement reserve fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

November 18, 2020

MNP LLP

Chartered Professional Accountants

Nanaimo Affordable Housing Society

Statement of Financial Position

As at March 31, 2020

	Operating Fund	Capital Asset Fund	Replacement Reserve Fund	2020	2019
Assets					
Current					
Cash	819,642	-	-	819,642	789,650
Accounts receivable	176,828	-	-	176,828	60,688
Prepaid expenses and deposits	54,529	-	-	54,529	32,671
Inventory	3,099	-	-	3,099	3,257
GST receivable	14,938	237,433	-	252,371	58,097
Interfund loans	(1,200,964)	1,200,964	-	-	-
	(131,928)	1,438,397	-	1,306,469	944,363
Capital assets (Note 3)	-	70,876,317	-	70,876,317	45,732,135
Externally restricted cash and marketable securities (Note 4) (Note 16)	113,260	316,177	1,257,485	1,686,922	1,625,951
Internally restricted cash and marketable securities (Note 4)	283,364	-	-	283,364	427,989
	264,696	72,630,891	1,257,485	74,153,072	48,730,438
Liabilities					
Current					
Accounts payable and accruals (Note 5)	308,859	3,019,133	-	3,327,992	1,026,566
Deferred contributions (Note 6)	162,391	-	-	162,391	156,777
Security deposits	113,261	-	-	113,261	107,163
Demand loans (Note 7)	-	24,795,371	-	24,795,371	5,341,348
Current portion of long-term debt (Note 8)	-	533,393	-	533,393	454,744
	584,511	28,347,897	-	28,932,408	7,086,598
Long-term debt (Note 8)	-	14,083,701	-	14,083,701	13,174,174
	584,511	42,431,598	-	43,016,109	20,260,772
Contingencies (Note 9)					
Commitments (Note 10)					
Significant event (Note 11)					
Fund balances					
Invested in capital assets	-	30,199,293	-	30,199,293	26,937,530
Externally restricted (Note 12)	-	-	1,257,485	1,257,485	1,239,186
Internally restricted (Note 12)	283,364	-	-	283,364	424,992
Unrestricted	(603,179)	-	-	(603,179)	(132,042)
	(319,815)	30,199,293	1,257,485	31,136,963	28,469,666
	264,696	72,630,891	1,257,485	74,153,072	48,730,438

Approved on behalf of the Board of Directors


Director


Director

Nanaimo Affordable Housing Society

Statement of Operations

For the year ended March 31, 2020

	Operating Fund	Capital Asset Fund	Replacement Reserve Fund	2020	2019
Revenues					
Grant revenue					
BC Housing	1,168,433	3,964,980	-	5,133,413	1,051,185
BC Housing – special projects	-	-	-	-	51,246
Island Health	207,659	-	-	207,659	196,827
CMHC	-	-	-	-	30,205
Tenant rent contributions	2,328,961	-	-	2,328,961	1,709,424
Seniors' Supportive Housing (SSH) fees	91,182	-	-	91,182	81,198
Investment income	104	6,607	49,377	56,088	67,839
Tenant cable charges	68,330	-	-	68,330	32,865
Sundry	5,974	184,975	-	190,949	8,955
Donations	50	-	-	50	2,510
	3,870,693	4,156,562	49,377	8,076,632	3,232,254
Expenses					
Administrative	83,474	-	-	83,474	55,753
Amortization	-	1,665,459	-	1,665,459	1,049,826
Contracted services	84,462	-	-	84,462	91,688
Insurance	172,488	-	-	172,488	107,904
Interest on long-term debt	335,453	-	-	335,453	319,529
Office and miscellaneous	29,375	-	-	29,375	14,042
Organizational development	81,963	-	-	81,963	31,389
Professional fees	104,466	-	-	104,466	29,692
Program supplies	97,519	-	-	97,519	121,116
Property taxes	16,749	-	-	16,749	12,547
Repairs and maintenance	487,806	-	-	487,806	324,774
Training and education	6,688	-	-	6,688	8,846
Travel	19,573	-	-	19,573	13,626
Utilities	657,044	-	-	657,044	528,825
Wages and benefits	1,463,294	-	-	1,463,294	1,120,897
	3,640,354	1,665,459	-	5,305,813	3,830,454
Excess (deficiency) of revenue over expenses before other items	230,339	2,491,103	49,377	2,770,819	(598,200)
Other items					
Write-down of capital assets	-	-	-	-	(802,667)
Unrealized loss on fair value change in marketable securities	-	-	(80,467)	(80,467)	(949)
Subsidy adjustment	(23,055)	-	-	(23,055)	(3,651)
Contributions received from other not for profit organizations	-	-	-	-	22,803,909
	(23,055)	-	(80,467)	(103,522)	21,996,642
Excess (deficiency) of revenue over expenses	207,284	2,491,103	(31,090)	2,667,297	21,398,442

The accompanying notes are an integral part of these financial statements

Nanaimo Affordable Housing Society

Statement of Changes in Fund Balances

For the year ended March 31, 2020

	<i>Operating Fund</i>	<i>Capital Asset Fund</i>	<i>Replacement Reserve Fund</i>	2020	2019
Fund balances, beginning of year	(32,252)	26,937,531	1,564,387	28,469,666	7,071,224
Excess (deficiency) of revenue over expenses	207,284	2,491,103	(31,090)	2,667,297	21,398,442
	175,032	29,428,634	1,533,297	31,136,963	28,469,666
Capital assets purchases funded by operations	(37,843)	37,843	-	-	-
Mortgage principal repayment funded by operations	(670,587)	670,587	-	-	-
Replacement reserve provision	(170,988)	-	170,988	-	-
Replacement reserve usage	384,571	62,229	(446,800)	-	-
Fund balances, end of year	(319,815)	30,199,293	1,257,485	31,136,963	28,469,666

Nanaimo Affordable Housing Society
Statement of Changes in Replacement Reserve Fund Balances
For the year ended March 31, 2020

	Albion (BC Housing restricted)	Prideaux (internally restricted)	Wallace (BC Housing restricted)	Bowen (BC Housing restricted)	SSH (BC Housing restricted)	Buttertubs (internally restricted)	Boundary (BC Housing restricted)	Quarterway (BC Housing restricted)	Corlett (BC Housing restricted)	Selby (internally restricted)	2020 Total	2019 Total
Balance, beginning of year	96,966	123,700	423,151	78,240	100,825	190,456	126,667	214,724	195,569	14,089	1,564,387	1,190,076
Add:												
Interest income	3,061	3,904	13,356	2,469	3,182	6,011	3,998	6,777	6,173	445	49,377	54,557
Unrealized loss on fair value change in marketable securities	(4,988)	(6,363)	(21,766)	(4,024)	(5,186)	(9,796)	(6,515)	(11,045)	(10,059)	(725)	(80,467)	(949)
Annual provision transferred from operating fund	14,672	-	17,000	11,332	25,000	-	35,424	15,000	52,560	-	170,988	221,767
BC Housing adjustments	-	-	-	-	-	-	-	-	-	-	-	(294)
Replacement reserve funds received as part of a contribution of a business	-	-	-	-	-	-	-	-	-	-	-	190,000
Less:												
Transfer to operating fund for repairs & maintenance	(5,922)	(121,242)	(42,707)	(3,212.00)	(1,159)	(183,333)	(7,615)	(13,563)	(50,898)	45,081	(384,571)	(61,588)
Transfer to capital fund for capital asset purchases	-	-	-	-	-	(3,338)	-	-	-	(58,891)	(62,229)	(29,182)
Balance, end of year	103,789	-	389,034	84,805	122,662	-	151,959	211,893	193,344	-	1,257,485	1,564,387

Nanaimo Affordable Housing Society

Statement of Cash Flows

For the year ended March 31, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating		
Cash received from contributions	3,899,494	3,692,220
Cash receipts from contribution from other not for profit organizations	-	676,135
Cash paid for program service expenses	(3,264,736)	(2,889,383)
Cash paid for interest	(333,491)	(323,390)
Cash receipts from interest	54,331	66,727
	355,598	1,222,309
Financing		
Net repayment of long-term debt	(486,864)	(425,264)
Increase in demand loans	20,928,980	4,371,240
	20,442,116	3,945,976
Investing		
Purchase of capital assets	(20,702,513)	(4,653,059)
Increase in restricted cash and term deposits	(65,209)	(64,700)
	(20,767,722)	(4,717,759)
Increase in cash resources	29,992	450,526
Cash resources, beginning of year	789,650	339,124
Cash resources, end of year	819,642	789,650

Nanaimo Affordable Housing Society

Notes to the Financial Statements

For the year ended March 31, 2020

1. Incorporation and nature of the organization

Nanaimo Affordable Housing Society (the "Society") was incorporated under the laws of the Societies Act of British Columbia as a not-for-profit organization and is a registered charity under the Income Tax Act (the "Act") and as such is exempt from income taxes. In order to maintain its status as a registered charity under the Act, the Society must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

The Society facilitates the development and operation of suitable housing which is affordable to low income families and people with special needs and helps to relieve the shortage of such housing in the Nanaimo area.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

Fund accounting

The Society follows the restricted fund method of accounting for contributions.

The Operating Fund reports restricted operating grants and unrestricted revenues and expenses related to the Society's housing activities.

The Capital Asset Fund reports the assets, liabilities, externally restricted revenues and expenses related to the Society's capital assets.

The Replacement Reserve Fund reports the internally and externally restricted assets, liabilities, revenues and expenses related to capital asset replacement and repair activities.

Revenue recognition

Contributions to the operating fund from Gaming, BC Housing and Island Health are recognized as revenue in the period that the funding relates to.

Contributions externally restricted for the acquisition of capital assets are recognized as revenue in the Capital Asset Fund in the period in which the grant has been approved or when the donation has been received.

Investment income is recognized as revenue in the period the income is earned.

Tenant rent contributions are recognized as revenue monthly in accordance with the rental agreements. Seniors' Supportive Housing (SSH) fees are recognized as revenue monthly in accordance with the user agreements.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Capital assets not yet placed into use, such as projects in progress, are not amortized until they are put into use.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

Used buildings acquired are amortized over the net term of 60 years less the years used by the original owner.

	Years
Buildings and land leases	60 years
Automotive	5 years
Computer software	1 year
Furniture and equipment	3 years

2. Significant accounting policies *(Continued from previous page)*

Deferred contributions

The deferred contributions reported in the Operating Fund represent operating funds received in the current year that are related to the subsequent period.

Contributed materials

Contributed materials and services are recognized in the financial statements when their fair value can be reasonably determined and they are used in the normal course of the Society's operations and would otherwise have been purchased.

Subsidy adjustments

BC Housing conducts an annual review of the financial statements and may adjust the subsidy for any operating surplus or deficit. Prior years' funding adjustments are recognized in the fiscal year they are determined.

Allocation of expenses

The Society engages in the operation of affordable housing. The costs of each location include the costs that are directly related to that location. The Society also incurs a number of general support expenses that are common to the administration of the Society and each of its locations.

The Society allocates certain types of its general support expenses by identifying the appropriate basis of allocating each component expense, and applies that basis consistently each year. Corporate governance expenses are not allocated. General support expenses are allocated on the following bases:

Wages and benefits for management and administration personnel	Proportionally based on the number of housing units at each location
Office rent internal charge	Proportionally based on the number of housing units at each location

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Contributed capital assets are recorded at their fair value. Amortization is based on the estimated useful lives of capital assets.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

2. Significant accounting policies *(Continued from previous page)*

Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CPA Canada Handbook - Accounting Section 3840 Related Party Transactions.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess (deficiency) of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

Financial asset impairment:

The Society assesses impairment of all its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers other criteria such as, whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments; in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenues over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in current year earnings/loss in the year the reversal occurs.

3. Capital assets

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Land	5,473,414	-	5,473,414	4,233,800
Buildings and land leases	48,264,573	5,499,766	42,764,807	36,729,699
Automotive	56,346	56,346	-	3,385
Computer software	71,194	23,125	48,069	34,437
Furniture and equipment	660,921	561,845	99,076	118,898
Projects in progress	22,490,951	-	22,490,951	4,611,916
	77,017,399	6,141,082	70,876,317	45,732,135

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

4. Restricted cash and marketable securities

Restricted cash and marketable securities are comprised of cash of \$324,083 (2019 - \$575,320), investment funds of \$1,466,203 (2019 - \$1,275,223) and GICs of \$180,000 (2019 - \$200,400).

These amounts are designated and restricted for specific purposes as follows:

	2020	2019
Externally restricted cash and marketable securities		
Unspent gaming funds	-	3,044
Security deposits and accrued interest owing to tenants	113,260	107,161
Replacement reserve - Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Boundary - SS, Quarterway, Corlett	1,257,485	1,236,142
Funds held in trust by BC Housing - Boundary and Prideaux	316,177	279,604
	1,686,922	1,625,951
Internally restricted cash and marketable securities		
Replacement reserve - Prideaux, Buttertubs, Selby	-	328,246
Security for Vancity Credit Cards	50,000	-
Contingency Reserve	233,364	99,743
	283,364	427,989
	1,970,286	2,053,940

5. Accounts payable and accruals

Included in accounts payable and accruals is \$5,036 (2019 - \$27,547) of government remittances payable.

6. Deferred contributions

	2020	2019
Balance, beginning of year	156,777	153,618
Grants received in advance	162,391	156,777
Recognized as revenue in the year	(156,777)	(153,618)
	162,391	156,777

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

7. Demand loans

	2020	2019
BC Housing construction mortgage loan on the 20 Prideaux new building project. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$8,238,739 (2019 - \$1,445,401).	7,080,456	1,004,424
BC Housing construction mortgage loan on the Prideaux remediation project - repaid during the year.	-	1,448,217
BC Housing construction mortgage loan on the Buttertubs housing project. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$11,932,749 (2019 - \$2,865,632).	9,880,170	2,145,777
BC Housing construction mortgage loan on the Corlett envelope project. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$8,961,281 (2019 - \$7,371,264).	2,898,102	742,930
BC Housing construction mortgage loan on Georgia building. Interest free, due on demand, secured by a promissory note over real property with a net book value of \$7,517,433.	4,936,643	-
	24,795,371	5,341,348

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

8. Long-term debt

	2020	2019
Mortgage on the Albion property, repayable to MCAP at \$8,641 per month including interest at 5.068% per year, due June 1, 2021, secured by mortgaged land lease and building with a net book value of \$1,045,340 (2019 - \$1,075,503) and an assignment of rents.	890,077	947,537
Mortgage on the Wallace Street property, repayable to Peoples Trust Co at \$6,697 per month including interest at 2.43% per year, due April 1, 2025, secured by mortgaged land lease and building with a net book value of \$2,040,336 (2019 - \$2,085,178) and an assignment of rents.	1,277,503	1,326,335
Mortgage on the Prideaux property, repayable to MCAP at \$8,465 per month including interest at 2.483% per year, due October 1, 2029, secured by mortgaged land and building with a net book value of \$2,443,605 and an assignment of rents.	1,447,695	-
Mortgage on the Bowen Road property, repayable to Peoples Trust Co at \$7,115 per month including interest at 2.605% per year, due February 1, 2025, secured by mortgaged land lease and building with a net book value of \$3,028,572 (2019 - \$3,090,373) and an assignment of rents.	1,566,166	1,610,344
Mortgage on the Quarterway property, repayable to BC Housing at \$7,986 per month including interest at 2.22%, due December 1, 2028, secured by mortgaged land lease and building with a net book value of \$380,597 (2019 - \$391,958) and an assignment of rents.	761,812	839,790
Mortgage on the Boundary property, repayable to Peoples Trust Co at \$29,581 per month including interest at 2.03% per year, due September 1, 2026, secured by mortgaged land lease and building with a net book value of \$7,782,284 (2019 - \$7,921,012) and an assignment of rents.	8,265,663	8,451,501
Mortgage on the Corlett property, repayable to Peoples Trust Co at \$4,808 per month including interest at 2.886% per year, due February 1, 2028, secured by mortgaged land and building with a net book value of \$6,540,073 (2019 - \$6,903,714) and an assignment of rents.	408,178	453,411
	14,617,094	13,628,918
Less: Current portion	533,393	454,744
	14,083,701	13,174,174

Principal repayments on long-term debt in each of the next five years, assuming long-term debt subject to refinancing is renewed are estimated as follows:

	<i>Principal</i>
2021	533,393
2022	547,487
2023	562,000
2024	576,945
2025	592,338
	<hr/>
	2,812,163
	<hr/>

9. Contingencies

BC Housing holds a second mortgage on the Bowen property for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/25 each year, commencing in the 11th year, which would be fiscal 2021. The balance of principal at March 31, 2020 is \$1,700,000. Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

BC Housing holds a first mortgage as security over the Prideaux property with the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. Payments on account of principal and interest will not be required unless there is a default under the mortgage or operating agreement. The interest rate is prime plus 5% which is adjusted annually. The mortgage will be forgiven on August 1, 2056 if all conditions are met. The balances of principal and interest at March 31, 2020 are \$1,629,034 and \$13,420,024, respectively, with a total balance of \$15,049,058.

BC Housing holds two first mortgages on the Buttertubs property for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/25 each year, commencing in the 11th year, which will be in fiscal 2023 for the mortgage with a balance of \$2,092,590 and fiscal 2021 for the mortgage with a balance of \$1,736,695. Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

BC Housing holds a first mortgage on the Georgia property for the sole purpose of ensuring the Society complies with the specific use of the building under the terms of the operating agreement. The interest rate is prime plus 2% which is compounded semi-annually. Payments on account of principal and interest will not be required unless there is default under the mortgage or operating agreement. If the Society uses the land for the intended purpose, and operates the project for eligible occupants, the loan will be forgiven 1/25 each year, commencing in the 11th year, which will be in fiscal 2031 for the mortgage with a balance of \$3,900,000. Interest does not start to accrue until after the loan is deemed to be in default and would be payable only on the balance outstanding at that time.

10. Commitments

As at March 31, 2020 the Society had the following significant commitments:

Knappett Projects Inc. - for the construction of the 20 Prideaux housing project. The project completed in September 2020 and the contract had a remaining commitment of \$1,632,618 as at March 31, 2020. At the time of release of these financial statements, final invoices and reconciliations are in progress.

Windley Contracting Ltd.- for the construction of the Buttertubs housing project. The project is expected to be completed in November 2021 and the contract has a remaining commitment of \$20,336,706.

11. Significant event

In early 2020, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and quarantine/isolation orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Society as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak may cause reduced customer demand, supply chain disruptions, staff shortages, and increased government regulations, all of which may negatively impact the Society's business and financial condition.

Nanaimo Affordable Housing Society

Notes to the Financial Statements

For the year ended March 31, 2020

12. Restricted fund balances

Major categories of restrictions on fund balances are as follows:

	2020	2019
Externally restricted funds		
Unspent gaming funds	-	3,044
Albion property replacement reserve	103,789	96,966
Wallace property replacement reserve	389,034	423,151
Bowen property replacement reserve	84,805	78,240
Buttertubs - SSH property replacement reserve	122,662	100,825
Boundary property replacement reserve	151,959	126,667
Quarterway replacement reserve	211,893	214,724
Corlett replacement reserve	193,343	195,569
	1,257,485	1,239,186
Internally restricted funds		
Contingency reserve for new project development, property acquisition and other operations approved by the board	283,364	96,746
Prideaux property replacement reserve	-	123,700
Buttertubs property replacement reserve	-	190,456
Selby property replacement reserve	-	14,090
	283,364	424,992
	1,540,849	1,664,178

13. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit concentration

As at March 31, 2020, one creditor accounted for 31% (2019 - one creditor for 71%) of the total accounts receivable. The Society believes that there is no unusual exposure associated with the collection of this receivable.

14. Economic dependence

The Society is economically dependant on funding from BC Housing to operate the Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Quarterway, and Corlett projects, and from Island Health to operate the Prideaux project.

15. Director and employee remuneration

The Society does not compensate its directors. The Society has three (2019 - two) employees with a total compensation in excess of \$75,000 per annum for a total of \$320,901 (2019 - \$206,056).

Nanaimo Affordable Housing Society
Notes to the Financial Statements
For the year ended March 31, 2020

16. Replacement reserves

Under the terms of the agreement with BC Housing, the Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Quarterway and Corlett property replacement reserve accounts are to be credited in the amount determined by the budget provision per annum plus interest earned. These funds along with the accumulated interest must be held in a separate bank account and/or invested only in the accounts or instruments insured by the Canada Deposit Insurance Corporation or the Credit Union Deposit Insurance Corporation; in investments guaranteed by a Canadian government; or in other investment instruments as agreed upon with BC Housing.

The reserve fund may only be used for capital repairs and replacements, in accordance with the operating agreement.

At March 31, 2020, the Albion, Wallace, Bowen, Buttertubs - SSH, Boundary, Quarterway and Corlett property replacement reserves were funded and maintained in accordance with the operating agreement in separate bank accounts and in qualifying investments.

The funds in reserve consist of the following:

	2020	2019
Cash	-	25,182
Marketable securities	1,257,485	1,210,960
	1,257,485	1,236,142

17. Allocation of expenses

Wages and benefits for management and administration personnel of \$401,010 (2019 - \$408,500) and an office rent internal charge of nil (2019 - \$24,000), for a total of \$401,010 (2019 - \$432,500) have been allocated to locations in the Schedule of Operating Fund Operations as follows:

Albion - \$15,137 (2019 - \$14,780)
Prideaux - \$13,932 (2019 - \$71,693 - previously included Administration)
Wallace - \$21,404 (2019 - \$20,866)
Bowen - \$17,836 (2019 - \$17,388)
SSH - \$17,507 (2019 - \$35,646)
Buttertubs - \$51,553 (2019 - \$35,648)
Boundary - \$35,461 (2019 - \$35,646)
Quarterway - \$22,271 (2019 - \$21,735)
Greer House - \$10,702 (2019 - \$10,432)
Windsor Arms - \$16,004 (2019 - \$15,649)
Corlett Place - \$64,884 (2019 - \$63,468)
Beevor Potts - \$10,702 (2019 - \$12,171)
Goodlands Villa - \$7,135 (2019 - \$6,955)
Karlin Arms - \$8,870 (2019 - \$8,695)
Selby Place - \$63,246 (2019 - \$61,728)
Administration - \$78,444 (2019 - included with Prideaux)

18. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

Nanaimo Affordable Housing Society
Schedule of Operating Fund Operations

For the year ended March 31, 2020

	Prideaux	Albion	Wallace	Bowen	SSH	Buttertubs	Boundary	Quarterway	Greer House	Windsor Arms	Corlett Place	Beevor Potts	Goodlands Villa	Karlin Arms	Selby Place	Georgia	Administration	2020	2019
Revenue																			
Grant revenue																			
BC Housing	42,325	73,986	106,296	103,440	290,000	-	417,810	66,816	-	-	67,960	-	-	-	-	-	-	1,168,433	1,666,192
BC Housing - special projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,246
Island Health	207,659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	207,659	196,827
Tenant rent contributions	81,775	107,841	103,700	90,454	160	471,830	181,488	146,204	70,852	109,396	318,649	59,808	43,464	68,431	389,999	10,440	74,470	2,328,961	1,703,048
Seniors' Supportive Housing (SSH) fees	-	-	-	-	91,115	67	-	-	-	-	-	-	-	-	-	-	-	91,182	81,198
Investment income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	104	104	7,073
Tenant cable charges	-	-	-	-	-	-	-	-	4,080	6,090	24,350	3,600	2,670	3,510	24,030	-	-	68,330	32,865
Sundry	817	-	-	-	4,710	-	-	-	-	-	67	-	-	-	-	-	380	5,974	10,331
Donations	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	50	2,510
	332,601	181,827	209,996	193,894	385,985	471,897	599,298	212,820	74,932	115,486	411,026	63,408	46,134	71,941	414,029	10,440	74,979	3,870,693	3,756,290
Expenses (Note 17)																			
Administrative	5,668	1,353	3,282	1,474	4,719	16,780	3,201	1,793	1,127	1,385	8,490	1,015	677	708	7,550	3,827	20,425	83,474	55,753
Contracted services	9,671	1,044	7,798	4,528	871	4,859	17,309	1,197	298	462	13,595	7,607	889	416	13,589	260	69	84,462	91,688
Insurance	8,826	8,566	8,243	9,188	-	21,066	21,274	15,054	3,217	4,323	22,241	3,951	3,051	3,925	26,312	11,348	1,903	172,488	107,904
Interest on long-term debt	18,017	45,988	31,432	41,107	-	-	168,845	17,713	-	-	12,351	-	-	-	-	-	-	335,453	319,529
Office and miscellaneous	2,888	236	427	264	1,376	6,455	129	6,363	175	243	2,342	442	117	126	1,429	3,394	2,969	29,375	14,042
Organizational development	1,727	1,155	1,776	1,457	3,443	20,035	2,592	1,742	868	10,065	4,607	6,808	4,539	5,526	4,950	290	10,383	81,963	31,389
Professional fees	3,486	2,742	3,771	3,058	8,915	6,836	6,494	3,809	1,282	1,766	11,554	1,282	855	912	7,066	98	40,540	104,466	29,692
Program supplies	6,723	25	1,522	753	71,483	(531)	3,720	37	188	62	1,803	55	49	49	1,563	3,414	6,604	97,519	121,116
Property taxes	16	2,737	16	6,082	-	-	16	6,017	-	-	-	-	-	-	-	1,865	-	16,749	12,547
Repairs and maintenance	32,735	19,747	61,611	21,138	11,443	75,754	16,788	31,427	12,851	10,564	95,947	15,828	3,051	3,413	57,653	17,856	-	487,806	324,774
Training and education	202	204	255	204	506	2,270	456	255	152	203	811	152	101	101	816	-	-	6,688	8,846
Travel	2,255	586	685	614	905	6,852	1,126	745	321	419	1,992	316	150	208	1,920	277	202	19,573	13,626
Utilities	28,885	12,187	36,894	26,547	34,243	96,081	63,230	17,749	23,706	32,951	110,838	19,059	8,851	12,426	116,744	9,588	7,065	657,044	528,825
Wages and benefits	197,109	35,487	47,405	40,159	284,891	217,313	78,886	50,765	23,809	35,665	146,445	23,788	15,873	19,793	140,495	27,239	78,172	1,463,294	1,120,897
	318,208	132,057	205,117	156,573	422,795	473,770	384,066	154,666	67,994	98,108	433,016	80,303	38,203	47,603	380,087	79,456	168,332	3,640,354	2,780,628
Excess (deficiency) of revenues over expenses from operations	14,393	49,770	4,879	37,321	(36,810)	(1,873)	215,232	58,154	6,938	17,378	(21,990)	(16,895)	7,931	24,338	33,942	(69,016)	(93,353)	230,339	975,662
Other items and fund transfers																			
Contribution of a business	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	607,551
Subsidy adjustment	-	287	10,334	(7,947)	-	-	-	(25,729)	-	-	-	-	-	-	-	-	-	(23,055)	(3,651)
Replacement reserve funds received as part of a contribution of a business	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(190,000)
Capital assets funded by operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(37,843)	(37,843)	(74,692)
Mortgage principal repayment funded by operations	(27,262)	(57,460)	(48,832)	(44,178)	-	-	(185,838)	(77,978)	-	-	(45,276)	-	-	-	-	(183,763)	-	(670,587)	(425,264)
Replacement reserve provision	-	(14,672)	(17,000)	(11,332)	(25,000)	-	(35,424)	(15,000)	-	-	(52,560)	-	-	-	-	-	-	(170,988)	(221,767)
Replacement reserve usage	121,241	5,922	42,707	3,212	1,159	183,333	7,615	13,563	-	-	50,898	-	-	-	(45,079)	-	-	384,571	61,588
BC Housing Replacement Reserve adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	294
	93,979	(65,923)	(12,791)	(60,245)	(23,841)	183,333	(213,647)	(105,144)	-	-	(46,938)	-	-	-	(45,079)	(183,763)	(37,843)	(517,902)	(245,941)
Change in fund balance for the year	108,372	(16,153)	(7,912)	(22,924)	(60,651)	181,460	1,585	(46,990)	6,938	17,378	(68,928)	(16,895)	7,931	24,338	(11,137)	(252,779)	(131,196)	(287,563)	729,721



Income Statement

From 4/1/2020 to 12/31/2020

Account	Amount
Revenues	
4000 Revenue	
4005 BC Housing	\$1,009,502.42
4007 Capital Grant Funding	\$244,193.46
4009 Tenant Rents	
4010 Tenant Rents	\$2,013,435.33
4023 Bad debts and applied deposits	\$1,097.50
Total Tenant Rents	<u>\$2,014,532.83</u>
4012 VIHA	\$155,772.28
4019 prior year adjust bc housing	\$83,220.00
4020 Donations/Fundraising	\$6,204.73
4024 SSH	
4024 SSH	
4014 SSH Fees	\$51,813.23
4016 SSH meals > 45	\$7,517.00
Total SSH	<u>\$59,330.23</u>
4029 Interest	
4030 Interest Earned	\$4,761.17
Total Interest	<u>\$4,761.17</u>
4034 Other Income	
4034 Other Income	
4011 Telephone charges	\$16,680.00
4013 Cable charges	\$67,115.15
4015 Hydro charges	\$165.87
4018 Frozen Meal Program	\$785.00
4021 Internet charges	\$24,795.00
4035 Other Income	\$117,574.88
Total Other Income	<u>\$227,115.90</u>
Total Revenue	<u>\$3,804,633.02</u>
Total Revenues	3,804,633.02
Expenses	
5000 Building Costs	
5005 Mortgage Interest	\$784,577.12
5010 Property Taxes	\$49,426.31
5015 Insurance	\$299,882.14
5120 Utilities (Electricity)	\$154,233.34

Account	Amount
Expenses	
5121 Utilities (Heating)	\$15,302.75
5122 Utilities (Water and Sewer)	\$70,288.48
5123 Utilities (Garbage Removal)	\$36,491.24
5124 Contracted services	
5125 Contracted Services	\$84,916.21
5126 Security Services	\$11,378.55
5127 Pest Control	\$15,385.50
5141 Elevator	\$166.20
Total Contracted services	\$111,846.46
5133 Custodial	
5134 Custodial	\$494.51
5135 Custodial - Tenant Labour	\$12,217.99
Total Custodial	\$12,712.50
5138 Plumbing	\$12,624.23
5140 Electrical	\$10,185.05
5142 Floor Cleaning	\$714.00
5147 Fire Suppression	\$20,303.75
5148 Landscaping Supplies	\$4,439.81
5160 Unit Turnover Costs	
5160 Unit Turnover Costs	
5139 Painting	\$23,500.58
5161 R & M Interior	\$82,258.37
5162 R & M Exterior	\$25,073.65
5163 R & M Materials	\$49,092.61
5164 R & M Equipment	\$4,167.76
5165 Appliances	\$48,539.46
5166 Flooring – Vinyl	\$55,212.80
5167 Flooring – Plank	\$30,229.59
5168 Flooring – Carpet	\$2,866.37
5169 Window Coverings	\$4,462.39
5170 Countertops	\$548.38
Total Unit Turnover Costs	\$325,951.96
Total Building Costs	\$1,908,979.14
5200 Payroll Expenses	
5201 Program Staff	\$136,754.08
5202 Housekeeping Staff	\$84,360.93
5203 Kitchen Staff	\$151,838.15
5205 Maintenance Staff	\$233,779.57
5210 Wages & Salaries (Managers)	\$334,130.46
5212 Tenant Support Workers	\$127,099.50
5214 Vacation Paid	\$7,126.56
5215 Chef Wages	\$322.00
5216 Bookkeeper	\$28,521.55
5220 EI Expense	\$5,295.19

Account	Amount
Expenses	
5230 CPP Expense	\$12,063.82
5240 WCB Expense	\$4,868.91
5249 Landscaping Staff	\$98,798.84
5250 Landscaping Labour	\$22,282.50
Total Landscaping Staff	\$121,081.34
5270 Employee Benefits	(\$40,157.13)
Total Payroll Expenses	\$1,207,084.93
5300 General & Administrative Expenses	
5310 Accounting	\$10,306.13
5315 Bookkeeping	\$28,441.06
5317 Professional Fees	\$101,345.52
5319 IT Support	\$20,496.80
5320 Office Supplies	\$8,164.65
5324 Tenancy costs	\$2,365.08
5325 Tenant Assistance	\$969.20
5330 Membership & Dues	\$5,120.02
5331 Staff Training	\$142.48
5334 Kitchen Supplies (Non Food)	\$17,897.89
5335 Program Supplies	\$1,667.14
5336 Food Expenses	\$29,404.53
5337 Housekeeping Supplies	\$19,255.23
5340 Vehicle expenses	\$10,046.22
5341 Local Travel (Toyota)	\$145.47
5342 Local Travel (Truck)	\$439.12
5343 Staff Mileage	\$5,256.92
5350 Meals & Meeting costs	\$1,903.25
5351 Travel & Conference costs	\$253.96
5360 Bank fees and interest	\$6,029.96
5361 Miscellaneous	(\$0.66)
5362 Organizational Expenses	\$4,129.43
5380 Telephone & Communication	\$48,880.70
5381 Life Line	\$8,739.00
5382 Cable	\$161,029.68
5392 Society Development Expense	\$183,550.75
5395 Boundary SS budget	(\$39,517.24)
Total General & Administrative Expenses	\$636,462.29
Total Expenses	3,752,526.36
Total for Report	52,106.67



Nanaimo Affordable Housing Society
350 Prideaux Street
Nanaimo BC V9R 6Z1
<https://nahs.ca/>

Budget vs Actuals

As of 3/31/2020

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
Revenues										
4000 Revenue	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
4005 BC Housing	(\$422,511.68)	\$150,487.00	\$572,998.68	-23 %	\$1,168,433.94	\$1,805,857.00	\$637,423.06	65 %	\$1,805,857.00	35 %
4006 Society Development Fees	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
4007 Capital Grant Funding	\$10,364.55	\$0.00	(\$10,364.55)	0 %	\$3,914,101.91	\$0.00	(\$3,914,101.91)	0 %	\$0.00	0 %
4010 Tenant Rents	\$194,593.00	\$217,119.00	\$22,526.00	7 %	\$2,203,903.15	\$2,605,458.00	\$401,554.85	85 %	\$2,605,458.00	15 %
4023 Bad debts and applied deposits	\$0.00	\$0.00	\$0.00	0 %	(\$6,022.50)	\$0.00	\$6,022.50	0 %	\$0.00	0 %
Total Tenant Rents	\$194,593.00	\$217,119.00	\$22,526.00	7 %	\$2,197,880.65	\$2,605,458.00	\$407,577.35	84 %	\$2,605,458.00	16 %
4012 VIHA	\$16,402.26	\$17,250.00	\$847.74	8 %	\$207,658.65	\$207,000.00	(\$658.65)	100 %	\$207,000.00	0 %
4014 SSH Fees	\$7,165.00	\$6,667.00	(\$498.00)	9 %	\$75,425.00	\$80,000.00	\$4,575.00	94 %	\$80,000.00	6 %
4016 SSH meals > 45	\$1,826.05	\$0.00	(\$1,826.05)	0 %	\$14,870.55	\$0.00	(\$14,870.55)	0 %	\$0.00	0 %
4017 Housekeeping > 45	\$0.00	\$0.00	\$0.00	0 %	\$620.00	\$0.00	(\$620.00)	0 %	\$0.00	0 %
4022 Catering	\$0.00	\$0.00	\$0.00	0 %	\$210.00	\$0.00	(\$210.00)	0 %	\$0.00	0 %
Total SSH Fees	\$8,991.05	\$6,667.00	(\$2,324.05)	11 %	\$91,125.55	\$80,000.00	(\$11,125.55)	114 %	\$80,000.00	-14 %
4019 prior year adjust bc housing	\$0.00	\$0.00	\$0.00	0 %	(\$23,055.00)	\$0.00	\$23,055.00	0 %	\$0.00	0 %
4020 Donations/Fundraising	\$0.00	\$0.00	\$0.00	0 %	\$49.96	\$0.00	(\$49.96)	0 %	\$0.00	0 %
4030 Interest Earned	\$3,122.73	\$833.00	(\$2,289.73)	31 %	\$26,894.66	\$10,000.00	(\$16,894.66)	269 %	\$10,000.00	-169 %
4031 Interest - Capital Fund	\$0.00	\$0.00	\$0.00	0 %	\$555.17	\$0.00	(\$555.17)	0 %	\$0.00	0 %
Total Interest Earned	\$3,122.73	\$833.00	(\$2,289.73)	31 %	\$27,449.83	\$10,000.00	(\$17,449.83)	274 %	\$10,000.00	-174 %
4035 Other Income	\$59,532.64	\$7,000.00	(\$52,532.64)	71 %	\$124,932.46	\$84,000.00	(\$40,932.46)	149 %	\$84,000.00	-49 %
4013 Cable charges	\$5,760.00	\$5,855.00	\$95.00	8 %	\$68,330.00	\$70,270.00	\$1,940.00	97 %	\$70,270.00	3 %
4015 Hydro charges	\$0.00	\$0.00	\$0.00	0 %	\$67.90	\$0.00	(\$67.90)	0 %	\$0.00	0 %
4018 Frozen Meal Program	\$0.00	\$167.00	\$167.00	0 %	\$4,709.95	\$2,000.00	(\$2,709.95)	235 %	\$2,000.00	-135 %
4036 50/50 draw	\$0.00	\$0.00	\$0.00	0 %	\$816.50	\$0.00	(\$816.50)	0 %	\$0.00	0 %
4037 Bingo	\$0.00	\$0.00	\$0.00	0 %	\$379.50	\$0.00	(\$379.50)	0 %	\$0.00	0 %
Total Other Income	\$65,292.64	\$13,022.00	(\$52,270.64)	42 %	\$199,236.31	\$156,270.00	(\$42,966.31)	127 %	\$156,270.00	-27 %

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
4039 Unrealized Gain (Loss) on investmen	(\$9,815.31)	\$0.00	\$9,815.31	0 %	\$22,639.35	\$0.00	(\$22,639.35)	0 %	\$0.00	0 %
4040 Replacement Reserve Transfer	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
4110 Contribution of a Business	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
Total Revenue	(\$133,560.76)	\$405,378.00	\$538,938.76	-3 %	\$7,805,521.15	\$4,864,585.00	(\$2,940,936.15)	160 %	\$4,864,585.00	-60 %
Total Revenues	(\$133,560.76)	\$405,378.00	\$538,938.76	-3 %	\$7,805,521.15	\$4,864,585.00	(\$2,940,936.15)	160 %	\$4,864,585.00	-60 %
Expenses										
5000 Building Costs	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
5005 Mortgage Interest	(\$247,986.70)	\$64,827.00	\$312,813.70	-32 %	\$335,453.15	\$777,919.00	\$442,465.85	43 %	\$777,919.00	57 %
5010 Property Taxes	\$0.00	\$1,735.00	\$1,735.00	0 %	\$12,784.03	\$20,815.00	\$8,030.97	61 %	\$20,815.00	39 %
5015 Insurance	\$0.00	\$15,368.00	\$15,368.00	0 %	\$133,510.77	\$184,415.00	\$50,904.23	72 %	\$184,415.00	28 %
5120 Utilities (Electricity)	\$49,053.34	\$20,610.00	(\$28,443.34)	20 %	\$261,080.52	\$247,300.00	(\$13,780.52)	106 %	\$247,300.00	-6 %
5121 Utilities (Heating)	\$1,868.50	\$1,275.00	(\$593.50)	12 %	\$17,001.24	\$15,300.00	(\$1,701.24)	111 %	\$15,300.00	-11 %
5122 Utilities (Water and Sewer)	\$41,885.91	\$12,267.00	(\$29,618.91)	28 %	\$120,385.77	\$147,200.00	\$26,814.23	82 %	\$147,200.00	18 %
5123 Utilities (Garbage Removal)	\$3,202.80	\$4,069.00	\$866.20	7 %	\$40,673.38	\$48,820.00	\$8,146.62	83 %	\$48,820.00	17 %
5125 Contracted Services	\$9,066.54	\$6,109.00	(\$2,957.54)	12 %	\$83,258.00	\$73,306.00	(\$9,952.00)	114 %	\$73,306.00	-14 %
5126 Security Services	\$6,701.39	\$0.00	(\$6,701.39)	0 %	\$17,068.89	\$0.00	(\$17,068.89)	0 %	\$0.00	0 %
5127 Pest Control	\$1,077.23	\$208.00	(\$869.23)	43 %	\$16,319.55	\$2,500.00	(\$13,819.55)	653 %	\$2,500.00	-553 %
5128 Snow removal	\$0.00	\$0.00	\$0.00	0 %	\$9,152.50	\$0.00	(\$9,152.50)	0 %	\$0.00	0 %
Total Contracted Services	\$16,845.16	\$6,317.00	(\$10,528.16)	22 %	\$125,798.94	\$75,806.00	(\$49,992.94)	166 %	\$75,806.00	-66 %
5134 Custodial	\$0.00	\$1,765.00	\$1,765.00	0 %	\$19,525.64	\$21,180.00	\$1,654.36	92 %	\$21,180.00	8 %
5135 Custodial - Tenant Labour	\$835.00	\$333.00	(\$502.00)	21 %	\$8,274.00	\$4,000.00	(\$4,274.00)	207 %	\$4,000.00	-107 %
Total Custodial	\$835.00	\$2,098.00	\$1,263.00	3 %	\$27,799.64	\$25,180.00	(\$2,619.64)	110 %	\$25,180.00	-10 %
5138 Plumbing	\$3,320.58	\$0.00	(\$3,320.58)	0 %	\$24,837.61	\$0.00	(\$24,837.61)	0 %	\$0.00	0 %
5139 Painting	\$3,994.20	\$0.00	(\$3,994.20)	0 %	\$65,523.99	\$0.00	(\$65,523.99)	0 %	\$0.00	0 %
5140 Electrical	\$1,336.37	\$0.00	(\$1,336.37)	0 %	\$8,628.69	\$0.00	(\$8,628.69)	0 %	\$0.00	0 %
5141 Elevator	\$0.00	\$0.00	\$0.00	0 %	\$629.64	\$0.00	(\$629.64)	0 %	\$0.00	0 %
5142 Floor Cleaning	\$489.48	\$0.00	(\$489.48)	0 %	\$2,874.18	\$0.00	(\$2,874.18)	0 %	\$0.00	0 %
5147 Fire Suppression	\$1,047.55	\$0.00	(\$1,047.55)	0 %	\$2,236.04	\$0.00	(\$2,236.04)	0 %	\$0.00	0 %
5148 Landscaping Supplies	\$5,879.69	\$0.00	(\$5,879.69)	0 %	\$15,862.92	\$0.00	(\$15,862.92)	0 %	\$0.00	0 %
5160 Repairs & Maintenance	\$0.00	\$21,416.00	\$21,416.00	0 %	\$0.00	\$257,000.00	\$257,000.00	0 %	\$257,000.00	100 %
5161 R & M Interior	\$15,457.09	\$6,400.00	(\$9,057.09)	20 %	\$78,824.16	\$76,800.00	(\$2,024.16)	103 %	\$76,800.00	-3 %
5162 R & M Exterior	\$49.83	\$0.00	(\$49.83)	0 %	\$7,088.50	\$0.00	(\$7,088.50)	0 %	\$0.00	0 %
5163 R & M Materials	\$8,287.88	\$250.00	(\$8,037.88)	276 %	\$89,059.43	\$3,000.00	(\$86,059.43)	2,969 %	\$3,000.00	-2,869 %
5164 R & M Equipment	\$0.00	\$0.00	\$0.00	0 %	\$4,551.42	\$0.00	(\$4,551.42)	0 %	\$0.00	0 %
5165 Replacement Reserve - Assets	\$534.32	\$14,249.00	\$13,714.68	0 %	\$48,217.64	\$170,988.00	\$122,770.36	28 %	\$170,988.00	72 %

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
5166 Flooring – Vinyl	\$3,116.82	\$0.00	(\$3,116.82)	0 %	\$45,883.41	\$0.00	(\$45,883.41)	0 %	\$0.00	0 %
5167 Flooring – Plank	\$0.00	\$0.00	\$0.00	0 %	\$7,946.15	\$0.00	(\$7,946.15)	0 %	\$0.00	0 %
5168 Flooring – Carpet	\$947.70	\$0.00	(\$947.70)	0 %	\$12,198.84	\$0.00	(\$12,198.84)	0 %	\$0.00	0 %
5169 Window Coverings	\$394.63	\$0.00	(\$394.63)	0 %	\$2,217.03	\$0.00	(\$2,217.03)	0 %	\$0.00	0 %
Total Repairs & Maintenance	\$28,788.27	\$42,315.00	\$13,526.73	6 %	\$295,986.58	\$507,788.00	\$211,801.42	58 %	\$507,788.00	42 %
5180 Depreciation Expense	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
Total Building Costs	(\$89,439.85)	\$170,881.00	\$260,320.85	-4 %	\$1,491,067.09	\$2,050,543.00	\$559,475.91	73 %	\$2,050,543.00	27 %
5200 Payroll Expenses	\$0.00	\$77,584.00	\$77,584.00	0 %	\$34.38	\$931,000.00	\$930,965.62	0 %	\$931,000.00	100 %
5201 Program Staff	\$58,048.54	\$7,943.00	(\$50,105.54)	61 %	\$198,895.43	\$95,314.00	(\$103,581.43)	209 %	\$95,314.00	-109 %
5202 Housekeeping Staff	\$10,610.51	\$3,833.00	(\$6,777.51)	23 %	\$90,350.77	\$46,000.00	(\$44,350.77)	196 %	\$46,000.00	-96 %
5203 Kitchen Staff	\$59,740.72	\$6,333.00	(\$53,407.72)	79 %	\$183,602.15	\$76,000.00	(\$107,602.15)	242 %	\$76,000.00	-142 %
5205 Maintenance Staff	\$83,776.62	\$9,753.00	(\$74,023.62)	72 %	\$284,449.70	\$117,034.00	(\$167,415.70)	243 %	\$117,034.00	-143 %
5210 Wages & Salaries (Managers)	(\$110,459.74)	\$13,130.00	\$123,589.74	-70 %	\$403,737.89	\$157,556.00	(\$246,181.89)	256 %	\$157,556.00	-156 %
5212 Tenant Support Workers	\$18,268.71	\$0.00	(\$18,268.71)	0 %	\$165,977.46	\$0.00	(\$165,977.46)	0 %	\$0.00	0 %
5213 On Call	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
5214 Vacation Paid	\$9,949.01	\$0.00	(\$9,949.01)	0 %	\$76,274.53	\$0.00	(\$76,274.53)	0 %	\$0.00	0 %
5215 Chef Wages	\$782.00	\$4,000.00	\$3,218.00	2 %	\$1,886.00	\$48,000.00	\$46,114.00	4 %	\$48,000.00	96 %
5216 Bookkeeper	\$16,992.92	\$0.00	(\$16,992.92)	0 %	\$65,301.74	\$0.00	(\$65,301.74)	0 %	\$0.00	0 %
5220 EI Expense	\$2,046.40	\$0.00	(\$2,046.40)	0 %	\$22,474.21	\$0.00	(\$22,474.21)	0 %	\$0.00	0 %
5230 CPP Expense	\$4,030.54	\$0.00	(\$4,030.54)	0 %	\$45,819.37	\$0.00	(\$45,819.37)	0 %	\$0.00	0 %
5240 WCB Expense	\$1,461.70	\$0.00	(\$1,461.70)	0 %	\$17,816.01	\$0.00	(\$17,816.01)	0 %	\$0.00	0 %
5249 Landscaping Staff	\$9,490.88	\$1,332.00	(\$8,158.88)	59 %	\$78,722.31	\$16,000.00	(\$62,722.31)	492 %	\$16,000.00	-392 %
5260 RRSP Expense	\$0.00	\$0.00	\$0.00	0 %	\$51,496.00	\$0.00	(\$51,496.00)	0 %	\$0.00	0 %
5270 Employee Benefits	\$4,227.34	\$2,102.00	(\$2,125.34)	17 %	\$116,111.71	\$25,220.00	(\$90,891.71)	460 %	\$25,220.00	-360 %
5299 Administration	(\$62,851.40)	\$0.00	\$62,851.40	0 %	(\$329,991.75)	\$0.00	\$329,991.75	0 %	\$0.00	0 %
Total Payroll Expenses	\$106,114.75	\$126,010.00	\$19,895.25	7 %	\$1,472,957.91	\$1,512,124.00	\$39,166.09	97 %	\$1,512,124.00	3 %
5300 General & Administrative Expenses	\$0.00	\$0.00	\$0.00	0 %	\$114.80	\$0.00	(\$114.80)	0 %	\$0.00	0 %
5307 Office Rent	\$0.00	\$0.00	\$0.00	0 %	\$0.00	\$0.00	\$0.00	0 %	\$0.00	0 %
5308 Recovery of Occupancy Costs	\$0.00	\$2,777.00	\$2,777.00	0 %	\$0.00	\$33,318.00	\$33,318.00	0 %	\$33,318.00	100 %
5310 Accounting & Legal	\$7,293.21	\$3,852.00	(\$3,441.21)	16 %	\$22,683.95	\$46,200.00	\$23,516.05	49 %	\$46,200.00	51 %
5315 Bookkeeping	\$735.44	\$0.00	(\$735.44)	0 %	\$12,367.97	\$0.00	(\$12,367.97)	0 %	\$0.00	0 %
5317 Professional Fees	\$40,793.60	\$1,082.00	(\$39,711.60)	314 %	\$81,147.80	\$13,000.00	(\$68,147.80)	624 %	\$13,000.00	-524 %
5319 IT Support	\$7,533.92	\$7,625.00	\$91.08	8 %	\$44,967.57	\$91,500.00	\$46,532.43	49 %	\$91,500.00	51 %
5320 Office Supplies	\$3,252.61	\$792.00	(\$2,460.61)	34 %	\$15,410.97	\$9,500.00	(\$5,910.97)	162 %	\$9,500.00	-62 %
5324 Tenancy costs	\$1,590.60	\$83.00	(\$1,507.60)	159 %	\$6,391.58	\$1,000.00	(\$5,391.58)	639 %	\$1,000.00	-539 %
5325 Tenant Assistance	\$214.84	\$250.00	\$35.16	7 %	\$3,253.54	\$3,000.00	(\$253.54)	108 %	\$3,000.00	-8 %

Account	Actual	Budget	Variance	Cur %	YTD Actual	YTD Budget	YTD Variance	YTD %	Annual Budget	Rem %
5326 Special Events	\$0.00	\$83.00	\$83.00	0 %	\$14.61	\$1,000.00	\$985.39	1 %	\$1,000.00	99 %
5330 Organizational Expenses	(\$6,454.66)	\$1,917.00	\$8,371.66	-28 %	\$23,429.99	\$23,017.00	(\$412.99)	102 %	\$23,017.00	-2 %
5331 Staff Training	\$117.48	\$0.00	(\$117.48)	0 %	\$6,687.63	\$0.00	(\$6,687.63)	0 %	\$0.00	0 %
5333 Board Expenses	\$0.00	\$0.00	\$0.00	0 %	\$7,845.44	\$0.00	(\$7,845.44)	0 %	\$0.00	0 %
5334 Kitchen Supplies (Non Food)	\$3,711.88	\$1,167.00	(\$2,544.88)	27 %	\$22,740.28	\$14,000.00	(\$8,740.28)	162 %	\$14,000.00	-62 %
5335 Program Supplies	\$76.50	\$292.00	\$215.50	2 %	\$6,440.07	\$3,500.00	(\$2,940.07)	184 %	\$3,500.00	-84 %
5336 Food Expenses	\$3,785.66	\$3,250.00	(\$535.66)	10 %	\$40,088.93	\$39,000.00	(\$1,088.93)	103 %	\$39,000.00	-3 %
5337 Housekeeping Supplies	\$5,964.88	\$250.00	(\$5,714.88)	199 %	\$13,124.60	\$3,000.00	(\$10,124.60)	437 %	\$3,000.00	-337 %
5338 Linens & Sundrie Supplies	\$0.00	\$83.00	\$83.00	0 %	\$384.02	\$1,000.00	\$615.98	38 %	\$1,000.00	62 %
5339 Janitorial Supplies (no longer used)	\$1,174.87	\$166.00	(\$1,008.87)	59 %	\$5,081.39	\$2,000.00	(\$3,081.39)	254 %	\$2,000.00	-154 %
5340 Vehicle expenses	\$0.00	\$250.00	\$250.00	0 %	\$5,012.29	\$3,000.00	(\$2,012.29)	167 %	\$3,000.00	-67 %
5341 Local Travel (Toyota)	\$0.00	\$12.00	\$12.00	0 %	\$2,391.72	\$140.00	(\$2,251.72)	1,708 %	\$140.00	-1,608 %
5342 Local Travel (Truck)	\$0.00	\$226.00	\$226.00	0 %	\$4,201.38	\$2,699.00	(\$1,502.38)	156 %	\$2,699.00	-56 %
5343 Staff Mileage	\$1,681.68	\$254.00	(\$1,427.68)	55 %	\$8,552.42	\$3,039.00	(\$5,513.42)	281 %	\$3,039.00	-181 %
5355 Furniture/Equipment Purchases	\$0.00	\$0.00	\$0.00	0 %	\$3,347.79	\$0.00	(\$3,347.79)	0 %	\$0.00	0 %
5360 Bank fees and interest	\$404.21	\$83.00	(\$321.21)	40 %	\$12,329.87	\$1,000.00	(\$11,329.87)	1,233 %	\$1,000.00	-1,133 %
5361 Miscellaneous	(\$20.00)	\$0.00	\$20.00	0 %	(\$795.92)	\$0.00	\$795.92	0 %	\$0.00	0 %
5380 Telephone & Communication	\$6,463.58	\$3,928.00	(\$2,535.58)	14 %	\$59,130.63	\$47,139.00	(\$11,991.63)	125 %	\$47,139.00	-25 %
5381 Life Line	\$2,268.00	\$1,583.00	(\$685.00)	12 %	\$13,540.00	\$19,000.00	\$5,460.00	71 %	\$19,000.00	29 %
5382 Cable	\$0.00	\$14,975.00	\$14,975.00	0 %	\$128,952.74	\$179,680.00	\$50,727.26	72 %	\$179,680.00	28 %
5392 Society Development Expense	\$25,105.33	\$0.00	(\$25,105.33)	0 %	\$51,195.02	\$0.00	(\$51,195.02)	0 %	\$0.00	0 %
5395 Boundary SS budget	(\$570,057.30)	\$51,890.00	\$621,947.30	-92 %	\$0.00	\$622,674.00	\$622,674.00	0 %	\$622,674.00	100 %
Total General & Administrative Expenses	(\$464,363.67)	\$96,870.00	\$561,233.67	-40 %	\$600,033.08	\$1,162,406.00	\$562,372.92	52 %	\$1,162,406.00	48 %
Total Expenses	(\$447,688.77)	\$393,761.00	\$841,449.77	-9 %	\$3,564,058.08	\$4,725,073.00	\$1,161,014.92	75 %	\$4,725,073.00	25 %
Results for 2020 Consolidated	\$314,128.01	\$11,617.00	(\$302,511.01)		\$4,241,463.07	\$139,512.00	(\$4,101,951.07)		\$139,512.00	



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: <i>Trinity United Church</i>		DATE: <i>June 30, 2021</i>	
ADDRESS: <i>6011 Doumont Road</i>		PRESIDENT: <i>Donna Bounette</i>	
<i>Nanaimo BC</i>		SENIOR STAFF MEMBER: <i>Doug McBride</i>	
<i>V9T 6G7</i>		POSITION: <i>Treasurer</i>	
		CONTACT: <i>"</i>	
TELEPHONE: <i>250 753 2660</i>		TELEPHONE: <i>250 753 2660</i>	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <i>north Nanaimo</i>			
NO. OF FULL TIME STAFF: <i>1</i>		NO. OF PART TIME STAFF: <i>(will hire 1)</i>	
NO. OF COMMUNITY VOLUNTEERS: <i>2-3 dozen</i>		NO. OF VOLUNTEER HOURS PER YEAR: <i>hundreds!</i>	
CLIENTS SERVED, LAST YEAR: <i>many</i>		CLIENTS SERVED, THIS YEAR (PROJECTED): <i>120</i>	
B.C. SOCIETY ACT REG. NO.: <i>7 Federal Statute</i>		REVENUE CANADA CHARITABLE REG. NO.: <i>88780045 RR 001</i>	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY:	
INCOME <i>75000</i>		<i>Lot 1, DL 236, Wellington, P42114</i>	
EXPENSES: <i>150000</i>		TAX FOLIO NUMBER: <i>38 07864.065</i>	
NEXT YEAR PROJECTED:			
INCOME: <i>90000</i>		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: <i>160000</i>		<i>\$3821.74 x 3281.74</i>	
SIGNATURE: <i>Doug McBride</i>	TITLE/POSITION: <i>Treasurer</i>		DATE: <i>June 30, 2021</i>
<p>NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</p>			

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

A full service church in north Nanaimo in transition from the Nanaimo Ecumenical Centre to our own building.

2. Please list the programs and services provided by your organization.

Religious and social programs for our members and others who choose to join us. We have outreach programs: Loaves & Fishes and Mission & Service of the United Church of Canada.

3. Are you planning to change or add to current programs and services in the future?

Yes planning activities to serve the seniors in north Nanaimo.

4. Please describe the role of volunteers in your organization.

All our work is done by volunteers through our numerous committees.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

none

2021 BUDGET WITH 2020 ACTUAL AND 2019 ACTUAL

	2021 Budget	2020 Actual	2019 Actual
INCOME			
Offering	75 000	71 711.57	88 899.27
Estate		8 968.09	28 774.11
Presbytery			3 750.00
Fundraising		8 871.33	20 165.96
Dinners		3 228.50	11 888.10
Celebration Caterers		4 069.68	2 401.76
Police Choir			1 042.25
Garage Sale			3 180.20
Coffee		348.15	1 653.65
Total Income	75 000	89 550.99	141 589.34
EXPENSES			
Ministerial	96 000	85 010.23	74 222.31
Continuing Education	1 500	1 338.80	1 625.58
Music Director		5 110.00	15 390.00
Music		402.39	574.48
NEC (building, Sarah, Brad)	10 600	42 400.00	62 400.00
Region (Presbytery)	6 000	6 000.00	6 000.00
Telephone	600	553.20	570.85
Website	600	524.16	524.16
Advertising		1 125.99	3 377.93
Administration		1 249.86	2 285.36
Worship	1 300	83.45	1 284.40
Sunday School		382.59	364.67
Library		123.37	170.57
Property Sale		8 858.75	
Total Expenses		153 579.55	168 790.31
SHORTFALL		64 028.56	27 200.97
BANK BALANCE		21 097.50	14 413.37
M & S		5 314.00	7 089.00
L & F		4 300.00	3 213.00

FINANCIAL REPORT

May, 2021

INCOME	May	April	March
Offering	3 262.00	4937.00	4 832.20
Calendars			31.25
Broadview Magazine		225.00	
Total Income	3 262.00	5 162.00	4 863.45

EXPENSES

Ministerial	7 937.03	8 107.54	8 079.81
Choir Director	450.00	360.00	1 170.00
NEC (building, Sarah, Brad)			5 300.00
Region	500.00	500.00	500.00
Telephone	50.00	45.87	45.87
Administration	44.50	181.45	11.34
Property Sale			500.00
Relocation	20 000.00		100.00
Website			524.16
Worship	442.00	442.00	
Broadview Magazine		325.00	
Total Expenses	29 423.53	9 961.86	16 231.18

SHORTFALL/SURPLUS	(26 161.53)	(4 799.86)	(11 367.73)
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Loaves & Fishes	400.00	175.00	265.00
Mission & Service	348.00	348.00	343.00
Transition Fund	(11 551.62)	(11 651.62)	(11 298.60)
ProVision	5 563.58	5 563.58	5 563.58
Planned Giving	35 450.55		30 000.00
Bank Balance	30 986.50	16 597.48	21 750.36
Property Sale			1 961 965.63

FINANCIAL REPORT

March, 2021

INCOME	March	February	January
Offering	4 832.20	5 330.00	6 310.00
Calendars	31.25		67.00
Coffee			50.00
Total Income	4 863.45	5 330.00	6 427.00

EXPENSES

Ministerial	8 079.81	8 087.36	8 078.63
Choir Director	1 170.00		
NEC (building, Sarah, Brad)	5 300.00	5 300.00	5 300.00
Region	500.00	500.00	500.00
Telephone	45.87	44 95	45.87
Administration	11.34	13.50	13.50
Property Sale	500.00		
WorkSafe		87.10	
Relocation	100.00		
Website	524.16		
Worship		221.00	221.00
Total Expenses	16 231.18	14 253.91	14 159.00

SHORTFALL/SURPLUS	(11 367.73)	(8 923.91)	(7 732.00)
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Loaves & Fishes	265.00	280.00	340.00
Mission & Service	343.00	313.00	498.00
Transition Fund	(11 298.60)	(10 762.61)	(10 207.95)
ProVision	5 563.58	5 563.58	5 563.58
Planned Giving	30 000.00		
Bank Balance	21 750.36	3 654.08	7 375.39
Property Sale	1 961 965.63		

DATE OF MEETING September 21, 2021

AUTHORED BY DAVID STEWART, SOCIAL PLANNER

SUBJECT SHORT-TERM RENTAL BYLAW AMENDMENTS

OVERVIEW

Purpose of Report

To amend "Zoning Bylaw 2011 No. 4500" and "Off-Street Parking Regulations Bylaw 2018 No. 7266" in order to regulate and license short-term rental accommodations.

Recommendations

That:

1. "Zoning Amendment Bylaw 2021 No. 4500.186" (To regulate short-term rentals) pass first reading;
2. "Zoning Amendment Bylaw 2021 No. 4500.186" pass second reading;
3. "Off-Street Parking Regulations Amendment Bylaw 2021 No. 7266.01" (To require one parking space for a short-term rental use) pass first reading;
4. "Off-Street Parking Regulations Amendment Bylaw 2021 No. 7266.01" pass second reading; and

That Council:

5. confirm a business licence is required for all short-term rentals, including bed and breakfasts, in Nanaimo; and
6. direct Staff to prepare an explanatory guide and operator declaration form for Nanaimo residents interested in operating a short-term rental, including a bed and breakfast.

BACKGROUND

The review of regulations for short-term rentals (STR) is a direct recommendation of the 2018 Affordable Housing Strategy. On 2020-OCT-26, the City of Nanaimo Governance and Priorities Committee (GPC) received a report and presentation regarding regulating short-term rental accommodation. The report included information on previous consultation, STRs in Nanaimo, and municipal best practices. At the time, Council was presented with a number of options for regulating and licensing short-term rental accommodation. During the meeting, it was moved and seconded that the GPC recommend Council direct Staff to:

1. Prepare amendments to the City of Nanaimo's "Business Licence Bylaw 1998 No. 5351", "City of Nanaimo Zoning Bylaw 2011 No. 4500", and "Off-Street Parking Regulations Bylaw 2018 No. 7266" in order to:
 - a) add a definition to "City of Nanaimo Zoning Bylaw 2011 No. 4500" for "Short-Term Rentals";
 - b) add the definition of "Permanent Resident";
 - c) permit short-term rentals in Residential, Commercial, Downtown, and Corridor zones where the operator is a permanent resident of the dwelling unit or suite;

- d) apply existing limits on the number of guests and guestrooms permitted within a bed and breakfast to all short-term rentals;
 - e) continue to allow short-term rental guestrooms within a secondary suite provided the total number of long- and/or short-term rental rooms does not exceed two per dwelling unit (house and suite);
 - f) require a business licence for all short-term rentals and bed and breakfasts within the City of Nanaimo based on proof of residency (including two of the following: voter registration, income tax returns, British Columbia driver's licence, British Columbia medical services card, Home Owner Grant application, and British Columbia identification card); and
 - g) require one additional parking space for each short-term rental.
2. Prepare an explanatory guide and operator declaration form for short-term rentals that outlines short-term rental operator requirements, including providing contact information to Staff and neighbouring residences where the owner can be reached within 24 hours.
3. Consult further with stakeholders and the public regarding Council's recommended option before returning to Council with bylaw amendments.

DISCUSSION

In response to Council's direction, Staff have consulted further with stakeholders and the public regarding Council's recommended option to permit licensed short-term rentals where the operator is a permanent resident of the dwelling unit or suite.

Following consultation, Staff have prepared amendments to the "City of Nanaimo Zoning Bylaw 2011 No. 4500" (the "Zoning Bylaw") and "Off-Street Parking Regulations Bylaw 2018 No. 7266" (the "Off-Street Parking Bylaw") for Council's consideration.

Consultation Summary

Prior to the 2020-OCT-26 GPC report, Staff undertook a consultation process for the STR review that included:

- Direct stakeholder engagement with Tourism Nanaimo/Vancouver Island, the hotel industry, and the Nanaimo Neighbourhood Network;
- A pre-COVID-19 public open house with approximately 40 attendees; and
- An online survey with 86 responses.

During the 2020-OCT-26 GPC meeting, Council requested Staff consult further with stakeholders and the public regarding Council's recommended option before returning to Council with bylaw amendments.

Following Council's direction, Staff launched a revised STR survey using the REIMAGINE Nanaimo engagement platform that was open between 2021-APR-07 and 2021-MAY-12 (see Attachment A). The survey focused on gauging public support for the proposed land use and business licence recommendations related to the regulation of short-term rental accommodation. A total of 484 people responded to the survey, with 461 completing all questions. It should be noted that the majority – 387 (80%) – of the 487 survey respondents

indicated they were home owners, with a smaller proportion – 93 (19%) renters – and a remaining 7 (1%) either selecting the ‘other’ category or not completing the question. This means the overall total responses are more reflective of the view of home owners versus renters.

The survey asked respondents to identify if they operate or plan to operate an STR and if they own or rent their home. A total of 196 respondents (41%) noted they either operate or plan to operate an STR. Given the significant percentage of respondents currently or interested in operating an STR, as well as the difference in participation rates between renters and owners, the results were summarized to include the following categories: all responses, STR operator responses, non-STR-operator responses and renter-only responses.

A significantly higher proportion of STR operators (84%) compared to non-STR operators (53%) supported allowing an STR rental of an entire home where the STR dwelling unit or suite is the primary residence of the STR operator. Only 44% of renters support allowing STR rental in an entire home.

A higher proportion of non-STR operators – 65% (66% for renters only) – compared to 53% of STR operators supported maintaining existing guestroom limits. A lower proportion of non-STR operators supported allowing STRs in secondary suites (55%) versus STR operators (89%), this number was even lower (45%) among renters. Finally, a significantly higher proportion of non-STR operators – 77% (82% for renters) – versus 23% of STR operators supported the business licence requirement.

The STR survey was launched concurrently with separate renter and landlord surveys. The landlord survey, directed at current rental property owners and managers, included the following question about STRs: “Do you, or have you ever considered renting out some or all of your units as short-term rentals?” Of the 243 respondents who completed this question, 23 (9%) already own or manage an STR and another 80 (33%) are considering converting their long-term rental to an STR. The remaining 140 (58%) indicated they do not have any interest in operating an STR.

The renter survey did not include any direct questions regarding STRs; however, STRs were frequently mentioned within the respondents’ comments (see Attachment B - Renter Survey - STR comments). Respondents noted a connection between STRs and the lack of available and affordable rentals in the city.

In addition to the survey, Staff held discussions by phone or Zoom with 21 interested stakeholders, including existing and future STR operators, the Nanaimo Hospitality Association, Vancouver Island University (VIU), the Nanaimo Regional General Hospital (NRGH), and the Nanaimo Family Life Association. A summary of these discussions is included in Attachment C - Stakeholder Feedback Summary

Proposed Zoning Bylaw Amendments

The proposed amendments will add the following definition of Short-Term Rental to the Zoning Bylaw:

Short-Term Rental: means the temporary rental (less than 30 consecutive days) of a portion of or the entire dwelling unit, secondary suite or room located on a property that is zoned to permit residential use. This definition specifically includes Bed and Breakfast.

The proposed Zoning Bylaw amendments are consistent with the Staff and Council recommendation within the 2020-OCT-26 GPC report. The amendments, if adopted, will permit the short-term rental of an entire dwelling unit or a portion of the unit provided the STR is located within the owner's primary residence. Tenants will not be able to operate short-term rentals due to challenges associated with enforcement, operator accountability, and obtaining property owner permission. Primary residence is defined within the amendment bylaw as follows:

Primary Residence: means the dwelling unit that a person resides in for at least eight months per calendar year, and that a person declares for legal purposes, including voter registration, filing of income taxes, British Columbia Driver's Licence, British Columbia Medical Services Card, Home Owner Grant, and British Columbia Identification Card.

In other words, Nanaimo residents will be permitted to rent out the entire home they own and live in on a temporary basis (maximum four months a year).

The maximum number of bedrooms that may be rented as a short-term rental will continue to be limited to no more than two guest rooms and four guests, including secondary suites, in most residential zones; and four guestrooms and six guests in commercial and multiple-family zones. As such, while property owners would be permitted to rent out their entire primary residence as a short-term rental, the number of guests and guest rooms available for rent as an STR would be limited.

Parking Requirements

The existing Off-Street Parking Bylaw requires one parking space per sleeping unit used as a bed and breakfast (B&B). The proposed bylaw amendment will replace this requirement by requiring all STRs, including B&Bs, to provide one off-street parking space per rental booking. This means that one extra parking spot would be required for the booking/rental of an entire dwelling unit to one person/family regardless of the number of guestrooms. If the dwelling unit is rented as multiple, separately bookable guestrooms, a separate parking space will be required for each guestroom.

Business Licence Bylaw

B&Bs are not currently required to obtain a business licence in the city of Nanaimo. Going forward, Staff are recommending that business licences be required for all STRs (including B&Bs) to allow for better monitoring and enforcement. It is recommended that the annual \$165 fee for the majority of Nanaimo business licences, including for hotels and home-based businesses, would be applied to STRs. All STRs that apply for a business licence will receive an explanatory guide and be required to complete an operator declaration form. AirBnB staff

have confirmed the platform can add a field for a business licence, but will not make the field mandatory or enforce business licensing or other municipal regulations.

The “Business Licence Bylaw 1998 No. 5351” (the “Business Licence Bylaw”) states that “any business entity carrying on business in Nanaimo must hold a valid City of Nanaimo business licence.” The definition of “business” in the bylaw states: “means carrying on a commercial or industrial undertaking of any kind or providing professional, personal or other services for the purpose of gain or profit, but does not include an activity carried on by the government, its agencies or government-owned corporations.” This definition of “business” can clearly include STRs and B&Bs. As such, changes to the Business Licence Bylaw are not needed in order to require STRs and B&Bs to obtain a business licence.

Explanatory Guide and Operator Declaration Form

The GPC recommendation included the preparation of an explanatory guide that outlines STR requirements and an operator declaration form.

The declaration form will include a safety compliance checklist. This would be in lieu of requiring building, fire building, and fire safety inspections as part of the business licence application process.

Staff are recommending Council direct Staff to bring forward an STR guide and declaration form for endorsement immediately following the adoption of the Zoning Bylaw and Off-Street Parking Bylaw amendments. The guide will include the following:

- Building and fire safety requirements;
- Zoning regulations;
- Parking requirements; and
- Operational best practices, including how to respond to neighbourhood concerns and manage disruptive guests.

All STR business licence applicants will be required to sign a declaration form confirming they have:

- Provided proof of primary residency status and confirmed they have read the guide;
- Completed a building and fire safety compliance checklist; and
- Provided a 24-hour owner contact for City Staff and neighbouring residences.

AirBnB have confirmed they can link the guidelines within their platform.

Enforcement

Currently, City of Nanaimo Staff have been enforcing illegal STRs on a complaint basis, and it is recommended that this approach be continued. Active enforcement would require additional resources for more bylaw officers and/or tools such as compliance monitoring software. Based on a review of the costs of active enforcement, it is not considered to be an effective use of resources to address the anticipated scale of potential problems.

If Council wishes Staff to pursue further enforcement measures to STR compliance and licensing, they may consider directing Staff to purchase a licence for compliance monitoring

software to monitor STR listings on common online platforms, such as AirBnB and VRBO. Compliance monitoring programs, such as Host Compliance, can maintain an address inventory of STRs in the municipality for an additional fee. Programs can also monitor rental activity, assist with enforcement by generating compliance letters, and maintain a 24/7 STR neighbourhood complaint hotline to respond to neighbourhood concerns. The fee for this software varies based on the number of STRs in the city and the software and features included, and can range from between \$20,000 to \$60,000 annually.

OPTIONS

1. That:

1. "Zoning Amendment Bylaw 2021 No. 4500.186" (To regulate short-term rentals) pass first reading;
2. "Zoning Amendment Bylaw 2021 No. 4500.186" pass second reading;
3. "Off-Street Parking Regulations Amendment Bylaw 2021 No. 7266.01" (To require one parking space per short-term rental) pass first reading;
4. "Off-Street Parking Regulations Amendment Bylaw 2021 No. 7266.01" pass second reading;
5. "Off-Street Parking Regulations Amendment Bylaw 2021 No. 7266.01" pass third reading; and

That Council:

6. confirm a business licence is required for all short-term rentals, including bed and breakfasts, in Nanaimo; and
7. direct Staff to prepare an explanatory guide and operator declaration form for Nanaimo residents interested in operating a short-term rental.
 - Advantages: The proposed regulations will allow the City to better regulate short-term accommodation and protect the rental market by only allowing property owners to rent out a portion or all of their primary residence on a short-term basis, while not allowing short-term rentals of any additional residences.
 - Disadvantages: Permitting the short-term rental of secondary suites and entire homes, even in owner-occupied homes, may still impact the availability of long-term rentals in Nanaimo.
 - Financial Implications: The \$165 business licence fee will generate additional revenue; however, this may be offset by the cost of additional Staff time to process licences.

2. That Council provide alternative direction.

- Advantages: A number of alternative options were included within the 2020-OCT-26 GPC report with an evaluation of their advantages and disadvantages.
- Disadvantages: If Council chooses to support a more permissive option, such as allowing STR operators to have STRs on multiple properties, it may negatively impact the long-term rental market, impact neighbours, and permit unfair competition for hotel owners. Alternatively, if Council supports a stricter option, such as prohibiting entire home rental in any context or not allowing STRs at all, it may limit vacation accommodation options available in the city and could result in increased enforcement costs, should STR operators continue operating illegally and the City take a more active enforcement role.

SUMMARY POINTS

- Staff have prepared amendments to the Zoning Bylaw and Off-Street Parking Regulations Bylaw to regulate short-term rental accommodation.
- If the amendment bylaws are adopted, Nanaimo residents will be permitted to rent out part or all of the home they own and live in on a short-term basis, but STR operators will continue to be prohibited from renting out multiple properties that are not their permanent/primary residence.
- All short-term rental accommodations, including bed and breakfasts, will be required to obtain a business licence and declare that they meet life-safety measures.

ATTACHMENTS:

ATTACHMENT A: Survey Response Summary, 2021-APR-07 and 2021-MAY-12

ATTACHMENT B: Renter Survey STR comments, 2021-APR-07 and 2021-MAY-12

ATTACHMENT C (Part 1/Part 2): Stakeholder Feedback Summary including Hospitality Association Response

“Zoning Amendment Bylaw 2021 No. 4500.186”

“Off-Street Parking Regulations Amendment Bylaw 2021 No. 7266.01”

Submitted by:

Lisa Bhopalsingh
Manager, Community Planning

Lainya Rowett
Manager, Current Planning

Concurrence by:

Bill Corsan
Director, Community Development

Jeremy Holm
Director, Development Approvals

Dale Lindsay
General Manager, Development Services

Short-Term Rental Survey

Total Survey Respondents: 487



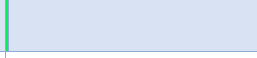
* Note not all respondents answered every question*

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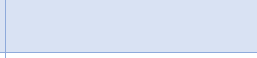
1. Do you own or rent where you currently live?

Respondents: 484



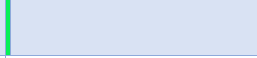
All responses

Choice	Percentage	Count	
Own	79.96%	387	
Rent	19.21%	93	
Other	0.83%	4	
Total	100%	484	

STR operators

Choice	Percentage	Count	
Own	96.43%	189	
Rent	3.57%	7	
Other	0.00%	0	
Total	100%	196	

Non- STR operators



Choice	Percentage	Count	
Own	68.42%	195	
Rent	30.18%	86	
Other	1.40%	4	
Total	100%	285	

#	Respondent	Other
2	50.92.34.100	both
3	205.250.65.128	Live with family
4	24.69.116.94	owned by parent. Living with parent



2. Are you currently a short-term rental operator or have plans to become an STR operator?

Respondents: 481

All responses

Choice	Percentage	Count	
Yes	40.75%	196	
No	59.25%	285	
Total	100%	481	


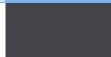
Renters only

Choice	Percentage	Count	
Yes	7.53%	7	
No	92.47%	86	
Total	100%	93	

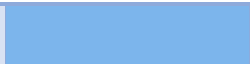
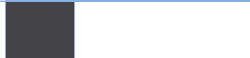
3. The City of Nanaimo currently recognizes and permits Bed and Breakfasts (room rentals within single-family homes); however, the bylaw does not currently recognize other types of short-term rentals, such as the rental of an entire home or apartment. Do you support the City of Nanaimo including the following definition of Short-Term Rental within Zoning Bylaw 4500: Short-Term Rental (STR) refers to the short-term (less than 30 days) rental of an entire residential dwelling, suite or room located on a residentially zoned property.

Respondents: 469



All responses

Choice	Percentage	Count	
Yes	65.88%	309	
No	34.12%	160	
Total	100%	469	



STR operators only

Choice	Percentage	Count	
Yes	78.01%	149	
No	21.99%	42	
Total	100%	191	

Non- STR operators

Choice	Percentage	Count	
Yes	57.45%	158	
No	42.55%	117	
Total	100%	275	

Renters Only

Choice	Percentage	Count	
Yes	56.32%	49	
No	43.68%	38	
Total	100%	87	

All comments

#	Yes
3	But short term rentals should not be allowed
4	I support
5	Provided parking is adequate not on the street
6	provided the owner lives on property, or close enough to deal with any complaints from neighbours.
7	I agree that short term rentals should be allowed in entire homes
8	Why 30 days? 15? 60?
9	I am fine as long as the owner is living on the property
10	I have no issue with AirBnB or whatever allowed in Nanaimo as long as there are regulation set up that protect LTR and put their accomodations above a financial venture of someone else. Affordable available housing is more of a public interest that someone's additional income.

11	not enough information in this survey to say
12	Please allow STR of travel trailers that are in good condition and properly hooked up to water and electricity inside the property.
13	Though some STR are more than 30 days



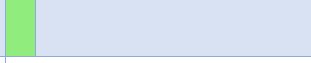
#	No
1	less than 30 days is too short.
2	moderate income people need options other than expensive hotels.
3	This will directly impact the already crisis level vacancy rates. Metro Vancouver has entire apt buildings w/all units designated as short term rentals. This will eventually happen here.
4	I disagree with entire dwellings being short-term rentals.
5	Not if it causes long-term renters to be denied. YES if it opens up MORE rental spaces.
6	Bad idea, will put more pressure on rentals
7	There should be no STR permitted unless approved by all next door neighbors since they are the ones most affected by the additional noise and traffic.
8	Not when it is in part of a home when the owner concurrently lives in the home.
9	STR should be banned in residential neighborhoods
10	30 days is too long to be considered a short term rental. It takes the property out of the market for regular renters.
11	should not include entire house or suite not attached to residence
12	More regulation is not necessary
13	owners businedd
14	How will you deal with the vacancy rate if you do this? Long term renters will be homeless people. Homeless people will cost you more.
15	could mean a month of vacationers on a residential street. These people are on holidays. We dont put hotels on residential streets. We have ample reasonable priced motels in nanaimo. Lets support business please.
16	I consider STR to be a separate building from the main residence.
17	Not ok with entire dwelling rentals - harms long term rental
19	Short term rentals, without strict regulation, takes much needed housing away from the locals who need it. This has been shown in many cities.
20	There should be no time restriction
21	Allowing one property to be rented out without restraints could arbitrarily allow owners to change the conditions and environment of a property or neighborhood.
22	Concern about how a suite is defined and whether a suite in a home can be rented by the owner of the home if the definition does not include the suite portion as part of the primary residence.

23	I think there should be an option for people to rent an apartment for a minimum of a week at a time. Families arrive from out of town and need a place to stay. Workers for Harmac and other companies arrive for shorter periods and the companies would like to have a regular place for their employees to stay.
24	Some short term rentals might be month to month. For example, Canadian snowbirds staying 1-2 months, or remote Island residents coming to Nanaimo to give birth (6 weeks) or other medical situations requiring more than 30 days stay.



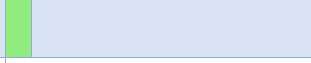
4. Staff's recommendation is to allow STRs in an entire home where the STR dwelling unit or suite is the primary residence of the STR operator. Primary Residence refers to the home where the operator lives as an owner or tenant for at least 8 months per calendar year, and which is used for bills, identification, taxes, and insurance. Do you support allowing a STR rental in an entire home where the operator is a permanent resident of the dwelling unit or unit?

All responses


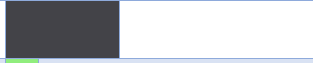
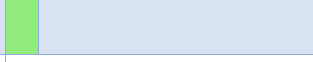
Respondents: 470

Choice	Percentage	Count	
Yes	66.17%	311	
No	24.26%	114	
Unsure	9.57%	45	
Total	100%	470	




STR operators only

Choice	Percentage	Count	
Yes	84.46%	163	
No	7.25%	14	
Unsure	8.29%	16	
Total	100%	193	

Non-STR operators

Choice	Percentage	Count	
Yes	53.09%	146	
No	36.36%	100	
Unsure	10.55%	29	
Total	100%	275	

Renters Only

Choice	Percentage	Count	
Yes	43.82%	39	
No	41.57%	37	
Unsure	14.61%	13	
Total	100%	89	

All comments

#	Yes
3	But use 6 months per year
4	Reduce residency from 8 to 6 months.
5	Where they are permanent resident or not
6	STR's should be the complete choice of the homeowner not the government.
7	Time limits and not too many in a neighbourhood
8	Also should be allowed if the operator does not live there.
9	It is their home
10	Good idea, allows occupation while away
12	but should also be if not primary residence
13	This is a good regulation that means a property cannot be exclusively, or even mostly, a STR.
15	Y also for secondary property owners
16	I disagree with 8 months. Alot of people live away half the year. This is their house. They should be able to do what they want with it.

17	Max 1 rental unit
18	excluding Stratas
19	8 months is generous

#	No
1	Prefer privacy when staying elsewhere.
2	leading question stop taking away property rights
3	Owner should not need to be there majority of the time
4	This still leads to more traffic and noise and people taking up parking. It's awful to live beside one.
5	As a neighbor, this means people coming and going and we have no idea who they are. Terrible for building any type of community.
6	Owner should be there 12 months
7	Too much noise and parking issues, for the neighbours to deal with.
8	STR should be allowed if owner occupies any portion of the house
9	short term rentals have made it impossible for local people to afford rent. STR should be either made really expensive for people to get in on or made undesirable choice for the home owners. But make sure you differentiate the difference between a Bed n breakfast & an Air B n B. Bed in breakfasts are a staple in the tourism industry.
10	Short term rentals should never be permitted in residences
11	STR should be allowed regardless of owner occupancy
12	This is going to get abused and manipulated
13	I do not support this because I do not have confidence that the 8 months would be monitored and enforced.
14	Ban all STRs
15	No. I have a property I do not live in that I rent to VIU students. It is often vacant for the summer months. Allowing STR of that property would ease the pressure on hotels, allow an otherwise vacant property to see use, and make it less likely that I sell the property.
16	You dont enforce any bylaws now with air bnb and you wont with this
17	I do not support having a requirement for the property to be the operators primary residence.
18	Again, how will you control the already dismal rental vacancy
19	People in Vancouver falsify this easily. They go "home" for inspections, keep an "office" there for appearance. Staff's recommendation is ill-advised and naive.
20	You should allow short term rentals in secondary suites and vacation properties.
21	How do you enforce this? Living somewhere on paper is not hard..

22	parking & parties issues in residential neighbourhood
23	They should be allowed whether or not the the operator lives there
24	Again, enables selfish exploitation at expense of property or neighborhood.
25	I have just retired and purchased a condo downtown in addition to my home. At present, it is a business investment providing critical income. It is also a form of insurance for me that I can downsize easily to a nice condo if my house becomes too much work. I like meeting people and providing accommodation and insight into Nanaimo. I'd like to be able to rent the condo out for one week at a time.

#	Unsure
1	8 months is two academic terms
2	Only if it also includes the ability to rent the whole home and not just a room or suite. I personally prefer to rent Air bnb's where I have the whole place to myself and some privacy.
3	It depends on if the owner moves out of the property during the rental which takes up potential rental property elsewhere. Do whatever is needed to keep rental housing available.
4	What checks would be in place to ensure that the owner is actually present?
5	I would like the 8 months increased to 10.
6	I am okay if they are offering them as short-term rentals, but not as AirBnB's. Any homes or suites that are vacant for more than four months out of the calendar year should be long-term rentals
7	I support a STR whre the owner is in full time residence. for example a suite or room in a house similar to a bed and breakfast. I have concerns about renting the whole house when the owner is not there. Hard to police the 8 month rule. Often becomes a " party house " if the owner is absent thus disturbing the neighbours.. Am against not having at least the 8 month rule. This would take away rental supply
8	I feel this is a trick question - please go to question 3 for my answer - I support the entire residence being rented out and don't care if the owner lives there and yes it can be for under 30 days!
9	We support STR in legal suites that Owners own, but live adjacent to/above/ or below on the owners property.
10	I support short term rentals for legal suites that are attached to the owner's property (two separate dwelling on one property)
11	I suspect enforcement would be difficult
12	Question is unclear. I believe that there should be no requirement for a property to be owner occupied.
13	Not a very clear question
14	not enough information in this survey to say
15	If the owner/occupier of the home and suite can be the same person. Just because there is a 'suite' in a home does not mean that it is not part of the main home and can still be used by the

main home owner. The suite should be considered part of the main home and thus eligible for rental.


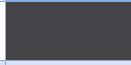
16 I support, but hope that parking, noise etc. implications are considered.

17 STR should be allowed in part or whole of any residence occupied or not by the owner.


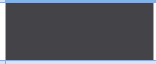
5. Currently the Zoning Bylaw limits the number of guests and guestrooms permitted within a Bed and Breakfast to 2 guest rooms and 4 guests in most residential zones and 4 guestrooms and 6 guests in commercial and multiple family zones. Staff are recommending these limits also be applied to all STRs, including entire home rentals. Do you agree with continuing to apply the existing limits for numbers of guests and guestrooms?

Respondents: 464


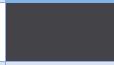
All responses

Choice	Percentage	Count	
Yes	59.70%	277	
No	40.30%	187	
Total	100%	464	


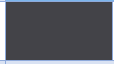
STR operators only

Choice	Percentage	Count	
Yes	52.60%	101	
No	47.40%	91	
Total	100%	192	

Non-STR operators

Choice	Percentage	Count	
Yes	64.81%	175	
No	35.19%	95	
Total	100%	270	

Renters only

Choice	Percentage	Count	
Yes	65.88%	56	
No	34.12%	29	
Total	100%	85	

All comments

#	Yes
2	Increasing this limit will directly impact local neighbourhoods and the social culture/relationships and likely negatively impact the sense of "community".
3	Might as well but what difference does it make
4	only if its made an undesirable option
5	This statement is confusing. Are 2 guest rooms the equivalent of 2 suites or one suite that holds 4 people?
6	Short term is not inexpensive which is what people wsnt
7	If that means 4 adults. For example telling a family with two parents that max 3 children is not reasonablen
9	Yeah, i don't care how many people can rent as long as the owners financial venture is put after ensuring affordable, available housing for residents first
10	I think so, but I'm not sure how this would apply in entire home rentals. Does this mean that you cannot rent your entire home if it has more than 2 rooms in it?

#	No
1	No limits
2	stop taking away property rights this is not your job
3	This would hurt families of 5 or more who need a short term place to live
4	This could negatively impact the STR guests - considering family size and young ST renters (many of them need to joint rent to be able to afford)
5	Limiting is not necessary
6	we need long term rental protection not more short term rentals.
7	Don't limit
8	Allow up to 6 guests
9	Permit use of all bedrooms and persons that can be accomodated
10	Number of guests per room should be a bit higher to allow for families with more than two kids
11	Large homes can accomodate more
12	Why do you want to exclude families?
13	Should allow more people for entire home's. Should be scalable for number of bedrooms in house.
14	Increase number of rooms for BnB and str
15	4 guests or two rentals in one home should not be allowed




16	Owners should be allowed to set limits within reason if they have a business license
17	Too limiting
18	Meh. If we lose a rental space for residents of Nanaimo, then it doesn't really matter how many people are staying there, that spot is lost to long-term rental.
19	Should be higher
20	Remove the limits
21	As a traveler and user of these services this would be very limiting if myself and some friends wanted to rent a house for a weekend to save money on our trip to the city.
22	If you have a room with, eg, a couple of bunk beds for kids you should not be limited to 2 kids for that room.
23	I don't believe the city needs to regulate this
24	The limit should be 1 room, 2 guests
25	zero guests - zero STRs
26	No limits
27	Many people choose short term stays as a family get together - often two families and can easily be a 8-10 person accomodation requirement.
28	depends on size of home and property
29	Not all homes and neighbourhoods are created equal.
30	You dont control it now and wont in the future
31	The existing limits should be lifted
32	This number should be increased to allow for rentals of entire homes. It may be difficult for people to try to 'lock off' portions of their homes to accommodate otherwise. Should not be penalized for having a bigger home.
33	still too high in residential neighbourhoods
34	To me this would depend on the size of the house
35	Most homes have 3 or more bedrooms
36	should allow 2 guests per room
37	i think it is up to the property owner to the maximum numner of people they will accept, and of course they must be easily reachable in order to assist with any issues that may arrise with their guests.
38	More guests should be allowed as some families have more than 4-6people.
39	Increase
40	Would you limit how many people can live in a family home?
41	Discriminates against families who want to stay together. Leave it up to the owner to manage guest number based on particulars.

42	It should be the amount of total bedrooms or sleeping accommodations. What if a family has more than 2 kids?
43	Should be a little more.
44	It should depend on the size of the property and at the discretion of the owner.
45	This should be up to the owner.
46	Some families are bigger than 4 ie. I have 5 daughters and including their spouses would put us at 10 people so a family trip would be out of range.
47	If you're going to allow STRs, larger houses should be included.
48	Often we rent to multi generational families... 2 grandparents, 2 parents and some kids
49	To high a limit in multiple family
50	Family's are going to be renting the STR's so the the regulations need to allow for the size of a family.
51	I think the number should be 10
52	If a visiting family is larger than four people the four person limit shouldn't apply.
53	STR (as defined at less than 30 days) should not be allowed.
54	not enough information in this survey to say
55	That is crazy. That means two families (kids included) cannot rent an STR together for a weekend. Expenses are very high and often a single family cannot pay the expense on their own.
56	As a family with three children we really struggle to find accommodation. I think allowing two adults and three minors is reasonable.
57	If the STR applies to the entire home and the home has more than 2 rooms (in residential zones) then all rooms should be able to be included. 4 guests may also not make sense for the same reason. Perhaps saying 2 guests per guest room would be more reasonable.
58	A large primary house is a perfect place for a family to stay instead of a hotel or several hotel rooms and if the limit is 4 people in a 6 bedroom house when the owner is away that makes no sense.
59	If a unit has multiple bedrooms and can comfortably house more exceeding the current limits I believe an amendment should be considered.
60	What good comes from enforcing this arbitrary limits?
61	I have 4 children, so we are a family of 6. I think the number should be higher.
62	1 room 2 guests
63	Certain families would be unable to secure STR with this in place.
64	These, at times are used as central family meeting points and a whole home that can accomodate more people should be allowed.
65	I think the limitation on guests and guest rooms should be a function of available parking. It is lack of parking overflowing to in front of neighboring that had the potential to upset neighbors. So if there is lots of room for parking why not allow more guests.
66	I think 2 rooms up to 4 guests max is more reasonable for families with children




67	permit 6 guests
68	you are not taking into consideration accompanying children or in-laws
69	I would assume 2 guests per bedroom so with 4 rooms - allow for 8 guests
70	two people per bedroom regardless of the size of the home should be allowed

6. Currently, Bed and Breakfasts are permitted within secondary suites provided the total number of long- and/or short-term rental rooms does not exceed two per dwelling unit (house and suite). Do you support continuing to permit STRs including Bed and Breakfasts within a secondary suite?


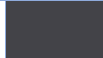

All Responses

Choice	Percentage	Count	
Yes	69.00%	325	
No	19.75%	93	
Unsure	11.25%	53	
Total	100%	471	

STR Operators

Choice	Percentage	Count	
Yes	89.06%	171	
No	3.13%	6	
Unsure	7.81%	15	
Total	100%	192	

Non- STR operators

Choice	Percentage	Count	
Yes	54.87%	152	
No	31.41%	87	
Unsure	13.72%	38	
Total	100%	277	

Renters only

Choice	Percentage	Count	
Yes	44.94%	40	
No	35.96%	32	
Unsure	19.10%	17	
Total	100%	89	

All comments

#	Yes
3	I would like to see 3
4	STR should be allowed in either the primary or secondary suite
5	only if its made an undesirable option
6	Of course
7	Permit and remove the limits
8	All sort term renatals should be allowed
9	Yes, but the city needs to monitor landlords to ensure that they are abiding by this rule
10	But Only one secondary suite should be allowed per dwelling.
11	Only one per residence
12	I would also like to see an allowance of having two suites and a primary dwelling for the operator.
13	But the amount of persons permitted should be based on sleep capacity. Some secondary suites have 3 rooms.
15	As long as #5 above is followed
16	See above
17	But also if the bed and breakfast or short term rental is contained within the main residence.
18	Stricter

#	No
1	this will remove affordable LTR housing units



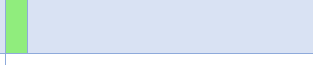
2	That's restrictive and seems to defeat the purpose of the business model. What if a family wants to run an Air bnb in their secondary suite? What if the secondary suite has two bedrooms? Can it not be rented out to four people?
3	Should rent that out long term, what a waste
4	We have a massive housing shortage.
5	No STR in secondary suites
6	only if you want to intensify the LTR crisis
7	You wont restrict this now and wont in the future
8	Increase rental vacancy! Housing as a commodity is less important than housing actual residents
9	our commercial hotels need the business. please support them
10	unless approved by the homeowner as well
11	Unless the suites are only going to be vacant for less than 4 months out of the calendar year, these suites should be a part of the regular rental market.
12	I think there should only be one short term rental per dwelling
13	We need housing for Nanaimo residents
14	If the owner is living on the property and the property is large, more than two rental rooms should be allowed. For seniors, this may allow them to continue living on their property. House Insurance, building supplies, and the cost of tradespeople have gone through the roof. It is expensive to live on your own property and costs need to be covered. The costs only seem to be increasing.

# Unsure	
1	ONLY if the owner lives within the same property. Otherwise, it would encourage the trend where income property owners re-designate long-term rentals as short term - thereby further reducing city occupancy rates further. It seems likely that management of these sites will be left to the renters themselves as owners are often absent.
2	Whatever it takes to protect LTRs until the housing crisis is resolved.
3	only if owner/operator lives there
4	We have parking issues due to a couple of these in our neighborhood
5	Not if suite and house are rented at the same time
6	please refer to my answer to question 3
7	not enough information in this survey to say


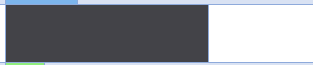
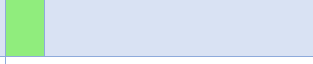
7. Bed and Breakfasts and other STRs do not currently require business licences in the City of Nanaimo. Based on the recommendation of the Affordable Housing Strategy and previous engagement work, Staff are recommending that business licences be required for STRs including Bed and Breakfasts. Do you support requiring business licences for STRs?

All responses


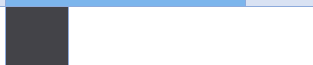

Respondents: 472

Choice	Percentage	Count	
Yes	54.66%	258	
No	38.35%	181	
Unsure	6.99%	33	
Total	100%	472	




STR operators

Choice	Percentage	Count	
Yes	22.80%	44	
No	64.77%	125	
Unsure	12.44%	24	
Total	100%	193	

Non- STR operators

Choice	Percentage	Count	
Yes	76.90%	213	
No	19.86%	55	
Unsure	3.25%	9	
Total	100%	277	

Renters only

Choice	Percentage	Count	
Yes	81.82%	72	
No	13.64%	12	
Unsure	4.55%	4	
Total	100%	88	

All comments

#	Yes
3	It possibly adds to the sense of responsibility to the owner.
4	best way to track them
5	A licence makes sense. But nothing ridiculous
6	need to be taxed heavily to encourage owners to rent long term lease
7	If they must exist they should be licensed and taxed higher. Surrounding neighbors should be under a reduced tax rate. It is truly unnerving to live beside people that you have no idea who they are coming and going all the time. It can turn a quiet area into a noisy place. It's really awful.
8	Neighbors should pay less taxes as we now have to put up with more noise and traffic etc.
9	As long as the fee is the minimum amount.
10	All short term rentals should be banned
11	Most important yes of all.
12	Yes its a buisness they should be licenced.
13	Absolutely
14	Strongly support this. Taxes should be adjusted as such. Homes with businesses should pay higher tax rates. These businesses increase traffic and strain infrastructure.
15	I believe this is very important.
16	Theyre operating it as a business.
17	But you need to enforce all rules as well
18	If you're going to do it then yes
19	These are affordable and generate reasonable city revenue. Perhaps the parking considerations may be reduced or reconsidered for eligible STRs.
20	on par with commercial hotel and motels

21	Absolutely!
22	Unlike long-term rentals which are helping house Nanaimoites, this is a purely business move for vacationers. They should definitely be licensed as such.
23	Feel VERY strongly about this.
24	For standards to be applied
25	I have business license on mine, and I pay the local PST and MRDT tax on my listing which is on the Sunshine Coast.
26	I think it is reasonable to require a business license.
27	I think it is a legit business. And should be required to have a license. I do not think there should be a cap on how many are issued.
29	This should absolutely be mandatory. It allows the city to know just how much housing stock is used as STRs, and it generates funds to pay for the city's work on this issue.
30	It's a business is it not? You could put stipulations saying that if the property is used as STR more than x times per month or year than a BL is required.
31	Absolutely!
32	Selling space is a business.
33	People making income from STR should be forced to report income on their taxes. Forcing a business licence would give the city more recourse for those breaking the rules.
34	Absolutely
35	Requiring a licence may keep landlords accountable and the income made should be taxable.
36	B and B's and STR's must be monitored. Licensing these accommodations is only a money grab unless there is staffing to follow up on complaints and to do spot inspections. There have been several illegal B and B's on Protection Island. There are a couple of excellent B. and B's that get tarnished by poorly run and illegal units.
37	for sure

#	No
1	stop trying to add new taxes and taking away property rights this is not your job
2	Nonsense. This seems like a money-grab. Long-term landlords don't need a business license. Income from rental properties is suitably taxed.
3	bed and breakfasts are not the issue in BC. Issue is with Air BnB just ban them city wide
4	I'm taxed enough thank you
5	Business licence will only make things worse, and discourage people from renting at all.
6	mainly because in my situation I am not in competition with motels, hotels, etc
7	What does a business license have to do with affordable homes
8	It's a money-grab

9	Just a money grab
10	Its more paper and regulations and costs.
11	the idea for most of us is to use the STR on occasion not a full time business.
12	The home is already taxed
13	More beurocracy for the limited STR days and we already pay the occupancy and income taxes.
14	Lodging is a human right, do you guys need your mitts in every single thing possible?
15	not of the owner is a current occupant.
16	We already pay hefty property tax, don't need more paper pusher taxes.
17	Affordable housing will only be affordable if the province or municipality subsidies it
18	no licenses should be required
19	live next to set of B+B homes / they operate well
20	This should be required only if a business licence is also require for long term rentals as well.
21	business licenses are capitalistic in nature
22	I'm not sure what's involved in a business license (fees and rules I'm assuming) but I don't think it is fair to the home owner if they are going to be required to jump through more hoops or pay fees to help house people in STRs or B&Bs.
23	More paperwork for little benefit.
24	Business licencing will not provide any releif to Affordable housing.
25	How would you differentiate between non paying guests and paying guests? And why would you need to? Are you next going to require business licences to sell used goods on Kijiji and Craig's list? Surely staff resources could be put to better use.



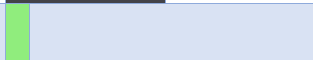
# Unsure	
1	Within limits. That is: if someone only rents out 3-4 times a year, I don't think a license should be required/ I am anxious about the cost and oversight. I would need more details to answer. If the cost was
2	not too high and the oversight not too onerous, I would be supportive, because I see the value in being able to keep track and know what's going on in our city
3	Depends on License cost
4	We are not in the city
5	How difficult is it to get a business license? What benefit to the city is there in requiring licenses?
6	License fees should be low.

7	As long as the expectations of the building licence is realistic. If owners provide food, then it is realistic that they take a Food Safe course. Short workshops or online courses on how to manage a B&B business would help support owners to do a good job hosting.
8	Why or why not?

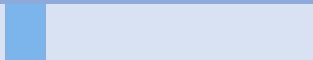
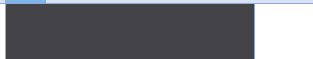
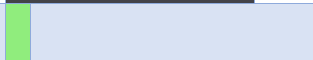
8. The City of Nanaimo currently responds to illegal STRs on a complaint only basis. Some other municipalities take a more active enforcement approach including subscribing to software to monitor and enforce STR rental activity. Would you like the City to take more active enforcement role with respect to STRs?

Respondents: 471


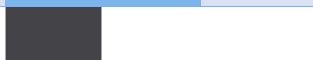
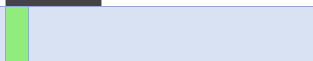
All responses

Choice	Percentage	Count	
Yes	41.61%	196	
No	50.96%	240	
Unsure	7.43%	35	
Total	100%	471	

STR operators

Choice	Percentage	Count	
Yes	12.50%	24	
No	79.69%	153	
Unsure	7.81%	15	
Total	100%	192	

Non-STR operators

Choice	Percentage	Count	
Yes	62.32%	172	
No	30.43%	84	
Unsure	7.25%	20	
Total	100%	276	

Renters

Choice	Percentage	Count	
Yes	68.18%	60	
No	21.59%	19	
Unsure	10.23%	9	
Total	100%	88	

All comments

#	Yes
2	We are in a housing crisis. Nanaimo compared to the rest of Canada, has a particularly high levels of child poverty and homelessness. More enforcement would highlight that the city CARES what happens in neighbourhoods, BEFORE a complain in made. This regulation would show a commitment that the City of Nanaimo actually cares what is happening. When a complaint is the starting point,, it's reactive and it misses the growing trends.
3	owners will do whatever it takes to avoid complying with the law.
4	Because they sure don't seem to care when paying tax payers complain.
5	Even at that we have complained many times and not a single thing was done about it. So much for the average tax payer who is playing by the rules.
6	as long as its better than the snow removal bylaw which is never enfoced. bylaw enforcement in this city is a Joke. There are rural towns in NovaScotia that do a better job with bylaw enforcement. the fines are too small and are pennies to most living in bc., Its cheaper to just pay the fines.
7	Active enforcement role
8	The city should take a more active role for everything. Complaint based is useless.
9	Absolutely
10	There are many illegal suites rented in our city. If only complaints are investigated, many people will not complain to avoid poor relations with neighbors.
11	You currently respond on complaints but dont do anything about it
12	If the staff recommendation is adopted and you don't begin active enforcement, including sniffing out fraudulent claims of residency, I'll not vote for a single person on council in the next election.
13	owners contact number should be posted on residence. On our street the police are having to respond to most of the complaints at air bnb re noise, d be visible on the property
14	Needs to be a level playing field for businesses that are currently 'following the rules' in the traditional hospitality industry.

15	I'm not sure what other measures could be implemented to enforce, but I think more should be done
16	It protects everyone.
17	And all bylaws. Not sure what your staff does all day but they ignore any violations they witness unless they receive a complaint. Even then, it's a tossup if they'll do anything. Would be nice if bylaws did their jobs instead of sitting at the beach and coffee shops all day.
18	Absolutely
19	The burden of reporting should not be placed on neighbours as this can damage relationships.

#	No
2	We are in a housing crisis. The City ought to be MORE accommodating, not Less.
3	You have better things to do
4	If neighbours are happy that speaks volumes to the STR
5	It will require more taxes to be paid for monitoring and discouraging people from a possible needed revenue.
6	Too much oversight.
7	Not needed.
8	Enforcement processes should be reactive and transparent
9	Let individuals chose if they would like to participate in STR's
10	Should be on complaint basis only.
11	The people who actually live in a neighborhood know best what a neighbourhood can tolerate. A one size fits all approach to enforcement does not work.
12	cost will go to taxpayers
13	waste of time and money
14	I belive that if there is an owner that is easily reachable by any neighbours, this should not be an issue.
15	I think that if there are no complaints by neighbors then some freedom should be maintained.
16	Police state- no thank you
17	If the system is working, don't try to fix it.
18	This isn't the solution to affordable housing, punishing tax paying homeowners who want to house guests.
19	Municipalities shouldn't invade personal activity. This is a democratic society, not a socialist one
21	not needed. based on my experience, short term rental do not cause nuisances
22	Do what Vancouver does.


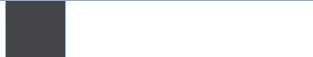
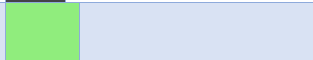
23	Complaint basis works. Considering the city is facing issues regarding lack of affordable housing, rampant homelessness, drug use, and crime in the downtown and a plethora of actual public health and safety problems, i think the budget can be better spent elsewhere.
24	No definition for an 'illegal short term rental' was provided; is there even a definition for such a thing?
25	Home owners have the right to privacy and rent their suites out however they want. Long term tenants have more rights than home owners and home owners are left to pick up the pieces after abusive, unsafe, disrespectful renters. That is why many have switched to STR's.
26	This doesn't make sense if it removes people from a safe and reasonable accommodation and may only increase the homelessness issue.
27	You want more rentals available, make it easier for landlords to offer. Continue to investigate complaints, but leave those alone that are doing a great job and housing ppl.
28	That is very intrusive.
29	Continue responding only to troublesome properties.
30	Absolutely not. Let's not turn Nanaimo into a police state where we are all being watched. Frightening. If STRs are being run well, there will be no complaints. Don't fix something that isn't broken.
31	You can't restrict more housing during such a difficult time to live and find housing. People will leave the city
32	I dont believe it to be required

#	Unsure
1	depends on how much this is an issue/cost of enforcement vs licensing revenue
2	Only if there is a net financial benefit.
3	I don't know if it's a big problem or not right now. I can see why it could make sense, but if it's not a big problem, then I think it's okay to just let it go
4	This depends on what new regs are put in place. In general, I don't think this is a major issue in Nanaimo so complaints suffice, but the situation requires monitoring and this may need to be reassessed.
5	each and every STR should be looked into to reduce foreign investment
6	It depends on the type of tenants. I was reported and asked to shut down, as I rented a travel trailer on my property.


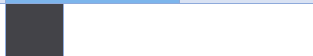
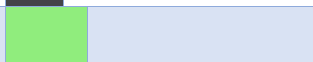
9. Do you support requiring one additional parking space where an STR is located on the property?

Respondents: 466


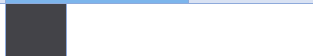
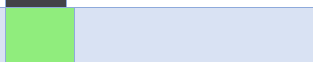
All responses

Choice	Percentage	Count	
Yes	57.30%	267	
No, more parking should be required	19.10%	89	
No, less parking should be required	23.61%	110	
Total	100%	466	


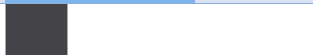
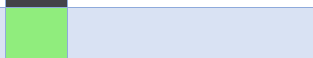
STR operators

Choice	Percentage	Count	
Yes	55.50%	106	
No, more parking should be required	18.32%	35	
No, less parking should be required	26.18%	50	
Total	100%	191	

Non- STR operators

Choice	Percentage	Count	
Yes	58.61%	160	
No, more parking should be required	19.41%	53	
No, less parking should be required	21.98%	60	
Total	100%	273	

Renters

Choice	Percentage	Count	
Yes	60.47%	52	
No, more parking should be required	19.77%	17	
No, less parking should be required	19.77%	17	

Total	100%	86	
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All comments

#	Yes
1	Should not be taking up more road space that could be used by walkers/bikers
2	The City should be requiring more parking spaces for most developments. Most neighbourhoods that have secondary suites have their street littered with an excess of parked vehicles, making them feel uncomfortable and unwelcome for pedestrians and kids playing..
3	Unsure
4	No extra spaces in the street. In house driveway only. There are so many extra cars per household on the streets.
5	Street parking negatively affect community walkability.
6	Yes. Parking should be provided. I have had renters from next door use my driveway, without permission.
7	Should follow rules for parking if there is a suite. One off road parking stall to be provided.
8	this question is not clear
9	keep roads clear for residents
10	Yeah, but what does "one more" mean? Clearly if street parking in an area is too tight, an STR should accommodate the cars it generates. But if a home has a 2-car driveway and only 1 car, then making that STR household build a 3rd spot would only decrease greenspace without adding value. So instead of "additional" I would say "dedicated" or something
11	this avoids any on street parking issues that could come into play.
12	One parking space per guest group should be required.
13	If street parking is unavailable
14	1 per guest room
15	We have enough room
16	It's not safe to sidewalks and roads clogged with cars
17	This would be enough for residential zones provided Zoning bylaw updated as per question 5.
18	must be off-street, can be stacked
19	1 additional off street parking for every 2 guests
20	People drive.
21	Yes, we live on a busy cul de sac and it would be extremely annoying to add another vehicle that didn't have a designated spot, semi regularly
22	only if the STR is not the entire home, because then the tenants/visitors would be using the home owners parking spaces as they wouldn't be there.

23	All rental parking should be off street. Street parking should be for guests only.
24	I have found short term renters parking in my driveway.
25	Only if street parking is unavailable.
26	Property should have adequate parking for each set of guests that does not impact neighbors..
27	IF POSSIBLE
28	start enforcing this. So many suites depend on on street parking entirely, burden goes onto the neighbourhood not the rich landlord
29	Perhaps only in parts of the city where it is difficult to find parking...eg. downtown

#	No, more parking should be required
1	more barriers to using your property- this is not your job to reduce the use and enjoyment of private property owners. Deal with the zombies everywhere instead
2	1 parking lot per short term rental unit
4	Get these cars off the streets blocking driveways
5	parking for each room being rented should be required.
6	Only if there is not parking for 2 already.
7	Depends on the number of guests and their vehicles
8	There should have been a bylaw requiring 1 full sized parking spot per bedroom years ago.
9	Let the market decide if its a suitable STR or not.
10	There should be 1 per rental unit
11	If more than 1-2 guests allowed then there should be more than one spot
12	our dead end residential street is full of excess air bnb vehicles in the summer
13	No on street parking
14	I don't support this requirement.
15	Leave as is.
16	If the owner is not there then no further parking should be required.
17	I do not support STR though.
18	should be based on max occupancy

#	No, less parking should be required
1	We are already an authorized suite with extra parking
2	No additional parkings
3	This presumes that renters have a vehicle, which is an error. It would disallow perfectly good and much-needed accommodation spaces.
4	We need to stop increasing the amount of impervious surfaces and removing natural spaces.
5	no parking as it will encourage people to switch to str as opposed to long term leasing, also, more parking ruins neighbourhoods. people need to use public transport.
6	Go green! Discourage vehicle use.
7	No street parking or public transit is more likely
8	Determine parking requirements based on physical characteristics of the building, usage should be irrelevant.
9	Too many rules, let people figure out parking for themselves
10	Indifferent.
11	Not everyone drives
12	I thought we were trying to go green. Why would you encourage more cars and parking spaces which will be built on currently green space (yards etc).
13	If public transit is an option, additional parking is unnecessary
14	existing parking is fine - who wrote these questions very deceiving
15	Street parking is fine if available.
16	Again, your over-complicating the issue. There are already parking enforcement rules in place across the city.
17	Residential neighbourhood usually have more than adequate street parking
18	often STR guests do not have a car
19	often, travellers to not have cars, so parking space requirement is excessive
20	How is parking defined? There are probably a lot of perfectly acceptable places to rent that would not be capable of adding more parking due to other bylaws, other restrictions and aesthetics preventing them from transforming their property into a parking lot.
21	Requiring a certain amount of parking is not conducive to the City's goal of promoting active transportation.
22	Many homes in Nanaimo only have access to street parking.
23	We should be encouraging people to move to a car-free lifestyle. Why require parking when it's possible that the primary resident doesn't have need of it.
24	Parking is weird anyway.
25	Depends on the location and whether Street parking is available.

ATTACHMENT B

Renter Survey STR comments Survey open from 2021-APR-07 to 2021-MAY-12

"Young working people are getting squeezed out if opportunity to rent because there's not enough places. Soon we'll be like Vancouver there will be no affordable place for the next generation to live because of affordability and availability. Please limit the short term rentals or there wont be anywhere for the next generation to live."

"Far too expensive for this city, we should be paying near Vancouver pricing in this city. Lack of units due to short term rentals as well."

"Airbnb house next door would make a great rental for a small family. Also we just lost our preschool child care since the home-based facility's house was sold and the preschool has not been able to find another rental house. Simply none available that would suit. We need more rental houses."

"This mess all started with AirBnB and other platforms popularity."

"I got into my place just before the rental costs got totally out of control. If I move, I'd be looking at paying nearly double for a comparable place. Stop allowing vacant homes and air bnb apartments - or at least regulate and tax them"

"As much as I don't like airbnb's taking up rental houses.... the turnover of diverse people in the airbnb next door to us is the best aspect of it" (*comment edited to remove inappropriate language*)

ATTACHMENT C - PART 1

STAKEHOLDER FEEDBACK SUMAMRY

- A number of existing and prospective STR operators are interested in learning the rules and obtaining a business licence.
- The conversion of long-term renters to short-term rentals may impact affordable rental opportunities for seniors.
- The Tenancy Act does not apply to boarders and lodgers or Short-Term Rentals.
- STRs are frequently used to provide accommodation to hospital residency staff and traveling physicians. NRGH staff noted a number of trained physicians that do shifts in Nanaimo each month and stay for about a week at a time. Other physicians and medical professionals frequent Nanaimo through learning programs including six to ten rural physician learners that come in for a week or two of training throughout the year and up to 50 medical students that come to Nanaimo for a period of two to eight weeks.
- STR's are used by students who may be unable to find long-term accommodation or only need to attend the Nanaimo campus for a short period of time. Students may stay in a STR when they first arrive in Nanaimo until they are able to find long-term accommodation.
- The Nanaimo Hospitality Association supports licensing requirements for STRs and encourages the City to include a strong bylaw enforcement mechanism that includes fines and penalties for non-compliance by both the local hosts and the operators of the different platforms. The hospitality association's full responses is included as page 2 of this attachment.

ATTACHMENT C - PART 2



Mayor & Council
City of Nanaimo
450 Wallace Street
Nanaimo, BC

February 8, 2021

Re: Comments on Short Term Rentals

Dear Mayor Krog and members of Council

Thank you for allowing me the opportunity to present you with input from the Nanaimo Hospitality Association (NHA) on the subject of **Short Term Rentals** (STR) and the pending bylaw. The NHA does support the city bringing in a bylaw that will regulate STR's and level the "playing field" between the hotels and motels and the short term property rentals within the City of Nanaimo. This bylaw is long overdue in our opinion as there are a number of issues including the issue of Fire and Safety and the impact that unregulated and unlicensed STR's have on neighbourhoods that need to be addressed.

If you do vote in favour of a bylaw regulating STR's it will be imperative that the City also puts in place a strong bylaw enforcement mechanism that includes fines and penalties for both the local hosts and the operators of the different platforms for non-compliance. **Airbnb** and the other **Online Accommodation Platforms** (OAP) associated with STR's have a history of not always working with municipal governments when it comes to helping to enforce the regulations that municipalities have put in place.

The following is a list of Best Practices that is based on the learnings of cities such as San Francisco, Santa Monica, New York and Vancouver which have brought in bylaws to address the proliferation of unregulated and unlicensed STR's in their cities. I have also included at the end of this letter a case study of the City of Vancouver on this issue that was shared with me by the BC Hotel Association.

Best Practice #1: That it becomes mandatory for all short term rental platforms to show a valid Business License number for each individual host property on all listings,

- a. The City of Vancouver has encountered difficulties with unlicensed hosts entering fake license numbers on the different platforms without any suffering any consequences as the MOU between the City of Vancouver and Airbnb has a clause that indemnifies Airbnb from prosecution for what people do on their platform. Airbnb will not remove hosts from the site that are showing invalid or false license numbers. Due to this approach enforcement becomes the responsibility of the City. A legally binding agreement with Airbnb will be vital to avoid this happening in Nanaimo.

Best Practice #2: That the legal agreement includes a requirement that the different OAP's regularly provides the City of Nanaimo with a database that contains all of the listings for Nanaimo along with all of their current listing information.

Best Practice # 3: That the City of Nanaimo be able to provide the different platforms with a list of hosts deemed to be ineligible for registration and/or display on their platforms and that the platforms must be legally obligated to delist the unlicensed hosts.

Best Practice # 4: That the legal agreement stipulates that the hosting platforms will be subject to fines for non-compliance. Establishing legally binding punitive measures such as hefty fines will ensure that the short term rental platforms comply with their legal responsibilities.

Best Practice # 5: That all local host properties be subject to a Fire & Safety inspection prior to being able to host overnight guests and prior to them being able to list their properties on the different OAP's. This is vital to ensuring guests safety as most if not all properties currently listed on Airbnb and VRBO are either full houses or independent suites in a house. All of these units will have separate cooking facilities from those of the host cooking facilities.

With the dramatic downturn in the number of properties listed on the different OAP's due to the impact of Covid-19 and with a large number of regular businesses now closed and/or operating from home this is a perfect time for the city inspectors to shift their focus away from inspecting those businesses that they would normally inspect and instead take the opportunity to inspect the less than 275 STR's currently listed in Nanaimo. STR's should not be treated differently than other licensed businesses as STR's are in the business of housing overnight guests in accommodations. This is a Life & Safety issue.

Best Practice # 6: Guest, neighbours and bylaw staff must have a way in which to be able to get in contact with the host within six hours. 24 hours' notice as is currently being suggested is not sufficient to deal with noise complaints and or bylaw infractions that will need to addressed

Case Study on next page:

Vancouver Case Study: Why Memorandum of Understanding (MOU)s don't work

Typically, Airbnb claims to endeavor to comply with municipal regulations to the best of their ability, however, past lawsuits against municipalities with short-term rental regulations prove otherwise. One of the tactics that Airbnb typically employs is to push for a Memorandum of Understanding (MOU) with cities. Notably, in Canada the MOU between the city of Vancouver and Airbnb has noticeable gaps which make enforcement of short-term rental regulations less effective.

In 2018, the City of Vancouver and Airbnb signed off on an MOU that was intended to help City officials with enforcement of Vancouver's short-term rental bylaw. The key portions of the bylaw include a principle residence requirement and mandatory operator licenses with strict standards that hosts must uphold. However, platform accountability, with legally binding terms, is needed to ensure greater success of the bylaws. To date, 30% of STR units have yet to acquire a business license. Of the approximately 70% of listings that now have a license, roughly 20-25% of those have been flagged as potentially non-compliant.

It is important to note that Vancouver's MOU with Airbnb absolves the company of all legal responsibilities in the enforcement of Vancouver's bylaw. The lack of platform accountability places all the responsibility of enforcement on the city of Vancouver and its staff. The result? A flawed enforcement process with significant loopholes that could have easily been corrected had the platforms been held accountable.

A primary loophole is the enforcement of the mandatory business license number requirements for Airbnb listings in Vancouver. This provision in the bylaw was included in order to ensure only valid license holders had access to listings, however the enforcement of this requirement has been deeply flawed. For example, Airbnb hosts can enter invalid license numbers or the same license number for multiple listings which is not allowed. It is up to the city staff to undertake the onerous task of manually flagging unlicensed hosts.

A lack of platform involvement also leads to inaccurate or incomplete data for City officials and the province. For example, the provincial requirement to collect provincial sales tax from short-term rental platforms garnered an incredibly high return, much higher than the province was expecting. Critics have pointed out this information gap is likely due to the lack of accurate information on the number of non-compliant hosts that continue to operate in Vancouver.

Particularly, the trouble with MOUs is that they are entirely voluntary in nature. That is, instead of stringent mandatory regulations that encompass all short-term rental platforms, MOUs apply only to a particular company and, as is Vancouver's case, absolve that company of all responsibility to enforce municipal bylaws. Vancouver has realized this blind spot, and in its *One-Year Review Policy Report*, Vancouver City staff have recognized that requiring the platforms to remove illegal listings at the request of the City is the most expeditious way to compliance. To further strengthen their regulations, City staff have now recommended that the City request the province to identify approaches to hold all short-term rental platforms accountable for ensuring their listings and operators comply with applicable municipal and provincial regulations.

Thank you again for allowing the Nanaimo Hospitality Association the opportunity to provide comment on this important Bylaw. If you require further information from me on this matter please do not hesitate to contact me.

Sincerely

DSBrady

Dan Brady
Executive Director
Nanaimo Hospitality Association
C. 250-751-3863
E. danbrady@nanaimohospitality.ca

CITY OF NANAIMO

BYLAW NO. 4500.186

A BYLAW TO AMEND THE "CITY OF NANAIMO ZONING BYLAW 2011 NO. 4500"

WHEREAS the Council may zone land, by bylaw, pursuant to Sections 464, 465, 466, 469, 479, 480, 481, 482, and 548 of the *Local Government Act*;

THEREFORE BE IT RESOLVED the Municipal Council of the City of Nanaimo, in open meeting assembled, ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the "Zoning Bylaw Amendment Bylaw 2021 No. 4500.186".
2. The "City of Nanaimo Zoning Bylaw 2011 No. 4500" is hereby amended as follows:

- (1) In Part 5 – Definitions, by deleting the definition of 'Dwelling Unit' and replacing with the following:

DWELLING UNIT – means a habitable room consisting of a self-contained unit with a separate entrance for the residential accommodation of only one family and contains a cooking facility but excludes all accommodation for the travelling public other than a Short-Term Rental.

- (2) In Part 5 – Definitions, by adding the following definition of 'Primary Residence' between 'Pharmacy' and 'Principal Building':

PRIMARY RESIDENCE – means the dwelling unit that a person resides in for at least eight months per calendar year, and that a person declares for legal purposes, including voter registration, filing of income taxes, British Columbia Driver's Licence, British Columbia Medical Services Card, Home Owner Grant, and British Columbia Identification Card.

- (3) In Part 5 – Definitions, by adding the following definition of 'Short-Term Rental' between 'Shopping Centre' and 'Side Yard':

SHORT-TERM RENTAL – means the temporary rental (less than 30 consecutive days) of a portion of or the entire dwelling unit, secondary suite or room located on a property that is zoned to permit residential use. This definition specifically includes Bed and Breakfast.

- (4) In Part 6 – General Regulations, by deleting Sub-Section 6.16 - Bed and Breakfast and replacing it with the following:

6.16 SHORT-TERM RENTAL

6.16.1 A Short-Term Rental may be established in any dwelling unit provided the Short-Term Rental is located within the operator's Primary Residence.

6.16.2 The number of guestrooms and guests permitted at one time within a Short-Term Rental shall not exceed the following:

Zones	Maximum Number of Guest Rooms	Maximum Number of Guests
R1/ R1a/ R1b to R5, R7, R10 to R14, AR1, AR2 and CS1	2	4
R6, R8, R9, R15, COR1, COR2, COR3, CC1, CC2, CC3, CC4, CC5, CC6, DT1 to DT12, W2, W3, CD1, CD2, CD4 to CD10	4	6

6.16.3 When a Short-Term Rental is operating within a single residential dwelling which contains a secondary suite, the number of bedrooms in the secondary suite is included when calculating the maximum number of guestrooms permitted, as outlined in Subsection 6.16.2.

6.16.4 When a Short-Term Rental is operating within a single residential dwelling which also includes rooms for boarders and lodgers, the number of rooms and boarders and lodgers shall be included when calculating the maximum number of guestrooms and guests permitted, as outlined in Subsection 6.16.2.

- (5) By amending sub-subsection 7.2.3 by deleting 'Bed & Breakfast' as a permitted accessory use and adding 'Short-Term Rental' after 'Secondary Suite' with the Condition of Use 'Subject to Part 6' in the following zones: R1/R1a/R1b, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, and R15.
- (6) By amending sub-subsection 8.2.2 by deleting 'Bed & Breakfast' as a permitted accessory use and adding 'Short-Term Rental' after 'Secondary Suite' with the Condition of Use 'Subject to Part 6' in the following zones: AR1 and AR2.
- (7) By amending sub-subsection 9.2.1 by deleting 'Bed and Breakfast' as a permitted use.
- (8) By adding the following as Subsection 9.2.4:

The uses listed in the following table shall be permitted as an accessory use where indicated with an 'A' within each zone as per the Conditions of Use specified:

Use	Zones			Conditions of Use
	COR1	COR2	COR3	
Short-Term Rental	A	A	A	Subject to Part 6

- (9) By amending Section 10.2.4 by deleting 'Bed & Breakfast' as a permitted accessory use and adding 'Short-Term Rental' after 'Secondary Suite' with the Condition of Use 'Subject to Part 6' in the following zones: CC1, CC2, CC3, CC4, CC5, and CC6.
- (10) By amending sub-section 11.2.3 by deleting 'Bed & Breakfast' as a permitted accessory use and adding 'Short-Term Rental' after 'Secondary Suite' with the Condition of Use 'Subject to Part 6' in the following zones: DT1, DT2, DT3, DT4, DT5, DT6, DT7, DT8, DT9, DT10, DT11, DT12
- (11) By amending sub-section 14.2.2 by adding 'Short-Term Rental' after 'Secondary Suite' with the Condition of Use 'Subject to Part 6' in the following zones: CS1
- (12) By amending sub-section 15.2.2 by deleting 'Bed & Breakfast' as a permitted accessory use and adding 'Short-Term Rental' after 'Secondary Suite' with the Condition of Use 'Subject to Part 6' in the following zones: W2 and W3.
- (13) By amending sub-section 16.9.1 in the CD9 zone by deleting 'Bed & Breakfast' as a permitted accessory use and adding 'Short-Term Rental' after 'Secondary Suite' with the Condition of Use 'Subject to Part 6'.
- (14) By amending sub-section 16.10.1 in the CD10 zone by deleting 'Bed & Breakfast' as a permitted accessory use and adding 'Short-Term Rental' after 'Secondary Suite' with the Condition of Use 'Subject to Part 6'.

PASSED FIRST READING: _____

PASSED SECOND READING: _____

PUBLIC HEARING HELD: _____

PASSED THIRD READING: _____

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE: _____

ADOPTED: _____

MAYOR

CORPORATE OFFICER

CITY OF NANAIMO

BYLAW NO. 7266.01

A BYLAW TO AMEND THE CITY OF NANAIMO
“OFF-STREET PARKING REGULATIONS BYLAW 2018 NO. 7266”

The Municipal Council of the City of Nanaimo, in open meeting assembled, ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as the City of Nanaimo “Off-Street Parking Regulations Amendment Bylaw 2021 No. 7266.01”.

2. Amendments

The City of Nanaimo “Off-Street Parking Regulations Bylaw 2018 No. 7266” is hereby amended as follows:

(1) By amending Table 4 in Section 7.2 by deleting the following the row:

Bed and breakfast	1 space per sleeping unit used as a bed and breakfast
-------------------	---

(2) By amending Table 4 in Section 7.2 by adding the following row after ‘Shopping centres, retail trade and services centres’:

Short-Term Rental	1 space per Short-Term Rental guest booking.
-------------------	--

PASSED FIRST READING: _____
PASSED SECOND READING: _____
PUBLIC HEARING HELD: _____
PASSED THIRD READING: _____
ADOPTED: _____

MAYOR

CORPORATE OFFICER

DATE OF MEETING | September 21, 2021 |

AUTHORED BY | CALEB HORN, PLANNER, CURRENT PLANNING |

SUBJECT | **DEVELOPMENT VARIANCE PERMIT APPLICATION NO. DVP424 –
147 SWANSON ROAD** |

OVERVIEW

Purpose of Report

To present for Council's consideration, a development variance permit application to increase the maximum permitted floor area for all accessory buildings on an existing lot. |

Recommendation

That Council issue Development Variance Permit No. DVP424 at 147 Swanson Road to increase the maximum permitted Gross Floor Area for all accessory buildings on the lot from 90.0m² to 563.4m². |

BACKGROUND

A development variance permit application, DVP424, was received from Blair and Deborah Yarocki to vary the provisions of the "City of Nanaimo Zoning Bylaw 2011 No. 4500" (the "Zoning Bylaw") to increase the maximum permitted floor area to allow existing accessory buildings to be retained at 147 Swanson Road.

Subject Property and Site Context

<i>Zoning</i>	AR2 – Urban Reserve
<i>Location</i>	The subject property is located on the east side of Swanson Road, south of its intersection with East Wellington Road.
<i>Lot Area</i>	0.8ha
<i>Official Community Plan</i>	Urban Reserve

The subject property currently contains two single residential dwellings and four accessory buildings. The surrounding properties are primarily large agricultural residential lots similar to the subject property, many with two single residential dwellings, as permitted by the zoning.

Statutory Notification has taken place prior to Council's consideration of the variance.

DISCUSSION

Proposed Development

The applicants recently acquired the subject property, containing two single residential dwellings and four accessory buildings. The existing accessory buildings include three structures

originally built prior to 2011, and a detached secondary suite installed between 2014 and 2015. No new development is proposed as part of this application.

The Zoning Bylaw restricts the maximum Gross Floor Area (GFA) of all accessory buildings on a lot in the AR2 zone to 13% of the lot size or 90.0m², whichever is lesser. In this case, 90.0m² is lesser; therefore, the applicants are requesting a variance to permit a maximum accessory building GFA of 563.4m²; a proposed variance of 473.4m².

Under the previous land use bylaw, “City of Nanaimo Zoning Bylaw 1993 No. 4000” (“Zoning Bylaw 4000”, repealed 2011-AUG-08), the subject property was zoned A-1 – Rural Agricultural/Residential, which did not regulate a maximum floor area for accessory buildings in agricultural zones. The current Zoning Bylaw, adopted in 2011, introduced the maximum GFA for accessory buildings in agricultural zones except where an accessory building is used for agricultural purposes. In this case, no agricultural use is occurring on the property.

At the time of Zoning Bylaw adoption in 2011, the subject property is known to have had four accessory buildings with a total floor area of 342.8m², which was permitted by the previous bylaw. Since that time, a number of changes to the accessory buildings have occurred. A table summarizing the previously existing accessory buildings and the changes since 2011 is shown below.

Accessory Building	2011 GFA	Change since 2011	Current GFA
<i>Shed in the north of the property</i>	72.6m ²	None	72.6m ²
<i>Shed in the centre of the property</i>	29.0m ²	Removed entire 29.0m ²	n/a
<i>Detached garage in the southwest corner of the property</i>	77.4m ²	Expanded by 160.8m ²	238.2m ²
<i>Workshop in the south of the property</i>	163.8m ²	None	163.8m ²
<i>Detached secondary suite in the northeast corner of the property</i>	n/a	Added with an area of 88.8m ²	88.8m ²
<i>Total</i>	342.8m ²	Net increase of 222.6m ²	563.4m ²

The above-noted changes occurred without any permit approvals prior to the current owners acquiring the property. The existing floor areas of the original accessory buildings are protected as existing non-conforming structures, but the protection does not apply to any of the additions or expansions that occurred after adoption of the Zoning Bylaw.

The applicants were not aware of the non-conforming status of the accessory buildings when they acquired the property. The construction that previously occurred without a permit consists of the detached garage expansion and the installation of a detached secondary suite. The applicants have requested the accessory building GFA variance in order to allow the existing non-conforming buildings to remain (subject to building permit requirements) and continue utilizing the detached secondary suite for the current tenant, and continue utilizing the detached garage with additional bays as constructed.

Proposed Variance

Accessory Building Maximum Floor Area

A variance to increase the maximum permitted Gross Floor Area for all accessory buildings on the lot from 90.0m² to 563.4m² is requested (a variance of 473.4m²). The variance request would bring the accessory structures on the property into compliance with the Zoning Bylaw. While the Zoning Bylaw regulates accessory buildings up to a maximum of 90.0m² or 13% of the lot size, whichever is lesser, in this case the total floor area of all accessory buildings represents only 5.9% of the lot area.

The accessory buildings are set back a considerable distance from the street (ranging from approximately 30m to 75m away from the front property line) and do not present a visual impact on the property's frontage. Signatures in support of the variance request were received from four immediate neighbours. No negative impacts are anticipated and Staff support the proposed variance. Building permit applications for the unpermitted portions of the accessory structures will be required as a condition of this Development Variance Permit.

SUMMARY POINTS

- Development Variance Permit Application No. DVP424 proposes to increase the maximum combined Gross Floor Area for all accessory buildings on the lot from 90m² to 563.4m².
- The variance request would bring the accessory structures on the property into compliance with the Zoning Bylaw.
- No negative impacts are anticipated and Staff support the proposed variance

ATTACHMENTS

ATTACHMENT A: Permit Terms and Conditions
ATTACHMENT B: Context Map
ATTACHMENT C: Location Plan
ATTACHMENT D: Site Survey
ATTACHMENT E: Accessory Building Images
ATTACHMENT F: Aerial Photo

Submitted by:

Lainya Rowett
Manager, Current Planning

Concurrence by:

Jeremy Holm
Director, Development Approvals

Dale Lindsay
General Manager, Development Services

ATTACHMENT A

PERMIT TERMS AND CONDITIONS

TERMS OF PERMIT

The “City of Nanaimo Zoning Bylaw 2011 No. 4500” is varied as follows:

1. *Section 6.6.6 Accessory Uses - Buildings and Structures* – to increase the maximum permitted Gross Floor Area combined for all accessory buildings on the lot from 90.0m² to 563.4m².

CONDITIONS OF PERMIT

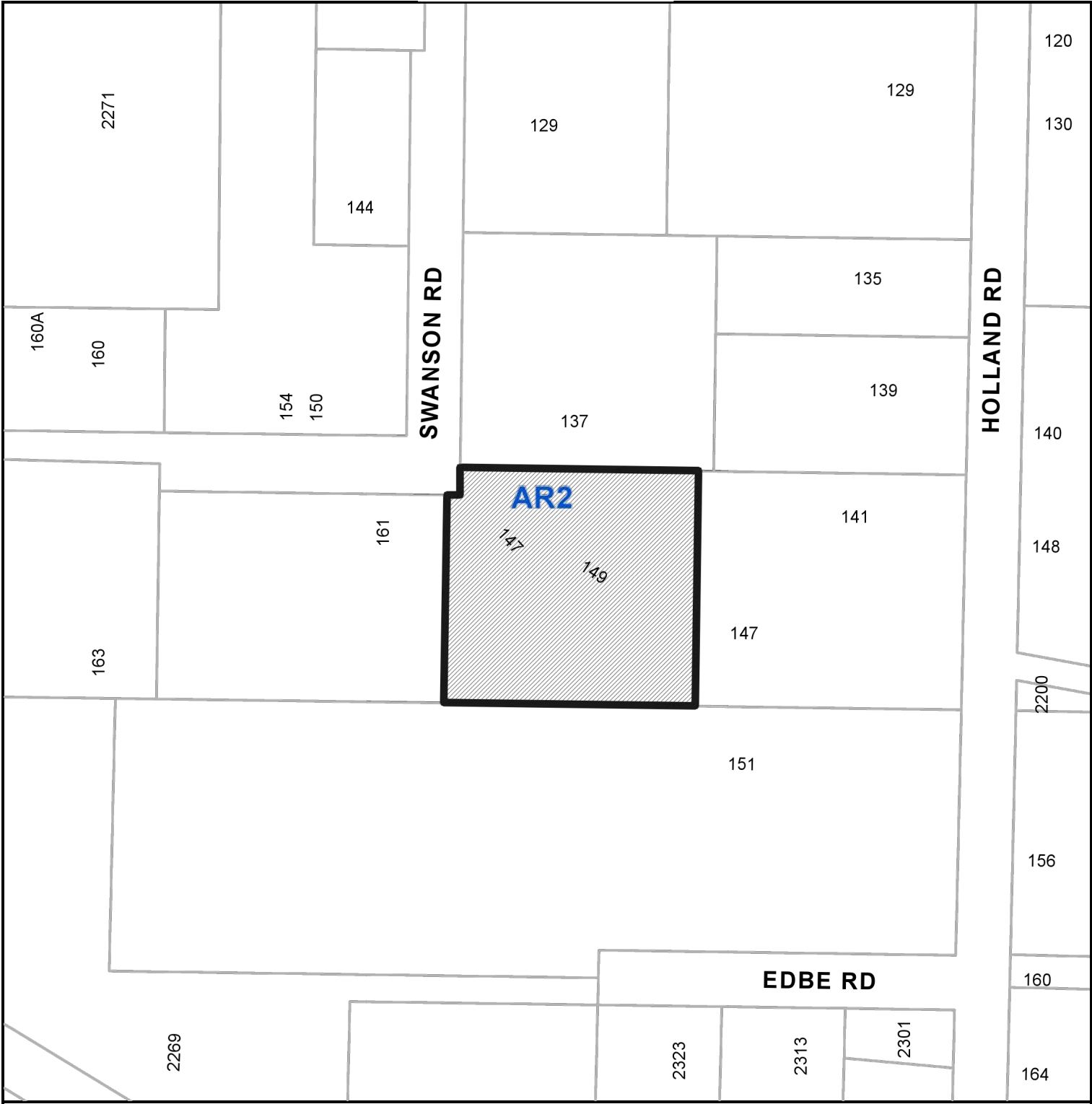
1. The accessory buildings on the subject property shall be developed in accordance with locations shown on the Site Plan, prepared by Turner & Associates Land Surveying, received 2021-AUG-11, as shown on Attachment D.
2. A building permit application shall be submitted for the “Secondary Modular Home” and “Detached Garage” addition (as labelled on Attachment D) within three months of the approval date of this permit, and a Notice on Title is to be registered for the completed works that cannot be inspected.

ATTACHMENT B CONTEXT MAP



147 SWANSON ROAD

ATTACHMENT C
LOCATION PLAN



Subject Property

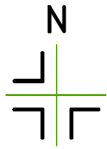
DEVELOPMENT VARIANCE PERMIT APPLICATION NO. DVP00424

CIVIC: 147 SWANSON ROAD
LEGAL: LOT A, SECTION 14, RANGE 6, MOUNTAIN DISTRICT, PLAN 38877
EXCEPT THAT PART IN PLAN VIP70915

ATTACHMENT D SITE SURVEY

Plan 50809

A
Plan VIP69419



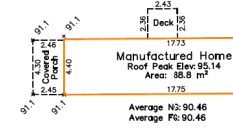
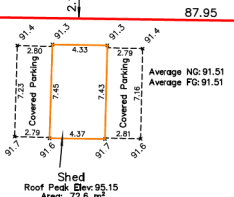
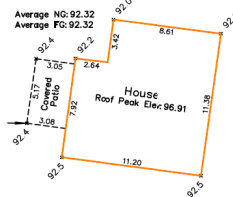
Swanson Road

B

Plan

38877

Detached
Garage



Secondary
Modular Home

1
Plan VIP70915

Covenant

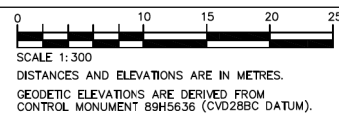
Plan VIP70916

Rem. N. 5 Chains of E. 20 Chains of Sec. 13 Range 6

NOTE:
THE REGISTERED TITLE OF THIS PROPERTY IS AFFECTED BY THE
FOLLOWING LEGAL NOTATIONS AND REGISTERED CHARGES, LIENS
AND INTERESTS:
M76300 & P249104.
THIS SITE PLAN DOES NOT VERIFY COMPLIANCE WITH THE ABOVE
NOTED DOCUMENTS.

SITE PLAN SHOWING BUILDINGS SITUATED ON:
LOT A, SECTION 14, RANGE 6, MOUNTAIN DISTRICT,
PLAN 38877, EXCEPT THAT PART IN PLAN VP70915.

Client: DEBORAH YAROCKI
Civic Address: 147 SWANSON ROAD
File: 20-147
Scale: 1:300
Drawn by: DRW
Property Zoning: AR2



Certified correct this 20th day of November, 2020.

Brody Phillips
954A28

Digitally signed by Brody Phillips 954A28
Date: 2021.08.04 13:27:17 -0700

283
(This document is not valid unless originally signed and sealed.)

LEGEND

x^{90.0} DENOTES SPOT ELEVATION
NG: DENOTES NATURAL GRADE
FG: DENOTES FINISHED GRADE

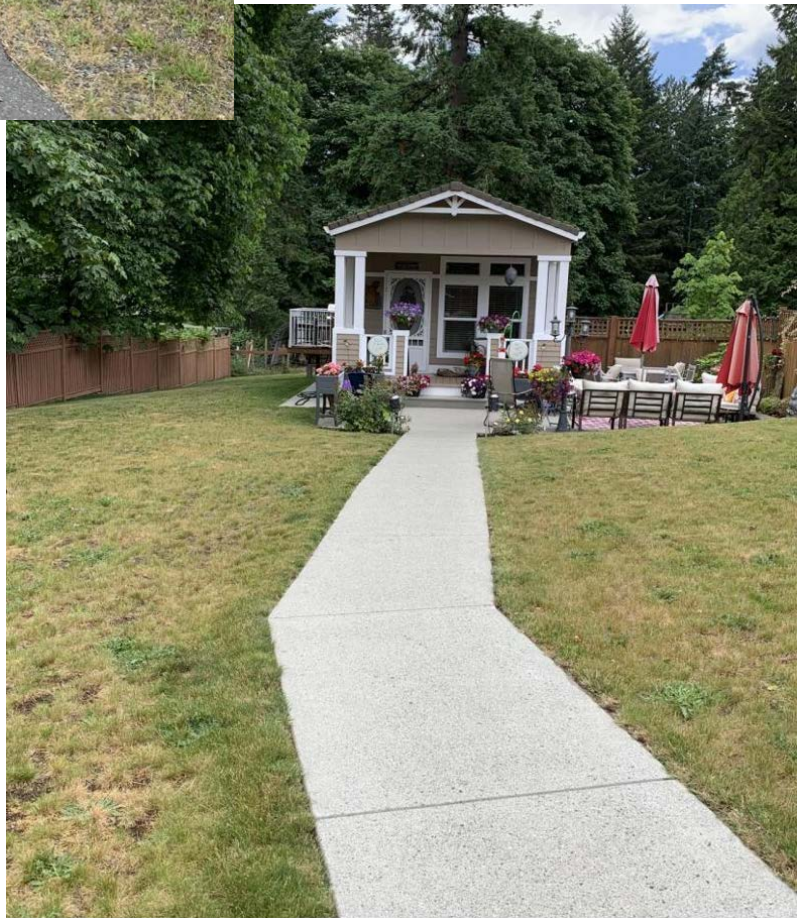
RECEIVED
DVP424
2021-AUG-11
Current Planning

Turner & Associates
land surveying™
250.753.9778
435 Terminal Avenue North
Nanaimo, BC V9S 4J8
www.turnersurveys.ca

ATTACHMENT E ACCESSORY BUILDING IMAGES

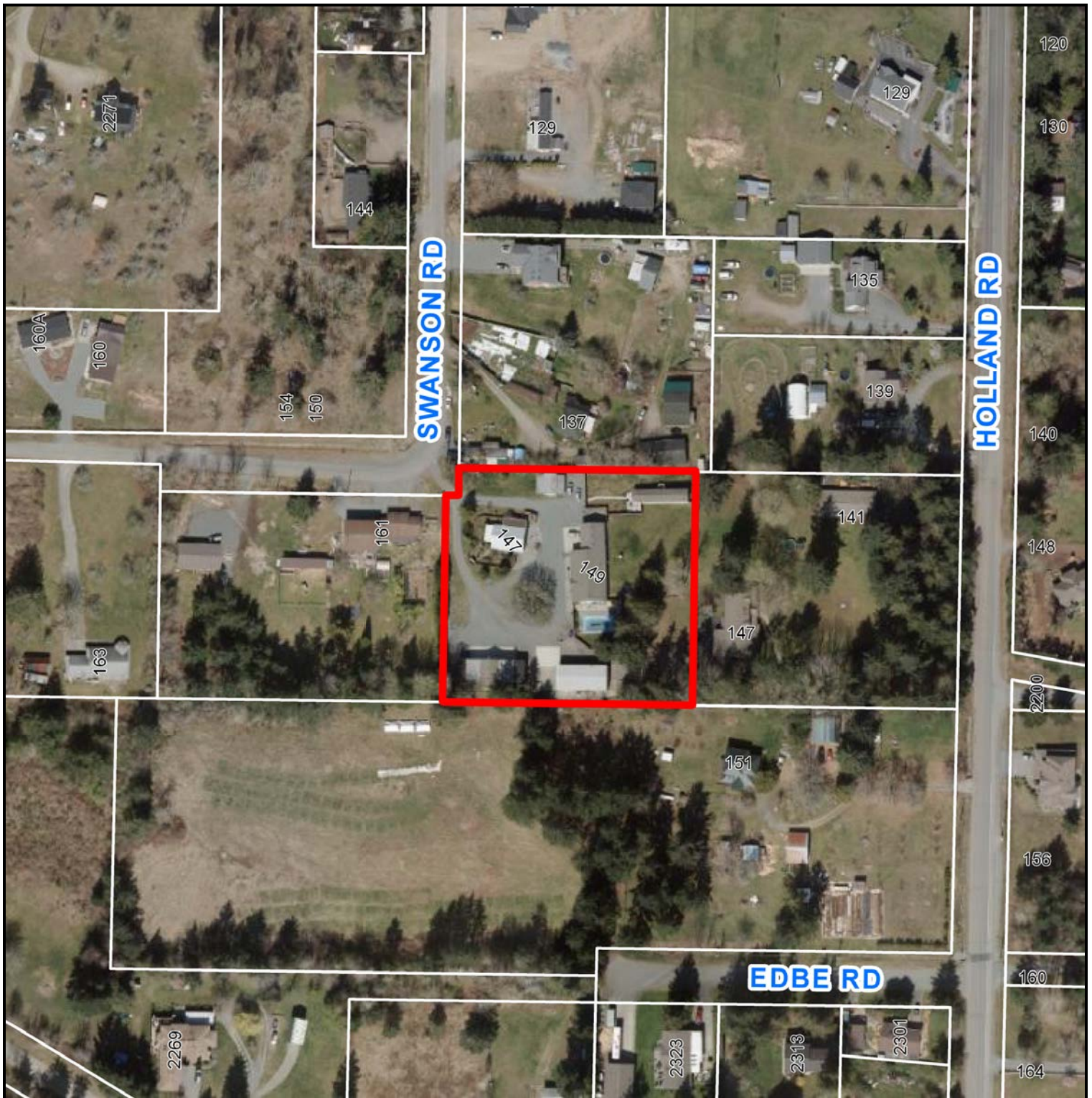


Detached Garage



Secondary Modular Home

ATTACHMENT F
AERIAL PHOTO



DEVELOPMENT VARIANCE PERMIT APPLICATION NO. DVP00424

 147 SWANSON ROAD

Delegation Request

Delegation's Information:

Blair & Deborah Yarocki have requested an appearance before Council.

City: Nanaimo

Province: BC

Delegation Details:

The requested date is September 21, 2021.

The requested meeting is:
Council

Bringing a presentation: Yes

Details of the Presentation: We will be reading our Variance Rationale letter that was submitted with our original application to the City Planning Development department.

DATE OF MEETING | September 21, 2021 |

AUTHORED BY | CALEB HORN, PLANNER, CURRENT PLANNING |

SUBJECT | **DEVELOPMENT PERMIT APPLICATION NO. DP1200**
| **– 155 FRY STREET** |

OVERVIEW

Purpose of Report

To present for Council's consideration, a development permit application for a mixed-use residential and commercial building at 155 Fry Street.

Recommendation

That Council issue Development Permit No. DP1200 for a mixed-use residential and commercial development at 155 Fry Street with the following variances to:

- increase the maximum allowable building height from 18.00m to 18.87m; and
- increase the maximum allowable percentage of small car parking spaces from 40% to 52%.

BACKGROUND

A development permit application, DP1200, was received from D-Architecture on behalf of 0742637 BC Ltd. to permit a mixed-use residential and commercial development at 155 Fry Street. This proposal will be Phase 2 of the Robin's Grove development. Phase 1 at neighbouring 104 Esplanade was completed in 2016 and Phase 3 is anticipated at 150 Esplanade in the future. The subject property was rezoned on 2021-AUG-30 to the COR2 zone (RA419).

Subject Property and Site Context

<i>Zoning</i>	Mixed Use Corridor (COR2)
<i>Location</i>	The subject property is located on the northeast corner of Fry Street and Milton Street.
<i>Total Area</i>	4,390m ²
<i>Official Community Plan (OCP)</i>	Map 1 – Future Land Use Plan – Corridor Map 3 – Development Permit Area DPA No. 9 – Commercial, Industrial, Institutional, Multiple Family, and Mixed Commercial / Residential Development
<i>Relevant Design Guidelines</i>	General Development Permit Area Design Guidelines; and South End Neighbourhood Plan Urban Design Framework & Guidelines

The subject property is located in the South End Neighbourhood and is approximately 600m away from the City's downtown core. The property slopes downhill from west to east and has views towards the ocean to the east. The property features a cluster of heritage trees at the

north end of the site that are protected by covenant, and a private easement that crosses the eastern side of the property that is reserved to provide drive aisle access to 104 Esplanade.

The surrounding neighbourhood is designated Corridor in the Official Community Plan (OCP). Existing uses are predominantly industrial with some older single residential dwellings nearby. The railway yard is located one block away to the east. Phase 1 of Robin's Grove to the north contains a four-storey building with 14 residential units.

DISCUSSION

Proposed Development

The applicant is proposing to construct a five-storey mixed-use building with 55 dwelling units and a 161m² commercial retail unit. The dwelling unit composition consists of 37 one-bedroom units and 18 two-bedroom units. The project will include a public plaza with public art at the corner of Fry and Milton Streets, which were conditions of the previous rezoning approval.

The applicant is proposing to achieve a Floor Area Ratio (FAR) of 1.49 through the provision of additional amenities as outlined in 'Schedule D' of "City of Nanaimo Zoning Bylaw 2011 No. 4500" (the "Zoning Bylaw"). The maximum permitted FAR under Tier 1 of 'Schedule D' in the COR2 zone is 1.5. Some of the amenities proposed include:

- Construction to exceed the required BC Energy Step Code by one step;
- Provision of a carshare parking space;
- Street trees; and
- Educational signage regarding tree retention on-site and the carshare program.

Site Design

The proposed building is sited in the centre of the site, with a shared drive aisle accessed from Milton Street to the east of the building to serve the existing building, the proposed building, and the future Phase 3 at 150 Esplanade. A total of 16 surface parking stalls will be provided along the drive aisle on the subject property, and the remaining 46 parking spaces will be provided in an underground parking level, to be accessed from the drive aisle. The total number of required parking spaces will be provided on-site, including electric vehicle parking, accessible parking, visitor parking, and bicycle parking.

A large urban plaza, with public access from the corner of Fry and Milton Streets, will be provided on the south side of the building. This plaza will include a feature public art gateway feature and seating.

Building Design

The proposed building design complements the existing Phase 1 of Robin's Grove and replicates similar historical references. The design contains Victorian architecture elements and includes a prominent mansard roof that wraps around the entire upper level of the building.

A mix of materials will create a strong base and prominent upper level. The ground level and portions of the second level will feature Hardie plank siding as cladding that will mimic the

appearance of bricks. The middle levels will be clad with a smooth-finish Hardie panel wall. The mansard roof will utilize a metal roof system. A series of balconies are proposed to project on all elevations for the residential portions, in addition to inset decks on the upper floor. The commercial component will feature significant ground-level fenestration and will open directly to the accessible public plaza at the corner of the site.

The primary entry to the residential component of the building will be from the drive aisle to the east, and the primary entry to the commercial component will be from Fry Street to the west.

The proposed building design is generally in compliance with the South End Neighbourhood Plan Urban Design Framework and Guidelines. The Neighbourhood Plan envisions up to four-storey buildings; however, the OCP designation (Corridor) supports up to six storeys. The proposed development meets the intent of the OCP and addresses the Neighbourhood Plan design guidelines by including commercial on the ground level with residential use above and stepping the building back above the fourth level.

Landscape Design

The site was previously an arboretum and the proposed landscape design incorporates a number of trees. An existing heritage tree collection has been retained on the Phase 1 property to the north, and a significant copper beech tree to the east will be protected and retained through construction. A specimen stewartia tree in the centre of the public plaza and 11 magnolia street trees are proposed. A grass bioswale is proposed to the north of the building, to be flanked by columnar beech trees. Smaller shrubs will be incorporated around the public plaza, on the north and west sides of the building, and to border the entryway of the building from the drive aisle.

An existing perimeter fence with brick pillars will be continued around the site. A refuse receptacle enclosure is proposed adjacent to the drive aisle, near the property line for Phase 1.

Design Advisory Panel

The Design Advisory Panel (DAP), at its meeting held on 2020-SEP-24, accepted DP1200 as presented and provided the following recommendations:

- Provide garbage enclosure details to Staff;
- Provide site lighting details to Staff; and
- Material choices and textures should reflect Staff comments.

The applicant subsequently provided the garbage enclosure and site lighting details, and revised the building plans with more material differentiation at ground level and along the commercial entry canopy.

Proposed Variances

Building Height

The maximum allowable building height in the COR2 zone where at least 75% of the required parking is provided underground is 18.00m. In the case of the proposed development, 75% of

the required parking will be underground and the proposed building height is 18.87m; a requested variance of 0.87m.

The building height variance applies to the uppermost portion of the roof (see Attachment E) and allows the proposed building to be situated on the sloping site with its commercial retail unit at grade with the public plaza on the high point of the site at Milton Street and Fry Street. The building design also allows for a striking mansard roof to reflect heritage design elements in the neighbourhood and the existing Phase 1 building.

Small Car Parking

The City of Nanaimo “Off-Street Parking Regulations Bylaw 2018 No. 7266” allows for a maximum of 40% of the required off-street parking spaces to be reduced in size to accommodate small cars. A total of 52% of the required parking is proposed to be small car parking spaces.

In accordance with the City’s Policy for Consideration of a Parking Variance, the applicant has provided the following rationale in support of the variance request:

- Given the constraints of the existing on-site drive aisle and required setbacks from property lines, full-size parking stalls can only be accommodated on one side of the underground parking level; and
- The requested variance will result in a development that is consistent with the City’s development guidelines by achieving the majority of parking underground and maximizing private and public amenity spaces on-site.

Staff support the proposed building height and small car parking variances.

SUMMARY POINTS

- Development Permit Application No. DP1200 is for a mixed-use residential and commercial building with 55 dwelling units and one commercial retail unit at 155 Fry Street.
- Variances are requested to increase the building height from 18.00m to 18.87m and to increase the percentage of small car parking from 40% to 52%.
- Staff support the proposed variances.

ATTACHMENTS

ATTACHMENT A: Permit Terms and Conditions
ATTACHMENT B: Context Map
ATTACHMENT C: Location Plan
ATTACHMENT D: Site and Parking Plans
ATTACHMENT E: Building Elevations and Details
ATTACHMENT F: Building Rendering
ATTACHMENT G: Landscape Plan and Details
ATTACHMENT H: Schedule D – Amenity Requirements for Additional Density
ATTACHMENT I: Aerial Photo |

Submitted by:

Lainya Rowett
Manager, Current Planning |

Concurrence by:

Jeremy Holm
Director, Development Approvals

Dale Lindsay
General Manager, Development Services

ATTACHMENT A

PERMIT TERMS AND CONDITIONS

TERMS OF PERMIT

The “City of Nanaimo Zoning Bylaw 2011 No. 4500” is varied as follows:

1. *Section 9.7.1 Size of Buildings* – to increase the maximum allowable building height from 18.00m to 18.87m.

The City of Nanaimo “Off-Street Parking Regulations Bylaw 2018 No. 7266 is varied as follows:

1. *Section 4.3 Small Car Spaces* – to increase the maximum allowable percentage of small car parking spaces from 40% to 52% of the total required parking.

CONDITIONS OF PERMIT

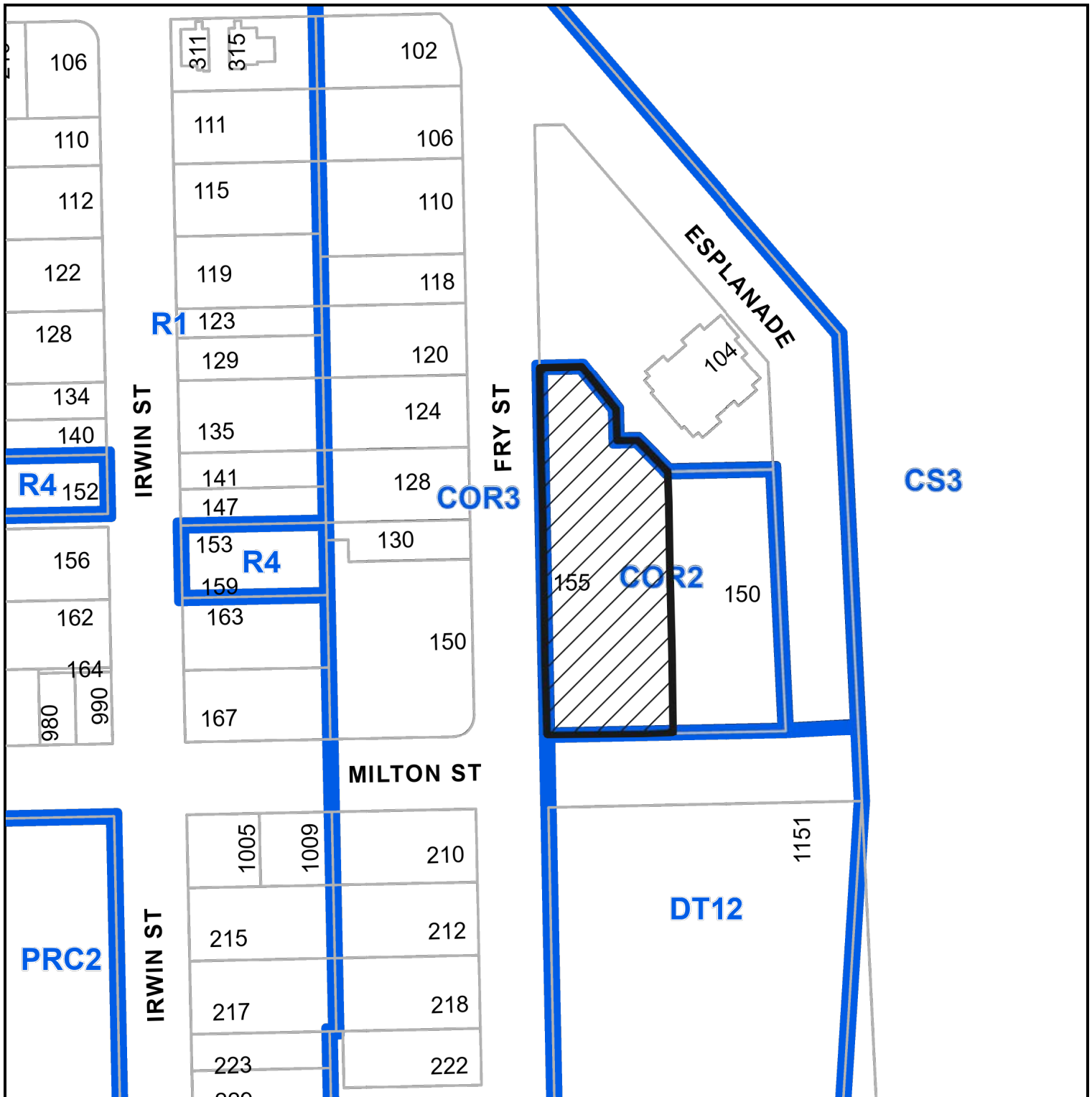
1. The subject property is developed in substantial compliance with the Site and Parking Plans prepared by D-Architecture., dated 2021-MAY-03 and 2021-APR-14, as shown on Attachment D.
2. The development is in substantial compliance with the Building Elevations and Details prepared by D-Architecture dated 2020-MAY-19 and 2021-MAY-03, as shown on Attachment E.
3. The subject property is developed in substantial compliance with the Landscape Plan and Details prepared by JPH Consultants Inc., received 2020-NOV-07, and prepared by RB Engineering Ltd., dated 2021-APR-12, as shown on Attachment G.

ATTACHMENT B CONTEXT MAP



155 FRY STREET

ATTACHMENT C LOCATION PLAN



DEVELOPMENT PERMIT NO. DP 001200



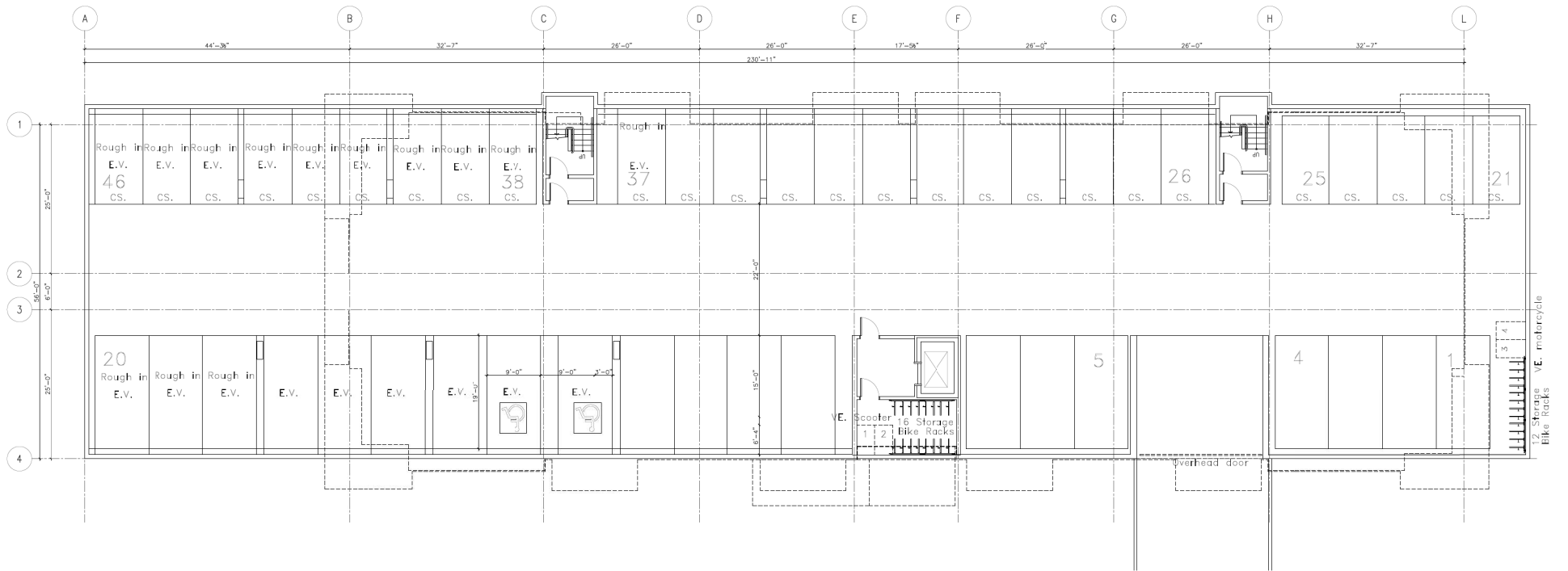
Subject Property

CIVIC: 155 FRY STREET

LEGAL: LOT 3, SECTION 1, NANAIMO DISTRICT, PLAN EPP55139

1 of 2





UNDERGROUND PARKING

RECEIVED
DP1200
2021-APR-14
CITY OF NANAIMO

NO.	DATE	REVISION
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		



PRELIMINARY

D-ARCHITECTURE
6377 ICARUS DRIVE, NANAIMO, BC V9V 1N4
T: 250-933-1991, E: FIRUZLI@SHAW.CA
DARYLOUSH FIRUZLI ARCHITECTURE INC.

SEAL

CONSULTANT LOGO

SCALE
1/8" = 1'-0"
DRAWN
CHECKED
DATE 14 APR 21

PROJECT
155 FRY STREET
NANAIMO, BC

CLIENT
0742637 b.c. Ltd.
PROJECT NO.
2858








SHEET TITLE
UNDERGROUND PARKING

SHEET NO.
A2.3
REVISION

ATTACHMENT E

BUILDING ELEVATIONS AND DETAILS

EXTERIOR MATERIALS & COLORS

CODE	COLOR	MATERIAL
①		HARDIPANEL WALL SMOOTH FINISH FOLDED METAL FLASHING JOINTS COLOUR # TBS
②		6" HARDIEPLANK SIDING (HORIZONTAL) TRUE GRAIN (CEDARTON)
③		6" HARDIEPLANK SIDING (HORIZONTAL) COLOUR # TBS
④		HARDIPANEL SMOOTH FINISH FOLDED METAL FLASHING JOINTS COLOUR # TBS
⑤		METAL ROOF COLOUR # TBS
⑥		VINYL WINDOWS
⑦		ALUMINUM RAILING



FRY STREET ELEVATION (WEST)

RECEIVED
DP1200
2021-AUG-27
CLERK OF COURT

NO.	DATE	REVISIONS
1	19 MAY 20	1

NO.	DATE	REVISIONS
1	19 MAY 20	1



PRELIMINARY

D-ARCHITECTURE
6377 ICARUS DRIVE, NANAIMO, BC V9Y 1N4
T: 250-933-1991, E: FIRDOUZU@SHAW.CA
DARYOUSH FIRDOUZU ARCHITECTURE INC.



SCALE 1/8"=1'-0"
DRAWN
CHECKED
DATE 19 MAY 20

PROJECT 155 FRY STREET NANAIMO, BC
--

CLIENT 0742637 b.c. Ltd.
PROJECT NO. 2858

SHEET TITLE BUILDING "A" BUILDING ELEVATION

SHEET NO. A3.1



RECEIVED
DP1200
2021-MAY-04
CITY OF NANAIMO

NO.	DATE	REVISION



PRELIMINARY

D-ARCHITECTURE
6377 ICARUS DRIVE, NANAIMO, BC V9V 1N4
T: 250-933-1991, E: FIRDOUZ@SHAW.CA
DARYOUSH FIRDOUZI ARCHITECTURE INC.

SEAL

CONSULTANT LOGO

SCALE
1/8" = 1'-0"
DRAWN
CHECKED
DATE 3 MAY 21

PROJECT
155 FRY STREET
NANAIMO, BC

CLIENT
0742637 b.c. Ltd.
PROJECT NO. 2858

SHEET TITLE
BUILDING "A"
BUILDING ELEVATION

SHEET NO.
A3.2
REVISION

ATTACHMENT F BUILDING RENDERING

PROPOSED BUILDING (155 FRY STREET)

POTENTIAL FUTURE PHASE
(150 ESPLANADE)

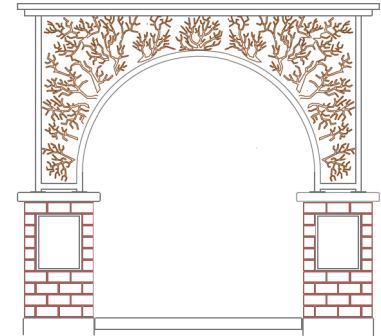
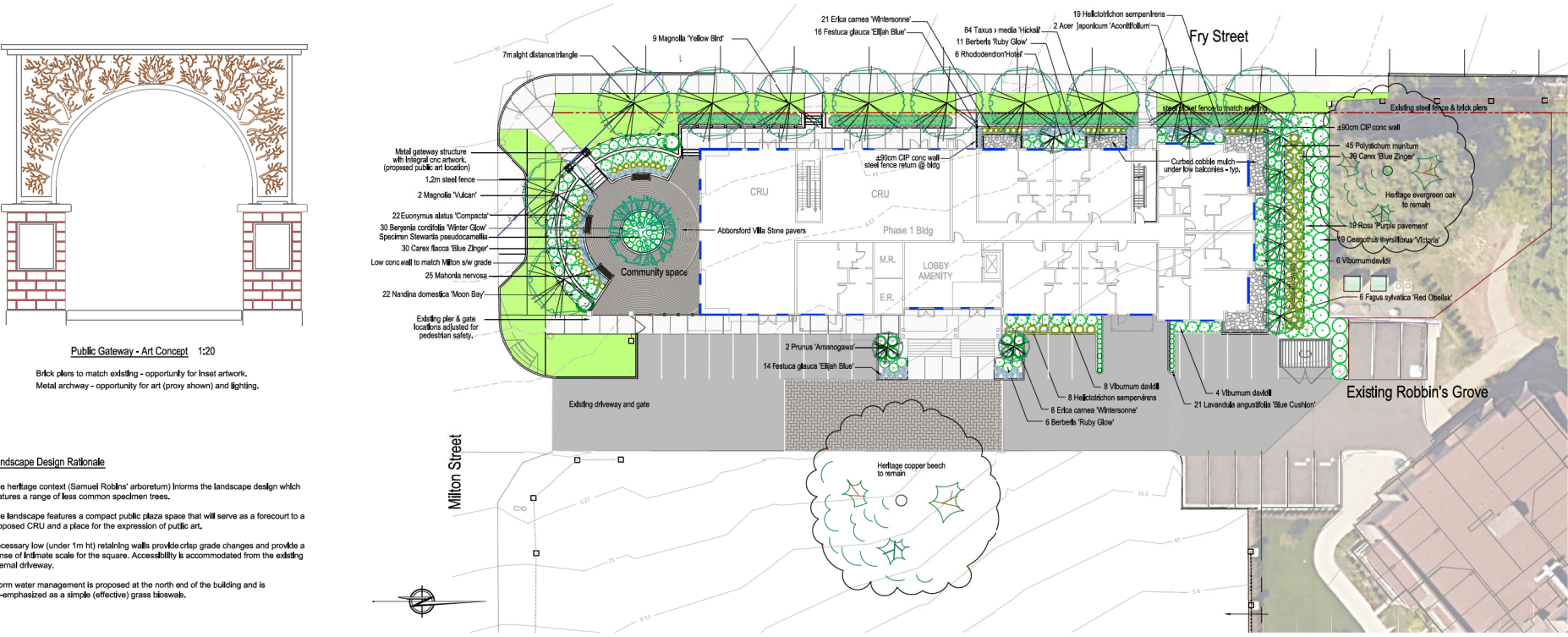


D-ARCHITECTURE
6377 ICARUS DRIVE, NANAIMO, BC V9V 1N4
T: 250-933-1991, E: FIRUZLI@SHAW.CA
DARYLUSH FIRUZLI ARCHITECTURE INC.

RECEIVED
DP1200
2020-MAY-27
Current Planning

155 FRY STREET
150 ESPLANADE,
NANAIMO, BC

ATTACHMENT G
LANDSCAPE PLAN AND DETAILS



Public Gateway - Art Concept 1:20

Brick piers to match existing - opportunity for inset artwork.
Metal archway - opportunity for art (proposed) and lighting.

Landscape Design Rationale

The heritage context (Samuel Robins' arboretum) informs the landscape design which features a range of less common specimen trees.

The landscape features a compact public plaza space that will serve as a forecourt to a proposed CRU and a place for the expression of public art.

Necessary low (under 1m ht) retaining walls provide crisp grade changes and provide a sense of intimate scale for the square. Accessibility is accommodated from the existing internal driveway.

Storm water management is proposed at the north end of the building and is de-emphasized as a simple (effective) grass bioswale.

DRAFT - NOT FOR CONSTRUCTION

Plant List				
Sym. No.	Botanical Name	Common Name	Size	Spacing
TREES				
AJA 2	Acer japonicum 'Aconitifolium'	Full moon maple	#20	
FSR 6	Fagus sylvatica 'Red Obelisk'	RO columnar beech	#20	3.6m O.C.
MY 2	Magnolia 'Vulcan'	Vulcan magnolia	6cm col.	
MYB 9	Magnolia 'Yellow Bird'	YB magnolia	6cm col.	8m O.C.
PA 2	Prunus serrulata 'Amanogawa'	Amanogawa cherry	5cm col.	
SP 1	Stewartia pseudocamellia	Stewartia specimen	8-10cm col.	
SHRUBS				
BGR 17	Berberis thunbergii 'Ruby Carousel'	RC barberry	#3 pot	1m O.C.
CTV 19	Ceanothus thyrsiflorus 'Victoria'	California lilac	#2 pot	1.5m O.C.
ECW 29	Erica carnea 'Wintersonne'	Wintersonne heather	#1 pot	1m O.C.
EAC 22	Eunymus alatus compacta	Dwarf burning bush	#3 pot	1.2m O.C.
MN 46	Mahonia nervosa	Dull Oregon grape	#1 pot	70cm O.C.
NDM 22	Nandina domestica 'Moon Bay'	MB heavenly bamboo	#2 pot	1m O.C.
RH 6	Rhododendron 'Hotei'	Hotei (yellow) rhodo	#3 pot	1m O.C.
TWH 88	Taxus x media 'Hicksii'	Hick's Yew	#3 pot	61cm O.C.
VD 18	Viburnum davidii	David's viburnum	#2 pot	1m O.C.
PERENNIALS & GRASSES				
BGW 30	Bergenia cordifolia 'Winter Glow'	WG bergenia	#1 pot	61cm O.C.
CBZ 69	Carex flacca 'Blue Zinger'	BZ sedge	#1 pot	1m O.C.
FGE 20	Festuca glauca 'Elijah Blue'	Elijah blue fescue	#1 pot	61cm O.C.
HS 27	Helictotrichon sempervirens	blue oat grass	#1 pot	1m O.C.
LSC 21	Lavandula 'Blue Cushion'	BC lavender	#1 pot	61cm O.C.
PMU 45	Polystichum minimum	Sword fern	#1 pot	91cm O.C.

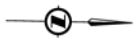
Revisions		
Date	Details	Init.
26/10/20	Adjust to DP comp. letter	JPH
11/05/20	DP	JPH
30/09/19	Public Art location	JPH
9/11/18	Application for Rezoning	JPH

Robins Grove - Fry Street, Nanaimo
Proposed Phase 1 Landscape



JPH Consultants Inc.
434 Milon Street - Nanaimo BC V9R 2L1
Phone: 250-754-5887 Cell: 250-714-5858

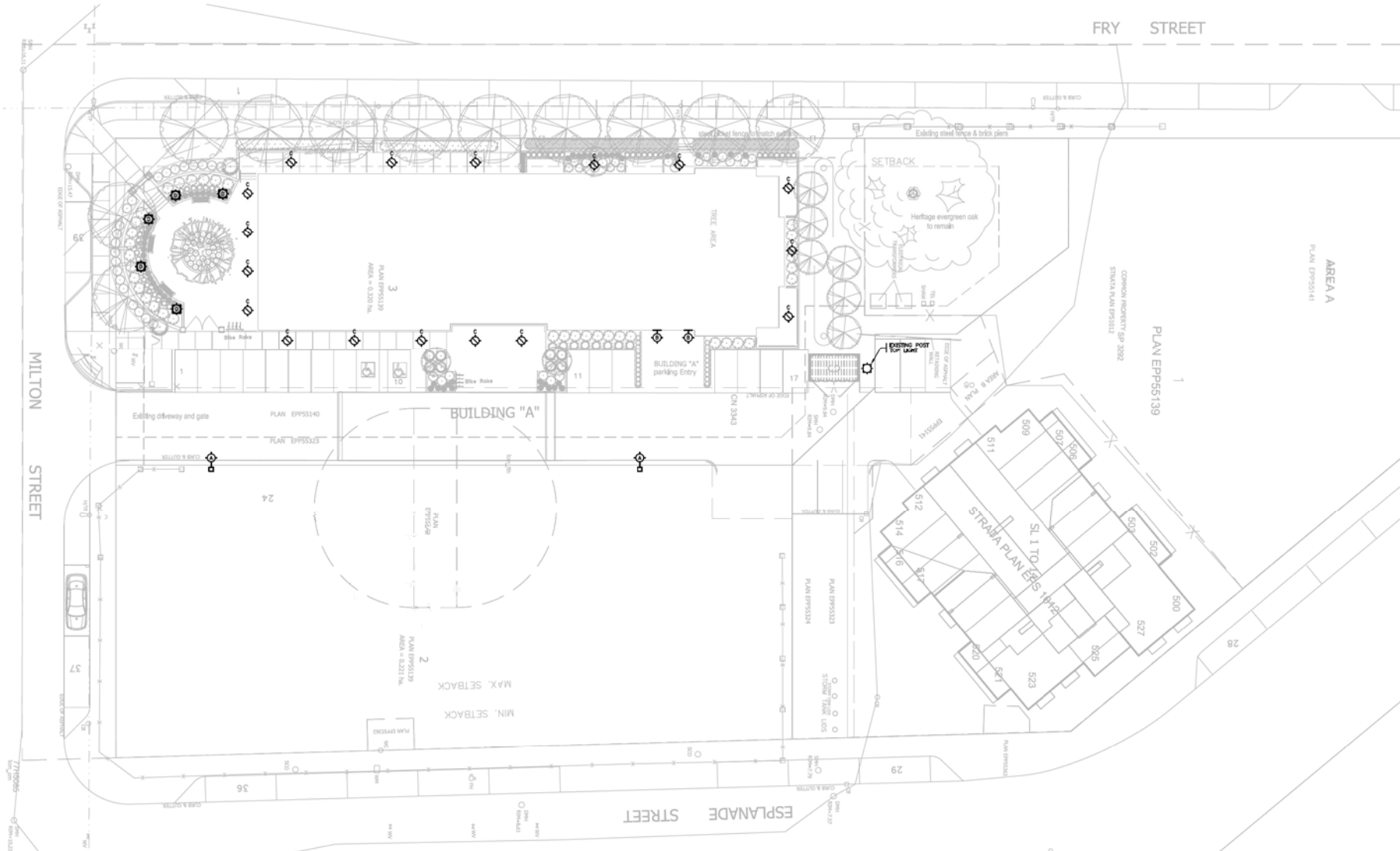
Project: 20-Fry St
Date: 05/05/20
Drawn: JPH Checked: DF
Scale: 1:200
Sheet: L1 of 1



GENERAL NOTE:
ALL LIGHT FIXTURES TO BE LED
C/W FULL CUT-OFF DISTRIBUTION.

SYMBOL LEGEND

SYMBOL	MOUNTING	DESCRIPTION
	CONCRETE BASE	TYPE A - PAVING LOT EXTERIOR POLE
	WALL	TYPE B - WALL MOUNTED TRIANGULAR WALL PACK
	CEILING	TYPE C - CEILING MOUNTED RECESSED DISH
	CONCRETE BASE	TYPE D - ROLLUP A/W ASYMMETRIC LUMINAIRE



<div style="display: flex; justify-content: space-between;"> <div> <p>NO.</p> <p>DATE</p> </div> <div> <p>1</p> <p>APR 12 2021</p> </div> <div> <p>ISSUED FOR DP</p> <p>TITLE</p> </div> </div>	
<p>REVISION</p>	
<p>KB ENGINEERING LTD ELECTRICAL CONSULTING ENGINEERS 14100 NORTHFIELD ROAD TEL: 250-754-0000 NANAIMO, BC V9S 1B3</p>	
<p>THIS DRAWING IS SOLELY INTENDED TO BE USED FOR THE PURPOSE OF THE DRAWING REVISION ONLY AND SHALL NOT BE USED FOR ANY OTHER PURPOSE.</p>	
<p>CLIENT</p>	
<p>PROJECT</p> <p style="text-align: center;">155 FRY STREET NANAIMO, BC</p>	
<p>TITLE</p> <p style="text-align: center;">SITE PLAN DEVELOPMENT PERMIT ELECTRICAL LAYOUT</p>	
<p>PROJECT NO. 21-3739</p> <p>DATE APRIL, 2021</p> <p>SCALE 1/16" = 1'-0"</p> <p>DRAWING NO.</p>	<p>SEAL</p> <p>FOR INFORMATION ONLY</p>
<p style="font-size: 2em;">E-1</p>	

1 of 3

**ATTACHMENT H
SCHEDULE D - AMENITY REQUIREMENTS
FOR ADDITIONAL DENSITY**



Reference: 2858

May 3rd, 2021

Dear Mr. Caleb Horn

Development Planner

Community Development

155 Fry Street, Nanaimo BC Tier 1 proposal (Updated)

The proposed project proposing to use Tier 1 additional density and here are the 3 Categories requirements:

Category 2: Retention and Restoration of Natural Features (8 points required)

	Amenity	Points
E	The Proposed development includes Street Trees, Yes	1
F	After re-panting, the proposed development does not result in a net loss of trees with a caliper greater than 6cm. Yes,, No trees on site with a caliper greater than 6 cm.	1
G	Post development, the total amount of trees on property, or adjacent road right of way or public space is at least 20% more than the number of trees on the property before development. Yes, 8 trees in property and proposal is 27 trees,	2
H	Restore a minimum of 50% of the site area (Excluding the building footprint) by maintaining pervious surfaces. Please see the attached Sketch.	3
I	The Development includes permanent educational signage or display regarding the protected or planted pants, trees, animal habitat or other natural features on the site.	1
	Total	8

Category 3: Parking and Sustainable Transportation (10 points required)

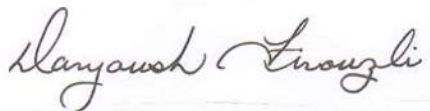
	Amenity	Points
A	Long term protected bicycle storage is provided and shower and change room facilities are provided to accommodate building employees for commercial spaces.	3
B	At least one parking space is clearly marked and designated for the exclusive use of a vehicle belonging to car share or car co-op.	1
D	The parking stalls are within the proposed development includes at least one electric vehicle charging station.	1
F	The proposed development includes covered and designated parking spaces for a motorized scooter or plug in for an electronic bicycle or electric scooter, or a designated motorcycle parking space to accommodate, a) multiple family residential development: 1 motorized Scooter or motorcycle space per 15 dwelling units	2
H	Parking does not exceed minimum parking requirements within the City's Development parking Regulations Bylaw.	2
I	The development includes signage regarding the sustainable transportation alternatives available on site or within the immediate area.	1
	Total	10

Category 5: Energy Management (11 points required)

	Amenity	Points
A	The proposed development meets at least the requirements of the Step 2 of BC Energy Step Code and exceeds the requirement specified in the Building Bylaw.	10
	Total	10

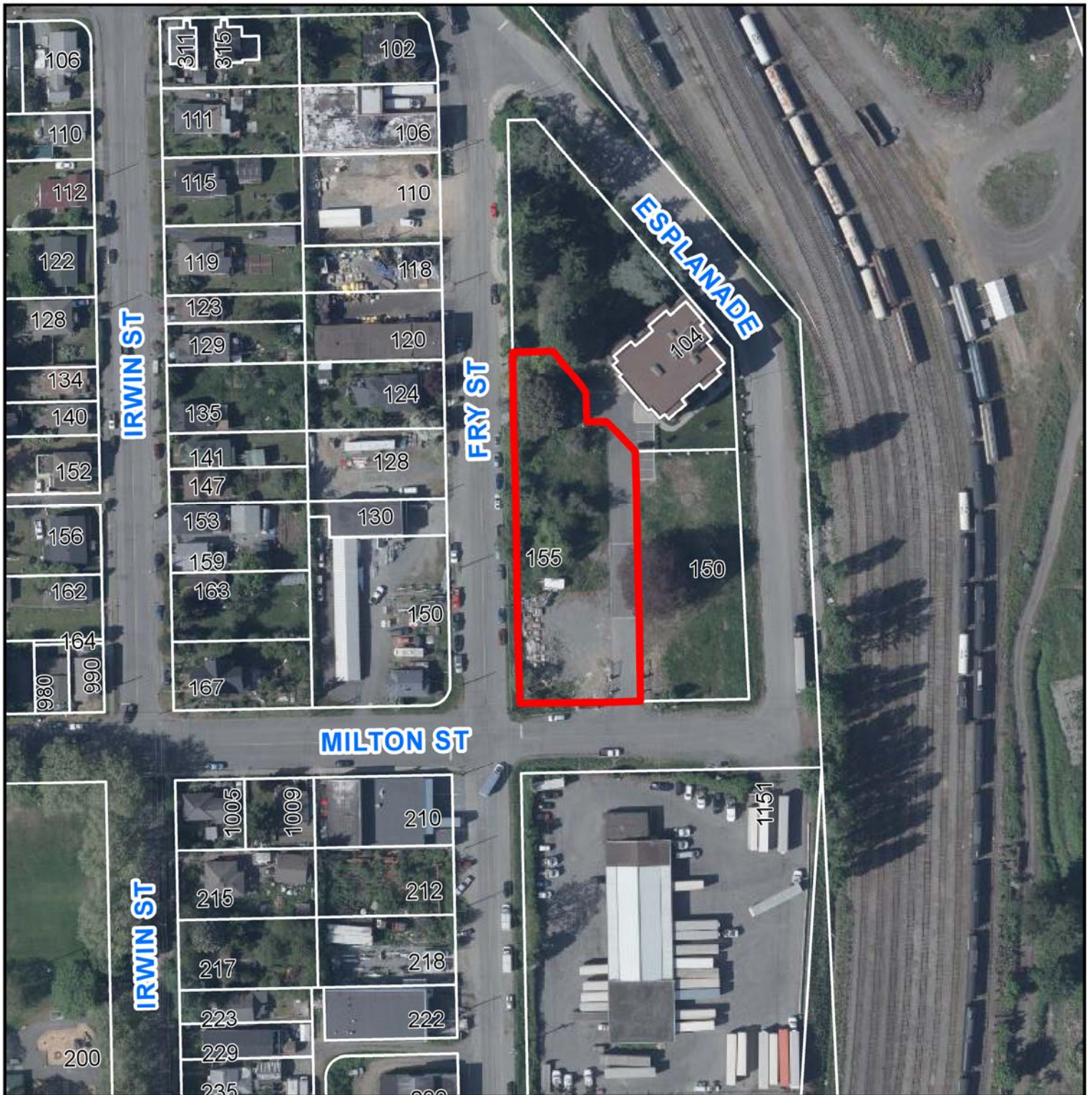
Please feel free to contact if there is any question.

Sincerely,



Daryoush Firouzli
Architect AIBC, RAIC, AIA, MArch

ATTACHMENT I
AERIAL PHOTO



DEVELOPMENT PERMIT NO. DP001200



155 FRY STREET

DATE OF MEETING | September 21, 2021 |

AUTHORED BY | LISA BRINKMAN, PLANNER, CURRENT PLANNING |

**SUBJECT | DEVELOPMENT PERMIT APPLICATION NO. DP1215
– 1205 OCEAN PEARL TERRACE |**

OVERVIEW

Purpose of Report

To present for Council's consideration a development permit renewal application for a multi-family residential development including a 25-unit apartment building and a five-plex at 1205 Ocean Pearl Terrace.

Recommendation

That Council issue Development Permit No. DP1215 at 1205 Ocean Pearl Terrace for a 30-unit multi-family development with the following variances to:

- increase the maximum allowable building height from 9.0m to 11.2m for the apartment building;
- increase the maximum allowable building height from 9.0m to 10.05m for the five-plex building;
- reduce the minimum required front yard setback from 6.0m to 5.2m for the five-plex building, and
- reduce the minimum required front yard setback from 6.0m to 3.0m for the proposed bike storage building.

BACKGROUND

A development permit application, DP1215, was received from Ellins Architecture Inc. on behalf of Domas Construction & Land Development Corporation to permit the development of a 25-unit apartment building and a five-plex to be located at 1205 Ocean Pearl Terrace. A development permit was previously approved by Council, but expired on 2021-MAR-21. The current proposal is generally consistent with the previous design, but with some minor changes to the original plans, including the addition of one parking space, electric vehicle charging stations, and a rain garden on the south side of the apartment building.

Subject Property and Site Context:

Zoning	R6 – Low Density Residential
Location	The subject property is located on the west side of the Linley Valley neighbourhood, south of Linley Valley Park and north of Departure Bay Road.
Total Area	13,800m ²

<i>Official Community Plan (OCP)</i>	Map 1 – Future Land Use Plan - Neighbourhood Map 3 – Development Permit Area No. 5 – Steep Slope Development and Development Permit Area No. 9 - Commercial, Industrial, Institutional, Multiple Family and Mixed Commercial/Residential development
<i>Relevant Design Guidelines</i>	Steep Slope Development Permit Area Guidelines General Development Permit Area Design Guidelines

The subject property is an irregularly shaped lot located on Ocean Pearl Terrace with vehicle access from Rock City Road. The site slopes downward approximately 15m to a plateau where Joseph Creek runs across the southeast corner of the property. The property is located in an established neighbourhood and is surrounded by an existing strata townhouse development to the north and south, a rental apartment building to the west, and a public park along a portion of the east property line.

DISCUSSION

Proposed Development

The proposed development consists of 30 residential units in the form of a 25-unit apartment building and a five-plex. The permitted base floor area ratio (FAR) in the R6 zone is 0.45 and the proposed FAR is 0.22. A total of 28 two-bedroom units, and 2 one-bedroom units are proposed. The two-bedroom units range in size from 80m² to 87m² in size and the one bedroom units are 62m² in size. The units are distributed in the buildings as follows:

	Apartment	5-plex	Total
One-bedroom	2 units	0	2 units
Two-bedroom	23 units	5 units	28 units
Total	25 units	5 units	30 units

Site Design

Vehicle access to both residential buildings is proposed from Rock City Road through the strata development at 3420 Rock City Road, via Deer View Drive. The apartment building is proposed to be sited in the middle of the property on a level rocky shelf, and the five-plex is sited in a previously excavated area in the northeastern portion of the property near Ocean Pearl Terrace. Surface parking is proposed adjacent to each building, and a separate garbage enclosure is provided for each building. The remainder of the property, which slopes significantly from the rock bluff to the south property line, will remain undeveloped with tree protection fencing installed at the top of the bluffs. Joseph Creek is located in the southern portion of the property and the proposed apartment building will be sited more than 30m from the required 15m watercourse setback area.

Building Design

The front (north) elevation of the 25-unit apartment building, built into the slope, presents as two storeys and has been designed with individual level entries to the first floor units. The rear (south) elevation presents as three storeys. The building façade has a rhythm of building bays

with shed roofs over the balconies. The exterior materials are horizontal siding and board and batten siding in alternating colours, which adds visual interest to the building form. A separate bike storage building is proposed for the five-plex, and indoor bike storage for the apartment building is on the lower floor of the building.

The five-plex is also built into the slope of the land and presents as two stories at the south elevation and three stories at the north elevation. The building mass is minimized through a variety of design strategies, including varying roof elements, use of vertical and horizontal exterior finishes, glazing rhythm, and horizontal banding at each floor.

Landscape Design

Ground-level patios are provided for the units on both the north (first floor) and south side (lower floor) of the apartment building with perimeter landscaping. Landscape features proposed for the south side of the apartment building include a rain garden, smooth concrete retaining wall, and terraced stone walls to blend with the topography of the land.

Surface patios are provided for the ground-level units of the five-plex building, and landscaping is provided around its base. Terraced rock walls with plantings will be used to blend the landscaping with rock slopes surrounding the five-plex building. A landscape buffer is provided between the five-plex and Ocean Pearl Terrace.

Rock blasting will be minimized, and groupings of fir and pine trees will be placed where possible around the surface parking areas and along the drive aisle. A concrete pedestrian path is provided along the drive aisle to connect the entrance of the apartment building to the entrance to the five-plex. Garbage enclosures will be provided in the surface parking areas of both the apartment building and five-plex and will be screened with landscaping.

Tree protection fencing is proposed to be installed to protect existing trees and vegetation in the southern steep-slope portion of the property. The existing arbutus grove and rock bluff located between the internal drive aisle and the east property line will also be protected. A pedestrian path and gate to the public park will be provided from the subject property, and the park will be bordered with a split-rail fence on two sides and a black chain link fence for safety on the newly cut rock face adjacent to the apartment building.

The proposed site, building, and landscape design comply with the Steep Slope Development Permit Area Guidelines, and the General Development Permit Area Design Guidelines.

Proposed Variances

Building Height

The maximum allowable building height is 9m, the proposed building height of the five-plex building is 10.05m; a proposed variance of 1.05m. The proposed building height of the apartment building is 11.2m; a proposed variance of 2.2m. The height variance request for both the five-plex and apartment building is only for a portion of the roofline, as shown in Attachment E.

The height variances for the five-plex allows for a traditional peaked roof, which is typical of the residential buildings in the neighbourhood. The apartment building is also a peaked roof, is

sited more than 40m from any existing residential buildings, and is built into a lower elevation natural plateau such that the proposed height and massing fits with the sloping topography of the property.

Front Yard Setback

The minimum front yard setback is 6m, the proposed front yard setback for the five-plex building is 5.2m; a proposed variance of 0.8m. The proposed front yard setback for the bike storage building is 3m; a proposed variance of 3m.

The siting of the five-plex building provides a street presence on Ocean Pearl Terrace, and a landscape buffer of deciduous and evergreen trees is proposed between the five-plex and the road. The bike storage building is sited to be easily accessible to residents of the five-plex and will be screened on three sides with shrubs and trees.

Staff support the proposed variances.

SUMMARY POINTS

- Development Permit Application No. DP1215 proposes to renew DP1060, and is for a residential development with a 25-unit apartment building and a five-plex.
- Variances are requested for building height of both residential buildings, and the front yard setback for the five-plex and bike storage building.
- The proposed development addresses the City's design guidelines, and Staff support the proposed variances.

ATTACHMENTS

ATTACHMENT A: Permit Terms and Conditions
ATTACHMENT B: Context Map
ATTACHMENT C: Location Plan
ATTACHMENT D: Site Plans
ATTACHMENT E: Building Elevations and Details
ATTACHMENT F: Landscape Plan and Details
ATTACHMENT G: Aerial Photo

Submitted by:

Lainya Rowett
Manager, Current Planning

Concurrence by:

Jeremy Holm
Director, Development Approvals

Dale Lindsay
General Manager, Development Services

ATTACHMENT A PERMIT TERMS AND CONDITIONS

TERMS OF PERMIT

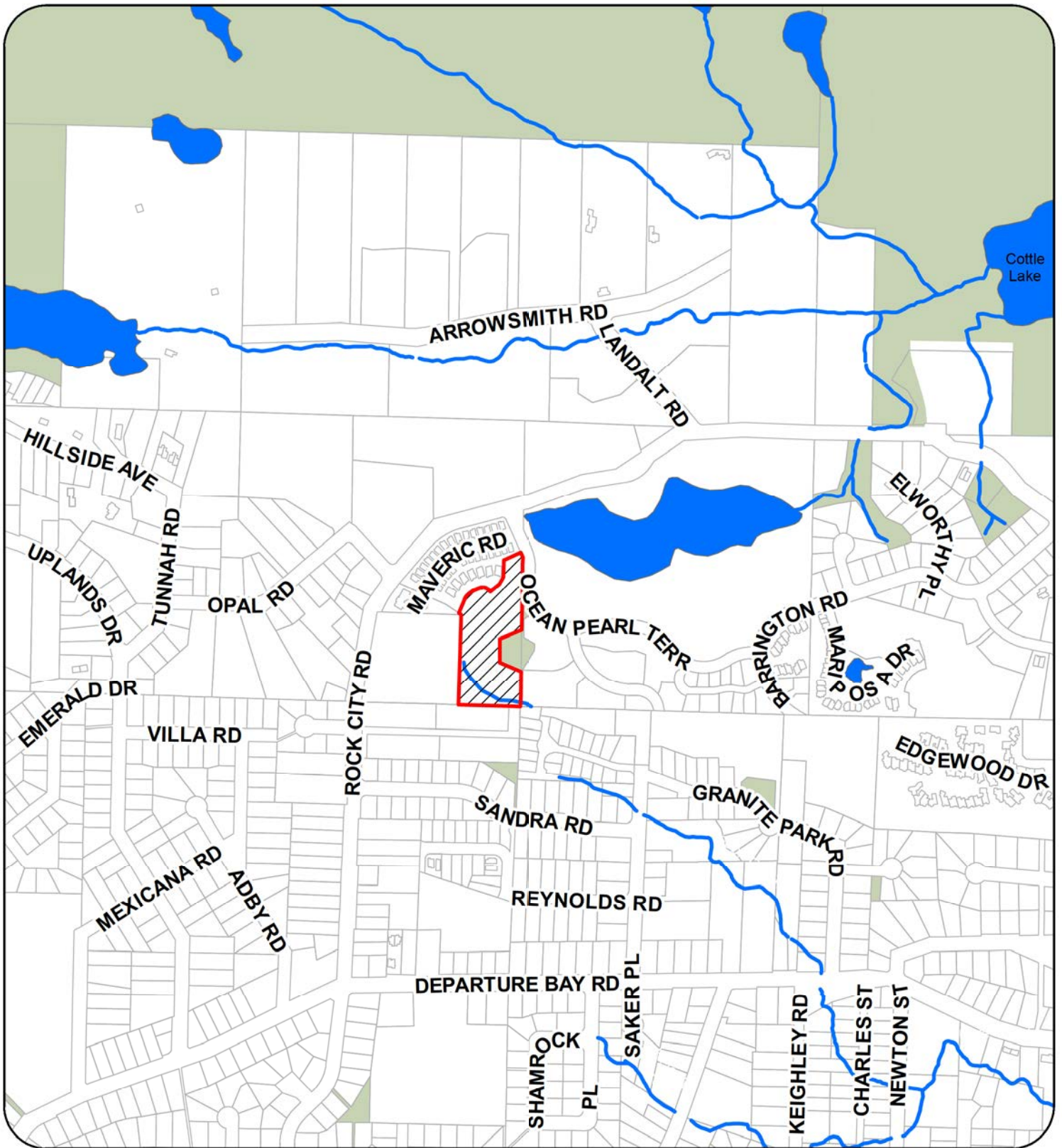
The “City of Nanaimo Zoning Bylaw 2011 No. 4500” is hereby varied as follows:

1. *Section 7.6.1 Size of Buildings*
 - to increase the maximum allowable building height from 9.0m to 10.05m for the proposed five-plex building; and,
 - to increase the maximum allowable building height from 9.0m to 11.2m for the proposed apartment building.
2. *Section 7.5.1 Siting of Buildings*
 - to reduce the front yard setback from 6.0m to 5.2m for the five-plex building; and
 - to reduce the front yard setback from 6.0m to 3.0m for the bike storage building.

CONDITIONS OF PERMIT

1. The subject property is developed in accordance with the Site Plans prepared by Ellins Architect Inc., received 2021-AUG-29, as shown on Attachment D.
2. The development is in substantial compliance with the Building Elevations and Details prepared by Ellins Architect Inc., received 2021-AUG-06, as shown on Attachment E.
3. The subject property is developed in substantial compliance with the Landscape Plan and Details prepared by Victoria Drakeford Landscape Architect, dated 2021-AUG-06 as shown on Attachment F.

ATTACHMENT B CONTEXT MAP



DEVELOPMENT PERMIT APPLICATION NO. DP001215

N



1205 OCEAN PEARL TERRACE

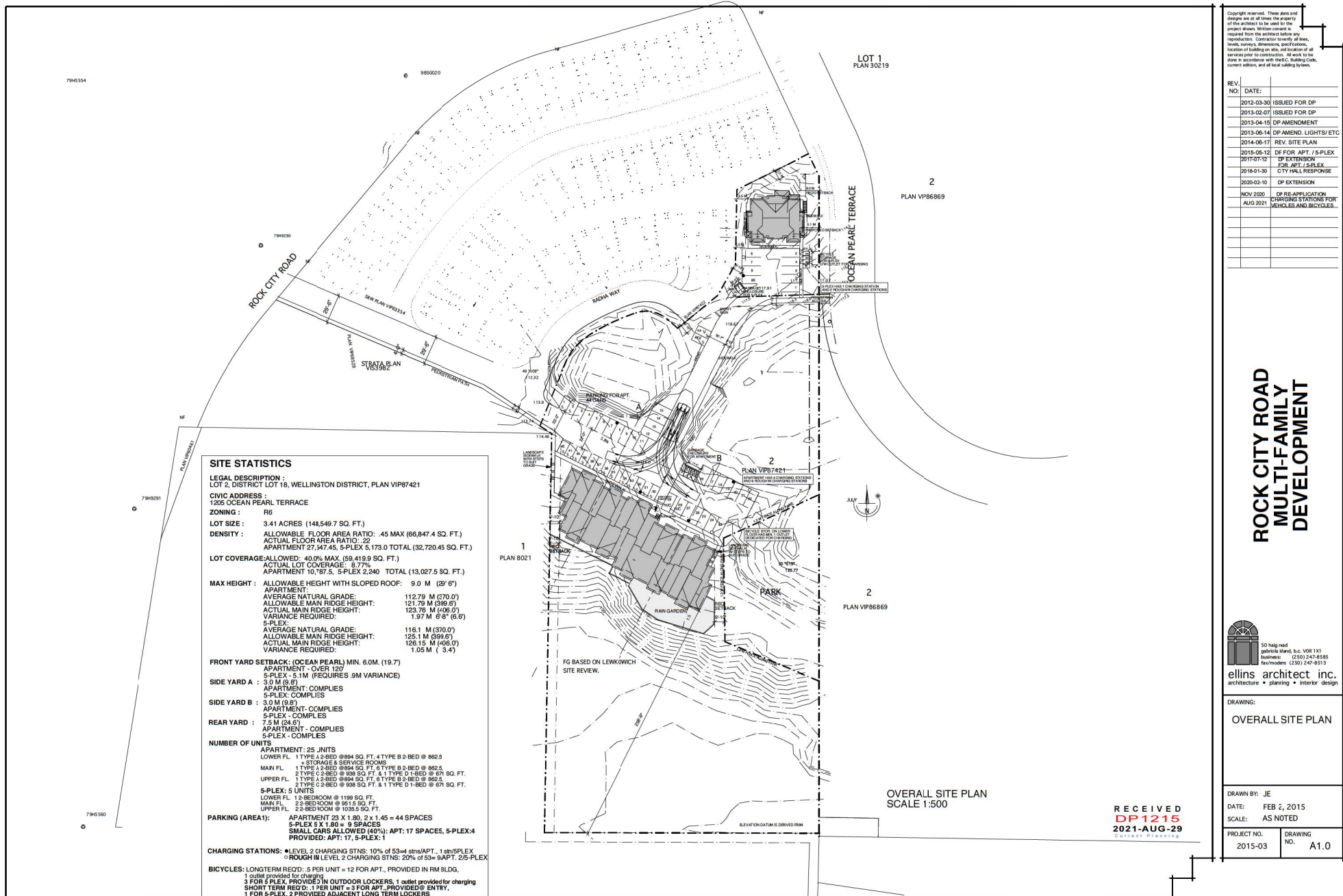
311

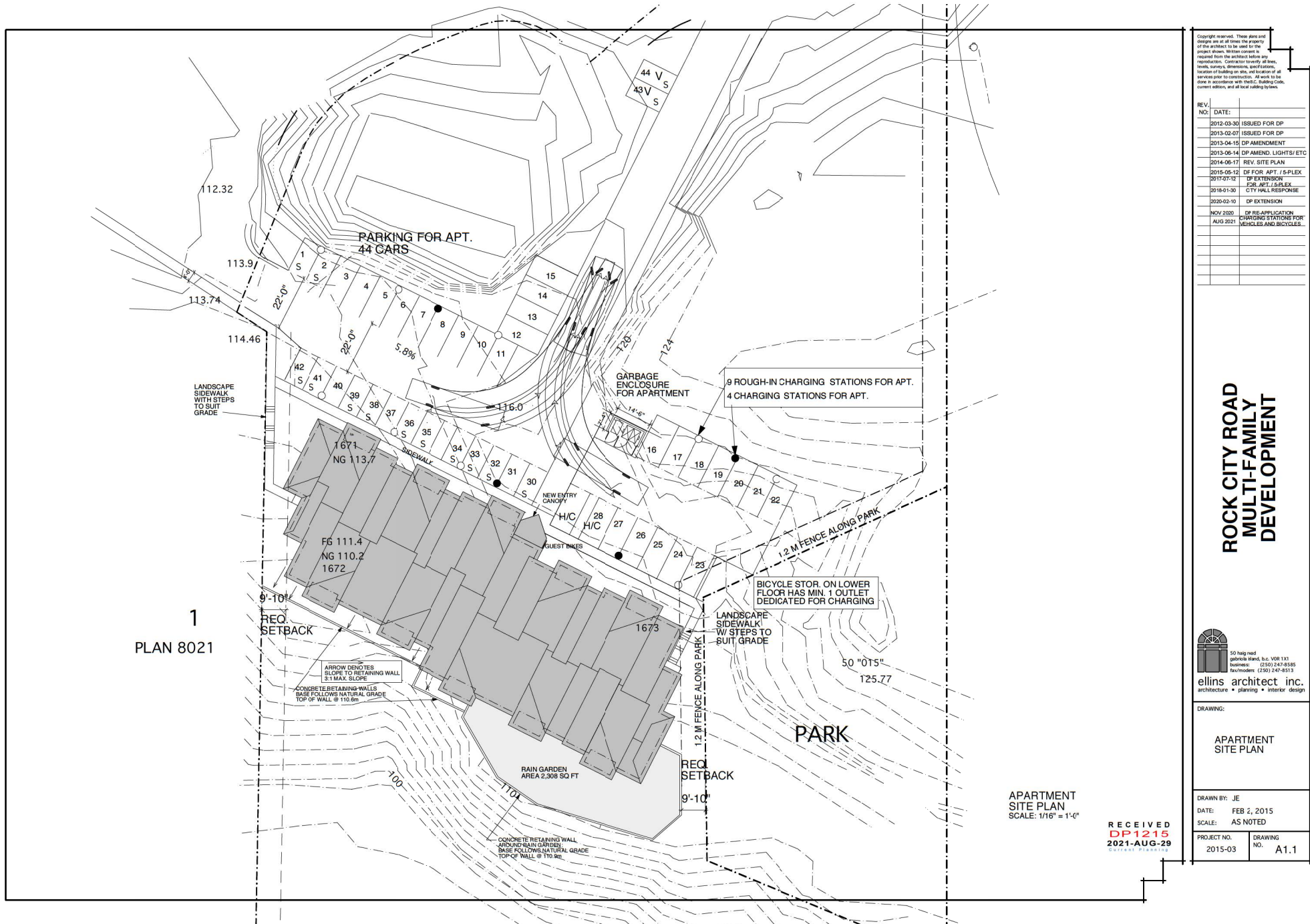
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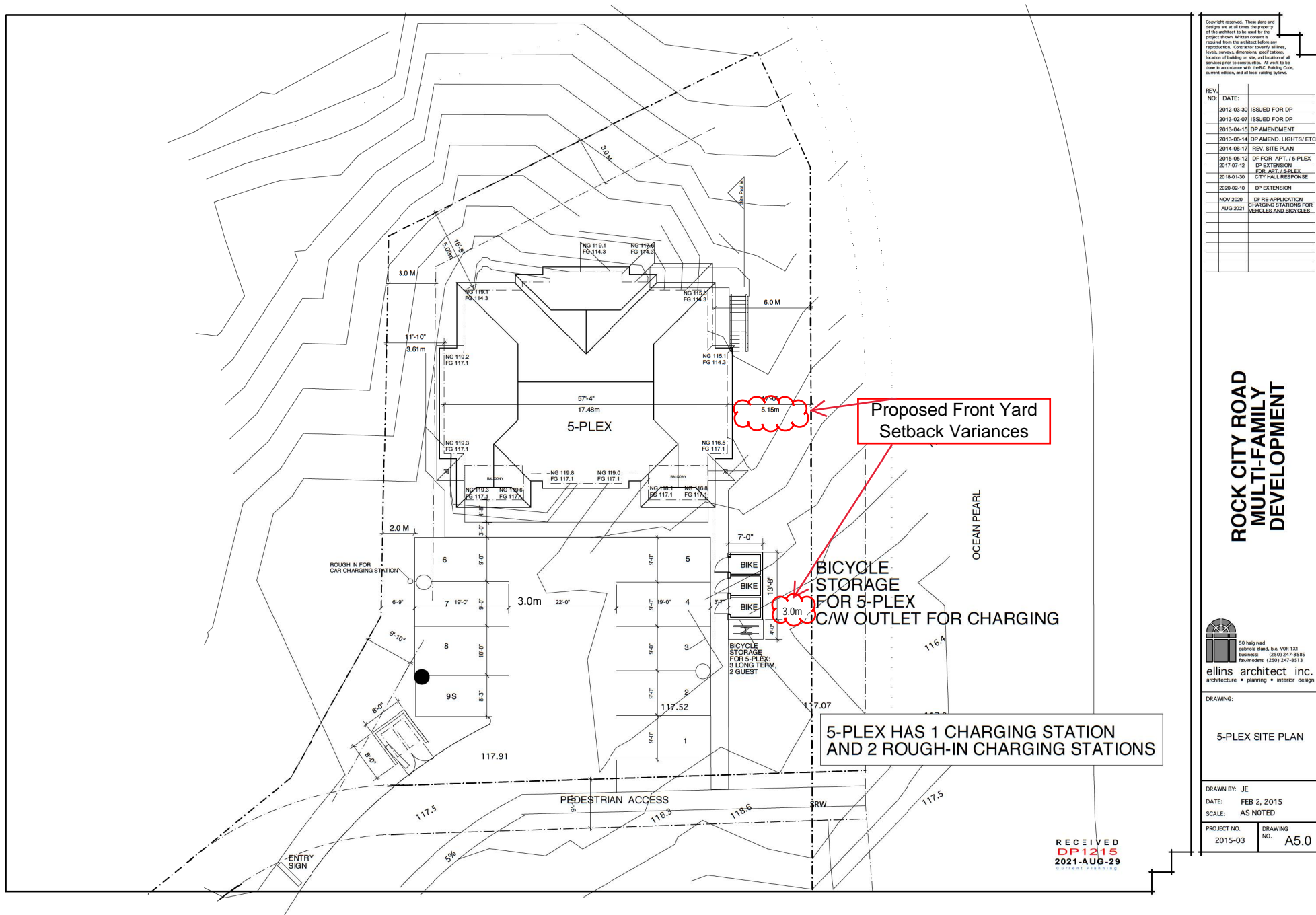
LEGAL: LOT 2, DISTRICT LOT 18, WELLINGTON DISTRICT, PLAN VIP87421

ATTACHMENT D SITE PLANS

1 of 3





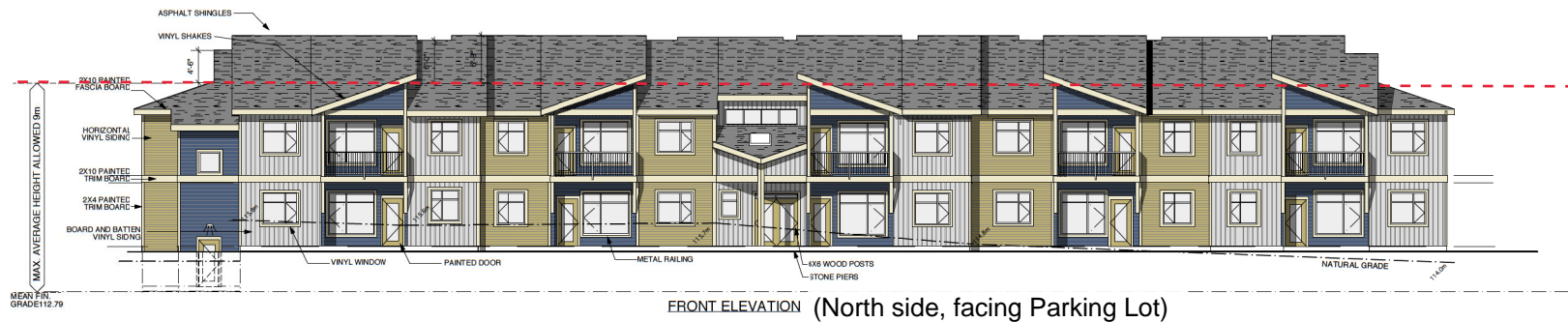


1 of 5

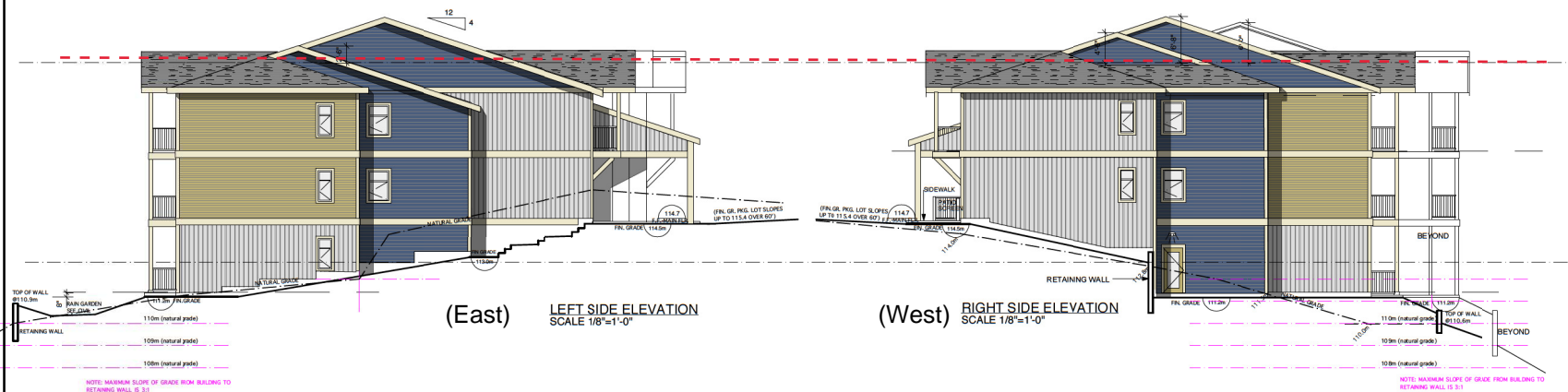


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REV. NO.	DATE	DESCRIPTION
2012-03-30		ISSUED FOR DP
2013-02-07		ISSUED FOR DP
2013-04-15		DP AMENDMENT
2013-06-14		DP AMEND. LIGHTS/ETC
2014-06-17		REV. SITE PLAN
2015-05-12		DP FOR APT. / S-PLEX
2017-07-12		DP EXTENSION
2018-01-30		FOR APT. / S-PLEX
2020-02-10		CTV HALL RESPONSE
		DP EXTENSION
NOV 2020		DP RE-APPLICATION
JULY 2021		RESPONSE TO COMP RPT



FRONT ELEVATION (North side, facing Parking Lot)



(East)

LEFT SIDE ELEVATION
SCALE 1/8"=1'-0"

(West)

RIGHT SIDE ELEVATION
SCALE 1/8"=1'-0"



REAR ELEVATION (South)

ROCK CITY ROAD
MULTI-FAMILY
DEVELOPMENT

50 high road
gabriola street, s.c. 29011
business: (252) 247-8585
residential: (252) 247-8513
ellins architect inc.
architecture • planning • interior design

DRAWING:

ELEVATIONS WITH
SHADOWS

DRAWN BY: JE

DATE: FEB 2, 2015

SCALE: AS NOTED

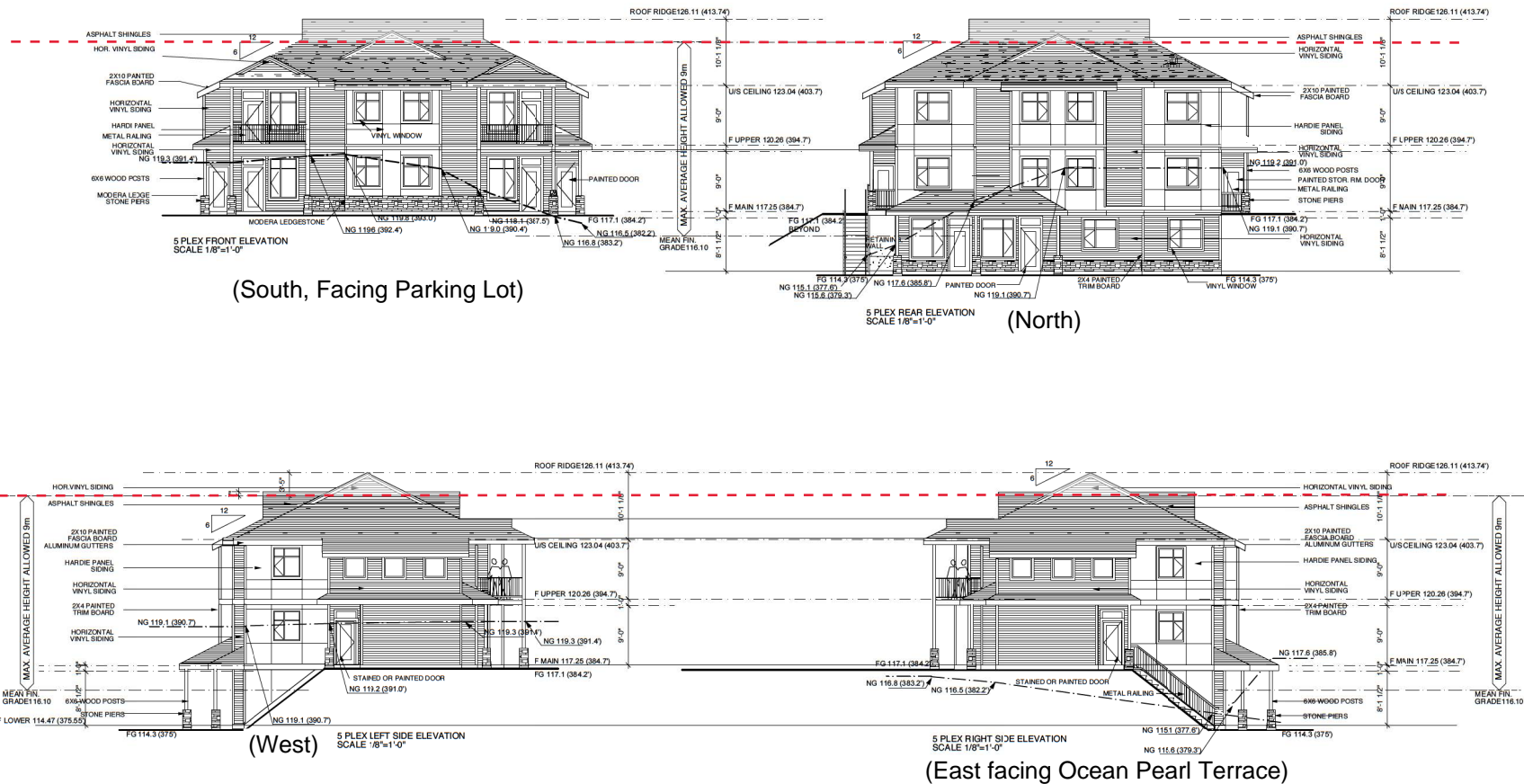
PROJECT NO.

2015-03

DRAWING NO.

A4.1

RECEIVED
DP 1215
2021-AUG-06
Submitted Planning



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REV. NO.	DATE	DESCRIPTION
2012-03-30	ISSUED FOR DP	
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2014-06-17	REV. SITE PLAN	
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2017-07-12	DP EXTENSION	
2018-01-30	FOR APT. / S-PLEX	
2018-01-30	CTV HALL RESPONSE	
2020-02-10	DP EXTENSION	
NOV 2020	DP REAPPLICATION	
JULY 2021	RESPONSE TO COMP RPT	

ROCK CITY ROAD MULTI-FAMILY DEVELOPMENT

50 hamp road
gainesville, florida, 32608-1101
business: (252) 247-8585
fax/modern: (252) 247-8513

ellins architect inc.
architecture • planning • interior design

DRAWING:
5 PLEX RENDERED
EXTERIOR ELEVATIONS

DRAWN BY: JE
DATE: FEB 2, 2015
SCALE: AS NOTED

PROJECT NO.
2015-03

DRAWING
NO. A7.0

RECEIVED
DP1215
2021-AUG-06
COURTESY PLANNING

ROCK CITY APARTMENT - EXTERIOR FINISHES 2017 JULY 11, 2017

***REFER ALSO TO COLOURED ELEVATION FOR FINISH LOCATIONS**

FIBRE GLASS SHINGLE	WEATHERED WOOD
BOARD & BATTEN VINYL SIDING WHERE INDICATED	GENTEK COLOUR DOVER GREY
HORIZ. VINYL SIDING T3 WHERE INDICATED	GENTEK COLOUR WICKER
HORIZ. VINYL ACCENT SIDING D4 PROFILE WHERE INDICATED	GENTEK SEQUOIA COLOUR MIDNIGHT SURF 653
OUTSIDE ENTRY DOORS & DECKS AND PATIOS *EXCEPT MAIN ENTRANCE	PAINT FINISH SHERWIN WILLIAMS COLOUR SW 7533 KHAKI SHADE
MAIN ENTRANCE DOORS (BLUE)	PAINT FINISH SHERWIN WILLIAMS COLOUR SW 9141 WATERLOO
CORNER TRIM, WINDOW TRIM FASCIA , BARGEBOARD, GABLE TRIM	PAINT FINISH SHERWIN WILLIAMS SW 7010 WHITE DUCK
VINYL WINDOWS	WHITE
VINYL SOFFITS	GENTEK COLOUR LINEN
GUTTERS AND CAP FLASHING	GENTEK COLOUR CASHMERE
METAL RAILINGS	TO MATCH CASHMERE
WOOD POST AND BRACKETS	PAINT FINISH SHERWIN WILLIAMS SW 7010 WHITE DUCK

ROCK CITY 5 PLEX - EXTERIOR FINISHES 2017

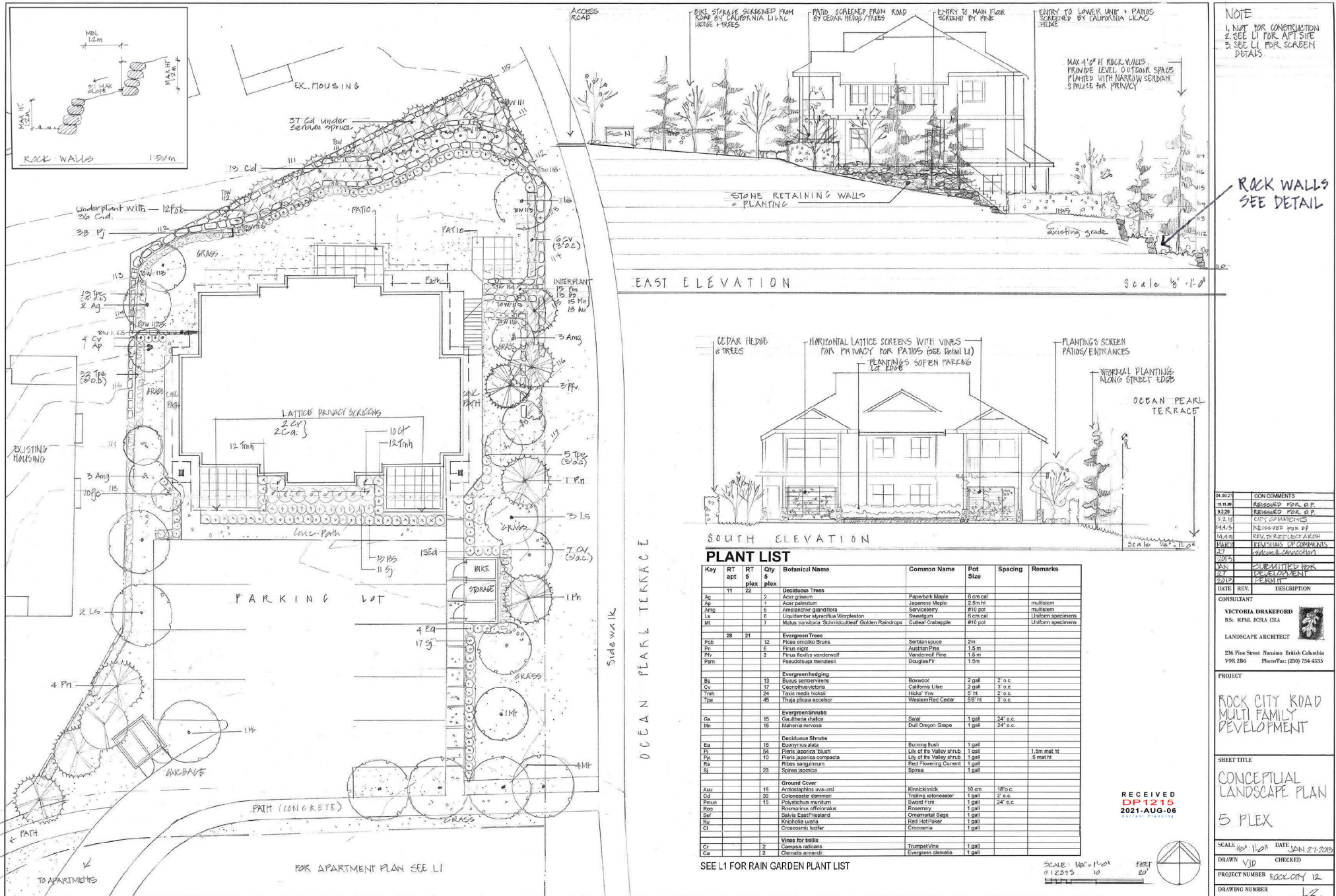
JULY 11, 2017

***REFER ALSO TO COLOURED ELEVATION FOR EXACT FINISH LOCATIONS**

FIBRE GLASS SHINGLE	WEATHERED WOOD
HORIZONTAL VINYL SIDING ALL FLOORS WHERE SHOWN	KAYCAN COLOUR 21 WICKER
HORIZONTAL VINYL SIDING GABLES	KAYCAN VERONA PREMIUM VINYL JAVA BROWN
HARDI SMOOTH PANEL SIDING PAINT FINISH WHERE INDICATED	SHERWIN WILLIAMS SW 2853 NEW COLONIAL YELLOW
OUTSIDE ENTRY DOORS PAINT FINISH	SHERWIN WILLIAMS SW 9182 ROJO MARRON
STORAGE DOORS PAINT FINISH	SHERWIN WILLIAMS SW 2853 NEW COLONIAL YELLOW
CORNER TRIM, WINDOW TRIM, FASCIA, BARGEBOARD, GABLE TRIM, BELLY BANDS, DOOR TRIM	PAINT FINISH SW 7010 WHITE DUCK
VINYL WINDOWS	WHITE
VINYL SOFFITS	KAYCAN COLOUR LINEN
GUTTERS AND CAP FLASHING	KAYCAN ALUMINUM COLOUR CHOCOLATE
METAL RAILINGS	TO MATCH KAYCAN ALUMINUM COLOUR LINEN
WOOD POSTS PAINT FINISH	SHERWIN WILLIAMS SW 9182 ROJO MARRON
CULTURED STONE	CULTURED STONE PRO FIT MODERN LEDGESTONE COLOUR INTAGLIO

1 of 2







DATE OF MEETING | September 21, 2021

AUTHORED BY | LISA BRINKMAN, PLANNER, CURRENT PLANNING

SUBJECT | DEVELOPMENT PERMIT APPLICATION NO. DP1217 – 30 AND 32 LORNE PLACE

OVERVIEW

Purpose of Report

To present for Council's consideration, a development permit application to add four townhouse units to the property at 30 and 32 Lorne Place.

Recommendation

That Council issue Development Permit No. DP1217 at 30 and 32 Lorne Place to add four townhouse units with the following variances:

- increase the maximum allowable building height from 7m to 8.25m;
- reduce the minimum required rear yard setback from 7.5m to 2m (Units 1, 2 and 3);
- reduce the minimum required side yard setback from 3m to 1.5m (Unit 4)

BACKGROUND

A development permit application, DP1217, was received from Satgur Developments Ltd. proposing to add four townhouse units to the property at 30 and 32 Lorne Place. The applicant is proposing to retain the existing duplex and construct a new townhouse building with four units, resulting in a total of six rental residential units on the property. A rezoning application (RA444) for the proposed development was approved by Council on 2021-MAR-15.

Subject Property and Site Context:

<i>Zoning</i>	Low Density Residential (R6)
<i>Location</i>	The subject property is located on the east side of Lorne Place, and is adjacent to Beaufort Park.
<i>Total Area</i>	1,350m ²
<i>Official Community Plan (OCP)</i>	Map 1 – Future Land Use Plan - Neighbourhood Map 3 – Development Permit Area No. 9 - Commercial, Industrial, Institutional, Multiple Family and Mixed Commercial/Residential development.
<i>Neighbourhood Plan Land Use Designation</i>	Hospital Neighbourhood Plan – Multi-Family Low Density
<i>Relevant Design Guidelines</i>	General Development Permit Area Design Guidelines

The subject property is a panhandle lot that currently contains an existing duplex with two side-by-side units addressed as 30 and 32 Lorne Place. Lorne Place is a cul-de-sac road accessed from Beaufort Drive. The neighbourhood contains a blend of duplex and single family residences, and the subject property is within 700m of the Nanaimo Regional General Hospital.

DISCUSSION

Proposed Development

The applicant is proposing to retain the existing duplex and construct a new townhouse building with four units, resulting in a total of six rental residential units on the site. A total floor area ratio (FAR) of 0.44 is proposed, which is below the maximum permitted FAR of 0.45 in the R6 zone. Three two-bedroom units and one loft unit is proposed. The units range in size from 80m²-101m².

Site Design

The four new residential units are proposed to be sited along the rear property line adjacent to Beaufort Park. A common courtyard is proposed in the front yard area of the new units. Each unit contains a patio facing Beaufort Park. The existing parking area will be improved, and new parking spaces will be added and will include an outdoor electric vehicle (EV) charging station. The garden area associated with the existing duplex building will be retained. Each unit will contain a storage room for garbage, recycling and organics containers, as well as a bicycle. An enclosed garbage, compost, and recycling storage area is also provided at the end of the drive aisle for convenient pick-up service access.

Building Design

A contemporary building form is proposed and the buildings are one-and-a-half storeys in height with a low-slope shed roof. The exterior finishes include horizontal vinyl siding, with wood-look siding accents. The façade of the existing duplex building on the property will also be improved to blend with the new units. The front doors of each unit are highlighted through the use of colour, and canopies are provided for weather protection.

Landscape Design

A 1.5m-wide landscape buffer is provided along the south and east property line with the exception of a few encroaching patio areas. The interior courtyard area and adjacent four parking spaces are proposed to be surfaced with scored concrete. The courtyard will contain an entry pergola, benches, bollard lighting, evergreen shrubs, and deciduous trees. A cedar split-rail fence is proposed along the east property line adjacent to the park, and a board fence is proposed along the south property line adjacent to 1040/1044 Beaufort Drive.

The proposed site, building, and landscape design complies with the General Development Permit Area Design Guidelines.

Design Advisory Panel

The Design Advisory Panel (DAP), at its meeting held on 2021-MAR-01, accepted DP1217 as presented with support for the proposed variances. The following recommendation was provided:

- Consider further integrating the existing duplex with the new construction through the use of colour, materials, and landscaping.

In response to the DAP recommendation, the applicant is proposing the following improvements to the existing duplex building: reconstructed pedestrian entrance canopy, replacement of exterior cladding to match the new units, extended landscape buffer along the south property line, and the addition of wood privacy screens between the entrance area of the two units. |

Proposed Variances

Building Height

The maximum allowable building height is 7m for a flat roof (< than 4:12 pitch), the proposed building height is 8.25m; a proposed variance of 1.25m for a portion of the roof as shown on Attachment E.

The proposed building height is similar to the height of the existing duplex building and surrounding residential buildings. Note that if the four new units had pitched roofs, the permitted building height would be 9m; however, a shed roof is proposed and it is the higher ridge of the shed roof that exceeds the 7m height requirement.

Rear Yard Setback

The minimum rear yard setback is 7.5m, the proposed rear yard setback is 2m (for Units 1, 2 and 3); a proposed variance of 5.5m.

Typically, the 7.5m rear yard setback is to provide useable outdoor space and distance from the rear yard of adjacent residential uses. For this development, Units 1, 2 and 3 are proposed to back onto Beaufort Park, thus outdoor space is provided for the residents both with a patio and public park space, with no impact to existing residences. Also, pedestrian access to Beaufort Park is provided directly from the property.

Side Yard Setback

The minimum side yard setback is 3m, the proposed side yard setback is 1.5m (for a portion of Unit 4); a proposed variance of 1.5m.

The southwest corner of Unit 4 is proposed to encroach into the setback area by 1.5m. A landscape buffer is proposed along the south property line that will help to screen the base of the building encroachment. The adjacent duplex building at 1040 and 1044 Beaufort Drive is approximately 20m from the south property line. Also, a side yard setback of 1.5m is a typical required setback in a single family residential zone where buildings are two storeys or less in height.

Staff support the proposed variances.

SUMMARY POINTS

- Development Permit Application No. DP1217 is proposing to add four townhouse units to the property at 30 and 32 Lorne Place.
- Variances are requested for rear and side yard setbacks, as well as building height.
- The proposed development addresses the City's design guidelines and Staff support the proposed variances.

ATTACHMENTS

ATTACHMENT A: Permit Terms and Conditions
ATTACHMENT B: Context Map
ATTACHMENT C: Location Plan
ATTACHMENT D: Site Plan
ATTACHMENT E: Building Elevations
ATTACHMENT F: Landscape Plan and Details
ATTACHMENT G: Aerial Photo

Submitted by:

Lainya Rowett
Manager, Current Planning

Concurrence by:

Jeremy Holm
Director, Development Approvals

Dale Lindsay
General Manager, Development Services

ATTACHMENT A PERMIT TERMS AND CONDITIONS

TERMS OF PERMIT

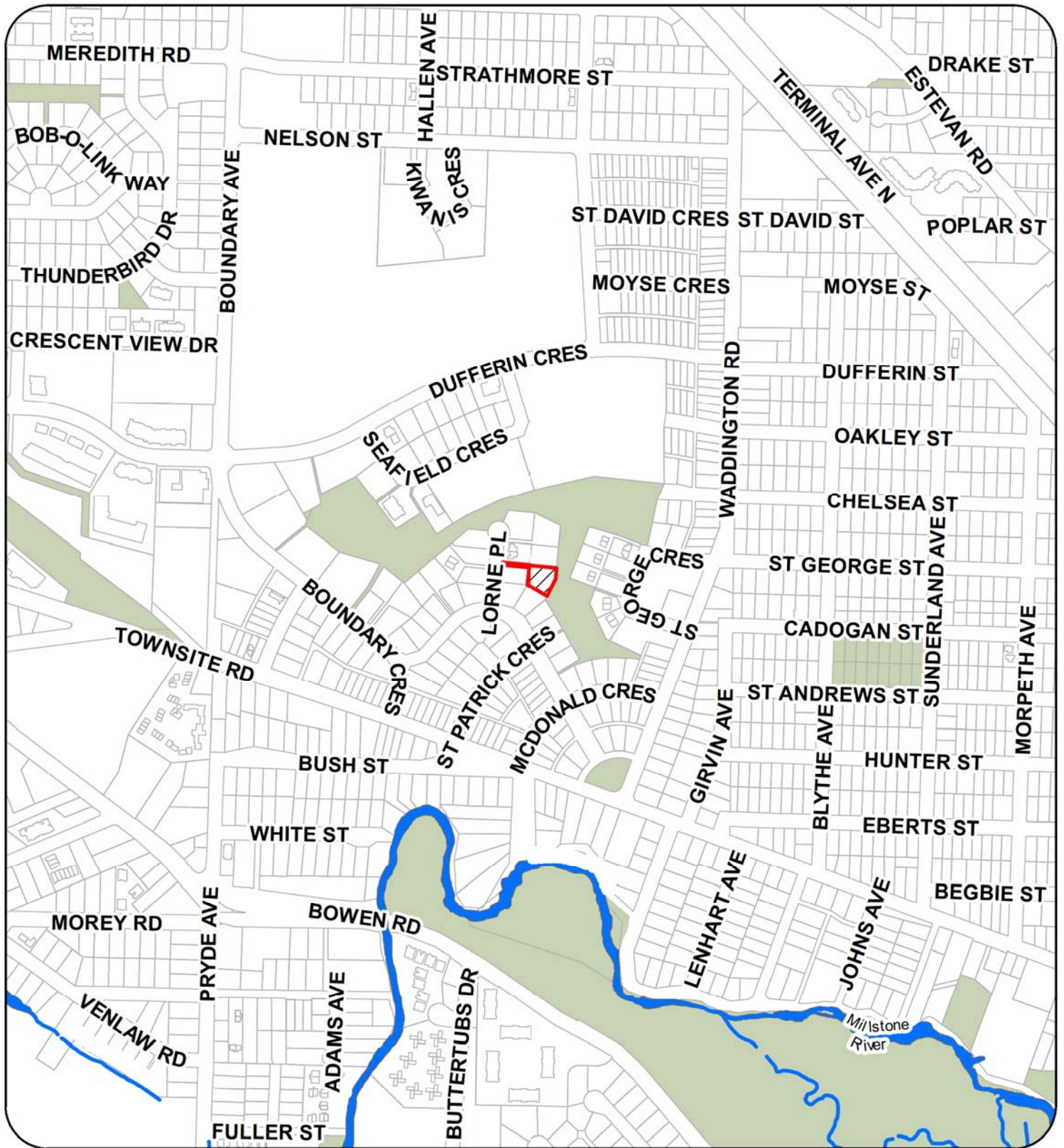
The “City of Nanaimo Zoning Bylaw 2011 No. 4500” is varied as follows:

1. *Section 7.6.1 Size of Buildings* – to increase the maximum allowable building height from 7m to 8.25m.
2. *Section 7.5.1 Siting of Buildings* – to reduce the minimum required rear yard setback from 7.5m to 2m (Units 1, 2 and 3).
3. *Section 7.5.1 Siting of Buildings* – to reduce the minimum required side yard setback from 3m to 1.5m (Unit 4).

CONDITIONS OF PERMIT

1. The subject property is developed in accordance with the Site Plan prepared by Delinea Design Consultants Ltd., dated 2021-AUG-13, as shown on Attachment D.
2. The development is in substantial compliance with the Building Elevations and Details prepared by Delinea Design Consultants Ltd., dated 2020-DEC-10 and 2021-MAR-30, as shown on Attachment E.
3. The development is in substantial compliance with the Landscape Plan and Details prepared by Victoria Drakeford Landscape Architect, dated 2021-JUL-26, as shown on Attachment F.

ATTACHMENT B CONTEXT MAP



DEVELOPMENT PERMIT APPLICATION NO. DP001217

N



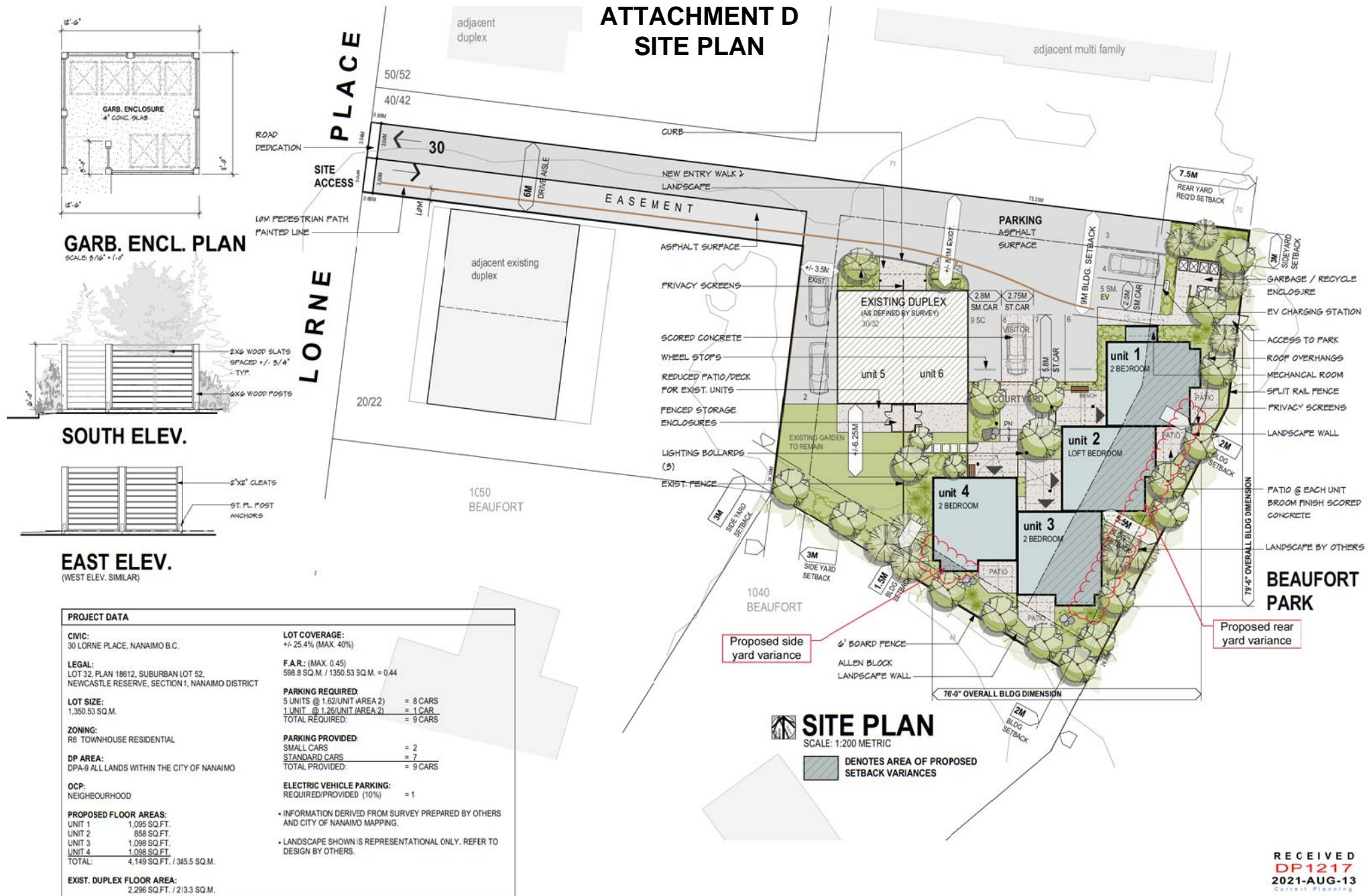
30 & 32 LORNE PLACE



330

ATTACHMENT D

SITE PLAN

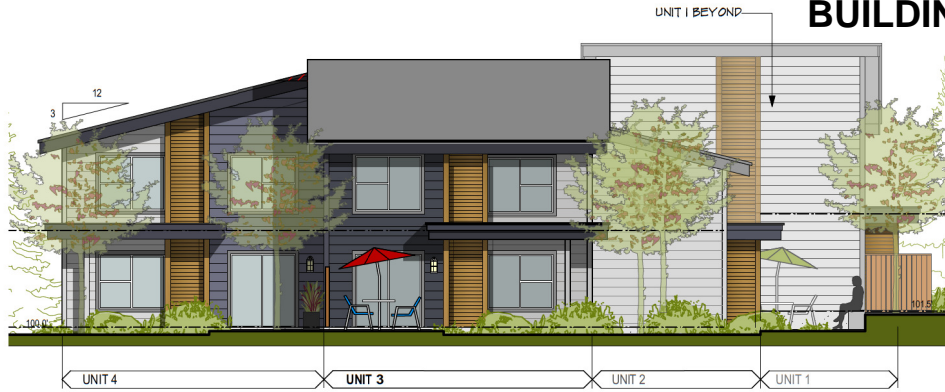


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DP1217
2021-AUG-13
Current Planning

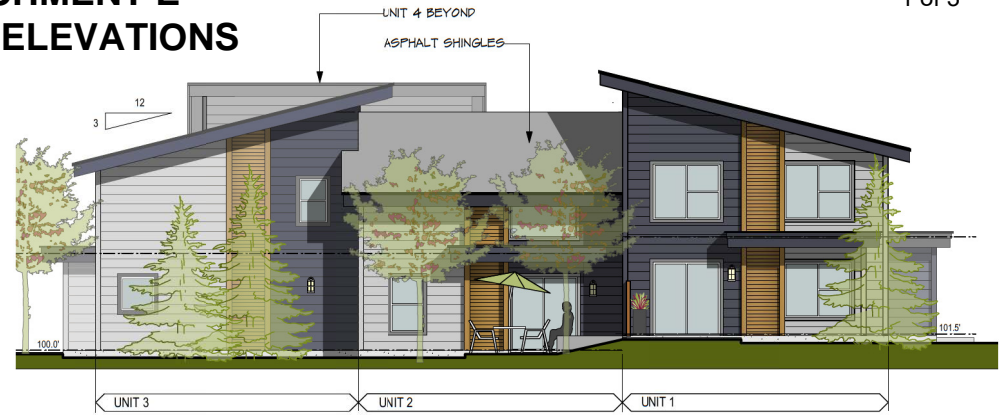
PROPOSED DEVELOPMENT:
30 LORNE PLACE
nanaimo b.c.

ATTACHMENT E BUILDING ELEVATIONS

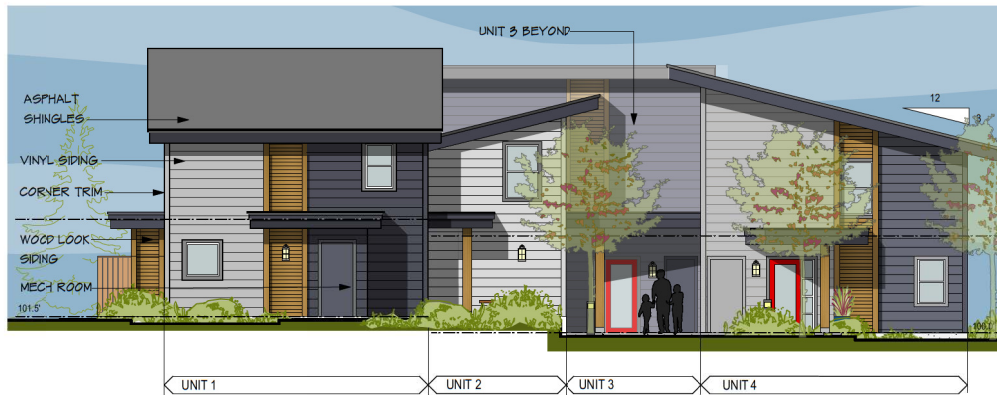
1 of 3



SOUTH ELEVATION

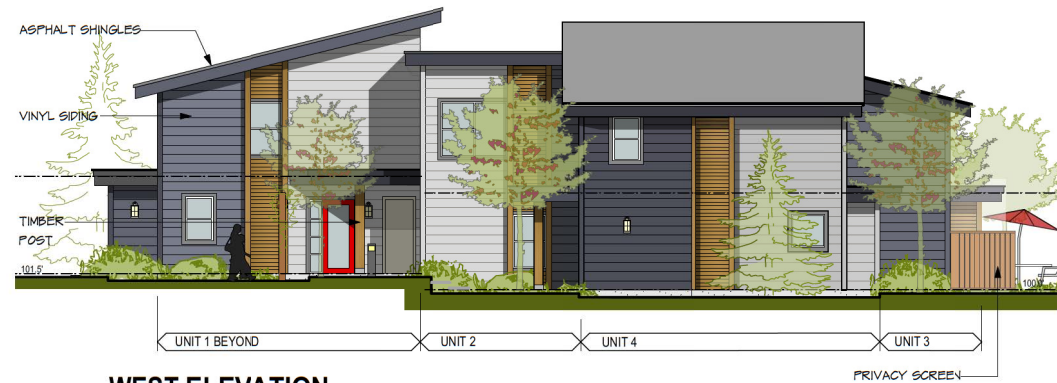


EAST ELEVATION - FACING BEAUFORT PARK



NORTH ELEVATION - FACING PARKING

SCALE: 1/8" = 1'-0"
LANDSCAPE SHOWN IS REPRESENTATIONAL ONLY



WEST ELEVATION

COLOUR SCHEDULE



PROPOSED DEVELOPMENT:

30 LORNE PLACE

nanaimo b.c.

332

DELINIA
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REPRODUCED OR TRANSMITTED IN ANY FORM OR BY
ANY MEANS, ELECTRONIC OR MECHANICAL, WITHOUT
PERMISSION IN WRITING FROM DELINIA DESIGN CONSULTANTS LTD.

PROJECT #: d1412.03.16

ISSUED: 04 SEPT. 2020
TO CONSULTANTS: 23 SEPT. 2020
REVISED: 19 OCT. 2020
FOR D.P.: 13 NOV. 2020
FOR D.P.A.: 10 DEC. 2020

RECEIVED
DP 1.217
2020-DEC-23
Current Planning

PR3



NORTH ELEVATION - FACING DRIVE AISLE

SCALE: 1/8" = 1'-0"

PROPOSED DEVELOPMENT:

30 LORNE PLACE

nanaimo b.c.

333

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PROJECT #: 21412.03.16

ISSUED: 03 DEC. 2020

FOR D.P.A.: 10 DEC. 2020

CLIENT: 23 MAR. 2021

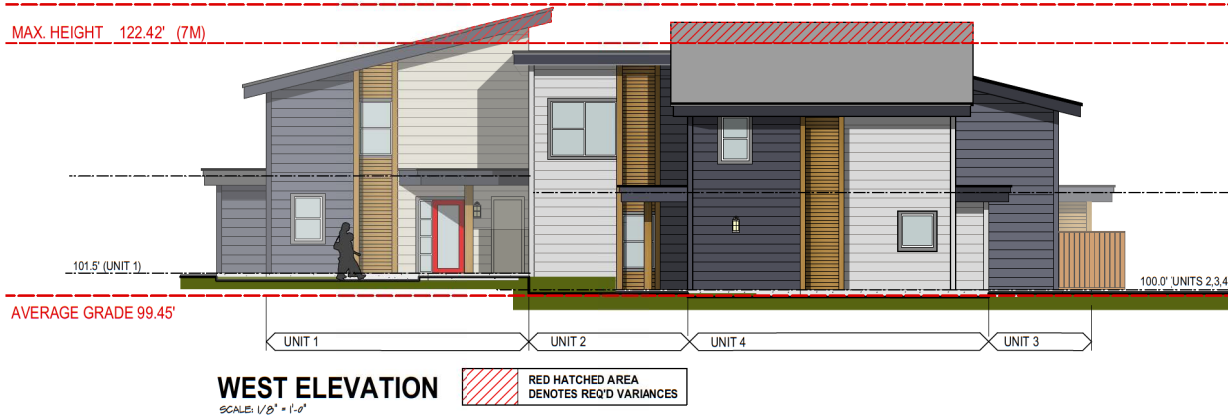
DAP RESPONSE: 30 MAR. 2021

RECEIVED
DP1217
2021-JUL-27
Current Planning

PR4

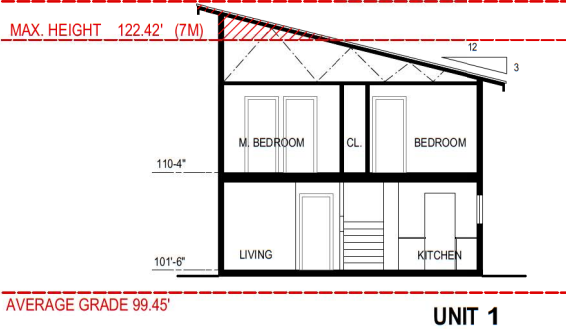
PROP. HEIGHT 126.52'

MAX. HEIGHT 122.42' (7M)



PROP. HEIGHT 126.52'

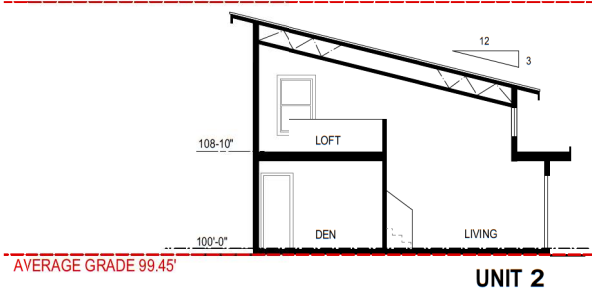
MAX. HEIGHT 122.42' (7M)



1 SCHEMATIC SECTION
SCALE: 1/8" = 1'-0"

PROP. HEIGHT 126.52'

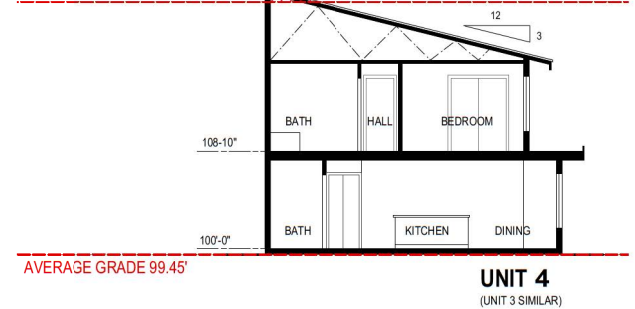
MAX. HEIGHT 122.42' (7M)



2 SCHEMATIC SECTION
SCALE: 1/8" = 1'-0"

PROP. HEIGHT 126.52'

MAX. HEIGHT 122.42' (7M)



3 SCHEMATIC SECTION
SCALE: 1/8" = 1'-0"

PROPOSED DEVELOPMENT:

30 LORNE PLACE

nanaimo b.c.

334

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DESIGN CONSULTANTS LTD.

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PROJECT #: d1412.03.16

ISSUED: 04 SEPT. 2020
TO CONSULTANTS: 23 SEPT. 2020
REVISED: 19 OCT. 2020
FOR D.P.: 13 NOV. 2020
FOR D.P.A.: 10 DEC. 2020

RECEIVED
DP1217
2020 DEC-23
Current Planning

PR5

ATTACHMENT F LANDSCAPE PLAN AND DETAILS

PROPOSED FOUR-PLEX ----- LANDSCAPE CONCEPT ----- 30 / 32 LORNE PLACE, NANAIMO, BC

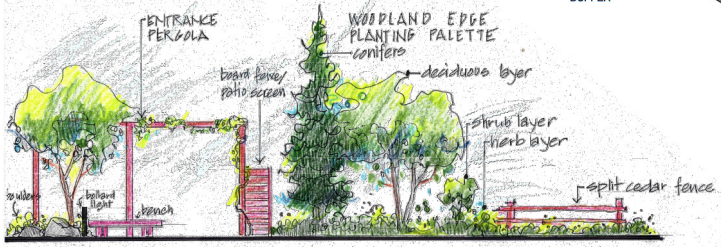
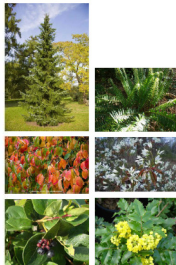
DESIGN RATIONALE

The project site is located in central Nanaimo adjacent to Beaufort Park, at the end of a quiet lane. Pedestrian access is through the Park, leading to all major roads via paths and quiet streets. The project is ideally located to take advantage of all the amenities in Beaufort Park including community gardens, food forest, off leash dog park, walking trails and a multi-use court.

The landscape concept uses local materials, including stone, timber and plants to give a regional identity to the project. The planting mimics a forest edge ecosystem with conifers, small deciduous understory trees, with deciduous and evergreen shrub and herb layers.



The private patios are south east and south west facing. The buffer plantings are multi-layered plantings, providing screening between neighbours and wildlife habitat.



DESIGN ELEMENTS



PLANT PALETTE

Key	Botanical Name	Common Name	Pot Size	Spacing
	Evergreen Trees			
	Pinus flexilis vanderwolf	Vanderwolf Pine	1.5m	
	Picea omorika Bruns	Serbian Spruce	2m	
	Deciduous Trees			
	Amelanchier grandiflora 'Autumn Brilliance'	Serviceberry	10 gall	multistem
	Acer palmatum	Japanese Maple	2.5m	
	Cornus 'Jadeite white wonder'	Flowering Dogwood	6 cm cal	
	Parrotia persica	Persian Ironwood	5 cm cal	
	Evergreen Shrubs / Deciduous Shrubs / Groundcovers / Ferns / Ornamental Grasses			
	Arctostaphylos uva-ursi	Kinnikinnick	#1	.8m o/c
	Gaultheria shallon	Salei	#1	
	Mahonia aquifolium	Tall Oregon Grape	#1	
	Mahonia nervosa	Dwarf Oregon Grape	#1	
	Deciduous Shrubs			
	Holodiscus discolor	Ocean Spray	#1	1.2m o.c.
	Rosa nutkana	Nootka Rose	#1	
	Ribes sanguineum	Red Flowering Currant	#1	
	Rubus parviflorus	Thimbleberry	#1	
	Ornamental Grasses			
	Symphoricarpos albus	Snowberry	#1	
	Salix hookeriana	Hookers Willow	#1	
	Spiraea douglasii	Douglas Spiraea	#1	
	Deschampsia cespitosa	Tufted Hair Grass	#1	.6m o/c
	Vines			
	Lonicera henryi	Evergreen Honeysuckle	1 gall	
	Wisteria sinensis			
	Wisteria sinensis	Wisteria	5 gall	

NOTES:
ALL GRADES APPROXIMATE;
TO BE CO-ORDINATED WITH
CIVIL.



REVISIONS:

Issued for DP - 2020Nov12

C.O.N. COMMENTS - 2021Jul26

CONSULTANT:



PROJECT:

30 / 32
LORNE PL
NANAIMO, BC

SITE LEGAL DESCRIPTION:

LOT 32, PLAN 18612, SUBURBAN
LOT 52, NEWCASTLE RESERVE,
SECTION 1, NANAIMO DISTRICT

SHEET TITLE

CONCEPTUAL
LANDSCAPE
PLAN

SCALE:

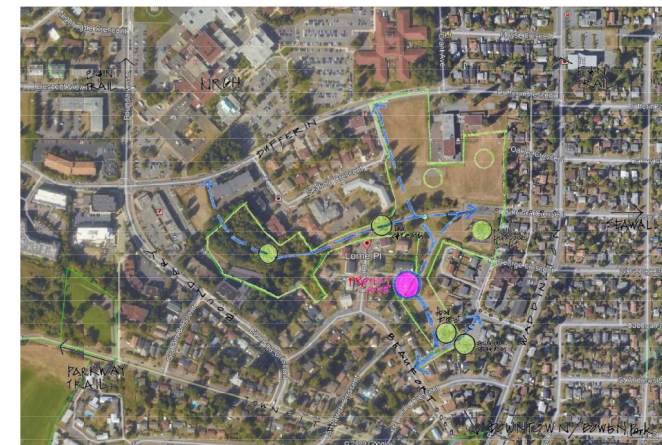
AS NOTED NOV.10, 2020

DRAWN: DR CHECKED: VJD

PROJECT NUMBER:
30 / 32 LORNE PL 2021

DRAWING NUMBER:
L0.1 / DP

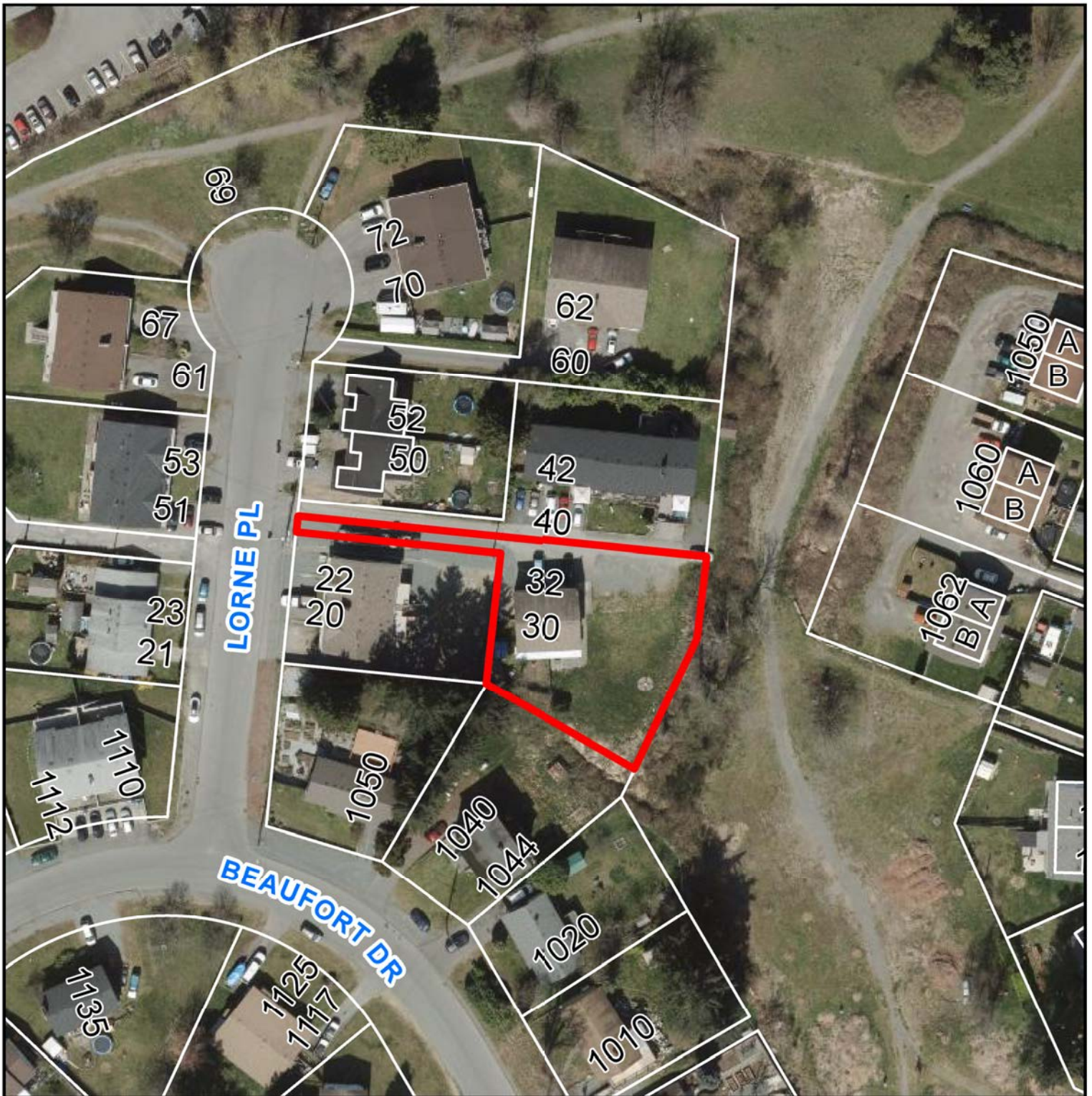
MUN. DWG#:



CONTEXT PLAN / Pedestrian Connections

RECEIVED
DP 1217
2021-JUL-27
Current Planning

ATTACHMENT G
AERIAL PHOTO



DEVELOPMENT PERMIT NO. DP001217



30 & 32 LORNE PLACE

DATE OF MEETING | September 21, 2021 |

AUTHORED BY | MATTHEW REMPEL, PLANNING ASSISTANT, CURRENT PLANNING |

SUBJECT | **DEVELOPMENT PERMIT APPLICATION NO. DP1227
– 20 BARSBY AVENUE** |

OVERVIEW

Purpose of Report

To present for Council's consideration, a development permit amendment application for an over-height retaining wall at 20 Barsby Avenue.

Recommendation

That Council issue Development Permit No. DP1227 at 20 Barsby Avenue with a variance to increase the maximum allowable fence height from 3.00m up to 3.85m for a retaining wall.

BACKGROUND

A development permit application, DP1227, was received from Raymond de Beeld Architect Inc. on behalf of Riverstone Place Inc. to amend the previously issued DP1073 and vary the provisions of the "City of Nanaimo Zoning Bylaw 2011 No. 4500" (the "Zoning Bylaw") in order to increase the maximum allowable height for a retaining wall.

Development Permit No. DP1073, approved by Council on 2018-JUL-09, permitted a six-storey multi-family residential building consisting of 90 dwelling units at 20 Barsby Avenue. A building permit was issued, and construction was completed earlier in 2021. Through construction, an additional terraced retaining wall was built onsite that was not anticipated or defined at the time of DP approval; therefore, the applicant has applied to amend the approved DP plans to permit an over-height retaining wall.

Subject Property and Site Context

<i>Zoning</i>	R8 – Medium Density Residential
<i>Location</i>	The subject property is located on Barsby Avenue at the intersection of Mill Street and Prideaux Street.
<i>Total Area</i>	4,220m ²
<i>Official Community Plan (OCP)</i>	Map 1 – Future Land Use Plans – Urban Node Map 3 – Development Permit Area No. 9 - Commercial, Industrial, Institutional, Multiple Family and Mixed Commercial/Residential development; and Development Permit Area No.1 – Watercourses
<i>Relevant Design Guidelines</i>	General Development Permit Area Design Guidelines

The subject property is located near Downtown Nanaimo, adjacent to the Millstone River. A public trail surrounds the subject property next to the river.

DISCUSSION

Proposed Development

The terraced retaining wall was constructed on the northeast side of the building, outside of the riparian area that was identified through the previously approved development permit. The retaining wall was constructed using segmental blocks consisting of two terraces that are structurally interdependent. As such, the height of the wall is measured from finished grade on the low side of wall to the highest part of the wall, resulting in an over height wall. The overall project is considered substantially in compliance with the approved form and character development permit, but requires an amendment to reflect the additional retaining wall and vary the maximum allowable retaining wall height.

To address the DPA guidelines, the applicant provided an environmental post-development report to comment on the riparian considerations associated with the newly constructed retaining wall. The Qualified Environmental Professional (QEP) report prepared by Aquaparian (2021- APR-22) concluded that the retaining wall:

- is located outside the provincial Streamside Protection and Enhancement Area and conforms with the previously approved aquatic setback variance for the development (0 meters from the top of bank of the Millstone River);
- is constructed within the allowable construction disturbance footprint and is positioned close to the building;
- does not appear to have resulted in a negative impact to the riparian function of the river; and
- the two tiers of wall support native plantings in accordance with the Vegetation Management Plan (2018-JUN-21) and Landscape Design (2019-JUN-28) for the project.

The post-development report was submitted to the Provincial Riparian Areas Protection Regulation (RAPR) notification system for review. On 2021-JUN-08, the Province accepted that the measures prescribed by the QEP were adhered to and no contraventions of the RAPR have been determined. As such, no further action is required under the RAPR at this time.

In addition, the terraced retaining wall was constructed in accordance with a Geotechnical recommendation to stabilize the slope and bank so that the landscape areas could be built up as needed. A report submitted by Lewkowich Engineering and Associates dated 2021-FEB-17 confirmed the multi-family residential building footings are not supported by the retaining wall.

Proposed Variance

Maximum Allowable Fence Height

The Zoning Bylaw includes retaining walls in the measurement of fence height. The maximum height of a fence or retaining wall located outside of the setbacks is 3.00m. The retaining wall constructed onsite varies in height up to 3.85m; a variance of 0.85m.

The terraced retaining wall was added to create more functional planting beds, and the design and location of the wall address the geotechnical and environmental recommendations.

As a condition of this development permit, riparian vegetation planting density shall be increased to 1 plant/ 0.75m² for the restoration area as outlined in Vegetation Composition Site Plan. This will offset the area occupied by the retaining wall and achieve the intended amount of replanting as prescribed in the vegetation management plan previously approved under DP1073. The planting, as described above, will be required prior to any release of the riparian portion of the landscape bonding.

Staff support the proposed variance.

SUMMARY POINTS

- Development Permit Application No. DP1227 proposes to amend previously approved DP1073 for an over-height retaining wall.
- A variance is requested to increase the maximum allowable fence height for a retaining wall from 3.00m up to 3.85m.
- Staff support the proposed variance.

ATTACHMENTS

ATTACHMENT A: Permit Terms and Conditions
ATTACHMENT B: Context Map
ATTACHMENT C: Location Plan
ATTACHMENT D: Site Plan
ATTACHMENT E: Retaining Wall Section and Details
ATTACHMENT F: Vegetation Composition Plan
ATTACHMENT G: Aerial Photo

Submitted by:

Lainya Rowett
Manager, Current Planning

Concurrence by:

Jeremy Holm
Director, Development Approvals

Dale Lindsay
General Manager, Development Services

ATTACHMENT A

PERMIT TERMS AND CONDITIONS

TERMS OF PERMIT

The “City of Nanaimo Zoning Bylaw 2011 No. 4500” is varied as follows:

1. *Section 6.10.5 Fence Height* – to increase the maximum allowable fence height from 3.0m to 3.85m for a retaining wall.

CONDITIONS OF PERMIT

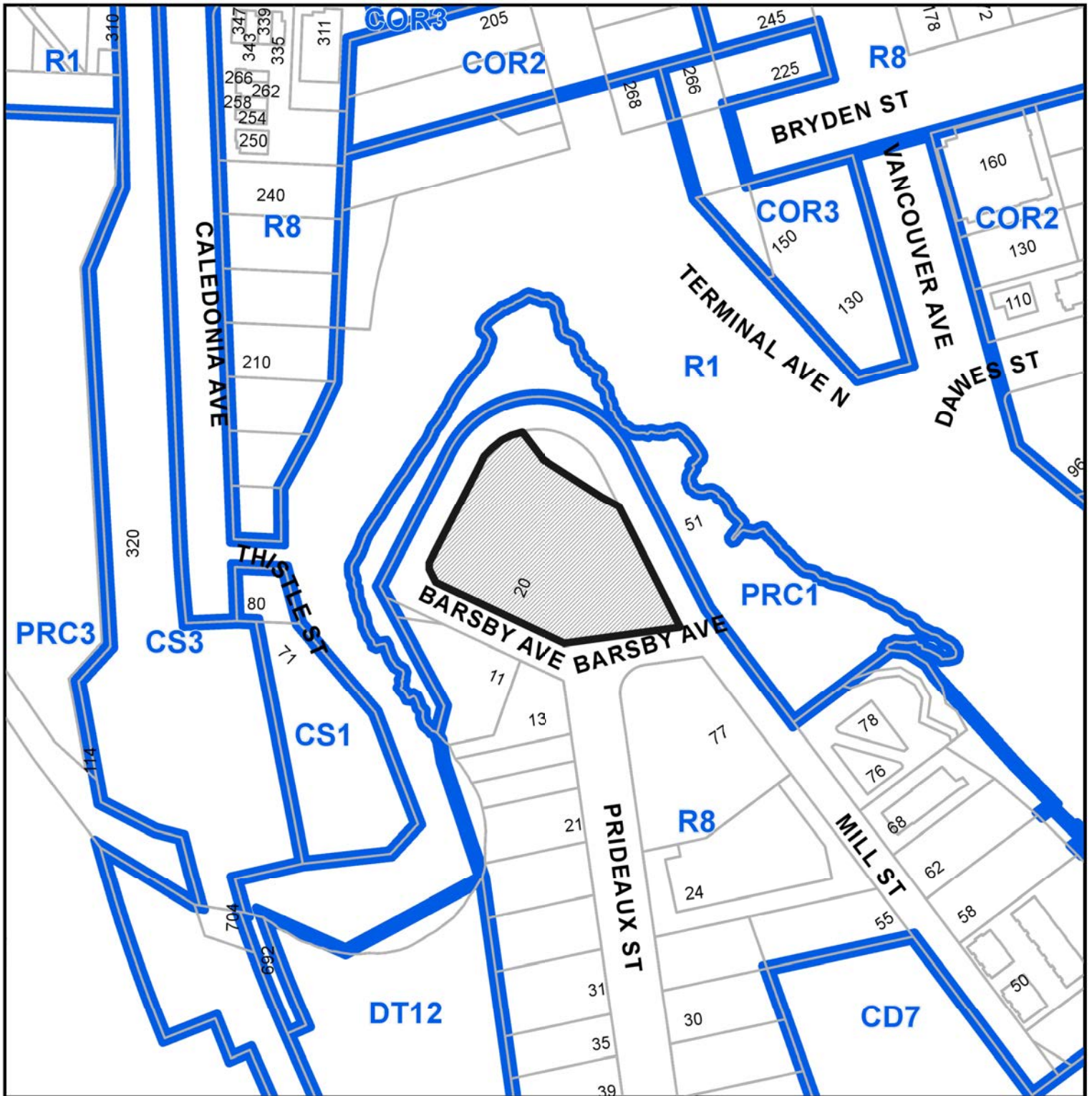
1. The subject property shall be developed in accordance with the proposed Site Plan prepared by Turner & Associates Land Surveying , dated 2021-FEB-22, as shown on Attachment D.
2. The development is in substantial compliance with the Retaining Wall Section and Details prepared by Lewkowich Engineering Associates Ltd., dated 2021-MAR-02, as shown on Attachment C.
3. Riparian vegetation planting is provided at a density of 1 plant / 0.75m² for the riparian setback area as outlined in Attachment F, and is to be maintained for a 3-year maintenance period after installation.

ATTACHMENT B CONTEXT MAP



20 BARSBY AVENUE

ATTACHMENT C LOCATION PLAN



Subject Property

DEVELOPMENT PERMIT APPLICATION NO. DP001227

CIVIC: 20 BARSBY AVENUE

LEGAL: STRATA LOTS 1-90, SECTION 1, NANAIMO DISTRICT, STRATA PLAN EPS6927, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V



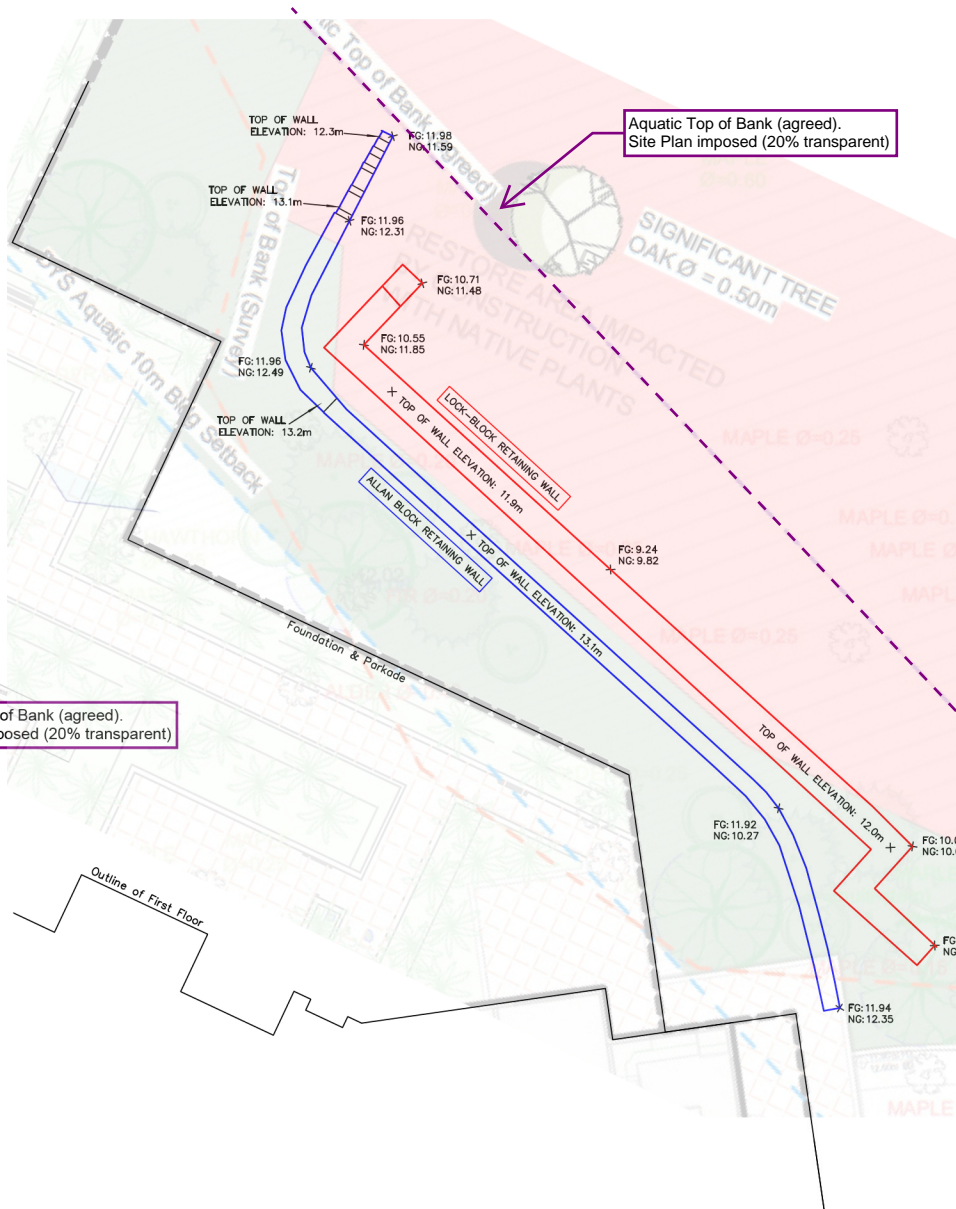
THIS SITE PLAN DOES NOT VERIFY COMPLIANCE WITH THE ABOVE
NOTED DOCUMENTS.

File: 13-080	Scale: 1:400	Drawn by: DRW	Property Zoning: R8
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GEODETIC ELEVATIONS ARE DERIVED FROM CONTROL MONUMENT 77H5035.

—B.C.L.S. 343

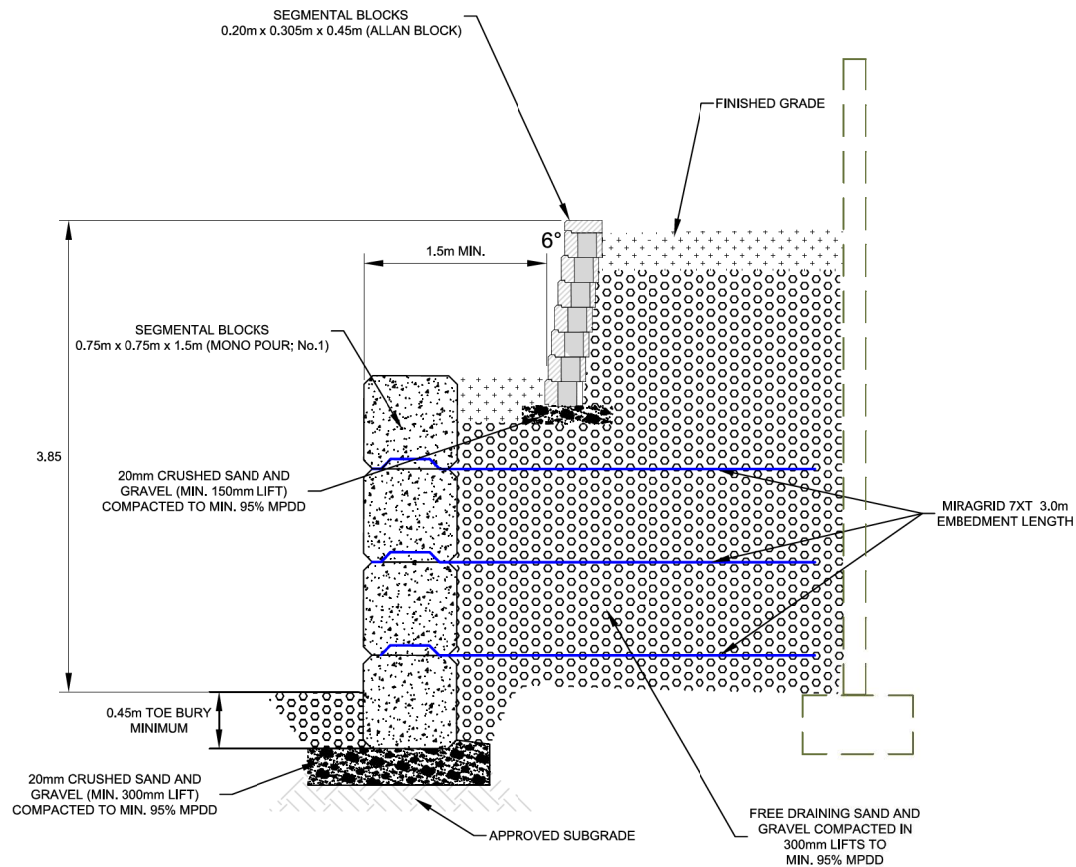
(This document is not valid unless originally signed and sealed.)



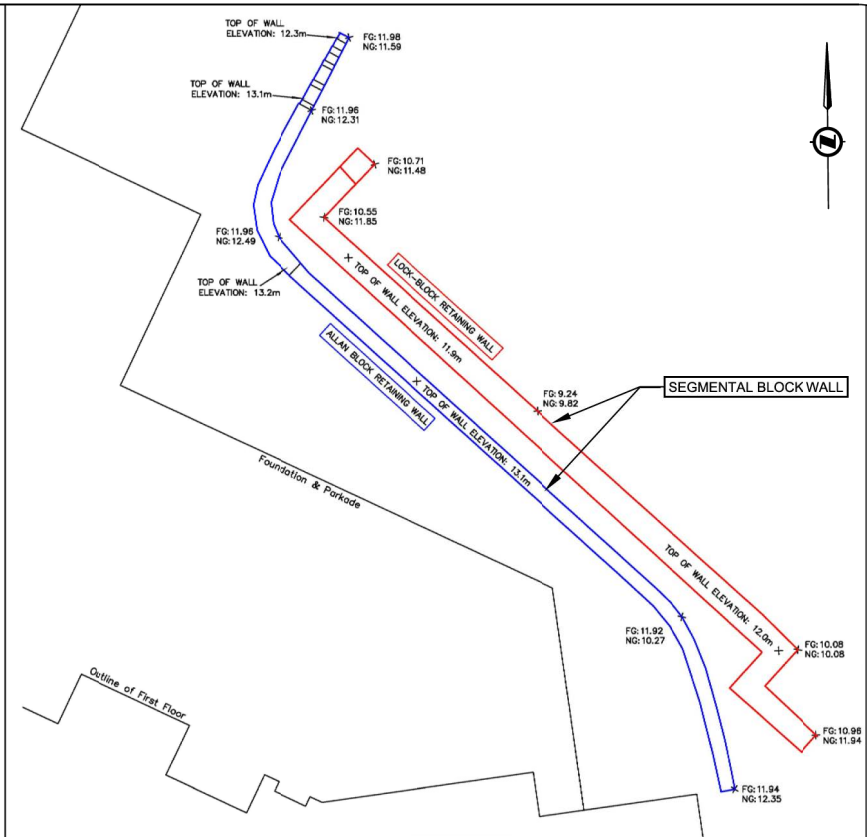
Turner & Associates
 land surveying™
 250.753.9778
 435 Terminal Avenue North
 Nanaimo, BC V9S 4J8
www.turnersurveys.ca

ATTACHMENT E

RETAINING WALL SECTION AND DETAILS



TYPICAL SECTION
1:40



PLAN VIEW
1:150


SITE PLAN IMPORTED FROM:
TURNER & ASSOCIATES LAND SURVEYING

GENERAL NOTES:

1. GEOTECHNICAL INSPECTIONS:
 - 1.1. BEARING (SUBGRADE)
 - 1.2. BACKFILL COMPACTION
2. SEGMENTAL BLOCKS; 0.75m X 0.75m X 1.5m MONO POUR ONLY
3. BLOCKS ASSEMBLED IN A RUNNING BOND PATTERN.
4. RETAINING WALLS SHOULD NOT BE ALTERED ONCE INSTALLED
5. DRAINAGE THROUGH FREE DRAINING SOILS AND HOLES IN SEGMENTED WALLS TO GROUND

DESIGN NOTES:


1. SEGMENTA. BLOCKS 0.75m X 0.75m X 1.5m, WITH INTERLOCKING NODULES.
2. SEGMENTA. BLOCKS 0.20m X 0.30m X 0.45m, ALLAN BLOCK, 6 DEG, MAXIMUM 12m HIGH, NO REINFORCEMENT REQUIRED.
3. RETAINED SOIL, $\phi = 35^\circ$, $\gamma = 20 \text{ kN/m}^3$
4. BEARING SOIL, $\phi = 40^\circ$, $\gamma = 20 \text{ kN/m}^3$
5. SURCHARGE = ALLAN BLOCK LANDSCAPE WALL
6. SRWALL VER. 3.22, NCMA METHOD A, MSEV 3.0

REV No.	DATE	BY	P.Eng.	REVISION DESCRIPTION	LEGEND	DRAWING TITLE	ENGINEER'S SEAL	PLOT DATE	DRAWN BY
01	02-03-21	JH	CH	Record Drawing	<div style="text-align: center;"> RECEIVED DP1227 2021-MAR-02 <i>Current Planning</i> </div>	SEGMENTAL BLOCK RETAINING WALL		2021-03-01	JH
						PROJECT NAME RIVERSTONE PLACE 20 BARSBY AVENUE, NANAIMO, BC		REVIEWED BY CH	SCALE AS NOTED
						LEGAL DESCRIPTION STRATA LOT 12, SECTION 1, NANAIMO DISTRICT STRATA PLAN EPS8927 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V		PROJECT No. F9050	DRAWING No. F9050-01

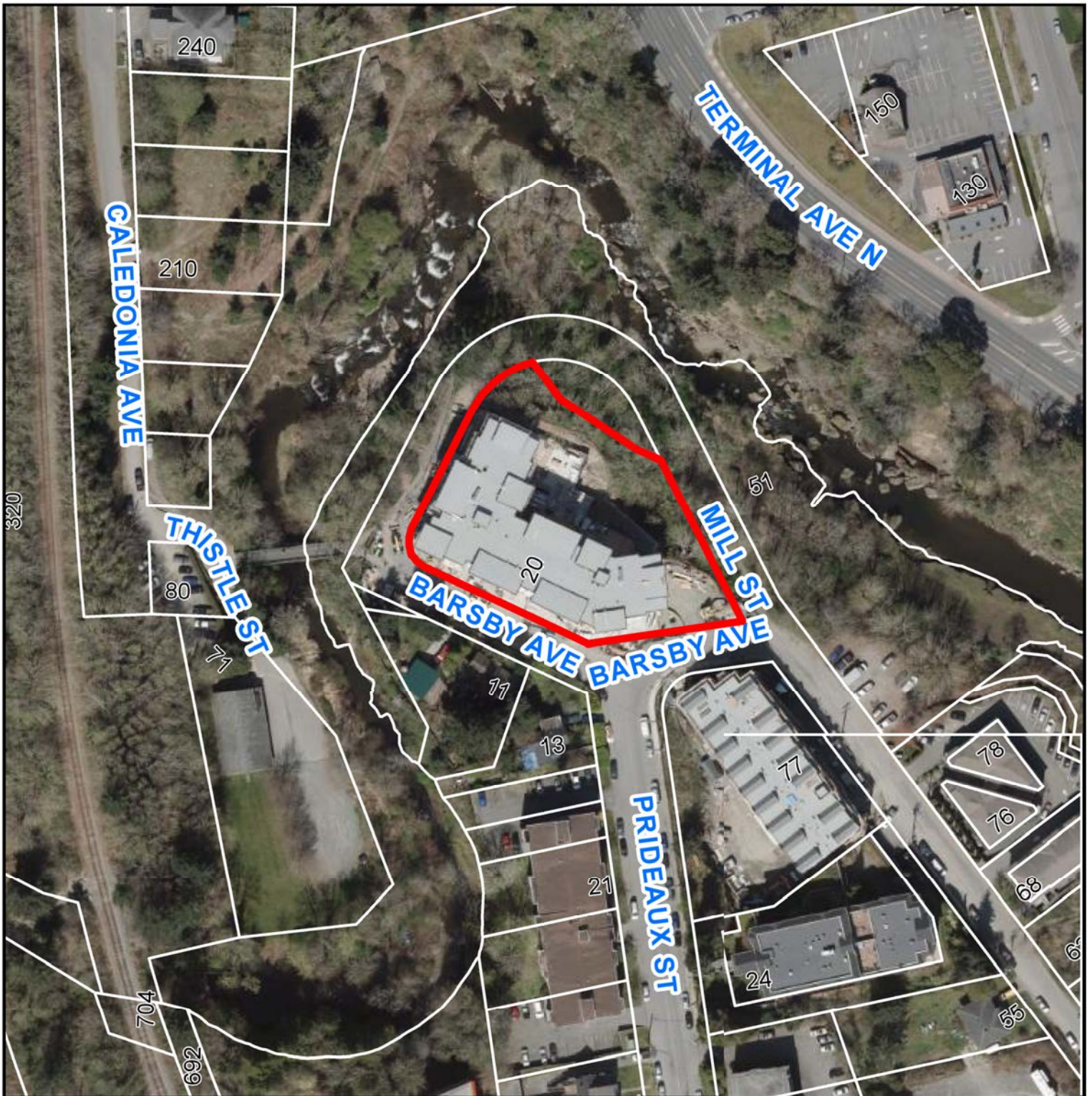
ATTACHMENT F VEGETATION COMPOSITION PLAN



RECEIVED
DP1073
2018-JUN-25
 Current Planning & Subdivision

	RAYMOND de BEELD ARCHITECT Inc.	PROJECT/CLIENT: RIVERSTONE PLACE 20 Barsby Ave., Nanaimo, BC LOT A, SECTION 1, NANAIMO DISTRICT, PLAN 5106 EXCEPT VIP82971, LOT B, SECTION 1, NANAIMO DISTRICT, PLAN 5106	SHEET/TITLE: SITE PLAN VEGETATION COMPOSITION	No. Date Issue Notes		No. Date Revision Notes		<p>Do not scale drawings. Contractor shall verify all dimensions of the work and report any discrepancies to the architect before proceeding. This drawing is not to be used for construction until stamped and signed by the architect.</p> <p>As an instrument of service, this drawing is the property of the architect and may not be reproduced without permission. This drawing is for the use of the specified project only and shall not be used otherwise without written permission of the architect.</p>	SEAL (RED INK)	DRAWN - JOB NO: 1720 SCALE: As Noted DATE: June 20, 2018 CAD FILE: 1720 Riverstone Place 23 - Plans.vwx	CHECKED: RdB

ATTACHMENT G
AERIAL PHOTO



DEVELOPMENT PERMIT APPLICATION NO. DP001227



20 BARSBY AVENUE

CITY OF NANAIMO

BYLAW NO. 7108.03

A BYLAW TO AMEND THE FIRE PROTECTION AND LIFE SAFETY BYLAW

The Council of the City of Nanaimo in open meeting assembled, ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as “Fire Protection and Life Safety Amendment Bylaw 2021 No. 7108.03”.

2. Amendments

“Fire Protection and Life Safety Bylaw 2011 No. 7108” is hereby amended as follows:

(1) Add the following to Section 6 – Responsibilities of the Fire Chief:

“(6) Council delegates to the Fire Chief the power to enter into First Responder Training Agreements with other local governments for the purposes of having employees trained and licensed as First Responders in compliance with the requirements of the Vancouver Island Emergency Response Academy (VIERA) and Emergency Medical Assistants Licensing Board (EMALB).”

(2) Delete the preamble in section 10 – Fees and replace it with the following:
“A person must pay a fee as prescribed in the Fees and Charge Bylaw for the following.”

(3) Delete the words “Schedule “A” attached to and forming part of this Bylaw” and replace with “the Fees and Charges Bylaw”.

(4) Delete Section 38 (2).

(5) Delete sub-sections (1) and (2) under Section 40 and replace with the following:

“(1) Every person who:

(a) contravenes or violates any of the provisions of this Bylaw,

(b) causes, suffers or allows any act of thing to be done in contravention or in violation of any of the provisions of this Bylaw,

(c) neglects or refrains from doing anything required to be done under this Bylaw, or a licence issued under this Bylaw,

commits an offence, and each day that the offence continues amounts to a separate offence.

- (2) On being found guilty of an offence, a person is liable to pay:
 - (a) if a proceeding is brought under the *Offence Act*, a fine not exceeding \$50,000, the costs incurred by the City in investigating and prosecuting, and compensation for any damage or loss sustained by the City or other person because of the commission of the offence, as may be ordered by the Provincial Court; or
 - (b) if issued a bylaw notice under the Bylaw Notice Enforcement Bylaw 2012 No. 7159, the person is liable to pay the maximum penalty set out in that bylaw and an applicable administration fee as authorized under the *Local Government Bylaw Notice Enforcement Act*."
- (6) Delete Schedule "A" – Fees and Fines
- (7) Delete reference to the \$100 fee in Schedule "C" and replace it with the words "as outlined in the Fees and Charges Bylaw" prior to the words shall be billed.
- (8) Delete the words "Burning Permit \$50" from Schedule "E".
- (9) Delete references to Permit Costs and Fees from Schedule "G" and replace with the words "See the Fees and Charges Bylaw for Permit Costs."

PASSED FIRST READING: 2021-AUG-30
PASSED SECOND READING: 2021-AUG-30
PASSED THIRD READING: 2021-AUG-30
ADOPTED _____

MAYOR

CORPORATE OFFICER

CITY OF NANAIMO
BYLAW NO. 7041.04
FEES AND CHARGES AMENDMENT BYLAW
A BYLAW TO AMEND THE “FEES AND CHARGES BYLAW NO. 7041”

WHEREAS the Council of the City of Nanaimo wishes to amend “FEES AND CHARGES BYLAW 2007 NO. 7041” to add fees associated with the Fire Protection and Life Safety Regulation Bylaw.

NOW THEREFORE the Council of the City of Nanaimo in open meeting assembled, enacts as follows:

1. TITLE

This Bylaw may be cited for all purposes as “Fees and Charges Amendment Bylaw 2021 No. 7041.04”.

2. ADMINISTRATION:

“FEES AND CHARGES BYLAW 2007 NO. 7041” is hereby amended as follows:

By deleting Schedule C – Fire Department fees and replacing it with the following:

SCHEDULE ‘C’
FIRE DEPARTMENT

Burning Permit	\$50.00
File Searches (Per File)	\$150.00
Fire Extinguisher Course Fee	\$15.00
Special Property Inspection	\$100.00
Order Re-Inspection Fee	\$100.00
Inspection Fee when Third Inspection Required	\$100.00
False Alarm Fee	\$300.00
Fuel Tank Removal Permit	\$100.00
Fuel Tank Permit (above ground) under 25,000 litres	\$200.00
Fuel Tank Permit (above ground) over 25,000 litres	\$.002 cents per litre
Fuel Tank Permit (below ground) under 5,000 litres	\$100.00
Fuel Tank Permit (below ground) between 5,001 and 25,000 litres	\$250.00
Fuel Tank Permit (below ground) between 25,001 and 50,000 litres	\$350.00

PASSED FIRST READING: 2021-AUG-30
PASSED SECOND READING: 2021-AUG-30
PASSED THIRD READING: 2021-AUG-30
ADOPTED:

MAYOR

CORPORATE OFFICER

CITY OF NANAIMO

BYLAW NO. 7273.02

A BYLAW TO AMEND THE PROVISIONS OF THE
“MANAGEMENT TERMS AND CONDITIONS OF EMPLOYMENT BYLAW, 2019 NO. 7273”

The Council of the City of Nanaimo enacts as follows:

1. Title

This Bylaw shall be cited for all purposes as “Management Terms and Conditions of Employment Amendment Bylaw 2021 No. 7273.02”.

2. Administration

“Management Terms and Conditions of Employment Bylaw, 2019 No. 7273” is amended as follows:

2.1 By deleting Section 10 in its entirety and replacing it with the following:

“10 Statutory Holidays

All Officers and Excluded Employees are entitled to receive, in addition to such special holidays as may be declared from time to time by the Employer or the Federal or Provincial governments, the following Statutory Holidays with pay:

- | | |
|------------------------|---|
| • New Year's Day | • Labour Day |
| • Family Day | • National Day for Truth and Reconciliation |
| • Good Friday | • Thanksgiving Day |
| • Easter Monday | • Remembrance Day |
| • Victoria Day | • Christmas Day |
| • Canada Day | • Boxing Day” |
| • British Columbia Day | |

PASSED FIRST READING: 2021-AUG-30
PASSED SECOND READING: 2021-AUG-30
PASSED THIRD READING: 2021-AUG-30
ADOPTED: _____

MAYOR

CORPORATE OFFICER

CITY OF NANAIMO

BYLAW NO. 7326

A BYLAW TO AUTHORIZE A HOUSING AGREEMENT

WHEREAS Section 483 of the *Local Government Act* provides that Council may enter into a Housing Agreement with an owner which may include terms and conditions agreed to regarding the occupancy of the housing units identified in the Agreement; and

WHEREAS the Council wishes to enter into such an Agreement with respect to certain housing units located in the City of Nanaimo;

THEREFORE BE IT RESOLVED that the Council of the City of Nanaimo in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. This Bylaw may be cited as the “Housing Agreement Bylaw 2021 No. 7326”.
2. Subject to section 3 of this Bylaw, the Council of the City of Nanaimo hereby authorizes the Mayor and Director, Legislative Services to enter into an Agreement, on behalf of the City of Nanaimo, in substantially the form attached hereto as Schedule A, which sets out the terms and conditions of the occupancy of the housing units identified in the Agreement. The land identified in the Agreement is legally described as “Lot 7, District Lot 25G, Wellington District, Plan 11632” (6010 Hammond Bay Road).
3. Upon execution of the Agreement by the Mayor and Director, Legislative Services and application of the seal of the City of Nanaimo, this Agreement shall be validly entered into as authorized by this Bylaw.

PASSED FIRST READING: 2021-AUG-30
PASSED SECOND READING: 2021-AUG-30
PASSED THIRD READING: 2021-AUG-30
ADOPTED _____

MAYOR

CORPORATE OFFICER

File: HA000005
Address: 6010 Hammond Bay Road

SCHEDULE A

SECTION 219 COVENANT AND AFFORDABLE HOUSING AGREEMENT

THIS AGREEMENT made this ____th day of _____ 2021

BETWEEN:

CITY OF NANAIMO
455 Wallace Street
Nanaimo, BC
V9R 5J6

(the “**City**”)

OF THE FIRST PART

AND:

NANAIMO AFFORDABLE HOUSING SOCIETY
INC.NO. S0026246
350 PRIDEAUX STREET
NANAIMO, BC
V9R 6Z1

(the “**Grantor**”)

OF THE SECOND PART

WHEREAS:

- A. The City may, by agreement under Section 483 of the *Local Government Act*, enter into a housing agreement with an Owner regarding the use and occupancy of the dwelling units identified in the agreement, including but not limited to terms and conditions referred to in Section 483(2) of the *Local Government Act*;
- B. The Grantor is the registered owner in fee-simple of the lands described as:

PID 004-965-264; Lot 7, District Lot 25G, Wellington District, Plan 11632 (the “**Land**”);
- C. The Grantor wishes to develop 53 units [dwelling units, sleeping units or combination (the “**Development**”)] and has applied for a Building Permit (BP127294);
- D. Section 483 of the *Local Government Act* (British Columbia) authorizes the City, by bylaw, to enter into a Housing Agreement;

- E. Section 219 of the *Land Title Act* permits the registration of a covenant of a negative or positive nature in favour of the City in respect of the subdivision of land, use of land or construction on the Land;
- F. The City and the Grantor wish to enter into this agreement ("**Agreement**") to restrict the use of, and construction on, the Land on the terms and conditions of this Agreement, to have effect as both a covenant under section 219 of the *Land Title Act* and a housing agreement under section 483 of the *Local Government Act*.

NOW THEREFORE THIS AGREEMENT WITNESSES that pursuant to Section 483 of the *Local Government Act* and section 219 of the *Land Title Act* and in consideration of the premises and covenants contained in this Agreement, the parties hereto covenant and agree with the other as follows:

1.0 INTERPRETATION

- 1.1 The City and the Grantor agree that the definitions in the City of Nanaimo's Zoning Bylaw 2011 No. 4500, as amended or replaced from time to time, ("**Zoning Bylaw**") apply to the interpretation of the terms in this Agreement.
- 1.2 In addition to the definitions of the Zoning Bylaw, the following words and terms have the following meanings:
 - a) "Affordable Units" means 100% of the Dwelling Units located on the land described as PID 004-965-264; Lot 7, District Lot 25G, Wellington District, Plan 11632, which will only be occupied by one or more Eligible Tenants;
 - b) "Development" refers to the totality of all Dwelling Units and ancillary spaces constructed on that part of the Land;
 - c) "Dwelling Unit" means a habitable room consisting of a self-contained unit with a separate entrance for the residential accommodation of only one family and which contains a cooking facility but excludes all accommodation for the travelling public; and
 - d) "Eligible Tenant" means a tenant or tenants of an Affordable Unit whose collective annual before-tax income does not exceed the most current Housing Income Levels, as amended from time to time, published by British Columbia Housing Management Commission or its successors in function that is in effect at the time the Eligible Tenant take occupancy of the Affordable Unit;
 - e) "Final Occupancy Date" means the date upon which the entirety of the Development has been approved for occupancy by the building inspector for the City of Nanaimo;
 - f) "Grantor" means the current owner of the Land or any person who acquires an interest in the Land;
 - g) "Permitted Rent" means the monthly rent that the Grantor may charge an Eligible Tenant for an Affordable Unit, which monthly rent shall not exceed 1/12 of 30% of the Eligible Tenant(s) collective before-tax annual income;

- h) “Rent Charge” means the rent charge referred to in Section 6.6;
- i) “Sleeping Unit” shall have the meaning set out in the Zoning Bylaw;
- j) “Term” means in perpetuity from the Final Occupancy Date .

2.0 OCCUPANCY and USE OF AFFORDABLE UNITS

- 2.1 The Grantor covenants and agrees with the City that from and after the Final Occupancy Date and for the Term, all Affordable Units within the Development are and shall remain Affordable Units for the Term and shall only be occupied by an Eligible Tenant.
- 2.2 The Grantor covenants and agrees with the City that the Land shall not be subdivided by any means whatsoever.

3.0 DEVELOPMENT COST CHARGES

- 3.1 If the number of Affordable Units in the Development is at least 30% of the total number of Dwelling Units, the City agrees to reduce development cost charges for the Development in accordance with Section 6 of CITY OF NANAIMO DEVELOPMENT COST CHARGE BYLAW 2017 NO. 7252.

4.0 ANNUAL REPORT

- 4.1 The Grantor further covenants and agrees that during the term of this Agreement, it will, commencing on the first anniversary of the Final Occupancy Date is issued for the Development on the Land, and on that anniversary date annually thereafter, provide to the City’s General Manager of Development Services a report in writing and in a form acceptable to the City’s General Manager of Development Services confirming that the Affordable Units continue to be used and occupied as required under this Agreement.

5.0 BINDING EFFECT

- 5.1 This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective heirs, administrators, executors, successors, administrators and permitted assignees.

6.0 ENFORCEMENT AND WAIVER

- 6.1 Nothing contained or implied herein shall prejudice or affect the rights and powers of the City in the exercise of its functions under any public or private statutes, bylaws, orders and regulations, all of which may be fully and effectively exercised in relation to the Land as if this Agreement had not been executed and delivered by the Grantor. The waiver by a party of any failure on the part of the other party to perform in accordance with any of the terms or conditions of this Agreement shall not be construed as a waiver of any future or continuing failure, whether similar or dissimilar.
- 6.2 The parties agree that the City is not obligated to inspect the Land or to otherwise ensure compliance with this Agreement, nor is the City obligated to remedy any default of this

Agreement. A failure by the City to enforce this Agreement shall not constitute a waiver of any of the City's rights hereunder.

- 6.3 No remedy under this Agreement is deemed to be exclusive but will, where possible, be cumulative with all other remedies available at law or in equity.
- 6.4 The Grantor covenants and agrees that, in addition to any remedies that are available under this Agreement or at law, the City is entitled to all equitable remedies, including specific performance, injunction and declarative relief to enforce its rights under this Agreement. The Grantor acknowledges that specific performance, injunctive relief (mandatory or otherwise) or other equitable relief may be the only adequate remedy for a default by the Grantor under this Agreement.
- 6.5 The Grantor acknowledges that the City requires the Affordable Units for the benefit of the community. The Grantor therefore agrees that for each day the Land is occupied in breach of this Agreement, the Grantor must pay the City \$100.00 (the "**Daily Amount**") as liquidated damages and not as a penalty, due and payable at the offices of the City on the last day of the calendar month in which the breach occurred. The Daily Amount is increased on January 1 of each year by the amount calculated by multiplying the Daily Amount as of the previous January 1 by the percentage increase between that previous January 1 and the immediately preceding December 31 in the Consumer Price Index. The Grantor agrees that payment may be enforced by the City in a court of competent jurisdiction as a contract debt.
- 6.6 By this section, the Grantor grants to the City a rent charge under section 219 of the *Land Title Act*, and at common law, securing payment by the Grantor to the City of the Daily Amount as described in section 6.5. The City agrees that enforcement of the rent charge granted by this section is suspended until the date that is thirty (30) days after the date on which any amount due under section 6.5 is due and payable to the City in accordance with section 6.5. The City may enforce the rent charge granted by this section by an action for an order for sale or by proceedings for the appointment of a receiver.

7.0 NOTICE TO BE REGISTERED IN LAND TITLE OFFICE

- 7.1 Notice of this Agreement shall be registered in the Land Title Office by the City at the cost of the Grantor in accordance with Section 483 of the *Local Government Act*, and as a covenant in accordance with Section 219 of the *Land Title Act*.

8.0 TERMINOLOGY

- 8.1 Wherever the singular, masculine or neuter are used throughout this Agreement, the same shall be construed as meaning the plural or the feminine or the body corporate or politic as the context requires.

9.0 BC LAWS GOVERN

- 9.1 This Agreement shall be construed in accordance with and governed by the laws applicable in the Province of British Columbia.

IN WITNESS WHEREOF the parties hereto have set their hands and seals as of the day and year first above written.

CITY OF NANAIMO by its authorized signatories

_____)
_____)
Mayor, _____)
_____)
_____)
Corporate Officer

NAME of Grantor on title by its authorized signatories:

_____)
_____)
_____)
_____)
_____)
_____)

CITY OF NANAIMO
BYLAW NO. 7316
ANIMAL RESPONSIBILITY BYLAW

A Bylaw to Establish Provisions for Animal Welfare, Control, Licensing, Duties of Animal Owners,
Penalties, and Enforcement in the City of Nanaimo

PART 1 – INTRODUCTION

1	Title	3
2	Definitions	3

PART 2 – ESTABLISHMENT OF A POUND FACILITY

3-5	Appointing a Poundkeeper	6
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PART 3 – APPLICATION

6-8	Limit on Animals	7
10-12	Prohibited Animals	7
13-15	Store Sales	8

PART 4 – LICENSING & IDENTIFICATION

16-25	Licence Requirement	8
26-30	Licensing of an Aggressive Dog	9

PART 5 – ANIMAL WELFARE

31	Animal Cruelty	10
32	Basic Animal Care Requirements	10
33-35	Outdoor Shelter Requirements	10
36	Sanitation Requirements	10
37	Tethering Animals	11
38	Transport of Animals in Motor Vehicles	11
39-40	Exercising Dogs from a Motor Vehicle	11

PART 6 – ANIMAL CONTROL

41	Animals on Private Property	11
42	Animals at Large	12
43-46	Dogs in Public Places	12
47-48	Other Animals in Public Places	12
49	Animal Performances	12
50-51	Animals Damaging Public Property	12
52-53	Animals Chasing or Harassing	13
54-55	Dogs in Heat	13
56-59	Keeping of Bees	13
60-64	Keeping of Cats	14
65-68	Keeping of Poultry	14
69-71	Keeping of Livestock	15
72-73	Keeping of Rabbits	15

PART 7 – AGGRESSIVE DOGS

74-77	Aggressive Dog.....	15
78-83	Duties of an Aggressive Dog Owner	16
84-85	Application for Relief from Aggressive Dog Designation.....	17

PART 8 – ANIMAL NUISANCES

86-87	Animal Waste.....	17
88	Noisy Dogs	17
89	Feeding Wildlife	17

PART 9 – SEIZING AND IMPOUNDING ANIMALS

90-93	Authority to Seize and Impound	18
94	Care of an Impounded Animal.....	18
95-97	Informing the Owner of Impoundment	18
98-100	Redeeming an Animal from the Pound.....	19
101	No liability for injury to an Animal	19
102-105	Disposition of unredeemed Animals	19
106	Euthanization of Impounded Animals	20
107	Adoption of Animals	20

PART 10 – PENALTIES AND ENFORCEMENT

108	Enforcement	20
109-110	Provision of Information	20
111	Entering Property for Inspection.....	21
112	Right of Refusal to Release from Impoundment.....	21
113-116	Offences	21

PART 11 – GENERAL PROVISIONS

117	Severability	22
118	Repeal	22

SCHEDULE A – AGGRESSIVE DOG SIGNAGE.....23

SCHEDULE B – DESIGNATED OFF-LEASH DOG AREAS24

WHEREAS section 8(3)(k) of the *Community Charter* provides municipalities with fundamental powers to regulate, prohibit, and impose requirements in relation to Animals;

AND WHEREAS section 47 of the *Community Charter* permits municipalities to establish different classes of Animals on the basis of sex, age, size, or breed;

AND WHEREAS section 48 of the *Community Charter* provides seizure and related powers in respect of Animals;

AND WHEREAS section 49 of the *Community Charter* provides municipalities with special powers in relation to Dangerous Dogs;

THEREFORE BE IT RESOLVED that the City of Nanaimo, in open meeting assembled, pursuant to powers vested in it by Part 2, Division 1, and Part 3, Division 6 of the *Community Charter*, SBC 2003, c.26, as amended, ENACT AS FOLLOWS:

PART 1 – INTRODUCTION

Title:

1. This Bylaw may be cited as “ANIMAL RESPONSIBILITY BYLAW 2021 NO. 7316.”

Scope:

- 1.1 This Bylaw does not apply to the government of British Columbia.
- 1.2 This Bylaw does not apply to an activity or conduct that is authorized by a permit or licence issued under the [Wildlife Act](#) or the [Animal Health Act](#).
- 1.3 This Bylaw does not relieve any person from the requirement to comply with any applicable Provincial enactment governing wildlife, as defined in the *Wildlife Act*.

Definitions:

2. In this Bylaw unless the context otherwise requires:

“Aggressive Dog”	means any Dog that meets any one of the following criteria: (a) has attacked, bitten or caused injury to a Person or has demonstrated a propensity, tendency or disposition to do so; (b) has bitten, killed or caused injury to a Companion Animal, Poultry or Livestock; (c) has aggressively pursued or harassed a Person or Companion Animal, Poultry or Livestock; (d) has a known propensity to attack or injure a Person without provocation; (e) is owned or kept primarily, or in part, for the purpose of dog fighting or is trained for dog fighting; or is a Dangerous Dog as defined by Section 49 of the <i>Community Charter</i> .
“Animal Control Officer”	means any Person who is designated by the City to administer and enforce this Bylaw, and includes: a) A Peace Officer; b) A Bylaw Enforcement Officer; c) A Poundkeeper; or d) A Person appointed by the City as an Animal Control Officer.
“Animal”	Includes any living member of the Kingdom Animalia excluding humans and bees.
“Apiary”	means a place where bees or beehive or beekeeping equipment is kept.
“At Large”	means an Animal: a) in or upon a Public Place, or b) in or upon the lands or premises of any Person other than the Owner of the Animal without the express or implied consent of that Person while not under the direct and continuous control of the Owner or a Competent Person.
“Bee”	means any of a various winged, hairy-bodied insects of the order <i>Hymenoptera</i> , characterized by specialized structures for gathering

	nectar and pollen from flowers, except wasps.
"Bird"	means a member of the class <i>Aves</i> , which includes warm-blooded, egg-laying, feathered vertebrates having forelimbs modified to form wings.
"Biting"	means the breaking, puncturing or bruising of the skin by an Animal with its teeth.
"Bylaw Enforcement Officer"	means a Person appointed by the City to the position of Bylaw Enforcement Officer or who otherwise, by virtue of that Person's appointment or position with the City, is authorized to enforce this Bylaw.
"Cat"	means a male or female of the species <i>Felis catus</i> .
"Choke Collar"	means a slip collar or chain that may constrict around the animal's neck as a result of pulling on one end of the collar or chain and includes pinch or prong collars, but does not include a martingale collar.
"City"	means the City of Nanaimo.
"Companion Animal"	means a domesticated Animal kept as a pet for companionship to a Person rather than other forms of utility or profit and which may lawfully be kept on residential Property in accordance with this Bylaw and the City's zoning regulations, but does not include Livestock, or Poultry.
"Competent Person"	means a Person of sufficient age, capacity, height and weight to ensure an Animal under their control will be obedient to their commands or to physically restrain the Animal if required.
"Council"	means the Council of the City of Nanaimo.
"Distress"	Includes, but is not limited to, an Animal which is exhibiting any of the following signs of heat distress: (a) Excessively panting or drooling; (b) Dark purple or grey tongue; (c) Loss of bowel control; or (d) Lethargic and unresponsive behaviour.
"Dog"	means any Animal of the <i>Canis familiaris</i> species, irrespective of age or sex.
"Dog Licence"	means a licence for a Dog for the current licensing year that is paid for and that has been issued by the City under this Bylaw.
"Dwelling Unit"	means a detached building, or self-contained unit within a detached building, which is used or intended to be used as a residence for only one family, and which contains a separate entrance, and contains separate eating, living, sleeping, and sanitary facilities and not more than one kitchen, but excludes a Bed and Breakfast and a hotel / motel room.
"Ear tipping"	means the removal of the ¼ inch tip of a Feral Cat's ear (usually left), performed while the Cat is under anesthesia under the supervision of a licensed veterinarian.
"Enclosure"	means a structure forming a pen suitable to confine the Animal being, or intended to be, confined within the structure, and which meets any dimensions required of a specific enclosure under this Bylaw.

"Feral Cat"	means a cat that is unsocialized to humans and has a temperament of extreme fear and resistance to contact with humans.
"Feral Rabbit"	means any Rabbit that is found in a public place or found trespassing on private lands, that bears no form of Identification.
"Hook Bill Birds"	Means birds of the tropical and subtropical order Psittaciformes but excludes budgies and love birds.
"Identification"	means: (a) a collar or tag worn by an Animal which includes the name, current address, and telephone number of the Owner; (b) A tattoo or traceable microchip that leads to the name, current address, and telephone number of the Owner; or (c) A valid licence tag issued by a local government in Canada.
"Leash"	means a line or chain that does not exceed 6 feet (1.83 meters) in length and is of sufficient strength to restrain a Dog without breaking.
"Licensed Dog"	means a Dog for which a Dog Licence has been issued, and that is wearing on its collar or harness, a tag corresponding to a Dog Licence for that specific Dog.
"Licensing Year"	means January 1st to December 31st in any year.
"Livestock"	means an Animal normally raised or kept for food, milk or for wool or fiber, or a beast of burden, and includes, but is not limited to, alpaca, cows, donkeys, emus, goats, horses, llamas, mules, ostriches, sheep, or swine, including miniature pigs, and all other animals that are solely used for agricultural purposes.
"Muzzle" "Muzzled"	means a humane basket-style fastening or covering device that is strong enough and well-fitted enough to prevent a Dog from Biting, without interfering with its breathing, panting, vision, or its ability to drink.
"Nuisance"	includes, without limiting its general meaning, an intimidating, aggravating, upsetting or harassing situation, or a situation that prohibits a Person or group of Persons from entering a building or area because of an Animal's behaviour.
"Off-Leash Area"	means any area designated by resolution of Council as a place where a Dog need not necessarily be on a Leash but must still be under the care and control of a Competent Person such that it will obey verbal or hand commands to come when directed to do so.
"Owner"	means, any Person (a) to whom a licence for a Dog has been issued pursuant to this Bylaw; (b) who owns, is in possession of, or has the care or control of any Animal; or (c) who harbours, shelters, permits or allows any Animal to remain on or about the Owner's land or premises; excluding the government of British Columbia
"Person"	means a natural or legal Person.

"Prohibited Animal"	means: (a) controlled alien species as defined by the Controlled Alien Species Regulation, BC Reg. 94/2009; and (b) wildlife species identified in Schedule "B" or "C" to the Designation and Exemption Regulation, BC Reg. 168/90, except Feral Rabbits.
"Poultry"	means any bird normally raised for food or egg production, and without limiting the generality of the foregoing includes: hens or pullets, rooster or cockerels, ducks, geese, turkeys, artificially reared grouse, partridge, quail, pigeons, pheasant, rock doves, quail or ptarmigan.
"Pound"	means premises used by the Poundkeeper to harbour and maintain Animals pursuant to this Bylaw.
"Poundkeeper"	means the Person appointed as Poundkeeper by Council and any Person or Persons appointed from time to time by Council for the purpose of administering, enforcing and carrying out the provisions of this Bylaw including employees of the Poundkeeper and Animal Control Officers.
"Property"	means real property as defined in the <i>Community Charter</i> .
"Public Beach"	means any beach area adjacent to a lake or ocean located within a park.
"Public Place"	means all land owned, held, operated or administered by any level of government, including a school district.
"Rabbit"	means a burrowing gregarious herbivorous mammal of the <i>Leporidae</i> family.
"Reptile"	means a vertebrate Animal of the class <i>Reptilia</i> that includes snakes, lizards, turtles and tortoises.
"Small Flock Birds"	means finches, canaries, budgies and love birds.
"Sterilized"	means an Animal that is spayed or neutered or otherwise rendered incapable of reproducing by a method approved by the Canadian Veterinary Medical Association.
"Unlicensed Dog"	means a Dog, which is not a Licensed Dog and which is over the age of 16 weeks.
"Wildlife"	has the same meaning as in the <i>Wildlife Act</i>

PART 2 – ESTABLISHMENT OF A POUND FACILITY

Appointing a Poundkeeper

- Council may establish one or more Pounds for the keeping and impounding of Dogs and other Animals, and the Poundkeeper may make rules and regulations not inconsistent with this Bylaw pertaining to the administration of the Pound(s).
- Council may enter into an agreement with any Person or organization to act as a Poundkeeper, for the establishment, maintenance, operation, and regulation of a Pound, and the enforcement of any of the provisions of this Bylaw.

5. Every Poundkeeper must keep the Pound clean and in good repair, and must supply the Animals impounded therein with sufficient and wholesome food and water, and with reasonable shelter, segregation and care as circumstances may warrant.

PART 3 - APPLICATION

Limits on Animals

6. Unless expressly permitted by this Bylaw, no Person shall keep, on any Property, more than 12 Animals.
7. No Person shall keep, on any Property, more than:
 - (a) 12 Small Flock Birds, domestic mice, domestic rats, gerbils, or hamsters, or combination thereof;
 - (b) 4 Hook Bill Birds, chinchillas, domestic ferrets, hedgehogs, Rabbits, sugar gliders, or combination thereof;
 - (c) 6 guinea pigs or Reptiles, or combination thereof.
8. A Person who is a member of a certified pigeon racing club may keep up to a maximum of fifty (50) racing pigeons on any parcel of land over .4 hectares.
- 9.1 No Person shall keep, on any Property, more than:
 - (a) 4 Dogs over the age of 16 weeks; or
 - (b) 5 Cats over the age 12 weeks; or
 - (c) 6 Companion Animals.
- 9.2 Notwithstanding Section 9.1, a Person may temporarily care for more than 4 Dogs over the age of 16 weeks, or more than 5 Cats over the age of 12 weeks on any Property as part of an Animal rescue organization operated by a society registered under the *Societies Act*, (SBC 2015) c.18, as amended, subject to notifying the Poundkeeper of the number and species of the Dogs or Cats, the reason for, and estimated length of time they will be providing care.
- 9.3 Notwithstanding Section 9.1, a Person may keep or maintain more than 4 Dogs, or board Dogs for purposes of utility or profit, if that Person meets the requirements as outlined in the City of Nanaimo's Zoning Bylaw and has obtained a valid Business Licence.
- 9.4 The limits on Animals do not apply to:
 - (a) the premises of a local government facility used for keeping impounded Animals;
 - (b) the premises operated by the BC Society for the Prevention of Cruelty to Animals;
 - (c) the premises of a veterinarian licensed by the College of Veterinarians of BC.
 - (d) The keeping of Livestock or Poultry on a Property on which agriculture is a permitted use pursuant to the applicable zoning bylaw.

Prohibited Animals

10. No Person may, breed, possess, ship, release, sell, exhibit for entertainment, or display in public any Prohibited Animal.
11. No Person may keep or possess, sell or transport to or from any place within the City, any poisonous or venomous Reptile, whether or not that Reptile has venom glands.

12. Sections 10 and 11 do not apply to:
- (a) the premises of a local government facility used for keeping impounded Animals;
 - (b) the premises operated by the BC Society for the Prevention of Cruelty to Animals;
 - (c) the premises of a veterinarian licensed by the College of Veterinarians of BC, providing the veterinarian is providing temporary care for a prohibited Animal;

Store Sales

13. No Person owning, operating, or in direct control of a retail or wholesale store or business, shall offer for sale or sell, or display to the public any Dog, Cat, or Rabbit.
14. Notwithstanding Section 13, a Dog, Cat or Rabbit that has been Sterilized may be offered for adoption through the Poundkeeper, the SPCA or a rescue organization that is registered under the *Societies Act*.
15. At the time of adoption, the Poundkeeper, SPCA or rescue organization must provide:
- (a) the adopting Person with a written record of adoption, including proof of Sterilization; and
 - (b) the record of adoption must contain the date of adoption, the description of the Animal, and a description of any Identification or other markings on the Animal.

PART 4 – LICENSING

Licence Requirement

16. No Person shall own, possess or harbour an Unlicensed Dog within the boundaries of the City.
17. A Person who owns, possesses or harbours any Dog over the age of 16 weeks shall obtain a Dog Licence before the first day of January each year, in accordance with the provisions of this Bylaw.
18. Every Dog Licence and corresponding licence tag issued under this Bylaw:
- (a) expires on the 31st day of December of the year in which it is issued; and
 - (b) is valid only in respect of the Dog for which it is issued.
19. Every Owner must ensure that a valid licence tag is affixed and displayed on a collar, harness or other suitable device that is worn at all times by the Dog for which the licence is issued.
20. Where a licence tag is lost or destroyed, the Owner must promptly make application to the City to replace the licence tag and pay the fee prescribed in the City's Fees and Charges Bylaw.
21. No Person other than the licensed Owner of the Dog, or the Poundkeeper, may remove a licence tag issued pursuant to this Bylaw from the subject Dog.
22. Where the Owner of a Dog in respect of which a licence has been issued under this Bylaw sells or otherwise ceases to be the Owner of the Dog, the licence is automatically invalid upon the expiry of 14 days from the change in ownership.
23. If the licensed Owner of a Dog transfers the ownership of the Dog to another Person, that Person must obtain a new licence for that Dog by paying the licence transfer fee as prescribed in the City's Fees and Charges Bylaw and surrendering the licence tag previously held by that

Dog to the Municipality, on or before the expiry of 14 days from the date of change of ownership.

24. Where a Dog has been duly licensed in another municipality or regional district, that Dog may be licensed in the City upon registration of the dog with the City and payment of the licence transfer fee prescribed in the City's Fees and Charges Bylaw.
25. Where a City bylaw provides for a reduced licence fee for a Dog that is Sterilized, the application shall be accompanied by a certificate signed by a veterinarian indicating that the Dog has been Sterilized, or other evidence that satisfies the Poundkeeper that the Dog has been Sterilized.

Licensing of an Aggressive Dog

26. An Owner must apply for an Aggressive Dog licence within 14 days of receiving a notice under Section 74.
27. No Person may own or keep any Aggressive Dog unless the Dog is licensed as an Aggressive Dog with the City by an Owner who is over 19 years of age, who has paid the applicable fee as outlined in the City's Fees and Charges Bylaw, and who keeps the Dog in compliance with Sections 78 through 81 of this Bylaw.
28. An Owner of an Aggressive Dog shall supply the following documentation to the City when first applying for a licence for an Aggressive Dog:
 - (a) A complete licence application for the Dog;
 - (b) Written confirmation from a licenced veterinarian that the Dog has been Sterilized; and
 - (c) Proof that the Dog has permanent Identification, in the form of a traceable tattoo or microchip that leads to the name, current address, and telephone number of the Owner.
29. In addition, the Owner of an Aggressive Dog shall supply the following documentation to the City each calendar year by no later than January 30th:
 - (a) Proof that a policy of liability insurance is in force that provides third party liability coverage in the form satisfactory to the City, and that names the City as an additional insured, in the minimum amount of \$1,000,000, for any injuries which may be caused by the Dog;
 - (b) A side view, full body colour photo of the Dog; and
 - (c) Payment of the Aggressive Dog licence fee as outlined in the Fees and Charges Bylaw.
30. If the Owner of an Aggressive Dog does not comply with Sections 78 through 81 of this Bylaw, the Aggressive Dog's Licence is subject to immediate cancellation and the Dog may be seized or otherwise dealt with as an Unlicensed Dog.
 - (a) If a licence is cancelled under Section 30 of this Bylaw, the Owner of the Dog may appeal the cancellation in writing to the Manager, Bylaw Services within 7 days of such cancellation, by providing written submissions setting out why the Owner believes the Aggressive Dog's licence should not be cancelled.
 - (b) After considering the submission, the Manager, Bylaw Services may confirm, reverse, or amend the decision to cancel the Aggressive Dog Licence.

PART 5 – ANIMAL WELFARE

Animal Cruelty

31. Notwithstanding any other provision of this Bylaw, no Person shall:
- (a) abandon any Animal;
 - (b) in any way use poison, air pellet guns, bows and arrows, firearms, sling shots, or similar on any Animal, except as exempted under the City's Firearms Regulation Bylaw or the *Wildlife Act* ;
 - (c) tease, torment, beat, kick, punch, choke, or provoke an Animal;
 - (d) cause, permit or allow an Animal to suffer; or
 - (e) train or allow any Animal to fight.

Basic Animal Care Requirements

32. The Owner of an Animal must ensure that the Animal is provided with:
- (a) sufficient clean, potable drinking water at all times;
 - (b) suitable food of sufficient quantity and quality to allow for normal growth and the maintenance of normal body weight;
 - (c) clean and disinfected food and water receptacles that are located so as to avoid contamination by excreta;
 - (d) the opportunity for regular exercise sufficient to maintain good health; and
 - (e) necessary veterinary care to maintain the health and comfort of the Animal or when the Animal exhibits signs of pain, injury, illness or suffering.

Outdoor Shelter Requirements

33. An Owner of an Animal must ensure that the Animal has protection from all elements and must not allow the Animal to suffer from hyperthermia, hypothermia, dehydration, discomfort, or exertion causing pain, suffering, or injury.
34. A Person must not keep an Animal outside, unless the Animal is provided with a shelter that provides:
- (a) protection from heat, cold and wet that is appropriate to the Animal's weight and type of coat;
 - (b) sufficient space to allow the Animal the ability to turn about freely and to easily stand, sit and lie in a normal position; at least two times the length of the Animal in all directions, and at least as high as the Animal's height measured from the floor to the highest point of the Animal when standing in a normal position, plus 10%;
 - (c) protection from the direct rays of the sun at all times; and
 - (d) bedding that will assist with maintaining normal body temperature.
35. A Person must not confine a Dog to an Enclosure for a period in excess of 10 hours within any 24 hour period.

Sanitation Requirements

36. A Person must not keep an Animal in an Enclosure, pen, shelter, cage, or run unless the shelter, Enclosure, pen, cage or run is regularly cleaned and sanitized with all excreta removed and properly disposed of at least once a day and is kept free from wild vermin.

Tethering Animals

37. A Person must not cause, allow or permit an Animal to be:
- (a) tethered to a fixed object or vehicle where:
 - (i) a Choke Collar forms part of the securing apparatus, or
 - (ii) a rope, cord or chain is tied directly around the Animal's neck, or
 - (iii) the Animal's collar or harness is not properly fitted, or is attached in a manner that could injure the Animal or enable the Animal to injure itself by pulling on the tether;
 - (b) tethered to a fixed object, except with a tether of sufficient length to enable the Animal to sit, stand, and lie normally;
 - (c) tethered to a fixed object for longer than 2 hours within a 24 hour period;
 - (d) tethered to a traffic control device or support thereof, any fire hydrant or fire protection equipment, handrails or any other object in such a way as to obstruct the public or create a Nuisance; or
 - (e) tethered within 3 metres of an entrance or exit from any public building.

Transport of Animals in Motor Vehicles

38. No Person shall:
- (a) transport any Animals in a motor vehicle outside the passenger compartment or in an uncovered passenger compartment unless the Animal is adequately confined in a cage which is securely fastened to the vehicle, or secured in a body harness or other manner of fastening adequate to prevent the Animal from jumping or falling off the vehicle or otherwise injuring itself; or
 - (b) keep an Animal confined in an Enclosure, including a motor vehicle, without sufficient ventilation to prevent the Animal from suffering discomfort or heat or cold-related injury. Such enclosed space or vehicle, if stationary, shall be in an area providing sufficient shade to protect the Animal from the direct rays of the sun at all times, and shall, by means of open windows or operating mechanical device, supply fresh or cooled air to prevent the Animal from suffering Distress, discomfort or heat related injury.

Exercising Dogs from a Motor Vehicle or Bicycle

39. A Person must not:
- (a) exercise a Dog by allowing it to walk or run next to a moving motor vehicle; or
 - (b) exercise a Dog by allowing it to walk or run next to a bicycle, unless the Dog is attached to the bicycle by an apparatus that allows the Person to retain two-handed control of the bicycle at all times.
40. Section 39(b) does not apply to a Person exercising a Dog in a Designated Off-Leash Area if the Dog is not tethered and bicycle riding is allowed in the area.

PART 6 – ANIMAL CONTROL

Animals on Private Property

41. The Owner of an Animal must not allow the Animal to trespass on any private property without the consent of the occupier or Owner of the lands or premises.

Animals at Large

42. A Person who finds and takes possession of an Animal At Large in the City shall immediately notify the Poundkeeper with a description and photo of the Animal, where possible, provide that Person's name and address for contact purposes, and surrender the Animal to the Poundkeeper on demand.

Dogs in Public Places

43. The Owner of a Dog must not allow the Dog to be in a Public Place unless the Dog is on a Leash with one end securely affixed to a collar or harness securely attached to the Dog, and the other end held by a Competent Person.
44. Every Owner of a Dog must ensure that any Person who has care, custody or control of their Dog is a Competent Person.
45. Despite Section 43, the Owner of a Dog may allow the Dog to be Off-Leash in the areas listed in Schedule "B" to this Bylaw, so long as the Dog is under the effective control of a Competent Person such that it will obey verbal or hand commands to come when directed to do so.
46. No Person may permit a Dog in their care or custody to obstruct other users of a pathway or City sidewalk.

Other Animals in Public Places

47. The Owner of an Animal, other than a Dog, must not allow the Animal to be in any Public Place unless the Animal is under the direct control of a Competent Person.
48. Despite any other provision of this Bylaw, no Owner may permit any Animal to:
- (a) be on a Public Beach during the months of May through September inclusive; or
 - (b) be on the deck of a wading pool or a spray pool.

Animal Performances

49. No Person shall operate or carry on a public show, exhibition, carnival or performance, in which Animals are required to perform tricks, fight, participate in, or otherwise accompany exhibitions or performances for the entertainment of an audience; however, nothing in this Section shall prohibit or restrict the following:
- (a) exhibitions, parades or performances involving horses or ponies or in which individuals ride horses or ponies;
 - (b) exhibitions involving Dogs;
 - (c) displays or showings of animals in agricultural fairs or pet shows; or
 - (d) magic acts
- provided that the exhibition, parade or performance in no way causes an Animal to be treated in an inhumane manner.

Animals Damaging Public Property

50. The Owner of an Animal must not allow the Animal to damage or destroy any building, structure, playground equipment, tree, shrub, plant, or turf in a Public Place.

51. The Owner of any Animal must reimburse the City for any and all damage done by that Animal to City property in contravention of Section 50.

Animals Chasing or Harassing

52. Every Person must ensure an Animal in their care or custody does not chase, harass, molest, attack, injure or kill a Person or Animal.
53. Despite Section 52, Dogs may be used to carry out wildlife management activities as permitted by the General Manager of Development Services or their designate.

Dogs in Heat

54. Every Owner of a female Dog in heat must ensure that the Dog remains within an enclosed building, Enclosure, or pen until she is no longer in heat.
55. Despite Section 54, the Owner of a female Dog in heat may allow the Dog to leave the building or Enclosure in order to urinate or defecate on the Owner's lands, or go for a walk, if a Competent Person:
- (a) firmly holds the Dog on a Leash; and
 - (b) immediately returns the Dog to the building or Enclosure upon completion of the urination, defecation, or walk.

Keeping of Bees

56. No Person shall keep or harbour bees in excess of 1 beehive, consisting of no more than 1 hive box and 2 nucs on top, on any parcel of land under .4 hectares.
57. On parcels of land greater than .4 hectares, no Person shall keep or harbour Bees in excess of 3 beehives, consisting of no more than 1 hive box and 2 nucs per hive, per .4 hectares.
58. A person who keeps Bees must comply with the following:
- (a) Apiaries shall not be located within 7.5 meters of an adjacent property line unless:
 - (i) the hives are behind a solid fence, or a hedge that is at least 1.83 meters in height located parallel to an adjacent property line and extending a minimum of 6.0 meters horizontally beyond the hive in either direction; and
 - (ii) the entrance to the hive faces away from adjacent property dwellings, entrances and walkways.
 - (b) Every Person who keeps Bees must have sufficient clean water within 1 metre of the Apiary to prevent the Bees from seeking water from other sources, such as neighbourhood swimming pools, birdbaths, ponds, or other bodies of water.
 - (c) Every Person who keeps Bees on their property must maintain the bees in a condition that will reasonably prevent swarming behaviour by the bees.
 - (d) Every Person keeping Bees must be registered under the *Bee Act*, RSBC 1996, Chapter 29 and amendments thereto.
59. Notwithstanding Section 58, Bee uses on land zoned agriculturally (AR1 and AR2) shall follow the setback requirements as outlined in the City of Nanaimo's Zoning Bylaw.

Keeping of Cats

60. Every Owner of a Cat over the age of 12 weeks shall affix and keep affixed sufficient Identification on the Cat by means of a collar, harness, traceable tattoo, microchip or other suitable device.
61. Every Owner of a Cat over the age of 12 weeks shall immediately, or as soon as practicable, upon request by the Animal Control Officer, provide evidence to the Animal Control Officer's satisfaction, that such Cat has Identification in accordance with Section 60 of this Bylaw.
62. No Person shall own, keep, possess or harbour any Cat apparently over the age of 6 months in the City unless:
 - (a) the Cat has been Sterilized by a veterinarian; or
 - (b) the Person has a valid and subsisting business licence to breed Cats.
63. A Person must not intentionally feed or leave food out for any Feral Cat.
64. Despite Section 63, any Person may feed Feral Cats subject to the following:
 - (a) the Person must be registered with a City-approved organization with a Trap Neuter Release program;
 - (b) the Person must maintain a plan for the care, feeding and mandatory Sterilization, tattooing or Eartipping, and vaccination of each Feral Cat;
 - (c) the plan must be in writing and registered with a City-approved organization with a Trap Neuter Release program, the City's Poundkeeper, and the local office of the Society for the Prevention of Cruelty to Animals (SPCA);
 - (d) outdoor feeding stations must be located on private Property and may only contain food and be available for feeding for up to 45 minutes maximum, once per day; and
 - (e) outdoor shelter must be provided for any Feral Cat on the Property where the feeding station is located.

Keeping of Poultry

65. No Person shall keep or harbour any Poultry on any parcel of land unless that parcel of land has an area greater than .4 hectares.
66. Notwithstanding Section 65, a Person may keep:
 - (a) a maximum of 6 hens or ducks, or combination thereof, on a parcel of land less than .4 hectares in size but greater than .045 hectares in size; or
 - (b) if the parcel of land is smaller than .045 hectares in size, a maximum of 4 hens or ducks, or combination thereof;

provided that in any case:

- (c) no roosters, cocks, cockerels, or peafowl are kept on the Property;
- (d) a minimum Enclosure of .37m² must be provided per hen or duck;
- (e) any Enclosure containing hens or ducks, whether portable or stationary, must comply with the setback requirements of the zone;
- (f) Enclosures housing hens or ducks and the areas around them must be kept clean, dry, and free of odours and vermin;
- (g) any diseased hen or duck is euthanized and its carcass destroyed;
- (h) no butchering or euthanizing of hens or ducks occurs on the Property; and
- (i) hen and duck manure and waste products are composted, in an enclosed bin, or otherwise disposed of to prevent odours.

67. No Person shall keep any Poultry:
- (a) within any Dwelling Unit, or on a balcony or deck; or
 - (b) in a cage, carry-cage, or portable cage other than for the purpose of transport of the Poultry.
68. No Person who has possession or control of Poultry shall allow Poultry to:
- (a) stray or trespass or graze in any highway or Public Place;
 - (b) stray or trespass or graze on private Property, except with the consent of the Owner of that private Property;
 - (c) stray or trespass or graze on unfenced land; or
 - (d) be released or abandoned anywhere within the City.

Keeping of Livestock

69. No Person shall keep any Livestock on any property, within the City, other than property zoned for such uses in the City's Zoning Bylaw.
70. No Person shall permit any Livestock to graze on unfenced land, unless securely tethered.
71. No Person shall keep any Livestock within any Dwelling Unit.

Keeping of Rabbits

72. A Person must not keep Rabbits in an outdoor Enclosure, pen, cage or run unless the Enclosure, pen, cage or run is:
- (a) securely enclosed to prevent escape and to ensure the safety of the Rabbits from predators; and
 - (b) situated at least 3 metres away from each Property line.
73. A Person must not keep any Rabbit which is not Sterilized.

PART 7 – AGGRESSIVE DOGS

Aggressive Dog

74. Where the Poundkeeper determines that a Dog meets the definition of an Aggressive Dog, the Poundkeeper will issue a written notice to the Owner of that Dog, with a copy provided to the property owner, if applicable, advising of the determination and advising the Owner of the requirements of this Bylaw with respect to Aggressive Dogs.
75. The notice set out in Section 74 may be served on the Owner in one or more of the following ways:
- (a) personally, by handing the notice to the Owner;
 - (b) by handing the notice to a Person on the Owner's Property who appears to be over the age of 16 years;
 - (c) by posting the notice upon some part of the Owner's Property and by sending a copy to the Owner by regular mail, in which case the notice is deemed to have been received by the Owner 5 days after the notice was mailed;
 - (d) by emailing a copy to the Owner, in which case the notice is deemed to have been received by the Owner 48 hours after the notice was emailed; or
 - (e) by mailing a copy by prepaid registered mail to the last known address of the Owner, in which case the notice is deemed to have been received by the Owner 72 hours after the notice was mailed.

76. A Dangerous Dog may also be dealt with by the City in accordance with Section 49 of the *Community Charter*.
77. All Animal Control Officers are designated as animal control officers for the purpose of Section 49 of the *Community Charter*.

Duties of an Aggressive Dog Owner

78. Every Owner of an Aggressive Dog must:
- (a) secure the Dog by a collar or harness and a Leash that is a maximum length of 1.83 metres or 6 feet when not on the Owner's property;
 - (b) keep the Dog Muzzled when not on the Owner's property;
 - (c) prominently display at each entrance to the property and building in, or upon which the Dog is kept, a sign similar to the one shown on Schedule "A" to this Bylaw, which must be posted so that it cannot be removed and which will be visible and capable of being read from the sidewalk, street or lane abutting the entrances to the property or building.
 - (d) at all times when the Dog is on the Owner's property, keep the Dog securely confined either indoors or, if outdoors:
 - (i) behind a secure fence at least 6 feet in height capable of preventing the entry of a child under the age of 10 years and adequately constructed to prevent a Dog from escaping; or
 - (ii) in an Enclosure that is located in a rear yard, locked to prevent casual entry by another Person, and has been inspected and approved by the Poundkeeper.
79. An Enclosure referred to in Section 78(d) must:
- (a) be of sufficient height and strength and stability to contain the Dog and form a confined area with no side in common with a perimeter fence;
 - (b) be located in a rear yard; and
 - (c) have a secure top attached to all sides, and have a single entrance which is self-closing and has a lock.
80. An Owner of an Aggressive Dog must not allow the Aggressive Dog to be:
- (a) on any school grounds, which means any portion of the Property of the School as defined in the *School Act* and *Independent School Act*;
 - (b) within 30m of any playground apparatus;
 - (c) in the areas listed in Schedule B to this Bylaw; or
 - (d) in a park.
81. The Owner of an Aggressive Dog must:
- (a) Allow an Animal Control Officer to photograph the Dog, on demand.
 - (b) Within two (2) days of moving the Dog to a new place of residence, provide the Poundkeeper with the new address where the Aggressive Dog is kept.
 - (c) Within two (2) days of selling or giving away the Dog, provide the Poundkeeper with the name, address and telephone number of the Person to whom the Dog was sold or given.
 - (d) Within two (2) days of the death of the Dog, provide the Poundkeeper with a veterinarian's certificate of death.
 - (e) Advise an Animal Control Officer immediately if the Aggressive Dog is At Large.
 - (f) Advise an Animal Control Officer immediately if the Aggressive Dog has bitten or attacked any Person, Companion Animal, Poultry or Livestock.
82. If the Poundkeeper considers that an Aggressive Dog can be retrained and socialized, or that the bite or injury from any attack was the result of improper or negligent training, handling, or maintenance, the Poundkeeper may impose, as a condition of licensing, conditions and

restrictions in respect of the training, socialization, handling and maintenance of the Aggressive Dog.

83. Where the Owner of an Aggressive Dog requests that the Aggressive Dog be destroyed, the Poundkeeper may arrange to have the Aggressive Dog humanely destroyed. In such cases, the Owner must sign a form for the release of the Aggressive Dog to the City or Poundkeeper for the purposes of humane destruction.

Application for Relief from Aggressive Dog Designation

84. An Owner, following a period of at least 2 years from the date stated on the written notice under Section 74, may apply to the Manager, Bylaw Services for relief from the requirements of Section 29, and Sections 78 through 81 provided that:
- (a) The City has received no further complaints regarding the Dog's aggressive behaviour during the two-year period; and
 - (b) The Owner provides satisfactory proof that the Owner and the Dog have successfully completed a course designed and delivered by a qualified dog behaviour professional to address the Dog's aggressive behaviour.
85. If a Dog displays aggressive behaviour again after relief has been granted pursuant to Section 84, the requirements of Section 29 and Sections 78 through 81 shall apply in perpetuity.

PART 8 – ANIMAL NUISANCES

Animal Waste

86. Every Person must immediately remove and lawfully dispose of any excrement deposited by a Dog in their care and custody on any Public Place, Public Beach, or private property not owned or occupied by the Owner.
87. No Person who has removed Dog excrement may deposit same into a public litter receptacle except where the excrement is securely contained in an impermeable bag or other impermeable container so as not to ooze, leak or fall out in the public litter receptacles.

Noisy Dogs

88. The Owner of a Dog must not allow or permit a Dog to bark, howl, yelp, cry or make other noises:
- (a) sporadically for a cumulative total of 15 or more minutes within any 60 minute period;
 - (b) in a manner that unduly disturbs the peace, quiet, rest, comfort or tranquility of the surrounding neighbourhood or vicinity, or of Persons in the neighbourhood or vicinity; or
 - (c) otherwise in such a manner as to cause a Nuisance.

Feeding Wildlife

89. A Person must not intentionally feed or leave food out for the purposes of feeding:
- (a) *Cervidae* (deer)
 - (b) *Procyon lotor* (racoons);
 - (c) *Sciurus* (squirrels);
 - (d) Feral Rabbits; or
 - (e) bears, coyotes, cougars, wolves, or other Animals designated as dangerous wildlife under the *Wildlife Act*, RSBC 1996, c. 488.

PART 9 – SEIZING AND IMPOUNDING ANIMALS

Authority to Seize and Impound

90. The Poundkeeper may immediately seize and impound:
- (a) a Dog that is At Large in contravention of this Bylaw;
 - (b) any Unlicensed Dog;
 - (c) any Animal, other than Wildlife, that is straying or trespassing on private Property;
 - (d) any Animal, other than Wildlife, that is on unfenced land and not securely tethered or contained; and
 - (e) any Animal, other than Wildlife, that exhibits signs of pain, injury, illness, or suffering that Council or the Poundkeeper considers cannot be otherwise reasonably addressed.
91. The Poundkeeper may impound any Animal brought to the Pound by any other Person.
92. The Poundkeeper may, where they have reason to believe that an Unlicensed Dog has taken refuge on a premises:
- (a) require the occupant of such premises to provide proof that the Dog is the subject of a current and valid licence and is wearing the associated licence tag, or to surrender the Dog to the Poundkeeper;
 - (b) enter and search any place, including a place that is occupied as a private dwelling, subject to the requirements of Section 16 of the *Community Charter*.
93. The Poundkeeper is authorized to employ such assistance as is deemed necessary or advisable to seize and impound any Animal pursuant to this Bylaw, and the expense shall be added to the fees chargeable by the Animal Control Officer as outlined in the Fees and Charges Bylaw.

Care of Impounded Animal

94. If the Poundkeeper considers that an impounded Animal requires one or more of:
- (a) a vaccination;
 - (b) flea treatment;
 - (c) worm treatment;
 - (d) examination by a veterinarian; or
 - (e) urgent veterinary care to alleviate any pain or suffering as recommended by a veterinarian;

then the Poundkeeper may cause such care to be provided at the sole cost and expense of the Animal's Owner.

Informing the Owner of Impoundment

95. Where an Animal is impounded pursuant to this Bylaw, within 24 hours, or in cases where the Pound is closed, on the next business day, the Poundkeeper must make reasonable effort to:
- (a) contact the Owner of an impounded Animal if known to the Poundkeeper or the Animal is wearing Identification, by calling the telephone number in the Identification;
 - (b) contact the Owner of an impounded Dog if the Dog is wearing a licence tag, by calling the telephone number in the licence information;
 - (c) ascertain the Owner of the Animal, other than a Dog wearing a licence tag, by posting a notice on the Pound's website and social media site, including a photograph, when possible, and/or description of the Animal and the contact information for the Poundkeeper.

96. Where the Poundkeeper is unable to reach the identified Owner of an impounded Animal by telephone, a notice of impoundment may be delivered by mail and shall be sent to the last known address of the Owner, in which case the notice shall be deemed to have been received by the Owner 72 hours after being deposited in any post box within the City.
97. Notices of impoundment shall include the following information:
- (a) date and time of the impoundment;
 - (b) description of the Animal;
 - (c) how application may be made for release of the Animal;
 - (d) costs of seizure, expenses to the date of the notice and any continuing costs and expenses; and
 - (e) that the Animal will become the property of the City and may be put up for adoption or destroyed after the expiration of 96 hours from the date and time the notice of impoundment is given, or deemed to be given, to the Owner, unless redeemed.

Redeeming an Animal from the Pound

98. The Owner of an impounded Animal or the Owner's authorized agent may redeem the Animal from the Pound by:
- (a) proving Ownership of the Animal to the satisfaction of the Poundkeeper and, in the case of an Owner's agent, satisfying the Poundkeeper of the agent's authority to act on the Owner's behalf;
 - (b) paying to the Poundkeeper:
 - (i) any applicable licence fees as outlined in the Fees and Charges Bylaw;
 - (ii) the applicable impoundment fees as outlined in the Fees and Charges Bylaw;
 - (iii) the applicable maintenance fees as outlined in the Fees and Charges Bylaw;
 - (iv) the City's actual incurred costs and expenses in respect of any and all damage done by the Animal to City Property in accordance with Section 50;
 - (v) any veterinary costs incurred in respect of the Animal during the impoundment period; and
 - (c) satisfying the Poundkeeper that the Owner is in compliance with Part 5 of this Bylaw.
99. The Poundkeeper may refuse to release the impounded Animal to the Owner or the Owner's agent in accordance with Section 112.
100. The Owner of an Impounded Animal is liable to pay the seizure and impoundment fee and boarding and maintenance fees, including costs of veterinary treatment and the cost of transport to the nearest available veterinary practitioner, whether or not the Owner redeems the Animal.

No Liability for Injury to Animal

101. No provision of this Bylaw shall be construed as making the Poundkeeper, the City, or their agents liable to any Person for injury to, sickness or death of an Animal, whether or not incurred while the Animal is in the custody of the Poundkeeper.

Disposition of Unredeemed Animals

102. An Animal, other than Wildlife, becomes the property of the City if it is not redeemed within 72 hours after:
- (a) it is impounded; or
 - (b) in the case of a licensed Dog, within 96 hours of the Owner being notified of the impoundment pursuant to Section 95 and 96 of this Bylaw.

103. If an Animal, other than Wildlife, becomes the property of the City, the Poundkeeper may:
- (a) put the Animal up for adoption;
 - (b) cause the Animal to be surrendered to the British Columbia Society for the Prevention of Cruelty to Animals or any other organization or Person for the purpose of adoption;
 - (c) deal with the Animal in accordance with the requirements of applicable federal or provincial legislation; or
 - (d) cause the Animal to be humanely destroyed.
104. Where any Animal is adopted out pursuant to Section 103 above, all property and interest any previous Owner had in that Animal will pass to the purchaser, and all rights of property in the Animal that existed before the adoption shall be extinguished.
105. Where an impounded Animal is adopted out pursuant to this Bylaw, any monies received by the Poundkeeper for the Animal will be applied against the fees and costs of outstanding licences, veterinary care and adopting out the Animal.

Euthanization of Impounded Animals

106. Notwithstanding any other provisions of this Bylaw, if an impounded Animal is suffering from an injury, sickness or incurable disease or from any other cause, the Poundkeeper may euthanize, by lethal injection of a barbiturate approved by the College of Veterinarians of British Columbia, any Animal deemed to be seriously ill or injured, for humane reasons and in prior consultation with a veterinarian, if all reasonable efforts to contact the Owner of the Animal have failed.

Adoption of Animals

107. Every Person wishing to adopt an Animal from the Pound must:
- (a) make an application to the Poundkeeper on the form prescribed by the Poundkeeper and pay the fees set out in the Fees and Charges Bylaw; and
 - (b) if the Animal is a Dog, licence the Dog pursuant to this Bylaw, where applicable.

PART 10 – PENALTIES AND ENFORCEMENT

Enforcement

108. This Bylaw may be enforced by a Poundkeeper, and any other Person or class of Persons designated by Council to enforce City bylaws.

Provision of Information

109. If a Person occupies premises where a Dog is kept or found, the Person must provide the following information when requested by the Poundkeeper:
- (a) the Person's name, address and telephone number;
 - (b) if the Person is not the Dog's Owner, the Owner's name, address and telephone number;
 - (c) the number of Dogs kept on the premises;
 - (d) the breed, sex, age, name and general description of each Dog kept on the premises;
 - (e) whether each Dog kept on the premises is licensed, and if so, the licence number(s).
110. If a Person has care or custody of a Dog, the Person must provide the following information when requested by an Animal Control Officer:
- (a) the Person's name, address and telephone number;

- (b) if the Person is not the Dog's Owner, the Owner's name, address and telephone number;
- (c) the breed, sex, age, name and general description of each Dog owned by or in the custody of the Person;
- (d) whether each Dog owned or in the custody of the Person is licensed, and if so, the licence number(s).

Entering Property for Inspection

111. In accordance with Section 16 of the *Community Charter*, an Animal Control Officer at reasonable times may enter onto and into real Property to inspect and determine whether the requirements and prohibitions of this Bylaw are being complied with.

Right of Refusal to Release from Impoundment

112. The Poundkeeper may refuse to release an Animal to any Person, including its Owner, where:
- (a) the Animal has been seized by the Poundkeeper under Section 49 of the *Community Charter* less than 21 days prior, or is the subject of an application under Section 49 of the *Community Charter*;
 - (b) authorized or required under applicable federal or provincial legislation;
 - (c) the Poundkeeper has determined under Section 106 of this Bylaw that the Animal is subject to suffering that cannot be reasonably addressed other than by the Animal's humane destruction; or
 - (d) if any fees under this Bylaw remain owing.

Offences

113. No Person shall hinder, delay, or obstruct in any manner, directly or indirectly, the Poundkeeper from carrying out their duties and powers under this Bylaw, including, without limitation by:
- (a) providing false information;
 - (b) unlocking or unlatching or otherwise opening a vehicle or Enclosure in which an impounded Animal has been placed;
 - (c) removing or attempting to remove any Animal from the possession of the Poundkeeper; or
 - (d) removing, or attempting to remove, an Animal from the Pound except in accordance with this Bylaw.
114. Any Person who causes, permits or allows anything to be done in contravention or violation of this Bylaw, or who neglects or fails to do anything required to be done pursuant to this Bylaw, commits an offence against this Bylaw and is liable upon summary conviction to pay a fine of not more than \$50,000, plus the costs of prosecution, and any other penalty or remedy available under the *Community Charter* and *Offence Act*.
115. Where an offence under this Bylaw is of a continuing nature, each day that an offence continues, or is permitted to exist, constitutes a separate offence.
116. Section 114 shall not prevent the City, or an authorized Person on behalf of the City, issuing and enforcing a bylaw notice under the City's Bylaw Notice Enforcement Bylaw.

PART 11 – GENERAL PROVISIONS

Severability

117. If any part, section, sub-section, sentence, clause or sub-clause of this Bylaw is for any reason held to be invalid by the decision of any Court of competent jurisdiction, the invalid section shall be severed and the severance shall not affect the validity of the remaining portions of this Bylaw.

Repeal

118. “Licencing and Control of Animals Bylaw 1995 No. 4923” and all amendments thereto, are hereby repealed.
“Animal Performance Bylaw 1992 No. 4504” and all amendments thereto, are hereby repealed.
“Faeces Removal Bylaw 1980 No. 2190” and all amendments thereto, are hereby repealed.

PASSED FIRST READING: 2021-FEB-01
PASSED SECOND READING: 2021-FEB-01
PASSED THIRD READING: 2021-FEB-01
THIRD READING RESCINDED: 2021-JUN-07
PASSED THIRD READING, AS AMENDED: 2021-JUN-07

Approved by the Minister of Forests, Lands and Natural Resource Operations: 2021-SEP-02

ADOPTED _____

MAYOR

CORPORATE OFFICER

SCHEDULE "A" to Animal Responsibility Bylaw No. 7316

Actual Size of Sign: 30.5 cm x 23.5 cm [12 inches x 9.25 inches]
Red lettering. Black graphic of Dog's head.

WARNING

AGGRESSIVE DOG ON PREMISES



SCHEDULE “B” to Animal Responsibility Bylaw No. 7316

Designated Off-Leash Dog Areas

PARK NAME	PARK ADDRESS	SPECIAL CONDITIONS
Beaufort Park	69 Lorne Place	Only areas as designated by signage in park
Beban Park	2300 Bowen Road	Fenced area only
Cable Bay Trail	ROW Cable Bay, Lot 114	Entire park
Colliery Dam Park	635 Wakesiah Avenue	Only areas as designated by signage in park
Diver Lake Park	2430 Black Frank Drive	Only areas as designated by signage in park
Gallows Point	208 Colville Ton Trail	Only areas as designated by signage in park
Invermere Beach Park	6420 Invermere Road	Entire park
May Richards Bennett Pioneer Park	6780 Dover Road	Only areas as designated by signage in park
Northfield Rotary Lookout Park	2450 Northfield Road	Fenced area only
St. George Ravine Park	1060 St. George Street	Only areas as designated by signage in park
Wardropper Park	2957 Departure Bay Road	Fenced area only
Westwood Lake Park	231 Westwood Road	Only areas as designated by signage in park

CITY OF NANAIMO
BYLAW NO. 7041.02
FEES AND CHARGES AMENDMENT BYLAW
A BYLAW TO AMEND THE “FEES AND CHARGES BYLAW NO. 7041”

WHEREAS the Council of the City of Nanaimo wishes to amend “FEES AND CHARGES BYLAW 2007 NO. 7041” to add Animal Control fees.

NOW THEREFORE the Council of the City of Nanaimo in open meeting assembled, enacts as follows:

1. TITLE

This Bylaw may be cited for all purposes as “FEES AND CHARGES AMENDMENT BYLAW 2021 NO. 7041.02”.

2. ADMINISTRATION:

“FEES AND CHARGES BYLAW 2007 NO. 7041” is hereby amended as follows:

- 2.1 By adding SCHEDULE “A” ANIMAL CONTROL.
- 2.2 By renaming SCHEDULE “A” LEGISLATIVE SERVICES to SCHEDULE “D” LEGISLATIVE SERVICES.
- 2.3 By renaming SCHEDULE “D” POLICE SERVICES (R.C.M.P.) to SCHEDULE “E” POLICE SERVICES (R.C.M.P.).
- 2.4 By renaming SCHEDULE “E” to SCHEDULE “F”.

3. EFFECTIVE DATE:

- 3.1 Dog Licence Fees within SCHEDULE “A” ANIMAL CONTROL will come into force on January 1, 2022.
- 3.2 Seizure and Impoundment Fees for Cats Sterilized with Adequate Identification within SCHEDULE “A” ANIMAL CONTROL will come into force on January 1, 2023.

PASSED FIRST READING: 2021-FEB-01
PASSED SECOND READING: 2021-FEB-01
PASSED THIRD READING: 2021-FEB-01
ADOPTED

MAYOR

CORPORATE OFFICER

SCHEDULE "A"
ANIMAL CONTROL

Dog Licence Fees

Description	Paid by February 28 th	Paid After February 28 th
Sterilized	\$25.00	\$30.00
Unsterilized	\$50.00	\$60.00
Dog Deemed Aggressive	\$75.00	\$90.00
Replacement Licence Tag	\$5.00	\$5.00
Licence Transfer Fee	\$5.00	\$5.00
A Guide Dog or Service Dog certified under the <i>Guide Dog and Service Dog Act</i>	No Charge	
A Dog owned and utilized as an R.C.M.P. Service Dog	No Charge	

Note: Fees paid for Dog Licenses are non-refundable.

Seizure and Impoundment Fees

Type of Animal	Description	1 st Offence	2 nd Offence	3 rd and Subsequent Offences
Cat	Sterilized with Adequate Identification	\$10.00	\$25.00	\$50.00
Cat	Sterilized without Adequate Identification	\$25.00	\$50.00	\$75.00
Cat	Unsterilized, regardless of Identification <i>(Note: upon proof of sterilization within 30 days of the impoundment date, the Owner will be refunded \$75.00)</i>	\$100.00	\$125.00	\$150.00
Dog	Seizure and impoundment fee for any <u>licensed Dog</u> other than an Aggressive Dog	\$50	\$100.00	\$200.00
Dog	Seizure and impoundment fee for any <u>unlicensed Dog</u> other than an Aggressive Dog	\$150.00	\$200.00	\$300.00
Dog	Seizure and impoundment fee for an Aggressive Dog at large	\$250.00	\$500.00	\$1,000.00
Dog	Seizure and impoundment fee for an Aggressive Dog harassing or molesting a person	\$500.00	\$1,000.00	\$2,000.00
Dog	Seizure and impoundment fee in respect of a dog confined in a vehicle without adequate ventilation.	\$500.00	\$1,000.00	\$2,000.00
Livestock	Seizure and impoundment fee for Livestock as defined in the Animal Responsibility Bylaw	\$50.00		

Bee Colony	Per Hive	\$250.00
Other Animals	Seizure and impoundment fee for other animals	\$10.00
Poultry	Seizure and impoundment fee for poultry (per animal)	\$10.00
Rabbit	Seizure and impoundment fee for rabbits (per animal)	\$10.00

AND

Boarding Maintenance Fees

Type of Animal	Description	Cost
Cat	To provide food, water, shelter and care (for each 24 hour period or portion thereof)	\$10.00
Dog	To provide food, water, shelter and care (for each 24 hour period or portion thereof)	\$15.00
Livestock	To provide food, water, shelter and care (for each 24 hour period or portion thereof)	\$15.00
Other Animals	To provide food, water, shelter and care (for each 24 hour period or portion thereof)	\$10.00
Poultry	To provide food, water, shelter and care (for each 24 hour period or portion thereof)	\$10.00
Rabbit	To provide food, water, shelter and care (for each 24 hour period or portion thereof)	\$10.00
Additional Expenses	Each day or part of a day (per Animal)	Actual costs incurred

DATE OF MEETING SEPTEMBER 21, 2021

AUTHORED BY KAREN ROBERTSON, DEPUTY CITY CLERK

SUBJECT BYLAW NOTICE ENFORCEMENT BYLAW AMENDMENT – TO AMEND THE PARKS RECREATION AND CULTURE FINES AND ADD FINES ASSOCIATED WITH THE ANIMAL RESPONSIBILITY BYLAW

OVERVIEW

Purpose of Report

To introduce amendments to the Parks, Recreation and Culture Regulation Bylaw to remove sections that will be administered through the Animal Responsibility Bylaw and to amend the Bylaw Notice Enforcement Bylaw in order to assign fines for violations associated with the Animal Responsibility Bylaw.

Recommendation

Parks, Recreation and Culture Regulation Bylaw

That “Parks, Recreation and Culture Regulation Amendment Bylaw 2021, No. 7073.08” (to remove sections that will be administered under the Animal Responsibility Bylaw and replace the Violation and Penalty section) pass first reading;

That “Parks, Recreation and Culture Regulation Amendment Bylaw 2021, No. 7073.08” pass second reading;

That “Parks, Recreation and Culture Regulation Amendment Bylaw 2021, No. 7073.08” pass third reading.

Bylaw Notice Enforcement Amendment Bylaw

That “Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12” (to amend the fine schedule for the Parks, Recreation and Culture Bylaw and add a fine schedule for the Animal Responsibility Bylaw) pass first reading;

That “Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12” pass second reading;

That “Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12” pass third reading.

BACKGROUND

Once the “Animal Responsibility Bylaw 2021 No. 7316 No. 7316” is adopted, housekeeping amendments to the Parks Recreation and Culture Regulation Bylaw and the Bylaw Notice

Enforcement Bylaw will be required to accommodate the new provisions contained within the Animal Responsibility Bylaw.

DISCUSSION

Parks, Recreation & Culture Regulation Bylaw Amendment

With adoption of the Animal Responsibility Bylaw, section 5.3 in the Park, Recreation & Culture Regulation bylaw as it relates to animals in parks should be removed, as those provisions will now be governed under the Animal Responsibility Bylaw.

In conjunction with removing section 5.3, staff is taking the opportunity to address a housekeeping matter (similar to the amendments brought forward to Council on October, 2020 for the Zoning Bylaw and Tree Protection Bylaw) to replace the Offence section of the bylaw (Section 8) so that the violation and penalty language is consistent with other regulatory bylaws.

Section “C” (the Fine Schedule) also needs to be repealed as it is tied to the outdated ticketing system no longer used by the City. It is also redundant as these same fines are outlined in Schedule “A” to the Bylaw Notice Enforcement Bylaw No. 7159, which governs the Bylaw Adjudication System currently used by the City.

Bylaw Notice Enforcement Amendment Bylaw

The “Bylaw Notice Enforcement Bylaw 2012 No. 7159” also needs to be amended by deleting the offences associated with the “Faeces Removal Bylaw 1980 No. 2109” and the “Licencing and Control of Animals Bylaw 1995 No. 4923”. In its place will be the fine schedule for the “Animal Responsibility Bylaw 2021 No. 7316”.

The fines associated with the Animal Responsibility Bylaw are either:

- a) on par with the fines currently assigned to the Licencing and Control of Animals Bylaw; or
- b) where provisions are new, the City of Victoria fine schedule was used as a guide as they have similar bylaw provisions to Nanaimo and are both serviced by the same contractor.

In some instances, there are fines that have not been increased since 1993 and some since 2010. The fine increases are listed below, along with the rationale for the proposed increase:

Section	Description	Existing Fine	City of Victoria	Proposed Fine	Comments
16	Unlicensed Dog	\$50	\$125.00	\$125.00	Fine has not been increased since 1993
31(a)	Abandon an Animal	N/A	\$150.00	\$300.00	Propose a \$300 fine given the seriousness of the offence.
37 (a)(b)(c)(d)(e)	Tether animal contrary to regulations	\$100	\$150.00	\$150.00	To be on par with Victoria and the other animal cruelty provisions
56	Harbour bees over maximum permitted on land under .4ha	\$100.00	N/A	\$150.00	No increase since 2010.

57	Harbour bees over maximum permitted on land over .4 has	\$100	N/A	\$150.00	No increase since 2010.
58(a)(b)(c)(d)	Keep bees contrary to regulations	\$100.00	\$150.00	\$150.00	No increase since 2010. To be on par with Victoria.
66(a)(b)(c)(d)(e)(f)(g)(h)(i)	Keep ducks or chickens contrary to regulations	\$100.00	N/A	\$150.00	No increase since 2010
67(a)	Keep poultry in a dwelling unit or deck or balcony	\$100.00	N/A	\$150.00	No increase since 2010
68(a)(b)(c)(d)	Keep poultry contrary to regulations	\$100.00	N/A	\$150.00	No increase since 2010
70	Fail to have livestock tethered on unfenced land	\$100.00	N/A	\$150.00	To be the same as the tethering fine under Section 37
72(a)(b)	Keep rabbits contrary to regulations	\$100.00	N/A	\$150.00	No increase since 2010
86	Fail to Remove Dog Excrement	\$ 50.00	\$100.00	\$100.00	No increase since 1995. To be on par with Victoria
88(a)(b)(c)	Noisy Dog	\$100.00	\$150.00	\$150.00	To be on par with Victoria
89(a)(b)(c)(d)(e)	Feed prohibited animal	\$100.00	\$350.00	\$350.00	Feeding wildlife has serious implications. Suggest fine be on par with Victoria
109 & 110	Fail to provide information	\$100.00	\$250.00	\$150.00	No increase since 2010

OPTIONS:

Option 1:

Parks, Recreation and Culture Regulation Bylaw

That “Parks, Recreation and Culture Regulation Amendment Bylaw 2021, No. 7073.08” (to remove sections that will be administered under the Animal Responsibility Bylaw and replace the Violation and Penalty section) pass first reading;

That “Parks, Recreation and Culture Regulation Amendment Bylaw 2021, No. 7073.08” pass second reading;

That “Parks, Recreation and Culture Regulation Amendment Bylaw 2021, No. 7073.08” pass third reading.

Bylaw Notice Enforcement Amendment Bylaw

That “Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12” (to amend the fine schedule for the Parks, Recreation and Culture Bylaw, add a fine schedule for the Animal Responsibility Bylaw, and replace Schedule B – Registry Agreement) pass first reading;

That “Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12” pass second reading;

That “Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12” pass third reading.

Implications:

The recommendation for amendments to the Parks Recreation and Culture Regulation Amendment bylaw are housekeeping in nature resulting from the adoption of the Animal Responsibility Bylaw.

Many of the fines in the new Animal Responsibility Bylaw, with rationale outlined in the staff report, are either: 1) on par with the existing Licencing and Control of Animal Bylaw; or 2) being increased as they have not been increased since either 1993 or 2010.

Option 2:**Parks, Recreation and Culture Regulation Bylaw**

No alternate recommendation is being put forward as these amendments are required with the adoption of the Animal Responsibility Bylaw.

Bylaw Notice Enforcement Amendment Bylaw

That Council select alternate fine amounts for the Animal Responsibility Bylaw to those proposed in the staff report and then consider the following recommendation:

That “Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12” (to amend the fine schedule for the Parks, Recreation and Culture Bylaw and add a fine schedule for the Animal Responsibility Bylaw) pass first reading;

That “Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12” pass second reading;

That “Bylaw Notice Enforcement Amendment Bylaw 2021 No. 7159.12” pass third reading.

Implications:

Should Council wish to select alternate fines for the Animal Responsibility Bylaw, staff would seek direction from Council on the amount. Once selected, staff recommend that the bylaw then be given its first three readings.

SUMMARY POINTS

- With the adoption of the Animal Responsibility Bylaw, the fine schedule requires replacing to reflect the new bylaw provisions.
- Many fines are on par with the previous Animal Regulation Bylaw. Any proposed increases are based on the City of Victoria’s fine schedule.

ATTACHMENTS:

Attachment 1 - BL 7073.08 – Parks Recreation & Culture Regulation Amendment Bylaw
Attachment 2 – BL 7159.12– Bylaw Notice Enforcement Bylaw Amendment

Submitted by:

Karen Robertson, Deputy City Clerk

Concurrence by:

Dave LaBerge, Manager, Bylaw Enforcement
Bill Corsan, Director, Community Development
Dale Lindsay, GM, Development Services
Richard Harding, GM, Parks, Rec. & Culture
Sheila Gurrie, Director of Legislative Services
Jake Rudolph, CAO

CITY OF NANAIMO

BYLAW NO. 7073.08

A BYLAW TO AMEND THE PROVISIONS OF THE
PARKS, RECREATION AND CULTURE REGULATION BYLAW

The Council of the City of Nanaimo enacts as follows:

1. Title

This Bylaw shall be cited for all purposes as “Parks, Recreation and Culture Regulation Amendment Bylaw 2021 No. 7073.08”.

2. Administration

“PARKS, RECREATION AND CULTURE REGULATION BYLAW 2008, NO. 7073” is amended as follows:

- (a) By repealing section 5.3 in its entirety.
- (b) By repealing Schedule “C” in its entirety.
- (c) By repealing section 8 in its entirety and replacing it with the following section 8:
“8. Offences

“8.1 Any Person who causes, permits or allows anything to be done in contravention or violation of this Bylaw, or who neglects or fails to do anything required to be done pursuant to this Bylaw, commits an offence against this Bylaw and is liable upon summary conviction to pay a fine of not more than \$50,000, plus the costs of prosecution, and any other penalty or remedy available under the Community Charter and Offence Act.”

8.2 Where an offence under this bylaw is of a continuing nature, each day that the offence continues, or is permitted to exist, shall constitute a separate offence.

8.3 Section 8.1 shall not prevent the City, or an authorized person on behalf of the City, issuing and enforcing a ticket under the City’s Bylaw Offence Notice Enforcement Bylaw.”

PASSED FIRST READING: _____
PASSED SECOND READING: _____
PASSED THIRD READING: _____
ADOPTED: _____

MAYOR

CORPORATE OFFICER

CITY OF NANAIMO

BYLAW NO. 7159.12

A BYLAW TO AMEND THE CITY OF NANAIMO "BYLAW NOTICE ENFORCEMENT
BYLAW 2012 NO. 7159"

That Council of the City of Nanaimo in open meeting assembled, hereby ENACTS AS
FOLLOWS:

1. Title

This Bylaw may be cited as "Bylaw Notice Enforcement Amendment Bylaw 2021 No.
7159.12"

2. Amendments

"BYLAW NOTICE ENFORCEMENT BYLAW 2012 NO. 7159" is hereby amended as
follows:

- 2.1 By deleting the Fine Schedule for "Faeces Removal Bylaw 1980 No. 2190" in
Schedule "A" in its entirety.
- 2.2 By deleting sections 5.3(a), 5.3(b), 5.3(c), and 5.3(d) from the Fine Schedule in
Schedule "A" for "Parks Recreation and Culture Regulation Bylaw 2008 No.
7073".
- 2.3 By deleting the Fine Schedule for "Licencing and Control of Animals Bylaw 1995
No. 4923" in Schedule "A" in its entirety.
- 2.4 By adding the following Fine Schedule to Schedule "A"

"Animal Responsibility Bylaw 2020 No. 7316"

Section	Description	Penalty	Early Payment Penalty	Late Payment Penalty
6	Keep more than 12 animals	\$100.00	\$75.00	\$125.00
7(a)	Keep more than 12 small flock birds or small rodents	\$100.00	\$75.00	\$125.00
7(b)	Keep more than 4 hook bill birds, chinchillas, ferrets, hedgehogs, rabbits, or sugar gliders	\$100.00	\$75.00	\$125.00
7(c)	Keep more than 6 guinea pigs or reptiles	\$100.00	\$75.00	\$125.00
9.1(a)	Keep more than 4 dogs	\$100.00	\$75.00	\$125.00
9.1(b)	Keep more than 5 cats	\$100.00	\$75.00	\$125.00

9.1(c)	Keep more than 6 companion animals	\$100.00	\$75.00	\$125.00
9.2	Fail to notify Poundkeeper	\$150.00	\$112.50	\$187.50
9.3	Fail to meet requirements	\$150.00	\$112.50	\$187.50
10	Prohibited animal	\$200.00	\$150.00	\$250.00
11	Prohibited reptile	\$200.00	\$150.00	\$250.00
13	Sell or display dog, cat or rabbit	\$200.00	\$150.00	\$250.00
15	Fail to provide record of adoption	\$150.00	\$112.50	\$187.50
16	Unlicensed dog	\$125.00 (1 st Offence) \$175.00 (2 nd and subsequent Offences)	\$ 93.75 \$131.25	\$156.25 \$218.25
17	Fail to obtain dog licence	\$125.00	\$ 93.75	\$156.25
19	Fail to fix or display licence on dog	\$ 50.00	\$ 37.50	\$ 62.50
20	Fail to replace dog licence	\$125.00	\$93.75	\$156.25
21	Illegally remove dog licence	\$125.00	\$93.75	\$156.25
23	Fail to obtain licence within 14 days of new ownership	\$125.00	\$ 93.75	\$156.25
26	Fail to obtain aggressive dog licence with 14 days	\$250.00	\$187.50	\$312.50
27	Unlawfully keep aggressive dog	\$500.00.	\$375.00	\$500.00
29	Fail to provide documentation by Jan 30th	\$250.00	\$187.50	\$312.50
31(a)	Abandon an animal	\$300.00	\$225.00	\$375.00
31(b)	Use poison or restricted projectile	\$300.00	\$225.00	\$375.00
31 (c)	Torment or provoke an animal	\$300.00	\$225.00	\$375.00
31(d)	Cause animal to suffer	\$300.00	\$225.00	\$375.00
31(e)	Train or allow animal to fight	\$300.00	\$225.00	\$375.00
32(a)	Fail to supply clean water	\$150.00	\$112.50	\$187.50
32(b)	Fail to supply suitable food	\$150.00	\$112.50	\$187.50
32(c)	Fail to supply clean food and water receptacles	\$150.00	\$112.50	\$187.50
32(d)	Fail to supply regular exercise	\$150.00	\$112.50	\$187.50
32(e)	Fail to supply veterinary care	\$150.00	\$112.50	\$187.50
33	Fail to provide protection from elements	\$150.00	\$112.50	\$187.50
34(a)(b)(c) (d)	Fail to provide adequate shelter	\$150.00	\$112.50	\$187.50
35	Confine dog over 10 hrs in 24 hr period	\$200.00	\$150.00	\$250.00

36	Keep animal in unclean enclosure	\$150.00	\$112.50	\$187.50
37(a)(b)(c)(d)(e)	Tether animal contrary to regulations	\$150.00	\$112.50	\$187.50
38(a)	Fail to transport animal securely	\$200.00	\$150.00	\$250.00
38(b)	Confine animal without sufficient ventilation	\$500.00	\$375.00	\$500.00
39(a)	Unlawful exercising of a dog next to a motor vehicle	\$200.00	\$150.00	\$250.00
39(b)	Unlawful exercising of a dog next to a bicycle	\$100.00	\$ 75.00	\$125.00
41	Allow animal to trespass on private property	\$100.00	\$ 75.00	\$125.00
42	Fail to notify Poundkeeper and surrender animal	\$150.00	\$112.50	\$187.50
43	Unleashed dog	\$100.00	\$ 75.00	\$125.00
44	Insufficient care, custody or control of a dog	\$100.00	\$ 75.00	\$125.00
45	Insufficient care, custody or control of a dog in an off-leash park	\$100.00	\$ 75.00	\$125.00
46	Permit dog to obstruct user of a path or sidewalk	\$100.00	\$ 75.00	\$125.00
47	Insufficient care, custody or control of an animal in a public place	\$100.00	\$ 75.00	\$125.00
48	Permit animal on public beach or pool deck	\$150.00	\$112.50	\$187.50
49	Unlawful animal performances	\$500.00	\$375.00	\$500.00
50	Allow animal to damage public property	\$250.00	\$187.50	\$312.50
52	Allow animal to chase or injure a person or animal	\$300.00	\$230.00	\$360.00
54	Fail to enclose dog in heat	\$100.00	\$ 75.00	\$125.00
56	Harbour bees over maximum permitted on land under .4 ha	\$150.00	\$112.50	\$187.50
57	Harbour bees over maximum permitted on land over .4 ha	\$150.00	\$112.50	\$187.50
58(a)(b)(c)(d)	Keep bees contrary to regulations	\$150.00	\$112.50	\$187.50
60	Cat without identification	\$100.00	\$ 75.00	\$125.00
61	Fail to provide evidence of cat identification	\$100.00	\$ 75.00	\$125.00
62	Unsterilized cat	\$150.00	\$112.50	\$187.50
63	Feed feral cat	\$150.00	\$112.50	\$187.50

64	Feed feral cat contrary to regulations	\$150.00	\$112.50	\$187.50
65	Harbour poultry on land less than .4 ha	\$150.00	\$112.50	\$187.50
66(a)(b)(c)(d)(e)(f)(g)(h)(i)	Keep ducks or chickens contrary to regulations	\$150.00	\$112.50	\$187.50
67(a)	Keep poultry in a dwelling unit or deck or balcony	\$150.00	\$112.50	\$187.50
67(b)	Keep poultry in a cage contrary to regulations	\$150.00	\$112.50	\$187.50
68(a)(b)(c)(d)	Keep poultry contrary to regulations	\$150.00	\$112.50	\$187.50
69	Livestock not permitted on property	\$150.00	\$112.50	\$187.50
70	Fail to have livestock tethered on unfenced land	\$150.00	\$112.50	\$187.50
71	Keep livestock within dwelling unit	\$150.00	\$112.50	\$187.50
72(a)(b)	Keep rabbits contrary to regulations	\$150.00	\$112.50	\$187.50
73	Unsterilized rabbit	\$200.00	\$150.00	\$250.00
78(a)	Fail to secure aggressive dog	\$500.00	\$375.00	\$500.00
78(b)	Fail to muzzle aggressive dog	\$500.00	\$375.00	\$500.00
78(c)	Fail to display aggressive dog signage	\$200.00	\$150.00	\$250.00
78(d)	Fail to confine aggressive dog	\$500.00	\$375.00	\$500.00
79(a)(b)(c)	Fail to keep secure an aggressive dog	\$500.00	\$375.00	\$500.00
80(a)(b)(c)(d)	Aggressive dog on school grounds, playgrounds, off-leash area or park	\$500.00	\$375.00	\$500.00
80(a)(b)(c)(d)(e)(f)	Fail to comply with aggressive dog regulations	\$500.00	\$375.00	\$500.00
86	Fail to remove and dispose of dog excrement	\$100.00	\$ 75.00	\$125.00
87	Improper disposal of dog excrement	\$150.00	\$112.50	\$187.50
88(a)(b)(c)	Noisy Dog	\$150.00 (1 st offence) \$200.00 (2 nd and subsequent offences)	\$112.50 \$150.00	\$187.50 \$250.00
89(a)(b)(c)(d)(e)	Feed wildlife	\$350.00	\$262.50	\$437.50
109	Fail to provide information to Animal Control Officer	\$150.00	\$112.50	\$187.50

110	Fail to provide information to Animal Control Officer	\$150.00	\$112.50	\$187.50
113(a)(b)(c)(d)	Obstruct Poundkeeper	\$500.00	\$375.00	\$500.00

PASSED FIRST READING: _____
PASSED SECOND READING: _____
PASSED THIRD READING: _____
ADOPTED: _____

MAYOR

CORPORATE OFFICER

RE: Notice of Motion: Development of City of Nanaimo Zero Waste and Circular Economy Strategy in 2022 Work plan.

September 13th, 2021

Submitted: Councillor B. Geselbracht

Motion:

"That the City of Nanaimo 2022 work plan include the development of a Zero Waste circular economy strategy that:

seeks to leverage municipal powers to advance the regional goal of 90% diversion of waste from landfill by applying the framework of the zero waste hierarchy and the systems and process of Circular economy that eliminate waste and pollution, keep materials in circulation, and regenerate natural systems; and

Includes investigating initiatives that improve access to recycling services and amenities, eliminates unnecessary single use items, implement deconstruction and sustainable demolition regulations, and supports circular business entrepreneurship."

Background:

Zero Waste and Circular Economy are two mutually supporting frameworks that guide solid waste planning and to a certain extent are beginning to inform economic development. These frameworks have been adopted in whole or in part by the Regional District of Nanaimo and City of Nanaimo.

Zero waste definition

'The conservation of all resources by means of responsible production, consumption, reuse, and recovery of products, packaging, and materials without burning and with no discharges to land, water, or air that threaten the environment or human health.' (Zero Waste International Alliance)

The zero waste hierarchy of highest best use and similarly the provincial pollution prevention hierarchy are planning tools¹ to guide priority actions and initiatives towards achieving zero waste. The sequential priority for managing waste is as follows:

¹ This tool is referenced in Be's Environmental Management Act and guiding documents for solid waste management planning across the province and the world.

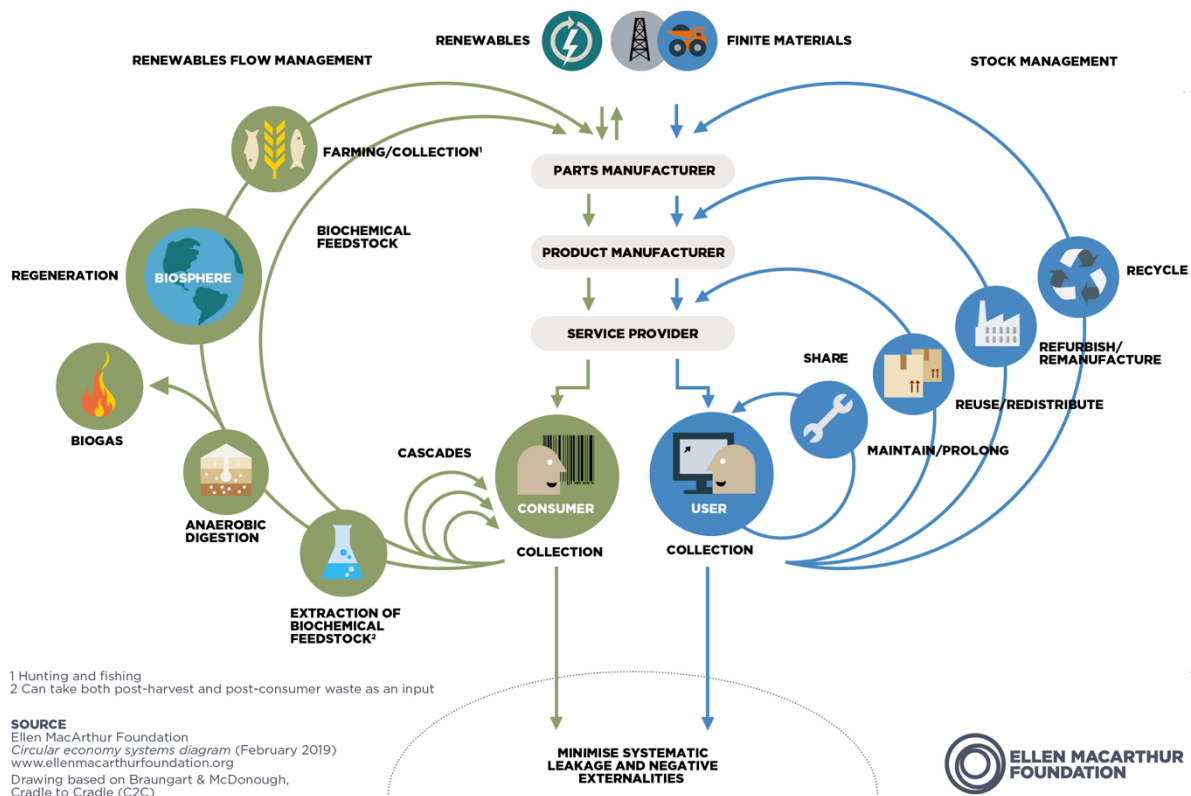
1. **Avoid** - The prevention or avoidance of use of a material or product
2. **Reduce** - The reduction in the consumption or use of a material or product
3. **Reuse** - The reuse of an existing material or product
4. **Recycle** - The recycling a material or product into something new
5. **Dispose** - The disposal or incineration of a material or product

Circular Economy

The widely endorsed “circular economy” framework encompasses not only the concepts of zero waste, but defines the systems and processes that need to be in place to reach it.

A circular economy is in contrast to the conventional "linear economy", which extracts resources to create products that are used and then disposed (linear, being "take, make, waste"). The circular economy instead seeks to design out waste and pollution, keep products and materials in use, and regenerate natural systems. The circular economy is represented by circular loops of continual reuse to avoid heavy resource extraction². A circular economy requires that materials are retained at their highest value for as long as possible and emphasizes the prioritization of key processes in both industrial/technological and natural systems (biological cycle) for a product or material as follows (see below):

² Ellen MacArthur Foundation, available online at: <https://www.ellenmacarthurfoundation.org/circular-economy/concept>



City of Nanaimo Zero Waste and Circular Economy Policy and actions:

In its Plan Nanaimo official community plan for Solid Waste Services, the city of Nanaimo commits to the objective of supporting the regional goal of zero waste and minimizing the amount of waste that must be landfilled². The regional district in its updated 2018 solid waste management plan has increased its waste reduction efforts setting a new interim goal of 90% waste diversion by 2029³. The city is supporting this regional commitment with a parallel municipal goal within its draft doughnut economy goals as part of the updated 2022 City of Nanaimo official community plan. The city is targeting an over 50% reduction in waste from a current 350kg per capita to 150 kg per capita by 2030.

Recent initiatives that reflect the city's commitment to zero waste and circular economy are the move to automated collection service of separated material streams, a single use check out bag regulation, re-use Rendezvous and Nanaimo Recycles Trunk sales⁴, inclusion of zero waste as a

² Plan Nanaimo: <https://www.nanaimo.ca/docs/property-development/community-planning-and-zoning/officialcommunityplan.pdf>

³ Regional District of Nanaimo: Solid Waste Management Plan : https://www.rdn.bc.ca/sites/default/files/inline-files/2018%20SWMP%20Amendment_1.pdf

⁴ City Zero Waste Initiatives: <https://www.nanaimo.ca/city-services/garbage-recycling/zero-waste-initiatives>

criterion in its sustainable procurement policy⁵, zero waste public education and the inclusion of Circular economy as a principle in its recent economic development strategy⁶. The City of Nanaimo department of Sanitation also has a zero-waste coordinator to support initiatives.

Recently the City of Nanaimo in partnership with the Regional District of Nanaimo begun participating in the “Circular Cities and Regions Initiative” which is an FCM project to provide local government with the knowledge and tools to accelerate circular economy solutions.

Discussion:

Despite the focus on zero waste and several initiatives, and growing usage of circular economy language, the City of Nanaimo does not have a formal strategy to identify and prioritize zero waste and circular economy initiatives to maximize effectiveness in achieving waste reduction and economic development goals.

Although solid waste management is a primary responsibility of the regional district, the City of Nanaimo is uniquely positioned to enhance regional waste reduction and circular economy development initiatives due to additional regulatory powers granted to municipalities. These additional regulatory powers and authorities include zoning, permitting, business regulation and nuisance regulation.

It is also important to note that solid waste, or certain types of waste materials, can have direct impact on the natural environment. Local governments in British Columbia have shared authority with the provincial government to regulate in this area. These powers were exercised in Nanaimo’s recent single use bag regulation bylaw. The ability to regulate the use of certain products is another zero waste/circular economy policy lever at the city of Nanaimo’s disposal.

The City of Nanaimo is a major source of the waste disposed at the regional landfill and there is a unique suite of solid waste management considerations for Nanaimo given its role as one of the main urban centres for central Vancouver Island. Important sectors and characteristics involving waste in the city include:

- Centre of employment
- Significant number of multifamily buildings
- Light and medium industry
- Densification and development
- Shopping districts
- Busy parks and open spaces

⁵ City of Nanaimo Sustainable Procurement Policy: [cityhttps://www.nanaimo.ca/docs/your-government/city-council/policies/sustainable-procurement-policyb97c823a1b316d6b9fc9ff0f001037d2.pdf](https://www.nanaimo.ca/docs/your-government/city-council/policies/sustainable-procurement-policyb97c823a1b316d6b9fc9ff0f001037d2.pdf)

⁶ Nanaimo Economic Development Strategy 2021: <https://www.nanaimo.ca/docs/doing-business/economic-development/2020-economic-development-strategy.pdf>

These unique characteristics require careful consideration in designing targeted policies and programs to achieve zero waste.

In addition, the City of Nanaimo uses its authority under the community charter to provide the following solid waste services.

- residential curbside collection for garbage, recycling and organic materials;
- Collection of materials in the public realm through waste bins, street cleaning, litter collection and pickup of illegally dumped items; and
- Solid waste, recyclable and organics transfer and disposal.

These services can be enhanced with the application of zero waste and circular economy initiatives.

There is still ample opportunity to improve waste reduction and diversion in Nanaimo. According to the Regional District's 2012 solid waste audit, over 50% of materials still being landfilled are easily reusable, recyclable or compostable⁷. A good majority of these materials coming from the institutional, commercial and industrial sector. Building materials make up over 11% of materials being disposed and the waste from construction, demolition and renovations are in great need of being addressed. Plastics still make up a large portion of the waste stream and more options for textile re-use and recycling need to be developed.

In addition to extending the life of the regional landfill, benefits of pursuing zero waste and circular economy initiatives include:

Environmental Benefits
<ul style="list-style-type: none"> • Reduced greenhouse gas emissions from the diversion of organic material • Reduced pollutants from leachate • Reduced upstream ecological damage and greenhouse emissions from primary resource extraction • Reduced litter throughout the community
Economic Benefits
<ul style="list-style-type: none"> • Cost avoidance for siting new disposal facilities and services • Sharing and reuse can avoid the cost of (re)purchasing products • New local business opportunities for sharing, reuse and re-manufacturing • Supports a shift towards a circular economy
Social Benefits
<ul style="list-style-type: none"> • Community connection and the potential for ongoing education from sharing and reuse programs • Job creation • Recovering quality products to serve communities in need (e.g. furniture and food recovery)

⁷ Regional District of Nanaimo: Solid Waste Management Plan : https://www.rdn.bc.ca/sites/default/files/inline-files/2018%20SWMP%20Amendment_1.pdf

Some municipalities in Canada have already developed or are in the process of developing zero waste and circular economy strategies. These include the city of Toronto⁸, Vancouver⁹ and Victoria¹⁰. The city of Victoria is a municipality that is governed under similar legislation to Nanaimo. In their plan, the City of Victoria has identified several potential initiatives and programs to support their regional waste diversion goals. Some of these initiatives and programs the city of Nanaimo has already commenced and others could be potentially pursued; leveraging the work that has already been accomplished in the other municipalities. Some initiatives pursued in the City of Victoria include¹¹:

- Adapt zoning regulations to enable the siting of facilities that support the achievement of zero waste.
- Develop requirements/guidelines for source-separation and diversion from residential properties, businesses and events.
- Develop or amend municipal bylaws and plans to align with the Regional Solid Waste Management Plan/
- Apply procurement models for municipal products and services that support waste diversion.
- Introduce requirements for waste plans through business licensing.
- Regulate construction, renovation and demolition waste through construction permitting.
- Develop and enforce building standards and codes to support end-of- life material recovery from urban development.
- Allocate space or resources to reuse and sharing programs.
- Regulate the use of single use products
- Incentivize material diversion through municipal service user fees.
- Support regional infrastructure through the commitment of municipally collected materials
- Support the development and dissemination of educational material.
- Advocate to provincial and federal governments to make regulatory changes to address local waste management issues.

Some examples of Zero Waste policies and programs from other leading cities identified by the city of Victoria as potential initiatives are summarized in the below table.

⁸ <https://www.toronto.ca/services-payments/recycling-organics-garbage/long-term-waste-strategy/working-toward-a-circular-economy/>

⁹ City of Vancouver Zero Waste 2040: <https://council.vancouver.ca/20180516/documents/pspc2a.pdf>

¹⁰ City of Victoria Zero Waste Strategy:

https://www.victoria.ca/assets/Departments/Sustainability/Documents/ZW_Report%202021%20FOR%20WEB%20JAN%202021.pdf

¹¹ Report_Zero Waste Strategy - Update and Considerations City of Victoria Nov. 2019:

https://www.victoria.ca/assets/Departments/Sustainability/Documents/Report_Zero%20Waste%20Strategy%20-%20Update%20and%20Considerations.pdf

Transformational Policies and Programs	
<i>Proven</i>	<i>Experimental</i>
<ul style="list-style-type: none"> • Municipal or single-source contracts for solid waste collection services for multifamily buildings • Purchasing policies for municipal products and services that direct the market to incorporate considerations for zero waste and a circular economy 	<ul style="list-style-type: none"> • Partnerships to support textile recycling • Repair programs and services for appliances and electronics • Tax breaks to organizations participating in food redistribution • Financial incentives to support local innovation • Pay as You Throw (PaYT) programs to encourage increased recycling and composting
Incremental Policies and Programs	
<i>Proven</i>	<i>Experimental</i>
<ul style="list-style-type: none"> • Building demolition material diversion requirements • Regulations for unnecessary and problematic single-use items • Building standards that facilitate material reuse and recovery • Regulations for mandatory separation of recycling, organics and landfill waste for all sectors and at events • Development standards for space requirements for recycling, composting and landfill waste bins 	<ul style="list-style-type: none"> • Litter abatement fees for items commonly littered such as cigarettes • Downsizing of waste collection bins/totes • Mobile technology applications that provide sorting tools and drop-off depot and donation locations • Piloting and testing the implications of new technologies and operational models with corporate solid waste programs

Although Nanaimo has its own unique scale and capacity, there are ample options and opportunities for zero-waste and circular economy initiatives to be strategically pursued.

Given the city's current participation in circular cities initiative, strong community interest, existing city commitment to waste reduction and the current updating of the official community plan, it is an excellent moment in time for the city to develop a zero waste and circular economy strategy to enhance our municipalities efforts in waste reduction and economic development.