

To: Financial Planning Committee

For the Meeting of: November 12, 2014

From: Stefan Cermak, Island Planner

Date prepared: October 21, 2014

File No.: SSI 6500-20
Watershed Management

SUBJECT: Salt Spring Island Local Trust Committee Special Property Tax Requisition

DESCRIPTION OF ISSUE:

The Salt Spring Island Local Trust Committee (SSI LTC) has been delegated authority from Trust Council to coordinate watershed management by a number of governing agencies through the Salt Spring Island Watershed Protection Authority. The purpose of this report is a request for a special property tax requisition for the Salt Spring Island Local Trust Area in order to secure dedicated resources aimed at implementing the delegated authority.

BACKGROUND:

On June 10, 2013, Trust Council approved Bylaw 154, a bylaw that delegates certain powers to the Salt Spring Island Local Trust Committee (SSILTC) that support coordinating multiple agencies in addressing watershed management.

Bylaw 154 delegates the SSILTC the powers (from *Islands Trust Act* section 8.2(b)) to:

- Coordinate and assist in the determination of regional, improvement district and government of British Columbia policies;
- Coordinate the implementation and carrying out of regional, improvement district and government of British Columbia policies.

With these additional powers, the SSILTC has acted as a coordinating body for the Salt Spring Island Watershed Protection Authority, and worked with other agencies to implement policies that will improve water quality in St. Mary Lake. The powers also enable the SSI LTC to work with other agencies to formalize the SSIWPA as board capable of watershed management across Salt Spring Island.

Bylaw 154 indicates that, (beginning in fiscal year 2014/15) where the SSILTC undertakes operations in excess of \$5,000 that are solely related to the powers delegated by draft Bylaw 154, these operations would be considered “additional operations” of the SSILTC pursuant to s. 14(3)(iii) of the *Islands Trust Act*. This means that where future Trust Council’s budgets set out anticipated expenditures that are solely related to such operations, the costs would be recovered through a special tax levy on the Salt Spring Island Local Trust Area.

Coordination is currently being performed by a contractor reporting to Islands Trust and funded by the Salt Spring Island Local Trust area through a special tax requisition. The Trust Council considered and approved the special tax requisition on March 5th, 2014, after Financial Planning Committee consideration.

SPECIAL PROPERTY TAX REQUISITION

Pursuant to Trust Council Policy 6.3.ii, an individual Local Trust Committee can request a special property tax requisition for additional operations that are not included within the general operations of all local trust committees. Special property tax requisitions are approved by Islands Trust Council and must be formally requested by resolution of the Local Trust Committee. Trust Council Policy 6.3.ii was amended on September 11, 2013 and is attached as Appendix 1.

On October 16, 2014 the SSI LTC passed the following resolution:

SS-2014-193

It was **MOVED** and **SECONDED** that the Salt Spring Island Local Trust Committee request a special property tax requisition for up to \$107,000 from the Salt Spring Island Local Trust Area in the 2015/16 fiscal year, subject to Trust Council Policy 6.3.ii, in order to resource coordination of watershed management on Salt Spring Island, using the powers delegated to the Salt Spring Island Local Trust Committee by Trust Council Bylaw 154. **CARRIED**

The additional operations budget is based on the following:

Coordination Contracts	\$ 85,500
SSIWPA Meeting Costs (3 committees, minute taking and room rentals)	\$ 8,000
SSIWPA Community Events and Communications	\$ 4,000
Reserve	<u>\$ 10,000</u>
	\$107,000

Appendix 2 includes the current job description for coordination of the Salt Spring Island Watershed Protection Authority. The proposed budget for a special tax requisition is intended to support the 2015/16 fiscal year.

Appendix 3 includes the Terms of Reference for SSIWPA which will guide its work program.

Public consultation with the Salt Spring Island community on the Special Property Tax Requisition is being planned in conjunction with SSIPA open house events and Trust Council budget consultations.

ATTACHMENT(S):

Appendix 1: Trust Council Policy 6-3-ii

Appendix 2: Contract Coordinator Job Description

Appendix 4: SSIWPA Terms of Reference

AVAILABLE OPTIONS:

1. Recommend that Trust Council approve a special property tax requisition for the Salt Spring Island Local Trust Area in the amount of \$107, 000 for the 2015/16 fiscal year pursuant to Trust Council Policy 6-3-ii.
2. Recommend that Trust Council approve a special property tax requisition for the 2015/16 fiscal year in a different amount for the Salt Spring Island Local Trust Area pursuant to Trust Council Policy 6-3-ii.
3. Recommend no further action be taken at this time to pursue a special property tax requisition for the Salt Spring Island Local Trust Area for the 2015/16 fiscal year.

FOLLOW-UP:

1. Local Trust Committees wishing to pursue a special property tax requisition must develop a budget program request for preliminary consideration by Trust Council in December of each year. The process for development and approval of special property tax requisitions is subject to the provisions of Trust Council Policy 6.3i – *Budget Process Policy*.
2. Financial Planning Committee makes recommendations to Trust Council regarding budget proposals made by LTCs, identifying:
 - Any that must be funded through a special property tax requisition pursuant to a Trust Council delegation bylaw (e.g. Bylaw 154).
 - Any other LTC proposals that it recommends be funded through a special property tax requisition, rather than through inclusion in the general Islands Trust budget.
 - Director of Local Planning Services provides additional information to Trust Council about LTC proposals, as needed.
3. When presented for approval to Trust Council, the request must include a completed Special Property Tax Requisition Checklist included in Section 7 of Policy 6.3.ii.

Prepared By: Stefan Cermak, Island Planner, Salt Spring Island

October 21, 2014

Reviewed By/Date: