



Agenda

Regular Council Meeting

Tuesday, May 5, 2026, Immediately Following Public Hearing
Council Chambers/Video Conference
10150 Bottom Wood Lake Road
Lake Country, British Columbia V4V 2M1

Pages

1. **Call to Order and Territorial Acknowledgement**
We acknowledge that we are conducting our business today on the unceded territory of squilx"/syilx (Okanagan) peoples. As a Council, we recognize the importance of doing our best to build respectful relationships that contribute to stewarding the land and waters in the community with integrity and consideration for future generations.
2. **Adoption of Agenda**
Recommendation
THAT the Regular Council Meeting Agenda of May 5, 2026 be adopted.
3. **Adoption of Minutes**
 - 3.1 **Regular Council Meeting Minutes of April 21, 2026** 3
Recommendation
THAT the Regular Council Meeting Minutes of April 21, 2026 be adopted.
4. **Mayor's Report**
5. **Announcements**
 - 5.1 **May 5, 2026 Announcements** 7
6. **Delegations**
 - 6.1 **2025 Audit and Financial Statements | Mario Piroddi, BDO** 8
Review of the 2025 Financial Statements

Recommendation
THAT the District of Lake Country's 2025 Draft Financial Statements be approved.

AND THAT the 2026 Financial Plan be amended for an additional \$2,350,000 towards the Indoor Multi-Use Facility capital project to be funded \$2,350,000 from the Growing Communities Fund Reserve and \$1,000,000 from Parks Development Cost Charges.
7. **Planning and Development Applications**
 - 7.1 **Zoning Amendment Bylaw | Z0000275 | 9421 Tyndall Road** 50
Request to rezone to RM2 - Low Density Row Housing to facilitate a multi-unit

residential development

Recommendation

THAT Zoning Amendment (Z0000275) Bylaw 1324, 2026 be read a first, second and third time.

- 7.2 Preliminary ALR Exclusion Application | ALR00201 | 11190 Deldor Rd 63**
Consideration of an Agricultural Land Reserve (ALR) Exclusion Application at 11190 Deldor Road

Recommendation

See Options for Council Consideration.

8. Departmental Reports

- 8.1 2026 Tax Rates Bylaw 1326, 2026 108**
Distribution of proposed tax rates for each property class.

Recommendation

THAT Tax Rates Bylaw 1326, 2026 with tax multipliers calculated with no adjustments to the tax distribution (Attachment 1) be read a first, second, and third time.

- 8.2 First Quarter Statistics 127**
For Information

9. Bylaws for Adoption and Readings Following a Public Hearing

- 9.1 2025 – 2029 Financial Plan Amendment Bylaw 1325, 2026 143**
Read a first, second and third time April 21, 2026

Recommendation

THAT the 2025-2029 Financial Plan Amendment Bylaw 1325, 2026 be adopted.

10. Rise and Report from In Camera

11. Council Committees

- 11.1 Public Art Advisory Commission Meeting Minutes of March 2, 2026 145**
11.2 Agricultural Advisory Committee Meeting Minutes of March 24, 2026 148
11.3 Parks and Recreation Advisory Committee Meeting Minutes of April 20, 2026 151

12. External Committees and Boards

- 12.1 Board of Education Meeting Highlights of April 22, 2026 154**
12.2 Regional District of Central Okanagan Board Report of April 16, 2026 159

13. Strategic Priorities 160

14. Report from Councillors

15. Adjournment

posted April 30, 2026

Reyna Seabrook, Corporate Officer



Minutes

Regular Council Meeting

April 21, 2026, 7:00 p.m.
Council Chambers/Video Conference
10150 Bottom Wood Lake Road
Lake Country, British Columbia V4V 2M1

Council Present:	Mayor Blair Ireland Councillor Tricia Brett Councillor Heather Irvine Councillor Michael Lewis Councillor Todd McKenzie Councillor Bib Patel
Council Absent:	Councillor Cara Reed
Staff Present:	Paul Gipps, Chief Administrative Officer Jeremy Frick, Director of Planning & Development Trevor James, CFO, Director of Finance & Administration Darren Lee, Fire Chief Matthew Salmon, Director of Infrastructure & Development Engineering Brad Savoury, Director of Legal Services and Risk Management Reyna Seabrook, Director of Corporate Services Matt Vader, Director of Parks, Recreation & Culture Carie Liefke, Manager of Current Planning Greg Price, Manager of Building and Bylaw Services Scott Unser, Public Works Manager Richard Wagner, Manager of Finance Kiel Wilkie, Capital Project Manager Makayla Ablitt, Manager of Corporate Administration Lauren Sanbrooks, Grant Funding Specialist Shara Glenn, Legislative and FOI Coordinator Cory Drinkwater, Support Analyst
Others:	Youth Councillor Mochinski

1. Call to Order and Territorial Acknowledgement

We acknowledge that we are conducting our business today on the unceded territory of squilx"/syilx (Okanagan) peoples. As a Council, we recognize the importance of doing our best to build respectful relationships that contribute to stewarding the land and waters in the community with integrity and consideration for future generations.

Acting Mayor Brett called the meeting to order at 7:00 p.m.

2. Adoption of Agenda

2026-04-075 It was moved and seconded

THAT the Regular Council Meeting Agenda of April 21 be adopted.

Carried.

3. Adoption of Minutes

3.1 Regular Council Meeting Minutes of April 7, 2026

2026-04-076 It was moved and seconded

THAT the Regular Council Meeting Minutes of April 7, 2026 be adopted.

Carried.

4. Mayor's Report

5. Announcements

5.1 April 21, 2026 Announcements

6. Delegations

7. Planning and Development Applications

7.1 Agricultural Land Reserve | ALR00178 | 1090 Camp Road

Update: Non-Farm Use Application for Special Events in a Farm Building on a Property in the Agricultural Land Reserve

2026-04-077 It was moved and seconded

THAT pursuant to Agricultural Land Commission Reconsideration of ALC Resolution #309/2025, staff be directed to work with the applicant to clarify ALC permitted uses and bring the property located at 1090 Camp Road into compliance with District and ALC regulations.

Carried.

8. Departmental Reports

8.1 Notice on Title | 15082 Middle Bench Road

To consider placing a Notice on Title in accordance with section 57 of the Community Charter

2026-04-078 It was moved and seconded

THAT a Notice on Title be filed in the land title office for the property at 15082 Middle Bench Road PID: 009-579-290 pursuant to section 57 of the Community Charter.

Carried.

8.2 Grant Application – Economic Trust of Southern Interior (ETSI-BC)

Application to ETSI-BC – Building Economic Development Capacity Program

2026-04-079 It was moved and seconded

THAT an application to the Economic Trust of Southern Interior (ETSI-BC) - Building Economic Development Capacity Program for up to \$35,000, be supported;

AND THAT staff be authorized to apply for, receive and manage the grant funding on behalf of the District of Lake Country.

AND THAT if successful, the 2026 Financial Plan be amended to include the receipt and expenditure of the grant funds.

Carried.

8.3 2025 Surplus Allocation

Allocation of Surplus

2026-04-080 It was moved and seconded

THAT the 2025 Water Fund Surplus of \$103,310 be allocated to the Water Capital Reserve.

Carried.

8.4 2025 – 2029 Financial Plan Amendment Bylaw 1325, 2026

To amend the Five Year Financial Plan for authorized transfers and amendments which occurred in the 2025 year

2026-04-081 It was moved and seconded

THAT the 2025 – 2029 Financial Plan Amendment Bylaw 1325, 2026 be read a first, second, and third time.

Carried.

8.5 2026 Parcel Tax Roll Review Panel Establishment

To set a date and time for the 2026 Parcel Tax Roll Review Panel

2026-04-082 It was moved and seconded

THAT May 5, 2026 at 4:00 p.m. be set as the date and time for the 2026 Parcel Tax Roll Review Panel to be held in Council Chambers at Municipal Hall;

AND THAT the sitting may be conducted in person or by electronic attendance.

Carried.

2026-04-083 It was moved and seconded

THAT the location of the Special Council meeting to be held May 8, 2026 at 12:30 p.m. be changed from the Lake Country Municipal Hall at 10150 Bottom Wood Lake Road to the Lake Country Fire Station 71 located at 11063 Okanagan Centre Rd E, Lake Country, BC.

Carried.

9. Bylaws for Adoption and Readings Following a Public Hearing

10. Rise and Report from In Camera

11. Council Committees

12. External Committees and Boards

12.1 Okanagan Basin Water Board Report of April 7, 2026

13. Strategic Priorities

14. Report from Councillors

Councillor Irvine thanked the Mayor for keeping the Community informed during the Fortis outage. She advised the community to be aware of the potential for a water shortage this summer.

Mayor Ireland thanked staff for support and communication during the Fortis outage. He also thanked Acting Mayor Brett for stepping in during his absence.

Councillor Patel reiterated previous comments about the efforts within the community and thanked staff and the Mayor for keeping all informed.

Councillor Lewis seconded the earlier comments regarding the Fortis gas outage. He also encouraged the community to be aware during possible times of drought.

Acting Mayor Brett thanked Youth Councillor Mochinski for his participation in the Aspire chemistry presentations last week at George Elliot Secondary School. She advised that she was recently in Victoria with the Collaborative Leadership table co-chair role learning about ways to leverage industrial water rates.

15. Adjournment

Acting Mayor Brett adjourned the meeting at 7:45 p.m.

Mayor, Blair Ireland

Corporate Officer, Reyna Seabrook

To: Mayor and Council
From: Paul Gipps, CAO

Meeting Date: May 5, 2026
Meeting Type: Regular Council Meeting

Prepared by: Caitlin Brothen, Communications Officer
Department: CAO

Title: May 5, 2026 Announcements

1. FireSmart Green Waste bins are back! Drop off your green waste in the large Super Save bins available at Station 71 (Winfield) and Station 81 (Carr's Landing). Green waste consists of grass, leaves, hedge clippings and tree prunings (under 5cm in circumference).
2. The District is reinforcing modified Stage 2 water restrictions as we head into spring and increased outdoor water use. These measures apply to all properties connected to the District of Lake Country water system, regardless of municipal boundaries. At their peak this season, snowpack levels were about 65% of average, and among the lowest recorded since 2005. These early measures are intended to reduce water use now and help avoid more restrictive measures later in the summer. Head to www.lakecountry.bc.ca/waterconservation for more information.
3. Curbside recycling for glass and flexible plastics launched last week in Lake Country. Download the Recycling Coach app for details around scheduling and disposal information. For more information and to access the visual guide on what items can be recycled in the new bins, please visit www.recyclebc.ca/centralokanagan
4. The District has received the Canadian Award for Financial Reporting from the Government Finance Officers Association for the 10th year in a row! This award recognizes excellence in governmental accounting and financial reporting and represents a significant accomplishment by a local government and its management. Way to go team on a fantastic accomplishment.

Respectfully Submitted.

Caitlin Brothen, Communications Officer

To: Mayor and Council
From: Paul Gipps, CAO
Meeting Date: May 5, 2026
Meeting Type: Regular Council Meeting

Prepared by: Trevor James, CFO, Director of Finance & Administration
Department: Finance & Administration

Title: 2025 Audit and Financial Statements | Mario Piroddi, BDO
Description: Review of the 2025 Financial Statements

RECOMMENDATION

THAT the District of Lake Country’s 2025 Draft Financial Statements be approved.
AND THAT the 2026 Financial Plan be amended for an additional \$2,350,000 towards the Indoor Multi-Use Facility capital project to be funded \$2,350,000 from the Growing Communities Fund Reserve and \$1,000,000 from Parks Development Cost Charges.

EXECUTIVE SUMMARY

Our auditors, BDO LLP, have audited the 2025 financial statements and provided a preliminary unmodified (clean) audit opinion. The draft financial statements are contained in Attachment 1. The full financial statements will be presented to Council by BDO LLP and by management at the May 5, 2026 Regular Council meeting.

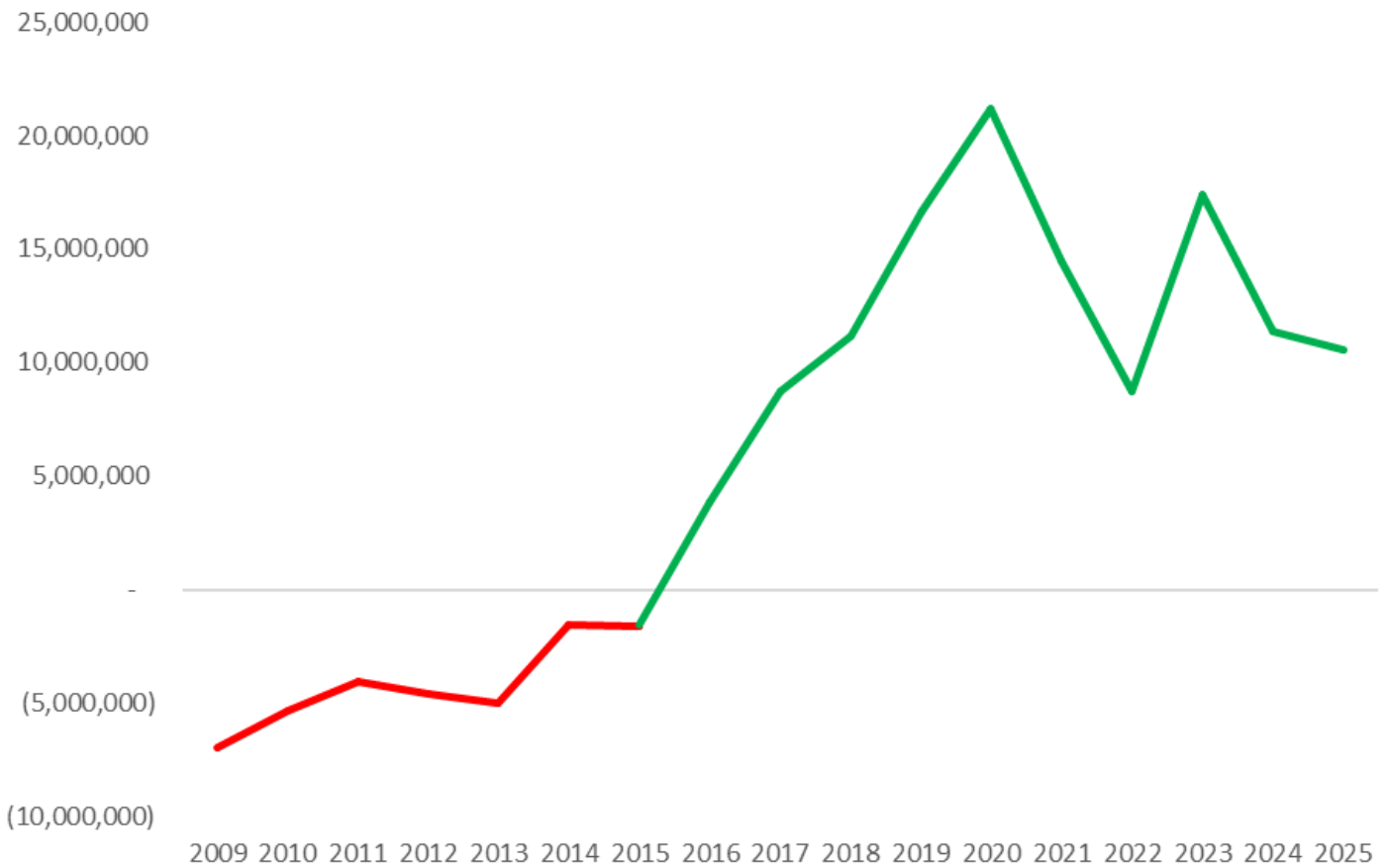
DISCUSSION/ANALYSIS

These financial statements have been prepared in accordance with generally accepted accounting principles for local governments following recommendations and guidance provided by Public Sector Accounting Standards (PSAS).

A net financial position indicates the extent that net financial resources are available to fund future operations and expenditures. In 2025 the District moved to a net financial position of \$10.5 million compared to \$11.4 million in 2024. This decrease is primarily attributable to a significant amount of tangible capital asset purchases in the year, \$21.9 million. The net financial position is in line with expectations based on timing of capital asset purchases.

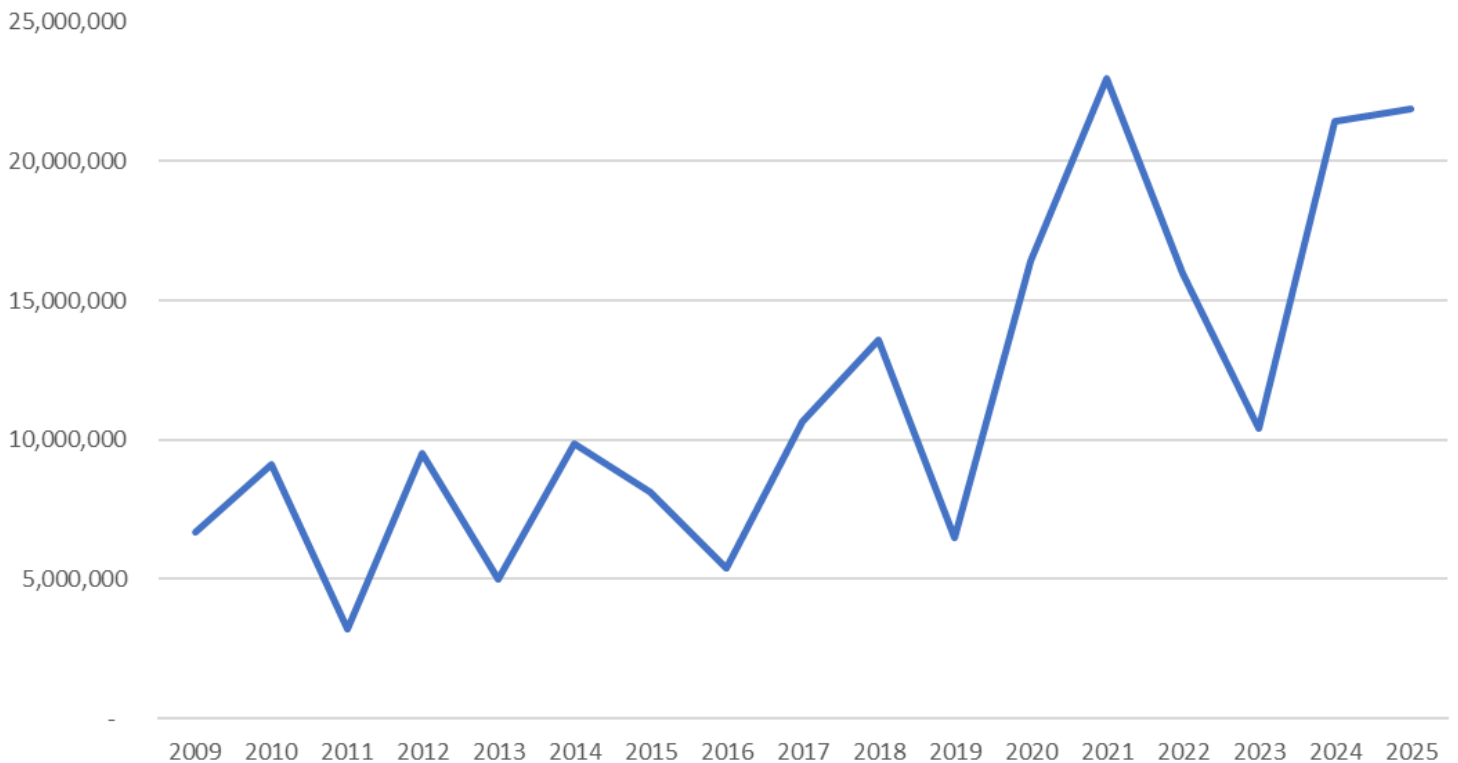
The following chart shows the trend of net financial assets over the years:

Net financial assets (liabilities)



This is consistent with the timing of significant capital expenditures:

Acquisition of tangible capital assets



2025 revenues were \$63.3m compared to \$56.0 budget. This 13.1% difference is primarily explained by the fact that Developer contributions were \$13.7m compared to budget of \$6.8m. This was in large part due to a one-time non-cash statutory parkland dedication associated with a subdivision of land valued at \$5.0m as well as the purchase of \$2m of DCC parkland through a 2025 budget amendment. Two other note worthy variances which were offsetting were in 2025, charges for sewer were shifted from parcel taxes to user fees explaining taxation being under budget and utility revenues being over budget.

2025 revenues were \$15.3m higher than 2024 (\$63.3m vs. \$48.0m) primarily due to:

- 6.45% property tax increase and water & sewer utility rate increases in 2025
- \$11.8m increase in developer contributions made up principally of the following:
 - \$5.0m non-cash land contributed capital discussed above.
 - \$5.1m in additional Development Cost Charge (DCC) revenue recognized in 2025 (\$6.9m in 2025 vs. \$1.8m in 2024) due to some large DCC land acquisitions and projects.
- \$1.2m increases in government transfers due to additional grant revenue

Included in 2025 revenues is \$1,350,000 of Parks DCCs recognized related to the 2024 purchase of 9718 Bottom Wood Lake Road. When this property was purchased, it was known that a portion of the property was associated with DCC eligible parkland. However, prior to doing community engagement it was not known what proportion of the property would ultimately be related to parkland. The nature of DCCs is that they are initially recorded as deferred revenue (a liability) when received, and then recognized as revenue when spent, as such the District did not want to over recognize revenue prior to engaging with the community on the ultimate use. Public engagement in 2025 determined that 25.6% of the land would be associated with parkland use meaning it was appropriate to recognize significantly more than the \$50,000 of Parks DCCs that was originally recorded in 2024. \$1,350,000 that was originally recorded from the Growing Communities Fund Reserve (originally funded by the provincial government's Growing Communities Fund Grant in 2023) has been returned to the reserve with the corresponding amount recognized as Parks DCC revenue. Staff is now requesting a 2026 budget amendment to use this \$1,350,000 of Growing Communities Fund Reserve funds in addition to another \$1,000,000 of Parks DCCs for a total of an additional \$2,350,000 towards enhancements to the 9718 Bottom Wood Lake Road facility as part of the Indoor Multi-Use Facility capital project approved as part of the 2026 capital budget. Additional details on the original budget request can be found here: [OpenBook](#). The additional funding request would allow the District to advance more robust facility enhancements on an earlier timeline with all funding coming from grants and DCCs and no impact on taxation.

2025 expenses of \$43.5m were \$1.2m higher than budget of \$42.3m. This 2.7% variance was largely due to amortization of capital assets of \$6.6m compared to budget of \$5.2m. Given the non-cash nature of amortization and its non-impact on taxation rates, it has not been overly scrutinized as part of the budget process and as such has lagged behind actual amortization. Changes to budgeting for 2026 have taken place to more accurately budget for amortization. Please see "2025 Expenses Budget to Actual" for a breakdown by department.

2025 expenses of \$43.5m were \$4.2m higher than \$39.2m of 2024 expenses. This 10.7% increase was expected due to increases in RCMP costs, utility costs, general inflationary and materials and supplies costs as well as some major projects such as the OCP update and the ASP for the Business Park being classified as operating projects but funded from capital reserves increasing the overall operating expenses. Please see table "2025 Actual to 2024 Actual" for breakdown by department.

Statement of Financial Position

Some items that are unique to PSAS financial reporting as follows:

- **Separation of financial assets and non-financial assets** – in typical financial statements of a business, a balance sheet is separated into three main categories – assets, liabilities, and shareholders' equity. In public sector financial statements, total assets are not specifically presented. Assets are separated between "financial" assets and "non-financial" assets:

-
- Financial Assets are assets that generate cash flow and can be used to repay liabilities. Financial Assets include cash and cash equivalents and accounts receivables.
 - Non-Financial Assets generally do not provide cash flow and include tangible capital assets and other assets that are utilized on a continuing basis for public purposes having a useful life beyond one year. These assets are reflected at net book value (initial cost less amortization to date) and not intended to be sold in the normal course of operations.
- **Net Debt or Net Financial Assets** – With this separation of financial assets and non-financial assets, a performance measure unique to public sector financial statements results. The difference between financial assets and liabilities either reflects a “net debt” or “net financial asset” position.
 - Net Debt – A net debt position indicates the extent that debt and other liabilities have been taken on by the municipality to fund the delivery of services, investments in tangible capital assets and other transactions. Future revenue streams need to contemplate the requirement to repay debt obligations as they come due based on established repayment terms.
 - Net Financial Assets – A net financial asset position indicates the extent that net financial resources are available to fund future operations and spending.
 - The net debt and net financial assets will fluctuate from year to year depending on how much is spent on capital and how much surplus is recognized. However, the District should continue to see a net financial asset position as the reserves are held in line with the Reserve Policy adopted by Council.
 - **Accumulated Surplus or Deficit** – the accumulated sum of non-financial assets and net financial assets. The District is in a “surplus” position. The surplus position reflects that net financial and physical resources are available to provide future services. If an entity was in a net deficit position, this would reflect that future revenues are required to finance historical operations.

Statement of Operations and Accumulated Surplus

This statement provides the budgeted and actual revenues and expenses of the District for the fiscal year. Revenues are presented by their sources of funds (i.e. taxation, user fees, government transfers, etc.) Expenses are presented by function or major program (i.e. Protective services, Water, Sewer, etc.) The accumulated surplus represents the accumulated results experienced by the District over the years.

Please see executive summary for summary of most significant changes in budget vs. actual and actual vs. prior year as well as below for additional information:

2025 Expenses Budget to Actual

Expenses	2025 Budget	2025 Actual	Difference in Budget vs. Actual	% Difference in Budget vs. Actual	Comments
General Government Services	5,671,506	6,037,329	365,823	6%	\$443,541 of actual amortization compared to budget of \$169,393. Increase in contracted services along with associated increase in grant revenue.
Protective Services	9,102,910	8,973,585	(129,325)	-1%	Came in under budget due to actual RCMP FTEs of 15.76 compared to budget of 21. This was partially offset by some budget overages in fire due to record levels of calls, non-reimbursable mutual-aid responses, higher than usual recruiting, training and replacement costs due to turnover, vacancies, and having to maintain provincial training standards.
Transportation Services	7,556,999	7,811,153	254,154	3%	Comparable to budget, \$2.2m of actual amortization compared to budget of \$1.8m.
Environmental Services	2,378,578	2,349,185	(29,393)	-1%	Comparable to budget.
Planning and Development Services	2,945,311	2,861,913	(83,398)	-3%	Comparable to budget, slightly under budget due to some staffing vacancies in the year.
Parks and Recreation Services	5,886,614	6,704,585	817,971	14%	\$1,061,338 of actual amortization compared with \$636,852 budgeted. \$318,471 of performance fees at Creekside Theatre compared to \$80,000 budget. However, there was also programming revenues of \$342,136 compared to budget of \$90,000 associated with these events.
Water Services	5,130,452	5,149,056	18,604	0%	Comparable to budget.
Sewer Services	2,795,987	2,745,302	(50,685)	-2%	Comparable to budget.
Expense	845,416	850,520	5,104	1%	Comparable to budget.
Total	42,313,773	43,482,628	1,168,855	3%	

Expenses - 2025 Actual to 2024 Actual

Expenses	2025 Actual	2024 Actual	Difference in Actual vs. Prior	% Difference in Actual	Comments
General Government Services	6,037,329	5,488,597	548,732	10%	Amortization of \$443,541 compared to \$415,709 prior year. Additional budgeted FTEs. Other increased costs anticipated in budget surrounding materials & supplies, contracted services etc.
Protective Services	8,973,585	7,763,211	1,210,374	16%	Higher contracted services for RCMP including 15.76 FTEs compared to 14.78 in prior year. Increases in fire due to record levels of calls, non-reimbursable mutual-aid responses, higher than usual recruiting, training and replacement costs due to turnover, vacancies, and having to maintain provincial training standards.
Transportation Services	7,811,153	7,358,905	452,248	6%	Increase from \$2,119,264 in amortization to \$2,200,928. Increase in transit contract. Inflationary increases to contracted services such as road maintenance services contract.
Environmental Services	2,349,185	2,241,356	107,829	5%	Increases in hydro plant & garbage & recycling contract costs. Note that offsetting revenues were also collected.
Planning and Development Services	2,861,913	1,882,578	979,335	52%	Major operating projects such as the business park area structure plan and OCP update. Less FTE vacancies in 2025 vs. 2024.
Parks and Recreation Services	6,704,585	5,900,784	803,801	14%	Increases in line with budgeted increases due to rising costs of materials, supplies, utilities, contracted services. Higher theatre performance fees (along with higher revenues). Some large one off operating projects funded from capital reserves. Increase in amortization. Note that there was a \$759,000 increase in total revenues in the department as well offsetting increased costs.
Water Services	5,149,056	4,970,003	179,053	4%	Higher than prior year due to higher material/supply costs as well as additional users. \$64,000 additional amortization.
Sewer Services	2,745,302	2,618,008	127,294	5%	Higher than prior year due to higher material/supply costs as well as additional users.
Interest Expense	850,520	1,011,314	(160,794)	-16%	Less interest due to maturity of some loans.
Total	43,482,628	39,234,756	4,247,872	11%	

Statement of Changes in Net Debt

Explains the changes in net debt, reconciling the opening to the closing balance of net debt reported in the Statement of Financial Position.

Statement of Cash Flows

Explains the changes to cash and cash equivalents, reconciling the opening to the closing balance of cash and cash equivalents reported in the Statement of Financial Position.

Notes to Financial Statements and Schedules

Provides further details on information provided in the financial statements noted above. The full listing of debt including what it is for has been provided in Attachment B.

Schedule 1 – Schedule of Tangible Capital Assets

Summary of changes to the net book value of all District tangible capital assets and work in progress held by category.

Schedule 2 – Schedule of Accumulated Surplus

Summary of changes to reserves as well as the net investment in tangible capital assets.

Schedule 3 – Schedule of Segment Disclosure

Further details of the use of financial resources (revenue and expenses) by the District by function or segment.

Schedule 4 – Schedule of Local Government Housing Initiatives Grant

This is a schedule required for the acceptance of the Local Government Housing Initiatives Grant received in January 2024 from the Provincial Government. This grant was recorded as revenue for 2024 and then transferred into the financial stabilization reserve where the amount will be drawn down as it gets spent.

FINANCIAL IMPLICATIONS

None Budget Previously Approved Other (see below)
Reporting on actual results for 2025.

COMMUNICATION

The financial statements are available publicly on the District's website and at Municipal Hall as well as are included in the annual report that is released in June.

ALTERNATE RECOMMENDATION(S)

1. THAT the District of Lake Country's 2025 draft Financial Statements not be approved and be sent back to staff.

Respectfully Submitted.

Trevor James, CFO, Director of Finance & Administration

2025

DISTRICT OF LAKE COUNTRY FINANCIAL STATEMENTS



LAKE COUNTRY

Life. The Okanagan Way.

May 5, 2026

Mayor and Council
District of Lake Country

Mayor Ireland and Council,

In accordance with Section 167 of the Community Charter, I am pleased to present the 2025 Annual Financial Statements of the District of Lake Country for the fiscal year ended December 31, 2025. These statements include the Independent Auditors' Report, the financial statements and the notes and schedules to the financial statements for the District of Lake Country.

The financial statements for the year ended December 31, 2025 were prepared by the District in accordance with Canadian Public Sector Accounting Standards. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for implementing and maintaining a system of good internal controls to safeguard the District's assets and to provide reasonable assurance that reliable and consistent financial information is provided.

Council is responsible for ensuring management fulfills its responsibility for financial reporting and internal control.

The auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion regarding the Annual Financial Statements. The audit was planned and performed to obtain reasonable assurance as to whether the financial statements are free from material error or misstatement.

The District strives to ensure that services are effectively and efficiently delivered to meet Council's and the community's goals and vision. The District is committed to providing sound financial management and long-term strategic planning to achieve these objectives.

Respectfully submitted,



Trevor James, CPA, CA
Chief Financial Officer

Independent Auditors' Report

To Mayor and Council of the District of Lake Country

Opinion

We have audited the financial statements of the District of Lake Country (the "District"), which comprise the statement of financial position as at December 31, 2025, and the statement of changes in net financial assets, statement of operations and accumulated surplus, and statement of cash flows for the year then ended, and notes and schedules 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 District as at December 31, 2025, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of Schedule 4 of these financial statements.

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 District 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 these financial statements in accordance with Canadian public sector accounting standards, 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 District'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 District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District'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 District'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 District'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 District 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.

Chartered Professional Accountants

Kelowna, British Columbia
May 5, 2026

District of Lake Country

December 31, 2025

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District of Lake Country

Statement of Financial Position

As at December 31	2025	2024
Financial assets		
Cash and cash equivalents (Note 5)	\$ 30,175,067	\$ 39,152,070
Accounts receivable (Note 6)	12,851,977	8,128,159
	<u>43,027,044</u>	<u>47,280,229</u>
Liabilities		
Accounts payable and accrued liabilities (Note 7)	10,835,443	6,584,599
Security deposits	2,086,333	2,757,596
Deferred revenue (Note 8)	2,970,256	3,218,244
Restricted revenue (Note 9)	41,319	5,628,196
Long-term debt (Note 10)	15,927,470	16,974,916
Asset retirement obligation liability (Note 11)	629,278	739,006
	<u>32,490,099</u>	<u>35,902,557</u>
Net financial assets	10,536,945	11,377,672
Non-financial assets		
Tangible capital assets (Schedule 1)	257,820,570	237,192,814
Prepaid expenses	136,335	106,096
Accumulated surplus (Schedule 2)	<u>\$ 268,493,850</u>	<u>\$ 248,676,582</u>
Contingent liabilities and commitments (Note 12)		

Trevor James, CPA, CA
Chief Financial Officer

Blair Ireland
Mayor

See accompanying notes to the financial statements.

District of Lake Country

Statement of Operations and Accumulated Surplus

For the year ended December 31	2025 Budget *	2025 Actual	2024 Actual
Revenue			
Taxation (Note 13)	\$ 27,138,538	\$ 25,755,427	\$ 25,411,940
Utility revenues	6,883,082	8,743,369	7,006,826
Services provided to other governments	837,015	854,527	840,015
Sale of services	3,281,717	3,967,411	3,237,857
Permits and licences	1,725,500	1,587,715	1,645,525
Interest on Investments	1,043,420	1,681,316	2,386,944
Government transfers (Note 14)	7,753,444	5,879,765	4,720,442
Developer contributions	6,792,042	13,696,186	1,862,777
Other revenue	511,597	1,134,180	913,490
	<u>55,966,355</u>	<u>63,299,896</u>	<u>48,025,816</u>
Expenses			
General Government Services	5,671,506	6,037,329	5,488,597
Protective Services	9,102,910	8,973,585	7,763,211
Transportation Services	7,556,999	7,811,153	7,358,904
Environmental Services	2,378,578	2,349,185	2,241,357
Planning and Development Services	2,945,311	2,861,913	1,882,578
Parks and Recreation Services	5,886,614	6,704,585	5,900,784
Water Services	5,130,452	5,149,056	4,970,003
Sewer Services	2,795,987	2,745,302	2,618,008
Interest expense	845,416	850,520	1,011,314
	<u>42,313,773</u>	<u>43,482,628</u>	<u>39,234,756</u>
Annual surplus	13,652,582	19,817,268	8,791,060
Accumulated surplus, beginning of year	<u>248,676,582</u>	<u>248,676,582</u>	<u>239,885,522</u>
Accumulated surplus, end of year	<u><u>\$ 262,329,164</u></u>	<u><u>\$ 268,493,850</u></u>	<u><u>\$ 248,676,582</u></u>

* Note 3

See accompanying notes to the financial statements.

District of Lake Country

Statement of Changes in Net Financial Assets

For the Year Ended December 31	2025 Budget	2025 Actual	2024 Actual
Unrestricted annual surplus	\$ 13,652,582	\$ 19,817,268	\$ 8,791,060
Acquisition of tangible capital assets	(28,374,285)	(21,899,522)	(21,436,253)
Developer contribution of tangible capital assets	-	(5,377,788)	(91,080)
Amortization of tangible capital assets	5,224,783	6,616,035	6,360,172
Increase in tangible capital assets due to asset retirement obligations	-	(21,368)	(111,515)
Change in estimates	-	49,386	-
Net loss(gain) on disposal of tangible capital assets	-	2,517	(132,916)
Proceeds from disposal of tangible capital assets	7,500	2,983	147,100
Acquisition of prepaid expenses	-	(30,238)	439,151
(Decrease)/increase in net financial assets	(9,489,420)	(840,727)	(6,034,281)
Net financial assets, beginning of year	11,377,672	11,377,672	17,411,953
Net financial assets, end of year	\$ 1,888,252	\$ 10,536,945	\$ 11,377,672

See accompanying notes to the financial statements.

District of Lake Country

Statement of Cash Flows

For the year ended December 31	2025	2024
Net inflow (outflow) of cash and cash equivalents related to the following activities		
Operating activities		
Annual surplus for the year	\$ 19,817,268	\$ 8,791,060
Adjustment for non-cash items		
Amortization of tangible capital assets	6,616,035	6,360,172
Accretion of asset retirement obligations	35,103	68,692
Net loss/(gain) on disposal of tangible capital assets	2,517	(132,916)
Actuarial adjustment on long-term debt	(216,162)	(350,566)
Acquisition of prepaid expenses	(30,238)	439,151
Increase/(decrease) in		
Accounts receivable	(4,723,820)	(2,070,658)
Accounts payable	4,250,845	(1,784,137)
Security deposits	(671,264)	(109,365)
Deferred revenue	(247,988)	272,617
	<u>24,832,296</u>	<u>11,484,050</u>
Financing activities		
Restricted revenue development cost charges, net	(5,586,877)	2,335,041
Repayment of long-term debt	(831,283)	(1,019,965)
	<u>(6,418,160)</u>	<u>1,315,076</u>
Capital activities		
Acquisition of tangible capital assets	(21,899,522)	(21,436,253)
Developer contribution of tangible capital assets	(5,377,788)	(91,080)
Proceeds from disposal of tangible capital assets	2,983	147,100
Settlement of asset retirement obligations	(116,812)	-
	<u>(27,391,139)</u>	<u>(21,380,233)</u>
Increase in cash and cash equivalents	(8,977,003)	(8,581,107)
Cash and cash equivalents, beginning of year	<u>39,152,070</u>	<u>47,733,177</u>
Cash and cash equivalents, end of year	<u><u>\$ 30,175,067</u></u>	<u><u>\$ 39,152,070</u></u>
Supplementary cash flow information		
Interest paid	<u>\$ 850,520</u>	<u>\$ 1,011,314</u>

See accompanying notes to the financial statements.

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

The notes to the financial statements are an integral part of the statements. They explain the significant accounting and reporting policies and principles underlying these statements. They also provide relevant supplementary information and explanations which cannot be conveniently expressed in the financial statements.

1. Nature of entity

The District of Lake Country (“the District”) was incorporated under the laws of British Columbia in 1995 and is engaged in the operation of a municipality.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards.

The following is a summary of the District’s significant accounting policies:

Basis of presentation

The District’s resources and operations are segregated into General, Water, Sewer and Statutory Reserve Funds for accounting and financial reporting purposes. Each of these funds is further segregated into operating and capital funds, where applicable. The financial statements include all of the accounts of these funds.

Accrual accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measured.

Financial Instruments

Cash and equity instruments quoted in an active market are measured at fair value (hierarchy level one - quoted market prices). All other financial instruments, are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

For portfolio measurements measured at cost, the cost method records the initial investment at cost and earnings from such investments are recognized only to the extent received or receivable. When an

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

2. Significant accounting policies (continued)

Financial Instruments (continued)

investment is written down to recognize an impairment loss, the new carrying value is deemed to be the new cost basis for subsequent accounting purposes.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives.

The estimated useful lives are as follows:

<u>Tangible capital assets</u>	<u>Estimated useful life</u>
Land improvements	10 - 50 years
Buildings	50 years
Furniture and equipment	5 - 20 years
Vehicles and machinery	8 - 20 years
IT Infrastructure	5 years
Road surface	20 years
Road base	80 - 99 years
Other road structures	20 - 50 years
Water, sewer, and other structures	25 - 80 years

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal.

Work in Progress is valued at cost and represents capital projects under construction but not yet ready for use. Amortization commences once the individual projects are capitalized.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

The District has numerous works of art located throughout the District which are not reflected in these financial statements due to the subjectivity as to their value.

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

2. Significant accounting policies (continued)

Supplies on hand

Supplies are charged to operations when purchased.

Capitalization of interest

The District capitalizes interest on temporary borrowing until the completion of the project that is to be financed by debenture debt at the current rate of the District's short-term borrowing.

Debenture debt

Outstanding debenture debt is reported net of sinking fund balances.

Debt charges

Interest on debt is charged to current operations. Interest charges are accrued for the period from the date of the latest interest payment to the end of the year.

Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the District is directly responsible and accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring.

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

2. Significant accounting policies (continued)

Asset retirement obligation

An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset that the District will be required to settle. The District recognizes asset retirement obligations when there is a legal obligation to incur retirements costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

Asset retirement obligations are initially measured at the best estimate of the amount required to retire a tangible capital asset at the financial statement date. The estimate of a liability includes costs directly attributable to asset retirement activities.

Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the related tangible capital asset. Subsequently, the asset retirement costs are allocated to expenses over the useful life of the tangible capital asset. The obligation is adjusted to reflect period-to period changes in the liability resulting from the passage of time and for revisions to either the timing or the amount of the original estimate of the undiscounted cash flows or the discount rate.

Municipal Finance Authority debt reserve deposits

The District issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the Municipal Finance Authority as a debt reserve fund. The District also executes demand notes in connection with each debenture whereby the District may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature, and are detailed as follows:

	Demand Notes	Cash Deposits
General Fund	\$ 287,841	\$ 137,144
Water Fund	34,809	15,167
Sewer Fund	276,538	112,919
	<u>\$ 599,188</u>	<u>\$ 265,230</u>

Reserve funds

Non-statutory reserves represent an appropriation of surplus for specific purposes. Reserves for future capital expenditures represent funds to finance incomplete capital projects. Statutory reserves are restricted by the Community Charter and the associated municipal bylaws that established the reserves.

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

2. Significant accounting policies (continued)

Revenue recognition

Taxes are recognized as revenue in the year they are levied. Through the BC Assessment appeal process property assessment values may be adjusted through a supplementary roll. Decreases or increases of taxation as a result of these re-assessments are recognized at the time they are awarded.

Revenues from transactions with performance obligations are recognized when (at a point in time) or as (over a period of time) the District satisfies the performance obligations, which occurs when control of the benefits associated with the promised goods or services has passed to the payor.

The District recognizes revenue from users of the water, sewer, solid waste disposal, and rentals of District property services on a straight-line basis over the period of time that the relevant performance obligations are satisfied by the District.

The District recognizes revenue from administrative services, building permits, development permits, sales of goods and other licenses and permits at the point in time that the District has performed the related performance obligations and control of the related benefits has passed to the payors.

Revenue from transactions without performance obligation is recognized at realizable value when the District has the authority to claim or retain an inflow of economic resources received or receivable and there is a past transaction or event that gives rise to the economic resources.

The District recognizes revenue from tax penalties and interest, municipal ticket fines, and other revenue without associated performance obligations at the realizable value at the point in time when the District is authorized to collect these revenues.

Investment income is recorded on the accrual basis and recognized when earned.

Government transfers are recognized as revenue in the period that the transfer is authorized, eligibility criteria, if any, have been met by the District, and a reasonable estimate of the amount to be received can be made.

Developer contributions are recognized as revenue during the period in which the related costs are incurred or when infrastructure is turned over to the District.

Expenses

Expenses are recorded in the period in which the goods or services are acquired and a liability is incurred.

Use of estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported revenue and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of employee benefit plans, allowance for doubtful accounts receivable, provision for contingencies and tangible capital assets estimated useful life and related amortization. Actual results could differ from management's best estimates as additional information becomes available. Adjustments, if any, will be reflected in the financial statements in the period that the change in estimate is made, as well as in the period of settlement if the amount is different.

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

3. Budget figures

The budget figures are from the District's Annual Five-Year Financial Plan Bylaw adopted by Mayor and Council before May 15th of each year. Subsequent amendments have been made by Council to reflect changes in the budget as required by legislation. The budget was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards require a full accrual basis. The budget figures anticipated using surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to \$13,652,582. In addition, the budget expensed all tangible capital asset expenditures. As a result, the budget figures presented in the statement of operations and the statement of changes in net financial assets (net debt) represent the budget adopted by Mayor and Council with adjustments as follows:

	<u>2025</u>
Add:	
Acquisition of tangible capital assets	\$ 28,374,285
Long-term debt principal payments and actuarial adjustments	988,204
Less:	
Transfers from surpluses and reserves	(10,477,623)
Proceeds from disposal of tangible capital assets	(7,500)
Transfer from equity in tangible capital assets for amortization	<u>(5,224,784)</u>
Financial plan (Budget) surplus per statement of operations	<u><u>\$13,652,582</u></u>

4. Financial Instruments

The District is potentially exposed to credit risk, market and interest rate risk, and liquidity risk from the District's financial instruments. Qualitative and quantitative analysis of the significant risks from the District's financial instruments is provided below by type of risk.

There have not been any changes from the prior year in the District's exposure to above risks or the policies, procedures and methods it uses to manage and measure the risks.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The District is exposed to credit risk through its cash, accounts receivable, and short-term investments.

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

4. Financial Instruments (continued)

Credit risk (continued)

The District manages its credit risk by:

- Ensuring receivables are primarily government organizations.
- Having legislated collateral over taxes receivable from highly diversified nature of residents of the District.
- Holding cash and guaranteed investment certificates at federally regulated chartered banks with cash accounts insured.

The District measures its exposure to credit risk:

- By how long amounts have been outstanding from government organizations regarding capital projects and other.
- Based on historical experience regarding collections

The maximum exposure to credit risk at the financial statement date is the carrying value of its cash and cash equivalents and accounts receivable as outlined in Notes 5 and 6. Accounts receivable arise primarily as a result of utilities, and grants receivable. Based on this knowledge, credit risk of cash and accounts receivable are assessed as low.

The District manages exposure to credit risk for cash equivalents by ensuring adequate diversification and by maintaining its investments which meets the investment requirements of Section 183 of the Community Charter of the Province of BC. As a result, the District has reduced exposure to market or value risk. The maximum exposure to credit risk on short-term investments is outlined in Note 5.

Liquidity risk

Liquidity risk is the risk that the District will encounter difficulty in meeting obligations associated with financial liabilities. The District is exposed to liquidity risk through its accounts payable, long-term debt, and investments.

The District manages this risk by staggering maturity dates of investments based on cash flow needs. Also to help manage the risk, the District has in place a planning, budgeting and forecasting process to help determine the funds required to support the normal operating requirements. The District's five-year financial plan is approved by the Mayor and Council, which includes operational activities and capital investments. The District measures its exposure to liquidity risk based on cash flow needs versus available cash.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The District is exposed to interest rate risk through its long-term debt and the value of portfolio investments.

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

4. Financial Instruments (continued)

Interest rate risk (continued)

The District manages interest rate risk on its long-term debt by holding all debt through MFA at a fixed rate, with refinancing typically being completed at the ten or fifteen year mark. Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to long-term debt. See Note 10 for interest rates and maturity dates for long term debt. Investments that are subject to interest rate risk are GICs, Chartered Bank Accruals and Debentures (see Note 5). The risk is caused by changes in interest rates. As interest rates rise, the fair value of the investments decrease and, as interest rates fall, the fair value of these investments increase.

5. Cash and cash equivalents

Cash and cash equivalents consist of cash and short-term investments with maturities of 90 days or less from the date of acquisition. Cash and cash equivalents are recorded at cost and are comprised of the following:

	<u>2025</u>	<u>2024</u>
Cash	\$ 1,525,660	\$ 6,495,639
Term Deposits	24,771,086	27,694,569
Chartered Bank Accrual Notes and Debentures	<u>3,878,321</u>	<u>4,961,862</u>
Total Cash and Cash Equivalents	<u>\$ 30,175,067</u>	<u>\$ 39,152,070</u>

Included in 2025 cash and cash equivalents is \$1,743,357 (2024 - \$2,392,662) relating to performance deposits, the use of which is subject to certain restrictions.

Details of term deposits and debentures are as follows:

Maturing within 6 months, 2.09% - 4.00%	\$ 6,513,603	\$ 9,500,000
Maturing 6 months to 1 year, 1.54% - 4.55%	2,299,138	3,422,351
Maturing 1 year to 5 years, 2.13% - 5.15%	16,252,169	14,508,274
Maturing beyond 5 years, 3.45% - 3.78%	<u>3,584,497</u>	<u>5,225,806</u>
Total term deposits and debentures	<u>\$ 28,649,407</u>	<u>\$ 32,656,431</u>

Operating line of credit

The District has an operating line of credit with the Toronto Dominion Commercial Bank for an authorized amount of \$1,500,000, bearing interest at bank prime rate. At December 31 the balance outstanding on the operating line of credit was \$nil (2024 - \$nil).

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

6. Accounts receivable

Accounts receivable are recorded net of allowance and are comprised of the following:

	<u>2025</u>	<u>2024</u>
Property tax receivables	\$ 905,204	\$ 1,159,160
Trade receivables	4,328,081	3,227,993
Due from other governments	4,922,819	1,659,694
Utility fees	2,695,873	2,081,312
	<u>\$ 12,851,977</u>	<u>\$ 8,128,159</u>

7. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are comprised of the following:

	<u>2025</u>	<u>2024</u>
Accounts payable	\$ 5,425,017	\$ 2,928,683
Due to other governments	3,554,180	2,833,098
Trade contract holdbacks	729,626	3,000
Wages and benefits	1,126,620	819,818
	<u>\$ 10,835,443</u>	<u>\$ 6,584,599</u>

8. Deferred revenue

The District records deferred revenue for funds received in advance on services not yet rendered and is recognized as revenue during the period in which the services are provided. Because these funds are restricted in nature, they are shown as a liability.

	<u>2024</u>	<u>Deferred revenue received</u>	<u>Deferred revenue recognized</u>	<u>2025</u>
Prepaid taxes	\$ 1,794,337	\$ 1,821,950	\$ (1,794,337)	\$ 1,821,950
Prepaid water utility fees	28,358	34,358	(28,358)	34,358
Prepaid leisure service fees	43,130	46,986	(43,130)	46,986
Deferred parcel tax	26,166	-	-	26,166
Other	1,326,253	309,394	(594,851)	1,040,796
	<u>\$ 3,218,244</u>	<u>\$ 2,212,688</u>	<u>\$ (2,460,676)</u>	<u>\$ 2,970,256</u>

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

9. Restricted revenue

Pursuant to the provisions of the Local Government Act, development cost charges (“DCC’s”) and parkland acquisition funds are held in statutory reserve funds for the purposes for which the charges have been imposed. When the related costs are incurred, the DCC’s and parkland acquisition funds are recognized as revenue. Because these funds are restricted in nature, they are shown as a liability.

	Development cost charge restricted revenue 2025	Parkland acquisition restricted revenue 2025	Total 2025	Total 2024
Financial assets:				
Cash	\$ (1,174,869)	\$ 82,050	\$ (1,092,819)	\$ 5,628,196
Accounts receivable	2,463,147	-	2,463,147	-
	<u>1,288,278</u>	<u>82,050</u>	<u>1,370,328</u>	<u>5,628,196</u>
Balance, beginning of year	5,546,146	82,050	5,628,196	3,293,155
Contributions from developers	2,625,014	-	2,625,014	4,079,661
Permit adjustments	-	-	-	(155,680)
Interest on investments	48,406	-	48,406	178,444
Capital financing	<u>(8,260,297)</u>	<u>-</u>	<u>(8,260,297)</u>	<u>(1,767,384)</u>
Balance, end of year	<u>\$ (40,731)</u>	<u>\$ 82,050</u>	<u>\$ 41,319</u>	<u>\$ 5,628,196</u>

In accordance with Section 562 of the Local Government Act, no DCC's were waived or reduced for eligible development as defined under Section 563 of the Act. DCC reserve balances can be itemized as follows:

	2025	2024
Roads DCC	\$ (411,178)	\$ 391,690
Drainage DCC	593,660	830,958
Park DCC	333,648	3,187,295
Water DCC	1,286,011	2,495,516
Sewer DCC	(1,842,872)	(1,359,313)
Parkland acquisition	<u>82,050</u>	<u>82,050</u>
	<u>\$ 41,319</u>	<u>\$ 5,628,196</u>

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

10. Long-term debt

	<u>Interest rate</u>	<u>Year of maturity</u>	<u>Balance, beginning of year</u>	<u>Additions</u>	<u>Principal payment</u>	<u>Actuarial adjustment</u>	<u>Balance, end of year</u>
General Fund							
MFA Issue 104	5.150%	2028	\$ 447,918	\$ -	\$ 56,318	\$ 55,160	\$ 336,440
MFA Issue 105	4.900%	2029	163,787	-	16,791	21,922	125,074
MFA Issue 133	2.750%	2035	1,656,233	-	92,469	42,919	1,520,845
MFA Issue 157	3.360%	2042	5,638,533	-	239,737	25,621	5,373,175
			<u>7,906,471</u>	<u>-</u>	<u>405,315</u>	<u>145,622</u>	<u>7,355,534</u>
Water Fund							
MFA Issue 114	3.650%	2026	40,354	-	19,815	-	20,539
MFA Issue 114	3.650%	2026	61,750	-	30,321	-	31,429
MFA Issue 127	3.300%	2029	178,309	-	23,906	17,062	137,341
			<u>280,413</u>	<u>-</u>	<u>74,042</u>	<u>17,062</u>	<u>189,309</u>
Sewer Fund							
MFA Issue 126	3.850%	2033	584,157	-	39,335	21,996	522,826
MFA Issue 158	4.090%	2042	8,203,875	-	312,592	31,482	7,859,801
			<u>8,788,032</u>	<u>-</u>	<u>351,927</u>	<u>53,478</u>	<u>8,382,627</u>
Total long-term debt			<u>\$ 16,974,916</u>	<u>\$ -</u>	<u>\$ 831,284</u>	<u>\$ 216,162</u>	<u>\$ 15,927,470</u>

The principal repayments on long-term debt required in each of the five years and thereafter are as follows:

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>Thereafter</u>	<u>Total</u>
General Fund	\$ 405,314	\$ 405,314	\$ 405,314	\$ 348,997	\$ 332,206	\$ 3,339,229	\$ 5,236,374
Water Fund	75,873	23,906	23,906	23,906	-	-	147,590
Sewer Fund	351,927	351,927	351,927	351,927	351,927	3,869,108	5,628,743
Actuarial Adjustment	-	-	-	-	-	-	4,914,763
	<u>\$ 833,114</u>	<u>\$ 781,147</u>	<u>\$ 781,147</u>	<u>\$ 724,830</u>	<u>\$ 684,133</u>	<u>\$ 7,208,337</u>	<u>\$ 15,927,470</u>

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

11. Asset Retirement Obligations

The District owns and operates several assets that are known to have asbestos and lead paint, which represent a health hazard upon demolition or renovation of the assets. There is a legal obligation to remove and dispose of the hazardous materials. The District has recognized an obligation relating to the removal of the hazardous materials in these assets.

Estimated costs totaling \$1,939,464 (2024 - \$2,068,372) have been discounted using a present value calculation with a discount rate of 4.75% (2024 - 4.55%). The timing of these expenditures is estimated to occur between 2025 and 2067 with the regular replacement, renovation, or disposal of assets. No recoveries are expected at this time.

	<u>2025</u>	<u>2024</u>
Balance, beginning of the year	\$ 739,006	\$ 558,799
Recognition of expected discounted cash flows	21,368	111,515
Liabilities settled during the year	(111,516)	-
Increase due to accretion	35,103	68,692
Decrease due to change in estimates	(54,683)	-
Balance, end of year	<u>\$ 629,278</u>	<u>\$ 739,006</u>

12. Contingent liabilities and commitments

Regional District of Central Okanagan

Regional District debt is, under the provisions of the Local Government Act, a direct, joint and several liability of the District and each electoral area and member municipality within the Regional District, including the District of Lake Country. The loan agreements with the Regional District of Central Okanagan and the Municipal Finance Authority provide that if at any time the scheduled payments provided for in the agreements are not sufficient to meet the Authority's obligation with respect to such borrowing, the resulting deficiency becomes a liability of the member municipalities.

Legal actions

The District is currently engaged in certain legal actions, the outcome of which is not determinable at this time. Accordingly, no provision has been made in the accounts for these actions. The amount of loss, if any, arising from these actions will be recorded in the accounts in the period in which the loss becomes estimable and likely.

Pension liability

The District and its employees contribute to the Municipal Pension Plan (a jointly trusted pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan,

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

12. Contingent liabilities and commitments (continued)

Pension liability (continued)

including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024 the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate maybe adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2024 indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The District paid \$845,540 (2024 - \$839,947) for employer contributions, while employees contributed \$781,963 (2024 - \$760,712) to the plan in fiscal 2025.

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, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

Letter of Credit

The District holds an irrevocable letter of credit in the amount of \$97,540. The letter of credit is being held as a deposit on a capital project being administered by the Department of Fisheries and Oceans.

Commitments

The District has entered into various agreements and contracts for services with periods ranging from one to twenty years.

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

13. Taxation

In 2025 the District collected \$15,344,264 (2024 - \$14,876,171) on behalf of other taxing jurisdictions and transferred this amount to those other authorities. The collections and transfers are itemized as follows:

	<u>2025</u>	<u>2024</u>
Collections for and transfers to other governments		
Taxes collected		
Property taxes	\$ 39,480,080	\$ 37,228,531
Special assessments	934,293	2,355,827
1% utility tax	260,280	261,621
Penalties and interest on taxes	369,609	390,005
Grant in lieu of taxes	55,429	52,127
	<u>41,099,691</u>	<u>40,288,111</u>
Less transfer to other governments		
Province of BC (school taxes)	10,601,452	10,300,087
BC Assessment Authority	284,750	278,691
Municipal Finance Authority	1,546	1,553
Regional Hospital District	1,508,459	1,481,592
Okanagan Regional Library	871,259	825,880
Regional District of Central Okanagan	2,076,798	1,988,368
	<u>15,344,264</u>	<u>14,876,171</u>
Net taxes available for municipal purposes	<u>\$ 25,755,427</u>	<u>\$ 25,411,940</u>

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

14. Government transfers

In 2025 the District received and recorded as revenue the following transfers:

	<u>2025</u>	<u>2024</u>
Provincial Unconditional Transfers		
Local Government Climate Action Program	\$ -	\$ 398,730
Local Government Development Approvals	-	57,500
Local Government Housing Initiatives	-	231,057
Small Community Grant	195,000	228,900
Traffic Fine Revenue Sharing Grant	144,000	96,000
	<u>339,000</u>	<u>1,012,187</u>
Provincial Conditional Transfers		
BC Active Transportation Grant	250,000	-
Community Emergency Preparedness	3,623,006	2,460,997
Investing in Canada Infrastructure Program	263,366	1,979
Other Provincial Conditional Transfers	217,024	82,060
	<u>4,353,396</u>	<u>2,545,036</u>
Regional and Other External Conditional Transfers		
Gas Tax Community Works Fund	783,621	783,621
Okanagan Basin Water Board	74,728	118,175
Other Regional Conditional Transfers	54,000	17,775
UBCM FireSmart Grant	275,020	243,648
	<u>1,187,369</u>	<u>1,163,219</u>
Total government transfers	<u>\$ 5,879,765</u>	<u>\$ 4,720,442</u>

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

15. Letters of credit

As of December 31, the District is holding letters of credit in the amount of \$6,492,767 (2024 - \$7,635,869), which are received as security related to performance deposits.

16. Segmented information

The District of Lake Country is a diversified municipal government that provides a wide range of services to its citizens. For management reporting purposes the District's operations and activities are organized and reported by funds and departments. The General Fund reports on property tax supported operations, which include services provided by the District to citizens such as general government, protective, transportation, environmental, planning and development and community and customer services. The utility operations are comprised of the water and sewer systems, each accounting for its own operations and programs within their own funds. Operating results reported by the following segments is included in Schedule 3.

General Government services

General Government operations are primarily funded by property taxation and business tax revenues. The expenses within the department are for legislative, general administration, human resources and finance functions within the municipality. The general revenue reported under the department includes revenues associated with taxation, business licence revenues and payments in-lieu of taxes. These revenues have not been apportioned to other departments supported by the General Fund.

Protective services

Protective services are comprised of police services provided by the Royal Canadian Mounted Police and fire services. The mandate of the police is to ensure the safety of the lives and property of citizens, preserve peace and good order, prevent crimes from occurring, detect offenders, and enforce the law. The fire department is responsible for effective fire protection and public safety services to the District. This includes fire prevention, fire safety inspections, fire control and/or suppression. Bylaw enforcement is also reported under this department.

Transportation services

Transportation services are responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway and drainage systems and street lighting.

Environmental services

Environmental services are comprised of transit, garbage and recycling services, as well as the Lake Country hydroelectric generating station.

Planning and Development

Planning and Development services monitor compliance with Council policies governing subdivision, land use and building inspection. This department also provides economic development services within the municipality.

Parks and Recreation

Parks and Recreation services provide services related to recreation, leisure and culture. The facilities

District of Lake Country

Notes to the Financial Statements

For the year ended December 31, 2025

16. Segmented information (continued)

Parks and Recreation (continued)

managed within this department include parks, arena, seniors centre, community theatre and the community complex.

Water systems

The Water department provides safe drinking water to citizens of Lake Country. Revenue and expenses represent the amounts that are directly attributable to the function of the water department. Water is accounted for in its own fund.

Sewer system

The Sewer department manages the wastewater treatment plants and sewer collection system. Sewer is accounted for in its own fund.

17. Expenses by object

Total expenses by object are itemized in Schedule 3 – Segment Disclosure.

18. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation format adopted for the current year.

District of Lake Country

Schedule 1 - Schedule of Tangible Capital Assets

For the Year Ended December 31	Land	Land Improvements	Buildings	Furniture & Equipment	Vehicle & Machinery	IT Infrastructure
COST						
Opening Balance	\$ 44,846,189	\$ 11,730,898	\$ 49,929,834	\$ 4,055,999	\$ 9,445,587	\$ 2,548,031
Add: additions	3,966,855	537,395	222,110	376,369	903,864	538,225
Add: contributed capital	5,013,902	-	-	-	-	-
Add: ARO recognition	-	-	21,368	-	-	-
Less: decreases due to change in ARO estimates	-	-	(40,982)	-	-	-
Less: disposals/transfers	-	-	-	-	(191,853)	(97,871)
Closing balance	<u>53,826,946</u>	<u>12,268,293</u>	<u>50,132,330</u>	<u>4,432,368</u>	<u>10,157,598</u>	<u>2,988,385</u>
ACCUMULATED AMORTIZATION						
Opening Balance	-	3,438,546	11,203,172	2,156,266	4,681,373	876,164
Add: amortization	-	453,556	1,090,301	227,597	588,100	345,028
Less: accumulated amortization on disposals	-	-	-	-	(186,853)	(97,371)
Closing balance	<u>-</u>	<u>3,892,102</u>	<u>12,293,473</u>	<u>2,383,863</u>	<u>5,082,620</u>	<u>1,123,821</u>
Net book value, December 31, 2025	<u>53,826,946</u>	<u>8,376,191</u>	<u>37,838,857</u>	<u>2,048,505</u>	<u>5,074,978</u>	<u>1,864,564</u>
Net book value, December 31, 2024	<u>\$ 44,846,189</u>	<u>\$ 8,292,352</u>	<u>\$ 38,726,662</u>	<u>\$ 1,899,733</u>	<u>\$ 4,764,214</u>	<u>\$ 1,671,867</u>

District of Lake Country

Schedule 1 - Schedule of Tangible Capital Assets

For the Year Ended December 31	Engineering Structures					2025 Total	2024 Total
	Water	Sewer	Roads	Environmental & Other	Work-in- Progress		
COST							
Opening Balance	\$ 63,358,773	\$ 36,234,221	\$ 77,663,895	\$ 4,118,791	\$ 3,046,302	\$306,978,520	\$ 285,885,385
Add: additions	2,473,452	57,665	3,014,117	-	15,256,306	27,346,358	24,845,619
Add: contributed capital	51,278	25,759	286,849	-	-	5,377,788	91,079
Add: ARO recognition	-	-	-	-	-	21,368	111,516
Less: decreases due to change in ARO estimates	(8,403)	-	-	-	-	(49,385)	-
Less: disposals/transfers	-	-	-	-	(5,446,838)	(5,736,562)	(3,955,079)
Closing balance	<u>65,875,100</u>	<u>36,317,645</u>	<u>80,964,861</u>	<u>4,118,791</u>	<u>12,855,770</u>	<u>333,938,087</u>	<u>306,978,520</u>
ACCUMULATED AMORTIZATION							
Opening Balance	15,344,582	6,855,194	23,634,378	1,596,031	-	69,785,706	63,957,063
Add: amortization	1,303,445	613,499	1,891,539	102,970	-	6,616,035	6,360,172
Less: accumulated amortization on disposals	-	-	-	-	-	(284,224)	(531,529)
Closing balance	<u>16,648,027</u>	<u>7,468,693</u>	<u>25,525,917</u>	<u>1,699,001</u>	<u>-</u>	<u>76,117,517</u>	<u>69,785,706</u>
Net book value, December 31, 2025	<u>49,227,073</u>	<u>28,848,952</u>	<u>55,438,944</u>	<u>2,419,790</u>	<u>12,855,770</u>	<u>257,820,570</u>	
Net book value, December 31, 2024	<u>\$ 48,014,191</u>	<u>\$ 29,379,027</u>	<u>\$ 54,029,517</u>	<u>\$ 2,522,760</u>	<u>\$ 3,046,302</u>		<u>\$ 237,192,814</u>

District of Lake Country

Schedule 2 - Consolidated Schedule of Accumulated Surplus

For the year ended December 31	Balances, Beginning of Year	Withdrawals	Contributions	Transfer to Capital	Interest & Actuarial Adjustments	Balances, End of Year
Surplus and Non-Statutory Reserves						
General fund surplus	\$ 2,654,480	\$ (486,097)	\$ -	\$ (376,389)	\$ 489	\$ 1,792,483
Water fund surplus	1,319,685	-	-	-	45,927	1,365,612
Sewer fund surplus	506,014	-	-	-	17,610	523,624
General capital reserve	3,361,984	-	1,002,790	(1,828,133)	102,636	2,639,277
Water capital reserve	4,406,375	-	2,119,623	(5,124,962)	101,049	1,502,085
Sewer capital reserve	1,118,833	-	386,584	(101,955)	43,888	1,447,350
Bulk water capital reserve	637,701	-	199,517	-	25,664	862,882
Climate action reserve	2,284,989	-	139,325	(288,733)	76,919	2,212,500
Community works gas tax reserve	696,028	-	783,621	(984,350)	20,729	516,028
Equipment acquisition and replacement reserve	776,298	-	313,027	(590,228)	22,191	521,288
Facilities reserve	2,136,690	-	994,885	(309,744)	83,854	2,905,685
Financial stabilization reserve	298,395	(75,000)	5,000	(85,051)	7,687	151,031
Fire facilities and equipment reserve	403,843	-	391,212	(506,239)	12,052	300,868
Future capital expenditures reserve	157,766	-	-	-	-	157,766
Future servicing works reserve	1,417,005	(50,000)	58,100	-	-	1,425,105
Growing communities fund reserve	-	-	1,350,000	-	-	1,350,000
Information technology reserve	798,170	-	245,000	(515,685)	23,067	550,552
Policing reserve	1,127,841	(984,000)	1,173,888	(605,493)	32,018	744,254
Road maintenance services reserve	106,684	-	-	-	3,713	110,397
Septic facilities reserves	1,028,568	-	517,404	(8,678)	44,646	1,581,940
Slope Stability Reserve	306,240	-	100,000	-	12,398	418,638
Solid waste reserve	981,021	-	-	(25,675)	33,693	989,039
Transportation infrastructure reserve	2,557,357	-	1,682,023	(1,489,931)	92,339	2,841,788
Transit Reserve	88,925	(50,000)	116,527	-	4,253	159,705
	<u>29,170,892</u>	<u>(1,645,097)</u>	<u>11,578,526</u>	<u>(12,841,246)</u>	<u>806,822</u>	<u>27,069,897</u>

District of Lake Country

Schedule 2 - Consolidated Schedule of Accumulated Surplus

For the year ended December 31	Balances, Beginning of Year	Withdrawals	Contributions	Transfer to Capital	Interest & Actuarial Adjustments	Balances, End of Year
Statutory Reserves						
Access to body of water reserve	2,247	-	-	-	79	2,326
Land sale reserve	15,745	-	320,436	(336,182)	274	273
Parkland acquisition reserve	8,803	-	-	-	307	9,110
	<u>26,795</u>	<u>-</u>	<u>320,436</u>	<u>(336,182)</u>	<u>660</u>	<u>11,709</u>
Investment in Non Financial Assets						
Equity in tangible capital assets	219,478,895	(6,678,006)	28,395,194	-	216,161	241,412,244
Accumulated surplus	<u>\$ 248,676,582</u>	<u>\$ (8,323,103)</u>	<u>\$ 40,294,156</u>	<u>\$ (13,177,428)</u>	<u>\$ 1,023,643</u>	<u>\$ 268,493,850</u>

District of Lake Country

Schedule 3 - Schedule of Segment Disclosure

	General Government Services		Protective Services		Transportation Services	
	2025 Budget	2025 Actual	2025 Budget	2025 Actual	2025 Budget	2025 Actual
For the year ended December 31						
Revenue						
Taxation	\$ 21,817,507	\$ 21,911,312	\$ 3,756,258	\$ 3,746,217	\$ -	\$ -
Utility revenues	-	-	-	-	-	-
Services provided to other governments	-	-	-	-	-	-
Sale of services	46,524	72,778	5,000	95,685	292,261	337,902
Permits and licences	20,000	1,631	23,000	52,895	84,500	109,745
Interest on Investments	958,305	1,547,239	-	-	-	-
Government transfers	1,107,453	999,814	369,892	484,949	20,984	304,000
Developer contributions	-	8,986,897	-	-	2,033,188	1,371,342
Other revenue	220,640	668,944	33,160	7,794	65,000	40,690
Total revenue	24,170,429	34,188,615	4,187,310	4,387,540	2,495,933	2,163,679
Expenses						
Salaries, wages and benefits	4,222,022	4,259,574	2,722,355	3,005,909	968,697	1,012,283
Contract services	1,024,439	1,095,922	5,589,891	4,782,646	4,100,468	3,926,333
Grants to community organizations	70,075	25,661	7,000	12,400	-	-
Materials and supplies	185,577	181,429	247,035	493,624	560,414	557,468
Utilities	-	-	42,629	53,289	120,740	114,140
Amortization	169,393	443,541	494,000	625,717	1,806,680	2,200,928
Accretion	-	31,203	-	-	-	-
Interest expense	122,711	118,145	205,766	205,766	-	-
Total expenses	5,794,217	6,155,475	9,308,676	9,179,351	7,556,999	7,811,152
Annual surplus (deficit)	\$ 18,376,212	\$ 28,033,140	\$ (5,121,366)	\$ (4,791,811)	\$ (5,061,066)	\$ (5,647,473)

District of Lake Country

Schedule 3 - Schedule of Segment Disclosure

	Environmental Services		Planning and Development		Parks and Recreation	
	2025 Budget	2025 Actual	2025 Budget	2025 Actual	2025 Budget	2025 Actual
For the year ended December 31						
Revenue						
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility revenues	-	10,079	-	-	-	-
Services provided to other governments	-	-	-	-	55,000	55,000
Sale of services	1,879,615	1,819,627	83,050	56,663	714,700	1,319,335
Permits and licences	-	-	1,598,000	1,423,444	-	-
Interest on Investments	-	-	-	-	-	-
Government transfers	-	-	210,000	72,500	2,698,505	309,530
Developer contributions	-	-	422,213	418,871	1,238,638	517,269
Other revenue	-	-	-	380	188,197	247,377
Total revenue	1,879,615	1,829,706	2,313,263	1,971,858	4,895,040	2,448,511
Expenses						
Salaries, wages and benefits	983,366	998,955	1,867,387	1,725,530	2,230,218	2,388,195
Contract services	1,217,375	1,185,635	1,021,160	1,073,986	1,831,949	2,006,915
Grants to community organizations	-	-	25,000	25,000	178,100	180,951
Materials and supplies	11,860	5,154	31,764	37,398	588,295	566,065
Utilities	4,900	3,615	-	-	421,200	501,120
Amortization	161,077	155,826	-	-	636,852	1,061,338
Accretion	-	-	-	-	-	-
Interest expense	11,250	20,500	-	-	71,913	73,722
Total expenses	2,389,828	2,369,685	2,945,311	2,861,914	5,958,527	6,778,306
Annual surplus (deficit)	\$ (510,213)	\$ (539,979)	\$ (632,048)	\$ (890,056)	\$ (1,063,487)	\$ (4,329,795)

District of Lake Country

Schedule 3 - Schedule of Segment Disclosure

	Water Systems		Sewer System		Totals		
	2025 Budget	2025 Actual	2025 Budget	2025 Actual	2025 Budget	2025 Actual	2024 Actual
For the year ended December 31							
Revenue							
Taxation	\$ 97,898	\$ 97,898	\$ 1,466,875	\$ -	\$ 27,138,538	\$ 25,755,427	\$ 25,411,940
Utility revenues	5,846,395	6,307,082	1,036,687	2,426,208	6,883,082	8,743,369	7,006,826
Services provided to other governments	-	-	782,015	799,527	837,015	854,527	840,015
Sale of services	219,567	241,652	41,000	23,769	3,281,717	3,967,411	3,237,857
Permits and licences	-	-	-	-	1,725,500	1,587,715	1,645,525
Interest on Investments	35,846	62,989	49,269	71,088	1,043,420	1,681,316	2,386,944
Government transfers	3,233,610	3,634,244	113,000	74,728	7,753,444	5,879,765	4,720,442
Developer contributions	2,077,886	1,655,609	1,020,117	746,198	6,792,042	13,696,186	1,862,777
Other revenue	4,500	49,062	100	119,933	511,597	1,134,180	913,490
Total revenue	11,515,702	12,048,536	4,509,063	4,261,451	55,966,355	63,299,896	48,025,816
Expenses							
Salaries, wages and benefits	1,580,882	1,614,889	966,041	783,816	15,540,968	15,789,151	13,749,447
Contract services	1,064,163	910,594	611,454	678,465	16,460,899	15,660,496	14,055,153
Grants to community organizations	-	-	-	-	280,175	244,012	287,158
Materials and supplies	929,368	871,214	247,549	271,315	2,801,862	2,983,667	2,497,130
Utilities	340,500	413,575	229,700	217,906	1,159,669	1,303,645	1,205,691
Amortization	1,215,539	1,334,884	741,243	793,800	5,224,784	6,616,034	6,360,172
Accretion	-	3,900	-	-	-	35,103	68,691
Interest expense	23,856	22,467	409,920	409,920	845,416	850,520	1,011,314
Total expenses	5,154,308	5,171,523	3,205,907	3,155,222	42,313,773	43,482,628	39,234,756
Annual surplus (deficit)	\$ 6,361,394	\$ 6,877,013	\$ 1,303,156	\$ 1,106,229	\$ 13,652,582	\$ 19,817,268	\$ 8,791,060

District of Lake Country

Schedule 4 - Local Government Housing Initiatives Grant (Unaudited)

Local Government Housing Initiatives Grant received January 2024	\$ 231,057
2024 eligible costs incurred	<u>48,460</u>
Balance, December 31, 2024	\$ 182,597
2025 eligible costs incurred:	<u>116,955</u>
Balance, December 31, 2025	\$ <u>65,642</u>

DISTRICT OF LAKE COUNTRY

Principal Payments

Note 8 LTD 5-yr Principal

		MFA Issue	Year of issue	Year of maturity	years remaining	Rate	<u>Balance at 31 December 2025</u>
General Fund Principal Payments							
639	Canada Lands - Park	104	2008	2028	3	4.300	342,437
669	Hydro Generation Plant	105	2009	2029	4	4.100	133,547
906	Okanangan Rail Corridor	133	2015	2035	10	2.750	1,530,207
1062	Firehall	157	2022	2042	17	3.360	5,386,659
							<u>7,392,850</u>
 Water Fund Principal Payments							
720	Woodsdale LSA	114	2011	2026	1	0.458	31,428
737	Lakepine LSA	114	2011	2026	1	0.458	20,539
877	Sawmill Road LSA	127	2014	2029	4	4.520	145,058
							<u>197,025</u>
 Sewer Fund Principal Payments							
861	WWTP Stage 3	126	2013	2033	8	4.520	527,817
1158	WWTP Expension	158	2022	2042	17	4.090	7,869,019
							<u>8,396,836</u>
							<u>15,986,711</u>

To: Mayor and Council
From: Paul Gipps, CAO
Meeting Date: May 5, 2026
Meeting Type: Regular Council Meeting

Prepared by: Jason Tran, Planner
Department: Planning and Development

Title: Zoning Amendment Bylaw | Z0000275 | 9421 Tyndall Road
Description: Request to rezone to RM2 - Low Density Row Housing to facilitate a multi-unit residential development

RECOMMENDATION

THAT Zoning Amendment (Z0000275) Bylaw 1324, 2026 be read a first, second and third time.

EXECUTIVE SUMMARY

The District has received a Zoning Bylaw Amendment application for 9421 Tyndall Road to rezone the property from RR1 – Rural Residential 1 to RM2 – Low Density Row Housing. The property is within the Urban Containment Boundary and designated Urban Residential in the Official Community Plan (OCP). The amendment would enable the development of multi-family residential units on the 3.4-hectare parcel.

The proposed RM2 zone is consistent with the OCP’s Urban Residential designation and aligns with the District’s Housing Needs Report (2023). Municipal infrastructure services front the property. The applicant received neighbourhood feedback that expressed concerns related to traffic, privacy, environmental impacts, drainage, and pedestrian safety. These matters were reviewed and will be addressed through comments within this zoning report or at the Development Permit stage. The application meets the criteria of *Local Government Act* Section 464(3) and therefore a public hearing is not permitted.

Staff support the applicants request to rezone the property, and recommend that Council consider granting readings to Zoning Amendment Bylaw 1324, 2026 to rezone the property to RM2 – Low Density Row Housing. Should Council support the rezoning, matters such as form and character and servicing details would be addressed at the Development Permit and Building Permit stages.

BACKGROUND

Table 1: Application Information			
Application Type:	Zoning Bylaw Amendment	Application Date:	July 12, 2022
Applicant:	Landon Block	Owner:	Stoney Ridge Projects Ltd
Application Description:	Request to rezone the property from RR1 – Rural Residential 1 to RM2 – Low Density Row Housing to accommodate a multi-unit residential development		

Table 2: Property Information	
General	
Folio/Roll #:	02184.801
Legal Description:	Lot A Sections 9 And 4 Township 20 Osoyoos Division Yale District Plan Epp74821
PID:	030-260-728
Civic Address:	9421 Tyndall Rd

Land Use		
OCP Designation:	Urban Residential	
Zoning Designation:	Current: RR1 – Rural Residential 1 Proposed: RM2 – Low Density Row Housing	
ALR:	No	
Urban Containment Boundary:	Inside	
Parcel Size:	~3.4 ha/8.4 ac	
Development Permit Areas:	Multiple Unit, Wildland Fire and Natural Environment	
Adjacent Land Summary:	Zoning:	Use:
<i>North:</i>	CD3 – Comprehensive Development 3 (Lakestone)	vacant
<i>East:</i>	CD3 – Comprehensive Development 3 (Lakestone)	vacant
<i>South:</i>	CD3 – Comprehensive Development 3 (Lakestone)	Residential
<i>West:</i>	RU1 – Small-Scale Multiple Housing CD3 – Comprehensive Development 3 (Lakestone)	Residential

Table 3: Infrastructure and Development Engineering	
Road Network:	Tyndall Road (Major Connector)
Driveway Access:	Will be required at building permit phase
Water Supply:	Municipal (source: Okanagan Lake/Beaver Lake)
Sewer:	Municipal
Drainage / Stormwater:	Municipal storm conveyance
Comments:	Storm design for this development will need to be aware of potential downstream system constraints and be designed accordingly. A portion of the site will require private water boosters.

ANALYSIS

Site Context

The approximately 3.42 ha (8.45 acres) property is located (Attachment A) on Tyndall Road within the District of Lake Country. The Property is surrounded by natural (undeveloped) and residential properties. The property is on a west facing slope with an elevation change of approximately 35m. Water, sanitary, and storm lines are located along Tyndall Road.

The subject property is suburban in nature and is currently developed with an existing dwelling and accessory buildings. A building permit is in progress to demolish the existing house.

Official Community Plan

The Official Community Plan (OCP) Future Land Use Designation for the subject property is Urban Residential (Attachment B, Map 1) and is located within the Urban Containment Boundary (UCB). Within the UCB, higher-density development is encouraged to utilize existing infrastructure. The Urban Residential designation aims to increase population density, enhance livability, and minimize conflicts between Urban Residential uses and adjacent parcels.

The OCP recommends that Urban Residential areas support a variety of housing types. The proposed Zoning Bylaw amendment aligns with the Urban Residential designation by offering a zone for low density row housing, duplexes and compatible secondary uses on urban services.

In addition to OCP policy, the District's Housing Needs Report (2023) underscored the community need for all forms of multi-unit housing.

This application would be consistent with the objectives of the UCB, Urban Residential designation and the Housing Needs Report (2023).

Zoning Bylaw

The subject property is currently zoned RR1 – Rural Residential 1 (Attachment B, Map 2), which is not aligned with the OCP Future Land Use designation of Urban Residential. The proposed zone, RM2 – Low Density Row Housing, would be consistent with the Urban Residential OCP designation.

The proposed zone, RM2 – Low Density Row Housing, would permit multiple-dwelling housing & two dwelling housing. The buildings and structures permitted within the RM2 zone are duplex housing, row housing, semi-detached housing and accessory buildings and structures.

The Proposal

The proposed development for 9421 Tyndall Road currently envisions 34 residential units in a series of duplexes, three-plexes and four-plexes (Attachment C). The concept plan shows a low-density multi-unit residential layout accessed directly from Tyndall Road, with internal circulation on a private on-site road. The concept plan is subject to review and revisions during the Development Permit application phase.

Staff note that the proposed design demonstrates general compliance with RM2 – Low Density Row Housing zone. A fulsome review of the site layout and building form and character would occur at the development permit application stage, should this rezoning application be supported by Council.

The table below demonstrates the key differences between the existing RR1 zone and the proposed RM2 zone.

Table 4: Regulation Analysis		
Development Regulations	Current	Proposed
OCP Future Land Use	• Urban Residential	• Urban Residential
Zoning	• RR1 – Rural Residential 1 (not aligned with OCP designation)	• RM2 – Low Density Row Housing
Principle Uses	• Single family housing • Group home, minor • Agricultural, extensive	• multiple dwelling housing • two dwelling housing
Site Coverage	• 10%	• 45% – 50%
Floor Area Ratio (FAR)	• n/a	• 0.5 – 0.63 (+0.05 with a housing agreement; +0.08 with screened parking)
Height	• 9.5m or 2 ½ storeys	• 9.5m or 2 ½ storeys
Front Yard	• 6.0m	• 4.5m
Side Yard	• 3.0m	• 4m (1 or 1½ storey) • 4.5m (2 or 2½ storey)
Rear Yard	• 10.0m	• 6m (1 or 1½ storey) • 7.5m (2 or 2½ storey)
Additional Setbacks	• 15-30m for specific farm buildings	• 3.0m between principal buildings

Public Hearing Legislation

Under Section 464(3) of the Local Government Act, local governments must not hold a public hearing for a zoning amendment when the application meets all conditions outlined in that section. This application satisfies those conditions; therefore, a public hearing is not required.

Future Considerations

Should Council rezone the property, several matters would need to be addressed at the time of development:

- Multiple Unit Development Permit Area (DPA) to consider site layout and form and character guidelines
- Natural Environment DPA
 - This DPA requires the natural environment to be considered in accordance with policies and guidelines with the OCP.
 - The applicant has provided an environmental report, and the report outlines the following:

- It is the professional opinion of the Qualified Environmental Professional (QEP) that the remaining ESA3 area should be enhanced to offset the loss of ESA2 habitat.
 - Proposed enhancement and mitigation measures include the installation of bird houses and bat roosting boxes under the QEP supervision, removal of invasive species, and the installation of fencing and signage to clearly delineate the environmentally sensitive area and discourage access by future occupants.
 - Additional professional recommendations are also proposed to protect the natural environment during the DP and construction stage.
- With the implementation of these environmental protection and mitigation measures, the QEP anticipated that the potential environmental impacts associated with the proposed development can be minimized.
- The applicant would update any necessary site layout considerations and provide security bonding at the DP stage to ensure environmental recommendations are met.
- Wildland Fire DPA
 - This DPA requires the wildland fire mitigation measures to be considered in accordance with policies and guidelines with the OCP.
 - The Wildfire Mitigation Report concluded with recommendations for buildings and landscaping due to the risk of fire spreading by sparks from forest interface areas.
 - The applicant would need to provide a landscape plan that meets FireSmart BC recommendations at the time of the DP review.
- Servicing:
 - The District's Engineering staff have confirmed with the District's engineering consultants that preliminary analyses of the existing mobility, sanitary sewer, and water models indicate the proposed use of the site can be serviced. Further detailed design and confirmation will be required through the Works and Services application process, triggered by issuance of a Building Permit.
 - Infrastructure upgrades along Tyndall Road were completed through an earlier development; at the time of Building Permit application, the owner/applicant will be required to pay applicable latecomer fees.
 - As part of the Works and Services application, the Owner's engineer will also be required to demonstrate that post-development stormwater flows will not adversely impact the downstream system.
- Building Permit(s) would be required for all buildings and on-site services.

FINANCIAL IMPLICATIONS

None Budget Previously Approved Other (see below)

COMMUNICATION

This application was referred to internal departments, and comments were provided and shared with the applicant through the Comprehensive Letter.

The Planning Department prepared the appropriate letter/signage and landowner notifications prior to Council consideration.

The Applicant completed the neighbourhood consultation required by the Development Approval Procedures Bylaw, and a summary was submitted to the District which outlined responses including:

1. Concerns regarding potential:
 - environmental impacts,
 - drainage/flooding issues,
 - privacy reduction,
 - light impacts,
 - pedestrian safety, and

-
- parking
2. Oppose high density development in this area as it would increase traffic and reduce property values
 3. Prefer the property stay as RR1 and allow for outdoor storage.

As per the Local Government Act, a public notice was posted to inform the public of this amendment application. This application meets Section 467 of the Local Government Act; therefore, a public hearing is prohibited.

Staff support Zoning Amendment Bylaw 1324, 2026 (Attachment D).

ALTERNATE RECOMMENDATION(S)

1. THAT Zoning Amendment (Z0000275) Bylaw 1324, 2026 not be read a first, second and third time.
AND THAT the file closed.

2. THAT Zoning Amendment (Z0000275) Bylaw 1324, 2026 be deferred pending receipt of additional information as identified by Council.

Respectfully Submitted.

Jason Tran, Planner

Report Approval Details

Document Title:	Z0000275 - 9421 Tyndall Road.docx
Attachments:	<ul style="list-style-type: none"> - Attachment A-Z0000275-Location Maps.pdf - Attachment B-Z0000275-Land Use Maps.pdf - Attachment C-Z0000275-Concept Plan.pdf - Attachment D - Draft Zoning Amendment Bylaw 1324 2026.pdf
Final Approval Date:	Apr 30, 2026

This report and all of its attachments were approved and signed as outlined below:

Carie Liefke, Manager of Current Planning - Apr 24, 2026 - 4:57 PM

Steven Gubbels, Development Engineering Manager - Apr 27, 2026 - 9:42 AM

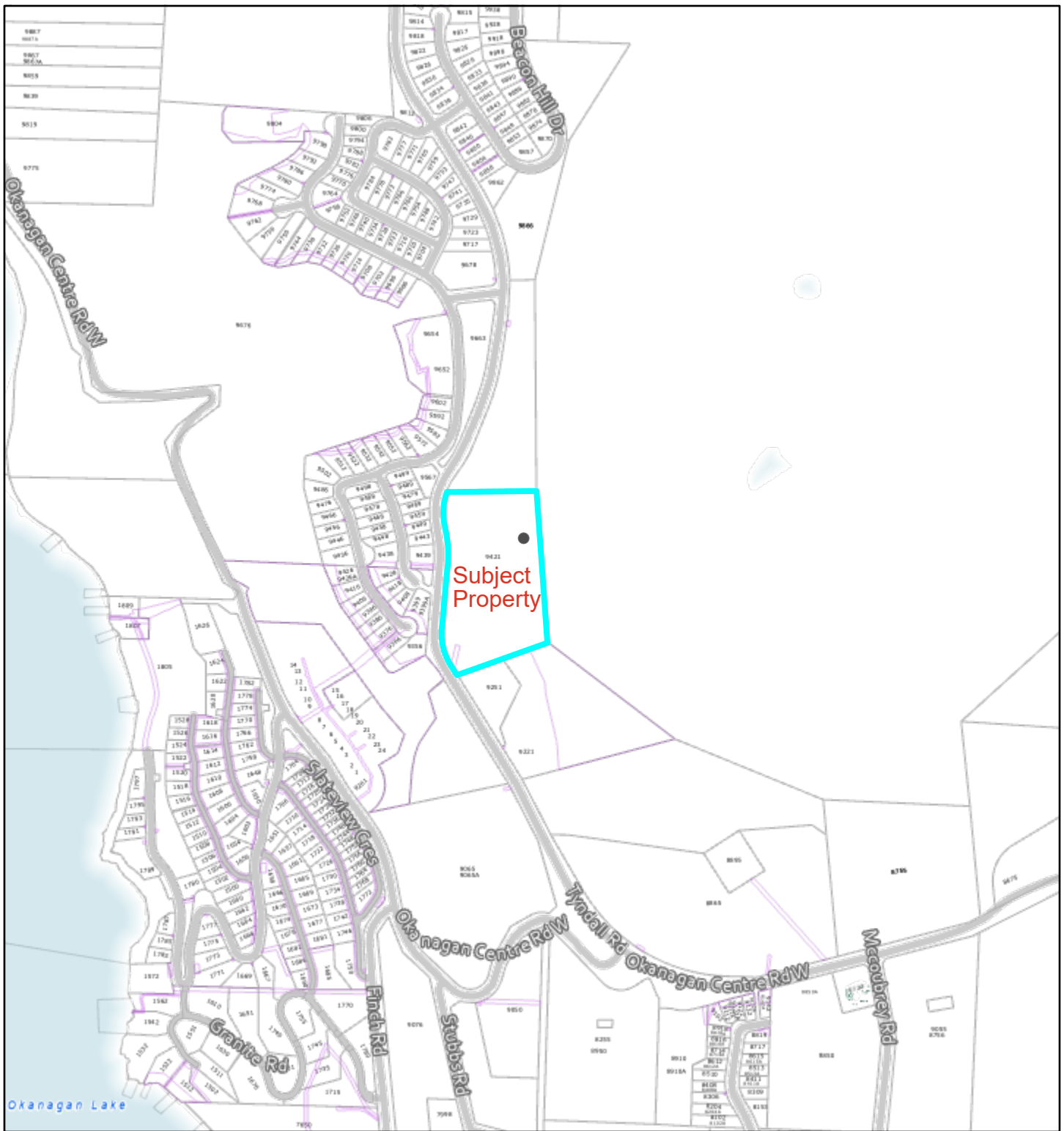
Matthew Salmon, Infrastructure & Development Engineering Director - Apr 27, 2026 - 10:41 AM

Jeremy Frick, Director of Development Approvals - Apr 29, 2026 - 3:26 PM

Reyna Seabrook, Director of Corporate Services - Apr 29, 2026 - 3:42 PM

Paul Gipps, Chief Administrative Officer - Apr 29, 2026 - 3:59 PM

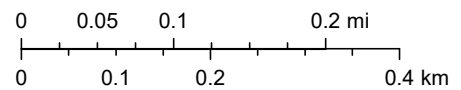
Task assigned to Makayla Ablitt, Manager of Corporate Administration was completed by assistant Shara Glenn, Legislative and FOI Coordinator - Apr 30, 2026 - 10:27 AM



3/12/2026, 4:02:59 PM

1:8,000

- Parcels
- Easements
- Streets
- Wetlands
- Lakes
- Lake Country Boundary








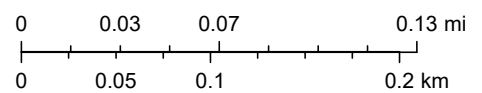
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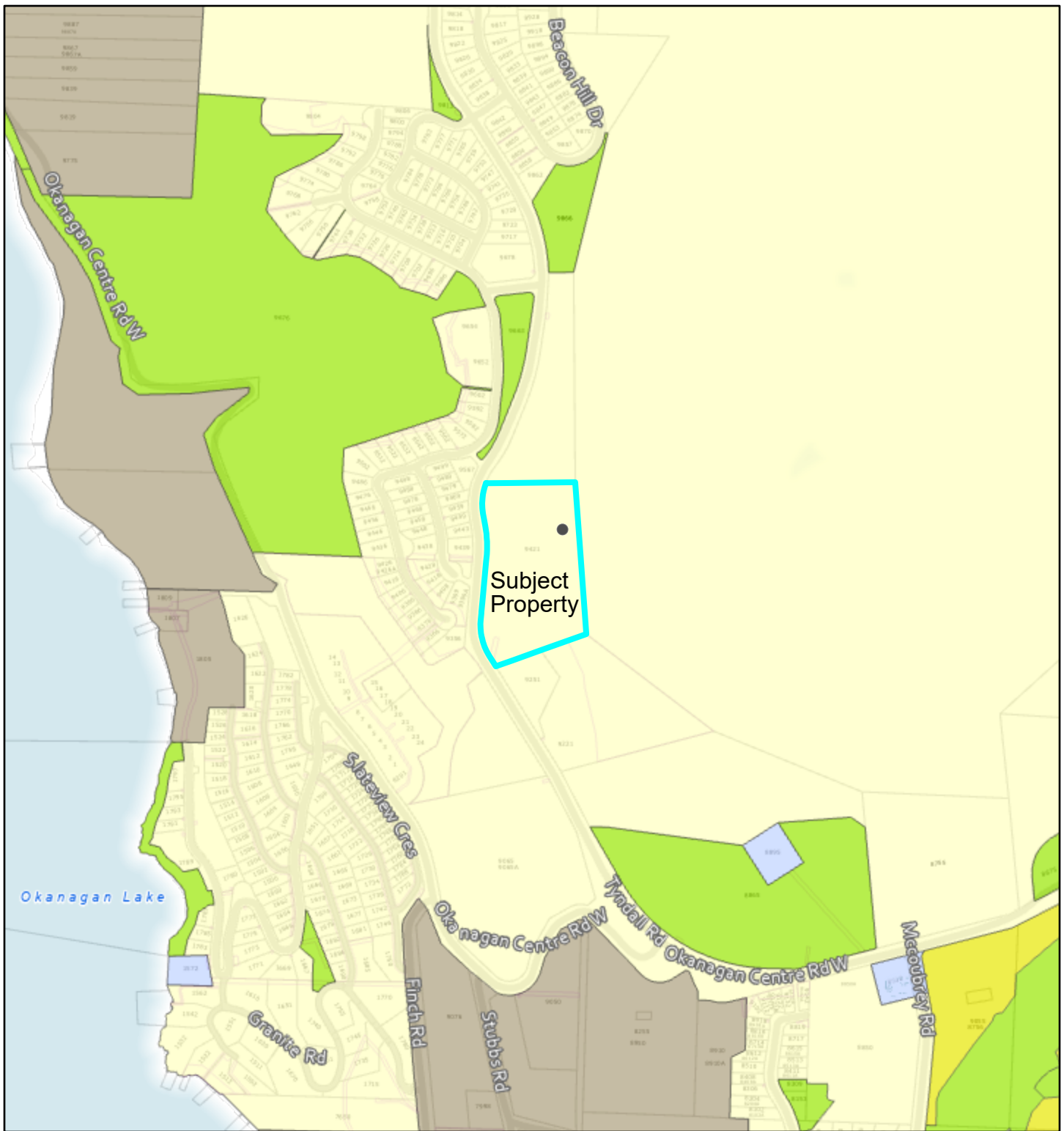
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-  Parcels (On Ortho)
-  Parcels
-  Easements

Streets

-  Street
-  Lakes
-  Lake Country Boundary

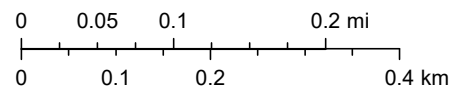


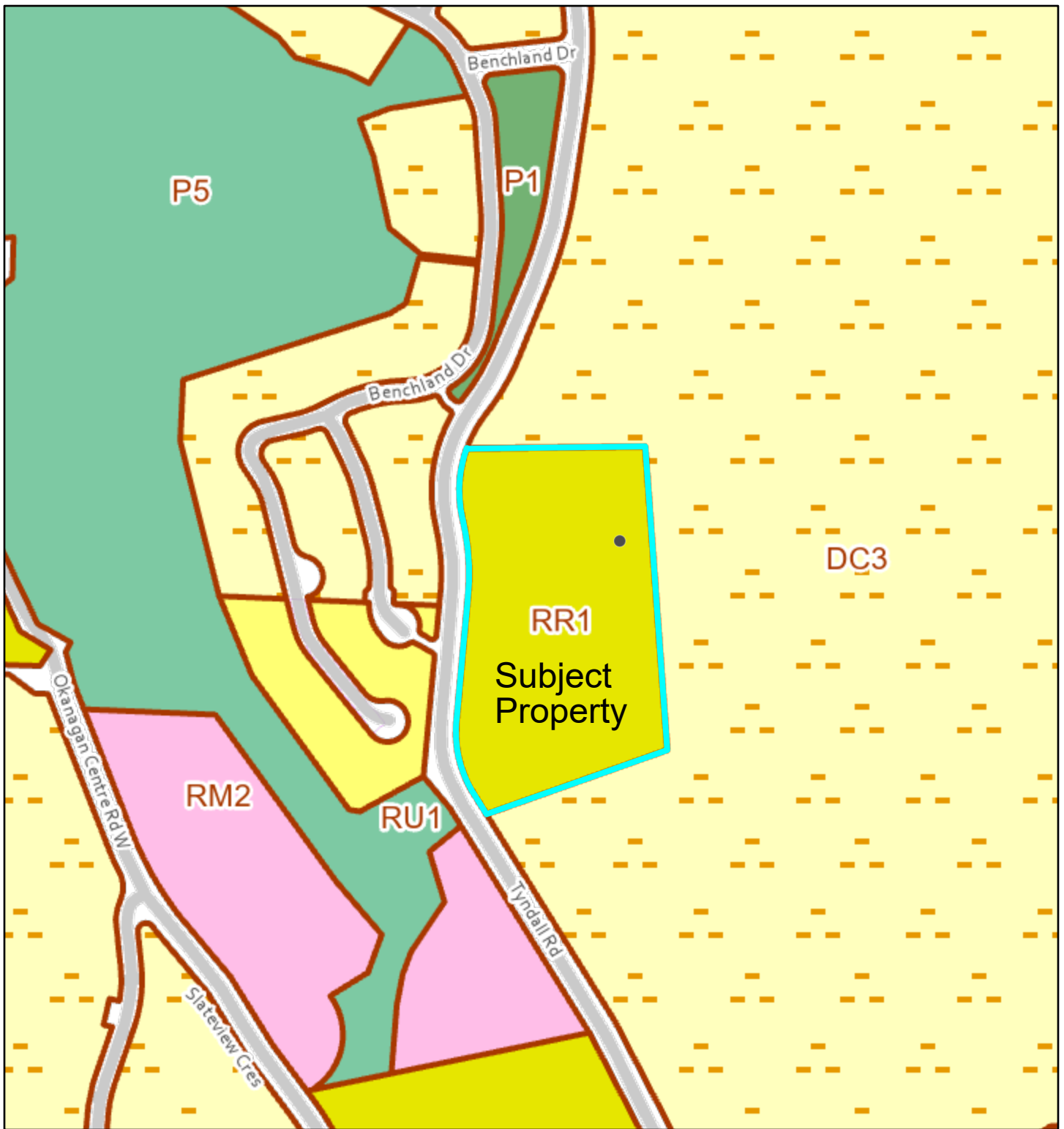


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- | | |
|---------------------------------|-----------|
| OCP Future Land Use Designation | Parcels |
| High Density Residential | Easements |
| Institutional | Streets |
| Parkland and Conservation | Street |
| Rural Residential | Wetlands |
| Urban Residential | Lakes |

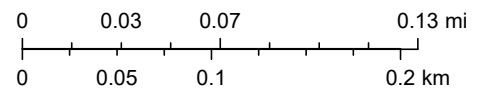




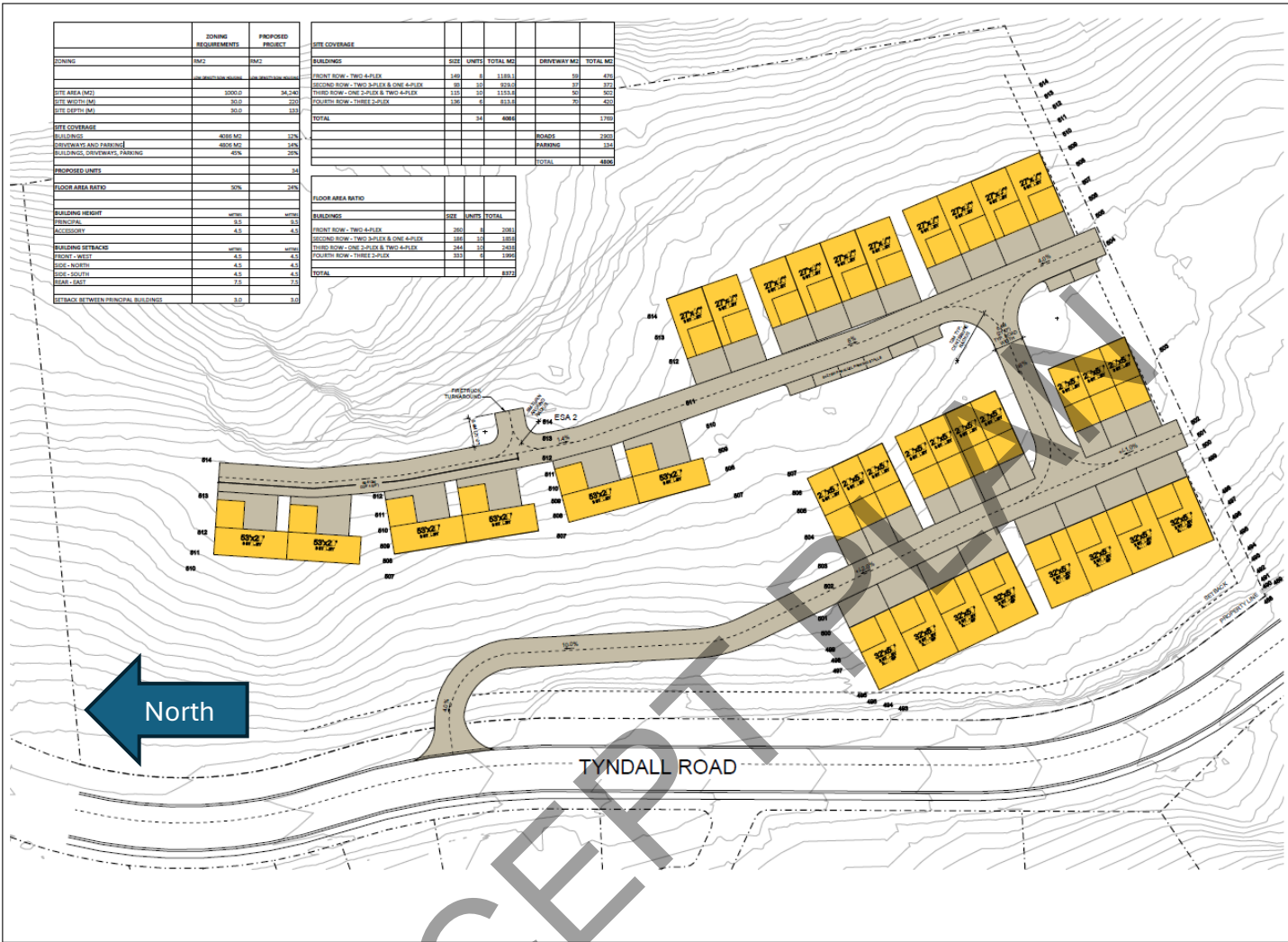
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- Zoning
- RM2
- Easments
- Zoning - shaded
- RR1
- Streets
- DC1 to DC12
- RU1
- Street
- P1
- P5
- Lakes
- P4
- Parcels
- Lake Country Boundary



Attachment C: Concept Plan



Site Photos



DISTRICT OF LAKE COUNTRY

BYLAW 1324, 2026

A BYLAW TO AMEND ZONING BYLAW 561, 2007

The Council of the District of Lake Country, in open meeting assembled, enacts as follows:

1. District of Lake Country Zoning Bylaw 561, 2007 is hereby amended by changing the zoning classification of:

Lot A Sections 9 And 4 Township 20 Osoyoos Division Yale District Plan Epp74821 (PID: 030-260-728)

From: RR1 – Rural Residential 1
 To: RM2 – Low Density Row Housing

As shown on Schedule A, attached to and forming part of this bylaw.

2. This bylaw may be cited as “Zoning Amendment (Z0000275) Bylaw 1324, 2026”.

PUBLIC NOTICE POSTED on the 16th day of April, 2026 that the Public Hearing was prohibited pursuant to Section 467 of the *Local Government Act*.

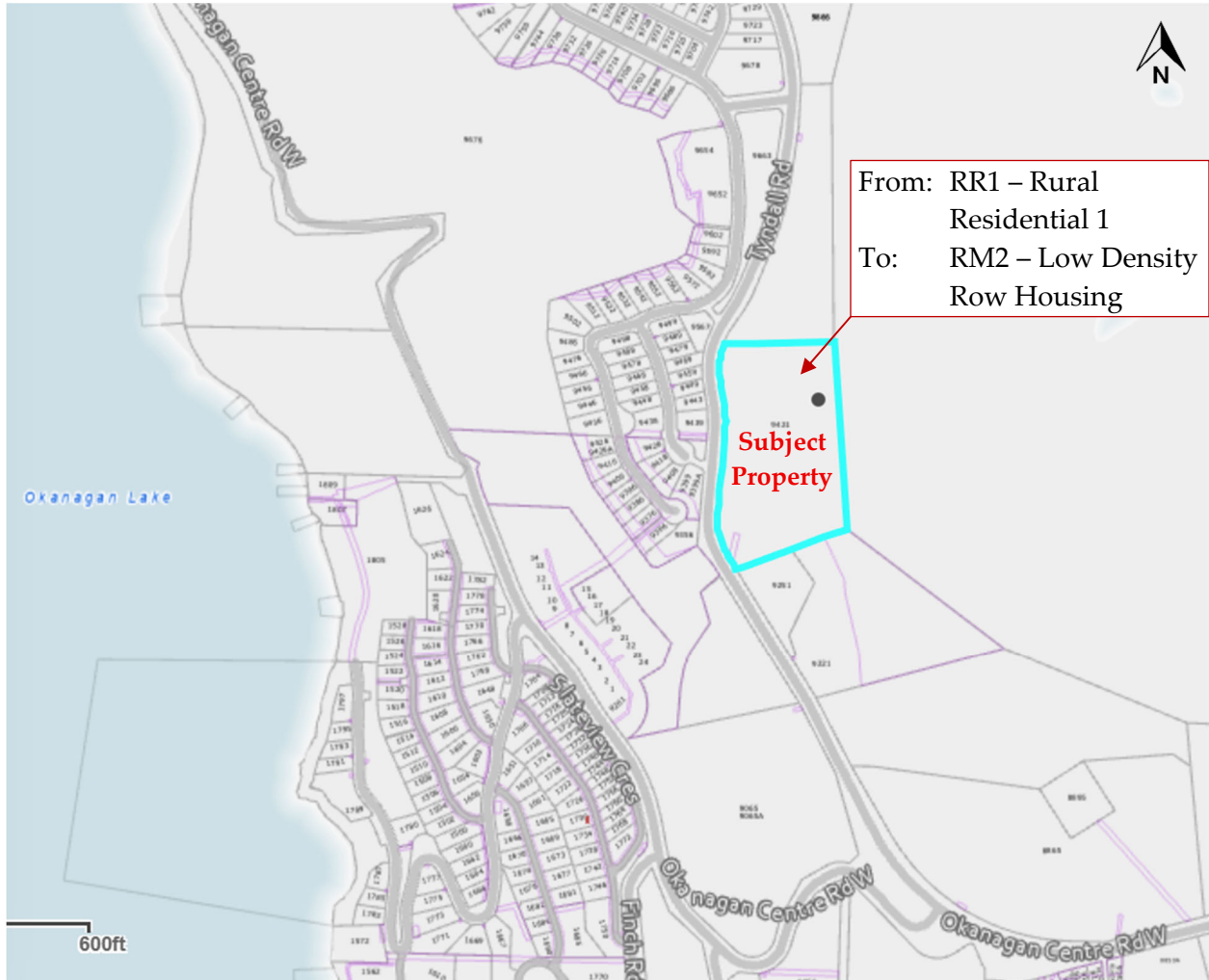
READ A FIRST TIME this ____ day of _____, 2026.
 READ A SECOND TIME this ____ day of _____, 2026.
 READ A THIRD TIME this ____ day of _____, 2026.

ADOPTED this ____ day of _____, 2026.

Mayor

Corporate Officer

BYLAW 1276, 2025 – SCHEDULE A



To: Mayor and Council
From: Paul Gipps, CAO

Meeting Date: May 5, 2026
Meeting Type: Regular Council Meeting

Prepared by: Jason Tran, Planner
Carie Liefke, Manager of Current Planning

Department: Planning and Development

Title: Preliminary ALR Exclusion Application | ALR00201 | 11190 Deldor Rd
Description: Consideration of an Agricultural Land Reserve (ALR) Exclusion Application at 11190 Deldor Road

RECOMMENDATION

See Options for Council Consideration.

EXECUTIVE SUMMARY

The applicant is requesting Council's consideration of an exclusion of land from the Agricultural Land Reserve (ALR) for the property at 11190 Deldor Road for future residential development and park purposes.

Exclusion applications can only be submitted by government agencies or public bodies; private landowners may not request an ALR exclusion. Therefore, this report is to outline base information so that Council may decide if they would like to a) initiate a District exclusion application, b) request further information from the applicant, or c) not support the exclusion request.

Initiating a District ALR exclusion application would require the District to advertise the exclusion, hold a Public Hearing and pass a resolution regarding the exclusion after the Public Hearing. The ALR exclusion application would only then be submitted to the Agricultural Land Commission (ALC) for review.

Requesting additional information from the applicant would allow information on soils, geotechnical data, etc. to be provided prior to Council deciding if they wanted to initiate an exclusion application.

And finally, not supporting the exclusion request would result in this file being closed without further consideration by Council or the ALC.

BACKGROUND

Application Information			
Application Type	ALR Exclusion Application	Application Date:	Jan 15, 2026
Applicant:	McNeil, Tobi-Anne	Owner:	Vanderwerf Farms Ltd
Application Description	To request Council consideration of an Agricultural Land Reserve Exclusion		

Property Information: General	
Folio/Roll #:	11513.001
Legal Description:	Lot 5 District Lot 169 ODYDPlan 216 Except Plans H936, 20368 And 40043
PID:	011-816-996
Civic Address:	11190 Deldor Rd
Property Information: Land Use	
OCP Designation:	Agricultural
Zoning Designation:	A1 – Agriculture 1

ALR:	Yes	
Parcel Size:	~ 3.72 ha/ 9.212 ac	
Urban Containment Boundary:	Outside the Urban Containment Boundary (UCB)	
Development Permit Areas:	Multiple Unit, Commercial, Industrial, Drainage Hazard, Natural Environment	
Adjacent Land Summary:	Zoning:	Use:
<i>North:</i>	A1 – Agriculture 1	Agriculture (ALR)
<i>East:</i>	RU1 - Small-Scale Multiple Housing	Residential
<i>South:</i>	A1 – Agriculture 1	Agriculture (ALR)
<i>West:</i>	RU1 - Small-Scale Multiple Housing	Highway 97 and Residential

Property Information: Infrastructure and Development Engineering	
Road Network	Deldor Road (Residential Street)
Driveway Access	Required at subsequent application phase
Water Supply:	On-site source (current); if approved, municipal connection would be required
Sewer:	Municipal
Drainage / Stormwater	Ditch conveyance
Comments:	N/A

APPLICATION OVERVIEW

The subject property is located between Deldor Road and Highway 97 (Attachment A – Map 1 & 2). The property is approximately 3.72 hectares (9.21 acres) in size and is bisected by Winfield Creek. The property is within the Agricultural Land Reserve (ALR), with other ALR properties located to the north and south, residential to the east and Highway 97 to the west (Attachment A – Map 3). Currently, the property is developed with a single-family dwelling and accessory buildings; there is an on-site water source and municipal sewer is available within the Deldor Road right of way.

To facilitate a residential development of approximately 70 ground-oriented units, this application requests:

1. That Council consider initiating an ALC exclusion application for the subject property,
2. That the Official Community Plan be amended to redesignate the subject property
 - from Agricultural
 - to Urban Residential, and Parkland and Conservation.

The applicant, on behalf of the owner, has submitted rationale (Attachment B) for this project as summarized below:

- a) The property is flat, serviceable, and located in proximity to existing schools, transit, and recreation amenities,
- b) lands are within an isolated ALR pocket in a rapidly growing neighbourhood, as such the lands are more aligned with urban neighbourhood functions than with long-term agricultural production,
- c) proposed development could provide 70+ ground-oriented units, thereby helping to meet the current housing demand. While the Housing Needs Assessment indicates the District has a 20-year gross land supply, there remains a geographic and product-type gap in the Woodsdale neighbourhood for attainable, ground-oriented family housing near schools and amenities.
- d) Agricultural considerations addressed:
 - high water table, poor soils and frequent saturation limit agricultural productivity
 - proximity to a sensitive creek corridor complicates typical agricultural operations and compliance
 - property is small and within an isolated urban pocket where edge conflicts are chronic and intensifying
- e) Environmental and creek protection, along with a community-scale greenway adjacent to Winfield Creek:
 - Riparian protection meeting or exceeding provincial requirements
 - Habitat restoration (native planting, invasive species removal, etc.) and bank stabilization
 - A public greenway (3 m hard-surface multi-use path) located outside the riparian setback, with lighting designed to reduce spill and wildlife disturbance.

- Stormwater best practices: On-site detention, water-quality treatment, bioswales/rain gardens, and no net increase in peak flows to the creek, would help provide flood resiliency
 - Environmental Assessment report outlined that the riparian area for Winfield Creek provides wildlife connectivity to the George Mitchell Wildlife Preserve and Wood Lake. The streamside protection and enhancement area (SPEA) was determined to be 10m, and the subject property is comprised of approximately 31% High Sensitive (ESA1) area and 69% Not Sensitive (ESA4) areas. The report provided two recommendations:
 - i. Design all development features outside of the ESA1 and outside of the 10m SPEA.
 - ii. Retain a qualified environmental professional (QEP) to develop an environmental management plan at the time of a development site plan design to identify any risks to the environment.
- f) Project is within the public interest:
- resolves farm–urban conflicts (noise, odour, hours, spray, trespass, safety)
 - delivers affordable/attainable homes near transit and schools,
 - funds creek restoration and greenway connectivity.
- g) Other considerations:
- Potential for a housing agreement to provide at least 20% below-market housing (rental or ownership), with minimum of 60% of units to have 3 bedrooms or adaptable formats
 - Site layout and units to have universal design and be accessible
 - Mobility demand management (e-bike charging, secure bike rooms, etc.)
- h) Anticipated Technical Studies to be completed at future stages
- Agricultural Capability & Edge Planning Report (including soils/water table and conflict mitigation)
 - Geotechnical & Hydrogeology Report (drainage; high water table; flood hazard)
 - Traffic Impact Assessment & Active Transportation Plan (greenway design parameters & crossings)
 - Servicing & Stormwater Management Plan (low impact development features; no-net-increase flows)
 - Archaeological/Cultural Overview (as required)
 - Housing & Affordability Strategy (unit mix, below-market program and partnerships)

ANALYSIS

Agricultural Land Commission Act

In accordance with the provincial *Agricultural Land Commission Act*, an ALR Exclusion Application may only be submitted by the Province, a first nation government or a local government, or a prescribed public body; a property owner cannot apply to the Agricultural Land Commission (ALC) for an ALR exclusion. As such, the proponent of this application has requested that Council consider submitting an ALR Exclusion application to ALC for the subject property.

Should Council choose to initiate the requested ALR exclusion application, then the next steps, based on the ALC Exclusion Application Guide (Attachment C), would be:

STEP 1: Fill out the ALC Application on the ALC portal

STEP 2: Gives Notice of the Application (i.e. Sign on property, Notice of Public Hearing, Notice of Application)

STEP 3: Hold a Public Hearing in accordance with *Local Government Act s.465*

STEP 4: Pass a Resolution on the Application (i.e. to forward or not forward application to ALC)

STEP 5: Submit the Application to the ALC

STEP 6: Pay the ALC Application Fee (\$750)

STEP 7: ALC Holds the Exclusion Meeting

STEP 8: ALC Makes a Decision on the Application

At this stage of review, Council does not need to decide if they support the exclusion request; if Council chooses to initiate the exclusion application the decision on support (or not) should occur after the required Public Hearing.

Further, should Council initiate this application, it is recommended that Council require the owner of the subject property to be responsible for all monetary costs associated with the agricultural exclusion application; this would include costs associated with completing technical reports, drawings, application fees, public notifications, etc.

Official Community Plan (OCP)

The Official Community Plan (2018-2038) identifies the property's Future Land Use as Agricultural and locates the land outside the Urban Containment Boundary (Attachment D). In addition, the Future Trails Map identifies a potential recreational route within the subject property, generally aligned with the Winfield Creek corridor.

Within the OCP, there are several policies that would be applicable to this application, including policies that:

- a) respect the mandate and the legislation of the ALC. This includes discouraging further land exclusions and subdivisions of land located within the ALR.
- b) focus future development, land use changes and support multiple-unit housing within the UCB.
- c) discourage development outside the UCB and discourage the expansion of the UCB.
- d) assist in protecting and preserving the rural character of Lake Country, which exists outside the UCB.
- e) protect farmland as Lake Country is committed to protecting farmland in the community and preventing urban sprawl by promoting and supporting diversity within the agricultural industry, ensuring that all land within the Agricultural Land Reserve is used to its highest and best potential.

If this application were to move forward, it would result in additional ALR lands to the north & south being fragmented. While not supported by the current OCP policies, if Council decides to initiate an exclusion application for this property, staff would recommend that the ALR properties to the immediate north and south also be included with the exclusion application.

While existing language within the OCP would not support this application, the applicant has requested that these policies be reconsidered for the subject property based on the specifics of the site (i.e. location, soil capacity, environment, etc.). Council has the authority to consider revisions to the OCP in light of the factors presented.

Zoning Bylaw #561, 2007

The property is zoned A1 – Agriculture 1 (Attachment D), which is in compliance with the future land use of the OCP.

The applicant has not yet applied for a rezoning application. Should the exclusion ultimately be approved by the ALC, the applicant would then be in a position to apply to rezone the land for residential purposes. Any development applied for would be required to meet all applicable District bylaws, including but not limited to the Subdivision and Development Servicing Bylaw and Building Bylaw.

Farm Classification and Soil Considerations

BC assessment has classified the property as 'residential'. The property is not currently being farmed and therefore has not been classified as 'farm'.

The BC soil classification map, from the BC GIS system, was referenced. The majority of the parcel was not classified, however the west side of the subject property was identified as Class 6 (Attachment E). Class 6 Soils are capable only of producing perennial forage crops, and improvement practices are not feasible.

At this time an agrologist report has not been submitted by the applicant. It is recommended that an agrologist report be provided by the applicant prior to a public hearing being held for this matter. An agrologist report should provide information on both the soil capability and limitations, water sources, drainage considerations and the implications for agricultural use, comments on long-term agricultural viability of the site, etc.

Slopes and Hazards

The subject property is identified as being within a drainage-hazard development permit area along Winfield Creek, which may prohibit or impede agricultural use (or other uses) within that area. A geotechnical and hydro-geological report would provide beneficial information as to whether the land is suitable for the intended residential uses.

Public Interest

Staff recommend that Council consider whether there is a strategic public interest for requesting these lands to be excluded from the ALR. The following examples are generally considered when determining if a proposal is within the public interest:

- Excluding land for projects that serve the greater community, i.e. building schools, hospitals or emergency service stations.
- Land required for public utilities, power, major sewer, water pipelines, or drainage improvements.
- Removing land to construct major public roads, highways, or transit infrastructure.
- Reclassifying land to establish public parks, playgrounds, or sports fields.
- Designating land as protected, such as wildlife management areas or ecological reserves.
- Projects that address specific demographic needs, such as a proposed seniors' housing complex in a designated area.
- Projects that address critical housing shortages for affordable housing, provided the land is not prime agricultural soil.
- Other purposes as determined by Council.

FINANCIAL IMPLICATIONS

None Budget Previously Approved Other (see below)

COMMUNICATION

- This application was referred to internal departments for comment.

OPTIONS FOR COUNCIL CONSIDERATION

Option 1: Further Information Required

THAT agricultural exclusion application, file ALR00201, for the property at 11190 Deldor Road, legally described as Lot 5 DL 169 ODYD Plan 216 Except Plans H936, 20368 and 40043, for the exclusion of ~3.7 hectares (9.2 acres) of land from the Agricultural Land Reserve, be referred back to staff for a comprehensive review and analysis based on additional information as identified by Council;

AND THAT the owner of Lot 5 DL 169 ODYD Plan 216 Except Plans H936, 20368 and 40043 (11190 Deldor Road) shall be responsible for all monetary costs associated with the agricultural exclusion application (file ALR00201).

Option 2: Initiate Exclusion Application

THAT an Agricultural Land Reserve Exclusion Application, for the property located at 11190 Deldor Road, legally described as Lot 5 DL 169 ODYD Plan 216 Except Plans H936, 20368 and 40043, for the exclusion of ~3.7 hectares (9.2 acres) of land to facilitate residential development, be initiated by the District of Lake Country;

AND THAT the owner of Lot 5 DL 169 ODYD Plan 216 Except Plans H936, 20368 and 40043 (11190 Deldor Road) shall be responsible for all monetary costs associated with the agricultural exclusion application (file ALR00201).

Option 3: Not Support Application

THAT an Agricultural Land Reserve Exclusion Application, for the property located at 11190 Deldor Road, legally described as Lot 5 DL 169 ODYD Plan 216 Except Plans H936, 20368 and 40043, not be initiated by the District of Lake Country;

AND THAT agricultural exclusion application, file ALR00201, be closed.

Respectfully Submitted,

Jason Tran, Planner

Carie Liefke, Manager of Current Planning

Report Approval Details

Document Title:	ALR00201 - 11190 DELDOR RD - Preliminary ALR Exclusion Application .docx
Attachments:	<ul style="list-style-type: none"> - Attachment A - Location, Orthophoto and ALR Map.pdf - Attachment B - Rationale for ALR Exemption.pdf - Attachment C - ALC Exclusion Guide.pdf - Attachment D - Land Use Maps.pdf - Attachment E - BC Soil Class Map.pdf
Final Approval Date:	Apr 30, 2026

This report and all of its attachments were approved and signed as outlined below:

Carie Liefke, Manager of Current Planning - Apr 28, 2026 - 3:48 PM

Steven Gubbels, Development Engineering Manager - Apr 29, 2026 - 8:57 AM

Matthew Salmon, Infrastructure & Development Engineering Director - Apr 29, 2026 - 9:24 AM

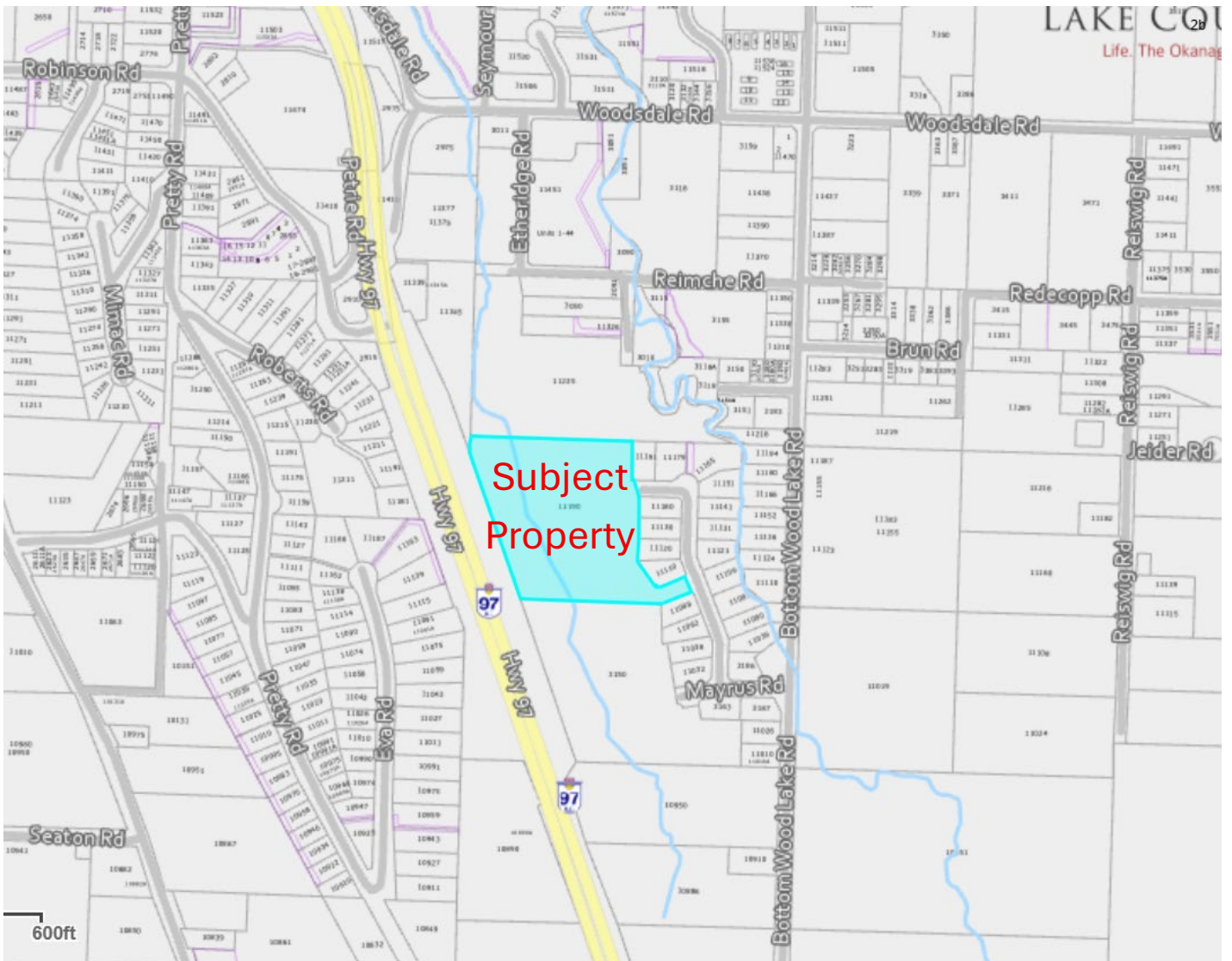
Jeremy Frick, Director of Development Approvals - Apr 29, 2026 - 4:30 PM

Reyna Seabrook, Director of Corporate Services - Apr 29, 2026 - 4:34 PM

Paul Gipps, Chief Administrative Officer - Apr 30, 2026 - 6:22 AM

Task assigned to Makayla Ablitt, Manager of Corporate Administration was completed by assistant Shara Glenn, Legislative and FOI Coordinator - Apr 30, 2026 - 9:19 AM

Map 1: Location



Rationale

OCP & ALR Exclusion — 11190 Deldor Road (Woodsdale Neighborhood)

December 8, 2025

Applicants: Vanderwerf Farms Ltd.

Properties: 11190 Deldor Road, Lake Country, BC

Request:

- Amend the District of Lake Country (DLC) Official Community Plan (OCP) to designate 11190 Deldor Road for residential (ground-oriented and low-rise multi-family) and greenway uses as part of an expanded Woodsdale Neighbourhood Plan area; and
- Place a Formal OCP Review Referral to seek approval from the Agricultural Land Commission (ALC) for Exclusion from the Agricultural Land Reserve (ALR) for Council consideration, with supporting rationale and a net benefit to agriculture package.

1) Executive Summary

Vanderwerf Farms Deldor lands are in an isolated ALR pocket in the heart of the rapidly growing Woodsdale neighbourhood. The property is flat, serviceable, and central, immediately adjacent to existing and approved multi-family neighbourhoods, schools, transit, and recreation amenities. Middle Vernon Creek forms the western edge and offers a corridor for a 3 m public greenway set outside the 10 m SPEA setback.

Converting the subject lands to residential/greenway use and removing them from the ALR will:

- Deliver attainable, family-friendly housing (duplexes, townhomes, and small apartment buildings) with 70+ ground-oriented units that meet current DLC housing demand.
- Create a community-scale creek greenway with habitat restoration, riparian buffers, flood resilience measures, and an all-ages-and-abilities (AAA) pathway eventually connecting the George Mitchell Wildlife Preserve to Woodsdale Road (keeping pedestrian traffic away from Woodsdale Road).

Potential Pathway Connecting George Mitchell Wildlife Preserve to Woodsdale Road



A preliminary test-fit shows the site can support **70–75 duplex/townhome units** (or equivalent multi-family mix) alongside public open space and a greenway. Servicing can extend logically from surrounding streets, minimizing off-site costs and ensuring efficient use of existing infrastructure.

2) Site & Surrounding Context

- Location: West of Bottom Wood Lake Road, bounded on the west by Middle Vernon Creek, within the Woodsdale neighbourhood.
- Terrain: Flat, with a high-water table and poor soils for commercial agriculture.
- Edges & adjacencies: Rapidly growing multi-family residential to the east/south; Highway 97 and the creek corridor to the west; schools, parks, transit, and shops nearby.
- Status: Within the ALR but largely functionally separated from larger, contiguous agricultural blocks; effectively an infill pocket in an urban context.

Implication: The subject lands are more aligned with urban neighbourhood functions than with long-term agricultural production.

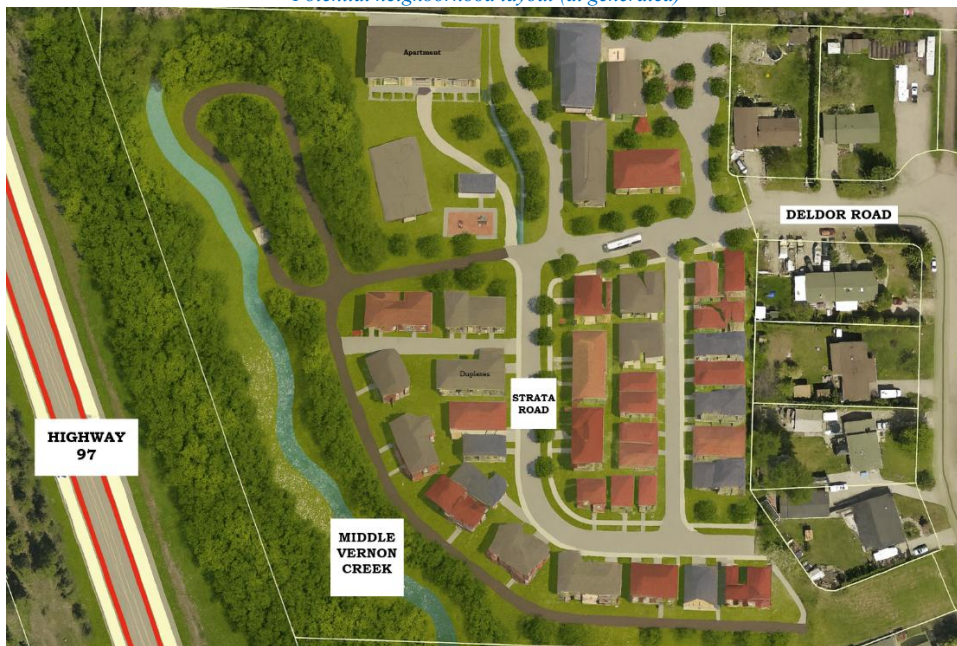
3) Policy Context & Alignment - OCP Renewal (target adoption 2026)

- DLC is updating its OCP and Woodsdale planning. Staff feedback indicates that **now** is the right time to evaluate the Deldor lands for future land use change.

Housing Needs Assessment (HNA)

- While the HNA indicates DLC has a 20-year gross land supply, there remains a geographic and product-type gap in central Woodsdale for attainable, ground-oriented family housing near schools and amenities. Delivering supply where households want and can use it without long commutes addresses attainability, transportation emissions, and infrastructure efficiency—not merely adding total units at the districts scale.

Potential neighborhood layout (ai generated)



ALC Considerations (public interest & agricultural capability)

This proposal responds directly to typical ALC considerations:

- **Capability & constraints:** High water table and poor soils; frequent saturation; small, isolated urban pocket; edge conflicts are chronic and intensifying.
- **Public interest:** Resolves farm–urban conflicts, delivers affordable/attainable homes near transit/schools, funds creek restoration and greenway connectivity.

4) Housing & Land Use

1. Attainable family formats: The site can introduce 3-bedroom duplexes, townhomes, and small apartments that are scarce and price-pressured in Lake Country.
2. Best place for density: Flat topography and proximity to services markedly reduce per-unit costs and construction risk compared to the many hillside sites in Lake Country.
3. Complete community outcomes: Walkable access to schools, parks, Okanagan Rail Trail/Wood Lake, and local employment. The greenway will provide a traffic-free east–west connection parallel to Highway 97.
4. Compatibility with surroundings: Adjacent multi-family approvals provide clear precedent and infrastructure readiness. The subject lands are a logical extension.

5) Constraints for Agriculture

- Isolated ALR pocket surrounded by urban uses; ongoing and escalating land-use conflicts (noise, odour, hours, spray, trespass, safety) are expected as Woodsdale builds out.
- Poor soils / high water table reduce productivity and increase costs; proximity to a sensitive creek corridor complicates typical agricultural operations and compliance.
- Rising land values from adjacent residential development further erode agricultural viability.
- **Edge planning & covenanting:** Register a Right-to-Farm disclosure on the subject development and implement enhanced edge buffers (setbacks, berms, tree belts, fencing) on any remaining agriculture-residential interfaces.
- **Education & good-neighbour program:** Signage and homeowner education regarding standard farm practices; clear complaint management protocols to minimize nuisance escalation.

6) Environmental & Creek Protection

Middle Vernon Creek forms the western edge. The proposal will improve environmental outcomes compared to status quo agriculture through:

- Riparian protection meeting or exceeding provincial requirements - SPEA as determined by Okanagan Environmental (see attached report dated November 26, 2025).
- Habitat restoration (native planting, invasive species removal, large woody material where appropriate) and bank stabilization.
- A public greenway (3 m hard-surface multi-use path) located outside the riparian setback, with lighting designed to reduce spill and wildlife disturbance.
- Stormwater best practices: On-site detention, water-quality treatment, LID features (bioswales/rain gardens), and no net increase in peak flows to the creek.

Outcome: A continuous nature-forward creek corridor that is monitored and maintained through development approvals and strata/park stewardship—outcomes that are more difficult to ensure under typical agricultural operations.

7) Transportation, Servicing & Infrastructure Efficiency

- Road & active transportation: Local street extensions will create a fine-grained block pattern; the greenway offers a safe, off-street link between the George Mitchell Wildlife Preserve and Woodsdale Road.
- Transit proximity: Short walks to existing routes and on Bottom Wood Lake Road and Woodsdale Road.
- Servicing: Gravity sewer and shallow utilities are feasible due to flat topography and proximity to existing mains; off-site upgrades are expected to be limited and cost-efficient relative to hillside green fields.
- Construction phasing: 2–3 phases are anticipated, aligning infrastructure delivery with unit absorption and greenway build-out.

8) Community Benefits & Amenity Commitments (for Council Consideration)

1. Creek Greenway Dedication & Construction: Secure a public access corridor with a 3 m multi-use path; deliver habitat restoration; install seating, overlooks, and interpretive signage.
2. Affordable/Attainable Housing: At least 20% below-market rental or entry-level ownership through a housing agreement (details to be refined with DLC).
3. Family-sized Homes: Minimum 60% of units to be 3-bedroom or adaptable family formats.
4. Universal Design & Accessibility: Curb-free routes, accessible units, and age-friendly features.
5. Mobility Demand Management: Unbundled parking, secure bike rooms, e-bike charging, and transit pass incentives.
6. Public Art & Placemaking: Trailheads, wayfinding, and small gathering spaces near the creek crossings.

9) Preliminary Land Use Program (Conceptual)

- Residential: ~70–75 duplex/townhome units, plus potential for limited low-rise apartment buildings in future phases; heights predominantly 2–3 storeys; built-form edges stepping down to the creek greenway with enhanced landscape buffers.
- Open Space & Greenway: Creek setback per Okanagan Environmental (see attached report dated November 26, 2025.; additional public greenway corridor; pocket parks and a small neighbourhood park area.
- Parking: On-site, with visitor parking distributed; priority for bicycle parking and micro-mobility.

(A refined test-fit, lot layout, and sections will be provided at rezoning stage.)

10) Addressing DLC Staff Feedback (2025)

1. ALC Endorsement & DLC Priorities: We understand DLC has limited “cards to play.” Our net benefit to agriculture package and urban-edge conflict resolution creates a strong, distinct case that complements (not competes with) fire-safety and public-access priorities at McCarthy Road and DLC lands.
2. OCP Timing (2026): We are filing now, at staff’s recommended time, to align with OCP work and Woodsdale updates.
3. ALC Engagement: We seek early ALC input via DLC, and we will engage the farming community to co-design edge treatments.
4. Council Support Options: We welcome either full endorsement or forwarding with rationale. Our package is crafted to be supportable on public-interest grounds regardless of the district’s finite endorsement capacity.

5. Isolation & Conflicts: The site's isolation within a growing multi-family urban area means conflicts will intensify if agricultural use continues. Our proposal converts a chronic conflict zone into a complete community asset.
6. Soils/Water Table & Creek: Poor soils/high water table, plus adjacency to a sensitive creek, limit agricultural viability and pose environmental risk under farm use. The proposed riparian restoration and stewardship program provides better long-term protection.
7. Schools/Transit/Services: The location is ideal for family housing and supports DLC objectives for walkability, GHG reduction, and infrastructure efficiency.

11) Anticipated Technical Studies (to accompany Rezoning)

- Qualified Environmental Professional (QEP) Riparian Assessment (SPEA delineation; restoration plan; invasive removal) -COMPLETED: Okanagan Environmental (see attached report dated November 26, 2025)
- Agricultural Capability & Edge Planning Report (including soils/water table and conflict mitigation)
- Geotechnical & Hydrogeology Report (drainage; high water table; flood hazard)
- Traffic Impact Assessment & Active Transportation Plan (greenway design parameters and crossings)
- Servicing & Stormwater Management Plan (LID features; no-net-increase flows)
- Archaeological/Cultural Overview (as required)
- Housing & Affordability Strategy (unit mix, below-market program and partnerships)

12) Requested Council Actions

1. Receive this rationale and direct staff to place a Formal OCP Review Referral with support in principle to seek approval from the (ALC) for Exclusion from the ALR.
2. Receive this rationale and direct staff to process an OCP amendment to redesignate the subject lands to Residential and Greenway/Open Space within the Woodsdale Neighbourhood Plan area.

13) ALC Bylaw Review Guide below. Referrals requesting endorsements.

4.2 Requesting ALC Endorsement for Bylaws that are Inconsistent with the ALCA

Approximate timeline: a minimum of 90 days.

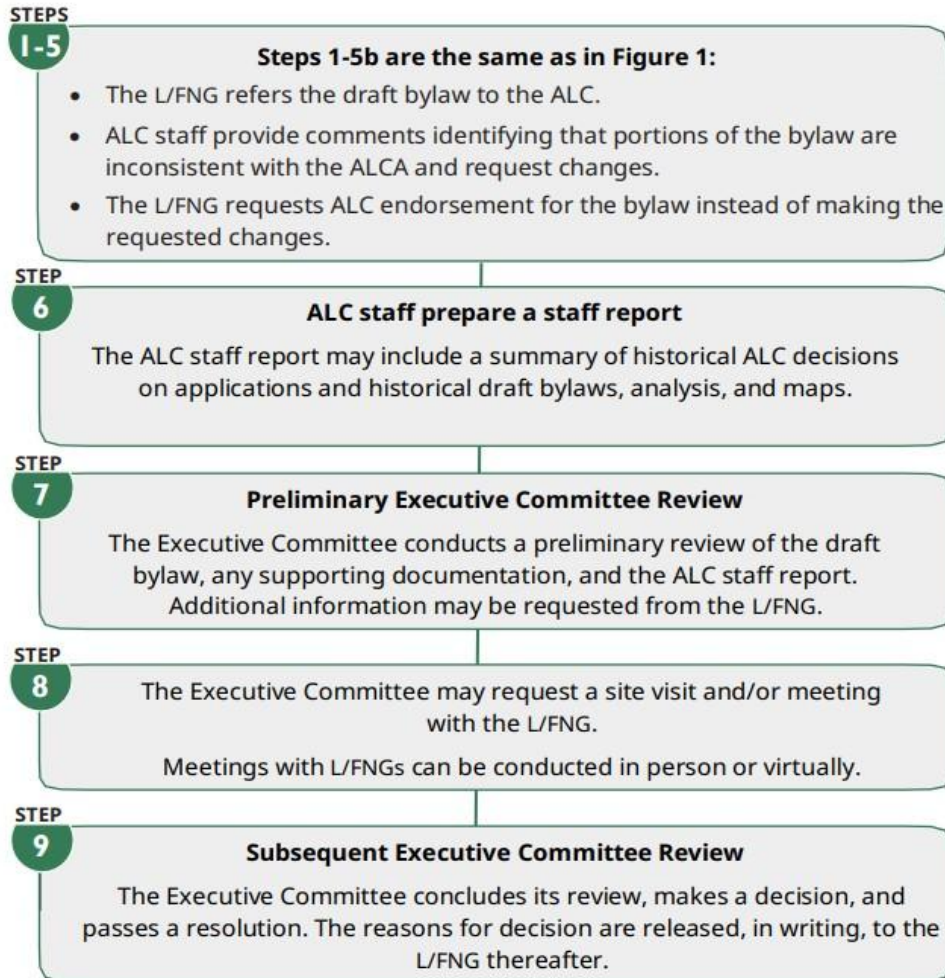
This step typically follows the initial review by ALC staff, who identify the need for Executive Committee review. If a draft bylaw proposes to designate ALR land for non-agricultural uses (Residential, Industrial, Commercial, etc.) or to support the exclusion or non-farm use of ALR land, then the bylaw review must be elevated to the Commission's Executive Committee.

Support for these bylaws can only be achieved via a resolution of the Executive Committee. This process is more complex, can involve multiple meetings between the Executive Committee and L/FNG staff or elected officials, and may also include site visits to affected properties. The Executive Committee must review and consider bylaw referrals in the context of their mandate set out in s. 6 of the ALCA. A resolution of the Commission may endorse or refuse to endorse specific bylaw provisions if they are determined to be inconsistent with the ALCA. Resolutions of the Executive Committee are communicated via a letter outlining the Commission's reasons for the decision.

An endorsement indicates the Commission's support in principle but does not necessarily fetter or bind the Commission in its future decisions. Endorsement of a bylaw can streamline decision-making on future ALC applications that are consistent with the endorsement but does not grant immediate approval to carry out any non-agricultural development in the endorsed area. A future ALC application is still required for the Commission to consider the details of a proposal on a specific property(ies) and determine whether it is consistent with the Commission's endorsement.

Figure 2: Bylaw Review by ALC Commissioners

This process is applicable to draft L/FNG bylaws that propose the redesignation of ALR land for non-agricultural uses or that propose supporting future exclusion or non-farm use applications.





EXCLUSION APPLICATION GUIDE

EFFECTIVE SEPTEMBER 30, 2020

Published August 6, 2020

Purpose: this guide is intended to outline the process for submitting a local or First Nation government initiated or prescribed body initiated exclusion application to the Agricultural Land Commission as of September 30, 2020.

Table of Contents:

1. Local or First Nation Government Initiated Exclusion Applications
2. Prescribed Body Initiated Exclusion Applications

Attachment A: Applicable Act and Regulation Sections for Local or First Nation Government Initiated Exclusion Applications

Attachment B: Applicable Act and Regulation Sections for Prescribed Body Initiated Exclusion Applications

LOCAL OR FIRST NATION GOVERNMENT INITIATED EXCLUSION APPLICATIONS

STEP 1: Local or First Nation Government Fills out the Application

- Log into the ALC Application Portal using your local or First Nation government's BCeID Business account, found here: <https://a100.gov.bc.ca/pub/oatsp/>
 - Please contact the ALC if your local or First Nation government does not currently have an account registered with the Portal
 - The ALC must also assign a local or First Nation government 'role' to every local or First Nation government staff BCeID used to submit a local or First Nation government initiated application
- Create the exclusion application
- Complete the application up to Step 7 and save (do not submit the application). You can move between the steps, save and exit the application multiple times
- Download a copy of the application

STEP 2: Local or First Nation Government Gives Notice of the Application

❖ Sign:

- Post a sign on the affected parcel(s) advising of the exclusion application
 - Contact the ALC to confirm where to place signs if multiple parcels are involved
- The Sign must be:
 - at least 60 cm x 120 cm in size
 - located at the midpoint boundary of the parcel fronting a roadway
- Provide a summary of the application and a map showing the subject parcel(s)

Figure 1: Sample Sign

The image shows a sample sign for an agricultural land exclusion application. The sign is rectangular with a black border and contains the following text:

NOTICE TO MAKE APPLICATION TO EXCLUDE LAND FROM THE AGRICULTURAL LAND RESERVE

EXCLUSION APPLICATION INFORMATION:

Application ID: 68513
Applicant: City of Smithton
Posting Date: Sept 12, 2017
Proposal: To exclude 11 hectares from 4 properties on Carbunkle Road for industrial needs as identified in ABC planning report.

Civic Address: 4512, 4518, 4588 & 4620 Carbunkle Road
PID: 123-456-789, 123-123-321, 456-789-123 & 987-654-321

TO SUBMIT COMMENTS:

Local Government: City of Smithton
Phone: 1-800-555-1234 Email: planning@smithton.ca
Local Government File Number: 88D-2017

NOTE: ALL CORRESPONDENCE RECEIVED WITH RESPECT TO THIS APPLICATION FORMS PART OF THE PUBLIC RECORD, AND IS DISCLOSED TO ALL PARTIES, INCLUDING THE APPLICANT

A large red "EXAMPLE" watermark is overlaid diagonally across the sign. On the right side, there is a grey rectangular box with the text "Insert Map Here" in red.

❖ Notice of Public Hearing:

- Provide notice of the public hearing in at least two issues of a local newspaper, with the last notice appearing not less than 3 days and not more than 10 days before the public hearing. Should your area not have a local newspaper, please contact the ALC to discuss alternative notice options
- Notice must identify:

- Time and place of the public hearing
- Parcel(s) affected
- Intent of the application
- When and where application will be reviewed

❖ **Notice of Application:**

- Provide a copy of the application to adjacent or affected local or First Nation governments, where applicable

STEP 3: Local or First Nation Government Holds the Public Hearing

- Hold the public hearing in accordance with s. 465 of the *Local Government Act*
 - At the public hearing:
 - All persons must be afforded an opportunity to speak
 - Public hearing may be adjourned from time to time
 - A Council/Board member who did not attend public hearing may vote on the application if provided with a written or oral report of public hearing

STEP 4: Local or First Nation Government Passes a Resolution on the Application

- Council/Board passes a resolution to forward or not forward the application to the ALC
 - If forwarded, the application proceeds to the ALC for consideration (see Step 5 below)
 - If not forwarded, the application is refused.
- Local or First Nation government will update the application status in the ALC Application Portal to reflect the outcome of the Council/Board's resolution

STEP 5: Local or First Nation Government Submits the Application

- Proof of notice must be submitted with your application including a copy of the newspaper advertisement and photographs of the sign showing the location of posting in relation to the road or other public access
- Upload public hearing report and any other public comments received
- Upload a copy of the local or First Nation government Council/Board resolution
- Include any other application materials

STEP 6: Local or First Nation Government Pays the Application Fee

- Submit the \$750 application fee to the ALC
 - Fees can be paid by cheque (made out to the Minister of Finance) or by credit card over the phone or in person

STEP 7: ALC Holds the Exclusion Meeting

- Once a completed application and prescribed fee is received, ALC processing of the application will begin

- The ALC must offer an exclusion meeting with written notice to the local or First Nation government not more than 30 days before the meeting
- If the ALC considers it advisable, the ALC may notify adjacent or affected landowners of the parcel(s) subject to the application
- In advance of the exclusion meeting, the ALC must give notice of the materials that will be considered at the meeting, and any new information received
- At the exclusion there may be:
 - representations from the local or First Nation government (e.g. a presentation)
 - written submissions and other forms of evidence to be considered by ALC
 - representations, evidence, opinions of any person present at meeting
- Following the exclusion meeting, the ALC will provide a draft summary of the exclusion meeting proceedings (the “exclusion meeting report”) for verification and sign-off by the local or First Nation government

STEP 8: ALC Makes a Decision on the Application

- The ALC must make a decision on the application taking in consideration its mandate under s. 6(1) and the priorities it must consider in doing so under s. 6(2) of the ALC Act. More information about what the ALC generally considers when making a decision on applications can be found here: <https://www.alc.gov.bc.ca/application-and-notice-process/applications/what-the-commission-considers/>
- The ALC must provide a decision in writing, whether to refuse, approve (with or without conditions), or approve as an alternate use, such as a non-farm use
- The ALC strives to communicate most of its decisions, in writing (electronic or mail), within 60 business days of an application being received and the majority of its decisions in 90 business days. Please be advised that the 60 and 90 business day application process timeline may not be consecutive given the specifics of an application; the ALC may “pause” the business day timelines should any of the following be required:
 - The exclusion meeting
 - A site visit
 - A request for additional information (from the local government or any other person considered appropriate)

PRESCRIBED BODY INITIATED EXCLUSION APPLICATIONS

A “prescribed body” is defined in s. 16 of the ALR General Regulation as:

- Regional Health Board
- Educational Body
- Improvement District
- BC Transit Corporation
- BC Housing Management Commission
- BC Hydro and Power Authority
- South Coast BC Transportation Authority
- BC Transportation Financing Authority
- Columbia Power Corporation

STEP 1: Prescribed Body Fills out the Application

- Create a Basic or Business BCeID account
- Logon to the ALC Application Portal found here:
<https://a100.gov.bc.ca/pub/oatasp/>
- Create the exclusion application
- Complete the application up to Step 7 and save (do not submit application)
 - Note: You can move between the steps, save and exit the application multiple times
- Download a copy of the application

STEP 2: Prescribed Body Gives Notice of the Application

- As the applicant, you are responsible for ensuring the notice requirements are fulfilled prior to filing your application with the local or First Nations government and for all costs arising from providing the notice

❖ Sign:

- Post a sign on each of the affected parcel(s) advising of the exclusion application
 - The Sign must be:
 - at least 60 cm x 120 cm in size
 - located at the midpoint boundary of the parcel(s) fronting a roadway
- Provide a summary of the application and a map showing the subject parcel(s)

Figure 2: Sample Sign

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TO SUBMIT COMMENTS:

Local Government: City of Smithton
Phone: 1-800-555-1234 Email: planning@smithton.ca
Local Government File Number: 88D-2017

NOTE: ALL CORRESPONDENCE RECEIVED WITH RESPECT TO THIS APPLICATION FORMS PART OF THE PUBLIC RECORD, AND IS DISCLOSED TO ALL PARTIES, INCLUDING THE APPLICANT

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❖ **Notice of Public Hearing:**

- Provide notice of the public hearing in at least two issues of a local newspaper, with the last notice appearing not less than 3 days and not more than 10 days before the public hearing
- Notice must identify:
 - Time and place of the public hearing
 - Parcel(s) affected
 - Intent of the application
 - When and where application will be reviewed
- Send any comments received from the public to the local or First Nation government

❖ **Notice of Application:**

- Provide a copy of the application to a local or First Nation government that shares of common boundary to the parcel, where applicable

STEP 3: Prescribed Body Holds the Public Hearing

- Hold the public hearing
 - At the public hearing:
 - All persons must be afforded an opportunity to speak
 - Public hearing may be adjourned from time to time
 - A member who did not attend public hearing may vote on the application if provided with a written or oral report of public hearing

STEP 4: Prescribed Body Submits the Application

- Photographs of the sign showing the location of posting in relation to the road or other public access must be submitted with the application
- Upload proof of notice of public hearing (newspaper)
- Include all other application requirements
- Public comments received by prescribed body and forwarded to local or First Nation government must be uploaded

STEP 5: Prescribed Body Pays the Local or First Nation Government Portion of Application Fee

- Pay the local or First Nation government their portion of the application fee (\$750)

STEP 6: Local or First Nation Government Board/Council Passes a Resolution on the Application

- Local or First Nation government may choose to hold a public information meeting

- Local or First Nation government may refer application to adjacent local or First Nation government where applicable. Adjacent local or First Nation government may provide comment on the application
- Council/Board resolves to either forward or not forward the application to the ALC
 - If forwarded, the application proceeds to the ALC for consideration
 - If not forwarded, the application is refused and the ALC portion of the fee is not required
- Local or First Nation government will update the application status in the ALC Application Portal to reflect the outcome of the Council/Board's resolution

STEP 7: Prescribed Body Pays the ALC Portion of the Application Fee

- If the Council/Board resolves to forward the application to the ALC, the applicant must now pay the ALC portion of the application fee (\$750)
 - Fees can be paid by cheque (made out to the Minister of Finance) or by credit card over the phone or in person

STEP 8: ALC Holds the Exclusion Meeting

- Once a completed application and prescribed fee is received, ALC processing of the application will begin
- The ALC must offer an exclusion meeting with written notice to the applicant and local or First Nation government not more than 30 days before the meeting
- If the ALC considers it advisable, the ALC may notify adjacent or affected landowners of the parcel(s) subject to the application
- In advance of the exclusion meeting, the ALC must give notice of the materials that will be considered at the meeting, and any new information received
- At the exclusion there may be:
 - representations from the local or First Nation government (e.g. a presentation)
 - written submissions and other forms of evidence to be considered by ALC
 - representations, evidence, opinions of any person present at meeting
- Following the exclusion meeting, the ALC will provide a draft summary of the exclusion meeting proceedings (the "exclusion meeting report") for verification and sign-off by the applicant

STEP 9: ALC Makes a Decision on the Application

- The ALC must make a decision on the application taking in consideration its mandate under s. 6(1) and the priorities it must consider in doing so under s. 6(2) of the ALC Act. More information about what the ALC generally considers when making a decision on applications can be found here: <https://www.alc.gov.bc.ca/application-and-notice-process/applications/what-the-commission-considers/>
- The ALC must provide a decision in writing, whether to refuse, approve (with or without conditions), or approve as an alternate use, such as a non-farm use
- The ALC strives to communicate most of its decisions, in writing (electronic or mail), within 60 business days of an application being received and the majority of its decisions in 90

business days. Please be advised that the 60 and 90 business day application process timeline may not be consecutive given the specifics of an application; the ALC may “pause” the business day timelines should any of the following be required:

- The exclusion meeting
- A site visit
- A request for additional information (from the local government or any other person considered appropriate)

ATTACHMENT A:

APPLICABLE ACT AND REGULATION SECTIONS FOR LOCAL OR FIRST NATION GOVERNMENT INITIATED EXCLUSION APPLICATIONS

ALC Act

Note: These sections of the ALC Act come into force and effect September 30, 2020. See [Bill 15-2019](#) for text until BC Laws is updated.

- s. 29** (1) A person may apply to the commission to have land excluded from the agricultural land reserve if the person is
- (a) the owner of the land and is
 - (i) the Province, a first nation government or a local government, or
 - (ii) a prescribed public body,
 - (b) a local government, and the land is within the local government's jurisdiction, or
 - (c) a first nation government, and the land is within the first nation's settlement lands.
- (2) Subject to subsection (3),
- (a) an applicant must give notice, in the prescribed form and manner and before making the application, of the application and of a public hearing respecting that application, and
 - (b) the public hearing must be held in the prescribed manner.
- (3) On request of an applicant described in subsection (1) (a), the commission may waive one or more of the requirements of subsection (2).
- (4) An application made by an applicant described in subsection (1) (a) may not proceed unless authorized as follows:
- (a) by a resolution of a local government if the application is made by a person other than a first nation government and, on the date the application is made, the application
 - (i) applies to land within the local government's jurisdiction that is zoned by bylaw to permit farm use, or

(ii) requires, in order to proceed, an amendment to an official settlement plan, official community plan, official development plan or zoning bylaw of the local government;

(b) by a law of a first nation government if the application applies to settlement lands over which the first nation has legislative authority.

s. 29.1 (1) In this section, "**decision respecting proposed settlement lands**" means a decision of the commission made under subsection (2) (b) or (c) of this section on receiving an application under section 29

(a) by an applicant described in subsection (1) (a) of that section, and

(b) in relation to proposed settlement lands.

(2) On receiving an application under section 29, the commission may do one of the following:

(a) refuse permission to have land excluded from the agricultural land reserve;

(b) grant permission, with or without limits or conditions, to have land excluded from the agricultural land reserve;

(c) permit, with or without limits or conditions, a non-farm use, non-adhering residential use, soil or fill use or subdivision of land.

(3) A decision respecting proposed settlement lands is not effective unless and until

(a) those lands are established, in whole or in part, as settlement lands, and

(b) the first nation government that has jurisdiction over those settlement lands enacts a law approving the commission's decision and provides a certified copy of the law to the commission.

(4) Unless a decision respecting proposed settlement lands first becomes effective under subsection (3), the decision expires on the earlier of the following dates:

(a) the date the decision expires according to its terms;

(b) the date a notice to suspend negotiations takes effect.

(5) The commission must deliver its written decision to the applicant.

s. 34 (1) This section applies to the following types of applications:

- (a) an application made by a first nation government as the owner of proposed settlement lands, other than an inclusion application under section 17;
- (b) an exclusion application made by a person referred to in section 29 (1) (b) or (c);
- (c) an application for which review would be required under section 34.1, but the application is made by the local government or first nation government that would be responsible for the review;
- (d) an application for a specific type of use prescribed by regulation as an application that must be filed directly with the commission;
- (e) an application made under section 58.3 (1) (e), unless a regulation made under that section provides otherwise.

(2) A person may make an application described in subsection (1) by submitting the application and paying the prescribed application fee to the commission.

(3) In respect of an application described in subsection (1) (d), the commission

(a) may request comments and information from the local government or first nation government for the area in which the land described in the application is located, and

(b) if a request is made under paragraph (a) of this subsection, pay a prescribed portion of the fee received under subsection (2) to the local government or first nation government.

(4) A local government or first nation government that is paid a fee under subsection (3)

(b) may retain the fee, and the *Financial Administration Act* does not apply in relation to that fee.

s. 34.1 (1) A person may make an application to which section 34 does not apply by submitting the application and paying the prescribed application fee, if any, to the following, as applicable:

(a) the municipality, if the land described in the application is in a municipality;

(b) the regional district, if the land described in the application is in a regional district but not in a municipality or a local trust area;

- (c) the Islands Trust, if the land described in the application is within a local trust area under the *Islands Trust Act*,
 - (d) the first nation government, if the land described in the application is in the settlement lands of a first nation.
- (2) A local government or first nation government that receives an application must review the application and do one of the following:
- (a) forward to the commission
 - (i) the application, and
 - (ii) the comments and recommendations of the local government or first nation government respecting the application;
 - (b) notify the applicant that the application will not be forwarded to the commission if
 - (i) the application is refused, or
 - (ii) the application may not, under this Act, proceed unless authorized by a resolution of the local government or a law of the first nation government and the required resolution or law is refused.
- (3) If a local government or first nation government forwards an application under subsection (2) (a) to the commission, the applicant must pay the prescribed application fee, if any, to the commission.
- (4) The application fee that must be paid under subsection (3) is in addition to the application fee, if any, paid under subsection (1).
- (5) A local government or first nation government that collects a fee under subsection (1) may retain the fee, and the *Financial Administration Act* does not apply in relation to that fee.

ALR General Regulation – Effective September 30, 2020

Note: These sections of the ALR General Regulation (BC Reg. 57/2020) come into force and effect September 30, 2020. See [OIC 131/2020](#) for text until BC Laws is updated.

Procedures at meetings and public hearings

- s. 9** (1) a local government or a first nation government that holds a public hearing with respect to an application may, without limiting any other powers of the commission, local government, first nation government or public body applicant,
- (a) designate the date, time and place for the meeting or public hearing, and
 - (b) adjourn the meeting or public hearing
- (2) a local government or a first nation government holding a public hearing
- (a) must give all persons present an opportunity to be heard on matters related to the proposal or application that is the subject of the public hearing, and
 - (b) may, without further notice, allow a proposal or application that is the subject of the public hearing to be amended to accommodate representations made at that public hearing
- (3) a local government or a first nation government who was not present at a public hearing may vote on the proposal or application that was the subject of the public hearing if an oral or written report of the public hearing has been given to the member

Applications by local or First Nation government applicants

- s. 14** (1) If a local or first nation government applicant is applying to include land in, or exclude agricultural land from, the agricultural land reserve, the applicant must do all of the following:
- (a) give notice of the application not less than 3 days and not more than 10 days before the date of the public hearing;
 - (b) give a copy of the application to the following:
 - (i) if the land that is the subject of the application is adjacent to an area over which a different local government or first nation government has jurisdiction, that different local government or first nation government;
 - (ii) each local government or first nation government whose interests, the local or first nation government applicant believes, will be affected by the application;
 - (c) include with the application
 - (i) a report of the public hearing and any additional public comments,

and

(ii) any other supporting material the commission may require;

(d) post a sign, in a form and manner acceptable to the commission, on the land that is the subject of the application.

(2) Despite subsection (1) (b), a local or first nation government applicant is not required to give a copy of an application to a first nation government referred to in paragraph (b) of the definition of “first nation government” in section 1 of the Act.

Notice of public hearing

s. 15 (1) A notice of a public hearing must be given in accordance with this section by

(a) the commission, in respect of a proposal on the commissions’ own initiative to include land in, or exclude agricultural land from, the agricultural land reserve, and

(b) a local or first nation government applicant, in respect of an application by the applicant to include land in, or exclude agricultural land from, the agricultural land reserve.

(2) The notice must do all of the following:

(a) state the general intent of the proposal or application;

(b) identify the land affected, whether by using the legal description or by describing the land generally;

(c) state the date, time and place of the public hearing;

(d) state when and where a copy of the proposal or application may be inspected.

(3) The notice must be published as follows:

(a) publication must be in at least 2 issues of a newspaper within the meaning of the *Community Charter*;

(b) the newspaper must be circulated in the municipality, regional district or settlement lands within which the land that is the subject of the proposal or application is located;

(c) the last publication must be circulated not less than 3 days and not more than 10 days before the date of the public hearing.

(4) Despite subsection (3) of this section, if the requirements of that subsection are not practical, the commission or local or first nation government applicant, as applicable, may give notice in the same manner as a council may give notice under section 94 (4) and (5) of the *Community Charter*.

Commission meeting

s. 20 (1) The commission must do all of the following:

(a) hold a meeting to determine an exclusion application;

(b) not more than 30 days before the meeting, give written notice of the meeting to

(i) the applicant,

(ii) the local government or first nation government that has jurisdiction over the agricultural land that is the subject of the application, and

(iii) if the commission considers it advisable, each owner of agricultural land that shares a common boundary with, or is separated by a public road right of way from, the agricultural land that is the subject of the application;

(c) before the meeting, give notice to the applicant of the following:

(i) the information, if any, related to the application that will be considered at the meeting;

(ii) any new information that becomes available.

(2) At the meeting, the commission may do one or more of the following:

(a) hear representations from the applicant;

(b) accept written submissions or any other form of evidence, whether or not it would be admissible as evidence in a court of law;

(c) hear representations, evidence and opinions the commission considers

relevant of

- (i) any person present or represented at the meeting, and
- (ii) the local government or first nation government that has jurisdiction over the agricultural land that is the subject of the application.

Evidence presented at meeting

s. 21 (1) This section applies if

- (a) evidence is presented at a meeting of the commission held to determine an exclusion application, and
- (b) a statement or summary of that evidence has not been given to the applicant before the meeting.

(2) If the applicant is present at the meeting, the commission may

- (a) hear further representations in respect of the evidence, or
- (b) adjourn the meeting to enable the applicant to answer the evidence.

(3) If the applicant is not present at the meeting, the commission must notify the applicant personally or by registered or electronic mail of

- (a) the evidence, and
- (b) the date by which the additional evidence may be answered.

ATTACHMENT B:

APPLICABLE ACT AND REGULATION SECTIONS FOR PUBLIC BODY INITIATED EXCLUSION APPLICATIONS

ALC Act

Note: These sections of the ALC Act come into force and effect September 30, 2020. See [Bill 15-2019](#) for text until BC Laws is updated.

- s. 29** (1) A person may apply to the commission to have land excluded from the agricultural land reserve if the person is
- (a) the owner of the land and is
 - (i) the Province, a first nation government or a local government, or
 - (ii) a prescribed public body,
 - (b) a local government, and the land is within the local government's jurisdiction, or
 - (c) a first nation government, and the land is within the first nation's settlement lands.
- (2) Subject to subsection (3),
- (a) an applicant must give notice, in the prescribed form and manner and before making the application, of the application and of a public hearing respecting that application, and
 - (b) the public hearing must be held in the prescribed manner.
- (3) On request of an applicant described in subsection (1) (a), the commission may waive one or more of the requirements of subsection (2).
- (4) An application made by an applicant described in subsection (1) (a) may not proceed unless authorized as follows:
- (a) by a resolution of a local government if the application is made by a person other than a first nation government and, on the date the application is made, the application
 - (i) applies to land within the local government's jurisdiction that is zoned by bylaw to permit farm use, or

(ii) requires, in order to proceed, an amendment to an official settlement plan, official community plan, official development plan or zoning bylaw of the local government;

(b) by a law of a first nation government if the application applies to settlement lands over which the first nation has legislative authority.

s. 29.1 (1) In this section, "**decision respecting proposed settlement lands**" means a decision of the commission made under subsection (2) (b) or (c) of this section on receiving an application under section 29

(a) by an applicant described in subsection (1) (a) of that section, and

(b) in relation to proposed settlement lands.

(2) On receiving an application under section 29, the commission may do one of the following:

(a) refuse permission to have land excluded from the agricultural land reserve;

(b) grant permission, with or without limits or conditions, to have land excluded from the agricultural land reserve;

(c) permit, with or without limits or conditions, a non-farm use, non-adhering residential use, soil or fill use or subdivision of land.

(3) A decision respecting proposed settlement lands is not effective unless and until

(a) those lands are established, in whole or in part, as settlement lands, and

(b) the first nation government that has jurisdiction over those settlement lands enacts a law approving the commission's decision and provides a certified copy of the law to the commission.

(4) Unless a decision respecting proposed settlement lands first becomes effective under subsection (3), the decision expires on the earlier of the following dates:

(a) the date the decision expires according to its terms;

(b) the date a notice to suspend negotiations takes effect.

(5) The commission must deliver its written decision to the applicant.

s. 34 (1) This section applies to the following types of applications:

- (a) an application made by a first nation government as the owner of proposed settlement lands, other than an inclusion application under section 17;
- (b) an exclusion application made by a person referred to in section 29 (1) (b) or (c);
- (c) an application for which review would be required under section 34.1, but the application is made by the local government or first nation government that would be responsible for the review;
- (d) an application for a specific type of use prescribed by regulation as an application that must be filed directly with the commission;
- (e) an application made under section 58.3 (1) (e), unless a regulation made under that section provides otherwise.

(2) A person may make an application described in subsection (1) by submitting the application and paying the prescribed application fee to the commission.

(3) In respect of an application described in subsection (1) (d), the commission

(a) may request comments and information from the local government or first nation government for the area in which the land described in the application is located, and

(b) if a request is made under paragraph (a) of this subsection, pay a prescribed portion of the fee received under subsection (2) to the local government or first nation government.

(4) A local government or first nation government that is paid a fee under subsection (3)

(b) may retain the fee, and the *Financial Administration Act* does not apply in relation to that fee.

s. 34.1 (1) A person may make an application to which section 34 does not apply by submitting the application and paying the prescribed application fee, if any, to the following, as applicable:

(a) the municipality, if the land described in the application is in a municipality;

(b) the regional district, if the land described in the application is in a regional district but not in a municipality or a local trust area;

(c) the Islands Trust, if the land described in the application is within a local trust area under the *Islands Trust Act*,

(d) the first nation government, if the land described in the application is in the settlement lands of a first nation.

(2) A local government or first nation government that receives an application must review the application and do one of the following:

(a) forward to the commission

(i) the application, and

(ii) the comments and recommendations of the local government or first nation government respecting the application;

(b) notify the applicant that the application will not be forwarded to the commission if

(i) the application is refused, or

(ii) the application may not, under this Act, proceed unless authorized by a resolution of the local government or a law of the first nation government and the required resolution or law is refused.

(3) If a local government or first nation government forwards an application under subsection (2) (a) to the commission, the applicant must pay the prescribed application fee, if any, to the commission.

(4) The application fee that must be paid under subsection (3) is in addition to the application fee, if any, paid under subsection (1).

(5) A local government or first nation government that collects a fee under subsection (1) may retain the fee, and the *Financial Administration Act* does not apply in relation to that fee.

ALR General Regulation – General Procedures that apply to all Application Types

Note: These sections of the ALR General Regulation (BC Reg. 57/2020) come into force and effect September 30, 2020. See [OIC 131/2020](#) for text until BC Laws is updated.

Local or first nation government review

- s.8** (1) A local government or first nation government that receives an application under section 34.1 [application procedure if local government or first nation government review required] of the Act must, in accordance with this section, forward to the commission
- (a) the application, and
 - (b) the comments and recommendations of the local government or first nation government in respect of the application.
- (2) The application, comments and recommendations must be forwarded within the following period after the local government or first nation government receives the application:
- (a) 90 days, if a public information meeting is held under section 19 (b) [public hearing and public information meeting];
 - (b) 60 days, if paragraph (a) does not apply.
- (3) The comments and recommendations must be in a form acceptable to the commission and address all of the following that apply:
- (a) in the case of an exclusion application made by a public body applicant,
 - (i) whether the notice required under section 17 (a) [exclusion applications by public body applicants] of this regulation has been given,
 - (ii) whether the resolution or law required under section 29 (4) [exclusion applications] of the Act has been made, and
 - (iii) any responses the local government or first nation government received
 - (A) under section 18 [responses to exclusion applications], and
 - (B) through a public information meeting held under section 19 (b),if any;
 - (b) in the case of a use or subdivision application, whether
 - (i) the resolution, if required under section 25 (3) [applications by owner] of the Act, has been made, or
 - (ii) the law required under section 25 (3.1) of the Act has been made.
- (4) The comments and recommendations may include any other information the local government or first nation government wants the commission to consider concerning the application.

Procedures at meetings and public hearings

- s. 9** (1) The commission, a local government, a first nation government or a public body applicant that holds a meeting, public information meeting or a public hearing with respect

to an application may, without limiting any other powers of the commission, local government, first nation government or public body applicant,

- (a) designate the date, time and place for the meeting or public hearing, and
- (b) adjourn the meeting or public hearing.

(2) The commission, a local government, a first nation government or a public body applicant holding a public hearing

- (a) must give all persons present an opportunity to be heard on matters related to the proposal or application that is the subject of the public hearing, and
- (b) may, without further notice, allow a proposal or application that is the subject of the public hearing to be amended to accommodate representations made at that public hearing.

(3) A member of the commission, a local government or a first nation government who was not present at a public hearing may vote on the proposal or application that was the subject of the public hearing if an oral or written report of the public hearing has been given to the member.

Public body applicants

s. 16 (1) An applicant to exclude agricultural land from the agricultural land reserve is a public body applicant if the applicant is the owner of the agricultural land and is

- (a) the Province, a local government or a first nation government, or
- (b) a person or body listed in subsection (2).

(2) The following are prescribed for the purposes of section 29 (1) (a) (ii) [*exclusion applications*] of the Act:

- (a) a regional health board designated under section 4 (1) of the *Health Authorities Act*;
- (b) an educational body within the meaning of the *Freedom of Information and Protection of Privacy Act*;
- (c) an improvement district within the meaning of the *Local Government Act*;
- (d) BC Transportation Financing Authority;

- (e) British Columbia Housing Management Commission;
- (f) British Columbia Hydro and Power Authority;
- (g) South Coast British Columbia Transportation Authority;
- (h) British Columbia Transit Corporation;
- (i) Columbia Power Corporation.

Exclusion applications by public body applicants

s. 17 If a public body applicant is applying to exclude agricultural land from the agricultural land reserve, the public body applicant must do all of the following:

- (a) give notice of the application not less than 3 days and not more than 10 days before the date of the public hearing;
- (b) give a copy of the application to any local government or first nation government that has jurisdiction over land that shares a common boundary with the agricultural land that is the subject of the application;
- (c) include with the application a copy of the notice required under paragraph (a);
- (d) post a sign, in a form and manner acceptable to the commission, on the land that is the subject of the application.

Responses to exclusion applications

s. 18 (1) If a public body applicant receives a response to a notice given under section 17 (a) [*exclusion applications by public body applicants*], the applicant must promptly forward the response to the local government or first nation government that has jurisdiction over the agricultural land that is the subject of the application.

(2) A local government or first nation government that receives a copy of an application under section 17 (b) may respond to the application by giving comments and recommendations to the local government or first nation government that has jurisdiction over the agricultural land that is the subject of the application.

s. 19 If a public body applicant is applying to exclude agricultural land from the agricultural land reserve,

(a) the applicant must give notice of a public hearing in accordance with section 15 (2) to (4) [*notice of public hearing*] as if the applicant were a local or first nation government applicant, and

(b) the commission, or the local government or first nation government that has jurisdiction over the agricultural land that is the subject of the application, may, in addition to the public hearing, hold a public information meeting with respect to that application.

Commission meeting

20 (1) The commission must do all of the following:

(a) hold a meeting to determine an exclusion application;

(b) not more than 30 days before the meeting, give written notice of the meeting to

(i) the applicant,

(ii) the local government or first nation government that has jurisdiction over the agricultural land that is the subject of the application, and

(iii) if the commission considers it advisable, each owner of agricultural land that shares a common boundary with, or is separated by a public road right of way from, the agricultural land that is the subject of the application;

(c) before the meeting, give notice to the applicant of the following:

(i) the information, if any, related to the application that will be considered at the meeting;

(ii) any new information that becomes available.

(2) At the meeting, the commission may do one or more of the following:

(a) hear representations from the applicant;

(b) accept written submissions or any other form of evidence, whether or not it would be admissible as evidence in a court of law;

(c) hear representations, evidence and opinions the commission considers relevant of

- (i) any person present or represented at the meeting, and
- (ii) the local government or first nation government that has jurisdiction over the agricultural land that is the subject of the application.

Evidence presented at meeting

s. 21 (1) This section applies if

- (a) evidence is presented at a meeting of the commission held to determine an exclusion application, and
- (b) a statement or summary of that evidence has not been given to the applicant before the meeting.

(2) If the applicant is present at the meeting, the commission may

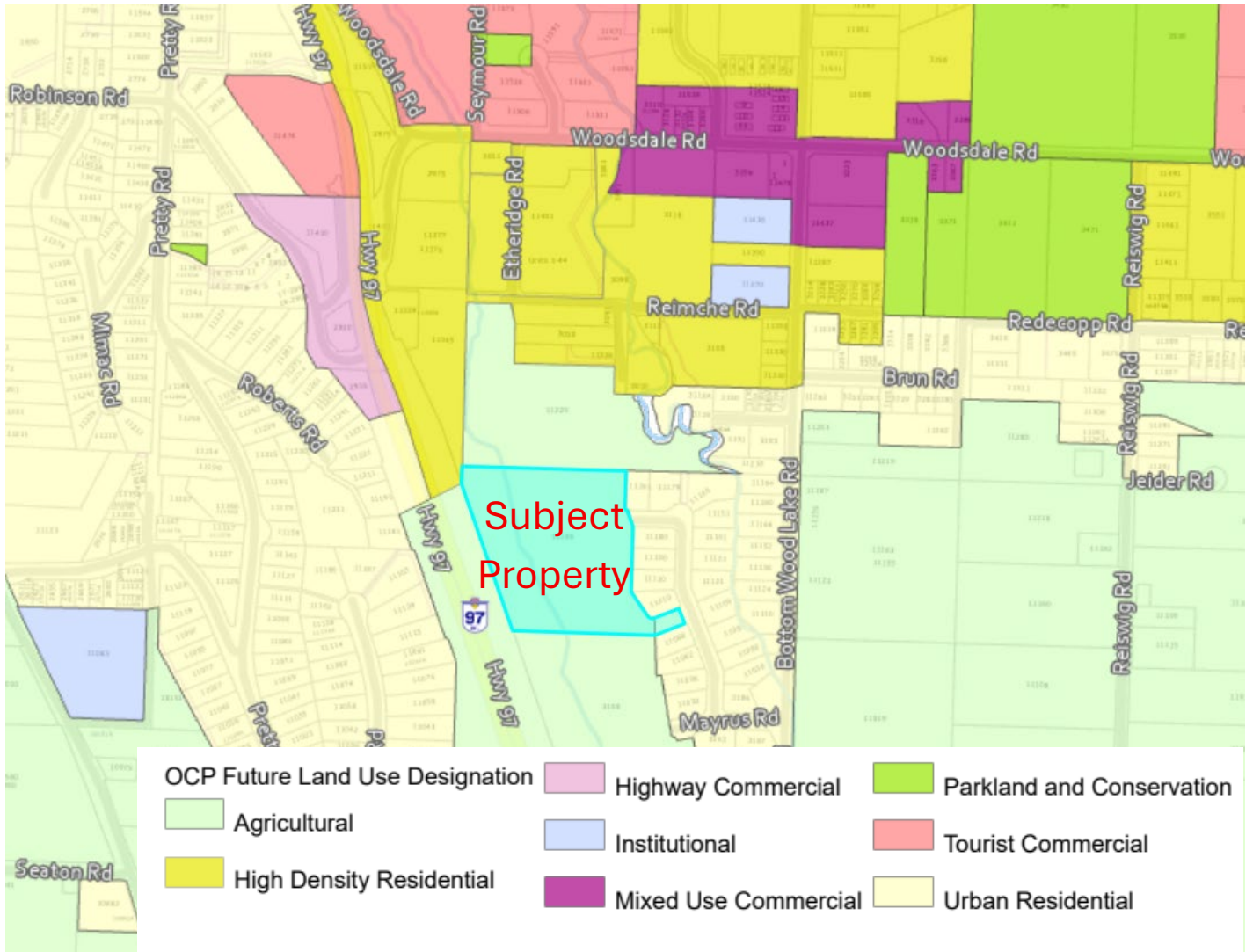
- (a) hear further representations in respect of the evidence, or
- (b) adjourn the meeting to enable the applicant to answer the evidence.

(3) If the applicant is not present at the meeting, the commission must notify the applicant personally or by registered or electronic mail of

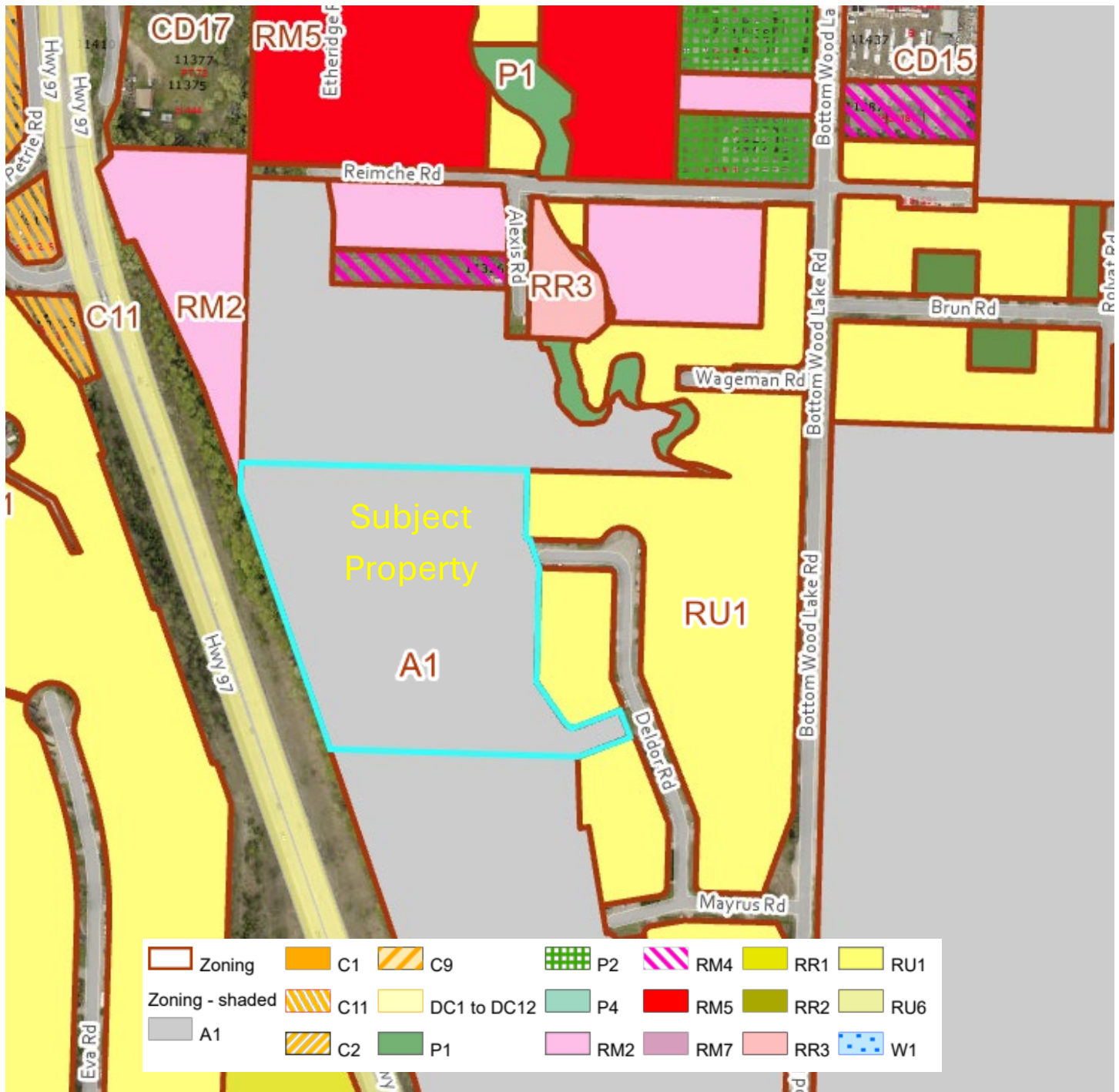
- (a) the evidence, and
- (b) the date by which the additional evidence may be answered.

Attachment D: Land Use Maps

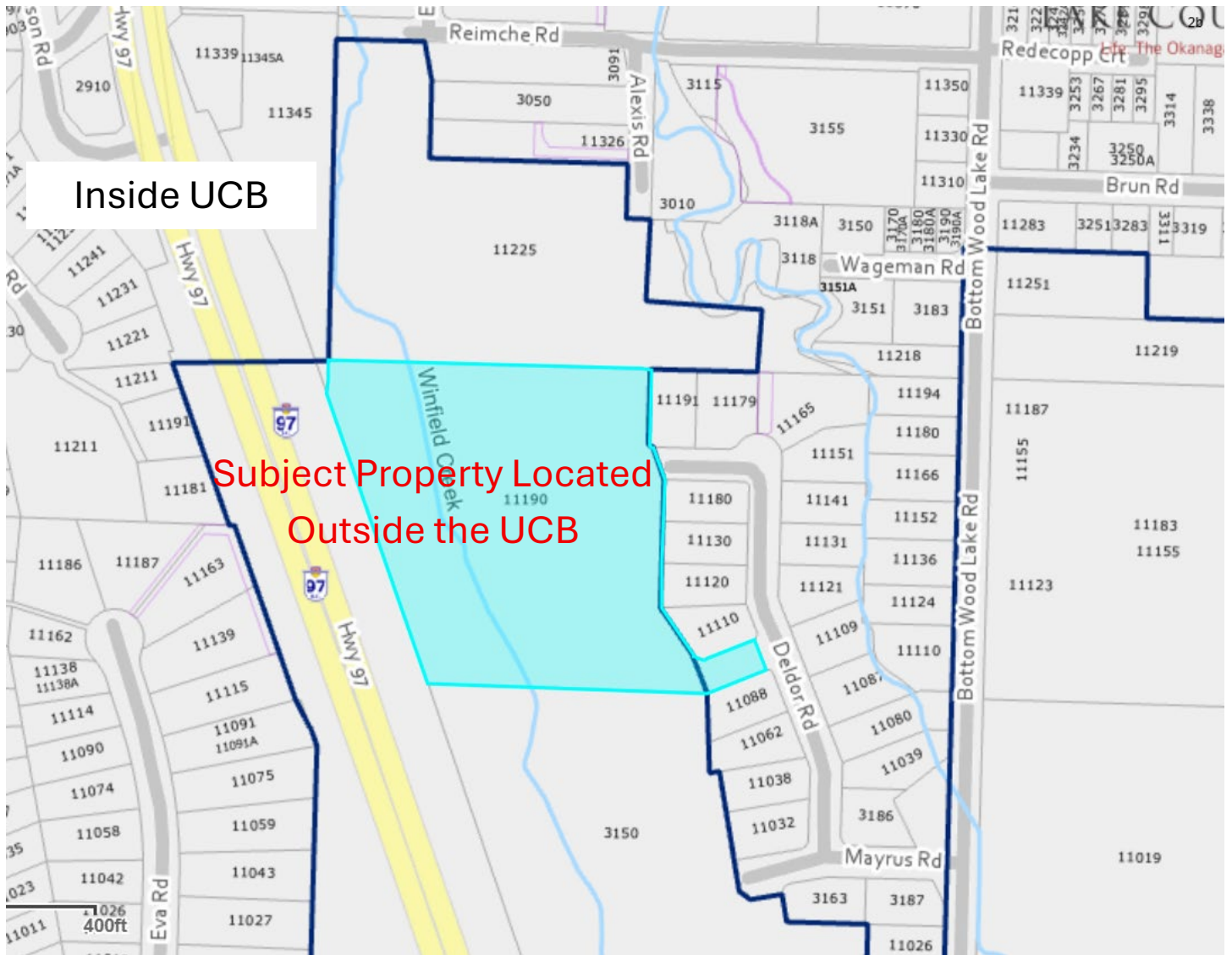
Map 1: OCP Future Land Use



Map 2: Zoning



Map 3: UCB Map



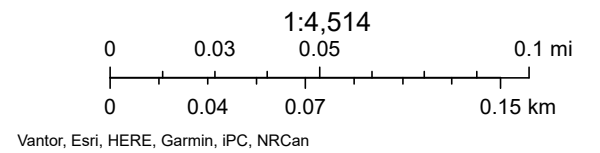
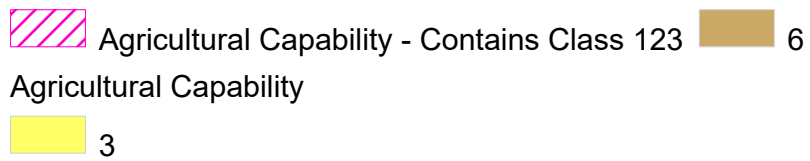


DLC Trails Rev C

-  Urban Trail Network
-  Recreation Routes



2/11/2026, 4:21:08 PM



To: Mayor and Council
From: Paul Gipps, CAO
Meeting Date: May 5, 2026
Meeting Type: Regular Council Meeting

Prepared by: Trevor James, CFO, Director of Finance & Administration
Department: Finance & Administration

Title: 2026 Tax Rates Bylaw 1326, 2026
Description: Distribution of proposed tax rates for each property class.

RECOMMENDATION

THAT Tax Rates Bylaw 1326, 2026 with tax multipliers calculated with no adjustments to the tax distribution (Attachment 1) be read a first, second, and third time.

EXECUTIVE SUMMARY

The amount of taxation revenue to raise was determined in the adopted 2026 – 2030 Financial Plan however, the allocation between property classes and the corresponding burden to the various classes can be altered year over year at Council’s discretion.

Due to assessment activity in the year, Class 01 Residential makes up a smaller proportion of the total roll (93.72% compared to 94.99%). Calculating the multipliers with no adjustments to the tax distribution shifts the burden more towards class 05 Light Industrial (2.21% in 2025 to 4.65%) and class 06 Business (9.05% in 2025 to 10.16%) and would reduce the burden on 01 Residential (87.22% to 83.75%), however, there are now more properties and assessed value to carry that additional burden. This would result in the business multiplier dropping slightly from 2.46:1 in 2025 to 2.43:1(2.57:1 5-year average) and light industrial multiplier from 4.93:1 in 2025 to 4.87:1 (5.12:1 5-year average). This would also result in the residential tax increase moving to 5.49% rather than the targeted 5.75% in the budget process.

Because of the increased non-market change in the 05 Light Industrial and 06 Business classes this provides the unique opportunity to have 01 Residential 5.49%, 06 Business 5.29% and 05 Light Industrial 5.26% all come in below the targeted 5.75% increase in the adopted budget, while also slightly reducing the business & light industrial ratios from prior year and historical averages, which is why this is staff’s recommended option. Council does have the option to move the residential increase in line with the adopted 5.75% and further shift the business ratio down to 2.36:1 (down from 2.46:1 in 2025) which would drastically reduce the business class increase to only 2.39% as well. A 3rd option of further reducing the business ratio to 2.30:1 has been provided however is not recommended as the residential amount goes above 5.75% to 6.15%.

	1 - Calc	2 - 2.36:1	3 - 2.30:1
\$1m Residential %	5.49%	5.75%	6.15%
\$1m Residential \$	\$ 167	\$ 175	\$ 187
\$1m Business %	5.29%	2.39%	0.16%
\$1m Business \$	\$393	\$177	\$ 12

DISCUSSION/ANALYSIS

The *Community Charter* requires Council to determine the distribution of property taxes amongst various property tax classes. Council must pass a tax rates bylaw before May 15th of each year. The 2026 tax rates have been established based on the tax requirement in the 2026 Financial Plan.

Depending on the growth or market change in each class, the burden of taxes can shift significantly unless adjustments are made. Market change refers to assessment growth from change in existing properties assessed values and non-market change refers to changes from new construction or changing between property classes. When total assessments change relative to other classes, without adjustment, there will be a shift of tax burden.

When setting tax rates, there are two important aspects to consider:

- The tax multiplier used for each class in relation to the Residential class. The Residential rate is set as “1” and the rates of each of the other classes are set as a multiplier or ratio of that amount. For example, a 2:1 multiplier would mean the rate would be set at twice the rate of the Residential class.
- Percentage paid by the class of the overall tax collected.

Both aspects must be considered together because looking at one or the other in isolation can result in significant transfers of tax burden between classes.

Option 1 – Calculated Amount

The tax rates were calculated based on the most recent roll from BC Assessment. After the rates were calculated, it was noted that the % of total taxes collected for Residential 01 decreased from 87.22% in 2025 to 83.75% while Business 06 increased from 9.05% in 2025 to 10.16% and Light Industry 05 increased from 2.21% to 4.65%. This is consistent with Council’s strategic priority of diversifying revenue, relying less on residential properties to cover the total budgeted revenue. Using this rate structure would partially shift the tax burden from 01 Residential to Light Industry 05 and Business 06. It would result in a 2.43:1 Business 06 to Residential 01 ratio which is slightly less than the 2.46:1 in the prior year and the 2.57:1 5-year average and a 4.86:1 Light Industry 05 to Residential 01 ratio which is slightly less than 4.93:1 in the prior year and the 5.12:1 5-year average.

Option 2 – Setting Business 06 Multiplier at 2.36:1 and Light Industry 05 Multiplier at 4.72:1

Setting the Business 06 Multiplier at 2.36:1 and Light Industry 05 Multiplier at 4.72:1 (double Business 06 rate) results in some shift away from the Residential 01 class, with the amount collected going from 87.22% in 2025 to 84.12% in 2026 shifting Business 06 from 9.05% in 2025 to 9.90% in 2026 and Light Industry 05 from 2.21% in 2025 to 4.53%.

Option 3 – Setting Business 06 Multiplier at 2.30:1 and Light Industry 05 Multiplier at 4.60:1

Setting the Business 06 Multiplier at 2.30:1 and Light Industry 05 Multiplier at 4.60:1 (double Business 06 rate) results in less of a shift away from the Residential 01 class, with the amount collected going from 87.22% in 2025 to 84.43% in 2026 shifting Business 06 from 9.05% in 2025 to 9.68% in 2026 and Light Industry 05 from 2.21% in 2025 to 4.43%.

Options 2 & 3 provide more relief for Business 06 and Light Industry 05 and could potentially increase the attractiveness of doing business in the District, with the trade off being less of a shift of the burden away from the Residential 01 Class and less diversifying of property tax revenue.

Analysis of Roll

PROPERTY CLASS		2026 Assessments	% of Total Roll	2025 Assessments	% of Total Roll
Residential	01	7,058,416,394	93.72%	6,896,305,028	94.99%
Utilities	02	6,187,401	0.08%	5,831,401	0.08%
Light Industry	05	80,507,200	1.07%	35,997,600	0.50%
Business	06	351,667,900	4.67%	288,457,074	3.97%
Recreational	08	26,427,500	0.35%	25,516,200	0.35%
Farm	09	8,087,594	0.11%	8,288,130	0.11%
TOTAL		7,531,293,989	100.0%	7,260,395,433	100.0%

2026 saw a decrease in Residential 01 as a percentage of the total roll from 94.99% to 93.72% while Business 06 increased from 3.97% to 4.67% and Light Industry 05 increased significantly from 0.50% to 1.07%. As was discussed during budget deliberations it is prudent to be cautious about not over relying on some of the growth we've seen in the year. Some of the growth we've seen is related to under construction properties eligible for the Purpose Built Rental Tax Exemption and therefore cannot be relied upon after 2026 for the following 10 years. Additionally, the total value of Light Industry assessments went from \$36m in 2025 to \$81m in 2026. The fact that these have more than doubled is caused by a few things:

- Additional Light Industrial land zoning has resulted in new Light Industrial assessed value for the District – this is in line with the diversifying revenue strategic priority and the District does expect to realize this amount.
- Some existing properties were updated by BC Assessment with significantly higher values due to industry trends. We expect a large number of appeals and potential for changes in these assessed values, particularly for currently unserviced properties such as in the Lake Country Business Park.

Given some of the risks around some assessed values and ongoing appeals, particularly given that Business 06 is 2.3-2.5x residential class and Light Industrial is 2x that (4.6 – 5.0x residential class) it is prudent to not over rely on this growth as doing so could result in a property tax shortage. If more than expected of this growth does materialize, it would result in a surplus in 2026 and additional tax revenue going forward which would be staff's recommendation that it be reinvested into further growth of the services and infrastructure in the Lake Country Business Park which in turn would lead to even higher Light Industrial 05 assessed value and further diversification of revenue.

Rates were first calculated using the following method:

- Determine how much existing properties in each class need to pay, using the 5.75% increase approved in the 2026-2030 Financial Plan
- Calculate the mill rates (property tax charged per \$1,000 of assessed value) needed to achieve the amount in a) above
- Adjust mill rates controlled by regulation (utilities class and farm class)
- Apply the mill rates to the new growth to determine taxes from new growth
- Adjust mill rates to ensure the amount of property tax collected matches the 2026 Financial Plan.

The Class 2 Utilities rate needs to be adjusted annually to ensure the municipality is in compliance with the legislated maximum rates for Class 2 properties. An extract from BC Regulation 329/96 reads:

Municipal Taxation Rate Cap for Class 2 Property for 2000 and Subsequent Years

2. In setting the tax or levy rate for class 2 property for general municipal purposes, a municipality must not exceed the greater of:

1. \$40 for each \$1,000 of assessed value, and 2.5 times the rate applicable to class 6 property for general municipal purposes in the municipality for the same taxation year.

The farm class rate reflects the 2025 rural farm tax rates established by the Province, per letters patent.

As a note, the bylaw contains rates for all BC Assessment classes despite the District not having any properties in all of the classes. Currently the District has no properties in classes 03, 04, and 07. However, if during the year properties change classes or are added to any of these vacant classes, tax rates must be available for them. This prevents Council from having to consider tax rates again during the year.

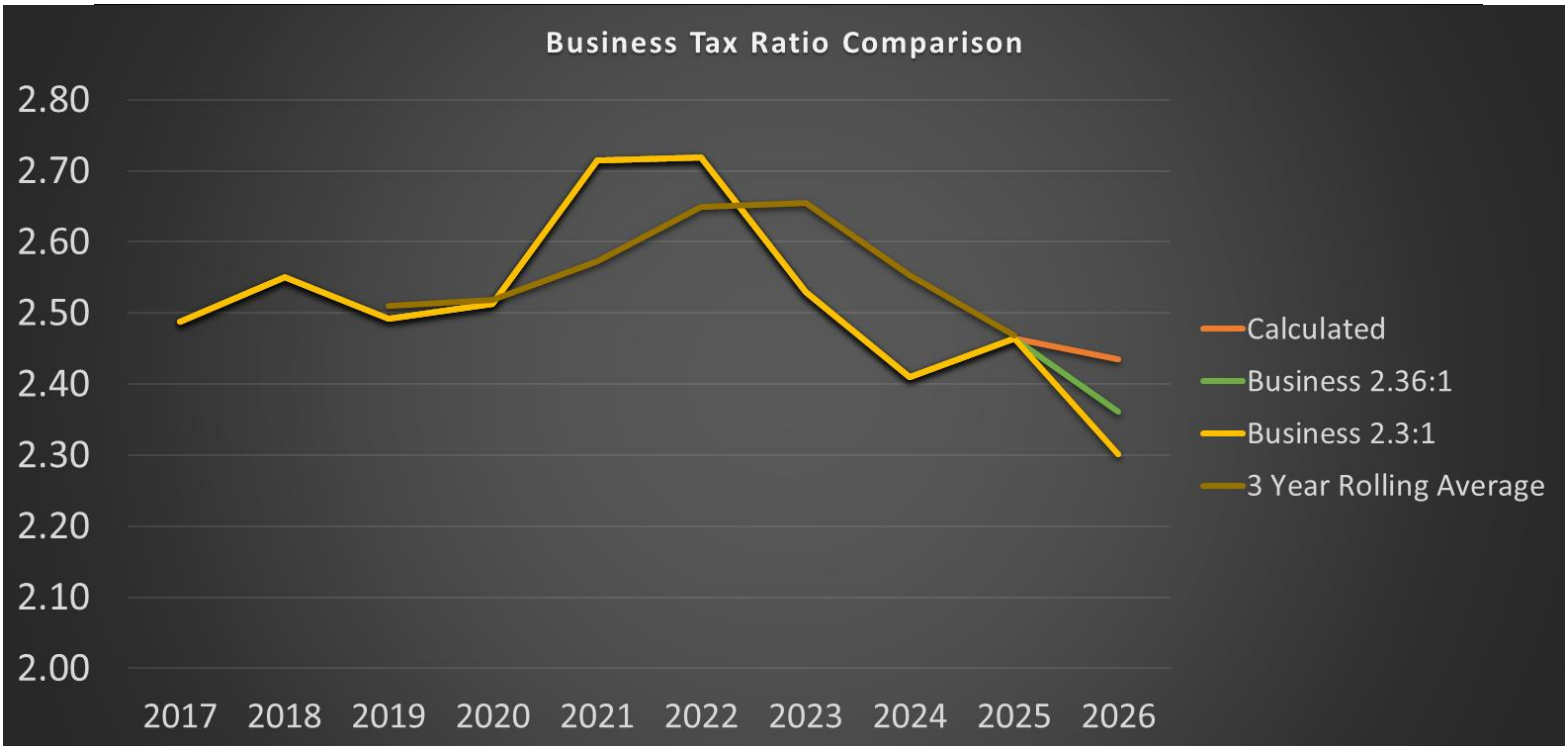
Once complete, the following multipliers and burdens were calculated:

PROPERTY CLASS		2026 Calculated Multipliers			2025 Calculated Multipliers		
		2026 Tax Collected by Class	2026 Multiplier	2026 % Collected	2025 % Collected	2025 Multiplier	2025 Tax Collected by Class
Residential	01	22,660,420	1.0000	83.75%	87.22%	1.0000	21,107,767
Utilities	02	279,800	14.2030	1.03%	1.08%	14.8368	262,512
Light Industry	05	1,256,941	4.8653	4.65%	2.21%	4.9284	534,356
Business	06	2,749,515	2.4342	10.16%	9.05%	2.4642	2,190,093
Recreational	08	105,868	1.2472	0.39%	0.42%	1.2878	100,594
Farm	09	5,303	0.2065	0.02%	0.02%	0.2205	5,519
TOTAL		\$ 27,057,847		100%	100%		\$ 24,200,841

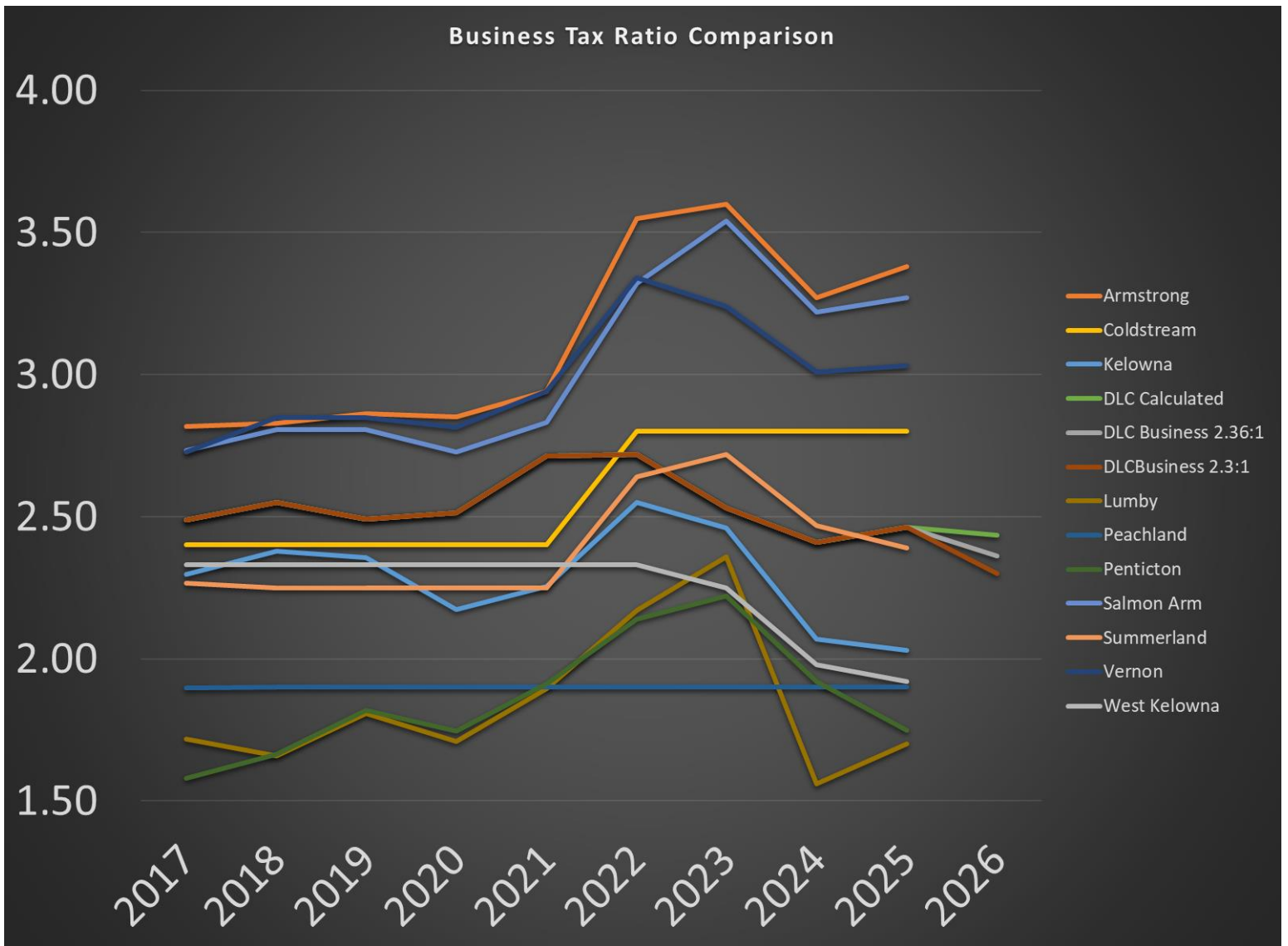
The following is historical data on the ratios:

Assessment Classification		2025 Tax Ratio	2024 Tax Ratio	2023 Tax Ratio	2022 Tax Ratio	2021 Tax Ratio	5 Year Average
01	Residential	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
02	Utilities	14.8368	16.0694	17.4695	18.5873	15.4589	16.4844
05	Light Industry	4.9284	4.8202	5.0201	5.4170	5.4060	5.1183
06	Business	2.4642	2.4101	2.5292	2.7183	2.7148	2.5673
08	Recreational	1.2878	1.3858	2.2530	2.3815	2.3377	1.9292
09	Farm	0.2205	0.2389	0.2509	0.2635	0.2236	0.2395

While the calculated ratio for Business 06 dropped from 2.46:1 in 2025 to 2.43:1 in 2026, staff has also included options to further bring the Business 06 class down to 2.36:1 or 2.30:1 for Council's consideration.



Here is how that would place the District relative to other municipalities in the Okanagan:



The following breakdowns show some hypothetical properties, under the various scenarios. The overall average market change in assessed values year to year has been factored in:

		Residential		
		Calculated	2.36:1	2.30:1
2026 Assessed Value		\$ 1,000,000	\$1,000,000	\$1,000,000
	Municipal	\$ 1,951	\$ 1,955	\$ 1,963
	Policing	\$ 762	\$ 763	\$ 766
	Fire	\$ 500	\$ 501	\$ 503
Total Municipal Taxes		\$ 3,212	\$ 3,220	\$ 3,232
	Prior Year	\$ 3,045	\$ 3,045	\$ 3,045
	% Change	5.49%	5.75%	6.15%
	\$ Change	\$ 167	\$ 175	\$ 187

		Residential		
		Calculated	2.36:1	2.30:1
2026 Assessed Value		\$ 1,077,000	\$1,077,000	\$1,077,000
	Municipal	\$ 2,101	\$ 2,106	\$ 2,114
	Policing	\$ 820	\$ 822	\$ 825
	Fire	\$ 538	\$ 540	\$ 542
Total Municipal Taxes		\$ 3,459	\$ 3,468	\$ 3,481
	Prior Year	\$ 3,279	\$ 3,279	\$ 3,279
	% Change	5.49%	5.75%	6.15%
	\$ Change	\$ 180	\$ 189	\$ 202

		Residential		
		Calculated	2.36:1	2.30:1
2026 Assessed Value		\$ 750,000	\$ 750,000	\$ 750,000
	Municipal	\$ 1,463	\$ 1,467	\$ 1,472
	Policing	\$ 571	\$ 573	\$ 575
	Fire	\$ 375	\$ 376	\$ 377
Total Municipal Taxes		\$ 2,409	\$ 2,415	\$ 2,424
	Prior Year	\$ 2,284	\$ 2,284	\$ 2,284
	% Change	5.49%	5.75%	6.15%
	\$ Change	\$ 125	\$ 131	\$ 140

	Business		
	Calculated	2.36:1	2.30:1
2026 Assessed Value	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Municipal	\$ 4,749	\$ 4,618	\$ 4,517
Policing	\$ 1,854	\$ 1,803	\$ 1,763
Fire	\$ 1,216	\$ 1,183	\$ 1,158
Total Municipal Taxes	\$ 7,819	\$ 7,603	\$ 7,438
Prior Year	\$ 7,426	\$ 7,426	\$ 7,426
% Change	5.29%	2.39%	0.16%
\$ Change	\$ 393	\$ 177	\$ 12

	Business		
	Calculated	2.36:1	2.30:1
2026 Assessed Value	\$ 1,675,000	\$ 1,675,000	\$ 1,675,000
Municipal	\$ 7,954	\$ 7,734	\$ 7,566
Policing	\$ 3,105	\$ 3,019	\$ 2,953
Fire	\$ 2,037	\$ 1,982	\$ 1,939
Total Municipal Taxes	\$ 13,096	\$ 12,735	\$ 12,458
Prior Year	\$ 12,438	\$ 12,438	\$ 12,438
% Change	5.29%	2.39%	0.16%
\$ Change	\$ 658	\$ 297	\$ 20

	1 - Calc	2 - 2.36:1	3 - 2.30:1
\$1m Residential %	5.49%	5.75%	6.15%
\$1m Residential \$	\$ 167	\$ 175	\$ 187
\$1m Business %	5.29%	2.39%	0.16%
\$1m Business \$	\$ 393	\$ 177	\$ 12

FINANCIAL IMPLICATIONS

None Budget Previously Approved Other (see below)

Collection of property taxes allows the operations, projects, and strategic priorities of Council to continue.

COMMUNICATION

Extensive public engagement was undertaken prior to adoption of the 2026-2030 Financial plan. Further communication will be provided to the community advising of the tax due date, penalty date and other information required to pay their property taxes prior to the deadline.

ALTERNATE RECOMMENDATION(S)

1. THAT Tax Rates Bylaw 1326, 2026 with tax multipliers for Assessment Class 05 & 06 be set at 4.72:1 and 2.36:1 respectively (Attachment 2) be read a first, second, and third time.
2. THAT Tax Rates Bylaw 1326, 2026 with tax multipliers for Assessment Class 05 & 06 be set at 4.60:1 and 2.30:1 respectively (Attachment 3) be read a first, second, and third time.

Respectfully Submitted.

Trevor James, CFO, Director of Finance & Administration

Report Approval Details

Document Title:	2026 Tax Rates Bylaw.docx
Attachments:	Attachment 1 – 2026 – Tax Rates - Calculated.pdf Attachment 2 – 2026 - Tax Rates – Business 2.36pdf Attachment 3 – 2026 - Tax Rates – Business 2.30.pdf
Final Approval Date:	Apr 29, 2026

This report and all of its attachments were approved and signed as outlined below:

Trevor James, CFO, Director of Finance & Administration - Apr 29, 2026 - 9:28 AM

Reyna Seabrook, Director of Corporate Services - Apr 29, 2026 - 11:53 AM

Paul Gipps, Chief Administrative Officer - Apr 29, 2026 - 3:25 PM

Task assigned to Makayla Ablitt, Manager of Corporate Administration was completed by assistant Shara Glenn, Legislative and FOI Coordinator - Apr 29, 2026 - 4:18 PM

Attachment 1 – 2026 Tax Rates - Calculated

DISTRICT OF LAKE COUNTRY

BYLAW 1326

A BYLAW TO SET THE TAX RATES FOR THE YEAR 2026

The Council of the District of Lake Country, in open meeting assembled, enacts as follows:

1. The following rates are hereby imposed and levied for the year 2026:
 - (a) For the General Municipal purposes of the District of Lake Country on the value of land and improvements taxable for General purposes, rates appearing in Column “A” of the schedule attached hereto and forming a part hereof.
 - (b) For the purposes of Policing of the District of Lake Country on the value of land and improvements taxable for General purposes, rates appearing in Column “B” of the schedule attached hereto and forming a part hereof.
 - (b) For the purposes of the Okanagan Regional Library on the value of land and improvements taxable for General purposes, rates appearing in Column “C” of the schedule attached hereto and forming a part hereof.
 - (c) For the purposes of the Regional Hospital District on the value of land and improvements taxable for Hospital purposes, rates appearing in Column “E” of the schedule attached hereto and forming a part hereof.
 - (d) For the purposes of the Regional District of the Central Okanagan on the value of land and improvements taxable for Hospital purposes, rates appearing in Column “F” of the schedule attached hereto and forming a part hereof.
 - (e) For the purposes of the Regional District of the Central Okanagan - Sterile Insect Release Program - on the value of land taxable for Hospital purposes, rates appearing in Column “G” of the schedule attached hereto and forming a part hereof.

- (f) For the purposes of the Street Lighting Specified Area on the value of land and improvements taxable for General purposes, rates appearing in Column "H" of the schedule attached hereto and forming a part hereof.
- (g) For the purposes of the Fire Protection Specified Area on the value of land and improvements taxable for General purposes, rates appearing in Column "I" of the schedule attached hereto and forming a part hereof.

- 2. The minimum amount of taxation upon a parcel of real property shall be one dollar (\$1.00).
- 3. This bylaw may be cited as "2026 Tax Rates Bylaw 1326, 2026".

READ A FIRST TIME this ___ day of _____, 2026.
 READ A SECOND TIME this ___ day of _____, 2026.
 READ A THIRD TIME this ___ day of _____, 2026.

ADOPTED this ___ day of _____, 2026.

 Mayor

 Corporate Officer

**Schedule 'A' attached to
2026 Tax Rates
Bylaw 1326, 2026**

Property Class	2026 Tax Rate (dollars per \$1,000 taxable value)								
	Municipal General				Other Taxing Authorities			Special Municipal Levies	
	A	B	C	D = A + B + C	E	F	G	H	I
	<i>Municipal</i>	<i>Policing</i>	<i>Okanagan Regional Library</i>	Subtotal Municipal General	Regional Hospital District	Regional District	Regional District Insect	Street Lighting Spec Area	Fire Protection Spec Area
01 Residential	1.9508	0.7616	0.1039	2.8163	0.2046	0.2655	0.0185	0.0391	0.4995
02 Utility	27.7079	10.8164	1.4757	40.0000	0.7161	0.9293	0.0648	0.5553	7.0944
03 Supportive Housing	1.9508	0.7616	0.1039	2.8163	0.2046	0.2655	0.0185	0.0391	0.4995
04 Major Industry	9.4915	3.7052	0.5055	13.7022	0.6956	0.9027	0.0629	0.1902	2.4302
05 Light Industrial	9.4915	3.7052	0.5055	13.7022	0.6956	0.9027	0.0629	0.1902	2.4302
06 Business	4.7488	1.8538	0.2529	6.8555	0.5013	0.6505	0.0453	0.0952	1.2159
07 Managed Forest	5.8525	2.2847	0.3117	8.4489	0.6138	0.7965	0.0555	0.1173	1.4985
08 Recreational	2.4332	0.9498	0.1296	3.5126	0.2046	0.2655	0.0185	0.0488	0.6230
09 Farm	0.4028	0.1572	0.0215	0.5815	0.2046	0.2655	0.0185	0.0081	0.1031

DISTRICT OF LAKE COUNTRY

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READ A FIRST TIME this ___ day of _____, 2026.
 READ A SECOND TIME this ___ day of _____, 2026.
 READ A THIRD TIME this ___ day of _____, 2026.

ADOPTED this ___ day of _____, 2026.

 Mayor

 Corporate Officer

**Schedule 'A' attached to
2026 Tax Rates
Bylaw 1326, 2026**

Property Class	2026 Tax Rate (dollars per \$1,000 taxable value)								
	Municipal General				Other Taxing Authorities			Special Municipal Levies	
	A	B	C	D = A + B + C	E	F	G	H	I
	<i>Municipal</i>	<i>Policing</i>	<i>Okanagan Regional Library</i>	Subtotal Municipal General	Regional Hospital District	Regional District	Regional District Insect	Street Lighting Spec Area	Fire Protection Spec Area
01 Residential	1.9554	0.7634	0.1044	2.8232	0.2046	0.2655	0.0185	0.0391	0.5010
02 Utility	27.7054	10.8154	1.4792	40.0000	0.7161	0.9293	0.0648	0.5540	7.0983
03 Supportive Housing	1.9554	0.7634	0.1044	2.8232	0.2046	0.2655	0.0185	0.0391	0.5010
04 Major Industry	9.2349	3.6051	0.4930	13.3330	0.6956	0.9027	0.0629	0.1847	2.3661
05 Light Industrial	9.2349	3.6051	0.4930	13.3330	0.6956	0.9027	0.0629	0.1847	2.3661
06 Business	4.6175	1.8025	0.2465	6.6665	0.5013	0.6505	0.0453	0.0923	1.1830
07 Managed Forest	5.8663	2.2901	0.3132	8.4696	0.6138	0.7965	0.0555	0.1173	1.5030
08 Recreational	2.4389	0.9521	0.1302	3.5212	0.2046	0.2655	0.0185	0.0488	0.6248
09 Farm	0.4028	0.1572	0.0215	0.5815	0.2046	0.2655	0.0185	0.0081	0.1032

DISTRICT OF LAKE COUNTRY

BYLAW 1326

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READ A SECOND TIME this ___ day of _____, 2026.
READ A THIRD TIME this ___ day of _____, 2026.

ADOPTED this ___ day of _____, 2026.

Mayor

Corporate Officer

**Schedule 'A' attached to
2026 Tax Rates
Bylaw 1326, 2026**

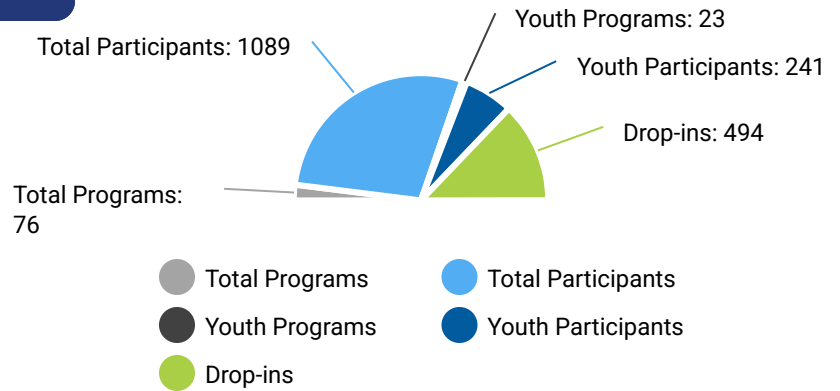
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	A	B	C	D = A + B + C	E	F	G	H	I
	<i>Municipal</i>	<i>Policing</i>	<i>Okanagan Regional Library</i>	Subtotal Municipal General	Regional Hospital District	Regional District	Regional District Insect	Street Lighting Spec Area	Fire Protection Spec Area
01 Residential	1.9629	0.7662	0.1048	2.8339	0.2046	0.2655	0.0185	0.0391	0.5030
02 Utility	27.7054	10.8154	1.4792	40.0000	0.7161	0.9293	0.0648	0.5519	7.0997
03 Supportive Housing	1.9629	0.7662	0.1048	2.8339	0.2046	0.2655	0.0185	0.0391	0.5030
04 Major Industry	9.0335	3.5265	0.4823	13.0423	0.6956	0.9027	0.0629	0.1799	2.3149
05 Light Industrial	9.0335	3.5265	0.4823	13.0423	0.6956	0.9027	0.0629	0.1799	2.3149
06 Business	4.5168	1.7632	0.2412	6.5212	0.5013	0.6505	0.0453	0.0900	1.1575
07 Managed Forest	5.8886	2.2987	0.3144	8.5017	0.6138	0.7965	0.0555	0.1173	1.5090
08 Recreational	2.4481	0.9557	0.1307	3.5345	0.2046	0.2655	0.0185	0.0488	0.6273
09 Farm	0.4028	0.1572	0.0215	0.5815	0.2046	0.2655	0.0185	0.0080	0.1032

RECREATION



Recreational Programming

This chart outlines recreation programming delivered in Q1 (2026), including total programs offered, youth programs, and overall registered participants, while also capturing participation through drop-in attendance.



Spring/Summer Activity Guide

Online Guide Statistics

Impressions	Reads	Clicks
2,086	1,322	323

In Q1 2026, an initial print run of **6,500** activity guides was completed and distributed via mail on February 20, 2026, to residents in Lake Country, Quail, McKinley, and Ellison. An additional **150** copies were printed for distribution at local facilities and community locations.

Q1 2026 Summary



In Q1 2026, Recreation delivered **76 programs**, including **23 youth programs**, with **1,089 participants** and **494 drop-in registrations**. The Spring/Summer Activity Guide also generated **2,086 impressions**, **1,322 reads**, and **323 clicks**, reflecting steady engagement with seasonal recreation programs.



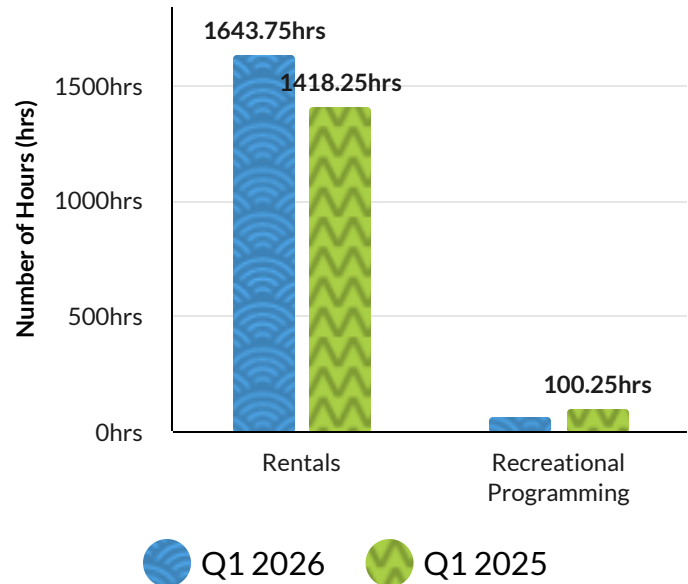
Arena, Parks & Fields



Arena

This report provides an overview of the ice usage at Winfield Arena during the first quarter of the **2026** compared to **2025**.

Ice rental activity increased during this period, driven by higher participation from local schools. As a result, daytime recreational programming availability was slightly reduced.



Field Rentals

Year	Q1 Field Rentals
2026	0
2025	0

Q1 (2026) - There were no field rental bookings during the first quarter. This is consistent with the previous year.



Events

Year	Q1 Events
2026	2
2025	2

Q1 (2026) - During the first quarter of 2026, the district hosted 2 events: the SUO Tennis Tournament and RDCO pop-up depots.

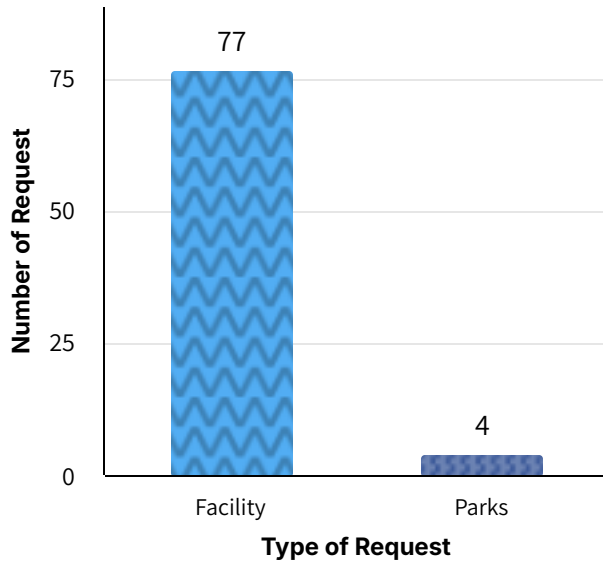


LAKE COUNTRY

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Page 128 of 169

Parks & Facilities

External & Internal Service Requests

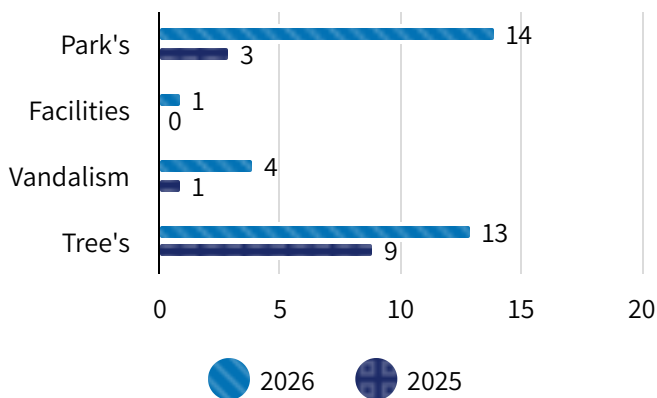


Internal Service Requests

Q1 (2026) A total of **81 internal service requests** were completed. These requests includes building repairs, maintenance, and other facility-related tasks at District-owned properties / parks.



External Service Requests



Q1 (2026) Total requests were **32 in 2026**, up from **13 in 2025**. The increase is primarily attributed to the mild winter conditions and periods of high winds, which led to a higher number of external service requests and follow-up work.



FAQ

Type of Requests	Definition
Park Requests	Mowing, maintenance, litter, grooming trails
Facility Requests	Building maintenance & repairs.
Vandalism Requests	Removal of park & property defacement.
Tree Requests	Hazardous Tree Assessments & removal



LAKE COUNTRY

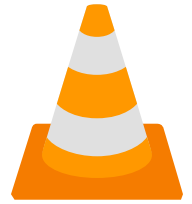
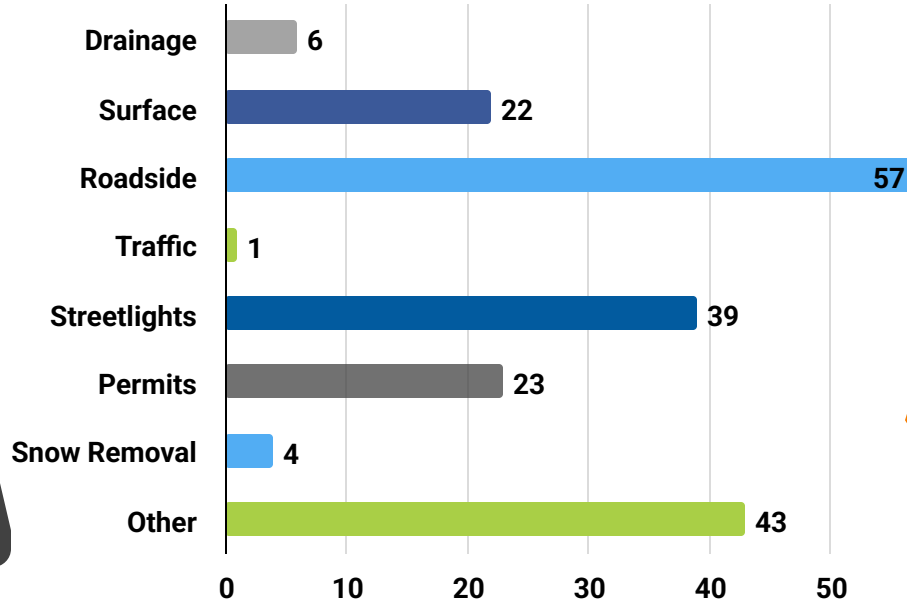
Life. The Okanagan Way.

Infrastructure & Development Engineering

Q1 - 2026



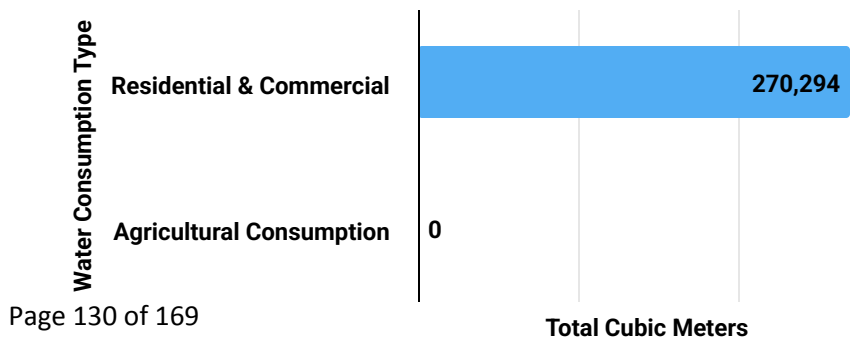
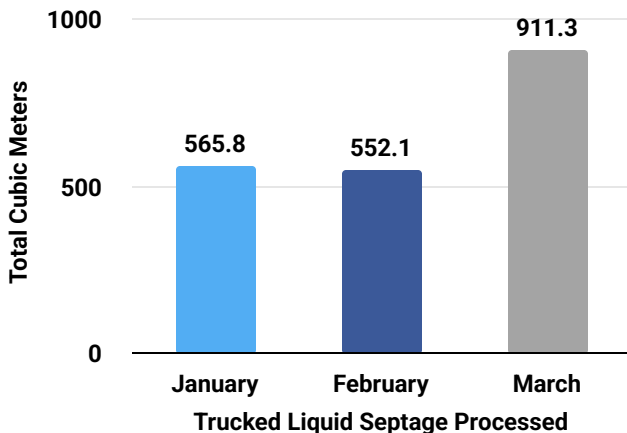
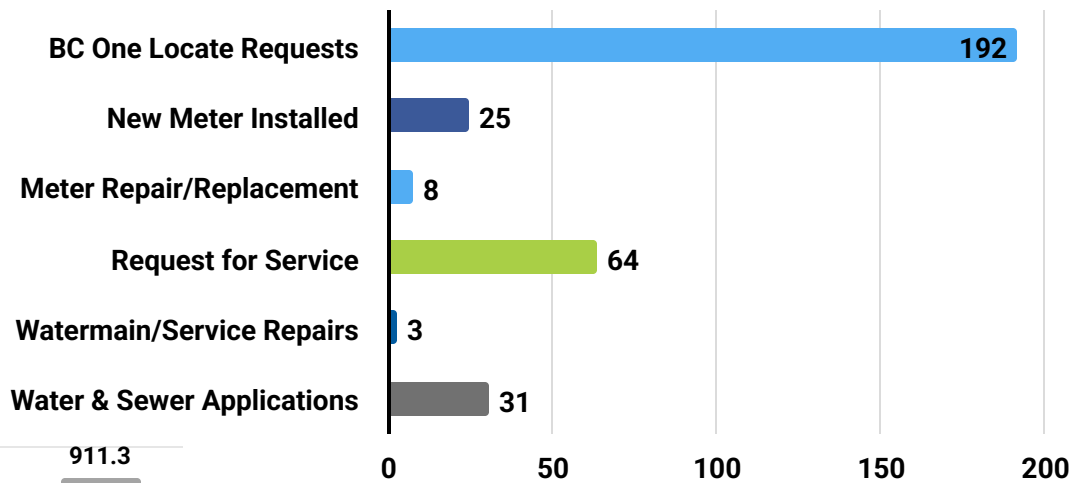
Public Works



Surface: Potholes, cracks/damage, road marking (line painting), grading, dust control, street sweeping.
Roadside: Street signs, barricades/bollards, sidewalks, mowing/vegetation/trees, litter/debris, illegal dumping, vandalism/graffiti, deceased animals, other misc. right-of-way questions or concerns.

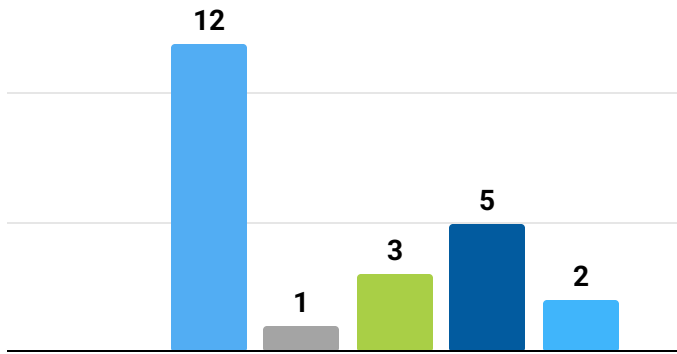


Water & Sewer Utilities

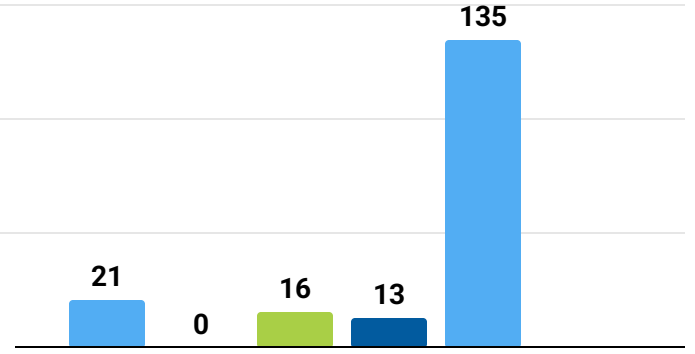
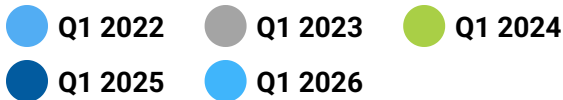




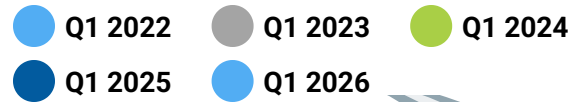
Development Engineering



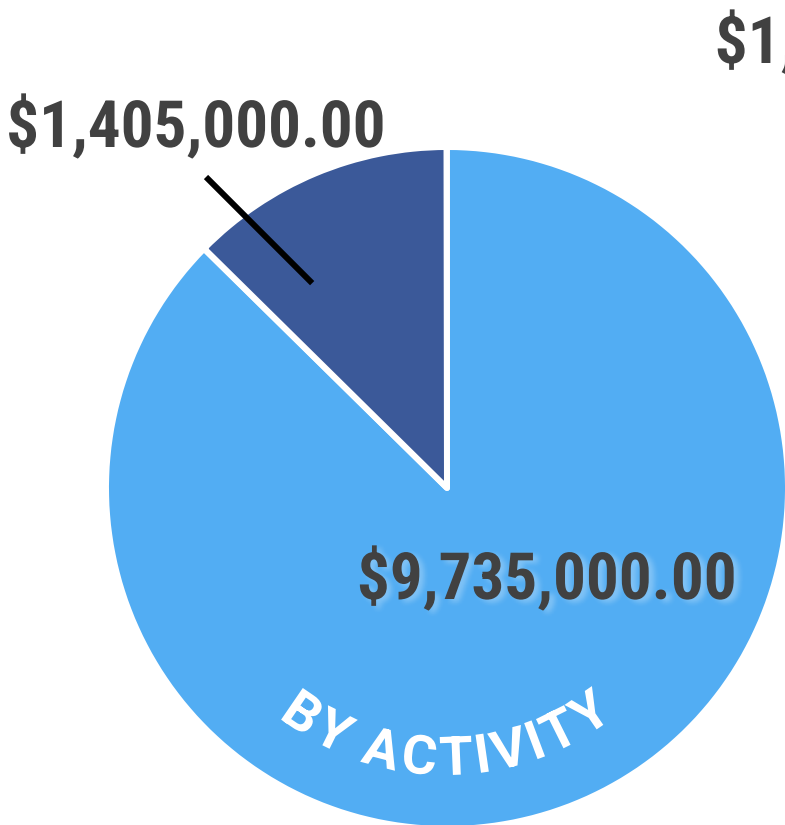
Subdivision Applications Received



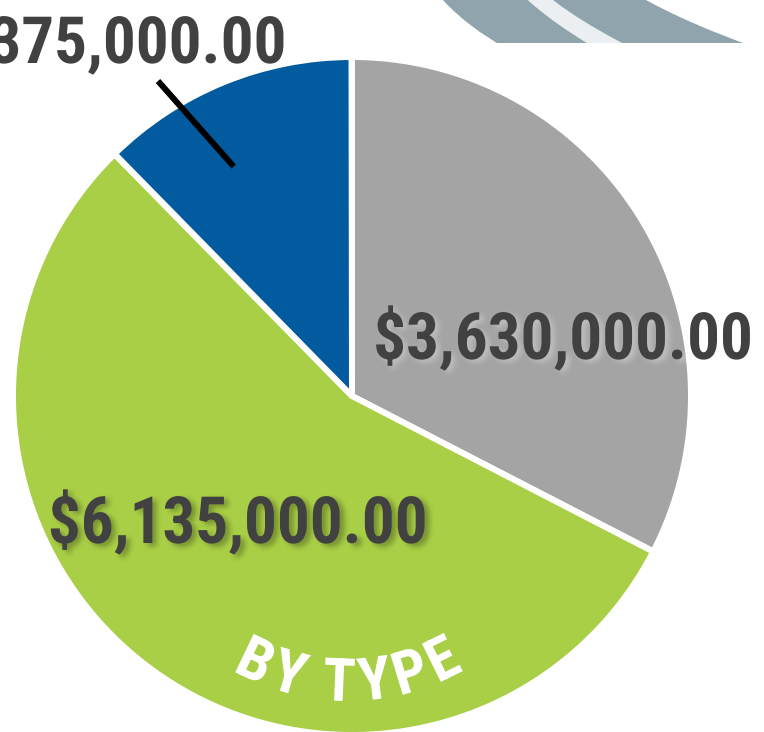
New Lots Registered



Capital Program 2026 New Funding Investments



BY ACTIVITY



BY TYPE



Q1 2026 Update

Human Resources

High retention reduces lost knowledge, hiring expenses, and missed revenue opportunities. The **Employee Retention Rate** and **Employee Turnover Rate** represent different aspects of the ability to nurture and maintain a workforce.

Data includes comparison of Q1 2025 and Q1 2026 for both the Employee Turnover Rate and Employee Retention Rate.



Employee Retention Rate

	Q1 2025	Q1 2026
Headcount Jan 1 (beginning of quarter)	103	108
Headcount Mar 31 (end of quarter)	100	114
Employee Retention Rate	97.09%	98.15%

- **Employee Retention** measures workforce stability, not including new hires
- The **Employee Retention Rate** measures the percentage of employees who remain employed over a specific period of time
- A target annual retention rate of **85-90% or higher** is considered good for most industries



Employee Turnover Rate

	Q1 2025	Q1 2026
Headcount Jan 1 (beginning of quarter)	103	108
Headcount Mar 31 (end of quarter)	100	114
Employee Turnover Rate	2.91%	1.85%

- **Employee Turnover** measures movement and includes new hires
- The **Employee Turnover Rate** measures the percentage of employees who leave an organization within a specific period of time
- A target annual turnover rate of **10%** is considered normal and desirable

Occupational Health and Safety

Q1 Safety By The Numbers

	2026 YTD	2025	2024	2023
<i>Hazard Assessments</i>	272	673	681	370
<i>Safety Meetings</i>	33	133	177	180
<i>Inspections</i>	54	240	169	238
<i>Near Misses & Hazards</i>	0	13	11	23
<i>Actions Complete</i>	7	78	171	96
<i>Actions Outstanding</i>	10	34	2	0
<i>Lost Time Injuries</i>	1	3	2	1
<i>Medical Aid Injuries</i>	1	3	3	4
<i>First Aid Injuries</i>	1	4	7	8
<i>Workplace Violence</i>	1	5	2	4
<i>WorkSafe BC Inspections</i>	0	1	6	2

Health & Safety Training



Training completed in Q1

- Transportation of Dangerous Goods
- Lockout/Tagout (LOTO)
- Fall Protection
- CPR Refresher
- Swiftwater Awareness

Upcoming Training

- Workplace Violence Prevention
- Respectful Conduct
- Shoring & Excavation
- Supervisor Safety Refresher
- Wildfire Hazard Awareness
- Electrical Safety Awareness





2026 North American Occupational Safety & Health Week - May 4 to May 9

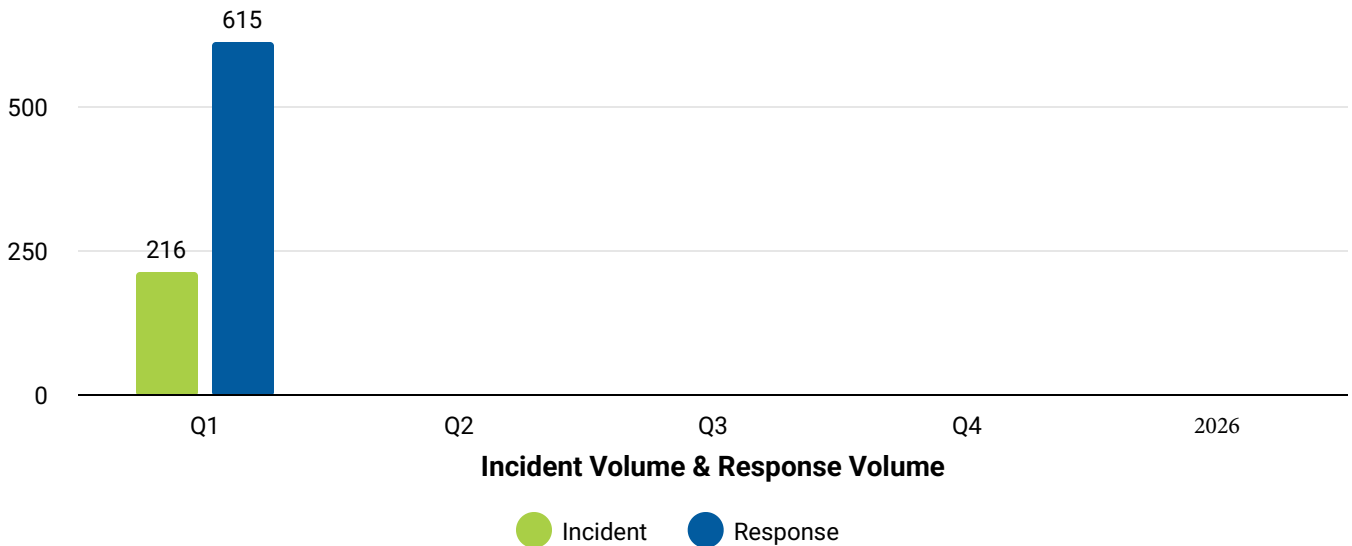
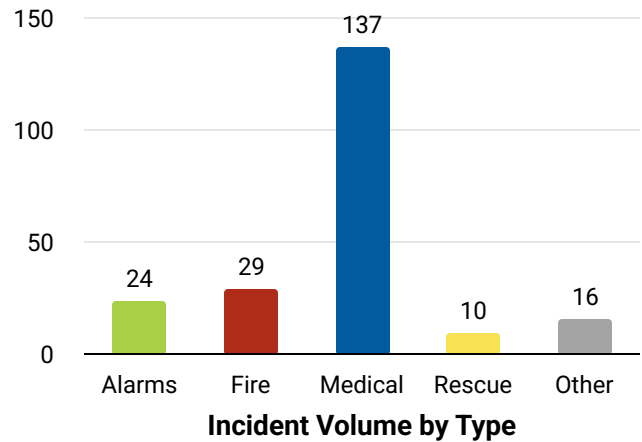
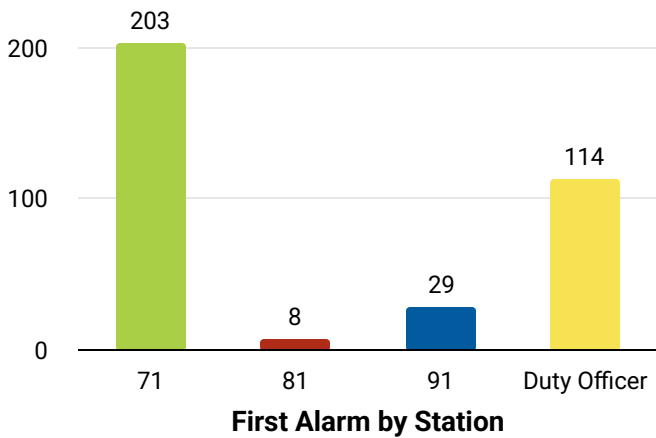
NAOSH week provides an opportunity for employers to raise awareness about the importance of preventing injuries, illnesses and fatalities not only in the workplace, but also at home and in the community.

Activities to foster a proactive safety culture will be held throughout the week and will include training sessions, trivia challenges and staff events.

Lake Country Fire Department

Q1 2026 - Emergency Response Summary

Emergency Services for Residents & Businesses 24 - 7 - 365 62 Paid-On-Call Firefighters 10 Career Staff 3 Fire Stations				
	20	0	3	63
	Critical Lifesaving Medical Interventions	Civilian Fire Related Injuries	Fire Investigations Property Saved \$975,000 Property Lost \$33,000	Official LCFD Training Events





Lake Country Fire Department

Q1 2026 - Fire Prevention Summary

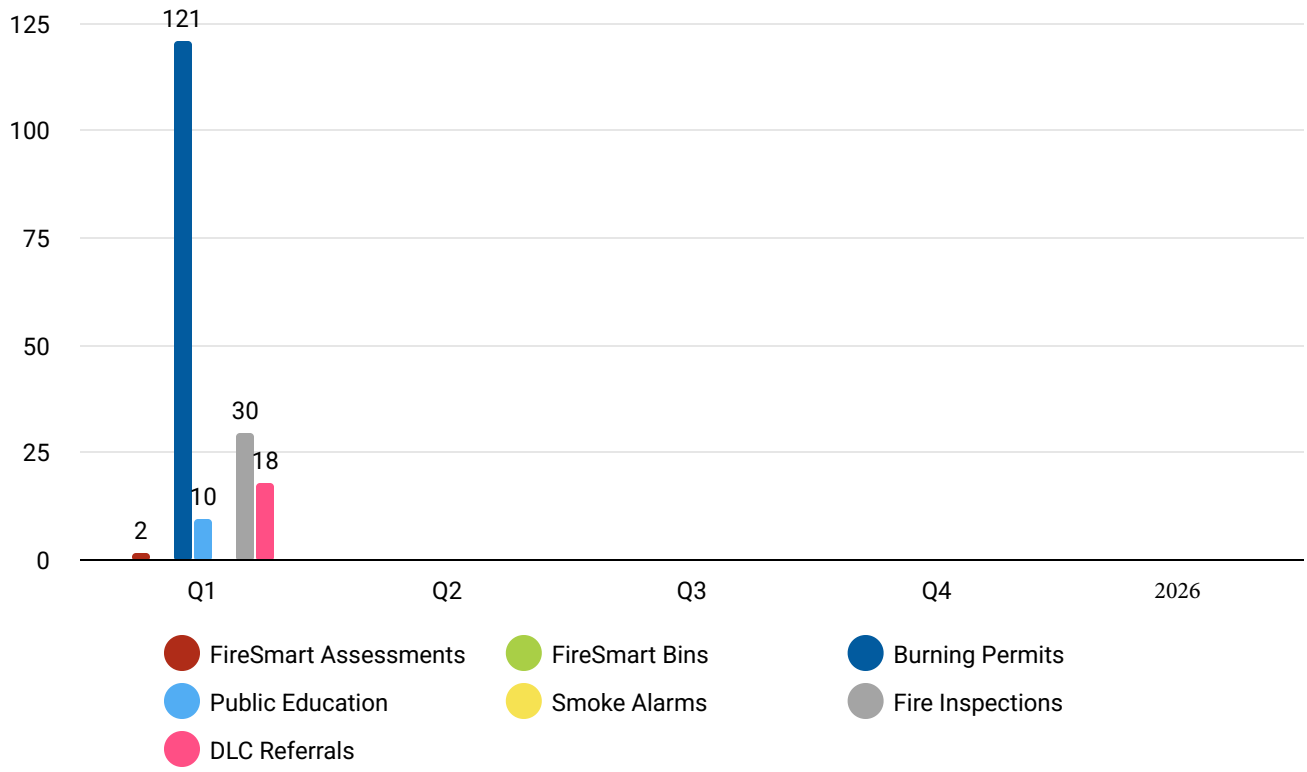


Lake Country FireSmart Recycling Bin Pilot Program Year 2

4 Strategically Located Green Recycling Bins deployed throughout the Community on District Property to Support Residents

Neighborhood Recycling Bins Deployed for Special Projects to Support FireSmart BC Community Champions as Needed

Total Weight of Recycled Vegetation YTD - 0 Kg
Q1 - 0 Kg *Waiting for 2026 FireSmart BC grant funding





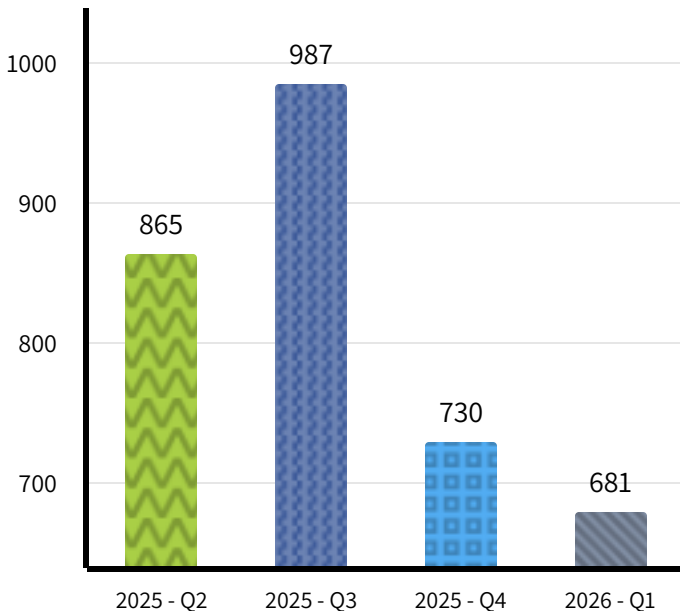
2026- Q1 Report

Lake Country Community Highlights

- Detachment modernization continues with training and the separation of workflows. Independent organizational charts were completed for the three Detachments. The phased rollout is progressing well;
- We are expecting the newest member of the GIS team, Cst Mike Metcalfe, to arrive in May. He brings an array of experience from Alberta;
- The RCMP attended the Fire Department in February to receive hands-on training on the use of Breaching tools and dynamic entry – thank you Chief Lee and team;
- During spring break, the Detachment partnered with the Southeast District ERT and LCFD to conduct familiarity visits and planning exercises at our Lake Country high school and middle school;
- We are finalizing the acquisition of two new E-Bikes. They will be put to use this summer for patrols and community engagement along the rail trails and at community events;
- At the end of February 2026, your Detachment FTE numbers were 15.6 out of 21;
- Aligned with District of Lake Country multi-year planning, one more police officer was requested from the Province for RCMP fiscal year 2026/2027, which will bring your RCMP Detachment to 22 police officers.

CALLS FOR SERVICE

Comparison for Lake Country
2025 - Q2, Q3, Q4/ 2026 - Q1



SCHOOL RESOURCE OFFICER (SRO) In this Quarter the School Resource Officer

January 2026

- Safety Exercises (Elementary Schools)
- GES Grade 12 Assembly
- Youth/Parent support at schools
- GES Winter Formal
- Regional SRO Briefing
- Social Media Safety Awareness - HMS
- Community Fraud Prevention Presentations
- Collaboration - Lake Country Health : Youth Mental Health and Intimate Partner Violence
- Liaise with Child and Youth Advocacy Centre

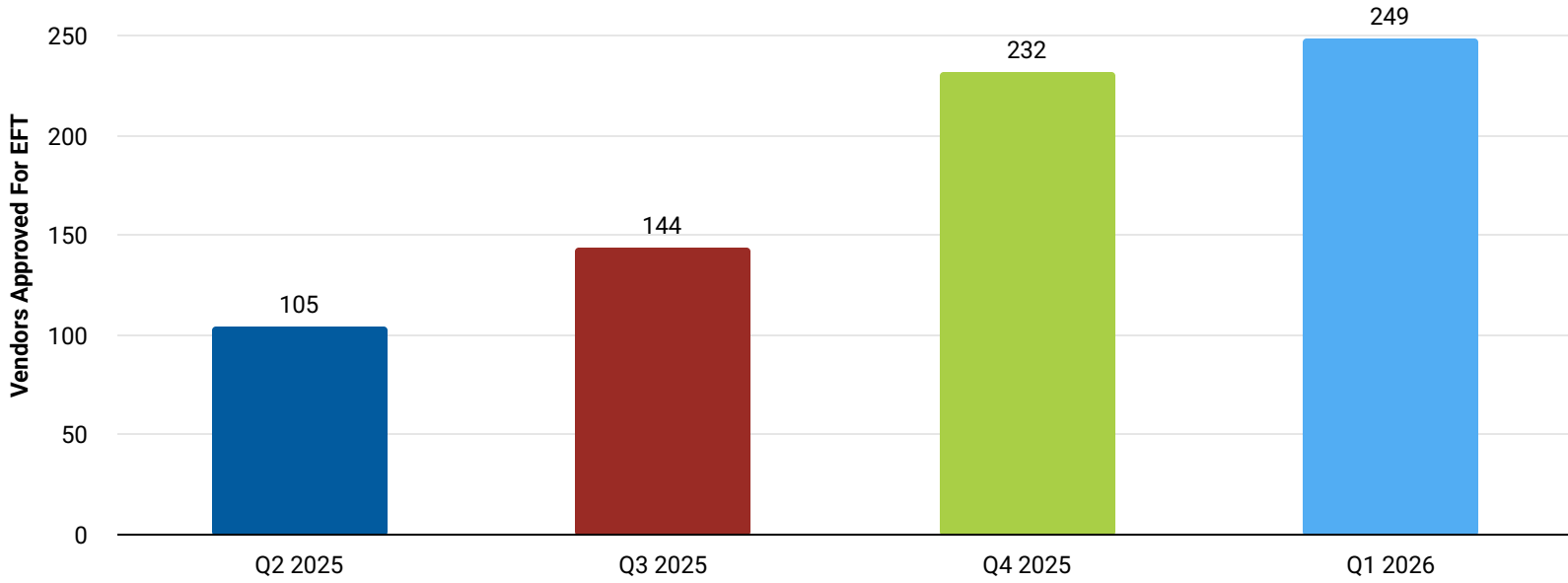
February 2026

- Collaborative Support for Youth (MCFD/West Kelowna and Vernon RCMP)
- Risk Assessments
- Safety plans with Youth Probation
- Referrals for Lake Country Health "Beyond the Bell"
- Community Fraud Prevention Response
- Attended training on Deep Fakes for inclusion in presentations

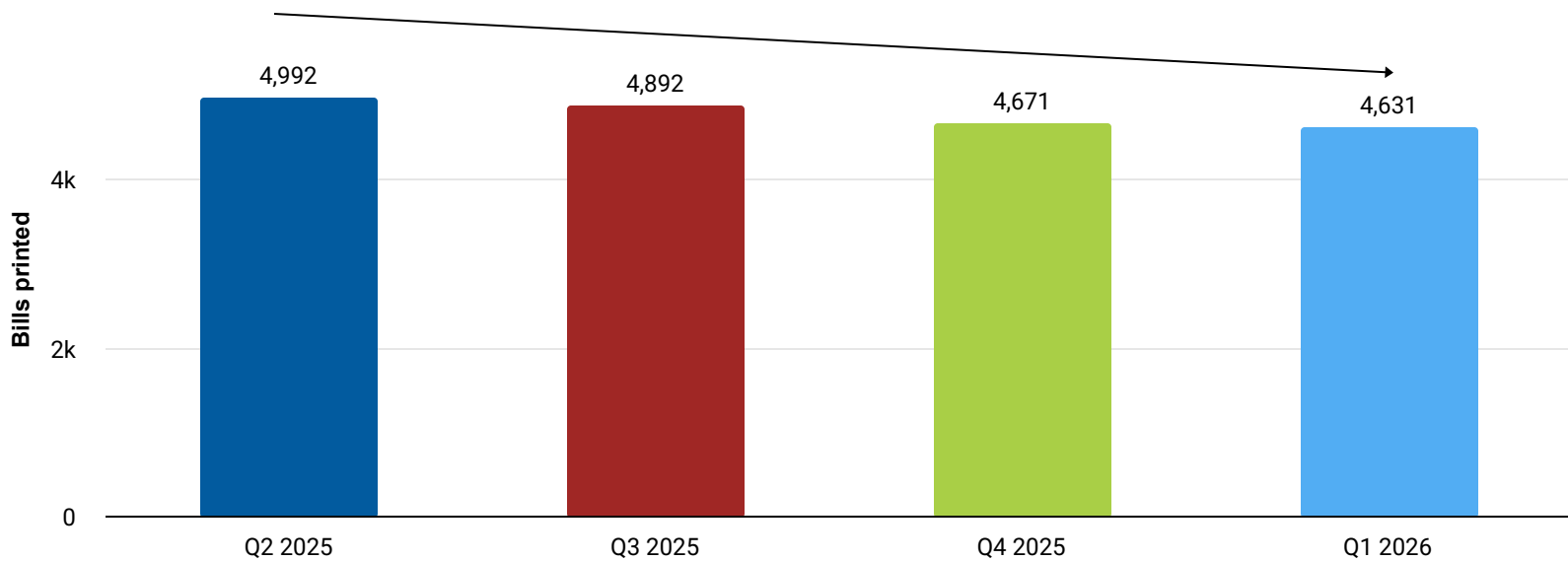
March 2026

- School Safety Exercise (GES/HMS) and debriefs
- Partner Training: Lake Country RCMP, Emergency Response Team & LCFD
- Training: Autism Awareness for First Responders
- Continued collaboration with Lake Country Health - IPV prevention
- CYAC Advanced Child Interviewing Training
- Community Safety Plans (youth supporting)
- Community presentations (9-1-1/Police response)
- Supporting Lake Country Health "Awareness to Action"
- Elder Abuse Prevention Training & Response
- Community Fraud Prevention/Response
- Grant Application/Support

Vendors Paid via Electronic Fund Transfer (EFT)

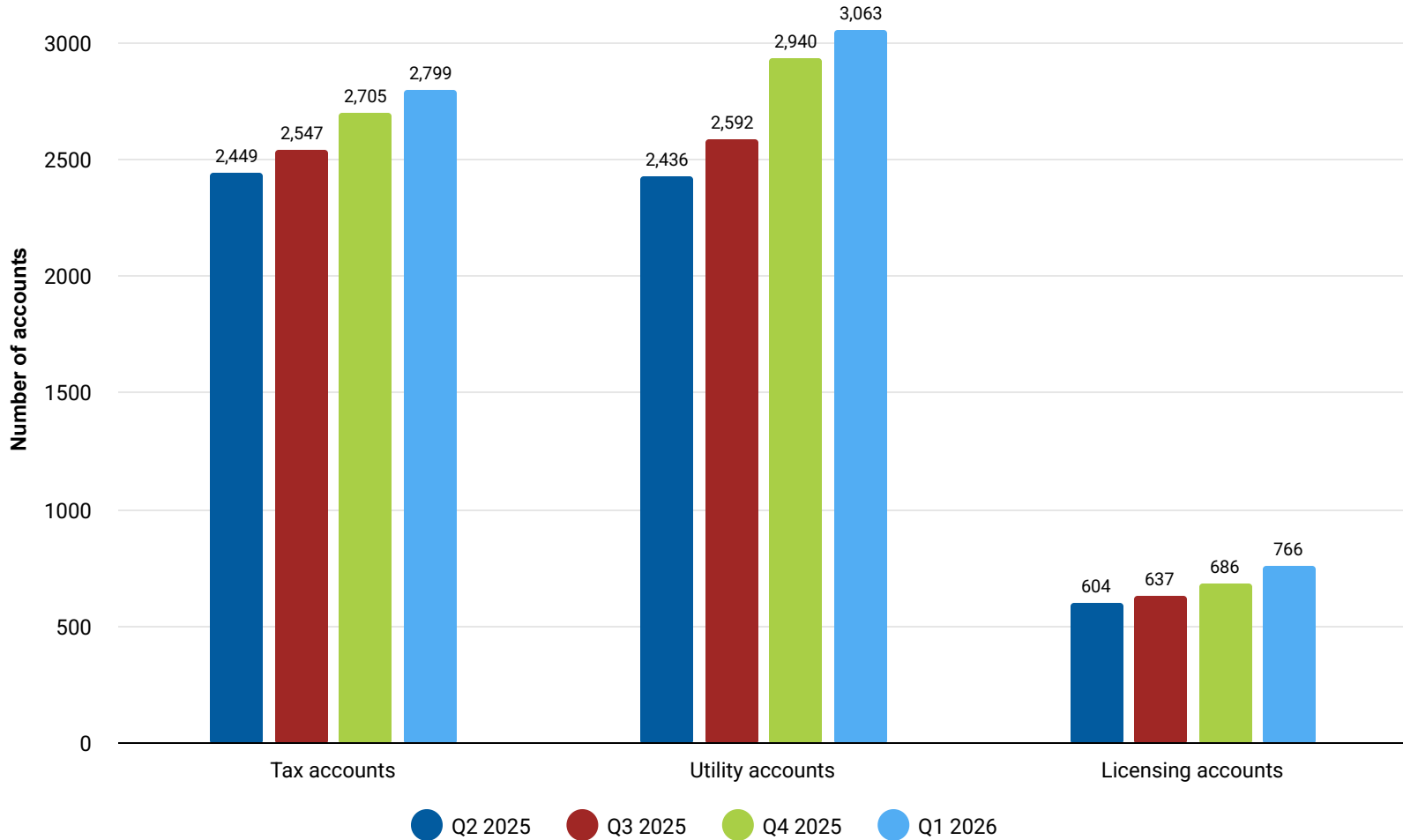


Reduction In Physically Printing Utility Bills

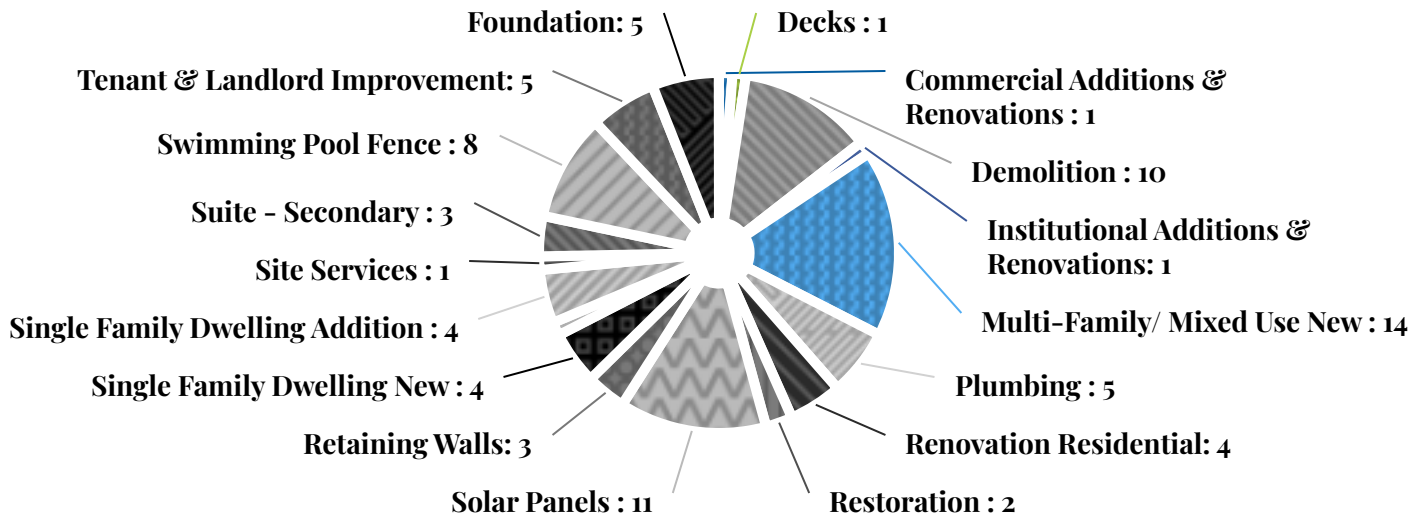




MyLakeCountry Accounts Per Account Type



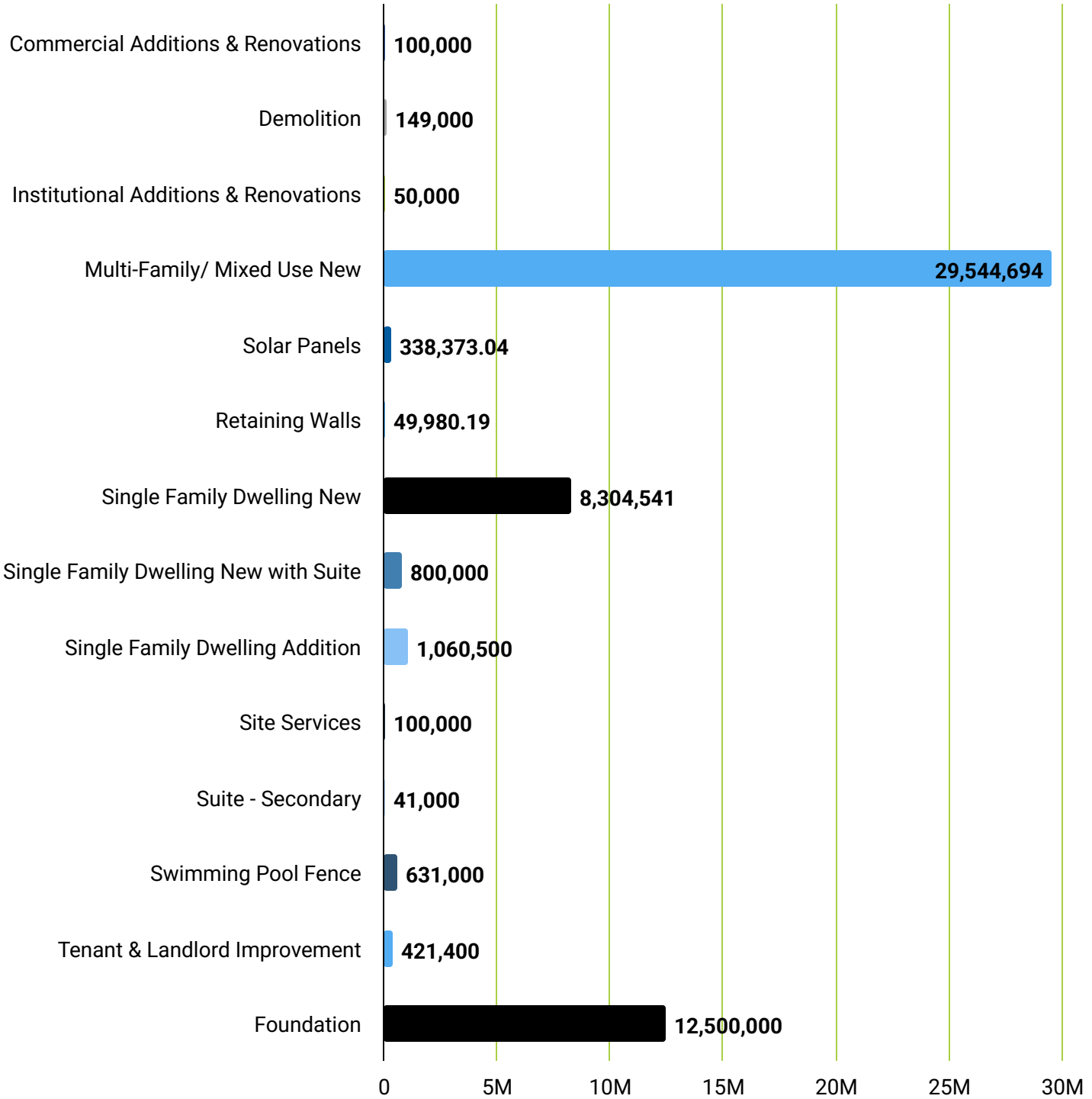
Building Permits Q1 January to March 2026



-  Commercial Additions & Renovations
-  Decks
-  Demolition
-  Institutional Additions & Renovations
-  Multi-Family/ Mixed Use New
-  Plumbing
-  Renovation Residential
-  Restoration
-  Solar Panels
-  Retaining Walls
-  Single Family Dwelling New
-  Single Family Dwelling New with Suite
-  Single Family Dwelling Addition
-  Site Services
-  Suite - Secondary
-  Swimming Pool Fence
-  Tenant & Landlord Improvement
-  Foundation

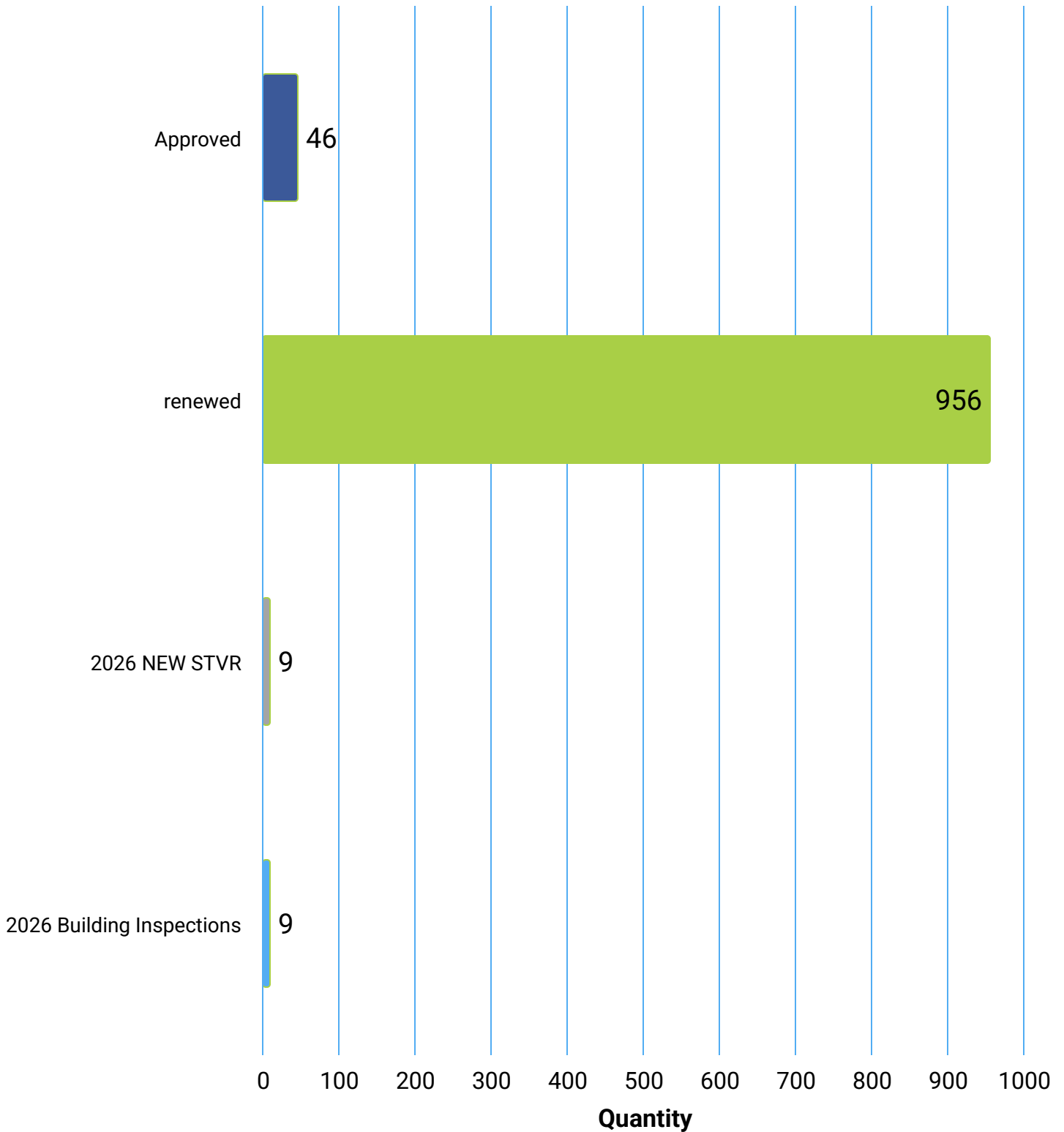
Total Permits 99

Building Permits Q1 January to March 2026

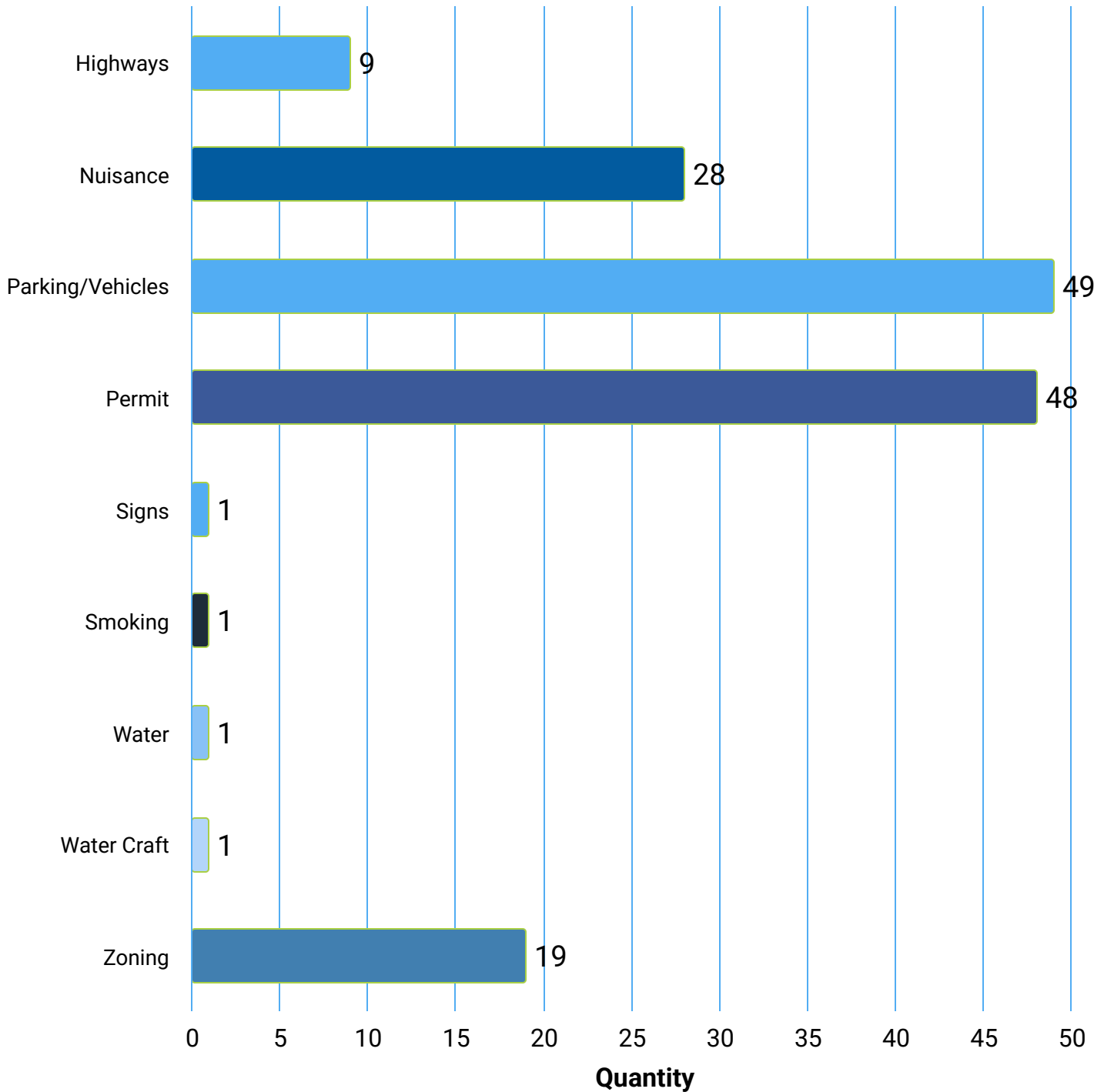


Total Estimated Value of Construction \$56,112,172

Business Licence Q1 2026



Bylaw Calls Q1 2026



Total Calls 157

DISTRICT OF LAKE COUNTRY

BYLAW 1325

A BYLAW TO AMEND THE FINANCIAL PLAN FOR THE YEARS 2025 – 2029 BYLAW 1255

The Council of the District of Lake Country, in open meeting assembled, enacts as follows:

1. THAT the 2025-2029 Financial Plan Bylaw 1255, 2025 be amended by deleting Schedule “A” in its entirety and replacing with the new Schedule “A” as attached to and forming part of this bylaw;
2. This bylaw may be cited for all purposes as “2025 – 2029 Financial Plan Amendment Bylaw 1325, 2026”.

READ A FIRST TIME this 21st day of April, 2026.

READ A SECOND TIME this 21st day of April, 2026.

READ A THIRD TIME this 21st day of April, 2026.

ADOPTED this _____ day of _____, 2026.

Mayor

Corporate Officer

Schedule "A"
2025-2029 Financial Plan

	2025 Amended	2025	2026	2027	2028	2029
Revenue						
Property Taxes	(24,199,367)	(24,199,367)	(25,791,379)	(27,378,880)	(28,685,545)	(29,741,872)
Parcel Taxes	(2,404,968)	(2,404,968)	(2,460,340)	(2,463,248)	(2,521,459)	(2,571,080)
Fees and Charges	(12,951,752)	(12,951,752)	(13,825,439)	(14,626,853)	(15,495,310)	(16,426,219)
Other Revenue	(16,698,482)	(16,619,850)	(11,258,991)	(9,174,401)	(10,304,834)	(9,438,351)
Transfer from DCC Reserves	(8,168,243)	(5,890,197)	(6,470,267)	(7,833,987)	(4,044,768)	(6,448,517)
Total Revenue	(64,422,812)	(62,066,134)	(59,806,416)	(61,477,369)	(61,051,916)	(64,626,039)
Expenses						
General Government Services	6,421,664	6,421,664	5,669,858	5,853,260	6,001,511	6,174,756
Protective Services	10,806,699	10,806,699	11,407,879	12,048,409	12,509,289	12,907,960
Transportation Services	7,891,881	7,891,881	8,259,442	8,761,547	9,056,884	9,298,263
Environmental Services	2,795,670	2,795,670	2,821,648	2,899,808	2,980,217	3,062,940
Development Services	2,529,726	2,529,726	2,596,974	2,666,113	2,737,195	2,804,278
Parks and Recreation	6,579,496	6,579,496	6,685,808	6,859,835	7,039,093	7,182,192
Water Operations	5,432,315	5,432,315	5,407,715	5,541,723	5,679,400	5,820,858
Sewer Operations	3,429,790	3,429,790	3,155,529	3,233,297	3,313,155	3,395,165
Interest Expense	845,416	845,416	860,957	859,061	859,062	766,822
Total Expenses	46,732,656	46,732,656	46,865,809	48,723,054	50,175,807	51,413,235
Annual Surplus	(17,690,156)	(15,333,478)	(12,940,607)	(12,754,315)	(10,876,110)	(13,212,805)
Proceeds from Borrowing	-	-	-	-	-	-
Transfer from Reserves	(21,610,967)	(20,164,592)	(14,941,750)	(7,538,030)	(13,129,099)	(10,026,500)
Transfer from Surplus	(353,719)	(15,628)	8,886	14,304	20,407	27,239
Principal Repayment	831,284	831,284	866,455	814,489	814,490	758,173
Capital Expenditures	34,437,857	30,296,713	21,963,000	13,816,000	16,847,850	15,399,000
Transfer to Surplus and Non-Statutory Reserve	9,453,565	9,453,565	10,279,677	11,056,899	11,911,601	12,830,158
Actuarial Adjustment on Long Term Debt	156,920	156,920	156,920	156,920	156,920	156,920
Amortization of tangible capital assets	(5,224,784)	(5,224,784)	(5,392,581)	(5,566,266)	(5,746,059)	(5,932,185)
Debt, Capital and Reserve/Surplus transfers	17,690,156	15,333,478	12,940,607	12,754,316	10,876,110	13,212,805
Financial Plan Balance	-	-	-	-	-	-



Minutes

Public Art Advisory Commission Meeting

March 2, 2026, 5:00 p.m.
Winfield Room, Municipal Hall
10150 Bottom Wood Lake Road
Lake Country, British Columbia V4V 2M1

Council Present: Councillor Michael Lewis

Council Absent: Mayor Blair Ireland

Staff Present: Makayla Ablitt, Manager of Corporate Administration
Steve Petryshyn, Parks and Landscape Planner

Committee Members Present: Janice Larson, Chair
Emma Simpson
Asana Hughes

1. Call to Order

We acknowledge that we are conducting our business today on the unceded territory of squilx"/syilx (Okanagan) peoples. As a Commission, we recognize the importance of doing our best to build respectful relationships that contribute to stewarding the land and waters in the community with integrity and consideration for future generations.

The Chair called the meeting to order at 5:07 p.m.

2. Adoption of Agenda

It was moved and seconded

THAT the Public Art Advisory Commission Meeting Agenda of March 2, 2026 be adopted.

Carried.

3. Adoption of Minutes

It was moved and seconded

THAT the Public Art Advisory Commission Meeting Minutes of December 8, 2025 be adopted.

Carried.

4. PAAC Budget Update

PAAC Funds Available: \$80,469.45

5. Utility Box Art Wraps

David Wilson submitted an application. Intention was not to have all 5 utility boxes covered by the same artist, but utilities crew would like to get going. Utilities crew will use David Wilson's art to cover 2 utility boxes for the years 2026 and 2027, and Staff will try again for other applicants for the year 2028. Staff liaised with utilities crew to pick boxes that are high profile in the community. David Wilson is selecting art to present to PAAC to select. If images come soon Steve will send an e-mail, otherwise they will be brought forward to the next PAAC meeting.

6. 2026 Public Art Maintenance

Staff is trying to connect with previous contractor to complete maintenance along Pelme wash. The Commission would like to see the clock on Main Street updated at the same time if possible.

7. New Community Centre Entrance Mural

Staff identified an opportunity for public art at the main entrance of the new Community Centre. Staff will report back at the next meeting with more information regarding the project, specifically related to the competition timeline of the project as it relates to ArtWalk, and the commission will consider budget and theme of art.

It was moved and seconded

THAT an estimated \$40,000.00 be designated for this project, pending further information from Staff.

Carried.

8. Review/discussion of PAAC funding proposal

Members of the Commission will meet with Staff discuss budget proposal process.

9. New member recruitment for PAAC

Lake Country Museum and Archives applied for to have a rotating member of the organization attend Commission meetings on behalf of the organization. Terms of Reference for the Public Art Advisory Commission are clear that the members need to be representative of the community at large.

10. Other

11. Next Meeting

June 1, 2026 5:00 p.m.

12. Adjournment

The Chair adjourned the meeting at 6:45 p.m.

Janice Larson, Chair

Makayla Ablitt, Recording Secretary

DRAFT



Minutes

Agricultural Advisory Committee Meeting

March 24, 2026, 5:00 p.m.
Winfield Room, Municipal Hall
10150 Bottom Wood Lake Road
Lake Country, British Columbia V4V 2M1

Council Present: Councillor Todd McKenzie

Staff Present: Carie Liefke, Manager of Current Planning
Starla Weigel, Planning Clerk

Committee Members Present: David Grabavac (Chair)
Sandra Follack
Mike Budd
Angelique Slade Shantz

Guest: Allan Neilson, Neilson Strategies Ltd

1. Call to Order

We acknowledge that we are conducting our business today on the unceded territory of squilx"/syilx (Okanagan) peoples. As a Committee, we recognize the importance of doing our best to build respectful relationships that contribute to stewarding the land and waters in the community with integrity and consideration for future generations.

The Chair called the meeting to order at 5:02 pm.

2. Adoption of Agenda

It was moved and seconded:

THAT the Agriculture Advisory Committee Agenda of March 24, 2026, be adopted.

Carried.

3. Adoption of Minutes

It was moved and seconded:

THAT the Agricultural Advisory Committee Meeting Minutes of December 15, 2025, be adopted.

Carried.

4. Development Reports

4.1 Agricultural Frontage Report - Update

- Agricultural Frontage Report was presented by Matthew Salmon & Allan Neilson (Neilson Strategies Ltd) on the current work being done to develop a more equitable way of calculating frontage improvements works required for various types of agricultural development.
- Discussed the possibility of the framework including positive impacts (i.e. attracting economics to community, contributing to food security, etc.), as well as the negative impacts (i.e. wear and tear on roads, etc.) to the community. Positive impacts could be used to support further reduction of cost of frontage improvements.

It was moved and seconded:

THAT the Agricultural Advisory Committee support the Agricultural Frontage Works Policy dated February 2025 in Principle.

AND THAT the Agricultural Advisory Committee recommend that the Agricultural Frontage Works Policy dated February 2025 be forwarded to Council for review.

Carried.

5. Other

5.1 Summary of Province Wide AAC Workshop - Feb 24, 2026

- Key takeaways from the Provincial AAC workshop on Feb 4 were reviewed.

5.2 Kelowna Agricultural Bus Tour - April 8, 2026

- City of Kelowna is offering **one** seat for the AAC to participate in the Kelowna Agricultural Bus Tour, **April 8, 2026, 8:00am - 4:00pm**. Participants will visit farms and vineyards (host locations to be announced) to see firsthand the challenges and opportunities facing Okanagan tree fruit and wine grape growers. This initiative is part of the Kelowna Agricultural Tour Cross-Commodity Leadership Support Project (CCLSP) and its partners — BCFGA, BCCA, BCGA, BCWGC, and OKSIR.

- Mike Budd or Sandra Follack will attend on behalf of the AAC.
- More information can be viewed on the [website](#).

5.3 Important Update from the ALC Chair (late addition)

- The Chair of the Provincial Agricultural Land Commission (ALC) released a statement on March 23, 2026, stating that staffing was being reduced to meet the limitations of the approved budget for the ALC.

6. Next Meeting

To be determined

7. Adjournment

The Chair adjourned the meeting at 7:04 pm.

David Grabavac, Chair

Starla Weigel, Recording Secretary

DRAFT



Minutes

Parks and Recreation Advisory Committee Meeting

April 20, 2026, 7:00 p.m.
Carr's Landing Room, Municipal Hall
10150 Bottom Wood Lake Road
Lake Country, British Columbia V4V 2M1

Council Present: Councillor Bib Patel

Council Absent: Mayor Blair Ireland
Tricia Brett

Staff Present: Nicole Doucet, Parks & Facilities Clerk
Matt Vader, Director Parks, Recreation and Culture
Steve Petryshyn, Parks and Landscape Planner

Committee Members Present: Mike Hazen, Chair
Elisabeth Dahnert
Julie Halfnights
Rebecca Frechette
Rob Robertson
Sheila Gunn

Absent:
Sharon Adreassen
Susan Bauhart

1. Call to Order

We acknowledge that we are conducting our business today on the unceded territory of squilx"/syilx (Okanagan) peoples. As a Committee, we recognize the importance of doing our best to build respectful relationships that contribute to stewarding the land and waters in the community with integrity and consideration for future generations.

The Chair called the meeting to order at 7:02pm.

2. Adoption of Agenda

THAT the Parks and Recreation Advisory Committee Meeting Agenda of April 20, 2026, be adopted.

Carried.

3. Adoption of Minutes

THAT the Parks and Recreation Advisory Committee Meeting Minutes of October 20, 2025, be adopted.

Carried.

4. Chair Appointment

Per the Parks and Recreation Advisory Committee Terms of Reference, a Chair shall be appointed by a majority of the Committee Members at the first meeting of the year.

Mike Hazen is appointed the Chair of the Parks and Recreation Committee for the year 2026.

Carried.

5. 2026 Parks Capital Budget Requests

The Parks and Landscape Planner updated the committee on the 2026 Parks budget requests that were adopted by Council as part of the 2026 Financial Plan.

6. Parks & Recreation Project Updates

The Parks and Landscape Planner updated the committee on the following projects,

- Swalwell Park Improvements
- Woodsdale Recreation Park
- Community Centre
- Oyama Isthmus Park
- Coral Beach Park
- Indigenous Cultural Centre & Nature Park
- Okanagan Rail Trail / Raven Ridge Trailhead

Committee Discussions:

Will there be shade sails at the new park in Swalwell?

- *The Parks and Landscape Planner noted there will be shade sails that go up in the spring and taken down in the fall.*

7. Old Business

Pelmewash Parkway Load Restrictions

- The Director of Parks stated that this matter falls outside the scope of Parks operations, as the roadway functions as municipal infrastructure. Jurisdiction for this issue rests with Council and the Engineering Department.

Public Sanitary Dump

- A Committee member noted that there is currently no public sanitary dump available in Lake Country. The Director of Parks confirmed that no such facilities are currently in place and advised that there are a number of competing municipal priorities at this time.

8. New Business

Trail from cemetery road to Hallam drive

- One of the property owners has installed signage indicating private property, restricting public access to the trail. The Director of Parks advised that, as the trail is located on private property, staff are exploring alternative solutions.

Boat Buoys Enforcement

- The Director of Parks informed that boat buoys fall outside of municipal jurisdiction. Transport Canada is responsible for regulating the physical buoys, while authority over the submerged lands rests with the Crown. As such, the municipality does not have legislative authority or regulatory tools available to address this matter.

9. Next Meeting

At the call of the Chair.

10. Adjournment

The Chair adjourned the meeting at 8:35pm.

Mike Hazen, Chair

Nicole Doucet, Recording Secretary



BOARD OF EDUCATION BOARD MEETING HIGHLIGHTS

The Central Okanagan Board of Education acknowledged that this meeting was held on the unceded, Traditional Territory of the Okanagan People.

Date: **Wednesday, April 22, 2026**

National Day of Mourning – April 28, 2026

The Central Okanagan Board of Education observed a moment of silence to honour workers who have been hurt or who have lost their lives in the course of performing their duties. On April 28, 2026, flags will be lowered to half-mast to honour those workers.

Inside 23

Agency, Flexibility and Inclusion in Real Classrooms: When Students Help Design School

Presenters:

Jordan Kleckner, Director of Instruction – Learning & Innovation

Kevin Dent, Rutland Family Learning and Innovation Team

Rutland Middle School teachers:

Carla Parker

Shannon Ward

Agnes Gagliano

Renae Graham

Dani Tompkins

Rutland Middle School teachers shared the multi-year journey of a collaborative teaching team that shifted from designing learning for students to designing learning with them. Through flexible scheduling, inquiry-based learning, and intentional structures that support diverse learners, students move beyond voice to real decision making about how learning happens. The presentation highlighted how a student-created problem-solving group identified challenges within the school day, proposed solutions, and partnered with teachers to implement changes that are now in place. This work demonstrates how agency, when supported by clear structures and shared responsibility, increases engagement, access, and ownership of learning within a complex middle school context.

Declaration

1. National Volunteer Week – April 19-25, 2026

The Central Okanagan Board of Education declared April 19 – 25, 2026 as National Volunteer Week and recognizes all volunteers in Central Okanagan Public Schools.

2. TTOC Appreciation Week – May 4-8, 2026

The Central Okanagan Board of Education declared May 4 – 8, 2026 as TTOC Appreciation Week and recognizes all Teachers Teaching on Call (TTOC) in Central Okanagan Public Schools.

3. National School Bus Driver Appreciation Day – April 15, 2026

The Central Okanagan Board of Education acknowledged that April 15, 2026 was National School Bus Driver Appreciation Day and recognizes all school bus drivers in Central Okanagan Public Schools.

4. **National Day of Awareness of Missing and Murdered Indigenous Women and Girls – May 5, 2026**
The Central Okanagan Board of Education declared May 5, 2026 as a Day of Awareness in Central Okanagan Public Schools, of Missing and Murdered Indigenous Women and Girls.

Staff Presentation

1. Opening of École George Pringle Secondary School

Presenters: Raquel Steen, Assistant Superintendent
David Widdis, Planning Manager

The opening of École George Pringle Secondary School in September 2027 requires the Board of Education's direction concerning the placement of secondary students on the Westside. Beginning in 2021, the Board of Education approved several motions to prepare for the development of a second secondary school in West Kelowna after holding several public consultation meetings, public Committee meetings and public Board Meetings. Since that time, student enrolment trends in West Kelowna have drastically shifted. These changes no longer align with the original Board of Education motions and affect efforts to balance student enrolment in West Kelowna. To better align future student enrolment at West Kelowna middle and secondary schools, the following scenarios were shared for consideration:

1. Follow the 2022 Motions to shift Shannon Lake Elementary School feeding into École Glenrosa Middle School.

The implications of this scenario are:

- École Glenrosa Middle School will exceed capacity and cannot accommodate projected growth (no space for portables on the site)
- Potential for increased transportation costs for families and the District
- Student enrolment in the next decade will become unbalanced at middle and secondary schools

2. Alternate Feeder Pattern – Shannon Lake Elementary School continues to feed into Constable Neil Bruce Middle School, balancing middle school enrolments and gradual secondary school enrolment shifts.

The implications of this scenario are:

- Constable Neil Bruce Middle School enrolment will ease more slowly over time
- Temporary future over capacity can be managed by adding portables and following catchment boundaries
- Student enrolment over time will be more balanced at middle and secondary schools

Scenario 1 would result in over capacity at École Glenrosa Middle School based on updated student projections. There is the inability to add portables to the École Glenrosa Middle School site. Scenario 2 would provide a more balanced student enrolment over time.

The Board of Education directed the Superintendent of Schools to conduct a public consultation process regarding catchment boundary options associated with the opening of École George Pringle Secondary School, and the Superintendent to report back to the Board with a summary of consultation findings and recommendations, in a timely fashion.

There are Westside Parent Information Sessions scheduled as follows:

Constable Neil Bruce Middle School

Tuesday, May 5, 2026 – 6:00 to 8:00 pm

École Glenrosa Middle School

Thursday, May 7, 2026 – 6:00 to 8:00 pm

which will now be Information/Consultation Sessions.

Action Items

1. School District No. 23 (Central Okanagan) Bylaw No. 20 – Election 2026

The Board of Education of School District No. 23 (Central Okanagan) gave first, second and third reading, and adopted the School District No. 23 (Central Okanagan) Bylaw No. 20 – Election 2026.

2. Review and Revision of the Current Board of Education Policy Manual

The Board of Education adopted the Policy and Administrative Procedures categories as follows:

Policy

- Board Governance
- Superintendent/School Board Relations
- Operational Expectations
- Student Achievement, Learning & Well-Being (Results)

Administrative Procedures

- Business Finance
- Community Partnerships
- Critical Incidents
- Human Resources
- Instructional Programs
- Operations/Facilities
- Students
- Technology

The Board of Education approved the implementation of the results of the Policy Manual Mapping and Sorting Process completed by Trustees. The policies, as they existed as of April 21, 2026, are to be archived and retained indefinitely, and archived policies are to be made available to the public upon request.

Information Items

The Board of Education reviewed the following:

1. Level 4 and 5 Field Study Summaries - 2025/2026 and 2026/2027
2. General Statements
 - March 11, 2026
 - April 1, 2026
 - April 8, 2026
 - April 15, 2026
3. Video Surveillance – 2025/2026 Annual Report to the Board
4. Estimated Operating Grants Overview – 2026/2027 School Year
5. 2026/2027 Public Budget Survey Results
6. Opening of École George Pringle Secondary School

Items Requiring Public Mention

The Board Chair, Trustees and the Superintendent of Schools, spoke of the following:

- Attendance at various meetings and events throughout the District, including a school tour at École Belgo Elementary School, School Community Student Learning Plan Conversation at Rutland Elementary School, the BCSTA AGM held on April 10 and 11, 2026 in Vancouver, and the Skills Canada Competition.
- Many Central Okanagan Public School students participated in the 47th B.C. Interior Jazz Festival which took place April 16-18, 2026.
- On April 9, 2026, Premier David Eby, along with several trustees and senior staff, toured the construction site of the new École George Pringle Secondary School. The new school in West Kelowna is slated to open in September of 2027.

- The Kelowna Art Gallery is hosting Art in Action: Kaleidoscope through to June 21st. Young artists in grades 9-12 from across the Central Okanagan School District were invited to participate in the 40th annual *Art in Action* student exhibition. Nearly 100 works of art exhibited will create a kaleidoscope of perspectives for all to view.
- Over the past three days, Central Okanagan Public Schools has hosted over 20 teachers, administrators, Directors and Professors from Switzerland, Liechtenstein and Ukraine. Participants met with members of the Learning & Innovation Team, took part in a Community of Practice experience and visited schools throughout the Central Okanagan School District.
- Mount Boucherie Secondary School will be hosting their 4th Annual Walk for Mental Health on Tuesday, May 5th with guest speaker Jordin Tootoo. This student-led event brings together over 2,400 students, families, and community members, with all funds raised supporting Foundry Kelowna and the important mental health services they provide to youth ages 12 to 24. This year they are working towards a fundraising goal of \$15,000.
- On Wednesday, June 3, 2026, École Okanagan Mission Secondary School will be hosting their Relay for Life 2026. The fundraising goal for the Canadian Cancer Society is \$70,000. Students, staff and community members will walk laps, enjoy fun activities and entertainment, and celebrate cancer survivors in our community and remember those that have lost their battle with this terrible disease.
- Constable Neil Bruce Middle School will be presenting their 4th musical production “SHREK JR.” on April 29 and 30, 2026, and on April 21 to 24, 2026 the Mount Boucherie Secondary School’s spring drama production is “The Alibis”.

Upcoming Parent Information Sessions

École George Pringle Secondary School - Westside Parent Information/Consultation Sessions

Constable Neil Bruce Middle School
 Tuesday, May 5, 2026 – 6:00 to 8:00 pm
 École Glenrosa Middle School
 Thursday, May 7, 2026 – 6:00 to 8:00 pm

Next Public Board Meeting

Wednesday, May 20, 2026 at 6:00 pm
 Wednesday, June 10, 2026 at 6:00 pm
 Wednesday, June 24, 2026 at 6:00 pm

Board Standing Committee Meetings

Wednesday, April 29, 2026
 5:00 pm Finance and Planning Committee
 Wednesday, May 6, 2026
 4:00 pm General Affairs Committee (please note change in Committee meeting)
 Wednesday, May 27, 2026
 4:00 pm Policy Committee (new date)

Notice of Motion

Trustee Julia Fraser:

WHEREAS Boards of Education across British Columbia are responsible for delivering high-quality, equitable public education to all students;
 AND WHEREAS per-pupil funding has not kept pace with the rate of inflation, resulting in increased financial pressure on school districts;
 AND WHEREAS rising costs related to staffing, utilities, transportation, insurance, and classroom resources continue to outpace current funding levels;
 AND WHEREAS school districts are experiencing increased student needs, including mental health supports, inclusive education services, and supports for diverse learners;

The Board Meeting Highlights are published after each Public Board Meeting.
 Please check the School District website (www.sd23.bc.ca) for all Board and Committee Meeting dates and times.

AND WHEREAS competitive compensation is required to recruit and retain qualified teachers, support staff, and administrators in a challenging labour market;

AND WHEREAS aging infrastructure and deferred maintenance costs place additional strain on operating budgets;

AND WHEREAS school districts are committed to providing safe, inclusive, and modern learning environments that support student success;

THEREFORE BE IT RESOLVED that the Board of Education write to the Minister of Education and Childcare and the Minister of Finance requesting an increase to per-pupil funding that is indexed to inflation;

AND BE IT FURTHER RESOLVED that this correspondence highlight the need for sustainable, predictable funding that reflects:

- the true cost of delivering public education;
- increased student complexity and support needs;
- rising operational and capital costs;
- recruitment and retention of qualified staff;
- the importance of maintaining safe and effective learning environments;

AND BE IT FURTHER RESOLVED that copies of this motion be shared with the British Columbia School Trustees Association, local Members of the Legislative Assembly, and neighbouring school districts for future support and advocacy.

Rationale:

Stable and adequate funding is essential to ensure that all students have access to high-quality educational opportunities. Aligning per-pupil funding with inflation will help school districts maintain services, support student success, and plan responsibly for the future.

For comments, please contact:

Valene Johnson, Chair of the Board of Education, 250-212-3804

Jon Rever, Superintendent of Schools, 250-470-3256

Delta Carmichael, Secretary-Treasurer/CFO, 250-860-8888

Highlights of the Regional Board meeting – April 16, 2026

Short-term rental program awaits Ministry of Transportation and Transit approval

Following a public hearing, the Regional Board advanced a package of bylaw changes to allow short-term rentals in Central Okanagan electoral areas. Amendments to [Zoning Bylaw No. 871](#) and [Joe Rich Rural Land Use Bylaw No. 1195](#) received second and third readings, while related licensing and enforcement bylaws received first reading.

Final adoption, and the ability to begin issuing short-term rental licences, is pending required approval from the Ministry of Transportation and Transit.

While approvals are underway, residents interested in operating a short-term rental can begin preparing required materials. To learn more, visit rdco.com/STR

Westside wastewater development cost charge bylaws advance

The Board gave second and third readings to amendments updating development cost charges for the Westside Regional Wastewater Treatment Plant and East Trunk systems.

The updates follow a planned major review and [public engagement](#), and reflect inflationary cost pressures associated with growth-related infrastructure. Final adoption will be considered following provincial approval.

Board appoints election officials for 2026 general local election

The Board appointed the chief election officer and deputy chief election officers for the 2026 B.C. general local election and adopted updates to the [Election and Assent Voting Bylaw](#). The amendments ensure compliance with recent

provincial legislative changes and support fair, transparent and accessible voting for residents in Central Okanagan electoral areas.

Board appoints bylaw enforcement and animal control officers

The Regional Board appointed one bylaw enforcement officer and two animal control officers to support enforcement of regional district bylaws. These appointments help maintain service levels, support public education around regulatory requirements and ensure continued enforcement capacity across the region.

Special event permit approved for Kelowna Dirt Bike Club

The Regional Board approved a special event permit for the Kelowna Dirt Bike Club, allowing race events to take place April 17-19, 2026.

The permit allows the event to operate outside regular noise bylaw limits, consistent with an existing consent order and established noise management requirements.

Regional Board meetings

Regional District office, 1450 KLO Rd., Kelowna (Woodhaven Boardroom)

- May 14, 9:30 a.m.
- June 25, 8:30 a.m.

Stay informed about the Regional District

Sign up at rdco.com/subscribe for customized news and information from the Regional District of Central Okanagan.



Council Strategic Priorities

2024-2026



LAKE COUNTRY

Life. The Okanagan Way.

District of Lake Country Council



Blair Ireland
Mayor



Bib Patel
Councillor - At Large



Cara Reed
Councillor - Carrs Landing



Heather Irvine
Councillor - Winfield



Michael Lewis
Councillor - At Large



Todd McKenzie
Councillor - Oyama



Tricia Brett
Councillor - Okanagan Centre



Our Vision

Lake Country, living the Okanagan way.
Embracing our histories and nurturing
our future.

Our Mission

We serve to nurture a healthy natural
environment, strong rural character and
urban core, sustainable infrastructure,
economic opportunities, an inclusive
community with involved citizens,
through respectful, transparent
government, focused on balanced
strategic decision-making.



Our Strategic Priorities



Infrastructure



Environment & Climate Action



Economic Prosperity



Governance



Community



Infrastructure



We will invest in developing, maintaining and improving our utility systems, transportation networks, recreation assets, civic facilities and organizational capacity to meet the needs of the growing community. We will seek innovative and creative solutions that are cost-effective and affordable to ratepayers. Our commitment to the environment, and to resiliency in the face of change, will inform our infrastructure decisions.

Focus Areas

Fire Protection

We will continue to invest in mitigation initiatives, and will enhance our capacity to respond to a range of fire-related emergencies, guided by a set of risk-informed service levels that reflect the needs and characteristics of Lake Country.

Wastewater

We will make investments, on our own and in collaboration with the City of Kelowna, to provide the sewage infrastructure required to address existing needs and accommodate future growth.

Water

We will work to ensure that all parts of the community have equitable access to water that is safe and affordable, satisfies water quality requirements, provides for improved fire protection and takes into account future growth projections.

Transportation

We will increase mobility throughout the community by providing greater access to public transit, enhancing the District's active transportation network, introducing new transportation options and seeking improvements to the Highway 97 Corridor.



Environment & Climate Action



We will create incentives to curb greenhouse gas emissions, and build resiliency. We will enhance the health of our lakes, optimize our natural assets and promote conservation. All of the decisions we take as a local government will take into consideration the protection of our natural environment and our commitment to climate action.

Focus Areas

Incentive-based Change

We will provide tools, incentives and information to encourage greenhouse gas reduction, reduce footprints, promote responsible growth and protect natural assets in the community. Where necessary, we will supplement incentives with regulations to direct decisions and change behaviour.

Water

We will collaborate with regional agencies, provincial and federal governments, local governments, First Nations and community groups to restore and protect foreshores, promote watershed stewardship, advance water conservation efforts, encourage responsible lake use and enhance the health of our lakes.

Resiliency

We will continue to invest in programs and approaches to adapt to a changing climate, and to protect the community from floods, heatwaves, wildfires and other disasters.



Economic Prosperity



On our own and in collaboration with our partners we will diversify Lake Country's tax base, and create a complete community with economic opportunities and economic prosperity for those who call Lake Country home.

Focus Areas

Tax Base

We will identify and promote the development of employment lands (Class 5 and Class 6).

Downtown Core

We will promote the economic development of the community's downtown core, including Main Street.

Role of District

We will oversee the expansion of the District's in-house economic development function as the preferred service model for promoting sustainable economic opportunities, investment and economic growth in Lake Country.

Agriculture

We will initiate and support efforts to bolster the role of agriculture and agri-tourism as economic drivers.

Tourism

We will expand our organizational and financial capacity, including through participation in the Municipal Regional District Tax program and Destination British Columbia, to identify and develop tourism opportunities in Lake Country.





We will ensure that community input is at the heart of our decision-making. We will expand and nurture our relationships with other governments, seeking ways to leverage our resources for the benefit of Lake Country. Our advocacy to other orders of government will focus on finding areas of alignment to promote our priorities.

Focus Areas

Official Community Plan

We will engage the community in the development of our renewed Official Community Plan that, as the District's chief policy document, will be used to guide the growth of Lake Country as a thriving, sustainable and resilient community.

Intergovernmental Relations

We will build relationships and, where we share common ground, work in partnership with the Okanagan Indian Band, other Indigenous governments, local governments throughout the Okanagan, and other orders of government.

Advocacy

We will undertake our own initiatives, and will work through the Union of British Columbia Municipalities, the Southern Interior Local Government Association, and other local governments and partners in the Okanagan, to liaise with other orders of government and secure support for Lake Country's interests and priorities.

Communications

In our decision-making and in our delivery of services, we will communicate regularly with our community in ways that are clear, consistent, transparent and proactive.



We will continue to build a complete community with a high quality of life in which people are safe, active and healthy.

Focus Areas

Housing

We will continue to provide incentives, further streamline our development approval processes, and work in other ways to support the development of housing options to address gaps identified in our *2024 Interim Housing Needs Report*.

Health Care

We will engage the Ministry of Health, Interior Health, Central Okanagan Regional Hospital District, KGH Foundation and other parties to identify and secure support for community-based health services that meet the needs of Lake Country's growing and diverse population.

Parks, Recreation and Culture

We will expand facility-based recreation services, parks, greenspaces and outdoor recreation amenities to meet growing community demand.

Protective Services

We will advance the development of the RCMP Lake Country Detachment building, and will work with Lake Country RCMP, Bylaw Enforcement, and Lake Country Fire Department to define and achieve Lake Country's protective services priorities.



District of Lake Country

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