Village of Lytton
Council Meeting
Agenda - Wednesday October 27, 2021 at 7:00 pm
Conducted via Zoom

1 Call to Order

2 Adoption of Agenda

2.1 Agenda for the October 27, 2021 Regular Council Meeting

2.2 Introduction of Late Items

THAT *Council adopt the agenda for the October 27, 2021 Regular Council meeting as presented/amended.*

3 Delegations

4 Public Comment

Public are invited to comment on matters pertaining to the agenda, for up to two (2) minutes.

5 Adoption of Minutes

5.1 Minutes of the Regular Council Meeting

THAT *the minutes of the Regular Council Meeting held on Wednesday October 13, 2021, be adopted as presented/amended.* **p.#4** (9p)

6 Business Arising from the Minutes/Unfinished Business

6.1 Business Arising from the Minutes

6.2 Unfinished Business

a) Acting Chief Administrative Officer

THAT *as per the Community Charter Section 147, and Section 148, Council appoints Ron Mattiussi as the Acting Chief Administrative Officer and Acting Corporate Officer for the Village of Lytton.*

b) Acting Chief Financial Officer

THAT *as per the Community Charter Section 149, Council appoints Terry Hawes, MNP, as the contracted Chief Financial Officer for the Village of Lytton.*

c) Rental Subsidies for Displaced Residents

THAT *Staff be directed to implement as quickly as possible an option for displaced residents to remain in their current rental units until their own home in Lytton is rebuilt, by providing rental subsidies, and a management firm to source potential rental units for other displaced residents, and pay the subsidies to the appropriate landlords.*

d) Mundall Engineering Village Office Site Suitability Report **p.#13** (10p)

e) Mundall Engineering Interim Housing Site Suitability Report **p.#24** (11p)

7 Staff Reports

7.1 Chief Administrative Officer

a) Urban Systems Water Sampling Report – report to follow

7.2 Chief Financial Officer

a) 2020 Audited Financial Statements for Adoption **p.#36** (28p)
b) Signing Authorities – report to follow
c) Spending Authorities – report to follow

7.3 Corporate Officer

7.4 Economic Development Officer

7.5 Public Works

7.6 Fire/Rescue

8 Bylaws, Policies and Resolutions

8.1 Permissive Tax Exemption Bylaw **p.#65** (2p)

Village of Lytton Permissive Tax Exemption Bylaw No. 706, 2021 Being a Bylaw to define the areas exempted from taxation pursuant to Section 224 of the Community Charter, for adoption.

9 Correspondence

9.1 Incoming Correspondence for Action

9.2 Correspondence List

a) Incoming for Information
b) Outgoing Relevant to Council

10 Reports from Mayor and Councillors

10.1 Mayor Polderman
10.2 Councillor Leitch
10.3 Councillor Hay
10.4 Councillor Graie

11 Reports from Committees of Council and Commissions

11.1 Leadership and Policy for Recovery Select Committee

a) October 27, 2021 Meeting Report

12 New Business

12.1 Immediate Needs for Recovery Plan – report to follow

Presentation by A/CAO Mattiussi
Prepared by Fraser Basin Council in consultation with the Village of Lytton

***THAT** Council adopt the Village of Lytton Immediate Needs for Recovery Plan as presented/amended.*

12.2 Recommendations from the Recovery Plan

13 Calendar of Events/Outstanding Items List

a) October 31, 2021 Citizen's Meeting with A/CAO Mattiussi
b) November 10, 2021 Leadership and Policy for Recovery Select Committee Meeting
c) November 10, 2021 Regular Council Meeting
d) November 24, 2021 Leadership and Policy for Recovery Select Committee Meeting
e) November 24, 2021 Regular Council Meeting

14 Closed Meeting

***THAT** Council close the meeting to the public to discuss one matter related to Community Charter Section 90(1)(e) land, and one matter related to Community Charter Section 90(1)(g) legal.*

15 Adjournment

15.1 Adjournment of the October 27, 2021 Regular Council Meeting

***THAT** the October 27, 2021 Regular Council Meeting be adjourned.*

Village of Lytton
Council Meeting
DRAFT Minutes - Wednesday October 13, 2021 at 7:00 pm
Conducted via Zoom

Council Present: Mayor Polderman, Councillor Graie, Councillor Hay, Councillor Leitch

Staff Present: CAO Advisor Wiedeman, Council Liaison Mattiussi

Regrets:

Guests: Colin Doylend, Solar Earth

1 Call to Order

Mayor Polderman called the October 13, 2021 Regular Council meeting to order at 7:02 pm.

2 Adoption of Agenda

2.1 Agenda for the Regular Council Meeting

2.2 Introduction of Late Items

11.1 Leadership and Policy for Recovery Select Committee
c) October 13, 2021 Regular Meeting
12.7 Add a motion for tax forgiveness for 2021
12.8 Travel Expenses

21-170 *Moved by Councillor Leitch, seconded by Councillor Hay, **THAT** Council adopt the agenda for the October 13, 2021 Regular Council meeting as amended.* **CARRIED**

21-171 *Moved by Councillor Hay, seconded by Councillor Leitch **THAT** the October 13, 2021, regular Council meeting be recorded.* **CARRIED**

3 Delegations

3.1 Diana Tesic-Nagalingam, CPHI(C) Specialist Environmental Health Officer, Drinking Water Systems Program, Interior Health Authority

Diana Tesic-Nagalingam was not present at the meeting.

3.2 Jennifer Thoss regarding Homeowners Consultation Opportunities

Jennifer Thoss presented a PowerPoint on behalf of 59 businesses and home owners of the Village of Lytton. The presentation made several requests of Council for specific motions, and posed several questions.

4 Public Comment

Public are invited to comment on matters pertaining to the agenda, for up to two (2) minutes.

Edith Loring-Kuhanga

- Residents have a lot of questions they would like answered.
- Would like to know the priority of interim housing as winter is approaching.
- Concerned about elders continuing to be displaced and homeless.
- Would like to see a by-election called to fill the vacant Council seat.

Denise O'Connor

- Fully supports the presentation by delegate J. Thoss, and looks forward to receiving answers to the questions that were posed.
- Remains concerned about the new Building Bylaw 750.

Nonie McCann

- Fully supports the presentation by delegate J. Thoss.
- Interested in volunteering to assist with recovery efforts.
- Would like to see a by-election called to fill the vacant Council seat.

Jessoa Lightfoot

- Appreciated today's Village update by Tim McLeod.
- Attended the Leadership and Policy for Recovery Select Committee Meeting today and pleased to hear the plans coming together.
- Concerned about Gathering Lytton Community Proposal given timeline since the event took place.
- Concerned about the District Energy System idea as ongoing operation and maintenance costs could be prohibitive. Suggested alterative investment in clean energy for new homes.

Sheila Maguire

- Asked for introduction to people at the table.

Megan Fandrich

- Support delegation the presentation by delegate J. Thoss and in particular the request to hire locals.

5 Adoption of Minutes

5.1 Minutes of the Regular Council Meeting

Councillor Hay requested corrections to Agenda Item 10.3 and Council Resolution 21-158.

21-072 *Moved by Councillor Hay, seconded by Councillor Leitch, **THAT** the minutes of the Regular Council Meeting held on Wednesday September 22, 2021, be adopted as amended.* **CARRIED**

5.2 Minutes of the Special Council Meeting

Councillor Hay requested changes to Council Resolution 21-167 and 21-168.

21-073 *Moved by Councillor Hay, seconded by Councillor Leitch, **THAT** the minutes of the Special Council Meeting held on Tuesday October 5, 2021, be adopted as amended.* **CARRIED**

6 Business Arising from the Minutes/Unfinished Business

6.1 Business Arising from the Minutes

6.2 Unfinished Business

a) Rental Subsidies for Displaced Residents

21-074 *Moved by Councillor Hay, and seconded by Councillor Leitch, **THAT** Council defer discussion on Rental Subsidies for Displaced Residents to the next regular meeting.* **CARRIED**

b) Fraser Basin Council Immediate Recovery Report

21-075 *Moved by Councillor Hay, and seconded by Councillor Leitch, **THAT** Council defer discussion on the Fraser Basin Council Immediate Recovery Report to the next regular meeting.* **CARRIED**

7 Staff Reports

7.1 Chief Administrative Officer Curry

a) Village of Lytton Alternative Site Location

b) Recovery Report

21-076 *Moved by Councillor Hay, and seconded by Councillor Leitch, **THAT** Council defer discussion on the Village of Lytton Alternative Site Location report and the Recovery Report to the next regular meeting.* **CARRIED**

7.2 Chief Financial Officer

a) DRAFT 2020 Audited Financial Statements

Camie Haggerty of MNP Accounting has been contracted with the Village of Lytton since October 2020 to provide Chief Financial Officer services. Ms. Haggerty provided a review of the DRAFT 2020 Audited Financial Statements.

6.2 Unfinished Business

b) Fraser Basin Council Immediate Recovery Report

21-077 *Moved by Councillor Hay, seconded by Councillor Leitch,* ***THAT*** *Council receive the report from the Fraser Basin Council, as Mike Simpson is available on the call.* **CARRIED**

Mike Simpson of Fraser Basin Council gave a presentation on the Village of Lytton Immediate Needs Recovery Plan. He requested that when Emergency Management BC contacts citizens, that they please respond so they can collect accurate data to assist with planning.

7.3 Corporate Officer

7.4 Economic Development Officer

7.5 Public Works

a) Mundall Engineering Village Office Site Suitability Report
b) Mundall Engineering Interim Housing Site Suitability Report

21-078 *Moved by Councillor Graie, seconded by Councillor Hay,* ***THAT*** *the Village of Lytton defer discussion of the 7.5 a) Mundall Engineering reports until the next regular Council meeting.* **CARRIED**

21-079 *Moved by Councillor Graie, seconded by Councillor Hay,* ***THAT*** *the Village of Lytton defer discussion of the 7.5 b) Mundall Engineering reports until the next regular Council meeting.* **CARRIED**

7.6 Fire/Rescue

8 Bylaws, Policies and Resolutions

8.1 Permissive Tax Exemption Report

21-080 Permissive Tax Exemption Bylaw

Moved by Councillor Graie, seconded by Councillor Leitch, ***THAT*** *Council give 1st, 2nd, and 3rd reading to the Village of Lytton Permissive Tax Exemption Bylaw No. 706, 2021, Being a Bylaw to define the areas exempted from taxation pursuant to Section 224 of the Community Charter.* **CARRIED**

9 Correspondence

9.1 Incoming Correspondence for Action

a) September 27, 2021 email from the Canadian Healthy Communities Initiative regarding approval of the Village of Lytton 4th Street Improvements Project funding application

9.2 Correspondence List

a) Incoming for Information
   - 2021 10 06 email Community Futures press release regarding Venture Connect Celebrates 10 years Helping Businesses Stay Open in Rural BC

b) Outgoing Relevant to Council
   - 2021 10 07 Letter to the Lytton First Nation requesting support for the writing of a joint letter to BC Hydro requesting buried infrastructure

21-081 *Moved by Mayor Polderman, seconded Councillor Leitch,* ***THAT*** *staff defer the letter going out to the Lytton First Nation regarding the joint letter to BC Hydro requesting buried infrastructure, as the letter does not reflect the motion.* **CARRIED**

10 Reports from Mayor and Councillors

10.1 Mayor Polderman

Reported that on behalf of Council he:

- Worked on temporary housing,
- Attended a lot of meetings,
- Spoke with individuals regarding the debris clean up in town.

21-182 *Moved by Mayor Polderman, seconded by Councillor Leitch,* ***THAT*** *Council appoint Ron Mattiussi as Acting Chief Administrative Officer for the purposes of this meeting.* **CARRIED**

10.2 **10.2 Councillor Leitch**

Reported that on behalf of Council he:

- Talked to Brad Vis, Member of Parliament regarding providing updates to the Prime Minister and reaching out to the Canada Mortgage and Housing Corporation (CMHC), and getting in touch with the new Treasury Secretary in Ottawa regarding funding.
- Noted that the Transportation Safety Board is holding a press conference on October 14, 2021, by ZOOM at 11:00 am on www.tsb.gc.ca regarding their findings on the Lytton fire investigation.

10.3 **10.3 Councillor Hay**

Reported that on behalf of Council he:

- Was in contact with the Fire Chief who reported that the Fire Department responded to a motorcycle accident and medical emergency in the past two weeks, and that the Fire Truck is now at the Forestry Site.
- Continues to store the Village's radio rebroadcast vehicle in his backyard as the antennae for the fire department was lost in the fire.
- Thanked the Recovery Coordinator and On Side Restoration for their work in the Village to provide information to residents, remove unsafe structures, and patrol the downtown area.

- Assisted with pulling security fencing away from the road during the high winds on October 10th.
- Was in contact with residents regarding Team Rubicon's sifting activities on their properties.
- Thanked residents and former residents who have volunteered time to assist Team Rubicon and Samaritan's Purse with sifting activities.
- Contacted the Assistant Fire Chief regarding a smoldering fire in the CP Rail Yard on October 11th.
- Discussed with the Fire Chief that he requires some type of storage facility for the donations of fire equipment that have been received.

Therefore, Councillor Hay requested unanimous support from Council to put forward a Motion regarding the purchase of a sea-can for the Fire Department. Mayor Polderman polled Council regarding making a motion not on the agenda, and Council provided unanimous concurrence to allow the following motion:

21-082 *Moved by Councillor Hay, seconded by Mayor Polderman,* ***THAT*** *the Fire Chief of the Lytton Volunteer Fire Department be given no more than $7,500.00 to purchase and have delivered a sea-can to his residence in Siska for the temporary storage of donated fire fighting equipment.* **CARRIED**

10.4 **10.4 Councillor Graie**

Reported that on behalf of Council she:

- Has been working with Derek Baker on the Disaster Mitigation and Adaptation Fund (DMAF) application for complete infrastructure support to cover everything from repair and replacement of various services, building a new Village Office, and other infrastructure replacement.

11 Reports from Committees of Council and Commissions

11.1 Leadership and Policy for Recovery Select Committee

a) September 27, 2021 Special Meeting

Chair Leitch reported the following from the September 27, 2021 Special Meeting of the Leadership and Policy for Recovery Select Committee:

- As the reports were provided 20 minutes before the start of the meeting, the Select Committee asked Mayor Polderman to call another Special Meeting of the Leadership and Policy for Recovery Select Committee to be held on October 1, 2021 at 1:00 pm on the topics of:
  - Village of Lytton Re-Entry Plan,
  - Recovery Plan Update, and the
  - Aspen Planners Site Update.
- Staff have been working with the insurance companies and it is likely that there will be more than one contractor involved. There has been no response yet from the Province about funding for

debris removal for uninsured residents. If funding for uninsured residents is approved, debris removal for Village property will occur at the same time.

b) October 1, 2021 Special Meeting

Chair Leitch reported the following from the October 1, 2021 Special Meeting of the Leadership and Policy for Recovery Select Committee:

- That the committee recommended two time-sensitive motions related to the Village of Lytton Re-Entry Plan and the Interim Housing Plan, for consideration at a Special Council Meeting that was held on October 5, 2021 at 1:00 pm where both resolutions were passed.

c) October 13, 2021 Meeting Recommendations

21-031 LPR
*Moved by Councillor Hay, **THAT** the Select Committee recommend that Council consider and discuss the information received this afternoon from Steel River Energy Services at the meeting this evening to determine whether or not we want to proceed.*

CARRIED

21-083 *Moved by Councillor Hay, seconded by Mayor Polderman, **THAT** Council consider and discuss information received this afternoon from Steel River Energy Services and determine to proceed with further investigations regarding their proposal.* **CARRIED**

21-032 LPR
*Moved by Mayor Polderman, **THAT** the Select Committee recommend to Council that the Village of Lytton hire Exton and Dodge to complete the land survey as per the proposed contract.*

CARRIED

21-084 *Moved by Councillor Hay, seconded by Mayor Polderman, **THAT** the Village of Lytton hire Exton and Dodge to complete the land survey as per the proposed contract.* **CARRIED**

12 New Business

12.1 CUPE Local 900 – Message of Support
September 28, 2021 letter from Harry Nott, Regional Representative, CUPE Local 900

12.2 Gathering Lytton Community Residents Support Proposal
September 26, 2021 Proposal to Health Emergency Management BC and Fraser Basin Council from Yolanda Hall, MSW, RCSW

21-085 *Moved by Councillor Hay, seconded by Councillor Leitch, **THAT** the Village of Lytton support the Gathering Lytton Community Residents Support Proposal as per the budget, notes and terms and conditions presented, utilizing a grant of $25,000 from School District 74 on a cost recovery basis, with the contract to begin on October 14, 2021, and the activities to commence on Sunday October 17, 2021, proceeding as outlined until funding is fully expended or other outside funding is sourced.* **CARRIED**

12.3 Early Endorsement of TELUS Rebuilding Plans

John Cimino, TELUS regarding ensuring that necessary infrastructure is in place to re-establish phone, television and internet services in a timely manner. Have completed environmental reviews and are approved to clean up yard. Looking for approval of construction plans. Lytton outage affecting a larger area and they have a Federal mandate to provide the service.

21-086 *Moved by Councillor Hay, seconded by Councillor Leitch, **THAT** all non-Village utilities organizations will deal through the Acting Chief Administrative Officer (CAO) for direction on the process for demolition and construction approvals.* **CARRIED**

12.4 Memorandum of Understanding for Solar Earth

Colen Doyland, representing Solar Earth provided an outline of his Memorandum of Understanding (MOU) for using photovoltaic panels for driveways, sidewalks and parking lots, acting as an energy source for businesses/residents, and their intention to locate a factory in Lytton providing up to 10 jobs. Mr. Doyland also works for Steel River Energy Services who are an Alliance partner with Solar Earth.

21-087 *Moved by Councillor Graie, seconded by Councillor Hay, **THAT** the Village of Lytton forward the Solar Earth Memorandum of Understanding (MOU) to legal counsel for review and that the MOU be included in the Fraser Basin Council review as an option.* **CARRIED**

12.5 Disaster Mitigation and Adaptation Fund (DMAF) Grant Application

21-088 *Moved by Councillor Hay, seconded by Councillor Graie, **THAT** the Village of Lytton apply to the Disaster Mitigation and Adaptation Fund (DMAF) for up to $200 million to protect against future wildfires by rebuilding the community using fire resistant building materials, and drought tolerant plants and tree species, with the project to include:*

- *A Geothermal District Energy System Village grid;*
- *Photovoltaic sidewalk and parking lot panels to reduce "heat island" heat absorption and reuse the power generated for municipal, business and residential needs;*
- *Supportive green energy technologies in homes and buildings; and*
- *Net Zero/Net Zero-ready homes and business buildings to protect residents against rising energy costs.*

CARRIED

12.6 Zoning for the Mill Site
Mayor Polderman noted that the Aspen Planners Mill site is currently zoned Industrial and Council may need to review zoning to allow for temporary accommodations.

12.7 Motion for Tax forgiveness for 2021
Councillor Graie suggested making a form request to other tax collectors, such as the RCMP and School Tax, to formally request that their portion of the 2021 taxes be forgiven.

Camie Haggerty of MNP clarified that she is in the process of working with the insurance company on what the business interruption clause will cover in terms of lost revenue from taxes. She also noted that the 2022 assessments will be adjusted from 2021 as the tax base has shrunk with so many properties losing their improvements in the wildfire. Staff will provide a report back to Council once they have more information.

12.8 Travel Expenses
Mayor Polderman clarified that it is his understanding that travel expenses for Council will now be covered by the Province.

13 Calendar of Events/Outstanding Items List

a) October 27, 2012 Leadership and Policy for Recovery Select Committee Meeting
b) October 27, 2021 Regular Council Meeting

14 Closed Meeting

15 Adjournment

15.1 Adjournment of the October 13, 2021 Regular Council Meeting

21-089 *Moved by Councillor Hay, **THAT** the October 13, 2021 Regular Council Meeting be adjourned at 9:30 pm.* **CARRIED**

Certified Correct

Mayor Polderman

Corporate Officer Curry

Interim Office Option – Aspen Planers

(Old Lytton Sawmill Office)

Village of Lytton

DRAFT

October 13, 2021

MUNDALL ENGINEERING & CONSULTING

1.0 Background

The Village of Lytton is considering possible locations for an interim office following the devastating loss of the Village facilities at #380 Main Street on June 30th. One possible site is the unoccupied office of Lytton Lumber Ltd. About 3km south of the Village. This facility has not been used since the sawmill closed operations some years ago and the current owner, Aspen Planers of Merritt, BC does not have immediate plans for its use. The Village has asked Mundall Engineering to inspect the site and comment on the condition and suitability for an office to use over the next several years while rebuilding facilities which burned.

2.0 Description of Facility

The facility was inspected on Thursday October 7, and further on Tuesday October 12. We also met with Gene McArthur and another gentleman who resided at the premises and who shared helpful information about the facility.

Some relevant details about the office structure are presented here:

- Two storey with concrete foundation and wood frame construction with metal roof
- Est. construction 1980's
- Approximate building dimensions 30 ft x 60 ft

Looking Northwest

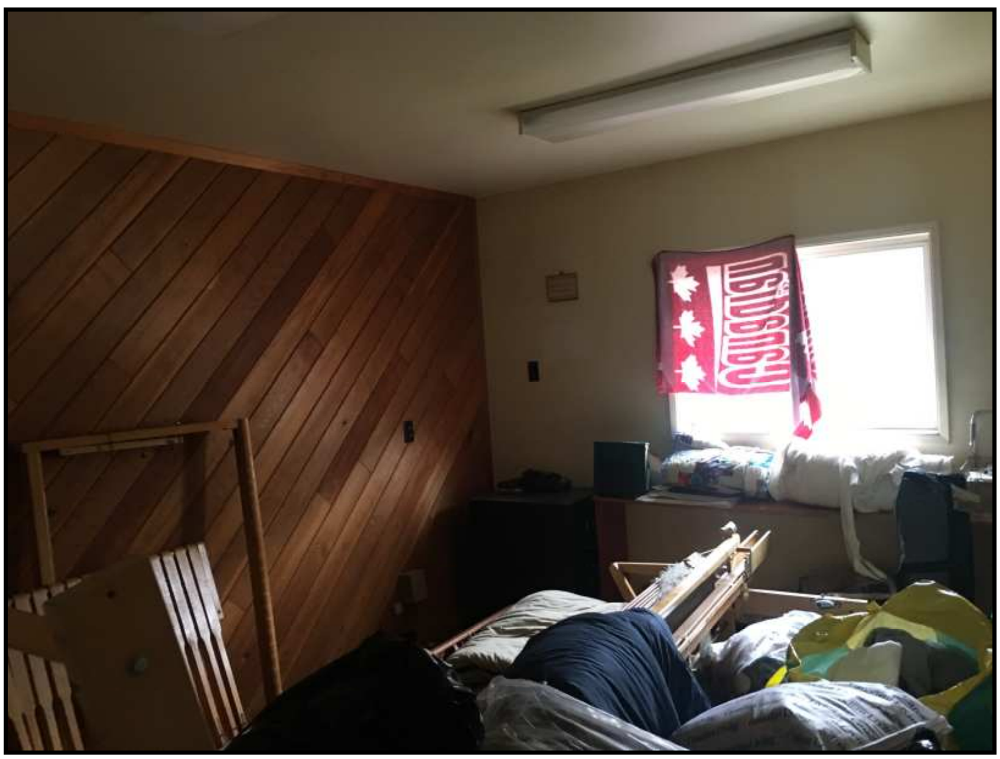
Looking Southeast

- Upstairs: Main office, Boardroom and three office rooms and two functional restrooms. Total usable space is approximately 1,600 sq-ft on each floor.

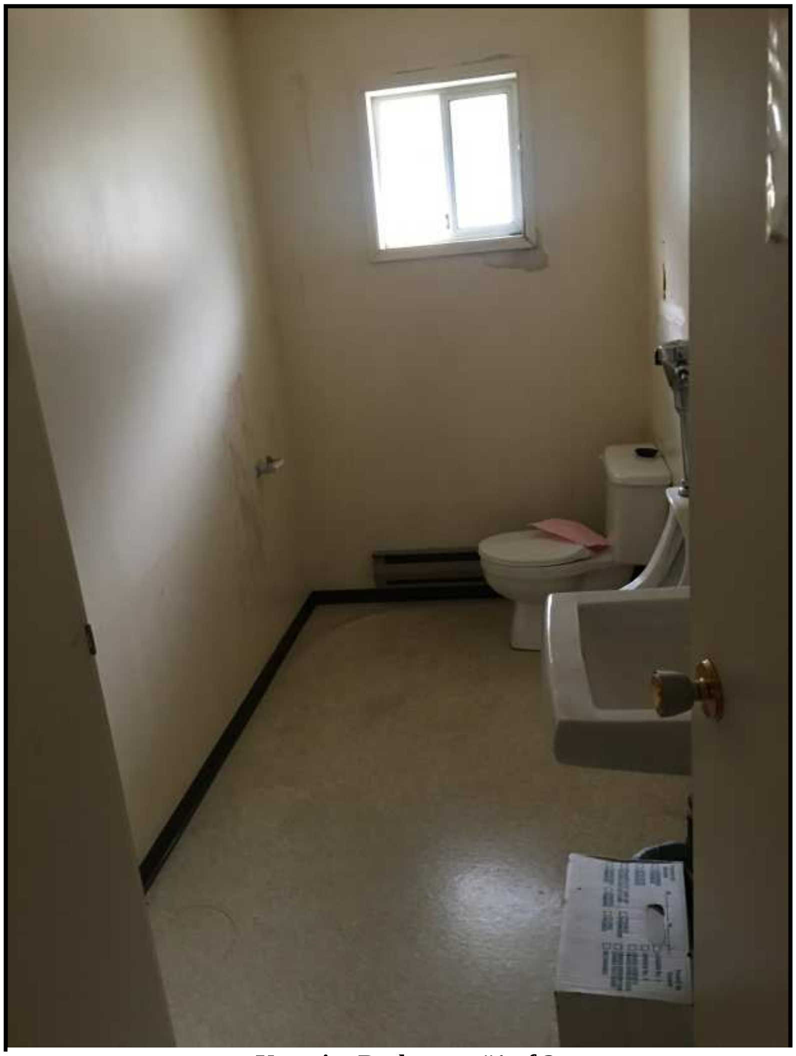
Upstairs – Main Office / Administration Area Seen from Clerks Counter

Upstairs - Boardroom

Upstairs – Private Office #1



Upstairs – Private Office #2

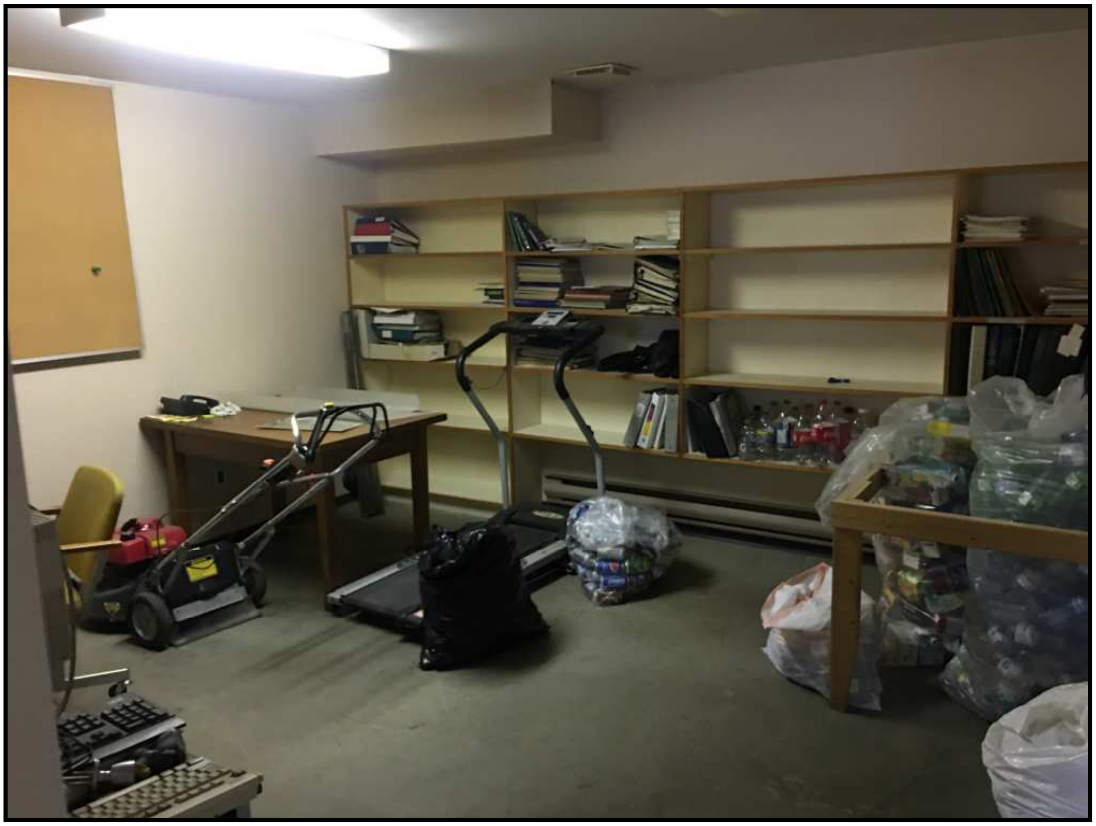


Upstairs Bathroom #1 of 2

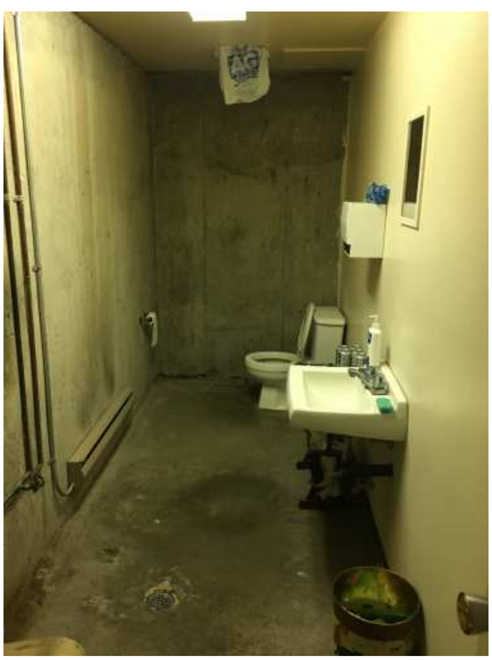
- Downstairs: Great-room, and three office rooms connected to upstairs by inside staircase and exterior access. Total usable space is approximately 1,600 sq-ft on this level.

Great Room Office - Downstairs

Private Office 1 Downstairs



Private Office 2 Downstairs



Downstairs Bathroom

- Water supply: There is gravity water from a developed spring on the east side of Trans-Canada. Gene McArthur commented that the system reliably produced around 50gpm when the mill operated – this is consistent with what we observed and there should be no question of adequacy for office use. There are two buried steel tanks supplying the mill with total capacity around 20,000 gallons. This supply is not considered "approved" as a public water system but some options exist to treat this water with a mobile unit that has been offered to the Village or VOL could purchase bottled water for drinking. At the time of our visit the pressure at taps was inadequate and the resident caretaker thought a filter was clogged. The elevation of the tanks above the office may preclude adequate pressure although this could be easily remedied with a simple domestic type pressure pump and bladder tank.

- Heating is baseboard electric and there is a window mount air conditioner in the main office area upstairs.
- Access to the site is via about 1km gravel road from an improved exit point off TC#1.– However the gravel access needs nominal improvements with imported gravel and grading. Winter snow clearing will be needed with heavy snowfall.
- Sanitary sewer is with on-site septic system. The system is considered operational but has not been recently inspected.
- Electricity is provided with a dedicated line transformer for the office building and the system is operational. Some improvements may be needed in the electrical supply from BC Hydro mains along Trans-Canada#1 although the system is in operation.

- Internet is currently available at the site via fixed wireless through Lyttonnet. Speeds are nominally adequate for office use.
- Wild fire safety is nominally adequate due to large cleared areas surrounding the facility. Care should be taken to maintain adequate green space with fuel reduction especially on the windward side.

3.0 Conclusions and Recommendations

It is expected that the Village of Lytton will take responsibility for upgrading and repairing the building for its own needs, subject to agreement with the owner, Aspen Planers. This is only reasonable considering that the owner has not marketed the building as ready for occupancy and the Village is initiating the transaction.

The overall structural and functional condition of the facility and its support systems appears to be good. The building is considered viable for immediate use as an office. However some improvements are highly recommended for consideration in the near term to improve the safety and function desired and to reduce operating cost to the Village.

- Access – Improve access road with imported gravel base course and grading. Install parking curb sections in some areas as needed for safety.
  Estimated cost $10,000 - $20,000

- Exterior - Re-paint and other minor appearance improvements. Approximately 2,600 sq-ft of surface. Install upgraded LED yard lighting.
  Estimated cost $15,000 - $18,000

- Interior – Repainting and minor appearance improvements, and replace all deteriorated fluorescent area lighting fixtures
  Estimated cost $8,000 - $12,000

- HVAC - Upgrade heating/cooling with mini-split heat pump system to augment electric baseboard and window mount air conditioner. May be desirable to upgrade some windows with double pane. Attic insulation should also be inspected and replaced or upgraded if needed.
  Estimated cost $20,000 - $28,000

- Water supply – Upgrade with filtered water system offered by private donor and also include pressure water tank and pump.
  Estimated donation value $40,000 depending on system provided

- Plumbing – some plumbing fixture repairs and upgrades are recomended. It is also recommended to verify lead content for indoor plumbing. The plumbing may not be changed but it may require notice to occupants.
  Estimated cost $8,000 - $12,000

- Septic System - Should be located and inspected for condition and upgraded with marked access ports for future monitoring.
  Estimated Cost $5,000 - $10,000

- Roof inspection/repairs to identify any leaks and repair. There were a few water stain marks in ceilings suggesting leakage of the roof and although the roof condition appears fine there may be problem seal on some of the roofing screws.
  Estimated cost $3,500 - $8,000

Total estimated costs are $69,500 to $108,000 not including the value of the potable water filter system being provided by a generous donor.

The estimates provided are cursory in nature and subject to further inspection but should give an order of magnitude idea of what is likely needed for interim (2-5 years) occupancy by the Village of Lytton for office purposes.

Interim Housing Option – Aspen Planers

(Old Lytton Sawmill Site)

Village of Lytton

DRAFT

October 13, 2021

MUNDALL ENGINEERING & CONSULTING

1.0 Background

The Village of Lytton is considering possible locations for some interim housing following the devastating fire that swept through the Village on June 30th. Discussions are being held in conjunction with other stakeholders including Kanaka Bar Band. One possible site is the currently unused grounds of Lytton Lumber Ltd which is about 3km south of the Village. The current owner of the site, Aspen Planers of Merritt, BC does not have immediate plans for its use and presumably Emergency Management of BC could also lend support to site acquisition. The Village has asked Mundall Engineering to inspect the Aspen Planers site and comment on the condition and suitability for interim housing over the next several years while rebuilding housing which burned. A separate report by Mundall Engineering comments on the suitability of the Lytton Lumber Office for use by the Village.

2.0 Description of Aspen Planers Property

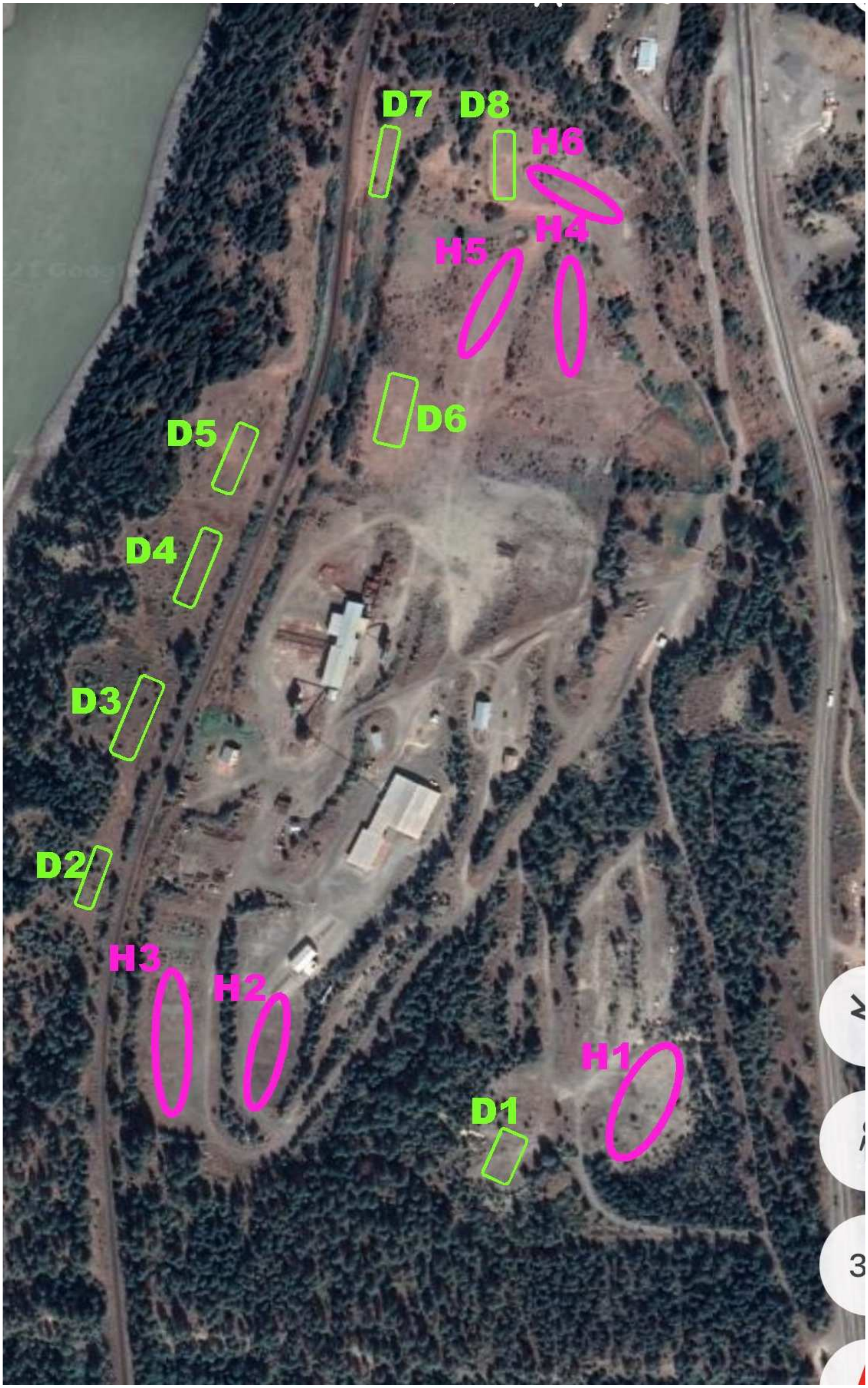
The premises were inspected on Thursday October 7, and further on Tuesday October 12. We also met with Gene McArthur who shared helpful information about the premises. Of particular interest in this early site reconnaissance are:

1. Location – accessibility and space for roughly 30 grouped modular housing units. Size to be determined. The cluster modular home development should preserve the core sawmill area for industrial activities.
2. Water supply
3. Electrical supply from BC Hydro
4. Transportation – on/off access from Trans-Canada Highway
5. Potential for other uses – including business park or industrial development and longer term residential.
6. Sanitary effluent drainage – soil percolation and space
7. Wildfire safety
8. Communications – Internet

Existing Water Storage Tanks

Location and Site Development
The Aspen Planers site encompasses approximately 85 acres (34 Ha) over two parcels as shown on the map (following page) where a number of optional sites are considered as feasible and marked with pink elipse. The land generally slopes toward the west with benches and steep areas. Soils are gravelly with sandy/silty overburden in the undisturbed soil.

A number of sites could suffice for clusters of modular homes. The photo map on the following page illustrates some possibilities. It is expected that each modular unit would have a site footprint of 0.2 to 0.3 acres so the total land needed would be 6 to 10 acres.



Aspen Planers Lytton Mill Site – Possible Temporary Housing and Community Drainfield Locations

Water Supply:

Source Adequacy: There is a gravity water from a developed spring on the east side of Trans-Canada and it is believed that this system can reliably produce around 50gpm when the mill operated (and before the 2021 file) – this is consistent with what we observed while at the site. Using data from a recent UBC water use survey we can safely assume water consumption of 600 L/capita per day x 2.5 cap/dwelling x 30 dwelling = 45,000 L/day (11,900 USGal/day) or about 31 L/minute (8.25 USGPM) on average. Maximum day consumption would be considerably higher but the reported capacity of the spring system would conceivably be adequate for this, assuming that water rights are in place. Water quality testing should be conducted to confirm adequacy for municipal use.

Storage: There are currently two buried steel tanks which supplied the mill with a total capacity of around 20,000 gallons. This system is not approved as a public water system. To use this water source to supply 30 residential units new storage will have to be constructed and some degree of treatment will be required in accordance with provincial water quality standards. Without considering other possible development on the site, for purposes of this preliminary report it is estimated that 60,000 gallons (227,000 L) is desirable to provide for fire protection, equalizing and standby storage. Insulated bolted steel above ground storage is envisioned as it is usually low cost to construct and may be adequate for short term use.

Distribution: Buried distribution piping from a reservoir above the housing site with adequate elevation to provide minimum pressure is essential. More detailed reconissance is needed to identify locations that would suffice for storage from the existing water source system given potential development areas. HDPE pipe is recommended for this application as it can be installed with less attention to trench bedding in rocky uneven soils.

Electrical Supply

Electricity to the site is currently provided with a dedicated line transformer for the office building and the primary system is operational. Some improvements may be needed in the electrical supply from BC Hydro mains along Trans-Canada#1. The transformer sub-station is also believed to be operational but is currently disabled according to a local electrician (see email from Patrick Michell). The label capacity of the sub-station is close to 1,000 kva – plenty adequate for the contemplated use.

Transportation Access

Improved access from Trans-Canada #1 highway exists (see photo right→). There is also a redundant access about 1km West of this location. The existing gravel access does need improvement although there is no particular obstacle of topography or soils that would make it difficult to nominally improve for this need.

Potential for Other Uses

This site has excellent potential for other uses, including business park development. Proximity to road, electricity, electrical power and communications offer a diverse potential for commercial-industrial uses.

Sanitary Effluent Drainage

Given the limited size and the interim nature of the proposed development a community drain field design should be considered. We estimate that a 1 – 2 acre site would be quite adequate for a drainfield and reserve area considering the gravelly soils likely to be encountered. The site map indicates several rectangular areas deemed viable for drain-field and reserve area. The final location and design size should reflect the intended service areas and allow for growth.

Wildfire Safety

Location should consider proximity to forested areas and must provide adequate green space for fire protection especially in the southerly and downhill directions.

Communications

Excellent cellular coverage exists over the entire Aspen Planers mill site and fixed wireless internet is also accessible throughout the site. Fibre internet is also expected over the next year.

3.0 Conclusions and Recommendations

The Aspen Planers Lytton Sawmill site shows excellent potential for interim modular housing and other possibilities abound but it will require some site infrastructure development. The most intensive development will be in provision of utilities including water and wastewater. It is envisioned that the existing spring water system has adequate capacity (assuming water rights are in place) but storage and distribution systems meeting Provincial standards will be essential. A community drainfield design should be considered for wastewater from the proposed development.

Preliminary costing can be provided if the Village wishes prove the feasibility of this concept further.

Dan Mundall, P.E.

From: Jan Polderman <jpolderman@lytton.ca>
Sent: Thursday, October 07, 2021 2:20 PM
To: Dan Mundall, P.E.
Subject: Fw: Old Mill Site - water, electric and Civil works
Attachments: image002.png

From: Jan Polderman <jpolderman@lytton.ca>
Sent: Wednesday, October 6, 2021 8:50 AM
To: r.l.mattiussi.asi@gmail.com <r.l.mattiussi.asi@gmail.com>
Subject: Fw: Old Mill Site - water, electric and Civil works

From: Patrick Michell <chief@kanakabarband.ca>
Sent: Monday, October 4, 2021 9:19 PM
To: Jan Polderman <jpolderman@lytton.ca>
Cc: Symone Curry <scurry@lytton.ca>; David Marshall <DMarshall@fraserbasin.ca>
Subject: Old Mill Site - water, electric and Civil works

It was good to see you down on the old mill site – so much potential there – aged infrastructure but can be worked very quickly for an acceptable, safe and secure temporary uses.

<u>Water:</u> 30,000 gallons of existing water storage with year round flows.

- The water guy, Kevin Haughton, will be back to site shortly and will have the raw water results
- I believe will be bringing up his portable water treatment plant next time he is here.

<u>Energy:</u> there is some power – but the substation is not on and some of the poles are going to need replacement

- I have plugged in two RV's at 50 amp and 30 amp level and put in two more 30 am outlets.
- The admin building has power.
  - Water is weird there – outside tap works but not toilet/sinks?
- Westpark Electric – do most of Kanaka's "heavy" duty electric including designing, installing and maintaining our hydro project transmission line (including poles and conductors) and all thing BC hydro related.
- D'Arcy was just up and did a complete site inspection and understands fully the existing layout and the challenges and opportunity within the old mill site
- WestPark can have poles and new lines up and running to service the whole site in very short order.

<u>Civil</u> – Dent construction out of Hope does kanaka heavy civil works

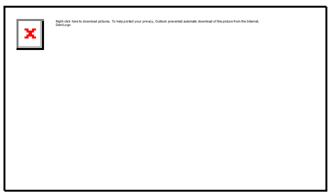
- roads are ok but need some work.
- New Water lines will be needed
- New septic lines (and fields) needed
- Land prep for temporary building

Shelter – temporary buildings and RV

- We have the 36 bedroom shelter unit pretty much ready to go at lower Kanaka(we can transfer that to Mill site)
  - we have placed on hold on advancement until I hear from you - it may be better suited for old mill site.
- Kanaka café and store is pretty much ready to be built too.

- Happy to send to mill site or continue at Kanaka
- I'm already at mill site with 4 RV's with two more RVs coming
  - winter is going to be ugly – we will need some extra support if we six are going to have a "healthy" winter.
  - I have the exterior water on form admin building – its above ground and wil freeze very quickly.
  - Grey and black water – I have a mini tank – I need to takle it to lytton and use the sewer as a sani dump until we get better system at mill.
- The old buildings on site – leery of trying to use for shelter but could work (kiln, planer).

From: D'Arcy Soutar <dsoutar@westparkelectric.com>
Sent: Thursday, September 30, 2021 1:32 PMc
To: Patrick Michell <chief@kanakabarband.ca>
Subject: Dent & Westpark Contact



Sandy Dent
President
Direct: 604.869.6181
Email: sdent@jimdent.com
Front Desk: 604.869.5703
20711 Bristol Slough Rd., Hope, BC V0X 1L2

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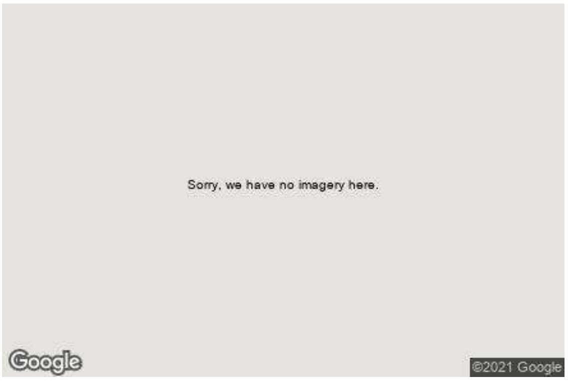
D'Arcy Soutar
President
Westpark Electric Ltd.
Ph: 604-846-0039 ext.251
Cell: 604-316-1514
dsoutar@westparkelectric.com

www.westparkelectric.com

TRANS CANADA HWY LYTTON

Area-Jurisdiction-Roll: 23-542-12337.225



Total value $275,000

2021 assessment as of July 1, 2020

Land	$275,000
Buildings	$0
Previous year value	$275,000
Land	$275,000
Buildings	$0

Property information

Year built	
Description	Industrial (Vacant)
Bedrooms	
Baths	
Carports	
Garages	
Land size	26.54 Acres
First floor area	
Second floor area	
Basement finish area	
Strata area	
Building storeys	
Gross leasable area	
Net leasable area	
No.of apartment units	

Legal description and parcel ID

Lot 1 Plan KAP51897 Section 25 Township 14 Range 27 Meridian Land District 27 & SEC 26

PID: 018-683-991

Sales history (last 3 full calendar years)

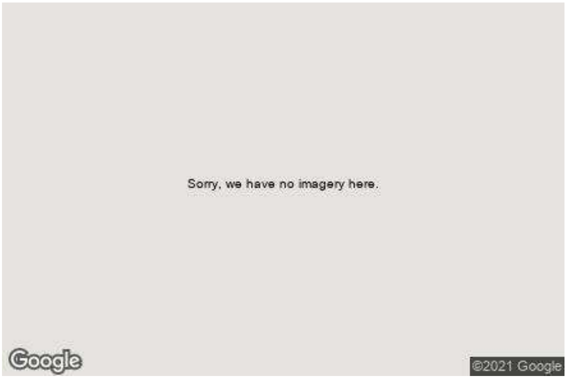
No sales history for the last 3 full calendar years

Manufactured home

Width	
Length	
Total area	

LYTTON

Area-Jurisdiction-Roll: 23-542-07045.000



Total value $900,800 [2]

2021 assessment as of July 1, 2020

Land	$430,100
Buildings	$470,700
Previous year value	$894,500
Land	$430,100
Buildings	$464,400

Property information

Year built	1960
Description	Sawmills
Bedrooms	2
Baths	1
Carports	
Garages	
Land size	58 Acres
First floor area	615
Second floor area	
Basement finish area	
Strata area	
Building storeys	
Gross leasable area	
Net leasable area	
No.of apartment units	

Legal description and parcel ID

District Lot 7 Land District 25 Except Plan 287

PID: 010-672-893

see more legal descriptions below

Sales history (last 3 full calendar years)

No sales history for the last 3 full calendar years

Manufactured home

Width	
Length	
Total area	

Comments

Property has more than one structure; Property Details are for main building only

Legal Description and Parcel ID

District Lot 7 Land District 25 Except Plan 287

PID: 010-672-893

District Lot 8 Land District 25 Except Plan 287

PID: 010-672-931

Register with BC Assessment

- Search properties on a map
- Store and access favourite properties across devices
- Compare property information and assessment values
- View recently viewed properties

[1] Farm land – value set by BC Regulation 411/95

[2] Assessment Act, Section 20 – Major industry building – value set by legislated Major Industrial Properties Manual and BC Regulation 53/2016

[3] Managed forest land and cut timber – values set by BC Regulation 90/2000

[4] Land and/or building values set by legislated cost manual or regulation

[5] This property was sold with multiple properties. For more information, contact BC Assessment

Village of Lytton
Financial Statements
December 31, 2020

Management's Responsibility

To the Mayor and Council of the Village of Lytton,

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

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

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the Village. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Mayor and Council fulfill these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Mayor and Council are also responsible for appointing the Village's external auditors.

BDO Canada LLP, an independent firm of Chartered Professional Accountants, is appointed by the Mayor and Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Council and management to discuss their audit findings.

October 13, 2021

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Chief Administrative Officer

Tel: 250 372 9505
Fax: 250 374 6323
www.bdo.ca

BDO Canada LLP
300 – 275 Lansdowne Street
Kamloops, BC V2C 6J3

Independent Auditors' Report

To the Members of Council, Inhabitants and Taxpayers of the Village of Lytton

Opinion

We have audited the financial statements of the Village of Lytton (the "Village"), which comprise the statement of financial position as at December 31, 2020, 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 Village as at December 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of Matters

Without modifying our opinion, we draw attention to Note 18 to the financial statements, which indicates that subsequent to the year end, approximately 90% of the Village of Lytton, including city hall and administrative buildings, was burned beyond repair by the Lytton Creek Wildfire.

The financial statements for the period ended December 31, 2019 were audited by another firm of Chartered Professional Accountants who expressed an unmodified opinion on those statements on October 28, 2020.

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 Village 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 Village'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 Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village'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 Village'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 Village'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 Village 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

Kamloops, British Columbia
October 13, 2021

Village of Lytton
Statement of Financial Position
As at December 31, 2020

	2020	2019
Financial assets		
Cash and cash equivalents *(Note 2)*	**1,281,312**	970,292
Investments *(Note 3)*	**948,431**	940,465
Accounts receivable *(Note 4)*	**276,695**	423,091
Inventory	**1,173**	357
	2,507,611	2,334,205
Financial liabilities		
Accounts payable and accrued liabilities *(Note 5)*	**221,152**	204,086
Deferred revenue *(Note 6)*	**115,745**	157,542
Long-term debt *(Note 7)*	**65,556**	85,361
	402,453	446,989
Net Financial Assets	**2,105,158**	1,887,216
Non-financial assets		
Prepaid expenses	**21,462**	10,103
Tangible capital assets *(Note 8)*	**6,446,270**	6,404,208
	6,467,732	6,414,311
Accumulated surplus *(Note 9)*	**8,572,890**	8,301,527

Commitments and contingencies *(Note 12)*
Endowments *(Note 15)*
Funds held in Trust *(Note 16)*
Significant event (*Note 17)*
Subsequent event (*Note 18*)

Mayor

The accompanying notes are an integral part of these financial statements

Village of Lytton
Statement of Operations and Accumulated Surplus
For the year ended December 31, 2020

	Budget (Note 14)	2020	2019
Revenue			
Taxation (Note 10)	372,700	**376,457**	368,191
Sale of services	323,425	**360,676**	292,823
Return on investments	32,000	**24,077**	32,230
Other income	5,800	**107**	87,337
Government transfers (Note 11)	1,556,790	**888,725**	2,143,662
	2,290,715	**1,650,042**	2,924,243
Expenses			
General administration and legislative	690,815	**644,644**	598,764
Protective	417,870	**74,536**	65,418
Planning and development	69,000	**65,805**	68,111
Public works and transportation	172,400	**219,286**	177,090
Parks, recreation and culture	100,300	**24,987**	75,977
Water	250,350	**235,331**	106,337
Sewer	154,125	**114,090**	138,891
Museum and archives commission	-	**-**	2,080
	1,854,860	**1,378,679**	1,232,668
Annual surplus	435,855	**271,363**	1,691,575
Accumulated surplus, beginning of year	8,301,527	**8,301,527**	6,609,952
Accumulated surplus *(Note 9)*	8,737,382	**8,572,890**	8,301,527

The accompanying notes are an integral part of these financial statements

Village of Lytton
Statement of Changes in Net Financial Assets
For the year ended December 31, 2020

	Budget *(Note 14)*	**2020**	2019
Annual surplus	435,855	**271,363**	1,691,575
Acquisition of tangible capital assets	(1,262,270)	**(217,229)**	(1,389,137)
Proceeds on disposition of tangible capital assets	-	-	1,624
Amortization of tangible capital assets	(288,900)	**175,167**	112,991
	(1,551,170)	**(42,062)**	(1,274,522)
Change in prepaid expenses	-	**(11,359)**	(995)
Increase (decrease) in net financial assets	(1,115,315)	**217,942**	416,058
Net financial assets, beginning of year	1,887,216	**1,887,216**	1,471,158
Net financial assets, end of year	771,901	**2,105,158**	1,887,216

Village of Lytton
Statement of Cash Flows
For the year ended December 31, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating Activities		
Annual surplus	**271,363**	1,691,575
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	**175,167**	112,991
Actuarial adjustment	**(10,732)**	(9,788)
Change in financial assets and liabilities:		
Accounts receivable	**146,396**	169,590
Inventory	**(816)**	(198)
Accounts payable and accruals	**17,066**	(430,219)
Deferred revenue	**(41,797)**	(315,133)
Change in non-financial assets:		
Prepaids expenses	**(11,359)**	(995)
	545,288	1,217,823
Capital Activities		
Acquisition of tangible capital assets	**(217,229)**	(1,389,137)
Proceeds on disposition of tangible capital assets	**-**	1,624
	(217,229)	(1,387,513)
Financing Activities		
Principal repayments of long-term debt	**(9,073)**	(9,073)
Purchases of investments	**(7,966)**	(17,183)
	(17,039)	(26,256)
Increase (decrease) in cash and cash equivalents	**311,020**	(195,946)
Cash and cash equivalents, beginning of year	**970,292**	1,166,238
Cash and cash equivalents, end of year	**1,281,312**	970,292
Cash and cash equivalents consists of:		
Cash and cash equivalents	1,231,634	918,864
Restricted cash (Note 2)	49,678	51,428
	1,281,312	970,292

The Village of Lytton (the "Village") was incorporated as a Village on May 3, 1945 under statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water and sewer services.

1. Significant accounting policies

The financial statements of the Village are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of CPA Canada. Significant accounting policies adopted by the Village are as follows:

(a) Basis of accounting

The Village follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Revenue recognition

Property tax revenue is recognized at the date property tax notices are issued, based on property assessment values issued by BC Assessment for the current year and tax rates established annually by bylaw. Assessments are subject to appeal and tax adjustments are recorded when the results of appeals are known.

Water and sewer user rates, connection fees, sale of services, interest and penalties are recognized as revenue in the year the related service is provided.

(c) Government transfers

Government transfers are recognized as revenue in the period the transfers are authorized and any eligibility criteria have been met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability and recognized in the statement of operations as revenue as the stipulation liabilities are settled.

(d) Deferred revenue

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

1. Significant accounting policies *(continued)*

(e) Investment income

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(f) Restricted surplus

The restricted surplus represents reserves set aside for future expenses. 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 establish the reserves.

(g) Reserves

Reserves for operating and capital purposes represent amounts reserved either internally or by statute for specific future purposes.

(h) Cash and cash equivalents

Cash and cash equivalents include cash and highly liquid investments with a term to maturity of 90 days or less at acquisition and readily convertible to cash.

(i) Portfolio investments

Portfolio investments are recorded at cost unless there has been a decline in the market value which is other than temporary in nature, in which the investments are written down to market value.

(j) Long-term debt

Long-term debt is recorded net of principal repayments and actuarial adjustments.

(k) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Village is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2020. No liability has been recorded at December 31, 2020 as no contaminated sites existed.

(l) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

1. Significant accounting policies *(continued)*

(i) Tangible capital assets

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

Asset	Useful life - years
Buildings	20-60
Engineering structures	50-100
Machinery and equipment	3-30
Water systems and equipment	5-75
Sewer systems and equipment	30-75

Annual amortization is charged in the year of acquisition. Amortization is charged to the date the asset is sold in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets

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

(iii) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

(iv) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(v) Interest capitalization

The Village does not capitalize interest costs associated with the acquisition or construction of tangible capital assets.

1. Significant accounting policies *(continued)*

(l) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Significant estimates include assumptions used in estimating provisions for accrued liabilities, estimated useful lives of tangible capital assets, and valuation of accounts receivable.

Liabilities for contaminated sites are estimated based on the best information available regarding potential contamination where the Village is responsible.

(m) Employee future benefits

The Village and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer defined benefit pension plan, the Village's contributions are expensed as incurred.

(n) Expenses

Expenses are recognized as they are incurred and measurable based on receipt of goods or services and/or the creation of a legal obligation to pay.

(o) Prepaid expenses

Various items are included in prepaid expenses including insurance and deposits. These items are intended to be included in expenses in the next financial reporting period and as such are not considered financial instruments.

(p) Segment reporting

The Village conducts its operations through eight reportable segments: General Administration and Legislative Services, Protective Services, Public Works and Transportation Services, Environmental and Development Services, Recreation and Cultural Services, Water Utility and Sewer Utility, and Lytton Museum. These segments are established by senior management to record specific activities to attain certain objectives in accordance with Council policies and the Village's bylaws. In addition to these segments, Lytton Museum and Archives Commission was established in 2017 by the council that operates its own bank account and a separate ledger. The cumulative surplus is restricted and is included in the financial statements as deferred revenue.

(q) Financial instruments

The Village's financial instruments consist of cash and cash equivalents, investments, accounts receivable, accounts payable and long-term debt. Unless otherwise indicated, it is management's opinion that the Village is not exposed to any significant interest, credit or currency risks arising from these financial instruments.

2. Cash and cash equivalents

	2020	2019
Cash and cash equivalents		
General funds	**1,221,944**	874,824
Museum – Operating	**59,368**	95,468
	1,281,312	970,292

Included in Cash and cash equivalents is interest amounting to $49,678 (2019 - $51,428) received from endowment funds with the BC Interior Community Foundation, which are restricted for betterment of health and other related services in the Community of Lytton.

3. Investments

MFA money market funds include bank-issued notes, bonds and provincial bonds and debentures. The current yield for the money market fund is 0.25% (2019 – 1.83%) and funds are redeemable at any time.

4. Accounts Receivable

	2020	2019
Taxes receivable	**85,588**	79,814
Government remittances receivable	**34,564**	32,859
Government transfers receivable	**31,487**	132,620
BC Interior Community Foundation – interest receivable	-	5,800
Trade receivables	**125,056**	171,998
	276,695	423,091

5. Accounts payable and accrued liabilities

	2020	2019
Trade payables and accrued liabilities	**154,963**	113,209
Capital projects holdback payable	**28,723**	28,723
Wages payable	**37,466**	62,154
	221,152	204,086

6. Deferred revenue

	2020	2019
BC Interior Community Foundation – Health Fund	**66,497**	66,497
Lytton Museum and Archives	**-**	80,223
Others	**49,248**	10,822
	115,745	157,542

Over the years, the Village has received $66,497 interest from BC Interior Community Foundation which has not been used and is externally restricted for betterment of health purposes in the Community of Lytton.

Lytton Museum and Archives has accumulated surplus $nil (2019 - $80,223) that is externally restricted until used.

Included in other deferred revenue is $6,146 (2019 - $6,000) that was received for cemetery restoration in previous years. Deferred amounts will be recognized as revenue in the period in which the funds are used for the purpose specified within the funding agreements.

7. Long-term debt

	2020	2019
Outstanding debt, beginning of year	**85,361**	104,222
Repayment of debt	**(19,805)**	(18,861)
	65,556	85,361

			Cash Payments			Balance Outstanding	
Bylaw	Year Maturing	% Rate	Interest	Principal	Actuarial Adjustment	**2020**	2019
551	2023	2.4	8,550	9,073	10,732	**65,556**	85,361

The estimated aggregate repayments on long-term debt over the next three years are as follows:

2021	9,073
2022	9,073
2023	9,073

The Municipal Finance Authority (MFA) requires a cash contribution of 1% of the face value of debt when issued. Upon the MFA's administration of the debt, 1% was charged on the gross balance transferred from the Province of B.C. The MFA debt reserve earns interest income and is used to pay the expense of the debt issue. Any remaining balance will be returned to the Village at the maturity of the underlying debt issue.

The debt reserves are contingent in nature and are not reflected in the Statement of Financial Position for the Village. Details of the cash deposited and demand notes for the year are as follows:

	2020	2019
Cash Deposits	**5,264**	5,158
Demand Notes	**8,699**	8,699
	13,963	13,857

8. Tangible capital assets

2020	Land	Building	Engineering Structures	Machinery and Equipment	Water Systems	Sewer Systems	Work in Progress	Total
Cost								
Balance, beginning of year	75,641	106,631	1,077,828	788,948	1,854,139	1,317,851	3,479,666	**8,700,704**
Disposals and transfers	-	-	-	-	3,479,666	-	(3,479,666)	-
Additions	-	-	-	-	-	-	217,229	**217,229**
Balance, end of year	75,641	106,631	1,077,828	788,948	5,333,805	1,317,851	217,229	**8,917,933**
Accumulated amortization								
Balance, beginning of year	-	79,176	431,191	529,996	656,196	599,937	-	**2,296,496**
Amortization expense	-	1,529	18,468	25,120	95,307	34,743	-	**175,167**
Balance, end of year	-	80,705	449,659	555,116	751,503	634,680	-	**2,471,663**
Net book value, end of year	**75,641**	**25,926**	**628,169**	**233,832**	**4,582,302**	**683,171**	**217,229**	**6,446,270**

8. Tangible capital assets (continued)

2019	Land	Building	Engineering Structures	Machinery and Equipment	Water Systems	Sewer Systems	Work in Progress	Total
Cost								
Balance, beginning of year	75,641	108,255	1,051,828	745,426	1,854,139	1,294,389	2,183,514	**7,313,192**
Disposals and transfers	-	(1,624)	-	-	-	-	-	**(1,624)**
Additions	-	-	26,000	43,522	-	23,462	1,296,152	**1,389,136**
Balance, end of year	75,641	106,631	1,077,828	788,948	1,854,139	1,317,851	3,479,666	**8,700,704**
Accumulated amortization								
Balance, beginning of year	-	77,647	412,723	504,876	623,065	565,194	-	**2,183,505**
Amortization expense	-	1,529	18,468	25,120	33,131	34,743	-	**112,991**
Balance, end of year	-	79,176	431,191	529,996	656,196	599,937	-	**2,296,496**
Net book value, end of year	**75,641**	**27,455**	**646,637**	**258,952**	**1,197,943**	**717,914**	**3,479,666**	**6,404,208**

9. Accumulated surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

	2020	2019
Restricted Statutory Reserves		
Caboose Maint. Reserve Fund (Stat)	**1,080**	1,080
Unrestricted Surplus		
General Operating Surplus	**(13,068)**	49,519
Sewer Operating Surplus	**175,163**	152,521
Water Operating Surplus	**(23,062)**	259,902
	139,033	461,942
Appropriated Surplus		
General Stabilization	**175,167**	173,703
Vehicle and Equipment	**52,428**	51,989
Legal and Insurance	**69,807**	69,223
COVID Safe Restart Grant	**275,921**	-
Water Utility Reserve Fund	**55,892**	55,425
Sewer Utility Reserve Fund	**10,210**	10,125
	639,425	360,465
Reserve Funds		
Capital Works	**592,652**	587,696
Community Works Gas Tax	**585,134**	571,495
	1,177,786	1,159,191
Investment in Tangible Capital Assets		
Equity in Capital Assets - General	**963,567**	1,008,685
Equity in Capital Assets - Sewer	**617,614**	632,553
Equity in Capital Assets - Water	**5,034,385**	4,677,611
	6,615,566	6,318,849
	8,572,890	8,301,527

9. Accumulated surplus (continued)

Federal Gas Tax funding

Federal Gas Tax Funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Village and the Union of British Columbia Municipalities. Federal Gas Tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

	2020	2019
Unspent funds, opening balance	**571,495**	438,897
Funding received during the year	**243,672**	130,806
Interest earned	**4,819**	7,515
Funds used	**(234,851)**	(5,723)
	585,135	571,495

COVID safe restart grant

	2020
Unspent funds, opening balance	-
Funding received during the year	**278,000**
Funds used:	
Administrative services	**(2,079)**
	275,921

10. Taxation

Taxation revenue, reported on the statement of operations, is made up of the following:

	2020	2019
Municipal and school property taxes levied	**349,965**	336,284
Property tax penalties	**3,023**	-
Payments in-lieu of taxes	**23,419**	31,907
	376,407	368,191
Collections for Other Taxing Authorities		
B.C. Assessment Authority	**3,163**	2,851
Municipal Finance Authority	**10**	9
Province of B.C. – school taxes	**98,347**	106,918
Province of B.C. – police taxes	**15,330**	13,892
Thompson-Nicola Regional Hospital District	**19,750**	19,299
Thompson-Nicola Regional District	**41,681**	41,817
	178,281	184,786
Payments to other taxing authorities	**178,232**	184,786
Net taxation revenue available for municipal purposes	**376,457**	368,191

11. Government transfers

In 2020, the Village received and recorded as revenue the following transfers:

	2020	2019
Provincial		
Age Friendly Community Grant	-	3,576
Community Water and Wastewater Funding	-	1,012,601
Small Community Protection Grant	**347,238**	320,457
Firesmart Grant	**3,424**	19,969
Source Water Protection Planning	-	13,681
B.C. Rural Dividend program – Website	-	9,704
Infrastructure Grant – Meters	-	4,225
Infrastructure Planning Grant	-	5,775
FCM Asset Management Grant	-	50,000
COVID Safe Restart Grant	**248,000**	-
Community to Community Forum Grant	**6,941**	-
Tourism Grant	**39,450**	-
	645,053	1,439,988
Federal		
Community Works Funding	**65,611**	130,806
UBCM Federal Gas Tax Fund – Water System Upgrade	**178,061**	68,694
	243,672	199,500
Other		
NDIT Business Façade Grant	-	1,055
NDIT Economic Development Capacity Building	-	23,913
Northern Development Trust Grant	-	17,372
Economic Development Internship Grant	-	32,575
Others	-	10,259
	-	85,174
Other municipalities and regional districts		
Lytton First Nation – Water and Waste Funding	-	419,000
Total government transfer revenues	**888,725**	2,143,662

12. Commitments and contingencies

(a) The Village is committed to the lease of its office space and makes monthly payments of $1,085 to the Thompson Nicola Regional District (TNRD). The current term will be in effect until April 30, 2021.

(b) The Village and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteed pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, 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, 2019, the Plan has approximately 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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 may be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a $2,866 million funding surplus for basic pension benefits on a going concern basis.

The Corporation of the Village of Lytton paid $33,442 (2019 - $32,091) for employer contributions to the Plan in fiscal 2020.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in consistent and reliable basis for allocating the obligation, assets, and cost to the individual employers participating in the Plan.

(c) The Village is a subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact on any subscriber. Under the Reciprocal Insurance Exchange Agreement, the Village is assessed a premium and specific deductible for its claims based on population. The obligation of the Village with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, and not joint and several.

13. Segmented information

Segmented information has been identified based upon lines of service provided by the Village. Village services are provided by departments and their activities are reported by functional area in the body of the financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(i) General administration and legislative services

General government operations provide the functions of corporate administration, finance, human resources, legislative services, building services and maintenance, and any other functions not categorized to a specific department.

(ii) Protective services

Protective services include activities associated with community safety. These services include fire protection, bylaw enforcement and emergency services.

(iii) Public works and transportation services

Public works and transportation services include activities associated with roads and drainage networks. Services include traffic services, street lighting, public works administration, fleet operations, raft take out costs, winter maintenance, and maintenance and improvements to roads, waste and garbage service, and sidewalks.

(iv) Environmental and development services

Environmental development services include all activities associated with website design, economic development, grant applications, building inspections, and road closures.

(v) Parks, recreation and cultural services

Recreation and cultural services include all activities associated with operations of parks, recreation and cultural services. Activities also include cemetery operations, caboose operations, and tourism services.

(vi) Water and sewer utilities

Water services include all activities associated with water operations. Items include maintenance and enhancements of the water supply system, water treatment, and water distribution system.

Sewer services include all activities associated with sanitary sewer operations. Items include maintenance and enhancements of the sewer collection system and existing infrastructure.

13. Segmented information (continued)

(vii) Lytton museum and archives commission

Lytton museum and archives commission were established as per the Municipal Charter Regulations in 2009. The Village appoints its directors as per the Charter Regulations, and the directors are responsible for daily and routine activities. This commission operates separate bank account and maintains a separate ledger. The Village help in fundraising, issues and signs all fundraising receipts and help in applications and processing of funds and grants, and keeps all directors' minutes. The cumulative surpluses have been included in deferred revenue (see note 6).

Segmented information has been identified based upon lines of service provided by the Village. Village services are provided by departments and their activities are reported by functional are in the body of the financial statement.

13. Segmented information (continued)

2020	**General Administration and Legislative Services**	**Protective Services**	**Planning and Development Services**	**Public Works and Transportation Services**	**Recreation and Cultural Services**	**Water Services**	**Sewer Services**	**Total**
Revenues								
Taxation	376,457	-	-	-	-	-	-	**376,457**
Sale of services	53,874	78,425	-	1,635	50,463	85,022	91,257	**360,676**
Return on investments	13,345	-	-	-	-	-	10,732	**24,077**
Other income	57	-	-	50	-	-	-	**107**
Government transfers	707,240	3,424	-	-		178,061	-	**888,725**
	1,150,973	**81,849**	-	**1,685**	**50,463**	**263,083**	**101,989**	**1,650,042**
Expenses								
Budget (special projects)	31,349	47,943	-	-	654	6,934	104	**86,984**
Salaries, wages and benefits	369,520	7,364	-	104,823	10,084	62,158	47,217	**601,166**
Materials, goods and supplies	36,815	821	-	15,103	3,301	763	799	**57,602**
Contracted property service costs	48,791	12,788	-	10,335	10,070	58,530	23,123	**163,637**
Contract professional service costs	110,425	5,620	65,805	89,025	878	11,639	190	**283,582**
Other costs	1,000	-	-	-	-	-	-	**1,000**
Fiscal expenses	46,744	-	-	-	-	95,307	42,657	**184,708**
	644,644	**74,536**	**65,805**	**219,286**	**24,987**	**235,331**	**114,090**	**1,378,679**
Annual surplus (deficit)	**506,329**	**7,313**	**(65,805)**	**(217,601)**	**25,476**	**27,752**	**(12,101)**	**271,363**

13. Segmented information (continued)

2019	General Administration and Legislative Services	Protective Services	Public Works and Transportation Services	Environmental and Development Services	Recreation and Cultural Services	Water Utility	Sewer Utility	Museum and Archives	Total
Revenues									
Real property taxes	336,284	-	-	-	-	-	-	-	**336,284**
Grants in lieu of taxes	9,461	22,446	-	-	-	-	-	-	**31,907**
Sale of services	-	83,222	500	-	-	96,731	112,370	-	**292,823**
Licenses and permits	2,113	-	-	-	-	-	-	-	**2,113**
Rentals and general services	28,731	-	1,025	-	7,245	-	-	-	**37,001**
Return on investments	22,441	-	-	-	-	-	9,789	-	**32,230**
Penalties and interest income	4,134	-	-	-	-	-	-	-	**4,134**
Other income	26,657	-	-	-	-	-	-	17,432	**44,089**
Government transfers	450,774	19,969	130,806	23,913	-	1,513,975	4,225	-	**2,143,662**
	880,595	**125,637**	**132,331**	**23,913**	**7,245**	**1,610,706**	**126,384**	**17,432**	**2,924,243**
Expenses									
Administration	203,537	58,522	52,126	41,680	18,215	16,877	41,062	2,080	**434,099**
Insurance	19,337	2,573	4,174	-	-	-	-	-	**26,084**
Interest	3,830	-	-	-	-	-	8,879	-	**12,709**
Repairs and maintenance	10,347	2,068	15,169	-	10,011	11,275	14,423	-	**63,293**
Wages and benefits	316,596	2,255	105,621	26,431	47,751	45,054	39,784	-	**583,492**
Amortization	45,117	-	-	-	-	33,131	34,743	-	**112,991**
	598,764	**65,418**	**177,090**	**68,111**	**75,977**	**106,337**	**138,891**	**2,080**	**1,232,668**
Annual surplus (deficit)	**281,831**	**60,219**	**(44,759)**	**(44,198)**	**(68,732)**	**1,504,369**	**(12,507)**	**15,352**	**1,691,575**

14. Budget data

The budget data presented in these financial statements is based upon the 2020 operating and capital budgets adopted by Council on May 13, 2020. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	Budget amount
Surplus – Statement of Operations	435,855
Adjust for budgeted cash items not included in statement of operations	
Capital expenditures	(1,262,270)
Amortization	288,900
Reduction in long-term debt	(17,560)
Transfers to Reserves/Surplus	(103,900)
Reserves/Surplus used for Capital Funding	544,300
Reserves/Surplus used to Fund Operations	114.765
Total adjustments	(435,855)
Financial plan balance	-

15. Endowments

The Village has endowment funds totaling to $253,673 (2019 - $251,907) held by the BC Interior Foundation. The funds are permanent funds with the Foundation and provide income for health and other Lytton village community needs and this income can only be distributed if the recipient meets the criteria and there is approval by the Village's Council. The funds are owned by Lytton Village but are not under the control of the Village and therefore, are not included as long-term investments.

In 2018, the Village received a $50,000 gift from Northern Development initiative Trust (NDIT) under a matching grant program. The Village transferred the NDIT gift plus an additional $50,000 into this matching grant making another Lytton Community Fund-Matching endowment fund of $100,000. The cumulative interest amounting to $68,263 (2019 - $66,497) received from these endowment funds is owned by the Lytton Village but are restricted for specific purposes and therefore not recognized as revenue until spent as required.

Changes to the endowment balances as follows:

	2020	2019
Lytton Community Fund	**5,080**	5,045
Lytton Community Health Fund	**147,891**	146,862
Lytton Community Fund - Matching Grant	**100,701**	100,000
	253,673	251,907

16. Funds held in Trust

The Cemetery Perpetual Care Trust Fund is administered in accordance with the Cremation, Interment and Funeral Services Act. In accordance with PSAB guidelines, the Cemetery Perpetual Care Trust Fund activities are excluded from the Village's financial statements. This fund of $13,722 (2019 - $13,625) is removed from cash and cash equivalents and reclassified and disclosed as a trust account.

	2020	2019
Cash held in trust	**13,722**	13,625
Care Fund equity	**13,722**	13,625

17. Significant event

During the year, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Village of Lytton as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

18. Subsequent event

On June 30, 2021, approximately 90% of the Village of Lytton, including city hall and administrative buildings, was burned beyond repair by the Lytton Creek Wildfire. The full extent of the damages, or costs to rebuild, has not yet been fully assessed. The council has pledged to rebuild Lytton and multiple organizations have pledged support to help rebuild the Village, including donations from charities and lumber companies, and support from the Provincial and Federal Government. Due to the speed of the wildfire, all equipment and records were burned by the fire, resulting in a loss of all data and records up until that point. Mayor and council, and other government officials, continue to work remotely.

19. Comparative figures

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

VILLAGE OF LYTTON

PERMISSIVE TAX EXEMPTION BYLAW NO. 706, 2021

A BYLAW TO GRANT PERMISSIVE TAX EXEMPTIONS FOR THE YEAR 2022

WHEREAS Council may, by bylaw, pursuant to Section 224 of the *Community Charter* exempt land or improvements, or both, from municipal property taxes;

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

1. This Bylaw may be cited for all purposes as the “Permissive Tax Exemption Bylaw No. 706, 2021”.

2. Those certain parcels or tracts of land and improvements, situated, lying and being in the Village of Lytton as described in Schedule “A” attached hereto and forming part of this bylaw, shall be exempt from taxation.

3. This bylaw shall come into full force and effect and is binding on all persons during the 2022 taxation year.

4. “Permissive Tax Exemption Bylaw No. 687 2016” is hereby repealed.

GIVEN FIRST, SECOND AND THIRD READINGS this 13 day of October, 2021.

ADOPTED this day of , 2021

Jan Polderman	Symone Curry
Mayor	CAO/Corporate Officer

	Schedule "A" Permissive Tax Exemption Bylaw No. 706, 2021 List of 2022 Permissive Tax Exemptions			
Folio # / PID #	**Description of Property**	**Class**	**2021 Assessed Value**	**2022 Est. Municipal Tax**
542-00011.010 012-866-661	Lot 4, Block 3, Section 1, Township 15, Range 27, Meridian W6, Kamloops Division of Yale Land District, save and except that portion used for the residential building, owned by the Roman Catholic Church used for the purposes of public worship	8	$61,200	$360.58
542-00014.050 023-013-575	Lot A, Plan KAP54179, Section 1, Township 15, Range 27, Meridian W6, Kamloops Division of Yale Land District, owned by the Fraser Basin Property Society used for the purposes of public worship	8	$107,500	$633.37
542-00014.075 023-013-621	Lot F, Plan KAP54179, Section 1, Township 15, Range 27, Meridian W6, Kamloops Division of Yale Land District, owned by Fraser Basin Property Society used for the purposes of a memorial to Chief David Spintlum	6	$27,200	$460.19
542-00014.060 023-013-591	Lot C, Plan KAP54179, Section 1, Township 15, Range 27, Meridian W6, Kamloops Division of Yale Land District, Except that portion of Lot C, Plan KAP67302 which forms part of the highway 12 access to the Chief David Spintlum Bridge, owned by Fraser Basin Property Society used for the purposes of the corporation	8	$55,800	$328.76
542-00031.000 006-443-354	Lot 4, Block 10, Section 1, Township 15, Range 27, Meridian W6, Kamloops Division of Yale Land District, owned by the Royal Canadian Legion Branch 62 used for the purposes of the corporation	6	$183,000	$3,096.10
542-00032.000 003-149-668	Lot 5, Block 10, Section 1, Township 15, Range 27, Meridian W6, Kamloops Division of Yale Land District, owned by Thompson Nicola Regional District for the purposes of the Village of Lytton administration office and the Thompson Nicola Regional District Library	6	$217,700	$3,683.19
542-00070.010 026-651-076	Lot 1, Plan KAP80787, Section 1, Township 15, Range 27, Meridian W6, Kamloops Division of Yale Land District, except Plan KAP84916; Lot A, Plan KAP84916, Section 1, Township 15, Range 27, Meridian W6, Kamloops Division of Yale Land District, owned by the Interior Health Authority for the purposes of assisted living	6	$3,446,000	$58,301.50
542-00078.025 024-568-902	Lot 1, Plan KAP65003, Section 1, Township 15, Range 27, Meridian W6, Kamloops Division of Yale Land District, owned by School District 74 for the purposes of the Lytton Elementary School and the Nzenman Daycare and Childcare Programs	6	$4,462,000	$75,490.79
542-00104.300 025-677-969	Lot 2, Plan KAP73627, Section 1, Township 15, Range 27, Meridian W6, Kamloops Division of Yale Land District, owned by the CN Rail Company for the purposes of the Pioneer Cemetery	6	$30,300	$512.63
542-00122.000 013-222-422	District Lot 4041, Kamloops Division of Yale Land District, owned by Village of Lytton for the purposes of the Lytton Cemetery	6	$70,700	$1,196.15
542-00124.000 013-255-568	District Lot 5809, Kamloops Division of Yale Land District, except Plan H9746, owned by School District 74 for the purposes of the Kumsheen Secondary School	6	$6,602,600	$111,706.75