



Town of Amherst  
Committee of the Whole

Date: **Monday, June 8, 2020**  
Time: **3:30 pm**  
Location: **Council Chambers, Town Hall**

---

	Pages
<b>1. Call to Order</b>	
<b>1.1 Approval of Agenda</b>	
<b>2. Council Direction Request</b>	
<b>2.1 Fluoridation - MacDonald</b>	1 - 3
<b>2.2 User Fee Policy - Rector</b>	4 - 6
<b>2.3 Grants to Organization - Rector</b>	7 - 12
<b>2.4 Burning Bylaw - Herrett</b>	13 - 14
<b>3. Information Items</b>	
<b>3.1 Tax Reduction Policy Update - Rector</b>	15 - 21
<b>3.2 Election 2020 Update - Jones</b>	22 - 24
<b>4. Adjournment</b>	

---



## COMMITTEE OF THE WHOLE

CDR#

Date: June 8, 2020

---

**TO:** Mayor Kogon and Members of Council

**SUBMITTED BY:** Jason MacDonald, Deputy CAO

**DATE:** June 4, 2020

**SUBJECT:** Fluoridation of Water Supply Public Engagement

---

**ORIGIN:** Presentation by SOAR at the October 22, 2018 regular meeting of Council, requesting Amherst Town Council add fluoride to the municipal water supply; and the following motion passed at the May 21, 2019 Committee of the Whole:

*That Committee of the Whole direct staff to draft a question for the ballot and bring forward the necessary resolution of Council to hold a plebiscite during the October 17, 2020 municipal election and that a promotional plan be developed to encourage interested citizens to educate themselves on the subject.*

**RECOMMENDATION:** That Committee of the Whole forward to the June 22, 2020 meeting of Council the notice of rescinding the above May 21, 2019 motion to hold a plebiscite and further to pass a motion to direct staff to survey existing Water Utility customers for their opinion on fluoridation of the water supply by answering the following question: 'Should the Amherst Water Utility fluoridate the municipal drinking water supply? Yes or No', and further direct staff to include the above question, as well as information on the SOAR request and financial impacts of fluoridation in the second quarter water bills including a self-addressed stamped envelope with a due date of September 15, 2020.

**BACKGROUND:** Council has stated that they want to hear from water customers on this issue, and therefore had passed a motion to hold a plebiscite on the issue during the 2020 municipal election. Council's previous direction was to encourage customers and citizens to educate themselves on the matter. The issue was further discussed at the May 19, 2020 Committee of the Whole where the discussion centered around the challenges presented by the fact that water customers outside the boundary of the Town would not be able to vote in a plebiscite.

**DISCUSSION:** Upon further consideration, staff are now recommending water utility customers be surveyed on their opinion instead of holding a plebiscite. This would be undertaken by including the survey question in the second quarter (July) water bills to all customers. The survey would simply include a short background of the issue (SOAR request), cost, a statement that Council wishes to hear from water customers on this issue, encouragement to educate oneself on the matter, and the relevant question. Included would be a self-addressed stamped envelope to return the questionnaire. **Neither the plebiscite nor the survey are binding.**



**Either process will simply allow Council to understand the water utility customer's opinions prior to making their decision.**

The recommended question is:

**‘Should the Town of Amherst fluoridate the municipal drinking water supply? Yes or No’**

**FINANCIAL IMPLICATIONS:** The cost of the survey would mainly be self-addressed stamped envelopes which would be less than \$4,000. The capital costs of the equipment required to add fluoride to the water supply is approximately \$60,000. The annual operating cost would be approximately \$25,000.

**COMMUNITY ENGAGEMENT:** This direct mail out would include all Town and County customers and would negate the need for two separate plebiscite processes.

**ENVIRONMENTAL IMPLICATIONS:** There are no environmental implications to surveying water utility costumers on this issue.

**SOCIAL JUSTICE IMPLICATIONS:** Both those for and against fluoridation cite social justice issues as the basis of their argument. A simple survey question would be an appropriate forum to acquire water utility customer opinion the issue.

As the Water Utility relationship is with their actual customers, the survey will only be delivered to actual home and business owners. People and businesses renting their premises would not be directly consulted. The Town can encourage landlords to obtain the opinion of their tenants for survey questions received for rented premises.

**ALTERNATIVES:** 1. Change the wording of the ballot question. 2. Direct staff to hold a plebiscite and suggest to the County that they do the same.

**ATTACHMENTS:**

---

Report prepared by: Jason MacDonald, Deputy CAO/Operations  
Report and Financial approved by:

**To: All Amherst Water Customers**

Amherst Town Council received a presentation from members of the Springhill, Oxford, Amherst Region Community Health Board (SOAR) regarding the benefits of fluoridation of the water supply.

Given the highly personal nature of the decision, **Council directed staff to obtain feedback from Water Utility customers via a survey.**

We encourage Utility customers to seek out accurate, reliable information to allow them to reflect carefully and thoughtfully on the potential health benefits of community water fluoridation and balance those benefits against the financial impacts and any other concerns they may have, in their decision making

Fluoridation is not required by Nova Scotia Department of the Environment, however, should a water utility decide to fluoridate, the Department will monitor concentration levels to ensure public safety. Fluoridation is not regulated by the Nova Scotia Utility Review Board.

**Estimated Financial Impacts**

Fluoridation Equipment

One Time Capital Equipment Cost - \$60,000

Ongoing Yearly Operational Costs - \$25,000

A detailed financial analysis has not been undertaken, however our water utility consultant has indicated that the above costs will not significantly impact our current water rates.

**Question: Should the Town of Amherst fluoridate the municipal drinking water supply?**

YES\_\_\_\_ NO\_\_\_\_

**Please return this survey in the stamped, self-addressed return envelope provided before September 15, 2020.**



**COMMITTEE OF THE WHOLE**

**CDR#**

**Date: June 8, 2020**

---

**TO:** Mayor Kogon and Members of Amherst Town Council

**SUBMITTED BY:** Shelley Rector, CPA, CMA – Chief Financial Officer

**DATE:** June 8, 2020

**SUBJECT:** User Fee Policy

---

**ORIGIN:** 2020-21 Operating Budget

**LEGISLATIVE AUTHORITY:** Municipal Government Act, section 84 allows council to make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.

**RECOMMENDATION:** That Council forward the correction to the User Fee policy for fiscal 2020-21 in regard to the HST application for ice times and to insert a header that was removed stating the rates were for ice time to the next Council meeting for approval.

**BACKGROUND:** The User Fee Policy was amended as part of the annual budget process but there was an error in the application of HST for ice rentals at the Amherst Stadium and a header was removed stating the rates were for ice time.

**DISCUSSION:** The User Fee Policy that was approved said that HST was included in the ice rental rates and it should have said the rates were BEFORE HST. This was an error by staff in amending the policy and it was never the intent to have the rates include HST. This policy change now is simply to correct the grammatical error. Also, the header was removed stating that the rates were for ice time.

**FINANCIAL IMPLICATIONS:** If this change is not made to the policy to correct the application of HST, it could have a significant impact on the ice rental revenue that the Town receives.

**COMMUNITY ENGAGEMENT:**

**ENVIRONMENTAL IMPLICATIONS:** There are no environmental implications associated with this borrowing.

**SOCIAL JUSTICE IMPLICATIONS:** N/A

**ALTERNATIVES:**

1. Council could not approve the policy amendment as stated.
2. Council could request additional changes to the Policy.



**ATTACHMENTS:** Relevant page from the User Fee Policy to highlighting the corrected HST application wording as well as inserting a head indicating that the rates are for ice times.

---

Report prepared by: Shelley Rector, CPA, CMA – Chief Financial Officer  
Report and Financial approved by: GD Herrett, CPA, CA - CAO

**TOWN OF AMHERST POLICY  
Annual Review of User Fees – Schedule A**

**NUMBER 3470-03  
Page 5 of 8**

<b>C-9 Taxi By-Law, Schedule E</b>		
Taxi Cab License	\$25/yr	HST Exempt
Taxi License Transfer	\$10	HST Exempt
Taxi Driver License	\$20/yr	HST Exempt
Taxi Driver License Replacement	\$10	HST Exempt
Taxi License Photo	\$10.00	Plus HST

<b>Fire Department</b>		
Firefighter	\$20.00/hour	HST Exempt
Apparatus	\$200.00/in use; \$100.00/standby	HST Exempt
Standby Jaws of Life Alarm	\$350.00	HST Exempt
Meters	\$50.00/hr	HST Exempt
Saws	\$50.00/hr	HST Exempt
Lighting System	\$25.00/hr	HST Exempt
Generator	\$25.00/hr	HST Exempt
Foam – All Types	\$185.00/jug	HST Exempt
Specialized Suits – Hazmat	Replacement cost	HST Exempt
PPE (bunker gear)	Replacement cost	HST Exempt
Fire Extinguisher Training	\$300.00 up to 15 people	Plus HST
Fire Inspections	\$75.00/hr	Plus HST
Inspection Confirmation Letter	\$50.00	HST Exempt

**Recreation**

**Ice Time/Stadium**

Formatted: Left

The rates below are per hour **and include plus** HST.

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Holidays
<b>Early Time</b> 6:30-8:30am	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$128.00
<b>Fair Time</b> 8:30-5:00pm	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	-	-	\$128.00
<b>Prime Time</b> 5:00-12:00am	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00
<b>Youth Time</b> Monday-Sunday	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00

# MEMO

**TO:** Mayor and Council  
**FROM:** Shelley Rector CPA, CMA - CFO  
**DATE:** June 8, 2020  
**SUBJECT:** Community Support Grants Policy Discussion Memo

---

## Background

Council has approved the amount for the Community Support Area Rate but not the specific amounts for those who applied for grants for activities or events for their organizations. The approved total 2020/21 grant budgets are as follows for each of the categories:

- \$55,000 - Grants to Organizations
- \$35,000 – ‘A Fresh Start
- \$30,569 – Poverty

At March 31, 2020 there is anticipated to be a balance of \$38,613 in the Poverty reserve held in the Operating Reserve fund.

Council was provided with a binder which included applications for events that are still anticipated to happen and supporting information as outlined in the Policy. Attached is a spreadsheet which shows:

1. All applicants based on categories:
  - a. Within Policy
  - b. Events
  - c. Athletic or Sport Events
  - d. Other
  - e. “A” Fresh Start – shown for information purposes
  - f. Poverty
2. Council will note that there are less applications than in previous years. This is due to the restrictions and social distancing requirements of COVID 19 and the Nova Scotia State of Emergency.
3. Last year we did move some amounts into the “Grant – Poverty” area as they seemed most fitting in this category and the amount for Maggie’s Place.
4. We have added information related to the financials that have been submitted and a notes section to provide Council with additional information to aid with decision making.

## Discussion

The fifth column shows the amount staff is recommending based on policy where applicable. There are two items where it is indicated that the items are a Council decision. These are items where there is no precedent and they relate to areas outside the policy like multi-jurisdictional items or are not located within Town boundaries.

During our discussions about setting the Community Support Area Rate, we indicated that Council could pass the rate allowing for \$55,000 for Community Grants, this would provide some flexibility in the event that the restrictions currently in place are lifted and the community wishes to apply for funding for events at that time.

Those that staff were able to make recommendations on total \$28,800 for the policy, events and sports and related events.

It is anticipated that the amount available for Poverty funding will be less this year (\$30,569 versus \$50,000) last year due to the fact that the deed transfer tax which funds the Poverty grants, is anticipated to be less this year. Under this category, there is \$20,000 allocated for NSCC as we made a five-year commitment to this funding.

### **Next Steps**

1. We will review the line items with Council and answer questions they may have and get confirmation related to the amounts being allocated to the various organizations. We will determine if there are any conditions to be attached to the funding being provided this year which will be included in the letter to the organization.
2. Staff will complete the spreadsheet during the meeting so that we can determine the final amounts being awarded.
3. Once the amounts are awarded and finalized, we will ask Council to make a motion that the grant allocations be forwarded to Council for approval based on the allocations completed today.

**Town of Amherst  
2020-2021 Community Support Grants**

Organization	Comments	Awarded 2019/20	Amount Requested 2020/21	Recommended Per Policy or Per Last Year	Council Award	Date of Event or Activity	Received Budget?	Received Financials?	Received Program Stats (ie # of participants, Overall, how the funds were spent)?	Equity Position Unrestricted or No Restricted Noted	Restricted	Notes and Other Funding
--------------	----------	-----------------	--------------------------	---	---------------	---------------------------	------------------	----------------------	---	---	------------	-------------------------

**GRANTS TO ORGANIZATIONS:**

Yellow = Summer Programs - may not happen

**Included in Policy:**

Amherst Little League Baseball Assoc.	Included in Policy	1,500	1,500	1,500	1,500	Summer	Yes	Yes	Yes	\$ 18,988	\$ 15,700	Conditional on it happening; still hoping to have it
Amherst Little League T-Ball Baseball	Included in Policy	500	500	500	500	Summer	Yes	Yes	Yes	\$ 18,988	\$ 15,700	Conditional on it happening; still hoping to have it
Autumn House	Included in Policy	10,000	10,000	10,000	10,000	Year Round - Operations	Yes	Yes	Yes	\$ 134,172	\$ 643,140	Note this organization already receives \$2,220.40 in tax exemption and is requesting an additional \$3,228.91 in tax Exemption. Additional \$404,984 in capital funding on B/S; \$169,650 in deferred revenue. Recommendation per previous year amount
Cumberland County Museum	Included in Policy	8,500	4,000	4,000	4,000	Repairs - can be done any time	Yes	IS only	Yes	NA	NA	Deficit in 2019. No BS provided.
Cumberland Early Intervention Program	Included in Policy	500	500	500	500	Summer Programs	Yes	Yes	Yes	\$ 59,250	\$ 45,970	Recommend given conditional on it happening
Food Assistance Network	Included in Policy	2,000	2,000	2,000	2,000	M, W, F - Year Round	Yes	Yes	Yes	\$ 78,666	\$ 51,815	Requested an increase but did not specify how much. They have a general fund and a building fund (51,815)
Seniors Safety Program	Included in Policy	6,500	6,500	6,500	6,500	Year Round	Yes	IS only	Yes	I/S Only	I/S Only	No FS provided (states only covers the cost of the salary of coordinator)
Sexual Health Centre for Cumberland	Included in Policy	500	5,000	500	500	Youth Space and YR Program	Yes	Yes	Yes	\$ 53,422	\$ -	Capital and Current earnings; asking for increase for youth gathering but this was included in Maggie's Place funding
<b>Subtotal Included in Policy</b>		30,000	30,000	25,500	25,500							

**Requests for Consideration:**

**EVENTS**

Amherst Community Christmas Dinner	Dinner for all community residents on Dec. 25	1,500	3,000	1,000		Dec 25-20	Yes	IS only	Yes	NA	NA	No balance Sheet provided - 955 left from last year; funding for specific event - max we can give without F/S \$1,000
MADD Cumberland-Tantramar	Washer Toss tournament		500	500		Was May - Now Oct	Yes	NR	NR			Postponed until October; no financials provided; funds for a washer toss game - FS not required under \$1,000
Multicultural Association of Cumberland	Community events, Multiculturalism Day	-	3,728	1,000		June 27 for event; 3,228 for operation Year Round	Yes	No Financials	Yes	No Financial statement	They don't have a Financial statement	Cancelled multicultural day (\$500 of the \$3728 requested) \$600 for welcome reception in Dec; Cooking classes - Sept to Dec \$240 OF \$480; Newcomers club (\$500 of \$1,000 as three months - Mar to June not done); welcome basket \$300; They don't have financial statements by an Accountant - only what they already submitted. <i>Maximum amount would be \$1,634 based on actual potential events happening</i> . Max without FS is \$1,000
Nova Scotia Works CANSA	Unveiling of commemorative stamp Amherst Royals		500	-		Feb/Mar 2020	Yes	N/A	N/A			Unveiling of stamp already happened in prior year
Tantramar Community Radio Society	Music concert		500	-		Mar 7/20	Yes	N/A	N/A			Event has occurred in prior year

**Town of Amherst  
2020-2021 Community Support Grants**

Organization	Comments	Awarded 2019/20	Amount Requested 2020/21	Recommended Per Policy or Per Last Year	Council Award	Date of Event or Activity	Received Budget?	Received Financials?	Received Program Stats (ie # of participants, Overall, how the funds were spent)?	Equity Position Unrestricted or No Restricted Noted	Restricted	Notes and Other Funding
--------------	----------	-----------------	--------------------------	---	---------------	---------------------------	------------------	----------------------	---	---	------------	-------------------------

**GRANTS TO ORGANIZATIONS:**

Yellow = Summer Programs - may not happen

**ATHLETIC OR SPORT RELATED EVENTS/ACTIVITIES**

Amherst Valentine Run	Run for 100 students from community		5,000	-		Feb. 2021	Yes	No	Yes	Emailing handwritten financials	Emailing handwritten financials	Still plan to have it; proper documentation not provided; They don't have Financial Statements from accountant. Emailing me handwritten on May 1. May 20: Left a voice message. Handwritten FS do not show revenue in full, monies are given to other organizations - not compliant with policy
Fundy Youth Soccer Club	Support end of season banquet		800	800		Sept. 2020	Yes	N/A	N/A			End of Season event. If soccer is cancelled all season, there will be no banquet. So funding conditional on COVID restrictions and event actually being held

**OTHER**

CCTS - Cumberland County Transportation Services	Purchase of a vehicle to replacre 2015 Ford Transit		5,000	Council Decision			Yes	Yes	N/A	51,925		Stats for Amherst include county - requested a separate number but not provided. Still asking for money for a vehicle
Fundy Winds Marsh	Speading gravel to upgrade trail		500	Council Decision			Yes	NR	N/A	NR	NR	Still need the \$500

**PHYSICIAN RECRUITMENT**

--	--	--	--	--	--	--	--	--	--	--	--	--

<b>Subtotal Requests for Consideration</b>			19,528	3,300								
--	--	--	--------	-------	--	--	--	--	--	--	--	--

<b>TOTAL GRANTS TO ORGANIZATIONS</b>			49,528	28,800								
--------------------------------------	--	--	--------	--------	--	--	--	--	--	--	--	--

**GRANT - 'A' FRESH START**

Award 1				17,500								
Award 2				17,500								
<b>TOTAL GRANTS - 'A' FRESH START</b>				-								35,000

**GRANT - POVERTY**

Maggie's Place	Included in Policy		10,000				Yes	Yes	Yes	\$ 151,438	Unconfirmed	Was supposed to be for Youth Center. Permission given to carry last year's funds forward to develop something this year
NSCC	Included in Policy		20,000	20,000			N/A	N/A	N/A	N/A		Five year commitment made
<b>TOTAL GRANTS - Poverty</b>			30,000	20,000								

**Town of Amherst  
2020-2021 Community Support Grants**

Organization	Comments	Awarded 2019/20	Amount Requested 2020/21	Recommended Per Policy or Per Last Year	Council Award	Date of Event or Activity	Received Budget?	Received Financials?	Received Program Stats (ie # of participants, Overall, how the funds were spent)?	Equity Position Unrestricted or No Restricted Noted	Restricted	Notes and Other Funding
--------------	----------	-----------------	--------------------------	---	---------------	---------------------------	------------------	----------------------	---	---	------------	-------------------------

**GRANTS TO ORGANIZATIONS:**

Grey = Cancelled Events

**Requests for Consideration:**

**EVENTS**

Bordertown Biker Bash	6 Annual Bordertown Biker Bash - 2,500 participants	2,500	5,000	-		Jul 17-20	Yes	No	Info on economic impact			Cancelled
Canadian Cancer Society	Relay for Life	1,800	1,800	-		Summer	Yes	Yes	No	\$ 53,026	\$ 53,539	Cancelled
Cumberland County Pet Expo	Pet friendly education & Fun Day	-	1,000			Unclear	Yes	NR	NR	No financials	No financials	Cancelled - as per their FB post
Cumberland Y Service Club	Festival - A Summer Kickoff Weekend	2,000	3,500	-		June	Yes		No	No financials	No financials	Cancelled
Lillian Allbon Animal Shelter	Annual Spring Tea	360	485	-			Yes	NR	NR			Cancelled
Nova Scotia Fibre Arts Festival Society	Offset the cost of the Festival	2,500	3,000	-		Oct	Yes	They requestd Treasurer to email to me	No	They requestd Treasurer to email to me	They requestd Treasurer to email to me	Cancelled

**ATHLETIC OR SPORT RELATED EVENTS/ACTIVITIES**

Amherst Curling Club	Hosting the 2020 NSCA Women's Championship		300	-		Mar 4-8/20	Yes	N/A	N/A			Event has occurred
Amherst Fire Fighters Association	Maritime Regional Fire Fit Event	5,000	5,000	-		Jul 24-26	Yes	Yes	No	No financials	No financials	Cancelled
Amherst Sport & Social League	Curling ice rental, pinnies, golf night	500	500	-		Summer 2020	Yes	N/A	No			Cancelled
Amherst Terry Fox Run	Purchase of 2 pop-up canopies		1,150			Sep 20/20	A letter	Don't have financial statement	N/A	Don't have financials	Don't have financials	Cancelled - will have a virtual run. Will apply again next year
Amherst & Area Tae Kwon-Do Parents Association	Maritime Open Martial Arts Tournament		500	-		May 1st	Yes	N/A	N/A			left vm - Supposed to happen May 1, so it would be cancelled
Amherst Chapter Kidney Foundation	25th Annual Kidney Foundation Golf Torunament		1,000	-		Jun. 27	Yes	Yes	Yes	No financials	No financials	Cancelled

**OTHER**

154 Amherst Anson Air Cadets	Continued programs - sports, camp-outs, travel		5,000				No	No	N/A	No financials	No financials	Cancelled
------------------------------	--	--	-------	--	--	--	----	----	-----	---------------	---------------	-----------

**Subtotal Requests for Consideration**

28,235

-

Town of Amherst					
Community Support Area Rate					
		2019/20 Approved	2020/21 Proposed	Change	
<b>\$0.01 on Tax Rate =</b>		\$ 52,556	\$ 53,429	\$ 873	
<b>Community Support Area Rate:</b>					
<u>Grants to Organizations</u>					
	Grants to Organizations	\$ 67,508	\$ 55,000	\$ (12,508)	
	A' Fresh Start	35,000	35,000	-	
	Poverty (Dependent on Proceeds)	50,000	30,569	(19,431)	
	Youth Free Ice Time	60,000	60,000	-	
		\$ 212,508	\$ 180,569		
	Funding from Deed Transfer Tax for Poverty Fund Grants	(50,000)	(30,569)	19,431	
	Funding from Operating Reserve for Youth Free Ice Time Grants	(60,000)	(60,000)	-	
	Funding from Federal Gov't - Canadian Heritage re: Canada Day	-	(3,200)	(3,200)	
<u>YMCA</u>					
	Grant to YMCA (increases by CPI annually)	100,000	103,835	3,835	
	Tax Exemption Policy	86,402	92,440	6,038	
	Tax Reduction Policy	29,700	42,000	12,300	
<u>Community Events</u>					
	'A' Festival	15,000			
2	Holiday Events - Light Up/Parade/New Years Eve (incl				
0	fireworks)	15,000			
1	Canada Day	15,000			
9	Winter Carnival	5,000			
/					
2	Other Events (Victoria Square music events, Tree for				
0	Boston, etc)	3,500			
		53,500			
	Esther Fest		15,000		
2	Holiday Events - Light Up/Parade/New Years Eve (incl				
0	fireworks), Tree for Boston		15,000		
2	Allowance for Events (incl Canada Day)		15,000		
0	Winter Carnival		5,000		
/					
2	Other Events (Victoria Square music events, etc)		3,500		
1					
			53,500	-	
<b>Total Community Support Budget</b>		\$ 372,110	\$ 378,575	\$ 6,465	
<b>Community Support Area Rate =</b>		\$ 0.071	\$ 0.071	\$ 0.000	

**From: Vince Byrne**  
**21 Abbey Road, Amherst, NS B4H 4V3**  
**Phone: 902-664-7355**  
**vbaconsult@bellaliant.net**



**To: Greg Herrett-Town of Amherst**

**Subject: Bylaw C07 Burning Bylaw**

**I have been contacted by several individuals inquiring if the town would consider updating the noted bylaw in that it has not been changed since 2002 .**

**In reading the bylaw, I would consider it out of date as it makes no allowance for outdoor propane heaters/propane fireplaces or other methods of outside appliances that have appeared on the marketplace since 2002.**

**Given the popularity of screen rooms/sunporches, my research indicates that many of these units are heated by a type of propane fireplace/heater with open flame and in some instances, with the large Propane heaters similar to that used in commercial outdoor patios. There is also the issue of Chimeneas type units etc. which many have in their back yard and are used in social gatherings**

**It has been suggested that to facilitate some type of regulation on the use of outdoor heat/burn units, that we develop and provide more detailed information as to what is restricted by this by law or a revised bylaw.**

**In that many campgrounds are not opened this year; some find it therapeutic to gather around a campfire and relax at night.**

**I realized enforcement is always an issue, however, one member of the public suggested the units must be either CSA/ULC approved, they be inspected annually and that an annual permit be required to operate such a unit within or on your property. The inspection and permitting would be carried out in conjunction with the Fire Department and the fee for permitting would cover the cost of inspections.**

**I would like to see this placed on an upcoming COW meeting so there can be some discussion and perhaps direction to staff as to how we might modernize this particular bylaw to meet the current availability of the various outdoor heating/burning units in the market place.**

**Vince Byrne**

**Town Councillor**

## MEMO

**TO:** Mayor Kogon and Members of Council

**FROM:** Shelley Rector CPA, CMA - CFO

**DATE:** June 8, 2020

**SUBJECT:** Tax Reduction Policy

---

### Issue

During the discussion about the Community Support Area Rate , staff were directed to review the Tax Reduction Policy as it relates to the inclusion of the Guaranteed Income Supplement ( GIS) and overall threshold.

### Background

Concern was expressed that the current policy may exclude access to the relief that the policy provides if, for example, a couple's only source of income was Old Age Security (OAS) and GIS. While the discussion regarding inclusion of the GIS in total income and how it impacts eligibility seemed to centre on finding a way to exclude it from the calculation for purposes of the policy, that method becomes somewhat problematic given that it requires more verification on the part of the application than simply providing a copy of the Notice of Assessment. Simply using Line 15000 on the notice of assessment is by far an away the most efficient means of verification. Using later lines, requires an analysis of other potential exclusions that have no bearing on this policy.

Staff have obtained summary information for a variety of municipalities to determine their thresholds and the amounts of their rebates and this was previously distributed to the members Council. Unfortunately, this information did not indicate which line on the personal income tax return was used in the determination of total income from all sources for purposes of the policy. It is noted that some municipalities excluded amounts paid under the War Veterans Allowance Act or the Pension Act but most clarified that payments from CPP, OAS and GIS are to be included in net income.

Current ToA policy does not currently exclude any amounts and simply relies on line 15000 of the Personal Income Tax Return for verification.

### Discussion

The overriding concern expressed on this issue is that taxpayers whose only source of income is OAS and GIS should have full access to the policy. For 2020 those amounts are approximately \$7,362 for OAS and \$6,619 for GIS for a total income of \$13,981. For a couple that would be \$27,962.

Attached is a summary of the various thresholds and the amounts of the reductions for the towns of Nova Scotia. Highlighted in grey are those that we normally use for comparison purposes. Of those normally comparable towns on the list, two use a tiered system. Of the others, we have a similar threshold exceeded only by Truro which is at \$25,913.

**Alternatives**

a) **Move to a Tiered System** - whereby the taxpayer with less income receives a higher rebate. ToA implemented this in 2017 and changed it again in May 2018. The tiers at that time were:

- ☐ \$20,000 or less - a credit of \$400
- ☐ \$20,001 to \$22,500 - a credit of \$200
- ☐ \$22,501 to \$25,000 - a credit of \$100

If it is determined that using a tiered system would be the best option, we could either use the threshold levels of Bridgewater or Kentville or do an average between the two comparable Towns that use a tiered system.

Municipal Unit	Income Threshold	Maximum Reduction
Town of Bridgewater	<\$16,500	\$500.00
	\$16,501 - \$18,000	\$390.00
	\$18,001 - \$20,000	\$260.00
	\$20,001 - \$25,500	\$130.00
	\$25,501 - \$29,590	\$100.00
Town of Kentville	<\$12,000	\$524.00
	\$12,001 - \$16,000	\$416.00
	\$16,001 - \$18,000	\$314.00
	\$18,001 - \$26,507	\$246.00

**Pros:**

1. It allows for a higher income threshold for eligible taxpayers and allocates a higher amount to those with a lower income.
2. We remain consistent with other municipalities the majority of whom use line 150 for income verification.

**Cons:**

1. More cumbersome from an administrative perspective
2. Would mean those who have received \$450 in the past may receive less depending on their income level.
3. We had this in place in 2017 and changed it in 2018. This would be going back to something we have already adjusted once.

**b) Increase the threshold amount.** Staff reviewed a number of threshold options, all based on using line 15000 of the personal income tax return:

- (1) our current threshold increased by CPI for 2019 which would make it \$25,400;
- (2) our current threshold increased by CPI for 2018 (for the 2019-20 year) and 2019 (for the 2020-21 year) which would make it \$25,959;
- (3) using the GIS qualification income amount which was lower than our current threshold (\$24,576);
- (4) Use the total income that a couple whose only source of income was OAS and GIS as a threshold ( for 2020 that would be approximately \$28,000 )  
and
- (5) an average of the comparable towns top threshold.

Option 1	Option 2	Option 3	Option 4
CPI for 2019 (1.6%)	Use GIS Threshold	Average of Comparable Towns	CPI for 2018 (2.2%) and 2019 (1.6%)
\$ 25,400	\$ 24,576	\$ 25,486	\$ 25,959

In terms of relying on setting the threshold at the right amount to administer the policy rather than trying to exclude specific items, the following should be considered:

Pros:

1. It is easy to administer and verify income.
2. We aren't adjusting for one specific item with the possibility that someone can request to have another item excluded (ie not excluding funding from GIS with the possibility that someone will want OAS excluded).
3. We remain consistent with other municipalities the majority of whom use line 15000 for income verification.

Cons:

1. It does not automatically mean that someone who receives the GIS will qualify.
2. There may be an increase required to budget next year as more people may apply and qualify under the higher bracket.

Additional Items regardless of the option chosen:

- a) We can adjust the Policy to reflect an annual CPI increase to the income threshold.

### **Recommendation**

Staff recommends that that income the current use of the total income line on the personal income tax return be continued and that the threshold for access to the policy by set just above the amount that a couple receive if the OAS and GIS were their only source of income ( for this year \$28,000 ). Staff recommend that Council forward the revised Tax Reduction Policy to the next Council meeting which will increase the income threshold to \$28,000 and that the income amount be revisited each year when the budget is approved.

Municipal Unit	Income Threshold	Maximum Reduction
Town of Amherst	<\$25,000.00	\$450
Town of Bridgewater	<\$16,500	\$500.00
	\$16,501 - \$18,000	\$390.00
	\$18,001 - \$20,000	\$260.00
	\$20,001 - \$25,500	\$130.00
	\$25,501 - \$29,590	\$100.00
Town of Kentville	<\$12,000	\$524.00
	\$12,001 - \$16,000	\$416.00
	\$16,001 - \$18,000	\$314.00
	\$18,001 - \$26,507	\$246.00
Town of New Glasgow	20418	345
Town of Truro	<\$25,913.00	211
Town of Yarmouth - uses total income	<\$25,000.00	750
Town of Lockeport	<\$18,096.00	150
Town of Lunenburg	<\$18,000	\$500.00
	\$18,001 - \$19,000	\$400.00
	\$19,001 - \$20,000	\$300.00
	\$20,001 - \$21,000	\$200.00
Town of Mahone Bay	<\$18,000	\$600.00
	\$18,001 - \$21,000	\$500.00
	\$21,001 - \$24,000	\$400.00
	\$24,001 - \$27,000	\$300.00
	\$27,001 - \$30,000	\$200.00
	\$30,001 - \$32,000	\$100.00
Town of Middleton	<\$19,000.00	200
Town of Mulgrave	<\$16,000.00	200
Town of Oxford	nil	nil
Town of Pictou	<\$15,572.00	151
Town of Port Hawkesbury	<\$24,000.00	200
Town of Shelburne	<\$22,976	\$611.73
	\$22,977 - \$28,720	\$305.87
	\$28,721 - \$34,464	\$152.93
Town of Stellarton	<\$25,000.00	200
Town of Stewiacke	<\$24,000.00	250
Town of Trenton	<\$29,770.00	250
Town of Westville	<\$16,000.00	\$250.00
	\$16,001.00 - \$21,000.00	\$150.00
Town of Windsor	<\$23, 958.00	200
Town of Wolfville	<\$27,413.00	650
Town of Annapolis Royal	<\$18,000.00	300
Town of Antigonish	<\$25,000.00	125

Municipal Unit	Income Threshold	Maximum Reduction
Town of Berwick	<\$18,500	\$410
	\$18,501 – \$20,500	\$380
	\$20,501 - \$22,500	\$340
	\$22,501 - \$24,500	\$290
	\$24,501 - \$27,000	\$230
Town of Clark's Harbour	<\$17,000.00	100
Town of Digby	<\$22,242.00	300

---

**DEPARTMENT:** CORPORATE SERVICES

**TITLE:** **TAX REDUCTION POLICY**

Minutes reference date:	19 December 2005	Revision date: 24 April 2006	Revision date: 18 April 2008
	Revision date: 28 May 2009	Revision date: 24 May 2011	Revision date: 23 May 2012
	Revision date: 30 April 2014	Revision date: 21 May 2015	Revision date: 25 May 2016
	Revision date: 23 May 2017	Revision date: 23 May 2018	Revision date: 21 May 2019

---

**PURPOSE:**

To establish a policy to determine the reduction in taxes for a person (s) whose income from all sources for the calendar year preceding the fiscal year of the Town of Amherst is below the amount set out in this policy AND to determine the reduction in taxes for the owner(s) of a building which has been completely or partially destroyed.

**POLICY STATEMENT (1): LOW INCOME**

It shall be the policy of the Amherst Town Council that an exemption from taxes will be granted, pursuant to Section 69(2) (a) of the Municipal Government Act, according to the following income levels and amounts:

- Less than \$28,000 - a credit of \$450

The following conditions will apply:

- a) That the exemption be granted to every person assessed with respect to taxable property in the Town of Amherst, who is a resident of the Town of Amherst, and whose total household income from all sources for the calendar year preceding the fiscal year of the Town of Amherst must be \$28,000 or less, including the income of all other members of the same family residing in the same household but does not include allowances paid pursuant to the War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada);
- b) That the exemption shall only be available for residents where the property is their primary residence occupied by him/her year-round;
- c) That, where two or more persons, one or more of whom are entitled to an exemption, are the owners of taxable property together, the person(s) is entitled to that portion of the amount of the exemption that the amount of his/her assessment bears to the whole property assessment;
- d) That the person applying for the exemption provide a copy of their Notice of Assessment from Revenue Canada for the prior year and make an affidavit regarding his/her income for that period and return such affidavit to the Town Office not later than September 30 of the year in which the taxes are payable.

- 
- e) To qualify for the exemption, a property owner's previous year's rates and taxes must be paid in full at the time of their application. In the case of owners with taxes in arrears, the owner can qualify if they have signed a Payment Arrangement Agreement and have made at least twelve consecutive payments of the agreed upon amount.

**POLICY STATEMENT (2): BUILDING DESTROYED**

In accordance with Section 69(A) of the Municipal Government Act, that where a building(s) situate on a property has become permanently unlivable or unusable due to fire and the current assessment of the property does not reflect that the building (s) has been destroyed, it shall be the policy of the Amherst Town Council to permit the reduction or rebate of property taxes on the building(s) alone for the balance of the taxation year under the following conditions.

- a) The taxpayer shall apply in writing to the Clerk asking for a reduction or rebate of property taxes.
- b) The Clerk shall ask the Building Inspector to confirm the complete destruction of the building(s).
- c) The Clerk shall ask the Regional Assessment Office to determine the following years assessment value before any subsequent rebuilding or construction.
- d) Upon receipt of the Building Inspectors and Provincial Assessments report, the Clerk shall authorize the Treasurer to reduce the amount of the taxes on the building(s) by pro rating the same over the balance of the taxation year from the date of destruction.
- e) This policy section shall be made retroactive to April 1, 2005; provided that if, as a result of this policy being made retroactive, it results in property taxes being rebated such sums shall be paid without interest.
- f) If the owner of the property in question is found guilty of arson, either civilly or criminally, the Clerk shall not rebate any taxes. In the event that taxes have already been rebated, then that rebate shall be void ab initio, and the taxes with interest accrued thereon will become immediately due and payable, it being the overriding policy of the Town of Amherst that a person shall not benefit from his or her own wrongdoing.

# MEMO

TO: Greg Herrett, CPA, CA Chief Administrative Officer

FROM: Kim Jones, Municipal Clerk/Returning Officer

DATE: June 3, 2020

---

As you are aware, Halifax Regional Municipality has awarded the alternative voting contract to Intelivote. Within that proposal was an option for other units to obtain the same pricing arrangement. We are very pleased with this announcement as Intelivote has a great deal of experience and success with coordinating municipal elections in Nova Scotia

Immediately following the announcement of the award I contacted Dean Smith from Intelivote and arranged a zoom meeting. Natalie and I both participated in the call and the following day Dean sent a proposal document for us.

In mid May Minister Chuck Porter announced that the October municipal elections would proceed as scheduled. Since that time we have been reviewing our plans and options with COVID-19 factors being front of mind. It is clear that a traditional paper ballot election may not be possible. The logistics around social distancing, gathering size and adequate polling locations are significant challenges and will be outlined later in the memo.

In 2018 Council approved the Alternative Voting Bylaw. At that time the intention was to do a combination electronic voting for an extended advance poll, and then traditional paper ballots only on election day.

COVID-19 has created a tremendous amount of uncertainty and has made planning a challenge. And unless the Minister reverses his decision the election must be held and we must find a way to conduct it in a manner that is safe and affords citizens a means of casting a ballot. As the process is a matter of legislation, namely the *Municipal Elections Act*. R.S., c. 300, s. 1., and as there have been no Ministerial Directives to amend, alter or loosen any of the requirements in the Act, we must adapt our practices to comply.

These issues are not unique to Amherst. All municipalities in NS are dealing with similar challenges.

Some of the challenges I am anticipating due to COVID-19 are as follows:

**Physical distancing and polling stations** - This will require larger tables and separation of staff and voters. It also poses a challenge for the presence of candidates Agents at the polls. It will further reduce the number of polling booths that can be accommodated within buildings. For example, a polling station that once accommodated 6 booths, may now only accommodate 3 booths. Also, to enable one way traffic flow in and out may further limit space, depending on the building design.

In addition, several of the polling stations we have used in the past are community rentals. It is unclear if they will be available to us at that time. The expected 2<sup>nd</sup> wave of COVID-19 may impact groups allowing potentially hundreds of people in their facilities.

Nursing Home may still be on lockdown and would prohibit the traditional mobile paper poll that has happened in the past.

**Recruitment of Election Staff** - Election staff tend to be older individuals, who may be at higher risk for infection. I have contacted a few of the “regulars” and most say that they just can’t commit to work right now, citing uncertainty around the virus and 2<sup>nd</sup> wave.

**PPE Requirements** - We would be looking at gloves, masks for staff, sanitizer. Gloves for all voters

**Election Supplies** – Items such as paper ballots, voting booth surfaces, voting pencils etc will be touched by many people. It is anticipated that any touch surfaces would have to be sanitized after each individual voter, even with the use of gloves to maximize safety.

### **Fully Electronic Election -**

A means of ensuring the safety of voters and staff is to consider a fully electronic election – with the convenience and safety of voting from home, either on a computer, tablet, mobile device or telephone.

- In the 2016 NS Municipal Elections 23 municipalities used electronic voting.
- Statistics Canada (2015) reported that 99.2% of households have a landline or a cellular phone.
- Election personnel and a help line will be available to assist voters
- Staff in Nursing Homes could be appointed as Deputy Returning Officers and Poll Clerks to assist residents who are capable of voting
- Fewer election facilities, workers, PPE, supplies required.
- One or two physical voting places could be established with staff to assist. Anecdotal reports from other municipalities have stated that these are not heavily attended. Many just provide one location. In Amherst we could provide one in the Town Hall Lobby, and other potentially at the Community Credit Union Business Innovation Centre.
- Proxy votes are eliminated
- Revisions to the Voters List and issuing PINS can be made until the close of polls on election night.
- Almost instant election results at the close of polls.

**Recommendation:**

Staff are currently reviewing our Alternative Voting By-Law to determine if any amendments are required if Council were to decide to proceed with an all electronic election. This will be complete next week.

Should Council agree to proceed with an all electronic election, we would develop a report and a RFD for the June Council meeting.