



Town of Amherst
Committee of the Whole

Date: **Tuesday, April 19, 2022**
Time: **4:00 pm**
Location: **Council Chambers, Town Hall**

	Pages
1. Call to Order	
1.1. Approval of Agenda	
1.2. Approval of the Consent Agenda	1 - 1
1.3. Approval of Minutes	
1.3.1. March 21, 2022	2 - 5
2. Presentations	
2.1. Capstone Infrastructure Corporation	
3. Council Direction Requests	
3.1. Request to Present - Jones	6 - 12
3.2. Flowers, Fruit Baskets and Memorial Donations Policy - Jones	13 - 14
4. Information Items	
4.1. Waste Water Treatment Facility Annual Report Summary - Bourgeois	15 - 16
4.2. Appointments to External Committees - Jones	17 - 23
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4.4. Provincial Deed Transfer Tax - MacDonald	25 - 51
4.5. Strategic Priorities Update - Fisher	52 - 54
4.6. Street Re-naming - Jones	55 - 55
4.7. Task Report - Jones - To be distributed	
5. Monthly Reports	

5.1.	Corporate Services	56 - 58
5.2.	Operations	59 - 59
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5.5.	Planning & Strategic Initiatives	65 - 69
5.6.	Community Well Being	70 - 70
6.	In-Camera	
6.1.	Approval of In Camera Agenda	
6.2.	Approval of In Camera Minutes	
6.2.1.	March 21, 2022	
6.2.2.	March 28, 2022	
6.3.	MGA 22(2)(c) - personnel matters	
6.4.	MGA 22(2)(e) - contract negotiations	
6.5.	MGA 22(2)(e) - acquisition, sale, lease and security of municipal property	
6.6.	MGA 22(2)(a) - acquisition, sale, lease and security of municipal property	
6.7.	MGA 22(2)(e) - contract negotiations	
7.	Adjournment	



Town of Amherst
Committee of the Whole
Tuesday, April 19, 2022

Consent Agenda

MOTION:

That Council approve the following items as part of the consent agenda:

- 1.3. Approval of Minutes**
- 4.2 Flowers, Fruit Baskets and Memorial Donations Policy**
- 4.5. Strategic Priority Update**
- 5.1 Corporate Services Monthly Report**
- 4.2. Operations Monthly Report**
- 4.3. Police Department Monthly Report**
- 4.5. Fire Department Monthly Report**
- 4.5. Planning & Strategic Initiatives Monthly Report**
- 4.6. Community Well-Being Report**

**Amherst Town Council
Committee of the Whole
Minutes**

Date: March 21, 2022
Time: 4:00 pm
Location: Council Chambers, Town Hall

Members Present Mayor David Kogon
Deputy Mayor Sheila Christie
Councillor George Baker
Councillor Hal Davidson
Councillor Lisa Emery
Councillor Dale Fawthrop
Councillor Leon Landry

Staff Present Jason MacDonald, Chief Administrative Officer
Dwayne Pike, Police Chief
Greg Jones, Director of Fire Services
Aaron Bourgeois, Director of Operations
Andrew Fisher, Director of Planning & Strategic Initiatives
Kim Jones, Director of Corporate Communications and
Community Well Being / Municipal Clerk
Sarah Wilson, Senior Accountant
Tom McCoag, Corporate Communications Officer
Cindy Brown, Administrative Assistant

1. Call to Order

Mayor Kogon called the meeting to order at 4:00 p.m.

1.1 Approval of Agenda

Moved By Councillor Emery

Seconded By Deputy Mayor Christie

That the agenda be approved as circulated.

MOTION CARRIED

1.2 Approval of the Consent Agenda

Moved By Councillor Fawthrop

Seconded By Councillor Davidson

To approve the consent agenda as circulated.

MOTION CARRIED

1.3 Approval of Minutes

1.3.1 February 22, 2022

The following motion was approved as part of the consent agenda:

Moved By Councillor Fawthrop

Seconded By Councillor Davidson

To approve the minutes of the February 22, 2022 Committee of the Whole meeting as circulated.

MOTION CARRIED

MOTION CARRIED

2. Council Direction Requests

2.1 Setting of the Mandatory Provincial Contribution Area Rate

Moved By Councillor Landry

Seconded By Deputy Mayor Christie

That the setting of the Mandatory Provincial Contribution Area Rate at \$0.402 for the 2022-23 fiscal year be referred to the March 28, 2022 regular meeting of Council for approval.

MOTION CARRIED

2.2 Bylaw Respecting Intrusion, Robbery and Fire Alarm Systems Amendment

Moved By Councillor Davidson

Seconded By Councillor Baker

To forward the amendments to the Bylaw Respecting Intrusion, Robbery and Fire Alarm Systems to the March 28, 2022 regular meeting of Council for First Reading.

MOTION CARRIED

2.3 Infrastructure Projects

Moved By Deputy Mayor Christie

Seconded By Councillor Emery

That Council forward approval of the ICIP funding application for a \$2,279,000 project on West Victoria St and a \$685,000 project on Russell St to the March 28, 2022 regular meeting of Council for approval and authorize the CAO to submit the application on behalf of the Town.

MOTION CARRIED

2.4 Appointment of Development Officer

Moved By Councillor Emery

Seconded By Councillor Fawthrop

That the appointment of Marc Buske as a Development Officer for the Town of Amherst be added to the agenda of the March 28, 2022 meeting of Council.

MOTION CARRIED

3. Information Items

3.1 February 18, 2022 Storm Update

Information item; no direction given or action required.

3.2 GFL Export Exemptions

Information item; no direction given or action required.

3.3 Available Yield – North Tyndal Wellfield

Information item; no direction given or action required.

3.4 Turbidity Issues – North Tyndal Wellfield

Information item; no direction given or action required.

3.5 Strategic Priority Update

Information item; no direction given or action required.

3.6 Task Report

Information item; no direction given or action required.

4. Monthly Reports

The following monthly reports were approved as part of the consent agenda:

4.1 Corporate Services

4.2 Operations

4.3 Police Services

4.4 Fire Services

4.5 Planning & Strategic Initiatives

4.6 Community Well Being

5. In Camera

Moved By Councillor Landry

Seconded By Councillor Emery

That the Committee move to an In Camera session.

MOTION CARRIED

- 6. Adjournment**
Moved By Councillor Baker
Seconded By Councillor Davidson
To adjourn the meeting.

MOTION CARRIED

Kimberlee Jones
Municipal Clerk

David Kogon, MD
Mayor

MEMORANDUM

TO: Mayor Kogon and Members of Council

FROM: Kimberlee Jones, Municipal Clerk

DATE: April 19, 2022

SUBJECT: Edward Childs Request to Present

Staff have been contacted by Edward Childs on behalf of the property owners on Lamy and Durley Streets to give a presentation to Council.

Edward Childs would like for Council to consider the return of land to adjacent property owners of Drover Street. He would like to present pros and cons of this action.

In accordance with Policy 10350-24 Proceedings of Council Policy, I am seeking Council's direction on whether it may be interested in such a presentation. Should Council have an interest I will proceed to arrange for a presentation at a future meeting.

April 5, 2022

To Town of Amherst Mayor and Council;

I respectfully request the opportunity to make a presentation to Town of Amherst Mayor and Council at a Committee of the Whole meeting in May.

On behalf of the property owners on Lamy and Durley Streets whose property is adjacent to the land known as Drover Street I will request the return of land currently known as Drover Street to the adjacent property owners.

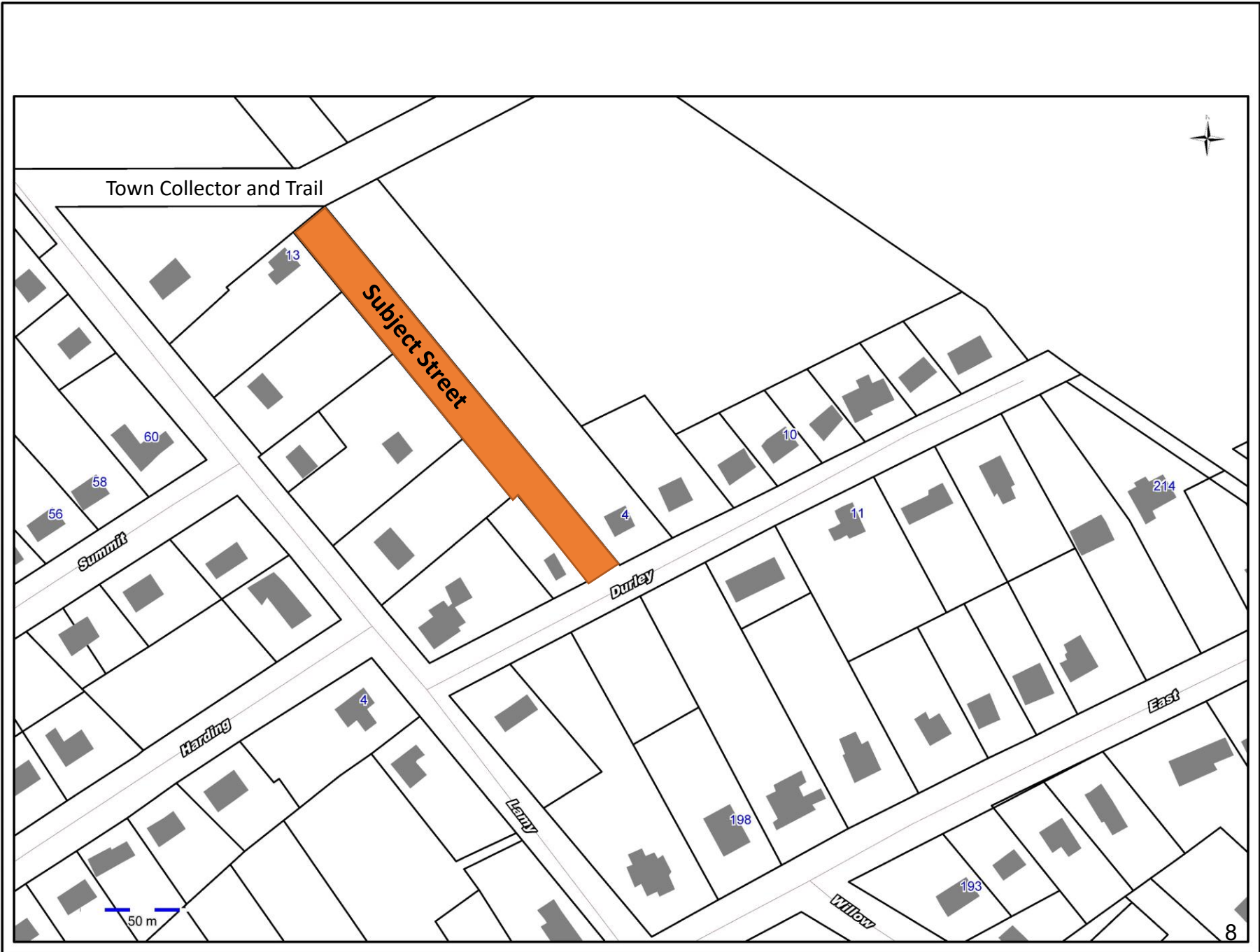
I will also present the pros and cons of this action as they apply to both the property owners and to the Town of Amherst. The alternatives I present will encourage both development and be cost effective to the Town.

On behalf of the Lamy and Durley Street property owners, thank you for your consideration.



Edward Childs

902 667-0208





30 September 2020

Ed & Leslie Childs
5 Lamy Street
Amherst, NS
B4H 3T8

Dear Mr. & Mrs. Childs:

Further to your letter of June 29, 2020 where in you requested that the Town permanently close the street known as Drover Street and dispose of it, the following motion was passed at the September 28, 2020 regular meeting of Council:

That Council direct staff to respond to the request by indicating that as the large tract of land to the north and east of Drover Street is still undeveloped, Council is not prepared to declare the property in question surplus at this time.

If you have any further inquiries regarding this issue, please contact the Town's Deputy Chief Administrative Officer Jason MacDonald at jmacdonald@amherst.ca or 902-667-3352.

Sincerely,

Kimberlee Jones
Municipal Clerk

cc: Jason MacDonald, Deputy CAO





30 September 2020

Jeff Gallagher & Jody MacGlashen
2 Durley Street
Amherst, NS
B4H 2B1

Dear Mr. Gallagher & Ms. MacGlashen:

Further to your support of the letter of June 29, 2020 where in you requested that the Town permanently close the street known as Drover Street and dispose of it, the following motion was passed at the September 28, 2020 regular meeting of Council:

That Council direct staff to respond to the request by indicating that as the large tract of land to the north and east of Drover Street is still undeveloped, Council is not prepared to declare the property in question surplus at this time.

If you have any further inquiries regarding this issue, please contact the Town's Deputy Chief Administrative Officer Jason MacDonald at jmacdonald@amherst.ca or 902-667-3352.

Sincerely,

Kimberlee Jones
Municipal Clerk

cc: Jason MacDonald, Deputy CAO





30 September 2020

Ms. Julie Marie Smith
4 Durley Street
Amherst, NS
B4H 2B1

Dear Ms. Smith:

Further to your support of the letter of June 29, 2020 where in you requested that the Town permanently close the street known as Drover Street and dispose of it, the following motion was passed at the September 28, 2020 regular meeting of Council:

That Council direct staff to respond to the request by indicating that as the large tract of land to the north and east of Drover Street is still undeveloped, Council is not prepared to declare the property in question surplus at this time.

If you have any further inquiries regarding this issue, please contact the Town's Deputy Chief Administrative Officer Jason MacDonald at jmacdonald@amherst.ca or 902-667-3352.

Sincerely,


Kimberlee Jones
Municipal Clerk

cc: Jason MacDonald, Deputy CAO





30 September 2020

Belinda & Scott Nelson
3 Lamy Street
Amherst, NS
B4H 3T8

Dear Mr. & Mrs. Nelson:

Further to your support of the letter of June 29, 2020 where in you requested that the Town permanently close the street known as Drover Street and dispose of it, the following motion was passed at the September 28, 2020 regular meeting of Council:

That Council direct staff to respond to the request by indicating that as the large tract of land to the north and east of Drover Street is still undeveloped, Council is not prepared to declare the property in question surplus at this time.

If you have any further inquiries regarding this issue, please contact the Town's Deputy Chief Administrative Officer Jason MacDonald at jmacdonald@amherst.ca or 902-667-3352.

Sincerely,

Kimberlee Jones
Municipal Clerk

cc: Jason MacDonald, Deputy CAO



TO: Mayor Kogon and Members of Council

SUBMITTED BY: Kimberlee Jones, Director Comms & Community Well Being

DATE: April 19, 2022

SUBJECT: *Flowers, Fruit Baskets and Memorial Donations Policy*

ORIGIN: Policy review as part of Council's strategic priorities

LEGISLATIVE AUTHORITY: MGA sections 47(1) states "The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law".

RECOMMENDATION: That no changes be made to the policy at this time.

BACKGROUND: This policy has not been reviewed since 2015 and as the costs of products and services continue to rise, particularly since 2020, staff felt the policy should be looked at again to determine if the amounts listed were still appropriate.

DISCUSSION: In the event of a death of an employee's immediate family, staff look to the obituary details and/or consult with the employee as to what the preference is for a tribute. Prior to the last review of the policy, floral arrangements sent to the funeral home were the majority. However particularly since March 2020 (Covid lockdowns), in-person visitations and funerals have become less frequent, with most people requesting a charitable donation. Staff reviewed our dollar thresholds with other similar municipal units and found them to be on par, if not slightly above the average.

FINANCIAL IMPLICATIONS: There are no financial implications to this recommendation

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications

COMMUNITY ENGAGEMENT: None

ALTERNATIVES: The other alternative would be to adjust the monetary thresholds or adjust the persons the policy applies to.

ATTACHMENTS: Policy

Report prepared by:

Report and Financial approved by:



DEPARTMENT: ALL TOWN DEPARTMENTS

TITLE: **Flowers, Fruit Baskets & Memorial Donations**

Minutes reference date: June 21, 1993

Revision dates: March 20, 1995; April 30, 2007; November 10, 2010; 26 January 2015

PURPOSE:

To establish a policy for the appropriate recognition by the Council of the Town of Amherst of current Council members, employees, members of Boards and Commissions and past members of Council in cases of death or hospitalization.

POLICY STATEMENT:

Upon learning of the death of an active member of Council, current employee or Board or Commission member, or member of their immediate family, or the death of a past member of Council, the Town may send flowers in the amount not to exceed \$100 plus applicable taxes and delivery charges. If the family has requested “no flowers” arrangements will be made for an equivalent donation to a charitable organization. Also an appropriate card shall be the accepted means of expression of sympathy to the family.

In the event of the hospitalization of a current member of Council, current employee or Board or Commission member, the Town may send flowers or a fruit basket along with an appropriate card in the amount not to exceed \$50 plus applicable taxes and delivery charges.

Individual Directors may, at their discretion, send flowers and/or fruit baskets or similar items in addition to the items sent by Council in accordance with the amounts set out above.

DEFINITIONS:

Employee – A person currently employed by the Town of Amherst, including unionized and non-unionized personnel, and retired employees.

Immediate Family - Shall mean a parent, spouse, partner, son, daughter, or a family member who resides at the employee’s primary household.

Board/Commission Member – Shall mean any person appointed by Council currently serving on any Board or Commission of the Town.

MEMORANDUM

To: Mayor Kogon and Members of Council
From: Aaron Bourgeois, Director of Operations
Date: April 19, 2022
Subject: Wastewater Treatment Facility Annual Report Summary

As an operator of a wastewater treatment facility the Town must submit an annual performance report to the Nova Scotia Department of Environment. The report is consists of;

- Summary and discussion of the quantity volume of wastewater treated
- Summary and interpretation of sampling results
- Description of any emergency or upset conditions which occurred and the action taken to correct them, and
- Summary of any complaints that were received and the Town's response.

The Wastewater Treatment Facility was designed to treat 3.83 million m³ per year or 10,500 m³ per day. In 2021 the quantity of treated wastewater at the plant was 3.78 million m³ with an average daily flow of 10,369 m³.

In 2021 approximately 47% of the effluent treated at the wastewater treatment facility was storm water from combined sewers and ground water infiltration.

Bi-weekly sampling results show the facility to be in compliance with the effluent limitation averages for TSS (Total suspended solid), pH, and CBOD (Carbonaceous Biochemical Oxygen Demand) .

The facility continues to exceed the limitations for fecal coliform counts (limit is 200), however there have been significant reductions (66%) in the past 5 years as the vegetation continues to infill the wetlands.

2016 Average 200/100 (count/mls)	2020 Average 200/100 (count/mls)	2021 Average 200/100 (count/mls)
1868	1004	644

Quarterly acute lethality (fish toxicity) testing was performed. This is a pass/fail test and the effluent is considered to be acutely lethal if more than 50% of the 10 test fish die after 96 hours of exposure. None of the 4 quarterly tests found the effluent to be acutely lethal.

Staff completed a biosolids (sludge) survey of the settling pond and lagoons in the fall of 2021. The depth of the sludge was found to be fairly consistent in the range of 35-40cm. The operations manual for the plant states the maximum thickness of the biosolids layer on the bottom the settling pond and lagoons should not exceed 90 cm. The sludge layer will need to be dredged, dewatered and properly disposed of in the next 5-7 years. The cost for this service is estimated to be in the range of \$250,00 - \$300,000.

The current permit to operate the facility expires in October, the renewal application needs to be submitted to the Department of Environment by July 1.

When the original permit to operate was approved, the Town was not required to install a UV decontamination unit. Although the plant has shown annual reductions in fecal coliform counts there is a possibility that renewal of the permit to operate may require the installation of a UV unit in order to meet the coliform count limitations. The installation of a UV system would require an investment of approximately \$600,000 to install plus the annual recurring costs associated with maintenance and power.

MEMO

TO: Mayor Kogon and Members of Council

FROM: Kim Jones, Director CC & CWB

DATE: April 19, 2022

RE: **Council External Committees and Conflict of Interest**

Following the discussion in previous meetings, the Deputy Clerk and myself recently attended a session on meeting procedures etc, sponsored by the Association of Municipal Administrators (AMANS) and conducted by a former registered Parliamentarian.

At that session there was discussion on Conflict of Interest and meetings. All municipalities in Nova Scotia are required to comply with the *Municipal Conflict of Interest Act* (MCOI). In addition, all boards, commissions and other municipal enterprises are required to comply with the MCOI Act.

In Council's previous discussions on this matter, we have discussed at length the finer details on conflict of interest so I won't repeat them again.

But the issue was raised that perhaps the language in our policy should be amended to say a councillor **"must"** declare a conflict if they are involved in any matter before the town that comes from a committee they serve.

We posed this question at the session. The advice we were given was that would not be appropriate, and in fact is taking away the right of a Councillor to make their own determination.

The following is directly from the participant's handbook:

Self Regulating

"Conflict of Interest is a **personal decision** based on the full knowledge that only a member of council knows. Others may surmise or assume, but only the actual member knows, even if a person says they are, they may not be. This is also compounded by the fact that not every person understands the legislation or may or may not interpret it properly.

On some occasions, members of Council or Commissions will call out other colleagues and suggest they are in a conflict in a public setting. This is dangerous as conflict is a personal decision and calling out another member publicly could subject that member to a claim of slander."

The liability of failing to comply with the MCOI rests with the individual, not the Council.

I would recommend that a clause be added to the existing policy related to Conflict of Interest:

Conflict of Interest

All members of Council are encouraged to consider the Municipal Conflict of Interest Act in all matters that come before them in their duties as a public representative on any group in which they serve in a capacity other than formally appointed by Council.

If you feel you are in a position where you may be in a direct, indirect or even perceived conflict you should:

- As soon as practicable after the commencement of the meeting disclose the interest and the general nature thereof; then withdraw from his/her place as a member and*
- In the case of a closed meeting, leave the room in which meeting is held for the duration of the consideration of the matter, and*
- In the case of a meeting that is open to the public, leave his/her seat and take a seat in the public gallery until the matter is concluded.*

When in doubt, Councillors are encouraged to err on the side of caution and declare a conflict.

DEPARTMENT: COUNCIL

TITLE: **APPOINTMENT OF MEMBERS OF COUNCIL TO EXTERNAL BOARDS,
COMMITTEES & COMMISSIONS**

Minutes reference date: February 22, 2021 February 26, 2018

Short Title

1. This Policy may be known as the *Appointments of Members of Council to External Bodies Policy*.

Purposes

2. The purposes of this Policy are to determine
 - (a) when Council may appoint or refuse to appoint Members to external bodies;
 - (b) which external bodies Council may consider appointing Members;
 - (c) the reporting requirements regarding other bodies on which Members may choose to serve without the appointment of Council.

Interpretation

3. In this Policy,
 - (a) "CAO" means the Chief Administrative Officer of the Municipality;
 - (b) "Clerk" means the Clerk of the Municipality, and includes a person acting under the direction or supervision of the Clerk;
 - (c) "Council" means the Council of the Town;
 - (d) "External body" means any board, commission, committee, body or local authority of any kind established to exercise or exercising any power or authority under any general or special Act with respect to any of the affairs or purposes of a municipality or parts thereof or of two or more municipalities or parts thereof, or to which a municipality or municipalities are required to provide funds.
 - (e) "Member" means a member of Council, including the Mayor; and
 - (f) "Municipality" means the Town of Amherst.

Roles and Responsibilities

4.
 - (a) Only Council may appoint Members to external bodies.
 - (b) Any appointment by Council of Members to external bodies shall be made pursuant to section 9 of this Policy.
5. Council shall only make appointments to external committees after having received and considered the terms of reference from external committee.
6. The Clerk shall keep a list of the appointments of Members to external bodies made by Council.

External Bodies

7. Council shall not be bound by the by-laws or articles of incorporation adopted by an external body providing for the appointment of a Member to such body.

Council Appointments Required by Enactment, By-law or Agreement

8. (1) Council may appoint Members to external bodies
 - (i) in accordance with any enactment of the Government of Canada or Province of Nova Scotia;
 - (ii) in accordance with the By-laws of the Municipality or an agreement to which the Municipality is a party; or
 - (iii) as otherwise directed by Council.
- (2) An external body Council considers meets the purpose of subsection 1 of this section shall be named in Appendix A.
- (3) Council may amend Appendix A to add or remove the name of an external body.

External Bodies by Council Appointment

9. (1) Council may appoint Members to bodies, including external bodies, which in the opinion of Council:
 - (a) are community wide in scope;
 - (b) affect or may affect a municipal interest; or
 - (c) are community organizations with a mandate to provide an alternative service delivery in respect of municipal property on behalf of the Municipality, and to which the Municipality is the primary funder.
- (2) Information or actions from a Committee to be considered by Council will be presented using the “External Committee Report Template” and included in the agenda package for the next regularly scheduled meeting.
- (3) An external body Council considers meets the purpose of subsection 1 of this section shall be named in Appendix B.
- (4) Council may amend Appendix B to add or remove the name of an external body.

External Bodies Without Council Appointment

10. (1) A Member who sits on a body that has not been appointed to such body by Council shall advise the Clerk of the name of the body on which he or she sits.
- (2) The Clerk shall retain a list of the names of the bodies provided by the Members pursuant to subsection 1 of this section and the list shall indicate the name of the Member and the name of the body provided.
- (3) The Clerk shall retain the list created pursuant to subsection 2 of this section in the Office of the Municipal Clerk as a public record.
- (4) The Clerk shall provide the list annually to the Members for their review and the Members shall advise the Clerk of any errors or omissions on such list.

Conflict of Interest

11. (1) *All members of Council are encouraged to consider the Municipal Conflict of Interest Act in all matters that come before them in their duties as a public representative on any group in which they serve in a capacity other than formally appointed by Council.*
- (2) *If you feel you are in a position where you may be in a direct, indirect or even perceived conflict you should:*
 - *As soon as practicable after the commencement of the meeting disclose the interest and the general nature thereof; then withdraw from his/her place as a member and*

- *In the case of a closed meeting, leave the room in which meeting is held for the duration of the consideration of the matter, and*
- *In the case of a meeting that is open to the public, leave his/her seat and take a seat in the public gallery until the matter is concluded.*

(3) When in doubt, Councillors are encouraged to err on the side of caution and declare a conflict.

Appendices

12. Any Appendix attached to this Policy shall form part of the Policy.

Appendix A
External Bodies to which Members
are appointed pursuant to section 9

Board, Committee or Commission	Members Appointed	Act, Legislation, By-Law Agreement or Membership
Cumberland Public Libraries Board	1 Member appointed	By-laws of Board
Cumberland Joint Services Management Authority	2 Members appointed	Intermunicipal Agreement
Regional Emergency Management	2 Members appointed	Intermunicipal Agreement
Northern Region Solid Waste	1 Member appointed	Intermunicipal Agreement
Cumberland YMCA	1 Member appointed	Contribution Agreement
LA Animal Shelter	1 Member appointed	Contribution Agreement

Appendix B
External Bodies to which Members
are appointed pursuant to Section 10

Board, Committee or Commission	Members of Council Appointed	Comments
Municipal Alcohol Project	1 Member appointed	By Request of Organization Council may appoint member
Senior Safety Advisory Committee	1 Member appointed	

MEMORANDUM

TO: Mayor Kogon and Council
From: Jason MacDonald, CAO
Date: April 18, 2022
Subject: IIHF World Junior Hockey Championships

Halifax and Moncton are bidding on the 2023 IIHF World Junior Hockey Championships. This tournament was originally scheduled to be held in the Ukraine but a new location is required.

Staff are recommending that a letter to the bid committee be sent offering the Amherst Stadium as a venue for an exhibition game(s) and a team training camp. We would offer:

1. Free ice time
2. Dressing room available over night
3. Office space upstairs
4. Access to Meeting Room 1

The following are some recent experiences with events such as this:

1. Town of Amherst hosted Team Czech in 2003 for training camp prior to world junior event in Halifax.
2. Town of Amherst hosted World Junior A game in 2009.
3. Town of Amherst hosted World Junior A challenge game between Team West and Russia in 2017
4. Town of Amherst was selected to host Team Finland for the Women's World Championships in 2019 but got cancelled due to Covid.

Hosting such an event would be great publicity for the Town, will be an economic benefit and inspirational to younger athletes.

Staff are seeking direction to send a letter of offer to the bid committee.

MEMO

TO: Mayor Kogon and Members of Council

FROM: Andrew Fisher, Director of Planning & Strategic Initiatives

DATE: April 19, 2022

RE: **NS Non-Resident Deed Transfer and Property Tax Summary**

The purpose of this memorandum is to provide a summary of the Nova Scotia Non-resident Deed Transfer Tax (PDTT) and Property Tax introduced by the NS Finance and Treasury Board in the 2022-2023 budget. Attached for reference are the Guidelines provided by the province.

The PDTT is a 5% provincial deed transfer tax in addition to municipal deed transfer taxes, applied to residential property containing 3 or fewer dwelling units, including vacant residential land. It applies to residential properties where over 50% ownership is a non-resident of NS. All purchase and sale agreements dated April 1, 2022 or later are subject to this tax.

Also, effective April 1, 2022 is a Provincial Property Tax of \$2 per \$100 of assessed value to be applied to the residential property defined above that is majority owned by non-residents of NS.

A non-resident is an individual or corporation that is not a resident of NS as determined by whether or not the individual is a resident of NS for income tax purposes at the time of the property transaction. A corporation is considered a NS resident if it is majority owned and controlled by NS residents.

Exemptions to these taxes include:

1. Property transfers are exempt from PDTT where the non-resident becomes a NS resident within 6-months of the closing date. A time extension may be granted due to extenuating circumstances.
2. If housing owned by a non-resident is rented out on a full-time basis for twelve (12) months or longer, then they will not have to pay the tax as they are providing homes for Nova Scotians.
3. Property being transferred between spouses/common law partners, a mortgage lender, or beneficiary under a will or estate are all exempt from the PDTT.
4. Transactions where the grantee is a registered charity and the residential property in this transaction will not be used for commercial, industrial or other business purposes

Discussion

Given that new residents and rental properties occupied by NS residents are exempt from this new taxation, it is not clear that it will create any disadvantages unique to Amherst. Jurisdictions with a higher proportion of non-resident property owners could stand to be the most impacted, and some municipalities have been publicly critical of this new tax program. Attached are some examples from other municipalities expressing their concerns. Staff have made inquiries with other municipalities with respect to studying this issue in more detail.

April 11, 2022

Honourable Tim Houston, Premier
Office of the Premier
7th Floor, One Government Place
1700 Granville Street
Halifax, NS
B3J 1X5

Re: CFA TAXES

Dear Honourable Premier:

At a public meeting held April 6, 2022, Council expressed its unanimous opposition to both the non-resident property tax and the non-resident deed transfer tax that were announced as part of the 2022/2023 Provincial Budget. Although the Municipality supports the objective of making more affordable housing available to our residents, our Council believes that the method being used here by your Government is way off the mark, and will likely prove to be very costly to the Province, especially to Municipalities in rural areas on a go forward basis.

Council is asking that your Government abandon your **CFA TAX** initiative. If the real goal is making more affordable housing available for NS Residents, then we would ask you to bring all stakeholders together to come up key initiatives that do not unfairly attack our residents who live here for periods of the year, and happen to have a full-time residency elsewhere.

Here are some points to consider:

- 1) In Nova Scotia, Municipalities have very few tools that it can call its own when it comes to revenue generation. Two of those tools have been the deed transfer tax and property taxes. Now the Provincial Government is reaching into the municipal toolbox and using tools that are specific to municipalities to raise funds for the Province. If the Federal Government was reaching into the Provincial toolbox of revenue generators, your government wouldn't be too happy about it, and that should give you a sense of why our Municipality stands in opposition to this.

Cont'...



- 2) Our deed transfer tax is 1% of the purchase price. Our base tax rate is 77 cents per \$100 of assessment. We use every tool in our toolbox to keep those fees and taxes low, including generating less than 40% of our total revenues from taxation. We do this so we can attract more residents to our communities, to keep the cost of living as low as possible for all those who live here, and to stem the tide of outmigration. For a Municipality struggling to stabilize and grow our population, your CFA TAX likely killed all those efforts.
- 3) The annual \$2.00 per \$100.00 of assessment for an additional property tax is simply exorbitant! Compare this to our .77 tax rate and it is quite evident that these new taxes are unfair to our part time residents. For a \$250,000.00 assessment, the part time resident will pay us a base tax amount of \$1,925.00 and now will pay the Province an additional \$5,000.00 in property taxes. And it's not so much about the people that will come here, as they will make that decision with the knowledge about the new CFA TAXES that they will face. But it's patently unfair to those who have made that decision to have a secondary home in Nova Scotia prior to these new taxes being implemented. The deal for those when they made that purchase in Guysborough, was \$1,925.00 with potential marginal increases from the Municipality going forward, not the 'sledge hammer' new CFA Tax that you've implemented.
- 4) Out of Province home purchasers make investments in our communities! If they buy a vacation property or a secondary home, they pay taxes, they buy services, they buy goods, and they contribute to the community through their volunteer work and in other ways to help build our communities. Some make significant investments in business or they take properties that are run down, or have no development potential, and make them into something that everyone can be proud of. Let me give you two quick examples:
 - a) We have an investor from Ontario who happened upon Guysborough almost 30 years ago, fell in love with the place, bought a vacation property, and over time has invested more than \$20,000,000.00 into Guysborough, and the Province as a whole. The family is a wonderful addition to our community, has employed a large number of our residents over the years, and has become a producer and exporter of NS goods. Think about all of the Provincial and Municipal Taxes that this family has contributed to our economy, on top of the jobs and social investments into our communities. About two years ago, the same proprietor bought, what is likely a retirement home in

Cont'...



the center of Guysborough, and now with these two residential properties, will pay tens of thousands of dollars in additional taxes in the coming years. That wasn't the deal this family signed up for when they came here almost 30 years ago, and it is patently unfair, simply patently unfair!

- b) About 5 years ago, a couple from Ontario who had family connections to our Municipality decided to buy a retirement home in the Shiretown of Guysborough. They didn't buy a traditional home, they bought a post office building from Canada Post, a large towering structure on the main street of Guysborough that had a 'town square type of clock' that wasn't working. Likely the building wouldn't have found a purchaser and would eventually have encountered a wrecking ball. What did this family do? They hired local carpenters, plumbers, and electricians, bought buildings supplies from the local hardware store, spent hundreds of thousands of dollars to restore, including the clock, and today it is a beautifully restored residential home. Now their thank you, is an additional unwelcome bill from the Provincial Government, and more so it's the messaging that you're sending them. As a side note to this story, when we were looking to host a reception for 10 Resident Doctors from Dalhousie in January of this year, guess who stepped up to host them. Yes, this family did. They understand the importance of recruiting health professionals to rural communities, and are a partner in helping us do that.

- 5) Our Council are closest to the housing situation in the Municipality of the District of Guysborough. Our Councillors do not believe that the intention of the new CFA TAXES is going to fix the problem that the Provincial Government believes it's going to fix in a Municipality like Guysborough. We have more than 2100 square kms of land, with a population of 4600 people. We need more housing options for those who can least afford to buy or rent a home, and our Municipality is willing to contribute to those conversations with both the Federal and Provincial levels of government, the levels of government who have traditionally held the responsibility for affordable housing. Levying new taxes on those who invest in our communities, and who have previously invested under a different set of rules, will not solve the affordable housing problem, in rural communities like Guysborough.

Cont'...



Mr. Premier, sometimes what works in urban areas, have unintended negative consequences in rural areas like Guysborough. We are asking you to rescind your decision on the new CFA Tax model and to engage stakeholders in direct conversations that can positively impact the affordable housing file in all areas of the Province.

I look forward to hearing from you.

Sincerely,

Vernon Pitts

Warden

C. Honourable Allan MacMaster, Minister of Finance

Honourable Greg Morrow, Minister & MLA

Ms. Amanda MacDougall, President, NSFM

John MacKinnon, President AMANS

NSFM Municipalities

The Honourable Tim Houston, M.L.A.
Premier of Nova Scotia
One Government Place,
1713 Barrington St,
Halifax, NS B3J 2A4

April 7, 2022

Re: Proposed Nova Scotia new 2% Non Resident Property/Wealth Tax Should Be Abandoned

This letter is in response to the Non-Resident Property Tax recently announced in the Nova Scotia Budget 2022-23 under Solutions for Healthcare, Solutions for Nova Scotia. I believe that the new 2% non-resident provincial property tax is in essence a wealth tax that will negatively impact rural Nova Scotia and philanthropy in Nova Scotia in general and is grossly unfair. I favour abandoning this 2% non-resident provincial tax in its entirety or only implementing it on any property purchases made after April 1, 2022.

This is a Wealth Tax

This new 2% non-resident provincial property tax is a wealth tax that is not based on earned income. There is no new service being offered to payers of this tax. Non-residents have no voting rights. The tax is simply a blatant cash grab being applied in a discriminatory and polarizing manner. More importantly, this tax is grossly unfair to existing non-resident property owners. This tax is really a form of wealth tax. Wealth taxes have been rejected by most progressive countries around the world. Residents of Nova Scotia should be concerned that its government is starting down this rabbit hole.

The new Provincial Deed Transfer tax of 5% is at least fair in that people have a choice. Potential non-resident property purchasers can decide whether they are willing to pay this tax and factor it into the purchase price they negotiate. Also, it is a one time tax.

No Choice

This is not the case with the new 2% non-resident property tax. All existing non-resident property owners will pay this tax. They will have no choice. They will pay this tax every year. They did not know about this tax when they bought their property, which is not fair. They are already paying an uncapped municipal property tax (1.19% in Cumberland County) (unlike a capped version for Nova Scotia residents). In Cumberland County, non-residents pay a disproportionate share of total municipal property taxes yet most are seasonal residents only using their property for less than 15% in any given year. It is also important to note non-residents are not a burden on the healthcare system in Nova Scotia. Their home province reimburses Nova Scotia for any health care services provided to a non-resident.

This Tax is Material

The new 2% provincial non-resident property tax, which is in addition to the municipal property tax, is very material. For example, a typical seasonal non-resident owned residential property might have an appraised value of \$300,000. On this property the new tax would be \$6,000 annually. This is after tax dollars. In order to cover this amount the taxpayer would likely have to generate close to an extra \$10,000 in taxable income every year. A number of non-resident seasonal property owners, some of which may have owned their property for many years, may not be able to afford this significant new outlay. They could be forced to sell. This is blatantly unfair. This situation could be avoided by exempting existing non-resident property owners from the new tax. This exemption should extend to immediate family members who might inherit the property. This is our strong recommendation.

We favour abandoning this 2% tax in its entirety, however subjecting new buyers to this tax is at least fair in that they have a choice. Potential non-resident property buyers can decide whether they are willing to pay this extra annual tax and factor it into the purchase price they negotiate.

Impact on Property Prices. Rural Nova Scotia Loses

The new 2% provincial non-resident property tax is unlikely to materially impact property prices and resale activity in urban centres like Halifax. Instead, the impact will be felt mainly in rural areas where most seasonal, non-resident owned properties are located. Supply of these properties will increase and demand will decline together putting downward pressure on seasonal property prices. Also, new residential construction activity will likely slow in these areas. The economies of municipalities like Cumberland County, with its large number of New Brunswick seasonal property owners, could be particularly vulnerable. The wealth gap between Halifax (and surrounding area) and rural Nova Scotia will widen in the former's favour. This outcome does not appear to be in the broad public interest.

Some History

Hugh and Linda Brown were born and brought up in Amherst, Nova Scotia. After attending university in Halifax (Dalhousie and Mount Saint Vincent) they moved in 1969 to Toronto where Hugh worked for 42 years before retiring in 2011. The Brown family has owned a seasonal cottage in Amherst Shore, Cumberland County since the 1940's. Hugh and Linda spent every summer at Amherst Shore as children. Hugh and Linda built their own seasonal cottage in Amherst Shore in 1972. In 2001 they built a year round home in nearby Lorneville, which they occupy typically five months every year. Hugh and Linda have returned to Nova Scotia every summer since moving to Toronto and have many friends locally. To us, Nova Scotia is still home.

Hugh and Linda have three children - Michelle Stewart, Sean Brown and Lesley Brown all of whom own seasonal properties in Amherst Shore and Lorneville. Michelle and Lesley live in Toronto. Sean in Calgary. They too have spent their summers in Nova Scotia since birth. All three attended and

graduated from universities in Nova Scotia (Dalhousie and Acadia). Their seven children (Hugh and Linda's grandchildren) spend most of their summers in Nova Scotia. No doubt most of them will attend university in the Maritimes and hopefully some will end up permanently residing in Nova Scotia.

The point of the above discussion is to leave no doubt that the Brown family are true blue Nova Scotians and do their best to support the local community.

Charitable Activities

Over the last decade Hugh and Linda have greatly increased their philanthropic activities. In 2014 we formed a private foundation - the Hugh and Linda Brown Educational Foundation - whose mission is to assist financially disadvantaged individuals obtain education and employment thereby enhancing their life outcome and society in general. We have totally focussed our grant making in Nova Scotia as we attempt to give back to where we came from and where the need is great. In 2022 the foundation will make grants of \$125,000 with the main beneficiaries being the Nova Scotia Community College (NSCC), Pathways to Education (Spryfield) and Cumberland Healthcare Foundation. In addition, Hugh and Linda directly make significant contributions to a scholarship fund at Mount Saint Vincent University and to the United Way of Cumberland where we believe we are the largest individual contributor. We want to keep growing these philanthropic activities in Nova Scotia.

Bottom Line

The new 2% Nova Scotia non-resident property/wealth tax, if implemented, will have a very adverse financial impact on Hugh and Linda Brown and their children. We have not bought or sold property for many years and have no intention to do so in the future. If forced to pay this tax some other expenditures will have to be cut. Sadly, most likely we will cut back our philanthropic expenditures in Nova Scotia.

Implementing this new 2% provincial non-residential property/wealth tax will tarnish Nova Scotia's reputation as a fair place to live and do business. The most logical course of action is to abandon this new tax, especially for existing non-resident property owners.

Sincerely,

Hugh and Linda Brown
brown@pathcom.com

Cc: The Honourable Allan MacMaster, Minister of Finance and Treasury Board, Elizabeth Smith-McCrossin, MLA for Cumberland North



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[/ChesterMunicipality](#)
[@chestermun](#)

April 7, 2022

Honourable Tim Houston
One Government Place – 7th floor
1713 Barrington Street
Halifax, Nova Scotia B3J ZA4

Via Fax: 902-424-0667

Dear Premier Houston:

The Council of the Municipality of the District of Chester discussed the proposed non-resident Provincial property tax; and the proposed non-resident Provincial deed transfer tax announced as part of the Province's 22/23 budget. Council understands that the initiative's stated intent is to make housing more attainable and available. However, no information and data has been made publicly available that clearly defines the problem; or demonstrates how the initiative will solve it.

These proposed initiatives should be abandoned so that alternative and refined measures can be developed with insight provided by municipalities; relevant business sectors and associated business associations such as Real Estate and Tourism; and the community.

There are many other reasons why Council opposes the initiative:

1. The annual \$2.00 per \$100 rate is exorbitant. The Municipality has over 1,200 property tax accounts where tax bills are mailed out of province. The assessed value of the properties matched to these accounts could result in an increase up to \$5 million in property tax in our municipality – by far the single largest property tax increase ever levied for our communities.
2. The Province is encroaching into the municipal tax base with this form of direct provincial property taxation. Property tax room will be lost to municipalities that already rely heavily on property taxation and do not have authority to levy income or other more progressive taxes.
3. If the initiative is intended to address housing supply, then the funding raised should be directed to the creation of housing supply and should remain in the

municipality where it is collected to be invested in projects that will see an increase in attainable and affordable housing.

4. The Council does not anticipate that the properties impacted in our municipality are aligned with the stated attainable housing goals. In other words, most properties sold as a result of the new \$2.00 per \$100 tax rate are not likely to be properties relevant to the stated goal.
5. Seasonal property ownership by non-residents has been a long-standing activity in our communities including generational ownership of property. These community members contribute to social, recreational, cultural, and other activity which creates significant positive economic impacts in our Municipality and throughout rural Nova Scotia. Many of these community members contribute their time and money to community organizations and facilities. Council is particularly concerned that this has not been considered and may be lost. Council is also concerned that new construction activity being planned by non-residents will be cancelled.

The Council does support the goal of increasing the amount of attainable housing in our Municipality, and in the Province. Your government's increased focus on this core function is positive. Council is taking its own steps to support this goal in areas that are core to municipal responsibilities.

We intend to invest more in core infrastructure that supports new and expanded residential development. We recently doubled the budget for a progressive low-income property tax exemption program for homeowners. We have amended our Municipal Planning Strategy to support a variety of housing options. An enhanced regulatory framework to manage/dampen the rapid growth of the sharing economy (Air BnB) in our region is also being explored. Council has also approved \$100,000 in funding to a not-for-profit affordable housing initiative in New Ross and has agreed to waive development fees for this proposed project.

Council is supportive of solutions that solve problems. However, the current proposal has too many unanswered questions and will likely create negative consequences disproportionate to the positive consequences.

Please take the time necessary to develop solutions that will achieve government's goal of providing attainable and affordable housing for Nova Scotia residents.



Yours truly,



Allen Webber
Warden, Municipality of the District of Chester

Copy: Minister of Finance, Allan MacMaster
Minister of Municipal Affairs & Housing, John Lohr
MLA Chester-St. Margaret's, Danielle Barkhouse
President, Nova Scotia Federation of Municipalities, Amanda McDougall



**NOVA SCOTIA
PROVINCIAL NON-RESIDENT DEED TRANSFER TAX
GUIDELINES**

**Nova Scotia Department of Finance and Treasury Board
Provincial Tax Policy and Administration Division**

**Released April 8, 2022
Subject to legislation revisions**



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Nova Scotia Provincial Non-Resident Deed Transfer Tax Guidelines

General Information

The Provincial Non-Resident Deed Transfer Tax (PDTT) is a deed transfer tax for non-residents that is applied at the time of purchase/transfer of a residential property meeting certain criteria.

This provincial deed transfer tax applies in addition to the municipal deed transfer tax (if applicable in the municipality in which the property resides).

The PDTT is administered by the Provincial Tax Policy and Administration Division of the Nova Scotia Department of Finance and Treasury Board (the Department). The legislative authority for this tax is contained in the

- *Non-Resident Deed Transfer and Property Taxes Act*, and
- *Non-Resident Deed Transfer and Property Taxes Regulations*.

NOTE: Although property transactions with an Agreement of Purchase and Sale dated before April 1, 2022 are not subject to the PDTT, if the transaction closes (i.e. the property is transferred) on or after April 1, 2022, the online **Provincial Deed Transfer Tax Form is required to be completed for all property transactions** (regardless of residency status and property type).

More details can be found in the section on "Provincial Deed Transfer Tax Form Submission".

Where there is a conflict between the information contained in these Guidelines and the Legislation and Regulations, the Legislation and Regulations governing the Provincial Non-Resident Deed Transfer Tax will take precedence over the Guidelines, website, communications documents, forms, advance rulings or any other published information.

Residential Property

According to the [Assessment Act](#), a residential property is one that is used, or intended to be used, for residential purposes. It *does not* include an apartment hotel or portions of a hotel/motel used for the purpose of public lodging.

For the purposes of the PDTT, a residential property is also one that has *3 or less dwelling units*. This includes vacant land classified as residential.

The definition of a dwelling unit comes from the [Municipal Government Act](#). Dwelling units are living areas that have a private entrance, are occupied (or fit for occupation), have kitchen facilities within the unit, and have bathroom facilities that are not shared with occupants of other units.

For properties with multiple classifications, if any portion of the property is considered residential and has 3 or less dwelling units, that portion of the property is subject to the PDTT.

Property Ownership

The PDTT applies to residential properties of 3 or less dwelling units being transferred to 1 or more grantees where *more than 50%* of the ownership interest in the property is granted to non-residents of Nova Scotia.

If *50% or more* of the ownership interest in the property is held by residents of Nova Scotia, the PDTT *does not* apply. For example: If 2 siblings (1 resident, 1 non-resident) acquire a residential property and the ownership interest of each sibling is 50%, then the PDTT does not apply.

Ownership Interest in the Property

If a property has multiple owners, the interest of each owner is determined by whether the owners are considered joint tenants or tenants in common:

- Joint tenants each have equal interests in a property.
- Tenants in common each have a property interest as stated on the property's title document (e.g. deed) or parcel register (under the [Land Registration Act](#)). If no interest is stated on either, then equal interests are applied.

Total ownership interest in a property must not exceed 100%.

Ownership Type – Resident vs Non-Resident

A non-resident is an individual or corporation that is not a resident of Nova Scotia. Residential property can also be held in a trust. Residency determination for individuals, corporations and trusts is as follows.

Individuals

Residency of an individual is determined by whether the individual is a resident of Nova Scotia for income tax purposes at the time of the property transaction.

This determination is based on where the individual filed their income tax return for the previous year.

- If an individual filed an income tax return for the previous tax year in Nova Scotia, they are presumed to be a resident of Nova Scotia.
- If an individual filed an income tax return for the previous tax year anywhere other than Nova Scotia, they are presumed to be a non-resident of Nova Scotia.
- If an individual's residency status changed since their last filed income tax return, this can be declared in the Affidavit of Residence and demonstrated by providing proof of Nova Scotia residency.

More details can be found in the sections on "Affidavit of Residence" and "Non-Residents Moving to Nova Scotia".

An individual is considered to be resident in the province where they have significant residential ties. Residential ties to Nova Scotia include such things as having a spouse or dependents living here, having personal property here (vehicle, furniture, etc.), social ties (such as memberships in recreational or religious organizations), economic ties including bank accounts in Nova Scotia, a Nova Scotia driver's license, and coverage under the Nova Scotia Health Insurance program (MSI). This list is not exhaustive, and other ties that indicate an intention to make Nova Scotia your permanent residence may also be relevant.

Corporations

A corporation includes all of the following:

- A corporation limited by shares.
This includes companies incorporated under the Companies Act (or similar legislation in another jurisdiction).
- A non-profit society or corporation.
This includes non-profit organizations incorporated under the Societies Act or (or similar legislation in another jurisdiction).
- A co-operative association or other incorporated co-operative.
This includes entities incorporated under the Co-operative Associations Act (or similar legislation in another jurisdiction).
- A registered charity that is incorporated or otherwise considered a legal person capable of owing real property.
A registered charity is a charitable organization that is registered with the Canada Revenue Agency.
- Any other body corporate that is prescribed as a corporation by the regulations or that meets the criteria prescribed in the regulations.

A corporation is considered resident of Nova Scotia if **all** of the following 3 statements are true:

1. The corporation's central management and control is in Nova Scotia.
2. 50% or more of the corporation's directors are individuals who are residents of Nova Scotia for income tax purposes.
3. If the corporation
 - a. **is limited by shares**: 50% or more of the corporation's issued and outstanding shares are directly, indirectly, or beneficially owned by persons who are residents of Nova Scotia for income tax purposes. This can be determined by number of votes or as a percentage of fair market value.
 - b. **consists of members**: 50% or more of the members are persons who are residents of Nova Scotia for income tax purposes.

In the Affidavit of Residence, an authorized officer of the corporation must answer questions about the corporation and declare its residency status.

More details can be found in the section on "Affidavit of Residence".

The Administrator may request additional information (including Affidavits of Residence), at any time after a property transaction, from each officer, director, member, and shareholder of the corporation.

Trusts

For a residential property held in trust, the beneficiaries are considered to have an ownership interest in proportion to their beneficial interest in the trust *unless* the trustee(s) or settlor (or person related to any of them) has the power to revoke the trust or add/change the beneficiaries.

If the trustee(s) or settlor (or person related to any of them) has the power to revoke the trust or add/change the beneficiaries, then the Administrator may consider the ownership interest to be held by them and may determine the amount of ownership interest held by the person(s).

For a property held in trust, the Administrator may also consider the ownership interest to be held by any of the trustees, beneficiaries or settlor depending on if the residential property was acquired in or transferred to a trust to avoid the PDTT or property tax and other circumstances the Administrator considers relevant.

In the Affidavit of Residence, a person acting as a trustee on behalf of the trust must answer questions about the trust and declare whether the trust property is considered to be owned by a resident(s) of Nova Scotia. *More details can be found in the section on "Affidavit of Residence".*

If the settlor or any of the trustees (or person related to any of them) have the power to revoke the trust or add/change the beneficiaries and 50% or more of the persons with the power to revoke the trust or add/change beneficiaries are residents of Nova Scotia for income tax purposes, then the trust property is considered to be owned by a resident(s) of Nova Scotia.

If the settlor or any of the trustees (or person related to any of them) do not have the power to revoke the trust or add/change the beneficiaries and 50% or more of the beneficial interest in the trust is held by beneficiaries who are residents of Nova Scotia for income tax purposes, then the trust property is considered to be owned by a resident(s) of Nova Scotia.

The Administrator may request additional information (including Affidavits of Residence), at any time after a property transaction, from each trust beneficiary, trustee, or settlor.

Tax Amount

The PDTT is applied on residential properties of 3 or less dwelling units being transferred to non-residents of Nova Scotia. The tax is applied at the time when the deed is being registered and is calculated as follows:

$$\text{PDTT} = \text{Tax Rate} \times \text{The Greater of: [Sale Price and Assessed Value]}$$

Where:

Tax Rate = 5%

Sale Price = The value being paid for the property as defined in the [Municipal Government Act](#) (if there is no sale price, then \$0).

Assessed Value = The value of the property according to the most recent property assessment roll of the [Property Valuation Services Corporation](#) under the [Assessment Act](#).

Gift transfers and other \$0 transfers to non-residents are generally subject to the PDTT, unless one of the exemptions discussed under “Tax Exemptions” applies. The same is true for transfers to non-residents involving a sale price less than the assessed value of the property. In these situations, where the tax applies, the tax is based on the assessed value of the property.

In situations where the property being transferred consists of multiple property classifications, the tax is only applied on the portion of the property that is residential consisting of 3 or less dwelling units. In these cases, the assessed value associated with the residential portion is used to calculate the portion of the sale price allocated to the residential portion:

$$\text{Sale Price of Residential Portion} = \text{Full Sale Price} \times \left[\frac{\text{Assessed Value of Residential Portion}}{\text{Assessed Value of Full Property}} \right]$$

The sale price of the residential portion and the assessed value of the residential portion is then used to calculate the tax.

Tax Exemptions

The PDTT *does not* apply on residential property at the time of a deed transfer in the following circumstances:

1. Agreements of Purchase and Sale entered into before April 1, 2022.
2. Property consisting of more than 3 dwelling units.
3. Property being transferred where 50% or more of the ownership interest is held by residents of Nova Scotia.
4. Property being transferred to non-resident individual(s) who intend to become residents of Nova Scotia within 6 months of the closing date (i.e. the date the property was transferred). *More details can be found in the section on “Non-Residents Moving to Nova Scotia”.*
5. Property being transferred between spouses/common law partners.
6. Property being transferred between former spouses/common law partners (if the purpose of the transfer is to divide marital or jointly held assets).
7. The property is being transferred to a foreclosing mortgagee.
8. Property being transferred from an executor to an eligible beneficiary under a will. An eligible beneficiary is a spouse, common-law spouse, child, grandchild, parent or sibling of the testator or a child or grandchild of the testator’s spouse or common-law spouse.
9. Property being transferred from an administrator of an estate to a person entitled to the estate under the Intestate Succession Act or the intestacy laws of another jurisdiction.

10. Cases where a new deed is being registered to simply confirm, correct, modify, or supplement a deed previously given; there is no consideration beyond \$1; **and** the new deed does not include more property than the previous deed.

NOTE: For this exemption to apply all 3 statements must be true.

11. If the grantee is a registered charity and the residential property for which the deed is being transferred is not to be used for commercial, industrial, or other business purposes.

If none of the above exemptions are applicable the PDTT will apply and is payable.

If an exemption is claimed and the Administrator believes none of the above exemptions are in fact applicable and more than 50% ownership interest in residential property was granted to 1 or more non-residents, then the Administrator may assess the PDTT, interest and a penalty. These amounts will become due and payable by the grantees(s) by the due date stated on the assessment notice.

Regardless of residency status, each grantee is jointly and severally liable for all amounts due to the Administrator.

Non-Residents Moving to Nova Scotia

The PDTT does not apply to residential property being transferred to 1 or more grantees where *more than 50%* of the ownership interest in the property is granted to non-resident individuals who are moving to Nova Scotia within 6 months of the date the property is transferred.

The grantee's Affidavit of Residence must declare the non-resident grantee's intention to move to Nova Scotia within 6 months for the PDTT to not apply.

More details can be found in the section on "Affidavit of Residence".

After the grantee moves to Nova Scotia, they are required to demonstrate proof of Nova Scotia residency by

- completing a form (available on the PDTT [webpage](#)), and
- providing supporting documentation to prove residency (such as a Nova Scotia health card, a Nova Scotia driver's license, etc.).

This must be submitted to the Administrator within 6 months of the date the property was transferred.

If the non-resident grantee does not move to Nova Scotia within 6 months, they must notify the Administrator by submitting the required form available on the PDTT [webpage](#).

A time extension *may* be granted if extenuating circumstances have occurred since the property was transferred and the grantee is not able to move to Nova Scotia within 6 months.

If

- a time extension is not granted,
- the grantee does not move to Nova Scotia within 6 months, or
- the grantee moves to Nova Scotia and does not demonstrate proof of Nova Scotia residency

the Administrator will assess the PDTT and interest. The Administrator may also assess a penalty. These amounts will become due and payable by the grantee(s) by the due date stated on the assessment notice.

Regardless of residency status, each grantee is jointly and severally liable for all amounts due to the Administrator.

Provincial Deed Transfer Tax Form Submission

Although property transactions with an Agreement of Purchase and Sale dated before April 1, 2022 are not subject to the PDTT, if the transaction closes (i.e. the property is transferred) on or after April 1, 2022, the online **Provincial Deed Transfer Tax Form is required to be completed for all property transactions** (regardless of residency status and property type).

If the online form is not completed, Nova Scotia Land Registry or Registry of Deeds will not register the deed.

The online Provincial Deed Transfer Tax Form can be found here:
Provincial Deed Transfer Tax Form - <https://surveys.novascotia.ca/PDTP>

The online form will provide the user with 1 of 3 different pathways. Each pathway is dependent on the transaction type, property type and grantee type. Varying levels of information is required under each pathway.

Pathway 2 and Pathway 3 both require an Affidavit of Residence be completed and signed by each grantee involved in the property transaction.

Pathway 1 - Property types and transactions outside the scope of the PDTT

For property types and transactions outside the scope of the PDTT only minimal information is required to be entered in the online form.

The following transaction types fall under Pathway 1 and require minimal information to be entered into the online form:

- Transactions with an Agreement of Purchase and Sale *before* April 1, 2022.
- Transactions only including residential property (or a portion of residential property) with more than 3 dwelling units.
- The property transaction only includes property classified as commercial and/or resource (no portion of the property is classified as residential).
- The property is being transferred between spouses/common law partners (or former spouses/common law partners if the transfer is for the purpose of division of marital/jointly held assets).
- The property is being transferred from an executor to an eligible beneficiary under a will. *More details can be found in the section on "Tax Exemptions".*
- The property is being transferred from an administrator of an estate to a person entitled to the estate under the Intestate Succession Act or the intestacy laws of another jurisdiction.

- A new deed is being registered to simply confirm, correct, modify, or supplement a deed previously given, there is no consideration beyond \$1, and the new deed does not include more property than the previous deed. [NOTE: All 3 statements must be true]
- The property is being transferred to a foreclosing mortgagee.

The online form requires the following information for Pathway 1 situations:

- Name and contact information of who is completing the form
- Property Identifier(s) – PIDs involved in the transaction
- Assessment Account Number(s) – AANs involved in the transaction
- Transaction type
- Additional information deemed necessary

Pathway 2 - Situations with residential property consisting of 3 or less dwelling units

For situations where residential property (or a portion of residential property) with 3 or less dwelling units is involved and any of the following situations are true, additional information is required to be entered into the online form.

The following transaction types fall under Pathway 2:

- The transaction only involves grantees that are residents of Nova Scotia.
- The transaction involves a mix of resident and non-resident grantees where 50% or more of the ownership is by residents of Nova Scotia.
- The grantee is a registered charity and the residential property in this transaction will not be used for commercial, industrial, or other business purposes.

The online form requires the following information for Pathway 2 situations:

- All of the required information included in Pathway 1
- For each grantee (new owner):
 - Full legal name
 - Grantee Type (i.e. individual, corporation, or individual acting as a trustee)
 - % Ownership of the property included in the transaction
 - Residency status (i.e. current resident of NS, non-resident of NS, or non-resident of NS intending to move to NS within 6 months)
- Contact information for a designated grantee (Name, Email Address, Phone Number)
- Affidavit of Residence Upload - Each grantee must complete and sign an Affidavit of Residence (see below) to declare their residency status. The affidavits must be uploaded to the online tax form when prompted.
- Additional information deemed necessary

Affidavit of Residence

There are multiple versions of the Affidavit of Residence form depending on the grantee type:

- Affidavit of Residence – Individuals
- Affidavit of Residence – Corporations
- Affidavit of Residence – Person Acting as a Trustee

The affidavits are available on the PDDT [webpage](#).

The Affidavit of Residence form requires

- an individual to enter their social insurance number (if available/applicable)
- a corporation to enter their business number, and
- a trust to enter their trust account number.

This information is required for the Administrator to verify the grantee's residency status.

For individual grantees, the Affidavit of Residence must be completed and signed by the individual. For corporations, the Affidavit of Residence must be completed and signed by an authorized officer of the corporation. For trusts, choose one person acting as a trustee to complete and sign the Affidavit of Residence.

The online Provincial Deed Transfer Tax Form allows the user to upload separate Affidavit of Residence files for up to 5 grantees. If there are more than 5 grantees involved in the transaction, attach or combine the remaining affidavit file(s) to each other and upload them together (as a single file) to the 5th upload prompt on the online form.

One method to combine multiple files is to use a scanner to generate a single PDF of multiple Affidavits (scan to PDF). Alternatively, the following method can be used:

To attach a PDF to another PDF in Adobe Acrobat:

1. *Complete and sign each affidavit separately and save each separate file on your computer/device*
2. *Open 1 affidavit*
3. *In the 'comments' toolbar, select the paperclip icon*
4. *Click anywhere on the top right side of the page (this will be the area where the second PDF will be inserted)*
5. *Use the pop-up browser to choose the second PDF/other file type to be attached to the first PDF*
6. *The second PDF will appear on the screen as a paperclip.*
 - *Double click on the paperclip to open the second PDF to confirm that the attachment worked*
7. *Repeat the steps to add another PDF attachment to the same file (if necessary)*
8. *Save the file with a new name*
9. *Upload the file including the attachment(s) to the online form when prompted*

NOTE: The Administrator may request additional information (including Affidavits of Residence) at a later date from each

- officer, director, member and shareholder (in the case of a corporation),
- trust beneficiary, trustee, and settlor (in the case of a trust).

Pathway 3 – Situations with residential property consisting of 3 or less dwelling units being transferred to non-residents of Nova Scotia

For situations where residential property (or a portion of residential property) with 3 or less dwelling units is involved and any of the following situations are true, additional information is required including calculating the PDTT (whether or not it is payable).

The following transaction types fall under Pathway 3:

- The transaction only involves grantees that are non-residents of Nova Scotia who do not intend to move to Nova Scotia within 6 months.
- The transaction involves a mix of resident and non-resident grantees where over 50% of the ownership is by non-residents of Nova Scotia who do not intend to move to Nova Scotia.
- The transaction only involves grantees that are non-residents of Nova Scotia who intend to move to Nova Scotia within 6 months.
- The transaction involves a mix of resident and non-resident grantees where over 50% of the ownership is by non-residents of Nova Scotia who intend to move to Nova Scotia within 6 months.

The online form requires the following information for Pathway 3 situations:

- All of the required information included in Pathway 1 and Pathway 2
- Agreement of Purchase and Sale date (if applicable)
- Closing date
- Total sale price
- Total assessed value of the property according to the Property Valuation Services Corporation
- Percentage of the property assessed by the Property Valuation Services Corporation as residential with 3 or less dwelling units
- Sale price portion allocated to residential property with 3 or less dwelling units
- Assessed value allocated to residential property with 3 or less dwelling units
- Calculation of the PDTT
- Certification that the PDTT will be remitted no later than the closing date of the property transaction (if applicable)
- Any additional information deemed necessary by the Administrator

Once the online Provincial Deed Transfer Tax Form has been completed it is ready to be submitted.

In all cases, a confirmation number will be provided after the Provincial Deed Transfer Tax Form is submitted. Also, an email including a summary of all submitted information will be sent to the email address entered at the beginning of the form.

The confirmation number must be handwritten or typed on the top righthand corner of the deed before submitting it to the Nova Scotia Land Registry or Registry of Deeds for registration. This will ensure that Land Registry staff can record the confirmation number and process the deed registration.

NOTE: The Nova Scotia Land Registry or Registry of Deeds will not register a deed unless the

- Provincial Deed Transfer Tax Form has been completed online, and
- confirmation number has been written on the top righthand corner of the deed.

After the deed has been registered, the Administrator may require grantee(s) to submit further information

- if the Administrator believes that information is missing,
- to correct information that is not accurate, or
- to provide additional information to verify the submission.

Paying the Provincial Deed Transfer Tax

If it is determined through the online tax form that the PDTT is payable, the payment must be remitted no later than the closing date on the property transaction and received by the Department within 5 business days of the property transaction.

The PDTT determined through the online tax form must be calculated in Canadian dollars (CAD) and must be remitted in CAD.

The following options are available for payment:

Pay by Cheque

Make the cheque payable to: Minister of Finance and Treasury Board

Date: The date on the cheque must be no later than the closing date of the property transaction.

Cheque Memo: PDTT – Confirmation # _____
Insert the confirmation number from the Provincial Deed Transfer Tax Form submission

Mail the cheque to:

Department of Finance and Treasury Board
Provincial Tax Policy and Administration Division
c/o Provincial Deed Transfer Tax
PO BOX 187
Halifax, NS B3J 2N3

Pay by Electronic Fund Transfer (EFT)

To pay by EFT, an account must first be set-up with Accounts Receivable:

For those who stated their intention to move to Nova Scotia within 6 months of the date the property is transferred and are not levied the PDTT on the closing date of the property transaction:

The PDTT will become payable if the move to Nova Scotia does not occur within 6 months or if the grantee(s) move to Nova Scotia and do not complete the required form within 6 months.

At that time, the PDTT plus interest will be levied and a penalty may also be assessed. All amounts are due by the date stated on the assessment notice.

More details can be found in the section on "Non-Residents Moving to Nova Scotia".

All amounts owed are a debt due to the Province of Nova Scotia and may be recovered in a court.

If a person fails to pay an amount owing, the Administrator may issue a certificate specifying the amount owed and the name of the person(s) owing it. This certificate may be filed with the Supreme Court of Nova Scotia and has the same force and effect as if it were a judgment of the Court in favour of the Province for the recovery of the debt.

If the amounts owed remain unpaid, a lien will be registered against the residential property or any other real property owned by the person in the Province by registering a certificate of lien at a Land Registration Office according to the [Land Registration Act](#) or [Registry Act](#).

MEMO

TO: Mayor Kogon and Members of Council
FROM: Andrew Fisher, Director of Planning & Strategic Initiatives
DATE: April 19, 2022
RE: **Council Strategic Priorities – April 2022 update**

The purpose of this memo is to provide an update with respect to Council’s priorities.

1. The development and construction of a **new community centre**.

The town has reviewed the RFP proposals for the feasibility study and have determined a preferred proposal. We are currently waiting for input from the County. There were four submissions, all within budget.

2. A complete review of the **Town’s Municipal Planning Strategy**.

Public launch of the MPS renewal project took place March 31st with a dedicated website (planamherst.ca), which is being regularly marketed on the town’s social media channels. The site provides multiple ways to provide input via a survey, interactive mapping tool and option to sign up for updates as they become available. A draft Planning Analysis was recently delivered by the consultant that is being reviewed by Staff. This will be shared with the Steering Committee and ultimately Council once finalized.

3. A complete **review of the committees of Council**, Council’s participation on external boards and committees and **all Town policies and bylaws**.

In an effort to formalize and prioritize the review process, a master list of the approximately 50 bylaws and 180 policies of the town has been created. Staff are working through this list to assign leaders and develop a schedule for review. A draft of this list will be shared with Council no later than May COW and it will be used to keep Council up to date on the process.

4. The potential expansion of the **Amherst and Area Industrial Park**.

Council have instructed staff to enter into negotiations to purchase lands that may serve to address this priority, or at least significantly impact how this project moves forward. The Business Development Officer is currently reviewing the work done to-date. In addition, discussions have taken place with potential private sector interests that are also looking at

developing specific industrial lands with existing street frontage. A letter has been sent to a property owner outlining Council's desire to further our negotiations.

5. Continuing to foster the conditions to **facilitate business development.**

The new Business Development Officer is just over 6-weeks in the position and has made significant strides to get up to speed on a number of initiatives that address this priority. Priorities for the BDO so far have been to reengage with regional CED stakeholders and partners, update the town's Business Directory and develop a new Commercial Properties inventory. BRE visits, and reengagement of the Joint Tourism and Community Economic Development Strategies. More details with respect to the Business Development Officer's efforts are proved in the Planning & Strategic Priority Monthly Report.

6. Continuing the work that has been ongoing to **ensure community vibrancy**

After a hiatus last year due to the pandemic, the Gritty to Pretty funding program from last year will be launched in May of 2022. The early launch is intended to facilitate a second round of additional funding in the later part of 2022. The Gritty to Pretty program is administered in partnership with the Amherst & Area Chamber of Commerce.

7. **Attracting people to live in Amherst** by ensuring it is an inclusive, welcoming community in which **to live, work and play**

Both the Inclusion, Diversity and Equity Committee and the Accessibility Advisory Committee have met and are in the beginning stages of developing a strategy for the future.

8. Promotion of the history and culture of Amherst through **continued festivals and events that celebrate our heritage and culture**

With the removal of public health restrictions, staff are once again planning community events. Plans are underway for larger traditional events such as Canada Day downtown, and smaller celebrations such as Earth Day in April.

9. **Addressing drugs and addiction**

The Chief of Police continues to meet regularly with the Atlantic Meth Strategy and again there was discussion about the damage that meth and other drugs does to our community health; as well as, the connection between substance abuse, instances of homelessness and mental illness. The Crime Prevention Coordinator (Melanie Siddall) continues to deal with many issues relating to substance use disorder as it relates to people looking for housing. The Street Crime Unit has been tied up on several investigations that are ongoing, and Cst. Jeff Goodwin recently completed the first portion of a 2-week Drug Recognition Expert Training course. The second portion will take place at a later date.

10. Addressing the need for **sufficient supply of suitable and affordable housing in Amherst**

Following direction from Council, staff are currently engaging affordable and supportive housing stakeholders to determine if there is interest and ability to develop the 4 Sackville Road property. Staff are in discussions with large vacant land owners about the potential to facilitate residential development. Staff have also engaged potential developers interested in partnering with the Town in future subdivision development.

MEMO

TO: Mayor Kogon and Members of Council
FROM: Kim Jones, Director CC & CWB
DATE: April 19, 2022
RE: **Lord Amherst Drive Re-naming**

At the April 6, 2022 Inclusion, Diversity and Equity Committee a motion was made to bring forward a recommendation for a name change to replace Lord Amherst Drive.

A secondary motion was also made to have staff draft amendments to the Street Naming Policy to ensure the purpose of the policy is inclusive and diverse, and add names to the Suggested Street Name List, and bring back to the Committee for a recommendation.

Currently staff are in the process of vetting the name against our existing Street Naming Policy and Procedures and will bring forth a report to Committee of the Whole at the May meeting.

Monthly Report

Corporate Services

April 2022

CORPORATE SERVICES

The Third Quarter Financial Results were presented to the Audit Committee on March 29.

The Capital Budget has been reviewed by staff and will be presented to Council in the near future. Staff continue to work on the operating budgets for the general rate, sewer, solid waste, water and the community support area rate. Operating budget segments are expected to be presented to Council in the near future.

The Nova Scotia Utility and Review Board approved the rate changes from the Water Rate Study.

As we are now in a new fiscal year, staff have started some of the year end processes for financials.

PAYROLL

Payroll and WCB remittances are up to date.

Payroll remittances are remitted to CRA bi-weekly by the payroll company.

WCB is remitted automatically via our payroll provider.

FINANCIAL

2022 Assessment Appeals – the Town received the appeal inventory from PVSC on March 1. There was a total of 60 appeals of which four (4) appeals are complete and one (1) withdrawn.

2022 Spring Tax Sale – of the initial nine (9) properties submitted for the tax sale, eight (8) have been removed due to collection of the taxes outstanding. One (1) property remains on the tax sale list. The tax sale is scheduled for May 17, 2022.

2022/23 Interim Property Tax Bills – interim tax bills are currently in progress and will be sent out by the end of April, with a due date of May 31, 2022.

Tax Certificates – there were 31 tax certificates requested in the month of March 2022.

Water/Sewer – meter reading is currently in progress. The 4th quarter water billing will be completed by the end of April with a due date of June 30, 2022.

	# of Accounts Appealing	Total Assessment Value Being Appealed	Appeal Completed as of Apr 1/22	Pending as of Apr 1/22	Withdrawn as of Apr 1/22	Outstanding Appeals as of Apr 1/22	Appeals Successful as of Apr 1/22	Loss of Assessment Value	Amount of Revenue Reduction	Nova Scotia Assessment Appeal Tribunal Status
Residential /Resource	51	\$24,901,926	4	0	1	46	2	\$ 16,500	\$ 276	0
Commercial	9	\$7,001,574	0	0	0	9	0	\$ -	\$ -	0
TOTAL	60	\$31,903,500	4	0	1	55	2	\$16,500	\$276	0

CUSTOMER SERVICE TRACKING – E11

There was a total of 74 opened cases in March and 89 cases closed. The category with the most opened/closed cases in March was related to potholes/damaged asphalt.

HUMAN RESOURCES

Community Well-Being Manager: this competition was finalized with Sharon Bristol appointed as the successful candidate. Sharon began her new role on April 11, 2022.

2022 Summer Students: the selection process for this year's summer students is currently in progress.

2022 Engineering Summer Student: selection for this competition is currently in progress.

Seasonal Parks Attendant: selection for this competition is currently in progress.

Active Living Coordinator: this competition was extended with a renewed deadline to apply of April 22, 2022.

PROCUREMENT

Staff continues with preparing, coordinating and completing the procurement process for both capital projects and operational requirements. Continued work with insurance policy renewal & update, claims, vendor file management, and project work, as necessary.

	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Capital													
Expected Procurement from 2021/22 Capital Budget: 49:													
Scopes for capital received in the month	0	8	12	2	3	4	5	2	0	0	1	0	0
All procurement:													
Total new scopes of work received in month	4	14	12	5	4	8	13	7	1	0	5	4	4
Released to the public in the month	3	7	7	6	6	2	12	12	4	1	5	4	7
Closed during the month	4	7	4	6	6	2	12	10	5	1	2	5	8
Awarded by par/council during the month	7	7	2	2	6	3	10	8	4	4	1	4	10
Open at the end of month (released month a, closed month b)	2	3	4	2	2	2	1	3	3	2	3	0	1

INFORMATION SERVICES (IS)

We were busy with all the everyday Desktop IT issues that occur in all the buildings for the Town of Amherst. Continued to update the Town's servers and applications. Worked on issue with APD remote access.

IS Cases/Incidents Stats

	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022
Opened	14	11	12	9	2	1	1	4	13	4	14	4
Closed	18	10	11	10	3	1	0	3	11	7	10	9

Monthly Departmental Report

Operations

April 2022

In addition to their routine maintenance work Operational Services staff worked on and will be working on:

RECREATION & HORTICULTURE

- The off-leash dog park was closed on March 27 due to an outbreak of canine parvovirus. Staff are keeping in touch with the veterinarian clinic and will reopen the park as soon as it is safe to do so.
- Staff have started spring cleanup of parks and green spaces.
- CCMHA finished their regular season on March 27.
- The stadium ice is available for rentals until May 1.
- The horticulturist has been planning for the Earth Day event on April 22.
- Bedding plants and plants for the hanging baskets were ordered from Blomidon Nurseries.
- The outdoor skating rink closed for the season on March 18.
- Weather permitting staff will have the Robb Complex fields ready for use by May 14.

PUBLIC WORKS & ENGINEERING

- Pothole patching continues to be a priority. Weather permitting, staff are patching potholes on a daily basis.
- One broken water main was repaired in the past month. (28 Donald Avenue)
- Staff repaired a plugged sewer main on Rupert Street.
- The WWTP annual report and Amherst water utility municipal drinking water supply annual report were submitted to the Nova Scotia Department of Environment for the 2021 reporting period.
- Water utility staff are scheduled to participate in leak detection training on April 21 and 22. Staff will then be conducting a leak survey of the entire distribution system.
- Quarterly water meter reading started on April 1.
- The mechanic has started working on the summer equipment to ensure the mowers and trailers are ready for use in May.
- Traffic paint has been ordered and delivery is expected the first week of May.

Upcoming / Ongoing projects:

- The Amherst Stadium is hosting Tae Kwon Do regionals on May 13-14.
- Repairing and cleaning up of lawn damage, broken curb and replacing damaged sign posts from the winter is ongoing.
- Recreation and Public Works seasonal employees will return to work in early May.
- Meter repairs and investigation of high or no consumption, when quarterly reads completed.

Monthly Departmental Report

Police Department

April 2022

TRAINING

Drug Recognition Expert: Cst Jeff Goodwin, who has been assigned to the Major Crime Unit, completed the first portion of his Drug Recognition Expert training from March 21st to the 25th and then from March 28th to April 1st. He will complete the remainder of the training later in the spring. The Amherst Police Department currently has 3 DRE's who are primarily used in impaired driving investigations, but can be useful in other drug investigations as well. Constable Goodwin will be our 4th trained DRE with the funding for the training coming from the Department of Justice.

Social Media Exploitation and Firearms Tracking: Cst Michelle Harrison and Cst Wayne Gillam attended training in Truro that was hosted by NS Public Safety and provided by the US ATF (Alcohol, Tobacco and Firearms). This training was half day focusing on 'social media exploitation' with the second half of the day on firearms tracking and awareness. Many police officers across the province were in attendance.

PROS Course (March 21-25): Kim Smith and Bradley Harrison, our new part-time dispatchers attended the PROS course in Halifax. This course is required by all staff and allows the candidates access to the Police database that is used for our file management system. As dispatchers, both Kim and Bradley are now able to access PROS, generate and score occurrences, add and edit information and assign files to members. The PROS course is only offered a limited number of times per year. Kim is a new employee hired for dispatch, while Bradley has been working as a jail guard since December 2021 and is now also being trained in criminal record checks and as a dispatcher.

Upcoming Training: Several training opportunities have been scheduled for the coming months, including:

- **Crisis Intervention Team Training:** This training was postponed due to covid restrictions several times but is now scheduled for June 2022 and will provide certification for up to 10 APD members and members of the Cumberland RCMP. The training will be held at the Amherst Police Department, with instructors provided by NS Mental Health
- **Coach Officer Course:** The Atlantic Police Academy Online Coach Officer Course has been offered to selected members and will provide them with the tools necessary to coach Police Academy cadets in applying the knowledge and skills they've learned to the workplace. It covers many different aspects of coaching and mentoring placing emphasis on motivation, communication, goal-setting and developing a leadership style. This summer we have one cadet from the Atlantic Police Academy who will be doing their OJT with our department.
- **Advanced Pistol/Carbine Instructor Course:** Our firearms training officers, Cpls Jeff Walsh and Hebert are scheduled to attend advanced firearms instructor courses in May 2022 in Truro.

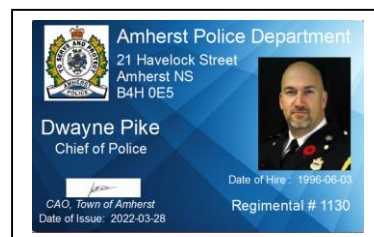
Crisis Negotiator: We have plans to host a crisis negotiator course at APD in October 2022, training several of our members and sharing the cost with other departments. The Crisis Negotiator plays a central role during critical incidents focusing on crisis intervention, de-escalation and crisis communication. The course is geared to providing a response to incidents involving barricaded or hostage situations, individuals experiencing mental illness, are in a state of crisis or who may be suicidal.

OPERATIONAL

Major Crime – Investigations: Major Crime has been very busy with the continued investigation into the shooting from November 2021. The more recent attempted murder/robbery from early March 2022 has also required a considerable number of resources. MCU also assisted with a theft of a Side-by-Side ATV investigation which included a search of the suspects residence and interviews of the suspects. Three people have been charged in that matter. They have also been tackling many fraud complaints in which the perpetrators are from other parts of Canada or the world. These types of investigations require multiple warrants, and investigators often have to sift through hundreds of documents and rely on the assistance of other agencies. Many MCU files are heading to trial which requires trial preparation, subpoenas and coordination with the Crown Prosecutor. A typical MCU file normal includes several warrants and production orders, cell phone dumps, Lab/Tech Crime Requests which take a considerable amount of time to process. During the month of March, Cst Goodwin was away for two weeks on the *Drug Recognition Course* leaving A/Cpl Tom Wood to manage these files alone.

Covid-19: During the month of March and into April, we continued to experience staff shortages as a result of Covid-19 spread but were able manage effectively. Despite the lifting of most restrictions, we have adopted a policy that requires the masking, social distancing and other protocols to mitigate risk of exposure and spread to ensure that our members and staff are protected and can continue to serve and protect our community.

Identification Cards: We recently purchased a card-maker for the purpose of providing our members and staff with proper identification cards. Employee numbers will be used as regimental numbers as they also correspond to each employee’s seniority. Prior to this purchase, our police identification consisted of laminated cards. The card maker will also be used to issue taxi licenses under the Town of Amherst Taxi Bylaw.



CRIME PREVENTION/SCHOOL RESOURCE

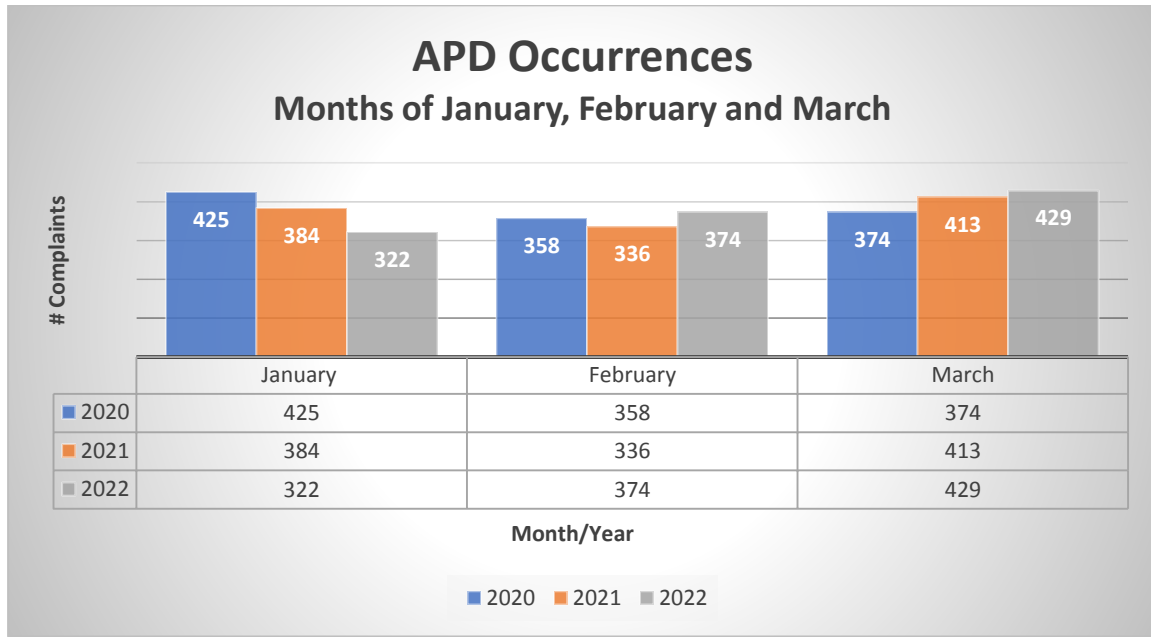
Constable Harrison and Crime Prevention Coordinator Melanie Siddall continue to work closely and engage with the schools and in other crime prevention initiatives which continues to be challenging due to the Covid-19 Pandemic.

Constable Harrison attended and participated in numerous training sessions online which included Human Trafficking and Fetal Alcohol Spectrum Disorder. Even though restrictions are opening up, many of the meetings with groups and other agencies are still being held online but she has also attended in person meetings for the teen centre, school advisory council meetings, ASIST (Adolescent Support Interagency Support Team), High Risk Domestic Violence Case Conference, Shelter Committee meeting and a CANU Board meeting. She also conducted a joint child interview with Family and Children’s Services.

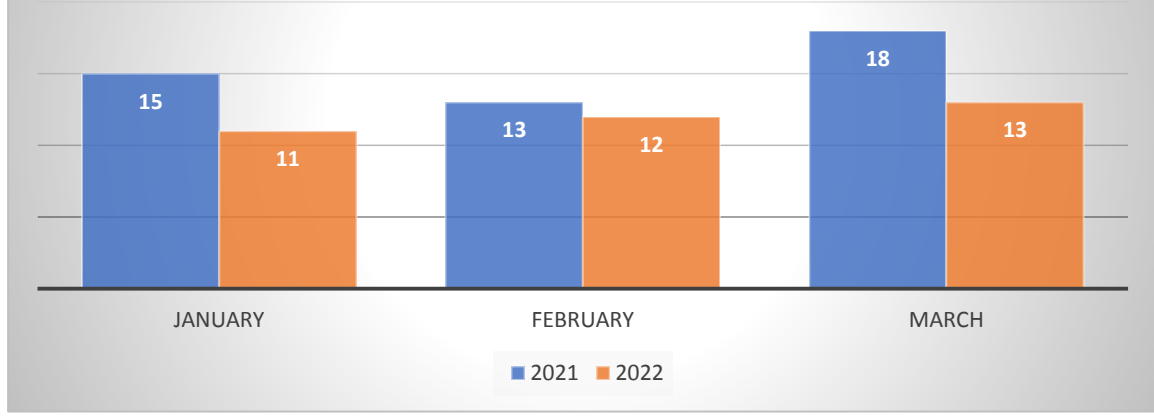
Our Crime Prevention Coordinator, Melanie Siddall, continues to spend a significant amount of her time working on homelessness, mental health and addiction related issues in our community. Amherst is not alone in the battle against homelessness as shelters in nearby Truro has been at capacity and assistance is often limited to trying to find places in Halifax or Moncton or even further away. Many who leave, often end up back in Amherst a few days later. With Covid restrictions lifting, Melanie expects to be spending much more time engaged with different groups and doing presentations.

OPERATIONAL STATS – MARCH 2022

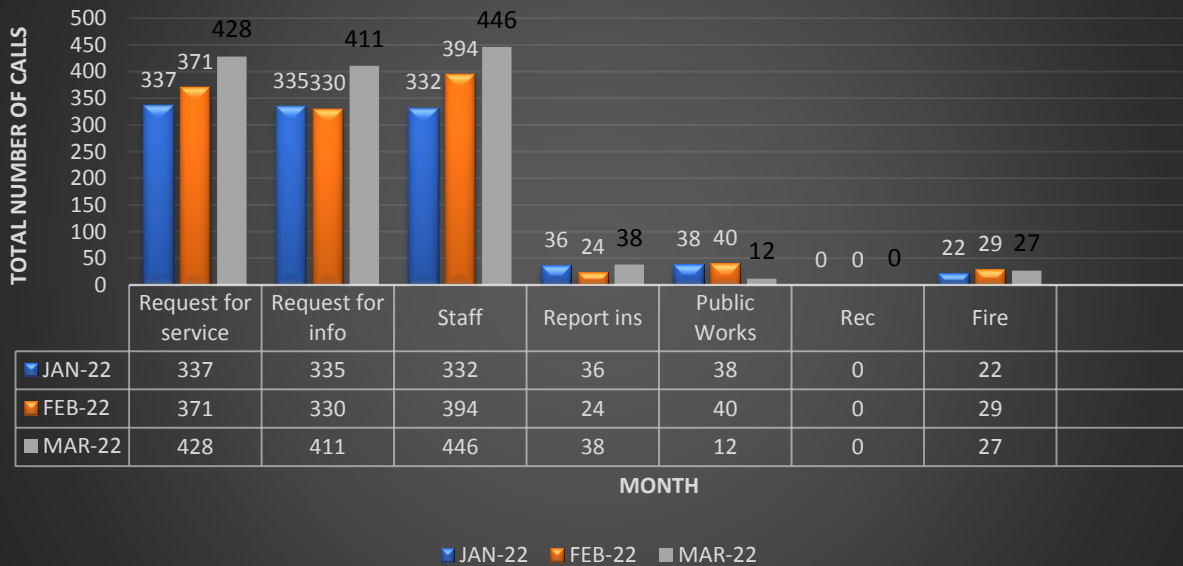
Occurrences:	429	Criminal Code Charges:	66
Impaired by Alcohol:	0	CDSA:	2
Impaired by Drug:	0	CBCA:	0
Traffic Tickets:	7	PPA:	1
HPA:	0	Traffic Written Warnings:	4
Vehicle Checks:	69	LCA:	1
Foot Patrol Hours:	11 hrs 16 min	Bike Patrol Hours:	0



APD - Prisoners Held - December/January/February



Dispatch Calls by Category - Monthly



Monthly Departmental Report

Fire Department

April 2022

RESPONSE #'s (March)

Town of Amherst – 15 events

- 1 Dumpster fire
- 1 Electrical fire
- 4 Monitored alarm activations
- 2 Motor vehicle accident
- 1 Oven/Stove malfunction
- 4 Smell of smoke / Air quality check
- 1 Vehicle fire
- 1 Wildland fire / open land

Contract area (District 2) – 6 events

- 1 Monitored alarm
- 4 Motor vehicle accidents
- 1 Wildland fire / open land

FIRE PREVENTION

As we get into the nicer weather, we are all reminded of the requirements of “The Fires and Burning of Materials By-law (C-7)” as it relates to Recreational outdoor burning appliances. This bylaw defines requirements to prevent the spread of fire to adjacent buildings and/or combustibles, the size and height of the pile of combustibles being burnt, establishes fire control measures that need to be in place, and requirements to have a person in charge of a fire at all times, until it is completely extinguished. A copy of the bylaw can be found on the Town of Amherst website.

WEEKLY TRAINING & PROFESSIONAL DEVELOPMENT

The department continues to focus its training on leadership and operational development. The members of the department continue to have regular training on Thursday evenings while being cautious of the pandemic environment. Many members will be attending virtual training sessions over the coming months on various topics with the fire school. Also, the recruits have completed their fifth month of the basic fire fighter training program. They are currently focused on refining what they have learned so far and are completing hazardous materials training with the fire school on the virtual platform.

PRESUMPTIVE CANCER & HEART ATTACK COVERAGE FOR FIREFIGHTERS

On March 22nd, the Province of Nova Scotia announced that the workplace injury insurance for firefighters will soon cover more types of cancer and heart attacks. This includes the increase of presumptive coverage to 19 cancers from 6 and to include heart attacks that occur within 24 hours of an emergency call. The amended regulations take effect July 1. Firefighters with a cancer diagnosis since July 1, 2021, will be able to access the expanded benefits. The province will cover the total liability cost of \$80.6 million for four fiscal years. Municipalities will not incur additional liability costs until the 2025-26 fiscal year. Currently, the following cancers are covered: Bladder, Brain, Colorectal, Kidney, Leukemia and Non-Hodgkin’s lymphoma. The additions to cancer coverage will include: Esophageal, Lung, Testicular, Ureter, Breast, Multiple myeloma, Prostate, Skin, Ovarian, Cervical, Penile, Thyroid and Pancreatic.

\$10,000 GRANT TO FIRE DEPARTMENTS

On March 22nd, the Province of Nova Scotia announced that they are investing \$3.5 million to help volunteer fire departments, ground search and rescue organizations and First Nations fire departments recover from fundraising losses during the COVID-19 pandemic. More than 340 organizations will each receive a one-time grant of \$10,000.

Monthly Departmental Report

Planning & Strategic Initiatives

April 2022

Following Council's request, attached is a report that lists the permits issued between the first of 2022 and March 31st. Also attached is a Building Activity Graph that provides a comparison of development volume and value over the previous three years. As indicated on the attachments, development is off to a strong start in 2022 in both the residential and non-residential sectors.

The PAC met April 4th to review information related to the potential demolition of the building at 1 McCully and 52 Hickman Street, and provided an opportunity for the subject property owners to discuss the status of their property with the committee. Decisions with respect to these properties will be on the agenda of the PACs May meeting.

On April 11th a Public Participation Opportunity (PPO) was held in relation to the review of the size and at-large election of Council. A second PPO was held the same evening in relation to an application for a development agreement to allow a youth support housing (group home) at 27 West Pleasant Street. This application will be on the agenda of the PACs May meeting. With regard to the apartment complex application south of E.B. Chandler School, the proponent has advised staff that a response to the PAC's request for additional information should be ready in the coming month.

Public launch of the MPS renewal project took place March 31st with a dedicated website (planamherst.ca), which is being regularly marketed on the town's social media channels. The site provides multiple ways to provide input via a survey, interactive mapping tool and option to sign up for updates as they become available. A draft Planning Analysis was recently delivered by the consultant that is being reviewed by Staff. This will be shared with the Steering Committee and ultimately Council once finalized.

The Dangerous & Unsightly Premises Administrator continues to work through the cases identified in the town-wide scan, and is preparing to undertake a spring scan of all properties. Two files involving potential demolitions will be on the agenda of the May PAC meeting.

With regard to fostering conditions to facilitate business development, staff and the Cumberland Business Connector conducted three BRE meetings. The Business Development Officer also attended Business Retention and Expansion (BRE) training to improve the BRE process and access additional program resources that will provide better support for businesses.

New Business Recognition certificates were presented to 2 new businesses. Sarsoza's Cuisine, and Red's Apron – Healthy Meals to Go. They received certificates from members of council and their businesses were promoted on social media.

The BDO worked with local developers to gain an understanding of available commercial properties and future opportunities. Through these interactions support for the relocation of a local not for profit organization, for a more affordable location, was found.

After funding was delayed due to Covid-19 in 2022, last year's Gritty to Pretty program is being offered early this spring. Staff are working with the Amherst & Area Chamber of Commerce to issue an invitation for local businesses to apply and participate in the program. A preliminary list of applicants is expected by end of May 2022. Staff are hopeful that a second funding round for this program will be made available by the province later this year.

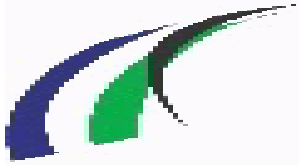
The Federal Government through ACOA has announced a Rediscover Mainstreets funding program to support the revitalization of Downtown communities that were impacted over the last 2 years from COVID. The Amherst & Area Chamber of Commerce has organized a stakeholder discussion to discuss event opportunities at the local and county levels.

The Cumberland Region Tourism Strategy is in progress with the development of an RFP for website content to be utilized by the Town of Amherst and the Explore Cumberland website. The BDO had a meeting with the Cumberland Region Tourism Nova Scotia representative to discuss TNS assistance with Town of Amherst Tourism projects. The Town also hired Craig Baird of 'Canadian History Ehx' to develop a 20-30 minute historical podcast, which can be utilized on the Town and Amherst & Area Heritage Trust media platforms.

The BDO has been working with the Community Well Being Team to develop upcoming 2022 community events and support requirements. The list of events is expected to be finalized in the next few weeks.

Coming soon will be:

- The announcement of the outcome of the EV Charge Station funding application.
- The review and re-establish of the Local Loves you Back is a near term action item.
- The BDO has been in discussion with NS Works representatives on the planning for an Employer/ Employee Workshop to be held in May 2022. Location and Amherst support requirements are still in discussion.
- Participation in the Amherst & Area Chamber of Commerce Annual General Meeting.
- The BDO is anticipating 3 more new business announcements in the coming weeks.



PERMIT APPLICATIONS

For Period: January 01 2022 To March 31 2022

<i>Number</i>	<i>PID</i>	<i>Civc Address</i>	<i>New Units</i>	<i>Work Type</i>	<i>Bldg Type</i>	<i>Proposed Use</i>	<i>Permit Fee</i>	<i>Value</i>
D2022-001	25078890	10 Robert Angus Dr	0	Renovate	Commercial	Permanent Sign	62.00	5,000.00
D2022-002	25018557	9 Durley St	0	Addition	Single Detached Dwelling	Home business/occupation	50.00	2,500.00
C2022-003	25505017	6 Fleming Ave	1	Construction	Single Detached Dwelling	Semi-Detached Dwelling	362.00	285,000.00
B2022-004	25032582	10 Stanley St	0	Renovate	Single Detached Dwelling	Residential Accessory Use	114.00	25,740.00
D2022-005	25004896	46 Anson Ave	0	Renovate	Commercial	Com - Permanent Sign	50.00	2,000.00
B2022-006	25015199	37 Clifford St	0	Renovate	Single Detached Dwelling	Semi-Detached Dwelling	120.00	28,256.00
B2022-007	25395450	40 Lord Amherst Dr	0	Renovate	Commercial	Hotel Motel and Motor Inn	237.00	75,000.00
B2022-008	25006073	45 Prince Arthur St	0	Renovate	Commercial	Ramp	112.00	25,000.00
D2022-009	25242173	6 Fletcher Dr	0	Relocate	Garage/Carport/Shed	Shed	50.00	3,500.00
C2022-010	25342213	138 South Albion St	0	Construction	Commercial	Multiple Use	377.00	1,658,000.00
C2022-013	25032301	125 Spring St	0	Construction	Garage/Carport/Shed	Shed	63.00	16,500.00
C2022-011	25506544	2 Dusker Way	6	Construction	Apartments	Row House	554.00	500,000.00
C2022-012	25505421	14 Dusker Way	6	Construction	Apartments	Row House	554.00	500,000.00
B2022-014	25391905	35 Tantramar Cre	0	Renovate	Industrial	Bakery	418.00	147,252.00
Total	14		13				3,123.00	3,273,748.00

D I S T R I C T S

<i>Building Type</i>		Total
Apartments	2	2
Commercial	5	5
Garage/Carport/Shed	2	2
Industrial	1	1
Single Detached	4	4
Total	14	14

Summary of Estimated Value by District

	3,273,748.00
Total	3,273,748.00

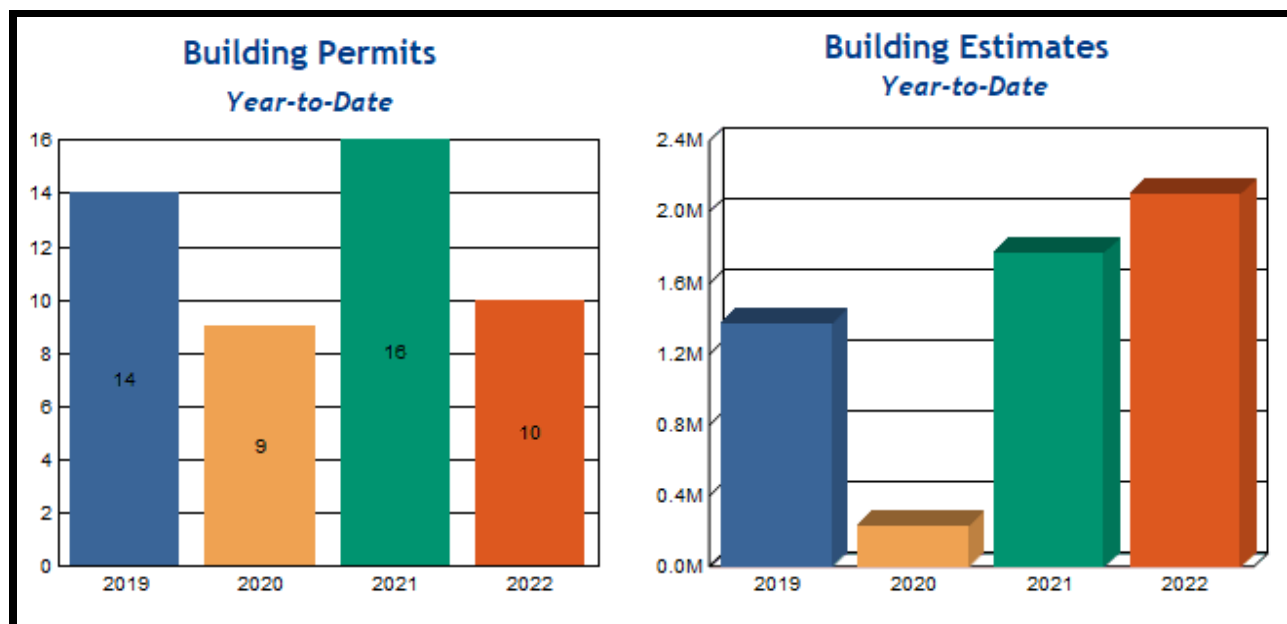
Summary of Estimated Value by Building Type

Apartments	1,000,000.00
Commercial	1,765,000.00
Garage/Carport/Shed	20,000.00
Industrial	147,252.00
Single Detached Dwelling	341,496.00
Total	3,273,748.00

Year-to-Date Development Activity as of March 15, 2022

ACTIVITY REPORT							For Period 2022-01-01 to 2022-03-15
Type	Previous Period			Current Period			
	Permits	Units	Value of Construction	Permits	Units	Value of Construction	
Single Family	4	0	12,800	4	1	341,496	
Duplex/Semi	0	0	0	0	0	0	
Apartments	3	11	1,200,000	0	0	0	
Other Residential	0	0	0	1	0	3,500	
Commercial	6	0	102,674	5	0	1,765,000	
Industrial	0	0	0	0	0	0	
Inst & Gov	0	0	0	0	0	0	
Agriculture	0	0	0	0	0	0	
Other	0	0	0	0	0	0	
Total	13	11	1,315,474	10	1	2,109,996	

Multi-year Comparison



Monthly Departmental Report

Community Well Being

April 2022

Community Support Grants - Grant applications have been collected and reviewed. Call outs for applications was posted on social media and Community Groups were sent the application.

Volunteer Recognition Reception - Volunteer Awards will be handed out on Tuesday, April 26th, invitations have been mailed, follow up calls completed, plaques ordered and certificates printed.

Canada Day Event Planning - Initial logistics planning is now be worked on for our upcoming Canada Day Event. A vendor call out media campaign will be posted on social media. We are booking entertainment, music and kids activities. A marketing plan will be developed.

Summer Program Planning - Planning has started on our summer programming for students. Student job posting is now closed and interviews will be conducted. Culture, marketing and event coordinators have starting planning for tennis, girls at bat, day camps and events.

Earth Day April 22 - Graphics have been developed and content material has been researched for posting on social media.

Tax Bill Marketing - Design has been completed on a graphic for the back of Tax Bills to market and promote our Accessibility Committee. This has been done to provide public information on committee goals and how to participate.

The Community Well Being Manager position has been filled. We are excited to announce that Sharon Bristol joined our team on April 11th.

French Toast Fest happened March 26 – April 2. Seven restaurants participated with advertisement happening through social media and radio ads. Culture, Events and Marketing Coordinator Allison Watson did interviews with CKDH and Global Morning News. An evaluation survey was sent out to participating restaurants. Planning has begun for the Town Wide Yardsale happening May 28th. We are encouraging people to have their own yardsales on that day with businesses encouraged to have “sidewalk sales”.

Active Living

- Public skates continue until the end of April with promotion through social media.
- Multisport continues with 27 participants, Cumberland Cheer and Tumble is hosting them for April followed by Amherst Little League.
- The Town received a \$700 ParticipACTION grant to aid in programming throughout June. This will help toward making Amherst the most active town in Canada in June!
- Make Your Move initiative has launched. We are posting the provincial campaign and will follow theirs with a 8 week social media giveaway. The Culture, Events and Marketing team have made videos to promote adding movement to your day and are giving away t-shirts to participants.
- NS Walk Day is being held on May 11, the town will promote and support the new NS Walks group throughout the day.