



Town of Amherst
Regular Council Meeting
Agenda

Date: **Monday, February 23, 2026**
Time: **6:00 pm**
Location: **Council Chambers, Town Hall**

	Pages
1. CALL TO ORDER	
2. TERRITORIAL ACKNOWLEDGMENT	
<p>"I would like to acknowledge that our gathering today is taking place in Mi'kma'ki (MEEG-MA-GEE), the traditional, unceded and ancestral territory of the Mi'kmaw people. I would also like to acknowledge that Nova Scotia has another unique people, the people of African descent whose legacy and contributions date back over 400 years predating confederation of this land. We are all treaty people."</p>	
3. APPROVAL OF AGENDA / ACCEPTANCE OF MINUTES	
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7.	ADJOURNMENT	

**TOWN OF AMHERST
Regular Council Meeting
Minutes**

Date: February 2, 2026
Time: 6:00 pm
Location: Council Chambers, Town Hall

Members Present Mayor Robert Small
Deputy Mayor Charlie Chambers
Councillor Hal Davidson
Councillor Nic Furlong
Councillor Terry McManaman
Councillor Dwayne Ripley
Councillor Kathy Wells

Staff Present Jason MacDonald, Chief Administrative Officer
Lori O'Connell, Marketing & Communications Officer
Natalie LeBlanc, Municipal Clerk
Cindy Brown, Administrative Assistant

1. CALL TO ORDER

Mayor Small called the meeting to order at 6:00 p.m.

2. TERRITORIAL ACKNOWLEDGMENT

Mayor Small gave the Territorial Acknowledgement.

3. APPROVAL OF AGENDA / ACCEPTANCE OF MINUTES

3.1 Approval of Agenda

Moved By Councillor Furlong
Seconded By Councillor Davidson
To approve the agenda as circulated.

Motion Carried

3.2 Acceptance of Minutes

3.2.1 January 21, 2026 Special Meeting

The Mayor called for any errors or omissions in the minutes. There being none, the minutes of the January 21, 2026, special meeting of Council were accepted as included in the agenda package.

3.2.2 December 15, 2025 Regular Meeting

The Mayor called for any errors or omissions in the minutes. There being none, the minutes of the December 15, 2026, special meeting of Council were accepted as included in the agenda package.

4. PRESENTATION

4.1 Lillian Allbon Animal Shelter - Mark Casey

Mark Casey presented to Council, requesting a review of the Memorandum of Understanding (MOU) between the Lillian Allbon Animal Shelter and the Town of Amherst, as well a request to increase the annual funding from \$10,000 to \$25,000 due to the upsurge in activities and costs incurred at the Shelter since the signing of the MOU in 2010.

5. REQUESTS FOR DECISION

5.1 Curling Club Community Support Grant

Moved By Deputy Mayor Chambers
Seconded By Councillor Ripley
That Council give approval for the Amherst Curling Club to carry over into fiscal year 2026/27 the 2025 Community Support Grant in the amount of \$8,000.

Motion Carried

5.2 Requests for Proclamations and Flag Raising Ceremonies Policy

Moved By Councillor Davidson

Seconded By Deputy Mayor Chambers

That Council approve the amendments to the Requests for Proclamations and Flag Raising Ceremonies Policy.

Motion Carried

Moved By Councillor Furlong

Seconded By Councillor Ripley

That when marketing the new policy and receiving requests for proclamations and flag raisings that staff incorporate the rationale as to why there will be formal flag-raising ceremonies held at the Church Street flag poles for African Heritage Month, Pride Month and National Indigenous Peoples Day as set out in the new policy.

Motion Carried

TITLE: Requests for Proclamations and Flag Raising Ceremonies Policy
SECTION: All Town Departments
POLICY NO: 10350-14

APPROVAL DATE: _____ CAO Signature: _____

POLICY STATEMENT

1. Proclamations

Proclamations will only be made in support of specific community events or activities in or around the Town at the request of the organizing group.

Requests must:

- Be made in writing to the CAO at least two weeks in advance
- Include proposed wording for the proclamation.

Requests must be approved by the CAO or designate, who may, at their discretion, refer the request to Council.

2. Flag Raisings

2.1 Location and General Requirements

Flags will only be placed on the Town-owned flagpole at the intersection of Church and Albion Streets in support of recognized community events or activities.

- Maximum duration: **five (5) days**
- The requesting organization must pick up their flag after the display period.
- Requests must be submitted in writing to the CAO at least two weeks in advance.
- Flag raising and Proclamation requests must be approved by the CAO or designate, who may refer them to Council at their discretion if he/she feels it raises considerations community impact, legal or reputational risk, precedent-setting implications, or misalignment with municipal priorities and policies.

2.2 Flag Raising Ceremonies

Formal flag-raising ceremonies will be held at the Church Street flag poles for the following three annual civic observances to accommodate the larger participation numbers:

1. African Heritage Month (1st week of February)
2. Pride Month (typically June or July)
3. National Indigenous Peoples Day (June 21st)

For these events, the Town will coordinate a formal ceremony which may include remarks, participation by Council, and support from Town staff.

2.3 All Other Approved Flag Raisings

For all other approved flag raising requests:

- The flag will be raised by staff on the approved date without an on-site ceremony.
- Community organizations may request a ceremony in the lobby of town hall to read the proclamation and give remarks highlighting the organization.
- The flag and/or proclamation will be shared across Town social media platforms to help promote awareness.

This approach maintains inclusive recognition of community groups.

3. Conditions for Approval

In general, it shall be the policy of Council to approve requests only when:

- a) The message being conveyed is considered to be for the public good;
- b) The request does not promote one group or individual to the detriment of another;
- c) The flag is in good condition (no rips or fading);
- d) All ropes, attachments, or hardware are supplied by the applicant, if required.

ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
Director, Community Living	Ensure the guidelines of the policy are clear to community organizations
CAO	Approve applications in a timely manner
Council	Continue to encourage and support the inclusive and equitable approval of this policy

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Minor wording to make policy more inclusive and equitable	Director, Community Living	Council	March 27, 2023
Modify the procedures for flag raising requests and ceremonies	Director, Community Living	Council	

5.3 North Tyndal Wellfield Land Acquisition

Moved By Councillor Furlong

Seconded By Councillor McManaman

That Council approve the purchase of PID # 25252248 from Delco Forest Products Ltd. for \$90,000 (plus applicable HST), with all funds to be paid from the Nova Scotia Department of Environment and Climate Change Nature Agreement and further that that CAO and Mayor be authorized to execute the necessary agreements.

Motion Carried

5.4 Write-Off Uncollectable Accounts Receivables

Moved By Councillor McManaman

Seconded By Councillor Wells

That Council approve the proposed list of write off uncollectible accounts in the amount of \$44,334.07.

Motion Carried

5.5 Joint Councils Terms of Reference Policy

Moved By Councillor Ripley

Seconded By Councillor Davidson

That Council repeal the Joint Councils Terms of Reference Policy #10350-27.

Motion Carried

TOWN OF AMHERST POLICY

NUMBER 10350-27

DEPARTMENT: Executive

TITLE: **Joint Councils Terms of Reference**

Minutes reference date: February 25, 2019

1st Revision date:

Introduction

The Councils of the Municipality of the County of Cumberland ("the County"), the Town of Oxford ("Oxford") and the Town of Amherst ("Amherst") wish to establish a committee through which issues of mutual interest may be discussed at the council level. To this end, the Joint Council Committee has been established as a standing committee of each of the Councils.

1. Goals

To assist the Councils in an effort to:

- Identify opportunities for and encourage coordination, cooperation or sharing of services and/or programs between the municipal units.
- Promote the Cumberland region as a vibrant and healthy community that is a great place to live, work and play.

2. Purpose

The purpose of Committee is to:

- Facilitate communication between and among elected officials and provide a forum for the exchange of information on issues of mutual interest;
- Review studies, plans and proposals related to the approved committee goals and provide comments to staff and recommendations Councils.
- Propose policy changes that would encourage or enable the Committee's approved goals.
- Act as a single forum for presentations or report to both municipalities when appropriate. (example – grants to organizations)

3. Membership

- All elected members of the Councils of all three units are voting members of this committee.
- The CAO's are non-voting members of the Committee.
- The Warden and Mayors shall act as the chair on a rotating basis.
- The Municipal Advisor who has been appointed by the Department of Municipal Affairs for the region shall be an ex-officio member

4. Meetings

- The Committee will meet on the first Tuesday of February, May, September, and December of each year.
- Together, the Warden and Mayors may convene additional meetings as deemed necessary in consultation with the CAO's.
- A quorum will consist of fifteen voting members including at least two voting members of each Council.
- Meeting location and coordination shall rotate among the three municipal units.
- Minutes shall be kept and the municipality coordinating the meeting will provide administrative support.
- Agenda items will be compiled by the hosting Municipal Clerk or CAO. Any agenda items must be forwarded to staff at least two weeks in advance of meetings.
- Agendas and staff reports shall be made available to the Committee on the Friday immediately preceding the scheduled meeting. Agendas and staff reports shall also be posted to the Amherst website prior to the meeting. The County and Oxford shall post a link to the agenda on their respective websites.
- No additions to the agenda will be permitted at the beginning of a meeting unless unanimously accepted.

5. Role and Responsibility of Staff

Staff representatives from the County, Oxford and Amherst shall provide administrative and research support to the Committee. This includes, but is not limited to the preparation and distribution of agendas and staff reports. Staff of each municipal unit will maintain a copy of all official records pertaining to the committee within their organization in accordance with their records management policy.

6. Reporting and Communication

Meetings of the Committee shall take place in accordance with Section 22 of the Municipal Government Act. A meeting report including the meeting agenda, draft minutes and any forthcoming recommendations shall be presented to all councils at their next regular meeting.

Approved motions of the committee shall constitute recommendations to each of the Councils of the County, Oxford and Amherst.

7. Conflict of Interest

Members shall declare possible conflicts of interest before agenda items are presented and leave the meeting or part of the meeting during which the matter is under consideration.

8. Amendments

The Committee may recommend amendments to these terms of reference to each of the participating councils. Any amendments must be approved by all three Councils to be effective.

5.6 Christie Foundation Donation

Moved By Councillor Wells

Seconded By Deputy Mayor Chambers

That Council approve the request to receive a donation of \$10,000 from the Dr. & Mrs. H.E. Christie Community Foundation to fund a corresponding grant of \$10,000 to the Cumberland County Minor Hockey Association.

Motion Carried

5.7 YMCA of Cumberland Request for Funding

Moved By Deputy Mayor Chambers

Seconded By Councillor Wells

That Council approve the funding request from the YMCA of Cumberland in the amount of \$9,000 to come from the Strategic Priority Reserve.

Motion Carried

6. INTERNAL COMMITTEE REPORTS

6.1 Amherst Board of Police Commissioners - Davidson
Information item only.

6.2 Amherst Youth Town Council- Wells
Information item only.

7. EXTERNAL COMMITTEE REPORTS

7.1 Cumberland Public Libraries - McManaman
Information item only.

7.2 Cumberland YMCA - Chambers
Information item only.

7.3 Northern Region Solid Waste Management - Furlong
Information item only.

8. ADJOURNMENT

There being no further business, Mayor Small adjourned the meeting.

Natalie LeBlanc
Municipal Clerk

Robert Small
Mayor

DRAFT

**Amherst Town Council
Special Meeting
Minutes**

Date: February 9, 2026
Time: 5:00 pm
Location: Council Chambers, Town Hall

Members Present Mayor Robert Small
 Deputy Mayor Charlie Chambers
 Councillor Hal Davidson
 Councillor Nic Furlong
 Councillor Terry McManaman
 Councillor Dwayne Ripley
 Councillor Kathy Wells

Staff Present Jason MacDonald, Chief Administrative Officer
 Sharon Bristol, Director, Community Living
 Lori O'Connell, Marketing & Communications Officer
 Sean Payne, Marketing & Communications Officer
 Jeff Bacon, Economic Development Officer
 Natalie LeBlanc, Municipal Clerk
 Cindy Brown, Administrative Assistant

1. CALL TO ORDER

Mayor Small called the Special Council meeting to order.

1.1 TERRITORIAL ACKNOWLEDGMENT

Mayor Small gave the Territorial Acknowledgement.

2. REQUEST FOR DECISION

2.1 Brand Strategy, Strategic Marketing Plan and Communications Plan

Moved By Deputy Mayor Chambers

Seconded By Councillor Wells

That Council approve the Town of Amherst Brand Strategy, Strategic Marketing Plan, and Communications Plan 2026-2028.

Against (2): Councillor Furlong, and Councillor Ripley

Motion Carried

3. ADJOURNMENT

There being no further business, Mayor Small adjourned the meeting.

Natalie LeBlanc
Municipal Clerk

Robert Small
Mayor

SYNOPSIS

BY-LAW TO AMEND THE COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW P-9 FIRST READING

The Commercial Development Support Program Bylaw P-9 was adopted in September of 2017. The original bylaw provided tax savings to businesses over a period of 10 years. These savings were automatically provided to the businesses annually.

Our current Commercial Development Support Program Bylaw allows a property owner who is undertaking a new construction or a significant expansion to phase in the increased taxes as a result of the increased assessment of their property over a ten-year period. This provides a tax savings of 50%, over ten years for the property owner. Obviously, this means that the Town does not realize the total value of the increased assessment for 10 years. Anecdotally, this practice has not had a huge impact on the decision to build or expand most businesses that have benefited from this initiative. In the last year, the Town paid out \$426,516 for this initiative.

The proposed by-law amendments phase in the taxes for the new assessment over five years as opposed to the current ten years. In addition, amendments include capping the rebate paid to a maximum of \$100,000 annually and updating the map in Schedule A – Land Use Zoning Map.

These changes will only impact new agreements from May 1, 2026, on; all current agreements would be honoured in their current form.

Given our significant capital investment in our new business park, these changes will allow the Town to recoup our costs earlier and grow our assessment base to the benefit of all taxpayers.

MOTION:

That Council give First Reading of the By-law to Amend the Commercial Development Support Program By-law P-9.



AMHERST TOWN COUNCIL

RFD# 2026015

Date: February 23, 2026

TO: Mayor Small and Members of Amherst Town Council

SUBMITTED BY: Sarah Wilson, Director of Finance

DATE: February 23, 2026

SUBJECT: Commercial Development Support Program By-law P-9

ORIGIN: October 2025 COW Agenda Memo from CAO.

LEGISLATIVE AUTHORITY: MGA Sections 71 (D – E) Commercial Development District. Town of Amherst Commercial Development Support Program By-law P-9.

RECOMMENDATION: That Council give First Reading of the By-law to Amend the Commercial Development Support Program By-law P-9.

BACKGROUND: The Commercial Development Support Program Bylaw P-9 was adopted in September of 2017. The original bylaw provided tax savings to businesses over a period of 10 years. These savings were automatically provided to the businesses annually.

DISCUSSION: Our current Commercial Development Support Program Bylaw allows a property owner who is undertaking a new construction or a significant expansion to phase in the increased taxes as a result of the increased assessment of their property over a ten-year period. This provides a tax savings of 50%, over ten years for the property owner. Obviously, this means that the Town does not realize the total value of the increased assessment for 10 years. Anecdotally, this practice has not had a huge impact on the decision to build or expand most businesses that have benefited from this initiative. In the last year, the Town paid out \$426,516 for this initiative.

Totally removing this support may be detrimental to our new industrial park. However, we could alter our phase-in schedule to provide the Town with additional revenue earlier while still supporting new business development. The proposed by-law amendment phases in the taxes for the new assessment over five years (for agreements from May 1, 2026 on) as opposed to the current ten years.

YEARS	Rebate %
1	90%
2	80%
3	70%
4	60%
5	50%
6	50%
7	40%
8	30%
9	20%
10	10%

YEARS	Rebate %
1	90%
2	70%
3	50%
4	20%
5	10%



In addition, amendments include capping the rebate paid to a maximum of \$100,000 annually and updating the map in Schedule A – Land Use Zoning Map.

These changes will only impact new agreements from May 1, 2026, on. All current agreements would be honoured in their current form.

Given our significant capital investment in our new industrial park, the above changes will allow the Town to recoup our costs earlier and grow our assessment base to the benefit of all taxpayers.

It should be noted that Cumberland County currently has a Commercial Development Support By-law that phases in the assessment increase over a ten-year period. Colchester County and Moncton do not have such a by-law.

At the February 17th, 2026, Committee of the Whole meeting, Council directed staff to determine whether the Town has the authority to terminate the Phased-In Assessment Agreement if the property owner ceases operations. Staff have asked the Province to provide an opinion on whether such authority exists; however, the Province has indicated that an opinion is unlikely to be provided in time for First Reading.

Regardless, even if one assumes that such authority exists, staff do not believe further amendments to the Bylaw are necessary for the following reasons:

1. Section 10 of the Phased-In Assessment Agreement grants the Town authority to terminate the agreement or require remedies if the owner files for bankruptcy, becomes insolvent, or willfully defaults on payment to a contractor, supplier, or creditor.
2. The rebate is based on the increase in assessment resulting from a real property investment, the value of which would largely remain even if the business ceased operations. In other words, property taxes remain payable regardless of whether the business is operating.
3. If the assessment decreases significantly, the rebate must be reduced or eliminated to comply with the 50% maximum rebate.
4. In practice, it may be difficult to determine if and when a business has ceased operations. Similarly, administering such a provision in a multi-tenant development—where individual tenants may vacate or cease operations—would be challenging.

For the reasons noted above, particularly item 1, staff do not believe further amendments are necessary or advisable.

FINANCIAL IMPLICATIONS: These changes will allow the Town to recoup our costs earlier and grow our assessment base to the benefit of all taxpayers.

COMMUNITY ENGAGEMENT: No community engagement. If Council gives First Reading, Notice of Intent to give Second Reading will be advertised as per the MGA requirements.

ENVIRONMENTAL IMPLICATIONS: No environmental implications.

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications.

ALTERNATIVES:

1. Do not accept the recommended changes and keep the by-law as is.
2. Make additional changes to the bylaw.

ATTACHMENTS: By-law to Amend, and the Commercial Development Support Program Bylaw P-9 with changes in red.

BY-LAW TO AMEND THE COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW P-9

The Commercial Development Support Program By-law P-9 is hereby amended as follows:

In the first paragraph, change 10 years to 5 years and add the wording “from May 1, 2026, forward”

SHORT TITLE

Fix spelling errors to change aslo to “also” and know to “known”

APPLICATION

Add the words “Mixed Use, Business Park, and”

REBATE CALCULATION

Remove the current table and add the following table

Year	Rebate (as % of the rebate eligible assessment)	Maximum Annual Rebate Amount Paid
1	90	\$100,000
2	70	\$100,000
3	50	\$100,000
4	20	\$100,000
5	10	\$100,000

REBATE LIMITS

Add the words “The maximum annual rebate paid will be \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.”

PAYMENT

Section 26 - Remove the word “disposition” and replace it with ‘decision”

SCHEDULE A OF THE BY-LAW

Replace the Land Use By-law Zoning Map in its entirety

SCHEDULE B - THE AGREEMENT - DEFINITIONS

Section 2.5 - Change 10 years to 5 years and add the words “for agreements from May 1, 2026, forward.”

ASSESSMENT REBATE FUNDING CALCULATION

Section 4.2 - Add the words “The maximum annual rebate will be \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.”

Section 4.6 - Change ten to “five”

FUNDING PAYMENT

Section 5.1 Change ten (10) to “five (5)” and add the words “(for agreements from May 1, 2026, forward)”

CONDITIONS OF PAYMENT

Section 6.2 change “A” to “An”

ADDITIONAL PROVISIONS

Section 12.1(c) change 10 to 5 and add the words “for agreements from May 1, 2026, on”

REGISTRATION

Section 12.4 - Remove this section in its entirety and renumber the remaining parts in this section.

SCHEDULE B – EXAMPLE OF ASSESMENT REBATE CALCULATION

Remove this section in its entirety and replace it with the following

SCHEDULE B
EXAMPLE OF ASSESMENT REBATE CALCULATION

A. Pre-Development Base Year Taxable Assessed Value:

(1)	
Base Year	Base Year Taxable Assessed Value
2026	\$150,000

B. Post-Development Actual Taxable Assessment Value:

		(2)	(3)
Years	Rebate Year	Actual Taxable Assessed Value	Current Commercial Municipal General Tax Rate (excluding any area rates)
1	2027	\$350,000 *	4.059
2	2028	350,000	4.059
3	2029	350,000	4.059
4	2030	350,000	4.059
5	2031	350,000	4.059

*The PVSC assessment in the year following the completion of the development. This amount will NOT change for purposes of the rebate calculation.

C. Assessment Rebates:

	(4)	(5)=(2-1)	(6) = (5 x 3)	(7) = (6 x 4)	(8) = (7/6)	
Years	Rebate %	Rebate Eligible Assessment	Rebate Eligible Taxes	Rebate Amount \$	Cumulative % Payable	Maximum Annual Rebate Amount \$100,000
1	90	\$200,000	\$8,118	\$7,306	90.0%	
2	70	200,000	8,118	5,683	80.0%	
3	50	200,000	8,118	4,059	70.0%	
4	20	200,000	8,118	1,624	57.5%	
5	10	200,000	8,118	812	48.0%	
Totals (9) & (10):			\$40,590	\$19,483		
Re-calculate:			50%			
Total Allowable Rebate:			\$20,295	\$19,483		

- If the program ends at any point before the cumulative payout falls below 50%, the rebate needs to be adjusted down accordingly.
- The cumulative payable must be below 50% by the end of the phase-in period.
- The maximum annual rebate amount is \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.

SCHEDULE C OF THE AGREEMENT

Remove the second “S” to correctly read “CDS Bylaw – Town of Amherst”

SCHEDULE E OF THE AGREEMENT - ASSESSMENT REBATE CALCULATION

Remove this section in its entirety and replace it with the following

SCHEDULE E
ASSESSMENT REBATE CALCULATION

Address:

Property Identification No:

A. Pre-Development Base Year Taxable Assessed Value:

(1)	
Base Year	Base Year Taxable Assessed Value
	\$

B. Post-Development Actual Taxable Assessment Value:

		(2)	(3)
Years	Rebate Year	Actual Taxable Assessed Value*	Current Commercial Municipal General Tax Rate (excluding any area rates)
1		\$	
2		\$	
3		\$	
4		\$	
5		\$	

*The PVSC assessment in the year following the completion of the development. This amount will not change for purposes of the rebate calculation.

C. Assessment Rebates:

	(4)	(5)=(2-1)	(6) = (5 x 3)	(7) = (6 x 4)	(8)	
Years	Rebate %	Rebate Eligible Assessment	Rebate Eligible Taxes	Rebate Amount \$	Cumulative % Payable	Maximum Annual Rebate Amount \$100,000
1	90	\$	\$	\$		
2	70	\$	\$	\$		
3	50	\$	\$	\$		
4	20	\$	\$	\$		
5	10	\$	\$	\$		
Totals (9) & (10):			\$	\$		
Re-calculate:			50%	\$		
Total Allowable Rebate:			\$	\$		

- If the program ends at any point before the cumulative payout falls below 50%, the rebate needs to be adjusted down accordingly.
- The cumulative payable must be below 50% by the end of the phase-in period.
- The maximum annual rebate amount is \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

APPROVAL DATE: _____ **CAO Signature:** _____

~~**TOWN OF AMHERST
BYLAW RESPECTING A COMMERCIAL DEVELOPMENT SUPPORT PROGRAM
IN THE TOWN OF AMHERST**~~

WHEREAS it is desirable to permit the phasing-in, over a period of up to ~~40~~ 5 years from May 1, 2026 forward, of an increase to the taxable assessed value of commercial properties located in the Town of Amherst Commercial Development District and further to provide a partial rebate of taxes paid by the owner during the phasing-in period;

AND WHEREAS Chapter 13 of the Acts of 2016 amended the Municipal Government Act (Chapter 18 of the Acts of 1998) to create Sections 71C and 71D, which allows the Town with the approval of the Minister of Municipal Affairs to pass this Bylaw;
The Council of the Town of Amherst, under the authority of the Municipal Government Act, pursuant to Section 71C and subject to approval of the Minister in Section 71D, enacts the following Bylaw:

SHORT TITLE

1. This Bylaw shall be known as Bylaw No. P-9, and may be cited as the “Commercial Development Support Bylaw”. (~~also~~ also known as the CDS Bylaw)

APPLICATION

2. This Bylaw shall apply to a property which meets the definition of an eligible property as defined in subsection 71C(1) of the *Municipal Government Act*, if that property is located within the **Commercial Development District (CDD)** as prescribed in the *Town of Amherst Municipal Planning Strategy* and as depicted in the Industrial, Comprehensive Development District, **Mixed Use, Business Park, and** all Commercial Zones on the Land Use Zoning Map, attached as Schedule A of this Bylaw.

DEVELOPMENT SUPPORT PROGRAM

3. The **Development Support Program** is established to provide assistance to owners of eligible property by providing the possibility of an annual partial rebate on taxes paid by the owner if the owner has undertaken development of their property in the CDD. The rebates are designed to stimulate building construction and the expansion of the economy of the Town.
4. The Development Support Program may provide a participating owner with a partial rebate on taxes paid on an eligible property by utilizing all or a portion of the “Rebate Eligible Assessment.”
5. Prior to receiving a Development Support, an owner of an eligible property must enter into Phased In Assessment Agreement with the Town.

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

DEVELOPMENT

6. An eligible property must undergo development before the owner of the property can participate in the Development Support Program.

DEFINITIONS

7. **Development** means any new building, expansion of an existing building, or any renovation that requires a Building Permit and has a minimum project cost of \$25,000.

8. **Rebate Eligible Assessment** means the amount calculated using the following formula:

Rebate Eligible Assessment = Actual Taxable Assessed Value – Base Year Taxable Assessed Value

9. **Base Year Taxable Assessed Value** means the Taxable Assessed Value applicable for the taxation year in which a Phased In Assessment Agreement is signed for the eligible property upon which development is to be constructed. The Base Year Taxable Assessed Value means the Taxable Assessed Value shall be fixed in this manner for the purpose of determining the Rebate Eligible Assessment for the development of the eligible property subject to any adjustment arising from assessment appeals or changes to the Taxable Assessed Value made by the Property Valuation Service Corporation (PVSC) through requests for reconsideration, and shall remain unchanged for the duration of the term of the Development Support Program for the eligible property.
10. **Actual Taxable Assessed Value** means the Taxable Assessed Value is established by the PVSC in the year following the completion of the Development. For further clarity, the Actual Taxable Assessed Value will not change for the purposes of the Development Support over the course of the program.

PHASED IN ASSESSMENT AGREEMENT

11. (1) As a condition of the Development Support Program, an owner of an eligible property must enter into an agreement with the Town (hereinafter referred to as the “**Phased In Assessment Agreement**”). The Phased In Assessment Agreement signed by the parties will be substantially the same as the form agreement attached as Schedule B to this Bylaw and forming part of the Bylaw.
- (2) A Phase In Assessment Agreement establishes the eligibility criteria for the Development Support Program and the limits on the program as established in this Bylaw. In the event of a conflict between a Phased In Assessment Agreement and the Bylaw, the provisions of this Bylaw shall prevail.

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

REBATE CALCULATION

12. An annual Assessment Rebate amount shall be calculated as the following percentage of the equivalent of the Rebate Eligible Assessment:

Year	Rebate (as % of the rebate eligible assessment)
1	90
2	80
3	70
4	60
5	50
6	50
7	40
8	30
9	20
10	10

Year	Rebate (as % of the rebate eligible assessment)	Maximum Annual Rebate Amount Paid
1	90	\$100,000
2	70	\$100,000
3	50	\$100,000
4	20	\$100,000
5	10	\$100,000

REBATE LIMITS

13. The total of Assessment Rebates provided over the term of participation in the program must not result in calculation of the total increase in taxes payable during the phase-in period being less than fifty percent of the total increase in taxes that would be payable during the same period in the absence of the application of the program formula.

The maximum annual rebate paid will be \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.

ADJUSTMENTS

14. In the event there are any subsequent changes to the total taxes payable in any year due to reductions resulting from assessment appeals, and where such tax changes occur after rebate amounts have been paid, future year rebate entitlements may be reduced accordingly. Any overpayment of rebate amounts arising from subsequent assessment or tax reductions will be deemed to be a debt owing to the Town.

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
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DURATION

15. Assessment Rebates will only become payable to the owner after the eligible property is first reassessed by PVSC to fully reflect the development that the owner is receiving the rebate for.
16. All rebates will cease if during the program term the building is demolished except to expand an eligible use. Rebate amounts that would have been payable in the year in which the demolition occurs will be adjusted on a pro-rated bases to reflect the date of the demolition.

STAGED DEVELOPMENT

17. In the case of a staged development, where one portion of a property is developed in advance of others, each portion of the property will be treated as a separate property. The first rebate payment of the component of the Development Support Program will be based on the Rebate Eligible Assessment arising from the increased assessment on the first portion of the development. As other portions of the property are developed, and which result in further assessment increases, the property owner may apply to further participate in the Development Support Program based on the additional Rebate Eligible Assessment, subject to the continued availability of the Development Support Program and the owner's ability to meet the eligibility requirements and rebate entitlements in place at that time.

CONDOMINIUMS

18. If a development of an eligible property is condominiumized, each condominium unit will be treated as a stand-alone development and must be able to meet all eligibility requirements of the Development Support Program, independent of other condominium units.

REPEAL

19. (1) In the event that this Bylaw, or any portion thereof, is repealed, any owner who has been accepted to participate in the Development Support Program prior to the date of repeal will benefit from the program, as applicable, in accordance with this Bylaw, despite its whole or partial repeal.

OTHER CONDITIONS

20. An owner's application to the Development Support Program must be made prior to the issuance of a Building Permit for the Development of the property.
21. All proposed development must conform to all Provincial laws, Town Bylaws, policies, and processes and all improvements must be made pursuant to an approved Building Permit and applicable zoning requirements and Development approvals.
22. The applicant must be the owner of the eligible property or have the owner's written authorization to apply for the Development Support Program.

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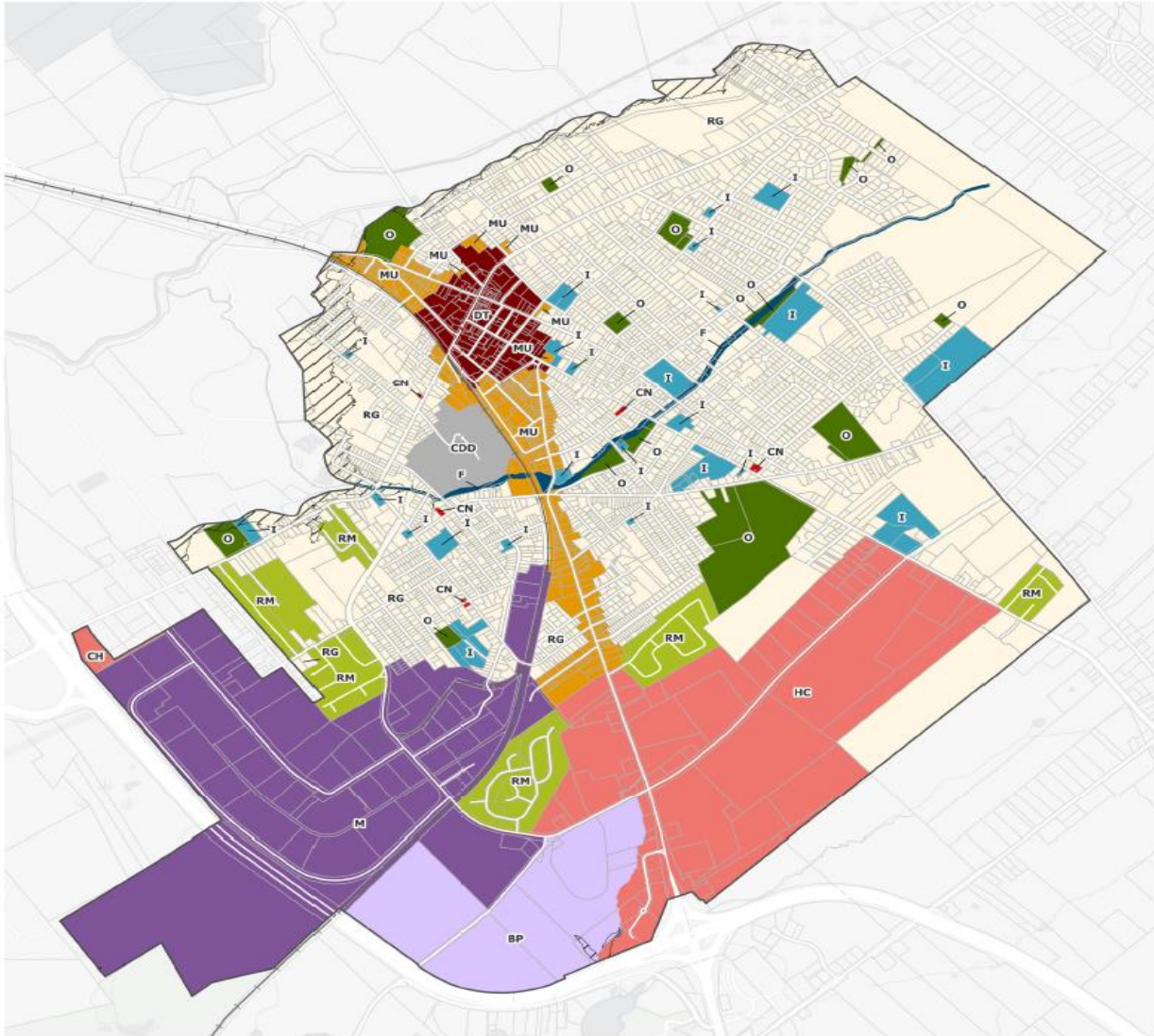
23. The owner of an eligible property must not be in arrears of property taxes or other fees and charges on the date that the Phased In Assessment Agreement is signed.

PAYMENT

24. Rebates may be provided once annually, in the last quarter of the year, provided that:
- a. There are no outstanding taxes, water rates, or other sums owed to the Town with respect to the property;
 - b. There are no outstanding work orders or orders or requests to comply from any municipal or provincial entity; and
 - c. All other eligibility criteria and conditions are met.
25. Assessment Rebates will not be applied as tax credits against property tax accounts.
26. In case of an assessment appeal, the Town reserves the right to withhold any further Assessment Rebates pending final ~~disposition~~ decision of the appeal.

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

SCHEDULE "A"



MAP

Amherst Zoning

SCHEDULE

LAST UPDATED
2025.11.24














DATA SOURCE
Prov. of NS

NORTH + SCALE



PROJ.
NAD83 CSRS
UTM 20 N

LEGEND

	CDD Comprehensive Development District		BP Business Park
	DT Downtown Commercial		I Institutional
	F Flood Plain		MU Mixed Use
	RG General Residential		RM Mini Home Residential
	CH Highway Commercial		CN Neighbourhood Commercial
	M Industrial		O Open Space
			Floodway Fringe Overlay

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
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SCHEDULE “B” **Town of Amherst**
Phased In Assessment Agreement

THIS AGREEMENT made as of the _____ day of _____, 20 _____

BETWEEN:

(the “**Applicant**”)

- and –

TOWN OF AMHERST
(the “**Town**”)

WHEREAS the Town adopted Bylaw No. P-9 cited as the “Commercial Development Support Bylaw” (CDS Bylaw), a partial rebate program consisting of annual rebates to participating owners who undertake development on eligible property in the Commercial Development District;

AND WHEREAS the Applicant is the registered owner or the person having the owner’s authorization, of an eligible property which is located within the Commercial Development District and has applied to the Town for participation in the Development Support Program for the Property described below in section 1 and in Schedule “A” of this Agreement (the “Property”);

AND WHEREAS the Town requires that a Phased In Assessment Agreement be entered into between the Applicant and the Town;

NOW THEREFORE THIS AGREEMENT WITNESSETH THAT in consideration of the premises, covenants and agreements hereinafter contained on the part of the Applicant to be observed, fulfilled and performed as hereinafter required and the approval of the Applicant’s application for participation in the Development Support Program by the Town, subject to and in accordance with, the terms and conditions of this Agreement, the parties covenant and agree as follows:

1. PROPERTY INFORMATION:

Applicant:

Name of registered Property Owner:

Address of Property:

Property Identification Number(s):

Mailing Address of Owner:

Name of Agreement Recipient:

Mailing Address of Recipient:

The Legal Description of the Property as set out in Schedule “A” of this Agreement.

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
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2. DEFINITIONS:

Save and except as may be otherwise defined in this Agreement, the definitions of terms used in this Agreement shall be the same as the definitions for those terms as set out in the CDS Bylaw, No. P-9, and Section 71C of the Municipal Government Act, C18 of the Acts of 1998.

Please note: the terms Actual Taxable Assessed Value, Base Year Taxable Assessed Value, Development, Rebate Eligible Assessment are defined in the CDS Bylaw.

The following terms shall have the meaning set out below:

- 2.1 **Agreement** means this Phased-In Assessment Agreement which is entered into between the parties pursuant to sections 71C and 71D of the *Municipal Government Act*, and the CDS Bylaw No. P-9 enacted by the Council of the Town of Amherst and as amended from time to time.
- 2.2 **Applicant** means the owner of the property or a person having the owner's authorization to apply for the Development Support Program.
- 2.3 **CAO** means the Chief Administrative Officer of the Town. The CAO is the approving authority for purposes of this Agreement where authority is not required to come from Council.
- 2.4 **Treasurer** means the Director of Finance of the Town.
- 2.5 **Development Support Program** means program established by CDS Bylaw for a maximum period of ~~40~~ 5 years for agreements from May 1, 2026, forward.
- 2.6 **Assessment Rebate** means annual rebate amount calculated each year as set out in section 12 of the CDS Bylaw.
- 2.7 **Eligible Costs** means:
- Construction/retrofit/expansion costs as shown by the main Building Permit for the development;
 - The cost of associated studies and surveys;
 - The cost of development of plans and specifications; and
 - The cost of implementation and administration of the project including staff and professional service costs for architectural, engineering, legal, financial and planning services.

Eligible costs do not include any costs or portion thereof covered by any form of financial assistance from a Provincial or Federal government or a board or agency of such government.

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
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- 2.8 **Eligible Use** means permitted commercial or industrial uses as set out in the Town of Amherst Municipal Planning Strategy and Land Use Bylaw.
- 2.9 **Owner** means the registered owner(s) of the Property at the date this Agreement is signed.
- 2.10 **Property** means the Property described in section 1 and Schedule “A” of this Agreement.
- 2.11 **Recipient** means the Applicant, authorized to receive a Assessment Rebate.
- 2.12 **Town Solicitor** means the lawyer appointed by the Town for the purpose of registering this Agreement in the Registry of Deeds or under the Land Registration System, whichever is applicable.

3. PARTICIPATION IN ASSESSMENT REBATES PROGRAM

- 3.1 The Applicant’s participation in the Development Support Program is conditional on the Applicant ensuring that at all times the following conditions are met:
- (a) The objectives and participation requirements of this Agreement and the CDS Bylaw, attached as Schedule “C” to this Agreement, are met from year to year;
 - (b) All applicable Provincial and Town requirements, policies and procedures are met;
 - (c) The Applicant is in compliance with all of the terms and conditions of this Agreement and is in conformance with all Building Permits and other regulatory approvals pertaining to the Property; and
 - (d) The property has undergone development.

4. ASSESSMENT REBATE FUNDING CALCULATION

- 4.1 An Assessment Rebate is calculated by the Treasurer as a percentage of the Rebate Eligible Assessment as shown in Schedule “F” of this Agreement.
- 4.2 Prior to the commencement of the Development Support Program, the Treasurer shall determine the Base Year Taxable Assessed Value used to calculate the annual Rebate Eligible Tax Assessment and the corresponding annual Assessment Rebate payable to the Applicant. Following this determination, Schedule “F” will be amended annually to show the Actual Taxable Assessed Value, the Rebate Eligible Taxes, and the annual Assessment Rebate amount payable as determined by the Treasurer. **The maximum**

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
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annual rebate paid will be \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.

- 4.3 The Applicant shall have an opportunity to review the TREASURER's calculation of the Base Year Taxable Assessed Value prior to the finalization of Schedule "F"; however, the TREASURER's determination as to the calculation of the Base Year Taxable Assessed Value, and the amount of the Assessment Rebate, shall be final.
- 4.4 In calculating the annual Assessment Rebate payable for the development, the Rebate Eligible Assessment shall be calculated annually from the first year that the subject Assessment Rebate is payable, or the first year that the Owner elects to make the Annual Taxable Assessed Value election in accordance with this Agreement and CDS Bylaw.
- 4.5 The Assessment Rebate will be reduced by the Treasurer for the year in which an Assessment Rebate is paid, to reflect the amount of any rebate(s) of municipal taxes paid to the Owner, including but not limited to, rebates to reflect charitable status tax rebates related to the development. Any such reductions shall be in an amount reflecting the product of the municipal portion of taxes rebated and the Assessment Rebate percentage level applicable to that year.
- 4.6 The total of Assessment Rebates paid over a ~~ten~~ five year maximum term of the program must not exceed fifty percent (50%) of the total increase in taxes that would be payable during the same period in the absence of the application of the formula.

REBATE ELIGIBLE ASSESSMENT

- 4.7 Subject to sections 4.9 and 4.10 of this Agreement, the Base Year Taxable Assessed Value shall remain fixed for the duration of the Development Support Program.
- 4.8 The Rebate Eligible Assessment will be amended by the Treasurer, as necessary, to reflect changes to the total Municipal Property Taxes payable in any year, as a result of successful assessment appeals, requests for reconsideration, equity changes, gross errors or other changes to Actual Taxable Assessed Value that have the effect of changing the amount used to calculate the Actual Taxable Assessed Value.
- 4.9 Where the Rebate Eligible Assessment is amended in accordance with section 4.8, future Assessment Rebates shall be adjusted accordingly for the duration of the Development Support Program period. Such adjustments may reflect any overpayment of Assessment Rebate arising from successful assessment appeals that occur subsequent to the commencement of payment of Assessment Rebates.
- 4.10 If at any time the Owner appeals any assessment relating to the development that, in the opinion of the CAO, may impact the calculation of the Rebate Eligible Assessment, the

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
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Town shall withhold any or all of the Assessment Rebate that would otherwise be paid for the development, based on a reasonable estimate of the reduction in assessment being sought, pending final disposition of the appeal. If as a result of the decision of the appeal body, the Actual Taxable Assessed Value is reduced below the amount determined in calculating the Rebate Eligible Assessment, then the reduced Rebate Eligible Assessment shall be the basis for determining the Assessment Rebate payable under this Agreement.

- 4.11 Where section 4.9 and 4.10 apply, any overpayment of an Assessment Rebate arising from subsequent assessment or tax reductions will be deemed to be a debt owing to the Town which the Owner shall pay forthwith together with the same interest charged for overdue accounts by the Town.
- 4.12 If at any point after the development is complete, additional work is proposed on the Property that is not part of the original Program application, but may serve to further increase the current year tax assessed value, such additional work shall not be included in the calculation of the Assessment Rebate in this Agreement, but may be the subject of a further Development Support Program application, subject to the continued availability of the Development Support Program and the eligibility requirements and rebate entitlements in effect at that time.

5. FUNDING PAYMENT

- 5.1 Subject to Section 6 of this Agreement, Assessment Rebate payments to a maximum of ~~ten (10)~~ five (5) annual payments (for agreements from May 1, 2026, forward) will commence being paid the first taxation year in which the Rebate Eligible Assessment is capable of being determined.
- 5.2 Assessment Rebates cannot be applied as tax credits against the Property Tax Account.

6. CONDITIONS OF PAYMENT

- 6.1 The CAO shall determine whether the Applicant has satisfied the participation requirements of this Agreement and the Schedules attached hereto.
- 6.2 An Assessment Rebate will only become payable after the property is first reassessed by the PVSC to fully reflect the development for which the Applicant might receive a rebate.
- 6.3 A rebate can only be paid once annually, in the last quarter of the year, provided that:
- (a) There are no outstanding taxes, water rates or other sums owed to the Town with respect to the property;
 - (b) There are no outstanding work orders and/or orders or requests to comply from any municipal or provincial entity; and
 - (c) All other required criteria and conditions are met.

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7. OWNERS OBLIGATIONS

Compliance with Rebate Application

- 7.1 The Applicant shall undertake the development in accordance with the Development Support Program.

Compliance with Town Directives

- 7.2 The Applicant shall strictly comply with and observe all material requirements, stipulations, guidelines and directives related to the Development Support Program as required by the Town, and shall undertake all necessary courses of action to ensure compliance.
- 7.3 The Applicant agrees that the development shall be completed in compliance with all required Building Permits, and constructed in accordance with the Nova Scotia Building Code Act and all applicable Land Use Bylaw requirements, Municipal requirements and other approvals required at law.

Demolition/Conversion

- 7.4 The Applicant covenants to the Town that the development will not be demolished, in whole or in part or converted to an ineligible use, in whole or in part, prior to the advance of all of the payments over the term of this Agreement unless such demolition is required to enable property enhancement approved by the Town under the terms of this Agreement.
- 7.5 The Applicant shall ensure that the Property is maintained in its redeveloped condition in accordance with this Agreement.
- 7.6 The Applicant further covenants that if at any time during the Development Support Program the building which underwent development is demolished, in whole or in part, or converted to an ineligible use, in whole or in part, the CAO in his or her sole discretion will cease to advance future Assessment Rebates or reduce the amount of future Assessment Rebates on a pro-rated basis to reflect the date of the demolition or conversion.

Payment of Costs

- 7.7 The Applicant acknowledges that without limiting the generality of the other provisions of this Agreement:
- a) The onus and responsibility is upon the Applicant at all times to assume all costs of development and to apply for and obtain, at the Applicant's expense, all approvals and permits required from the Town and all other agencies including but not limited to all Municipal Planning Strategy Amendments, Land Use Bylaw Amendments, minor variances, site plan approval and building permits in accordance with all applicable legislation; and

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- b) The Owner remains responsible at all times for the payment in full of all amounts in respect of property taxes, water and any other charges that may be levied by the Town relating to the Property as and when they fall due.

Development Permits

- 7.8 Applications for Development Support Program must be made prior to the issuance of the first Building Permit for the development.

8. ASSIGNMENT

- 8.1 The Applicant covenants to the Town that if the Owner intends to sell, transfer or assign the Property or if for any reason the Property ceases to be registered in the Owner's name prior to the advance of all of the Assessment Rebate payments, the Applicant will immediately notify the CAO in writing of such change or proposed change of ownership.
- 8.2 The payment of Assessment Rebates shall cease upon the sale, transfer or assignment of the Property, unless, prior to the completion of such sale, transfer or assignment, the Owner and the new owner enter into an agreement with the Town, in a form and content satisfactory to the CAO and the Town Solicitor, in which it is agreed that either:
 - a) the new owner shall have the right to participate in the Development Support Program;
or
 - b) the Applicant shall continue to receive the Assessment Rebates

Provided that:

- c) the new owner shall assume the Applicant's obligations under this Agreement from and after the date of completion of such sale, transfer or assignment;
- and**
- d) the new owner shall require that any subsequent owner(s) of the Property shall assume the Applicant's obligations under this Agreement.
- 8.3 It is the responsibility of the Applicant or Owner to provide in writing to the CAO change in Recipient. It is at the discretion of the CAO to determine if an adjustment to the Assessment Rebate identification of a new Recipient by the Applicant.

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9. TOWN RIGHTS

No Representation

- 9.1 Nothing in this Agreement shall be construed to be a representation by the Town regarding compliance of the Property with any applicable legislation, regulations, policies, standards, permits, approvals or Bylaws.

No Claim for Compensation or Reimbursement

- 9.2 In the event that any of the conditions of this Agreement are not fulfilled and an Assessment Rebate is not advanced, or required to be repaid, or the Assessment Rebate payments cease, or are delayed, the Applicant or Owner agrees that notwithstanding any costs or expenses incurred by the Applicant or Owner, the Applicant or Owner shall not have any claim for compensation or reimbursement of these costs and expenses against the Town and that the Town is not liable to the Applicant or Owner for losses, damages, interest, or claims which the Applicant or Owner may bear as a result of the lapse of time (if any) where the Town is exercising its rights herein to either delay a payment pending the Applicant or Owner's compliance with this Agreement or to terminate this Agreement.

10. DEFAULT AND REMEDIES

- 10.1 Subject to section 10.3, on the occurrence of a Default under this Agreement, the Town shall be entitled to all available remedies to terminate or enforce this Agreement, including but not limited to:
- a) immediate termination and cessation or delay of the release of an Assessment Rebate otherwise payable to the Applicant; and
 - b) requiring the Applicant or Owner to immediately repay to the Town all or a portion of any Assessment Rebates paid to the Applicant or Owner together with interest at the established Town rates.
- 10.2 A default under this Agreement (“**Default**”) shall be deemed to occur upon the failure of the Applicant or Owner to perform any of the obligations of the Applicant or Owner contained in this Agreement or to comply with all of the terms and conditions contained in this Agreement, included but not limited to the following:
- a) failure by the Applicant or Owner to satisfy the minimum requirements as set out in this Agreement and the CDS Bylaw;
 - b) failure by the Applicant or Owner in any material respect, to perform any of the obligations contained in this Agreement;

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- c) failure by the Applicant or Owner to pay and keep in good standing all real property taxes with respect to the Property and all other charges against the Property in favour of the Town, including but not limited to development charges, special assessments, local improvement charges, sewer and water and utility rates.
 - d) the making of an assignment by the Applicant or owner for the benefit of creditors, or if the Applicant or Owner assigns in bankruptcy or takes advantage of any statute for relief in bankruptcy, moratorium, settlement with creditors, or similar relief of bankrupt or insolvent debtors; receipt of a receiving order against the Applicant or Owner, or if the Applicant or Owner is adjudged bankrupt or insolvent, or if a liquidator or receiver is appointed by reason of any actual or alleged mortgage or other obligation, or if the Property or the interest of the Applicant or Owner in the Property is taken or sold by any creditors or under any writ of execution or other like process.
 - e) failure by the Applicant or Owner to remain in contact with the Town such that the Town is unable to contact the Applicant or Owner for a period of time exceeding one (1) year.
 - f) Any representation or warranty made by the Applicant or Owner in this Agreement or the Development Support Program is incorrect in any material respect.
 - g) Willful defaults by the Applicant or Owner in the payment of moneys to any contractor, supplier or creditor, who has undertaken the works that are the subject of this Agreement.
- 10.3 If a Default occurs, the Town shall give written notice to the Applicant or Owner specifying the nature of the Default. The Applicant or Owner shall then have sixty (60) days, or such additional time as may be agreed to by the Town, acting reasonably, from the receipt of such notice of Default to rectify the Default, during which time all Assessment Rebate payments pay, in the CAO's sole discretion, be suspended, provided that if the Default is such that it cannot with due diligence be wholly rectified within sixty (60) days, or such additional period of time as may be agreed to by the CAO, and the Applicant or Owner has commenced and continues diligently working to correct the Default, the Applicant or Owner shall not be deemed to be in Default of this Agreement so long as it proceeds with due diligence to rectify the Default. If the Applicant or Owner fails to rectify the Default within the sixty (60) day time period or such additional time as may be agreed to by the CAO, and provided that the Applicant or Owner has not commenced and continued diligently working to correct the subject Default, the CAO shall have the option, in the CAO's sole discretion, to exercise the remedies under Subsection 10.1.
- 10.4 Wherever in this Agreement the Town requires repayment of all or part of any Assessment Rebate and the Applicant or Owner fails to repay as required the unpaid amounts shall be deemed to be a debt owing to the Town, and may be added to the tax roll for the property, together with interest at the Town rate.

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11. INDEMNIFY

11.1 The Applicant or Owner shall indemnify, save, defend and keep harmless from time to time and at all times, the Town and its elected officials, officers, employees and agents from and against all claims, actions, causes of action, interest, demands, costs, charges, damages, expenses and loss made by any person arising directly or indirectly:

- a) in respect of any failure by the Applicant or Owner to fulfill its obligations under this Agreement; and
- b) in respect of any loss, damage or injury (including death resulting from injury) to any person or property, however caused, directly or indirectly resulting or sustained by reason of an act or omission of the Applicant or Owner or any person for whom the Applicant or Owner is in law responsible in connection with any of the purposes set out in this Agreement or the failure by the Applicant or Owner to fulfill its obligations under this Agreement;

This indemnification shall, in respect of any matter arising prior to the termination of this Agreement, remain in force following termination or expiry of this Agreement.

12. ADDITIONAL PROVISIONS

Term

12.1 This Agreement shall remain in effect from the date of its execution by the Town to the earlier of:

- a) the Applicant informing the Town in writing prior to the first Assessment Rebate payment that it has decided not to accept any Assessment Rebates;
- b) subject to the provisions of section 10 of this Agreement, the Town informing the Applicant or Owner in writing that due to the non-fulfillment of a required condition or due to Default, this Agreement is at an end;
- c) the expiry of the Development Support Program period after ~~40~~ 5 years for agreements from May 1, 2026, on; and
- d) the Applicant informing the Town in writing at any point after receiving the first Assessment Rebate payment that it no longer wishes to receive Assessment Rebates.

Time of the Essence

12.2 Time shall be of the essence with respect to all covenants, agreements and matters contained in this Agreement.

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Extension of Time

12.3 Where a time limit or deadline is provided for under this Agreement, the CAO, acting reasonably, may extend such time limit or deadline without an amendment to this Agreement.

Registration

~~12.4 Upon executing of this Agreement the Town at the Owner's expense, shall register or cause this Agreement to be registered on title to the Property immediately following execution by the Town.~~

Schedules

12.5 The following Schedules are attached to and form part of this Agreement:

- Schedule "A" Legal Description of the Property
- Schedule "B" Example of Assessment Rebate Calculation
- Schedule "C" CDS Bylaw
- Schedule "D" List of Development Plans & Drawings
- Schedule "E" Assessment Rebate Calculation

Survival of Covenants

12.6 Any terms or conditions of this Agreement that require performance by the Town or the Applicant or Owner after the expiration or other termination of this Agreement remain enforceable notwithstanding such expiration or other termination of this Agreement for any reason whatsoever.

Notice

12.7 Any notice required to be given by either party to the other shall be given in writing and delivered in person or by facsimile transmission to:

- a) **In the case of the Town to:**
Town of Amherst, Attention: CAO
PO Box 516
Amherst, Nova Scotia
B4H 4A1

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b) in the case of the Applicant to:

c) in the case of the Owner to:

Notice shall be deemed to have been received on the day of personal delivery or facsimile transmission if such a day is a business day and delivery is made prior to 4:00 p.m. and otherwise on the next business day. The parties agree to notify each other immediately, in writing, of any changes of address from those set out above.

Entire Agreement

12.8 This Agreement and the Schedules attached to it constitute the entire Agreement between the parties and there are no agreements collateral to it other than as referred to herein and no representations or warranties, express or implied, written or verbal, statutory or otherwise, other than as expressly set forth or referred to in this Agreement.

Municipal Government Act

12.9 Nothing in this Agreement limits or fetters the Town in exercising its statutory jurisdiction under the *Municipal Government Act*, or under any other legislative authority or Bylaw and in the event that the Town decides to grant or deny any request or oppose or appeal any decision made pursuant to any such legislation, such action by the Town is not in any manner affected or limited by reason of the Town entering into this Agreement.

Governing Law

12.10 This Agreement will be exclusively governed, construed and enforced in accordance with the laws of the Province of Nova Scotia and the Owner agrees to attorn to the jurisdiction of the Province of Nova Scotia.

Waiver and Consent

12.11 No consent or waiver, express or implied, by either party to or of any breach or Default by either party of any or all of its obligations under this Agreement or any amendment of this Agreement will:

a) be valid unless it is in writing and stated to be a consent or waiver pursuant to this Agreement;

b) be relied upon as a consent or waiver to or of any other breach or Default of the same or any other obligation;

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- c) constitute a general waiver under this Agreement; or
- d) eliminate or modify the need for a specific consent or waiver pursuant to this section in any other instance.

Headings

12.12 The division of this Agreement into articles, sections, subsections and schedules and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement. These articles, sections, subsections and schedule headings in this Agreement are not intended to be full or precise descriptions of the text to which they refer and should not be considered part of this Agreement.

Extended Meanings

12.13 Words expressed in the singular include the plural and vice-versa and words in one gender include all genders.

Severability

12.14 If any provision of this Agreement is invalid, illegal or unenforceable, it shall not affect the validity, legality or enforceability of any other provision of this Agreement.

Further Assurances

12.15 The parties agree that they shall each execute, deliver or cause to be made, done, executed and delivered all such further acts, deeds, assurances and things as may be required or as the other party may reasonably request in order to give full effect to this Agreement.

Force Majeure

12.16 If either party is prevented or delayed from performing any of the obligations on its part to be performed hereunder by reason of an Act of God, strike, labour dispute, lockout, threat of imminent strike, fire, flood, interruption or delay in transportation, war, acts of terrorism, insurrection or mob violence, requirement or regulation of government, or statute, unavoidable casualties, shortage of labour, equipment or material, plant breakdown or failure of operation, equipment or any disabling cause (other than lack of funds) without regard to the foregoing enumeration, beyond the control of the parties which cannot be overcome by the means normally employed in performance, then and in every such event, any such prevention or delay shall not be deemed a breach of this Agreement but performance of any of the said obligations or requirements shall be suspended during such period of disability and the period of all such delays resulting from any such causes shall be excluded in computing the time within which anything required or permitted by

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

either party to be done is to be done hereunder, it being understood and agreed that the time within which anything is done, or made pursuant thereto shall be extended by the total period of all such delays.

Successors and Assigns

12.17 The terms and provisions of this Agreement shall ensure to the benefit of and be binding upon the parties and their respective successors and permitted assigns.

IN WITNESS WHEREOF the parties have executed this Agreement by their duly authorized representatives effective this _____ day of _____, 20_____.

TOWN OF AMHERST

Name and Title

Signature

Date

PROPERTY OWNER

Name

Signature

Date

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

SCHEDULE A
LEGAL DESCRIPTION OF OWNER'S LAND

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

SCHEDULE B
EXAMPLE OF ASSESSMENT REBATE CALCULATION

A. Pre-Development Base Year Taxable Assessed Value:

(1)	
Base Year	Base Year Taxable Assessed Value
2007	\$150,000

B. Post-Development Actual Taxable Assessment Value:

Years	Rebate Year	(2)	(3)
		Actual Taxable Assessed Value	Current Commercial Municipal Tax
1	2008	\$350,000*	3.78
2	2009	350,000	3.98
3	2010	350,000	4.21
4	2011	350,000	4.52
5	2012	350,000	4.52
6	2013	350,000	4.52
7	2014	350,000	4.51
8	2015	350,000	4.45
9	2016	350,000	4.39
10	2017	350,000	4.31

*The PVSC assessment in the year following the completion of the development. This amount will NOT change for purposes of the rebate calculation.

C. Assessment Rebates:

Years	(4)	(5) = (2-1)	(6) = (5 x 3)	(7) = (6 x 4)	(8) = (7/6)
	Rebate %	Rebate Eligible Assessment	Rebate Eligible Taxes	Rebate Amount \$	Cumulative % Payable
1	90	\$200,000	\$7,560	\$6,804	90.0%
2	80	-200,000	7,960	6,368	84.9%
3	70	-200,000	8,420	5,894	79.6%
4	60	-200,000	9,040	5,424	74.3%
5	50	-200,000	9,040	4,520	69.0%
6	50	-200,000	9,040	4,520	65.7%
7	40	-200,000	9,020	3,608	61.8%
8	30	-200,000	8,900	2,670	57.7%
9	20	-200,000	8,780	1,756	53.5%
10	10	200,000	8,620	862	49.1%
Totals (9) & (10):			\$86,380	\$42,426	
Re-calculate:			50%		
Total Allowable Rebate:			\$43,190	\$42,426	

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

- ~~— If the program ends at any point before the cumulative payout falls below 50%, the rebate needs to be adjusted down accordingly.~~
- ~~— The cumulative payable must be below 50% by the end of the phase-in period.~~

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

SCHEDULE B
EXAMPLE OF ASSESSMENT REBATE CALCULATION

A. Pre-Development Base Year Taxable Assessed Value:

(1)

Base Year	Base Year Taxable Assessed Value
2026	\$150,000

B. Post-Development Actual Taxable Assessment Value:

Years	Rebate Year	(2) Actual Taxable Assessed Value	(3) Current Commercial Municipal General Tax Rate (excluding any area rates)
1	2027	\$350,000 *	4.059
2	2028	350,000	4.059
3	2029	350,000	4.059
4	2030	350,000	4.059
5	2031	350,000	4.059

*The PVSC assessment in the year following the completion of the development. This amount will NOT change for purposes of the rebate calculation.

C. Assessment Rebates:

Years	(4) Rebate %	(5)=(2-1) Rebate Eligible Assessment	(6) = (5 x 3) Rebate Eligible Taxes	(7) = (6 x 4) Rebate Amount \$	(8) = (7/6) Cumulative % Payable	Maximum Annual Rebate Amount \$100,000
1	90	\$200,000	\$8,118	\$7,306	90.0%	
2	70	200,000	8,118	5,683	80.0%	
3	50	200,000	8,118	4,059	70.0%	
4	20	200,000	8,118	1,624	57.5%	
5	10	200,000	8,118	812	48.0%	
Totals (9) & (10):			\$40,590	\$19,483		
Re-calculate:			50%			
Total Allowable Rebate:			\$20,295	\$19,483		

- If the program ends at any point before the cumulative payout falls below 50%, the rebate needs to be adjusted down accordingly.
- The cumulative payable must be below 50% by the end of the phase-in period.
- The maximum annual rebate amount is \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

SCHEDULE C
CDS\$ BYLAW – TOWN OF AMHERST

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

SCHEDULE D
LIST OF DEVELOPMENT PLANS & DRAWINGS

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

SCHEDULE E
ASSESSMENT REBATE CALCULATION

Address: _____ Property Identification No: _____

A. Pre-Development Base Year Taxable Assessed Value:
 _____ (1)

Base Year	Base Year Taxable Assessed Value
	\$

B. Post-Development Actual Taxable Assessment Value:

Years	Rebate Year	(2) Actual Taxable Assessed Value*	(3) Current Commercial Municipal General Tax Rate (excluding any area rates)
1		\$	
2		\$	
3		\$	
4		\$	
5		\$	
6		\$	
7		\$	
8		\$	
9		\$	
10		\$	

*The PVSC assessment in the year following the completion of the development. This amount will not change for purposes of the rebate calculation.

C. Assessment Rebates:

_____ (4) _____ (5)=(2-1) _____ (6) = (5 x 3) _____ (7) = (6 x 4) _____ (8)

Years	Rebate %	Rebate-Eligible Assessment	Rebate Eligible Taxes	Rebate Amount \$	Cumulative % Payable
1	90	\$	\$	\$	
2	80	\$	\$	\$	
3	70	\$	\$	\$	
4	60	\$	\$	\$	
5	50	\$	\$	\$	
6	50	\$	\$	\$	
7	40	\$	\$	\$	
8	30	\$	\$	\$	
9	20	\$	\$	\$	
10	10	\$	\$	\$	
Totals (9) & (10):			\$	\$	
Re-calculate:			50%	\$	
Total Allowable Rebate:			\$	\$	

- If the program ends at any point before the cumulative payout falls below 50%, the rebate needs to be adjusted down accordingly.
- The cumulative payable must be below 50% by the end of the phase-in period.

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

SCHEDULE E

ASSESSMENT REBATE CALCULATION

Address:

Property Identification No:

A. Pre-Development Base Year Taxable Assessed Value:

(1)

Base Year	Base Year Taxable Assessed Value
	\$

B. Post-Development Actual Taxable Assessment Value:

Years	Rebate Year	(2) Actual Taxable Assessed Value*	(3) Current Commercial Municipal General Tax Rate (excluding any area rates)
1		\$	
2		\$	
3		\$	
4		\$	
5		\$	

*The PVSC assessment in the year following the completion of the development. This amount will not change for purposes of the rebate calculation.

C. Assessment Rebates:

Years	(4) Rebate %	(5)=(2-1) Rebate Eligible Assessment	(6) = (5 x 3) Rebate Eligible Taxes	(7) = (6 x 4) Rebate Amount \$	(8) Cumulative % Payable	Maximum Annual Rebate Amount \$100,000
1	90	\$	\$	\$		
2	70	\$	\$	\$		
3	50	\$	\$	\$		
4	20	\$	\$	\$		
5	10	\$	\$	\$		
Totals (9) & (10):			\$	\$		
Re-calculate:			50%	\$		
Total Allowable Rebate:			\$	\$		

- If the program ends at any point before the cumulative payout falls below 50%, the rebate needs to be adjusted down accordingly.
- The cumulative payable must be below 50% by the end of the phase-in period.
- The maximum annual rebate amount is \$100,000. Any assessment increase that calculates a rebate amount over \$100,000 will be capped at \$100,000 annually.

TITLE: COMMERCIAL DEVELOPMENT SUPPORT PROGRAM BY-LAW
SECTION: PLANNING AND DEVELOPMENT
BYLAW NO: P-9

For Administrative Use Only:

ROLES AND RESPONSIBILITIES

Commercial Development Support Program By-law P-9 Adoption	
First reading:	
Notice of Intent:	
Second Reading:	
Notice of Publication and Effective Date of Bylaw:	
Notice to Service Nova Scotia & Municipal Relations:	

VERSION LOG

Bylaw Owner	Amendment Description	Council Approval Date
Director of Planning & Economic Development / Director of Finance	Phase in the taxes for the new assessment over 5 years instead of 10(for agreements from May 1, 2026 forward), capping the rebate paid to a maximum of \$100,000 annually, updating the map in Schedule A – Land Use Zoning Map, and correct minor grammatical errors.	

Minutes reference date:

SYNOPSIS

CODE OF CONDUCT FOR MUNICIPAL VOLUNTEERS POLICY

Volunteers who serve our Town on various Boards and Committees and at events are an extension of our organization. In their role, they are representatives of the Town of Amherst. This new policy outlines the values of the Town of Amherst and clarifies the expectations of volunteers. It is important to establish these guidelines and expectations of municipal volunteers serving our community on behalf of the Town of Amherst.

MOTION:

That Council approve the new Code of Conduct for Municipal Volunteers Policy #10350-02.

TO: Mayor Small and Members of Council

SUBMITTED BY: Kim Jones, Deputy CAO

DATE: February 23, 2026

SUBJECT: Code of Conduct for Municipal Volunteers Policy

ORIGIN: A complete policy and bylaw review is a one of Council's strategic priorities.

LEGISLATIVE AUTHORITY: MGA sections 47 and 48 authorize council to make, amend and repeal bylaws and policies.

RECOMMENDATION: That Council approve the new Code of Conduct for Municipal Volunteers Policy #10350-02.

BACKGROUND: It is important to establish the guidelines and expectations of municipal volunteers serving our organization.

DISCUSSION: Volunteers who serve our Town on various Boards, committees and events are an extension of our organization. In their role, they are representatives of the Town of Amherst. This new policy outlines the values of the Town of Amherst and clarifies the expectations of volunteers.

FINANCIAL IMPLICATIONS: There are no financial implications associated with the proposed policy.

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications.

COMMUNITY ENGAGEMENT: There is no community engagement required at this time.

ALTERNATIVES: Do not approve the policy or direct staff to make additional revisions.

ATTACHMENTS: New Volunteer Code of Conduct Policy



TITLE:	CODE OF CONDUCT FOR MUNICIPAL VOLUNTEERS
SECTION:	EXECUTIVE OFFICE
POLICY NO:	10350-02

APPROVAL DATE: _____ **CAO Signature:** _____

1. PURPOSE

The purpose of this policy is to establish clear expectations for the conduct of volunteers serving the Municipality. Volunteers play an essential role in delivering programs, services, and events, and are expected to uphold the highest standards of integrity, professionalism, and respect in representing the Municipality.

2. SCOPE

This policy applies to all individuals who volunteer their time, skills, and services to the Municipality, whether on a regular, seasonal, or one-time basis, including members of advisory committees, boards, community events, and recreational programs.

Volunteer members of the Amherst Fire Department and Amherst Police Department are covered under their own specific policies or standing orders.

3. Principles

Volunteers are expected to:

- Act in the best interests of the Municipality and its residents.
- Conduct themselves in a professional, respectful, and inclusive manner.
- Comply with all applicable laws, municipal policies, and safety regulations.
- **Refrain** from any conflicts of interest or actions that could harm the Municipality's reputation.
- Maintain a high standard of integrity

4. Standards of Conduct

Volunteers must:

a) Respect and Inclusivity

- Treat all persons with courtesy, dignity, and fairness, regardless of race, gender, age, disability, sexual orientation, religion, or other protected characteristics.
- **Refrain** from any form of harassment, discrimination, or bullying.

b) Integrity and Accountability

- Perform volunteer duties honestly, ethically, and to the best of their ability.
- Follow through on commitments and notify the appropriate supervisor if unable to attend or complete assigned tasks.
- **Shall not use** their volunteer position for personal gain.

c) Confidentiality

- Protect confidential and sensitive information obtained through volunteer activities.
- Refrain from disclosing personal or municipal information without proper authorization.

d) Safety and Conduct in the Workplace

- Comply with all municipal health and safety rules.
- Report hazards, unsafe conditions, or incidents immediately.
- **Refrain** from the use of alcohol, cannabis, or impairing substances while performing volunteer duties.

e) Use of Municipal Resources

TITLE: CODE OF CONDUCT FOR MUNICIPAL VOLUNTEERS
SECTION: EXECUTIVE OFFICE
POLICY NO: 10350-02

- Use municipal property, equipment, and materials only for authorized purposes.
- Return any borrowed items promptly and in good condition.

5. Conflict of Interest

Volunteers must:

- Disclose any personal, financial, or professional interest that may conflict with their volunteer role.
- Refrain from participating in decisions or activities where such conflicts exist or could be perceived.

6. Social Media and Public Representation

- Volunteers shall not speak on behalf of the Municipality unless specifically authorized **in advance by the Mayor, CAO or designate.**
- When expressing personal opinions publicly, volunteers must make it clear they do not represent the Municipality's official position.
- Avoid posting or sharing content that could damage the Municipality's reputation.

7. Non-Compliance

Failure to comply with this Code of Conduct may result in:

- Verbal or written warnings.
- Reassignment of duties.
- Dismissal from the volunteer position **by the CAO. In the event the volunteer(s) had been formally appointed by Council, the CAO shall recommend dismissal to Council who shall make the final decision through a motion of direction.**

8. Acknowledgment

All volunteers must review and sign the **Volunteer Code of Conduct Acknowledgment Form** before commencing their duties, confirming that they have read, understood, and agree to abide by the policy.

TITLE: CODE OF CONDUCT FOR MUNICIPAL VOLUNTEERS
SECTION: EXECUTIVE OFFICE
POLICY NO: 10350-02

ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
CAO	Administer policy
Directors/Supervisors	Report and potential breaches of policy to the CAO

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
New Policy	Deputy CAO	Council	

Minutes reference date:

TITLE: CODE OF CONDUCT FOR MUNICIPAL VOLUNTEERS
SECTION: EXECUTIVE OFFICE
POLICY NO: 10350-02

APPENDIX



I, _____ declare that as a volunteer for the Town of Amherst, I acknowledge that I have read and support the Volunteer Code of Conduct Policy.

Signed: _____

Dated this ___ day of _____, 2026.

SYNOPSIS

APPOINTMENT OF MEMBERS OF COUNCIL TO EXTERNAL BOARDS, COMMITTEES AND COMMISSIONS POLICY

At the October 25, 2025, regular meeting, Council made the annual appointments of members to external Boards, Committees and Commissions. No appointment was made to the Senior Safety Advisory Committee as that Committee had dissolved.

Appendix A of the Appointment of Members of Council to External Boards, Committees and Commissions Policy still lists the Senior Safety Advisory Committee as a Committee Council will appoint a member to. Appendix A of this policy also states that the purpose of appointing a member to the LA Animal Shelter Board is due to Capital Funding. Capital Funding for their new facility is now complete, however there is a Memorandum of Understanding between the Town and the Shelter wherein funding is still provided.

The proposed amendments to this policy are to remove the Senior Safety Advisory Committee from Appendix A and change the purpose for appointing a member to the LA Animal Shelter Board from Capital Funding to Memorandum of Understanding.

MOTION:

That Council approve the amendments to the Appointment of Members of Council to External Boards, Committees and Commissions Policy #10350-28.



AMHERST TOWN COUNCIL

RFD# 2026014

Date: February 23, 2026

TO: Mayor Small and Members of Amherst Town Council

SUBMITTED BY: Natalie LeBlanc, Municipal Clerk

DATE: February 23, 2026

SUBJECT: Appointment of Members of Council to External Boards, Committees and Commissions Policy #10350-25

ORIGIN: October 2025 Council appointments to External Boards, Committees and Commissions

LEGISLATIVE AUTHORITY: Section 24 of the Municipal Government Act provides the statutory authority to Council with respect to standing, special and advisory committees.

RECOMMENDATION: That Council approve the amendments to the Appointment of Members of Council to External Boards, Committees & Commissions Policy #10350-28.

BACKGROUND: At the October 25, 2025, regular meeting, Council made the annual appointments of members to external Boards, Committees and Commissions. No appointment was made to the Senior Safety Advisory Committee as that Committee had dissolved.

DISCUSSION: Appendix A of the Appointment of Members of Council to External Boards, Committees and Commissions Policy still lists the Senior Safety Advisory Committee as a Committee Council will appoint a member to. Appendix A of this policy also states that the purpose of appointing a member to the LA Animal Shelter Board is due to Capital Funding. Capital Funding for their new facility is now complete, however there is a Memorandum of Understanding between the Town and the Shelter wherein funding is still provided.

The proposed amendments to this policy are to remove the Senior Safety Advisory Committee from Appendix A and change the purpose for appointing a member to the LA Animal Shelter Board from Capital Funding to Memorandum of Understanding.

CAO Note: The continued appointment of a member of Council to the LA Animal Shelter Board can be further considered as part of the current MOU re-negotiation currently taking place.

As per Section 9 of this policy, the list of external bodies without Council appointment is also attached for Council's annual review.



FINANCIAL IMPLICATIONS: There are no direct financial implications arising from these amendments.

COMMUNITY ENGAGEMENT: There has been no community engagement.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications.

SOCIAL JUSTICE IMPLICATIONS: Although there is no longer a formal committee, staff and Council will continue to advocate for senior safety.

ALTERNATIVES: Do not approve the policy as amended and recommend alternative amendments.

ATTACHMENTS: Appointment of Members of Council to External Board, Committees & Commissions with proposed amendments.

**TITLE: APPOINTMENT OF MEMBERS OF COUNCIL TO EXTERNAL BOARDS,
COMMITTEES AND COMMISSIONS**
SECTION: EXECUTIVE OPERATIONS
POLICY NO: 10350-28

APPROVAL DATE: February 24, 2025 **CAO Signature:** _____

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 decline appointment of Members to external bodies;
 - (b) 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 8 of this Policy.
5. Council shall only make appointments to external bodies after having received and considered the terms of reference from external bodies.
6. The Clerk shall keep a list of the appointments of Members to external bodies made by Council, known as Appendix A.

**TITLE: APPOINTMENT OF MEMBERS OF COUNCIL TO EXTERNAL BOARDS,
COMMITTEES AND COMMISSIONS**
SECTION: EXECUTIVE OPERATIONS
POLICY NO: 10350-28

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 to External Bodies

8. (1) Council may appoint Members to external bodies as required by enactment, by-law or agreement:
- (a) in accordance with any enactment of the Government of Canada or Province of Nova Scotia;
 - (b) in accordance with the By-laws of the Municipality or an agreement to which the Municipality is a party; or
 - (c) as otherwise directed by Council.

- (2) Council may appoint Members to bodies, including external bodies, which in the opinion of Council are community organizations providing a service to the community and which:
- a. the Municipality is providing funding; and/or
 - b. where Council determines that municipal involvement is required or beneficial.

- (3) An external body Council considers meets the purpose of subsection 1 or 2 of this section shall be named in Appendix A. Council may amend Appendix A to add or remove the name of an external body.

(4) Reporting

Councillors appointed to external bodies will submit a report to regular Council meetings. Information that generally should be included in the report includes:

- a. Governance issues;
- b. Financial issues;
- c. Requests to Council; and
- d. Service delivery capacity.

These reports are intended to provide important information to Council regarding the operation of the external body and are not intended to be a medium to promote issues / events to the general public.

External Bodies Without Council Appointment

9. (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.

**TITLE: APPOINTMENT OF MEMBERS OF COUNCIL TO EXTERNAL BOARDS,
COMMITTEES AND COMMISSIONS**
SECTION: EXECUTIVE OPERATIONS
POLICY NO: 10350-28

(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

10. (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

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

- Appendix A – External Bodies to which Members are appointed pursuant to section 8

**TITLE: APPOINTMENT OF MEMBERS OF COUNCIL TO EXTERNAL BOARDS,
COMMITTEES AND COMMISSIONS**
SECTION: EXECUTIVE OPERATIONS
POLICY NO: 10350-28

**Appendix A
External Bodies to which Members
are appointed pursuant to Section 8**

Board, Committee or Commission	Members Appointed	Act, Legislation, By-Law, Agreement or Membership
Cumberland Public Libraries Board	1 Member appointed	By-laws of Board
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	Capital Funding Memorandum of Understanding
Senior Safety Advisory Committee	1 Member appointed	By Request of Organization
GFL Community Liaison Committee	1 Member appointed	Residential Three Stream Solid Waste Collection Agreement

TITLE: APPOINTMENT OF MEMBERS OF COUNCIL TO EXTERNAL BOARDS, COMMITTEES AND COMMISSIONS
SECTION: EXECUTIVE OPERATIONS
POLICY NO: 10350-28

ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
Council	Appoint members to external boards, committees and commissions. Notify Clerk of any boards, committees or commissions to which they are members of without Council appointment
Clerk	Ensure Appendix A of this policy, as well as the list of boards, committees and commissions council are members of without Council appointment, is kept up to date.

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Amend Appendix A to reflect current Council appointments	Clerk	Council	February 24, 2025
Include a provision that states: The report should include any matters that affect the organization's governance, financial structure, or service delivery capacity, remove Appendix B and C.	Clerk	Council	June 24, 2024
Remove Senior Safety Advisory Committee from Appendix A and change LA Animal Shelter Board purpose of appointment from Capital Funding to MOU	Clerk	Council	

Minutes reference date: February 26, 2018 February 22, 2021 April 25, 2022 June 24, 2024 February 24, 2025

SYNOPSIS

REPEAL OF THE MEMBERSHIP ON NATIONAL BOARDS AND COMMITTEES POLICY and MEMBERSHIP IN CLUBS, SOCIETIES AND ASSOCIATIONS POLICY

These two policies were originally approved in 2005. No amendments have been made to them since that time. Since then we now have a Council Conference Attendance and Professional Development Policy, an Appointment of Members of Council to External Boards, Committees and Commissions Policy, as well as a more robust Expense Reimbursement Policy that safeguards the appropriate use of municipal funds through clearly defining authorized travel and permitted expenses. Therefore, the Membership on National Boards and Committees Policy #10350-17 and the Membership in Clubs, Societies and Associations Policy #10350-18 are redundant and should be repealed.

MOTION:

That Council repeal the Membership on National Boards and Committees Policy #10350-17 and repeal the Membership in Clubs, Societies and Associations Policy #10350-18.



AMHERST TOWN COUNCIL

RFD# 2026016

Date: February 23, 2026

TO: Mayor Small and Members of Amherst Town Council

SUBMITTED BY: Natalie LeBlanc, Municipal Clerk

DATE: February 23, 2026

SUBJECT: Repeal of the Membership on National Boards and Committees Policy #10350-17 and the Membership in Clubs, Societies and Associations Policy #10350-18.

ORIGIN: Policy and By-law review

LEGISLATIVE AUTHORITY: MGA sections 47 and 48 authorize council to make, amend and repeal bylaws and policies.

RECOMMENDATION: That Council repeal the Membership on National Boards and Committees Policy #10350-17 and repeal of the Membership in Clubs, Societies and Associations Policy #10350-18.

BACKGROUND: These two policies were approved in 2005. No amendments have been made to them since that time, and they are currently on the schedule for review.

DISCUSSION: Upon review of these two policies, staff feel that since we now have a Council Conference Attendance and Professional Development Policy, an Appointment of Members of Council to External Boards, Committees and Commissions Policy, as well as a more robust Expense Reimbursement Policy that safeguards the appropriate use of municipal funds through clearly defining permitted expenses and authorized travel, the Membership on National Boards and Committees Policy #10350-17 and the Membership in Clubs, Societies and Associations Policy #10350-18 are redundant and should be repealed.

CAO Note: For greater clarity, the Conference Attendance and Professional Development Policy could be amended to add Section 13 which could state, "Membership for elected officials on a board or committee of a provincial or national organization (NSFM / FCM) is also governed by this policy. An elected official who intends to put their name forward for appointment as a Board member on such an organization should review this policy and seek approval from Council when expenses are likely or expected to exceed those set out in policy."

FINANCIAL IMPLICATIONS: There are no financial implications to repealing these two policies.



COMMUNITY ENGAGEMENT: There has been no community engagement.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications.

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications.

ALTERNATIVES: Do not repeal the two policies and direct staff to further review them.

ATTACHMENTS:

1. Membership on National Boards and Committees Policy #10350-17
2. Membership in Clubs, Societies and Associations Policy #10350-18

DEPARTMENT: COUNCIL AND ALL TOWN DEPARTMENTS

TITLE: **MEMBERSHIP ON NATIONAL BOARDS AND COMMITTEES**

Minutes reference date: 24 January 2005

PURPOSE:

To set out policy and guidelines for members of Council and staff who may wish to become members on national boards or committees. While Council recognizes the benefits to be obtained by the Town from national exposure, certain policy limits need to be set.

POLICY STATEMENT:

1. (a) All members of Council who wish to become members on any national committees must have permission of Council prior to accepting such appointment or office.
- (b) Fifty percent (50%) of the cost of travel (including meals and accommodations) must be covered by the relevant provincial or national organization or the individual.
2. (a) All members of administration must obtain the permission of the Town Manager prior to accepting any appointment or position.
- (b) Fifty percent (50%) of the costs must be covered by the provincial or national association.
- (c) Time off for meetings or duties at this level must not exceed ten working days per year and normal duties must not be affected.

DEPARTMENT: Council and All Departments

TITLE: **MEMBERSHIPS IN CLUBS, SOCIETIES AND ASSOCIATIONS**

Minutes reference date: 21 February 2005

PURPOSE:

The Town of Amherst has in the past and will continue in the future to hold membership in various organizations and associations that advocate similar viewpoints and visions that help increase our competitiveness and enhance the level of services we provide to our residents.

In addition, Town employees have in the past and will continue to become affiliated with and actively participate in professional organizations that enhance their career competencies and provide the ability to learn new skills and improve existing skills in both a formal and informal setting.

The Town acknowledges that affiliations with organizations that provide advocacy support and professional development opportunities is important and should be supported accordingly.

POLICY STATEMENT:

1. The Town will pay annual membership fees to associations and organizations that have been deemed by council to benefit the towns overall ability to enhance the quality of services provided for residents. Council may appoint an employee or elected official who will represent the Town at meetings and events and may provide reports from time to time that will keep council informed of initiatives or issues that may affect our community.
2. The Town will pay the annual membership fees for employees to relevant professional association to which they are affiliated and are duly authorized by both Department Head and Town Manager. These organizations must be relevant to the work the employee performs on a day to day basis and should demonstrate the ability to enhance the employee's skill levels.
3. The Town continues to encourage employees to contribute to their community through active participation in various community based service organizations that add to a strong social and community environment. For greater clarity, dues for local social and service organizations will be the personal responsibility of the employee.

SYNOPSIS

ROUNDING OF CASH TRANSACTIONS POLICY

This policy was originally adopted in 2013 as the Royal Canadian Mint was no longer distributing pennies, and they were gradually being removed from circulation.

The only changes to the policy being recommended are to change some of the wording from current tense to past tense and to put this policy on the new policy template.

All cash transactions of the Town of Amherst are rounded down to the nearest five cent increment. This applies to cash payments only. All other methods must pay the exact amount.

MOTION:

That Council approve the Rounding of Cash Transactions Policy #03000-04 as amended.



AMHERST TOWN COUNCIL

RFD# 2026013

Date: February 23, 2026

TO: Mayor Small and Members of Amherst Town Council
SUBMITTED BY: Sarah Wilson, Director of Finance
DATE: February 23, 2026
SUBJECT: Policy Review - Rounding of Cash Transactions Policy

ORIGIN: By-law and Policy Review.

LEGISLATIVE AUTHORITY: MGA sections 47 and 48 authorize council to make, amend and repeal bylaws and policies.

RECOMMENDATION: That Council approve the Rounding of Cash Transactions Policy as amended.

BACKGROUND: This policy was originally adopted in 2013 as the Royal Canadian Mint was no longer distributing pennies, and they were gradually being removed from circulation.

DISCUSSION: As part of the policy review, this policy has been reviewed, and a copy of the policy is attached. The only changes to the policy being recommended are to change some of the wording from current tense to past tense and to put this policy on the new policy template.

FINANCIAL IMPLICATIONS: All cash transactions of the Town of Amherst are rounded down to the nearest five cent increment. This applies to cash payments only. All other methods must pay the exact amount.

COMMUNITY ENGAGEMENT: No community engagement required.

ENVIRONMENTAL IMPLICATIONS: No environmental implications.

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications.

ALTERNATIVES:

1. Do not accept the policy as is and recommend changes.

ATTACHMENTS: Rounding of Cash Transactions Policy, # 03000-04.



TITLE: ROUNDING OF CASH TRANSACTIONS POLICY
SECTION: FINANCIAL MANAGEMENT
POLICY NO: 03000-04

APPROVAL DATE: _____

CAO Signature: _____

PURPOSE

As of February 4, 2013, the Royal Canadian Mint ~~is~~ no longer ~~distributing~~ distributes pennies ~~and as they are gradually being were~~ removed from circulation.

POLICY STATEMENT

All cash transactions of the Town of Amherst will be rounded down to the nearest five cent increment.

This applies to cash payments only. All other payment methods must pay the exact amount.

Title/Role	Responsibilities
Director of Finance	Ensure Rounding of Cash Transactions Policy is followed.

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Policy created	Director of Finance	Council	May 27, 2013
Policy review – update wording from current tense to past tense.	Director of Finance	Council	

Minutes reference date: May 27, 2013

Internal Committee Report

Audit Committee

February 2026

The Audit Committee met on Wednesday, February 18th at 4:00 p.m. in Town Hall Council Chambers.

Cindy Costin-Fury of Mclsaac Darragh Inc. Chartered Professional Accountants was in attendance to present their firm's review of the Town's procurement procedures, which concluded that overall, the Town is following the Procurement Policy.

The Manager of Financial Services reviewed the third quarter financial results and the capital budget year-to-date actuals.

The Director of Finance reviewed the Municipal Profile FCI Results for 2023/24.

Internal Committee Report

Amherst Youth Town Council

February 2026

The Amherst Youth Town Council (AYTC) met on February 9, 2026, at the Amherst Regional High School to share updates, plan upcoming projects, and talk about ways to support local youth and the community.

The Council continues to work with the Anchor Youth Committee. Members discussed plans for a Substance Use Expo in May and will keep including “Tips from Anchor” in the AYTC newsletter. These tips focus on useful life skills for youth, such as budgeting, understanding taxes, and making simple meals.

AYTC is also staying involved with the Accessibility, Inclusion, Diversity and Equity Committee and will continue attending meetings to support accessibility, inclusion, diversity, and equity in the community.

During the meeting, members decided that AYTC will meet regularly on the first Monday of each month to stay connected and up to date. Treasurer Hannah Brunt shared a budget update. The social media team will also hold a working session to find ways to improve online engagement, including creating short videos with the Town’s Marketing and Events Coordinator, Tegan Tran.

Members are looking for more volunteer opportunities, including helping at the Opportunity Fair on February 23. The Deputy Junior Mayor supported the Winter Carnival through marketing and community outreach.

Other topics discussed included:

- Finishing the Breast Cancer fundraiser
- Planning future fundraising for next year’s projects
- Organizing a school clean-up on April 22 as part of the Town-Wide Clean-Up

The next meeting of the AYTC is scheduled for March 2, 2026 | 3:00–4:00 PM ARHS Library

AYTC looks forward to continuing its work to build connections, create positive change, and share the voices of youth in Amherst

Internal Committee Report

Accessibility, Inclusion, Diversity and Equity Committee

February 2026

The Accessibility, Inclusion, Diversity and Equity (AIDE) Committee met on Wednesday, February 11th at 4:30 p.m. in Town Hall Council Chambers.

The Chair welcomed guests Lindsay Harnish and Lora Church who attended virtually to give the Committee a presentation on the Nova Scotia Human Rights Remedy.

The Manager of Community Well Being spoke to the Built Environment Reviews and the Facility Accessibility Audit Toolkit that has been developed to guide staff in completing built environment assessments of Town-owned facilities.

The agenda also included an update on the Accessibility, Inclusion, Diversity and Equity Strategic Plan progress to date, as well as information around the Canadian National Institute for the Blind (CNIB) SnoWay Campaign.

The next meeting of the Accessibility, Inclusion, Diversity and Equity Committee is scheduled for Wednesday, May 13, 2026, at 4:30 p.m.

External Committee Report

Cumberland Public Libraries

February 2026

Budget Deficit

Ms. Corey presented the Board with a preliminary draft budget to discuss how to deal with \$173,000 deficit in the 2026/27 fiscal year. Ms. Corey also presented the Board with various cost cutting measures. Hoopla, which costs the library approximately \$35,000 a year, will be cut as of February 28, 2026. As of April 13, 2026, full-time Headquarters staff will have their hours decreased by 10% resulting in approximately \$52,000 savings. The cut will affect services for all of Cumberland County. More cuts will be coming after the release of the Provincial budget.

Board Minutes

Approved Board minutes are now available on the Library's website www.cumberlandpubliclibraries.ca.

Statistics

In the month of December, Cumberland Public Libraries signed out 10,993 items, 4,229 items in the Amherst library alone. This includes books, movies, TV shows, magazines, ebooks and more.

Also, in December, Amherst held 11 in-person programs with 168 people in attendance. The Amherst library had 3,206 in person visits.

The next Board meeting is scheduled for April 2, 2026.

External Committee Report

YMCA of Cumberland

February 2026

The YMCA has hit a major membership milestone in February. We now have over 2500 members! Celebrations with our members of this achievement are being planned over the next few weeks.

The first draft of 2026-27 budget is underway.

The vacant positions have now been filled, and we are operating back at capacity.