

Amherst Town Council

Special Meeting

Minutes

Date of Meeting: Wednesday, April 30, 2014
 Location: Board Room, Town Hall

Members Present: Mayor Robert Small
 Councillor George Baker (arrived at 12:15 PM)
 Councillor Frank Balcom
 Councillor Robert Bird
 Deputy Mayor Lisa Emery
 Councillor David March
 Councillor Terry Rhindress

Staff Present: Greg Herrett, CAO
 Vince Arbing, Treasurer
 Roger MacIsaac, Director CED
 Jason MacDonald, Director of Planning
 Rebecca Purdy, Executive Assistant
 Kim Jones, Policy and HR

1. CALL TO ORDER

2. APPROVAL OF THE AGENDA

Moved By: Councillor David March
Seconded By: Councillor Terry Rhindress
To approve the agenda as circulated.

Motion Carried

3. 2014-15 BUDGET- TOWN OF AMHERST

3.1. CAO's Remarks

It is my pleasure to present the Town's Operating Budgets for the 2014 -15 fiscal year for Council's consideration today. You will recall that Council approved the 2014-15 capital budget back in January to facilitate better procurement and planning on our capital projects.

I do want to take this opportunity to recognize and thank the staff members who have put so much time into this effort over the past few months, especially Vince Arbing and Sarah Wilson from the Corporate Services Department.

Residential capped assessment grew by 2.3% this year, representing an \$8.3 million increase in assessment, yielding approximately \$135,000 more in residential taxes. However, for properties eligible for the assessment cap, over 80% of our residential accounts, the increase in taxable assessment was only .9%.

In the assessment roll as originally filed by PVSC, our commercial assessment increased by only .2%. However, subsequent successful commercial assessment appeals have effectively moved that initial modest gain into negative territory.

It is proposed that the uniform charge for the Waste Water treatment plant increase to fund the debt service costs of approximately \$291,000 related to that facility which is hitting the books for the first time this year.

Before accounting for the increase in debt service costs related to the WWTF, expenditure increases have been limited, on a net basis, to \$237,000 or an increase of 1.4%. Wages and benefits, which account for almost half of our total expenditures, are projected to rise by \$235,000 or 3%.

Capital from revenue spending is staying steady at \$530,000. This strategy of paying cash for all but the largest projects has served us well as was mentioned last week in our discussion of the Province's financial condition indicators or FCI. In fact, even after accounting for the additional debt this year, our debt ratio stands at a very healthy 7.56%.

Transfers to Provincial agencies and departments for housing, education, corrections, assessment and libraries is up slightly and continues to be very expensive, coming in at approximately \$2,000,000. That represents 40 cents on the tax rate.

There are many other offsetting increases and decreases to many revenue and expenditure lines. With rising costs and relatively flat assessments and rate decreases, this was very much a “steady as she goes budget”.

Just a final note before I hand this back to you, Your Worship. We have obviously received a number of requests for grants to organizations, committee budget submissions, and various other partnership requests. While we have made provision in the budget estimates for many of these requests, we are not requesting Council's formal approval of these submissions today. These submissions will be considered at a special meeting within the next couple of weeks.

3.2. Mayor's Remarks

I, too, want to express my appreciation to all involved in the budget process.

The budget as proposed includes maintaining the commercial tax rate at \$4.45 after a 10 cent reduction last year. The residential tax rate is also maintained at \$1.63 after a two cent reduction last year; Deed Transfer Tax is maintained at 1.0% after a .25% reduction last year; and the Uniform Charge for Solid Waste is maintained at \$170. As our CAO just mentioned though, there is an increase in the uniform charge for the sewage treatment plant. This state of art, \$13 million plant is now fully operational and the debt of approximately \$4 million must be rated for. As unpleasant as this is, it is not a surprise - we've been talking about this for a number of years. In order to service this additional debt, we are proposing to increase the uniform charge for the plant by \$44 per assessed account from \$28 to \$72.

So while the tax rates are staying the same, it would not be correct to say that the cheque that the average homeowner has to write is not increasing. The increase in capped assessment of .9%, will cost the owner of a \$100,000 property \$14.67 more this year. Combined with an increase of \$44 for the WWTF and a water rate increase, as ordered by the NSUARB of approximately \$15 will mean that it will cost the owner of that property, on average \$73.81 more than it did last year.

It should be said that we seriously considered reducing the residential rate to absorb the average \$14.67 per residential account increase. In the end though, knowing that there are future cost pressures coming from both an operational and capital point of view, we decided that we did not want to impair the Town's fiscal capacity to face those future challenges. What we have done however, is direct the CAO to provide a report by the fall of this year on where we might find significant, sustainable, long term savings, while balancing our service provision expectations. We want to have this report in hand before we sit down to consider next year's operating and capital budgets.

I'm now going to ask our CAO to provide us with some background on our commercial and residential tax burdens and how they compare with other Nova Scotia towns. (The CAO reviewed five slides that compare Amherst with the other units in terms of rates and burdens.)

Now there are a series of motions to give effect to this years' budget. I'll ask our CAO to lead us through these.

3.3. Estimates of Revenues and Expenditures

Moved By: Deputy Mayor Lisa Emery

Seconded By: Councillor Terry Rhindress

THAT Council accept the following estimates of the sums required by the Town of Amherst for the fiscal period ending March 31, 2015, prepared in accordance with Section 72 of the Municipal Government Act:

Revenues	
Taxes	\$12,939,427
Grants in Lieu of Taxes	306,590
Services Provided to Other Local Gov't	240,985
Sale of Services	1,030,090
Other Revenue from Own Sources	502,545
Unconditional Transfers	1,260,382
Conditional Transfers	396,440
Other Transfers	438,470
Total Revenues	\$17,114,929

Expenditures	
Corporate Services	\$ 4,130,962
Police Services	3,882,711
Fire Protection Services	1,576,614
Operations	5,313,174
Community & Economic Development	648,212
Recreation	1,563,256
Total Expenditures	\$17,114,929

Motion Carried

3.4. Tax Rates

Moved By: Councillor Frank Balcom
Seconded By: Councillor David March

WHEREAS total estimated expenditures for the fiscal period are \$17,114,929; and

WHEREAS total estimated revenues, other than taxes to be levied are \$4,175,502; and

WHEREAS the balance of revenues required, \$12,939,427 must be rated;

THEREFORE BE IT RESOLVED THAT the tax rates for the Town of Amherst for the fiscal year ending March 31, 2015 are as follows:

Residential \$1.63 per \$100 of assessment;

Non-residential \$4.45 per \$100 of assessment; and

THAT these taxes are due and payable on September 30, 2014 with interest to be charged on all final tax accounts outstanding on or after October 1, 2014 at the rate of 1% per month, 12% per annum.

Recorded

Robert Small	Yes	
Frank Balcom	Yes	
Robert Bird		No
Lisa Emery	Yes	
David March	Yes	
Terry Rhindress	Yes	
Results	5	1

Motion Carried

3.5. Sewer Rates

Moved By: Deputy Mayor Lisa Emery
Seconded By: Councillor David March

WHEREAS Council is authorized by the Town of Amherst Sanitary Sewer Rates By-law to set rates for sewer services;

THEREFORE BE IT RESOLVED THAT owners shall be billed for sewer services using one of the following methods:

- **Metered Customers**

Those owners whose water service is metered shall pay a usage charge:

- **Residential:** \$0.99 per cu. meter of metered water consumption as determined by the Amherst Water Utility;
- **Commercial/Industrial/Institutional:** \$0.49 per cu. meter of metered water consumption as determined by the Amherst Water Utility.

- **Non-Metered Customers**

For non-metered customers in unmetered mobile home parks, the park owner shall pay \$178.53 per dwelling unit per annum.

For unmetered residential customers, there shall be a flat charge of \$268.24 per annum.

Motion Carried

3.6. **Wastewater Treatment Facility Uniform Charge**

Moved By: Councillor David March

Seconded By: Councillor Frank Balcom

WHEREAS Council has included in its estimates for the fiscal year ending March 31, 2015, an amount to be raised and transferred to reserves for the debenture principal and interest payments for the wastewater treatment facility, a purpose for which the Town may expend funds; and

WHEREAS there are approximately 4,038 eligible property assessments within the boundaries of the Town of Amherst; and

WHEREAS the Council may, under paragraph 75(4)(a) of theMunicipal Government Act, in lieu of levying an area rate, levy a uniform charge on each property assessment in the area;

THEREFORE BE IT RESOLVED that a uniform charge of \$72.00 be levied for the fiscal year ending March 31, 2015 on each property assessment within the boundaries of the Town of Amherst on residential and commercial properties, excluding vacant residential and commercial properties with their own assessment account number that are under 10 meters in width, and excluding properties that do not have municipal street frontage, and that these uniform charges are due and payable on September 30, 2014 with interest to be charged on all final tax accounts outstanding on or after October 1, 2014 at the rate of 1% per month, 12% per annum.

Motion Carried

3.7. **Solid Waste Management Uniform Charge**

Moved By: Councillor George Baker

Seconded By: Councillor Terry Rhindress

WHEREAS Council has included in its estimates for the fiscal year ending March 31, 2015, the amount of \$561,700 to be expended for the purpose of solid waste management, a purpose for which the Town may expend funds; and

WHEREAS \$16,000 of this amount is funded from the general tax rate, leaving \$545,700 to be funded from the Solid Waste Management Uniform Charge; and

WHEREAS there are approximately 3,210 dwelling units within the boundaries of the Town of Amherst in residential premises with less than four such dwelling units; and

WHEREAS the Council may, under paragraph 75(4)(b) of theMunicipal Government Act, in lieu of levying an area rate, levy a uniform charge on each property assessment in the area;

THEREFORE BE IT RESOLVED that a uniform charge of \$170.00 be levied for the fiscal year ending March 31, 2015 on each dwelling unit within the boundaries of the Town of Amherst in residential premises with less than four such dwelling units, and that these uniform charges are due and payable on September 30, 2014 with interest to be charged on all final tax accounts outstanding on or after October 1, 2014 at the rate of 1% per month, 12% per annum.

Motion Carried

4. 2014-15 BUDGET - AMHERST WATER UTILITY

4.1. Operating Budget - Water

Moved By: Councillor David March

Seconded By: Deputy Mayor Lisa Emery

That Council approve the 2014-2015 Amherst Water Utility Operating Budget of \$1,840,006 as presented.

Motion Carried

5. REQUEST FOR DECISION

5.1. General Borrowing Resolution

Moved By: Councillor Terry Rhindress

Seconded By: Councillor George Baker

That Council approve a general borrowing resolution to authorize the borrowing of certain moneys from the Royal Bank of Canada to meet the current expenditures of the Town for the year ending March 31, 2015.

Motion Carried

GENERAL BORROWING RESOLUTION

To authorize the borrowing of certain moneys from the Royal Bank of Canada to meet the current expenditure of the Corporation of the Town of Amherst (hereinafter called "the Corporation") for the year ending March 31, 2015.

WHEREAS it is necessary to borrow the sum of \$2,000,000 (two million dollars) from the **Royal Bank of Canada** to meet the new current expenditures of the Corporation until such time as the taxes to be levied therefore can be collected;

BE IT THEREFORE RESOLVED by the Municipal Council of the Corporation as follows:

1. **THAT** the Mayor and the Treasurer of the Corporation be, and they are hereby authorized under the seal of the Corporation to borrow from the **Royal Bank of Canada** up to the sum of **\$2,000,000 (two million dollars)** as the same may be required from time to time to meet the now current expenditures of the Corporation which said expenditures has been duly authorized by Council; and
2. **THAT** the said Mayor with the Treasurer aforesaid, be, and they are hereby authorized to pay or allow to the said bank, interest on the sum of **\$2,000,000 (two million dollars)** at a rate of Royal Bank Prime minus ¼% per annum, which may be paid or allowed in advance by way of discount or otherwise howsoever as they may deem best; and
3. **THAT** the said sum of **\$2,000,000 (two million dollars)** so to be borrowed shall be made payable on or before the 31st day of March, 2015, and the promissory note or notes of the Corporation, if any, given therefore, if made payable before the said 31st day of March, 2015, may be renewed by the said Mayor and Treasurer from time to time, but no renewal thereof shall fall due later than the said 31st day of March, 2015; and
4. **THAT** the said promissory note or notes of the Corporation, sealed with the corporate seal and signed by the Mayor and Treasurer of the Corporation be given from time to time as required, in security for the amounts borrowed from time to time under the provisions of this resolution; and
5. **THAT** giving of such renewal note or notes, as aforesaid, shall not be deemed satisfaction to the said bank of the said advance or interest, but as evidence only in indebtedness.

This is to certify that the foregoing is a true copy of a resolution of the Council of the Municipal Corporation of the **Town of Amherst** passed at a meeting of the said Council, duly called and held on the 30th day of April, 2014 at which a quorum of the Council was present and voting.

5.2. Tax Exemption Bylaw

Moved By: Councillor Frank Balcom

Seconded By: Deputy Mayor Lisa Emery

That Council approve first reading of a by-law to amend the Tax Exemption By-law, which includes a couple of housekeeping items and removes two properties from Schedule C: the playground on Hickman Street and the vacant land on Cornwall Avenue.

Motion Carried

BY-LAW TO AMEND THE TAX EXEMPTION BY-LAW (B-1)

The Town of Amherst Tax Exemption By-law (B-1) approved by Council on the 23rd day of April 2001, with amendments on March 27, 2006, September 24, 2007, June 22, 2009, October 26, 2009, June 25, 2012 and April 29, 2013 is hereby amended as follows:

1. SCHEDULE "A"

Changing the Charitable number on Assessment Account Number 00064017 located at 25 Park Street and owned by Bright Beginnings Child Care Centre from **049 4690 0103** to **106708126**; and

Changing the owner and Charitable number on Assessment Account Number 00635928 from **Amherst & District Branch Canadian Assoc Comm Living to Amherst & District Residential Services Society** and from **1079093 11 03** to **8 54331394**.

2. SCHEDULE "C"

Removing the following two properties:

Playground, 85 Hickman St	Amherst Lions Club	00064122
Vacant Land, Lot#07-1 Cornwall Ave	Amherst Lions Club	10066557

5.3. User Fees Policy

Councillor Baker declared a conflict and excused himself from the Council table.

Moved By: Councillor Terry Rhindress

Seconded By: Deputy Mayor Lisa Emery

That Council approve the amended Town of Amherst User Fees Policy number 3470-03 and Schedule A List of Rates as recommended.

Motion Carried

TOWN OF AMHERST POLICY**NUMBER 3470-03****PURPOSE:**

To establish a schedule of user fees for Council to review for appropriateness and to revise if necessary during the annual budgeting process.

POLICY STATEMENT:

It is appropriate for Council to charge fees, as authorized under the Municipal Government Act, in the Town's Bylaws, Policies and Procedures in order to defray its administrative costs. In order to allow for a systematic and thorough evaluation of those fees, a comprehensive schedule of User Fees with applicable tax status has been established. The responsibility for the accuracy of Schedule shall rest with the department to which a fee applies. Any additions/deletions to the Schedule will be updated by the Executive Office. Those fees legislated under Provincial and/or Federal Acts and Authorities will also be shown on the schedules for completeness, but will not be subject to change by Council.

OBJECTIVES:

To make the administration of the cost recovery portion of the Town's Bylaws, Policies and Procedures more efficient and to determine the impact on each year's projected revenues during the budget process. By combining all of the fees in one document, the review will be more visible and complete.

USER FEES POLICY, SCHEDULE A

Corporate Services		
SERVICE/PRODUCT/ADMINISTRATIVE	FEE	HST STATUS
Photocopies	.25/copy	Plus HST
Tax Certificates	\$50.00	HST Exempt
Use of Facilities (Cumberland Memorial Bldg)	\$50.00/day	Plus HST
NSF Cheques	\$20.00	HST Exempt

By-Law Fees Collected by Corporate Services		
C-9 Taxi By-Law, Schedule C E		
Taxi Cab License	\$25/yr	HST Exempt
Taxi License Transfer	\$10	HST Exempt
Taxi Driver License	\$20 \$5/yr	HST Exempt
Taxi Driver License Replacement	\$10	HST Exempt

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C-4 Dog-By-Law, Schedule A		
Dog License spayed/neutered	\$15/yr	HST Exempt
Dog License un-spayed/un-neutered	\$30/yr	HST Exempt
Lost Tag Replacement	\$15	HST Exempt
Dog-1 st Impoundment	\$30	Plus HST
Licensed Dog-2 nd Impoundment	\$70	Plus HST
Licensed Dog-3 rd & Subsequent Impoundments	\$100	Plus HST
Unlicensed Dog-Impoundments	\$100	Plus HST
Maintenance fee – Impoundment period	\$15/per day	Plus HST
C-11 False Alarms - After 2nd Notice	\$50/alarm	HST Exempt

Operational Services		
It is not the intention of the policy to rent Town of Amherst equipment to the general public; these rates and the availability of this equipment are contemplated for use by commercial concerns only.		
Equipment Charge out Rates	Rate per Hour	HST Status
Backhoe	\$90.70*	Plus HST
Loader	\$95.98*	Plus HST
1-ton trucks/Service trucks	\$44.23*	Plus HST
3-5 ton trucks	\$64.00*	Plus HST
Street Sweeper	\$115 \$100.00*	Plus HST
Trackless	\$70 \$60.00*	Plus HST
Sewer Camera	\$100.00*	Plus HST
Line Locator	\$50.00*	Plus HST
Hole Hog	\$45.00*	Plus HST
Vermeer Brush Chipper	\$60.00*	Plus HST
Steamer	\$30.00*	Plus HST
Trash Pump	\$1500	Plus HST
Diaphragm Pump	\$15.00	Plus HST
Overhead charges extra – see procedure		
* Price includes one operator and fuel during normal working hours; overtime labour rates are extra.		

Operational Services By-Laws		
D-3 Sewer Use By-Law		
One Connection	\$750.00	Plus HST
Storm Sewer Connection (if done at the same time as sewer connection)	\$250.00	Plus HST
D-19 Sanitary Sewer Rates By-Law		
Residential Metered Customers	\$.99 m ³	HST Exempt
Commercial/Industrial/Institutional metered customers	\$.49 m ³	HST Exempt
Non-metered Mobile Home Park Owner	\$178.53 /dwelling unit/year	HST Exempt
Unmetered Residential Customers	Flat charge \$268.24/yr	HST Exempt

Other		
Sanitary Sewer Uniform Charge for Sewage Treatment Plant Wastewater Treatment Facility billed on Tax Bill	\$72 \$28.00/yr	HST Exempt
Solid Waste Collection billed on Tax Bill	\$170.00/yr	HST Exempt
Replacement Green Bin(Composter)	\$95.00	Plus HST
Replacement White Kitchen Compost(Bucket)	\$5.00	Plus HST

Services/Products – Operational Services		
Parking Space Rental – Yearly	\$200.00	Plus HST
Parking Space Rental – Monthly	\$20.00	Plus HST
Street Breaking Permit (Policy 31600-08)	\$500.00	Plus HST
Commercial Sewer Service (Policy 31600-14) Estimated by Engineer and final adjustment when work is done	Cost of Service	Plus HST

Planning and Development Department		
Zoning Confirmation Letter	\$50.00	HST Exempt
Copy of Land Use Bylaw or Municipal Planning Strategy	\$20.00	HST Exempt
Copy of Zoning Map (11 x 17)	\$5.00	HST Exempt
Copy of Zoning Map (50 cm x 60 cm)	\$10.00	HST Exempt
Application to Amend the Land Use Bylaw	\$200.00	HST Exempt
Application for a Development Agreement	\$200.00	HST Exempt
Application to Amend the Municipal Planning Strategy	\$300.00	HST Exempt
Application for a Variance or Site Plan	\$75.00	HST Exempt
Creation of Mapping Document	\$60.00/hr(including 10 lineal metres of maps)	Plus HST
Print Existing Map – less than 50 cm x 50 cm	\$25.00	Plus HST
Print Existing Map – more than 50 cm x 50 cm	\$50.00	Plus HST

Building Permits		
New residential buildings, community centres, churches	\$50.00 + \$0.12 per square foot	HST Exempt
New Commercial, Industrial or other building not listed	\$50.00 + \$0.17 per square foot	HST Exempt
All alterations or repairs	\$50.00 + 0.25% of value	HST Exempt
Decks, accessory buildings and farm buildings	\$50.00 + \$0.04 per square foot	HST Exempt
Demolition	\$20.00	HST Exempt
Police Department		
Commissioner of Oaths Signing	\$15.98	HST Exempt
Commissioner of Oaths Signing – Child Abuse Register for Amherst citizens to participate as volunteers for community organizations	Waived	N/A
Criminal Record Check	\$25.00	Plus HST
Criminal Record Check for Amherst citizens to participate as volunteers for community organizations	Waived	N/A
Serial # Verification (homemade trailers)	\$25.00	Plus HST
Fingerprints (for non-criminal reasons)	\$25.00	Plus HST
Accident Reports	\$25.00	Plus HST
Taxi License Photo	\$10.00	Plus HST

Fire Department		
Firefighter	\$20.00/hour	HST Exempt
Apparatus	\$200.00/in use; \$100.00/standby	HST Exempt
Standby Jaws of Life Alarm	\$350.00	HST Exempt
Meters	\$50.00/hr	HST Exempt
Saws	\$50.00/hr	HST Exempt
Lighting System	\$25.00/hr	HST Exempt
Generator	\$25.00/hr	HST Exempt
Foam – All Types	\$125.00/jug	HST Exempt
Specialized Suits – Hazmat	Replacement cost	HST Exempt
PPE (bunker gear)	Replacement cost	HST Exempt
Fire Extinguisher Training	\$300.00 up to 15 people	Plus HST
Fire Inspections	\$75.00/hr	Plus HST
Inspection Confirmation Letter	\$50.00	HST Exempt

Community & Economic Development Department		
Ice Time/Stadium		
Early Bird (6:00 – 8:15 am)	\$55.00/hr	Plus HST
Fair Time (8:30 am – 5:00 pm)	74.00/hr	Plus HST
Prime Time (after 5:00 pm)	\$122.00/hr	Plus HST
Youth Rate	\$93.00/hr	Plus HST

Photocopies/Stadium (Policy 72000-06)		
8 ½ X 11 (Town Paper)	\$0.10/copy	Plus HST
8 ½ X 14 (Town Paper)	\$0.15/copy	Plus HST
11 X 17 (Town Paper)	\$0.25/copy	Plus HST
8 ½ X 11 (own paper)	\$0.05/copy	Plus HST
8 ½ X 14 (own paper)	\$0.05/copy	Plus HST
11 X 17 (own paper)	\$0.10/copy	Plus HST

Ballfield User Policy (Policy 72300-01)		
Lights	\$18/diamond/game	Plus HST
Tournament Fee	\$100/day	Plus HST
Tournament Lights	\$30/day	Plus HST

Stadium Advertising Rates plus artwork, design and production		
Ice logos	\$400.00	Plus HST
Dasherboard	\$400.00	Plus HST
Wall Signage (4X6)	\$400.00	Plus HST
Ice Making Machine	\$2,500.00	Plus HST
Red and Blue Line – per line (not per side)	\$100.00	Plus HST
Stairs Kick Plates	3 for \$150.00	Plus HST
Score clock Small	\$600.00	Plus HST
Score clock Large	\$850.00	Plus HST

Off Season Stadium Rentals		
Rink Floor Only	\$40.00 per hr or \$600.00 for full day	Plus HST
Entire Facility including meeting rooms, team rooms	\$62.50 per hr or \$750.00 per day	Plus HST
2 nd Floor meeting room and lounge	\$50.00 per hour or \$150.00 per day	Plus HST

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Beer/Liquor Concession Robb Centennial Park (Policy 72300-05)		
Concession only. NSAGA requirements responsibility of organizing committee	\$100.00/day	Plus HST

Equipment Rental – Stadium (Policy 72300-09)		
Ice paint spray equipment (with qualified employee)	\$50.00/job plus labour & transportation	Plus HST

Municipal Government Act Fees – FOI-POP Section 466, MGA		
The fees charged for access to information under Part XX of the MGA (Freedom of Information and Protection of Privacy) shall be in accordance with the Freedom of Information and Protection of Privacy Regulations of Nova Scotia, as amended from time to time.		

Note: "All rates and charges with respect to the Amherst Water Utility will be in accordance with the schedule of rates for water and water services as approved by the Utility and Review Board of Nova Scotia from time to time and as reflected in the Order of the Board."

5.4. Tax Reduction Policy

Moved By: Councillor David March

Seconded By: Councillor Terry Rhindress

That Council approve the amended Town of Amherst Tax Reduction Policy, Number 3800-02 to increase the exemption amount from \$238.22 to \$241.08 and to change the due date of applications to September 30.

Motion Carried

TOWN OF AMHERST POLICY

NUMBER 03800-02

PURPOSE:

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

POLICY STATEMENT (1): LOW INCOME

It shall be the policy of the Amherst Town Council that an exemption from taxes will be granted, pursuant to Section 69(2) (a) of the Municipal Government Act, in the amount of ~~two hundred and thirty-eight dollars and twenty-two cents (\$238.22)~~ **two hundred and forty-one dollars and eight cents (\$241.08)**. This amount will be adjusted each year by an amount equal to the annual average percentage change in the Consumer Price Index, all-items, for the Province of Nova Scotia for the previous calendar year, as determined by Statistics Canada. If that index is negative in any given year, the amount of the increase will be zero. The following conditions will apply:

- That the exemption be granted to every person assessed with respect to taxable property in the Town of Amherst, who is resident of the Town of Amherst, and whose total household income from all sources for the calendar year preceding the fiscal year of the Town of Amherst was less than the maximum annual income for a single person to qualify for the guaranteed Income Supplement for the period April – June of the current year, as determined by Service Canada. Allowances paid pursuant to the War Veterans Allowance Act (Canada) or military pension paid pursuant to the Pension Act (Canada) are not to be included in a person's total income;
- That the exemption be granted only in respect of property occupied by the applicant ratepayer at his/her home;
- That, where two or more persons, one or more of whom are entitled to an exemption, are by an interest the owners of taxable property together, the person(s) is entitled to that portion of the amount of the exemption that the amount of his/her assessment bears to the whole property;
- That the person applying for the exemption make an affidavit regarding his/her income for that period and return such affidavit to the Town Office not later than ~~July 31~~ **September 30** of the year in which the taxes are payable.

POLICY STATEMENT (2): BUILDING DESTROYED

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

- The taxpayer shall apply in writing to the Clerk asking for a reduction or rebate of property taxes.
- The Clerk shall ask the Building Inspector to confirm the complete destruction of the building(s).
- The Clerk shall ask the Regional Assessment Office to determine the following years assessment value before any subsequent rebuilding or construction.
- Upon receipt of the Building Inspectors and Provincial Assessments report, the Clerk shall authorize the Treasurer to reduce the amount of the taxes on the building(s) by pro rating the same over the balance of the taxation year from the date of destruction.
- This policy section shall be made retroactive to April 1, 2005; provided that if, as a result of this policy being made retroactive, it results in property taxes being rebated such sums shall be paid without interest.

- f) If the owner of the property in question is found guilty of arson, either civilly or criminally, the Clerk shall not rebate any taxes. In the event that taxes have already been rebated, then that rebate shall be void ab initio, and the taxes with interest accrued thereon will become immediately due and payable, it being the overriding policy of the Town of Amherst that a person shall not benefit from his or her own wrongdoing.

5.5. Salary Administration Policy

Moved By: Councillor George Baker

Seconded By: Councillor David March

That Council amend the Salary Administration Policy, 04530-01, appendix C, C-1, C-3 and C-4 which reflect a Cost of Living increase of 1.2% to be effective April 1, 2014, and further that an amendment be made to Appendix B removing the job classification of Director of Emergency and Property Services and adding Fire Chief / Safety Compliance Officer at Level 10, and also moving Executive Assistant/Dispatch Coordinator Police to Appendix B from C-2.

Motion Carried

SALARY ADMINISTRATION POLICY

NUMBER 04530-01

Job Classifications

APPENDIX B

Level 12	Deputy CAO / Operations
Level 11	Director of Corporate Services Director - Community & Economic Development Director of Emergency and Property Services
Level 10	Fire Chief / Safety Compliance Officer Operations Manager Manager of Recreation and Culture
Level 9	Vacant
Level 8	Engineering Services Manager Planner Senior Building Official
Level 7	Transportation Foreman Accountant Executive Assistant - Executive Office Human Resources Coordinator Executive Assistant / Dispatch Coordinator Police
Level 6	Firefighter/Inspector Business Development Officer Geographic Information Systems Technician Unsanitary Premises Administrator/Building Official 1 Procurement Coordinator
Level 5	Firefighters Executive Assistant Physical Activity Coordinator Revenue Officer Payroll Officer
Level 4	Transportation & Public Works Clerk/Secretary Accounts Payable Clerk Water/Sewer Billing Clerk Cashier/Receptionist - Corporate Services Marketing and Communications Officer – Term position Administrative Assistant – Corporate and CED
Level 3	Technology Assistant Dispatcher By-law Enforcement Officer Custodian – Town Hall
Level 2	Vacant
Level 1	Vacant

5.6. Capital Budget Amendments

Moved By: Councillor Terry Rhindress

Seconded By: Councillor Frank Balcom

That the 2014-15 Capital Budget be amended to carry over the Security Cameras in the amount of \$27,606, the Traffic Controllers in the amount of \$34,204, the Racetrack Road Lift Station Engineering Study in the amount of \$10,829, and the Terrace Street Lift Station Pump in the amount of \$40,451, and to defer the South Albion Street Sidewalk in the amount of \$155,000 to the 2015-16 fiscal year, and to amend the 2014-15 Capital Budget funding sources as follows:

Capital Borrowing	\$ 2,449,998
Capital from Revenue	545,829
Transfers from Reserves	1,069,387
Grants	230,000
Fundraising	146,436
Federal Gas Tax	791,600
Capital Reserve Carry-over Items	613,613
TOTAL	\$ 5,846,863

And further, that Council approve in principle, the revised General Capital budget total for the fiscal year 2015-16:

<u>Fiscal Year</u>	<u>Total Amount</u>
2015 – 2016	\$4,536,300

Motion Carried

To be clear, this motion contemplates the approval of the amounts for the year 2015-2016 for planning purposes only; this is not the authority to spend, nor is it necessarily the final and complete listing.

5.7. Tender - Eddy Street Reconstruction

Moved By: Councillor George Baker

Seconded By: Deputy Mayor Lisa Emery

That Council award the tender for the Reconstruction of Eddy Street to the low bidder Bowers' Construction at their price of \$572,293 plus HST and that the 2014-15 capital budget be amended to reflect the increase in cost.

Motion Carried

5.8. South Albion Street Capital Paving

Moved By: Councillor Terry Rhindress

Seconded By: Councillor Frank Balcom

That Council approve an amendment to the 2014-15 capital budget to include \$200,000 for the planing and repaving of selected areas of South Albion Street.

Motion Carried

6. ADJOURNMENT

Moved By: Councillor Terry Rhindress

Seconded By: Deputy Mayor Lisa Emery

To adjourn at 12:45 PM.

Motion Carried

Gregory D. Herrett, CA
Town Clerk and CAO

Robert Small
Mayor