



Town of Amherst  
Special Council Meeting  
Agenda

Date: **Friday, July 10, 2020**  
Time: **12:00 pm**  
Location: **Zoom Virtual Meeting**

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	Pages
1. CALL TO ORDER	
2. REQUEST FOR DECISION	
2.1 Bylaw to Amend the Fires and Burning of Materials Bylaw C-7 Second Reading - Byrne	1 - 13
2.2 Tax Financing Policy - Christie	14 - 27
3. ADJOURNMENT	

# SYNOPSIS

## Bylaw to Amend the Fires and Burning of Materials Bylaw C-7 Second Reading

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The current bylaw was adopted by Council in 2002, with the intent to establish requirements around the ignition, setting fire to or burn any materials, articles or substances, out of doors, within the limits of the Town of Amherst.

Staff has reviewed the current bylaw with a view of amending the bylaw to address current needs. Staff is recommending that the following changes be considered:

1. The addition of detailed requirements around preventing the spread of fire by defining spacing requirements between the fire and adjacent buildings and/or combustibles; and limiting the size and height of the pile of combustibles being burnt, and fire control measures that need to be in place;
2. The addition of detailed requirements for a person in charge of a fire; who shall remain present at all times while the fire is burning or smoldering, including until the fire is completely extinguished;
3. The addition of CSA (Canadian Standards Association) and ULC (Underwriters' Laboratories of Canada) approved outdoor propane/natural gas heaters, propane/ natural gas fireplaces and other types of approved outdoor appliances;
4. The addition of a progressive fine structure to be used when enforcing the requirements of this bylaw.

### **MOTION:**

**That Council give second reading to the Bylaw to Amend the Fire and Burning of Materials Bylaw C-7 as attached.**



## AMHERST TOWN COUNCIL

RFD# 2020056

Date: July 10, 2020

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

**SUBMITTED BY:** Greg Jones, Fire Chief

**DATE:** July 10, 2020

**SUBJECT:** Bylaw C-7 "Fires and Burning of Materials Bylaw"

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**ORIGIN:** At the June 11<sup>th</sup>, 2020 Committee of the Whole meeting, staff was directed to proceed with the recommended amendments to the current bylaw C-7 "Fires and burning of materials bylaw" and proceed with 1<sup>st</sup> reading on or before July 1<sup>st</sup>, 2020.

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

**RECOMMENDATION:** That Council give second reading to the Bylaw to Amend the Fires and Burning of Materials Bylaw C-7 to include the recommended amendments.

**BACKGROUND:** The current bylaw was adopted by council in 2002. The intent of this bylaw was to establish requirements around the ignition, setting fire to or burn any materials, articles or substances, out of doors, within the limits of the Town of Amherst. 1<sup>st</sup> reading was held the June 22, 2020 regular meeting of Council.

**DISCUSSION:** During the review of this bylaw it was determined that amendments are required to bring the current bylaw up to date. Besides requesting a "Special burning permit" from the Fire Chief, there were no other provisions in the bylaw to allow for the use of ULC or CSA approved outdoor propane/natural gas heaters, propane/ natural gas fireplaces or other types of outside appliances that can be readily purchased for use.

This proposed amendment establishes a requirement to have a person placed in charge of a fire. This person would be the owner of the property upon which the burning would take place, or a person who has been designated by the owner to conduct the burning as defined in this bylaw. The person in charge of a fire shall be at least 19 years of age or older and shall be present at all times, while the fire is burning or embers are smoldering, and shall remain there until the fire is completely extinguished. This person shall also, have the ability to act quickly in the event that an issue of incident occurs in relation to the fire.

In addition, this proposed amendment incorporates CSA and ULC approved appliances and recommends that these do not require inspections or permitting under this bylaw, unless the intended fire and burning of materials, does not comply with the requirements of the bylaw.

This proposed amendment also provides a progressive fine structure be implemented and applied when enforcing the requirements of this bylaw; and defines detailed requirement around preventing the spread of fire by defining spacing requirements between the fire and adjacent buildings and/or combustibles, limiting the size and height of the pile of combustibles being burnt, and fire control measures that need to be in place.



It is extremely important that we provide requirements around the use of fire within our community, with the goal of ensuring limited impact to our residents, visitors, properties and the environment.

**FINANCIAL IMPLICATIONS:** Acceptance of this policy will have no financial implications on the Town of Amherst.

**COMMUNITY ENGAGEMENT:** Notification of Bylaw adoption will be published and social media will be utilized to communicate the same to the public.

**ENVIRONMENTAL IMPLICATIONS:** With the acceptance of these bylaw amendments there is potential for environmental implications, as it relates to the products of combustion.

**SOCIAL JUSTICE IMPLICATIONS:** Acceptance of this bylaw amendment will have no social justice implications for the Town of Amherst.

**ALTERNATIVES:** Council may choose to:

1. Accept the recommended changes and proceed with 2nd reading of this bylaw
2. Provide further direction to staff
3. Reject these recommended changes

**ATTACHMENTS:**

1. Synopsis – Fires and Burning of Materials - Bylaw C-7
2. Bylaw to amend - Fires and Burning of Materials - Bylaw C-7
3. Proposed change to Fires and burning of materials - Bylaw C-7
4. Current bylaw - Fires and burning of materials - Bylaw C-7

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Report prepared by: Greg Jones, Fire Chief

Report and Financial approved by:

## Bylaw to Amend the Fires and Burning of Materials Bylaw, C-7

1. This is a Bylaw to Amend the Town of Amherst Fires and Burning of Materials Bylaw, C-7, approved by Council on [REDACTED].

2. The Town of Amherst Fires and Burning of Materials Bylaw is hereby amended as follows:

a. Under the heading “**Definitions**” by adding the following definition as 2 (a) and renumbering the subsequent paragraphs:

“owner” has the same meaning as in the Municipal Government Act;

And by adding the following definition as 2 (b) and renumbering subsequent paragraphs:

“Recreational outdoor burning appliance” means an appliance that is approved by CSA (Canadian Standards Association) or ULC (Underwriters’ Laboratories of Canada) and is designed to contain a small fire for recreation and entertainment purposes, equipped with a spark arrester and includes an outdoor fireplace, an outdoor dome fireplace, or fire pit. This does not include an appliance that is designed or used to provide heat to a building.

Deleting the definition “Out of doors” at paragraph 2.

b. Under the heading “**Fires and Burning of Materials**”, by adding the following as 4 and renumbering the subsequent paragraphs:

“For greater clarity, the burning of materials, articles or substances in any container outside a building shall be considered burning outdoors. This means any place on a property that is not a building. A structure used mainly for the purpose of containing a burning facility or housing a vessel used for burning of materials or substances, does not qualify as a building. No person shall burn rubber tires, oil, plastic, petroleum products or domestic waste, such as leaf and yard waste including grass and grass clippings, twigs, and house and garden plants; and construction or demolition material, including saw dust, wood shavings, planking, siding, wood beams, plastic and rubber.”

And by adding the following as 5 and renumbering subsequent paragraphs:

“Only recreational outdoor burning appliances may be used throughout the Town of Amherst without permit as long as they meet the requirements of this bylaw. Further, the user of these types of appliance shall ensure that the manufactures operating instructions for these appliances are followed and a copy is retained and readily available upon request. In the case where the manufactures operating instructions are stricter than the requirements of defined in this bylaw, then the position and operation of the appliance shall comply with the manufacturer’s instructions, followed by the remaining requirements of this bylaw.”

- c. Under the heading "**Exception**", paragraph 4, all content in this paragraph has been removed; and the heading has been changed to "**Person in charge of the fire**" adding the following as 6 (a – j) and renumbering subsequent paragraphs:
6. There shall be a person designated as being charge of the fire. This person shall be the owner of the property upon which the burning is taking place, or a person who has the owner consents to conduct the burning. The person in charge shall ensure that:
    - a. They are at least the age of nineteen (19) years of age or older and shall have the ability to act quickly without delay if an issue or incident occurs in relation to the fire, and has the means to call 911 from the site, without delay. Shall be present at all times while the fire is burning or smoldering embers are completely extinguished prior to leaving the site after burning is completed;
    - b. They are present at all times while the fire is burning or smoldering embers are completely extinguished prior to leaving the site after burning is completed;
    - c. They are equipped with tools or equipment to contain an outdoor fire (which may include brooms, rakes, back tanks, shovels and an extinguisher or garden hose shall be available on the property within a reasonable distance from where the fire is located, that has an adequate water supply;
    - d. The operating instructions that came with the recreational outdoor burning appliance shall be retained and readily available upon request. In addition, in the cause where the operating instructions from the manufacture are stricter than the requirements of in this Bylaw, then the position and operation of the appliance must comply with those operating instructions;
    - e. Where the recreational outdoor burning appliance burns wood instead of natural gas or propane:
      - i. it shall have a spark arrestor or mesh screen used to contain any sparks or blowing debris, that has no openings larger than 9.65 mm (3/8"). A spark arrestor is a device fitted to a recreational outdoor burning appliance to prevent the release of sparks into the atmosphere or surrounding area;
      - ii. In the case of using wood, you shall ensure that only clean, dry, untreated wood or charcoal is burned. This means wood that has not been chemically treated, stained or painted, and has been stored in a manner to deter dampness;
      - iii. The fire shall not exceed 60 centimeters in width at the largest point and not piled higher than 45 centimeters in height; and shall not create an unreasonable interference with a neighboring property owner's enjoyment of his or her property;
    - f. Where the recreational outdoor burning appliance burns natural gas or propane it shall not have combustible products added to it while in operation.

- g. Recreational outdoor burning appliances shall not be placed on wooden decks or combustible surfaces or under or near a combustible structure; and that only one recreational outdoor burning appliance is used on a property at a time;
  - h. Burning does not take place within 4.75 metres (15 feet) of any dwelling, accessory building, flammable structure, combustible material or property line;
  - i. No fire is to be ignited or remain active when the wind speed is in excess of 25 km per hour as reported on the Environment Canada Website for Amherst, Nova Scotia;
  - j. Shall ensure that no fires are ignited when a “Non-burn day – Burning is not permitted” indicator is issued for the Cumberland region, by the Nova Scotia department of Lands & Forestry, between the period of March 15th to October 15th or as determined from time to time by the Province of Nova Scotia as set out in the Forest Fire Protection Regulations.
- d. Under the heading “**Special Burning Permit**”, paragraph 5, all content in this paragraph has been removed; and replaced by adding the following as 7 and renumbering the subsequent paragraphs:

“In addition, to the requirements and allowances defined in this bylaw there may be a situation where the burning of materials is not defined within this bylaw. In these cases, an application for special burning permit shall be requested by making application to the Fire Chief.”

And by adding the following as 8 and renumbering subsequent paragraphs:

“The Fire Chief may issue a special burning permit to an applicant and may prescribe additional requirements within the permit. The Fire Chief, in issuing a permit may specify conditions upon which the permit is granted.”

And by adding the following as 9 and renumbering subsequent paragraphs:

“The Fire Chief in considering an application for a permit may refuse to issue a permit if the Fire Chief is not satisfied that the proposed burning complies with other provisions of this Bylaw or if the Fire Chief is not satisfied that the proposed burning could be carried out safely. The Fire Chief may revoke a permit issued under this bylaw at any time.”

- e. Addition of the heading “**Authority**”, paragraph 10 has been added and renumbering the subsequent paragraphs:

“The Fire Chief or anyone who is directed by the Town of Amherst to enforce this bylaw shall have control over the prevention and suppression of fires governed by this bylaw; and may enter upon any land, at any reasonably necessary time, for the purpose of performing their duties and functions pursuant to this Bylaw.”

And by adding the following as 11 and renumbering subsequent paragraphs:

“Where it is determined that a fire poses a fire hazard to persons or property, or where there is a failure to meet the requirements of this bylaw, they shall have the authority to extinguish or order extinguished any fire which poses a health or safety hazard to persons or property, or in their opinion that the fire causing a nuisance; or does not comply with the provisions of this Bylaw”

- f. Under the heading “**Penalty**”, paragraph 13 has been added and renumbering the subsequent paragraphs:

“A fine can be applied on an individual by anyone who is directed by the Town of Amherst to enforce this bylaw as follows:

- a. First offence:           \$ 250.00
- b. Second offence:       \$ 500.00
- c. Third offence:         \$1,000.00
- d. Fourth offence:       \$1,500.00

# TOWN OF AMHERST

## FIRES AND BURNING OF MATERIALS BY-LAW (C-7)

### SHORT TITLE

1. This By-Law shall be known as the Fires and Burning By-Law.

### DEFINITIONS

2. In this By-Law,
  - a. “**owner**” has the same meaning as in the Municipal Government Act;
  - b. “**Recreational outdoor burning appliance**” means an appliance that is approved by CSA (Canadian Standards Association) or ULC (Underwriters’ Laboratories of Canada) and is designed to contain a small fire for recreation and entertainment purposes, equipped with a spark arrester and includes an outdoor fireplace, an outdoor dome fireplace, or fire pit. This does not include an appliance that is designed or used to provide heat to a building.

### FIRES AND BURNING OF MATERIALS

3. No person shall light, ignite, start, allow or cause to be lit, ignited or started, or add fuel to, or otherwise permit or encourage to burn, a fire of any kind whatsoever in the open air, except as permitted by this bylaw within the limits of the Town of Amherst.
4. For greater clarity, the burning of materials, articles or substances in any container outside a building shall be considered burning outdoors. This means any place on a property that is not a building. A structure used mainly for the purpose of containing a burning facility or housing a vessel used for burning of materials or substances, does not qualify as a building. No person shall burn rubber tires, oil, plastic, petroleum products or domestic waste, such as leaf and yard waste including grass and grass clippings, twigs, and house and garden plants; and construction or demolition material, including saw dust, wood shavings, planking, siding, wood beams, plastic and rubber.
5. Only recreational outdoor burning appliances may be used throughout the Town of Amherst without permit as long as they meet the requirements of this bylaw. Further, the user of these types of appliance shall ensure that the manufactures operating instructions for these appliances are followed and a copy is retained and readily available upon request. In the case where the manufactures operating instructions are stricter than the requirements of defined in this bylaw, then the position and operation of the appliance shall comply with the manufacturer’s instructions, followed by the remaining requirements of this bylaw.

### PERSON IN CHARGE OF THE FIRE

6. There shall be a person designated as being charge of the fire. This person shall be the owner of the property upon which the burning is taking place, or a person who has the owner consents to conduct the burning. The person in charge shall ensure that:
  - a. They are at least the age of nineteen (19) years of age or older and shall have the ability to act quickly without delay if an issue or incident occurs in relation to the fire, and has the means to call 911 from the site, without delay. Shall be present at all times while the fire is burning or smoldering embers are completely extinguished prior to leaving the site after burning is completed;

- b. They are present at all times while the fire is burning or smoldering embers are completely extinguished prior to leaving the site after burning is completed;
- c. They are equipped with tools or equipment to contain an outdoor fire (which may include brooms, rakes, back tanks, shovels and an extinguisher or garden hose shall be available on the property within a reasonable distance from where the fire is located, that has an adequate water supply;
- d. The operating instructions that came with the recreational outdoor burning appliance shall be retained and readily available upon request. In addition, in the case where the operating instructions from the manufacture are stricter than the requirements of in this Bylaw, then the position and operation of the appliance must comply with those operating instructions;
- e. Where the recreational outdoor burning appliance burns wood instead of natural gas or propane:
  - i. it shall have a spark arrestor or mesh screen used to contain any sparks or blowing debris, that has no openings larger than 9.65 mm (3/8"). A spark arrestor is a device fitted to a recreational outdoor burning appliance to prevent the release of sparks into the atmosphere or surrounding area;
  - ii. In the case of using wood, you shall ensure that only clean, dry, untreated wood or charcoal is burned. This means wood that has not been chemically treated, stained or painted, and has been stored in a manner to deter dampness;
  - iii. The fire shall not exceed 60 centimeters in width at the largest point and not piled higher than 45 centimeters in height; and shall not create an unreasonable interference with a neighboring property owner's enjoyment of his or her property;
- f. Where the recreational outdoor burning appliance burns natural gas or propane it shall not have combustible products added to it while in operation.
- g. Recreational outdoor burning appliances shall not be placed on wooden decks or combustible surfaces or under or near a combustible structure; and that only one recreational outdoor burning appliance is used on a property at a time;
- h. Burning does not take place within 4.75 metres (15 feet) of any dwelling, accessory building, flammable structure, combustible material or property line;
- i. No fire is to be ignited or remain active when the wind speed is in excess of 25 km per hour as reported on the Environment Canada Website for Amherst, Nova Scotia;
- j. Shall ensure that no fires are ignited when a "Non-burn day – Burning is not permitted" indicator is issued for the Cumberland region, by the Nova Scotia department of Lands & Forestry, between the period of March 15th to October 15th or as determined from time to time by the Province of Nova Scotia as set out in the Forest Fire Protection Regulations.

## **SPECIAL BURNING PERMIT**

- 7. In addition, to the requirements and allowances defined in this bylaw there may be a situation where the burning of materials is not defined within this bylaw. In these cases, an application for special burning permit shall be requested by making application to the Fire Chief.

8. The Fire Chief may issue a special burning permit to an applicant and may prescribe additional requirements within the permit. The Fire Chief, in issuing a permit may specify conditions upon which the permit is granted.
9. The Fire Chief in considering an application for a permit may refuse to issue a permit if the Fire Chief is not satisfied that the proposed burning complies with other provisions of this Bylaw or if the Fire Chief is not satisfied that the proposed burning could be carried out safely. The Fire Chief may revoke a permit issued under this bylaw at any time.

#### **AUTHORITY**

10. The Fire Chief or anyone who is directed by the Town of Amherst to enforce this bylaw shall have control over the prevention and suppression of fires governed by this bylaw; and may enter upon any land, at any reasonably necessary time, for the purpose of performing their duties and functions pursuant to this Bylaw.
11. Where it is determined that a fire poses a fire hazard to persons or property, or where there is a failure to meet the requirements of this bylaw, they shall have the authority to extinguish or order extinguished any fire which poses a health or safety hazard to persons or property, or in their opinion that the fire causing a nuisance; or does not comply with the provisions of this Bylaw.

#### **PENALTY**

12. Any person who violates or contravenes any of the provisions of this bylaw shall, upon conviction thereof, be subject on summary conviction to a fine of not less than one hundred dollars and not more than ten thousand dollars, in accordance with section 505(2) of the Municipal Government Act.
13. A fine can be applied on an individual by anyone who is directed by the Town of Amherst to enforce this bylaw as follows:
  - a. First offence: 250.00
  - b. Second offence: \$500.00
  - c. Third offence: \$1,000.00
  - d. Fourth offence: \$1,500.00

#### **EXCEPTION**

14. This By-law shall not apply to persons acting directly under the authority of the Fire Chief of the Amherst fire department in the performance of their duties.

#### **REPEAL**

15. All Fires and Burning of Materials by-laws of the Town now in force are hereby repealed and this by-law substituted therefor.

## TOWN OF AMHERST

### FIRES AND BURNING OF MATERIALS BY-LAW

#### SHORT TITLE

1. This By-Law shall be known as the Fires and Burning By-Law.

#### DEFINITIONS

2. In this By-Law, “**Out of doors**” means any place on a property that is not a building. A structure used mainly for the purpose of containing a burning facility or housing a vessel used for burning of materials or substances, does not qualify as a building. For greater clarity, the burning of materials, articles or substances in any container outside a building shall be considered burning out of doors.

#### FIRES AND BURNING OF MATERIALS

3. No person shall ignite, set fire to or burn any materials, articles or substances whatsoever, out of doors, within the limits of the Town of Amherst, except as provided by this By-Law.

#### EXCEPTION FOR BARBECUES

4. This By-Law shall not apply to the setting on fire or burning of charcoal or other flammable materials commonly used for the purpose of a barbecue or similar outdoor cooking, when intended only for the purpose of food preparation.

#### SPECIAL BURNING PERMIT

5. The Fire Chief may, from time to time, issue a special permit to an applicant and may prescribe within the permit:
  1. The number of people required to supervise the burning;
  2. The conditions under which the fire may be set;
  3. The types of materials that will be permitted to be burned;
  4. The hours and day on which burning shall take place;
  5. The location at which the fire may be set.

**PENALTY**

- 6. Any person who violates or contravenes any of the provisions of this bylaw shall, upon conviction thereof, be subject on summary conviction to a fine of not less than one hundred dollars and not more than ten thousand dollars, in accordance with section 505(2) of the Municipal Government Act.

**EXCEPTION**

- 7. This By-Law shall not apply to persons acting directly under the authority of the Fire Chief of the Amherst Fire Department in the performance of his duties.

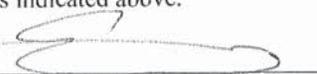
**REPEAL**

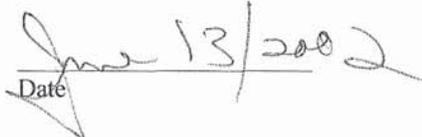
- 8. All Fires and Burning of Materials by-laws of the Town now in force are hereby repealed and this by-law substituted therefor.

**Clerk's Annotation For Official By-Law Book**

Date of first reading: April 22, 2002  
Date of advertisement of Notice of Intent to Consider: May 1, 2002  
Date of second reading: May 27, 2002  
Date of advertisement of Passage of By-Law: June 12, 2002  
Date of mailing to Minister a certified copy of By-Law: June 13, 2002

I certify that this FIRES AND BURNING BY-LAW was adopted by Council and published as indicated above.

  
Clerk

  
Date

## NOTICE OF PUBLICATION

SUBJECT: **TOWN OF AMHERST FIRES AND BURNING OF MATERIALS BYLAW (C-7)**

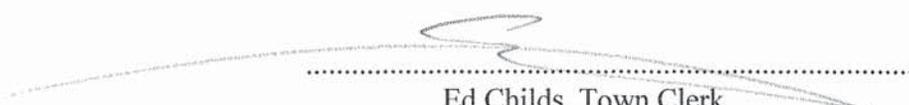
At the May 27, 2002 meeting of the Amherst Town Council, following first and second reading of a proposed Town of Amherst Fires and Burning of Materials Bylaw (C-7) a motion to repeal the existing bylaw and replace it with the above mentioned new bylaw was approved.

The object of the bylaw is to prohibit the igniting, setting fire to or burning of materials, out of doors, within the limits of the Town of Amherst. There is an exception for barbecues and a provision to make application for a burning permit with conditions. The complete bylaw may be inspected and/or a copy obtained at the office of the Town Clerk, Confederation Memorial Building, Ratchford Street during regular business hours.

Ed Childs, CA  
Town Clerk

THIS IS TO CERTIFY that the foregoing is a Notice of Publication regarding the approval of a new Fires and Burning of Materials Bylaw as published in the local paper on **June 12, 2002**.

Given under the hand of the Town Clerk and under the Seal of the Town of Amherst this 13<sup>th</sup> day of June, 2002.



Ed Childs, Town Clerk

# SYNOPSIS

## Amend Property Tax Financing Program Policy

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This policy was approved at the May 25, 2020 Council meeting as a response to the COVID 19 State of Emergency.

Although interim tax bills were due May 30, 2020, there is an awareness that interest will not be charged on accounts unless they have an outstanding balance as of June 30, 2020. So, from a collection perspective, it is difficult to know who may need the assistance of the program until after June 30 which is the date the applications for the program must be received.

In addition, section 4.2.2 was written to include the property of those whose businesses are tourism operations. The intent was to provide relief to those who are in the tourism industry for any properties they own. It has come to our attention that the wording of this section precludes someone who is a tourism operator and has resource property from qualifying for the property and thus we are proposing to adjust the wording per the attached draft policy.

Staff are recommending that the due date for applications be adjusted to July 31 and that section 4.2.2 and 4.2.2.1 be adjusted to allow for resource property owned by tourism operators to qualify.

This will provide some relief to our tourism operators, allow staff to send an insert in the July statements and have the program available to qualified taxpayers as staff make collection calls during the month of July.

### **MOTION:**

**That Council approve the proposed change to the due date of applications for the COVID 19 Property Tax Financing Program Policy from June 30, 2020 to July 31, 2020 and the revisions to section 4.2.2 and 4.2.2.1 to allow for the program to be applicable to resource land for tourism operators.**





## AMHERST TOWN COUNCIL

RFD# 2020060

Date: July 10, 2020

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

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

**DATE:** July 10, 2020

**SUBJECT:** COVID 19 Property Tax Financing Program Policy

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**ORIGIN:** Staff, based on calls to taxpayers.

**LEGISLATIVE AUTHORITY:** Municipal Government Act Sections 111, 122 and 113

**RECOMMENDATION:** That Council approve the proposed change to the due date of applications for the COVID 19 Property Tax Financing Program Policy from June 30, 2020 to July 31, 2020 and the revisions to section 4.2.2 and 4.2.2.1 to allow for the program to be applicable to resource land for tourism operators.

**BACKGROUND:** The Town of Amherst, like every other municipality, faces significant uncertainty because of the COVID-19 pandemic. The Town and Council are grateful to the residential and commercial taxpayers of the Town who were able to pay and did.

Although the Town's outstanding Account Receivable is not as high as anticipated, there are those who still face the challenge of how to pay their account for this year. Based on staff communication with some of the taxpayers of Amherst, it appears there are some who were not aware of the program.

Although interim tax bills were due May 30, 2020, there is an awareness that interest will not be charged on accounts unless they have an outstanding balance as of June 30, 2020. So, from a collection perspective, it is difficult to know who may need the assistance of the program until after June 30 which is the date the applications for the program must be received.

In addition, section 4.2.2 was written to include the property of those whose businesses are tourism operations. The intent was to provide relief to those who are in the tourism industry for any properties they own. It has come to our attention that the wording of this section precludes someone who is a tourism operator and has resource property from qualifying for the property and thus we are proposing to adjust the wording per the attached draft policy.

**DISCUSSION:** Staff are recommending that the due date for applications be adjusted to July 31 and that section 4.2.2 and 4.2.2.1 be adjusted to allow for resource property owned by tourism operators to qualify.



This will provide some relief to our tourism operators, allow staff to send an insert in the July statements and have the program available to qualified taxpayers as staff make collection calls during the month of July.

As a reminder, the proposed policy allows qualifying taxpayers the opportunity to pay their 2020/21 taxes over 24 months at an interest rate of 1.35%.

Residential taxpayers will be required to establish that they have been impacted by providing documentation establishing that they have either been laid off due to COVID-19 or are in receipt of the Canada Emergency Response Benefit (CERB).

Commercial taxpayers, who are assessed at \$2 million and under, or are operating a tourism operation will be required to establish financial hardship due to COVID-19 by submitting relevant sales data.

**FINANCIAL IMPLICATIONS:** This is a program whereby the Town sets up a loan for the taxpayer and funds it by borrowing from the Nova Scotia Municipal Finance Corporation at a low interest rate.

**COMMUNITY ENGAGEMENT:** An insert will be sent with the July statements letting taxpayers know about the program. This targets those who still have their interim bills outstanding. Staff will also make taxpayers aware of the program when making collection calls.

**ENVIRONMENTAL IMPLICATIONS:** None identified at this time. Inserts will be mailed with the July monthly statement.

**SOCIAL JUSTICE IMPLICATIONS:** The implementation of this policy may allow individuals and families significantly impacted in an economic sense by COVID 19 and opportunity to remain in their homes in a time when they might otherwise be in jeopardy of losing it to tax sale.

**ALTERNATIVES:**

1. Do not extend the deadline and only process the applications received to date.

**ATTACHMENTS:**

Proposed policy

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Report prepared by: Shelley Rector, CPA, CMA – Chief Financial Officer  
Report and Financial approved by:

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**DEPARTMENT:** CORPORATE SERVICES

**TITLE:** **COVID-19 Property Tax Financing Program Policy**

Minutes reference date: May 25, 2020

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1. This Policy is entitled the “COVID-19 Property Tax Financing Program Policy.”

2. **Objective:**

The Town of Amherst is concerned about the health and safety of residents. The Town of Amherst recognizes that facilitating the payment of property taxes in installments will better allow citizens of Amherst to follow the public health directives endorsed by the Government of Nova Scotia. This Policy responds to that need by establishing a one-time property tax installment payment program (the “Program”) for owners of residential and commercial properties negatively affected by the COVID-19 global pandemic.

3. **Authority:**

Sections 111 and 112 of the *Municipal Government Act* give Council the authority to provide for the payment of taxes by installments.

Section 113 of the *Municipal Government Act* allows Council to charge interest for non-payment of taxes when due, at a rate determined by policy.

4. **Scope:**

4.1 Residential - The following owners of residential property are eligible to participate in the Program:

4.1.1 An owner of a residential property that is the owner’s primary residence, where the owner has experienced financial hardship through a significant reduction in income due to the State of Emergency declared by the Government of Nova Scotia in response to COVID-19, demonstrated through receipt of Provincial or Federal program assistance, or a Record of Employment (ROE) demonstrating layoff from employment after March 1, 2020;

4.1.2 An owner of a residential property where the owner was a registered Tourism Operator with Tourism Nova Scotia for the 2019 tourist season (excluding AirBNBs);

4.2 Commercial - The following owners of commercial property are eligible to participate in the Program:

4.2.1 An owner of a taxable commercial property where the property has a total taxable 2020 property assessment value equal to or less than \$2,000,000 and where the owner's business or building located on the property has experienced financial hardship through loss of sales related to the State of Emergency, demonstrated through the following:

4.2.1.1 For a business that was in operation before March 1, 2019 - that the sum of total sales for March, April and May of 2020 is less than 70% of the sum of total sales for March, April and May of 2019. The owner will be required to provide and certify a schedule of sales by month to support the application.

4.2.1.2 For a business that was established on or after March 1, 2019 – an analysis of all monthly sales from the inception of the business to May 31, 2020 clearly establishing loss of expected sales of 30% or more due to the State of Emergency for the period from March 1, 2020 to May 31, 2020. The analysis may be required to be supported by further documentation such as, but not limited to, cash flow projections prepared the purpose of obtaining financing at the time of establishing the business

4.2.2 An owner of a taxable commercial or resource property who has experienced financial hardship through loss of revenue related to the State of Emergency, regardless of the assessed value, where:

4.2.2.1 The owner of the property is a tourism operator registered under the *Tourist Accommodations Registration Act*;

4.3 Exclusions: Regardless of sections 4.1 and 4.2 of this policy, the following are not eligible to participate in the Program:

4.3.1 Property owners who have not experienced financial hardship through loss of revenue related to the State of Emergency;

4.3.2 Property owners who have received compensation from Business Interruption Insurance as a result of the State of Emergency;

4.3.3 Properties occupied by daycare centres in receipt of federal or provincial funding, or those in receipt of other emergency funding;

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4.3.4 Properties used for landfill, pipeline, managed forest, parking, and commercial vacant land;

4.3.5 Properties for which there is an active tax agreement with the Town through legislation or bylaw;

4.3.6 Properties owned by non-profit organizations that are funded by the Town or that are partially exempted from property tax;

4.3.7 All properties managed under payment-in lieu-programs.

#### 4.4 General Requirements

4.4.1 Installments shall be payable by the person, company or other entity assessed for the property for the current fiscal year.

4.4.2 In order for taxes for a property to qualify for the Program, the taxes for the property must not be in arrears at the time of application. For greater clarity, an account is not in arrears if it has a balance of \$0 or less in respect of prior years, or if the property owner has a signed payment arrangement and has fulfilled all obligations under the arrangement to the date of application.

#### 4.5 Application

4.5.1 Property owners wishing to apply to participate in the Program for a property must complete and submit to the Town an application in the form as determined by the Town from time to time.

4.4.3 The application deadline to participate in the Program is July31, 2020.

### 5. **Administration**

#### 5.1 Tax Installments

5.1.1 For applications meeting the Program criteria set out above, property tax payments normally due between April 1st, 2020 and September 30<sup>th</sup>, 2020 for approved properties may be paid in installments as follows.

5.1.2 For each property, Program participants will pay tax installments as follows:

5.1.2.1 Payments of \$25 per month for six months, payable on or before the last day of each month, commencing in the month the property tax payment is normally due.

5.1.2.2 Following these six months at \$25 per month, 24 equal monthly payments to amortize the balance of the amount eligible for the Program including interest as set out below. These monthly payments are payable on or before the last day of each month and continue for 24 months.

5.1.4 The rate of interest for the Program will be 1.35% per year.

5.1.5 Interest on amounts owing under the Program will be calculated commencing on the date the property tax payment is normally due and continuing until all installments have been paid.

## 5.2 Terms of the Program

5.2.1 The Treasurer, or his or her delegate, shall approve qualifying applicants.

5.2.2 Payments under the Program must remain in good standing with the Town throughout the duration of the Program.

5.2.3 Default in payment of an installment when due will result in the following:

5.2.3.1 The balance of outstanding taxes on the applicable property and interest will become immediately due and payable; and

5.2.3.2 The outstanding taxes and interest then owing will become subject to the Town's regular rate of interest for overdue taxes of 12% per annum.

5.2.4 All amounts owing and payable on the property tax account that are not included in the Program, including existing signed payment arrangements, are due on their normal dates and any amounts not paid when due will be subject to the Town's regular rate of interest for overdue taxes of 12% per annum.

5.2.5 Payments received by the Town from a property owner will first be applied to any installments due under the Program, in priority to any other taxes or other amounts owing by the owner to the Town.

## 6. Responsibilities

6.1 Council will:

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7.1.1 Monitor the implementation and administration of this policy and make any amendments required for the effective and efficient operation of the Program.

7.2 The Chief Administrative Officer will:

7.2.1 Be responsible for the administration and implementation of this policy and the Program; and

7.2.2 Identify necessary amendments to this policy in consultation with Council and managerial staff and make recommendations accordingly to Council.

**7. General Provisions**

Payments received by mail are deemed to be paid on the date received by the Town.

**DEPARTMENT:** CORPORATE SERVICES

**TITLE:** **COVID-19 Property Tax Financing Program Policy**

Minutes reference date: May 25, 2020

1. This Policy is entitled the “COVID-19 Property Tax Financing Program Policy.”
  
2. **Objective:**

The Town of Amherst is concerned about the health and safety of residents. The Town of Amherst recognizes that facilitating the payment of property taxes in installments will better allow citizens of Amherst to follow the public health directives endorsed by the Government of Nova Scotia. This Policy responds to that need by establishing a one-time property tax installment payment program (the “Program”) for owners of residential and commercial properties negatively affected by the COVID-19 global pandemic.
  
3. **Authority:**

Sections 111 and 112 of the *Municipal Government Act* give Council the authority to provide for the payment of taxes by installments.

Section 113 of the *Municipal Government Act* allows Council to charge interest for non-payment of taxes when due, at a rate determined by policy.
  
4. **Scope:**
  - 4.1 Residential - The following owners of residential property are eligible to participate in the Program:
    - 4.1.1 An owner of a residential property that is the owner’s primary residence, where the owner has experienced financial hardship through a significant reduction in income due to the State of Emergency declared by the Government of Nova Scotia in response to COVID-19, demonstrated through receipt of Provincial or Federal program assistance, or a Record of Employment (ROE) demonstrating layoff from employment after March 1, 2020;
    - 4.1.2 An owner of a residential property where the owner was a registered Tourism Operator with Tourism Nova Scotia for the 2019 tourist season (excluding AirBNBs);

4.2 Commercial - The following owners of commercial property are eligible to participate in the Program:

4.2.1 An owner of a taxable commercial property where the property has a total taxable 2020 property assessment value equal to or less than \$2,000,000 and where the owner's business or building located on the property has experienced financial hardship through loss of sales related to the State of Emergency, demonstrated through the following:

4.2.1.1 For a business that was in operation before March 1, 2019 - that the sum of total sales for March, April and May of 2020 is less than 70% of the sum of total sales for March, April and May of 2019. The owner will be required to provide and certify a schedule of sales by month to support the application.

4.2.1.2 For a business that was established on or after March 1, 2019 – an analysis of all monthly sales from the inception of the business to May 31, 2020 clearly establishing loss of expected sales of 30% or more due to the State of Emergency for the period from March 1, 2020 to May 31, 2020. The analysis may be required to be supported by further documentation such as, but not limited to, cash flow projections prepared the purpose of obtaining financing at the time of establishing the business

4.2.2 An owner of a taxable commercial or resource property who has experienced financial hardship through loss of revenue related to the State of Emergency, regardless of the assessed value, where:

4.2.2.1 The owner of the property is a tourism operator registered under the *Tourist Accommodations Registration Act* ~~and the property is used for tourist accommodations (e.g., hotels, motels, bed and breakfasts);~~

4.3 Exclusions: Regardless of sections 4.1 and 4.2 of this policy, the following are not eligible to participate in the Program:

4.3.1 Property owners who have not experienced financial hardship through loss of revenue related to the State of Emergency;

4.3.2 Property owners who have received compensation from Business Interruption Insurance as a result of the State of Emergency;

4.3.3 Properties occupied by daycare centres in receipt of federal or provincial funding, or those in receipt of other emergency funding;

4.3.4 Properties used for landfill, pipeline, managed forest, parking, and commercial vacant land;

4.3.5 Properties for which there is an active tax agreement with the Town through legislation or bylaw;

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4.3.7 All properties managed under payment-in lieu-programs.

#### 4.4 General Requirements

4.4.1 Installments shall be payable by the person, company or other entity assessed for the property for the current fiscal year.

4.4.2 In order for taxes for a property to qualify for the Program, the taxes for the property must not be in arrears at the time of application. For greater clarity, an account is not in arrears if it has a balance of \$0 or less in respect of prior years, or if the property owner has a signed payment arrangement and has fulfilled all obligations under the arrangement to the date of application.

#### 4.5 Application

4.5.1 Property owners wishing to apply to participate in the Program for a property must complete and submit to the Town an application in the form as determined by the Town from time to time.

4.4.3 The application deadline to participate in the Program is ~~June 30<sup>th</sup>~~ July 31, 2020.

### 5. **Administration**

#### 5.1 Tax Installments

5.1.1 For applications meeting the Program criteria set out above, property tax payments normally due between April 1st, 2020 and September 30<sup>th</sup>, 2020 for approved properties may be paid in installments as follows.

5.1.2 For each property, Program participants will pay tax installments as follows:

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5.2.5 Payments received by the Town from a property owner will first be applied to any installments due under the Program, in priority to any other taxes or other amounts owing by the owner to the Town.

## 6. Responsibilities

6.1 Council will:

7.1.1 Monitor the implementation and administration of this policy and make any amendments required for the effective and efficient operation of the Program.

7.2 The Chief Administrative Officer will:

7.2.1 Be responsible for the administration and implementation of this policy and the Program; and

7.2.2 Identify necessary amendments to this policy in consultation with Council and managerial staff and make recommendations accordingly to Council.

**7. General Provisions**

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