

AGENDA
FINANCE COMMITTEE

Bridgewater, NS
Tuesday, June 11, 2019
Immediately Following Council Meeting

Time & Page

1. CALL TO ORDER
2. ANNOUNCEMENTS, ACKNOWLEDGEMENTS, RECOGNITION: (Nil)
3. PUBLIC INPUT (15 Minutes)
4. APPROVAL OF AGENDA
5. APPROVAL OF MINUTES – April 30, 2019
6. BUSINESS ARISING FROM MINUTES: (Nil)
7. AWARDING OF TENDERS/RFPs: (Nil)
8. PRESENTATIONS/SCHEDULED TIMES: (Nil)
9. CONSIDERATION OF CORRESPONDENCE: (Nil)
10. RECOMMENDATIONS FROM COMMITTEES & BOARDS: (Nil)
11. STAFF REPORTS:
 - 11.1 Finance Department
 - 11.1.1 Department of Municipal Affairs 12-Month Notice Letter 1-10
 - 11.1.2 Uncollectible Accounts Under \$100 – Written Off 11-12
 - 11.2 Administration Department
 - 11.2.1 Renew Motion re LCLC Fundraising Agreement..... 13-22
 - 11.3 Recreation Department
 - 11.3.1 Spons. Ad Grant – M. B. Founders Society – Home & Garden Tour..... 23-25
 - 11.3.2 Sponsorship Ad Grant – Osprey Ridge Golf Course 26
 - 11.3.3 Sponsorship Ad Grant – Bridgewater Photo Society 27
 - 11.3.4 Community Event Grant – Cherry Hill Fun Run..... 28-29
 - 11.3.5 Sponsorship Ad Grant – Lunenburg Folk Harbour Society..... 30
 - 11.3.6 Sponsorship Ad Grant – 4H Nova Scotia 31
12. MAYOR’S/DEPUTY MAYOR’S/COUNCILLORS’ MATTERS:
 - 12.1 Proposed Amendment to Policy MDL-49 “Property Tax Rebate Policy” 32-37
13. IN CAMERA: (Nil)
14. ADJOURNMENT



Municipality of the District of Lunenburg

INFORMATION REPORT

REPORT TO: Finance Committee
SUBMITTED BY: Elana Wentzell, CPA, CMA
DATE: June 11, 2019
RE: Department of Municipal Affairs 12-month Notice Letter

BACKGROUND

Under the Municipal Government Act, the Minister of Municipal Affairs must provide 12-months' notice of any changes to provincial legislation, regulation or administrative actions that could have a financial impact on municipalities.

EXECUTIVE SUMMARY

The enclosed letter provides notice regarding changes in seven areas.

Short Term Accommodations

Based on a tourism accommodation needs assessment, the availability of more short-term rental units is a key factor in increasing tourism in the Province. Current assessment legislation is considered a hinderance, as any accommodation where the owner does not reside and provides rooms for short term rentals is subject to commercial property taxation. Currently, only a bed and breakfast with 4 rooms or less where the owner resides, qualifies for residential tax assessment.

The Department has introduced amendments to the Assessment Act to redefine what constitutes a short-term accommodation for the purposes of residential assessment and taxation. The proposed legislative changes would replace the definition of a bed and breakfast to "small scale residential tourist accommodation establishment". This definition would apply to a primary residence, cottage, cabin, bed and breakfast or inn that is fully or partially rented to provide accommodations to the travelling or vacationing public.

The determination of residential versus commercial tax assessment will be set out in regulation and informed by municipal consultation. A limit must be set as to the maximum number of bedrooms available for rent. This will not be determined until municipal consultation is completed.

These legislative changes are expected to be proclaimed in 2020. Consultation sessions are planned throughout Nova Scotia in the coming months. This will have an impact on all short-term accommodation businesses, no matter what the size. Giving an exemption to some businesses and not others will create a competitive advantage that did not previously exist. However, this may be required for the sustainability and growth of small-scale tourist accommodations.

As well, municipal revenues will be affected if commercial establishments change classification to residential. This would equate to \$1,147 in property taxation for every \$100,000 of assessment. A table is included as an attachment to the letter that estimates a reduction of \$27,000 to \$30,000 in property tax revenue based on 4, 5 or 6 rooms.

Equalization Grant

This grant has been renamed Municipal Fiscal Capacity Grant. MODL does not receive this grant.

Proposed Coastal Protection Act

Council is aware that building and development permit approval processes will change now that the coastal protection legislation has passed. More information will follow from the Planning Department as processes are updated to meet the legislated requirements.

Library Funding

A presentation was made to Council regarding the proposed changes to the library funding formula. This could have an impact of \$20,000 in increased costs for library funding to MODL in 2020.

Additional Officer Program

This crime prevention strategy was implemented in 2006 to have 250 additional officers funded throughout the province by 2011. Lunenburg County received four additional officers under the program in the areas of street crime and school safety. A review of this program has been completed to address the needs of Nova Scotians. A decision on the status of the program will be communicated early next spring.

Cannabis Legalization

As polices shift to meet the federal requirements to include edibles by October 17, 2019, the full impacts on municipalities are not yet known. The Department is committed to continuing discussions and is interested in gathering data from municipalities regarding the financial impact of the legalization of cannabis.

Accessibility Act

The provincial/municipal accessibility working group has endorsed October 1, 2019 as the date which municipalities are to be prescribed as a public sector body. The municipalities will then have one year to develop an accessibility plan and establish an accessibility advisory committee. MODL is already working with neighboring municipal units to form a Regional Accessibility Committee. The Town of Wolfville is working with the Accessibility Directorate on a pilot project to develop a municipal accessibility plan which will be compiled into a Municipal Handbook and distributed to municipalities.

Department: Finance and Administration	
Report Prepared By: Elana Wentzell	Date: May 27, 2019
Report Approved By: _____	Date _____
Reviewed By CAO: _____	Date _____



NSFM MAY 06 2019

**Municipal Affairs
Office of the Minister**

PO Box 216, Halifax, Nova Scotia, Canada B3J 2M4 • Telephone 902 424-5550 Fax 902 424-0581 • novascotia.ca

MAY 01 2019

Councillor Wayne Mason
President, Nova Scotia Federation of Municipalities
Suite 1304, 1809 Barrington Street
Halifax, NS B3J 3K8

Dear Councillor Mason:

Under the provisions of the *Municipal Government Act*, the Minister of Municipal Affairs must provide to the Nova Scotia Federation of Municipalities (NSFM) 12-months' notice of any provincial legislation, regulation, or administrative actions that could have the effect of decreasing revenues or increasing the required expenditures of municipalities.

This letter is intended to provide notice of such changes for fiscal year 2020-2021 and beyond. The Department of Municipal Affairs (DMA) canvassed all other provincial departments to seek information on plans for legislative, regulatory, and policy changes in the coming fiscal year. The following is a summary of the results of that process.

DEPARTMENT OF MUNICIPAL AFFAIRS

Short-Term Accommodations:

The Department of Business formed a working group on short-term rentals to assess growth in the short-term rental market, use of digital platforms for booking private accommodations, and its effect on Nova Scotia's tourism sector. A key goal of the working group was exploring ways to support the OneNS target to double tourism revenue to \$4B by 2024. A recent tourism accommodations needs-assessment found Nova Scotia requires an additional 5,500 to 7,000 units by 2024 to achieve this \$4B target. Promotion of small-scale tourism units across the province has been identified as a key factor in accomplishing this goal.

As a result of this work, DMA have introduced amendments to the *Assessment Act*. These amendments are intended to ensure those providing small scale short-term accommodations are charged property tax at a residential rate. The definition of a bed and breakfast (B&B) in the *Assessment Act* (Section 47A) is replaced with a definition for a "small-scale residential tourist accommodation establishment". This definition will apply

to a primary residence, cottage, cabin, bed and breakfast, or inn, that is fully or partially rented to provide accommodation to the travelling or vacationing public.

Some aspects of eligible 'small-scale residential tourist accommodation establishments' will be set out in regulation and informed by municipal consultation. The exemption will be limited by the number of bedrooms available for rent on the assessable property. A maximum number of bedrooms has yet to be determined and will not be determined until municipal consultation is completed.

Following proclamation of this Bill, which is expected in 2020, some Nova Scotia municipalities may experience a decrease in property tax revenue if a tourist accommodation establishment previously assessed as commercial is assessed as residential based on the number of rooms. It is difficult to quantify the exact decrease in revenue for municipalities without further consultation with the Property Valuation Service Corporation (PVSC) and Nova Scotia Municipalities, however estimates have been calculated using the PVSC database and current municipal tax rates. These estimates have been provided in Appendix A. It is important to note that some of the data used to produce these estimates is collected for contextual use only, meaning further verification is required in order to confirm the actual potential revenue impact. It is also important to note that potential growth in assessment on other properties in a municipality could offset some of this decrease.

Consultation sessions across Nova Scotia are planned to take place in the coming months. Though not limited to these topics, DMA hopes to determine the following through consultation: maximum number of bedrooms an exemption should apply to, what types of lodging an exemption should apply to, and other impacts the proposed change could have on municipalities.

Equalization:

The Equalization Grant has recently been renamed the Municipal Fiscal Capacity Grant. While this has no immediate financial impact, DMA is committed to reviewing the grant's effectiveness.

DEPARTMENT OF ENVIRONMENT

Proposed Coastal Protection Act

Nova Scotia Environment is providing notice of changes which will be required in municipal building and development permit approval processes now that the coastal protection legislation (Bill 106) has passed. This legislation will provide consistent, province-wide legal protection for our coast by restricting development and related activity in areas where structures will be at risk of damage due to coastal flooding and erosion, or where it will damage sensitive coastal ecosystems.

Under this legislation, municipalities will be enabled to issue a building and/or development permit for construction within a coastal protection zone to be defined by regulation if the application is accompanied by a form signed by an independent designated professional certifying the proposed structure is compliant with the Act. This would require minor modifications to municipal administrative processes for these types of permits.

Responsibility for competent, accurate and objective certification will rest with the member of the designated profession, with forms and a standard for assessing risk of flooding and erosion risks to be provided by Nova Scotia Environment. Municipalities will be responsible for determining whether the proposed site is within the zone (and therefore whether the Act applies) and if so, whether a valid certificate recommending an exception is attached or submitted before a permit application receives an approval. Specifics of which professional groups will qualify to provide the certification, specific standards and forms to be used and other administrative details will be set out in regulations. The delineation of the coastal protection zone is comprised of both horizontal and vertical setbacks from the high-water mark. The delineation of the zone, and the specifics of restrictions, various exceptions and standards that apply within it will also be set out in regulation.

Nova Scotia Environment looks forward to working with municipalities in determining how best to implement these important new measures.

Nova Scotia Environment will be consulting with municipalities on the regulations.

DEPARTMENT OF COMMUNITIES, CULTURE AND HERITAGE

Library Funding

Over the course of the last several years, Communities, Culture and Heritage has worked with the Nova Scotia library community to develop a new funding formula for libraries. As part of a new funding formula, the Province has proposed investing an additional \$2,000,000 in libraries, increasing its investment from \$14,400,000 to \$16,400,000 annually. It should be noted that as libraries also receive funding from municipalities, any changes to the formula could result in funding pressure on municipalities. Final recommendations, which will include input from municipalities, are still being developed and government has not made a final decision on changes at this point. However, there is potential for these changes to affect the 2020-2021 fiscal year. Any funding impacts will be shared once they are identified. If you would like more information on this issue, please feel free to contact Rhonda Walker, Executive Director, Archives, Museums and Libraries at Rhonda.Walker@novascotia.ca.

DEPARTMENT OF JUSTICE

Additional Officer Program

The review of the Additional Officer Program has been completed by the external consultants. The program is integral to the policing environment in Nova Scotia, and as such the department conducted additional analysis to further support the findings of the review. The review's mandate was to ensure that the program is efficient and effective, and evolving to address the needs of the Nova Scotians as the nature of crime is changing in our province. A decision on the status of the program will be communicated early in the Spring.

Legalization of Cannabis

We would like to thank our partners in policing as well as all municipalities across the province for the successful roll out on October 17th, 2018. The federal decision to legalize cannabis has been a significant policy shift and the effort continues as we work to include edibles and extracts no later than October 17th, 2019. There remain many unknowns, including the full implementation costs and potential savings, for all levels of government. We remain committed to continuing discussions and are interested in gathering specific details about the municipal costs related to cannabis legalization, as well as areas where municipalities expect to see cost savings.

Given the ongoing work and unknowns that lay ahead, we cannot identify specific implications at this time but will commit to do so if and when they are identified.

The Accessibility Act

The Accessibility Act sets out that the Governor-in-Council may make regulations prescribing municipalities, universities and organizations as public-sector bodies. Within one (1) year of being prescribed as a public sector body, municipalities will be required to develop an accessibility plan and establish an accessibility advisory committee. The Accessibility Directorate continues to work closely with municipalities via a provincial/municipal accessibility working group which includes representatives from the Accessibility Directorate, DMA, NSFM and the Association of Municipal Administrators. Members of this working group have endorsed October 1, 2019 as the recommended date for municipalities to be prescribed as public sector bodies under the Accessibility Act. Municipalities will be advised of this date in Spring 2019.

The working group also endorsed the Town of Wolfville to pilot the development of a municipal accessibility plan. Over the past year, the Accessibility Directorate has been

working closely with the Town of Wolfville to help them develop their plan. Lessons learned from this pilot project are being compiled in a Municipal Handbook, which will be a step-by-step guide for municipalities to help them meet their obligations under the Accessibility Act. The Municipal Handbook will be distributed to all municipalities, including villages, once they are prescribed under the Act.

If any of the above content is unclear or should you have any questions regarding the provided information, please do not hesitate to contact the department for clarification. I will also reiterate my previous offer to meet with you to discuss, in general, how the 12-month notice letter can better meet municipalities' needs.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chuck Porter". The signature is stylized with a large, looping initial "C" and "P".

Chuck Porter
Minister

Attachment

Appendix A

Estimated Cumulative Potential Reduction in Property Tax Revenue, Converting Commercial to Residential (Nova Scotia, 2018)

# of Bedrooms	4	5	6
Provincial Total	\$ 276,089	\$ 345,756	\$ 403,383
AMHERST	\$ -	\$ -	\$ -
ANNAPOLIS ROYAL	\$ 699	\$ 699	\$ 699
ANTIGONISH	\$ -	\$ 129	\$ 129
BERWICK	\$ -	\$ -	\$ -
BRIDGEWATER	\$ -	\$ -	\$ -
CLARK'S HARBOR	\$ -	\$ -	\$ -
DIGBY	\$ -	\$ -	\$ 4,700
KENTVILLE	\$ -	\$ -	\$ -
LOCKEPORT	\$ -	\$ -	\$ -
LUNENBURG	\$ 5,270	\$ 8,949	\$ 8,949
MAHONE BAY	\$ -	\$ 284	\$ 1,297
MIDDLETON	\$ -	\$ -	\$ -
MULGRAVE	\$ -	\$ -	\$ -
NEW GLASGOW	\$ -	\$ -	\$ -
OXFORD	\$ -	\$ -	\$ -
PICTOU	\$ 4,960	\$ 4,960	\$ 8,618
PORT HAWKESBURY	\$ -	\$ -	\$ -
SHELBURNE	\$ 4,393	\$ 7,653	\$ 7,653
STELLARTON	\$ -	\$ -	\$ -
STEWIACKE	\$ -	\$ -	\$ -
TRENTON	\$ -	\$ -	\$ -
TRURO	\$ -	\$ -	\$ -
WESTVILLE	\$ -	\$ -	\$ -
WINDSOR	\$ -	\$ -	\$ -
WOLFVILLE	\$ -	\$ 30,051	\$ 30,051
YARMOUTH	\$ -	\$ -	\$ 7,776

ANNAPOLIS	\$ 4,047	\$ 4,047	\$ 5,214
ANTIGONISH	\$ 3,639	\$ 3,639	\$ 3,639
ARGYLE	\$ 2,140	\$ 2,140	\$ 2,140
BARRINGTON	\$ 2,956	\$ 2,956	\$ 2,956
CHESTER	\$ 5,370	\$ 5,370	\$ 5,370
CLARE	\$ 6,420	\$ 6,420	\$ 9,964
COLCHESTER	\$ 8,197	\$ 8,197	\$ 8,197
CUMBERLAND	\$ 22,390	\$ 25,149	\$ 25,149
DIGBY	\$ 3,100	\$ 3,345	\$ 5,185
GUYSBOROUGH	\$ 14,994	\$ 14,994	\$ 18,506
EAST HANTS	\$ 1,744	\$ 1,744	\$ 4,075
WEST HANTS	\$ 1,016	\$ 2,590	\$ 2,590
INVERNESS	\$ 91,743	\$ 99,352	\$ 105,655
KINGS	\$ 1,017	\$ 3,069	\$ 3,810
LUNENBURG	\$ 27,700	\$ 27,700	\$ 30,911
PICTOU	\$ 6,849	\$ 11,552	\$ 15,203
RICHMOND	\$ 2,608	\$ 4,718	\$ 5,746
SHELBURNE	\$ 1,013	\$ 1,013	\$ 1,013
ST. MARY'S	\$ -	\$ -	\$ -
VICTORIA	\$ 22,160	\$ 23,455	\$ 28,551
YARMOUTH	\$ -	\$ -	\$ -
CITY OF SYDNEY	\$ -	\$ -	\$ -
HALIFAX URBAN CORE	\$ 1,585	\$ 12,126	\$ 20,180
QUEENS COUNTY	\$ 30,079	\$ 29,456	\$ 29,456

Note: the assessment data relating to “number of rooms”, is unverified and will require additional data collection to produce accurate estimates. This analysis does not contemplate any positive economic spin-offs such as potential increases in property values resulting from this change.



Municipality of the District of Lunenburg

INFORMATION REPORT

REPORT TO: Finance Committee
SUBMITTED BY: Elana Wentzell, CPA, CMA
DATE: June 11, 2019
RE: Uncollectible Accounts Under \$100 Written off

The Municipality may write off accounts deemed uncollectible by the Municipal Treasurer as legislated in the MGA.

The Revenue Collection Policy MDL-71 Section 2 (9) states that a list be provided of any accounts that were written off by the Treasurer that were under \$100.

Please see the attached list for the 2018-19 fiscal year. Accounts totalling \$139.28 were deemed uncollectible and written off. This included a small credit on an account, some overdue interest charges and unpaid property taxes for a mobile home that was moved out of our municipality.

Department: Finance and Administration

Report Prepared By: Elana Wentzell

Date: May 22, 2019

Report Approved By: _____

Date _____

Reviewed By CAO: _____

Date _____

**Municipality of the District of Lunenburg
Adjustments under \$100 per Policy
From 2018-04-01 to 2019-03-31**

Printed: 05/22/2019

Receipt	Date	Customer		Adjustment	Notes
2018792743	04/05/2018	SOBEY001	SOBEY001	30.00	Interest - invoice for student grants received
2018811600	05/28/2018	CONRC019	CONRC019	(1.16)	Small credit - per policy
2018825278	08/01/2018	MCLEC011	03165205	59.55	Mobile home property taxes - moved to another municipality
2018835388	10/02/2018	VICTR004	VICTR004	4.31	Interest - annual land lease
2018835389	10/02/2018	HARDD204	6304052	0.20	Interest - credit check PACE program
2018843387	10/22/2018	DENAD204	04869605	42.50	Interest - straight pipe invoice
2018857895	12/04/2018	ATHLE001	ATHLE001	3.88	Interest - VIC advertising invoice
Totals:				139.28	

<u>Breakdown of Invoice Types</u>		<u>Adjustment</u>
ADVR	Advertising VIC	3.88
LANL	Land Lease Licenses	4.31
MISO	Miscellaneous Operating	30.00
PIPE	LAHAVE RIVER RECOVERY	42.50
TCO1	Operating Prepayments	(1.16)
TO01	Liens	0.20
TX01	Residential Properties	59.55
Totals:		139.28

<u>Breakdown of Adjustments Types</u>		<u>Principal</u>	<u>Interest</u>
ARMI	A/R Misc Under \$100	59.49	79.79



Municipality of the District of Lunenburg

REQUEST FOR DECISION

REPORT TO: Finance Committee
SUBMITTED BY: Kevin Malloy, CAO
DATE: June 11, 2019
RE: Renew Motion re LCLC Fundraising Agreement

RECOMMENDATION

"that Councillor Bell put forward the following motion:

"that Municipal Council amend Article 6 of the Memorandum of Understanding between the Town of Bridgewater and the Municipality of the District of Lunenburg dated April 19, 2010 by deleting paragraph two (2) in its entirety and replacing it with a new paragraph, such that the entirety of Article 6 would now read as follows:

"6. LCMPCC Capital Project – The TOB agrees to contribute \$5 million to the LCMPCC capital project. The MODL agrees to contribute \$3.85 million to the LCMPCC capital project.

Any and all other expenses related to capital projects shall be shared equally between the two units. Notwithstanding the above, any present fundraising commitments (as collected) will be applied to the capital shortfall to the equal credit of both units. Such shortfalls shall include, but not be limited to, fundraising shortfall, deficits in grant funding, and project cost overruns."

EXECUTIVE SUMMARY

The LCMPCC Board is asking MODL to reconsider the request to amend Section 6 of the MOU between the Town of Bridgewater and the Municipality of the District of Lunenburg (MODL) dated April 19, 2010 as fundraising still remains a challenge. It was felt that with the restructuring of the Board and because the municipal units now have

total control of the spending, that MODL Council may reconsider its decision and approve the amendments.

The Town of Bridgewater approved the amendments to the MOU, but without MODL agreeing to the amendments, the current MOU remains in effect.

BACKGROUND

At the November 7, 2017, the Audit & Finance Committee was asked to consider amendments to Article 6 of the current MOU between the Town of Bridgewater and the Municipality of the District of Lunenburg with regard to the LCLC. The Board had expressed concern with regard to fundraising for capital projects and asked that the MOU be revisited and Article 6 be amended to allow the Board to retain the fundraising dollars on a go-forward basis. Article 6 of the current MOU states that any fundraising be returned to the municipalities to repay any cost overruns or funding shortfalls that were experienced during the construction period of the facility.

At that meeting, Ms. Wentzell reported that the Municipality of Lunenburg's share of the capital overrun was \$1,819,978 and, in the last three fiscal years, a total of \$148,500 was collected in fundraising, leaving a balance due to the reserve fund of \$1,671,478. The \$1,819,978 was paid out of the reserve fund to cover capital costs and is being tracked to be paid back based on the MOU.

During the discussion at the meeting, it was noted that fundraising is a challenge for the Board now that the building is finished as residents feel they have paid the capital costs through their tax bills and would most likely not contribute more if they knew the money was going to the municipalities to pay for original construction costs.

After discussion of the request, the following motions were made and defeated:

Moved by Councillor Bell, seconded by Councillor Moore that the Audit & Finance Committee recommends to Council that Municipal Council amend Article 6 of the Memorandum of Understanding between the Town of Bridgewater and the Municipality of the District of Lunenburg dated April 19, 2010 by deleting paragraph two (2) in its entirety and replacing it with a new paragraph, such that the entirety of Article 6 would now read as follows:

- “6. LCMPCC Capital Project – The TOB agrees to contribute \$5 million to the LCMPCC capital project. The MODL agrees to contribute \$3.85 million to the LCMPCC capital project.**

Any and all other expenses related to capital projects shall be shared equally between the two units. Notwithstanding the above, any present

fundraising commitments (as collected) will be applied to the capital shortfall to the equal credit of both units. Such shortfalls shall include, but not be limited to, fundraising shortfall, deficits in grant funding, and project cost overruns.’’

Moved by Councillor Moore, seconded by Councillor Whynot that the motion on the floor be amended to include “and further, that it is understood, with this amendment, that MODL’s balance due to the reserve fund, which currently stands at \$1,671,478, will be eliminated”.

Opposed – Deputy Mayor Garland, Councillors Knickle, Ernst, Carver, and Nauss. Motion on the amendment defeated.

The original motion on the floor was voted on.

Opposed – Deputy Mayor Garland, Councillors Knickle, Ernst, Carver, Nauss and Bell.

Motion defeated.

DISCUSSION

If Council wishes to reconsider the motion, based on the new structure of the Board and management, Section 15 of Policy MDL-1 “Proceedings of the Council” allows for a motion to be renewed. After a motion has been rejected, the maker of the motion may renew their motion at a future meeting if the option for reconsideration has passed and it has been six months since the motion was made. Both these criteria have passed.

BUDGET IMPLICATIONS

The funds expended by MODL to pay off its share of the capital shortfall from the construction of the Lunenburg County Lifestyle Centre will not be refunded.

STRATEGIC PLAN

N/A

WORK PLAN

N/A

ALTERNATIVES

Do not renew the motion.

CONCLUSION

The issue of the capital funding shortfall from the construction of the building having to be paid back from the community fundraising has impacted fundraising initiatives for the LCLC. It is difficult to get people to fundraise to repay a debt versus funding a special project that the contributors can see after their project is completed. Staff is recommending that Council proceed with the amendment to allow for fundraising for future capital projects. This, in turn, should lessen the amount of capital that the municipal units have to pay for upcoming capital projects.

Department: Administration

Report Approved By: Kevin Malloy

Date May 22, 2019

raised with regard to giving more authority for capital expenditures to a Board that has members-at-large serving on it and making decisions on the spending of tax payers' money.

Opposed – Deputy Mayor Garland, Councillors Knickle, Ernst, Carver and Nauss. Motion defeated.

6.1.2 LCLC Fundraising Agreement Issues

Mr. Malloy recalled a Joint Council meeting with the Town of Bridgewater some months ago regarding concerns expressed by the LCLC Board around fundraising. Article 6 of the current MOU states that any fundraising be returned to the municipalities to repay any cost overruns or funding shortfalls that were experienced during the construction period of the facility.

Correspondence has been received from the LCLC Board asking that the MOU be revisited and Article 6 be amended.

It was noted that fundraising is a challenge for the Board now that the building is finished as residents feel they have paid the capital costs through their tax bills and would most likely not contribute more if they knew the money was going to the municipalities.

Ms. Wentzell reported that the Municipality of Lunenburg's share of the capital overrun was \$1,819,978 and, in the last three fiscal years, a total of \$148,500 was collected in fundraising, leaving a balance due to the reserve fund of \$1,671,478. The \$1,819,978 was paid out of the reserve fund to cover capital costs and is being tracked to be paid back based on the MOU.

The Committee discussed the outstanding capital overrun and various fundraising options for the Board (i.e. naming of the building, rooms etc.)

Moved by Councillor Bell, seconded by Councillor Moore that the Audit & Finance Committee recommends to Council that Municipal Council amend Article 6 of the Memorandum of Understanding between the Town of Bridgewater and the Municipality of the District of Lunenburg dated April 19, 2010 by deleting paragraph two (2) in its entirety and replacing it with a new paragraph, such that the entirety of Article 6 would now read as follows:

“6. LCMPCC Capital Project – The TOB agrees to contribute \$5 million to the LCMPCC capital project. The MODL agrees to contribute \$3.85 million to the LCMPCC capital project.

Any and all other expenses related to capital projects shall be shared equally between the two units. Notwithstanding the above, any present fundraising commitments (as collected) will be applied to the capital shortfall to the equal credit of both units. Such shortfalls shall include, but not be limited to, fundraising shortfall, deficits in grant funding, and project cost overruns.”

Moved by Councillor Moore, seconded by Councillor Whynot that the motion on the floor be amended to include “and further, that it is understood, with this amendment, that MODL’s balance due to the reserve fund, which currently stands at \$1,671,478, will be eliminated”.

**Opposed – Deputy Mayor Garland, Councillors Knickle, Ernst, Carver, and Nauss.
Motion on the amendment defeated.**

The original motion on the floor was voted on.

**Opposed – Deputy Mayor Garland, Councillors Knickle, Ernst, Carver, Nauss and Bell.
Motion defeated.**

6.1.3 Engage NS Donation Request

Sarah Kucharski, Communications Officer, explained that the Chief Administrative Officer, three Council members, and two staff members attended a workshop offered by Engage Nova Scotia, a not-for-profit organization predominantly funded by the private/public sector. There is no charge for these workshops, but Engage Nova Scotia does ask for donations.

Engage Nova Scotia has asked for a \$500 donation, which the Provincial government will then match.

Moved by Councillor Moore, seconded by Mayor Bolivar-Getson that the Audit & Finance Committee recommends to Council that Municipal Council approve a \$500.00 donation to Engage Nova Scotia in support of the excellent work they have done leading a workshop attended by the Mayor, three Council members and two staff members; and further, that the funding come from the Council Training Budget.

Several members of Council who participated in the workshop shared information they took away from the session.

Motion carried unanimously.

6.1.4 Twelve-Month Notice Letter – WCB Costs

Mr. Dumaresq noted that subsection 519(1) of the *Municipal Government Act* SNS 1998, c. 18, requires that twelve-month notice be given to members of the Union of Nova Scotia Municipalities (UNSM), if there will be a change in provincial policy, legislation or regulation that could increase municipal costs or decrease revenues. A twelve-month notice letter was received from the Minister of Municipal Affairs regarding Worker Compensation Costs.

Mr. Dumaresq explained that this letter notifies of changes to the *Workers' Compensation Act*, that will allow first responders across the province a better opportunity to access insurance where they are experiencing symptoms of Post Traumatic Stress Disorder. This could result in financial impact to some municipalities; but, in Lunenburg County, fire departments do not receive personal insurance through the Workers' Compensation Board (WCB), so there won't be a direct impact to the Municipality of Lunenburg. Depending on how the costs are recouped for WCB, there may be a general increase in the municipal class of insurance.

Mr. Dumaresq added that it is unknown how this will impact RCMP costs, but staff will be in communication with them to understand whether this will have an impact on the Municipality's budget for 2018/19.

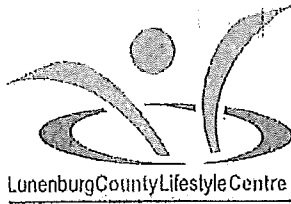
6.2 Finance Department

Current Article 6 of April 19, 2010 MOU

6. LCMPCC Capital Project – The TOB agrees to contribute \$5 million to the LCMPPC capital project. The MODL agrees to contribute \$3.85 million to the LCMPPC capital project.

~~It is the expectation of both UNITS that their respective contributions as noted above are the maximum contributions to be made by the UNITS. Any shortfall is to be made up by community fundraising. Notwithstanding the above, the UNITS will equally fund the carrying costs of the shortfall until such time as the funds are raised by community fundraising.~~

Any and all other expenses related to capital projects shall be shared equally between the two units. Notwithstanding the above, any present fundraising commitments (as collected) will be applied to the capital shortfall to the equal credit of both units. Such shortfalls shall include, but not be limited to, fundraising shortfall, deficits in grant funding, and project cost overruns.



LUNENBURG COUNTY MULTI-PURPOSE CENTRE CORPORATION
135 North Park St
Bridgewater NS B4V 9B3
Ph: (902) 530-4100. Fx: (902) 530-3733
www.lclc.ca

December 16, 2016

VIA EMAIL

Mr. Kevin Malloy
CAO
Municipality of the District of Lunenburg
210 Aberdeen Road
Bridgewater NS B4V 2S9

Mr. Ken Smith
CAO
Town of Bridgewater
60 Pleasant Street
Bridgewater NS B4V 3X9

Dear Sirs:

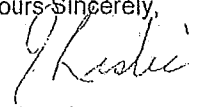
Re: Memorandum of Understanding (MOU)

Further to the meeting of the Lunenburg County Multi-Purpose Centre Corporation (LCMPCC) Board of Directors, the Board discussed the Memorandum of Understanding between the Town of Bridgewater and the Municipality of the District of Lunenburg dated April 19, 2010. The LCMPCC Board is asking that the MOU be revisited and possibly amended; specifically, Clause 6 which speaks directly to the capital fundraising project and the shortfall of funds raised by community fundraising.

The LCMPCC Board is asking the municipal units to consider sharing the project shortfall 50/50 after factoring in the collected commitments.

As the capital campaign is long over with the full facility open since 2014, the environment and intent by which the MOU was created has changed. The LCMPCC Board requests that any fundraising dollars collected on a go forward basis be retained by the LCMPCC and used towards the annual capital or operating plan thus reducing the amount of funds each municipal partner would be providing on an annual basis by way of their operating grants.

Yours Sincerely,

for

Andrew Tanner
Chairperson

c: Board of Directors, LCMPCC

the majority of their initiatives are related to start-up requirements and initial infrastructure requirements for the organization.

Mr. Tanner then answered Councillors' questions regarding this newly-formed organization. There was some discussion regarding the purpose of the organization and how it will benefit Lunenburg County. It is hoped that after one or two years, the businesses will see the benefit of it and take over the Events Lunenburg County initiative themselves.

Moved by Councillor Bolivar-Getson, seconded by Councillor Garland that we refer the requests of Events Lunenburg County to the Infrastructure, Environment and Economic Development Standing Committee for consideration and recommendation back to Council. Carried.

7. AWARDING OF TENDERS/RFPs (nil)

8. CORRESPONDENCE

8.1) DAVID ADLER – THANKS AND CORRECT SOME MISINFORMATION

For information, circulated with the agenda was a letter from Mr. David Adler thanking Council for responding to their community's concern regarding the public wharf at Rose Bay. He also wanted to clarify what he feels was some misinformation and factual mistakes that was in an article in the local newspaper earlier this month regarding Council's decision on the wharf. As requested by Mr. Adler, his letter was read at the meeting.

9. RECOMMENDATIONS/REFERRALS FROM COMMITTEES & BOARDS

9.1 COMMITTEE OF THE WHOLE – RECOMMENDATIONS

9.1.1 – LCMPCC re Funding

Moved by Councillor Zwicker, seconded by Councillor Nauss that Council accepts the recommendation of the Committee of the Whole to defray interest costs associated with borrowing for the Municipality's capital commitment to the Lunenburg County Multi-Purpose Centre Corporation, Municipal Council approves a grant to the Lunenburg County Multi-Purpose Centre Corporation in an amount of up to \$1,325,000 to be reconciled to the actual amount owing from the Municipality as the remainder of the \$3,850,000 contribution; and further, that this be funded from reserves, with the reserves being paid back from the Special Recreation Tax until such time as the amount granted is refunded. Carried.

9.1.2 – LCMPCC re Funding of Capital Project Shortfall

Moved by Councillor Dorey, seconded by Councillor Zwicker that Council accepts the recommendation of the Committee of the Whole that, in recognition that MODL and the Town of Bridgewater have signed a Memorandum of Understanding in which each part agreed to fund any shortfall from the construction of the Lunenburg County Lifestyle Centre on a 50/50 basis until such time as fundraising can fund the same; and in the interest of avoiding any interest costs associated with borrowing for the same, that Council directs staff to develop the necessary agreements to enable the Municipality to grant its share of the LCLC capital project shortfall, estimated to be up to \$1,800,000,

provided a suitable arrangement can be made for repayment to the Municipality for the same as fundraising proceeds. Carried.

9.1.3 – 2013/14 Generator Grant Fund

Moved by Councillor Knickle, seconded by Councillor Bolivar-Getson that Council accepts the recommendation of the Committee of the Whole and approves an increase in the 2013/14 Generator Grant Fund of \$7,000 from the contingency fund to bring the budget amount to \$14,000 to enable the two (2) applications received to be funded up to 50% of the project cost. Carried.

9.1.4 – Establishment of Reserve for Access to Sherbrooke Lake

Moved by Councillor Veinot, seconded by Councillor Bell that Council accepts the recommendation of the Committee of the Whole and approves the establishment of a reserve for access to Sherbrooke Lake via the old Veinot Road (PID 60569670) with the 2014/15 fiscal year to be established at \$40,000 and with contributions each subsequent year, up to four years, to be established during budget deliberations each year.

Councillor Dorey informed Council of his reasons why he would not be supporting the motion. He feels the motion ties the funding to the Veinot Road; and if the Veinot Road is not the access road, he believes the funding would not automatically transfer to another access point. He asked about a meeting, which he was not aware of, that was held recently between staff and our legal counsel on this subject. Ms. Wilson reported that the meeting was directed by Council back in the fall. However, at the meeting when the direction was given, Councillor Dorey had declared a conflict of interest on the particular agenda item researching this matter; and he was, therefore, not aware of the meeting that Council directed be held. An update on the outcome of that meeting will be provided to Council by legal counsel in mid April.

Moved by Councillor Dorey, seconded by Councillor Knickle that the vote on the motion to accept the recommendation be deferred until the point arrives when everyone at the table has the opportunity to be updated on the results of the meeting that has occurred.

Councillors Fawson and Moore requested a recorded vote by name on the motion to defer.

IN FAVOUR – Councillors Knickle, Fawson, Ernst and Dorey

OPPOSED – Councillors Zwicker, Garland, Moore, Veinot, Bolivar-Getson, Nauss, Bell, Deputy Mayor Hustvedt and Mayor Downe.

The motion to defer the recommendation was defeated.

The motion to accept the recommendation regarding the establishment of a reserve re access to Sherbrooke Lake was then considered.

Councillors Fawson and Moore requested a recorded vote by name.

IN FAVOUR – Councillors Zwicker, Garland, Moore, Veinot, Bolivar-Getson, Nauss, Bell, Deputy Mayor Hustvedt and Mayor Downe.

OPPOSED – Councillors Knickle, Fawson, Ernst and Dorey.



Municipality of the District of Lunenburg

210 Aberdeen Road Bridgewater Nova Scotia Canada B4V 4G8
Phone: 902-543-8181 / Fax: 902-543-7123 / Web Site: www.modl.ca

MEMORANDUM

TO: Finance Committee

FROM: Tissy Bolivar
Program Coordinator

DATE: June 4, 2019

RE: Mahone Bay Founders Society: Home and Garden Tour, Sponsorship Ad Grant
c.c. Trudy Payne, Director of Recreation Services

RECOMMENDATION

That the Finance Committee recommend that Municipal Council approve the Sponsorship Ad request of the **Mahone Bay Founders Society** for **\$250**, to support their Home and Garden Tour on July 6 & 7, 2019, to be held in Mahone Bay and MODL.

Motion Required

BACKGROUND

In 2019, there are plans to have a full-page ad with supporters' logos in the Progress Bulletin. All other print will have MODL logo.

MODL granted a sponsorship ad for this event in 2018 for \$250. The event includes sites in Mader's Cove and Blockhouse.

BUDGET IMPLICATIONS

Sufficient funds are available to meet this request.



Tissy Bolivar

/tb

Mahone Bay Home & Garden Tour
A Summer Festival Celebrating our Heritage
Presented by The Mahone Bay Museum
July 6,7 2019

budget May 2019

Description	Revenue 2018	Expenses 2018	Net	Budget 2019
Revenue				
Ticket revenue	5,905.80			4,250.00
Corporate Sponsorship	3,200.00			3200.00
H&G grants and donations	750.00			750.00
H& G advertising	380.00			500.00
Total H & G			10,235.00	8700.00
Expenses				
H&G Marketing		727.31		2000.00
H & G Printing		879.23		0
H & G other		430.82		0
			2,037.36	2000.00



Mahone Bay Home and Garden Tour

July 7 - 8, 2018

A Summer Celebration of Our Heritage

In support of the Mahone Bay Museum

The Roof

LIGHTHOUSE
NOW

The Front Door



The Garden Gate



The Garden



AMOS PEWTER
EST. 1974



M.A.D.E.
FOR MAHONE BAY

A Taste of Summer



Proud
Supporters



25
www.mahonebaymuseum.com



Municipality of the District of Lunenburg

210 Aberdeen Road Bridgewater Nova Scotia Canada B4V 4G8
Phone: 902-543-8181 / Fax: 902-543-7123 / Web Site: www.modl.ca

MEMORANDUM

TO: Finance Committee

FROM: Tissy Bolivar
Program Coordinator

DATE: June 4, 2019

RE: Osprey Ridge Golf Course, Sponsorship Ad Grant
c.c. Trudy Payne, Director of Recreation Services

RECOMMENDATION

That the Finance Committee recommend that Municipal Council approve the Sponsorship Ad request of the **Osprey Ridge Golf Course** for **\$250**, to support the Hit it for Health Golf Tournament in support of the Health services Foundation of the South Shore on July 3, 2019.

Motion Required

BACKGROUND

Proceeds directed to the Health Services Foundation will help with new equipment, patient comfort and care items.

Included in the sponsorship is a 24"x24" sign by the tee blocks and greenside to promote your support.

BUDGET IMPLICATIONS

There are enough funds available to meet this request.



Tissy Bolivar

/tb



Municipality of the District of Lunenburg

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MEMORANDUM

TO: Finance Committee

FROM: Tissy Bolivar
Program Coordinator

DATE: June 4, 2019

RE: Bridgewater Photographic Society, Sponsorship Ad Grant
c.c. Trudy Payne, Director of Recreation Services

RECOMMENDATION

That the Finance Committee recommend that Municipal Council support the **Bridgewater Photographic Society** by waiving the fee for a ½ page ad in the Fall Recreation Guide in the amount of **\$200**.

Motion Required

BACKGROUND

The cost of a ½ page ad in the Recreation Guide is \$250+tax. This support would cover most of the cost to the society.

The Bridgewater Photographic Society has not advertised in the Recreation Guide in the past. A sample ad is attached.

BUDGET IMPLICATIONS

Funding in the Sponsorship Ad Grant is low.

Tissy Bolivar

/tb



Municipality of the District of Lunenburg

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Phone: 902-543-8181 / Fax: 902-543-7123 / Web Site: www.modl.ca

MEMORANDUM

TO: Finance Committee
FROM: Tissy Bolivar
Program Coordinator
DATE: June 4, 2019
RE: Cherry Hill Fun Run, Community Event Grant
c.c. Trudy Payne, Director of Recreation Services

RECOMMENDATION

That the Finance Committee recommend that Municipal Council approve the Community Event Grant request of the **United Communities Fire Department** for **\$300**, to support their Cherry Hill Fun Run on Saturday, August 3, 2019.

Motion Required

BACKGROUND

The Cherry Hill Fun Run is a 10km walk/run through the communities of Broad Cove and Cherry Hill. The Municipality has sponsored this event for 3 years now. This sponsorship provides placement on their website, brochure, and the firemen's newsletter, plus a few options for onsite promotion on event day. The Recreation Department offers a 1.2km Beach and Back Youth Run in conjunction with this event.

BUDGET IMPLICATIONS

There are enough funds in the Community Event Grant account to cover this request.



Tissy Bolivar

/tb

MODL Sponsorship Request for the Cherry Hill Fun Run

Income:

Registration and Pledges	\$4100.00
Major Sponsorship	\$2650.00

Expenses:

Copying cost for Flyer	\$120.00
Postage:	\$65.00
Finisher Medals:	\$120.00
T-shirts	\$1700.00
Refreshments:	\$400.00

Donation to UCFD: \$4345.00

Note: These income and expenses are estimates based on previous years. Actual income and costs depend on number of participants

Cost are distributed among several supports and Major Sponsors

Some Major Sponsors donate services, not cash



Municipality of the District of Lunenburg

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MEMORANDUM

TO: Finance Committee

FROM: Tissy Bolivar
Program Coordinator

DATE: June 4, 2019

RE: Lunenburg Folk Harbour Society, Sponsorship Ad Grant
c.c. Trudy Payne, Director of Recreation Services

RECOMMENDATION

That the Finance Committee recommend that Municipal Council approve the Sponsorship Ad request of the **Lunenburg Folk Harbour Society** for **\$300**, to support the Folk Harbour Festival from August 8-11, 2019.

Motion Required

BACKGROUND

The 2019 Lunenburg Folk Harbour Society is celebrating 34 years of hosting one of Canada's longest running and most popular music festivals. Folk Harbour Festival attracts music lovers from across the country and around the world. The festival creates an influx of tourists that help to stimulate the economy of the region.

Festival attendees and those visiting the area are presented with a "guidebook" which not only contains information about the festival but also showcases a vast array of opportunity and information on the South Shore. This guidebook is a souvenir item that is kept as a memory of Folk Harbour by many attendees. Not only is the guidebook a weekend-long advertising opportunity, it is a year-long advertising opportunity.

A \$300 sponsorship will receive a ¼ page ad in their guidebook.

BUDGET IMPLICATIONS

Sufficient funds are available to meet this request.



Tissy Bolivar

/tb



Municipality of the District of Lunenburg

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MEMORANDUM

TO: Finance Committee

FROM: Tissy Bolivar
Program Coordinator

DATE: June 4, 2019

RE: 4-H Nova Scotia, Sponsorship Ad Grant
c.c. Trudy Payne, Director of Recreation Services

RECOMMENDATION

That the Finance Committee recommend that Municipal Council approve the Sponsorship Ad request of **4-H Nova Scotia** for **\$40**, to support the 42nd Annual 4-H Nova Scotia Provincial Show from September 27-29, 2019 in Bible Hill.

Motion Required

BACKGROUND

Last year, MODL sponsored the Floriculture Project Junior, Championship Award for \$40. If sponsored again, our name will be printed in the program and on the award certificate. We will receive verbal recognition during the Award Presentations. We will also be invited to present the award in person during the event.

BUDGET IMPLICATIONS

There are enough funds available to meet this request.

Tissy Bolivar

/tb

Request for Agenda Items under Mayor's/Deputy Mayor's/Councillors' Matters

TO: Chief Administrative Officer
FROM: Cathy Moore
DATE: April 30/19

1. Agenda Item
~~Low Income~~ Property Tax Exemption Policy
2. On what agenda do you want the item placed?
FINANCE Policy and Strategy (Jwell)
3. Do you have written material to circulate with the agenda? Yes No

If you do, please attach it to this form. If you do not, please explain.

Policy

4. What is its relevance to Council or the committee?
Amendment to Policy

5. What outcome(s) are you seeking?
Amendment to Policy per death of homeowners per fiscal year.

Councillor's Signature Cathy Moore Date April 30/19

Approval for agenda: Yes No

Reason for Denial:

[Signature]
Mayor or Chair of Committee Date May 21, 2019

Municipality of the District of Lunenburg PROPOSED POLICY

Title: Property Tax Rebate Policy	
Policy No. MDL-49	
Effective Date: July 14, 2009	Amended Date: April 14, 2015, Nov. 10, 2015, Jan. 22, 2019

The Council of the Municipality of the District of Lunenburg hereby adopts the following Policy respecting the Property Tax Rebate for the purpose for providing compassionate property tax relief for low income property tax payers residing in their own principal residences. **[amended Nov. 10, 2015]**

1. This policy is entitled the "Property Tax Rebate Policy" **[amended Nov. 10, 2015]**.
2. In this Policy:
 - 2.1 Income means a person's total gross income (total income before deductions) from all sources for the calendar year preceding the fiscal year of the Municipality of the District of Lunenburg excluding any allowances paid pursuant to the *War Veterans Allowance Act* (Canada) or Pension paid pursuant to the *Pension Act* (Canada) and includes the income of all assessed owners, their spouse(s), including common law spouses residing at the property and all owners defined in Section 2.2 residing at the property. **[amended Nov. 10, 2015]**
 - 2.2 "Owner" includes:
 - 2.2.1 the person assessed for the property;
 - 2.2.2 a person who holds title including a part owner, joint owner, tenant in common, or joint tenant of the property;
 - 2.2.3 a person having the care or control of the property through adverse possession; and
 - 2.2.4 a person with a life interest in the property.
 - 2.3 "Principal Residence" includes the ordinary place of residence of an owner who is in a hospital or nursing care facility, unless that person has not slept at the property for a period of two (2) years or more, or unless the property has been rented to paying tenants, in either of which events, the property shall be deemed to cease being the owner's ordinary place of residence.
 - 2.4 "Taxes" means residential property taxes and any applicable area rates excluding property improvement charges. **[amended Jan. 22, 2019]**
 - 2.5 "Treasurer" includes persons authorized by the Treasurer.

EXEMPTION

3. The Municipality of the District of Lunenburg hereby grants on an annual basis a rebate from taxation, operating as a reduction in the taxes otherwise payable to the Municipality of the District of Lunenburg in respect of a property subject to sections 6 and 7 herein. **[amended April 14, Nov. 10, 2015 & Jan. 22, 2019]**
4. The rebate shall only apply to owners who occupy the property as that owner's principal residence. **[amended Nov. 10, 2015]**
5. Where a property is assessed to more than one owner other than persons whose income is included in the calculation of income pursuant to this Policy, any who are entitled to a rebate may receive only the portion of the rebate equal to that person's share of the assessment for the property, but where the different interests are not separate, then to that portion determined by the Treasurer, whose determination is final. **[amended Nov. 10, 2015]**
6. Notwithstanding any other provision of this Policy,
 - 6.1 The maximum rebate amount shall be scaled based on income as outlined in the table below:

Household Income	Maximum Rebate value	Maximum percentage of bill
under \$9,999	up to \$500	100%
\$10,000 - \$14,999	up to \$400	100%
\$15,000 - \$19,999	up to \$250	100%
\$20,000 - \$24,999	up to \$150	100%
\$25,000 - \$29,999	up to \$100	100%

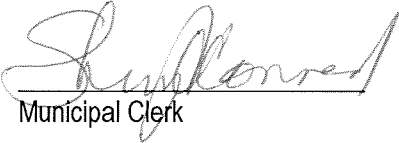
[amended April 14, Nov. 10, 2015 & Jan. 22, 2019]

- 6.2 In any fiscal year in which the total rebate value from qualified applicants exceeds the budgeted amount for the tax rebate, the rebate amounts shall be pro-rated to match the budgeted amount. **[amended April 14 & Nov. 10, 2015]**
 - 6.3 Council will set the total rebate budget each year by motion. **[amended April 14 & Nov. 10, 2015]**
7. In order to be eligible for a rebate, the property owner shall submit to the Treasurer a Statutory Declaration in the form attached hereto by no later than August 1 of the fiscal year, for which the rebate is sought. The required Statutory Declaration contains a statement of income, which must be provided before the application for property tax rebate can be considered. **[amended April 14 & Nov. 10, 2015]**
8. The Treasurer may ask for documentary verification if income from any source or confirmation of income from third parties. The Treasurer may reject an application, which in the Treasurer's opinion, is not adequately verified or substantiated. **[amended April 14, 2015]**

9. All decisions made by the Treasurer relating to this Policy and its application are final.

ENFORCEMENT CHARGES NOT EXEMPTED

10. Notwithstanding any other provision of this Policy, no rebate is conferred from obligations to remedy unsightly or dangerous premises or any other infractions against a statute, regulation or by-law, whether Municipal, Provincial, or Federal and any charges imposed upon a property arising from enforcement of such provisions shall not be subject to a tax rebate pursuant to this Policy. **[amended Nov. 10, 2015]**

Clerk's Annotation for Official Policy Book	
Date of Adoption:	<u>July 14, 2009</u>
Date of Notice to Council Members of Intent to Consider Amendments (7 days minimum)	<u>March 24, 2015</u>
Date of Passage of Amendments:	<u>April 14, 2015</u>
Date of Notice to Council Members of Intent to Consider Amendments (7 days minimum)	<u>November 2, 2015</u>
Date of Passage of Amendments:	<u>November 10, 2015</u>
Date of Notice to Council Members of Intent to Consider Amendments (7 days' notice)	<u>January 15, 2019</u>
Date of Passage of Amendments	<u>January 22, 2019</u>
I certify that this " <i>Property Tax Rebate Policy – MDL-49</i> " was adopted by Council as indicated above. [amended Nov. 10, 2015]	
 Municipal Clerk	<u>Jan. 22, 2019</u> Date



The Municipality of the District of Lunenburg
Statutory Declaration
Deadline for Applications – August 1, 20_____

I, _____

of (civic address) _____

Assessment Account Number _____ Telephone Number _____

In Municipality of the District of Lunenburg, in the Province of Nova Scotia, do solemnly declare that:

- 1. I live in the property at the above civic address for which the property tax rebate is being applied. [amended Nov. 10, 2015]
2. The information in the Statement of Income is true and correct.
3. The total income from last year of all owners and their spouse (including common law spouse) living at the property excluding War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada) is less than \$29,999.[amended Jan. 22, 2019]
4. The following are the owners and their spouses (including common law spouses) living on the property:

- 5. The total income from last year of the persons listed in paragraph 4 is included on the Statement of Income
6. I consent to the Municipality of the District of Lunenburg carrying out such inquiries as it deems necessary in order to assess my claim and I agree that the Municipality of the District of Lunenburg has my authorization and consent to obtain information from any third party source whatsoever and I will execute any necessary documentation required in order to disclose information to the Municipality of the District of Lunenburg.
7. I understand that Municipal Council will determine the actual amount of the rebate for the year after all the applications have been received and reviewed. [amended Nov. 10, 2015]

AND I make this solemn declaration conscientiously believing the same to be true and knowing that it is of the same force and effect as if made under my oath and by virtue of the Canada Evidence Act.

SOLEMNLY DECLARED

Before me, at _____,
in the County of _____,
and Province of Nova Scotia, this _____, day
of _____, 20 ____.

A Barrister or Commissioner of the Supreme Court of Nova Scotia, or Mayor; or Councillor (sworn as a Commissioner), or a Notary Public of the Province of Nova Scotia

Signature

Signature



Statement of Income
for the calendar year ending December 31, 20 ____.

	Name:	Name:	Total
Employment Income			
Canada Pension Plan Income			
Old Age Security Income			
Guaranteed Income Supplement			
Interest Income (Bank, Bonds, etc)			
Rental Income			
Business Income (specify)			
*Other Pension Income (specify)			
Other Income			
Total Yearly Income			

* Do not include *War Veterans Allowance Act* income or income from the *Pension Act (Canada)*. The *Pension Act (Canada)* is not the Canada Pension Plan or Old Age Security, but it is a Pension for members of the Armed Forces who have been disabled or their dependents.