

AGENDA
FINANCE COMMITTEE

Bridgewater, NS
Tuesday, November 5, 2019
9:00 a.m.

Time & Page

1. CALL TO ORDER
2. ANNOUNCEMENTS, ACKNOWLEDGEMENTS, RECOGNITION: (Nil)
3. PUBLIC INPUT (15 Minutes)
4. APPROVAL OF AGENDA
5. APPROVAL OF MINUTES – October 2, 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 2019/20 Operating Fund Variance and Capital Status Reports 1-8
 - 11.2 Recreation Department
 - 11.2.1 Christmas on the LaHave – Town of Bridgewater 9-10
 - 11.2.2 Pinegrove Outdoor Play Association – Funding Request – Splash Pad 11-14
12. MAYOR’S/DEPUTY MAYOR’S/COUNCILLORS’ MATTERS:
 - 12.1 Lun. County Lifestyle Centre (LCLC) Update
 - 12.2 Tax Exemption/Reduction Policy – West Dublin Hall (M. Bell)..... 15-20
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: November 5, 2019

RE: 2019/20 Operating Fund Variance Report & Capital Project Status Update

EXECUTIVE SUMMARY

The enclosed Operating Fund Variance Report gives Council details of operating budget accounts where forecasted savings will be achieved and where additional costs are expected to be incurred.

The Capital Budget Status Report is enclosed to give Council information on the status of the Capital Projects approved in this fiscal year.

Please note that changes from last month are highlighted in yellow.

BUDGET IMPLICATIONS

Some Departments are forecasting budget shortfalls in some accounts with overages in others. Staff are projecting an increase in Operating surplus.

Capital Projects are moving forward as indicated on the attached status report.

CONCLUSION

Staff are projecting operating budget shortfalls in some accounts which are offset by budget overages in others, with a forecasted 2019/20 Operating Budget surplus of \$356,400 (vs budget of \$89,800). This represents a budget variance of \$266,600 (0.85%).

The Capital Budget Status Report indicates that projects in the amount of \$4,023,251 have been completed to date.

Department: Finance and Administration

Report Prepared By: Elana Wentzell

Date: Oct 29, 2019

Report Approved By: _____

Date _____

Reviewed By CAO: _____

Date _____

**Municipality of the District of Lunenburg
Operating Fund Variance Report
September 30, 2019**

	Actual Cost	Annual Budget	Forecast	Actual Variance (% Budget left)	Forecast Variance	Comments on Forecast Variance
REVENUE						
Tax Revenue	\$ 23,600,668	\$ 23,550,600	\$ 23,550,600	0%	\$ -	
Business Property	159,941	168,100	160,400	5%	(7,700)	Based on actual received from Aliant and HST Offset
Deed Transfer Tax	863,729	1,250,000	1,350,000	31%	100,000	Based on actual received and historical trends for remaining months
Other Taxes	60,589	62,800	60,500	4%	(2,300)	Decrease based on actual hydrant tax revenue billed
Grants in Lieu of Taxes	64,353	203,700	208,700	68%	5,000	Estimate based on actual billing to Province
REMO recovery from Other Units	31,718	53,500	53,500	41%	-	
Sale of Services (Recreation & Bldg Insp)	42,930	64,100	69,200	33%	5,100	Increase based on actual received in Recreation Sundry
Other Revenue - Fines, Permits, Rentals & Interest	947,321	1,528,900	1,526,600	38%	(2,300)	Decrease based on actual MARC and Field rentals
Farm Acreage Grant	51,077	87,700	87,700	42%	-	
Provincial Grants	74,169	79,600	148,500	7%	68,900	Increase based FRIP funding approval for Petite Riviere Study (\$39,107); Provincial funding Active Smarter Kids position (\$42,400); offset by a decrease in expected Student Co-op grants (\$12,600)
TOTAL REVENUE	\$ 25,896,495	\$ 27,049,000	\$ 27,215,700	4%	\$ 166,700	
EXPENDITURES						
Mayor & Council	\$ 254,875	\$ 450,200	\$ 450,200	43%	\$ -	
Bank Interest & Charges	1,293	3,200	3,200	60%	-	
Administration	356,568	638,000	638,000	44%	-	
Finance	372,928	681,700	681,700	45%	-	
Tax Exemptions	167,684	180,900	180,900	7%	-	
Legal & Advisory Services	131,311	772,700	772,700	83%	-	
Administration Building, Supplies and Data Processing	216,763	674,800	674,800	68%	-	
Allowance for Uncollectible taxes	-	100,500	100,500	100%	-	
Tax Sale Expenses	4,317	70,000	70,000	94%	-	

**Municipality of the District of Lunenburg
Operating Fund Variance Report
September 30, 2019**

	Actual Cost	Annual Budget	Forecast	Actual Variance (% Budget left)	Forecast Variance	Comments on Forecast Variance
Government Relations, Communications & Municipal Celebrations	28,567	151,600	121,600	81%	(30,000)	Estimated savings in Fire recruitment & retention due to summer co-op communication student utilized to do much of the work and fire fighter appreciation event was not held
Insurance	61,230	74,800	74,800	18%	-	
Grants to Organizations	257,190	472,100	452,100	46%	(20,000)	Increase for Pinegrove Play Association - originally budgeted as a transfer to reserves but paid out in this fiscal year offset by reduction in Fieldhouse grant
Assessment Services	523,517	698,600	698,600	25%	-	
Police Protection	2,443,695	3,281,500	3,281,500	26%	-	
Correction Services & Prosecutions	353,543	504,000	504,000	30%	-	
Fire Protection Municipal Costs	56,756	303,000	303,000	81%	-	
Emergency Measures	50,912	124,800	124,800	59%	-	
Protective Inspection Services	216,784	522,700	522,700	59%	-	
Dog Control	17,882	36,000	36,000	50%	-	
Common Services (Engineering)	252,203	455,600	433,600	45%	(22,000)	Estimated savings based on one Co-op student hired per semester vs two budgeted
Municipal Road Maintenance	362,628	740,100	740,100	51%	-	
Garbage & Waste Collection	1,378,813	2,724,800	2,724,800	49%	-	
Regional Housing	-	35,000	35,000	100%	-	
Planning & Zoning	232,417	499,100	499,100	53%	-	
Economic Development	331,394	1,215,200	1,212,200	73%	(3,000)	Decrease based on actual cost of school insurance
Recreation Staffing, Facilities and Programming	680,249	1,108,400	1,143,700	39%	35,300	Increase for Active Living Coordinator moving to a Provincially funded term position and actual costs of spring and summer programs
Libraries	119,786	162,000	162,000	26%	-	
LCLC	355,000	507,500	507,500	30%	-	
Education	4,750,436	8,143,600	8,143,600	42%	-	
Financing & Transfers	885,000	1,554,000	1,537,300	43%	(16,700)	Decrease based on Pinegrove Play Association paid out in this fiscal
TOTAL EXPENDITURES	\$ 14,863,741	\$ 26,886,400	\$ 26,830,000	45%	\$ (56,400)	

**Municipality of the District of Lunenburg
Operating Fund Variance Report
September 30, 2019**

	Actual Cost	Annual Budget	Forecast	Actual Variance (% Budget left)	Forecast Variance	Comments on Forecast Variance
Area Rates						
Fire Protection Revenue	3,390,767	3,329,600	3,329,600	-2%	-	
Fire Protection Expenditures	(1,608,065)	(3,329,600)	(3,329,600)	52%	-	
Sewage Collection & Disposal Revenue	561,174	594,400	594,200	6%	(200)	
Sewage Collection & Disposal Expenditures	(267,898)	(673,000)	(638,000)	60%	35,000	Estimated savings based on staff changeover
Private Road Maintenance Revenue	163,713	167,000	167,000	2%	-	
Private Road Maintenance Expenditures	(156,086)	(154,700)	(154,700)	-1%	-	
Street Lighting Revenue	148,592	139,400	148,100	-7%	8,700	Based on actual tax billing
Street Lighting Expenditures	(70,330)	(145,900)	(145,900)	52%	-	
NET AREA RATES	\$ 2,161,866	\$ (72,800)	\$ (29,300)		\$ 43,500	
SURPLUS (DEFICIT)	\$ 13,194,620	\$ 89,800	\$ 356,400		\$ 266,600	
% Annual Budget		0.29%	1.14%		0.85%	

**Municipality of the District of Lunenburg
2019/20 Capital Budget Status Report**

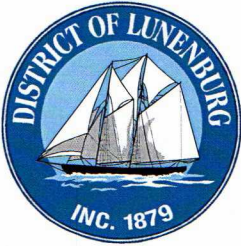
	Project Budget	Actual Cost 29-Oct-19	Variance	Staff Comments
General Government Services				
Municipal Services Building	6,544,000	934,503	5,609,497	Construction underway with Roscoe Construction Ltd. as General Contractor
Riverport School demolition and remediation	1,083,900	-	1,083,900	Preparing RFP for project management/environmental consulting services; Defer to next fiscal per Council decision - Investing in Canada Grant approved \$794,832
Planning Services				
Flood Risk Identification Phase 2 of LiDar Project	80,000	6,465	73,535	Council presentation - September, Final report from CBCL Sept 30.
Engineering & Transportation Services				
Asset Management Plan	50,000	-	50,000	Defer, potential to collaborate with DMA, reduce or eliminate municipal cost
Municipal Roads Projects	1,099,000	-	1,099,000	TIR tenders received. Total cost \$1,129,500. Council approved overage August 27, 2019. Council has determined J-Class and municipally owned road upgrade priorities for 2020/2021
Environmental Health Services				
Aerated Compost Carts	20,000	-	20,000	Purchased as required
Hebville Pump Station	50,000	-	50,000	Deferred - Staffing
New Germany Collection System Refurbishment	20,000	-	20,000	Deferred - Staffing
Conquerall Bank WWTP Upgrades	25,000	-	25,000	Deferred - Staffing
Garden Lots Water/Sewer Upgrades	75,000	-	75,000	Funding awarded by Province (PCAP) \$39,107 Staff preparing RFP for consultants to do study
LaHave River Straight Pipe Replacement Program	2,352,000	1,390,896	961,104	Project progressing

**Municipality of the District of Lunenburg
2019/20 Capital Budget Status Report**

	Project Budget	Actual Cost 29-Oct-19	Variance	Staff Comments
Economic Development Services				
Osprey Village - Nathan Cirillo Road Expansion	1,750,400	1,474,287	276,113	Road completion on schedule Aug 31/19 - Lift Station in Oct/19 due to late NSPC connection
CES/CEF Building Parking Lot	165,000	17,575	147,425	Completed Sept/19 - Dexter Construction Ltd. completed the project; Working out payment owed to Town & Country
Highway 103 Signage Project	20,000	3,027	16,973	Beautification Grant Received \$15,500 (gross budget of \$25,500). Awaiting DOTIR approval on signs
Recreation Services				
Active Transportation Plan Implementation	415,000	7,920	407,080	Sidewalk on Champlain Drive complete. Shoulder paving on 325 complete.
Ballfields	20,000	9,154	10,846	Work completed
Cookville Trail Connector	36,900	32,012	4,888	Work completed
Land Purchase	225,000	3,280	221,720	Council decision not to purchase
LaHave Sunset Park Walking Path & Parking	15,000	1,334	13,666	Complete design work in 2019, plan for early construction in 2020 season
MARC Admin Building floor & water bunker roof	50,000	2,992	47,008	Floor in quotation process, fall replacement, Awarding concept plan to Design Point Engineering for the water system upgrade; Reviewing Strum proposal to address contaminated soil remediation
MARC Tractor/Mower	15,000	-	15,000	RFQ issued
MARC/Recreation Truck	75,000	-	75,000	Procurement required
Miller Point Kiosk Replacement	10,000	-	10,000	Installation in progress
Riverport School Playground	40,000	-	40,000	Deferred, to be included in Riverport School demolition/remediation project for 2020. Require community input for new playground.

**Municipality of the District of Lunenburg
2019/20 Capital Budget Status Report**

	Project Budget	Actual Cost 29-Oct-19	Variance	Staff Comments
River Ridge Common	320,000	139,807	180,193	Opening held, playground installed, trail construction award to Council in August.
Sawpit Switchback Trail	20,000	-	20,000	Recreation Program Coordinator preparing RFP for design of switchback trail
TOTAL	14,576,200	4,023,251	10,552,949	



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

Finance Committee
Nov. 5, 2019
Item: 11.2.1
Authorization: E. Wentzell

MEMORANDUM

TO: Finance Committee
FROM: Tissy Bolivar
Program Coordinator
DATE: November 5, 2019
RE: Christmas On the LaHave
Cc: Trudy Payne, Director of Recreation Services

RECOMMENDATION

That the Finance Committee recommend to Municipal Council that Council provide the **Christmas on the LaHave** event with **\$2,000** from the Municipal Celebrations account.


Motion required.

BACKGROUND

Christmas on the LaHave is a Christmas Celebration within the Town of Bridgewater, in which many Municipal residents participate. The Municipality has funded this event since 2010. \$2,000 was provided in 2017 and \$1,000 provided in 2018. There is staff representation on their committee to coordinate the event. The proposed expenses for 2019 are \$22,700, with a projected \$2,700 in revenue from grants and donations. Budget attached.

BUDGET IMPLICATIONS

\$2,000 has been budgeted in the Municipal Celebrations account for this event in the 2019-2020 fiscal year. There are enough funds in the account to cover the recommendation.



Tissy Bolivar

Town of Bridgewater

Fiscal Year Period April 01,2019 To September 30,2019
FUND01 - Town - Operating

Income & Expense Statement

Printed: 1:02:46PM 09/16/2019

Page 1 of 1

Account account		Fiscal YTD	Commitment	YTD Budget	Annual Budget	% Used	Forecast
INCM	REVENUE						
1099	FUND 1 - INCOME						
1103	Sales of Services						
1112	Recreation & Cultural Services						
1138	Christmas on the Lahave						
I 01-14790-440	Grants Municipality of the District of Lunenburg	\$0.00	\$0.00	\$0.00	\$ 1,000.00	0.00	\$0.00
I 01-14790-887	Donations	0.00	0.00	0.00	1,700.00	0.00	0.00
	Christmas on the Lahave 1138	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 2,700.00</u>	0.00	<u>\$ 0.00</u>
	1112 Recreation & Cultural Services	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 2,700.00</u>	0.00	<u>\$ 0.00</u>
	1103 Sales of Services	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 2,700.00</u>	0.00	<u>\$ 0.00</u>
	1099 FUND 1 - INCOME	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 2,700.00</u>	0.00	<u>\$ 0.00</u>
	INCM REVENUE	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 2,700.00</u>	0.00	<u>\$ 0.00</u>
EXPN	EXPENSES						
E213	Recreation & Cultural Services						
E797	Christmas on the Lahave						
E 01-27520-136	Equipment Rental	\$0.00	\$0.00	\$0.00	\$ 400.00	0.00	\$0.00
E 01-27520-173	Fireworks	0.00	0.00	0.00	7,000.00	0.00	0.00
E 01-27520-174	Advertising	69.25	0.00	0.00	1,600.00	0.00	0.00
E 01-27520-200	Materials\Rentals	0.00	0.00	0.00	1,100.00	0.00	0.00
E 01-27520-420	Filming & camera Supplies	0.00	0.00	0.00	700.00	0.00	0.00
E 01-27520-543	Lights	0.00	0.00	0.00	200.00	0.00	0.00
E 01-27520-587	Trees & Wreaths	0.00	0.00	0.00	3,000.00	0.00	0.00
E 01-27520-592	PW Labour Charges	0.00	0.00	0.00	3,500.00	0.00	0.00
E 01-27520-593	PRC Labour Charges	0.00	0.00	0.00	2,500.00	0.00	0.00
E 01-27520-594	Police Labour Charges	0.00	0.00	0.00	1,500.00	0.00	0.00
E 01-27520-888	Installation/removal of Wreaths & Lights	491.35	0.00	0.00	1,200.00	0.00	0.00
	E797 Christmas on the Lahave	<u>\$ 560.60</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 22,700.00</u>	0.00	<u>\$ 0.00</u>
	E213 Recreation & Cultural Services	<u>\$ 560.60</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 22,700.00</u>	0.00	<u>\$ 0.00</u>
	EXPN EXPENSES	<u>\$ 560.60</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 22,700.00</u>	0.00	<u>\$ 0.00</u>
	Total Income:	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 2,700.00</u>	0.00	<u>\$ 0.00</u>
	Total Expenses:	<u>560.60</u>	<u>\$0.00</u>	<u>\$ 0.00</u>	<u>22,700.00</u>	0.00	<u>\$0.00</u>
	Totals:	<u><u>\$(560.60)</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$(20,000.00)</u></u>	<u><u>0.00</u></u>	<u><u>\$ 0.00</u></u>



Municipality of the District of Lunenburg

Recreation Services

Finance Committee

Nov. 5, 2019

Item: 11.2.2

Authorization: E. Wentzell

MEMORANDUM

TO: Municipality of the District of Lunenburg Council – Finance Committee

FROM: Trudy Payne, Director of Recreation Services

DATE: November 5, 2019

RE: Additional Funding – Splash Pad at Pinegrove

RECOMMENDED MOTION

That the Finance Committee recommend to the Municipality of the District of Lunenburg Council to award \$2,872,60 to the Pinegrove Outdoor Play Association to cover the remaining costs associated with the Splash Pad project and that these funds come from the Recreation Department's operating budget.

BACKGROUND

The Pinegrove Outdoor Play Association has a management agreement with MODL to develop, maintain and operate the Pinegrove Outdoor Park. The park features an outdoor multi-use pad which is used for street hockey in the non-winter months and for hockey/skating during the winter, outdoor basketball courts, playground, trail, fire pit and gazebo. The Association has been working for the past two years to fund raise money to install a splash pad. The estimated cost was \$71,457.50. The splash pad was installed and completed by the end of September 2019. The actual costs came in at \$78,064.18. The Municipality has contributed \$22,000 towards the cost of the splash pad. The Association fund raised \$75,191.58. They are requesting the Municipality fund the remaining amount of \$2,872.60. Please see the attached letter.

BUDGET IMPLICATIONS

The funds for both the Major Recreation Capital and Annual Operating grant have been expended. The amount of \$42,000 was allocated in the budget for a possible grant to the Field House in which Council made the decision not to provide a grant this year. The \$2,872.60 could come from these funds allocated in the 2019-2020 budget without having an impact to the budget.

ALTERNATIVES

One alternative would be to not to provide the requested additional funds to the Pinegrove Outdoor Play Association. Another alternative would be to provide them a lesser amount.

CONCLUSION

The Pinegrove Outdoor Play Association has worked hard over the last several years to develop, maintain and operate a park that is not only well used by immediate residents but residents all over MODL, and public members outside of MODL. This is the only splash pad currently within the District.

Pine Grove Outdoor Play Association
72 Charlie Lane, Pinegrove, NS



Municipality of the District of Lunenburg
210 Aberdeen Road
Bridgewater, NS. B4V 4G8

To Whom It May Concern,

I am writing to you with a request to consider more funding to support our Splash Pad project. When we originally were awarded \$22,000 toward our project from council in 2018 we had a total project cost of \$71,457.50 at the time. We are truly grateful for your support.

The splash pad installation was completed on September 26, 2019. The original price went up due to the need of installing an 80-gallon pressure tank with a pressure switch for our well pump to have the splash pad operate correctly. Also, our administration/ labour hours were higher than predicted. The updated expense breakdown is attached. Our signage cost went down and the contactor did take off some of the accommodation costs as they finished faster than anticipated. With all these changes noted our final expense report for the splash pad project for the Pine Grove Outdoor Play Park is \$78,064.18.

We are requesting an additional \$2,872.60 to help us cover the additional expenses we encountered.

Thank you for your consideration.

A handwritten signature in black ink, appearing to read "Stephanie Mailman-Crouse". The signature is fluid and cursive, with a long horizontal stroke at the end.

Stephanie Mailman-Crouse
Chairperson
Pine Grove Outdoor Plan Association
902-212-0328

Current Funds for Splash Pad

All Funds Received

Part of funding received but more to go

2019-2020 Capital Budget For Splash Pad Project

REVENUE	Notes	Total	Current Amount Received
MoDL		\$22,000.00	\$22,000.00
Recreation Facility Development			
Pine Grove Outdoor Play Park			
Dance The Night Away Event: \$5,300.00	Grant	\$23,819.17	\$23,819.17
Fun Run/Walk Event: \$1,330.00			
Epicure Event: \$538.00			
Mushamush Poker Run: \$2000.00			
Bottle Drive: 110		\$21,791.23	\$16,423.00
Buck's BBQ: 645			
Yard Sale and Silent Auction: 1600			
\$5000 Cash Draw Fundraiser: 4900			
Upcoming event:			
Buck's Ladies Night Event	Fundraising		
Pine Grove Outdoor Play Park	Donated Labour	\$5,405.40	\$5,405.40
↳Town of Bridgewater	Grant	\$1,000.00	\$1,000.00
Awesome Foundation of The South Shore	Donation	\$1,000.00	\$1000.00
Businesses and Individuals (\$3275 to go in the MoDL Community Project Fund)	Donation	\$3,048.38	\$5,544.00
TOTAL REVENUE		\$78,064.18	\$75,191.57
EXPENSES	Notes	Total	
Splash Pad	Splash pad equipment package		\$29,950.00
Splash Pad	Labour, excavation, concrete, electrical, plumbing and other supplies		\$33,116.55
Splash Pad	HST		\$9,459.98
Signage	Safety Signs and Instructions		\$132.25
Administration/ Labour	Meeting with Contractors, Fundraising Planning, Grant Applications, Fundraiser Events (468 Hours x \$11.55)		\$5,405.40
TOTAL EXPENSES			\$78,064.18

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

TO: Chief Administrative Officer
FROM: Councillor Martin Bell
DATE: October 30, 2019

1. Agenda Item
West Dublin Hall Tax Exemption

2. On what agenda do you want the item placed?
Finance Committee

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.

West Dublin Hall missed the registration deadline to receive a full tax exemption in 2019 but would like Municipal Council to consider granting the tax exemption based on them being an existing applicant and have been receiving the exemption since 2007.

4. What is its relevance to Council or the committee?
Granting the West Dublin Hall a full tax exemption for 2019 under Policy MDL-12 Tax Exemption/Reduction Policy

5. What outcome(s) are you seeking?
That the West Dublin Hall receive a full tax exemption

*Joanne Power, On Behalf
of Martin Bell*

Councillor's Signature

October 30, 2019

Date

Approval for agenda: Yes No

Reason for Denial:

[Signature]
Mayor or Chair of Committee

October 31, 2019
Date

Joanne Powers

From: Martin Bell
Sent: October 30, 2019 3:25 PM
To: Joanne Powers
Subject: tax exemption for West Dublin Hall - Policy MDL-12

Hello Ms. Powers;

In reference to the issue of, tax exemption for West Dublin Hall's renewal term which was up for renewal in 2019, as discussed; please add to Finance Committee agenda.

I do NOT question that staff exercised due diligence to ensure that the applicant was made aware of the renewal deadline. I do however want to raise the question at committee.

I have been asked by Daphne Strowbridge to do so and therefore will follow up on her request to me to at least do that.

Please add it to the agenda and in the absence of me being in the office today I authorize you, Ms. Powers to sign the request form on my behalf.

Thank you,

Martin

Councillor Martin E. Bell, CMG, EMD

Municipality of the District of Lunenburg
210 Aberdeen Road
Bridgewater NS B4V 4G8



Any correspondence with elected officials, employees or other agents of MODL may be subject to disclosure under the provisions of the Right to Information and Protection of Privacy Act of the Province of Nova Scotia

Tick checks and quick tick removal remain among the best defenses against Lyme disease

Municipality of the District of Lunenburg POLICY

Title: Tax Exemption / Reduction Policy	
Policy No. MDL- 12	
Effective Date: August 14, 2001	Amended Date: July 11, 2017

1.0 Purpose

The purpose of this Policy is to provide tax relief of current taxes for:

- a. certain qualifying non-profit organizations as defined in the Partial and Full Tax Exemption By-laws
- b. to the extent Municipal council considers appropriate of the taxes payable on a building destroyed or partially destroyed by fire, storm, or otherwise.

This Policy does not provide any exemption from area rates.

2.0 a. Policy re: Tax Exemption -- Non-profit Community Organizations:

It is the intention of the Municipality of the District of Lunenburg to provide partial or full tax exemption to certain qualifying non-profit organizations demonstrating service to the community at Council's discretion.

A major consideration for qualification of tax exemption will be the service the organization provides to the community.

To be eligible to be placed on Schedule "A" or "A-1" of the Tax Exemption By-law, the owner of the property must meet the requirements of Section 71(1) or 71(2) of the *Municipal Government Act* and Council must pass a motion authorizing the addition of that organization's property to the Schedule relating to the appropriate By-law.

When a property listed in Schedule "A" or "A-1" of the Tax Exemption By-law ceases to be owned by the organization named or ceases to be used for the purpose for which the exemption was granted, then the exemption shall cease and the owner shall immediately be liable for the full property tax on the entire property for the remainder of the current taxation year and all future taxation years.

Awards for tax exemptions are for a three year period. Renewal is required every three years. Any tax exemption awarded is not retroactive. Awards do not cover tax arrears. Final awards, renewals, and removals are subject to approval and motion by Municipal Council.

New applications for full or partial tax exemption must be received prior to February 28th of each year for the upcoming taxation year. All applicants are responsible for area rates, arrears of taxes and any interest levied on arrears.

Renewals require that the applicant send the following information to staff of the Municipality:

- 1) a completed renewal form
- 2) an updated list of the Board of Directors
- 3) a brief report of programs outlining the benefit to the community

2.0 b. Policy re: Tax Exemption -- Building Destroyed:

It is the intention of the Municipality of the District of Lunenburg to effect a reduction, to the extent that Municipal Council considers appropriate, of the property taxes payable on a building that has been destroyed or partially destroyed by fire, storm, or otherwise where the assessment of the property does not reflect this damage and to provide for the reimbursement of any overpayment resulting from the reduction. Reductions do not cover tax arrears or area rates. [amended July 11/17]

To be eligible for such a reduction, the owner of the property must apply to the Municipality and provide satisfactory evidence of such damage. The current assessment on the property cannot reflect this decrease in value due to the damage. [amended July 11/17]

Council, by way of motion, at their discretion, may provide for a reduction in taxes payable on the destroyed building.

The Municipal Treasurer can approve a reduction of up to \$500 in taxes payable on the destroyed building. Reductions over \$500 require approval by Council. [amended July 11/17]

This reduction, at Council's discretion, may be made retroactive not earlier than April 1, 1999.

To calculate the reduction, the Tax Clerk shall request the Director of Assessment to value the property considering the proof of damage. Furthermore, the Tax Clerk is authorized to provide for the reimbursement of any overpayment resulting from the reduction once Council or Municipal Treasurer approval is received. [amended July 11/17]

Reductions require the applicant to send the following information to the staff of the Municipality:

- 1) a complete damage building form
- 2) supporting documentation as proof of damage or loss [amended July 11/17]

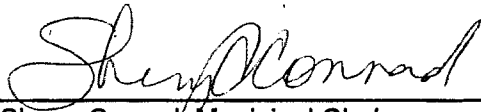
Annotation for Official Policy Book

Date of Adoption: August 14, 2001

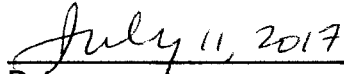
Date of Notice to Council Members of Intent to Consider:
(7 days minimum) July 4, 2017

Date of Passage of Amendments: July 11, 2017

I certify that this "Tax Exemption / Reduction Policy" was adopted by Council as indicated above.



Sherry Conrad, Municipal Clerk



Date

PROPERTY TAX REDUCTION DAMAGE TO BUILDING

APPLICATION FORM

Please complete and return to the Municipality of Lunenburg, 210 Aberdeen Road, Bridgewater, NS B4V 4G8
Please attach a copy of the Tax Bill or Assessment Notice

Assessed Owner _____ Assessment Account Number _____

Property Location (please use civic address) _____

Applicant _____

Mailing Address _____

Date Damage Occurred (Month/Day/Year) _____

Type of Damage (fire, wind, etc) _____

Estimate of Damage/Loss _____

In the space provided, briefly explain the situation that occurred (attach copies of any outside information such as Fire Department, Insurance, etc.)

I hereby request Municipal Council to consider a reduction in taxes on the above noted property based on the information provided. I also declare that the information contained in the application is true and correct to the best of my knowledge. Any approved reduction does not cover area rates, tax arrears, or related interest charges.

Signature

Date

OFFICE USE ONLY

Assessed Value of Building Destroyed _____ Related Current Taxes _____

Remaining Months in taxation year after loss _____ Extent of Damage _____