

Finance Committee Meeting AGENDA

01, December, 2020 – 9:00 a.m.

1. CALL TO ORDER
2. NOMINATION AND ELECTION BY BALLOT - CHAIR AND VICE CHAIR
[MDL-02 – Committee Policy, Section 3.5]
3. ANNOUNCEMENTS, ACKNOWLEDGEMENTS, RECOGNITION
4. PUBLIC INPUT (15 Minutes)
5. APPROVAL OF AGENDA (as circulated)
6. APPROVAL OF MINUTES – October 6, 2020
7. BUSINESS ARISING FROM MINUTES - Nil
8. AWARDING OF TENDERS/RFPs – Nil
9. PRESENTATIONS/SCHEDULED TIMES – Nil
10. CONSIDERATION OF CORRESPONDENCE – Nil
11. RECOMMENDATIONS FROM COMMITTEES & BOARDS N
12. STAFF REPORTS
 - 12.1. Finance Department
 - 12.1.1. Operating and Capital Variance Report 1-10
 - 12.1.2. Property Tax Exemption Applications – Late Application Update..... 11-16
 - 12.1.3. Tax Relief – Damaged Property - Mount Pleasant..... 17-18
13. MAYOR’S/DEPUTY MAYOR’S/COUNCILLORS’ MATTERS
 - 13.1. LCLC Update
 - 13.2. Deputy Mayor’s Update
 - 13.3. Mayor’s Update
14. ADDED ITEMS
15. IN CAMERA
16. ADJOURNMENT



Municipality of the District of Lunenburg

INFORMATION REPORT

REPORT TO: Finance Committee

SUBMITTED BY: Elana Wentzell, CPA, CMA

DATE: December 1, 2020

RE: 2020/21 Operating Fund Variance Report & Capital Project Status & Gas Tax Investment 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 & Gas Tax Investment Report is enclosed to give Council information on the status of the Capital & Gas Tax funded Projects approved in this fiscal year.

A Safe Restart funding grant has been received to help offset increased costs and decreased revenues due to the COVID-19 pandemic. To date, we have not received details on how the costs will be reported back to the Province, however the amount of the funding was determined based on an AMA survey prior to the budget being passed. At that time, staff estimated that the pandemic could cost up to \$1,600,000 in lost revenues and increased expenditures. Funding of \$1,414,000 was received. An update will be provided once more details are known.

BUDGET IMPLICATIONS

Some Departments are forecasting budget shortfalls in some accounts with overages in others. Staff are projecting an Operating deficit that should be covered by the Safe Restart Grant.

Capital & Gas Tax funded 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. The Safe Restart Grant will cover the projected overages in expenditures and account for lost revenues due to COVID-19.

The Capital Budget Status Report indicates that projects in the amount of \$5,829,139 have been completed to date.

Gas Tax funded projects for non-owned infrastructure are budgeted at \$3,250,600 with \$1,122,395 spent to date.

Department: Finance and Administration

Report Prepared By: Elana Wentzell

Date: Nov 26, 2020

Report Approved By: _____

Date _____

Reviewed By CAO: _____

Date _____

**Municipality of the District of Lunenburg
Operating Fund Variance Report
October 31, 2020**

	Actual Cost	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance	Comments on Forecast Variance
REVENUE						
Tax Revenue	\$ 24,151,303	\$ 24,049,500	\$ 24,049,500	0%	\$ -	
Business Property	88,084	162,500	160,000	46%	(2,500)	Estimate based on actual received to date
Deed Transfer Tax	1,394,433	902,000	1,500,000	-55%	598,000	Estimate based on actual received to date
Other Taxes	57,981	62,600	62,600	7%	-	
Grants in Lieu of Taxes	60,147	203,200	203,300	70%	100	
REMO/Accessibility recovery from Other Units	36,686	81,300	81,300	55%	-	
Sale of Services (Recreation & Bldg. Insp)	30,886	59,100	55,800	48%	(3,300)	Decrease based on Spring/Summer Program losses due to COVID (\$25,500) offset by a walking trail grant (\$22,000)
Other Revenue - Fines, Permits, Rentals & Interest	464,825	1,151,200	917,800	60%	(233,400)	Decrease based on reduced interest on tax billing and investments
Farm Acreage Grant	51,694	88,300	88,300	41%	-	
Provincial Grants	74,640	103,300	181,300	28%	78,000	ASK Coordinator Grant \$80,000 (unbudgeted - term extended) - Active Smarter Kids
TOTAL REVENUE	\$ 26,410,678	\$ 26,863,000	\$ 27,299,900	2%	\$ 436,900	
EXPENDITURES						
Mayor & Council	\$ 237,426	\$ 453,700	\$ 453,700	48%	\$ -	
Bank Interest & Charges	1,158	2,800	2,800	59%	-	
Administration	389,089	683,300	679,000	43%	(4,300)	Estimate for decreased staff travel costs
Finance	392,336	702,500	701,000	44%	(1,500)	Estimate for decreased staff travel costs
Tax Exemptions	162,915	180,900	173,900	10%	(7,000)	Non-profit exemption lower than expected
Legal & Advisory Services	134,588	1,034,300	1,034,300	87%	-	
Administration Building, Supplies and Data Processing	264,940	761,500	778,600	65%	17,100	Estimate for increased costs due to COVID for PPE and signage
Allowance for Uncollectible taxes	3,477	175,100	175,100	98%	-	
Tax Sale Expenses	33,997	70,000	70,000	51%	-	
Government Relations, Communications & Municipal Celebrations	22,545	113,000	103,000	80%	(10,000)	Estimate reduction as some Fire recruitment and retention events cancelled due to COVID
Insurance	38,855	92,700	104,200	58%	11,500	Based on Oct 1 contract renewal- increased costs due to industry and COVID

**Municipality of the District of Lunenburg
Operating Fund Variance Report
October 31, 2020**

	Actual Cost	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance	Comments on Forecast Variance
Grants to Organizations	304,651	715,900	702,000	57%	(13,900)	Estimate for reduced grants based on cancelled events due to COVID
Election Costs	129,241	189,000	134,100	32%	(54,900)	Forecast for final costs - savings due to electronic voting
Assessment Services	528,338	704,500	704,500	25%	-	
Police Protection	1,671,758	3,345,500	3,345,500	50%	-	
Correction Services & Prosecutions	253,572	501,300	501,300	49%	-	
Fire Protection Municipal Costs	77,567	385,700	371,100	80%	(14,600)	Estimate reduction in WCB premium costs for Fire Personnel based on Oct 1 start date vs April 1
Emergency Measures	81,518	142,800	142,200	43%	(600)	
Protective Inspection Services	226,210	514,000	513,900	56%	(100)	
Dog Control	18,245	36,500	36,500	50%	-	
Common Services (Engineering)	231,299	458,400	456,900	50%	(1,500)	Estimate based on reduced staff travel costs due to COVID
Municipal Road Maintenance	1,474,790	2,638,600	2,792,500	44%	153,900	Additional J Class road costs approved by Council
Garbage & Waste Collection	1,412,113	2,482,800	2,645,800	43%	163,000	MJSB est \$300,000 deficit (MODL share approx. 65% \$195K)
Regional Housing	-	35,000	35,000	100%	-	
Planning & Zoning	321,335	580,200	585,400	45%	5,200	Estimate based on Final costs for Fancy Lake Study paid in current year
Economic Development	426,120	2,005,700	1,988,200	79%	(17,500)	Estimate reduction in staff travel and conferences and events promotion due to COVID
Recreation Staffing, Facilities and Programming	669,867	1,193,600	1,159,350	44%	(34,250)	Estimate reduction based on cancelled programs due to COVID
Libraries	118,599	159,700	159,700	26%	-	
LCLC	561,409	796,900	866,600	30%	69,700	Estimate based on prior year deficit (2019/20) paid in current year. Current year deficit due to COVID not yet known.

**Municipality of the District of Lunenburg
Operating Fund Variance Report
October 31, 2020**

	Actual Cost	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance	Comments on Forecast Variance
Education	4,900,934	8,401,600	8,401,600	42%	-	
Financing & Transfers	1,590,000	\$ (2,889,500)	\$ (2,408,500)	155%	481,000	Budgeted \$481,000 from reserves to balance budget - should not be required due to Safe Restart Grant - see below
TOTAL EXPENDITURES	\$ 16,678,890	\$ 26,668,000	\$ 27,409,250	37%	\$ 741,250	Forecast for increased expenditures which should be covered by Safe Restart Grant
Area Rates						
Fire Protection Revenue	3,464,834	3,491,400	3,491,400	1%	-	
Fire Protection Expenditures	(1,695,883)	(3,491,400)	(3,491,400)	51%	-	
Sewage Collection & Disposal Revenue	311,326	434,700	434,700	28%	-	
Sewage Collection & Disposal Expenditures	(324,657)	(709,300)	(716,200)	54%	(6,900)	Based on estimated costs to date
Private Road Maintenance Revenue	238,854	238,300	238,300	0%	-	
Private Road Maintenance Expenditures	(166,419)	(161,700)	(161,700)	-3%	-	
Street Lighting Revenue	138,108	148,600	148,600	7%	-	
Street Lighting Expenditures	(79,791)	(145,600)	(145,600)	45%	-	
NET AREA RATES	\$ 1,886,372	\$ (195,000)	\$ (201,900)		\$ (6,900)	
SURPLUS (DEFICIT)	\$ 11,618,159	\$ -	\$ (311,250)		\$ (311,250)	Forecast for deficit and increased expenditures should be covered by Safe Restart Grant

**Municipality of the District of Lunenburg
Operating Fund Variance Report
October 31, 2020**

	Actual Cost	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance	Comments on Forecast Variance
Province of NS Safe Restart Grant	\$ 1,414,000	\$ -	\$ 1,414,000	\$ -	\$ 1,414,000	Funding has been received - details on reporting requirements and limitations are not yet known. Program parameters include: address increased operating costs resulting from a reduction in revenue due to COVID-19; continue to implement social distancing and infection prevention and control protocols required to operate facilities, public spaces and effectively deliver services to citizens; support safe transit operations and innovative solutions required to adjust to modified capacity; and acquire additional PPE.

**Municipality of the District of Lunenburg
2020/21 Capital Budget & Gas Tax Investment Status Report**

	Project Budget	Actual Cost 31-Oct-20	Actual Cost Variance	Forecast 31-Mar-21	Forecast Variance	Staff Comments
Infrastructure Investment						
Buildings						
Municipal Services Building	5,369,300	3,191,002	2,178,298	5,369,300	-	Move of Municipal services to Champlain Drive building complete. Commissioning and deficiency correction now underway. Total construction cost forecast from Building Design to Completion \$8,623,261 as per budget
Riverport School demolition and remediation	1,069,000	190,524	878,476	700,000	(369,000)	Demolition bids came in substantially below Consultant's budget estimates...project currently in progress.
Centre School Demolition	100,000	-	100,000	25,000	(75,000)	No Environmental Site Assessment (ESA) work done to date due to other project priorities and limited resources.
Vehicles						
Engineering Vehicle Purchase (Facilities Superintendent)	35,000	-	35,000	42,000	7,000	EV vehicles are \$45,000 less \$5,000 instant rebate, plus net HST
Rec- Truck (2007 Mazda)	35,000	-	35,000	35,000	-	Tender being prepared
Paving & Sidewalks						
Municipal Road Infrastructure Design	75,000	40,769	34,231	75,000	-	Design work ongoing on Municipal Roads
Paving Meldrum, Buena Vista, Aspen	833,000	570,595	262,405	833,000	-	Work recently completed, expected to be at or close to budget.
CES/CEF Building Parking Lot	-	(1,061)	1,061	-	-	Project completed
Osprey Village - Nathan Cirillo Road Expansion	-	14,672	(14,672)	-	-	Project completed
White Ave Paving Holdback	-	18,435	(18,435)	-	-	Project completed
Environmental Protection						
Garden Lots Water/Sewer Upgrades	75,000	15,172	59,828	75,000	-	Exp Services Inc. currently working on Study.
LaHave River Straight Pipe Replacement Program	2,476,800	1,375,688	1,101,112	2,476,800	-	On schedule for over 70 installations in 2020/2021

**Municipality of the District of Lunenburg
2020/21 Capital Budget & Gas Tax Investment Status Report**

	Project Budget	Actual Cost 31-Oct-20	Actual Cost Variance	Forecast 31-Mar-21	Forecast Variance	Staff Comments
Conquerall Bank WWTP Upgrades	15,000	-	15,000	15,000	-	PH effluent meter design and purchase to be completed later in the year
Conquerall Bank WWTP Generator	50,000	3,650	46,350	50,000	-	Tender currently being prepared for installation in 2020/2021.
New Germany Pipe Replacement/refurbishment	190,000	-	190,000	25,000	(165,000)	Design tender package being prepared in 2020/2021 with plans to tender construction work in early 2021/2022 for best pricing.
Local Economic Development						
Highway 103 Signage Project	15,000	-	15,000	15,000	-	No Change at this time. Waiting for DOT correction to sign installation
Wayfinding Strategy & Implementation	60,000	1,125	58,875	60,000	-	Project on track
Osprey Village Land Development	-	2,721	(2,721)	-	-	Survey Lot 20-1
Sustainable Planning & Climate Change Mitigation						
Corporate and Community Energy Action Plan	50,000	-	50,000	50,000	-	Developing work plan.
Electric Vehicle Charge Stations	32,000	-	32,000	32,000	-	Applied for a grant -waiting to hear back
Petite Riviere Watershed Flood Mitigation and Assessment Project (Phase 3)	100,000	-	100,000	100,000	-	Received 50% FRIIP grant up to \$73,000 - Funding announcement pending by Prov. Some carryover to 2021/22 is expected.
LiDar Inland Flood Mapping	-	(16,058)	16,058	-	-	Revisions to final data pending
Recreation Infrastructure						
Recreation Facilities						
Ballfield Upgrades	30,000	-	30,000	30,000	-	Park Supervisor pursuing contractors to determine work can be completed by end of Fiscal
MARC Facilities Assessment	50,000	-	50,000	50,000	-	Request \$20,000 carry over. In partnership with Engineering, assessments of the facility are estimated at \$30,000. Based on deficiencies, planning through study will be required the address the deficiencies and potential long-term solution. Expect this will happing 2021-22 fiscal

**Municipality of the District of Lunenburg
2020/21 Capital Budget & Gas Tax Investment Status Report**

	Project Budget	Actual Cost 31-Oct-20	Actual Cost Variance	Forecast 31-Mar-21	Forecast Variance	Staff Comments
MARC Soil Remediation	30,000	15,956	14,044	30,000	-	Strum Consulting working on NSE Regulatory Closure of MARC Soil Contamination. Waiting for report/invoice from Strum
MARC Water System	15,000	-	15,000	15,000	-	A study was carried out (Design Point) for a new system suggesting a capital cost in excess of \$100,000. This has been put on hold. The forecast is for short-term fixes such as a new roof on the water bunker.
Parks & Playgrounds						
Future Land Purchases	15,000	307,780	(292,780)	307,800	292,800	Oakland Rd Property purchase \$262,500
Masons Island		(42,500)	(42,500)	(42,500)	(42,500)	Monies due from MICA for Oakland Rd Property purchase
LaHave Sunset Park Parking	30,000	-	30,000	30,000	-	Parking Lot has been completed, invoices pending. Landscaping rocks etc expected to be purchased and completed by end of fiscal.
Wile's Lake	30,000	-	30,000	30,000	-	Working with Engineering to demolish/remove two small out buildings and do upgrades to main building for storage/maintenance use.
River Ridge Common	138,000	140,671	(2,671)	140,700	2,700	Phase 3 is complete
Trails & Active Transportation						
Indian Point Rest Stop	10,000	-	10,000	10,000	-	Culvert and entrance has been installed. Landscaping, seating and signage expected to be completed by end of fiscal
Osprey Village Trail	30,000	-	30,000	30,000	-	Consultant has been engaged and is working towards an RFP, which is expected to have this complete by the end of fiscal.
TOTAL CAPITAL INVESTMENT	10,958,100	5,829,139	5,043,961	10,609,100	(349,000)	

**Municipality of the District of Lunenburg
2020/21 Capital Budget & Gas Tax Investment Status Report**

	Project Budget	Actual Cost 31-Oct-20	Actual Cost Variance	Forecast 31-Mar-21	Forecast Variance	Staff Comments
Gas Tax Investment - Non-owned Infrastructure						
Paved Shoulders - Active Transportation	565,000	-	565,000	387,500	(177,500)	Placeholder for projects to be identified. Council allocated funds for J Class Roads, \$387,500 remaining.
Contribution to Local Trail Groups/NG Trail Bridge	187,000	42,951	144,049	187,000	-	\$55,000 to local trail groups, \$132,000 NG Trail Bridge - check-in with Trail Groups for status/updates
Rural Internet Partnerships	1,300,000	113,608	1,186,392	1,300,000	-	It is to early to tell but it is expected that we will only expend the remaining billing to Eastlink for 2020/21. Roughly \$100,000. We will know more in January
Paving Non-owned Roads (cost shared with NSTIR)	1,198,600	965,835	232,765	1,530,000	331,400	Council has approved paving of 12.635 km of non-owned roads throughout the Municipality. Allocated Active Transportation monies \$177,500 for road infrastructure plus Operating Reserves \$153,900
TOTAL GAS TAX NON-OWNED INFRASTRUCTURE	3,250,600	1,122,395	2,128,205	3,404,500	153,900	

Finance Committee
December 1, 2020
Item: 12.1.2
Authorization: E. Wentzell



Municipality of the District of Lunenburg

Report to Council

Report To: Finance Committee
Submitted By: Elana Wentzell, Director of Finance
Date: December 1, 2020
Re: Property Tax Exemption Applications – late applicants update

The deadline for Property Tax Exemptions under Policy MDL-49 is August 1.

On September 22, 2020, Council approved an amendment to the policy to accept late applications because there were remaining funds in the budget.

Prior to this amendment, \$77,642.23 of the \$88,400 budget was distributed to qualifying property owners by way of a tax credit on their account.

The intent of the amendment is to continue to receive applications throughout the year until the budget is used. It was advertised that late applications would be received, and staff contacted applicants who submitted applications that were denied based on the date of submission.

To date, we have received 33 qualifying applications with rebates totaling \$7,186.30.

Per the policy, the Treasurer can approve these rebates without a motion of Council. However, it is the practice to give Council an update on where this budget stands after the deadline. Where this is a new process, staff thought an update was warranted.

We will be processing refunds to customers who have paid their tax bills in full and will apply credits to accounts that are outstanding. Notification letters will be sent to these property owners.

There is still \$3,571.70 left in the budget that will continue to be paid out until March 31, 2021 if more applications are received.

A copy of MDL-49 Property Tax rebate policy is attached for your information.

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, Oct. 22, 2019, Sept. 22, 2020

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]**
 - 4.1 Application may be made on behalf of a deceased property owner if the property owner received the property tax rebate in the previous fiscal year. **[amended Oct. 22, 2019]**
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]**

7.1 Late applications will be considered only after the regular review of those applicants that submitted an application on time. Late applications will be subject to annual budget constraints as set out in Section 6.2. **[amended Sept. 22, 2020]**

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>
Date of Notice to Council Members of Intent to Consider Amendments (7 days' notice)	<u>October 15, 2019</u>
Date of Passage of Amendments	<u>October 22, 2019</u>
Date of Notice to Council Members of Intent to Consider Amendments (7 days' notice)	<u>September 15, 2020</u>
Date of Passage of Amendments	<u>September 22, 2020</u>

I certify that this "Property Tax Rebate Policy – MDL-49" was adopted and amended by Council as indicated above.


Municipal Clerk

Sept. 22/20
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] or I am making application on behalf of a deceased property owner who received the property tax rebate in the prior fiscal year. [amended Oct. 22, 2019]
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

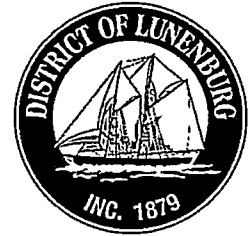


Statement of Income

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.



Municipality of the District of Lunenburg
Report to Council

Report To: FINANCE COMMITTEE
Submitted By: ELANA WENTZELL
Date: DECEMBER 1, 2020
Re: TAX RELIEF-DAMAGED PROPERTY

Recommendation

That Finance Committee recommends to Council that Municipal Council approve tax relief in the amount of \$551.05 as per the submitted application for the property located at 1032 Mount Pleasant Rd, Mount Pleasant, AA#04818199 and as per the Municipality's Damaged Property Relief Policy.

Background

The following taxpayer has completed application for tax relief due to fire loss of residential property:

<u>Name</u>	<u>Property Tax Billing</u>	<u>Property Tax Reduction</u>
Clyde & Laura Uhlman	2019/2020 \$690.93	\$115.27
	2020/2021 \$697.41	\$435.78


Conclusion

Staff have reviewed the application and are satisfied they meet the requirements of the Damaged Property Relief Policy.

Department:

Report Prepared By: Annette Nowe

Date: November 19, 2020

Report Approved By: 

Date: *Nw19/20*

Reviewed By CAO:

Date: