

# **Finance Committee Meeting Agenda**

**05, October, 2021 – 9:00 a.m.**

**Held in Council Chambers**

**Cookville, NS**

- 1. Call to Order**
- 1.1. Mi'kma'ki Territorial Acknowledgement**
- 2. Announcements, Acknowledgements, Recognition**
- 2.1. Proclamation: Energy Efficiency Day – October 6, 2021 ..... 1**
- 3. Approval of Agenda (as circulated)**
- 4. Approval of Minutes – September 7, 2021**
- 5. Business Arising from Minutes**
- 6. Presentations/Scheduled Times - Nil**
- 7. Consideration of Correspondence - Nil**
- 8. Recommendations from Committees & Boards - Nil**
- 9. Staff Reports**
- 9.1. Finance Department**
- 9.1.1. Operating & Capital Variance Report ..... 2-9**
- 9.1.2. Request for Decision: Nova Scotia Power LED Street Light Conversion Costs ..... 10-12**
- 9.1.3. Tax Relief: Damaged Property, Dublin Shore ..... 13-15**
- 10. Mayor's/Deputy Mayor's/Councillors' Matters**
- 11. Added Items**
- 12. In Camera**
- 13. Adjournment**

### **Energy Efficiency Day Proclamation**

WHEREAS, energy efficiency is an abundant, clean, and low-cost way to meet the Municipality of the District of Lunenburg's energy needs to avoid pollution, improve comfort and health, while reducing energy bills for residents and businesses in our community; and

WHEREAS, implementing energy efficiency and other clean energy policies and programs can help boost economic opportunities and job creation while continuing to move the Municipality of the District of Lunenburg toward a sustainable future; and

WHEREAS, smarter energy use reduces the amount of energy needed to power our lives, which helps avoid power plant emissions that can harm our health, pollute our air, and warm our climate; and

WHEREAS, for municipalities and provinces or territories like ours that are trying to tackle harmful pollution, energy efficiency can get us closer to our emissions reduction goals; and

WHEREAS, energy efficiency makes our homes and workspaces healthier, safer, and more comfortable; and

WHEREAS, building energy codes can significantly improve occupant health and comfort, create new jobs, and reduce utility costs and emissions, and the Municipality of the District of Lunenburg supports increasing the minimum levels of efficiency for new and existing buildings through adoption of stringent modelbuilding codes; and

WHEREAS, a nationwide network of energy efficiency groups and partners has designated the first Wednesday in October as national Energy Efficiency Day; and

WHEREAS, together we can continue to contribute to our sustainability efforts by learning more about energy efficiency and practicing smarter energy use in our daily lives;

THEREFORE I, Mayor Carolyn Bolivar-Getson, do hereby proclaim Wednesday Oct. 6, 2021 as "ENERGY EFFICIENCY DAY" in the Municipality of the District of Lunenburg, and urge citizens to join us in supporting our clean energy goals and moving toward more energy efficiency now and in the future.

Finance Committee  
October 5, 2021  
Item: 9.1.1  
Authorization: E. Wentzell



## Municipality of the District of Lunenburg

### Report to Finance Committee

**Report To:** Finance Committee  
**Submitted By:** Elana Wentzell, CPA, CMA  
**Date:** October 5, 2021  
**Re:** 2021/22 Operating Fund Variance Report & Capital Project Status & Gas Tax Investment Update

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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. Staff are projecting an Operating surplus of \$305,700 which represents a 0.094% budget variance.

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.

Capital & Gas Tax funded Projects are moving forward as indicated on the attached status report. The Capital Budget Status & Gas Tax Investment Report indicates that projects in the amount of \$2,146,495 have been completed to date.

Elana Wentzell, Director of Finance

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Print Name & Position

*2 Attachments*

**Municipality of the District of Lunenburg  
Operating Fund Variance Report  
September 27, 2021**

	Actual	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance	Comments on Forecast Variance
<b>REVENUE</b>						
Tax Revenue	\$ 24,626,414	\$ 24,534,500	\$ 24,595,100	-0.4%	\$ 60,600	Estimate based on actual billing
Business Property	175,834	159,500	202,700	-10%	43,200	Estimate based on actual - HST offset increased due to capital spending in prior fiscal year
Deed Transfer Tax	1,538,509	1,750,000	2,000,000	12%	250,000	Estimate based on actual received to date (Aug 31)
Other Taxes	82,002	60,000	82,000	-37%	22,000	Change in use taxes received
Grants in Lieu of Taxes	(4,302)	224,600	224,600	102%	-	
REMO/Accessibility recovery from Other Units	33,929	67,800	67,800	50%	-	
Sale of Services (Recreation & Bldg. Insp)	24,165	76,500	76,500	68%	-	
Other Revenue - Fines, Permits, Rentals & Interest	525,822	1,120,100	1,017,200	53%	(102,900)	Decrease based on reduced tax billing interest relief
Farm Acreage Grant	52,591	88,300	89,100	40%	800	
Provincial Grants	30,002	135,900	135,900	78%	-	
<b>TOTAL REVENUE</b>	<b>\$ 27,084,967</b>	<b>\$ 28,217,200</b>	<b>\$ 28,490,900</b>	<b>4%</b>	<b>\$ 273,700</b>	
<b>EXPENDITURES</b>						
Mayor & Council	\$ 234,869	\$ 553,400	\$ 553,400	58%	\$ -	
Bank Interest & Charges	959	4,000	4,000	76%	-	
Administration	383,503	785,800	785,800	51%	-	
Finance	367,966	737,700	737,700	50%	-	
Tax Exemptions	154,920	177,400	171,600	13%	(5,800)	Estimate decrease based on non-profit exemption actual
Legal & Advisory Services	81,563	936,200	936,200	91%	-	
Administration Building, Supplies and Data Processing	194,750	866,000	865,000	78%	(1,000)	Estimate based on actual number of users in accounting software
Allowance for Uncollectible taxes	-	172,100	172,100	100%	-	
Tax Sale Expenses	6,435	70,000	70,000	91%	-	

**Municipality of the District of Lunenburg  
Operating Fund Variance Report  
September 27, 2021**

	Actual	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance	Comments on Forecast Variance
Government Relations, Communications & Municipal Celebrations	28,846	140,500	140,500	79%	-	
Insurance	57,448	104,600	104,600	45%	-	
Grants to Organizations	602,326	742,200	742,200	19%	-	
Election Costs	17	\$ -	\$ -	0%	-	
Assessment Services	347,690	695,400	695,400	50%	-	
Police Protection	1,754,082	3,510,000	3,510,000	50%	-	
Correction Services & Prosecutions	257,514	504,600	504,600	49%	-	
Fire Protection Municipal Costs	92,562	410,600	410,600	77%	-	
Emergency Measures	65,842	164,500	164,500	60%	-	
Protective Inspection Services	235,834	530,200	530,200	56%	-	
Dog Control	18,224	44,500	44,500	59%	-	
Common Services (Engineering)	252,172	636,600	636,600	60%	-	
Municipal Road Maintenance	353,197	1,987,700	1,987,700	82%	-	
Garbage & Waste Collection	820,736	2,519,450	2,519,450	67%	-	
Regional Housing	-	35,000	35,000	100%	-	
Planning & Zoning	321,816	644,400	644,400	50%	-	
Economic Development	811,493	2,175,500	2,175,500	63%	-	
Recreation Staffing, Facilities and Programming	652,402	1,409,850	1,409,850	54%	-	
Libraries	79,067	158,400	158,400	50%	-	
LCLC	575,269	866,600	866,600	34%	-	
Education	4,299,014	8,597,300	8,597,300	50%	-	
Financing & Transfers	120,000	\$ (2,109,400)	\$ (2,109,400)	106%	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,170,514</b>	<b>\$ 28,071,100</b>	<b>\$ 28,064,300</b>	<b>53%</b>	<b>\$ (6,800)</b>	

**Municipality of the District of Lunenburg  
Operating Fund Variance Report  
September 27, 2021**

	Actual	Annual Budget	FORECAST	Actual Variance (% Budget left)	Forecast Variance	Comments on Forecast Variance
<b>Area Rates</b>						
Fire Protection Revenue	3,543,450	3,538,500	3,538,500	0%	-	
Fire Protection Expenditures	(1,718,620)	(3,538,500)	(3,538,500)	51%	-	
Sewage Collection & Disposal Revenue	338,290	441,700	466,900	23%	25,200	Increase based on actual Lhave Sewer maintenance charges billed
Sewage Collection & Disposal Expenditures	(342,678)	(643,400)	(643,400)	47%	-	
Private Road Maintenance Revenue	262,456	263,200	263,200	0%	-	
Private Road Maintenance Expenditures	(171,830)	(172,400)	(172,400)	0%	-	
Street Lighting Revenue	139,320	149,600	149,600	7%	-	
Street Lighting Expenditures	(65,240)	(152,000)	(152,000)	57%	-	
<b>NET AREA RATES</b>	<b>\$ 1,985,149</b>	<b>\$ (113,300)</b>	<b>\$ (88,100)</b>		<b>\$ 25,200</b>	
<b>SURPLUS (DEFICIT)</b>	<b>\$ 15,899,602</b>	<b>\$ 32,800</b>	<b>\$ 338,500</b>		<b>\$ 305,700</b>	
<b>% Annual Budget</b>		<b>0.10%</b>	<b>1.04%</b>		<b>0.94%</b>	

Municipality of the District of Lunenburg  
5 Year Capital Investment Gas Tax Plan Status Report

	Project Budget	Actual Cost 27-Sep-21	Actual Cost Variance	Forecast 27-Sep-21	Forecast Variance	Staff Comments
<b>Corporate Infrastructure Projects</b>						
<b>Facilities</b>						
Municipal Services Building Final Costs	150,000	124,727	25,273	150,000	-	Working through final warranty items
<b>Vehicles</b>						
Engineering Dept Vehicle (EV)	80,000	-	80,000	80,000	-	EV Truck not yet available - on wait lists
Rec - Float Trailer	15,000	5,418	9,582	15,000	-	Price came in significantly lower than anticipated. Checking on availability of a second trailer.
Rec Vehicle Carry Over (2007 Mazda replacement) + Crew Truck	40,000	-	40,000	40,000	-	Search for two used 4x4 trucks continues. Most dealers suggested Fall might see an increase in inventory
<b>Subtotal Corporate Infrastructure Projects</b>	<b>285,000</b>	<b>130,145</b>	<b>154,855</b>	<b>285,000</b>	<b>-</b>	
<b>Climate Change Mitigation &amp; Adaptation Projects</b>						
Petite Riviere Watershed Flood Mitigation Phase 3	146,000	-	146,000	146,000	-	Scope of work for phase 3 complete. Proposal from phase 2 consultant due by month end. Council procurement item due October 12
Solar Panels - Municipal Building	280,000	-	280,000	30,000	250,000	Design expected to be completed in 2021/22 with installation in 2022/23
<b>Subtotal Climate Change Mitigation &amp; Adaptation Projects</b>	<b>426,000</b>	<b>-</b>	<b>426,000</b>	<b>176,000</b>	<b>250,000</b>	

Municipality of the District of Lunenburg  
5 Year Capital Investment Gas Tax Plan Status Report

	Project Budget	Actual Cost 27-Sep-21	Actual Cost Variance	Forecast 27-Sep-21	Forecast Variance	Staff Comments
<b>Economic Development Projects</b>						
Internet	1,500,000	576,250	923,750	1,500,000	-	Project underway
Osprey Village Community Hub Complex	150,000	-	150,000	150,000	-	RFP to go to Council September 27, 2021
Osprey Village Extension of Champlain - to Lot 9	100,000	-	100,000	100,000	-	RFP for design services has been prepared but on hold pending sale of land to developer.
Wayfinding	145,000	235	144,765	145,000	-	RFP is complete. We are planning to do two test signs. Need sign names from CAO/Director of Recreation
<b>Subtotal Economic Development Projects</b>	<b>1,895,000</b>	<b>576,485</b>	<b>1,318,515</b>	<b>1,895,000</b>	<b>-</b>	
<b>Trail Development Projects</b>						
Annual contribution to Trail Groups	59,900	228,790	(168,890)	59,900	-	Payments per funding agreements
Art on the Trail - phase 3	11,000	-	11,000	11,000	-	Dynamite Trail selected for location. New Active Living Coordinator will lead this.
Osprey Village AT Connection	169,000	7,300	161,700	169,000	-	Design & tender phase 21-22 Construction 22-23; awaiting funding approval.
Indian Falls Trail upgrade & extension	50,000	3,600	46,400	50,000	-	Snow Owl Proceeding with plan development.
MARC existing Trail Upgrade	25,000	-	25,000	25,000	-	In progress
MARC Trail Connect	20,000	167	19,833	20,000	-	In progress
NG Trail Bridge carry over	55,500	55,500	-	55,500	-	Paid in full
Osprey Village Trail Connector	27,000	1,270	25,730	27,000	-	Preliminary design phase
<b>Subtotal Trail Development Projects</b>	<b>417,400</b>	<b>296,627</b>	<b>120,773</b>	<b>417,400</b>	<b>-</b>	

Municipality of the District of Lunenburg  
5 Year Capital Investment Gas Tax Plan Status Report

	Project Budget	Actual Cost 27-Sep-21	Actual Cost Variance	Forecast 27-Sep-21	Forecast Variance	Staff Comments
<b><i>Parks &amp; Open Space Projects</i></b>						
Future Land Purchases	50,000	-	50,000	50,000	-	Placeholder for future land purchases
Oakland Beach Conservation Area	90,000	122	89,878	90,000	-	Construction expected to commence shortly with completion in fall, 2021.
Park Roads - Hirtle's Beach	22,000	14,072	7,928	15,000	7,000	Upgrades completed in late spring, 2021
- Indian Falls	30,000	18,301	11,699	20,000	10,000	Upgrades completed in late spring, 2021
Regional Recreation	15,000	-	15,000	15,000	-	In progress
River Ridge Phase 4 and Parking Lot	276,000	2,719	273,281	276,000	-	Phase 4 in progress. 50,000 was designated in total for parking. Conceptual design under review. Possibility to carry over depending outcome
Sawpit Road /Switchback Trail	15,000	-	15,000	15,000	-	Design in progress
Wile's Lake Park Improvement (year 1 carry over)	20,000	-	20,000	10,000	10,000	Demolition of vacant building scheduled for fall, 2021
<b><i>Subtotal Parks &amp; Open Space Projects</i></b>	<b><i>518,000</i></b>	<b><i>35,214</i></b>	<b><i>482,786</i></b>	<b><i>491,000</i></b>	<b><i>27,000</i></b>	
<b><i>Paving Projects - Roads &amp; Shoulders</i></b>						
AT Paved Shoulders	560,000	-	560,000	560,000	-	Potential funding for Route 10 AT Connector
J Class Roads (NSTAT paving Partnership)	528,000	-	528,000	528,000	-	J-Class Road - Old Orphan's Home Road paving being completed in fall, 2021 by the Province.
<b><i>Municipal Roads Paving</i></b>						
Billie Lane Upgrades	320,000	-	320,000	-	320,000	Project postponed indefinitely.
Harold Whynot Craig Chandler	900,000	200,784	699,216	900,000	-	Project substantially completed.
Speed Radar Signs - post mounted	10,000	7,495	2,505	10,000	-	MODL has received delivery of signs. staff currently coordinating for installation.
<b><i>Subtotal Paving Projects - Roads &amp; Shoulders</i></b>	<b><i>2,318,000</i></b>	<b><i>208,279</i></b>	<b><i>2,109,721</i></b>	<b><i>1,998,000</i></b>	<b><i>320,000</i></b>	

Municipality of the District of Lunenburg  
5 Year Capital Investment Gas Tax Plan Status Report

	Project Budget	Actual Cost 27-Sep-21	Actual Cost Variance	Forecast 27-Sep-21	Forecast Variance	Staff Comments
<b><i>Water, Wastewater &amp; Environmental Protection Projects</i></b>						
Garden Lots Sewer/Water Solution	15,000	-	15,000	15,000	-	Exp options evaluation completed. Solution is needed more for wastewater, not water service.
Green Compost Carts	35,000	-	35,000	35,000	-	MJSB will be ordering new carts in 2021/22.
LaHave River Straight Pipe	2,575,300	890,436	1,684,864	2,575,300	-	On scheduled to install 85 systems in 2021/22
Osprey Village Water Tower	150,000	-	150,000	150,000	-	Experiencing delay in getting design underway due to need to evaluate location options for the PSC.
Riverport School	50,000	16,806	33,194	50,000	-	Remediation efforts continuing with hopes for completion in fiscal 2021/22.
MARC Soil Remediation	-	-	-	-	-	Received clearance from NSE, project completed.
WWTP Hebbville Pump Stns - Assess & Design	20,000	-	20,000	20,000	-	RFP to be issued in November 2021.
WWTP NG Equipment Replacement	105,000	-	105,000	105,000	-	Aerator on order. Two more aerators and grinder to be ordered.
WWTP Scada - Conquerall Bank	26,000	-	26,000	26,000	-	Standing offer for EOI 2021-01-502 Instrumentation & Process Control Services awarded, project to proceed.
WWTP Scada - Cookville	17,600	-	17,600	17,600	-	Standing offer for EOI 2021-01-502 Instrumentation & Process Control Services awarded, project to proceed.
<b><i>Subtotal Water, Wastewater, Environmental Protection Projects</i></b>	<b><i>2,993,900</i></b>	<b><i>907,242</i></b>	<b><i>2,086,658</i></b>	<b><i>2,993,900</i></b>	<b><i>-</i></b>	
<b>TOTAL PROJECT COST</b>	<b>\$ 8,853,300</b>	<b>\$ 2,153,991</b>	<b>\$ 6,699,309</b>	<b>\$ 8,256,300</b>	<b>\$ 597,000</b>	



## Municipality of the District of Lunenburg

### Request for Decision

**REPORT TO:** Finance Committee  
**SUBMITTED BY:** Elana Wentzell, CPA, CMA  
**DATE:** October 5, 2021  
**RE:** NSPI LED Street Light Conversion Costs

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#### RECOMMENDATION

The Finance Committee recommends that Municipal Council direct staff to contact NSPI and ask for the LED street light conversion bill to be spread over the next 3 years and further that these costs be included in upcoming municipal budgets and recovered through the street light districts' area rates.

#### EXECUTIVE SUMMARY

On September 2, 2021 a letter was received from Nova Scotia Power Inc (NSPI) indicating that the LED street light conversion for Municipal Street Lights has been completed. This conversion was Provincially mandated and required NSPI to retire existing street light assets that had not yet reached the end of their useful life. Most of the cost of the asset retirement has been recovered through the monthly street light billing. However, an undepreciated amount was left unrecovered through the billing process. A cost recovery plan has been approved by the Nova Scotia Utility and Review Board. The NSUARB decision MO9778 dated December 16, 2020 states:

“In 2020 NS Power has determined an appropriate methodology to calculate the undepreciated streetlight asset amount by municipality, and appropriate municipal recovery options. NS Power intends to offer either a lump sum payment or monthly installment plan to municipalities, but will discuss other reasonable arrangements raised by municipalities. The Company recognizes the impacts that COVID has had on these customers in 2020 and intends to engage individual municipalities starting in Q1 2021. NS Power confirms that the overall undepreciated asset amount of \$676,173 will remain out of rate base; furthermore, no interest will be applied to that amount or any subset of that amount owed by each municipality.

The Board approves this course of action and requests a final report once discussions with the municipalities have been concluded.”

## **DISCUSSION**

Pursuant to the NSUARB decision, NSPI has presented MODL a bill of \$12,418.00 + HST for payment. This bill is for conversion of 745 street lights located in MODL at \$16.67 per light.

Of the 745 street lights within MODL, 61 street lights are located at Municipal road intersections and Municipal parks. The balance, 684 lights, are attached to an area rate billing. Please see the attached spreadsheet for more details.

As per MODL’s Street Light Policy 035 Section 3.1 “The Municipality shall recover the cost of installing, removing, operating and maintaining the street lights...”

Based on the current area rate base, the costs NSPI is seeking would have an estimated effect of between \$4 and \$24 per property in the various street light districts if the bill was paid in one fiscal year.

Based on the NSUARB ruling, the Municipality has the ability to negotiate payment terms without interest penalties on the outstanding amount.

## **BUDGET IMPLICATIONS**

This bill arrived with no prior notice and was not budgeted in the current fiscal year. The Street Light policy states that the charges for the street lights in street light districts shall be recovered through area rates. Spreading the costs over multiple years would mitigate the cost increase to existing street light taxpayers and would allow MODL to budget for it.

## **ALTERNATIVES**

Council can determine how they would like to pay these costs: as a one-time payment or staggered over multiple years. Staggering the bill payment over two or more fiscal years would smooth out the burden to the ratepayers. NSPI has been contacted and are willing to accept payment over 3 years.

## **CONCLUSION**

Staff believe that payment of the NSPI bill could be split over multiple budget years to alleviate the burden on existing street light area rate payers.

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Department:

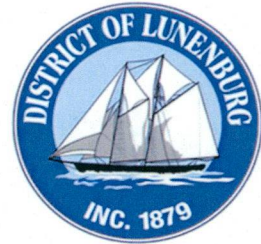
Report Prepared By:

Date:

Report Approved By:

Date:

<b>Street Lights MODL Billings</b>			NSPI Recovery \$ 16.67	Muni Cost to recover	Muni Rate Base 2021	<i>Effect on Rate Base</i>	<i>Assessment Example</i>	<i>Cost per Assessed</i>	<i>Estimate 2 Years</i>	<i>Estimate 3 Years</i>
<b>Area Rates</b>	<b>NSP Acct #</b>	<b># lights billed</b>								
Tancook	1088264-5	10	166.69	173.83	38	<b>4.57 per bill</b>			2.29	1.52
Whitley/Jenny	1319705-8	4	66.67	69.53	16	<b>4.35 per bill</b>			2.17	1.45
Pinehaven	332115-5	13	216.69	225.98	4,091,800	<b>0.006 per \$100/assessment</b>	<b>250,000</b>	<b>13.81</b>	6.90	4.60
Dayspring	339815-3	191	3,183.68	3,320.14	34,619,000	<b>0.010 per \$100/assessment</b>	<b>250,000</b>	<b>23.98</b>	11.99	7.99
Catidian Place	476364-5	12	200.02	208.59	12,574,200	<b>0.002 per \$100/assessment</b>	<b>250,000</b>	<b>4.15</b>	2.07	1.38
Pinegrove Rd	518695-2	10	166.69	173.83	25	<b>6.95 per bill</b>			3.48	2.32
Broad Cove	327075-8	146	2,433.60	2,537.91	373	<b>6.80 per bill</b>			3.40	2.27
Chelsea	334126-0	133	2,216.91	2,311.93	210	<b>11.01 per bill</b>			5.50	3.67
New Germany	340440-7	121	2,016.89	2,103.33	38,494,300	<b>0.005 per \$100/assessment</b>	<b>250,000</b>	<b>13.66</b>	6.83	4.55
Barss Corner	342531-1	24	400.04	417.19	64	<b>6.52 per bill</b>			3.26	2.17
Oakhill Acres	680450-4	10	166.69	173.83	40	<b>4.35 per bill</b>			2.17	1.45
Westside Drive	1562595-9	10	166.69	173.83	10	<b>17.38 per bill</b>			8.69	5.79
		<u>684</u>	<u>11,401.25</u>	<u>11,889.91</u>						
<b>MODL Lights</b>										
Wile's Lake Park	1902540-2	1	16.67	17.38						
Nathan Cirillo	2173659-0	1	16.67	17.38						
Intersection Lights	1474803-2	52	866.76	903.91						
MARC	339820-3	2	33.34	34.77						
Chesley Lane WWTP	1393738-8	5	83.34	86.91						
		<u>61</u>	<u>1,016.78</u>	<u>1,060.36</u>						
		<u>745</u>	<u>12,418.03</u>	<u>12,950.27</u>						



**Municipality of the District of Lunenburg**  
**Memorandum**

**To: FINANCE COMMITTEE**  
**From: ELANA WENTZELL**  
**Date: October 5, 2021**  
**Re: TAX RELIEF-DAMAGED PROPERTY**

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**Recommendation**

That Finance Committee recommends to Council that Municipal Council approve tax relief in the amount of \$1,915.65 as per the submitted application for the property located at 3839 Highway 331, Dublin Shore Assessment Account Number 08217769 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>
Herman & Johanna Knopf	2021/2022 \$3,094.20	\$1,915.65

**Conclusion**

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

**RELIEF CALCULATION**  
**Herman Franz Julius Knopf & Johnna Elisabeth Knopf**  
**08217769**

2021/2022 Taxes Billed (Assessment multiplied by tax rate):

\$ 382,000 x .81----- \$3,094.20

Calculation for tax relief (assessed value reduced for 365 days):

\$ 145,500 x .81 (for 365 days) \$1,178.55

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**\$1,915.65**

TOTAL ELIGIBLE FOR RELIEF IS \$1,915.65 for 2021/2022

Jan 10, 2021

Municipality of the District of Lunenburg  
10 Allee Champlain Dr.  
Cookville, N.S. B4V 9E4

**Re: Fire Damaged Property: Aan 08217769, Hermann & Joanna Knopf, 3839 Highway 331**

Dear Annette Nowe,

Our records indicate the above referenced property sustained significant fire damage on December 20, 2020. The Assessor inspected the Property on January 19, 2021.

The *Municipal Government Act* (MGA) 1998, c. 18, s.1 provides at s. 69A that a municipal council may, by policy, provide for reduction or re-imbusement of taxes payable in cases of property destroyed or damaged by fire. This section of the MGA sets out that Property Valuation Services Corporation (PVSC) provide a new opinion of value reflecting the damage or destruction upon request of the Clerk, to support such a policy.

Further to your request respecting the above referenced property, please find below a revised opinion of value reflecting damage or destruction for taxation purposes pursuant to the municipality's policy in this regard. Pursuant to the legislation, the revised value below will not be reflected on the current year assessment roll.

2021 Assessed Value	Class	Revised opinion of Value Reflecting Damage or Destruction (use for tax purposes)	Class
\$577,800	01 Residential	\$145,500	01 Residential

If you have any questions or require anything further, please contact me at 1-800-380-7775.

Sincerely,



Paul Beazley, Regional Manager  
Property Valuation Services Corporation