

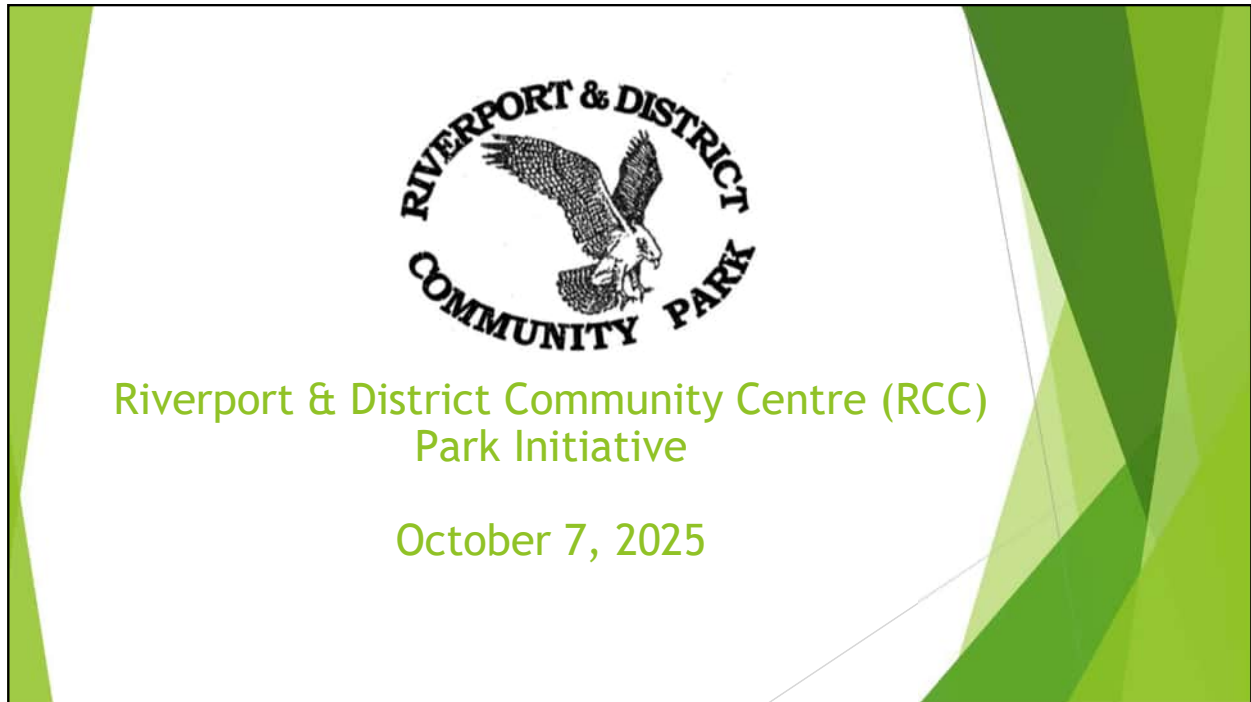
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Finance Committee Meeting Agenda

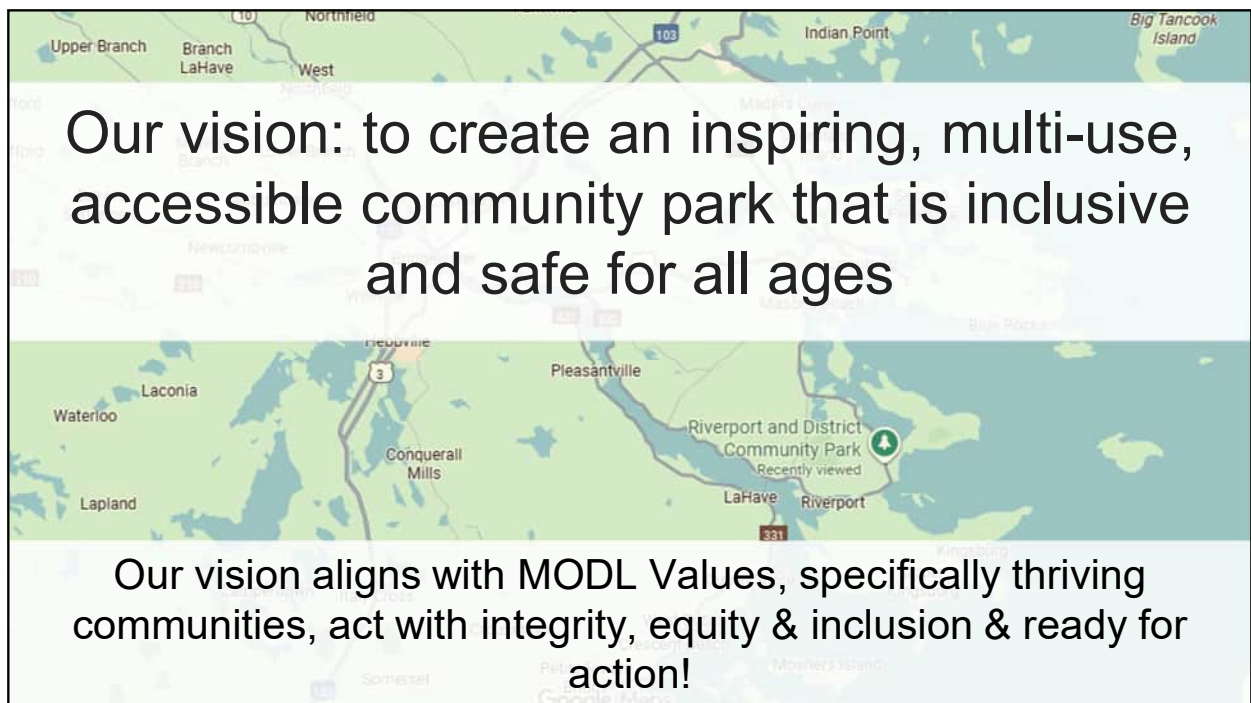
Tuesday, October 7, 2025 – 9:00 a.m.

MODL Council Chambers – 10 Allée Champlain Drive, Cookville

- 1. Call to Order**
 - 1.1 Mi'kma'ki Territorial Acknowledgement
- 2. Announcements, Acknowledgements, Recognition**
- 3. Public Input (15 Minutes)**
- 4. Changes/Approval of Agenda**
- 5. Approval of Minutes – September 2, 2025 (as circulated)**
- 6. Business Arising from Minutes**
- 7. Presentations/Scheduled Times**
 - 7.1 Riverport & District Community Park 9:15 a.m. 1-5
- 8. Referrals from Committees/Council - Nil**
- 9. Staff Reports**
 - 9.1 Finance Department**
 - 9.1.1 Proposed Amendments to Policy 012 – Tax Exemption/Reduction 6-11
 - 9.1.2 Postal Strike and Tax Billing Options..... 12-14
 - 9.2 Recreation, Parks & Tourism**
 - 9.2.1 Designated Community Fund Request – Friends of Cherry Hill Old 15-16
Community Cemetery
- 10. Consideration of Correspondence - Nil**
- 11. Recommendations from Council – Nil**
- 12. Added Items**
- 13. In Camera**
 - 13.1 Contract Negotiations under Section 22(2)(e) of the MGA
 - 13.2 Contract Negotiations under Section 22(2)(e) of the MGA
- 14. Adjournment**



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Community Consultation

October 2021: Drop-in at Riverport Firehall

March 2022: Community survey, over 280 responses!

November 2023: Public meeting at RCC

February 2024: Unveiling of concept plan at Heritage Day event

Public Facebook site and periodic email updates

5

Community Engagement!



6

Fundraising

Rain barrel
sale June
2024

Door to door
campaign
summer 2024

Bake Sales

Local
Foundations

South Shore's
got Talent
March 2025

Capital
Fundraising
Campaign

Total: \$296,000 in cash & pledges!

7

Partners

Local community



MODL Council, Recreation & Tourism,
Planning & Engineering



NS Department of Communities, Culture,
Tourism and Heritage & MLA



Federal Member of Parliament



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The Municipality of the District of Lunenburg

Request for Decision

Report to: Finance Committee
Submitted by: Elana Wentzell, CPA, CMA, Director of Finance
Date: 2025-10-07
Re: Proposed Amendments to Policy 012 – Tax Exemption/Reduction

Recommendation

The Finance Committee recommends that Municipal Council approve the amendments to Policy 012 as presented and hereby gives seven (7) days' notice that the proposed amendments will be considered at the October 14, 2025, Council meeting.

Executive summary

The Tax Exemption/Reduction Policy 012 allows a resident to make application for property tax relief when a property is destroyed by fire or other natural disaster. When an application results in a property tax reduction of over \$500, it requires a Council motion to adjust to the current tax bill. Because staff make these adjustments based on a re-assessment of the property's value by Property Valuation Services Corporation (PVSC), administering the policy would be more efficient for the applicant if the Municipal Treasurer could approve all qualifying applications.

Background

MGA Section 69A (1) states that the council may, by policy, provide for the reduction, to the extent that the council considers appropriate, of the taxes payable with respect to property if a building situate on the property has been destroyed or partially destroyed by fire, storm or otherwise and the assessment of the property does not reflect that the building has been destroyed or partially destroyed, and provide for the reimbursement of any overpayment resulting from the reduction.

Discussion

Policy 012 was developed so a property destroyed by fire or other natural disaster is eligible for a reduction in property taxes if proof of claim is received and if the PVSC makes an assessment change based on the damage. Staff calculate the tax reduction based on PVSC’s re-assessment of the property and pro-rate the amount based on the date of the event. The current policy states that Council must approve this reduction by motion if the value is over \$500. These applications and subsequent refunds may be unduly delayed in seeking a Council motion even though the calculation is straight forward.

Strategic Focus

A change in this policy would make it easier for staff to process an application in a timely manner when the property owner may already be in some distress. Improving the quality of life for residents is a strategic priority of Council.

Budget/Financial Implications

There is an annual budget for property reductions based on this policy.

Climate Change/sustainability

N/A

Inclusion, Diversity, Equity and Accessibility (IDEA@MODL)

The policy has been updated to plain language to make it more accessible.

Strategic Communications

N/A

Work plan

Administering this policy is part of the existing work plan in the Finance Department.

Alternatives

Council could choose to accept the proposed changes or make other changes it deems necessary to the policy.

Conclusion

Staff believe that the proposed changes to this policy will make the administration of the policy more streamlined and allow for residents to receive tax relief in a timelier manner.

Report Preparation	
Department	Finance
Report Prepared by	Elana Wentzell
Report Approved by	
Date Reviewed by C.A.O.	

Municipality of the District of Lunenburg

Policy Details	
Name	Tax Exemption/Reduction
Number	012
Legislative Authority	MGA s. 71(1) or 71(2)
Effective Date	

Purpose

- 1 (1) The purpose of this Policy is to provide tax relief of current taxes ~~for~~:
 - a) For certain qualifying non-profit organizations as defined in the Partial and Full Tax Exemption By-laws

to the extent that the Municipal Treasurer considers appropriate, a reduction or adjustment may be made to ~~of~~ the taxes payable on a building destroyed or partially destroyed by fire, storm, or otherwise causes.(2) This Policy does not provide any exemption from area rates.

Policy re Tax Exemption – Non-profit Community Organizations

- 2 (1) 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.
 - (2) A major consideration for qualification of tax exemption will be the service the organization provides to the community.
 - (3) To be eligible to be placed on Schedule AA@ or AA-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.
 - (4) When a property listed in Schedule AA@ or AA-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~~ must cease and the owner ~~shall~~ will 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.
 - (5) 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.

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

(7) Renewals require that the applicant send the following information to ~~staff of the~~ Municipality:

- a) a completed renewal form,
- b) an updated list of the Board of Directors, and
- c) a brief report of programs outlining the benefit to the community.

Policy re Tax Exemption – Building Destroyed

3 (1) It is the intention of the Municipality of the District of Lunenburg to implement ~~effect~~ a reduction, , of the property taxes payable on a building that has been destroyed or partially destroyed by fire, storm, or ~~otherwise~~ causes, where the property assessment ~~of the property~~ does not reflect ~~this~~ the damage and to provide for the reimbursement of any overpayment resulting from the reduction. These reductions do not apply to ~~cover~~ tax arrears or area rates.

(2) 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.

(34) The Municipal Treasurer is authorized to approve all reductions upon receipt of ~~based on receiving~~ the required documentation as outlined in this policy.

(46) To calculate the reduction, the Tax Clerk ~~shall~~ must 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 approval is received from Municipal Treasurer ~~approval is received~~.

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

- a) a completed “damage building” form, and
- b) supporting documentation as proof of damage or loss.

Policy Adoption	
Date of Original Passage	August 14, 2001
Date of Notice of Intent to Consider	July 4, 2017
Date of Council Approval	July 11, 2017
Date of Effective Date (if different from approval date)	July 11, 2017
I certify that this Policy 012 Tax Exemption/Reduction was adopted by Municipal Council as indicated above.	
Signature of Municipal Clerk	Date July 11, 2017

Version	Amendment Description	Approval Date
Original V1	Tax Exemption/Reduction	Aug 14, 2001
V2	Amended to allow for refunds under \$500 be approved by Treasurer and to reflect current practice of calculating reduction when processing applications.	July 11, 2017
V3	Amended to replace Council with Municipal Treasurer approval for property tax reductions in the Building Destroyed Section 3	Oct xx, 2025



The Municipality of the District of Lunenburg Request for Decision

Report to: Finance Committee

Submitted by: Elana Wentzell, CPA, CMA, Director of Finance

Date: 2025-10-07

Re: Postal Strike and Interest Charged on Final Tax Bills

Recommendation

The Finance Committee recommends that Municipal Council approve the temporary reduction of the interest rate charged on overdue property taxes to 0%, until 30 days after the end of the nation-wide strike of the Canadian Union of Postal Workers, at which time the 10% interest rate, as per Policy 009, would resume on overdue amounts.

Executive summary

On September 25, 2025, the Canadian Union of Postal Workers went on a nation-wide strike. The final tax bills have been printed but cannot be mailed until the strike is over.

In response to the postal strike, staff are offering to print bills at the front counter, email bills or give balances due over the phone. This information has been shared across social media channels, radio ads and the Municipal e-newsletter.

Background & Discussion

Section 117 of the Municipal Government Act states that tax bills are to be personally served or mailed to the address shown on the assessment roll. A tax bill may also be served by electronic means instead if the person to whom the tax bill is addressed has agreed in writing to receive tax bills in this manner. The current options offered meet the legislative requirements of the MGA.

Because of the postal strike, some taxpayers are questioning the due date of taxes and interest that will be charged on November 1 if payment is not received. Interest on overdue taxes is charged based on Council Policy 09. Because interest on overdue taxes is a policy of Council, Council may decide to suspend interest for a period of time.

- In June of 2020, due to the COVID-19 pandemic, Council set the interest rate charged on overdue property taxes at 0%. This came into effect on September 1, 2020, and continued through March 31, 2021.

Council can decide to provide similar interest relief due to the mail strike. It is important to note that any changes to the interest rate would be system-wide and affect all overdue accounts.

Strategic Focus

Municipalities collect property taxes to provide services to residents, thus enhancing their Quality of Life. The timing of the postal strike has put some undue pressure on residents to ensure their bill is paid on time without the ability to receive or pay that bill through the mail. Staff are committed to helping all residents and suggest that delaying interest charges on overdue tax bills may provide some peace of mind to those who rely on the postal service.

Budget/Financial Implications

The budget includes amounts for interest on overdue taxes. This line item would be affected by a reduction in interest charged on overdue taxes. As well cash flow will be affected. The Municipality is in a good financial position, and the cash flow will be monitored.

If interest charged on overdue taxes was delayed, the lost revenue could result in an Operating deficit that would have to be funded utilizing operating reserves. The interest earned on overdue taxes is budgeted at \$280,000. Staff estimate that lost interest revenue could be up to \$65,000 per month if 30% of the final tax bills remain uncollected at the end of October.

Climate Change/sustainability

NA

Inclusion, Diversity, Equity and Accessibility (IDEA@MODL)

If interest was waived until the postal strike is resolved, it would take some pressure off residents who rely on the mail service to receive and pay their bills.

Strategic Communications

Any information and Council decision regarding the tax bills will be shared across social media channels, radio ads, and the Municipal e-newsletter.

Work plan

Finance and Corporate Services Staff are working diligently to answer the increased customer requests. Staff have been diverted from other assignments to alleviate the load and ensure taxpayers receive a timely response.

Alternatives

Council may determine whether to reduce interest on overdue taxes until the postal strike is resolved or leave the interest rate unchanged.

Conclusion

The postal strike may not last, but in order to serve the public in an efficient manner and alleviate undue pressure on taxpayers that rely on the mail service, staff suggest that interest relief be extended to all overdue taxes until the postal strike is resolved. Interest on overdue taxes at the Policy rate of 10% will resume 30 days after bills can be mailed.

Report Preparation	
Department	Finance
Report Prepared by	Elana Wentzell
Report Approved by	
Date Reviewed by C.A.O.	



The Municipality of the District of Lunenburg

Request for Decision

Report to: Mayor McLean-Wile & Municipal Council
Submitted by: Trudy Payne, Director of Recreation, Parks, and Tourism
Date: October 7, 2025
Re: Designated Community Fund Project
Friends of Cherry Hill Old Community Cemetery

Recommendation

That the Municipality of the District of Lunenburg grant the Friends of Cherry Hill Old Community Cemetery \$95.00 as per the criteria outlined in the Designated Community Project Fund Policy – MDL-48.

Executive summary

N/A

Background

Friends of Cherry Hill Old Community Cemetery are raising capital funds to cover costs to restore, preserve, and maintain the Cherry Hill Old Community Cemetery. Recently, there was a donation of \$100.00. The amount of \$95.00 is recommended as \$5.00 will be retained by MODL for administrative charges as per Policy MDL-48.

Discussion

N/A

Strategic Focus

This fund does not align with any of MODL's Strategic Priorities.

Budget/Financial Implications

There would be no implications to the budget.

Climate Change/sustainability

N/A

Inclusion, Diversity, Equity and Accessibility (IDEA@MODL)

N/A

Strategic Communications

N/A

Work plan

This does not impact the department’s work plan.

Alternatives

The alternative would be to not issue the Friends of Cherry Hill Old Community Cemetery this funding.

Conclusion

The Designated Community Project Fund was developed and approved by MODL to aid non-profit groups in raising capital funds for projects.

Report Preparation	
Department	Recreation, Parks, and Tourism
Report Prepared by	Sandra Challis & Tissy Bolivar
Report Approved by	
Date Reviewed by C.A.O.	