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Policy & Strategy Committee Meeting Agenda

Tuesday, September 19, 2023 – 9:00 a.m.

MODL Council Chambers, 10 Allée Champlain Drive Cookville NS

1. Call to Order

1.1. Mi'kma'ki Territorial Acknowledgement

2. Announcements, Acknowledgements, Recognition

2.1 Proclamation – Right to Know Week September 25 to October 1, 2023

3. Public Input (15 Minutes)

4. Changes/Approval of Agenda (as circulated)

5. Approval of Minutes - July 18, 2023 (as circulated)

6. Business Arising from Minutes

7. Presentations/Scheduled Times – Nil

8. Referral from Council – Nil

9. Staff Reports

9.1. Finance Department

9.1.1 Low Income Property Tax Rebate Applications 1-4

9.2 Administration Department

9.2.1 Draft Marketing Levy By-law..... 5-15

10. Mayor's/Deputy Mayor's/Councillors' Matters

10.1. Request NS Department of Public Works to Add a Crosswalk at Risser's Beach 16

11. Added Items

12. In Camera

12.1 Contract Negotiations re under Section 22(2)(e) of the MGA

12.2 Contract Negotiations re under Section 22(2)(e) of the MGA

13. Adjournment



Municipality of the District of Lunenburg

Request for Decision

Report to: Policy & Strategy Committee
Submitted by: Elana Wentzell, Director of Finance
Date: 2023-09-19
Re: Low Income Property Tax Rebate Budget Request

Recommendation

That the Policy & Strategy Committee recommend Council approve \$20,000 in additional funds for the low-income property tax rebate program and further, that these funds come out of the General Operating Reserves if required at year end.

Executive summary

Please see the attached information report regarding this year's low-income property tax rebate. Finance staff have processed 664 qualifying applicants that were received by the August 1 deadline and 1 late applicant utilizing the Treasurer's ability to approve up to 10% budget overage per the policy.

There are currently 22 applicants that could be approved if more budget was available and another 17 that require more information & follow-up.

Discussion

The property tax rebate program provides compassionate property tax relief for low-income property taxpayers residing in their own principal residences. We had a significant increase in qualifying applicants in this fiscal year (over 150 more than last year). All applications that were received before the deadline have been processed, however there is no budget remaining for late applications.

Budget implications

The 2023-24 budget is \$213,400. The Treasurer has approved rebates in the amount of \$234,643 using the 10% budget overage allowance in the policy with \$92 remaining.

To continue receiving and processing applications, more budget is required. There is an additional \$8,155 in late applications that could be immediately processed, and approximately \$6,200 in potential rebate for applications that require proof of income. A \$15,000 budget addition would ensure we could process the applications we currently have and leave \$645 balance. Any subsequent applications received may have to be rejected once this is depleted.

The additional budget monies could be taken from the Council approved contingency or General Operating reserve if required at year end.

Alternatives

Council may decide to approve additional funds to ensure staff can continue to process rebates for all applicants or decide against approving any more funds for this program.

At least \$8,155 is required to process the current qualifying applicants. A \$15,000 budget addition would ensure that applications currently received can be processed when policy conditions are met, or Council could approve a different amount.

Conclusion

Staff recommend that Council approve \$20,000 in additional funds for the low-income property tax rebate program. That would give a buffer for more late applicants to the program.

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



Municipality of the District of Lunenburg

Memorandum


To: Policy & Strategy Committee
From: Angela Corkum, Property Tax & Customer Service Assistant
Date: September 19, 2023
Re: Update on Property Tax Rebate Applications (MDL Policy 49)

Council approved a \$213,400 budget for the 2023/24 fiscal year. As in prior years, a copy of the application was circulated to local organizations who provide public outreach programs. As well, an application was mailed to each property owner who received the rebate last year. Please see the attached for a complete list of these organizations as well as statistics on the program.

The Tax Department received 715 property tax rebate applications for the 2023-24 fiscal year. Included in that total were 23 applications that did not meet the policy deadline of August 1, 2023. However, one late application has been approved based on the policy budget overage allowance. Twenty-four applications did not qualify because the property owner's income was greater than the \$40,700 maximum household income threshold. We also received two applications that were not approved as they were not the primary residence of the applicant; and three applications for property not in MODL.

The approved total for the 664 qualifying properties was \$234,642.98 which is over the budget amount of \$213,400 but within the 10% budget overage allowance in the policy. The Treasurer has approved these applications, and credits have been placed on the tax accounts. These credits will be reflected on the final tax bill.

Angela Corkum
Property Tax & Customer Service Assistant

Approved by: 
Elana Wentzell, CPA, CMA
Municipal Treasurer

Date: 2023-09-06

Property Tax Rebate Application Distribution & Statistics

List of Organizations that received application copies for distribution

1. Bridgewater Inter Church Food Bank
2. Mahone Bay & Area Food Bank
3. New Germany Food Bank
4. Family Resource Centre Bridgewater
5. Family Support Centre Bridgewater
6. St. Vincent de Paul Bridgewater
7. Salvation Army
8. United Way Lunenburg Co.
9. Harbour House
10. Second Story Women's Centre
11. Lunenburg Co. Senior Safety Coordinator
12. Freeman House
13. Senior Safety Program
14. Souls Harbour
15. VON-Lunenburg County
16. Mahone Bay Centre
17. Flourish Senior Centre (Bridgewater)
18. Voglers Cove Community Hall

2023-2024 Statistics

715 applicants

24 did not qualify (over \$40,700)

23 applicants did not meet the August 1st deadline, however one was processed as there was budget available (within the 10% allowance per policy)

2022-2023 Statistics

553 applicants

7 did not qualify (over \$38,000)

18 applicants did not meet the August 1st deadline, however all were processed as there was budget available (within the 10% allowance per policy)

MARKETING LEVY BY-LAW

Title

- 1. This By-law may be cited as the “Marketing Levy By-law”.**

Definitions

- 2. In this By-law:**
 - (1) “Accommodation” means the provision of one or more rental units or rooms as lodging in hotels and motels and in any other facility required to be registered under the Tourism Accommodation Registration Act and in a building owned or operated by a post-secondary educational institution.**
 - (2) “Inspector” means a person appointed by the Municipality to investigate compliance with this By-law.**
 - (3) “Marketing Levy” means a levy imposed pursuant to this By-law.**
 - (4) “Municipality” means the Municipality of the District of Lunenburg.**
 - (5) “Operator” means a person who, in the normal course of the person’s business, sells, offers to sell, provides, and offers to provide accommodation in the Municipality.**

- (6) “Purchase Price” means the price for which accommodation is purchased including the price in money, the value of the services rendered, and other consideration accepted by the operator in return for the accommodation provided but does not include the goods and services tax.**
- (7) “Remittance” means the remittance of levies collected by an Operator to the Municipality.**
- (8) “Remittance Period” means the last day of each month.**

Effective Notice

- 3. A person shall be deemed to have received written notice when the written notice is hand-delivered to the person, sent to the person by email or other electronic communication at the address and/or number registered with the Municipality for electronic communication, or posted on the person’s place of business. A person shall be deemed to have received written notice 5 days after the notice is sent to the person by regular mail.**

Application of Levy

- 4. A Marketing Levy is hereby imposed upon every person who, for a daily charge, fee, or remuneration, purchases Accommodation in the Municipality. The Marketing Levy is set at the rate of 3% of the purchase price of the accommodation.**
- 5. The Marketing Levy, whether the price is stipulated to be payable in cash, on terms, by installment or otherwise, must be**

collected by the Operator at the time of the purchase on the total amount of the purchase price and must be remitted by the Operator to the Municipality at the time and in the manner set out in this By-law.

Exemption from By-Law

6. The Marketing Levy shall not apply to:

- (1) A person who pays for accommodation for which the daily purchase price is no more than twenty dollars (\$20.00);**
- (2) A student who is accommodated in a building owned or operated by a post-secondary institution while the student is registered at and attending a post secondary educational institution;**
- (3) A person who is accommodated in a room for more than thirty (30) consecutive days; or**
- (4) A person and the person's family accommodated while the person or a member of the person's family is receiving medical treatment at a hospital or provincial healthcare centre or seeking specialist medical advice, provided the person provides the operator a statement from a hospital or provincial healthcare centre stating that:
 - (a) The person or a member of the person's family is receiving medical treatment at the hospital or centre****

from a physician licensed to practice medicine in the Province of Nova Scotia;

- (b) As a result, thereof, the person or a member of the person's family is in need of the accommodation; and**
- (c) The duration that the accommodation will be required.**

Registration of Operator

- 7. Every Operator must apply for and obtain the following:
 - (1) a certificate of registration for each place of business providing accommodations; and**
 - (2) a zoning certificate for each place of business providing accommodations confirming that the accommodation complies with applicable municipal land-use by-laws.****
- 8. An Operator applying for a certificate of registration must submit an application to the Municipality on a form provided by the Municipality.**
- 9. The registration certificate shall be displayed in a prominent place at the facility.**
- 10. Where an Operator changes their address, the name of their business, or the nature of the accommodation offered, they shall forthwith apply to the Municipality to amend their certificate of registration accordingly.**

- 11. Where an Operator ceases to carry on or sells a business in respect of which a registration certificate has been issued, the certificate shall immediately be void, and the Operator shall return the certificate to the Municipality within 15 days of the date of discontinuance or sale of the business.**
- 12. Where a registration certificate is lost or destroyed, the Operator shall apply to the Municipality for a replacement certificate.**
- 13. A registration certificate granted under this By-law is not transferable.**

Operator as Agent

- 14. An Operator is deemed to be an agent of the Municipality in which the accommodation is located for the purpose of collecting the marketing levy and remitting it to the Municipality and as such shall collect the levy from the purchaser and remit it to the Municipality.**

Remittance of Levy

- 15. All Operators shall make remittances to the Municipality or its delegate within thirty (30) days following the end of each Remittance Period.**
- 16. Each remittance shall be accompanied by a completed remittance return in the form provided by the Municipality.**

- 17. If an Operator during the preceding period has collected no levy, they shall nevertheless make a report to that effect on the prescribed remittance form.**
- 18. Where an Operator ceases to carry on or disposes of their business, they shall make the return and remit the levy collected within 15 days of the date of discontinuance or disposal.**

Records

- 19. Every Operator shall keep books of account, records, and documents sufficient to furnish the Municipality with the necessary particulars of:**
 - (1) Sales of accommodations;**
 - (2) Amount of levies collected; and**
 - (3) Payment of levies to the Municipality**
- 20. All entries conceding the levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.**
- 21. Every Operator shall retain a book of account, record or other document referred to in this section for a period of five (5) years, unless under audit.**

- 22. Where a receipt, bill, invoice, or other document is issued by a person selling accommodation, the levy shall be shown as a separate item thereon.**

Calculation of Levy

- 23. Where an Operator sells accommodation in combination with meals and other specialized services for an all-inclusive package price, the purchase price of the accommodations within the all-inclusive package shall be deemed to be the purchase price of the accommodations when offered for sale in the same facility without the addition of meals and other specialized services.**

Refund of Levy Collected in Error

- 24. If the Municipality is satisfied that a levy or a portion of a levy has been paid in error, the Municipality shall refund the amount of the overpayment to the person entitled, which shall not include interest.**
- 25. If the Municipality is satisfied that an Operator has remitted to the Municipality an amount as collected levy that the Operator neither collected nor was required to collect under this By-law, the Municipality shall refund the amount to the operator, which shall not include interest.**

Claim for Refund

- 26. In order to claim a refund under this By-law, a person must:**

- (1) Submit to the Municipality an application in writing signed by the person who paid the amount claimed; and**
 - (2) Provide sufficient evidence to satisfy the Municipality that the person who paid the amount is entitled to the refund.**
- 27. For the purposes of subsection 26(1), if the person who paid the amount claimed is a corporation, the application must be signed by a Director or authorized employee of the corporation.**

Interest

- 28. Interest will be charged on overdue accounts at the same rate as MODL Policy 009 Payment of Taxes by Installments (10% per annum) which may be amended by Municipal Council from time to time.**

Inspection, Audit and Assessment

- 29. An inspector appointed by the Municipality may enter, at any reasonable time, the business premises occupied by a person, or the premises where the person's records are kept:**
 - (1) To determine whether:**
 - (a) The person is an Operator, or the premises are Accommodations within the meaning of this By-law;**
 - (b) This By-law is being and has been complied with;**

- (2) To inspect, audit, and examine the books of account, records, or documents.**
- 30. The person shall provide all reasonable assistance to the inspector to enable the inspector to confirm whether the person has been collecting and remitting the levy in accordance with this By-law and shall furnish the inspector with such information as the inspector may reasonably require to carry out their inspection.**
- 31. Where the inspection, audit or examination reveals that an operator has not complied with this By-law, a person appointed by the Municipality shall calculate the amount of the levy and any interest due in such a manner and form as the Municipality deems adequate.**
- 32. When an operator fails to provide reasonable assistance in accordance with section 30, a person appointed by the Municipality may estimate the levy amount that should have been collected and remitted to the Municipality by the Operator.**
- 33. Upon calculating or estimating that a levy amount is due, the Municipality shall provide written notice to the operator that a levy amount is payable.**
- 34. Regardless of whether the operator submits an application under section 35 objecting to the amount payable, the operator shall remit the levy amount plus applicable interest to the Municipality within 30 days of receiving notice that the levy amount is due.**

- 35. If an operator objects to the amount payable to the Municipality, the operator must, within 15 days of receiving written notice of the amount due:**
- (1) Submit to the Municipality an application in writing signed by the operator or a representative of the operator; and**
 - (2) Provide sufficient evidence to satisfy the Municipality that the operator has complied with this By-law.**
- 36. Upon receiving an application by the operator, or from time to time, the Municipality may assess or reassess any amounts payable under this By-law and may vacate or vary any assessment or reassessment and thereupon, the amount so determined shall be payable to the Municipality by the Operator.**

Offence

- 37. A person who contravenes any provision of this By-law is guilty of an offence punishable by summary conviction and on conviction is liable:**
- (1) For a first conviction, to a fine of not less than \$500 and not more than \$1,000;**
 - (2) For a subsequent conviction, to a fine of not less than \$1,500 and not more than \$5,000.**

Voluntary Penalty

- 38. A person who is alleged to have violated this By-law and where the notice so provides, may pay a penalty in the amount of one hundred dollars (\$100.00) to the Municipality provided that said payment is made within a period of fourteen (14) days following the day on which the alleged violation was committed and where the said notice so provides for a voluntary payment; said payment shall be in full satisfaction, releasing and discharging all penalties incurred by the person for said violation.**

- 39. Municipal Staff shall apply to the Governor-in-Council pursuant to the Summary Proceedings Act, R.S.N.S., 1989, c. 450 as amended, to have offences under this By-law designated by the Summary Offence Ticket Regulations to permit the use of Summary Offence Tickets for prosecuting such offences in appropriate circumstances.**

Administration of By-Law

- 40. This By-law shall be administered on behalf of the Municipality by the Chief Administrative Officer and any persons designed by the Chief Administrative Officer.**

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

TO: Chief Administrative Officer
FROM: Liitha Hayson
DATE: Sept. 5th 23

1. Agenda Item Request Public Works add crosswalk @ Kisser's

2. On what agenda do you want the item placed?
Policy + Strategy

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.

Kisser's Beach is a busy provincial park. The day use parking lot is across the way road from the beach - many pedestrians are crossing here.

4. What is its relevance to Council or the committee?
Public Safety, also a very popular recreation site year round.

5. What outcome(s) are you seeking?
That council request a letter is sent to Dept. Public Works requesting a pedestrian crosswalk with appropriate signage be installed @ Kisser's Beach on Hwy 33.

Councillor's Signature Liitha Hayson Date Sept. 5th

Approval for agenda: Yes No

Reason for Denial:

Mayor or Chair of Committee _____ Date _____