



## **BY-LAW / POLICY COMMITTEE MEETING**

Monday, April 8<sup>th</sup>, 2024, 6:00 p.m.  
Council Chambers

### **AGENDA**

1. Call to Order
2. Approval of Agenda
3. Review of Minutes
  - a) March 11<sup>th</sup>, 2024
4. By-Law / Policy, Re:
  - a) Capital Improvement and Development Policy, 2<sup>nd</sup> Draft
  - b) Committees Policy, 2<sup>nd</sup> Draft
  - c) Low Income Tax Exemption Policy, Discussion
5. By-Law/Policy Priority List
6. Recommendations to Council (if required)
7. Adjournment



**Title Capital Improvement and Development**

<b>Approved by Council</b>	<b>Date:</b>
<b>Policy Review Notification</b>	<b>Date:</b>
<b>Policy Review</b>	<b>Date:</b>
I certify this to be a true copy of the <b>Capital Improvement and Development Policy</b> as adopted by the Municipal Council of Richmond County at a Public Meeting held _____.	
_____ <b>Shelley David</b> <b>Municipal Clerk</b>	

**1. Policy Statement**

1.1. Whereas Council has authority to spend money for physical infrastructure within the Municipality as more particularly set out in section 65 of the Municipal Government Act;

And whereas from time to time Council receives third party requests for municipal funding for physical infrastructure projects, not all of which fall within the parameters of the other funding policies;

And whereas Council generally supports the development of physical infrastructure to benefit inhabitants and communities within the Municipality;

And whereas Council agrees that reasonable physical infrastructure projects which will benefit communities or areas in the Municipality should be evaluated for purposes of municipal funding support in a careful and consistent manner;

Now therefore, this policy sets down the process by which requests for Municipal funding for physical infrastructure projects as defined herein will be evaluated .



## 2. Policy

The following principles will guide the process by which requests for Municipal funding for physical infrastructure projects as defined in this policy will be evaluated.

### 2.1. Infrastructure Projects

- a) For the purposes of this policy, "infrastructure project(s)": means the construction, installation, or expansion of physical infrastructure within the Municipality and comprising components of a water or sewer system, three phase power system, streets, sidewalks, gutters;
- b) but does not include the repair of existing physical infrastructure nor the construction, erection, renovation, or expansion of buildings.

### 2.2. Eligible Costs

- a) For the purposes of this policy, "eligible costs" shall refer to capital costs expressly identified as eligible costs in the funding contract between the Municipality and the proponent.

### 2.3. Municipal Funding

- a) ~~In no case shall~~ Municipal funding approved pursuant to this policy shall not exceed 33% of the total eligible costs of the infrastructure project as determined by Council.

### 2.4. Special Purpose Fund

- a) Council shall establish a fund for use in providing Municipal funding to approved infrastructure projects under this policy.
- b) The fund shall be maintained through annual contributions in amounts to be determined by Council from time to time in consultation with the Chief Financial Officer.
- c) Prior to the disbursement of funds, opportunities in all funding sources (Municipal/Provincial/Federal) shall be explored.



### 3. Process

The following process shall apply with respect to requests for Municipal funding for infrastructure projects, subject to:

#### 3.1. Initial Presentation

- a) The proponent seeking funding shall present to Council, in writing and, if requested orally, a description of the project including but not limited to the following:
  - i. Objective;
  - ii. geographical location;
  - iii. project background / history and any obstacles physical components;
  - iv. budget and cost projections projected schedule;
  - v. sources of funding (in addition to Municipal funds being sought);
  - vi. participants (including confirmation of good standing of all corporate; participants), and
  - vii. identified benefit to community or inhabitants.

#### 3.2. First Stage Decision

- a) If Council decides the project will not be considered for funding purposes, the proponent shall be advised and his/ her presentation materials returned.
- b) If Council decides the project should be evaluated further for funding purposes, Council shall refer the presentation to Municipal staff, together with such additional or particular issues or questions as may be identified by Council, for investigation.

#### 3.3. Staff Investigation

- a) Municipal staff shall review the project description/ materials and report on, among other things:
  - i. eligibility for funding under this or any other funding policy;
  - ii. whether the project is objectively reasonable and sound;



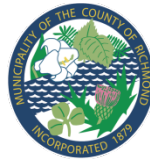
- iii. whether there are any problems with the proponent's data;
  - iv. whether any concerns are identified;
  - v. overall cost-benefit analysis insofar as possible;
  - vi. any collateral information relevant to the project and funding request.
- b) In preparing a Report on the project proposal and funding request, staff may request additional information and particulars from the proponent, with such requests and response to be provided in writing.
  - c) Before the Report is finalized, it shall be reviewed by the Director of Public Works and Chief Financial Officer and such other department heads as they consider may have relevant input.
  - d) The Report may include recommendations to Council.
  - e) The CAO will review the Report prior to presenting the same to Council.

#### 3.4. Presentation of Staff Report

- a) The Staff Report will be presented to Council in Committee of the Whole meeting by the CAO.
- b) The presentation of the Staff Report may include in camera discussion with respect to potential contract issues.
- c) Council may refer the Report back to staff with additional direction for further analysis or comment.

#### 3.5. Second Stage Decision

- a) If Council decides not to fund the project, it shall direct the CAO to notify the proponent in writing that funding is denied. This notice may, in the discretion of Council, include reasons for the denial of funding.
- b) If Council determines that additional information is required from the proponent, Council shall direct the CAO to contact the proponent to request such information and arranging a further presentation. In the event of a further presentation, the additional information shall be referred to staff for further investigation and supplemental report.



- c) If Council decides, based on all available information, to consider funding for the project, Council shall direct the CAO to contact the proponent with a written Expression of Interest.

### 3.6. Expression of Interest

- a) The Expression of Interest shall be made without prejudice and shall set out, including but not limited to, the following:
  - i. the basis for Council's interest, confirming the materials and information provided by the proponent;
  - ii. the necessary pre-conditions for Municipal funding;
  - iii. the funding limits which will apply;
  - iv. the definition of eligible costs for calculation of Municipal funding;
  - v. the documentation required from the proponent including granting Municipal staff access to design and other documents from sub-contractors and consultants;
  - vi. notice that any Municipal funding shall be conditional on the execution between the parties of a written contract and that only eligible and approved costs shall be funded.
- b) The proponent shall be required to return a signed and dated copy of the Expression of Interest, confirming their intention and willingness to enter into a contract with the Municipality for purposes of funding.

### 3.7. Third Stage Decision – Funding Contract

- a) Where the proponent has signed and returned a copy of the Expression of Interest, the negotiation of the funding contract can take place.
- b) Council shall refer the negotiation and drafting of the terms of the contract to staff, including consultation with the Municipal Solicitors.
- c) Negotiations shall be conducted on a "without prejudice" basis pending conclusion and execution of a complete written agreement.



- d) No one shall make any commitment to any funding on behalf of the Municipality until the agreement has been approved by majority vote of Municipal Council and fully executed in writing as authorized.

### Policy Review/Amendment Schedule

Date of Review	Formally Advertised and Amended by Council
March 11, 2024, April 8, 2024	

DRAFT



## **By-Law/Policy Committee Meeting**

**March 11<sup>th</sup>, 2024 – 6:00 p.m.**

**Location:** Council Chambers

**Present:** Warden Amanda Mombourquette, Deputy Warden Shawn Samson, Councillor Michael Diggdon, Councillor Brent Sampson, Stacey Morrison, Appointed Member, Troy MacCulloch, Chief Administrative Officer, Shelley David, Municipal Clerk

**Regrets:** Councillor Melanie Sampson, Chris Boudreau, Director of Public Works, Jason Martell, Chief Financial Officer, Shannon Mury, Director of Community Development and Recreation

### **Call to Order**

Warden Amanda Mombourquette called the meeting to order at 6:01 p.m.

### **Approval of Agenda**

Moved by Councillor Brent Sampson, seconded by Councillor Michael Diggdon that the agenda be approved.

Motion carried.

### **Review of Minutes re: February 12<sup>th</sup>, 2024**

Moved by Councillor Michael Diggdon, seconded by Deputy Warden Shawn Samson that the minutes of the February 12<sup>th</sup>, 2024 meeting be approved as corrected.

Motion carried.

### **Review of Policies/ By-Laws**

#### **a) Capital Improvement and Development Policy, Draft**

It was the consensus of the Committee to have staff create a second draft with the recommended changes to sections 2.3 (a) and as well as the addition of 2.4 (c).

#### **Committees Policy, Draft**

It was the consensus of the Committee to have staff create a second draft with the recommendations as discussed.

### **By-Law / Policy Working List**

For information only.



**Recommend to Council**

n/a

**Adjournment**

There being no further business, the chair adjourned at 6:56 p.m.

\_\_\_\_\_  
**Municipal Clerk**

\_\_\_\_\_  
**Chairperson**

DRAFT



**Title Capital Improvement and Development**

<b>Approved by Council</b>	<b>Date:</b>
<b>Policy Review Notification</b>	<b>Date:</b>
<b>Policy Review</b>	<b>Date:</b>
I certify this to be a true copy of the <b>Capital Improvement and Development Policy</b> as adopted by the Municipal Council of Richmond County at a Public Meeting held _____.	
_____ <b>Shelley David</b> <b>Municipal Clerk</b>	

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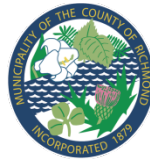
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  - v. the documentation required from the proponent including granting Municipal staff access to design and other documents from sub-contractors and consultants;
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### Policy Review/Amendment Schedule

Date of Review	Formally Advertised and Amended by Council
March 11, 2024, April 8, 2024	

DRAFT

**Title: Committees**

<b>Approved by Council</b>	<b>Date:</b>
<b>Policy Review Notification</b>	<b>Date:</b>
<b>Policy Review</b>	<b>Date:</b>
<p>I certify this to be a true copy of the <b>Committees Policy</b> as adopted by the Municipal Council of Richmond County at a Public Meeting held _____.</p>	
<p>_____</p> <p>Shelley David          Municipal Clerk</p>	

**1. Purpose**

The purpose of this policy is to outline the formation, role and operation of Committees established by Municipal Council and applies to committees and boards in which voting members are Council and/or Citizen Members.

**2. Policy Statement**

The Municipality of the County of Richmond (MCOR) Municipal Council may establish standing, special, ad hoc, and advisory committees. Each committee shall perform the duties conferred on it by legislation or the by-laws or policies of the Municipality.

**3. Procedure - General**

- 3.1. The role of the Committees shall be to receive reports on areas of interest within their scope and make recommendations to Council on the direction and nature of policy development and general governance of the municipality as required.
- 3.2. Council members and or their appointees to external boards/Committees, shall be responsible to provide meeting minutes to municipal staff to be posted for the information of all members of Council.

- 3.3. Robert's Rules of Order shall apply to all committee meetings.
- 3.4. The rules of procedure, conduct, and debate that apply at Council meetings, pursuant to the Municipality's bylaws or policies, apply at committee meetings with any necessary modifications for context, except that no notices of reconsideration shall be permitted at committee meetings.
- 3.5. The rules governing the procedures of Council shall be observed in Committee and Board meetings, except that:
  - a) A motion to close debate is out of order;
  - b) Motions do not have to be submitted in writing unless requested by the presiding officer; and
  - c) Casual dress is acceptable by members.
- 3.6. ~~All committee members are subject to the Municipality of County of Richmond Code of Conduct~~ **Appointed Members of Council are bound by the Municipal Government Act (MGA) and the Code of Conduct for Municipal Officials, all other members agree to abide by the Act and Code** in the execution of committee work.
- 3.7. The committee shall meet at such time and place as established in their respective terms of reference, however, from time-to-time, may find it necessary to reschedule as determined by the secretary, chair, and/or a quorum of committee members.
- 3.8. Emergency, or time sensitive recommendations, may be provided directly to the Council Meeting for decision.
- 3.9. Meetings may be rescheduled without advance notice to deal with emergency or time sensitive recommendations. If a meeting is rescheduled without advance notice, it will be posted to the Municipality's social media platforms.
- 3.10. A temporary vacancy of the citizen member positions does not negate the ability of the Committee to hold regular meetings.
- 3.11. All reports, recommendations, information, resource requests and/or actions from a committee to be considered by Council shall normally be sent to Regular Council via a committee report.

- 3.12. In the event the committee fails to provide a report or recommendation to Council within any deadline set by Council, Council may proceed with a decision regarding a matter within the committee's mandate, without awaiting the committee report or recommendation.
- 3.13. The Community and Strategic Committees shall not utilize external services or otherwise commit the MCOR to money expenditures except by requesting funds from Council. Nothing in this paragraph limits Council's authority to grant or refuse a request by the Committee.
- 3.14. Committee members are residents of the Municipality of the County of Richmond.
- 3.15. A person appointed by the council as a member of a committee, board or commission pursuant to the Policy or any other Policy or By-law of the Municipality of the County of Richmond, or Act of the Legislature who, without leave of the board, commission or committee, is absent from three consecutive regular meetings, ceases to be a member.
- 3.16. Council may replace Committee members who resign or who, in Council's opinion are unable or unwilling to discharge their duties or fail to attend diligently to the Committee's affairs.

#### **4. Citizen Appointments**

- 4.1 The Council reserves the right to appoint persons who are not members of the Council. To determine the make-up of each committee, the skill sets required by its participants, and residency requirements.
- 4.2 Applications for appointment to the committees shall be invited by public advertisement as per the Strategic Communications Plan.
- 4.3 Public members will be appointed to the Committee by resolution of Council.
- 4.4 Public members will have equal rights and responsibilities as all other Committee members as it relates to administering the business of the Committee, including:
  - a) The ability to make and vote on motions,
  - b) The requirement to declare any conflict of interest, and
  - c) The expectation of confidentiality of in camera Committee discussions and information.

- 4.5 Public member terms are appointed on a two-year term. Such member may serve no more than six consecutive years but are eligible for reappointment after an absence of at least one year, the term for which will begin in the January immediately following a municipal election.

## 5. Remuneration

- 5.1. A committee member who is a Council member:
- is not entitled to additional remuneration for serving on the committee; and
  - may be reimbursed for expenses incurred as a committee member.
- 5.2. A committee member who is not a Council member:
- is not entitled to remuneration for serving on the committee; and
  - may be reimbursed for expenses incurred as a committee member.

## 6. Standing Committees and Boards

### 6.1. Standing Committees and Boards

The following Committees and Boards are approved for Council appointments or nomination/recommendation to the province (including external organizations):

- 6.1.1. Accessibility Advisory Committee
- 6.1.2. Audit Committee
- 6.1.3. By-Law and Policy Committee
- 6.1.4. Cape Breton Regional Enterprise Network (CBREN)
- 6.1.5. Committee of the Whole
- 6.1.6. Eastern District Planning Commission
- 6.1.7. Emergency Management Advisory Committee
- 6.1.8. Emergency Management Planning Committee
- 6.1.9. Fences Arbitration Committee
- 6.1.10. Fire Services Committee
- 6.1.11. Joint Industrial Park Commission
- 6.1.12. Landrie Lake Water Utility Board
- 6.1.13. Planning Advisory Committee
- 6.1.14. Police Advisory Board
- 6.1.15. Richmond Villa Board.
- 6.1.16. Recreation Advisory Committee

## 6.2. Committee Membership – Standing Committees and Boards

### 6.2.1. Accessibility Advisory Committee

- a) Membership shall have between 4 and 8 members. At least half of the members must be people with disabilities or represent organizations that represent people with disabilities, in accordance with the act. At least one elected Councillor shall be a member of the committee, and any members of the public must be appointed by Council. Municipal staff will be non-voting members of the committee.
- b) The Mandate of the Accessibility Advisory Committee is to provide advice to Richmond County Council. The type of advice provided will identify, prevent, and eliminate barriers to people with disabilities. This advice will apply to the County's programs, services, activities, and facilities. Advice may also apply to advocacy efforts in general.
- c) Terms of Reference, Appendix B

### 6.2.2. Audit Committee

- a) Membership shall be composed of all members of Council, plus one public member, together with the Chief Financial Officer and Municipal Clerk.
- b) The mandate of the Audit Committee acts as an advisory board carrying out critical review functions on behalf of council. The primary function of the audit committee is to assist council in fulfilling oversight responsibilities related to quality and integrity of financial reporting along with ensuring the appropriate systems and controls for the proper recording of transaction and protection of assets are in place.
- c) Terms of Reference, Appendix C

### 6.2.3. **By-Law and Policy Committee**

- a) Membership shall be composed of all members of Council, plus one public member, together with the Chief Administrative Officer and Municipal Clerk.
- b) The mandate of the By-Law and Policy Committee is to:
  - i. Receive and consider recommendations for new or revised by-laws from Municipal staff (which may include input from interested individuals, groups and/or organizations);
  - ii. Provide a forum (when necessary) to receive, to hear or consider representation from any individual, organization or delegation with respect to a specific by-law;
  - iii. Take other steps consistent with this policy that the committee reasonably deems necessary to carry out its mandate; and,
  - iv. Take action on such matters as are lawfully delegated to it by Council.
- c) Term of Reference, Appendix D

### 6.2.4. **Cape Breton Regional Enterprise Network (CBREN)**

- a) Membership consists of one member of Council along with the CAO.
- b) CBREN is governed by their respective Bylaws and Policies.

### 6.2.5. **Committee of the Whole**

- a) Membership shall consists of all Council Members and membership on the Committee automatically extends to Council Members, without the necessity of formal appointment by Council, and automatically terminates upon the termination of a person's status as Council Member.
- b) The mandate of the Committee of the Whole is:
  - i. to discuss, consider, advise and make recommendations to Council concerning the affairs of the Municipality that may come before Council, in advance of Council making decisions or taking action on such matters, except where Council determines that consideration by the Committee is unnecessary or inadvisable, and except that the

following matters shall normally be dealt with by Council; without having to be forwarded to the [Committee of the Whole] for its recommendations:

- (a) correspondence;
- (b) reports and recommendations from other committees of Council;
- (c) planning matters;
- (d) first or second reading of By-Law enactments, amendments or repeals; and
- (e) matters which are the subject of a statutory hearing by Council.

ii. to take action on such matters as are lawfully delegated to it by the Municipality's By-Laws and Policies, or by Council resolution including, but not restricted to e.g. hearing appeals from the exercise of licensing and permitting powers by staff, undertaking hearings and making decisions pursuant to unsightly or dangerous premises, receiving submissions or presentations from members of the public;

iii. to take such other steps not inconsistent with this Policy that the Committee reasonably deems necessary to carry out its mandate.

c) The Chair of the Committee is the Warden, and the Secretary is the Municipal Clerk.

#### 6.2.6. **Eastern District Planning Commission (EDPC)**

- a) Two members of Council are appointed to the EDPC, along with the CAO.
- b) EDPC is governed by their respective Bylaws and Policies

#### 6.2.7. **Emergency Management Advisory Committee (MEMAP)**

- a) Membership shall be composed of two members of Council, plus one public member, together with the Emergency Management/Fire Services Coordinator, Chief Administrative Officer and Municipal Clerk.

- b) The Mandate of the EMAC is to provide advice on matters pertaining to emergency planning, direction/analysis of
- c) emergency services, and recommendations for Council to approve directives (i.e. MEMP) that support the goals of the Committee. The MEMAC will receive info from the MEMPC, Council, and other stakeholders to incorporate into solutions that will improve the safety of Richmond County residents.
- d) Terms of Reference, Appendix E

#### 6.2.8. **Emergency Management Planning Committee (MEMPC)**

- a) Membership shall be composed of two members of Council, plus participating stakeholders, together with the Emergency Management/Fire Services Coordinator, Chief Administrative Officer and Municipal Clerk.
- b) The Mandate of the MEMPC is to provide direction and oversight to the Municipal Emergency Management Planning Committee (MEMPC) for the development of the Municipal Emergency Management Plans (MEMP).
- c) Terms of Reference, Appendix F

#### 6.2.9. **Fences Arbitration Committee**

- a) Membership shall include one member appointed by the Nova Scotia Federation of Agriculture and one member appointed by the Municipal Council.
- b) The mandate of the Fences Arbitration Committee to assist the Municipality in the arbitration process following a written complaint related to agricultural fencing matters and stray livestock with the intention of providing early engagement to reduce conflict and increase cooperative opportunities.
- c) Terms of Reference, Appendix G

#### 6.2.10. Fire Services Committee

- a) Membership shall include two members of Council, Emergency Management/Fire Services, Fire Department Chief, Deputy Chief or a designate from each Volunteer Fire Department.
- b) The mandate of the fire services committee is to advise Municipal Council respecting the state of readiness of the fire services within the Municipality of the County of Richmond as well as maintain transparent and timely communication pathways between all Fire Departments regarding legislation, regulation, policies and/or directives that have an impact on the delivery of fire protection.
- c) Terms of Reference, Appendix H

#### 6.2.11. Joint Industrial Park Commission

- a) Two members of Council are appointed to the Joint Industrial Park Commission, along with the CAO.
- b) The Commission is governed by their respective Bylaws and Policies.

#### 6.2.12. Landrie Lake Water Utility Board

- a) Two members of Council are appointed to the Landrie Lake Water Utility Board, along with the CAO.
- b) The board is governed by their respective Bylaws and Policies

#### 6.2.13. Planning Advisory/Heritage Committee

- a) Membership shall include all members of Municipal Council and two members-at-large along with the CAO.
- b) The mandate of the Planning Advisory/Heritage Committee is to:
  - i. Advise Municipal Council respecting the preparation or amendment of Municipal Planning Strategies, Land Use Bylaws and the Subdivision Bylaw, Heritage Bylaw, as well as general land use planning matters;

- ii. Receive and consider recommendations from Municipal staff, interested groups and/or organizations;
- iii. Act as the Heritage Advisory Committee pursuant to the Heritage Properties Bylaw;
- iv. Gather information on matters affecting planning and development;
- v. Provide a forum to hear and consider representation from any individual, organization or delegation with respect to planning;
- vi. Take other steps consistent with this document and reasonably deems necessary to carry out its mandate; and,
- vii. Take action on such matters as are lawfully delegated to it by statute or by Council.

c) Terms of Reference, Appendix I

#### 6.2.14. **Police Advisory Board**

- a) Membership shall be two members of council, two members appointed by resolution of the council, who are neither members of council nor employees of the municipality; and one member appointed by the Minister of Justice.
- b) The mandate of the Police Advisory Board is to advise Municipal Council respecting the “state and readiness of police services” in Richmond County and take other steps consistent with these terms that the committee reasonably deems necessary to carry out its mandate.

c) Terms of Reference, Appendix JI

#### 6.2.15. **Richmond Villa Board**

- a) Three members of Council and three citizens are appointed to the Richmond Villa Board.
- b) The board is governed by their respective Bylaws and Policies.

#### 6.2.16. **Recreation Advisory Committee**

- a) Membership shall be two members of Council, nine community representatives, and three members of the Recreation Department.



- b) The mandate of the Recreation Advisory Committee is to advise Municipal Council on all matters pertinent to recreation programs for consideration by Council. It will review and facilitate recommendations of recreation programs, events and initiatives identified by Council, the Recreation Department and the Committee itself. The ultimate goal is to enhance the quality of life of Richmond County residents through a wide range of innovative, inclusive and accessible recreation and physical activity programs and events.
- c) Terms of Reference, Appendix K

## **7. Strategic and Community Committees & Membership**

7.1. Council may appoint members of Council or citizen appointments to Strategic and Community Committees, which in the opinion of Council:

- a) are community wide in scope;
- b) affect or may affect a municipal interest; or
- c) are community organizations with a mandate to provide an alternative service delivery in respect of municipal property on behalf the Municipality, and to which the Municipality is the primary funder.

7.2. Council shall only make appointments to Strategic and Community committees after having received and considered the terms of reference and or by-laws and policies.

7.3. Council shall not to appoint members of Council or citizen appointments to Strategic and Community Committees where there is potential for a conflict or a perceived conflict of interest between the community group or organization and the Municipality of the County of Richmond.

7.4. Citizen appointments to Strategic and Community committees represent the Municipality of the County of Richmond and shall:

- a) represent the Municipality in a respectful and positive manner reflecting the direction of Council, Municipal budget, policies and other guiding documentation;
- b) provide semi-annual updates to Council of the activities of the committee on which they have been appointed;
- c) ensure Council receives copies of meeting minutes for the committee on which they serve; and
- d) report any recommendations form such body requiring Council consideration and response.

7.5. Strategic and Community committees are governed by their respective Terms of Reference, Bylaws, and Policies.

7.6. Membership, see Appendix A, Committee Matrix.

## 8. Special, or Ad Hoc Committees & Membership

8.1. Special, or Ad Hoc committees may be established by resolution.

8.2. Membership of these committees may be comprised of Council members, and Citizens as voting members and staff members as ex-officio members.

8.3. Special or Ad Hoc Committees will:

- a) Be determined as issues dictate and listed in Appendix A;
- b) Be provided with a mandate specific to their cause;
- c) Exist until their termination date or until their mandate has been achieved;
- d) Report and submit recommendations to Council.

8.4. Membership, Appendix A

## Related Documents

[Municipal Government Act](#)

[Fences and Detention of Stray Livestock Act](#)

[Code of Conduct Policy](#)

Robert's Rules of Order

## Appendix

### Committee Matrix

Appendix A - Committee Matrix

### Committee Terms of Reference

Appendix B - Accessibility Advisory Committee

Appendix C - Audit Committee

Appendix D - By-Law and Policy Committee

Appendix E - Emergency Management Advisory Committee

Appendix F - Emergency Management Planning Committee

Appendix G - Fences Arbitration Committee

Appendix H - Fire Services Committee

Appendix I - Planning Advisory/Heritage Committee

Appendix J - Police Advisory Board

Appendix K - Recreation Advisory Committee



## Policy Review/Amendment Schedule

Date of Review	Formally advertised and amended by Council
March 11, 2024, April 8, 2024	

DRAFT

## Committee Matrix

Committees				Membership			
Name	Standing	Strategic and Community	Special or Ad Hoc	Member of Council	Municipal Staff	Citizen Appointee	Provincial or other Appointee
Accessibility Advisory Committee	x			2	2	6	
Audit Committee	x			5	2	1	
By-Law and Policy Committee	x			5	2	1	
Cape Breton Regional Enterprise Network (CBREN)	x			1	1		
Committee of the Whole	x			5	5		
Eastern District Planning Commission	x			2	1		
Emergency Management Advisory Committee (MEMAC)	x			2	3	1	
Emergency Management Planning Committee (MEMPC)	x			2	3	TBD	
Fences Arbitration Committee	x			1	1		1
Fire Services Committee	x			2	1	TBD	
Joint Industrial Park Commission	x			2	1		
Landrie Lake Water Utility Board	x			2	1		
Planning Advisory Committee	x			5		2	
Police Advisory Board	x			2		2	1
Richmond Villa Board.	x			3		3	
Recreation Advisory Committee	x			2	3	9	
Cape Breton South – Recruiting for Health		x		1			
Conseil de développement économique de la Nouvelle-Écosse (CDENE)		x		1			
St. Anne's Community Nursing		x		1			
Strait Area Transit		x		2			
Senior Take Action Coalition		x			1		
Bras D'Or Lake Collaborative Environmental Planning Initiative (CEPI) Council		x		1			
Fire Services Association of Nova Scotia (FSANS)		x			1		

## **Amended Low-Income Tax Exemption Policy**

The Council of the Municipality of the County of Inverness hereby adopts the following Policy respecting the Low Income Property Tax Exemption for the purpose for providing compassionate property tax relief for low income property tax payers residing in their own principal residents.

1. This policy is entitled the “Low Income Property Tax Exemption Policy”.

2. In this Policy:

2.1 Income means a person’s total income from all sources for the calendar year preceding the fiscal year of the Municipality of the County of Inverness 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

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 only, and does not include any other rates or charges.

2.5 “Treasurer” includes persons authorized by the Treasurer.

### **Exemption**

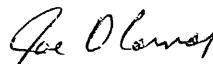
3. Subject to the other provisions of this Policy, the Municipality of the County of Inverness hereby grants on an annual basis an exemption from taxation, operating as a reduction in the taxes otherwise payable to the Municipality of the County of Inverness in respect of a property in the amount of \$150.00 for owners of property whose total household income is less than \$24,999.00. Residents who are eligible to receive a rebate from other governing bodies will not be eligible for this exemption.

4. The exemption shall only apply to owners who occupy the property as that owner’s principal residence.

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 an exemption may receive only the portion of the exemption 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.
6. Notwithstanding any other provision of this Policy, no exemption shall exceed 50% of the taxes payable on any property.
7. In any fiscal year in which the total exemption applications from qualified applicants exceed the budgeted amount for the tax exemption, the exemption amounts shall be reduced pro rata to confirm the aggregate of such exemptions to the budgeted amount. Council will set the final exemption amount each year by motion.
8. In order to be eligible for an exemption, the applicant property owner shall submit to the Treasurer a Statutory Declaration in the form attached hereto by no later than September 1 of the fiscal year for which the exemption is sought. The required Statutory Declaration contains a statement of income which must be provided before the application for property tax exemption can be considered.
9. The owner must provide a copy of their Notice of Assessment for the preceding calendar year for all primary residents of the household for verification of income. The Treasurer may reject an application which, in the Treasurer's opinion, is not adequately verified or substantiated.
10. All decisions made by the Treasurer relating to this Policy and its application are final.

**Enforcement Charges Not Exempted**

11. Notwithstanding any other provision of this By-Law, no exemption 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 exemption pursuant to this By-Law.

<p><b>Approval:</b></p> <p><b>Policy Committee Review: Sept. 9, 2013</b>  <b>Council – 7 Day Notice: Aug. 28, 2013</b>  <b>Council Approval: September 9, 2013</b></p>	<p><b>This is to certify that the above amended policy was approved by Municipal Council on the 9<sup>th</sup> day of September, 2013.</b></p> <p style="text-align: center;">  <b>Joe O'Connor</b>  <b>Chief Administrative Officer</b></p>
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<b>OFFICE USE ONLY</b>	
<b>Total Rebate Approved</b>	
<b>Date Exemption Applied</b>	
<b>Department Approval</b>	

**Municipality of the County of Inverness  
MUNICIPAL TAX EXEMPTION FORM 2013**

Municipal Account No. \_\_\_\_\_ District \_\_\_\_\_ Date: \_\_\_\_\_

Applicant: \_\_\_\_\_ Tel: \_\_\_\_\_

Address: \_\_\_\_\_ Soc. Ins. No. \_\_\_\_\_

Low Income property owners may be granted a yearly reduction of \$150.00 subject to the following conditions:

1. Legal title to the property resides with the taxpayer.
2. The exemption shall only apply to owners who occupy the property as that owner's principal residence.
3. Exemption shall not be granted to any account showing arrears.
4. The taxpayer is a full-time resident of the above noted property.
5. An application form must be completed and processed for each year.
6. Applicant must not be eligible for any other rebate program.
7. The maximum taxable household income shall not exceed \$24,999.00.

As all low income residents are eligible for the GST Rebate, a Federal Income Tax Return must be filed annually. Documentation for proof of income is required for all persons living in the household. A copy of each of their 2012 Notice of Assessment from Revenue Canada is to be attached to the application. (Income Tax Returns/T4 slips alone will not be accepted). **PLEASE NOTE THAT ALL INFORMATION PROVIDED BY APPLICANTS IS PRIVILEGED AND CONFIDENTIAL AND WILL BE DESTROYED ONCE THE APPLICATION IS PROCESSED.**

6. An application form duly completed and sworn or affirmed to must be submitted on or before March 31, 2014 for the processing in the then current taxation year. (Exemptions are granted only for the current year. No retroactive exemption will be granted.)

NAME OF HOUSEHOLD MEMBERS TAXABLE INCOME PER TAX RETURN

\_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

I hereby apply for the municipal low-income tax exemption for the year 2013 and confirm that the information given above is true to the best of my knowledge.

\_\_\_\_\_  
 Signature of Applicant

***Please return application by mail: Municipality of the County of Inverness, PO Box 179, Port Hood, NS B0E 2W0 or in person: 375 Main Street, Port Hood, NS***

## TOWN OF PORT HAWKESBURY LOW INCOME TAX EXEMPTION POLICY

The Council of the Municipality of the Town of Port Hawkesbury hereby adopts the following Policy respecting the Low Income Property Tax Exemption for the purpose for providing compassionate property tax relief for low income property taxpayers residing in their own principal residence.

1. This policy is entitled the “Low Income Property Tax Exemption Policy”.

2. In this Policy:

2.1 Income means a person’s total taxable income from all sources for the calendar year preceding the fiscal year of the Municipality of the Town of Port Hawkesbury 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

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, tenants 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” means the primary location that the person inhabits and 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 only, and does not include any other rates or charges.

2.5 “Treasurer” includes persons authorized by the Treasurer.

## EXEMPTION

3. Subject to the other provisions of this Policy, the Municipality of the Town of Port Hawkesbury hereby grants on an annual basis an exemption from taxation, operating as a reduction in the taxes otherwise payable to the Municipality of the Town of Port Hawkesbury in respect of a property in the amount of \$350.00 for owners of property whose total household income is less than \$24,000.00.
4. The exemption shall only apply to owners who occupy the property as that owner's principal residence.
5. If 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, then any person who is entitled to an exemption may receive only the portion of the exemption 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.
7. In any fiscal year in which the total exemption applications from qualified applicants exceed the budgeted amount for the tax exemption, the exemption amounts shall be reduced pro rata to equal the aggregate of such exemptions to the budgeted amount.
8. In order to be eligible for an exemption, the applicant property owner shall submit to the Treasurer an application in the form attached hereto by no later than July 15th of the fiscal year for which the exemption is sought. The required application contains a statement of income which must be provided before the application for property tax exemption can be considered.
9. The owner must provide upon request a copy of their Notice of Assessment from Canada Revenue Agency for the preceding calendar year for all primary residents of the household for verification of income. The Treasurer may reject an application which, in the Treasurer's opinion, is not adequately verified or substantiated.
10. All decisions made by the Treasurer relating to this Policy and its application are final.

**ENFORCEMENT CHARGES NOT EXEMPTED**

- 11. Notwithstanding any other provision of this policy, no exemption 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 exemption pursuant to this Policy.

**CAO's Annotation for Official Policy Book**

<b>Policy Review Notification:</b>	<b>May 12, 2023</b>
<b>Policy Review Date:</b>	<b>June 6, 2023</b>
<b>Approved by Council:</b>	<b>June 6, 2023</b>
<b>Amendment to the Municipal Tax Exemption Form:</b>	<b>XXXXXX</b>

**I certify this to be a true copy of the Low Income Tax Exemption Policy and Municipal Tax Exemption Form as amended and adopted by the Town Council of Port Hawkesbury at a Public Meeting, XXXXXXXX.**



**Terry Doyle, P. Eng.  
Chief Administrative Officer**



<b>OFFICE USE ONLY</b>	
<b>Total Rebate Approved</b>	
<b>Date Exemption Applied</b>	
<b>Department Approval</b>	

**TOWN OF PORT HAWKESBURY  
MUNICIPAL TAX EXEMPTION FORM**

Municipal Account No. \_\_\_\_\_ Date: \_\_\_\_\_

Applicant: \_\_\_\_\_ Tel: \_\_\_\_\_

Address: \_\_\_\_\_

Low Income property owners may be granted a yearly reduction of up to \$350.00 subject to the following conditions:

1. Legal title to the property resides with the taxpayer.
2. The exemption shall only apply to owners who occupy the property as that owner's principal residence.
3. Exemption shall not be granted to any account showing arrears.
4. The taxpayer is a full-time resident of the above noted property.
5. An application form must be completed and processed for each year.
6. The maximum taxable household income shall not exceed \$24,000 for the preceding calendar year.

As all low income residents are eligible for the GST Rebate, a Federal Income Tax Return must be filed annually. Documentation for proof of income is required for all persons living in the household. A copy of each occupants prior year's Notice of Assessment from the Canada Revenue Canada is to be attached to the application. (Income Tax Returns/T4 slips alone will not be accepted). **PLEASE NOTE THAT ALL INFORMATION PROVIDED BY APPLICANTS IS PRIVILEGED AND CONFIDENTIAL AND WILL BE DESTROYED ONCE THE APPLICATION IS PROCESSED.**

An application form duly completed must be submitted on or before July 15 of the taxation year for the processing in the then current taxation year. (Exemptions are granted only for the current year. No retroactive exemption will be granted.)

NAME OF HOUSEHOLD MEMBERS TAXABLE INCOME PER TAX RETURN

\_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

I hereby apply for the municipal low-income tax exemption for the current taxation year and confirm that the information given above is true to the best of my knowledge.

\_\_\_\_\_  
 Signature of Applicant

**Please return application by mail: Town of Port Hawkesbury, 606 Reeves Street, Port Hawkesbury, NS, B9A 2R7 or in person: 606 Reeves Street, Port Hawkesbury, NS**

Eligible low-income property owners may be granted a maximum yearly tax exemption up to \$300.00. **The deadline to submit your application is December 31, 2022.** Completed application forms can be submitted to the Municipality either in person, via mail, or as scanned email attachments sent to [countytax@victoriacounty.ca](mailto:countytax@victoriacounty.ca).

Applicant Information	
Municipal Account Number (8 digits – as it appears on your tax bill):	
First Name:	Last Name:
Address:	
Community:	Postal Code:
Phone:	Email:

Eligibility Criteria (must select all)
I declare that:
<input type="checkbox"/> I am a permanent resident of the Municipality of the County of Victoria;
<input type="checkbox"/> I have legal title to the above property;
<input type="checkbox"/> The above property is my primary residence and is assessed in my name;
<input type="checkbox"/> My municipal tax account does not have an arrears balance; and
<input type="checkbox"/> My household taxable income does not exceed \$35,000.

Household Members' Information	
<i>Name of household members:</i>	<i>Taxable Income Per Notice of Assessment (line 260):</i>

Program Conditions
Properties that are a seasonal residence, vacation property, or income property are not eligible.
Properties indebted to the Municipality for outstanding liens as a result of tax sale, proceedings, or remedies for dangerous and unsightly premises on the property are not eligible.
An application form must be completed and processed for each year and applications will not be applied retroactively for prior years.
Documentation for the proof of income is required for all persons living in the household. A copy of the 2021 Notice of Assessment from Canada Revenue Agency for each household member must be attached to this application. Income tax returns and/or T4 slips will not be accepted.
Qualified applicants will receive a credit applied directly to their tax account up to \$300.00. If annual taxes are less than \$300.00, the credit applied will be for the lesser amount.

Signature
I hereby apply to the Municipality of the County of Victoria for the municipal tax exemption up to \$300.00 for the fiscal year 2022/23 under the terms and conditions as indicated above. I confirm that the information given above is true to the best of my knowledge.
Signature of account holder: _____ Date: _____

## PURPOSE

The purpose of the Council Policy for the Municipal Tax Assistance Program (MTAP) is to provide Council, municipal staff and the public with a framework by which MTAP exemptions will be applied for, reviewed and awarded.

The purpose of the policy is to:

- 1.1 ensure a framework is in place for consideration of MTAP applications for provision of meaningful property tax relief to low income households throughout the Municipality;
- 1.2 outline the requirements of the program while adhering to other policies, bylaws and the *Municipal Government Act (MGA)*;
- 1.3 ensure MTAP applications are processed in a timely and effective manner;
- 1.4 ensure that all taxpayers are treated fairly and equitably; and,
- 1.5 provide staff with guidance for informed and sustainable decision making, consistent with the Municipality's organizational values of excellence and fiscal responsibility.

## SCOPE

This policy shall apply to all staff involved in the processing of applications for the Municipal Tax Assistance Program.

## POLICY

### POLICY STATEMENT

- 2.1 Council will provide a general tax exemption amount in accordance with Section 69 of the *Municipal Government Act (MGA)*, increasing the base exemption and household taxable income levels by Consumer Price Index (CPI) each year.
- 2.2 This exemption applies to taxpayers in the Municipality whose household taxable income does not exceed the limits set by Council (See Table A). Household taxable income is defined as the total taxable income of all individuals living in the home who are 18 years or older. Taxable income is reported on Line 26000 of the Canada Revenue Agency (CRA) *Notice of Assessment* (received after annual income taxes have been filed).
- 2.3 The Municipality must be provided with proof of household taxable income by way of the *CRA Notice of Assessment* or *CRA Proof of Income Statement* (the name of CRA forms is subject to change from time to time) for all persons 18 years or older living in the home.

2.4 Taxpayers must either own or have a life interest in the home as well as live in the home in order to qualify. A spouse who resides in the home of a registered home owner who is deceased, where the property is part of an estate, would also qualify for this program. Only one property per household will receive tax assistance.

2.5 The exemption amounts are calculated based on the greater of the base exemption amounts (See Table B) or 20% of the final property tax bill.

2.6 The household income and base exemption amounts will be increased by CPI each year.

## HOUSEHOLD INCOME & BASE EXEMPTION

**Table A - Household Taxable Income Levels**

Household Size	Total Household Taxable Income (Line 26000 - CRA Notice of Assessments)
1 adult	\$28,840
2 adults	\$35,102
1 adult + 1 child	\$43,658
3 persons	\$53,733
4 persons	\$65,152
5 persons	\$73,883
6+ persons	\$83,287

These amounts are increased by CPI each year. CRA Notice of Child Tax Benefit must be presented as proof of any dependent children.

**Table B - Base Exemption Amounts**

Area	F/Y 2024 - 2025
Base	\$263
Enfield - USR	\$292
Elmsdale - USR	\$292
Lantz - USR	\$292
Milford - USR	\$324
Shubenacadie - USR	\$345

Exemption amounts begin with a Base Exemption and increase proportional to total tax rate, for areas subject to the Urban Service Rate (USR). These amounts are increased by CPI each year.

The exemption amounts are calculated based on the greater of the base exemption amounts (See Table B) or 20% of the final property tax bill.

## APPLICATION DEADLINE

- 3.1 The deadline to apply for the MTAP exemption is August 31st each year.
- 3.2 All MTAP applications received are reviewed, approved if conditions are met, and applied as tax credits to the applicable property tax accounts. Every effort is made to process approved applications prior to the issuance of the final tax bill.
- 3.3 At the discretion of the Collection Officer, an exemption may be granted and applied to an account after the deadline.

## PRIOR YEAR ADJUSTMENT

At the discretion of the Treasurer, exemptions for prior years may be applied to an account where the taxpayer would have met the criteria for the prior year.

## ACCOUNT CREDITS

Where the application of an exemption to a tax payer's account exceeds the annual taxes owing and in turn would create a credit on the account, the full amount of the exemption would not be applied. If the credit is a result of a payment made on the account, a cheque may be issued at the tax payer's request, to refund the credit amount.

## ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
<p>Policy Editor Manager of Accounting</p>	<p>The Policy Editor is a person having managerial and policy-making responsibility related to the writing, compilation and revision of content and will:</p> <ul style="list-style-type: none"> <li>• Ensure policies in their care and control are always up-to-date, reviewed annually or sooner if necessary</li> <li>• Draft new or edit existing policy content</li> <li>• Be able to interpret and explain policy content</li> <li>• Ensure policy documents are branded and any supporting documents, ie. applications forms are also branded and content consistent with the policy</li> <li>• Ensure policy content is relevant and accurate</li> <li>• Seek and secure approval recommendation of the policy from the Policy Owner</li> <li>• Seek and secure approval of the policy from the appropriate Approver; and,</li> <li>• Provide the final approved policy document to the Assistant Municipal Clerk</li> </ul>
<p>Policy Owner Director of Finance</p>	<p>The Policy Owner will:</p> <ul style="list-style-type: none"> <li>• Provide oversight to ensure policies in their care and control are always up-to-date, reviewed annually or sooner if necessary by the assigned Policy Editor</li> <li>• Be able to interpret and explain policy content</li> <li>• Provide oversight to ensure policy documents are branded and any supporting documents, i.e. application forms are also branded and content consistent with the policy</li> <li>• Provide oversight to ensure policy content is relevant and accurate</li> <li>• Review the policy and make recommendation for approval to the appropriate Approver; and,</li> <li>• Ensure that the final approved policy document has been provided to the Assistant Municipal Clerk</li> </ul>
<p>Approver Council</p>	<p>The Approver will:</p> <ul style="list-style-type: none"> <li>• Review Policy recommendations for approval consideration (approve, reject or edit); and,</li> <li>• Notify the Policy Editor, Policy Owner and Assistant Municipal Clerk of decision</li> </ul>
<p>Assistant Municipal Clerk</p>	<p>The Assistant Municipal Clerk will:</p> <ul style="list-style-type: none"> <li>• Facilitate an annual Policy Review; and,</li> <li>• Ensure final approved policies are maintained, stored and posted where appropriate</li> </ul>
<p>Employees</p>	<p>The Employees will:</p> <ul style="list-style-type: none"> <li>• Notify the Policy Owner of changes to be considered</li> <li>• Notify the Policy Owner when the policy becomes out of date or obsolete</li> <li>• Follow the Policy</li> </ul>



## RELATED DOCUMENTATION

Related forms, processes, procedures and other documents that support the policy.

Document Name	Document ID	Document Type
Tax & Water Collection Administrative Policy		Administrative Policy
Municipal Government Act		MGA
MTAP Application Form		PDF Form

## VERSION LOG

Version Number	Amendment Description	Amendment/Policy Editor	Amendment/Policy Owner	Approver	Approval Date
1.0	C11(49) - Upgraded MTAP program to higher income levels for test and graduated exemption amounts.	Director of Finance & Administration	Director of Finance & Administration	Council	Feb 23, 2011
2.0	Formal policy created based on Council program established by motion C11(49).	Manager of Accounting/Director of Finance & Administration	Director of Finance & Administration	Council	Nov 23, 2016
3.0	Annual update of Table A & B	Manager of Accounting/Director of Finance & Administration	Director of Finance & Administration	Director of Finance & Administration	Feb 23, 2017
4.0	Annual update of Table A & B	Manager of Accounting/Director of Finance & Administration	Director of Finance & Administration	Director of Finance & Administration	Feb 14, 2018
5.0	Annual update of Table A & B	Manager of Accounting/Director of Finance	Director of Finance	Director of Finance	Mar 1, 2019
6.0	Annual update of Table A & B	Manager of Accounting/Director of Finance	Director of Finance	Director of Finance	Feb 7, 2020
7.0	Addition to Section 2.4	Manager of Accounting/Director of Finance	Director of Finance	Council	Nov 18, 2020
8.0	Update Table A & Annual update of Table B	Manager of Accounting/Director of Finance	Director of Finance	Council	March 24, 2021
9.0	Update Table A & Annual update of Table B	Manager of Accounting/Director of Finance	Director of Finance	Director of Finance	February 28, 2022



Version Number	Amendment Description	Amendment/Policy Editor	Amendment/Policy Owner	Approver	Approval Date
10.0	Update Table A & Annual update of Table B	Manager of Accounting/Director of Finance	Director of Finance	Director of Finance	March 2, 2023
11.0	Update Table A & Annual update of Table B	Manager of Accounting/Director of Finance	Director of Finance	Director of Finance	February 13, 2024

## CERTIFICATION

I, Kim Ramsay, Municipal Clerk for the Municipality of East Hants, hereby certify that this policy was duly approved.

Kim Ramsay  
Municipal Clerk