

**Amherst Town Council
Special Meeting
Minutes**

Date: May 21, 2019
Time: 3:30 pm
Location: Council Chambers, Town Hall

Members Present	Mayor David Kogon Deputy Mayor Sheila Christie Councillor Jason Blanch Councillor Vince Byrne Councillor Darrell Jones Councillor Wayne MacKenzie Councillor Terry Rhindress
Staff Present	Greg Herrett, CAO Jason MacDonald, Deputy CAO Operations Bill Schurman. Director Recreation Greg Jones, Fire Chief Dwayne Pike, Police Chief Tom McCoag, Corporate Communications Officer Shelley Rector, Chief Financial Officer Sarah Wilson, Manager of Financial Services Andrew Fisher, Manager of Planning & Strategic Initiatives Kim Jones, Municipal Clerk Natalie LeBlanc, Deputy Clerk

1. CALL TO ORDER

Mayor Kogon called the meeting to order at 3:30 p.m.

2. BUDGET RESOLUTIONS

2.1 Community Support Area Rate
Moved By Councillor Byrne
Seconded By Councillor MacKenzie

WHEREAS the estimated community support for the 2019-20 fiscal period is funded from own sources in the amount of \$110,000 and the remaining \$372,110 must be rated;

THEREFORE BE IT RESOLVED THAT for the Town of Amherst for the fiscal year ending March 31, 2020, the Community Support Area Rate on all property assessments within the boundary of the Town of Amherst are as follows:

Residential / Resource	\$0.071 per \$100 of assessment
Commercial	\$0.071 per \$100 of assessment

AND THAT these area rates are due and payable on September 30, 2019 with interest to be charged on all final tax accounts outstanding on or after October 1, 2019 at the rate of 1% per month, 12% per annum.

Motion Carried

3. REQUEST FOR DECISIONS

3.1 Tax Reduction Policy
Moved By Deputy Mayor Christie
Seconded By Councillor Rhindress

That Council approves amendments to the Tax Reduction Policy 3800-02 to add the following condition to paragraph 1(e):

In the case of owners with taxes in arrears, the owner can quality if they have signed a Payment Arrangement Agreement and have made at least twelve consecutive payments of the agreed upon amount.

Motion Carried

TOWN OF AMHERST POLICY

NUMBER 03800-02
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DEPARTMENT: CORPORATE SERVICES

TITLE: TAX REDUCTION POLICY

Minutes reference date:	19 December 2005	Revision date: 24April 2006	Revision date: 18 April 2008
	Revision date: 28 May 2009	Revision date: 24 May 2011	Revision date: 23 May 2012
	Revision date:30 April 2014	Revision date: 21 May 2015	Revision date: 25 May 2016
	Revision date: 23 May 2017	Revision date: 23 May 2018	

PURPOSE:

To establish a policy to determine the reduction in taxes for a person (s) whose income from all sources for the calendar year preceding the fiscal year of the Town of Amherst is below the amount set out in this policy AND to determine the reduction in taxes for the owner(s) of a building which has been completely or partially destroyed.

POLICY STATEMENT (1): LOW INCOME

It shall be the policy of the Amherst Town Council that an exemption from taxes will be granted, pursuant to Section 69(2) (a) of the Municipal Government Act, according to the following income levels and amounts:

- Less than \$25,000 - a credit of \$450

The following conditions will apply:

- a) That the exemption be granted to every person assessed with respect to taxable property in the Town of Amherst, who is a resident of the Town of Amherst, and whose total household income from all sources for the calendar year preceding the fiscal year of the Town of Amherst must be \$25,000 or less, including the income of all other members of the same family residing in the same household but does not include allowances paid pursuant to the War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada);
- b) That the exemption shall only be available for residents where the property is their primary residence occupied by him/her year-round;
- c) That, where two or more persons, one or more of whom are entitled to an exemption, are – the owners of taxable property together, the person(s) is entitled to that portion of the amount of the exemption that the amount of his/her assessment bears to the whole property assessment;
- d) That the person applying for the exemption provide a copy of their Notice of Assessment from Revenue Canada for the prior year and make an affidavit regarding his/her income for that period and return such affidavit to the Town Office not later than September 30 of the year in which the taxes are payable.
- e) To qualify for the exemption, a property owner’s previous year’s rates and taxes must be paid in full at the time of their application. *In the case of owners with taxes in arrears, the owner can quality if they have signed a Payment Arrangement Agreement and have made at least twelve consecutive payments of the agreed upon amount.*

POLICY STATEMENT (2): BUILDING DESTROYED

In accordance with Section 69(A) of the Municipal Government Act, that where a building(s) situate on a property has become permanently unlivable or unusable due to fire and the current assessment of the property does not reflect that the building (s) has been destroyed, it shall be the policy of the Amherst Town Council to permit the reduction or rebate of property taxes on the building(s) alone for the balance of the taxation year under the following conditions.

- a) The taxpayer shall apply in writing to the Clerk asking for a reduction or rebate of property taxes.
- b) The Clerk shall ask the Building Inspector to confirm the complete destruction of the building(s).
- c) The Clerk shall ask the Regional Assessment Office to determine the following years assessment value before any subsequent rebuilding or construction.
- d) Upon receipt of the Building Inspectors and Provincial Assessments report, the Clerk shall authorize the Treasurer to reduce the amount of the taxes on the building(s) by pro rating the same over the balance of the taxation year from the date of destruction.
- e) This policy section shall be made retroactive to April 1, 2005; provided that if, as a result of this policy being made retroactive, it results in property taxes being rebated such sums shall be paid without interest.
- f) If the owner of the property in question is found guilty of arson, either civilly or criminally, the Clerk shall not rebate any taxes. In the event that taxes have already been rebated, then that rebate shall be void ab initio, and the taxes with interest accrued thereon will become immediately due and payable, it being the overriding policy of the Town of Amherst that a person shall not benefit from his or her own wrongdoing.

3.2 Community Support Grants - Grants to Organizations
Moved By Councillor Jones
Seconded By Councillor MacKenzie
That Council approves funding in the amount of \$83,610 under the
Community Support Grants Policy as follows:

Amherst Litte League Baseball Assoc.	\$ 1,500
Amherst Little League T-Ball Baseball	500
Autumn House	10,000
Cumberland Early Intervention Program	500
Food Assistance Network	2,000
Cumberland County Museum	4,000
Seniors Safety Program	6,500
Sexual Health Centre for Cumberland	500
Amherst Artisan Gallery	400
Cumberland Health Care Auxilliary	500
Bordertown Biker Bash Committee	2,500
Canadian Cancer Society - Relay for Life	1,800
Cumberland County Museum	4,500
Fibre Arts Festival Society	2,500
LA Animal Shelter	360
Amherst Fire Fighters Association	5,000
Amherst Spartans U-18 Girls Team	250
Amherst Sport & Social League	500
Cumberland Y Service Club	2,000
Knights of Columbus	300
Phoenix Cheer & Tumbling Club	500
Showcase Productions	1,000
NS Health Authority Community Rehab	1,500
Amherst Legion Branch 10	2,000
Nova Scotia Community College	20,000
Amherst Community Christmas Dinner	1,500
Pay It forward Pantry	1,000
Maggie's Place	10,000
	\$ 83,610

Motion Carried

4. **ADJOURNMENT**
 Moved By Councillor Jones
 Seconded By Councillor Blanch
 To adjourn the meeting at 3:40 p.m.

Motion Carried

Kimberlee Jones
Municipal Clerk

David Kogon, MD
Mayor