

## **Region of Queens Municipality Regular Council**

**Tuesday, February 14, 2023**

**9:00 a.m.**

### **Agenda**

#### **1.0 Call to Order**

#### **2.0 Changes / Approval of Agenda**

#### **3.0 Presentation**

- 3.1 Property Valuation Services Corp. (PVSC) – 2023 Assessment Roll
- 3.2 Recreation & Healthy Communities Department Update

#### **4.0 Tabling of Petitions**

#### **5.0 Public Question / Comment Session**

#### **6.0 Approval of Minutes**

- 6.1 Regular Council – January 24, 2023

#### **7.0 Recommendations**

- 7.1 Placement of New Outdoor Pool
- 7.2 New Outdoor Pool Design Issue
- 7.3 New Outdoor Pool Proposed Size
- 7.4 New Outdoor Pool Grant Application Submissions
- 7.5 Tax Exemption Bylaw, first reading
- 7.6 Servicing Feasibility Study – Mount Pleasant

## **8.0 Discussions**

- 8.1 Council Implementation Report
- 8.2 Financial Review – 3<sup>rd</sup> Quarter
- 8.3 Province of Nova Scotia – Economic Study, Ferry Service from Maine to Nova Scotia
- 8.4 Mersey Wind River Farm Project
- 8.5 Administration Policy 9 – Property Tax Exemption
- 8.6 Selection of Budget Meeting Date
- 8.7 South Queens Chamber of Commerce – Hanging Flower Baskets in Liverpool

## **9.0 In-Camera Items**

- 9.1 Lease of Municipal Property
- 9.2 Acquisition of Municipal Property
- 9.3 Sale or Lease of Municipal Property

## **10.0 Adjournment**



REGION OF  
QUEENS

FEB. 14, 2023



2023

# ASSESSMENT ROLL

PROPERTY VALUATION SERVICES CORPORATION

---

# AGENDA

- 
- About Property Assessment in NS
  - 2023 Assessment Roll
  - Capped Assessment Program
  - Inquiry and Appeal Period

# ABOUT PVSC



Created under the *Property Valuation Service Corporation Act* and responsible for assessing all property in Nova Scotia as per the *Nova Scotia Assessment Act*



Municipally funded



Governed by a Board of Directors



Approximately 130 employees working remotely across 62 communities around Nova Scotia

# WHAT WE DO & DON'T DO

## PVSC does:

- Deliver an Assessment Roll to all 49 NS municipalities by December 31 each year
- Deliver ~630,000 Assessment Notices to NS property owners each January
- Administer the Capped Assessment Program (CAP) and Seasonal Tourist Business Designation program on behalf of the NS government

## PVSC does **NOT**:

- Have the authority to:
  - Set tax rates
  - Collect taxes
  - Create tax policy
  - Provide tax relief

# MARKET VALUE

The *Nova Scotia Assessment Act* requires that we assess property at market value:

*“... the amount which in the opinion of the assessor would be paid if it were sold on a date prescribed by the Director in the open market by a willing seller to a willing buyer”*

**AND**

*“The assessment shown on the roll shall be the assessment that reflects the state of the property as it existed on the first day of December immediately preceding the filing of the roll”*

## Assessment Act

CHAPTER 23 OF THE REVISED STATUTES, 1989

*as amended by*

1990, c. 19, ss. 7-34; 1990, c. 24; 1992, c. 11, s. 35;  
1993, c. 11, s. 53; 1996, c. 5, ss. 2, 3; 1998, c. 4; 1998, c. 13, s. 2;  
1998, c. 18, s. 547; 2000, c. 4, s. 4; 2000, c. 9, ss. 2(b), (d) & (e),  
3-5 & 8-19; 2000, c. 28, s. 2; 2001, c. 3, ss. 2, 3; 2001, c. 6, s. 98;  
2001, c. 14, s. 1; 2002, c. 15, ss. 1-3; 2004, c. 10; 2004, c. 24, s. 15;  
2004, c. 27, s. 12; 2005, c. 9, ss. 2-5; 2006, c. 15, ss. 2-6; 2006, c. 19, s. 53;  
2006, c. 24; 2007, c. 9, ss. 2, 3; 2008, c. 11; 2008, c. 36, ss. 2, 3;  
2008, c. 48; 2009, c. 8, s. 1; 2012, c. 16; 2019, c. 9, s. 7; 2019, c. 10



© 2020 Her Majesty the Queen in right of the Province of Nova Scotia  
Published by Authority of the Speaker of the House of Assembly  
Halifax

# IMPORTANT DATES

## BASE DATE

Value on **January 1, 2022**  
Based on sales that took  
place over the **2021**  
**calendar year**

*\*as per section 42 (2)*

## STATE DATE

The characteristics and  
physical state of properties  
on **December 1, 2022**

*\*as per section 52 (2)*

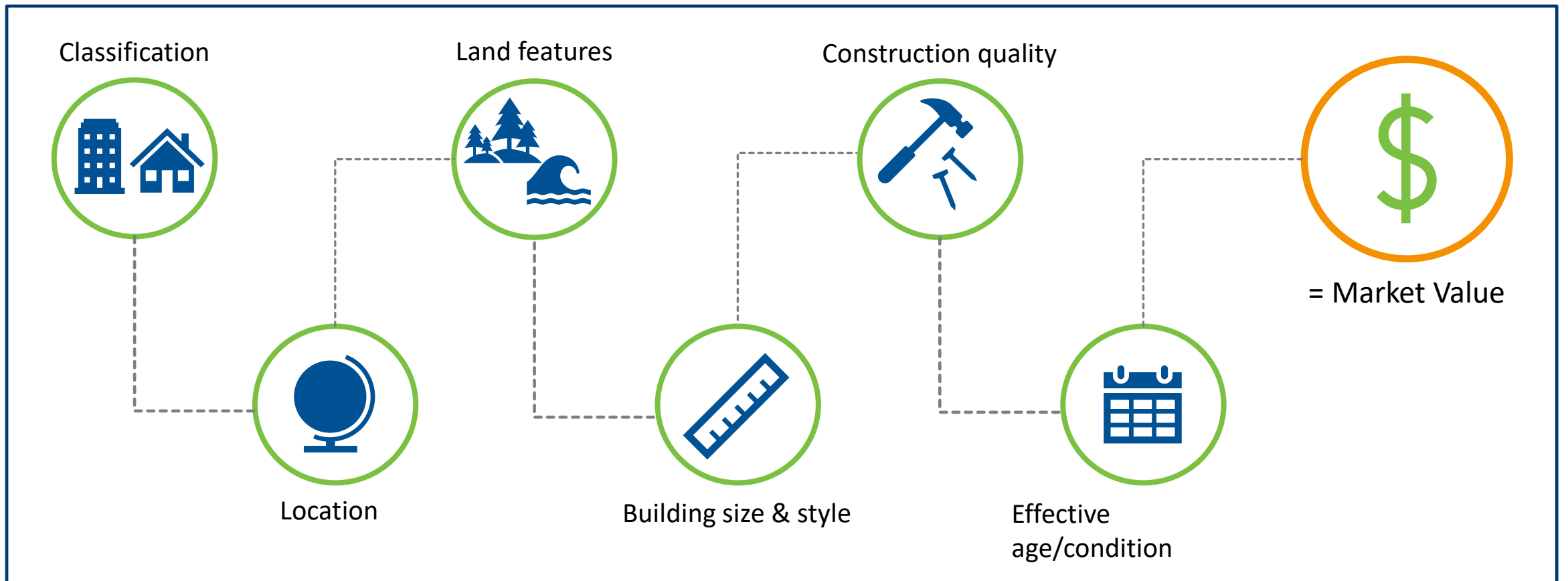
## ASSESSMENT ROLL

Delivery of Notices  
**January 9, 2023**

## APPEAL PERIOD

Appeals must be submitted  
within **31 days** of the  
Notice of Assessment  
delivery

# INFLUENCES OF MARKET VALUE



# THREE APPROACHES TO DETERMINING VALUE

PVSC uses one of three internationally accepted valuation methods, depending on property type and how frequently similar properties transact on the open market

## **Sales Comparison**

Analyze recent sales of comparable properties to determine value and adjust for local market conditions

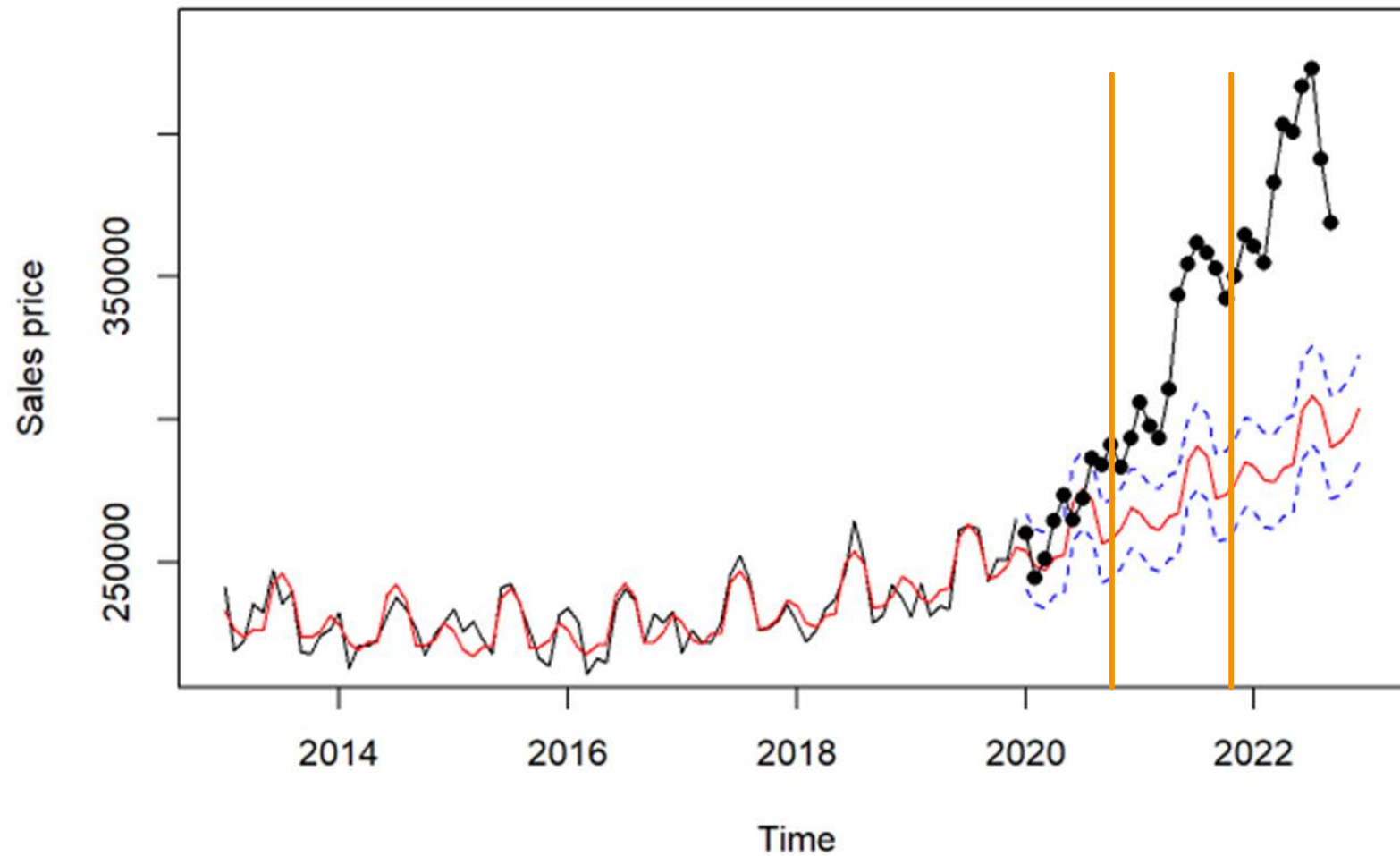
## **Income**

Determine the income a property can earn (after expenses) and convert net operating income to market value

## **Cost**

Calculate land value and current cost to replace buildings, then deduct for depreciation

# DATA INSIGHTS: SALES PRICE



Data as of Dec. 15, 2022

BASE DATE:  
LOOKING BACK TO  
2021

April 20, 2021

allNOVASCOTIA

## Soaring Material Costs Aren't Slowing Builders

May 7, 2021

The  
ChronicleHerald

### Home prices and sales to remain high- CMHC

*Home prices could climb 14.4 per cent on average in 2021, the Canada Mortgage and Housing Corporation forecast in its spring market outlook.*

November 15, 2021

 CBC

This is the busiest year ever for the housing market, with prices up 18%

Average selling price rises to \$716,585 across the country

# QUEENS ASSESSMENT ROLL



**\$1.789 Billion**

total assessment value



**Residential  
Assessment**

**\$1,581,904,600** total residential

**\$1,336,498,000** with CAP



**\$207,481,700**

**Commercial Assessment**

**229**  
Permits



**992**  
Property Transactions

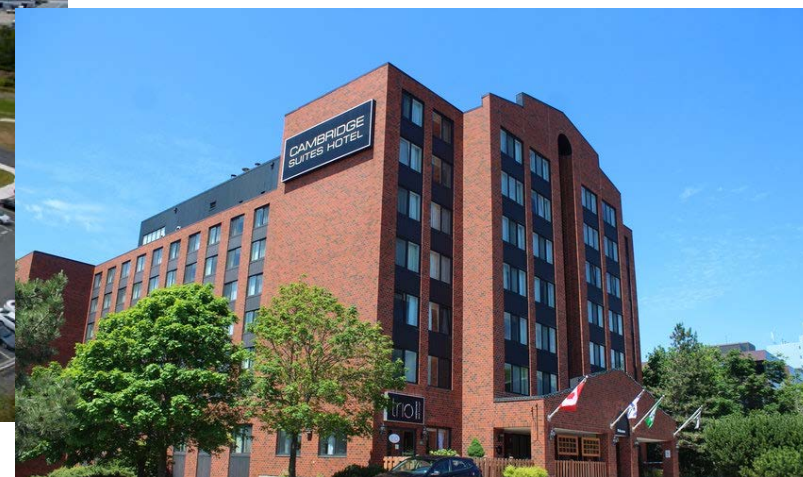


**182**  
Appeals in 2022



**2023 Assessment Roll Activity**

# SECTOR HIGHLIGHTS



# CAPPED ASSESSMENT PROGRAM

Provincial legislation puts a “CAP” on eligible property which limits taxable value increases.

The CAP rate is based on the NS Consumer Price Index (CPI), set by Stats Canada.

Account eligibility for CAP is determined by PVSC based on legislated criteria.

# UNDERSTANDING THE CAP

2023 PROPERTY ASSESSMENT				
Classification	Assessed Value	Capped Assessment	Acres	Taxable Assessed Value
RESIDENTIAL TAXABLE	\$416,800	\$372,300		\$372,300
<b>2023 TOTAL</b>	\$416,800	\$372,300		\$372,300

**Note:** The provincial government's Capped Assessment Program (CAP) places a 'cap' on the amount the *Taxable Assessed Value* for eligible residential property can increase year over year. If your property's *Assessed Value* is less than the *Capped Assessment*, the *Capped Assessment* field appears blank. Visit [pvsc.ca](http://pvsc.ca) for more information on the CAP.

# THE APPEAL PROCESS

- Should a property owner disagree with their assessment, they can file an appeal
- There are three levels of appeal:
  1. PVSC initial assessor review
  2. Nova Scotia Assessment Appeal Tribunal (NSAAT)
  3. Utility and Review Board (UARB)

# PVSC CONTACT INFORMATION

## Property Owners

**Phone:** 1-800-380-7775

**Email:** [inquiry@pvsc.ca](mailto:inquiry@pvsc.ca)

**Mail:** 6-15 Arlington Place, Truro NS, B2N 0G9

**Fax:** 1-888-339-4555 (within North America)  
1-902-893-6101 (outside North America)



QUESTIONS?



# Recreation & Healthy Communities Department Update

February 14, 2023



# What does staff do?

Day to Day

Queens Place Emera Centre (QPEC)

Aquatic Facilities (Seasonal)

Report to Council

Public Relations & Customer Service

Physical Activity Strategy

Community Development

Community Investment Fund

Acquire & Manage Staff & Resources

Manage Initiatives, Grants & Services

# Day to Day



Administration



Aquatics



Equipment  
Loans



Physical Activity  
Strategy



Community  
Investment  
Fund

#RECREATION  
FOR **ALL**



Management

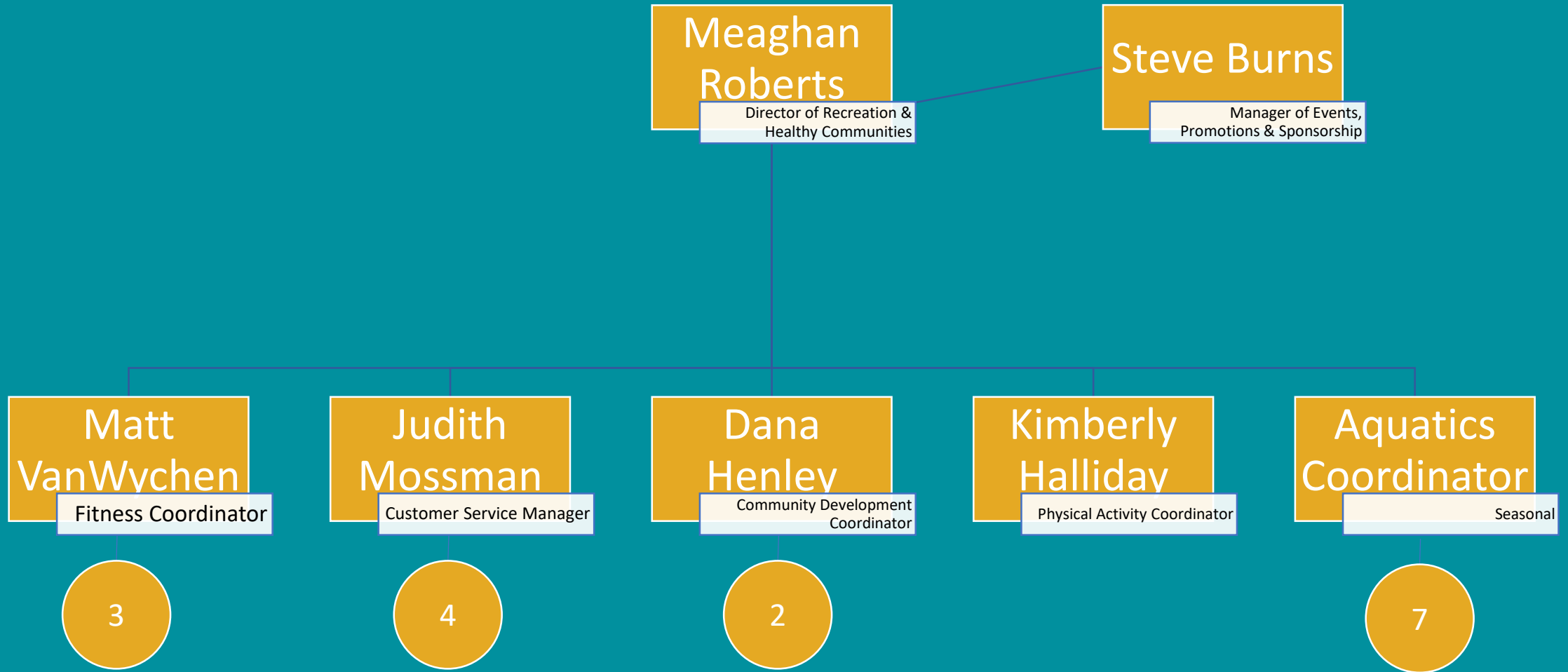


QPEC  
Ice Rentals



QPEC  
Memberships  
& Programs

# Administration



# Administration

- QPEC Special Events
- QPEC Advertising & Promotions
- QPEC Facility contract development & general oversight

**Steve Burns**

**Meaghan Roberts**

- Department Oversight
- Queens Place Emera Centre
- Recreation
- Milton Centennial Pool
- North Queens Aquatic Centre

- Fitness Centre Oversight
- Community Outreach & Partnerships
- Fitness Centre Programs & Services

**Matt VanWychen**

**Recreation & Healthy Communities**

**Dana Henley**

- Community Investment Fund
- VICs
- Facilities (4)
- Economic Development
- EPW & Grounds
- Elections: Deputy Returning Officer

- Customer Service Desk Oversight
- Customer Service
- Memberships, Ice & Room Rentals

**Judith Mossman**

**Kimberly Halliday**

- Physical Activity Strategy
- Municipal Physical Activity Leader
- Committees
- Partnerships

# Administration

- Public Inquiries & Customer Service
- Filing, Reporting & Recording
- Human Resources
  - Job Posting
  - Employment Contracts
  - Performance & Job Description Review
  - Certification Management
- Leases & Agreements
- Licensing & Memberships
- Budgeting & Oversight

# Director of Recreation & Healthy Communities

- Queens Place Emera Centre Staff Oversight & Administration (recreational aspects)
- Aquatic Facilities Operational Oversight
- Recreation Budget Development, Implementation & Oversight
- Human Resources
- Community Investment Fund Development & Overall Oversight
- Policy & Procedure Development & Implementation
- QPEC Contract & Agreement Development & Oversight
- Marketing & Promotions
- Physical Activity Strategy
- Recreation Infrastructure Project Involvement
- Customer Service & Inquiries
- Recreation Grant Writing, Implementation & Oversight
- QPEC Daily & Monthly Billing Review & Submission
- QPEC Hourly Staff Payroll Review & Submission
- Ice Rentals Oversight
- Recreation For All Oversight
- Purchase Order Preparation, Review & Submission
- Equipment Loan Program Oversight
- Confirm Staff Certifications & Training

# Physical Activity Coordinator

- **Municipal Physical Activity Leader (MPAL)**
  - Annual Reporting
- **Physical Activity Strategy:**
  - Development
  - Implementation
  - Oversight
- **Active Communities Fund Grant (ACF)**
  - Develop Initiatives
  - Write Grant
  - Implement Initiatives
  - Reporting
- **Other Grants:**
  - After School Physical Activity on the South Shore
  - ParticipACTION Community Better Challenge Grant
- **Committees**
- **Partnerships**
- **Community Workshops & Training**
  - Food Handlers (2)
  - Red Cross Babysitting Course
  - First Aid/ CPR
- **Marketing & Promotions**
- **Grant Preparation & Implementation**
  - Grants that support Physical Activity Strategy

# Community Development Coordinator

- **Community Investment Fund:**
  - Implementation
  - Oversight
- **Visitor Information Centre**
- **Facilities:**
  - Town Hall Arts & Cultural Centre
  - Fort Point Lighthouse
  - Court House
  - Library
- **Ads, Promotions, Brochures**
- **Grant Opportunities for Community Groups (38)**
- **Website Maintenance & Development**
- **Engage Queens Notices (32)**
- **Administrative Support:**
  - Recreation & Healthy Communities
  - Economic Development
  - Engineering and Public Works
  - Other as required
- **Waiver of Policy 58: Consumption of Alcohol on Municipally Owned Properties**
- **Elections – Deputy Returning Officer**

# Fitness Coordinator

- **Fitness Centre Staff Oversight**
- **Group Fitness Class Schedule Development & Implementation**
- **Programs:**
  - Fitness Intros
  - Youth Fit
  - Intro to Free Weights
  - Fit For Function
  - Personal Training
  - Group Training
- **Community Outreach**
- **Equipment Maintenance & Recommend Acquisition of New Equipment**
- **Cleanliness of Fitness Centre**
- **Customer Service**
- **Employee Schedules**
- **Google Calendar Oversight**
- **Social Media**
- **Promotions & Marketing**
- **Member of the Month**
- **User Challenges**
- **Review, Development & Recommendation of Current & New Programs & Services**

# Customer Service Manager

- Customer Service Desk Staff Oversight
- Deposits & Petty Cash
- Membership & Program Registration
- Ice Rentals & Dressing Room Assignments
- QPEC Daily & Monthly Billing Sheets
- Customer Service
- Room Rentals
- Stats & User Tracking
- Employee Schedules
- Vending Machine & Bar Deposits & Inventory Management
- Google Calendar Oversight
- Policy Implementation
- Swimming Lesson Registration
- Hourly Employee Payroll Preparation
- QPEC Outdoor Signs
- Recreation For All implementation
- Equipment Loan Program Implementation
- Operational Policy 41: Photocopying Services for Community Organizations
- Purchase Order Preparation
- Social Media Notices & User Communications

# Queens Place Emera Centre Highlights



Ice Rentals (Hours Sold)	1423 hours
Room Rentals    Paid	510 hours
Not For Profit	331 hours
Fitness Centre Memberships Processed	2,098
Personal Training Packages Sold	67
Indoor Track Memberships Sold	1075
Public Skates Processed	930
Public Showers *Dry wells Aug 12 – Sep 29	110 showers
Skate Sharpening Completed	300
Recreation For All Approved Applications	11

Note: To January 31<sup>st</sup>

# Recreation Infrastructure Projects

- Beach Meadows Beach
- Etli Milita'mk Queens Universally Designed Playpark





# Aquatics Highlights

	Milton Centennial Pool	North Queens Aquatic Centre	Total
Swimming Lessons	137	83	220
Public Swim	654	311	965
Lane Swim	90	---	90
Aquafit	---	46	46



# Physical Activity Coordinator Committees:

- Queens County Community Health Board
- Hub 2 Interagency
- Lunenburg/Queens Recreation Coordinators/ Directors Association
- Queens Interagency
- Rec-Health Partnership
- South Shore/Valley Recreation Planning Committee
- South Shore Female Leadership Network
- Hot Topics (MPAL Monthly Check-in)
- Active Smarter Kids

# Physical Activity Coordinator Partnerships:

- Schools Plus
- Community Links
- South Shore Public Libraries
- Wildcat Community
- Schools
- North Queens Active Living Society
- Kinsmen Club
- Sport NS
- Kidsport Queens Chapter
- Canadian Parks & Recreation
- Engage NS
- Recreation Nova Scotia
- Greenfield Recreation
- Hike Nova Scotia
- Make Your Move

# Physical Activity Coordinator Initiatives:

## Active Communities Fund Grant (ACF)

- Playbox Counters
- Pumpkin Walk
- Equipment Loan Program
- Youth Try It Sessions
- Free Skates
- Move More Banners
- Physical Activity Check-in
- Pilates Try-It
- Hike Bags
- Trail Counters
- Accessible Equipment Loan Expansion
- Bikes for Loan
- Queens Walks Initiatives

## After School Physical Activity on the South Shore

- Leaders on the Move

## ParticipACTION Grant

- Walk or Ride to School

## Other

- Social Media Postings of Municipal Opportunities
- Playbox Equipment
- North Queens Pop Up
- South Queens Pop Up
- Canada Day Event
- Hike Day Walk



# Community Investment Fund Highlights

2022-2023 (to-date)

**Total Applications:** 44  
**Total Approved Applications:** 37  
**Total Amount Approved:** \$357,134.30  
(includes Track Project)

Fund	# Applications	# Approved
Operating	15	11
Capital	5	4
Events	2	1
Training	2	1
Travel	17	17
Tournament	3	3

\* Applications not approved include incomplete applications, Ineligible applicants, and withdrawn applications.



# Fitness Centre Highlights

Program	Staffing Hours
Personal Training	231 hours
Fitness Intro Sessions	20 hours
Intro to Free Weights	10 hours
Youth Fit	35 hours
Fit For Function	11 hours



# Arena Highlights

## Tournaments & Competitions:

- **Hot For Shiny Day**  
May 2022  
Hosted by Liverpool Lady Cougars
- **Fall Skate**  
October 2022  
Hosted by Queens County Blades
- **Jack Frost Tournament**  
December 2022  
Hosted by Queens County Minor Hockey
- **Gary Wentzell Tournament**  
March 2023  
Hosted by South Shore Minor Hockey Association



# QPEC Projects & Successes

## Olympic Wall

- Development, unveiling & continued pursuit of additions

## QPEC Website

- Content & layout refresh (continued)

## Fitness Specific Promotions

- 3 specific fitness promotions
- Focused on longer term memberships following COVID
- Radio promotion

## Facility Contracts & Agreements

- Return of Proposals/Bids on Special Events
- Facility rental contracts & agreements
- User group contracts & agreements

## Arena Advertising

- 99% sold
- 80+ advertising opportunities



# QPEC Projects & Successes

## Free Summer Programming

- June – September 2022
- Free indoor track and public skating
- Sponsored by Emera Community Grant

## Accessibility Upgrades

- Stair railing
- Automatic door openers new & upgraded
- Signage
- Washroom upgrades

## Fitness Memberships & Programs

- Fitness memberships returning to pre-COVID numbers
- Staff offering new & expanded programs, offerings & services

## Ice Rentals

- Ice rentals returning to pre-COVID levels (ie. no restrictions in place)
- Competition, tournaments & special events returning

## Special Events

- Facility receiving more inquiries and requests



# Questions

## **Region of Queens Municipality Regular Council**

**Tuesday, January 24, 2023 6:00 p.m.**

**Brooklyn Community Hall, 3960 Highway 3, Brooklyn**

### **Minutes**

Present: Mayor Darlene Norman, Chair  
Deputy Mayor Jack Fancy  
Councillor David Brown  
Councillor Maddie Charlton  
Councillor Ralph Gidney  
Councillor Vicki Amirault  
Councillor Kevin Muise  
Councillor Carl Hawkes  
Chris McNeill, CAO  
Eric Levy, Municipal Clerk  
Christine Watson, Admin. Assistant – Planning & Development

#### **1.0 Call to Order**

Mayor Norman called the meeting to order at 6:00 p.m.

#### **2.0 Changes / Approval of Agenda**

**It was moved by Councillor Gidney and seconded by Councillor Hawkes that the Agenda be approved.**

**It was moved by Councillor Brown and seconded by Councillor Charlton to add Item 7.3 Nova Scotia Federation of Municipalities (NSFM) Special Meeting.**

**AMENDMENT CARRIED unanimously.**

**MOTION CARRIED unanimously.**

#### **3.0 Presentations**

There were no presentations to come before this meeting.

#### **4.0 Tabling of Petitions**

There were no petitions to come before this meeting.

#### **5.0 Public Question / Comment Session**

1. Kristopher Snarby, 12 Haughns Road, Beach Meadows – Mr. Snarby stated he was present to comment on the pool issues. Over the years there has been an approach on why we can't and suggested we look at ways that we can make things happen. There are \$3 million set aside for a library project and \$3 million which has been donated for a pool. He questioned why aren't the two amounts put together as a \$6 million fund and approach elected officials and the provincial and federal levels to help cost share an \$18 million project.

Mr. Snarby further stated he spoke to both Kim Masland, MLA, and Rick Perkins, MP, and both have confirmed that they have not been approached to help support these two projects. There has been discussion over the last 40 years, it was never affordable. We are missing the boat if we don't at least try.

In addition, if you take the \$2.5 million Council has set aside to cover additional expenses of the outdoor pool, and put it into an operating fund, and take revenues, up to \$1.5 million this year above the budgeted amount for property taxes because of the cap rate increase, and the same amount next year, there will be an extra \$3 million that could be used. As a community we could fundraise the additional money needed. These pots of money would set up an operating account that we could live off the interest to pay for the deficit of the pool. If the community could raise another \$4 million, we could have an estimated \$8 million in the fund. There would be no tax rate increase.

He urged Council to consider taking advantage of any available grant money before moving ahead with the project.

2. Michael Van Dale, 214 Indian Point Road, East Port Medway – Mr. Van Dale stated that having an enclosed pool is invaluable to the community. In his business of selling real estate, having an enclosed pool is often brought up.

He further stated having a fundraising committee would be invaluable to push the effort forward. There are a number of grants available and funds that could be accessed. He volunteered to be part of the committee.

He commented that the pool in Bridgewater is too small to hold meets and would be a chance to have a proper swim club and meets. It would attract people for a greater economic growth to the area.

3. Katarina Cochrane, 17 Enos Collins Lane, Liverpool – Ms. Cochrane stated would like to see the example set as Bridgewater and have one big recreational center; pool, library, gym and rink. This provides a huge advantage for families. You could share the admin and bathroom, and wouldn't have to build an extra building for a library.

She further commented that she understood when QPEC was built with plumbing included, so the addition of a pool could happen and feels this would be the best fit for the town.

4. Arthur Potts, 605 East Berlin Road, Ragged Harbour – Mr. Potts stated he enjoys swimming and offered his comments that if the Region is building a pool it needs to be covered.

He further comments having the services combined would be a great idea and volunteered to participate with the fundraising committee.

5. Ashley Saulnier, 143 School Street, Liverpool – Ms. Saulnier stated she is involved with the Dambusters Swim Club. The Club fundraises every year for equipment, etc., and would not have to do that at the new facility, but could help fundraise to keep the facility going. There are lifeguards up and coming that would be able to work at the pool who are doing their lifeguarding presently in the river, which is unacceptable.

6. Debbie Doucette, 37 Waterloo Street, Liverpool – Ms. Doucette stated every time we talk about a pool we talk about the cost. We need to turn that around and look at it as an investment. It is an investment for the residents. This would be an avenue of safety for teaching and investing in our health as swimming is good exercise.

She further commented that having a pool is a good sports avenue to hold tournaments and swim meets.

## **6.0 Approval of Minutes**

### **6.1 Regular Council – January 10, 2023**

**It was moved by Councillor Brown and seconded by Councillor Hawkes:**

**THAT the minutes of the Regular Council meeting held January 10, 2023 be approved as circulated.**

**MOTION CARRIED unanimously.**

### **6.2 Public Hearing – January 10, 2023**

**It was moved by Councillor Charlton and seconded by Councillor Amirault:**

**THAT the minutes of the Public Hearing held January 10, 2023 be approved as circulated.**

**MOTION CARRIED unanimously.**

## **7.0 Recommendations**

### 7.1 Funding Request from Liverpool Curling Club

**It was moved by Councillor Gidney and seconded by Councillor Charlton:**

**THAT Council of Region of Queens Municipality provide grant funding to Liverpool Curling Club in the amount of \$236,000 to assist with funding a solar power system and sewer system upgrades, new accessible entrance, as well as other building upgrades at the Liverpool Curling Club;**

**AND THAT this approval be funded as an expense in the Community Grants and Programs budget account.**

Joanne Veinotte, Director of Corporate Services stated a funding request was received from the Liverpool Curling Club for \$236,000 to assist with the planned immediate upgrades to their facility on Gorham Street in Liverpool. The proposed upgrades include the installation of solar panels to decrease long term energy costs, as well as an accessible entrance and exist on the Old Bridge Street side of the building.

Mayor Norman noted the Municipality recent received a funding contribution from the J&W Murphy Foundation to be used for civic improvement projects and enhancing spaces and amenities.

**MOTION CARRIED unanimously.**

### 7.2 Liverpool Business Development Centre UPS

**It was moved by Councillor Muise and seconded by Councillor Brown:**

**THAT the Council of Region of Queens Municipality approve the contracting of Universal Power Solutions for the supply and installation of an uninterruptable power supply system at 54 Harley Umphrey Drive, Liverpool, at a cost of \$114,950 plus HST, to be expensed as an unfunded liability in the 2022-2023 operating budget.**

Adam Grant, Director of Engineering and Public Works, stated there has been ongoing maintenance over the past twenty years, but the system has reached its end-of-life. To ensure continued dependence on the emergency power system, the replacement of the UPS is necessary.

Mayor Norman noted 54 Harley Umphrey Drive is the Liverpool Business Center which houses Belliveau Veinotte and the Call Centre.

**MOTION CARRIED unanimously.**

7.3 Nova Scotia Federation of Municipalities (NSFM)

**It was moved by Councillor Brown and seconded by Councillor Charlton:**

**THAT the Council of Region of Queens Municipality approve travel expenses for council members attending the NSFM by-law vote, including accommodations should weather be forecasted to affect morning travel.**

Mayor Norman stated Nova Scotia Federation of Municipalities (NSFM) Board of Directors is holding a special meeting of the members on January 26, 2023 at 10:00 a.m. in Halifax to discuss proposed changes to the NSFM by-laws. These discussions do not allow for hybrid or virtual meetings, so all decisions made in these formats require in-person ratification.

Policy 47 Council Attendance at Meetings, Workshops and Conferences, allows for Councillors to attend meetings, workshops and conferences outside of Queens County that require them to stay overnight with approval of Council.

Councillor Brown and Councilor Charlton plan to attend.

**MOTION CARRIED unanimously.**

## 8.0 Discussions

### 8.1 Engineering & Public Works Department Update

Adam Grant, Director of Engineering and Public Works, and Garrett Chetwynd, Assistant Director of Engineering and Public Works provided Council with an update on the Engineering and Public Works Department (copy of presentation attached to original set of Minutes). Some highlights included:

What does Staff do? They run the day-to-day operations, provide technical expertise, report to Council, public relations, regulatory compliance, acquire and manage staff and resources and manage projects, procurement and processes.

#### **Maintenance and Operational Obligations:**

Maintenance and Operational Obligations includes 35km water main, 168 hydrants, 605 water valves, 62 km sanitary sewer, 53 km storm sewer, 500+ manholes and catch basins, 2 wastewater treatment facilities, 25 wastewater pumping stations and 1 water treatment plant, 45 kms streets and sidewalks, 83 building structures, 100+ piece mobile equipment, QPEC operations, 23 municipal parks, 69 community signs and a solid waste facility.

Below the Director and Assistant Director are 7 staff, with one vacancy, as well as 2 supervisory positions.

#### **Administration:**

Administration responds to public inquiries, filing, reporting and recording, human resources, procurement and equipment management.

#### **Engineering:**

Engineering oversees utility operations, which include federal and provincial reporting, salt management plan and federal report, Queens solid waste management facility operations reporting.

Engineering – Design includes Beach Meadows Beach change house facility, Main Street and Church Infrastructure, Municipal Administration Building, Town Hall Arts and Cultural Center Accessible Ramp, Etli Milita'mk Playpark.

Engineering – Assistance includes solid waste post-closure, CPA asset retirement obligations and long-term care facility project.

Engineering – Traffic Authority includes McLeod Street Assessment, Summer Street Assessment, street closure permits, complains and requests for parking and sightline issues.

**Emergency Management:**

Emergency Management includes 2 members on the EMO Planning Committee, participating in several training events, and attending quarterly meetings.

**Asset Management:**

Asset Management includes data collection, facility condition assessments, asset management plan R&D, and networking with AM professionals.

**Joint Occupational and Safety:**

Joint Occupational and Safety includes Chair, Vice-Chair and 13 of 18 members from EPW, 6 meetings, 7 accident reviews, 81 toolbox meetings, 14 facility inspections and updates to Safety Manual.

**Mentoring and Training:**

Mentoring and Training includes participating in JOHS training, employee development and O<sub>2</sub> program.

**Public Works:**

The Public Works department consists of 11 employees.

Public Works Operational Highlights include ongoing maintenance to winter works reinstatement, line painting, storm water, litter collection, road maintenance, dry hydrants, leaf yard, adverse weather preparation and holiday preparations.

Maintenance projects include Caledonia sidewalk rehab, dry hydrant upgrades, Wayfinding signage installation and quinquennial leachate pond inspection.

Equipment Acquisition and Renewal: Acquired several new pieces of equipment and provided maintenance.

Carpentry Construction Projects to Beach Meadows Beach house, VIC roof repairs, Town Hall Arts & Culture Centre, Grey Box Construction, QPEC accessibility handrails, Courthouse Façade repairs, solid waste facility roof repairs, pump stations, Liverpool waterfront, Port Medway warehouse and gazebo and Call Center roof repairs.

After-Hours include weekly rotation of On-call duty between supervisors, sewer blockages, water leaks, vandalism, street and roads maintenance.

**Utility:**

The Utility department consists of 4 employees, with one position currently vacant.

Operational Highlights include ongoing work to water work orders, meter reading, plant maintenance, PS alarms, Cowie Well, sampling and quality assurance, watershed inspection and dam inspections and leak detection.

6 major main breaks, 3 PS rebuilds, SQWTF saturator rebuild and meter replacement.

DIPRA Cast Iron Pipe Century Club participation which recognizes water utilities with cast iron mains that have provided service for 100 years or more. The Region's oldest pipe dates 1895.

**Solid Waste:**

Solid Waste operational highlights include 80 daily users, 13,175 tickets generated, and leachate inspection, materials received materials from residual, shingles, C&D, metal, recyclables and organics and materials recovery facility received materials from paper, plastic, cardboard, refundables and miscellaneous.

Solid Waste Administration includes curbside inspection program, public education, complaints, contract administration, illegal dump sites and grey boxes.

**Capital Works:**

The Capital Works department consists of 14 employees.

Capital Works projects include play park, Beach Meadows, transmission main, Caledonia I&I, Church Street), and Main Street.

**Grounds:**

The Grounds department consists of 5 employees.

Grounds operational highlights include ongoing maintenance which includes mowing, pools, Beach Meadows Beach, trails, park maintenance, special events, and community signs.

Projects & Irregular Commitments includes 4 Billboards installed at county lines, parade float, cleared Scout Camp, installation of garden bed around fire hall, Fiona tree cleanup and light installation at Greenfield Veteran Park.

Playgrounds include certified Canadian Playground Safety Inspectors in house, comprehensive inspections completed at all municipal playgrounds, upgrading at each park to eliminate more than 30 life-threatening hazards, all playgrounds are now compliant with CSA Standard Z614:20, and ongoing weekly and monthly inspections.

**Queens Place Emera Center (QPEC) Operations:**

QPEC consists of 5 employees.

QPEC operational commitments highlights include bookings, daily commitments such as PM checks, custodial and advertising installation, skates sharpened, and Zamboni hours. Operational developments include condenser basin replacement, compressor rebuild, ammonia ERP development, operations manual development and staffing.

**Current and Pending Vacancies:**

Current positions available are Utility Supervisor and Senior Tradesperson. Pending positions include Senior Tradesperson, supervisory staff and additional temporary Capital employees.

Councillor Amirault asked for further detail on the universal play park. Mr. Grant stated the RFP was issued early last year in February and the equipment was ordered but there has been a supply chain problem with it being delivery being delayed several times.

8.2 Pool Committee – Deputy Mayor Fancy

Deputy Mayor Fancy stated at the previous Council meeting the Pool Committee brought forward four requests for consideration:

1. Location,
2. Advantages of a 6 lane vs. 4 lane pool,
3. Zero entry, and
4. Grant writing.

1. Location – Councillor Amirault stated the Committee investigated other site locations, but the QPEC location was the unanimous decision as it is centrally located, recreation facility already in place, parking and road already established, plans in place from QPEC, and water/sewer are in place. It is anticipated that solar panels could be placed on the QPEC roof which can be used to heat the pool and reduce the operating cost.

**It was moved by Councillor Amirault and seconded by Councillor Brown that this issue be referred to the next Council meeting for a recommendation.**

**MOTION CARRIED unanimously.**

2. Zero Entry – Councillor Amirault stated with the zero entry design it will be safer to use, especially since all our buildings are required to be accessible by 2030. It is a great way to teach adults and children to swim. Swim lanes can be used while others are in the pool, and will provide multi-generation use.

**It was moved by Councillor Amirault and seconded by Councillor Gidney that this issue be referred to the next Council meeting for a recommendation.**

Mayor Norman stated the terms of the receiving the money from the donor was for an outdoor pool, and noted the discussion was leaning towards an indoor pool. Deputy Mayor Fancy stated having zero entry or a 6 lane pool was irrelevant if it was an indoor or outdoor.

He further stated he spoke to the donors of the money and they indicated they did not have a problem if it were an indoor or an outdoor pool.

**MOTION CARRIED unanimously.**

3. 6 lane vs. 4 lane – Councillor Amirault stated the Committee discussed both options. The 6 lane pool would allow the swim team to host meets which would bring people to the area, which in turn would be great for the businesses, would allow for a bigger swim team which would require one coach and one lifeguard. Multiple programs could be held at the same time.

**It was moved by Councillor Amirault and seconded by Councillor Charlton that this issue be referred to the next Council meeting for a recommendation.**

Deputy Mayor Fancy took the Chair at 7:02 p.m.

Mayor Norman stated she would be voting against this motion. Until the operational costs are known especially with discussions of having an indoor pool, as well as the true costs of building this facility. I do not want to place a tax burden to the residents.

Councillor Amirault stated quotes from Acapulco Pools showed the extra two lanes would cost an additional \$500,000 to \$560,000.

Councillor Brown noted that a 6 lane pool would allow for bigger events to be held and the cost difference is not significant for the benefits to the people.

Mayor Norman noted all projects would need to be tendered.

Mayor Norman took the Chair at 7:04 p.m.

Deputy Mayor Fancy stated the recommendations are being proposed so the Committee can move forward.

**MOTION CARRIED with 7 in favour and 1 against.**

4. Grant Writing – Councillor Amirault stated the Committee would like to research and write grants. There are many grants available, i.e. Investing in Canada, Clean Energy Branch NS, ACOA, Efficiency NS, etc.

**It was moved by Councillor Amirault and seconded by Councillor Gidney that this issue be referred to the next Council meeting for a recommendation.**

**MOTION CARRIED unanimously.**

Councillor Muise enquired about the hiring of a Project Engineer, and stated that they should be hired soon to sit in on decision-making issues.

Councillor Amirault stated the Committee members wish to sit in on discussions with the Project Manager. Some of the Committee members have extensive knowledge on building, maintaining and running a pool. Deputy Mayor Fancy stated the Region would be doing the hiring and the Committee would like to assist with the process.

Chris McNeill, CAO, stated until we know what we're building, it would not be necessary at this time to hire a Project Manager.

Councillor Charlton enquired if arrangements could be made to meet with MLA Kim Masland and MP Rick Perkins about applying for provincial and federal grants. Mayor Norman stated she will reach out and make arrangements to meet with them.

## **9.0 In-Camera Items**

**It was moved by Councillor Charlton and seconded by Councillor Brown that the proceedings go In-Camera at 7:25 p.m. to discuss the following:**

### **9.1 Lease of Municipal Property**

**MOTION CARRIED unanimously.**

**It was moved by Councillor Charlton and seconded by Councillor Gidney that the proceedings exit In-Camera at 8:10 p.m.**

**MOTION CARRIED unanimously.**

## **10.0 Adjournment**

The meeting adjourned at 8:10 p.m.

---

Mayor Darlene Norman, Chair

---

Eric Levy, Municipal Clerk

---

Christine Watson, Administrative Assistant – Planning & Development

Date Approved: \_\_\_\_\_

**Placement of New Outdoor Pool**

**THAT** Council of Region of Queens Municipality approve the placement of a new replacement pool for Milton Centennial Pool on the lands of Queens Place Emera Centre.

**New Outdoor Pool Design Issue**

**THAT** Council of Region of Queens Municipality approve that the new pool, to be placed on lands of Queens Place Emera Centre, contain a zero entry design.

**New Outdoor Pool Proposed Size**

**THAT** Council of Region of Queens Municipality approve that the new pool, to be placed on lands of Queens Place Emera Centre, contains 6 lanes.

### **New Outdoor Pool Grant Application Submissions**

**THAT** Council of Region of Queens Municipality authorize the Pool Committee to submit grant applications, for the new pool to be placed on lands of Queens Place Emera Centre, on behalf of the Municipality.

## **Region of Queens Municipality Staff Report**

**7.5**

**To:** Council

**From:** Mallory Plummer, Manager of Finance

**Date:** February 14, 2023

**Re:** **Tax Exemption Bylaw, first reading**

---

### **Background**

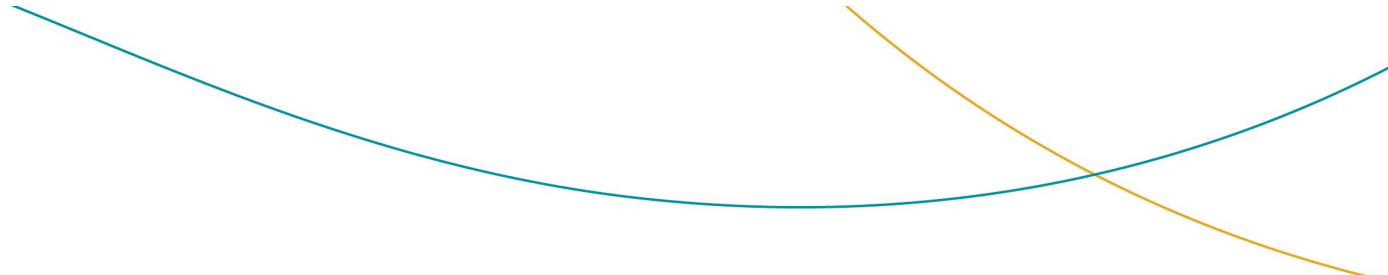
Each year, Council reviews properties listed in *Bylaw No. 14 Tax Exemption Bylaw* for possible additions and deletions of properties to be exempt from taxation. Attached is the proposed bylaw for 2023-2024, with a list of the associated exempted properties.

### **Details**

Since the last review and approval of the *Tax Exemption Bylaw*, requests have been made by the Anglican Parish of South Queens, Native Council of Nova Scotia as well as Queens General Hospital Foundation. The Anglican Parish of South Queens is looking for exemption on two pieces of vacant un-cleared land. Native Council of Nova Scotia put in requests for exemptions on two properties, however, housing is not eligible for an exemption under legislation therefore we are only able to add their Office to this exemption list. Queens General Hospital Foundation has requested an exemption on vacant land behind the hospital. These properties have been added to "Schedule A" in the proposed bylaw.

### **Applicable Legislation**

Section 71 (1) of the *Municipal Government Act* (MGA) states



(1) The council may, by policy, exempt from taxation, to the extent and under the conditions set out in the policy

(a) property

- (i) of a named registered Canadian charitable organization, and
- (ii) that is used directly and solely for charitable purpose;

(b) property of a nonprofit community, charitable, fraternal, educational recreational, religious, cultural or sporting organization if, in the opinion of the council, the organization provides a service that might otherwise be a responsibility of the council;

(e) the buildings, pump stations, deep well pumps, main transmission lines, distribution lines, meters and associated plant and equipment of a municipal water utility.

## **Budget Impacts**

The total amount in residential and commercial exempt taxes under this bylaw is approximately \$240,000.

## **Recommendation**

That Council of the Region of Queens Municipality give first reading to Bylaw No. 14 respecting Tax Exemptions.

## **Communications**

The second reading of this Bylaw will be advertised on February 22, 2023 in the local paper and on our website, to be brought forward on March 14, 2023 for final approval.

## **BYLAW NO. 14**

### **A BYLAW RESPECTING TAX EXEMPTIONS**

**BE IT ENACTED** by the Council of the Region of Queens Municipality, under the authority of the *Municipal Government Act, S.N.S. 1998, Chapter 18*, as follows:

1. This Bylaw shall be known as Bylaw Number 14 and may be cited as “The Tax Exemption Bylaw”.
2. The property of the organizations, or institutions named in Schedule “A” that would otherwise be classified as commercial, residential or resource property shall be totally exempt from taxation, including area rates, in the Region of Queens Municipality and the property of the organizations, or institutions named in Schedule “B” that would otherwise be classified as commercial property shall be partially exempt from taxation, including area rates, and will be required to pay the residential rate of taxes in the Region of Queens Municipality.
3. Where a property or part thereof, listed in Schedule “A” or “B”, ceases to be occupied by the association or for the purposes set out in the Schedule, partial or total exemption from taxation shall cease and the owner of the property shall immediately be liable for the real property tax on such property or part thereof for the portion of the year then unexpired.
4. This bylaw shall be reviewed on an annual basis, to examine the tax-exempt status of the properties exempted by this bylaw.
5. This bylaw shall have effect in the municipal taxation year commencing on April 1, 2023.

**REPEAL**

6. The Tax Exemption Bylaw adopted by the Council of the Region of Queens Municipality on 22nd day of March 2022, is hereby repealed.

**THIS IS TO CERTIFY THAT** this Bylaw was passed by the Council of the Region of Queens Municipality at a duly constituted meeting of said Council held the 14th day of March, 2023.

**SIGNED** by the Mayor and Municipal Clerk this 23rd day of March, 2023.

---

MAYOR

---

MUNICIPAL CLERK

**READINGS:** First: February 14, 2023

Second: March 14, 2023

Date of Publication: February 22, 2023

Newspaper: March 22, 2023

Office of the Minister of Municipal Affairs and Housing

Filed / Approved: March 23, 2023

**SCHEDULE "A"**  
**Non-Profit Organizations**

<b><u>Assessment District</u></b>		<b><u>Assessment Account Number</u></b>
1	Hunts Point Community Hall	02116774
	Mersey Point Community Association	03217167
	District No. 3 Athletic Association	06018025
	Hollow Log Rifle & Pistol Association	02060078
	White Point Community Association	04905504
	Genesis Christian Ministries Inc	04605802
	Harbour Authority Moose Harbour	03389111
	Queens Archers Association	01641832
	Queens Archers Association	01641859
	Queens Archers Association	00197254
	Queens Archers Association	06466613
	Queens Day Care Association	03377768
	Queens Day Care Association	04918665
2	Port L'Hebert Community Hall	00889555
	Port Joli Community Association	03788946
	Spectacle Light Society	01763709
	SW Port Mouton Women's Community Assoc.	04499182
	West Queens Recreation Association	04918053
	West Queens Recreation Association	04318137
	West Queens Coastal Community Devel Assoc	03400611
3	Milton Community Association	03257665
	Milton Community Association	10740215
	Milton Community Association	10740223
	The Milton Canoe and Camera Club	04924037
	Queens Association for Supported Living	03012212
4	Queens Association for Supported Living	00583405
5	Brooklyn Recreation Committee Society	04764269
6	Brooklyn Recreation Committee Society	00484806
	Brooklyn Recreation Committee Society	04764323
	Brooklyn Recreation Committee Society	10495318
	Queens Recreational Boating Assoc	08373183
	Queens Recreational Boating Assoc	00424897
	Queens Recreational Boating Assoc	00424501

7	Seaside Recreation & Community Center Assoc	03401324
	Medway Head Lighthouse Society	10573548
	Medway Head Lighthouse Society	01763776
	Anglican Parish of South Queens	01230557
	Anglican Parish of South Queens	00756776
8	Mill Village Community Hall	00889563
	Danesville Community Hall	01080687
9	Twinfields Community Association	08360510
	Greenfield First Settlers Place	01502379
	Greater Molega Lake Lot Owners Association	01796356
10	Westfield Community Club	04877047
	Trustees Community Club Pleasant River	00888877
11	North Queens Historic Society	03539091
	Mechanics Lodge #78 AF	03189317
	North Queens Medical Centre Association	03562956
	Roman Catholic Episcopal Corporation	00759538
	Margaret Stanhope (Hunt Park)	02110393
	North Queens Board of Trade	03539059
12	Kempt Community Hall	02331578
	New Grafton Community Assoc	03491048
	Mersey Tobeatic Research Institute	06470548
13	Hank Snow Museum	08400113
	Astor Theatre	04645693
	Parking Lot/Veteran's Park	04645995
	Friends of Hank Snow Society	02578204
	Hines Proguide Ltd	04645766
	Queens Association for Supported Living	02950529
	Queens Association for Supported Living	04026489
	Queens Association for Supported Living	08375305
	Liverpool Baseball Club (1982)	05172322
	Liverpool Baseball Club (1982)	08390274
	Liverpool Baseball Club (1982)	01317288
	Liverpool Curling Club	02571358
	Region of Queens Water Utility	04645774
	Native Council of Nova Scotia	03934934
	Queens General Hospital Foundation	08401640

## **SCHEDULE "B"**

### **Non-Profit Organizations**

<b>Assessment District</b>		<b>Assessment Account Number</b>
13	Vishwa Nirmala Dharma Educational Society (50% value)	01885987
13	Queens General Hospital Foundation (50% value)	02912058

## **Region of Queens Municipality Staff Report**

**7.6**

**To:** Council

**From:** Adam Grant, Director of Engineering and Public Works

**Date:** February 14, 2023

**Re:** Servicing Feasibility Study - Mount Pleasant

---

### **Background**

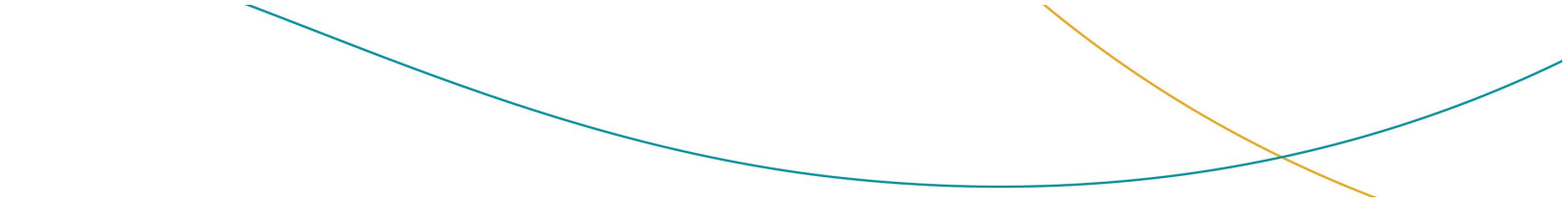
Region of Queens Municipality provides potable water and wastewater collection to residents of Liverpool as well as areas of Liverpool, Milton, Brooklyn and Caledonia.

### **Details**

In the fall of 2022, private developers made presentations to Council exploring the possibility of increasing housing stock in the Mount Pleasant community of Queens County. One proposal saw a request for both municipal water and wastewater services be extended into Provincial right-of-ways, while the other saw a desire for both services, while only requesting water service.

Staff discussions with CBCL Engineering has led to a proposal for professional services which will address the following concerns:

- Capacity for an increase in wastewater flows at three existing lift stations
- Capacity for an increase in water demand to the existing distribution system, establishment of fire flows
- Delineation of a service corridor in the Mount Pleasant community including the potential development lands and abutting properties.
- Consideration of additional plant equipment to address capacity deficiencies

- 
- Timelines and triggers development for capital works including a design and construction schedule for planning purposes
  - Class 'D' Opinion of Probable cost for capital upgrades

This study is anticipated to be completed in 6 weeks and will provide a letter report outlining the findings of the study.

### **Applicable Legislation**

Section 47 (5) of the *Municipal Government Act* sets out that council may make and carry out a contract, perform an act, do any thing or provide a service for which the municipality or the council is authorized by an Act of the Legislature to spend or borrow money.

### **Budget Impacts**

The project cost of \$21,500 plus HST will be funded out of the 2023-2024 operating budget.

### **Recommendation**

**THAT** the Council of Region of Queens Municipality give pre-budget approval to contracting CBCL Engineering to conduct a feasibility study for the extension of services to Mount Pleasant, NS, at a cost of up to \$21,500 plus HST, to be funded out of the 2023-2024 operating budget.

### **Communications**

CBCL Engineering will be advised following approval from Council.

**COUNCIL IMPLEMENTATION REPORT – January 2023**

<b>Date</b>	<b>Recommendation</b>	<b>Responsibility</b>	<b>Action Taken</b>
Jan. 10, 2023	Adopt an administrative policy respecting entering into a development agreement which would allow for a seven (7) unit multiple dwelling in existing building located at 6755 Highway 3 in Hunts Point.	M. MacLeod	Notice of Passing placed in paper. Appeal period underway.
Jan. 10, 2023	Approve the naming of a new road off Shore Road in Mersey Point as Ocean Side Drive.	M. MacLeod	Sign ordered.
Jan. 10, 2023	Approve the discharge of the development agreement dated October 29, 2014, for the property located at 800 Beech Hill Road in Beech Hill Farms and identified as PID #70055959.	M. MacLeod	Discharge agreement with Solicitor for recording.
Jan. 10, 2023	Approve Region 6 Solid Waste Management's proposed budget for the year 2023/2024.	S. LeBlanc	Letter sent to Region 6 advising of budget approval.
Jan. 10, 2023	Appoint Councillor Vicki Amirault to the Thomas H. Raddall Library Steering Committee effective November 1, 2022, for a two year period.	E. Levy	Complete
Jan. 10, 2023	Approve the placement of the new Thomas H. Raddall Library on the lands of the Municipality adjacent to the sliding hill at the end of Queens Place Drive, Brooklyn.		Steering Committee notified of decision.

<b>Date</b>	<b>Recommendation</b>	<b>Responsibility</b>	<b>Action Taken</b>
Jan. 24, 2023	<p>Provide grant funding to Liverpool Curling Club in the amount of \$236,000 to assist with funding a solar power system and sewer system upgrades, new accessible entrance, as well as other building upgrades at the Liverpool Curling Club;</p> <p>AND THAT this approval be funded as an expense in the Community Grants and Programs budget account.</p>	J. Veinotte	80% of funds have been distributed via Community Grants and Programs initiative.
Jan. 24, 2023	Approve the contracting of Universal Power Solutions for the supply and installation of an uninterruptable power supply system at 54 Harley Umphrey Drive, Liverpool, at a cost of \$114,950 plus HST, to be expensed as an unfunded liability in the 2022-2023 operating budget.	Adam Grant	Purchase Order issued.
Jan. 24, 2023	Approve travel expenses for council members attending the NSFAM by-law vote, including accommodations should weather be forecasted to affect morning travel.		Councillors aware.



<b>Date</b>	<b>Recommendation</b>	<b>Responsibility</b>	<b>Action Taken</b>
Aug. 9, 2022	Approve the initiation of the Bylaw drafting process that would document the conditions required in order to facilitate collection of Road Levies by Region of Queens as part of the tax billing process.	E. Levy	In progress.
Aug. 9, 2022	Approve the installation of a new barrier free access ramp and building entry on the eastern side of the Town Hall Arts and Cultural Centre (RBC side) to meet the accessibility needs of users of the facility.	Adam Grant	Development Permit approved. Project at 85% complete.
Aug. 9, 2022	Declare properties identified as PID #s 70077698, 70777722 and 70077680 as surplus to municipal needs and enter into a purchase and sale agreement with Eric and Dawn Fry to convey the municipal lands for the appraised value of \$95,000.	M. MacLeod	Complete
Aug. 9, 2022	Declare property identified as a portion of PID 70260203 as surplus to municipal needs and enter into a purchase and sale agreement with Queens Care Building Society for the future development of a new long term care facility.	M. MacLeod	Transaction in process.
Nov. 8, 2022	Authorize the funding of Fire Department Leadership Training and Relationship Building Facilitation as an unfunded liability in the 2022-2023 operating budget for an amount of approximately \$12,000.	E. Levy	Facilitator selected and training starting in February.
Nov. 22, 2022	Enter into a purchase and sale agreement with Queens Neighbourhood Co-operative Housing Ltd. for properties identified as 70027982, 70040423, 70017983 and 70028477 for the price of \$1.00.	M. MacLeod	Land transaction in process.

<b>Date</b>	<b>Recommendation</b>	<b>Responsibility</b>	<b>Action Taken</b>
Dec. 13, 2022	Approve the creation of an Ad Hoc Communications Strategy Review Committee and appoint Councillor Maddie Charlton and Councillor David Brown to the committee.	E. Levy	Meeting held.
Dec. 13, 2022	Request the Traffic Authority and the Department of Engineering and Public Works prioritize the removal of any shrubbery that obstructs vision for traffic at Market Street and Henry Hensey Drive, Liverpool.	Adam Grant	Assessment expected to begin in February.

## Region of Queens Municipality

### COUNCIL IMPLEMENTATION REPORT – JANUARY – DECEMBER 10, 2019

<b>Date</b>	<b>Recommendation</b>	<b>Responsibility</b>	<b>Action Taken</b>
Oct. 22, 2019	Enter into negotiations with Mogan Holdings Limited for the Municipal acquisition of a portion of property identified as PID #70026547 and located adjacent to McLeod Street in Liverpool for the sale price of \$1.00; AND THAT the Region of Queens Municipality will assume the costs associated with subdividing the property.	M. MacLeod	Survey complete. Awaiting preparation of deed for signatures and registration.

## **Region of Queens Municipality Staff Report**

**8.2**

**To:** Council

**From:** Joanne Veinotte, CPA, CGA  
Director of Corporate Services

**Date:** February 14, 2023

**Re:** Financial Review Quarter Three

---

### **Background**

Responsible governance includes a comprehensive review of financial information and performance as compared to budget. Non consolidated financial statements for the quarter are provided to Council with a staff report containing supplemental information that Finance staff deem significant for Council. Any questions or concerns Council have regarding the statements can be addressed in the meeting by the Director of Corporate Services and the Manager of Finance.

### **Details**

#### **Financial Report – Quarter Three**

##### **Revenue Analysis:**

**Section 1 – TAXES:** Deed transfer tax has begun to trend lower with December revenue less than half of October's. Projected total revenue for the year is \$1.4M, \$600,000 over budget of \$800,000.



**Section 2 - GRANTS IN LEIU:** Provincial grants are typically paid in January/February.

**Section 5 - REVENUE FROM OTHER SOURCES:** Return on investments is higher due to continued increases in prime rate. Cash deposits have now been invested in GIC's per strategy approved by the Audit and Internal Control Committee. The operational cash is being managed weekly to maximize the incremental interest. It is only interest on operational cash that is included in the operations budget. Other interest revenue earned is allocated to the respective reserve from which the GIC was funded.

Queens Place Ice Rental, Fitness Memberships and Personal training are tracking significantly over budget. Membership are 14% over budget, Personal Training is 237% over budget, and ice rental is at 99% of budget with one quarter remaining.

Recreational Program Revenue is over budget as unbudgeted grant funding for Active Living Initiative have been secured. Expenses for these programs are in Section 15.

### **Section 8 – OTHER TRANSFERS**

This is where the funding is brought in from reserves for budgeted items and for Council approved unbudgeted items.

The transfers to date are as follows:

South Shore Hospital Foundation Donation – Unbudgeted \$100,000

RQM Contribution to playground from CIF - Previous budget year \$111,773

Comfort Centers – Unbudgeted \$4850

Post Closure Report \$113,331

LDLC Lease Commission \$46,875 (one of two for year)

Hanger Buyout Airport - Unbudgeted \$25,000

The Post Closure transfer was more than budget because AECOM was unable to complete the majority of the work in 21/22.

Remaining budgeted transfers for Equipment reserve and from surplus will be done as part of year end.

### **Expenditures:**

Expenditures are expressed as a percentage of annual budget, therefore those that are recorded at the beginning of the year will be close to 100% of budget rather than 25% for the quarter.

### **Section 9 - GENERAL GOVERNMENT SERVICES**

Travel – *Council* related is all mileage expense for meetings.

Other – Phone bills, room rentals for meetings, Queens Coast clothing, event sponsorship \$700 to Legion for NYE.

Bank Charges - Over as credit card charges for Queens Place are in this account. Next year these will be allocated to QP.

Taxation - Reduced Taxes is our low income tax rebate. Additional rebates of \$4500 distributed this quarter.

Conventions/ Elections – NSFAM base membership fee was 30% over budget.

Uncollectible taxes – will be part of Valuation Allowance entry at year end.

### **Section 11 – TRANSPORTATION SERVICES**

Equipment operations – Loader repairs \$19,000 spent in pistons and sleeves alone. This equipment is over twenty years old. Small equipment maintenance includes a \$5000 scissor lift circuit board and \$13,000 front axle on the 2012 Trackless as largest contributors to overage.

Airport is over as insurance was not budgeted. During budget process last year it was expected that the airport would be sold.

### **Section 12 – ENVIRONMENTAL SERVICES**

Debenture - Budgeted figures are slightly off for most debentures. This was due to staff error and one debenture not included in budget figures. This would be true of any discrepancy throughout the statements. A review of all Debenture accounts was done at the end of the quarter to ensure that all payments have been allocated correctly.

Garbage and Waste Collection is the contract with GE Trucking. The fuel surcharge accounts for overage.



## **Section 14 - ENVIRONMENTAL DEVELOPMENT SERVICES**

Environmental planning – other: Survey cost of the Garika property \$5500 and Advertising costs for the numerous LUB and Public Meetings concerning sale of Municipal properties and rezoning are over twice budget. Administration is under due to inability to fill staffing positions that were included in budget.

Liverpool Business Development Center - There is a lease commission payment of \$46,875 in expenditures for the LDBC that is funded through a transfer in Section 8.

## **Section 15 – RECREATION AND CULTURAL SERVICES**

Parks and Playgrounds – Tractor purchased in October to support operations and is funded by operations. This expenditure should not cause the budget to be exceeded.

## **Section 16 – FISCAL SERVICES**

Budgeted transfers from reserve with the exception: \$100,000 donation which was unbudgeted but approved by Council, \$111,773 CIF contribution to playground, Comfort Center funding from Reserve, \$25,000 Airport Hanger purchase.

### **Water Utility**

There was a debenture balloon payment of \$245,604 made to pay out the balance on Debenture 27A. This was budgeted as part of the rate study. Miscellaneous revenue is up from the overage of hydrant revenue transferred from Operations (rounding of rate) and meter sales.

### **Budget Impacts**

Any forecasted impact on budget will be included in this staff report.



## **Communications**

The report will be included in the meeting minutes.

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED DECEMBER 31, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>REVENUE:</b>			
<b>1. TAXES</b>			
Assessable property			
Residential	\$ 9,027,193	100.36%	\$ 8,994,891
Commercial	1,549,762	100.28%	1,545,397
	<u>10,576,954</u>		<u>10,540,288</u>
Resource			
Taxable assessments	772,230	99.92%	772,820
Forest property tax (less than 50,000 acres)	29,649	100.73%	29,434
Forest property tax ( 50,000 acres or more)	143	53.43%	268
	<u>802,022</u>	99.94%	<u>802,522</u>
Area rates			
Protective services	196,427	100.00%	196,427
Transportation services	1,390,131	99.92%	1,391,218
Other	77,581	99.95%	77,618
	<u>1,664,139</u>	99.93%	<u>1,665,263</u>
Special assessment			
Environmental health service	419,020	74.74%	560,600
Other			
Recovered - Tax sale	55,809		100,000
Change of use	-		-
Deed transfer tax	1,190,889	148.86%	800,000
	<u>1,246,698</u>	138.52%	<u>900,000</u>
Based on revenue:			
Aliant	43,446	98.74%	44,000
Nova Scotia Power Corporation	916,495	110.51%	829,326
Nova Scotia Power Corporation-HST rebate	51,896	94.36%	55,000
	<u>1,011,837</u>	109.00%	<u>928,326</u>
Conditional transfers to other government Agencies			
Correctional services	(131,223)	72.29%	(181,535)
Deficit of Regional Housing Authority	-	0.00%	(157,658)
Appropriation to SS Regional Center for Education	(2,302,146)	75.00%	(3,069,528)
	<u>(2,433,369)</u>	71.39%	<u>(3,408,721)</u>
	<u><b>\$ 13,287,302</b></u>	110.84%	<u><b>\$ 11,988,278</b></u>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED DECEMBER 31, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>2. GRANTS IN LIEU OF TAXES</b>			
Federal Government	\$ 56,352	93.84%	\$ 60,050
Provincial Government			
Provincial property	-	0.00%	80,964
Crown timberlands	-	0.00%	147,955
Fire protection	-	0.00%	27,638
	<u>-</u>	<u>0.00%</u>	<u>256,557</u>
	<u><b>\$ 56,352</b></u>	<u>17.80%</u>	<u><b>\$ 316,607</b></u>
<b>3. SERVICES PROVIDED TO OTHER GOVERNMENTS</b>			
Local Governments			
Environment health services-landfill	<u><b>\$ 1,697,030</b></u>	<u>78.81%</u>	<u><b>\$ 2,153,196</b></u>
<b>4. SALES OF SERVICES</b>			
Protective services	\$ 9,555	79.62%	\$ 12,000
Environmental health services	618,494	81.09%	762,758
Other - Tax Certificates	13,920	92.80%	15,000
	<u><b>\$ 641,969</b></u>	<u>81.29%</u>	<u><b>\$ 789,758</b></u>
<b>5. OTHER REVENUE FROM OWN SOURCES</b>			
Licenses and permits	\$ 49,981	98.97%	\$ 50,500
Fines	18,414	65.76%	28,000
Rentals	189,243	75.34%	251,194
Return on investments	136,326	270.49%	50,400
Penalties and interest	113,528	81.09%	140,000
Revenue collected on behalf of others	42,032	100.01%	42,029
Less: Disbursement of collected revenue above	(41,954)	99.82%	(42,029)
Queens Place	372,507	93.89%	396,745
Recreation Program Revenue	75,958	108.51%	70,000
Miscellaneous	18,814	88.33%	21,300
	<u><b>\$ 974,849</b></u>	<u>96.70%</u>	<u><b>\$ 1,008,139</b></u>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED DECEMBER 31, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>6. UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>			
Provincial Government			
Service Nova Scotia & Municipal Relations			
Assessment Act, farm property acreage	\$ 12,930	106.05%	\$ 12,192
Municipal Grants Act-equalization	912,927	75.00%	1,217,234
	<b>\$ 925,857</b>	<b>75.31%</b>	<b>\$ 1,229,426</b>
<b>7. CONDITIONAL TRANSFERS FROM FEDERAL &amp; PROVINCIAL GOVERNMENTS OR AGENCIES</b>			
Federal Government - Other	3,360		-
Provincial Government			
Environmental Health Services			
Garbage & refuse collection & disposal	10,199		-
Other Provincial Funding			
RRFB - Waste Separation Funding	-	0.00%	70,000
DMA funding	39,850		-
Civic number grant	-	0.00%	4,600
Safe Restart Funding	-	0.00%	10,000
	<b>\$ 53,409</b>	<b>63.13%</b>	<b>\$ 84,600</b>
<b>8. OTHER TRANSFERS</b>			
Transfer from other fund			
Surplus of Other Years			336,000
Special Operating Reserve	401,329	1003.32%	40,000
Special Equipment Reserve	-	0.00%	153,000
Special Equipment Reserve (Fire Dept)	-	0.00%	201,111
	<b>\$ 401,329</b>		<b>\$ 730,111</b>
<b>TOTAL REVENUE:</b>	<b>\$ 18,038,095</b>		<b>\$ 18,300,115</b>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED DECEMBER 31, 2022**

<b>EXPENDITURES:</b>	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>9. GENERAL GOVERNMENT SERVICES</b>			
Legislative			
Remuneration - mayor	\$ 36,050	76.88%	\$ 46,890
Remuneration - council	125,356	76.08%	164,768
Other			
Travel - Council related	4,705	94.11%	5,000
Other Council	5,851	34.42%	17,000
	<u>171,963</u>	<u>73.60%</u>	<u>233,658</u>
General administration			
Administration	791,995	71.90%	1,101,594
Financial management	5,906	24.61%	24,000
Bank charges	3,122	124.87%	2,500
Taxation			
Administration	49,626	74.68%	66,450
Tax billings	14,504	96.69%	15,000
Assessment Services	233,123	75.00%	310,830
Appeals Prior year	1,199	-	-
Reduced taxes (Section 69)	93,998	104.44%	90,000
Tax sale	23,515	104.51%	22,500
Common services	68,496	31.89%	214,802
Other	121,380	36.96%	328,397
	<u>1,406,863</u>	<u>64.65%</u>	<u>2,176,073</u>
Other general government services			
Boundary Review	1,248	124.83%	1,000
Conventions/Elections	24,314	105.94%	22,950
Insurance	1,120	90.91%	1,232
Grants to organizations	90,196	51.54%	175,000
Other	50,861	77.48%	65,646
	<u>167,739</u>	<u>63.10%</u>	<u>265,828</u>
Valuation allowance			
Uncollectible taxes	3,299	3.14%	105,000
	<u>3,299</u>	<u>3.14%</u>	<u>105,000</u>
	<u><b>\$ 1,749,863</b></u>	<u>62.93%</u>	<u><b>\$ 2,780,559</b></u>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED DECEMBER 31, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>10. PROTECTIVE SERVICES</b>			
Police protection			
Administration-prosecution fees/DNA testing	\$ 14,613	73.81%	\$ 19,797
Crime investigation, prevention and protective services	1,852,649	74.82%	2,476,121
	<u>1,867,261</u>	74.81%	<u>2,495,918</u>
Law enforcement			
Building/Fire Inspection	115,868	63.64%	182,068
Bylaw	65,297	71.41%	91,434
	<u>181,166</u>	66.24%	<u>273,502</u>
Fire protection			
Fire fighting force	940,771	86.78%	1,084,089
Fire alarm system	21,884	72.99%	29,981
Water supply and hydrants	147,320	75.00%	196,427
Fire station building	47,693	76.14%	62,637
Other	-	0.00%	5,000
	<u>1,157,669</u>	84.00%	<u>1,378,134</u>
Emergency measures	44,727	66.15%	67,616
	<u>\$ 3,250,823</u>	77.12%	<u>\$ 4,215,170</u>
<b>11. TRANSPORTATION SERVICES</b>			
Common services			
Administration	\$ 648,121	66.36%	\$ 976,645
Equipment operations	420,368	96.70%	434,711
Small tools and equipment	28,964	70.64%	41,000
Works/Storage garages	42,533	61.40%	69,272
Insurance	3,007	102.00%	2,948
Staff training	6,685	53.48%	12,500
	<u>1,149,678</u>	74.80%	<u>1,537,076</u>
Road transport			
Roads and streets	476,328	55.97%	850,977
Street lighting	200,523	69.48%	288,600
	<u>676,852</u>	59.40%	<u>1,139,577</u>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED DECEMBER 31, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>11. TRANSPORTATION SERVICES continued</b>			
Debenture			
Interest	3,843	70.52%	5,449
Principal	35,360	99.99%	35,365
	<u>39,203</u>	<u>96.05%</u>	<u>40,814</u>
Air transportation			
Airport	5,903	135.12%	4,369
	<u>\$ 1,871,636</u>	<u>68.76%</u>	<u>\$ 2,721,836</u>
<b>12. ENVIRONMENTAL HEALTH SERVICES</b>			
Sewage collection and disposal			
Administration	\$ 21,290	90.99%	\$ 23,397
Sewage collection systems	90,226	82.36%	109,552
Sewage treatment and disposal	148,437	47.94%	309,627
	<u>259,953</u>	<u>58.74%</u>	<u>442,576</u>
Debenture			
Interest	21,038	94.34%	22,300
Principal	133,263	102.13%	130,485
	<u>154,301</u>	<u>100.99%</u>	<u>152,785</u>
Garbage and waste collection and disposal			
Administration	84,721	64.07%	132,227
Uncollectible (Recovery) Receivables	-		-
Garbage and waste collection	1,086,069	82.29%	1,319,864
Landfill	593,499	74.07%	801,312
Special Capital Reserve - closure costs	235,833	76.69%	307,528
Recycling	449,955	58.43%	770,094
	<u>2,450,076</u>	<u>73.55%</u>	<u>3,331,025</u>
Debenture			
Interest	8,804	113.44%	7,761
Principal	62,494	100.00%	62,493
	<u>71,298</u>	<u>101.49%</u>	<u>70,254</u>
	<u>\$ 2,935,628</u>	<u>73.45%</u>	<u>\$ 3,996,640</u>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED DECEMBER 31, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>14. ENVIRONMENTAL DEVELOPMENT SERVICES</b>			
Environmental planning and zoning			
Administration	230,103	54.34%	423,477
Other	161,556	96.09%	168,137
	<u>391,659</u>	66.20%	<u>591,614</u>
Other environmental development services			
Tourism and Economic Development			
Facilities	69,636	64.20%	108,467
Marketing and Promotion	94,001	82.46%	114,000
Administration	245,994	61.60%	399,342
Liverpool Business Development Center	218,728	106.01%	206,332
Event Strategy	26,957	66.15%	40,750
Community Initiatives/Signage/Other	29,027	18.14%	160,000
	<u>684,344</u>	66.51%	<u>1,028,891</u>
	<u><b>\$ 1,076,003</b></u>	66.40%	<u><b>\$ 1,620,505</b></u>
<b>15. RECREATION AND CULTURAL SERVICES</b>			
Recreational facilities			
Swimming pools	\$ 52,783	75.93%	\$ 69,517
Parks and Playgrounds	265,999	85.07%	312,675
Queens Place	792,740	67.80%	1,169,224
	<u>1,111,522</u>	71.65%	<u>1,551,416</u>
Cultural buildings and facilities			
Historical sites	1,273	84.87%	1,500
Court House	8,754	52.76%	16,593
Museums	48,403	44.69%	108,316
Regional Library Funding	69,000	75.00%	92,000
TH Raddall Library	43,941	60.19%	73,000
	<u>171,371</u>	58.81%	<u>291,409</u>
Other recreational & cultural services	<u>192,167</u>	60.54%	<u>317,426</u>
Debenture			
Interest	49,616	86.33%	57,475
Principal	158,369	100.00%	158,369
	<u>207,985</u>	96.36%	<u>215,844</u>
	<u><b>\$ 1,683,046</b></u>	70.83%	<u><b>\$ 2,376,095</b></u>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED DECEMBER 31, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>16. FISCAL SERVICES</b>			
Transfers to own reserves, funds and agencies			
Other funds			
Special Operating Reserve	\$ 381,882	218.22%	\$ 175,000
Special Equipment Reserve	280,500	75.00%	374,000
Special Capital Reserve	112,831		40,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 775,212</b>	<b>131.61%</b>	<b>\$ 589,000</b>

**REGION OF QUEENS MUNICIPALITY  
NON-CONSOLIDATED STATEMENT OF OPERATIONS  
FOR THE QUARTER ENDED DECEMBER 31, 2022**

**HILLSVIEW  
ACRES**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>REVENUE</b>			
Resident care	\$ 1,257,834	87.68%	\$ 1,434,506
<b>EXPENDITURE</b>			
Salaries and benefits	869,633	74.53%	1,166,781
Agency staffing	59,596		-
Operational Support	31,116		-
Building	93,629	77.57%	120,700
Supplies and equipment	34,550	128.80%	26,825
Resident care	56,760	52.07%	109,000
Other	61,733	551.18%	11,200
	<u>1,207,016</u>	84.14%	<u>1,434,506</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE OPERATIONS</b>	<u>50,818</u>		-

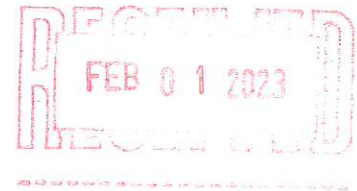
**REGION OF QUEENS MUNICIPALITY  
NON-CONSOLIDATED STATEMENT OF OPERATIONS  
FOR THE QUARTER ENDED DECEMBER 31, 2022**

**WATER  
UTILITY**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>OPERATING REVENUE</b>			
Metered sales	\$ 437,336	73.57%	\$ 594,445
Public fire protection	147,320	75.00%	196,427
Other	17,740	172.73%	10,270
	<u>602,395</u>	75.19%	<u>801,142</u>
<b>OPERATING EXPENDITURE</b>			
Source of Supply	84	0.78%	10,764
Water treatment	273,381	84.52%	323,440
Transmission and distribution	167,617	69.68%	240,548
Administration	70,883	79.38%	89,296
Amortization	-	0.00%	109,961
	<u>511,966</u>	66.14%	<u>774,009</u>
<b>OPERATING SURPLUS</b>	<u>90,430</u>	333.28%	<u>27,133</u>
<b>NON OPERATING REVENUE</b>			
Transfer from Surplus to fund principal balloon payment	245,604	100.00%	245,604
Interest	14,945	186.81%	8,000
Other	-		-
	<u>260,549</u>	102.74%	<u>253,604</u>
<b>NON OPERATING EXPENDITURE</b>			
Debenture			
Interest	17,678	264.96%	6,672
Principal	290,058	100.36%	289,029
	<u>307,736</u>	104.07%	<u>295,701</u>
<b>NON OPERATING (DEFICIT) SURPLUS</b>	<u>(47,187)</u>	112.09%	<u>(42,097)</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>\$ 43,243</u>	-288.98%	<u>\$ (14,964)</u>

JAN 23 2023

Chris McNeill, Chief Administrative Officer  
Region of Queens Municipality  
PO Box 1264  
Liverpool, NS B0T 1K0



Dear Chris McNeill:

As you are aware, the Province is in the process of undertaking a comprehensive socio-economic study on the value and impacts of the investment in a ferry service from Maine to Nova Scotia.

The Province is committed to investing in economic development in every region, and supporting a thriving economy from coast to coast to coast, but this means understanding the return on taxpayer investment, making practical assessments of best investment opportunities and working closely with stakeholders.

In this case, that means having frank discussions about whether a ferry is the best investment or whether there are alternative investments that could generate more significant economic activity.

It is important that we identify any potential steps that can be taken to improve the economic impact on Nova Scotia, but this first means understanding the facts around the current impact of the service so that decisions about long-term economic development investment decisions can be made in a fair and open manner.

The history of the Yarmouth-Maine ferry connections is well known. Suffice it to say that between changing ports, losing time due to vessel issues, losing a season to renovations and losing entire seasons related to COVID-19 border measures, the last few years of this service have been difficult.

Much of the discussion around the impact, positive and negative accounts, have been anecdotal. It is important that the discussion moves to facts. This is the reason that the first formal economic impact analysis of the ferry service is necessary.

We are writing to seek your input on information you think would be beneficial to seek and include in this study. It will be undertaken by a highly qualified, experienced firm (identified through a competitive procurement process) but beyond that, our initial belief is that the study should include a review of:

- All data sources including, but not limited to:

- Ferry ridership information, including source market;
  - NS Visitor Exit Survey information;
  - Direct/indirect economic impacts for employment, household income and GDP generated by those expenditures for the specific industry that received the expenditure from Department of Finance; and
  - Estimated provincial tax revenues generated as a result of personal income taxes and sales taxes paid by workers from the Department of Finance.
- Targeted primary research including:
    - Consultation and interviews with individuals, small businesses and industry groups most impacted and affected; and
    - An analysis of the true impacts to the Southwestern region and the province. It will help to quantify impacts such as changes in income, employment, value-added by local and regional suppliers, government revenues, workforce planning and the travel trade industry.

The Province intends to use the study to bring needed clarity to Nova Scotians pertaining to the overall economic benefits and costs of this ferry. It will assist in answering questions such as:

- Is the Maine-NS ferry service, as currently constituted, a viable operation and worthy of continued tax-payer investment?
- Are there alternatives or complements to achieve or deepen the economic impact that government could consider?
- Can we establish a baseline for visitors taking the ferry to Nova Scotia that equates to an economic benefit and quantify that benefit?
- Are there other tangible societal and community benefits derived from the ferry service that have economic value?
- Are there other, more impactful ways of using public dollars that would achieve an increase in tourism to Southwestern Nova Scotia and the Province?

We welcome your feedback on this approach and look forward to your comments by Friday, February 17<sup>th</sup>, 2023. Please send your feedback to Derek Harvey, Director of Policy and Legislation with the Department of Public Works at [derek.harvey@novascotia.ca](mailto:derek.harvey@novascotia.ca).

Yours truly,

A handwritten signature in blue ink, appearing to read 'Peter Hackett', written in a cursive style.

Peter Hackett, P.Eng.  
Deputy Minister

**Region of Queens Municipality  
Staff Report**

**8.5**

**To:** Council

**From:** Mallory Plummer, Manager of Finance

**Date:** February 14, 2023

**Re: Administrative Policy 9: Property Tax Exemption**

---

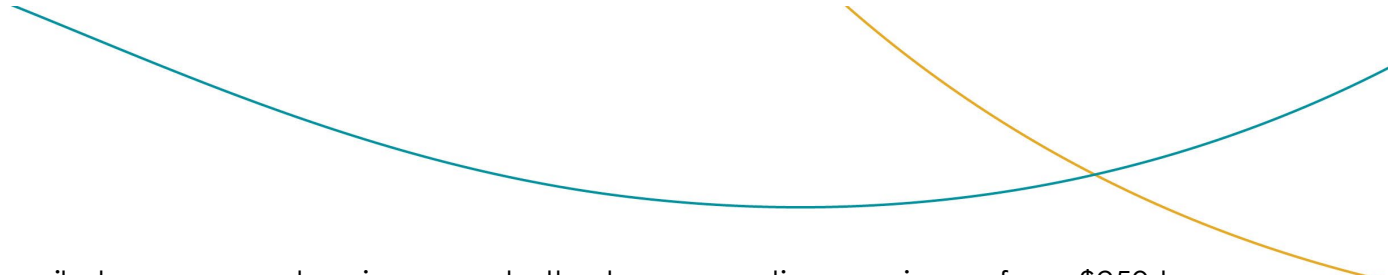
**Background**

Administrative Policy 9: Property Tax Exemptions allows for a property tax exemption to residents whose income is below a certain amount. The applicable income level for 2022/2023 fiscal year to qualify for exemption is \$30,000, with the exemption level at \$300. As of February 7, 2023 there are 335 qualified applicants who met the criteria.

**Details**

In March of 2022 Council approved an increase for the income level from \$24,624 to \$30,000. This increase resulted in 50 additional qualified applicants, providing \$14,747.35 in tax relief to residents. Although the exemption level was set for \$300, there are some residents whose tax bills are not \$300 or more. Those applicants with tax bills under \$300 are fully exempt.

The Province also provides property tax relief for low income seniors. As long as their property taxes for the previous year are paid in full these residents are eligible for up to \$800 if they qualify.



Council also approved an increase to the tax exemption maximum from \$250 to \$300. There were 316 applicants who benefited from this \$50 increase. The total exemptions provided to residents so far this year is \$98,767.75, which exceeds the budgeted amount of \$90,000.

## **Applicable Legislation**

Municipal Government Act section 69 (2)

The council may, by policy, (a) grant an exemption from taxation, in the amount or to the extent set out in the policy, for a person whose income is below the amount set out in the policy.

## **Discussion**

In preparation of the 2023/2024 fiscal budget, staff are seeking direction from Council on how they wish to proceed with the property tax exemption, specifically income cut off level and exemption amount.



## CURRENT

### ADMINISTRATIVE POLICY NO. 9

#### RESPECTING TAX EXEMPTIONS

**WHEREAS** the Municipal Government Act states that a municipality may grant an exemption from taxation, in the amount set out in the policy, for a person whose income is below the amount set out in the policy; and

**AND WHEREAS** Region of Queens Municipality is desirous of establishing a system of tax exemption for low income residents throughout Queens County;

**THEREFORE BE IT RESOLVED** that Region of Queens Municipality grant an exemption of **\$300.00** for all assessment districts upon the property owned by a person whose total income from all sources, which income includes income of all other members of the same family residing in the same household, for the calendar year preceding the fiscal year for which the exemption is sought, is \$30,000 or less.

**AND FURTHER BE IT RESOLVED** that this exemption only extend to persons who are residents of the Region of Queens Municipality and apply to property of a ratepayer occupied by them as their home;

**AND FURTHER BE IT RESOLVED** that where two or more persons, one or more of whom are entitled to an exemption, are by interest the owners of taxable property together, the person so entitled to that portion of the amount of exemption by their assessment with respect to the property bears to the total assessment for the whole property, and where the owners are not separately assessed for their interest in the property then to the portion determined shall be final;

**AND FURTHER BE IT RESOLVED** that the deadline for the submission of exemptions is the end of February, and if the end of February is a Saturday, Sunday or a Holiday, that application may be made on the business day directly following the Saturday, Sunday or Holiday.

**AND FURTHER BE IT RESOLVED** that the exemption is only available to those supplying the Treasurer a copy of their previous year's income tax assessment or other proof of income satisfactory to the Treasurer.



February 9, 2023

To: Mayor and Councillors of the Region of Queens

From: Ashley Christian, vice-chair of the South Queens Chamber of Commerce

Re: Hanging Flower Baskets in Liverpool

For many years, the South Queens Chamber of Commerce have lined the streets of Liverpool with flower baskets during the summers. The baskets have always been well received and appreciated by the South Queens community, as the colour and spirit that they bring to the town is very uplifting. Historically, the flower baskets have not been an expense for the Chamber. Each basket is sponsored by a local business or community member, and the water costs have been subsidized by the Region of Queens.

Unfortunately, in 2022 we suffered a substantial financial loss from the flower baskets. We were not able to find sponsors for each of the baskets, and the watering bill was double what it had been in years past. This left a deficit of over \$4000 for the South Queens Chamber of Commerce to cover.

The South Queens Chamber of Commerce will not be continuing with the flower baskets in 2023. Although we recognize the impact that the baskets have on the beautification of the town, this initiative is no longer in line with our strategic plan and we are hoping to pass this on to the Region of Queens. In many municipalities across Nova Scotia, and Canada, the beautification of the downtown core falls within the municipality's jurisdiction, and we are hopeful that this will continue. We are happy to provide the 50 wire baskets to the Region of Queens to carry on this initiative.

We ask that this is discussed at the next Council Meeting, and a response to this request is received within 30 days. A detailed expense breakdown is provided following this letter for your information.

Thank you kindly,

Ashley Christian

Vice-Chair, South Queens Chamber of Commerce

902-350-3516

[ashrchristian@gmail.com](mailto:ashrchristian@gmail.com)

Ongoing costs:

Flowers for 2022 season	Downey's Pitcher Plant Nursery	\$5,462.50
Watering Costs	Richard Weagle	\$7,830.00
Delivery of Baskets	Steven Bowers	\$200.00

227913

FROM Downey's Pitcher Plant Nursery . DATE July 4 / 2022

TO South Queens Chamber of Commerce

ADDRESS: CITY

PACKAGES	PRICE NET IN BUCKS / CONDITION	WEIGHT
50 Baskets @	95.00	4750.00
this is for flowers for 2022 season incl.		
TAX.		712.50
RECEIVED BY		TOTAL WEIGHT 5462.50
CLASSIFICATION		DELIVERY CHARGE

BlueLine DCS1 thanks for your Business incl.

Brooklyn, N.S. B05110 July 31/22

VENDU A SOLD TO South Queens Chamber of Commerce  
ADDRESS P.O. Box 1378  
EXPEDIER A SHIP TO Liverpool, N.S. B05110  
ADDRESS

QUANTITE QUANTITY	DESCRIPTION	RIX PRICE	MONTANT AMOUNT
1	June 12/22 7 flowers were put up.		
2	Cost up 500. for men		500.00
3	Plant food for season		30.00
4	Due to having to water 20		
5	more plants + price of fuel		
6	for the first half of summer		
7	price is now changed to -		3500.00
TOTAL			4030.00

984931

Richard Weagle, R.R.#1, Brooklyn, N.S. B05110

DATE Oct. 3/22

VENDU A SOLD TO South Shore Junior Chamber of Commerce  
ADDRESS P.O. Box 1378, Liverpool, N.S. B05110  
EXPEDIER A SHIP TO N.S. B05110  
ADDRESS

QUANTITE QUANTITY	DESCRIPTION	RIX PRICE	MONTANT AMOUNT
1	Aug 1 - Sept 23/22		3300.00
2	Take down price		500.00
3			
4			
5			
6	Sure had a lot of nice compliments on them this year! Nice work ladies		
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
TOTAL			3800.00

FORMULAIRE DE VENTE SALES ORDER