

Region of Queens Municipality Regular Council

Tuesday, July 13, 2021

9:00 a.m.

Agenda

1.0 Call to Order

2.0 Changes / Approval of Agenda

3.0 Presentations

3.1 Rails to Trails – Brian Hatt (10:30 a.m.)

3.2 Queens EMO – Brian Hatt, Rhonda Matthews (1:30 p.m.)

4.0 Tabling of Petitions

5.0 Public Question / Comment Session

6.0 Approval of Minutes

6.1 Regular Council – June 22, 2021

7.0 Dangerous or Unsightly Premises

8.0 Economic Development

9.0 Corporate Services

9.1 Request for Use of Liverpool Waterfront Parking Lot
(Recommendation)

10.0 Engineering & Public Works

11.0 Finance

- 11.1 Hillsview Acres Write-off Report (Recommendation)
- 11.2 Approval of Valuation Allowance for Fiscal 2020 (Recommendation)
- 11.3 Temporary Borrowing Resolution-Brooklyn (Recommendation)
- 11.4 Policy 4 – Payment of Taxes (Recommendation)

12.0 Recreation & Healthy Communities

- 12.1 Medway Head Lighthouse Society for Waiver of Policy 58 – Consumption of Alcohol on Municipal Property (Recommendation)

13.0 Planning

14.0 Reports

- 14.1 Committee of the Whole Discussion – Councillor Charlton
- 14.2 Ad Hoc Noise Bylaw Committee Applications

15.0 In-Camera Items

- 15.1 Contract Negotiations
- 15.2 Setting a Minimum Price at a Tax Sale
- 15.3 Sale of Municipal Property
- 15.4 Contract Negotiations
- 15.5 Contract Negotiations
- 15.6 Personnel
- 15.7 Personnel

16.0 Adjournment

**Region of Queens Municipality Regular Council
Tuesday, June 22, 2021, 6:00 p.m. via Zoom**

6.1

Minutes

Present: Mayor Darlene Norman, Chair
Deputy Mayor Kevin Muise
Councillor Maddie Charlton
Councillor Ralph Gidney
Councillor Vicki Amirault
Councillor Jack Fancy
Councillor David Brown
Councillor Carl Hawkes
Chris McNeill, CAO
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 Charlton that the Agenda be approved as presented.

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

Leon Robertson – 45 College Street, Liverpool – Mr. Robertson offered his comments that approval of Items 9.3 and 9.4 would be good. He further stated under Items 9.1 and 9.2 the proposed policies are comprehensive and hoped that Council approve them.

6.0 Approval of Minutes

6.1 Regular Council – June 8, 2021

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

THAT the minutes of the Regular Council meeting held June 8, 2021 be approved as circulated.

MOTION CARRIED unanimously.

6.2 Public Hearing – June 8, 2021

It was moved by Councillor Amirault and seconded by Councillor Gidney:

THAT the minutes of the Public Hearing held June 8, 2021 be approved as circulated.

MOTION CARRIED unanimously.

7.0 Dangerous or Unsightly Premises

There were no items to come before this meeting.

8.0 Economic Development

8.1 ECDIS Contract Renewal QPEC

It was moved by Councillor Amirault and seconded by Councillor Brown:

THAT Council of Region of Queens Municipality enter into the proposed 3-year lease agreement with Early Childhood Development Intervention Association (ECDIS).

Steve Burns, Manager of Events, Promotions & Sponsorship, stated the Early Childhood Development Intervention Association (ECDIS) 3-year lease is set to expire August 31, 2021. They have agreed to an increase to \$9.50 per square foot, up from \$9.00 per square foot from

the previous 3-year contract and are a good, solid tenant.

MOTION CARRIED unanimously.

9.0 Corporate Services

9.1 Policy 90 – Respectful Workplace

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

THAT Council of Region of Queens Municipality approve Policy 90 – Respectful Workplace.

Councillor Gidney enquired to the procedure to have existing policies such as Sexual Harassment, Violence in the Workplace, Employee Discipline and Grievances, etc. that are out of date repealed. Chris McNeill, CAO, stated the process to review policies is underway, but there is not a dedicated staff member to undertake the review, and over the next year or two all policies will hopefully be reviewed. Some are no longer relevant and some have no bearing on Policy 90, which speaks for itself.

Councillor Brown noted under the Section Informal Process, b, it does not clearly state if a Councillor has an issue with a staff person, whom they should seek assistance. Mr. McNeill stated that staff would deal with any issues of staff and Councillors would seek assistance from the Mayor or Deputy Mayor.

Councillor Brown stated under the Section Retaliation, the policy does not clearly state a procedure to follow if an employee retaliations again a Council member. He further stated under Section Consequences, the Policy does not indicate that Councillors would be referred to Policy 74 – Code of Conduct.

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

**THAT the proposed changes noted by Councillor Brown be
adopted:**

**Under Retaliation: Any employee who uses retaliation or
discrimination against a co-worker or another employee, insert
the words, or Council member.**

**Under Consequences: Insert a sentence – Council members
who have been determined after an investigation to be in
breach of this policy will be subject to disciplinary action
according to Policy 74 – Code of Conduct.**

AMENDMENT CARRIED unanimously.

Councillor Fancy asked for clarification under section Formal Process, a., if a complaint cannot be resolved through the informal process, a Complainant may file a formal complaint in writing on the form attached as Appendix A and submit directly to the Director of Corporate Services.

Mr. McNeill stated the application is submitted to the Director of Corporate Services for both staff and Council members, who would then determine if the application is on the correct form. They would be provided information on the process and if the formal process were the route the complainant wished to take, the application would be immediately be sent to the Mayor or Deputy Mayor for discussion under Policy 74 – Code of Conduct if it was a Council Member complaint.

Director of Corporate Services is not directly involved with any investigation or directly involved in determining if the complaint is legitimate or not for Council members, but to determine if it fits the criteria of the Policy.

MOTION AS AMENDED CARRIED unanimously.

9.2 Policy 91 – Human Rights and Harassment

It was moved by Councillor Hawkes and seconded by Councillor Charlton:

THAT Council of Region of Queens Municipality approve Policy 91 – Human Rights and Harassment.

Councillor Brown stated that this policy should be amended to reflect the same changes as Policy 90.

It was moved by Councillor Brown and seconded by Councillor Gidney:

Under Retaliation: Any employee who uses retaliation or discrimination against a co-worker or another employee, insert the words, or Council member.

Under Consequences: Insert a sentence – Council members who have been determined after an investigation to be in breach of this policy will be subject to disciplinary action according to Policy 74 – Code of Conduct.

AMENDMENT CARRIED unanimously.

Deputy Mayor Muise enquired why there are two policies and not have everything covered under one policy. Mr. McNeill stated that the policies are two separate issues. One deals with legislative and strict requirements and the other is the non-legislative requirements. Policy 90 – Respectful Workplace does not have any direct connection to legislation whereas Policy 91 – Human Rights and Harassment has very specific terms and conditions as to what would be actions or words that would contravene the Human Rights Act.

MOTION AS AMENDED CARRIED unanimously.

9.3 Policy 23 – Regular Meetings of Council

It was moved by Councillor Amirault and seconded by Councillor Hawkes:

THAT Council of Region of Queens Municipality only hold one meeting per month during July and August of 2021, with the meetings taking place the second Tuesday of each month.

MOTION CARRIED unanimously.

9.4 Memorandum of Understanding (MOU) respecting the Use of Community / Business Facilities for Public Showers during Period of Extreme Dry Weather

It was moved by Councillor Brown and seconded by Councillor Gidney:

THAT Council of Region of Queens Municipality approve the draft Memorandum of Understanding (MOU) Respecting the Use of Community / Business Facilities for Public Showers during a Period of Extreme Dry Weather;

AND FURTHER THAT Council authorize the Mayor and Chief Administrative Officer to enter into any agreements related to this MOU with appropriate local community organizations and businesses that are interested.

Mayor Norman stated the package included a copy of the Memorandum of Understanding that was created by Emergency Measures Organization (EMO) and RQM staff. \$30,000 was budgeted because our past encounters with the dry weather.

Councillor Brown stated under definitions, Community Facility is defined as a building owned and operated by a community group, and enquired if it would limit the Liverpool Fire Hall from applying, whereas they do not own the building. Mr. McNeill stated if they were eligible and interested they would not be excluded.

Councillor Charlton asked that the definition of Community Facility be amended to include the Liverpool Fire Hall.

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

THAT the definition of Community Facility be amended to include Liverpool Fire Hall immediately following the words community group.

Councillor Fancy enquired if there are other facilities that should also be included such as Ground Search & Rescue, etc. Mr. McNeill stated, yes, there are other facilities. Staff discussed this with EMO and were not comfortable listing certain groups/businesses in case anyone was missed. RQM owns the Hank Snow facility, which presently does not have the facilities, but may have at some time in the future. We would include RQM facilities if they have proper water tests and systems to be able to handle the service.

It was moved by Councillor Brown and seconded by Councillor Gidney:

THAT the motion to amend the definition of Community Facility to include Liverpool Fire Hall immediately following the words community group be withdrawn.

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

THAT the definition of Community Facility read as:

A building owned and operated by a community group, or owned by Region of Queens Municipality and operated by a community group, with the required infrastructure, etc.

AMENDMENT CARRIED unanimously.

MOTION AS AMENDED CARRIED unanimously.

10.0 Engineering & Public Works

There were no items to come before this meeting.

11.0 Finance

There were no items to come before this meeting

12.0 Recreation & Healthy Communities

There were no items to come before this meeting

13.0 Planning

13.1 Sale of Municipal Land

It was moved by Councillor Gidney and seconded by Councillor Brown:

THAT Region of Queens Municipality enter into a purchase and sale agreement with Maurice and Judy Westhaver to convey a portion of Municipal property identified as PID #70029947, for a purchase price of \$0.60 per square foot;

AND THAT all costs associated with this transaction be borne by Maurice and Judy Westhaver.

Mike MacLeod, Director of Planning and Development, stated a request was received to acquire a parcel of Municipal land from Maurice and Judy Westhaver, which abuts their property at 698 Main Street in Liverpool. This portion of land was formerly Canadian National Railways land on the west side of the Mersey River.

The Westhavers have recently had their property surveyed which revealed several encroachments onto Municipal lands. These lands are currently being utilized as the Trestle Trail walking trail. The surface of the trail is approximately 10 feet in width with some landscaping on either side. The width of the Right of Way is 66 feet.

Staff have looked at the request and are of the opinion that a portion of these lands could be conveyed with minimal impact on RQM's use of the Trestle Trail for public purposes.

Under the MGA, RQM is required to sell land at fair market value and although we have not conveyed portions of the CN Rail line, we have conveyed portions of street Right of Ways. Looking at prior requests, staff are comfortable recommending the conveyance of approximately 3,400 square feet to the Westhavers for the purchase price of \$0.60 per square foot plus any associated costs with the land transaction.

MOTION CARRIED unanimously.

14.0 Reports

14.1 Council Implementation Report

There were no issues to come forward from this report.

15.0 In-Camera Items

There were no In-Camera items to come before this meeting.

16.0 Adjournment

The meeting adjourned at 6:48 p.m.

Mayor Darlene Norman, Chair

Chris McNeill, CAO

Christine Watson, Administrative Assistant – Planning & Development

Date Approved: _____

Region of Queens Municipality Staff Report

9.1

To: Council

From: Chris McNeill, Chief Administrative Officer

Date: July 13, 2021

Re: Request for Use of Liverpool Waterfront Parking Lot

Background

Each summer for many years, Highway Pentecostal Assembly and Salvation Army held outdoor church services on the steps of Liverpool Home Hardware, with residents participating from inside their cars. There has never been any complaints from residents or business owners about this activity throughout the many years this has taken place.

Details

Highway Pentecostal Assembly and Salvation Army has applied to once again begin holding outdoor air church services on the steps of Liverpool Home Hardware. A letter of support from the owner of Liverpool Home Hardware has been included with their letter of request.

The request is to use the Liverpool Waterfront parking lot every Sunday evening from 6:30 p.m. to 7:30 p.m. during the months of July and August and the first Sunday in September.

In the past approval has been granted provided the participants adhere to the Parking Lots Bylaw and any municipal, provincial and federal laws and regulations in place at the time.



Applicable Legislation

Section 47(2) of the *Municipal Government Act* states that a council may exercise any of its powers and duties by resolution unless a policy or a by-law is required by an enactment.

Budget Impacts

There are no expected municipal costs for this approval.

Recommendation

THAT Council of Region of Queens Municipality grant permission for Highway Pentecostal Assembly and Salvation Army to use the Liverpool Waterfront Parking Lot for outdoor church services on every Sunday evening in July and August and on September 5, 2021 from 6:30 p.m. to 7:30 p.m.;

AND THAT such use be in accordance with the Parking Lots Bylaw which requires all cars to be parked within the designed parking stalls;

AND FURTHER THAT the services comply with all municipal, provincial, and federal regulations and protocols in place during each weekly service.

Communications

Notice of this approval will be posted on our website and social media platforms. Both the applicant and owner of Home Hardware will be notified of our approval.

Highway Pentecostal Assembly
Box 161, Liverpool, NS
BOT 1K0

Salvation Army
Box 512, Liverpool NS
BOT 1K0

June 7, 2021

Region of Queens Municipality
Box 1264 Liverpool, NS

Dear Counsel of the Region of Queens:

We want to start by thanking you for all the years in the past that you have given approval for Highway Pentecostal and the Salvation Army to conduct outdoor services. The outdoor Services have been enjoyed by many in our community over the years and I believe can be especially helpful during these challenging times.

We have already received approval from Stew Horton from Home Hardware and we have included their letter with this request.

We are seeking approval for every Sunday evening in July and August, as well as the first Sunday in September. The Service will start at 6:30 and be one hour in length. Thank you for considering this request. We feel that it will be a benefit to people spiritually and mentally and will provide them with a safe environment to worship together. According to the NS reopening plan it looks like we will be fine for those dates, if however the reopening plan gets stalled or rolled back we will, of course only start the drive in services once it is allowable for us to do so. We will abide by whatever COVID prevention protocols are in place.

Thank you again, we look forward to your reply.

Rev. Fred Carr and Major Wayne Pike



June 11nd, 2021

Highway Pentecostal Assembly
Attention: Rev. Fred Carr

Dear Sir,

Please be advised that we would be delighted to continue to offer to the Highway Pentecostal Church and the Salvation Army the use of the rear steps of the Liverpool Home Hardware location to hold outdoor services through June, July, August and into September of 2021.

Our approval of this request is contingent on your assurance that you will abide with all relevant restrictions and / or requirements due to Covid-19 and prescribed by the municipal, provincial and federal authorities.

Sincerely,

A handwritten signature in cursive script that reads 'Cheryl Horton'.

Stew & Cheryl Horton
Brady Home Building Centre
Liverpool Home Hardware & Furniture

Region of Queens Municipality Staff Report

11.1

To: Council
From: Mallory Plummer, Manager of Finance
Date: July 13, 2021
Re: Hillview Acres Write-off Report


Background

Hillview Acres Home for Special Care is a Residential Care Facility owned and operated by the Region of Queens Municipality, licensed and partially funded by the Department of Health and Wellness. Residents are charged a per diem rate of eighty-five percent (85%) of their assessed income for their stay. Prior to November 1, 2018, residents were billed at the end of the month for the prior month, and then given 30 days to pay. Effective November 1, 2018 residents are billed at the beginning of each month with payment due by the end of that month. This has helped manage current resident's accounts but still leaves accounts with prior year balances that can not be collected, despite our best efforts.

Details

We currently have a number of balances outstanding. The total value of these accounts is \$26,819.41. These accounts belong to former residents that are now deceased or that have moved to other facilities. We are unable to locate the residents in other facilities and secure payment. Details of the outstanding accounts are:

AR 2734	\$374.66
AR 2433	\$415.06



AR 2219	\$2,055.56
AR 2611	\$473.47
AR 2610	\$871.58
AR 2478	\$1,054.38
AR 2341	\$6,860.94
AR 2523	\$5,312.74
AR 2573	\$2,569.56
AR 2530	\$3,433.49
AR 2776	\$1,398.16
AR 3004	\$1,092.10
AR 2909	\$907.71

We have consulted with our Auditors, Grant Thornton, and they are not aware of any accounting standard that would prevent us from writing off these accounts as long as proper procedure for collections was followed and Council approves the transaction.

Applicable Legislation

Section 38 of the *Municipal Government Act (MGA)* states the treasurer shall promptly advise council of

(a) all moneys due to the municipality that the treasurer considers cannot reasonably be collected after pursuing all reasonable avenues of collection; and

(b) the reasons for the belief that such moneys cannot be collected, and the council may write off the amounts determined to be uncollectible.

Budget Impacts

As these accounts currently sit on the Allowance, there will be no impact on the operating expenditures should this recommendation be approved. The impact on the Statement of Operations occurs when the accounts are added to the Valuation Allowance in the fiscal year they are deemed uncollectible.



Recommendation

THAT Council of Region of Queens Municipality approve the write off of accounts 2734, 2433, 2219, 2611, 2610, 2478, 2341, 2523, 2573, 2530, 2776, 3004, 2909 including interest.

Communications

n/a

Region of Queens Municipality Staff Report

11.2

To: Council

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

Date: July 13, 2021


Re: Approval of Valuation Allowance for Fiscal 2020

Background

Receivable accounts are reviewed at the end of each fiscal year and each account is assessed for collectability. This includes tax, solid waste and other miscellaneous receivables. There is currently no approved policy in place that quantifies how the Valuation Allowance is determined, however a draft policy has been prepared and being recommended for approval to Council after review by the Audit and Internal Control Committee.

Details

The Valuation Allowance from prior fiscal years were reviewed on an individual account basis. Public Sector Accounting Standard 3510 dictates that Taxes Receivable must have its own Valuation Allowance. In prior fiscal years uncollectible accounts for solid waste were included in the Valuation Allowance for taxes. Only tax accounts that have been outstanding since 2018 are now included in the allowance. Having a clearly defined cut-off eliminates subjectivity when setting up an allowance. Accounts are still reviewed on an individual basis to ensure that the allowance provides a fair representation of the value of Taxes Receivable.



For the fiscal year ended March 31, 2021 the Valuation Allowance has a proposed value of \$260,018.78; uncollectible taxes expenditure \$63,988.09 (budget \$125,000).

Allowance for Other Accounts Receivable has a proposed value of \$143,838.83; which includes current uncollectible solid waste expenditure of \$4353.88 and uncollectible Hillsview expenditure of \$6597.55.

Applicable Legislation

Section 38 of the *Municipal Government Act* (MGA) requires the Treasurer to advise Council of all moneys due to the Municipality that the treasurer considers cannot reasonably be collected after pursuing all reasonable avenues of collection and the reasons for the belief that such moneys cannot be collected.

Budget Impacts

The annual adjustment made to the Valuation Allowance is recorded as an expenditure on the Statement of Operations. It is the difference between the balance prior year and current year and budgeted for annually. Properties that are subsequently included in a tax sale where outstanding taxes and interest are recouped, are removed from the Allowance at that time and the corresponding recovery is recorded as revenue from tax sale.

Recommendation

THAT Council of Region of Queens Municipality authorize a Valuation Allowance for Taxes Receivable of \$260,018.78, and an Allowance for Other Accounts Receivable of \$143,838 for the fiscal year 2020-2021.

Region of Queens Municipality Staff Report

11.3

To: Council

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

Date: July 13, 2021

Re: Temporary Borrowing Resolution – Brooklyn

Background


This project was completed in fiscal 2020-2021 and included in that capital budget. Region of Queens Municipality did not apply to borrow for this project in the spring of 2021 due to staffing changes, and as such financed the project from the Sewer Reserve on a temporary basis. Total cost of the project was \$507,757.

Details

This project was budgeted to be funded by debenture. Participation in the fall 2021 Municipal Finance Corporation debenture process is being requested by the Finance Department, and as such a Temporary Borrowing Resolution (included) must be completed and approved by Council.

Applicable Legislation

Section 66 of the Municipal Government Act provides that a municipality may borrow to expend funds for a capital purpose as authorized by statute, subject to the approval of the Minister. Section 65 of the Municipal Government Act provides that a municipality must approve a capital budget and expend funds for a capital purpose identified in said budget. Section 91 of the Municipal



Government Act provides that a municipality is authorized to borrow money, subject to the approval of the Minister.

Budget Impacts

The debenture amount requested will be \$507,757 to be retired over ten years. Principal and interest expenditures will be included in the budget for fiscal 2022-2023.

Recommendation

THAT Council of Region of Queens Municipality approves Temporary Borrowing Resolution – File 21/22 – 01 in the amount of \$507,757 for the Brooklyn Sewer/Water project.

Communications

Two signed and sealed copies of the Temporary Borrowing Resolution, along with a copy of Council approval, will be sent to the Department of Municipal Affairs for Ministerial approval.

Region of Queens Municipality Staff Report

11.4

To: Council

From: Joanne Veinotte, Director of Corporate Services

Date: July 13, 2021

Re: Policy 4 - Payment of Taxes

Background

The Municipality currently has multiple policies that relate to the payment of Taxes. They are Policy 4 - Unpaid Taxes adopted on October 8, 2013, Administrative Policy 6 - Minimum Taxes Outstanding before Proceeding to Tax Sale adopted on February 15, 1999, Administrative Policy 12 - Preliminary Notice of Tax Sales adopted on October 19, 1999, Administrative Policy 15 - Payment of Taxes by Installments, and Administrative Order - Interest on Overdue Taxes adopted by the Coordinating Committee for Region of Queens Municipality on March 19, 1996.

Details

Staff have recently reviewed the above policies and administrative orders and discussed the matter briefly with the Audit and Internal Control Committee. It was the opinion of the committee that a more simplified and streamlined policy to encompass all of the above documents would be helpful which should include reducing the tax frame for tax sales from 3 years outstanding plus current, to two years outstanding plus current.

The draft policy was reviewed by the Audit and Internal Control Committee on July 12, 2021.



Applicable Legislation

Section 47(1) of the Municipal Government Act (MGA) authorizes Council to make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.

Budget Impacts

This policy when implemented will potentially lead to more property owners paying their outstanding taxes in full sooner and therefore decreasing the interest revenue that might otherwise accrue to the Municipality.

Additionally, properties will be subject to tax sale after 3 years of being outstanding rather than the current 4 years.

Recommendation

THAT Council of Region of Queens Municipality approve Policy 4 respecting Payment of Taxes.

Communications

No further communications required at this time. Notice of approval by Council will be provided to all members of the Audit and Internal Control Committee.



POLICY NO. 4

PAYMENT OF TAXES POLICY

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

This policy shall be known as Policy Number 4 and may be cited as the "Payment of Taxes Policy".

POLICY PURPOSE

The purpose of this policy is to establish a process for the collection and payment of taxes, including the interest rate for overdue taxes and when a tax sale process shall begin.

AUTHORITY

Section 38 of the *Municipal Government Act* notes that the treasurer shall promptly advise the council of

- (a) all moneys due to the municipality that the treasurer considers cannot reasonably be collected after pursuing all reasonable avenues of collection; and
- (b) The reasons for the belief that such moneys cannot be collected, and the council may write off the amounts determined to be uncollectible.

Section 111(1) of the *Municipal Government Act* provides that council may determine:

- (a) the due date for taxes;

(b) that taxes are payable in one sum or by installments.

Section 113 of the *Municipal Government Act* states that:

(2) The council may impose interest, at a rate determined from time to time by policy, for non-payment of taxes when due.

(3) Interest shall be added to the unpaid taxes and shall be collected as if the interest originally formed part of the unpaid taxes.

(4) Interest shall be calculated according to the length of default in payment.

(5) The council may provide that interest be compounded, not more frequently than monthly.

DEFINITIONS

“special purpose tax” means a tax that the council, by resolution, declares to be a special purpose tax.

“taxes” includes municipal rates, area rates, special purpose tax, change in use tax, forest property tax, recreational property tax, capital charges, one-time charges, local improvement charges and any rates, charges or debts prescribed, by the enactment authorizing them, to be a lien on the property.

“tax sale” includes a sale by public auction or a sale by tender, for the purpose of collecting taxes.

“write-off of taxes” is the process by which the municipality allocates any amounts that are deemed uncollectible from taxes outstanding into its valuation allowance fund, where such taxes have been assessed and setup as an accounts receivable.

DUE DATE FOR TAXES

Municipal property taxes shall be payable once per year and shall be due on June 30th for the then current fiscal year of April 1st to March 31st henceforth. Should June 30th fall on a weekend or holiday, then the due date shall be the next business day after June 30th.

INTEREST ON OVERDUE TAXES

Interest on any overdue taxes shall be 12% per year, or 1% monthly, with interest compounded monthly on the first day of each month they remain unpaid.

APPLICATION OF PAYMENTS ON ACCOUNT

When a property owner fails to pay their property taxes in full when due, the following method of applying payment in accordance with Section 131 of the Municipal Government Act shall apply:

- (1)(a) firstly, to the payment of the taxes rated upon the person in respect of business occupancy assessment;
 - (b) secondly, to the payment of any other taxes that are not a lien on any property; and
 - (c) thirdly, to the payment of accumulated interest and then the taxes longest in arrears with respect to any real property designated by the person.
- (2) Where no real property is designated, the treasurer shall, subject to the priorities listed in subsection (1), apply the amount received to the payment of the taxes longest in arrears.
- (3) The acceptance of part payment does not prevent the collection of any interest imposed in respect of non-payment of taxes or an installment of taxes.
- (4) Where taxes are paid on behalf of a purchaser of real property, the taxes shall be applied to taxes due with respect to the property designated by the person paying the taxes, including any business occupancy tax owed by the vendor with respect to the vendor's occupancy of that property.

ACTIVATION OF TAX SALE PROCESS

Any tax account which is assessed as being taxable according to the *Assessment Act* of Nova Scotia, and is more than two years in arrears of taxes, shall be subject to immediate tax sale proceedings, regardless of the amount of taxes outstanding.

For greater certainty, properties that have a current payment arrangement plan in place and are not in default, shall not be deemed more than two years in arrears if the payments are current and no payments are missed.

Once tax sale proceedings have begun, no property shall be removed from the tax sale process unless the amount due and payable on that particular day have been paid in full.

WRITE OFF OF TAXES

Where the Treasurer has exhausted all reasonable means of collection of outstanding taxes, and the Treasurer and Municipal Auditor are of the opinion that further tax collection processes and procedures do not have a reasonable probability of collection versus the costs involved in collecting the same, the Treasurer shall provide a report to Audit and Internal Control Committee, on or before April of each year, and request that they recommend to Council that the amounts deemed uncollectible be written off at the previous March 31st year end.

ACCOUNTABILITY

Responsibility for the oversight and implementation of this policy shall lie with the Municipality's Manager of Finance, who is appointed as the Municipality's Treasurer, and shall carry out their function according to the terms and conditions of this policy.

It shall be the responsibility of the Manager of Finance to bring forth clear recommendations to the Audit and Internal Control Committee for review related to any required changes in this policy or its ensuing implementation practices.

EFFECTIVE DATE

This policy shall take effect from the date of approval by Council.

REPEAL

Policy 4 - Unpaid Taxes adopted by the Council of Region of Queens Municipality on the 8th day of October 2013, is hereby repealed.

Administrative Policy 6 - Minimum Taxes Outstanding Before Proceeding to Tax Sale, adopted by the Council of Region of Queens Municipality on the 15th day of February 1999, is hereby repealed.

Administrative Policy 12 - Preliminary Notice for Tax Sales, adopted by the Council of Region of Queens Municipality on the 19th day of October 1999, is hereby repealed.

Administrative Policy 15 - Payment of Taxes by Installments, adopted by the Council of Region of Queens Municipality on the 20th day of March 2000, is hereby repealed.

Administrative Order - Interest on Overdue Taxes, adopted by the Coordinating Committee of Region of Queens Municipality on the 19th day of March 1996, is hereby repealed.

OFFICIAL CERTIFICATION

THIS IS TO CERTIFY THAT this policy was passed by the Council of Region of Queens Municipality at a duly constituted meeting of said Council held on the 13th day of July, 2021.

SIGNED by the Mayor and Deputy Clerk this 14th day of July, 2021.

Mayor

Deputy Clerk

Recommended by Audit and Internal Control Committee: July 12, 2021

Adopted by Council: July 13, 2021

REAL PROPERTY TAX

- 4.01 **WHEREAS** real property tax forms a priority lien against a property, it shall be the policy of the Region of Queens Municipality that:
- (a) the Finance Department shall issue bills for taxation of real property once a year;
 - (b) the Finance Department shall issue statements at least twice a year on accounts in arrears;
 - (c) accounts that are in arrears for two and one half (2.5) years or more shall receive a letter indicating that, if taxes are not paid by the indicated date, the tax sale process may begin;
 - (d) any accounts that have not been paid in full, or have not made payment arrangements by the indicated date in the letter, will proceed to tax sale. The Treasurer shall submit a list of properties to Council for their information. (Payment arrangements will be assessed by the Director of Finance on each individual account history and circumstances of individual requests).
 - (e) the Treasurer, in consultation with Council, may seek Council's approval to bid for a tax sale property or to leave the property on the taxation roll at the time of the tax sale auction; and
 - (f) due to unusual or extraordinary circumstances, the Treasurer, with the approval of Council, may postpone a property from tax sale.

APPLICATION OF PAYMENTS

- 4.02 Any amount received for rates and taxes will be applied firstly to the payment of taxes rated upon the person in respect to the payment of any charges that are not a lien on any property; secondly to unsightly charges and sewer charges that form a lien on the property; thirdly to the payment of accumulated interest; and then to the taxes longest in arrears with respect to any real property designated by the person in accordance with the *Municipal Government Act*, Section 131.

**Region of Queens Municipality
Administrative Policy 6 – Respecting MINIMUM TAXES
OUTSTANDING BEFORE PROCEEDING TO TAX SALE**

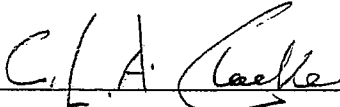
WHEREAS the Municipal Government Act states that property shall be put up for tax sale if taxes are in arrears for the preceding three fiscal years;

WHEREAS the *Municipal Government Act* provides that the municipality is not required to put a property up for tax sale if the amount of taxes due is below the collection limit established by the council;

AND WHEREAS the Region wishes to establish a minimum amount of taxes outstanding that constitutes an acceptable collection limit;

THEREFORE BE IT RESOLVED that the Council of the Region of Queens Municipality authorize that where taxes are outstanding in the amount of \$300 or less in total for an individual property, the Region may not, at its discretion, proceed with tax sale proceedings.

THIS IS TO CERTIFY THAT this Administrative Policy was passed by the Council of the Region of Queens Municipality at a duly constituted meeting of said Council held the 15th day of February, 1999.



MAYOR



REGIONAL CLERK

Approved by Council: February 15, 1999

In Effect: April 1, 1999

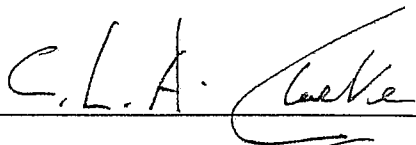
**Region of Queens Municipality
Administrative Policy 12 – Respecting PRELIMINARY NOTICE
FOR TAX SALES**

WHEREAS the *Municipal Government Act* provides each owner named in the list of preliminary notice setting out the information contained in the list with respect to the person and advising that the property is liable to be sold for the arrears, with interest and expenses, and that tax sale procedures will be commenced and costs expended unless the arrears are paid within fourteen (14) days of the date of the preliminary notice, or such longer period as the council may, by policy, prescribe;

AND WHEREAS in the past the preliminary notice time frame has been a thirty (30) day period;

THEREFORE BE IT RESOLVED THAT the Region of Queens Municipality approve that each owner named in the list of preliminary notice setting out the information contained in the list with respect to the person and advising that the property is liable to be sold for arrears and expenses, and that tax sale procedures will be commenced and costs expended unless the arrears are paid within thirty (30) days of the preliminary notice.

THIS IS TO CERTIFY THAT this Administrative Policy was passed by the Council of the Region of Queens Municipality at a duly constituted meeting of said Council held the 19th day of October, 1999.



MAYOR



REGIONAL CLERK

Approved by Council: October 19, 1999

In Effect: October 19, 1999

ADMINISTRATIVE POLICY NO. 15

RESPECTING PAYMENT OF TAXES BY INSTALLMENTS

WHEREAS pursuant to Section 112(1) of the Municipal Government Act, Chapter 18 of the Statutes of Nova Scotia 1998, the Council of the Region of Queens Municipality may provide for the payment of taxes by installments before the tax rate is set;

AND WHEREAS Council was provided with a copy of the proposed Administrative policy as required by Section 48(1) of the Municipal Government Act;

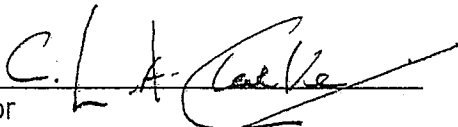
THEREFORE BE IT RESOLVED that the Council of the Region of Queens Municipality approve the issuance of an installment tax bill for the 2000-2001 fiscal year in an amount equal to seventy-five percent (75%) of each property's tax bill that was payable by each assessed owner of property for the 1999-2000 fiscal year;

AND FURTHER BE IT RESOLVED that the installment tax bill for 2000-2001 shall be due on June 1, 2000 with interest being forgiven if paid on or before June 30, 2000;

AND FURTHER BE IT RESOLVED that interest on overdue accounts shall be at the rate as authorized by the Coordinating Committee by Administrative Order on March 19th, 1996.

THIS IS TO CERTIFY THAT this Administrative Policy No. 15 was approved by the Council of the Region of Queens Municipality at a duly constituted meeting of said Council held on the 20th day of March 2000.

SIGNED by the Mayor and Regional Clerk this 21st day of March 2000.



Mayor



Regional Clerk

RECORDED RESOLUTION NO. _____

RESPECTING A LATE PAYMENT PENALTY

THE COORDINATING COMMITTEE OF THE REGION OF QUEENS MUNICIPALITY, under the authority of the *Queens Regional Municipality Act*, S.N.S. 1995, Chapter 9, hereby adopts the following as a Recorded Resolution:

DEFINITIONS

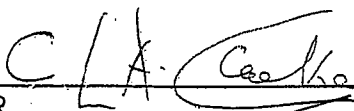
1. Words in this administrative order shall have their normal dictionary and contextual meanings.

LATE PAYMENT PENALTY

2. **BE IT RESOLVED** that the Coordinating Committee of the Region of Queens Municipality hereby approves that the interest rate charged on all overdue taxes, as well as other accounts receivable, be set at 12% per annum effective April 1, 1996 for the Region of Queens Municipality.

THIS IS TO CERTIFY THAT this Recorded Resolution was passed by the Coordinating Committee of the Region of Queens Municipality at a duly constituted meeting of said Committee held the 19th day of March, 1996.

SIGNED by the Mayor and Regional Clerk this 7th day of August, 1998:



MAYOR



REGIONAL CLERK

Region of Queens Municipality Staff Report

12.1

To: Council

From: Dana Henley, Community Development Coordinator

Date: July 13, 2021

Re: Medway Head Lighthouse Society for Waiver of Policy 58 –
Consumption of Alcohol on Municipal Property

Background

Medway Head Lighthouse Society is hoping to attract patrons of all types to their Art Show and in particular the opening reception. The Society would like to serve alcoholic beverages at the opening reception, August 13, 2021; however they are prohibited under Operational Policy 58 – Consumption of Alcohol on Municipal Property. Medway Head Lighthouse Society is requesting that this policy be waived to allow liquor to be sold, given, or consumed at the opening reception of the Art Show.

Details

This year the Art Show will again be held at Port Medway Warehouse on the Port Medway waterfront, from August 13-22, 2021. The Society will host an opening reception on August 13, 2021 from 5:30 pm – 8 pm. The Society was successful in obtaining this liquor license exemption in 2018.

Applicable Legislation

Operational Policy #58 – Consumption of Alcohol on Municipally Owned Properties.



Recommendation

THAT the Council of Region of Queens Municipality agree to waive Policy 58 – Consumption of Alcohol on Municipally Owned Properties at the request of Medway Head Lighthouse Society at Port Medway Warehouse, on August 13, 2021.

AND THAT the applicant be required to submit proof of insurance in no less than \$2,000,000 per occurrence with the Region of Queens Municipality as additional insured, and copy of the in effect liquor license from the Province of Nova Scotia to the Region, and that all municipal, provincial, and federal laws be strictly adhered to.

Communications

The applicant will be notified of a decision following Council.

Medway Head Lighthouse Society
Victoria Fraser
PO Box 143
Port Medway, NS B0J 2T0

To the Municipal Council of the Region of Queens Municipality,

On behalf of the Medway Head Lighthouse Society, I request the waiver of Policy58 restricting the sale of alcohol for the Medway Head Lighthouse Art Show on August 13th, 2021. We would like to serve it outside to adhere to distancing protocols for both the serving of wine and the show. All COVID protocols and your requirements, such as insurance will be adhered to. This is for a 2 1/2 hour period.

Thank you for your consideration.
Victoria Fraser

Region of Queens Municipality Staff Report

14.2

To: Council

From: Chris McNeill, Chief Administrative Officer

Date: July 13, 2021

Re: Ad Hoc Noise Bylaw Committee Applications

Background

Council at its regular meeting on May 25, 2021, passed a motion to strike an Ad Hoc Noise Bylaw Committee comprised of one public representative of each electoral district, Councillors Amirault, Brown, and Charlton, as well as the Municipality's Bylaw Enforcement Officer and Chief Administrative Officer.

The purpose of the Committee is to review all public feedback and to bring back recommendations to the Noise Bylaw.

Details

After the approval by Council of the Ad Hoc Noise Bylaw Committee, staff prepared an application form for interested public members to fill out and submit reflecting their interest. Additionally, two ads were placed in the South Shore Breaker on June 9 and June 23, 2021 and the notice was also published on the Municipality's website and promoted via Facebook and Twitter for more than one month. Deadline for applications was June 30, 2021.

At the conclusion of the advertising period, 12 applications were received as follows by districted and listed in alphabetical order. Two applicants noted that they were from diverse underrepresented groups.



District 1 - None

District 2 - Darlene Gaskell-Chandler, fair and non-judgemental person, good problem-solver and would like to contribute to her community. Has worked in education system in Queens County for 22 years.


District 3 - Kathryn Killam, noise is subjective, but its effects are very personal and devastating to many, including reduced performance for kids in schools and increased heart rates for seniors. The proposed laws are intended for use when needed and not to stop all noise, with those living close together having a whole other set of issues. She can bring a lot of experience to the table as a researcher, personal experience from rental properties, and as a former manager of cultural facilities and retail store owner.

- **Shawna McDougall**, important to set realistic bylaw goals, recently moved back to Liverpool and would like to become more active in her community. Works in Administrative/Finance and feels that this knowledge of administrative practices and finance could be of assistance to the committee.

District 4 - Allan Laws, wishes to help form a noise bylaw that will not infringe on people's privacy and rights, but be capable of enforcing a code of conduct, and be updated. Consideration needs to take place about health and wellness. Has worked in noisy environments and had to learn how to protect oneself and others from loud noise and prolonged noise. Previously a union executive who had to negotiate outcomes that led to a safe work environment.

- **Mary White**, active community member with an open mind who can see all points of view in an effort to comprise the best possible noise bylaw for Queens. Background in business and economics and does not possess a predetermined point of view. Identifies as a person with a disability.

District 5 - Craig Doggett, interested to ensure adequate topics of potential noise concerns are considered and willing to listen to the views of others. Feels he can offer support with a methodical mindset and meeting structure. Do-it-yourselfer in many areas like vehicle maintenance and restoration and property maintenance, with an engineering background.




- **Avis Johnson**, Deputy Chief of Acadia First Nation who reviews and deals with bylaws daily. Has been a lifelong resident of Queens and has a vested interest in the noise bylaw. Works with Acadia First Nation, understands government structures, and feels she can bring forward a vast level of knowledge that would benefit this committee.

- **Robert Roulston**, wishes to participate in service to the community to use his knowledge and experience for the public benefit. Has over 40 operations and project management experience around the world and qualified in health and safety, quality control and quality assurance. Experience with documentation, procedural preparation, submission of technical plans for both job sites and government. Attended training in multiculturalism and diversity management.

District 6 - Melvin MacKenzie, grew up in Liverpool, and recently moved back to Queens County and is a volunteer firefighter. Worked in an acoustics research lab for 28 as a technologist and professional engineer. Was an explosives safety officer and familiar with fireworks regulations. Familiar with recreational fishing and hunting. Has chaired several committees supporting respectful exchange of various points of view so that all are heard, understood, and considered.

- **Jessica Van Dyne-Evans**, previously part of Queens Place Emera Centre Board of Directors and Planning Advisory Committee. Also serve on Privateer Days Commission.

- **Albert White**, property owners in the Municipality, positive person, and believe this bylaw is very important. Former member of Canadian Forces and military police serving in Canada and with United Nations for 25 years. Also served as Administrative Justice of the Peace and Commissioner of Oaths. Member of committee that helped develop the violence in the workplace regulations for Province of Nova Scotia and created presentation that has been used by various organizations and businesses. Qualified ISO Coordinator.



District 7 - Judy Frail, vested interest in Queens County and has some concerns about the contents of Schedule A in the proposed new bylaw. A new bylaw needs to take into account both the professions and leisure activities that residents engage in. Teacher in education system, active community volunteer with community halls, 4H, and exhibition. Wants to see a new bylaw that can be beneficial and acceptable to everyone in Queens County.

Applicable Legislation

Council Motion of May 25, 2021 states as follows:

THAT the motion be referred to an Ad Hoc Committee comprising of Councillor Amirault, Councillor Brown, Councillor Charlton, seven Queens County residents – one from each district, the Bylaw Officer, Chief Administrative Officer and input from RCMP to review all public feedback and that the Committee bring back recommendations to the Noise Bylaw.

Budget Impacts

It is anticipated that the expenses of the committee will relate to room rental and refreshments, as well as mileage and other authorized expenses, but will depend on the timing of meetings. Therefore, the costs are expected to be approximately \$750.

Recommendation

Staff are seeking direction from Council on the selection of Committee Members based on those applications received.

Communications

Once Council decides on the approved committee members, all applicants will be notified of Council's decision.