



Region of Queens Municipality

Policy 23 – Community Area Rate

Policy Statement

It is the policy of Region of Queens Municipality to provide registered not-for-profit organizations with the ability to request that an area rate be established with the funds raised to be provided to the organization with the goal of community betterment.

Policy Objectives

1. To provide application procedures to not-for-profit organizations to request area rates
2. To establish uniform guidelines for the approval of area rates
3. To provide an accountability framework for the expenditure of tax dollars raised through an area rate.

Policy Details

Definitions

4. For the purposes of this policy, the following definitions shall apply
 - a. "area rate" means a tax levied on the assessed value of properties within a defined area above a standard tax rate where such money is collected for a specific purpose of either the Municipality or a not-for-profit organization. Can also be referred to as "community rate."
 - b. "defined area" is the defined area to which the area rate will apply as outlined in the application.
 - c. "complete application" is an application that includes all documents required to be submitted under this policy in their correct form and by the application deadline.
 - d. "not-for-profit organization " and "community organization" is any organization that operates on a non-profit basis having its head office and chief place of business in Queens County and is registered provincially or federally as a society, charity, or through an Act of the Legislature and at the time of application is in good standing with the applicable government agency.



Accountability

5. Responsibility for the oversight and implementation of this policy shall lie with the Municipality's Director of Corporate Services.
6. Director of Corporate Services shall bring forth changes to this policy when appropriate to the Chief Administrative Officer for review.

Eligibility

7. To be eligible to submit a request for an area rate, the community organization shall be registered a non-profit organization and in good standing with Nova Scotia Registry of Joint Stock Companies.

Requests for New Area Rates

8. Community organizations may request the establishment of an area rate by January 15th of any given year for consideration in the next Region of Queens Municipality fiscal year.
9. Community organizations shall only request area rates where the organization is based or provides services.
10. Proposals shall include the following:
 - a. A clear statement of purpose and rationale for the establishment for the area rate
 - b. The proposed amount of the area rate in cents per \$100 of assessment or total funding requested
 - c. The proposed area, including the boundaries thereof, and justification for selection of said area
 - d. Financial reporting requirements as outlined in Table A.
 - e. A copy of the organization's incorporation documents including bylaws
 - f. A signed resolution of the organization's directors authorizing the request
 - g. A financial plan for the use of the funds including
 - i. The next year's budget as approved at a Annual General Meeting open to rate payers
 - ii. How the funds from the area rate will be used
 - iii. Any other sources of revenue to be combined with the funds
 - h. The application fee of \$325 plus HST per request.
11. Once received, an area rate request cannot be amended or modified if public consultation has begun.
12. Upon receipt of a complete application per Section 10, Director of Corporate Services shall:



- a. Ensure the request is complete.
 - i. If the request is not complete, Director of Corporate Services shall notify the organization of omissions in the request. The organization will have seven (7) days to provide the omitted documents. Should the organization not provide the omitted documents within that timeframe, the request for area rate shall not proceed and the request shall be denied.
- b. Confirm that the proposal complies with any and all parts of this policy.
- c. Notify Council, CAO, and Municipal Clerk of the request.

Public Consultation and Vote

13. Municipal Clerk shall facilitate a public area rate meeting on an agreed upon date between the Municipality and applicant in a location that is accessible, suitable for the number of people expected, and within the area where the area rate is being requested where possible.
14. The area rate meeting shall be chaired by the Councillor who has the greatest land percentage of the area under consideration for the area rate.
15. During the public area rate meeting, the applicant shall be given an opportunity to present the request and field any questions. The Councillor chairing the meeting shall also be available to field questions as they relate to the Municipality.
16. A full day vote shall be established no less than 5 days after the public meeting.
17. Should more than one applicant request an area rate in the same area, the cost of the application fee may be divided amongst the applicants at the discretion of the Chief Administrative Officer if the applicants have a common purpose.
18. All votes during a day-long vote shall be done by confidential ballot. The results of the vote shall be communicated immediately to the applicant and posted on the Municipality's website and social media as soon as practical thereafter.

Voting Eligibility

19. Any person who owns properties within the areas under consideration and are eligible to vote in municipal elections are eligible to cast one vote at an area rate vote upon verbally swearing or affirming they are an eligible voter.
20. There shall be no proxy voting during an area rate vote.



21. If a voter is unable to vote due to physical disability, the voter may request assistance of the Returning Officer or Deputy Returning officer to cast a vote.

Renewal of Existing Area Rates

22. Community organizations with an existing area rate shall submit annually to Director of Corporate Services by February 15th:
 - a. Financial reporting requirements as outlined in Table A
 - b. A copy of any updates to the organizations incorporation documents including bylaws
 - c. A signed resolution of the organization's directors authorizing the request
 - d. A financial plan for the use of the funds including
 - i. The next year's budget as approved at an Annual General Meeting open to rate payers
 - ii. How the funds from the area rate will be used
 - iii. Any other sources of revenue to be combined with the funds
 - e. A report outlining usage of area rate funds in the previous fiscal year.
23. Should a community organization wish to increase an existing area rate amount from the amount given in the previous fiscal year, this is considered a request for a new area rate and is subject to the related sections of this policy.
24. Should a community organization wish to decrease an existing area rate amount from the amount given in the previous fiscal year, this is not considered a request for a new area rate and may be done by submitting the documents outlined in Section 22 with a written request to decrease the area rate amount.
25. Existing area rates shall be subject to public consultation and full day vote at the expense of community organization holding the area rate in the second year of Council's mandate unless the rate was initially approved in the prior year.
26. If community organizations with an existing area rate do not submit the required documents by January 15th in the year of public consultation, the area rate will not be renewed for the next fiscal year.

Approved Uses of Area Rate Funds

27. The funds raised from an area rate may be used for
 - a. Community events



- b. Community accessories including signage, picnic tables, benches, and garbage cans
- c. Community beautification and clean up, including maintenance of cemeteries
- d. Maintenance of recreation infrastructure, including infrastructure on municipal lands on the approval of the Municipality
- e. Recreational programming and equipment, including seasonal infrastructure
- f. Operation of small, local community centres
- g. Accessibility upgrades and Inclusive programming
- h. Honouraria for Indigenous consultation and ceremony
- i. Properties owned by the associations.

Prohibited Uses of Area Rate Funds

28. The funds raised from an area rate shall not be used for:
- a. Reallocation of funds to other community organizations as gifts, grants or other donation without services rendered
 - b. The purchase of real property
 - c. Infrastructure and activities that are generally not open to or of the benefit of the public
 - d. Regional infrastructure, including community centres and other facilities that are designed to deter residents from accessing comparable services or programming in their home communities in Queens County.
 - e. Construction of recreation facilities, or comparable facilities already owned and operated by Region of Queens Municipality in the area or reasonable proximity other than those parks already in existence.
 - f. Political activity
 - g. New sidewalks

Authority

29. Upon conclusion of any public consultation and vote, request for renewal of an existing area rate, or request to decrease an area rate amount, Director of Corporate Services and/or Municipal Clerk shall provide a report to Council outlining the process followed, appropriate statistics, and other relevant information.
30. The decision whether to levy an area rate and its terms and conditions shall be at the sole discretion of Council and shall not be appealable.



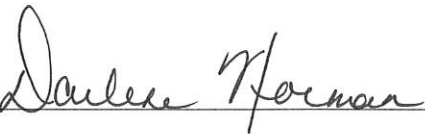
Repeal

Policy No. 23 – Request for Area Rate, adopted by the Council of Region of Queens Municipality on the 9th day of November 2021, is hereby repealed.

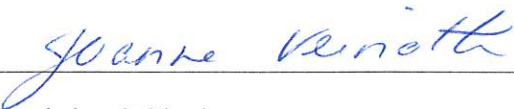
OFFICIAL CERTIFICATION

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 23 day of January, 2024.

SIGNED by the Mayor and Municipal Clerk on this 24 day of January, 2024.



Mayor



Municipal Clerk



Appendix A: Financial Reporting

All financial reports submitted to Region of Queens Municipality Director of Corporate Services must be in the prescribed form.

Please add additional sheets to explain 'others' and if more space is required.



Statement of Income and Expenditures for _____
Association Name

For the period ending _____
(yyyy/mm/dd)

Income

Membership Fees	_____
Fundraising	_____
Sales/Rentals	_____
Grants and Donations	_____
Investment Interest	_____
Other revenue	_____
A. Total Income	_____

Expenditures

Administration	_____
Insurance	_____
Utilities	_____
Salaries/Honouraria	_____
Maintenance and Repairs	_____
Other expenditures	_____
Other expenditures	_____
B. Total Expenditures	_____

C. Net Surplus or (Deficit) (A-B=C) _____

D. Surplus or (Deficit), beginning of year _____

E. Surplus or (Deficit) end of year _____
(C+D=E)

Director: _____
Signed Printed

Director: _____
Signed Printed



Balance Sheet for _____

Association Name

For the period ending _____

(yyyy/mm/dd)

Assets

Cash and Deposits	_____
Investments	_____
Accounts Receivable	_____
Prepaid Expenses	_____
Equipment	_____
Land and Buildings	_____
Other capital/fixed assets	_____

A. Total Assets

Liabilities

Accounts Payable	_____
Taxes Payable	_____
Mortgage	_____
Prepaid Accounts/Deferred Revenue	_____
Other	_____

B. Total Liabilities

Equity

Retained earnings/deficit	_____
General Reserve	_____

C. Total Equity

Total Liabilities and Equity

(A must equal B+C)

Director: _____

Signed

Printed

Director: _____

Signed

Printed



TABLE A – FINANCIAL REPORTING REQUIREMENTS

Fiscal year end	New Applications Jan 15th 202X+1	Renewals Feb 15th 202X+1
Tier 1		
	UNDER \$5000	
December 31, 202X	Appendix A financial information as of 12/31/202X-1	Appendix A financial information as of 12/31/202X-1
	Bank statement as of 12/31/202X-1	Bank statement as of 12/31/202X-1
	Bank statement as of 12/31/202X	Bank statement as of 12/31/202X
March 31, 202X	Appendix A financial information as of 03/31/202X-1	Appendix A financial information as of 03/31/202X-1
	Bank statement as of 03/31/202X-1	Bank statement as of 03/31/202X-1
	Bank statement as of 03/31/202X-1	Bank statement as of 03/31/202X-1
Tier 2		
	\$5001 - \$50,000	
December 31, 202X	Appendix A financial information as of 12/31/202X-1	Appendix A financial information as of 12/31/202X-1
	Bank statement as of 12/31/202X-1	Bank statement as of 12/31/202X-1
	Bank statement as of 12/31/202X	Bank statement as of 12/31/202X
	Preliminary financials from 01/01/202X to 11/30/202X	Preliminary financials from 01/01/202X to 11/30/202X
	Copies of invoices from 01/01/202X to 11/30/202X with forecast to 12/31/202X	Copies of invoices from 01/01/202X to 11/30/202X with forecast to 12/31/202X
March 31, 202X	Appendix A financial information as of 03/31/202X-1	Appendix A financial information as of 03/31/202X-1
	Bank statement as of 03/31/202X-1	Bank statement as of 03/31/202X-1
	Bank statement as of 03/31/202X	Bank statement as of 03/31/202X
	Preliminary financials from 04/01/202X to 11/30/202X	Preliminary financials from 04/01/202X to 11/30/202X
	Copies of invoices from 04/01/202X to 11/30/202X with forecast to 03/31/202X+1	Copies of invoices from 04/01/202X to 11/30/202X with forecast to 03/31/202X+1



Fiscal year end	New Applications Jan 15th 202X+1	Renewals Feb 15th 202X+1
Tier 3 \$50,001 - \$100,000		
December 31, 202X	Notice to Reader financial statement as of 12/31/202X-1 Bank statement as of 12/31/202X-1 Bank statement as of 12/31/202X Preliminary financials using Appendix A format from 01/01/202X to 11/30/202X Copies of invoices from 01/01/202X to 11/30/202X with forecast to 12/31/202X	Notice to Reader financial statement as of 12/31/202X-1 Bank statement as of 12/31/202X-1 Bank statement as of 12/31/202X Preliminary financials using Appendix A format from 01/01/202X to 11/30/202X Copies of invoices from 01/01/202X to 11/30/202X with forecast to 12/31/202X
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Tier 4 Over \$100,001		
December 31, 202X	Audited financial statement as of 12/31/202X-1 Bank statement as of 12/31/202X-1 Bank statement as of 12/31/202X Preliminary financials using Appendix A format from 01/01/202X to 11/30/202X Copies of invoices from 01/01/202X to 11/30/202X with forecast to 12/31/202X	Audited financial statement as of 12/31/202X-1 Bank statement as of 12/31/202X-1 Bank statement as of 12/31/202X Preliminary financials using Appendix A format from 01/01/202X to 11/30/202X Copies of invoices from 01/01/202X to 11/30/202X with forecast to 12/31/202X
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