

Region of Queens Municipality Regular Council

Tuesday, February 28, 2023

6:00 p.m.

Agenda

1.0 Call to Order

2.0 Changes / Approval of Agenda

3.0 Presentation

4.0 Tabling of Petitions

5.0 Public Question / Comment Session

6.0 Approval of Minutes

6.1 Regular Council – February 14, 2023

7.0 Recommendations

7.1 Bylaw No. 4 – A Bylaw Respecting Emergency Management, first reading

7.2 Public Committee Appointments

7.3 Development Agreement – Beach Meadows Beach Road, Beach Meadows

7.4 Policy 77 – Tangible Capital Assets

7.5 Policy 42 – Economic Development and Tourism Loans

7.6 Insurance and Risk Management Services RFP

8.0 Discussions

8.1 Road Naming Serenity Now Lane

8.2 Area Rate Requests – Brooklyn Cemetery Association and Brooklyn Recreation Association

- 8.3 Library Discussion
- 8.4 Sidewalks – Councillor Charlton
- 8.5 Live Streaming – Councillor Charlton
- 8.6 Policy 23 – Request for Area Rate – Councillor Amirault
- 8.7 Town Hall Arts and Cultural Center HVAC Study

9.0 In-Camera Items

- 9.1 Contract Negotiations
- 9.2 Lease of Municipal Property
- 9.3 Personnel

10.0 Adjournment

**Region of Queens Municipality Regular Council
Tuesday, February 14, 2023 9:00 a.m.**

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
Mike MacLeod, Director of Planning & Development
Eric Levy, Municipal Clerk
Christine Watson, Admin. Assistant – Planning & Development

1.0 Call to Order

Mayor Norman called the meeting to order at 9:00 a.m.

2.0 Changes / Approval of Agenda

It was moved by Councillor Charlton and seconded by Councillor Gidney to add Item 7.7 Recommendation for Grant Approval.

It was moved by Councillor Amirault to add In-Camera Item 9.4 – Personnel.

It was moved by Councillor Muise to add Item 8.8 – Library Discussion.

Mayor Norman called for approval of the Agenda as amended.

MOTION CARRIED with 7 in favour and 1 against.

3.0 Presentations

3.1 Property Valuation Services Corp. (PVSC) – 2023 Assessment Roll

Mayor Norman welcomed Paul Beazley, Municipal Accounts Manager, and Rod Tremblay, Assistant Director, to Council.

Some highlights included:

PVSC responsible for assessing all property in Nova Scotia per the Nova Scotia Assessment Act. PVSC is municipally funded, governed by a Board of Directors, and employs 130 people remotely across 62 communities around Nova Scotia.

PVSC delivers an Assessment Roll to all 49 Nova Scotia municipalities; approximately 640,000 properties. They administer the Capped Assessment Program (CAP) and Seasonal Tourist Business Designation Program on behalf of the Province of Nova Scotia.

PVSC does not have the authority to set tax rates, collect taxes, create tax policy, or provide tax relief.

The Nova Scotia Assessment Act requires property assessed at market value, the amount which the assessor would be paid if it were sold on a date prescribed by the Director in the open market. 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 preceding the filing of the roll.

Important dates:

Base Date is the value on January 1, 2022 (based on sales that took place over the 2021 calendar year).

State Date is the characteristics and physical state of the properties on December 1, 2022.

Assessment Roll is the date of the 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: classification, location, land features, building size and style, construction quality, and effective age/condition.

Three approaches to determining value:

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 and convert net operating income to market value.

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

Queens Assessment Roll:

\$1.78 Billion

\$1.58 Billion Residential Assessment, \$1.33 Billion with CAP

\$207 Million Commercial Assessment

2023 Assessment Roll Activity: 229 Permits. The percentage of Capped property in RQM n 2022 was 62% and 82% in 2023.

Capped Assessment Program (CAP):

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) which is set by Statistics Canada.

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

The Appeal Process:

There are three levels of appeal: PVSC initial assessor review, Nova Scotia Assessment Appeal Tribunal (NSAAT) and Utility and Review Board (UARB). The appeal process is under 63 of the Assessment Act.

The PVSC Contact Information was provided and they encouraged anyone who has any questions to contact them.

Phone: 1-800-380-7775

Email: 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)

Mayor Norman thanked them for their presentation.

3.2 Recreation & Community Facilities Department Update

Meaghan Roberts, Director of Recreation & Healthy Communities, and Kim Halliday, Physical Activity Coordinator, provided a departmental update (copy of presentation attached to original set of Minutes). Some highlights included:

The Department functions include administration, aquatics, equipment loans, physical activity strategy, administering the Community Investment Fund, administering #RecreationForAll, and management, ice rental, and memberships and programs at Queens Place Emera Centre (QPEC).

Administration consists of 16 employees under the direction of the Director of Recreation & Healthy Communities, as well as Manager of Events, Promotions & Sponsorship.

Administration oversees public inquiries and customer service, filing, reporting and recording, and human resources.

Kim Halliday, Physical Activity Coordinator, provided an update of their function and reviewed the development and initiation of community programs. In addition, they provided an update to grants they applied for, i.e. After School Physical Activity on the South Shore and ParticipACTION Community Better Challenge.

Director Roberts provided an update on the Recreation infrastructure projects including Beach Meadows Beach upgrades and the Etli Milita'mk Queens Universally Designed Playpark.

44 applications for Community Investment Fund received to-date.

Fitness Centre highlights were reviewed and specifically noted the Youth Fit program initiation.

Arena Highlights included Hot For Shiny Day hosted by Liverpool Lady Cougars, Jack Frost Tournament hosted by Queens County Minor Hockey and the Gary Wentzell Tournament hosted by South Shore Minor Hockey Association.

QPEC Projects and successes include: Olympic Wall, Website refresh, Fitness specific promotions, Facility contracts and agreements, and Arena Advertising, free summer programming, accessibility upgrades, fitness memberships and programs, ice rentals, and special events.

Councillor Gidney enquired about missing athletes on the Olympic Wall and what could be done about having them added. Ms. Roberts stated that Steve Burns, Manager of Events, Promotions and Sponsorship, is continuously investigating and working on this project and encouraged him to reach out to Mr. Burns.

Councillor Amirault enquired if consideration would be given to providing the public shower access year round. Ms. Roberts stated yes, but they would need to consider the need and usage as well as the times of day to not interfere with prescheduled bookings.

Councillor Muise noted the website was not user friend with the information on the recent function held at the West Queens Recreation Center. He stated people were not aware as he had contacted several people.

He further suggested, as stated in the presentation that the area advertising was 99% sold, that Mr. Burns would assist in searching for grants. Ms. Roberts stated although she could not speak for Mr. Burns, she did note that he sells advertising each year and is an ongoing process.

Councillor Charlton suggested using Queens Crown to advertise what programs are being offered.

Mayor Norman thanked them for their update.

Mayor Noman announced a 5 minutes break at 10:25 a.m.

4.0 Tabling of Petitions

There were no petitions to come before this meeting.

5.0 Public Question / Comment Session

Lynn Cochrane, stated she was representing the Astor Theatre Board, along with Board Chair, John Simmonds and Theatre Executive Director, Jean Robertson-Dexter. The Board is the caretaker of the Astor Theatre being a tenant, and as a tenant it is their responsibility to ensure the building serves the community and is a safe, publicly accessible, inclusive, cultural performing art center.

Due to surmounting economic, cultural, and public safety issues surrounding the Astor Theatre and Town Hall, the Board is asking for the Region's approval to move ahead with the approval to submit a grant application for a much needed HVAC system, and to give it priority over other community projects.

The Astor Theatre and Town Hall are economic drivers for the Region and should be given full attention. With longer, hotter summers, we are facing being closed for four months so considerable opportunity could be lost. As a not-for-profit theatre, closure reduces ticket sales and commercial rentals. The health and safety of our staff, volunteers, patrons, and clients are put at risk.

The first step is for approval to be given to move forward with the application to the Green and Inclusive Community Buildings grant. If successful, the grant will pay up to 80% of the project, saving Queens' taxpayers from footing the bill. This, along with other available grants, would ensure the Astor Theatre Society has the resources to pay for the extra fees required to do the project. The application submission is due February 28, 2023.

A copy of the application form was circulated to Councillors. Ms. Cochrane pointed out the section that shows that the Region has given approval to carry out the proposed project. If successful, not only from this grant, but other grants, to completely fund our project and also include the accessibility projects such as the wheelchair ramp, electric door and washrooms, which is all included under the same grant.

Ashley Christian, Vice-Chair, South Queens Chamber of Commerce, 38 Mansfield Drive, Liverpool – Ms. Christian stated the Chamber will no longer be providing hanging flower baskets in downtown. There was a \$4,000 shortfall from last year. The flower baskets are no longer their vision and feels it is more aligned with the responsibility of the Municipality. She stated the Chamber is happy to gift the Region the 50 baskets they have.

6.0 Approval of Minutes

6.1 Regular Council – January 24, 2023

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

THAT the minutes of the Regular Council meeting held January 24, 2023 be approved as circulated.

MOTION CARRIED unanimously.

7.0 Recommendations

7.1 Placement of New Outdoor Pool

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

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.

MOTION CARRIED unanimously.

7.2 New Outdoor Pool Design Issue

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

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

MOTION CARRIED unanimously.

7.3 New Outdoor Pool Proposed Size

It was moved by Deputy Mayor Fancy and seconded by Councillor Brown:

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.

MOTION CARRIED unanimously.

7.4 New Outdoor Pool Grant Application Submissions

It was moved by Deputy Mayor Fancy and seconded by Councillor Charlton:

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.

Deputy Mayor Fancy took the Chair at 10:50 a.m.

Mayor Norman stated she was not in favour of this motion. She spoke to the Deputy Minister of Housing and Municipal Affairs respecting this motion. The Municipality does not have to give its permission to groups to apply for grants.

She further stated she is reluctant to vote for this unless the outside group is applying for a grant in their own name and not under the Municipality.

Councillor Charlton stated this group is a committee of Council and is a not-for-profit society that we appointed. They are asking for permission to access grants.

She asked for clarification to Mayor Norman's comment. Does she mean that other groups will come forward to do the same?

This is a building that the Region will own, just as we own the Astor Theatre.

Mayor Norman stated when a grant application is filled out, and the expectation is to have a staff person to sign off, that staff person is verifying that all the information contained in the application is true to the best of their knowledge. Even if it's an organization or committee of Council that does not have staff on it, it is not staff who have prepared the information and are verifying that the information is correct.

Councillor Amirault stated if the recommendation had been presented the way she had stated, which the Region gives approval to register and apply for grants with consultation and approval from the appropriate staff member. The Pool Committee or designate will research and write the grants for approval and then they'd go to the appropriate staff to be approved and submitted.

Councillor Charlton stated for transparency purposes, for anyone who did not attend the last Council meeting and those in attendance, that background reports should have been included and not just a recommendation.

She asked for clarification if the recommendation needs to be amended.

Deputy Mayor Fancy stated what the Pool Committee requested and recommendation brought forward differ, as the application has to come from the Region and is not a substantive change.

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

THAT Region of Queens Municipality give approval to register and apply for grants with consultation and approval from the appropriate staff member. The Pool Committee or designate will research and write the grants for approval.

MOTION CARRIED with 7 in favour and 1 against.

Mayor Norman stated the process was incorrect that there needs to be a vote to amend.

Deputy Mayor Fancy called for a vote on the amendment.

7 in favour and 1 against.

Deputy Mayor Fancy called for a vote on the amended motion.

7 in favour and 1 against.

7.5 Tax Exemption Bylaw, first reading

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

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

Malory Plummer, Manager of Finance, stated these are reviewed each year. There were 5 requests of which 4 were added to the exemption list. The other application was for an apartment building, and housing cannot be added as part of this exemption. This will be advertised in the paper, and members of the public can request additions.

Councillor Brown enquired under District 13, Vishwa Nirmala Dharma Education Society if the exemption was for the school or for the residences they own as well. Ms. Plummer stated that is why it is listed at 50%.

Mayor Norman stated this refers to the Society in Liverpool and not the Devi School. Ms. Plummer will investigate the Devi School in Mill Village and get back with the information.

Mayor Norman noted the Anglican Parish of South Queens is for exemption of two vacant un-cleared pieces of land and suggested if there are other churches with any vacant land to bring them forward for inclusion of the exemption.

MOTION CARRIED unanimously.

7.6 Servicing Feasibility Study – Mount Pleasant

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

THAT 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.

Adam Grant, Director of Engineering and Public Works, stated further to presentations by private developers, we decided to look at what can be done before deciding how it could be done. Discussions were held with CBCL Engineering for professional services for a proposal which will address concerns. They will identify any necessary upgrades, a potential timeline and schedule, and will begin once approval has been given.

Councillor Muise enquired what the study will include. Mr. Grant stated the study will look at any upgrades necessary to feasibly supply water to the area of Mount Pleasant which will include the high school, as well as waste water.

MOTION CARRIED unanimously.

7.7 Recommendation for Grant Approval – Councillor Charlton

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

THAT the Council of Region of Queens Municipality give approval to The Astor Theatre Society to apply for a grant for a HVAC system.

Councillor Amirault stated she was upset that it took so long to be made aware of this request through an email from the requestor, Lynn Cochrane, rather than from our Mayor or CAO, though the first request was made the first of January.

She further commented that the summers are getting longer with hotter days, and a cooling system is needed. This grant will cover the full cost and save our taxpayers.

Mayor Norman stated she was not made aware of a request from The Astor in January and only became aware a week ago while on vacation by a message from Ms. Cochrane.

Councillor Gidney, Deputy Mayor Fancy and Councillor Brown agreed with Councillor Amirault that the Region support them.

Councillor Charlton stated she is concerned that there is no focus on grants. We are aware of the problems that The Astor has with their cooling. With no focus on grants we often pick and choose projects to not burden the taxpayers.

If the grant application is unsuccessful, we will then need to figure out how we're going to fund the project.

Having the system replaced will save the Region money. It's being heated with oil; it's not efficient and can bring more economic value to our community. This will cost the Region more if we do not support.

Deputy Mayor Fancy took the Chair at 11:10 a.m.

Mayor Norman stated it is unfortunate that this has developed the way it has. In the last four days I have investigated the Green and Inclusive Building fund which does by 80% of the costs. She commented on speaking with another municipality that applied for this grant who stated that after many months of work, and with support of their MP and a team of engineers, they were able to complete the grant application.

We know if we wish to apply for grants, as there are many, we need a staff person dedicated, as is done in other municipalities. Their job is 100% committed to only seeking grants. It's valued in the end as they are successful.

She further stated that during budget deliberations that Council are concerned with staffing levels. If we wish to secure grants, we need a dedicated staff person to write them on behalf of all our properties.

If the Astor Theatre Society is able to pull together this grant within two weeks' time and does not require a lot of staff time, then that is a good thing. She was advised that the application to configure carbon is tedious. Ms. Cochrane stated they have secured pro bono assistance from an engineering firm in Halifax for the completion of the grant application.

Mayor Norman stated she is voting against this recommendation as she is reluctant to place staff in a position whereby they will be dictated what their work timelines are going to be.

Councillor Amirault stated a constituent contacted her who indicated that Rick Perkins is in full support of this grant for the Astor.

Councillor Gidney stated it is the job of Council to direct what they wish to have done. It is up to staff to let Council know what can be done and how to prioritize. We can work with staff to achieve the goals that Council require.

Councillor Charlton stated she understood that if the Astor Theatre Society is successful in their grant application, that this work will be outsourced and will not be a burden to staff. Our staff have to be involved at some level. Today we are only discussing allowing them to apply for the grant.

MOTION CARRIED with 7 in favour and 1 against.

Mayor Norman resumed the Chair.

8.0 Discussions

8.1 Council Implementation Report

There were no issues brought forward from this report.

8.2 Financial Review – 3rd Quarter

Joanne Veinotte, Director of Corporate Services, provided a financial review on the third quarter financial statements (copy of report attached to original set of Minutes). Some highlights included:

Revenue Analysis:

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

Section 2 – Grants in Lieu: 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 GICs per guidance from the Audit and Internal Control Committee. It is only interest on operational cash that is included in the operations budget.

Queens Place Ice Rental, fitness memberships and personal training are tracking significantly over budget. Membership is 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.

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

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

Hanger Buyout Airport - Unbudgeted \$25,000

Section 9 – General Government Service

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

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.

Section 12 – Environmental Services

Debenture - Budgeted figures are slightly off for most debentures 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 – Environment 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 and should not cause the budget to be exceeded.

Section 16 – Fiscal Services

Budgeted transfers from reserve with some exceptions.

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.

Mayor Norman announced an hour break at 11:30 a.m.

8.3 Province of Nova Scotia – Economic Study, Ferry Services from Maine to Nova Scotia

Mayor Norman stated the Province is undertaking an economic impact study on the value and impact of the investment in a ferry service from Maine to Nova Scotia. Included are a list of questions they believe they should answer. They are seeking if there are other questions the Region would like to have included.

Councillor Charlton enquired if the Director of Economic Development has provided any feedback, or any other staff.

Mayor Norman stated she has spoken to some staff. The question was raised to the people who travel to Nova Scotia by car, why do they not use the ferry; is it the timing, price, schedule, etc.

Councillor Brown requested, if there is no ferry, will this discourage visitors to Nova Scotia.

Councillor Gidney requested docking services challenges be investigated in the United States.

Mayor Norman will have Richard Lane, Director of Economic Development, to review and provide input.

Councillor Brown requested the importance of ferry service to better support Nova Scotia economy.

8.4 Mersey Wind River Farm Project

Mayor Norman noted this item was added to the agenda for information purposes.

Councillor Amirault stated she was in attendance of both meetings held on this project which were informative and urged residents to attend if they have any questions.

Mayor Norman stated the group performed a wide range of habitat studies. Their intention is to have 33 turbines, the area has been previously forested and there are lots of roads, and is close to major transmissions to hook into the Milton station. If the project is permitted, they will give back to the community investment fund, permit recreation uses, and according to provincial law, will provide money back for the amount of kilowatt hours each windmill generates.

She noted a copy of the documentation is located in the Director of Planning & Development's office, as well at the Raddall library, for the public to view.

8.5 Administration Policy 9 – Property Tax Exemptions

Mrs. Plummer stated the previous increase in property tax exemption to \$30,000 resulted in 50 additional qualified applicants.

The Province also provides property tax relief for low income seniors, provided their property taxes for the previous year are paid, can be eligible for up to \$800.

Council approved an increase to the tax exemption maximum from \$250 to \$300 which 316 applicants benefited from.

Following a roundtable discussion, Councillors requested that the exemption amounts for 2023 remain the same as previous year.

Councillor Charlton requested an investigation into a tier system be brought forward for discussion during budget deliberations.

8.6 Selection of Budget Meeting Date

Budget meetings are scheduled for:

Friday, March 3 – 9:00 a.m. – 4:00 p.m. in Council Chambers

Thursday, March 9 – 1:00 p.m. – 4:00 p.m. in Council Chambers

Tuesday, March 21 – 9:00 a.m. – 12 Noon in Council Chambers

Thursday, March 30 – 6:00 p.m. in Council Chambers

8.7 South Queens Chamber of Commerce – Hanging Flower Baskets in Liverpool

Mayor Norman stated a letter was received from South Queens Chamber of Commerce advising they will not be continuing with the flower baskets in 2023 and have asked for a reply from the Region within 30 days if the RQM intend to take this over. This would require pre-budget approval.

Councillor Charlton stated she is in agreement to give pre-budget approval as the nursery needs to know in order to plan; hence, the 30 days' notice requirement.

Mayor Norman commented that there were issues with watering last year due to the truck blocking traffic. Mr. Grant stated that could be referred to the RCMP to enforce the Motor Vehicle Act. If the Region is undertaking this it would have to be handled differently.

Councillor Charlton stated she had spoken with Pam Mood, Mayor of Yarmouth, who stated they do it as a municipal initiative. The province provides beautification grants, which could be accessed. She enquired how they deal with the watering and they use park staff.

Councillor Charlton suggested that perhaps the Region give consideration to using park staff instead of hiring for the watering, which is a significant cost.

Councillor Hawkes enquired if this would be included in North Queens as well.

Councillor Muise stated this would be putting too much additional work in our public works crew.

Councillor Charlton stated in fairness to the Chamber, a decision should be made whether or not the Region will support it or not. If we cannot utilize the public works crew, then could possibly be contracted out.

Mayor Norman stated she believes this is a budget issue and could be discussed during budget deliberations. Deputy Mayor Fancy agreed that all costs should be known before making a decision.

Councillor Gidney agreed and suggested investigating into availability of grants.

Councillor Charlton enquired to funding provided to the Chamber for this initiative. Ms. Christian stated the Region provided \$3,000 plus an additional \$1,000 to help with the watering.

Councillor Charlton further stated with this money in addition to the beautification grant, it would cover the cost of the flowers so does not see the cost as being an issue, other than the watering which is a small cost compared to what the community gets out of having them.

Following a show of hands from Council directed by Mayor Norman, the issue will be discussed during budget deliberations. Mrs. Veinotte confirmed the information needed for budget discussions.

8.8 Library Discussion – Councillor Kevin Muise

Councillor Muise stated following discussions during last council meeting, he has had many residents contacting him stating they do not feel they are being listened to during public sessions. Questions

were raised over the library additional costs of \$600,000 to have the library elsewhere other than the QPEC site.

He further stated he has received calls on markings by the QPEC and addition to an excavator digging holes; especially near the end of the ski hill. The question was raised to costs for power, roads, sewage, sidewalks, etc. Comments made from Engineering & Public Works is that they cannot keep up with their work load so why are we looking at building a new building. This would be another building they would have to maintain. Residents questions why don't we add the library on to QPEC and make it one big complex.

He stated residents have suggested that the library be put into the Call Center. Council has approved a new heating system and an electrical upgrade for there recently. There is plenty of parking and close to schools. He was told when the new school was built it was built with no library, as the library was close, and if the children wanted to go, it was within walking distance.

He further stated with a budget of \$3 Million, may be able to look at improvements to the Call Center to house the library.

Councillor Gidney stated he also received similar calls from residents. Why are we not considering having everything at one place i.e. Call Centre or QPEC. Modifications are cheaper than a new building.

Deputy Mayor Fancy enquired where we are with the library plans. Councillor Amirault stated the committee met on March 8, 2023 to review drawings, along with a walkabout. There is a stake at the foot of the sledding hill. The sledding hill could be moved.

Councillor Charlton stated with the Call Center not being vacant is problematic. She stated she has not had confirmation of a meeting with Rick Perkins which was requested. Mayor Norman stated she has not heard back from his office to confirm a meeting. MLA Kim Masland had a tentative date but had to cancel due to another commitment.

Councillor Charlton enquired if we are investigating any grants for the library project. Mayor Norman stated during last budget discussion, Council approved using surplus Covid money for the library building, which would not increase the tax rate. It is difficult to

apply for grants for a project that has already started, especially for projects that have budgeted money available for them. If Council wishes to cease the library project, then they soon need to bring forward rescinding motions.

Councillor Muise enquired where the money for the cost for roads and infrastructure was coming from, which he figures will be close to \$1 Million. We need to have answers for the taxpayers.

Councillor Charlton stated it seems we are making decisions without having all the facts to make them. She enquired if the cost to extend the water, sewer and power included in the \$3 Million budgeted for the library. Mrs. Veinotte stated as part of the Capital Investment Plan the \$950,000 estimate for the extension of services on Queens Place Drive would be funded through the sale of the property for the new long term care facility. Mr. Grant stated the estimate for the extension of services does not include power.

Councillor Charlton stated she has a problem with this issue. Council picked Queens Place for the site of the new library because it would cost too much and would be a burden to the taxpayers to put the library on the Centennial site. It would actually cost less. She further commented she is struggling as an elected official by having half the information needed to make a decision. Other people were aware of this yet you and our CAO did not bring this information forward.

Mayor Norman stated she is tired of being blamed for information she does not know. The information just heard, I've heard here. Do not blame me and accuse me of withholding information from Council.

Councillor Charlton stated if the Mayor was not withholding information, someone is and that's a problem. The decision was made based on not wanting to place a tax burden to the residents. The majority of Council does not trust the facts because we only get half the information. Is that fair to our taxpayers? They are not upset about the location of the library, but are upset about not looking at grants and are upset that members of Council do not have all the facts.

Mayor Deputy Fancy requested this issue be brought forward as a discussion item at the next Council meeting.

9.0 In-Camera Items

It was moved by Councillor Amirault and seconded by Councillor Hawkes that the proceedings go In-Camera at 1:55 p.m. to discuss the following:

- 9.1 Lease of Municipal Property**
- 9.2 Acquisition of Municipal Property**
- 9.3 Sale or Lease of Municipal Property**
- 9.4 Personnel**

MOTION CARRIED unanimously.

It was moved by Councillor Gidney and seconded by Councillor Muise that the proceedings exit In-Camera at 3:46 p.m.

MOTION CARRIED unanimously.

10.0 Adjournment

The meeting adjourned at 3:46 p.m.

Mayor Darlene Norman, Chair

Eric Levy, Municipal Clerk

Christine Watson, Administrative Assistant – Planning & Development

Date Approved: _____

Region of Queens Municipality Staff Report

7.1

To: Council

From: Eric J. Levy, Municipal Clerk and Diversity Coordinator

Date: February 28, 2023

Re: Bylaw No. 4 – A Bylaw Respecting Emergency Management,
First Reading

Background

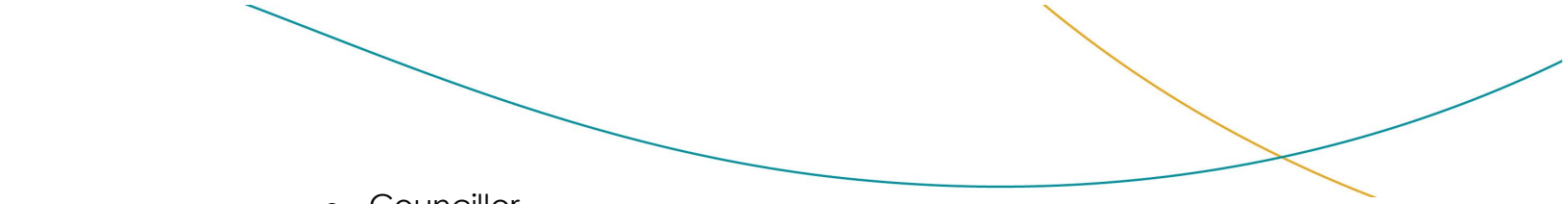
In 2006, Council adopted 'Bylaw No. 4 – A Bylaw to Provide for a Prompt and Coordinated Response to a State of Local Emergency'. As part of ongoing policy and bylaw review, proposed 'Bylaw No. 4 – A Bylaw Respecting Emergency Management' has been drafted to update and clarify current practices and procedures.

The review and drafting process of the proposed bylaw included an in-depth review of other municipal Emergency Management bylaws in Nova Scotia, review of the *Emergency Management Act* and *Municipal Government Act*, and review and feedback from the current Emergency Management Coordinator.

Details

The changes made in the creation of the proposed bylaw are as follows:

- Removal of definitions that are no longer necessary in the new document or are defined in their own individual sections of the bylaw including:

- 
- Councillor
 - Minister
 - Municipal Emergency Measures Management Committee
 - Municipal Emergency Management Coordinator
 - Municipal Emergency Management Organization
 - Municipal Emergency Planning Committee
 - State of Emergency Regulations
 - Emergency Management Advisory Committee
 - Current bylaw states this committee shall be appointed by Council. Proposed bylaw states this committee shall be appointed by Council and shall consist at minimum of the Mayor and Deputy Mayor
 - Emergency Management Planning Committee
 - Changes to make committee membership more specific in naming organizations to be represented rather than sectors.
 - Duties of Council
 - Sections titled, “Declaration of State of Local Emergency”, “Notice Provision”, and “Duties During a State of Emergency” have been consolidated under a “Duties of Council” section. Some subsections within these have been removed, as they are included in the Emergency Management Plan.

Applicable Legislation

Section 47 of the *Municipal Government Act* states:

- (1) The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.

Section 10 of the *Emergency Management Act* states:

- (1) Within one year after coming into force this Act, each municipality shall
 - (a) Subject to the approval of the Minister, establish and maintain a municipal emergency by-law.



Budget Impacts

There are no anticipated budgetary impacts in the adoption of this bylaw.

Recommendation

THAT Council of Region of Queens Municipality give first reading to Bylaw No. 4 – A Bylaw Respecting Emergency Management.

Communications

The second reading of this Bylaw will be advertised on March 8, 2023 in a locally distributed newspaper and on Region of Queens Municipality website and social media channels.



BYLAW NO. 4

A BYLAW RESPECTING EMERGENCY MANAGEMENT

BE IT ENACTED by the Council of Region of Queens Municipality, under the authority of the *Emergency Management Act*, 1990, c.8, s.1; 2005 c.48 s.1.

1. This bylaw shall be known as Bylaw Number 4 and may be cited as the “Emergency Management Bylaw.”

DEFINITIONS

2. For the purposes of this bylaw, the following definitions shall apply:
 - a. “Act” means the Emergency Management Act, S.N.S 1990, c.8.
 - b. “Council” means the Council of Region of Queens Municipality.
 - c. “Deputy Mayor” means the Deputy Mayor of Region of Queens Municipality.
 - d. “Emergency” means a present or imminent event requiring the prompt coordination of action and/or regulation of persons or property to be undertaken to protect property or the health, safety, or welfare of people.
 - e. “Emergency Management Plan” means plans, programs, or procedures prepared by the municipality intended to mitigate the effects of an emergency and to provide for the safety, health, or welfare of the population and protection of property in the event of such an emergency.
 - f. “Mayor” means the Mayor of Region of Queens Municipality.
 - g. “Municipality” means Region of Queens Municipality.
 - h. “State of Local Emergency” means a state of local emergency declared by Council pursuant to the Act or renewed by the municipality pursuant to the Act and this bylaw.

EMERGENCY MANAGEMENT ORGANIZATION

3. Council hereby establishes a Municipal Emergency Management Organization consisting of the following:
 - a. A municipal Emergency Management Advisory Committee
 - b. A municipal Emergency Management Coordinator
 - c. A municipal Emergency Management Planning Committee.



EMERGENCY MANAGEMENT ADVISORY COMMITTEE

4. The Emergency Management Advisory Committee shall be appointed by Council from its members and shall consist at minimum of the Mayor and Deputy Mayor.
5. The municipal Emergency Management Advisory Committee shall:
 - a. Advise Council on the development of the Emergency Management Plan
 - b. Present an Emergency Management Plan to Council
 - c. Perform other such duties as may be required by the Emergency Management Plan or for emergency management.

EMERGENCY MANAGEMENT COORDINATOR

6. The Emergency Management Coordinator shall:
 - a. Chair the Municipal Emergency Management Planning Committee
 - b. Coordinate, prepare, and execute the municipal Emergency Management Plan, training, and exercises
 - c. Perform such duties in accordance with Municipal Emergency Management Plan.
7. An Alternate Emergency Management Coordinator shall be selected and fulfill the duties of the Emergency Management Coordinator in the absence or unavailability of the Emergency Management Coordinator.

EMERGENCY MANAGEMENT PLANNING COMMITTEE

8. Municipal Emergency Management Planning Committee shall include, but not be limited to the following members:
 - a. Emergency Management Coordinator
 - b. Alternate Emergency Management Coordinator
 - c. Director of Engineering and Public Works
 - d. Municipal Clerk
 - e. Other designated Region of Queens Municipality Staff
 - f. RCMP
 - g. Fire Services
 - h. Nova Scotia Power
 - i. Red Cross
 - j. EHS
 - k. Acadia First Nation
 - l. Confederacy of Mainland Mi'kmaq
 - m. Queens County Ground Search and Rescue
 - n. North Queens Ground Search and Rescue



- o. Queens County Senior Safety Coordinator
 - p. Government of Nova Scotia Departments or entities including, but not limited to
 - i. Department of Health and Wellness
 - ii. Department of Natural Resources and Renewables
 - iii. Department of Public Works
 - iv. Department of Community Services
 - v. Nova Scotia Emergency Management Office
9. The Emergency Management Planning Committee shall:
- a. Assist the Emergency Management Coordinator in the preparation and coordination of a Emergency Management Plan
 - b. Advise the Emergency Management Advisory Committee on the development of a Municipal Emergency Management Plan
 - c. Assist the Emergency Management Advisory Committee in presentation of a Municipal Emergency Management Plan to Council when requested
 - d. Perform any other duties as required by Emergency Management Coordinator or Emergency Management Advisory Committee.

AGREEMENTS

- 10. With approval of Council, Emergency Management Planning Committee may negotiate agreements to be approved by Council with the Government of Canada, the Province of Nova Scotia, a municipality, city or town, or any other agency of person.
- 11. Any agreement negotiated under Section 10 is not binding until it is approved by Council as to form and context.

DUTIES OF COUNCIL

- 12. Council shall review, evaluate and adopt a Municipal Emergency Management Plan presented to it by the Municipal Emergency Management Advisory Committee.
- 13. The Council may specify additional duties to be fulfilled by the Emergency Management Advisory Committee, Emergency Management Coordinator, and Emergency Management Planning Committee.
- 14. Council may appropriate and expend monies:
 - a. To pay reasonable expenses of members of the Emergency Management Advisory Committee, Emergency Management Coordinator, and Emergency Management Planning Committee



- b. To fulfill the terms and conditions of an agreement approved by Council pursuant to Sections 10 and 11.
- 15. Mayor and Council shall declare a state of local emergency by following procedures set forth in the Emergency Management Act and associated Regulations.
- 16. Following the declaration of a State of Local Emergency and the duration of the state of local emergency:
 - a. Every Councillor shall advise the Mayor of their location and how they may be contacted
 - b. Every employee, servant, or agent of the Municipality who has a key role to play in such emergencies as identified in the Emergency Management Plan shall:
 - i. Advise the Emergency Management Coordinator of their whereabouts
 - ii. Fulfill such duties as prescribed by the Emergency Management Plan or as assigned by the Emergency Management Coordinator.

REPEAL

Bylaw No.4 *A Bylaw to Provide for a Prompt and Coordinated Response to a State of Local Emergency*, adopted December 18th, 2006, and all other versions of this bylaw are repealed and replaced with this new version.

OFFICIAL CERTIFICATION

THIS IS TO CERTIFY THAT this bylaw was passed by the Council of Region of Queens Municipality at a duly constituted meeting of said Council held on the _____ day of _____ 2023

SIGNED by the Mayor and Municipal Clerk this _____ day of _____ 2023

Mayor

Municipal Clerk



Clerk's Annotation for Official Bylaw Book

Date of first reading: February 28, 2023

Date of advertisement of Notice of Intent to Consider: March 8, 2023

Date of Final reading: March 28, 2023

Date of advertisement of Passage of Bylaw:

Date of approval by Minister of Municipal Affairs and Housing:

I certify that this BYLAW RESPECTING EMERGENCY MANAGEMENT was adopted by Council and published as indicated.

Municipal Clerk

Date

Minister of Municipal Affairs
And Housing

Date

BYLAW NO. 4

A BYLAW TO PROVIDE FOR A PROMPT AND COORDINATED RESPONSE TO A STATE OF LOCAL EMERGENCY

A MUNICIPAL EMERGENCY MANAGEMENT BYLAW

The Council of the Region of Queens Municipality under the authority vested in it by the Emergency Management Act, S.N.S. 1990 c.8, s.1, enacts as follows:

SHORT TITLE

1. This Bylaw may be cited as the "Emergency Management Bylaw".

INTERPRETATION

2. In this Bylaw:

- (a) "Act" means the Emergency Management Act, R.S.N. 1990, c8;
- (b) "Council" means the Council of the Region of Queens Municipality;
- (c) "Councillor" means a member of Council;
- (d) "Emergency" means a present or imminent event in respect of which the Municipality believes prompt coordination of action or regulations of persons or property must be undertaken to protect property or the health, safety or welfare of people in Nova Scotia;
- (e) "Minister" means the member of the Executive Council to whom is assigned the administration of the Act and regulations;
- (f) "Municipal Emergency Management Plans" means plans, programs or procedures prepared by the municipality that are intended to mitigate the effects of an emergency or disaster and to provide for the safety, health or welfare of the civil population and the protection of property in the event of such an occurrence;
- (g) "Municipal Emergency Measures Management Committee" means the advisory committee established pursuant to the Act;
- (h) "Municipal Emergency Management Coordinator" means the person appointed by Council pursuant to the Act;
- (i) "Municipal Emergency Management Organization" means the organization established pursuant to the Act;

- (j) "Municipal Emergency Management Planning Committee" means the committee established pursuant to this Bylaw;
- (k) "Municipality" means the Region of Queens Municipality;
- (l) "State of Emergency Regulations" means regulations approved by the Governor in Council by Order in Council 92-61, Regulation 17/92, as amended from time to time;
- (m) "State of Local Emergency" means a state of local emergency declared by the Region of Queens Municipality pursuant to the Act or renewed by the municipality pursuant to the Act and regulations made pursuant thereto and this Bylaw;
- (n) "Mayor" means the Mayor of the Region of Queens Municipality.

MUNICIPAL EMERGENCY MANAGEMENT ORGANIZATION

- 3. (a) The Council hereby establishes a Municipal Emergency Management Organization to be known as Region of Queens Municipality Emergency Management Organization.
- (b) The Region of Queens Municipality Emergency Management Organization shall consist of the following persons and committees:
 - (i) a Municipal Emergency Management Advisory Committee;
 - (ii) a Municipal Emergency Management Coordinator; and
 - (iii) a Municipal Emergency Management Planning Committee.

MUNICIPAL EMERGENCY MANAGEMENT ADVISORY COMMITTEE

- 4. (a) The Municipal Emergency Management Advisory Committee shall be appointed by Council from its members for such term as the Council deems necessary.
- (b) The Municipal Emergency Management Advisory Committee shall at all times consist of the members of the Committee of the Whole.
- (c) The Municipal Emergency Management Advisory Committee shall:
 - (i) advise Council on the development of Municipal Emergency Management plans;
 - (ii) present Municipal Emergency Management plans to Council;

- (iii) following a declaration of state of local emergency, prescribe, as necessary, duties to be fulfilled by employees, servants and agents of the municipality; and
- (iv) perform such other duties as may be required by the Council.

MUNICIPAL EMERGENCY MANAGEMENT PLANNING COMMITTEE

- 5. (a) The Municipal Emergency Management Planning Committee shall include, but not be limited to, persons responsible during an emergency to provide:
 - (i) law enforcement;
 - (ii) fire control services;
 - (iii) engineering and public works services;
 - (iv) health services;
 - (v) community services;
 - (vi) transportation;
 - (vii) communications;
 - (viii) ambulance services;
 - (ix) utilities;
 - (x) financial services; and
 - (xi) legal services
- (b) Each agency responsible for the foregoing emergency services shall appoint a representative on the Municipal Emergency Management Planning Committee.
- (c) The Municipal Emergency Management Planning Committee shall:
 - (i) assist the Municipal Emergency Management Coordinator in the preparation and coordination of Municipal Emergency Management plans;
 - (ii) advise the Municipal Emergency Management Advisory Committee on the development of Municipal Emergency Management plans;

- (iii) upon request, assist the Municipal Emergency Management Advisory Committee in the presentation of Municipal Emergency Management plans to Council; and
- (iv) perform such other duties as may be required by the Municipal Emergency Management Advisory Committee or the Council.

AGREEMENTS

- 6. (a) Subject to preliminary approval of Council, the Municipal Emergency Management Planning Committee may, as part of municipal emergency management plans, negotiate an agreement to be approved by the Council or person designated by the Council with the Government of Canada, the Province of Nova Scotia, a municipality, city or town, or any other agency or any person.
- (b) Any agreement negotiated under subsection (a) is not binding until it is approved by Council.

DUTIES OF COUNCIL

- 7. (a) The Council shall review and evaluate Municipal Emergency Management plans presented to it by the Municipal Emergency Management Advisory Committee.
- (b) The Council may specify additional duties to be fulfilled by the Municipal Emergency Management Advisory Committee, the Municipal Emergency Management Coordinator and the Municipal Emergency Management Planning Committee.
- (c) The Council may appropriate and expend monies:
 - (i) to pay reasonable expenses of members of the Municipal Emergency Management Advisory Committee, the Municipal Emergency Management Coordinator and the Municipal Emergency Management Planning Committee; and
 - (ii) to fulfill the terms and conditions of an agreement approved by the Council pursuant to Section 6.

DECLARATION OF STATE OF LOCAL EMERGENCY

- 8. (a) The Council shall declare a state of local emergency by completing Form 4 attached to the State of Emergency Regulations.
- (b) The Mayor, acting under Section 12(3) of the Act shall complete Form 5 attached to the State of Emergency Regulations.

- (c) With the approval of the Minister, the Council may renew a state of local emergency by completing Form 6 attached to the State of Emergency Regulations.
- (d) The Council may terminate a state of local emergency by completing Form 7 attached to the State of Emergency Regulations.
- (e) A copy of a declaration signed under this Section shall immediately be forwarded to the Minister and the Director.

NOTICE PROVISION

- 9. Following the declaration under Section 8, the Council shall immediately cause the details of the declaration or termination to be communicated or published by such means as the Council considers the most likely to make the contents of the declaration or termination known to the people of the area affected.

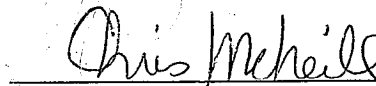
DUTIES DURING A STATE OF LOCAL EMERGENCY

- 10. Following the issuance of a declaration under Section 9 and the duration of the state of local emergency:
 - (a) every Councillor shall keep the Council posted respecting their whereabouts; and
 - (b) every employee, servant and agent of the municipality who has a key role to play in such emergencies as identified in the Municipal Emergency Management plans shall:
 - (i) advise the Municipal Emergency Management Coordinator of their whereabouts, and
 - (ii) fulfill such duties as may be prescribed by the Municipal Emergency Management Coordinator.
- 11. The Municipal Emergency Measures Bylaw, adopted by the Council of the Region of Queens Municipality on the 16th day of September, 1996 is hereby repealed.

THIS IS TO CERTIFY THAT the bylaw of which the foregoing is a true copy was passed by the Council of the Region of Queens Municipality at a meeting duly held on the 18th day of December, 2006.



Mayor



Regional Clerk

OFFICIAL READINGS

READINGS:	First:	November 20, 2006
	Second:	December 18, 2006
	Date of Publication:	November 28, 2006
	Newspaper:	January 2, 2007
	Minister of Service Nova Scotia and Municipal Relations Filed / <u>Approved</u> :	March 19, 2007
	Minister Responsible for the Emergency Management Act Filed / <u>Approved</u> :	March 8, 2007

Region of Queens Municipality Staff Report

7.2

To: Council

From: Eric J. Levy, Municipal Clerk and Diversity Coordinator

Date: February 28, 2023

Re: Public Committee Appointments

Background

At the end of December 2022, the Heritage Advisory Committee had four vacancies and the Planning Advisory Committee had one vacancy from District 7.

During January, these vacancies were advertised on Region of Queens Municipality website and social media. Council was also notified of the recruitment efforts.

The recruitment efforts yielded enough applicants to fill the vacancies. Applications were reviewed by the Director of Planning and Municipal Clerk.

Recommendation

THAT Council of Region of Queens Municipality approve the following public member committee appointments:

Planning Advisory Committee

Deanna Armstrong, District 7, for a term expiring October 31, 2024



Heritage Advisory Committee

Michael Vandale, for a term expiring October 31, 2024

Norma Lenco, for a term expiring October 31, 2024

John Druzina, for a term expiring October, 2024

Tara Druzina, for a term expiring October, 2024

Communications

Appointees will be notified of their appointment and supplied with relevant information.

Region of Queens Municipality Staff Report

7.3

To: Council

From: Mike MacLeod, Director of Planning and Development

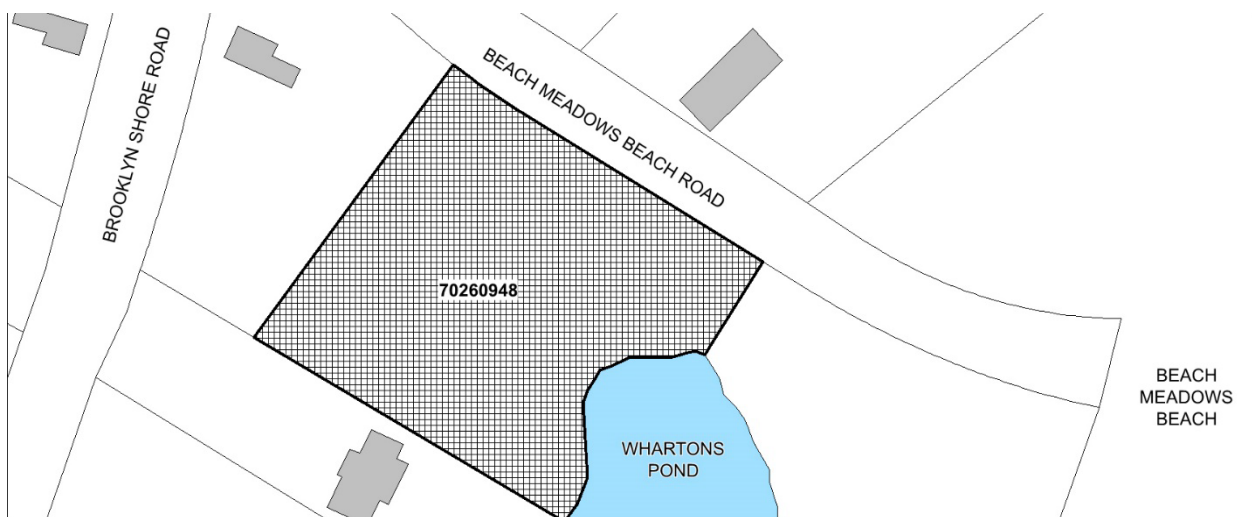
Date: February 28, 2023

Re: Development Agreement – Beach Meadows Beach Road,
Beach Meadows

Background

The owners of property located off Beach Meadows Beach Road in the Community of Beach Meadows, and identified as PID# 70260948, have made application to rezone the property from Hamlet Residential (HR) to Hamlet Core (HC). A copy of the application is attached as Appendix A.

The applicant's wish to construct a triplex dwelling on the property to be used as either a short term or long term rental.



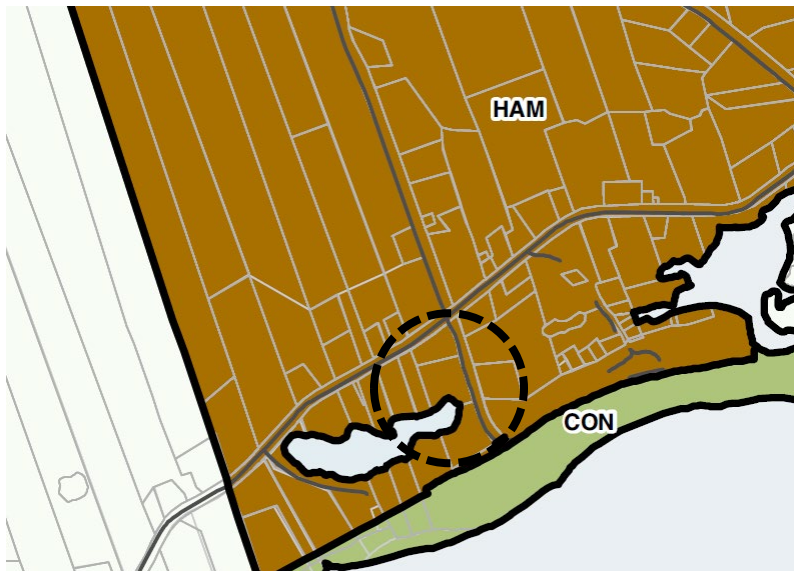
Map of Subject Property

Details


The property is zoned as **Hamlet Residential (HR)** under the Land Use Bylaw and has a future land use designation of **Hamlet (HAM)** under the Municipal Planning Strategy.



Zoning Map



Future Land Use Map



A triplex dwelling is a use permitted in the HR Zone, if utilized as a long term rental. Short term rentals are also a permitted use in this zone; however, only one such unit is permitted on a lot, as per section 7.14 of the Land Use Bylaw.

7.14 Short-term Rentals

7.14.1 Only one short-term rental shall be permitted on a lot.

7.14.2 Short-term rentals shall be permitted within an accessory dwelling.

The use being proposed for the property is that all three units have the potential to be used as short term rentals and as such, would not be permitted under current regulations.

The Region's Municipal Planning Strategy sets out:


4.7.9 Accommodations

Accommodations for the travelling public are important for supporting the local economy, whether through tourism or visitors on business travel. Queens features larger hotels within the Liverpool area and a diverse mix of rental cottages, B&Bs, inns, motels, and resorts throughout the rest of the municipality. Council will continue to support such uses in appropriate locations.

One of the recent shifts in the accommodations industry is the rise of short-term rentals (homes or rooms within a home rented out for fewer than 30 days at a time). While private cottage rentals and the like have always been a part of the Queens accommodations landscape, the popularity of online listing platforms has led to a steep increase in the number of short-term rentals.

These accommodations allow homeowners to gain an additional source of income and also help create accommodations options in smaller communities that might not have the volume of business to support traditional accommodations options. However, there is a risk that the income potential of short-term rentals takes housing out of the long-term rental market, and the mixing of accommodations with residential neighbourhoods can cause concerns about community character. Council intends to permit short-term rentals to a limited degree.

Policy 4-62: Council shall, through the Land Use Bylaw, permit accommodations in zones that permit commercial uses as a primary intent of the zone.



Policy 4-63: Council may, through the Land Use Bylaw, permit short-term rentals with controls to limit their scope and impact on housing supply and neighbourhood character.

One option available for consideration to meet the needs of the applicants is amending the Land Use Bylaw to change the zoning of the property from Hamlet Residential (HR) to Hamlet Core (HC). The Municipal Planning Strategy sets out that:

5.4.4 Rezoning

There may be times that Council sees a need to adjust the boundaries of zones within the Hamlet Designation. In such situations, Council may entertain amending the zoning map of the Land Use Bylaw.


Policy 5-48: Council shall consider proposals to rezone lands in the Hamlet Designation to any other zone permitted in that designation, as identified by Policy 5-39. Council shall not approve such a rezoning unless Council is satisfied:

- (a) the proposed change is not prohibited by any other policy in this Plan;
- (b) the purpose of the proposed zone, as described in the respective policy creating that zone, is consistent with the location and characteristics of the lands and with the proposed use of the lands;
- and
- (c) the proposal meets the general criteria for amending the Land Use Bylaw, set out in Policy 6-21.

In looking at proposed amendments to the Land Use Bylaw, Council has established, through policy, a number of evaluation criteria and are as follows:

Policy 6-21: Council shall not amend the Land Use Bylaw or approve a development agreement unless Council is satisfied the proposal:

- (a) is consistent with the intent of this Municipal Planning Strategy;
- (b) does not conflict with any Municipal or Provincial programs, bylaws, or regulations in effect in the municipality;
- (c) is not premature or inappropriate due to:
 - (i) the ability of the Municipality to absorb public costs related to the proposal;

- 
- (ii) impacts on existing drinking water supplies, both private and public;
 - (iii) the adequacy of central water and sewage services or, where such services are not available, the suitability of the site to accommodate on-site water and sewage services;
 - (iv) the creation of excessive traffic hazards or congestion on road, cycling, and pedestrian networks within, adjacent to, or leading to the proposal;
 - (v) the adequacy of fire protection services and equipment;
 - (vi) the adequacy and proximity of schools and other community facilities;
 - (vii) the creation of a new, or worsening of a known, pollution problem in the area, including, but not limited to, soil erosion and siltation of watercourses;
 - (viii) site-specific climate change risks;
 - (ix) the potential to create flooding or serious drainage issues, including within the proposal site and in nearby areas;
 - (x) impacts on known habitat for species at risk;
 - (xi) light pollution and impacts on dark sky views, especially in the vicinity of the Kejimikujik Dark-Sky Preserve;
 - (xii) the suitability of the site in terms of grades, soil and geological conditions, the location of watercourses and wetlands, and proximity to utility rights-of-way; and
 - (xiii) negative impacts on the viability of existing businesses in the surrounding community, including, but not limited to, the risk of land use conflicts that could place limits on existing operational procedures.

In amending the zoning map to change the zone of this property from Hamlet Residential ((HR) to Hamlet Core (HC), the potential uses for this property would extend to any permitted in the HC Zone. This amendment could potentially open up the property to other uses that are less compatible with the surrounding low density residential uses. This being said, the MPS also contains policy where



Council can consider specific uses through a development agreement process instead of amending the zoning.

6.4.4 Development Agreements Instead of Map Amendments

Occasionally a land owner will seek to rezone their land to permit a specific proposal that is a smaller scale or less intensive use than the full range of intensity and uses the proposed zone would allow. For example, a land owner may request a zone for a small multiunit residential development, even though the proposed zone would permit a larger multi-unit development. However, once the zoning is approved there are no controls to limit development on the site to anything other than the maximum permitted by the zone. This can create a situation where the community is not concerned about the specific proposal, but is concerned about the potential for maximum development on the site. In such a situation, the land owner may voluntarily opt to use a development agreement to limit development rights to the scale and intensity of the specific proposal.

Policy 6-18: Council may enter into a development agreement for a specific proposal in lieu of amending the map of the Land Use Bylaw to accommodate that proposal. Council shall not approve the development agreement unless Council is satisfied that:

- (a) a zone exists that could accommodate the proposal and the placement of that zone on the proposed site would meet the requirements for amending the map of the Land Use Bylaw set out in Policy 6-10; and

- (b) the proposal is consistent with the general criteria set out in Policy 6-21.

Considerations

- Total lot area for the parcel is 1.64 acres.
- Proposed 3 unit fixed roof overnight accommodation (Short term rental).
- Mix of residential, parkland and open space uses in immediate area.
- Current zoning is Hamlet Residential (HR).
- Proposal is for a new build and would not impact the existing housing supply.

- There are no Municipal sewer or water services in this area. Development would utilize private on-site systems.
- Property abuts Beach Meadows Beach Road, which is an owned and maintained provincial public road. Access to the proposed development has been approved by NS Public Works.
- While the property does not abut the coast, it is located within the vertical elevation buffer area and subject to minimum elevation standards. Development site is 800+ feet from shoreline and exceeds the 2.8 m elevation minimum.
- Setbacks from identified wetland and watercourse (Whartons Pond) exceed minimum development setbacks as identified in the Land Use Bylaw.


Potential Options

1. Maintain status quo (deny request);
2. Amend the Land Use Bylaw to rezone property identified as PID# 70260948 from Hamlet Residential (HR) to Hamlet Core (HC); or
3. Enter into a development agreement with Albert and Paula Doucet to allow for a three (3) unit fixed-roof overnight accommodation on property identified as PID#70260948.

Tentative timeframe

Should recommendation be made to proceed with application, tentative timeframe for process is as follows:

Planning Advisory Committee -	February 15, 2023
Council -	February 28, 2023
First Public Notice -	March 8, 2023
Second Public Notice -	March 15, 2023
Public Hearing -	March 28, 2023
Council -	March 28, 2023
Notice of Passing -	April 5, 2023
Appeal Period Ends	April 20, 2023



Staff have reviewed the application and are of the opinion that the proposal is consistent with policy in the Municipal Planning Strategy would be best addressed through a development agreement process to reduce potential impacts on surrounding area.

The Region's Planning Advisory Committee (PAC) met on February 15, 2023 to review the application and the proposed use of the property. Following discussion on the implications of the proposed use, PAC recommended in favor of entering into a development agreement to allow for a three (3) unit fixed-roof overnight accommodation on property identified as PID#70260948.

Applicable Legislation

Municipal Government Act and Region of Queens Municipality Municipal Planning Strategy and Land Use Bylaw.

Budget Impacts

No budget impacts are applicant responsible for costs associated with the planning amendment process.

Recommendation

THAT Council of Region of Queens Municipality give notice of its intention to enter into a development agreement with Albert and Paula Doucet to allow for a three (3) unit fixed-roof overnight accommodation on property identified as PID#70260948;

AND THAT a public hearing be scheduled for Tuesday March 28, 2023 in the Council Chambers of the Municipal Building, 249 White Point Road in Liverpool, NS, at 6:00 pm.

Appendix "A"



For Internal Use Only
Acceptance Date: _____
Processing Date: _____

Region of Queens Municipality

Planning Amendment and Development Agreement Application



1. Application Type:

- Land Use Bylaw Amendment
- Development Agreement

2. Property Information:

Civic address of subject property – LOT 2 Brooklyn Shore Rd. Beach Meadows_

Property Identification Number (PID) – 70260948

Present use of subject property – N/A

Proposed Use of subject property – Short & Long term Rentals

Existing Lot Size - 1.64 Acres

Existing Lot Frontage - N/A

3. Property Owner Information:

Name – Al & Paula Doucet

Applicant is :

- Owner
- Agent of Owner

Civic Address - 3 B0T 1K0

Mailing Address (If different from Civic Address) -

Telephone Number - 902 -

Email Address -

4. Zoning Information:

Existing Zoning - HR

Proposed Zoning - HC

5. Property Servicing Information:

Water Services -

Municipal System - Existing Proposed

Drilled Well - Existing Proposed

Dug Well - Existing Proposed

Other - _____

Sewer Services -

Municipal System - Existing Proposed

On-site System - Existing Proposed

Other - _____

Access -

Public Road - Existing Proposed


Private Road - Existing Proposed

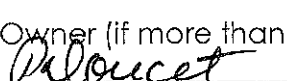
Other - _____

6. Declaration:

Registered Owner of Property (Please print)

I / We AL & PAUL DUCET do solemnly declare that I / We are the current registered owner(s) of the property described in this application. I / We have examined the contents of this application and certify that the information submitted is accurate.

Registered Owner Albert Ducet
Signature 
Date JAN 26 / 23

Registered Owner (if more than one) Paule Ducet
Signature 
Date JAN 26 / 23

Authorization of Registered Owner (Please print)

Albert & Paule Ducet

An aerial photograph of a coastal region. In the foreground, a paved road curves through a green, wooded area with several houses. A sandy beach runs along the coast, meeting the ocean. The water is a deep blue, and the sky is light blue with some clouds. The text 'THE MEADOWS' is overlaid in the center of the image.

THE MEADOWS

Property Re-zoning Outline

To whom it may concern:

On Lot 2 Brooklyn Shore Rd in Beach Meadows PID # 70260948 we are looking to change the zoning from Hamlet Residential (HR) to Hamlet Core (HC).

This piece of property has been in the Doucet family for 3 generation. We love and respect the area and it's residents. We are looking to buld a very tasteful triplex building in the centre of the property that works with it's natural surroundings. Keeping as many trees as possible on both neighbour's sides to allow privacy for all parties.

The zoning change requested will allow us the option to use any of the units for either long term or short-term rentals.

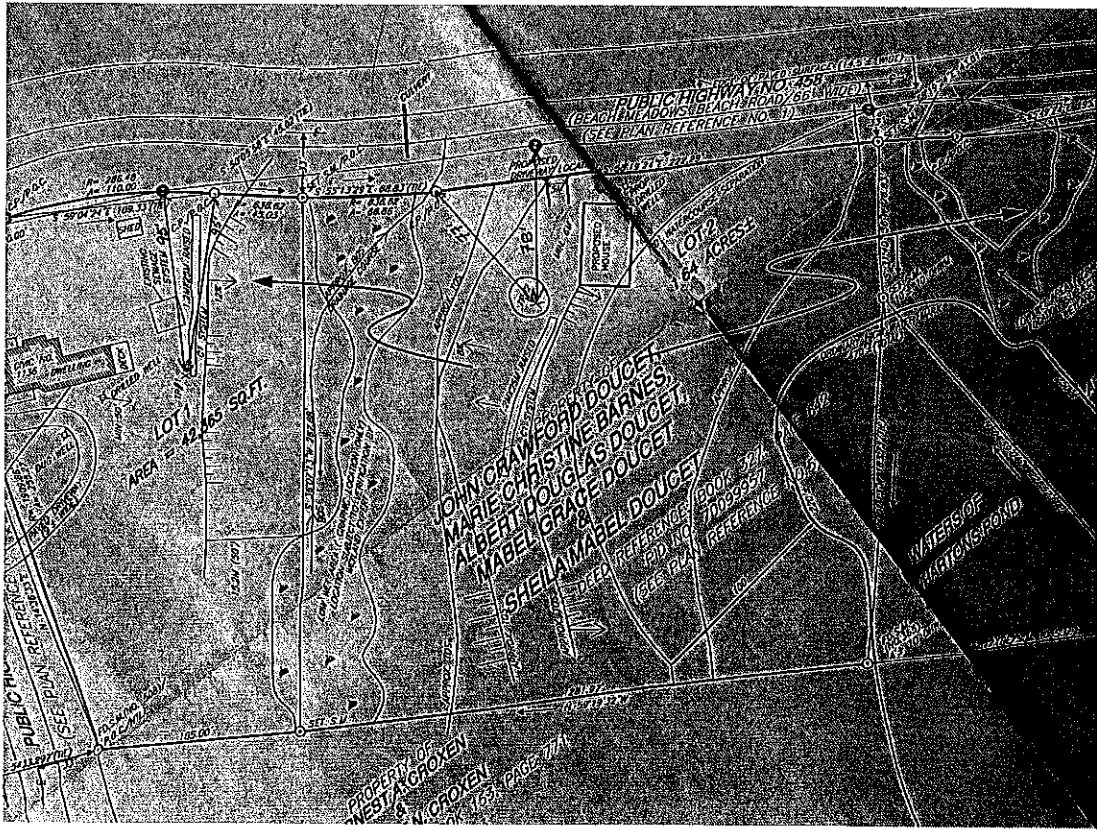
We aren't looking to set this up to rent to just anyone. We want to be able to share the area with families, friends and individuals looking for a place to relax and make memories.

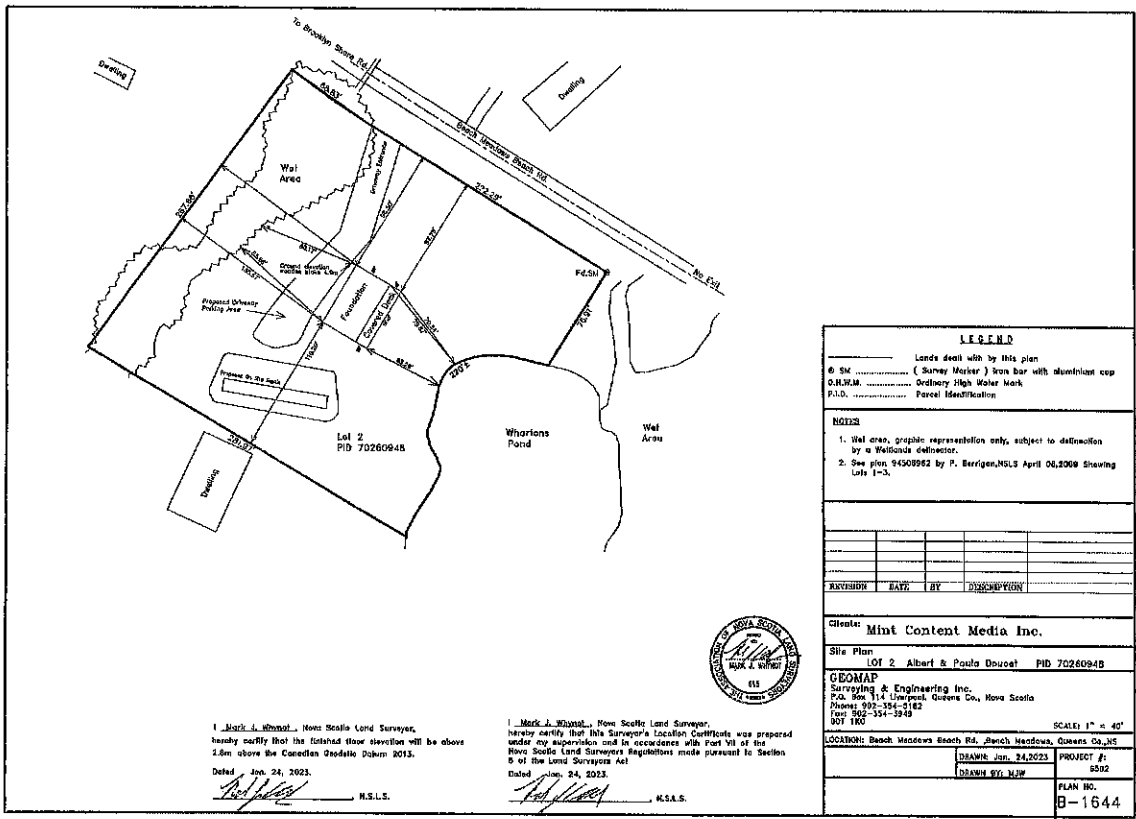
All personnel involved in the construction of the property will be local. Throughout the build and into the future we will be looking to support the local economy as much as possible through this business venture.

We hope you will allow us to re-zone this property to Hamlet Core so we can have the flexibility for its rental uses into the future.

Thank you for your time and help with this matter.

Building to concentrate
on LOT 2, 1.64Acres





LEGEND			
Lands dealt with by this plan			
0.5M	(Survey Marker)	Survey Marker	Survey Marker with aluminium cap
O.H.W.M.	Ordinary High Water Mark		
P.I.D.	Parcel Identification		
NOTES			
1. Wall area, graphic representation only, subject to delineation by a Wetlands delineator.			
2. See plan 24509982 by P. Berrigan, N.S.L.S. April 06, 2009 Showing Lots 1-3.			
REVISION	DATE	BY	DISCREPANCY
Client: Mint Content Media Inc.			
Site Plan: LOT 2, Albert & Paula Doucet, PID 7026094B			
GEOMAP Surveying & Engineering Inc. P.O. Box 114 Liverpool, Queens Co., Nova Scotia Phone: 902-354-5182 Fax: 902-354-3949 REV 1/02			
LOCATION: Beach Meadows Street Rd., Beach Meadows, Queens Co., NS		SCALE: 1" = 40'	
	DRAWN: Jan. 24, 2023	PROJECT #:	5502
	DRAWN BY: JLP	PLAN NO.:	B-1644



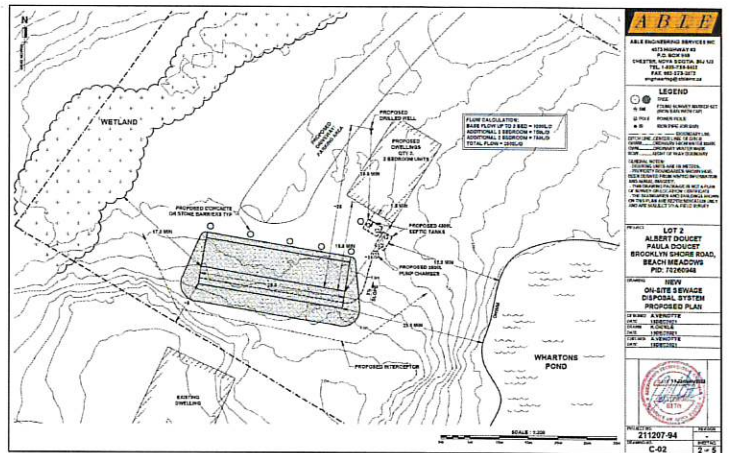
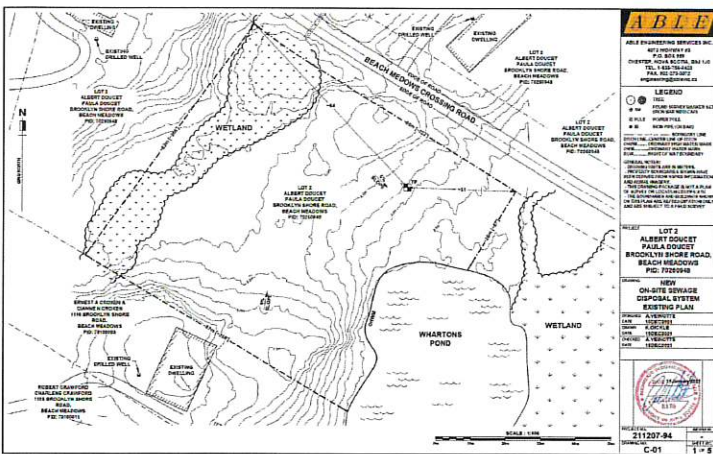
I, Mark J. Whistler, Nova Scotia Land Surveyor, hereby certify that the attached floor plan will be about 1.8m above the Canadian Geodetic Datum 2013.
 Dated: Jan. 24, 2023.
 M.S.L.S.

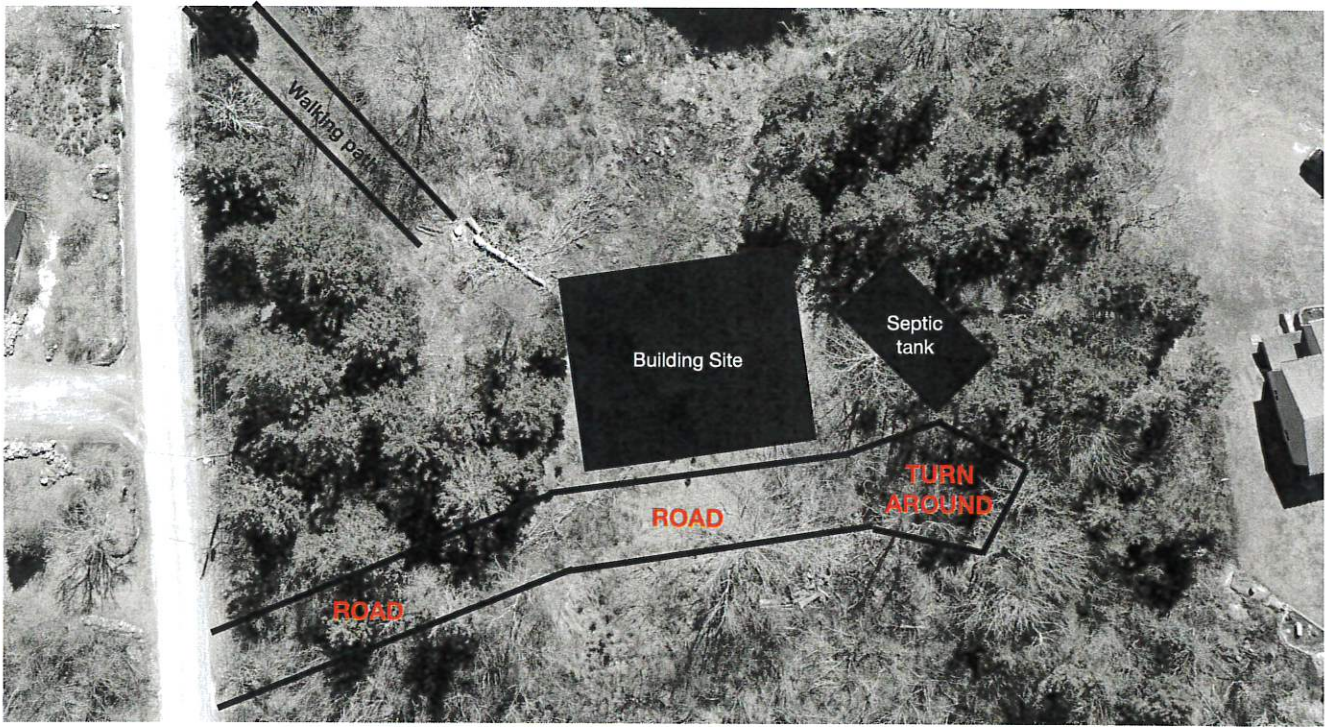
I, Mark J. Whistler, Nova Scotia Land Surveyor, hereby certify that this Surveyor's Location Certificate was prepared under my supervision and in accordance with Part VI of the Nova Scotia Land Surveyors Regulations made pursuant to Section 9 of the Land Surveyors Act.
 Dated: Jan. 24, 2023.
 M.S.A.S.

Approved Septic plans

Approval No: 2022-2903566-00

File No: 96000-30-BRI-2022-2903566





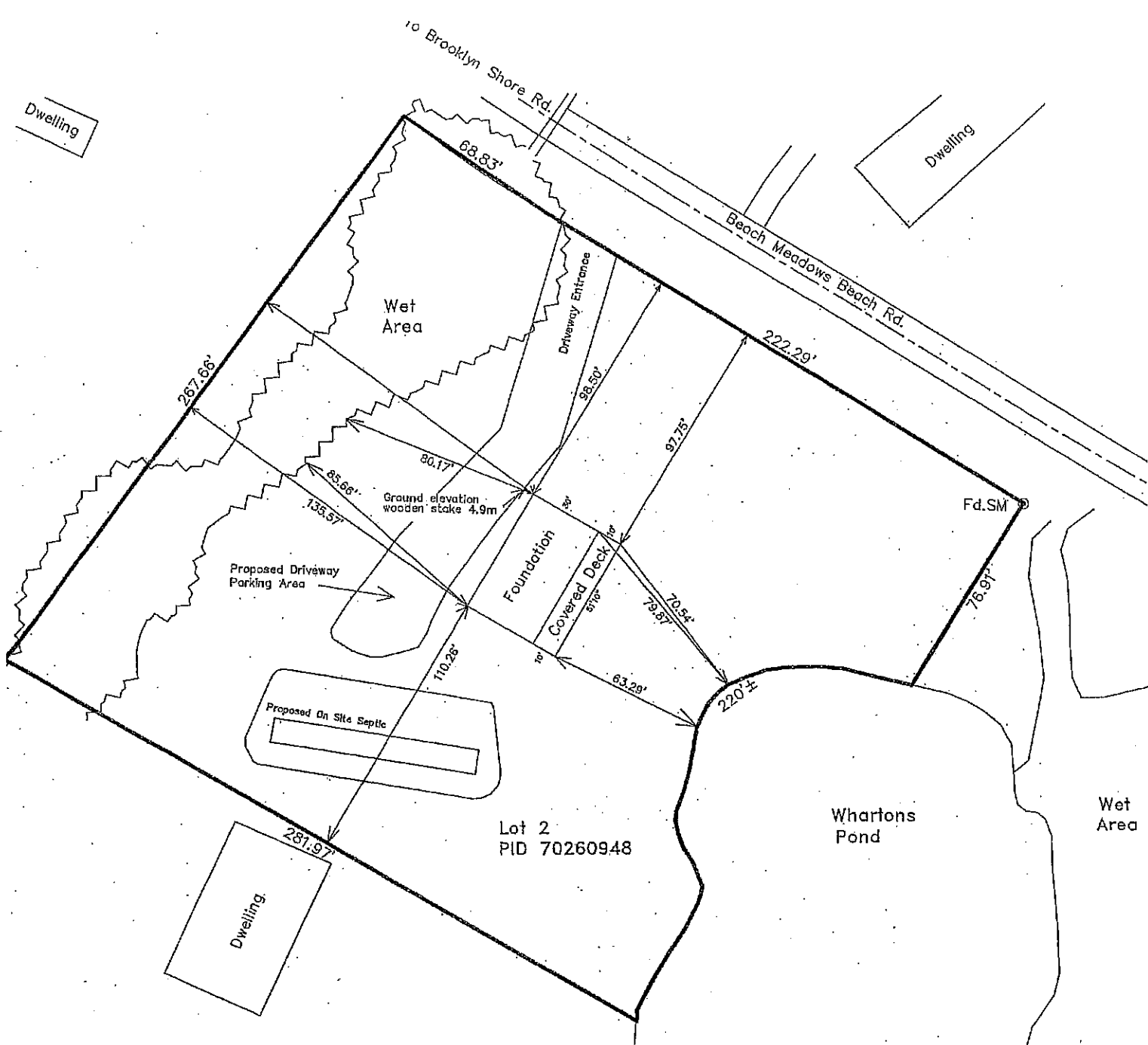


Property shot

**We are looking to build a place where people can
build memories for years to come.**



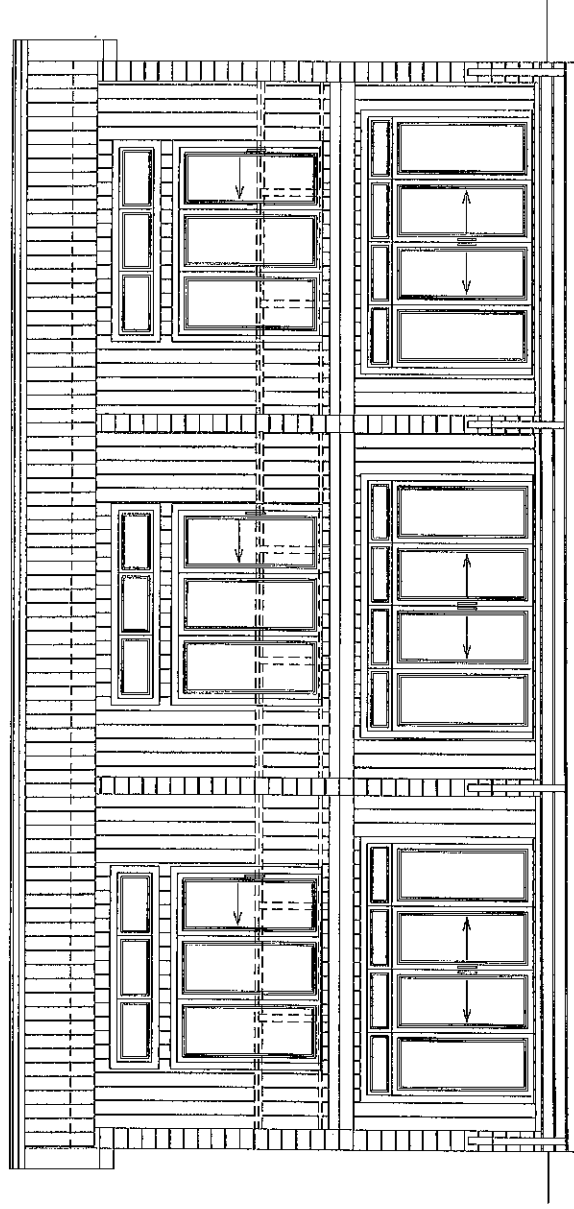
Property shot



I Mark J. Whynot, Nova Scotia Land Surveyor,
 hereby certify that the finished floor elevation will be above

I Mark J. Whynot, Nova Scotia Land Surveyor,
 hereby certify that this Surveyor's Lot is under my supervision and in accordance

THE MEADOWS LIVERPOOL, NS



DRAWING SCHEDULE

- A1 FOUNDATION PLAN
- A2 FOUNDATION DETAILS
- A3 GROUND FLOOR PLAN
- A3A INTERIOR DIMENSIONS
- A4 SECOND FLOOR PLAN
- A4A INTERIOR DIMENSIONS
- A5 FRONT ELEVATION
- A6 RIGHT ELEVATION
- A7 REAR ELEVATION
- A8 LEFT ELEVATION
- A9 SECTION - THROUGH EACH UNIT
- A10 SEPARATION WALL SECTION / DETAIL
- A11 BLOCKING
- A12 TYPICAL NOTES

END UNITS = 951.00 SF (88.35 SM) TOTAL LIVING SPACE
 MIDDLE UNITS = 938.50 (87.19 SM) SF TOTAL LIVING SPACE
 SEPARATION WALL = 100 SF (9.29 SM)
 TOTAL BUILDING FOOTPRINT = 1555.00 SF (144.46 SM)
 COVERED DECK FOOTPRINT = 518.33 (48.15 SM)
 TOTAL FOOTPRINT = 2073.33 SF (192.62 SM)

GENERAL NOTES

- 1 This Plan Is Intended For Use By A Licensed Contractor Who Is Familiar With Construction Methods
- 2 All Work To Be Completed As Per The Latest Edition Of The National Building Code (NBC) Of Canada.
- 3 All Federal, Provincial, and Local By-Laws Shall Be Considered And Take Precedence Over Anything Implied In This Drawing (If Applicable).
- 4 In The Case Of Higher Snow Loads Beyond Part 9 Of The NBCC, Owner May Be Responsible To Supply An Engineers Report (Please Verify With Local Authorities).
- 5 Great Care Was Taken In The Drawing Of This Plan But Human Error Does Occur. Builder To Review Drawings And Report Any Errors To Sarrhini Drafting & Design Before Construction Begins.

ISSUED FOR CONSTRUCTION	05/26/2022
ISSUED FOR REVISION	02/01/2022
TYPE/REVISION	MONTH/DAY/YEAR



 info@sarrhini.ca
 www.sarrhini.ca
 (902) 229-8373
SARRHINI
 DRAFTING & DESIGN

PROJECT NAME:
**THE MEADOWS
 LIVERPOOL
 NOVA SCOTIA**

DRAWING NAME:
FRONT ELEVATION

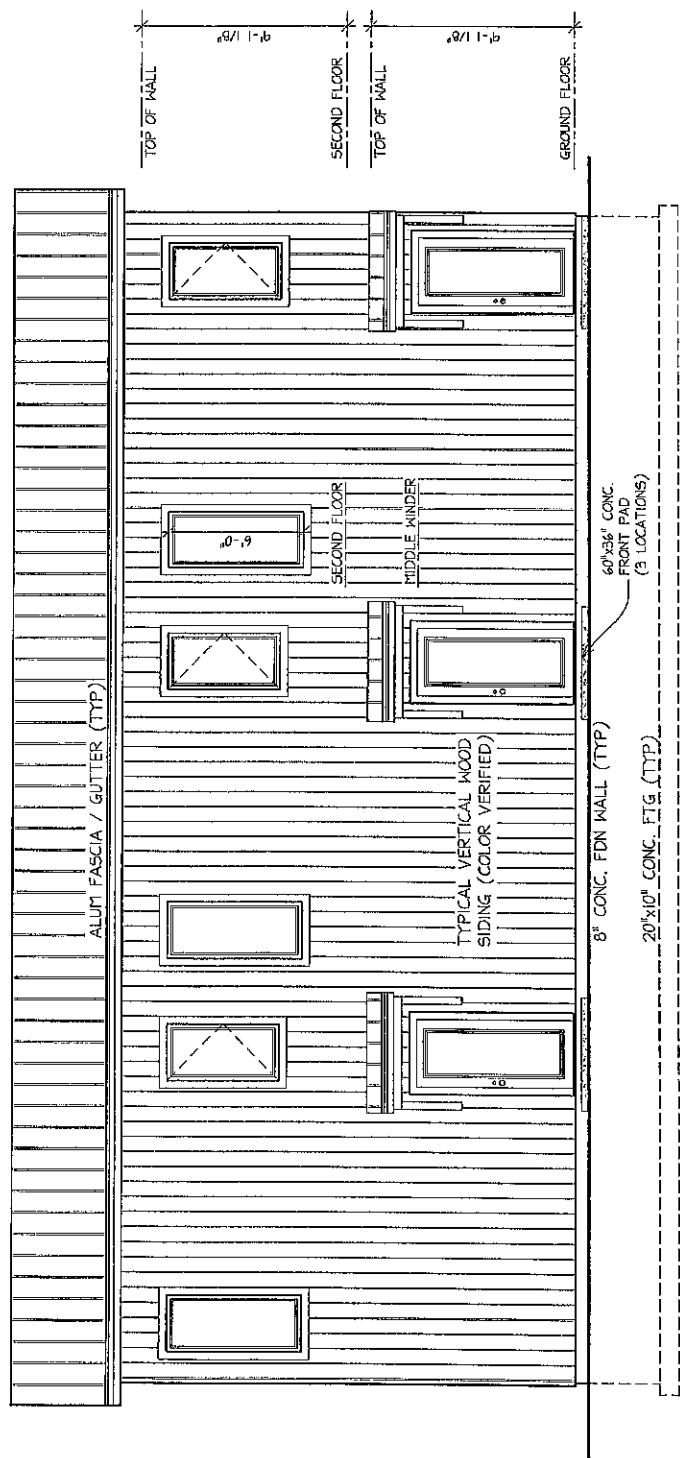
DRAWN BY:
TJW

SCALE:
3/16" = 1'-0"

DATE:
MAY 26 / 2022

PROJECT NO.
MEADOWS

DRAWING NO.
A5



- NOTE: GRADES SHOWN ARE APPROXIMATE. FINAL FINISH GRADES TO BE DETERMINED AT TIME OF CONSTRUCTION.
- EXACT METER LOCATION TO BE VERIFIED ON SITE BETWEEN CLIENT & ELECTRICIAN.
- NOTE: WINDOW / DOOR SIZES AND STYLES TO BE CONFIRMED WITH SUPPLIER.
- NOTE: ALL SIDING STYLES AND COLOURS TO BE CONFIRMED w/ CLIENT.
- NOTE: ALL EXTERIOR STEP MATERIAL TO BE TREATED.

GENERAL NOTES

- 1 This Plan Is Intended For Use By A Licensed Contractor Who Is Familiar With Construction Methods
- 2 All Work To Be Completed As Per The Latest Edition Of The National Building Code (NBC) Of Canada.
- 3 All Federal, Provincial and Local By-Laws Shall Be Considered And Take Precedence Over Anything Implied In This Drawing (If Applicable).
- 4 In The Case Of Higher Snow Loads Beyond Part 9 Of The NBC, Owner May Be Responsible To Supply An Engineers Report (Please Verify With Local Authorities).
- 5 Great Care Was Taken In The Drawing Of This Plan But Human Error Does Occur. Builder To Review Drawings And Report Any Errors To SamHail Drafting & Design Before Construction Begins.

ISSUED FOR CONSTRUCTION	05/26/2022
ISSUED FOR REVISION	02/01/2022
ITEM REVISION	MONTHS/DAYS/YEAR



info@samhail.ca
www.samhail.ca
(902) 229-5373

PROJECT NAME:

THE MEADOWS
LIVERPOOL
NOVA SCOTIA

DRAWING NAME:

RIGHT ELEVATION

DRAWN BY:

TJW

SCALE:

3/16" = 1'-0"

DATE:

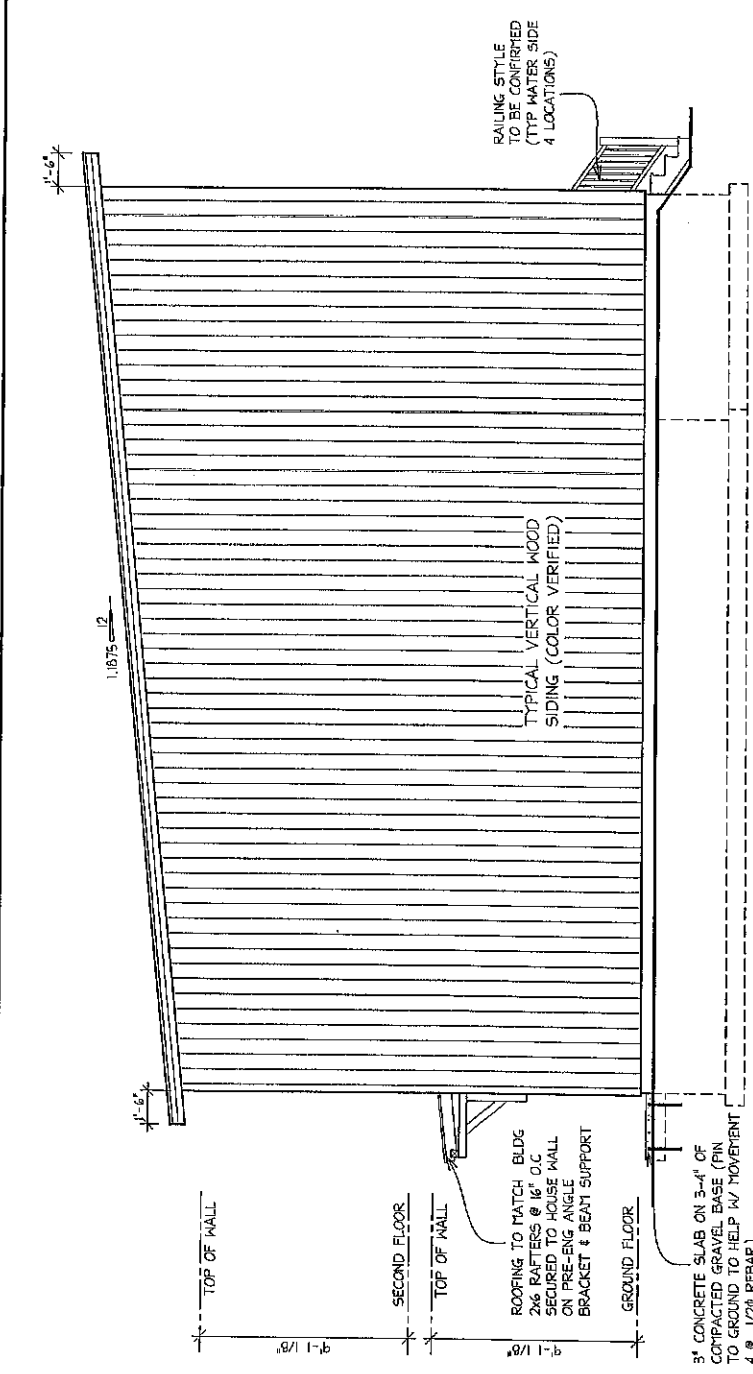
MAY 26 / 2022

PROJECT NO.

DRAWING NO.

MEADOWS

AG



RAILING STYLE
TO BE CONFIRMED
(TYP WATER SIDE
4 LOCATIONS)

TYPICAL VERTICAL WOOD
SIDING (COLOR VERIFIED)

ROOFING TO MATCH BLDG
2x4 RAFTERS @ 16" O.C
SECURED TO HOUSE WALL
ON PRE-ENG ANGLE
BRACKET & BEAM SUPPORT

3" CONCRETE SLAB ON 3"-4" OF
COMPACTED GRAVEL BASE (FIN
TO GROUND TO HELP W/ MOVEMENT
4 @ 1/2" REBAR)

- NOTE: GRADES SHOWN ARE APPROXIMATE. FINAL FINISH GRADES TO BE DETERMINED AT TIME OF CONSTRUCTION
- EXACT METER LOCATION TO BE VERIFIED ON SITE BETWEEN CLIENT & ELECTRICIAN
- NOTE: WINDOW / DOOR SIZES AND STYLES TO BE CONFIRMED WITH SUPPLIER
- NOTE: ALL SIDING STYLES AND COLOURS TO BE CONFIRMED W/ CLIENT
- NOTE: ALL EXTERIOR STEP MATERIAL TO BE TREATED

Region of Queens Municipality Staff Report

7.4

To: Council

From: Joanne Veinotte

Date: February 28, 2023

Re: Policy 77 – Tangible Capital Assets


Background: At the February 7, 2022 meeting of the Audit and Internal Control Committee, a list of current policies was reviewed. During the November 21, 2022 Audit and Internal Control Committee meeting Policy 77 was reviewed. The revised policy was again reviewed at the February 13, 2023 Audit and Internal Control Committee meeting and recommended to be adopted by Council.

Details: Attached is a copy of revised Policy 77 – Tangible Capital Assets. The most significant change being the increase of the capitalization limit to \$50,000 and the qualifying limit for capital leases to \$50,000. Other minor changes include wording and references to professional organizations.

There was a request from the committee to have the Director of Engineering and Public Works review the useful life parameters being used. Changes were suggested, however, per PSAS the following criteria must be met in order to revise the useful life. None of these criteria have been met.

PSAS 3150 Section 30 *Significant events that may indicate a need to revise the amortization method or the estimate of the remaining useful life of a tangible capital asset include:*

- (a) a change in the extent to which the tangible capital asset is used;*
- (b) a change in the manner in which the tangible capital asset is used;*
- (c) removal of the tangible capital asset from service for an extended period of time;*
- (d) physical damage;*

- 
- (e) *significant technological developments;*
 - (f) *a change in the demand for the services provided through use of the tangible capital asset; and*
 - (g) *a change in the law or environment affecting the period of time over which the tangible capital asset can be used.*

Staff also reviewed the Financial Accounting and Reporting Manual (FRAM) for useful life ranges. The current policy for vehicles is not in compliance with FRAM as the useful lives can only have a maximum of five years. Current practice is ten years. The revised policy has been changed to five years and additions made from this fiscal year forward will use five years as the useful life. Illumination structures have a maximum useful life of 10-15 years per FRAM, current policy is 30 years. The policy has been updated. Useful life of Bridge Railings – Upgrade in the policy has been revised to 15 years from 20 per the Director of Engineering and Public Works.

Applicable Legislation: The *Municipal Government Act* Section 48 reads: “48 (1) Before a policy is passed, amended or repealed the council shall give at least seven days notice to all council members. (2) The council may adopt different policies for different areas of the municipality. (3) In addition to matters specified in this Act or another Act of the Legislature, the council may adopt policies on any matter that the council considers conducive to the effective management of the municipality. 1998, c. 18, s. 48.”

Budget Impacts: Future operational expenses would be increased in the short term as assets will be expensed upon purchase if their value is between \$25,001 and \$50,000, rather than amortized over their useful life.

Recommendation: THAT the Council of Region of Queens adopt revised Policy 77 – Tangible Capital Assets be adopted as presented and recommended by the Audit and Internal Control Committee.



POLICY NO. 77

TANGIBLE CAPITAL ASSETS

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 77 and may be cited as "Tangible Capital Assets".

POLICY PURPOSE

This policy prescribes the accounting treatment for tangible capital assets so that users of financial reports can discern information about the investment in property, plant and equipment and the changes in such investment. This policy will provide guidance for all departments to assist them in assessing their physical resources in order to provide the information necessary to prepare financial statements. The principal issues in accounting for tangible capital assets are the recognition of the assets, the determination of their carrying amounts, amortization charges and the recognition of any related impairment losses.

In addition, the policy covers procedures to:

- a) protect and control the use of all tangible capital assets;
- b) provide accountability over the tangible capital assets;
- c) gather and maintain information needed to prepare financial statements.

AUTHORITY

The Public Sector Accounting Board of Canadian Professional Accountants requires that municipal financial statements be prepared in accordance with Generally Accepted Accounting Principles and Public Sector Accounting Standards. This policy applies to all departments operating within the reporting entity of Region of Queens Municipality.

DEFINITIONS

“amortization” of capital assets allocates an expense the effective utilization and reduction in value of a capital asset during the course of a year’s operations. This indicates writing off the cost of the capital asset over its expected life span.

“betterments” are expenditures on tangible capital assets subsequent to the initial purchase, they increase the previously assessed physical output or service capacity, cause a reduction in associated operating costs, extend the estimated useful life and cause an improvement in the quality of output. Any other expenditure would be considered a repair or maintenance and expensed in the year incurred.

“capitalization” of tangible capital assets shall be recorded in the fixed asset sub ledger according to the asset categories outlined in Schedule A.

“capital lease” is a lease with contractual terms that transfers substantially all the benefits and risks inherent in ownership of property to the Region. For substantially all of the benefits and risks of ownership to be transferred to the Region, one or more of the following conditions must be met:

a) there is reasonable assurance that the Region will obtain ownership of the leased property at the end of the lease term;

b) the lease term is of such a duration that the Region will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span.

“fair market value” is the amount of consideration that would be agreed upon in an arm’s length transaction between knowledgeable and willing parties who are under no compulsion to act.

“tangible capital assets” are defined as those assets that are held for use by the municipality in the production or supply of goods and services for the development, construction, maintenance or repair of other tangible capital assets; have useful lives extending beyond a year and are intended to be used on a continuing basis; have physical substance; and are not intended for sale in the ordinary course of operations.

“valuation” of a tangible capital asset shall be recorded at cost, if cost is available, plus all additional charges necessary to place the asset in its intended location and condition for use.

TANGIBLE CAPITAL ASSETS

THRESHOLD

The threshold for each category represents the minimum cost an individual asset must have before it is to be recorded as a capital asset on the statement of financial position. Capital assets not meeting the threshold of \$50,000 per year are expensed in the year in which they are purchased.

PURCHASED ASSETS

Cost is the gross amount of consideration paid to acquire the asset. It includes all non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs, etc. It is net of any trade discounts or rebates.

Cost of land includes purchase price plus legal fees, land registration fees, transfer taxes, migration and survey costs. Costs would include costs to make the land suitable for intended use, such as pollution mitigation, demolition and site improvements that become part of the land.

When two or more assets are acquired for a single purchase price, it is necessary to allocate the purchase price to the various assets acquired. Allocation shall be based on the fair value of each asset at the time of acquisition or some other reasonable basis if fair value is not readily determinable.

ACQUIRED, CONSTRUCTED OR DEVELOPED ASSETS

Cost includes all costs directly attributable (e.g. construction, architectural and other professional fees) to the acquisition, construction or development of the asset. Capitalization of general administrative overhead is not permitted.

Capitalization of carrying costs ceases when no construction or development is taking place or when the tangible capital asset is completed or ready for use.

CAPITALIZATION OF INTEREST COSTS

Interim financing costs incurred by the acquisition, construction and production of an asset that takes a substantial period of time to get ready for its intended use shall be capitalized as part of the cost of that asset.

Capitalization of interest costs shall commence when expenditures are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization shall be suspended during periods in which active development is interrupted. Capitalization interest shall cease when substantially all of the activities necessary to prepare the asset for its intended use are complete.

DONATED OR CONTRIBUTED ASSETS

The cost of donated or contributed assets that meet the criteria for recognition shall be valued equal to their fair market value at the date of construction or contribution. Fair market value for land will be based on land assessment value or appraised value; all other items shall be based on fair market value.

AMORTIZATION

The cost, less any residual value, of a tangible capital asset with a limited life will be amortized over its useful life in a rational and systematic manner appropriate to its nature and use. The amortization method and estimate of useful life of the remaining unamortized portion shall be reviewed on a regular basis and revised when the appropriateness of a change can be clearly demonstrated.

Useful life is normally the shortest of the asset's physical, technological, commercial or legal life. Amortization shall begin in the year following the year in which the costs were incurred. No amortization shall be recorded in the year an asset is disposed of. No amortization shall be recorded on a capital asset in progress or one that has been removed from service but not yet disposed of.

Region of Queens Municipality shall use a straight-line method for calculating the annual amortization with the exception of usage based amortization that will be utilized for the landfill depreciation. A comprehensive list of useful lives and amortization is attached as Schedule B.

DISPOSAL

When tangible capital assets are taken out of service, destroyed or replaced due to obsolescence, scrapping or dismantling, the department head or designate shall notify the finance department of the asset description and effective date. The finance department shall be responsible for adjusting the asset ledgers.

The disposal of a capital asset shall result in its removal from service as a result of sale, destruction or loss. When a capital asset is disposed of, the cost and the accumulated amortization shall be removed from the accounting records and any gain or loss recorded. Costs of disposal paid by the municipality shall be expensed. A gain or loss on disposal is the difference between the net proceeds received and the net book value of the asset and shall be accounted for as a revenue or expense in the period the disposal occurs.

CAPITAL LEASES

Capital leases shall be formally approved by Council. The department head or designate shall notify the finance department of any capital lease that will acquire an asset with a value of \$50,000 or more. If equipment is acquired through a capital lease, then the finance department shall account for the capital asset and incur a liability.

ASSETS EXCLUDED FROM AMORTIZATION

The follow assets shall be capitalized and not amortized: land; works of art and historical treasures; intangible assets such as patents, copyrights and trademarks.

ASSET RETIREMENT OBLIGATIONS

Asset Retirement Obligation requirements are detailed in Policy 96.

EFFECTIVE DATE

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

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 XX day of, 2023.

SIGNED by the Mayor and Municipal Clerk this XX day of, 2023.

Mayor

Municipal Clerk

Recommended by Audit and Internal Control Committee: February 13, 2023

Adopted by Council:

SCHEDULE A

The following table lists the capital asset categories and examples of assets and costs included in each category.

Capital Asset Category	Examples of Capital Assets	Examples of Capital Asset Costs
Land	<ul style="list-style-type: none"> • Land acquired for parks and recreation, conservation purposes, building sites and other programs • Land purchased for construction of road surface, drainage areas and allowances or future expansions 	<ul style="list-style-type: none"> • Purchase price • Professional fees for title searches, legal, engineering, appraisals, environmental surveys, land surveys and migration • Improvement and development costs such as land excavation, filling, grading, drainage, demolition of existing buildings (less salvage)
Land improvements	<ul style="list-style-type: none"> • Fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds 	<ul style="list-style-type: none"> • Original purchase price or completed project costs including costs of material and labour or costs of a contractor
Buildings	<ul style="list-style-type: none"> • wooden structures • steel structures • concrete structures 	<ul style="list-style-type: none"> • original purchase price or completed project costs including basic costs of material and labour or costs of a contractor • costs to remodel, recondition or alter a purchased building to make it ready to use for the acquired purpose • design fees • costs of building permits, studies, tests (pre-acquisition costs)

		<ul style="list-style-type: none"> • professional fees for title searches, architect, legal, engineering, appraisals, environmental surveys • operating costs such as temporary buildings used during construction
Building improvements	<ul style="list-style-type: none"> • major repairs that increase the value or useful life of the building such as structural changes, installation or upgrade of heating and cooling systems, plumbing, electrical, telephone systems 	<ul style="list-style-type: none"> • complete project costs including basic costs of material and labour or costs of a contractor • preparation of plans, blueprints, and specifications • cost of building permits, studies, tests • professional fees for architect, legal, engineering, appraisals, environmental surveys • operating costs such as temporary buildings used during construction
Operating equipment	<ul style="list-style-type: none"> • equipment specific to maintenance, shop and sanitation, such as forklifts, welding machines, utility trailers, snow plows, radios, meters 	<ul style="list-style-type: none"> • original contract price or invoice price • net HST on acquisition • installation charges • charges for testing and preparation
Heavy equipment	<ul style="list-style-type: none"> • construction equipment such as plows, rock hammers, loaders, excavators, and trucks and trailers 	<ul style="list-style-type: none"> • original contract price or invoice price • net HST on acquisition • charges for testing and preparation • costs of reconditioning used items which purchased

		<ul style="list-style-type: none"> parts and labour associated with the construction of equipment
Vehicles	<ul style="list-style-type: none"> used primarily for transportation purposes such, pick up trucks, vans, boats, all terrain vehicles 	<ul style="list-style-type: none"> original contract price or invoice price HST tax on acquisition costs of reconditioning used items when purchased
Computer software	<ul style="list-style-type: none"> off the shelf software and related upgrades, software licenses after removing any maintenance or similar charges 	<ul style="list-style-type: none"> purchase price of off the shelf software and related upgrades net HST on acquisition installation charges
Computer hardware	<ul style="list-style-type: none"> servers, scanners, printers, hard drives, modems, tape drives, and plotters 	<ul style="list-style-type: none"> purchase price installation charges net HST on acquisition
Roads/Street construction	<ul style="list-style-type: none"> municipally owned roads 	<ul style="list-style-type: none"> direct costs of construction including tender construction costs, labour, materials, survey costs, equipment, and project specific design costs construction and material costs related to overhead structures and signage salary and travel costs for employees/contractors assigned to the project for direct management duties such as project management, inspection and quality control

Roads/Streets	<ul style="list-style-type: none"> • concrete curbs/gutters/sidewalks 	<ul style="list-style-type: none"> • direct costs of construction including labour and materials
Bridges – construction	<ul style="list-style-type: none"> • bridges/railings 	<ul style="list-style-type: none"> • direct costs of construction including tender construction costs, labour, materials survey costs, and project specific design costs • salary and travel costs for employees assigned to the project for direct management duties such as project management, inspection and quality control
Bridges - upgrades	<ul style="list-style-type: none"> • upgrades to bridges/railings 	<ul style="list-style-type: none"> • direct costs of construction including labour and materials • salary and travel costs for employees assigned to the project for direct management duties such as project management, inspection and quality control
Storm Water Management	<ul style="list-style-type: none"> • storm water conveyance structures 	<ul style="list-style-type: none"> • Direct costs of construction including tender construction costs, labour, materials, survey costs, and project specific design costs • Salary and travel costs for employees assigned to the project for direct

		management, inspection and quality control
Airports – runways	<ul style="list-style-type: none"> • airport runways, strips and aprons • upgrading gravel runways to asphalt runways • upgrading gravel runways to treated gravel runways 	<ul style="list-style-type: none"> • direct costs of construction including labour and materials • salary and travel costs for employees assigned to the project for direct management duties such as project management, inspection and quality control
Airports - navigational aids	<ul style="list-style-type: none"> • runway lighting and non-directional beacons • replacing the entire existing lighting or wiring system 	<ul style="list-style-type: none"> • original purchase price • installation charges • charges for testing and preparation • parts and labour associated with construction and installation
Illumination structures	<ul style="list-style-type: none"> • light systems (traffic, outdoor, street), new signage initiative 	<ul style="list-style-type: none"> • original purchase price • installation charges • charges for testing and preparation • parts and labour associated with construction and installation
Sewer infrastructure	<ul style="list-style-type: none"> • Sanitary sewer systems, lagoons, septic facilities, pump stations 	<ul style="list-style-type: none"> • original purchase price • direct costs of construction including labour and materials • salary and travel costs for employees assigned to the project for direct management duties such as project management,

		inspection and quality control
Other infrastructure	<ul style="list-style-type: none">• landfills, helipads	<ul style="list-style-type: none">• costs that support infrastructure but are not included in any other category

SCHEDULE B

CAPITAL ASSET THRESHOLDS, ESTIMATED USEFUL LIVES AND AMORIZATION

The following table outlines the threshold and estimated useful life application to each capital asset category. A threshold of ALL means that all capital asset purchases, regardless of cost, are recorded.

Capital Asset Class and Category	Threshold	Estimated Useful Life	Amortization
Land and Land Improvements			
Land	ALL	Indefinite	N/A
Land Improvements	\$50,000	20 years	Straight-Line
Buildings and Building Improvements			
Buildings	\$50,000	40 years	Straight-Line
Building Improvements	\$50,000	20 years	Straight-Line
Engineered Structures	\$50,000	40 years	Straight-Line
Outdoor Swimming Pools	\$50,000	25 years	Straight-Line
Machinery and Equipment			
Heavy Equipment	\$50,000	15 years	Straight-Line
Operating Equipment	\$50,000	12 years	Straight-Line
Transportation Equipment			
Vehicles	\$50,000	5 years	Straight-Line
Office and Information Technology			
System Development - Packaged System	\$50,000	10 years	Straight-Line
Computer Hardware	\$50,000	5 years	Straight-Line
Computer Software	\$50,000	5 years	Straight-Line
Office Furniture and Equipment	\$50,000	10 years	Straight-Line
Infrastructure			
Streets/Roads	ALL	30 years	Straight-Line
Sidewalks	ALL	25 years	Straight-Line
Illumination Structures	\$50,000	15-25 years	Straight-Line
Bridges/Railings - Construction	ALL	50 years	Straight-Line
Bridges/Railings - Upgrades	\$50,000	15 years	Straight-Line
Storm Water Conveyance Structures	ALL	35 years	Straight-Line
Airports - Runways	ALL	30 years	Straight-Line
Airports - Navigational Aids	ALL	15 years	Straight-Line
Sewer Infrastructure	ALL	50 years	Straight-Line
Landfill Cell	ALL		Based on % of Useful Life

1.0 GENERAL STATEMENT OF POLICY

The Public Sector Accounting Board of the Canadian Institute of Chartered Accountants requires that municipal financial statements be prepared in accordance with generally accepted accounting principles. This policy applies to all departments operating within the reporting entity of the Region of Queens Municipality.

2.0 OBJECTIVE

The objective of this policy is to prescribe the accounting treatment for tangible capital assets so that users of the financial report can discern information about the investment in property, plant and equipment and the changes in such investment. This policy will provide guidance for all departments to assist them in assessing their physical resources in order to provide the information necessary to prepare financial statements. The principal issues in accounting for tangible capital assets are the recognition of the assets, the determination of their carrying amounts, amortization charges and the recognition of any related impairment losses.

In addition, the policy covers procedures to:

- a) protect and control the use of all tangible capital assets;
- b) provide accountability over the tangible capital assets;
- c) gather and maintain information needed to prepare financial statements.

3. DEFINITIONS**A. AMORTIZATION**

Tangible Capital Assets are used to provide services to the public. Amortization of capital assets allocates an expense the effective utilization and reduction in value of a capital asset during the course of a year's operations. This indicates writing off the cost of the capital asset over its expected life span.

B. BETTERMENTS

Subsequent expenditures on tangible capital assets that:

- increase the previously assessed physical output or service capacity.
- cause a reduction in associated operating costs.
- extend the estimated useful life.
- cause an improvement in the quality of output.

Any other expenditure would be considered a repair or maintenance and expensed in the year incurred.

C. CAPITALIZATION

Tangible capital assets shall be capitalized (recorded in the fixed asset sub-ledger) according to the asset categories outlined in Schedule A.

D. CAPITAL LEASE

A capital lease is a lease with contractual terms that transfers substantially all the benefits and risks inherent in ownership of property to the Region. For substantially all of the benefits and risks of ownership to be transferred to the Region, one or more of the following conditions must be met:

- a) there is reasonable assurance that the Region will obtain ownership of the leased property at the end of the lease term.
- b) the lease term is of such a duration that the Region will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span.

E. FAIR MARKET VALUE

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable and willing parties who are under no compulsion to act.

F. TANGIBLE CAPITAL ASSETS

Assets having physical substance that:

- are held for use by the municipality in the production or supply of goods and services for the development, construction, maintenance or repair of other tangible capital assets;
- have useful lives extending beyond a year and are intended to be used on a continuing basis;
- are not intended for sale in the ordinary course of operations.

G. VALUATION

Tangible capital assets shall be recorded at cost, if cost is available, plus all additional charges necessary to place the asset in its intended location and condition for use.

4. POLICY STATEMENTS

THRESHOLD

The threshold for each category represents the minimum cost an individual asset must have before it is to be recorded as a capital asset on the statement of financial position. Capital assets not meeting the threshold of \$10,000 per year are expensed in the year in which they are purchased.

PURCHASED ASSETS

Cost is the gross amount of consideration paid to acquire the asset. It includes all non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs, etc. It is net of any trade discounts or rebates.

Cost of land includes purchase price plus legal fees, land registration fees, transfer taxes, migration and survey costs. Costs would include costs to make the land suitable for intended use, such as pollution mitigation, demolition and site improvements that become part of the land.

When two or more assets are acquired for a single purchase price, it is necessary to allocate the purchase price to the various assets acquired. Allocation shall be based on the fair value of each asset at the time of acquisition or some other reasonable basis if fair value is not readily determinable.

ACQUIRED, CONSTRUCTED OR DEVELOPED ASSETS

Cost includes all costs directly attributable (e.g. construction, architectural and other professional fees) to the acquisition, construction or development of the asset. Capitalization of general administrative overhead is not permitted.

Capitalization of carrying costs ceases when no construction or development is taking place or when the tangible capital asset is completed or ready for use.

CAPITALIZATION OF INTEREST COSTS

Interim financing costs incurred by the acquisition, construction and production of an asset that takes a substantial period of time to get ready for its intended use shall be capitalized as part of the cost of that asset.

Capitalization of interest costs shall commence when expenditures are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization shall be suspended during periods in which active development is interrupted. Capitalization interest shall cease when substantially all of the activities necessary to prepare the asset for its intended use are complete.

DONATED OR CONTRIBUTED ASSETS

The cost of donated or contributed assets that meet the criteria for recognition shall be valued equal to their fair market value at the date of construction or contribution. Fair market value for land will be based on land assessment value or appraised value, all other items shall be based on fair market value.

AMORTIZATION

The cost, less any residual value, of a tangible capital asset with a limited life will be amortized over its useful life in a rational and systematic manner appropriate to its nature and use. The amortization method and estimate of useful life of the remaining unamortized portion shall be reviewed on a regular basis and revised when the appropriateness of a change can be clearly demonstrated.

Useful life is normally the shortest of the asset’s physical, technological, commercial or legal life. Amortization shall begin in the year following the year in which the costs were incurred. No amortization shall be recorded in the year an asset is disposed of. No amortization shall be recorded on a capital asset in progress or one that has been removed from service but not yet disposed of.

The Region of Queens Municipality shall use a straight-line method for calculating the annual amortization with the exception of usage based amortization that will be utilized for the landfill depreciation. A comprehensive list of useful lives and amortization is attached as schedule B.

DISPOSAL

When tangible capital assets are taken out of service, destroyed or replaced due to obsolescence, scrapping or dismantling, the department head or designate shall notify the finance department of the asset description and effective date. The finance department shall be responsible for adjusting the asset ledgers.

The disposal of a capital asset shall result in its removal from service as a result of sale, destruction or loss. When a capital asset is disposed of, the cost and the accumulated amortization shall be removed from the accounting records and any gain or loss recorded. Costs of disposal paid by the municipality shall be expensed. A gain or loss on disposal is the difference between the net proceeds received and the net book value of the asset and shall be accounted for as a revenue or expense in the period the disposal occurs.

CAPITAL LEASES

Capital leases shall be formally approved by Council. The department head or designate shall notify the finance department of any capital lease that will acquire an asset with a value of \$10,000 or more. If equipment is acquired through a capital lease, then the finance department shall account for the capital asset and incur a liability.

ASSETS EXCLUDED FROM AMORTIZATION

The follow asset shall be capitalized and not amortized:

- land;
- works of art and historical treasures;
- intangible assets such as patents, copyrights and trademarks.

CAPITAL ASSET CATEGORIES**Schedule A**

The following table lists the capital asset categories and examples of assets and costs included in each category.

Capital Asset Category	Examples of Capital Assets	Examples of Capital Asset Costs
Land	<ul style="list-style-type: none">• land acquired for parks and recreation, conservation purposes, building sites and other programs• land purchased for construction of road surface, drainage areas and allowances or future expansions	<ul style="list-style-type: none">• Purchase price• Professional fees for title searches, legal, engineering, appraisals, environmental surveys, land surveys and migration• Improvement and development costs such as land excavation, filling, grading, drainage, demolition of existing buildings (less salvage)
Land improvements	<ul style="list-style-type: none">• Fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds	<ul style="list-style-type: none">• Original purchase price or completed project costs including costs of material and labour or costs of a contractor
Buildings	<ul style="list-style-type: none">• wooden structures• steel structures• concrete structures	<ul style="list-style-type: none">• original purchase price or completed project costs including basic costs of material and labour or costs of a contractor• costs to remodel, recondition or alter a purchased building to make it ready to use for the acquired purpose• design fees• costs of building permits, studies, tests (pre-acquisition costs)• professional fees for title searches, architect, legal, engineering, appraisals, environmental surveys• operating costs such as temporary buildings used during construction

CAPITAL ASSET CATEGORIES**Schedule A**

Building improvements	<ul style="list-style-type: none">major repairs that increase the value or useful life of the building such as structural changes, installation or upgrade of heating and cooling systems, plumbing, electrical, telephone systems	<ul style="list-style-type: none">complete project costs including basic costs of material and labour or costs of a contractorpreparation of plans, blueprints, and specificationscost of building permits, studies, testsprofessional fees for architect, legal, engineering, appraisals, environmental surveysoperating costs such as temporary buildings used during construction
Operating equipment	<ul style="list-style-type: none">equipment specific to maintenance, shop and sanitation, such as forklifts, welding machines, utility trailers, snow plows, radios, meters	<ul style="list-style-type: none">original contract price or invoice pricenet hst on acquisitioninstallation chargescharges for testing and preparation
Heavy equipment	<ul style="list-style-type: none">construction equipment such as plows, rock hammers, loaders, excavators, and trucks and trailers	<ul style="list-style-type: none">original contract price or invoice pricenet hst on acquisitioncharges for testing and preparationcosts of reconditioning used items which purchasedparts and labour associated with the construction of equipment
Vehicles	<ul style="list-style-type: none">used primarily for transportation purposes such, pick up trucks, vans, boats, all terrain vehicles	<ul style="list-style-type: none">original contract price or invoice pricehst tax on acquisitioncosts of reconditioning used items when purchased
Computer software	<ul style="list-style-type: none">off the shelf software and related upgrades, software licenses after removing any maintenance or similar charges	<ul style="list-style-type: none">purchase price of off the shelf software and related upgradesnet hst on acquisitioninstallation charges
Computer hardware	<ul style="list-style-type: none">servers, scanners, printers, hard drives, modems, tape drives, and plotters	<ul style="list-style-type: none">purchase priceinstallation chargesnet hst on acquisition

CAPITAL ASSET CATEGORIES**Schedule A**

Office furniture and equipment	<ul style="list-style-type: none">• desks, tables, chairs, filing cabinets, fax machines, photocopiers, projectors- individual cost must be over \$10,000• when outfitting a new facility if the total combined cost of the furniture and equipment exceeds the \$10,000 threshold it shall be capitalized	<ul style="list-style-type: none">• original contract price or invoice price• net hst on acquisition• costs of reconditioning used items when purchased
Roads/Streets – construction	<ul style="list-style-type: none">• municipally owned roads	<ul style="list-style-type: none">• direct costs of construction including tender construction costs, labour, materials, survey costs, equipment, and project specific design costs• construction and material costs related to overhead structures and signage• salary and travel costs for employees/contractors assigned to the project for direct management duties such as project management, inspection and quality control
Roads/Streets –	<ul style="list-style-type: none">• concrete curbs/gutters/sidewalks	<ul style="list-style-type: none">• direct costs of construction including labour and materials
Bridges - construction	<ul style="list-style-type: none">• bridges/railings	<ul style="list-style-type: none">• direct costs of construction including tender construction costs, labour, materials survey costs, and project specific design costs• salary and travel costs for employees assigned to the project for direct management duties such as project management, inspection and quality control

CAPITAL ASSET CATEGORIES**Schedule A**

Bridges - upgrades	<ul style="list-style-type: none">• upgrades to bridges/railings	<ul style="list-style-type: none">• direct costs of construction including labour and materials• salary and travel costs for employees assigned to the project for direct management duties such as project management, inspection and quality control
Storm Water Management	<ul style="list-style-type: none">• storm water conveyance structures	<ul style="list-style-type: none">• Direct costs of construction including tender construction costs, labour, materials, survey costs, and project specific design costs• Salary and travel costs for employees assigned to the project for direct management, inspection and quality control
Airports - runways	<ul style="list-style-type: none">• airport runways, strips and aprons• upgrading gravel runways to asphalt runways• upgrading gravel runways to treated gravel runways	<ul style="list-style-type: none">• direct costs of construction including labour and materials• salary and travel costs for employees assigned to the project for direct management duties such as project management, inspection and quality control
Airports - navigational aids	<ul style="list-style-type: none">• runway lighting and non-directional beacons• replacing the entire existing lighting or wiring system	<ul style="list-style-type: none">• original purchase price• installation charges• charges for testing and preparation• parts and labour associated with construction and installation
Illumination structures	<ul style="list-style-type: none">• light systems (traffic, outdoor, street), new signage initiative	<ul style="list-style-type: none">• original purchase price• installation charges• charges for testing and preparation• parts and labour associated with construction and installation
Sewer infrastructure	<ul style="list-style-type: none">• Sanitary sewer systems, lagoons, and septage facilities, pump stations	<ul style="list-style-type: none">• original purchase price• direct costs of construction including labour and materials• salary and travel costs for employees assigned to the project for direct management duties such as project management, inspection and quality control
Other infrastructure	<ul style="list-style-type: none">• landfills, helipads	<ul style="list-style-type: none">• costs that support infrastructure but are not included in any other category

CAPITAL ASSET THRESHOLDS, ESTIMATED USEFUL LIVES AND AMORTIZATION

The table below outlines the threshold and estimated useful life application to each capital asset category. A threshold of ALL means that all capital asset purchases, regardless of cost, are recorded.

Capital Asset Class and Category	Threshold	Estimated Useful Life	Amortization
Land and land improvements			
Land	All	Indefinite	N/A
Land improvements	\$10,000	20 years	Straight-Line
Buildings and building improvements			
Buildings	\$10,000	40 years	Straight-Line
Building improvements	\$10,000	40 years	Straight-Line
Engineered Structures	\$10,000	40 years	Straight-Line
Outdoor Swimming Pools	\$10,000	25 years	Straight-Line
Machinery and equipment			
Heavy equipment	\$10,000	15 years	Straight-Line
Operating equipment	\$10,000	12 years	Straight-Line
Transportation equipment			
Vehicles	\$10,000	10 years	Straight-Line
Office and information technology			
System Development - Packaged System	\$10,000	10 years	Straight-Line
Computer hardware	\$10,000	5 years	Straight-Line
Computer software	\$10,000	5 years	Straight-Line
Office furniture and equipment	\$10,000	10 years	Straight-Line
Infrastructure			
Streets/Roads	ALL	30 years	Straight-Line
Road/Street	ALL	20 years	Straight-Line
Sidewalks	\$10,000	25 years	Straight-Line
Illumination Structures	\$10,000	25 years	Straight-Line
Bridges/Railings - construction	ALL	50 years	Straight-Line
Bridges/Railings - upgrades	ALL	20 years	Straight-Line
Storm Water Conveyance Structures	ALL	35 years	Straight-Line
Airports – runways	ALL	30 years	Straight-Line
Airports - navigational aids	ALL	15 years	Straight-Line
Sewer Infrastructure	ALL	50 years	Straight-Line
Landfill Cell	ALL		Based on % of Usage

Approved by Council :

October 18, 2010

Region of Queens Municipality Staff Report

7.5

To: Council

From: Joanne Veinotte

Date: February 28, 2023

Re: Policy 42 – Economic Development and Tourism Loans

Background: At the February 7, 2022 meeting of the Audit and Internal Control Committee, a list of current policies was reviewed. During the November 21, 2022 Audit and Internal Control Committee meeting Policy 42 was reviewed.

Details: Policy 42 is no longer relevant, these items are no longer available for loan.

Applicable Legislation: The *Municipal Government Act* Section 48 reads: "48 (1) Before a policy is passed, amended or repealed the council shall give at least seven days notice to all council members. (2) The council may adopt different policies for different areas of the municipality. (3) In addition to matters specified in this Act or another Act of the Legislature, the council may adopt policies on any matter that the council considers conducive to the effective management of the municipality. 1998, c. 18, s. 48."

Budget Impacts: There are no budget impacts.

Recommendation: THAT the Council of Region of Queens Municipality repeal Policy 42 – Economic Development and Tourism Loans as recommended by the Audit and Internal Control Committee.

GENERAL STATEMENT OF POLICY

42.01 It is the policy of the Region of Queens Municipality to have guidelines for the loan of equipment and items by its Economic Development and Tourism Department.

OBJECTIVES

42.02 To make various pieces of economic development and tourism related items available for loan to the public.

42.03 To ensure the borrowed equipment is returned on time and in good repair.

ALLOCATION OF RESPONSIBILITIES

DIRECTOR OF ECONOMIC DEVELOPMENT AND TOURISM’S RESPONSIBILITIES:

42.04 To see that the procedure of this policy is followed.

POLICY PROCEDURE

42.05 Community groups and individuals may borrow the following equipment / items from the Department of Economic Development and Tourism:

<u>Equipment / Item (s)</u>	<u>Refundable Deposit</u>
Display Booth	\$100.00
Four Privateer Dresses	\$100.00 / dress
Display Photos (Variety)	\$10.00 / photo

42.06 The Department of Economic Development and Tourism realizes that normal wear and tear may occur to the items. It is the Director of Economic Development and Tourism’s discretion of the acceptable condition of equipment / items for return without penalty.

42.07 The borrower is liable for the total costs of repair or replacement of items.

Approved by Council: August 16, 2004

Region of Queens Municipality Staff Report

7.6

To: Council

From: Joanne Veinotte, Director of Corporate Services

Date: February 28, 2023

Re: Insurance and Risk Management Services RFP

Background: Region of Queens Municipality Purchasing Policy requires that Request for Proposals/Tenders be secured for services with a value of more than \$50,000. Historically, Insurance and Risk Management Services Agreements cover four years with a value of approximately \$220,000 per annum. Our current providers are AON for Region of Queens and First Responders, BFL for Fire Departments, and Gallagher for Ground Search and Rescue.


Details:

Our current policies have multiple providers and multiple renewal dates. The RFP was written such that each section of coverage required could be bid on separately or as a group. The purpose of this format was to facilitate a combination of coverages to achieve efficiencies in price and services.

The Request for Proposal was posted on the Nova Scotia Procurement site on January 9, 2023 and closed January 27, 2023.

Three submissions were received and scored by staff according to the scoring matrix in the RFP document.

The premiums were proposed as follows:



AON - \$246,170 includes Fire, GSAR, First Responders and Region of Queens,
BFL - \$141,540 includes Fire Departments only,
Gallagher - \$232,474 includes Region of Queens only.

AON's proposal combines services for all our coverage lines, thus representing a savings of about \$60,000 per year. AON was the only respondent that bid on all coverage lines.

Cyber coverage is not included in this RFP.

The only significant difference between current coverage and the combined policy AON proposed besides the significant savings, is the increase in deductible for the Fire Department Trucks from \$5000 per incident to \$25,000 per incident. Should a Fire Truck be rendered undrivable and the department is at fault, the current coverage replaces the truck, the new coverage will reimburse used trucks at cash value and trucks purchased new at replacement for 25 years.


Applicable Legislation:

The *Municipal Government Act* states in Section 65A. " (1) Subject to subsections (2) to (4), the municipality may only spend money for municipal purposes if (a) the expenditure is included in the municipality's operating budget or capital budget or is otherwise authorized by the municipality; (b) the expenditure is in respect of an emergency under the Emergency Management Act; or (c) the expenditure is legally required to be paid."

Budget Considerations:

Annual cost of Insurance and Risk Management Services will be \$246,170 less the Fire Department portion of \$82,600, \$163,570. This represents an increase in premium of 10% over prior year when the combination of policies is not factored into calculations.

Should the AON proposal for combined policy not be accepted and the Fire Department have a stand alone policy, the total premium would be \$163,570 for Region of Queens, First Responders, and Ground Search and Rescue (2) plus



the Fire Department liability coverage of approximately \$60,000 paid by Region of Queens.

Insurance costs 22/23 under current providers:

Region of Queens \$215,681 Fire Departments \$76,044

Proposed costs 23/24

Region of Queens \$163,570 Fire Departments \$82,600

Overall 24% savings for Region of Queens. Fire department increase of 8.6% in Fleet premium.

Recommendation:

THAT Council of Region of Queens Municipality contract the Municipality's full Insurance and Risk Management Services with AON Reed Stenhouse Inc. for the fiscal year from April 1, 2023 to March 31, 2024 with an option to renew for each of four subsequent years.

Region of Queens Municipality Staff Report

8.1

To: Council
From: Mike MacLeod, Director of Planning and Development
Date: February 28, 2023
Re: Road Naming – Serenity Now Lane

Background

A request for the naming of a private road has been submitted to the Planning Department, which would see the naming of a new road off Shore Road in Western Head named as **Serenity Now Lane**.

The first name choice, **Serenity Now Lane**, is acceptable to the Planning Department, as this named road currently does not exist in Queens County. Refer to map attached as Appendix A.

The Region's Policy respecting Naming and Renaming of Roads sets out that:

At the request for a road (private or public) name change or the naming of an unnamed road, a petition (Schedule "A") must be submitted by the owner of the road. However, if no specific owner can be determined, a petition signed by seventy percent (70%) of the persons that own land abutting the road may be submitted. This includes owners of both developed and vacant land on the road.

The new road is owned by the applicants and they have submitted a petition for road naming. The petition is attached as Appendix B.

The Region of Queens also has a policy, Private Road Name Signage – Policy 69, which sets out that the Municipality will purchase and install private road name signs in an effort to ensure that proper signage is in place for emergency service purposes. This is a one-time purchase and install, after which, the responsibility for the signage becomes the responsibility of the road owner.

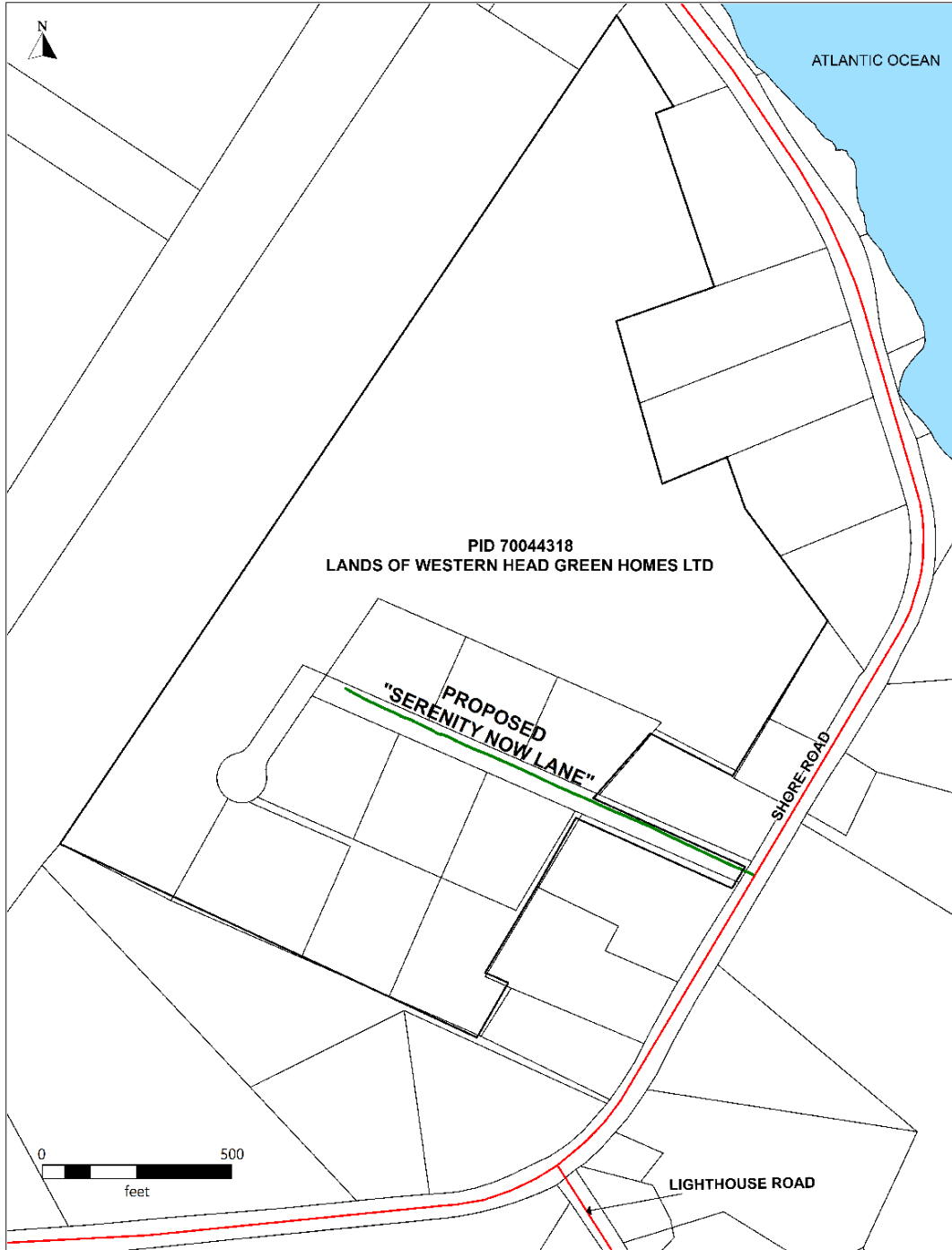
Applicable Legislation

Region of Queens Municipality *Policy Number 6 – Naming and Renaming of Roads* and *Policy Number 69 – Private Road Name Signage*.

Budget Impacts

Costs to purchase and install the signage is approximately \$200, which is provided for in the 2022/ 2023 Planning budget.

Appendix A



Region of Queens Municipality Staff Report

8.2

To: Council

From: Joanne Veinotte, Director of Corporate Services

Date: February 28, 2023

Re: Area Rate Requests

Background: Region of Queens Municipality Policy 23 Request for Area Rate requires that an application requesting each rate must be submitted annually by January 15th to Director of Corporate Services.

Details: Director of Corporate Services received two application for an area rate; one from the Brooklyn Cemetery Association for 1.5 cents and one from the Brooklyn Recreation Association for 4 cents. The financial reports that were submitted as part of the application were not prepared at the Notice to Reader level as prescribed by the policy.

Council can consider whether it wishes to hold an Area Rate meeting or other public consultation regarding the proposed Area Rates or refer it directly to budget deliberations.

Applicable Legislation:

The Municipal Government Act Section 49 (1) states in part, "The council may make policies (a) setting the interest rate to be charged on overdue taxes, area rates, water charges, sewer charges and any other charges or sums owing to the municipality."

Budget Considerations:

Approved Area Rates will be included in the budget process.

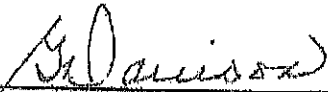
Brooklyn Cemetery Committee

First Brooklyn Cemetery, Seaside Cemetery, Brooklyn Community Cemetery
PO Box 66 Brooklyn, Nova Scotia, B0J 1H0

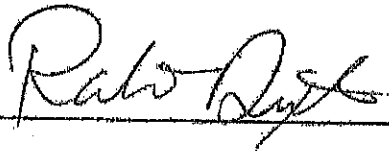
January 15, 2023

Region of Queens,

The Brooklyn Cemetery Committee is requesting an Area Rate for Districts 5 and 6 in the amount of \$0.015/ \$100 for the 2023 Tax year. This rate will be used for repairs and maintenance of the grounds of the First Brooklyn Cemetery, Seaside Cemetery and Brooklyn Community Cemetery.



Gail Davison – Treasurer (Director)



Robert Dexter – Chairman (Director)

BROOKLYN RECREATION COMMITTEE

Motion for Funding from RQM

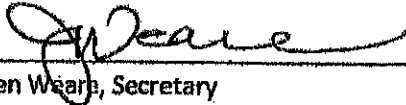
Please accept this document as a motion from the Brooklyn Recreation Committee to request that the area rate they wish to receive is \$32,000.00 CAD.



Noel Smale, Chairperson



Clair Chandler, Vice Chairperson



Jen Weare, Secretary




Melissa Thiele, Treasurer




Hayley Allery, Director



Chad Bourgeois, Director



Fred Holborn, Director



Ken Cameron, Director



Wendy Vissers, Director



POLICY NO. 23

REQUEST FOR AREA RATE

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 23 and may be cited as the "Area Rate Policy".

POLICY PURPOSE

To provide registered not-for-profit organizations with the ability to request that an area rate be established in a certain, or certain assessment districts, with the funding raised to be provided to the organization to assist them with operational or capital costs in the upcoming or future fiscal years.

DEFINITIONS

"area rate" means a tax levied on the assessed value of properties within a defined assessment district above a standard tax rate, where such money collected is for a specific purpose of either the Municipality or not-for-profit organization.

"assessment district" is the boundary established by Property Valuation Services Corporation for a certain area of Queens County that averages approximately 1300 properties including dwellings, businesses, and vacant land.

"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.

"not-for profit 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.

AUTHORITY

Section 47 of the *Municipal Government Act* provides that

(1) Council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.

(3) In addition to matters specified in this Act or another Act of the Legislature, the council may adopt policies on any matter that the council considers conducive to the effective management of the municipality.

SCOPE

This policy shall apply to all not-for-profit organizations in Queens County.

POLICY INTENT

It is the intent of this policy to provide clear and consistent processes by which not-for profit organizations can apply for an area rate.

ACCOUNTABILITY

Responsibility for the oversight and implementation of this policy shall lie with the Municipality's Director of Corporate Services.

It shall be the responsibility of the Director of Corporate Services to bring forth recommendations for changes to this policy, when deemed appropriate, to the Chief Administrative Officer for review.

ORGANIZATIONAL REQUESTS

In order to be considered for an area rate for a future fiscal year, an eligible not-for-profit organization must submit an application to the Director of Corporate Services for an area rate prior to January 15th of any year.

Each area rate request must include the not-for-profit organization's most recent financial statements independently reviewed to a minimum Notice to Reader level, a copy of the proposed upcoming fiscal year budget, a copy of the organization's most recent bank statement, a copy of the organization's current incorporation document including bylaws, a written statement outlining the reason for the request, signed copy of resolution of organizational directors authorizing the request, assessment districts for which the area rate is being requested, as well as the rationale for choosing that district or districts.

A request for area rate will only be considered when such request is made for an assessment district or assessment districts. In no case, shall a request to include all assessment districts be considered under this policy. Once received, an area rate request cannot be amended or modified if the public consultation process has begun which includes placing an advertisement for a public meeting.

Upon receipt of a complete application for an area rate, Director of Corporate Services shall provide the request to Council for consideration concerning whether Council wishes to hold an area rate meeting or other public consultation, or refer it directly to budget deliberations.

Should Council choose to hold an area rate public meeting, the meeting shall be held 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 assessment district(s) where the area rate is being requested where possible. This meeting shall be chaired by the area Councillor, or if more than one assessment district, by the Councillor who has the greatest land percentage of the area under consideration for the area rate. The applicant shall be required to provide a non-refundable application fee of \$250 plus HST for each

application for up to two assessment districts and \$500 plus HST for more than two assessment districts to pay for newspaper advertisements and hall rentals.

Should Council choose to hold more comprehensive public consultation including a full day vote, a public meeting prior to the vote or other public communications shall be provided by the applicant according to the terms established by the Municipality. A voting day shall be established no less than 5 days after the public meeting or issuance of public communications. The applicant shall be required to provide a non-refundable application fee of \$750 plus HST for each application for up to two assessment districts or \$1500 plus HST for more than two assessment districts to pay for newspaper advertisements, hall rentals, and election day workers, if a more comprehensive public consultation is required including a full day vote.

All votes at public meetings or during a day-long vote, shall be by confidential ballot. The results of the vote shall be communicated immediately to the applicant and posted on the Municipality's website as soon as practical thereafter.

Any person who owns property within the assessment district or districts under consideration are eligible to cast a vote at a public meeting or other public vote upon swearing or affirming that they are an eligible voter.

Upon the conclusion of any public meeting or public consultation including a vote, Director of Corporate Services shall provide a report to Council outlining the process followed, attendance at public meeting(s) or voting percentages, and other relevant information.

The decision regarding whether or not to levy an area rate and its terms and conditions shall be at the sole discretion of Council and shall not be appealable.

ACCOUNTABILITY

Prior to January 15th of any year, an approved applicant from the current year, must provide copies of their expensed invoices and a preliminary financial statement showing where funds have been spent to date, as well as other revenue sources, to the Director of Corporate Services.

EFFECTIVE DATE

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


REPEAL

Policy 23 - Public Meeting for Area Rate Requests, adopted by the Council of Region of Queens Municipality on the 8th day of October 2013, 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 9th day of November, 2021.

SIGNED by the Mayor and Deputy Clerk this 9th day of November, 2021.



Mayor



Deputy Clerk

Region of Queens Municipality Staff Report

8.7

To: Council

From: Adam Grant, Director of Engineering and Public Works

Date: February 28, 2023

Re: Town Hall Arts and Cultural Center HVAC Study

Background


The former Town Hall Arts and Cultural Center, 219 Main Street, Liverpool utilizes a pair of oil-fired hot water boilers to provide radiant heat but does not offer any means of cooling or ventilation through the facility.

Details

Over the facility's more than century long operation as the Astor Theatre and original Liverpool Town Hall, the facility has seen a variety of upgrades and facility modifications. It is understood the facility was originally fueled by coal and adapted to oil, boilers were replaced approximately 15 years ago, and in the last decade the two separate operations were joined into one open structure.

The facility has never had comprehensive heating, ventilation and air conditioning and has been reliant on passive air ventilation.

Discussion with DUMAC Energy Limited began in December 2022 with the intention of reducing the growing heating costs, providing cooled air, and also ensuring the facility has acceptable indoor air quality. It was determined the best approach would be to undertake an assessment of the facility, examining



current conditions and provide recommendations to satisfy the above criteria. The fee for this service is \$10,975 plus HST, with work to begin upon approval.

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

It is recommended that it be funded the 2023-2024 operating budget for the facility.

Discussion

Staff are recommending that this study be budgeted for in 2023-2024 and work begin shortly after Council approval in March.

Communications

DUMAC Energy will be advised following approval from Council. Building tenants will be made aware of the contract and contract will be facilitated so as to not interfere with their normal building operations.