

Agenda

Regular Monthly Meeting

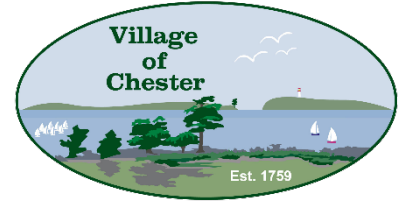
Wednesday, November 8, 2023 – 7:00 pm

In-Person & Virtual Meeting

VOC Office, 27 Pleasant Street, Chester

Zoom Meeting ID: 849 7893 2278, password 301715

or YouTube Live https://bit.ly/YouTube_villageofchesterns



1.0 Call to Order

2.0 Public Forum

3.0 Approval of Agenda/Additions to Agenda

4.0 Report of the Chief, Chester Volunteer Fire Department

5.0 Review/Approval of Minutes

5.1 Regular Meeting: Wednesday, October 11, 2023

5.2 Special Meeting: Thursday, October 26, 2023

6.0 Business Arising

6.1 Signing Authority Policy

6.2 Proposed Heritage Property Signage/Tour Project

6.3 Village Lapel Pins

7.0 Correspondence – Nil

8.0 Reports

8.1 Clerk/Treasurer

8.2 Financial

8.3 Budget Variance Report YTD Oct 31, 2023

9.0 New/Other Business

9.1 Property Tax Exemption Policy – Proposed Amendment

10.0 Commissioner Roundtable

11.0 In-camera – Nil

12.0 Resumption of Public Meeting – Nil

13.0 Adjournment

Next Regular Meeting(s)

- December 13, 2023 – 7:00pm at 27 Pleasant Street & Virtual

Minutes

Village Commission Monthly Meeting Wednesday, October 11, 2023 – 7:00 pm

In-Person & Virtual

27 Pleasant Street, Chester

Video Archive: https://bit.ly/YouTube_villageofchesterns



Present: Nancy Hatch, Commission Chair; Laura Mulrooney, Commissioner; Gloria Nauss, Commissioner; Randall O'Malley, Commissioner, Geraldine Pauley, Commission Vice-Chair

Staff: Heather McCallum, Clerk/Treasurer; Maxine Veinot, Recording Secretary

Regrets: CVFD Fire Chief Cody Stevens; Deputy Fire Chief Greg Conron

1.0 Call to Order

Chair Hatch called the October 11, 2023 Regular Monthly Meeting of the Village of Chester Commission to order at 7:00 pm.

2.0 Public Forum

No members of the public were in attendance.

3.0 Approval of Agenda/Additions to Agenda

- Chair Hatch asked to have item 9.1 go first so Ms. Bozek can leave
- Chair Hatch additions to Correspondence:
 - 7.1 Trans Canada Trail
 - 7.2 Retiring Air Force member

Motion #23-101: Commissioner O'Malley moved; Vice-Chair Pauley seconded: That the Agenda of the October 11, 2023 Regular Monthly Meeting be approved as amended.

Motion carried unanimously.

9.1 Presentation: Lisa Bozek, Municipal Joint Services Board

Ms. Bozek spoke of the IT services that are presently in force with the Village of Chester's contract (*Schedule 9.1*). Ms. Bozek also spoke of other services available, and a discussion was held on cyber security.

4.0 Report of the Chief, Chester Volunteer Fire Department

Chief Cody Stevens and Deputy Chief Greg Conron sent their regrets.
Clerk/Treasurer McCallum read the CVFD monthly activity report as follows:

- Over the last month, CVFD has responded to 39 calls for service, with a significant number of those related to post-tropical storm Lee's wind-related damage.
- Engine 531, which has been out of service since the July 22nd floods, is expected to be back in service within the next week or so, pending final touches & inspection.
- A municipal-wide Level 1 course is starting in November, with 5 CVFD members slated to attend. The course is being coordinated by Bruce Blackwood and includes students from several of the 7 MODC fire departments.

5.0 Review/Approval of Minutes

5.1 Regular Monthly Meeting: Wednesday, September 13, 2023

Motion #23-102: Commissioner Nauss moved; Commissioner O'Malley seconded: That the Minutes of the September 13, 2023 Regular Monthly Meeting be approved with amendment.

Motion carried unanimously.

6.0 Business Arising

6.1 Proposed amendments: Meetings & Procedures Policy

Discussion on the various sections of the policy. Clerk/Treasurer McCallum will make the changes noted and bring the Policy back to a future meeting once the third meeting timing has been tested for a few months.

Motion: #23-103: Vice-Chair Pauley moved; Commissioner Nauss seconded: That the Regular Monthly meetings, temporarily be held on the third Wednesday for a few months, until the Commission can assess if the date change works for Commissioners and staff.

Motion carried unanimously.

6.2 Proposed Signing Authority Policy

Discussion on the various sections of the policy. Clerk/Treasurer McCallum will make the changes noted and bring the policy to the next meeting.

6.3 Request for Decision re: Street Décor

a) Flower Baskets

Motion #23-104: Vice-Chair Pauley moved; Commissioner Mulrooney seconded: That the Village of Chester place an order for 75 flower baskets for the Summer 2024 and then consult with the public as to what potential alternative(s) can be used in the future.

Motion carried unanimously.

b) Heritage Corner Flags

This item will be deferred for a future meeting.

c) Holiday Wreaths

Motion #23-105: Commissioner Mulrooney moved; Vice-Chair Pauley seconded: That the Village of Chester place an order for 55 holiday wreaths, thereby staying within the budget allotment.

Motion carried unanimously.

7.0 Correspondence

7.1 Trails Canada Trail

Chair Hatch reported that she received an invitation to join the Trails tour on the East River/Chester trails and the trail in Marriotts Cove on October 14, 2023 (*Schedule 7.1*). Chair Hatch is unavailable for the date.

Commissioner O'Malley stated he will represent the Village on this tour. Clerk/Treasurer McCallum will liaise with Chad Haughn at MODC on this event.

7.2 Major Douglas Publicover – Air Force

Chair Hatch stated that the correspondence was received on behalf of the retirement of Air Force Master Captain Evan Fay, who calls Chester his home, and is requesting recognition from the Village to wish him well in his retirement (*Schedule 7.2*).

It was agreed by consensus that a letter will be sent from the Village as requested.

8.0 Reports

8.1 Clerk/Treasurer

The Clerk/Treasurer presented her monthly activity report (*Schedule 8.1*).

8.2 Financial

The Clerk/Treasurer presented the monthly overview report (*Schedule 8.2*).

8.3 Q2 Budget Variance Report

The Clerk/Treasurer presented the comparative income statement for Q2 of the 2023/24 fiscal year, to September 30, 2023 (*Schedule 8.3*).

9.0 New/Other Business

9.2 Request for Decision re: Cyber Insurance

The Clerk/Treasurer reviewed a staff request for decision (*Schedule 9.2*).

Motion #23-106: Commissioner Nauss moved; Commissioner O'Malley seconded: That the Village of Chester proceed with adding cyber liability insurance to our coverage, provided by CFC per the quotation provided by our broker AJ Gallagher Canada, for an annual premium of \$2,400 for Oct 2023-Oct 2024.
Motion carried unanimously.

Motion #23-107: Commissioner O'Malley moved; Commissioner Nauss seconded: That the Village of Chester proceed with adding cyber-security training to our IT services with the Municipal Joint Services Board for a cost of \$210/year, pro-rated for the remainder of 2023/24.
Motion carried unanimously.

9.3 Request for Decision re: Fire Hall Conceptual Design RFP

This item is deferred to a future meeting.

9.4 Tourism: Proposed Heritage Buildings Project

Chair Hatch presented a concept for historic building signs and an accompanying map for self-guided touring. This project would be applicable to the Tourism Attraction section of the budget. She proposed that this project replace the street flags at "Heritage corner" at this time.

It was decided that the Clerk/Treasurer will prepare an estimate for a more in-depth analysis of what this project could entail.

9.5 Premiums: VOC Pins

The Clerk/Treasurer shared styles and pricing of Village logo lapel pins and stickers, as requested. A decision will be deferred to another meeting.

9.6 Accessibility & Disability FAQs

The Clerk/Treasurer shared a document from the Lunenburg County Accessibility Advisory Committee for information (*Schedule 9.6*).

10.0 Commissioner Roundtable

Chair Hatch asked the Commission who would like to lay the Remembrance Day wreath this year. Vice-Chair Pauley accepted this honour; if necessary, her back-up will be Commissioner O'Malley.

11.0 In camera – per Section 408B (2) of the Municipal Government Act – Nil

12.0 Resumption of Public Meeting – report in public session per Section 408B (3) of the Municipal Government Act – Nil

13.0 Adjournment

The next Regular Monthly meeting will be held on November 15th, 2023.

The meeting was adjourned by the Chair at 9:17 pm.

Commission Chair
Nancy Hatch

Clerk/Treasurer
Heather McCallum

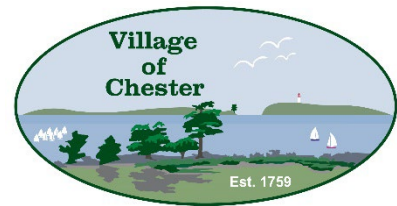
Minutes

Village Commission Special Meeting

Saturday, October 26, 2023 – 5:15pm

In-Person & Virtual Meeting

VOC Office, 27 Pleasant Street, Chester



Present: Nancy Hatch, Commission Chair; Laura Mulrooney, Commissioner; Gloria Nauss, Commissioner; Randall O'Malley, Commissioner; Geraldine Pauley, Commission Vice-Chair

Staff: Heather McCallum, Clerk/Treasurer

Regrets: Nil

1.0 Call to Order

Chair Hatch called the Special Meeting of the Village of Chester Commission to order at 5:16 pm.

2.0 Approval of Agenda

Motion #23-108: Commissioner Nauss moved; Commissioner Mulrooney seconded: That the Agenda of the October 26, 2023 Special Commission Meeting be approved as presented.

Motion carried unanimously.

3.0 New Business

3.1 Request for Decision: Fire Hall Conceptual Design RFP – Recommendation to Award

The Request for Decision prepared by MODC's Deputy CAO Erin Lowe was reviewed (*Schedule 3.1*). The Chair reported that the motion was passed by MODC Council this morning.

Motion #23-109: Vice-Chair Pauley moved; Commissioner O'Malley seconded: Subject to approval of both the Chester Village Commission and Municipal Council, and subject to the incorporation of the Chester Fire Services Committee, the Chester Village Commission approves the award recommendation to Acre Architects for the Conceptual Design and Cost Estimates for a New Chester Fire Hall at a lump sum fee not to exceed \$106,000 (HST not included).

Motion carried unanimously.

3.2 Request for Decision: Chester Fire Services Committee – Member Replacement

One of the Village's appointees to the Committee, David Miller, has resigned. Chair Hatch reports interest from resident and former MLA Jim Barkhouse in taking on the appointment.

Motion #23-110: Commissioner Nauss moved; Commissioner Mulrooney seconded: To appoint The Honourable James Barkhouse as one of the Village representatives to the Chester Fire Services Committee.
Motion carried unanimously.

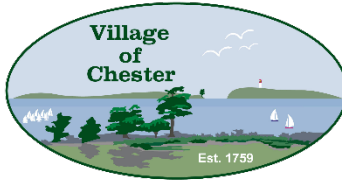
The duration of Mr. Barkhouse's and the other members' terms to be confirmed once incorporation has been completed.

5.0 Adjournment

The Chair adjourned the Meeting at 5:21 pm.

Commission Chair
Nancy Hatch

Clerk/Treasurer
Heather McCallum



Village of Chester Signing Authority Policy DRAFT (V2)

1.0 Purpose

The purpose of the Signing Authority Policy is to permit the Village of Chester Commission to authorize designated officials to sign or co-sign various documents including deeds, contracts, agreements, and cheques per the Municipal Government Act, Section 406 (3).

2.0 Policy Statement

The separation of duties is an important financial internal control*. To increase the chance that an error is caught before a transaction is complete, this policy prevents one person from controlling a process from start to finish.

3.0 Definitions

- 3.1 Commission – Refers to the Village of Chester Commission
- 3.2 Commissioner – Refers to an elected representative or member of the Village of Chester Commission
- 3.3 Village Seal – The seal kept by the Clerk/Treasurer per Municipal Government Act, Section 406 (2).

4.0 Banking

- 4.1 All active members of the Commission and the Clerk/Treasurer have signing authority on the Commission bank account(s) and shall be registered with the Commission's bank accordingly.
- 4.2 Cheques, electronic fund transfers, or other banking transactions shall be signed physically or digitally by two people authorized on the accounts, at least one of whom shall be a Commissioner. The preference for cheque signatures shall be two Commissioners.
- 4.3 No one can sign/authorize a cheque or fund transfer for which they themselves are the recipient **or for which they have any conflict of interest.**

5.0 Contracts, Deeds and Legal Documents

- 5.1 Supplier contracts must be approved by motion of the Commission and may be signed by the Clerk/Treasurer on their behalf.
- 5.2 All documents signed under the seal of the Village shall be signed by the by the Chair of the Commission and the Clerk/Treasurer as per the Municipal Government Act.
- 5.3 When required, the Clerk/Treasurer shall affix the Village seal.
- 5.4 The Village seal is to be stored securely in the Commission office.

***Related documents:**

- Corporate Credit Card Admin Procedures
- Purchasing Policy

Approved: [Date]	Motion # 23-tbd
-------------------------	------------------------

I certify that this Policy was adopted by the Village of Chester Commission as indicated above.

Clerk/Treasurer

Date

**Heritage Properties Signage & Tour
Preliminary Project Estimate**

Elements	Preliminary Costs	Options	Notes
1. Property Signs			Estimated costs for plaques to be installed at five selected heritage properties within the Village. Alternative costs are included for one-sided vs. two-sided sign production and hanging signposts vs. a plain base.
Scan photos	\$0.00		<i>In-house</i>
Copywriting	\$0.00		<i>In-house</i>
Layout	\$0.00	\$250.00	<i>In-house OR same designer as collateral</i>
Planning Permit(s)	\$0.00		<i>If not on private land required from Province; none from MODC</i>
Property-owner permission	\$5.35		<i>Postage re letters requesting landowners' permission to install signs</i>
Sign Production (qty 5)			
<u>Version 1</u>			
Real estate-type hanging stands	\$200.00		<i>Wood build x5 \$40/ea(Note: metal sign holders approx. \$70/ea)</i>
Painting	\$140.00		<i>Incl pickup/dropoff of posts</i>
Paint	\$95.00		<i>1 can latex primer, 1 can latex black gloss</i>
Plaque printing (one-sided)	\$1,825.00	\$2,190.00	<i>Ref from Parks Canada; outdoor material; alt cost is for two-sided</i>
Plaque shipping	\$385.00		<i>Protective crating & delivery</i>
Installation	\$550.00		<i>Guesstimate - unconfirmed</i>
<u>Version 2</u>			
Custom mounting post base		\$2,520.00	<i>Custom fabricated post (single post or hanging)</i>
	\$3,200.35		
2. Print Collateral			Estimated costs for a printed map/guide to the heritage properties for a self-guided tour.
Copywriting	\$0.00		<i>In-house</i>
Map design	\$300.00		<i>Ref from Chester Merchants Assoc.</i>
Design - tri-fold brochure/rack card	\$300.00		<i>"</i>
Printing - tri-fold brochure/rack card	\$150.00		<i>Qty 200</i>
	\$750.00		
3. Digital Version for Website			Estimated costs for (1) a PDF version of the print piece to be available for download on the website, and/or (2) a "slide show"-type video of property photos with a voice-over audio track for remote viewing.
<u>Version 1</u>			
PDF layout	\$0.00		<i>PDF version of signs and/or map brochure for download from website</i>
<u>Version 2</u>			
PPT for video export		\$0.00	<i>In-house - based on "slide show" video w audio track</i>
Audio Recording		\$0.00	<i>In-house - voice volunteer - Laura or Heather?</i>
Music bed(s)		\$105.00	<i>Relaxed folk music feel</i>
Audio edit and mix		\$0.00	<i>In-house</i>
	\$0.00		
SUBTOTAL	\$3,950.35		
HST 15%	\$592.55		
minus rebate portion	-\$423.08		
TOTAL	\$4,119.82		

Supplier: International Coats of Arms

1. Pin Style: Offset 4c print, steel plated lapel pins

Size: 1-1/8" wide oval

Butterfly clutch fastener

Packaging: individually polybag

Qty 100: \$3.35 each + HST = \$385.25

Qty 200: \$2.25 each + HST = \$517.50

Qty 300: \$1.87 each + HST = \$645.15

Qty 500: \$1.35 each + HST = \$776.25

No fee for artwork; shipping extra

Production Time: 4-6 weeks



2. Pin Style: Adapted logo – round

8c soft enamel (iron) lapel pins on polished nickel

Size: 1" round

Butterfly clutch fastener

Qty 100: \$3.45 each + HST = \$396.75

Qty 250: \$2.49 each + HST = \$715.88

Qty 500: \$1.80 each + HST = \$1,035.00

Packaging: individually polybag

No fee for artwork; shipping extra



3. Pin Style: Adapted logo - wordmark

4c soft enamel (iron) lapel pins on polished nickel

Size: 1" wide die-cut

Butterfly clutch fastener

Qty 100: \$3.25 each + HST = \$373.75

Qty 250: \$2.25 each + HST = \$646.88

Qty 500: \$1.60 each + HST = \$920.00

No fee for artwork; shipping extra

Production Time: 4-6 weeks



Supplier: Treasure House Imports

1. Pin Style: Printed onto a metal pin

Size: 1.5" wide oval

Butterfly clutch fastener

Packaging: individually polybag

Qty 500: \$1.24/ea + HST = \$713.00

Qty 1000: \$0.98/ea + HST = \$1,127.00

No extra fee for set-up, printing plate, or delivery

Production Time: 5-6 weeks



**Village of Chester Commission
Clerk/Treasurer Activity Report
November 8, 2023**

- **Chester Fire Services Committee:** The Committee has been registered as a body corporate as of October 17, 2023, which we were notified of on November 3rd. Next steps will include transferring the CVFD vehicle registrations and establishing banking. Lots of steps to go, but this was the major hurdle.

The willing proponent of the New Fire Hall conceptual design RFP has been notified and a project manager from the Committee will be assigned at their next meeting.

- **Insurance:** The Village's policies were renewed as of October 11, 2023. There was a bridge for the Fire Department to cover the gap between the renewal and the date of incorporation. The cyber insurance was added to our coverage as well.
- **Lido Pool/Washroom:** We have the following facets to the planned renovation project(s) in progress:
 - I have received the engineer's report regarding the Lido Pool exterior wall repairs. You'll be happy to hear that we don't anticipate needing as extensive repairs as we were anticipating, apparently the facility is in good shape. The report is still undergoing revisions but recommendations will be shared next meeting. The report was needed to be able to draft the RFP for a contractor.
 - A quote for mortaring work to the tiered rock wall at the pool deck level has been received via MODC for approximately \$20,000.
 - I am awaiting a quote for a formal accessibility audit (also delayed by illness) for both the Public Washroom and Lido facility, which would be conducted in early spring. The supplier will also provide Class D estimates for the eventual work. The Public Washroom is the top priority for accessibility upgrading.
 - I anticipate having enough information to present preliminary project costs at the next Commission meeting.
- **Lunenburg County Accessibility Advisory Committee:** The Accessibility Coordinator, Ellen Johnson, will be circulating quarterly status reports to the Village which will be shared with you for information, and she will soon be publicly posting Committee minutes.

Vice-Chair Pauley and I discussed adding an Accessibility page to our website after the November 1st meeting. I propose to add this under the Residents' section (cross-linked to Visitors) to share accessibility information about the Village, if you are in agreement.

- **ANSV Conference:** The Association of Nova Scotia Villages (ANSV) 2023 Conference was held Oct 13-14 in Pugwash. Chair Hatch, Commissioner Mulrooney and I attended. It was an excellent couple of days of sessions and roundtables that I personally found very valuable in terms of the unique challenges of villages and advocacy with other levels of government.

The next locations for the annual conference are as follows:

- 2024 – Village of St. Peter's in Cape Breton
- 2025 – Village of Port Williams in the Annapolis Valley
- 2026 – Village of Chester!

I have already begun investigating potential venues and accommodations for 2026, as conference facilities tend to book well in advance.

Report completed by:

Heather McCallum, Clerk/Treasurer

**Village of Chester Commission
Clerk/Treasurer Financial Report
November 8, 2023**

- **Scotiabank:** The October 2023 bank statement has been reconciled per the Summary Report.
- **HST Rebates:** Notices of assessment have been received for the first two overdue periods: 2021-10-01 to 2022-03-31 (\$24,368.69) and 2022-04-01 to 2022-09-30 (\$26,222.86). The cheque has been received for the first one.
- **Village/Fire Department Accounts:** Next steps re: the Chester Fire Services Committee is to set up a new operational bank account with Scotiabank and transfer ownership of the Fire Department reserve investment accounts.

A separate company will be set up in our internal accounting system in alignment of the opening of the accounts.

- **Budget Variance Report:** The year-to-date (seven months) Comparative Income Statement to October 31, 2023 has been prepared for review.

Report completed by:

Heather McCallum, Clerk/Treasurer

Village of Chester Commission 2023/24
 Comparative Income Statement: VOC
 YTD 2023-10-31 (7 months = 41.66% Remaining)

		Actual	Budget	Percent	
		2023-04-01 to 2023-10-31	2023-04-01 to 2024-03-31	Remaining	Notes
REVENUE					
Revenues					
4100	Village General Govt Tax	280,787.94	373,454.00	-24.81	
4110	Rental income - EMC	12,246.08	21,256.68	-42.39	
4116	Eastlink Rental/Tower	2,479.40	2,479.40	0.00	
4201	HST Offset Grant	5,087.58	3,000.00	69.59	
4223	Transfer from Prov Govt - Grants	150,000.00	150,000.00	0.00	
4225	Transfer fr Federal Govt-Lifeguards	1,414.00	2,500.00	-43.44	
Total		452,015.00	552,690.08	-18.22	
TOTAL REVENUE		452,015.00	552,690.08	-18.22	

	Actual 2023-04-01 to 2023-10-31	Budget 2023-04-01 to 2024-03-31	Percent Remaining	Notes
EXPENSES				
Governance				
5450	Annual Public Meeting	338.01	300.00	12.67
5477	Commissioner Honorarium	5,425.22	10,400.00	-47.83
5431	Low-Income Property Tax Exemptions	0.00	5,000.00	-100.00
5432	Non-Profit Tax Exemptions	0.00	3,000.00	-100.00
5496	Election Expense	0.00	2,000.00	-100.00
	Administration Total	5,763.23	20,700.00	-72.16
Administration				
5430	Village Office Rent	7,039.31	18,000.00	-60.89
5428	Village Office Cleaning	1,440.88	2,400.00	-39.96
5435	Audit Fees - VOC	3,910.71	5,000.00	-21.79
5440	Employee Wages	38,708.42	75,000.00	-48.39
5445	Office Supplies & Expenses - VOC	2,493.05	2,500.00	-0.28
5447	Employment Insurance	1,780.67	2,000.00	-10.97
5448	Canada Pension Plan	3,423.24	4,000.00	-14.42
5455	Advertising	787.46	2,000.00	-60.63
5460	Membership & Dues	992.71	1,500.00	-33.82
5465	Training & Travel	1,483.77	1,500.00	-1.08
5470	Bank Charges	117.77	350.00	-66.35
5472	Consultants	0.00	3,000.00	-100.00
5475	Legal Fees - VOC	658.01	5,000.00	-86.84
5476	Medical Insurance	3,761.89	6,000.00	-37.30
5478	Employee Benefits	0.00	2,000.00	-100.00
5480	Office Phone & Internet	1,211.90	2,000.00	-39.41
5481	IT Support & Website	3,536.44	6,000.00	-41.06
5490	Insurance (General Liability)	2,440.38	19,000.00	-87.16
5495	Office Equipment & Programs	6,099.72	4,500.00	35.55
	Administration Total	79,886.33	161,750.00	-50.61
Protection				
5501	Street Lights	4,547.86	8,000.00	-43.15
5526	Street Lights Maintenance	0.00	5,000.00	-100.00
5540	Crossing Guards	4,828.75	11,000.00	-56.10
	Protection Total	9,376.61	24,000.00	-60.93
Beautification				
5565	Flower Baskets	21,038.85	22,000.00	-4.37
5570	Wreaths	100.00	5,000.00	-98.00
5582	Community Celebrations/Grants	9,500.00	9,500.00	0.00
	Beautification Total	30,638.85	36,500.00	-16.06

1

Economic Development				
5590	Tourism Attraction Projects	0.00	10,000.00	-100.00
Economic Development Total		0.00	10,000.00	-100.00
Operations				
5575	Summer Compost Collection	27,883.88	23,000.00	21.23
5585	Property Maintenance/Landscaping	1,662.54	3,500.00	-52.50
5960	Public Washrooms	10,112.90	15,000.00	-32.58
5224	Waste Removal	2,945.03	5,000.00	-41.10
Operations Total		42,604.35	46,500.00	-8.38
EMC				
5705	EMC Maintenance & Repairs	624.03	4,000.00	-84.40
5710	EMC Insurance	0.00	1,300.00	-100.00
5715	EMC Taxes (Property & Waste)	5,058.45	4,800.00	5.38
EMC Total		5,682.48	10,100.00	-43.74
Jib Lot				
5405	Jib Lot Maintenance	1,348.76	1,000.00	34.88
5410	Land Taxes (Waste Collection)	623.09	650.00	-4.14
5415	Water Lot Taxes (Waste Collection)	138.58	125.00	10.86
Jib Lot Total		2,110.43	1,775.00	18.90
Lido Pool				
5910	Lido Maintenance & Operations	14,360.14	18,000.00	-20.22
5915	Lido Capital Repairs	0.00	150,000.00	-100.00
5925	Lido Insurance	0.00	5,100.00	-100.00
5935	Life Guard Wages	18,246.31	21,000.00	-13.11
5940	Supervisor/Security (Race Week)	1,517.67	1,600.00	-5.15
5945	Lido Taxes (Waste Collection Fee)	1,120.42	1,200.00	-6.63
Lido Pool Total		35,244.54	196,900.00	-82.10
Reserves (Planned)				
5720	EMS Reserve	0.00	11,156.68	-100.00
5743	Gen Gov't Operating Reserve Deposit	3,308.49	3,308.40	0.00
5937	Lido Reserve Deposit	0.00	30,000.00	-100.00
Reserves Total		3,308.49	44,465.08	-92.56
TOTAL EXPENSE		214,615.31	552,690.08	-61.17

2

3

Village of Chester Commission 2023/24

Comparative Income Statement: VOC

YTD 2023-10-31 (7 months = 41.66% Remaining)

- 1 Also includes Boardroom AV & Furniture; up to \$5,000 approved on July 12th to come from Operating Reserve. Funds will be transferred when AV purchases completed.
- 2 Preliminary estimate from 2019 put this work at \$320K, however, it is anticipate that the scale can be adjusted. This figure is a placeholder to match the funding received.
- 3 Planned reserve deposits scheduled for Q3/Q4.

Village of Chester Commission 2023/24
 Comparative Income Statement: CVFD
 YTD 2023-10-31 (7 months = 41.66% Remaining)

		Actual 2023-04-01 to 2023-10-31	Budget 2023-04-01 to 2024-03-31	Percent Remaining	Notes
REVENUE					
Revenues					
4101	Village Fire Tax	267,417.06	355,670.00	-24.81	
4102	Outside Area Fire Tax	280,224.00	371,568.00	-24.58	
4221	CVFD Extraordinary Revenue	2,500.00	10,000.00	-75.00	
Total		550,141.06	737,238.00	-25.38	
Fire Boat					
4600	MODC Islands Fire Boat Tax	7,911.00	10,548.00	-25.00	
Total		7,911.00	10,548.00	-25.00	
TOTAL REVENUE		558,052.06	747,786.00	-25.37	

		Actual 2023-04-01 to 2023-10-31	Budget 2023-04-01 to 2024-03-31	Percent Remaining	Notes
EXPENSES					
Administration					
5210	Salaries - Bookkeeping & Mgmt	18,593.99	42,450.00	-56.20	
5250	Overhead - Bookkeeping & Mgmt	3,910.72	5,900.00	-33.72	
5436	Audit Fees - CVFD	3,910.71	5,000.00	-21.79	
5442	Office Supplies - CVFD	204.97	1,500.00	-86.34	
5473	Fire Services Committee - Overhead	0.00	5,000.00	-100.00	
5479	Legal Fees - CVFD	681.54	3,000.00	-77.28	
	Administration Total	27,301.93	62,850.00	-56.56	
Firefighting Force					
5115	Firefighters Honorarium	0.00	50,000.00	-100.00	
5116	In Lieu of Fundraising	0.00	15,000.00	-100.00	
5154	Uniforms	231.45	3,000.00	-92.29	
5167	24 Hour Accident Insurance	8,137.00	9,400.00	-13.44	
5172	24 Hour Family Insurance	6,434.00	6,300.00	2.13	
5174	Annual Firefighters Banquet	153.17	2,500.00	-93.87	
	Firefighting Force Total	14,955.62	86,200.00	-82.65	
Training & Education					
5120	Training	7,820.10	35,000.00	-77.66	
5150	Fire Prevention & Education	0.00	3,000.00	-100.00	
5156	Chief's Conference	0.00	500.00	-100.00	
5485	CVFD Bursary	1,500.00	1,500.00	0.00	
	Training & Education Total	9,320.10	40,000.00	-76.70	
Firefighting Equipment					
5040	Medical Supplies	363.30	2,000.00	-81.84	
5060	Helmets	112.11	0.00	0.00	
5075	Tools & Equipment	6,315.24	7,500.00	-15.80	
5315	CVFD Vehicle Fuel	6,592.49	8,000.00	-17.59	
5320	CVFD Vehicle Insurance	1,159.00	10,200.00	-88.64	
5090	SCBA Masks	581.61	2,000.00	-70.92	
5626	Inshore Boat Equipment	618.34	250.00	147.34	
	Firefighting Equipment Total	15,742.09	29,950.00	-47.44	
Personal Protective Equipment					
5030	General PPE	3,633.31	8,250.00	-55.96	
5130	Bunker Gear	19,131.21	18,500.00	3.41	
	Personal Protective Equipment Total	22,764.52	26,750.00	-14.90	

Communication

5095	Communication Contract	2,671.76	5,000.00	-46.56
5100	Communications General Repair	99.58	500.00	-80.08
5105	Pagers	3,685.46	2,000.00	84.27
5110	Communications (Radio) Upgrades	9,911.92	7,500.00	32.16
5164	Mobile Radio Service Plan	657.02	1,500.00	-56.20
	Communication Total	17,025.74	16,500.00	3.19

Maintenance

5088	Small Engine Maintenance	0.00	500.00	-100.00
5126	Extinguisher Maintenance	440.61	850.00	-48.16
5125	SCBA Fill Station Maintenance	5,227.69	7,500.00	-30.30
5135	Bunker Gear Inspection & Repair	293.64	4,000.00	-92.66
5138	Ladder/Harness Inspections	678.38	1,200.00	-43.47
5310	CVFD Vehicle Repairs & Maintenance	76,474.13	30,000.00	154.91
5017	Jaws of Life	2,628.00	1,500.00	75.20
	Maintenance Total	85,742.45	45,550.00	88.24

1

Building & General

5205	Telephone & Alarm	4,520.50	5,000.00	-9.59
5220	Fire Station Building Utilities	2,927.48	20,000.00	-85.36
5223	Taxes & Collection Fee - 4070 Hwy 3	1,696.57	1,200.00	41.38
5229	Fire Station Janitorial	1,440.88	2,500.00	-42.36
5230	Fire Station Maintenance	9,248.51	12,000.00	-22.93
5235	Fire Station Insurance (Building)	0.00	6,500.00	-100.00
5240	Consumables	3,746.97	4,000.00	-6.33
5241	Storm Event Supplies & Rentals	460.13	4,500.00	-89.77
	Building & General Total	24,041.04	55,700.00	-56.84

Capital Purchase

5084	Capital Project Consultant	0.00	50,000.00	-100.00
5080	Capital Low-Angle Rescue Equipment	2,613.46	4,000.00	-34.66
5081	Capital Firefighting Hand Tools	0.00	6,000.00	-100.00
5032	Capital Non-structural Rescue Boots	0.00	13,200.00	-100.00
5058	Capital High Pressure Air Bags	6,571.55	7,500.00	-12.38
5036	Capital Wheeled Stokes Basket	0.00	2,000.00	-100.00
5033	Capital Dry Hydrant Installation	6,345.79	10,000.00	-36.54
5023	Capital General Use Coveralls	1,650.21	4,500.00	-63.33
5026	511 Vehicle Refit	12,171.67	25,000.00	-51.31
5087	Capital 2022 Fire Tanker	24,005.99	0.00	0.00
	Capital Purchase Total	29,352.68	122,200.00	-75.98

2

Reserves (Planned)

5474	Loan Principle Payment	50,938.47	50,938.47	0.00
5305	Fire Apparatus Reserve Deposit	0.00	200,000.00	-100.00
	Reserves Total	50,938.47	250,938.47	-79.70

3

Fire Boat Budget

5605	Fire Boat Fuel & Oil	0.00	1,000.00	-100.00
5615	Fire Boat Consumable Items	0.00	800.00	-100.00
5620	Fire Boat Maintenance	3,633.80	6,300.00	-42.32
5625	Fire Boat 571 Insurance	0.00	2,100.00	-100.00
5640	Fire Boat Bank Charges	0.00	100.00	-100.00
	Fire Boat Total	3,633.80	10,300.00	-64.72

TOTAL EXPENSE		324,824.43	746,938.47	-56.51
----------------------	--	-------------------	-------------------	---------------

Village of Chester Commission 2023/24

Comparative Income Statement: CVFD

YTD 2023-10-31 (7 months = 41.66% Remaining)

- 1 This is the emergency repair to the 531 truck damaged in the July floods. Most has been since reimbursed by the insurer, which will show in the next variance report.
- 2 This was an item budgeted and ordered in 2022/23 but not received.
- 3 Planned reserve deposits scheduled for Q4 depending on cash flow.

**Village of Chester Commission
Request for Decision**

Topic: Property Tax Exemption Policy – 2023 Amendments	Date: November 8, 2023 Proposed By: Heather McCallum Clerk/Treasurer
Issue Summary: The Village has a Property Tax Exemption Policy for low-income property holders which calls for annual review and adjustment.	
Background: <ul style="list-style-type: none">• The tax exemption policy provides for partial property tax relief for low-income property owners (as defined in the policy) within the Village.• As the exemption is based on income and not assessment or tax paid, prior to application the Village has no way to estimate the number of potentially eligible taxpayers. The 2023/24 budget includes an estimate of \$5,000 for property tax exemptions.• In 2022/23 the Village granted total low-income exemptions of \$2,640, with increases to tax exemption income levels coming partway through the fiscal year.• The Village sets the rate; then, as part of the tax collection process, MODC reviews the applications and approves exemptions based on levels approved by the Village.• Attachments:<ul style="list-style-type: none">○ A: Policy item 2.0 contains the exemption levels and criteria highlighted for amendment.○ B: Background materials with a comparison around Lunenburg County; total residential tax exemptions granted over the past three fiscal years; and the CPI as of August 2023 (as used by MODC in their calculations).	

Options:

1. If income levels are adjusted by 4.7% CPI:

\$20,000 or less = \$20,940

\$20,001 to \$29,999 = \$20,941 to \$31,409

\$30,000 to \$40,000 = \$31,410 to \$41,880

This approach has the advantage of reaching more residents.

2. If rebate levels are adjusted by 6.4% in alignment with MODC (it uses a combination of the PVSC assessment cap and changes to the tax rates):

\$500 = \$532

\$350 = \$372

\$250 = \$266

If rebate levels are adjusted by 4.7% CPI:

\$500 = \$524

\$350 = \$366

\$250 = \$262

This approach has the advantage of offering more support to those in need.

3. The policy amendment could contain both income level and rebate level adjustments, either using the above scales or some other amount that the Commissioners believe to be fair and reasonable.

4. The income and rebate levels could remain unchanged for the remainder of this fiscal year.

5. The policy could be adjusted for annual scheduled amendment in the spring, to align with the start of the fiscal year.

Considerations:

Financial Impacts

The 2023/24 Village Budget contains an expense line for Property Tax Exemptions of \$5,000 for residents. To date, uptake has been much lower this figure. It is difficult to estimate due to unknown resident income levels, but it is likely to have minimal impact on Village revenue.

Policy Impacts

The policy has the desired effect of focusing tax relief where it is most needed: low-income residents. Given the dramatic cost of living increase, annual adjustments are a reasonable expectation for those residents.

Other

More advertising regarding the rebate opportunity is recommended.

Recommendation:

1/2/3: Staff recommend providing level adjustments for income and/or rebates, at an amount the Commissioners prefer.

5: Staff also recommend the re-alignment of the policy amendment to spring.

Draft Motions:

1. *That the Low-Income Property Tax Exemption Policy, item 2.0 be amended as follows:*

- *Income levels: \$20,000 or less; \$20,001-\$29,999; and \$30,000-\$40,000 OR unchanged.*
- *Rebate levels: Up to \$500, \$350, and \$250, respectively OR unchanged.*

2. *That the annual amendment to the Low-Income Property Tax Exemption Policy be re-scheduled to the start of the fiscal year.*



Village of Chester Property Tax Exemption Policy (Proposed Amendments 2023)

The *Municipal Government Act*, Section 69, permits a Municipality to grant a tax exemption for low-income earners. Sections 429 and 440(1) permit a Village to do the same.

1.0 Scope

It shall be the policy of the Village of Chester to have clear terms and conditions to provide annual partial property tax relief for low-income property owners.

1.1 Income means a person's total income (total income before deductions) from all sources for the calendar year preceding the fiscal year of the Village of Chester, excluding any allowances paid pursuant to the War Veterans Allowance Act (Canada) or Pension paid pursuant to the Pension Act (Canada) and includes:

- i. The income of all assessed owners, their spouse(s), including common law spouses who occupy the property as their principal residence;
- ii. The income from members of the same family residing in the same household, who contribute to the household expenses; and
- iii. Those who hold an interest in the property and contribute to the household expenses.

1.2 Owner and those who hold an interest in the property includes:

- i. The person assessed for the property;
- ii. A person who holds title including a part owner, joint owner, tenant in common, or joint tenant of the property; and
- iii. A person with a life interest in the property; and
- iv. A person with a matrimonial interest.

Not included are those with a leasehold interest and those with an interest under an agreement of purchase and sale.

1.3 Principal Residence is the ordinary place of residence for a greater part of the year of an owner as well as an owner in a hospital or nursing care facility, unless that person has not slept at the property for a period of two (2) years or more, or

unless the property has been rented to paying tenants, in either of which event, the property shall be deemed to cease being the owner's ordinary place of residence.

1.4 Same family in section 1.1(ii) defined as including, but not limited to children, or stepchildren connected to at least one of the legally married or common-law couples included in 1.1(i).

2.0 The Director of Finance of the Municipality shall grant an exemption as follows:

- i. For owners with an income Level of \$20,000 or less the exemption shall be the lesser of \$500.00 or the tax on the Village of Chester area rate only.
- ii. For owners with an income Level of \$20,001 to \$29,999 the tax exemption shall be the lesser of \$350.00 or the tax on the Village of Chester area rate only.
- iii. For owners with an income Level of \$30,000 to \$40,000 the tax exemption shall be the lesser of \$250.00 or the tax on the Village of Chester area rate only.

3.0 A person or persons applying for an exemption must:

- i. Make an affidavit:
 - a) Regarding his/her income from all sources in the calendar year preceding the Municipal taxation year for which the exemption is sought. Satisfactory verification of income must be presented to substantiate the exemption. Exemption form attached as Schedule "A".
 - b) Verify that any person who either holds an interest in the property or are family members residing in the same household, whose income is not included in household income pursuant to clause 1.1 (ii), does not contribute to paying household expenses.
 - c) Provide satisfactory verification of income to substantiate the exemption. Satisfactory evidence includes a CRA notice of assessment, GST/HST credit notice, and copy of tax return prepared by a third-party tax preparer.
- ii. Apply for the exemption each year prior to March 31st of the Municipal taxation year.

4.0 The exemption shall only apply to a property where at least one of the assessed owners occupies it as his/her principal residence.

5.0 Prior to an exemption being granted, all outstanding debts to the Municipality, which are not a lien on the property, shall be paid in full. This would include any fees such as building permit fees, landfill tipping fees, recreation fees, etc.

6.0 A refusal to grant an exemption pursuant to this Policy may be appealed to Village Commission.

7.0 Annually, tax exemption income levels and the exemption amounts will be adjusted as follows:

- i. Annual adjustments in the income levels, below which an exemption for taxation is granted, will be adjusted by either the annual increase in CPI for Nova Scotia or to the extent that village commission considers appropriate.
- ii. Annual adjustments in the scale of exemption amounts granted will be adjusted by either the annual increase in the average residential tax bill for the general tax rate, and waste collection and disposal area rate, and the tax on the Village of Chester area rate, or to the extent that village Commission considers appropriate.

Approved: July 8, 2020	Motion # 20-230
Amended: September 24, 2020	Motion # 20-259
Amended: October 13, 2021	Motion # 21-132
Amended: October 12, 2022	Motion # 22-117
Amended: TBD	Motion # TBD

I certify that this Policy was adopted by the Village of Chester Commission as indicated above.

Clerk/Treasurer

Date

**Village of Chester – Property Tax Exemption Policy
Schedule A Affidavit**

YEAR	DISTRICT	ACCOUNT	EXEMPTION	NUMBER
2023/24	3			

I/We, _____ & _____, property owners of _____ in the County of Lunenburg, Province of Nova Scotia, and is our principal residence, make oath and say as follows:

1. That the total income before deductions of all assessed owners, their spouses (including Common Law Spouses) who occupy the property as their principal residence, family members residing in the same household, who contribute to household expenses and those who hold an interest in the property and contribute to household expenses, was as follows during the calendar year 2021. Any Allowance paid pursuant to the War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada) is not to be included in a person's total income for this purpose.

Combined income was \$20,000 or less, **OR**
 Combined income was between \$20,001 and \$29,999, **OR**
 Combined income was between \$30,000 and \$40,000 **AND**

2. Verification Provided of combined income of \$_____.

Check one of the following:

Notice of Assessment, GST/HST Credit Notice, Copy of tax return.

NOTE – THIS IS A LEGAL SWORN AFFIDAVIT AND THE APPLICANTS SIGNATURE(S) ENDORSRSED BELOW ARE VERIFICATION THAT THE INFORMATION PROVIDED IS TRUE IN ALL RESPECTS.

THE AMOUNT OF EXEMPTION GRANTED WILL BE DETERMINED **AFTER** THE FINAL TAX BILL IS PRODUCED AND WILL BE LIMITED TO THE VILLAGE COMMISSION PORTION OF THE OVERALL TAX BILL (i.e., DOSE NOT INCLUDE OTHER AREA RATES).

Sworn to at _____ in the County of Lunenburg, Nova Scotia on the ___ day of _____, 20___.

Staff Signature

A Commissioner of Oaths **or**
A Municipal Councillor

**Low-Income Property Tax Exemptions
Comparison of Lunenburg County**

Unit	Income	Exemption	Notes
Bridgewater (May 2023)	\$20,000 or less	\$800	Include in operating budget annually; adjust by motion
	\$20,001-\$25,000	\$500	
	\$25,001-\$30,000	\$300	
	\$30,001-\$35,000	\$100	
Chester Village (Oct 2022)	\$20,000 or less	Up to \$500	Annually adjusted by CPI or as Commission deems
	\$20,0001-\$29,999	Up to \$350	
	\$30,000-\$40,000	Up to \$250	
Lunenburg (Mar 2022)	\$30,000 or less	\$1,000	Annually adjusted by CPI
	\$30,001-\$35,000	\$500	
	\$35,001-\$40,000	\$250	
Mahone Bay (Jul 2022)	\$30,000 or less	\$1,000	Annual budget for exemptions; 1st come, 1st served
	\$30,001-\$35,000	\$500	
	\$35,001-\$40,000	\$250	
MODC (Sep 2023)	\$17,092 or less	Up to \$865	Annually adjusted by avg weekly earnings for NS Prorated
	\$17,092-\$28,688	Up to \$865	
	\$28,688-\$30,803	Up to \$347	
MODL (Mar 2022)	Under \$25,699	Up to \$570	Annually adjusted by CPI
	\$25,700-\$32,099	Up to \$285	
	\$33,000-\$40,700	Up to \$115	

**Past Tax Exemptions
Village of Chester**

2022/23	Income	Exemption	# of Applicants
	\$20,000 or less	Up to \$500	1
	\$20,0001-\$29,999	Up to \$350	8
	\$30,000-\$40,000	Up to \$250	0
	<i>Total rebates:</i>	\$2,640.12	

2021/22	Income	Exemption	# of Applicants
	\$16,159 or less	Up to \$500	2
	\$16,160-\$20,160	Up to \$350	1
	\$20,161-\$27,123	Up to \$250	3
	<i>Total rebates:</i>	\$1,677.92	

2020/21	Income	Exemption	# of Applicants
	\$16,159 or less	Up to \$500	2
	\$16,160-\$20,160	Up to \$350	1
	\$20,161-\$27,123	Up to \$250	4
	<i>Total rebates:</i>	\$2,026.55	

