

Agenda

Regular Monthly Meeting

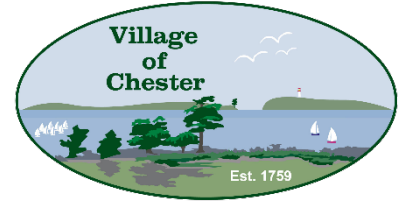
Wednesday, January 17, 2024 – 6:00 pm

In-Person/Virtual Meeting

VOC Office, 27 Pleasant Street, Chester

Zoom <https://us02web.zoom.us/j/89085934666>

or YouTube <https://www.youtube.com/@villageofchesterns>



1.0 Call to Order

We recognize that this meeting takes place in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people. This territory is covered by the Treaties of Peace and Friendship, 1725. We are all treaty people.

2.0 Public Forum

3.0 Approval of Agenda/Additions to Agenda

4.0 Review/Approval of Minutes

4.1 Regular Meeting: Wednesday, December 13, 2023

5.0 Business Arising – Nil

6.0 Correspondence

6.1 Communities in Bloom

6.2 Royal Canadian Air Force 100th Anniversary

6.3 Our Health Centre

7.0 Reports

7.1 Clerk/Treasurer

7.2 Financial, incl. Q3 Budget Variance Report

7.3 Committee: Chester Fire Services

7.4 Committee: Lunenburg County Accessibility Advisory

8.0 New/Other Business

8.1 Draft Amendment: Tax Exemption for Non-Profit Organizations By-law – Second Reading

8.2 By-laws for Chester Fire Services Committee – for information

8.3 Tourism NS Winter Digital Marketing – for information

9.0 Commissioner Roundtable

10.0 In-camera – per Section 408B (2) of the Municipal Government Act

- Nil

11.0 Resumption of Public Meeting

- Report in public session per Section 408B (3) of the Municipal Government Act, if applicable

12.0 Adjournment

Next Regular Meeting

- February 21, 2024 – 6:00 pm at 27 Pleasant Street/Virtual

Minutes

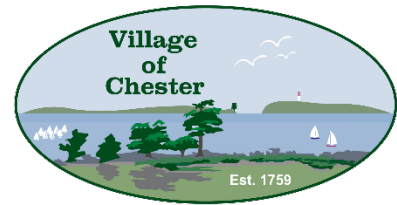
Village Commission Monthly Meeting

Wednesday, December 13, 2023 – 7:00pm

In-Person & Virtual Meeting

27 Pleasant Street, Chester

Video Archive <https://www.youtube.com/@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

1.0 Call to Order

Chair Hatch called the December 13, 2023 Regular Monthly Meeting of the Village of Chester Commission to order at 7:01pm.

2.0 Public Forum

No members of the public were in attendance.

3.0 Approval of Agenda/Additions to Agenda

Vice-Chair Pauley asked to have an Indigenous land acknowledgement added to all meeting procedures. She stated a reminder that "We live, work, and play in the unceded and un-surrendered land of the Mi'kmaq people, and as such we are all treaty people, and we have an obligation to each other and to this land."

Motion #23-117: Vice-Chair Pauley moved; Commissioner Mulrooney seconded: That a land acknowledgement be a regular part of the meeting agenda.
Motion carried unanimously.

Motion #23-118: Commissioner Nauss moved; Commissioner O'Malley seconded: That the Agenda of the December 13, 2023 Regular Monthly Meeting be approved as presented.
Motion carried unanimously.

4.0 Report of the Chief, Chester Volunteer Fire Department

Clerk/Treasurer McCallum read Chief Stevens' monthly CVFD activity report (*Schedule 4.0*).

There was a consensus of Commissioners that the Chief's report is now given at the Chester Fire Services Committee meeting and therefore will not be presented at the

Village's monthly meeting. A copy of the Chief's report will be provided for Commissioners.

5.0 Review/Approval of Minutes

5.1 Regular Monthly Meeting: Wednesday, November 8, 2023

Motion #23-119: Commissioner O'Malley moved; Commissioner Mulrooney seconded: That the Minutes of the November 8, 2023 Regular Monthly Meeting be approved as presented.

Motion carried unanimously.

6.0 Business Arising

6.1 Village Lapel Pins

Motion 23-120: Commissioner Nauss moved; Vice-Chair Pauley seconded: That 1,000 lapel pins be purchased from Treasure House Imports, with the cost applied to the Tourism budget line item.

Motion carried unanimously

6.2 Tourism NS Summer Digital Marketing Campaign Report

Clerk/Treasurer McCallum reviewed the campaign report for information. She noted that the Village partnered with Tourism Nova Scotia/Digital Nova Scotia for this program, which was funded by them. The Village did well – top performer of the groups involved in the program. A winter promotional campaign begins in January.

7.0 Correspondence

There was no correspondence.

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 financial overview report (*Schedule 8.2*).

8.3 Committee: Lunenburg County Accessibility Advisory Committee Q2 Report

The report was provided for information (*Schedule 8.3*).

Vice-Chair Pauley commented that the LCAAC is led by an excellent staff person – Ellen Johnson – who understands accessibility needs including physical, mental, and environmental. There will be a training session for the Committee in February 2024.

9.0 New/Other Business

9.1 Draft Amendment: Tax Exemption for Non-Profit Organizations By-law

First Reading was held on the draft amendments to the by-law (*Schedule 9.1*).

Motion #23-121: Commissioner Nauss moved; Commissioner O’Malley seconded: That the Commission approve First Reading of the amended Tax Exemption for Non-Profit Organizations By-law as presented.

Motion carried; Vice-Chair Pauley voted in the negative.

The Clerk/Treasurer noted that the proposed amendment will be advertised to the public prior to Second Reading at the next Commission meeting.

9.2 Draft Storm Days Protocol

The Clerk/Treasurer presented the proposed administrative protocol (*Schedule 9.2*). The following amendment was requested: that the second paragraph in item 2.2 be cut, and a numbering type-o be corrected.

Motion #23-122: Commissioner Nauss moved; Commissioner O’Malley seconded: That the Commission approve the Storm Days Administrative Protocol as amended.

Motion carried unanimously.

9.3 Offshore Wind Development

Chair Hatch will be interviewed by Ottawa-based journalist Liam Baker regarding this topic and reviewed the questions he provided.

1. As a resident of the area, how could offshore wind farms affect the local area.
2. Have you heard any concerns, or do you possess any yourself pertaining to offshore wind development?
3. How important is the fishing industry to Chester, and the greater Mahone Bay area as a whole?
4. What would be the benefits of having offshore wind development in the area?
5. What has the response been from local officials regarding offshore wind development?

She noted that the questions were put to the public informally on Facebook, but no responses were received. The Commissioners agreed that more specifics would be needed to properly provide answers.

10.0 Commissioner Roundtable

Chair Hatch reminded everyone that the regular monthly meetings of the Village will be held on the third Wednesday of the month at 6:00pm, starting January 17, 2024.

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

Motion #23-123: Vice-Chair Pauley moved; Commissioner Nauss seconded: That the Commission move in camera as per Section 408B (2) of the Municipal Government Act to consider contract negotiations and personnel matters.
Motion carried unanimously.

The Commission recessed at 8:08pm.

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

The Commission resumed the public meeting at 8:26pm. There was nothing to report.

13.0 Adjournment

The next Regular Monthly Meeting will be held on January 17, 2024 at 6:00pm.

The meeting was adjourned by the Chair at 8:26 pm.

Commission Chair
Nancy Hatch

Clerk/Treasurer
Heather McCallum



Schedule 6.1



December 6th, 2023

Chair Nancy Hatch
Village of Chester
27 Pleasant Street, Box: 620
Chester, Nova Scotia B0J 1J0

Honourable Mayor and Council,

Communities in Bloom is a non-profit, charitable, Canadian organization committed to fostering civic pride, environmental responsibility, and beautification through community engagement and the challenge of friendly competition.

The program nurtures involvement and action by citizens of all ages, municipal governments, local organizations, institutions, not-for-profits and businesses. It strives to improve the tidiness, appearance, and visual appeal of our neighborhoods, parks, open spaces, and streetscapes through the imaginative use of flowers, plants and trees.

A focus on environmental awareness and the preservation and conservation of the cultural, natural, and built heritage elements are also an integral pillars to the success of the program.

We invite your community to explore the program, experience Canadian community pride, and enjoy the benefits of people, plants and pride...growing great places together, by participating in the 2024 Communities in Bloom program.

In the past few years, significant changes have occurred in society's expectations for, and usage of, our outdoor environments. We encourage you to join communities across the Atlantic provinces and Canada to develop:

- **civic pride**
- **mitigate and adapt to the impacts of climate change**
- **enhance green spaces**
- **strengthen neighborhoods and**
- **increase investment opportunities and tourism**

Your community will receive **invaluable feedback from a professional team of experienced, volunteer judges** who will provide you with a comprehensive report of observations and recommendations to serve as a **template for continuous improvement** following their visit.

7856 5th Line
South,
Milton, ON
L9T 2X8

T 514 694-8871

E-Mail/Courriel : bloom@cib-cef.com
Web Site : www.communitiesinbloom.ca
Site Internet : www.collectivitesenfleurs.ca

 [cibcef](https://twitter.com/cibcef)
 [communitiesinbloom](https://www.facebook.com/communitiesinbloom)
 [@cibcef](https://www.instagram.com/cibcef)



Your community has the option to participate in one of the following categories:

- **Population Category (community is evaluated):**

Two volunteer judges visit and evaluate the community to provide a detailed report, including any special mentions and an overall bloom rating (from 1 to 5 blooms) The evaluation visit will be scheduled for two days with accommodation provided by the host community.

Or

- **Friends Category (community is not evaluated):**

Community is not evaluated: becomes part of the Communities in Bloom network, able to access educational, idea sharing for community improvement, and an invitation to attend the annual symposium.

Participating in the CiB program has proven, **positive benefits!** While impacting all sectors of your municipality, CiB will help to encourage and enhance community involvement, improve green infrastructure, and become more environmentally sustainable. The very high Return on Investment that has been noted by other communities make CiB **one of the best investments** you can make for your hometown!

CiB Atlantic is challenging and inviting your community to act early and REGISTER for the 2024 Atlantic Provincial Edition!

The deadline to register is **February 29th, 2024**. The registration form can be completed directly on-line, by following this link: <http://www.communitiesinbloom.ca/cib2024>

Also, at the request of our communities, we decided to continue with a **colour theme for 2024**. Next year's colour will be **ORANGE**. We invite everyone to plant orange in honour of our Indigenous communities as we celebrate all the ways Plants Love You.

The National Symposium on Parks & Grounds and National & International Awards Ceremonies will be held in Charlottetown, Prince Edward Island from October 17-20, 2024. We would be pleased to showcase your achievements and to celebrate your bloom rating and level.

For more information about how Communities in Bloom can **help your community** become a **Greener and Healthier** community, please contact:

Sonia Parrino - CiB Program Specialist

Phone: (514) 694-8871 email: bloom@cib-cef.com

Sincerely,

Susan Ellis,
B.A., B. Ed., Ec.D.
CiB National Chairperson



How to Participate in Communities in Bloom

www.communitiesinbloom.ca

Growing Great Places Together

THE PROGRAM

Communities in Bloom is a volunteer and partnership-driven charitable organization that uses a multi-tiered competitive evaluation process to foster community strength, involvement and continuous improvement. This is accomplished by nurturing environmental sustainability, enhancements of green spaces, and heritage conservation, in cultural and natural environments encompassing municipal, residential, commercial, and institutional spaces. National beautification programs have flourished in Europe – including Great Britain, France and Ireland – for decades, and were the inspiration for Communities in Bloom.

The program began in 1995 with 29 Canadian communities and has grown to improve the quality of life in hundreds of participating communities in the provincial, national and international editions.

All communities are invited to participate in the provincial or national editions, within their population category. Trained volunteer judges travel across Canada during the summer to evaluate communities and the overall contributions of municipality, businesses & institutions and residents, including volunteer efforts in regards to the following criteria:

Community Appearance reflects an overall effort by the municipality, businesses, institutions and the residents throughout the community to create great first impressions and a sense that there is continuous attention and upkeep to critical elements of a community that benefit quality of life and economic vitality. Elements for evaluation are: parks and green spaces, medians, boulevards, sidewalks, streets; municipal, commercial, institutional and residential properties; ditches, road shoulders, vacant lots, signs and buildings; weed control, litter clean-up, graffiti prevention/removal and vandalism deterrent programs.



Tignish, PE

Tree Management Woodlands, Canopy Management, Urban and Rural Forestry includes the efforts of the municipality, businesses, institutions and residents with regards to written policies, by-laws, standards for tree management protection (selection, planting, and maintenance), long and short-term management plans, tree replacement policies, pollinator-friendly tree selection, tree inventory including heritage, memorial, and commemorative trees, and Integrated Pest Management (IPM) programs.

Environmental Action pertains to the impact of human activities on the environment and the subsequent efforts and achievements of the community with respect to: environmental stewardship, policies, by-laws, programs and best practices for waste reduction and landfill diversion, composting sites, landfill sites, hazardous waste collections, water conservation, energy conservation, and activities under the guiding principles of sustainable development pertaining to green spaces.



Grand-Falls Windsor, NL

Landscape includes planning, design, construction and maintenance of parks, green spaces and cemeteries suitable for the intended use and location on a year-round basis. Elements for evaluation include native and introduced materials; biodiversity, materials and constructed elements; appropriate integration of hard surfaces and art elements, use of turf and groundcovers. Landscape design should harmonize the interests of all sectors of the community and provide safe and secure public spaces. Standards of execution and maintenance should demonstrate best practices, including quality of naturalization, use of groundcovers and wildflowers along with turf management.

Heritage Conservation includes efforts to preserve and protect both natural and cultural heritage within the community. Preservation of natural heritage pertains to policies, plans and actions concerning all elements of biodiversity including flora and fauna ecosystems and associated geological structures and formations. Cultural conservation represents the “persona” of a community and refers to the heritage that helps define the community including the legacy of tangible elements such as heritage buildings, monuments, memorials, cemeteries, artifacts, museums and intangible elements such as traditions, customs, festivals and celebrations.



Chipman, NB

Plant and Floral Displays evaluates the efforts of the municipality, businesses, institutions and residents to design, plan, execute, and maintain plant and floral displays of high-quality standards. Evaluation includes the design and arrangements of flowers and plants (annuals, perennials, bulbs, ornamental grasses, edible plants, water efficient and pollinator friendly plants) in the context of originality, distribution, location, diversity and balance, colour, and harmony. It also pertains to flowerbeds, carpet bedding, containers, baskets and window boxes.

PROGRAM STRUCTURE

Communities in Bloom is designed to be a continuous community improvement program. It is divided into three phases: Provincial, National and International.

Provincial Editions

Communities participate in their population category within their province and are awarded a bloom rating of 1 to 5 blooms at a provincial awards ceremony in the fall. Based on provincial guidelines, success in a provincially evaluated category leads to the community being invited to the national program.

Any community is allowed to participate in a non-competitive provincial category either to learn about the program or, if they are past participants, to maintain their initiatives, program and committees. Both evaluated and non-evaluated options are available in Atlantic provinces.

Each provincial organization also offers special programs and categories specific to provincial context and objectives.

National Edition

Who is invited to participate in the national edition?

Population

- Past National finalists from the previous year's national edition are invited back to the national competition
- Communities from the previous year's provincial editions as recommended by the respective provincial organization.

Circle of Excellence

A non-competitive category for National Winners without an evaluation.

Class of Champions

A category where Canadian communities who have won in the Population category compete amongst themselves.

Grand Champions

A category where past winners of the Population, International Challenge and Class of Champions compete amongst themselves.

Special Attractions

A category that features green attractions such as parks, living history museums, public gardens, etc.

International Challenge

A competitive category between national and international winners.

The information in this brochure is provided for information purposes only and may vary from actual 2024 program offerings in your area.

PROGRAM BENEFITS

Communities have recognized numerous benefits from participating in the program:

- Increased civic pride and community involvement
- Environmental stewardship through the enhancement of green spaces
- Mobilization of citizens, groups, organizations, businesses and the municipality
- Best practices and Information exchange
- Valuable information and feedback from the judges
- Economic development and increased property values
- Marketing and promotional opportunities
- Positive benefits for the tourism, hospitality and retail industries
- Improved quality of life
- Participation from all ages and walks of life of the community

PROCESS FOR PARTICIPATION

Registrations

Please note that the Atlantic Provincial Edition is administered by the CiB National office, you can contact the National organization by visiting:

<http://www.communitiesinbloom.ca>

You can access the on-line registration form by following this link:

[2024 CiB Atlantic Edition Registration](#)

Cost

Evaluated category (by population)

Up to 1,000 population: \$425 CAD

1,001- 5,000 population: \$495 CAD

5,001 - 10,000 population: \$595 CAD

10,000 + population: \$775 CAD

Non evaluated category

Networking (Non-Evaluated): \$250 CAD

Your Local Committee

The committee is usually composed of local citizens, including one member of council and members of associations, businesses and organizations interested in horticulture, heritage and improving community life.

The committee's objectives are:

- To involve the community by means of local contests, which increase awareness about the program, its benefits and opportunities.
- To act as a liaison with the municipal authorities and Communities in Bloom.

Budget

While participation in the program does not require considerable financial resources, obtaining funds to promote the program, involve the community, honour participants and volunteers, attend the award ceremonies, etc. is recommended.

It is suggested for the community to prepare an estimated budget and to find sources of funding, such as fundraising programs, community events, etc. Communities in Bloom can provide fundraising ideas and examples from other communities.

Bloom Ratings

Communities are rated from 1 to 5 Blooms

Up to 55 points:	1 Bloom
56-63 points:	2 Blooms
64-72 points:	3 Blooms
73-81 points:	4 Blooms
82 points and more:	5 Blooms

There are four (4) levels of 5 Blooms exclusive to the National and International Edition, for evaluated communities only.

5 Blooms:	82 to 83.9%
5 Blooms (Bronze):	84 to 86.9%
5 Blooms (Silver):	87 to 89.9%
5 Blooms (Gold):	90% and over

- A community does not have to be entered in a competitive category, but will need to be evaluated.

- With the introduction of this enhanced higher award standards, the marking of scores will be more critical.



Bay Roberts, NL

PROGRAM COMMITMENT

The participating communities have a responsibility to:

- Involve the entire community to participate (with the support of municipal council)
- Prepare for the judging during the summer
- Provide lodging for 1 or 2 nights for 2 judges.
- Provide transportation for the judges to and from the nearest airport/train station.
- Attend the Provincial and/or National awards ceremonies if budget permits it.
- Pay a registration fee, based on population categories and level of competition.

THE JUDGES' VISIT – USEFUL TIPS

- Prepare information that addresses all criteria in the evaluation form.
- Make good use of the time spent by the judges in your community, to benefit from their expertise.
- The judges' itinerary should include all of the criteria.
- Provide the judges with the opportunity to interact with key individuals and network in your community.
- Let them see that you are proud of your achievements.

AWARDS CEREMONIES

The Provincial Awards Ceremonies are held in the fall and include presentations and awards to all participants along with the judges' feedback.

The National Awards Ceremonies is held in the fall, in conjunction with the National Symposium on Parks and Grounds. All National Finalists are encouraged to attend. The communities are showcased by means of community exhibits and promotional material.

PROMOTIONS

www.communitiesinbloom.ca: CiB's website gives visibility to our participants in the NewsComm and Explore our Communities section of our website. The website also includes a resource centre featuring information from sponsors and communities along with electronic copies of our magazines.

Social Networks: CiB participants are welcomed to send us updates, news and photos to post on our Facebook, Twitter and Instagram pages:

www.facebook.com/communitiesinbloom

www.twitter.com/cibcef www.instagram.com/cibcef/

Within the context of climate change and environmental concerns, all communities involved in the program can be proud of their efforts, which benefit all of society.

Communities in Bloom
National Office
7856 Fifth Line, Milton, ON
L9T 2X8
Tel.: 514-694-8871
bloom@cib-cef.com
www.communitiesinbloom.ca

 communitiesinbloom

 @cibcef

 cibcef

Major Sponsor



Founding Sponsor



National Sponsors



Teck



Partners



Schedule 6.2

From: Aaron.Niles@forces.gc.ca
Sent: Thursday, January 4, 2024 3:13 PM
To: office@villageofchesterns.ca
Subject: Royal Canadian Air Force Centennial - Village of Chester

Good afternoon, my name is Captain Aaron Niles and I am a strategic planner and Public Affairs Officer for the Royal Canadian Air Force Centennial Team.

April 1st, 2024 will be the official 100th Anniversary of the Royal Canadian Air Force. We have been asking businesses, companies, cities, and landmarks across the globe to light their store front/building/structure in Air Force blue and share a picture to show support on social media using the hashtags #RCAF2024, #RCAF100Years, and #YourAirForce.

I am reaching out in hopes that the Village of Chester would be illuminated in Air force Blue on April 1st, 2024, to commemorate the Royal Canadian Air Force Centennial and in recognition of the men and women who have and continue to serve Canada abroad and at home.

The intent would be to have an interactive map of the world on the official Royal Canadian Air Force Centennial website - [Home - RCAF2024ARC](#) – which would show all the locations that are participating and take the user to a google maps view of a particular landmark when clicked.

For reference, over 180 locations worldwide in more than 10 countries have agreed to be illuminated. Furthermore, the current Guinness World Record for landmarks illuminated in 24 hours for a cause is 38 landmarks. A request has been sent into Guinness World Records in order to have this event as the new record holder.

Hoping you will join us in celebrating this momentous occasion.

Captain Aaron Niles
Strategic Planner / RCAF 2024
Royal Canadian Air Force / Canadian Armed Forces
Aaron.Niles@forces.gc.ca / Tel: 647-991-6750

Planificateur stratégique / ARC 2024
Aviation royale canadienne / Forces armées canadiennes
Aaron.Niles@forces.gc.ca / Tél. : 647-991-6750

January 12th 2024

Village of Chester Commission
PO Box 620
Chester, Nova Scotia
B0J 1J0

RE: Tax Exemption for Non-Profit Organizations By-law

Dear Village of Chester Commissioners,

I am writing on behalf of Our Health Centre Association to express our gratitude to the Village of Chester for your commitment to the well-being of our community.

We were delighted to learn about the proposed amendments to the NPO By-law, which includes a provision for OHC to continue to receive a partial tax exemption. This impactful decision demonstrated the Village's understanding and recognition of the vital role that OHC plays in the health and wellness of our community.

Your dedication to supporting non-profits like ours does not go unnoticed. This proposed tax exemption will contribute to our ability to continue to provide essential health and wellness programming to the residents of Chester. It will help us to ensure we're able to continue to have a positive impact on the lives of those we serve.

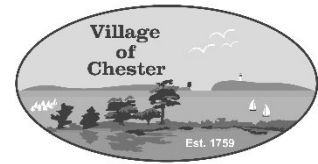
Thank you for including OHC in your recommendations and your continued support of our organization.

Sincerely,



Gord Tate
Board Chair, Our Health Centre Association

**Village of Chester Commission
Clerk/Treasurer Activity Report
January 17, 2024**



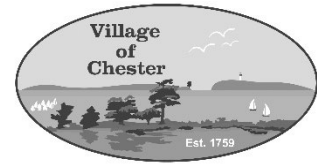
- **Lido Pool:** We received an unexpected approval on Dec 11th for a federal grant application that Interim C/T Jeff Conrad submitted in the fall of 2022 – the Enabling Accessibility Fund. The grant provides \$100,000 of funding committed to accessibility retrofits to the pool including an entrance ramp and pool lift. The federal and provincial grant project reports on the pool repairs, washroom retrofits, and pool retrofits are due in 2025 (confirmed with both fund representatives).

The application to Canada Summer Jobs was completed by the Jan 10th deadline, asking for three lifeguard positions: one senior, two regular.

- **EHS Roof:** Requests for quotes went out just after the holidays to several local suppliers to get cost estimates for both shingle and metal roof replacements for the EHS building. We are awaiting costs at time of writing.
- **Streetlights:** Replacements for the five decorative streetlights have been ordered. Black & MacDonald re-tested the poles to confirm they are all getting power. There is a five-six week lead time on ordering. Replacements are \$1,950 each including installation.
- **ANSV:** The Association of Nova Scotia Villages has been discussing adding a part-time staff person to allow the group to maintain consistent advocacy with the province as well as take the administrative load off staff and elected officials who volunteer their time. The Commission can expect a letter to member Villages to explore further.
- **Records Management:** Both myself and the Administrative Assistant attended a training workshop on records management from AMANS. The Village's 2019 Records Management & Destruction Policy commits us to following the AMANS Records Management Manual for classification of documents, which has not been fully implemented. This applies to both paper and digital records of the Village.

Report completed by:
Heather McCallum, Clerk/Treasurer

**Village of Chester Commission
Clerk/Treasurer Financial Report
January 17, 2024**



- **Scotiabank:** The December 2023 bank statement has been reconciled per the Summary Report. We started the month with \$622,111.27 in the bank and ended with \$524,863.52.
- **Q4 Tax Revenue Advance:** The 2023/24 Q4 advance was received on January 4th from MODC: \$93,596 for General Government and \$185,184 for Fire. This is the final advance installment for the fiscal year. The Q4 advance is not included in the Q3 report we will be reviewing this evening.
- **Village/Fire Bank Accounts:** A meeting is scheduled with Scotiabank the end of this month to begin the process of transferring Fire Department funds to a separate account. I anticipate this will be completed in early February. To recap, the following is what will be transferred.

Bank accounts:

1. Fire Boat – to be closed – funds transferred to Apparatus Reserve
2. Main Operating – Fire portion of current shared Village main operating account, i.e., revenue YTD *plus* Fire portion of HST rebates & offset grant *plus* accumulated surplus (per 2017-23 audits) *minus* expenses YTD

Investment accounts:

3. Fire Emergency Operating Reserve – Fire portion of current shared Operating Reserve
4. Fire Apparatus Reserve

- **Q3 Budget Variance Report**

The 2023/24 Q3 is attached for review.

- **2024/25 Budget Preparation**

2024/25 budget preparation is well underway at this point.

- Recommend scheduling a Committee of the Whole meeting to go through the Draft Village Budget in detail for comments and revisions, prior to it coming to a Commission meeting for approval.
- The Draft Fire Budget will be shared with the public at the Chester Fire Services Committee's Annual Public Meeting on Feb 15th, then brought to the Village Commission and Municipal Council for approval when completed.

Report completed by:

Heather McCallum, Clerk/Treasurer

Village of Chester Commission
Account Reconciliation Summary Report 12/01/2023 to 12/29/2023

Report By: Statement end date

Description	Amount	Total
Account: 1050 Bank - 171-16		
Statement start date:	12/01/2023	
Statement end date:	12/29/2023	
Reconciliation date:	01/09/2024	

Reconciled

Financial Institution

Statement Balance Forward as of 12/01/2023		622,111.27 ✓
Transactions on or before 12/29/2023 [incl reversals/adjustments]		
Deposits recorded in Statement	567,348.44	
Withdrawals recorded in Statement	-664,596.19	
Total Transactions		-97,247.75 ✓
Bank Transactions		
Income	0.00	
Expense	0.00	
Total Bank Transactions		0.00
Adjustment Required		0.00
Statement End Balance as of 12/29/2023		524,863.52 ✓
Statement End Balance as of 12/29/2023		524,863.52
Outstanding Transactions as of 12/29/2023		
Outstanding Deposits	0.00	
Outstanding Withdrawals	-14,212.17	
Total Outstanding Transactions as of 12/29/2023		-14,212.17
Adjusted Statement End Balance as of 12/29/2023		510,651.35

General Ledger Account

Book balance as of 11/30/2023		611,595.60
Transactions on or before 12/29/2023		
Debits recorded in account	4,514.44	
Credits recorded in account	-105,458.69	
Net Amount recorded in account		-100,944.25
Book balance as of 12/29/2023		510,651.35
Bank Transactions		
Income	0.00	
Expense	0.00	
Total Bank Transactions		0.00
Adjustment Required		0.00
Adjusted Book Balance as of 12/29/2023		510,651.35

Village of Chester Commission 2023/24

Comparative Income Statement: **VOC**

Q3 2023-12-31 (9 months = 25% Remaining)

		Actual	Budget	Percent	
		2023-04-01 to 2023-12-31	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	15,744.96	21,256.68	-25.93	
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	1
4225	Transfer fr Federal Govt-Lifeguards	1,414.00	2,500.00	-43.44	2
Total		455,513.88	552,690.08	-17.58	
TOTAL REVENUE		455,513.88	552,690.08	-17.58	

		Actual 2023-04-01 to 2023-12-31	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	8,025.22	10,400.00	-22.83	
5431	Low-Income Property Tax Exemptions	0.00	5,000.00	-100.00	3
5432	Non-Profit Tax Exemptions	0.00	3,000.00	-100.00	4
5496	Election Expense	0.00	2,000.00	-100.00	
	Administration Total	8,363.23	20,700.00	-59.60	
Administration					
5430	Village Office Rent	7,039.31	18,000.00	-60.89	
5428	Village Office Cleaning	1,852.56	2,400.00	-22.81	
5435	Audit Fees - VOC	3,910.71	5,000.00	-21.79	
5440	Employee Wages	50,826.08	75,000.00	-32.23	
5445	Office Supplies & Expenses - VOC	3,575.10	2,500.00	43.00	5
5447	Employment Insurance	2,226.92	2,000.00	11.35	
5448	Canada Pension Plan	4,426.40	4,000.00	10.66	
5455	Advertising	1,069.03	2,000.00	-46.55	
5460	Membership & Dues	992.71	1,500.00	-33.82	
5465	Training & Travel	1,508.10	1,500.00	0.54	
5470	Bank Charges	150.77	350.00	-56.92	
5472	Consultants	0.00	3,000.00	-100.00	
5475	Legal Fees - VOC	658.01	5,000.00	-86.84	
5476	Medical Insurance	4,667.99	6,000.00	-22.20	
5478	Employee Benefits	0.00	2,000.00	-100.00	6
5480	Office Phone & Internet	1,587.08	2,000.00	-20.65	
5481	IT Support & Website	3,536.44	6,000.00	-41.06	
5490	Insurance (Liability & Property)	20,922.00	19,000.00	10.12	7
5492	Cyber Insurance	2,400.00	0.00	0.00	8
5236	Fire Station Co-insurance	12,340.00	0.00	0.00	9
5495	Office Equipment & Programs	7,688.04	4,500.00	70.85	10
	Administration Total	131,377.25	161,750.00	-18.78	
Protection					
5501	Street Lights Power	5,811.18	8,000.00	-27.36	
5526	Street Lights Maintenance	0.00	5,000.00	-100.00	11
5540	Crossing Guards	7,072.56	11,000.00	-35.70	
	Protection Total	12,883.74	24,000.00	-46.32	
Beautification					
5565	Flower Baskets	21,038.85	22,000.00	-4.37	
5570	Wreaths	4,007.14	5,000.00	-19.86	
5582	Community Celebrations/Grants	9,500.00	9,500.00	0.00	
	Beautification Total	34,545.99	36,500.00	-5.35	

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	28,053.22	23,000.00	21.97	
5585	Property Maintenance/Landscaping	3,067.87	3,500.00	-12.35	
5960	Public Washrooms	11,362.27	15,000.00	-24.25	
5224	Waste Removal	4,656.69	5,000.00	-6.87	
Operations Total		47,140.05	46,500.00	1.38	
EMC					
5705	EMC Maintenance & Repairs	812.27	4,000.00	-79.69	12
5710	EMC Insurance	1,055.28	1,300.00	-18.82	13
5715	EMC Taxes (Property & Waste)	5,058.45	4,800.00	5.38	
EMC Total		6,926.00	10,100.00	-31.43	
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	18,064.67	18,000.00	0.36	
5915	Lido Capital Repairs	0.00	150,000.00	-100.00	14
5925	Lido Insurance	4,165.40	5,100.00	-18.33	15
5935	Life Guard Wages	18,246.31	21,000.00	-13.11	
5940	Supervisor/Security (Race Week)	1,572.08	1,600.00	-1.75	
5945	Lido Taxes (Waste Collection Fee)	1,120.42	1,200.00	-6.63	
Lido Pool Total		43,168.88	196,900.00	-78.08	
Reserves (Planned)					
5720	EMS Reserve	0.00	11,156.68	-100.00	16
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	17
Reserves Total		3,308.49	44,465.08	-92.56	
TOTAL EXPENSE		289,824.06	552,690.08	-47.56	

Village of Chester Commission 2023/24

Comparative Income Statement: VOC

Q3 2023-12-31 (9 months = 25% Remaining)

- 1 Provincial grant for Lido was not in the original budget, approved Mar 8, 2023.
- 2 Another unanticipated grant was received for the Lido after the close of the quarter and will be reflected in the next report.
- 3 This figure will come as an actual at the end of the fiscal year from MODC.
- 4 This figure will come as an actual at the end of the fiscal year from MODC.
- 5 Costs of supplies, like most things, have increased sharply. This item was budgeted at \$3,000 in the previous fiscal and will likely need to go up in the next one.
- 6 This is the Clerk/Treasurer's RRSP benefit, which will be applied in Q4.
- 7 Revised insurance costs as of Nov 2023.
- 8 New insurance approved for addition at the Commission Meeting of Oct 11, 2023.
- 9 Vehicle insurance that was charged to the Village prior to transfer to the Chester Fire Services Committee. Awaiting this figure to be credited back.
- 10 Includes Boardroom AV & Furniture; up to \$5,000 approved on July 12th to come from Operating Reserve, if required.
- 11 The recent order of replacement decorative streetlights will be added to this line item in Q4; expected to be approx. \$9,750.
- 12 Roof replacement is needed on this building and will be added to this line item in Q4 - awaiting estimates. The additional cost should be covered by deferring the transfer to EHS reserve budgeted on line 5720.
- 13 Revised insurance costs as of Nov 2023.
- 14 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. Further funding should enable the full accessibility retrofits. This project will extend into 2025.
- 15 Revised insurance costs as of Nov 2023.
- 16 See note 12.
- 17 This deposit will take place in Q4, if cash flow allows.

Village of Chester Commission 2023/24

Comparative Income Statement: **CVFD**

Q3 2023-12-31 (9 months = 25% Remaining)

		Actual 2023-04-01 to 2023-12-31	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	1
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 2023-12-31	Budget 2023-04-01 to 2024-03-31	Percent Remaining	Notes
EXPENSES					
Administration					
5210	Salaries - Bookkeeping & Mgmt	24,355.24	42,450.00	-42.63	
5250	Overhead - Bookkeeping & Mgmt	7,039.30	5,900.00	19.31	
5436	Audit Fees - CVFD	3,910.71	5,000.00	-21.79	
5442	Office Supplies - CVFD	472.12	1,500.00	-68.53	
5473	Fire Services Committee - Overhead	8,477.78	5,000.00	69.56	2
5479	Legal Fees - CVFD	764.97	3,000.00	-74.50	
	Administration Total	45,020.12	62,850.00	-28.37	
Firefighting Force					
5115	Firefighters Honorarium	50,000.00	50,000.00	0.00	
5116	In Lieu of Fundraising	15,000.00	15,000.00	0.00	
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	79,955.62	86,200.00	-7.24	
Training & Education					
5120	Training	10,699.79	35,000.00	-69.43	
5150	Fire Prevention & Education	5,073.53	3,000.00	69.12	
5156	Chief's Conference	0.00	500.00	-100.00	
5485	CVFD Bursary	1,500.00	1,500.00	0.00	
	Training & Education Total	17,273.32	40,000.00	-56.82	
Firefighting Equipment					
5040	Medical Supplies	799.33	2,000.00	-60.03	
5060	Helmets	112.11	0.00	0.00	
5075	Tools & Equipment	7,001.44	7,500.00	-6.65	
5315	CVFD Vehicle Fuel	8,193.54	8,000.00	2.42	3
5320	CVFD Vehicle Insurance	13,068.48	10,200.00	28.12	4
5090	SCBA Masks	581.61	2,000.00	-70.92	
5626	Inshore Boat Equipment	618.34	250.00	147.34	
	Firefighting Equipment Total	30,374.85	29,950.00	1.42	
Personal Protective Equipment					
5030	General PPE	4,936.88	8,250.00	-40.16	
5130	Bunker Gear	19,131.21	18,500.00	3.41	
	Personal Protective Equipment Total	24,068.09	26,750.00	-10.03	

Communication

5095	Communication Contract	3,263.25	5,000.00	-34.74	
5100	Communications General Repair	99.58	500.00	-80.08	
5105	Pagers	3,685.46	2,000.00	84.27	
5110	Communications (Radio) Upgrades	10,675.29	7,500.00	42.34	
5164	Mobile Radio Service Plan	844.74	1,500.00	-43.68	
	Communication Total	18,568.32	16,500.00	12.54	

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	1,656.14	4,000.00	-58.60	
5138	Ladder/Harness Inspections	678.38	1,200.00	-43.47	
5310	CVFD Vehicle Repairs & Maintenance	32,630.07	30,000.00	8.77	5
5017	Jaws of Life	2,628.00	1,500.00	75.20	
	Maintenance Total	43,260.89	45,550.00	-5.03	

Building & General

5205	Telephone & Alarm	5,646.88	5,000.00	12.94	
5220	Fire Station Building Utilities	7,514.40	20,000.00	-62.43	
5223	Taxes & Collection Fee - 4070 Hwy 3	1,696.57	1,200.00	41.38	
5229	Fire Station Janitorial	1,852.56	2,500.00	-25.90	
5230	Fire Station Maintenance	9,709.47	12,000.00	-19.09	
5235	Fire Station Insurance	16,447.15	6,500.00	153.03	6
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	47,074.13	55,700.00	-15.49	

Capital Purchase

5084	Capital Project Consultant	0.00	50,000.00	-100.00	7
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	Capital 511 Vehicle Refit	12,599.43	25,000.00	-49.60	
5087	Capital 551 Fire Tanker 2022	24,005.99	0.00	0.00	
	Capital Purchase Total	53,786.43	122,200.00	-55.98	

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	8
	Reserves Total	50,938.47	250,938.47	-79.70	

Fire Boat Budget

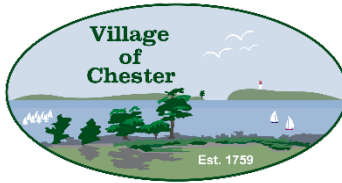
5605	Fire Boat Fuel & Oil	0.00	1,000.00	-100.00
5615	Fire Boat Consumable Items	0.00	800.00	-100.00
5620	Fire Boat Maintenance	3,633.80	6,300.00	-42.32
5625	Fire Boat 571 Insurance	0.00	2,100.00	-100.00
5640	Fire Boat Bank Charges	7.50	100.00	-92.50
	Fire Boat Total	<u>3,641.30</u>	<u>10,300.00</u>	<u>-64.65</u>
	TOTAL EXPENSE	<u>413,961.54</u>	<u>746,938.47</u>	<u>-44.58</u>

Village of Chester Commission 2023/24

Comparative Income Statement: CVFD

Q3 2023-12-31 (9 months = 25% Remaining)

- 1 Donation to cover cost of bear paw.
- 2 New liability insurance for Chester Fire Services Committee. Liability was previously borne by the Village, but this is a new corporate entity.
- 3 Higher fuel costs will see this figure over budget by fiscal year end.
- 4 New vehicle insurance policy for Chester Fire Services Committee.
- 5 Includes insurance deductible for repairs to the 531 damaged in the July floods. The insurance reimbursement for the repair itself has been applied.
- 6 New building and contents insurance for the fire station. Reflects increased/accurate replacement value of contents.
- 7 This cost will be incurred by the end of the fiscal year for Acre Architects, the supplier for the new fire station pre-design project.
- 8 Deposit to be made during banking transition from Village to Chester Fire Services Committee, as cashflow allows.



Village of Chester
Tax Exemption for Non-Profit Organizations By-law
Draft Amendment

A By-law of the Village of Chester, in the Province of Nova Scotia, to authorize a tax exemption for property of a non-profit community group pursuant to the provisions of the ***Municipal Government Act***, **article 71**.

WHEREAS the Commission of the Village of Chester has the powers of a municipality to make by-laws pursuant to the Municipal Government Act, **article 429(1)** for tax reductions, exemptions, and deferrals; and

WHEREAS the Commission of the Village of Chester has authority to pass a bylaw to exempt **non-profit organizations** from taxation ~~to the Chester Garden Club~~ pursuant to **article 71(1)** of the Municipal Government Act; and

BE IT RESOLVED that the following By-law is hereby approved as the Tax Exemption By-law for the Village of Chester,

NOW THEREFORE PURSUANT to the provisions of the Municipal Government Act, Chapter 21, the Commission of the Village of Chester, Nova Scotia, in regular session duly assembled, enacts as follows:

1. Severability

If any provision of this by-law is declared invalid because of any word, phrase, clause, sentence, paragraph or section of this by-law or any documents which form part of this by-law or an application thereof to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

Section 1 – Short Title

~~This By-law shall be known as By-law Number 02-2021 and may be cited as the 'Tax Exemption Bylaw'.~~

2. ~~Section 2~~ – Real Property

- 2.1 This ~~by-law~~ allows for non-profit organization exemptions in full or in part from the Village of Chester's Property Tax levy for General Government Services only.
- 2.2 An exemption to the Property Tax levy for Fire and Emergency Services is not permitted under this ~~by-law~~.
- 2.3 Subject to this ~~by-law~~, the ~~Chester Garden Club~~ following non-profit organizations shall be exempt from the Village Commission's Residential Property Tax for the following location:
- ~~Chester Garden Club~~
Civic address: Water Street, Chester
Exemption: 100%
Municipal account number: 10858615
Current taxable assessed value: \$210,000
 - Our Health Centre
Civic address: 3769 Highway #3, Chester
Exemption: 50%
Municipal account number: 05053455
- 2.4 When the ~~Chester Garden Club~~ named non-profit organization(s) cease to occupy the property cited, then the exemption from taxation shall cease and the owner of the real property shall immediately be liable for the real property tax on such real property for the portion of the year unexpired.

3. ~~Section 3~~ – Effective Date

- 3.1 This ~~amended~~ by-law shall come into force and effect commencing in the Fiscal Year on April 1st, 2023.

4. Repeal and Replace

- 4.1 Previously adopted versions of the Village of Chester's Tax Exemptions for Non-Profit Organizations By-law are hereby repealed and replaced upon the effective date of adoption of this amended by-law.

**Village of Chester
Clerk's Annotation for Official By-law Book
Re: Tax Exemption for Non-Profit Organizations By-law (Amendment)**

Date of first reading: December 13, 2023

Date of advertisement of notice of intent:

Date of second/final reading: (Motion #)

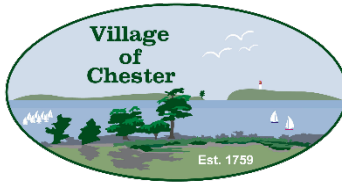
Date of advertisement of passage of by-law:

Date of mailing to Provincial Minister a certified copy of the by-law:

I certify that this by-law was adopted by the Village Commission and advertised as indicated above.

Nancy Hatch
Commission Chair

Heather McCallum
Clerk/Treasurer



Village of Chester
Tax Exemption for Non-Profit Organizations By-law
Draft Amendment – Version 2

A By-law of the Village of Chester, in the Province of Nova Scotia, to authorize a tax exemption for property of a non-profit community group pursuant to the provisions of the ***Municipal Government Act***, **article 71**.

WHEREAS the Commission of the Village of Chester has the powers of a municipality to make by-laws pursuant to the Municipal Government Act, **article 429(1)** for tax reductions, exemptions, and deferrals; and

WHEREAS the Commission of the Village of Chester has authority to pass a bylaw to exempt **non-profit organizations** from taxation ~~to the Chester Garden Club~~ pursuant to **article 71(1)** of the Municipal Government Act; and

BE IT RESOLVED that the following By-law is hereby approved as the Tax Exemption By-law for the Village of Chester,

NOW THEREFORE PURSUANT to the provisions of the Municipal Government Act, Chapter 21, the Commission of the Village of Chester, Nova Scotia, in regular session duly assembled, enacts as follows:

1. Severability

If any provision of this by-law is declared invalid because of any word, phrase, clause, sentence, paragraph or section of this by-law or any documents which form part of this by-law or an application thereof to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

Section 1 – Short Title

~~This By-law shall be known as By-law Number 02-2021 and may be cited as the 'Tax Exemption Bylaw'.~~

2. Section 2 – Real Property

- 2.1 This by-law allows for non-profit organization exemptions in full or in part from the Village of Chester's Property Tax levy for General Government Services only.
- 2.2 An exemption to the Property Tax levy for Fire and Emergency Services is not permitted under this by-law.
- 2.3 Subject to this by-law, the ~~Chester Garden Club~~ non-profit organizations named in Appendix A shall be granted full or partial exemptions from the Village Commission's Residential Property Tax for the following location as listed therein.
- 2.4 When the ~~Chester Garden Club~~ named non-profit organization(s) cease to occupy the property cited, then the exemption from taxation shall cease and the owner of the real property shall immediately be liable for the real property tax on such real property for the portion of the year unexpired.
- 2.5 A registered non-profit organization that is not named in Appendix A may apply to the Commission for consideration using the form in Appendix B.
- 2.6 The Appendices may be amended by Commission motion.

3. Eligibility

- 3.1 To be eligible the organization must be incorporated as:
 - A registered society or a registered non-profit cooperative under the Societies Act (Nova Scotia Registry of Joint Stocks Companies); or
 - A registered not-for-profit corporation under the Canada Not for Profit Corporations Act (Industry Canada); or
 - A registered Canadian charity (Canada Revenue Agency); or
 - An organization incorporated by an Act of the Nova Scotia Legislature or the Parliament of Canada
- 3.2 The organization must be located within the boundaries of the Village of Chester.

4. Section 3 – Effective Date

This amended by-law shall come into force and effect commencing in the Fiscal Year on

April 1st, 2023.

5. Repeal and Replace

Previously adopted versions of the Village of Chester's Tax Exemptions for Non-Profit Organizations By-law are hereby repealed and replaced upon the effective date of adoption of this amended by-law.

**Village of Chester
Clerk's Annotation for Official By-law Book
Re: Tax Exemption for Non-Profit Organizations By-law (Amendment)**

Date of first reading: December 13, 2023

Date of advertisement of notice of intent:

Date of second/final reading: (Motion #)

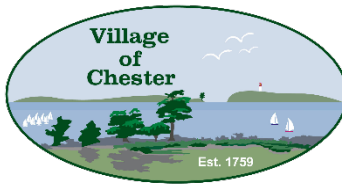
Date of advertisement of passage of by-law:

Date of mailing to Provincial Minister a certified copy of the by-law:

I certify that this by-law was adopted by the Village Commission and advertised as indicated above.

Nancy Hatch
Commission Chair

Heather McCallum
Clerk/Treasurer

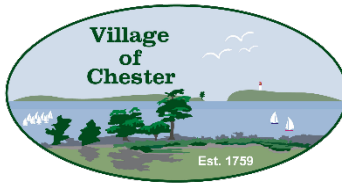


Appendix A

List of Approved Organizations for Tax Exemption

Subject to this ~~by-law~~ the ***Tax Exemption for Non-Profit Organizations By-law***, the ~~Chester Garden Club~~ following non-profit organizations shall be exempt from the Village Commission's Residential **Property** Tax for the following location as follows:

- **Chester Garden Club**
Civic address: Water Street, Chester
Exemption: 100%
Municipal account number: 10858615
~~Current taxable assessed value: \$210,000~~
- **Our Health Centre**
Civic address: 3769 Highway #3, Chester
Exemption: 50%
Municipal account number: 05053455



Appendix B

Application re: *Tax Exemption for Non-Profit Organizations By-law*

1	Name of Registered Non-Profit/Charity	
2	Attach: Proof of registration	____ yes ____ no
3	Address? (note: if more than one, please submit a separate application per address)	
4	Attach: Proof of Property Ownership (or proof of lease that lists occupant as responsible to pay property tax)	____ yes ____ no
5	Municipal Account Number	
6	Attach: Notice of Assessment from Property Valuation Services Corporation (or a property tax bill from the Municipality of the District of Chester)	____ yes ____ no
7	Attach: A financial statement for the prior fiscal year showing all revenues, expenses, assets, and liabilities	____ yes ____ no
8	Rationale for requesting tax relief (continue on separate page if needed)	

9	Contact person and title	
10	Contact person email and phone	
11	Any other information or comment you'd like to include?	

Signature of person authorized to sign for the organization:

Signature

Date

Please print name

Title

Thank you for your application. The Commission will review your application and consider at an upcoming meeting. You will be notified by the Clerk/Treasurer when a decision is made.

Questions? Please contact:

Heather McCallum
 Clerk/Treasurer
 Village of Chester
 902-275-4994
heather.mccallum@villageofchesterns.ca

BY-LAWS FOR CHESTER FIRE SERVICES COMMITTEE

Definitions

1. In these By-Laws
 - (a) “Committee” means the Chester Fire Services Committee incorporated pursuant to Section 60 of the *Municipal Government Act*.
 - (b) “Incorporating Bodies” means the Village of Chester and the Municipality of the District of Chester, being parties to the Intermunicipal Fire Services Agreement dated May 12, 2022 and the Revising Agreement dated July 31, 2023.
 - (c) “Incorporating Agreement” means the Intermunicipal Fire Services Agreement dated May 12, 2022 and Revising Agreement dated July 31, 2023.
 - (d) “Registrar” means Registrar of Joint Stock Companies appointed under the *Nova Scotia Companies Act*.
 - (e) “Special Resolution” means a Resolution duly passed by not less than three-fourths of such members of the Committee entitled to vote as are present in person at a General Meeting of which notice specifying the intention to proceed to propose the Resolution as a Special Resolution has been duly given.

Membership Rights and Responsibilities

2. The Committee is ultimately responsible to the Incorporating Bodies.
3. The Incorporating Bodies are entitled to attend a meeting of the Committee.
4. Members of the Committee, meaning those persons duly appointed by the Incorporating Bodies pursuant to the Incorporating Agreement.
5. Every member thus appointed may vote at any meeting of the Committee.
6. Any member of legal age of the Committee is entitled to hold any office.
7. Membership in the Committee shall consist of:
 - a. the minimum number of six members duly appointed by the Incorporating Bodies;
 - b. those who support the objectives of the Committee;
8. Membership of the Committee is not transferrable.

9. Membership in the Committee shall cease:
 - a. upon death;
 - b. if the member resigns by written notice to the Committee and to the Incorporating Bodies; or
 - c. if a member ceases to qualify for membership in accordance with these by-laws and Incorporating Agreement; and
 - d. upon notice to that effect by the incorporating body responsible for the appointment of that member.
10. The members may repeal, amend or add to these by-laws by Special Resolution. No by-law or amendment to by-laws shall take effect unless approved by the Incorporating Bodies.
11. No funds of the Committee shall be paid to or be available for the personal benefit of any member.

Members' Meetings

12. Every member shall have one vote and no more and there shall not be proxy voting.
13. A general or special meeting of members may be held at any time and shall be called:
 - a. if requested by the Chair,
 - b. if requested by a majority of the member, or
 - c. upon the request of the Incorporating Bodies.
14. Notice to members sent by the Secretary is required for general or special meetings. The notice must:
 - a. specify the date, place and time of the meeting,
 - b. be given to the members seven (7) days prior to the meeting,
 - c. be given to the members personally, by e-mail, mail, telephone, fax and/or other electronic means,
 - d. specify the nature of business, such as the intention to propose a Special Resolution, and
 - e. the non-receipt of notice by any member shall not invalidate the proceedings.
15. An annual general meeting shall be held on or before February 15th in each and every year and notice is required which must:
 - a. specify the date, place and time of the meeting,
 - b. be given to the members ten (10) days prior to the meeting,
 - c. be given to the members by e-mail, mail, telephone, fax and/or other electronic means,
 - d. specify the intention to propose a Special Resolution, and
 - e. the non-receipt of notice by any member shall not invalidate the proceedings.

16. At the annual general meeting of the Committee the following items of business shall be dealt with and shall be deemed ordinary business and all other business transacted shall be deemed special business:
 - a. Minutes of the previous annual general meeting,
 - b. consideration of the annual report of the members,
 - c. consideration of the annual financial report of the Committee,
 - d. the appointment of auditors for the ensuing year, and
 - e. election of officers.
17. Quorum shall consist of four (4) of the members. No business shall be conducted at any meeting unless a quorum is present to open the meeting and upon request for any vote.
18. If a meeting is convened and if a quorum is not present, within one-half hour from the time appointed for the meeting, it shall be adjourned to such time and place as majority of members present shall decide.
19. The Chair or in his/her absence, the Vice Chair and in the absence of both of them, any member appointed or among those present, shall preside as chair at members meetings.
20. Where there is an equality of votes the motion shall be lost.
21. The chair may, with the consent of the meeting, adjourn any meeting. No business shall be transacted at subsequent meetings other than the business left unfinished at the adjourned meeting unless notice of such new business is given to the members.
22.
 - a. At any meetings a declaration by the Chair that a resolution has been carried is sufficient unless a poll is demanded by at least three (3) members. If a poll is demanded, it shall be held by show of hands or by secret ballot as the Chair may decide.
 - b. All procedures not address in these by-laws shall be governed by the current addition of Roberts Rules of Order.

Members

23. The members of the Committee shall act in the same capacity and with the same powers and responsibilities as Directors of an incorporated body and shall be appointed by the Incorporating Bodies as per the Incorporating Agreement and may be referred to as Directors of the Committee.
24. The number of members shall be six (6) unless altered by the Incorporating Bodies.
25. Members shall retire from office at the end of the term for which they were appointed by their respective incorporating body but shall serve until a successor is appointed. Retiring

members shall be eligible for re-appointment and their terms shall be in accordance with the Incorporating Agreement.

26. If a member resigns his or her office or ceases to be a member of the Committee, his or her office as members shall be vacated and the vacancy may be filled by the incorporating body which appointed that member.
27. The members may by resolution request that the incorporating parties remove any member of the Committee and reappoint a new person to complete the term of office.
28. The management of the Committee is the responsibility of the members and shall be conducted in accordance with the applicable terms of the Incorporating Agreement, which are hereby adopted as part of the by-law of the Committee insofar as they relate to the operation, powers and responsibilities of the Committee. The Committee may engage a general manager and determine his or her duties, responsibilities and remuneration.
29.
 - a. The members may appoint sub-committees as they see fit; and
 - b. Shall appoint a recognized agent and designate the registered office for the Committee and cause the Secretary to file the necessary notification with the Registry of Joint Stock Companies.
30. The members who have, or could reasonably be seen to have, a conflict of interest have a duty to declare this interest. The applicable provisions of the *Municipal Conflict of Interest Act* shall apply to the Committee and the members. A declaration shall be made to the members:
 - a. upon nomination, and
 - b. if serving as a member when the possibility of a conflict is realized.
31. A conflict of interest does not prevent a member from serving, provided that he or she withdraws from the decision making on matters pertaining to the interest. The withdrawal should be recorded in the minutes.

Member Meetings

32. The members shall meet no less than four times each year.
33. At the general annual meeting, the members may, without prior notice, elect officers from among themselves. For all other board meetings notice is required as previously set out herein. Notice can be waived by approval of the members.
34. Quorum shall consist of four (4) of the members. No business shall be conducted at any meeting of the members unless a quorum is present to open the meeting and upon request for any vote.

35. The Chair, or in his or her absence the Vice Chair, or in the absence of both of them, any member appointed from among the members shall preside as chair of the meeting.
36. All members meetings, where there is an equality of votes the motion shall be lost.

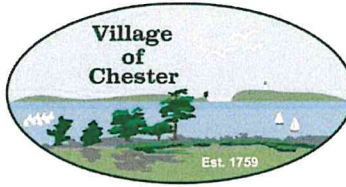
Officers

37. The officers shall be elected by the members and shall be a Chair, a Vice Chair, a Treasurer and a Secretary. The offices of Treasurer and Secretary may be combined. The Chair and Vice Chair must be members but the Treasurer and/or Secretary may not be.
38. One of the officers shall be the Chair. The Chair shall be responsible for the effectiveness of the members acting as a board and shall perform other duties as assigned by the members and/or the Incorporating Bodies.
39. One of the officers shall be the Vice Chair. The Vice Chair shall perform the duties of the Chair during the absence, illness or incapacity of the Chair, or when the Chair may request him or her to do so.
40. One of the officers shall be the Secretary. The Secretary shall:
 - a. have responsibility for the preparation and custody of all books and records including:
 1. the minutes of member meetings,
 2. the register of members, and
 3. the filing of the any annual requirement with the office of the Registrar, or with the Incorporating Bodies,
 - b. have custody of Seal, if any, which may be affixed to any document upon resolution of the members, and
 - c. file with the Registrar any documentation as required by the Registrar from time-to-time,
 - d. provide notice to the members as required by the by-laws, and
 - e. have any other duties as assigned by the members.
41. The members may also appoint a Recording Secretary:
 - a. who is responsible for taking minutes of all board and member meetings, and
 - b. who need not be a member.
42. One of the officers shall be the Treasurer. The Treasurer shall have responsibility for the custody of all financial books and records of the Committee and shall carry out all other duties as assigned by the members.
43. Contracts, deeds, bills of exchange and other instruments and documents may be executed on behalf of the Committee by the Chair or the Vice Chair and the Secretary, or

otherwise as prescribed by resolution, by the members at a duly constituted meeting.

Finance

44. The fiscal year end of the Committee shall be the last day of March.
45. The members shall annually present to the Incorporating Bodies a written Report on the financial position of the Committee including a proposed Operating and Capital Budget for the upcoming year. The Report shall be in the form of:
 - a. a balance sheet showing its assets, liabilities, and equity,
 - b. a statement of its income and expenditures in the preceding fiscal year, and
 - c. such other matters as may be required by the Incorporating Agreement.
46.
 - a. A copy of the financial report shall be signed by two members.
 - b. The proposed Capital and Operating Budget shall be presented to the Incorporating Bodies for review, amendment and approval. Once approved by the Incorporating Bodies, the Capital and Operating Budget shall then be adopted by the Committee.
47. An auditor of the Committee may be appointed by the members at the annual general meeting and if the members fail to appoint an auditor, the Incorporating Bodies may do so.
48. The Committee may only borrow money as approved by a Special Resolution.
49. The Incorporating Bodies may inspect the annual financial statements and minutes of the members meeting and all other books and records of the Committee may be inspected by the Incorporating Bodies upon reasonable notice.
50. The members and officers shall serve without remuneration and shall not receive any profit from their position. However, a member may be paid reasonable expenses incurred in the performance of his/her duties.
51. The Committee shall not make loans, guarantee loans or advance funds to any member.



By-laws for Chester Fire Services Committee

I certify that the above Chester Fire Services By-laws were duly approved and adopted at a meeting of the Chester Fire Services Committee on January 3, 2024.

A handwritten signature in black ink, appearing to read "Colin MacDonald".

Committee Chair
Colin MacDonald

A handwritten signature in black ink, appearing to read "Kirk Collicut".

Committee Secretary
Kirk Collicut

Chester - Discovery

Headlines:

- Visit Chester this winter
- Winter fun in Chester, NS
- Your winter getaway in Chester
- Winter wonderland in Chester
- Visit Chester, Nova Scotia

Long Headline:

Plan to visit Chester, Nova Scotia for a winter wonderland full of coastal fun!

Descriptions:

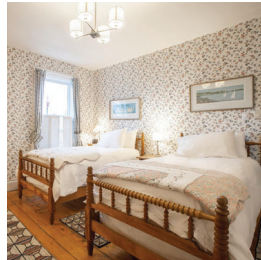
Enjoy coastal resorts, relaxing spas, charming shops and more in Chester.

Shake the winter blues in Chester with a relaxing spa day, delightful treats and more!

Artisanal shops, charming restaurants, a Nordic spa and more await in Chester this winter.

Chester makes for the perfect winter getaway with local shops, pubs, and charm to spare.

Enjoy a winter trip to Chester, one of Nova Scotia's most charming coastal towns.



Chester - Responsive Display

Headlines:

- Visit Chester this winter
- Winter fun in Chester, NS
- Your winter getaway in Chester
- Winter wonderland in Chester
- Visit Chester, Nova Scotia

Long Headline:

Plan to visit Chester, Nova Scotia for a winter wonderland full of coastal fun!

Descriptions:

Enjoy coastal resorts, relaxing spas, charming shops and more in Chester.

Shake the winter blues in Chester with a relaxing spa day, delightful treats and more!

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Chester - In-feed Carousel

Primary Text:

Chester is a cozy getaway spot for anyone looking for a hidden gem with coastal charm!

Sensea Nordic Spa

Headline: Relax at Sensea Nordic Spa

Description: A winter getaway

Seaweed Soap Company

Headline: Shop the Seaweed Soap Company

Description: Artisanal goods

Oak Island Resort

Headline: Stay at Oak Island Resort

Description: Your coastal stay

The Kiwi Cafe

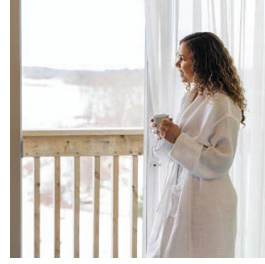
Headline: Visit this Lobster crawl fave

Description: Kiwi Cafe brunch

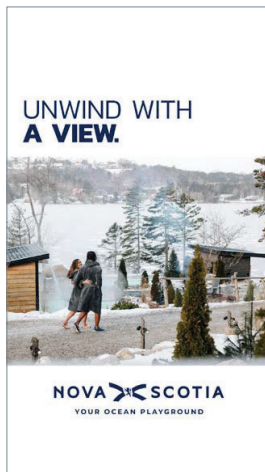
Going Coastal

Headline: Visit Going Coastal

Description: Shop home decor



Chester - Vertical Carousel



Blogs - In Feed

Primary text:

From relaxing spa days to charming local restaurants, we've put together the perfect guide to winter fun in Chester!

Headline:

Winter getaway in Chester

Description:

Plan your trip

URL:

<https://www.novascotia.com/trip-ideas/stories/plan-winter-getaway-chester-nova-scotia>



Blogs - Vertical

Primary text:

From relaxing spa days to charming local restaurants, we've put together the perfect guide to winter fun in Chester!

Headline:

Winter getaway in Chester

Description:

Plan your trip

URL:

<https://www.novascotia.com/trip-ideas/stories/plan-winter-getaway-chester-nova-scotia>

