

Agenda

Regular Monthly Meeting

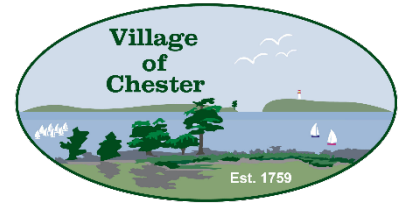
Wednesday, February 21, 2024 – 6:00 pm

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 1725 Treaties of Peace and Friendship. 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 Monthly Meeting: Wednesday, January 17, 2024

4.2 HR Committee: Tuesday, January 30, 2024

4.3 Committee of the Whole: Wednesday, January 31, 2024

5.0 Business Arising

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

5.2 Proposed Heritage Property Signage/Tour Project

6.0 Correspondence

6.1 Association of Nova Scotia Villages: Capacity Building

7.0 Reports

7.1 Clerk/Treasurer

7.2 Financial

7.3 Committee: Chester Fire Services – for information

7.4 Committee: Lunenburg County Accessibility Advisory – for information

8.0 New/Other Business

8.1 2024/25 Draft Village Budget

8.2 Tax Exemptions for NPOs Applications: Chester Municipal Heritage Society (6)

9.0 Commissioner Roundtable

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

- Contract negotiations

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

- March 20, 2024 – 6:00 pm at 27 Pleasant Street & Virtual

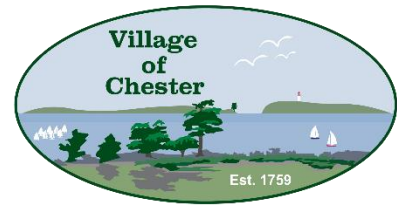
Minutes

Village Commission Monthly Meeting Wednesday, January 17, 2024 – 6:00pm

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 January 17, 2024 Regular Monthly Meeting of the Village of Chester Commission to order at 6:00pm.

Vice-Chair Pauley stated the Land Acknowledgement: "We are in the unceded and un-surrendered land of the Mi'kmaq people. And as such we are all treaty people, with responsibilities to each other and to this land."

2.0 Public Forum

No members of the public were in attendance.

3.0 Approval of Agenda/Additions to Agenda

Motion #24-001: Commissioner Nauss moved; Commissioner O'Malley seconded: That the Agenda of the January 17, 2024 Regular Monthly Meeting be approved as presented.

Motion carried unanimously.

4.0 Review/Approval of Minutes

5.1 Regular Monthly Meeting: Wednesday, December 13, 2023

Vice-Chair Pauley wished to clarify that in Minutes item 9.1, her objection to the motion was to the administration of the by-law document, not to the intention of the by-law. The Clerk/Treasurer will annotate accordingly.

Motion #24-002: Commissioner Nauss moved; Commissioner Mulrooney seconded: That the Minutes of the December 13, 2023 Regular Monthly Meeting be approved as amended.

Motion carried unanimously.

5.0 Business Arising – Nil

6.0 Correspondence

6.1 Communities in Bloom

The Clerk/Treasurer noted that the Pugwash Communities in Bloom organization presented at the recent Association of Nova Scotia Villages conference. The Pugwash group is involved in beautification, public art, public events, etc. – far beyond gardening.

The correspondence contained an invitation to join the organization, at a cost of \$495 for a population of 1,001-5,000. The Commission agreed by consensus that the February deadline was too soon to develop a project, and that the Village should investigate collaboration opportunities with community organizations and MODC.

6.2 Royal Canadian Air Force 100th Anniversary

The correspondence contained a request for buildings and landmarks to be lit up in blue on April 1, 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 home."

There was consensus of Commission for the Clerk/Treasurer to proceed with coordinating blue rope lighting in the office front window, blue floodlights on the waterfront monument, and awareness posts online on April 1st.

6.3 Our Health Centre

The Village Commission was pleased to receive an appreciation letter from Our Health Centre (OHC) regarding the granting of their tax exemption.

7.0 Reports

7.1 Clerk/Treasurer

The Clerk/Treasurer presented her monthly activity report (*Schedule 7.1*).

As an addition to the document, the C/T reported on quotations received for a replacement roof on the EHS building. The Commission prefers metal to shingle; the C/T was directed to continue with follow-up questions to supplier and provide a recommendation.

7.2 Financial

The Clerk/Treasurer presented the monthly financial overview report, including the Q3 Budget Variance Report (*Schedule 7.2*).

The C/T noted that a few line items in the Fire budget report were flagged in a Fire budget working session for cost re-assignment, which was unable to be completed in time for this meeting. The corrected Q3 report will be circulated with minutes.

7.3 Committee: Chester Fire Services (CFSC)

Chair Hatch reported that during January 2024, the majority of callouts were medical.

The Clerk/Treasurer noted that the CFSC's Annual Public Meeting is now scheduled for Thursday, February 15, 2024 at 6:30pm, St. Stephen's Community Centre. A 2024/25 Draft Fire Budget will be presented at that time for discussion.

7.4 Committee: Lunenburg County Accessibility Advisory (LCAAC)

Vice-Chair Pauley reported that the Committee did not meet in January. They have accessibility foundations training on Saturday, February 3, 2023. The next regular Committee meeting is scheduled for Wednesday, February 7, 2024.

8.0 New/Other Business

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

The Clerk/Treasurer reported that no feedback was received from the public on the by-law in response to the advertisements.

She also provided an alternate version of the amended by-law, incorporating feedback from Vice-Chair Pauley at the December meeting (*Schedule 8.1-2*). The Commission preferred to proceed with the alternate version.

Motion #24-003: Vice-Chair Pauley moved; Commissioner Mulrooney seconded: That the Commission approve First Reading of the alternate amended Tax Exemption for Non-Profit Organizations By-law as presented, and schedule Second Reading for an upcoming meeting.

Motion carried unanimously.

The by-law amendment will be re-advertised accordingly and brought forward to the February Monthly Meeting.

8.2 By-laws for Chester Fire Services Committee

The by-laws, passed by the CFSC on January 3, 2024, are provided for information. They will also be shared with MODC Council.

8.3 Tourism NS Winter Digital Marketing

The winter campaign creative was provided for information. Ads are scheduled to be in market January 15-February 29, 2024.

10.0 Commissioner Roundtable

- Commissioner Mulrooney reported on the “Memory Café” that was held recently, which went over well, but a new location is needed.
- Chair Hatch reported on the upcoming Citizenship Ceremony for the Al Khayro family, which will be held at the Chester Playhouse on January 24, 2024 at 1:00pm.
- Commissioner Mulrooney reported that she has heard from many residents on the increases in assessments received from Provincial Value Services Corporation (PVSC).
- Chair Hatch reported a great read: “Managing in Complexity” by Chester Village resident Sara Filbee. Chair Hatch will donate a copy of the book to the Commission library in this office.

11.0 In camera – Nil

12.0 Resumption of Public Meeting – Nil

13.0 Adjournment

Next meetings:

- A Committee of the Whole meeting will be held on January 31, 2024 at 6:00pm to review the 2024/45 Draft Village Budget.
- The next Regular Monthly Meeting will be held on February 21, 2024 at 6:00pm.

The meeting was adjourned by the Chair at 7:21pm.

Commission Chair
Nancy Hatch

Clerk/Treasurer
Heather McCallum

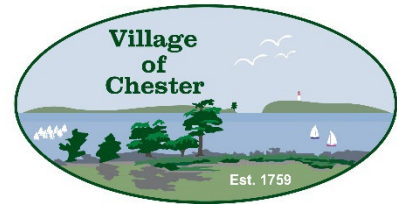
Minutes

Village Commission HR Committee Meeting

Tuesday, Jan 30, 2024 – 11:30am

In-Person

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: Nil

Regrets: Nil

Note: Today's meeting was not livestreamed.

1.0 Call to Order

Chair Hatch called the HR Committee Meeting to order at 11:33am.

2.0 Approval of Agenda

The agenda was approved as presented by consensus.

3.0 In-camera Meeting

Motion: Commissioner Mulrooney moved; Commissioner Nauss seconded: That the Commission move in camera as per Section 408B (2) of the Municipal Government Act to discuss personnel matters.

Motion carried unanimously.

The Commission recessed to move in camera at 11:35am.

4.0 Resumption of Public Meeting

The public meeting resumed the public meeting at 12:58pm.

Motion: Commissioner Mulrooney moved; Commissioner O'Malley seconded: To accept the [Clerk/Treasurer annual] performance evaluation proposed by Vice-chair Pauley with the agreed upon amendments.

Motion carried unanimously.

5.0 Adjournment

The Chair adjourned the Meeting at 12:59 am.

Commission Chair
Nancy Hatch

Clerk/Treasurer
Heather McCallum

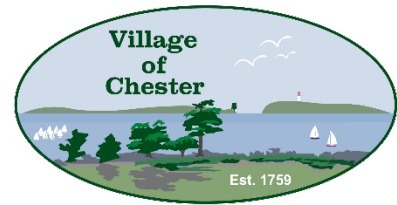
DRAFT

Minutes

Village Commission Committee of the Whole Meeting Wednesday, January 31, 2024 – 6:00pm

In-Person

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; Maxine Veinot, Recording Secretary

1.0 Call to Order

Chair Hatch called the January 31, 2024 Committee of the Whole Meeting to order at 6:00 pm.

2.0 Approval of Agenda/Additions to Agenda

The meeting agenda was approved as presented by consensus.

3.0 Review/Approval of Minutes - Nil

4.0 Business Arising – Nil

5.0 New Business

5.1 2024/25 Draft Budget – Working Session

Clerk/Treasurer McCallum presented the preliminary budget. The Commission worked through a line-by-line review.

The Clerk/Treasurer will adjust as directed and bring the revised draft forward to the next Commission Meeting.

6.0 Commissioner Roundtable – Nil

78.0 Adjournment

Next meeting:

- The next Regular Monthly Meeting will be held on February 21, 2024 at 6:00pm.

The meeting was adjourned by the Chair at 8:20pm.

Commission Chair
Nancy Hatch

Clerk/Treasurer
Heather McCallum

DRAFT



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

Heritage Properties Signage & Tour
Preliminary Project Estimate v2 (incl applicable tax)

[Schedule 5.2](#)

Elements	Preliminary Costs	Options	Notes
1. Interpretive Sign Panels			
Scan photos	\$0		Estimated costs for plaques to be installed at five selected heritage properties within the Village: Lordly House Museum, Zoe Valle Memorial Library, St. Stephen's Church, St. Augustine's Church, Chester United Baptist Church. Costs for alternatives are provided.
Copywriting	\$0		
Layout	\$0	\$261	
DPW Right-of-Way Permits		\$1,564	
MODC Dev't Permit(s)	\$0		
Property-owner permission	\$6		
Sign Production (qty 5)			
<u>Version 1</u>			
Real estate-type hanging sign posts	\$521	\$4,244	Metal build: awaiting updated quote from local builder; alt cost is from signmaker
Painting	\$146		Incl pickup/dropoff of posts
Paint	\$73		5 cans Tremclad black metal spray paint
Sign printing (two-sided, colour)	\$1,632	\$1,971	Cost 1 is composite material (4-5lb); cost 2 is aluminum (8-9lb); alt supplier quote \$1,475
Interpretive panel shipping	\$365		Protective crating & delivery
Installation	\$229		Guestimate 1/2 day - unconfirmed
<u>Version 2</u>			
Lectern-type pedestal sign post		\$2,628	Signmaker alternative style of post
	\$2,972		
2. Print Collateral			
Copywriting	\$0		Estimated costs for a printed map/guide to the heritage properties for a self-guided tour.
Map design	\$313		In-house
Design - tri-fold brochure/rack card	\$313		Ref from Chester Merchants Assoc.
Printing - tri-fold brochure/rack card	\$156		"
	\$782		Qty 200
3. Digital Version for Website			
<u>Version 1</u>			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.
PDF layout	\$0	\$104	PDF version of signs and/or map brochure for download from website
<u>Version 2</u>			
PPT for video export	\$0		In-house - based on "slide show" video w audio track
Audio Recording	\$0		In-house - voice volunteer - Laura or Heather
Music bed(s)	\$141		Relaxed folk music feel (5 tracks)
Audio edit and mix	\$0		In-house
	\$141		
TOTAL	\$3,896		



February 8, 2024

Schedule 6.1

via e-mail

To: Commission of each Member Village

Re: Proposal for the addition of an administrative staff role to the Association

Dear, Village Commissioners:

On behalf of the Association of Nova Scotia Villages (ANSV), I am writing to introduce a proposal for enhancement of our organization's capabilities and effectiveness to better support our mandate, which is ultimately, the success of villages. As you are aware, ANSV currently operates as a volunteer society led by the efforts of our eight-member volunteer board, consisting of current and previous Village Commissioners, with their Clerk and Treasurers also serving as non-voting ex-officio members.

Over the years, both in times of stability and in times of crisis, our organization has thrived on the passion and commitment of our volunteers, supported by the contributions of Clerks and Treasurers. However, as the demands on each of our Villages and their elected, as well as our organization continues to increase, we find ourselves facing challenges with our existing structure of ad-hoc support and involvement. The need for a dedicated administrative staff role, akin to an Executive Director, to support the work of the Association has become apparent to improve the effectiveness and ensure the sustained success of ANSV and its members.

An administrative staff member would play a pivotal role in strengthening our organization's capacity to execute its functions effectively and efficiently. Some of the key responsibilities would include:

- Meeting organization: *scheduling, agenda preparation, meeting package assembly, minute recording, and member outreach*
- Professional development: *arranging training opportunities of relevance and collective interest for village commissioners and staff*
- Information management: *collecting and updating contact information and data on village operations, liaising with relevant bodies, providing support on municipal topics, and advising the board of topics of interest or concern*
- Resource materials: *Creating guidebooks and resource materials for Commissioners and Clerk and Treasurers*
- External relations: *Liaising with DMAH, AMANS, and NSFM, promoting village organizations, and seeking new opportunities to support member villages*
- Administrative assistance: *Providing support to the board and member villages in administrative areas such as letter writing, proofreading, and guidance*

At our board meeting of January 11, there was discussion of this subject and a consensus on the necessity of exploring implementation of such a role to propel ANSV forward. As part of further consideration, we value the input of each member village. Accordingly, we are seeking your Village's position on this proposed step and any concerns you may have, so we may understand whether members are in support of adding an administrative staff role to ANSV to build capacity 'to do'.

Additionally, we acknowledge the importance of discussing the financial mechanism that may be used to fund a new role. While we anticipate a considerable contribution would come from the Department of Municipal Affairs, it is likely that ANSV, through its members, may need to cover a portion of the costs. We propose that a sharing of costs may be based on the taxable assessment of members, with considerations for exemptions or discounts for smaller villages based on their ability to contribute.

We kindly request that you discuss this proposal at the table within your respective villages and provide feedback, including the values of your taxable residential and commercial assessment base, by our next board meeting of April 11. Your input is invaluable in shaping the future of our organization, and we appreciate your time and consideration on this matter.

Thank you for your ongoing commitment to the success of the Association of Nova Scotia Villages. We look forward to your thoughtful input and collaboration.

Sincerely,

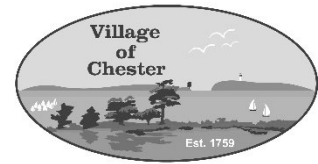


Brian L. Banks

President

c: Directors
Clerk and Treasurers

**Village of Chester Commission
Clerk/Treasurer Activity Report
February 21, 2024**



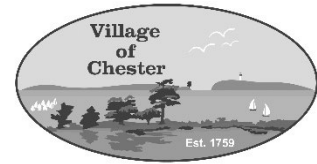
- **Budgets:** Most of my time has currently been devoted to the 2024/25 Draft Village Budget and now-separate 2024/25 Draft Fire Budget. As part of that process, I've been digging into the line items' ledger posts and contracts to better notate what is included in them, as well as sourcing updated costs.
- **CFSC:** The Chester Fire Service Committee's Annual Public Meeting that took place this month – thank you for attending, I'm sure it provided a valuable update for Commissioners now that the fire service is an arms-length responsibility.
- **Lido Pool:** We've started the process of contacting previous lifeguards to gauge their interest in coming back to the Lido full-time. We tentatively have three to date, including one former junior lifeguard who has since qualified.

At full capacity, the Lido is active:

- M-F 11 hours a day, with 3+3 hours requiring 1 lifeguard and 2+3 hours requiring 2 lifeguards = 80 equivalent lifeguard hours/week
 - S-S 8 hours a day, with all 8 hours requiring 2 lifeguards = 32 equivalent lifeguard hours/week
 - 3 full-time lifeguards with 1-2 part-timers would allow the pool to operate fully
- **Streetlights:** A couple of mysteries have arisen – I was advised by a resident that a new (unwelcome) streetlight has been installed on Nauss Point Road, and at least one light that was not working on King Street has been repaired. I look forward to a conversation with Nova Scotia Power in the coming weeks, which is my best guess for the source. The Village has five accounts with them that will require some untangling and consolidation regardless.

Report completed by:
Heather McCallum, Clerk/Treasurer

**Village of Chester Commission
Clerk/Treasurer Financial Report
February 21, 2024**



- **Scotiabank:** The January 2024 bank statement has been reconciled per the Summary Report. We started the month with \$524,863.52 in the bank and ended with \$852,736.06 with the 2023/24 Q4 tax revenue advance received.
- **Village/Fire Bank Accounts:** Bank accounts have been opened for the Chester Fire Services Committee. Funds have not yet been transferred, as the fund calculations are with the auditor for review. Once that stage is complete, the totals will come to the Commission before transfer is completed.
- **Budget Variance Report:** There has been a YTD 2023/24 variance completed to January 31, 2024 which is reflected in the 2024/25 Draft Village Budget. Per the Commission's request to receive quarterly, it is not provided separately in this report.
- **2024/25 Budget Preparation**
 - The Draft Village Budget is set for review this evening, with revisions and additional costing per the Committee of the Whole meeting on January 31, 2024.
 - The Draft Fire Budget was presented to the public at the Chester Fire Services Committee's Annual Public Meeting on February 15, 2024. The budget will return to the CFSC's March 6th monthly meeting for approval, then will come to Municipal Council and the Commission for the partners in the CFSC to confirm.
- **Workshops:** This month's CRA workshop was on GST/HST rebates, so quite useful.
- **Municipal Affairs:** The new FRAM (the municipal Financial Reporting & Accounting Manual) has been released by the Province. It has more specific instructions for what villages need to report vs. municipalities, and some good clarification around reserve funds.

Report completed by:
Heather McCallum, Clerk/Treasurer

Village of Chester Commission
Account Reconciliation Summary Report 12/30/2023 to 01/31/2024

Report By: Statement end date

Description	Amount	Total
Account: 1050 Bank - 171-16		
Statement start date:	12/30/2023	
Statement end date:	01/31/2024	
Reconciliation date:	02/05/2024	

Reconciled

Financial Institution

Statement Balance Forward as of 12/30/2023		524,863.52 ✓
Transactions on or before 01/31/2024		
Deposits recorded in Statement	1,244,043.83	
Withdrawals recorded in Statement	-916,171.29	
Total Transactions		327,872.54
Bank Transactions		
Income	0.00	
Expense	0.00	
Total Bank Transactions		0.00
Adjustment Required		0.00
Statement End Balance as of 01/31/2024		852,736.06
Statement End Balance as of 01/31/2024		852,736.06 ✓
Outstanding Transactions as of 01/31/2024		
Outstanding Deposits	0.00	
Outstanding Withdrawals	-11,109.24	
Total Outstanding Transactions as of 01/31/2024		-11,109.24
Adjusted Statement End Balance as of 01/31/2024		841,626.82

General Ledger Account

Book balance as of 12/29/2023		510,651.35
Transactions on or before 01/31/2024		
Debits recorded in account	1,045,140.19	
Credits recorded in account	-714,164.72	
Net Amount recorded in account		330,975.47
Book balance as of 01/31/2024		841,626.82
Bank Transactions		
Income	0.00	
Expense	0.00	
Total Bank Transactions		0.00
Adjustment Required		0.00
Adjusted Book Balance as of 01/31/2024		841,626.82

	Budget 2022/23	Q4 Actual 2022/23	Budget 2023/24	YTD to Jan 31 2023/24	Percent Remaining	Budget 2024/25	Notes
REVENUE							
Revenue Sources							
4100 Village General Govt Tax (0.0777)	330,222.13	335,555.68	373,454.00	374,383.92	0.25	408,476.05	2024 Assessment (pending appeal) x current rate
4116 Eastlink Rental/Tower	2,479.40	2,479.40	2,479.40	2,479.40	0.00	2,615.00	Contract indicates 4% increase Jan 1 annually
4201 HST Offset Grant	3,000.00	5,501.09	3,000.00	1,709.94	-43.00	1,710.00	Split with Fire; based on last year
4225 Transfer fr Federal Govt-Grant (Lifeguards)	1,870.40	1,870.40	2,500.00	1,414.00	-43.44	2,400.00	Per CSJ application Jan '24 (equivalent to 1 FT staff award)
2200 Deferred Revenue-Provincial Grant (Lido)						150,000.00	Rec'd 2023; deferred to 2024 for Capital project
2200 Deferred Revenue-Federal Grant (Accessibility)						100,000.00	Rec'd 2023; deferred to 2024 for Capital project
Transfer from EHS Reserve						13,875.00	Roof repair 75%
Transfer from Lido Reserve						65,105.00	Lido capital commitment to Feeds in grant MOU
Total	337,571.93	345,406.57	381,433.40	379,987.26	-0.38	744,181.05	
EMC Building							
4110 Rental income - EMC	21,256.68	17,494.40	21,256.68	15,744.96	-17.70	21,260.00	Contract (2018-28) indicates same rent - goes to EHS Reserve per Reserves Policy
Total	21,256.68	17,494.40	21,256.68	15,744.96	-17.70	21,260.00	
TOTAL REVENUE	358,828.61	362,900.97	402,690.08	395,732.22		765,441.05	
EXPENSE SUMMARY							
SUBTOTAL - General Government	305,861.00	295,014.80	353,125.00	286,497.19	-18.87	372,161.00	2023/24 deferred to 2024/25
SUBTOTAL - Capital	5,000.00	0.00	0.00	0.00	0.00	328,980.00	Difference in rental income minus operations - no public tax revenue
SUBTOTAL - EHS Building	9,700.00	9,174.75	10,100.00	7,627.40	-24.48	9,960.00	Most deposits made end of fiscal year re cashflow
SUBTOTAL - Reserves	38,267.61	38,267.61	44,465.08	3,308.49	-92.56	41,300.00	
TOTAL EXPENSES	358,828.61	342,457.16	407,690.08	297,433.08		752,401.00	
						13,040.05	REVENUE minus EXPENSES

	Budget 2022/23	Q4 Actual 2022/23	Budget 2023/24	YTD to Jan 31 2023/24	Percent Remaining	Budget 2024/25
EXPENSE DETAIL - General Government						
Governance						
5450	300.00	37.50	300.00	338.01	12.67	350.00
5477	9,360.00	9,333.51	10,400.00	8,101.12	-22.10	10,820.00
						Based on actual 2023
						Increased by CPI 4.0%
5431	2,000.00	2,640.12	5,000.00	0.00	-100.00	5,000.00
						Based on two external committees' meetings + workshops at MODC \$60 rate
5432	0.00	1,330.85	3,000.00	0.00	-100.00	3,000.00
						Unchanged
5496	1,500.00	2,523.20	2,000.00	0.00	-100.00	2,625.00
						2022 actual x CPI - 2 seats in 2024
Administration Total	13,160.00	15,865.18	20,700.00	8,439.13	-59.23	23,955.00
Administration						
5430	12,500.00	13,022.71	18,000.00	12,940.56	-28.11	16,000.00
						Based on 75% of actual (3-year lease 22-25)
5428	0.00	2,464.48	2,400.00	2,058.40	-14.23	3,650.00
						Per RFQs for new service (bi-weekly)
5435	5,000.00	3,910.72	5,000.00	3,910.71	-21.79	4,200.00
						Slight reduction; actual + CPI
5440	80,000.00	67,374.95	75,000.00	55,913.65	-25.45	68,000.00
						Reduction; incl. CPI salary & WCB increases; Village pays 75% CT + 50% AA
5445	3,000.00	2,730.97	2,500.00	3,779.26	51.17	4,000.00
						Based on Jan 31 actual
5447	1,541.00	2,151.87	2,000.00	2,411.02	20.55	2,300.00
						2024 EI calculator for CT & AA
5448	3,350.00	4,269.78	4,000.00	4,839.23	20.98	4,500.00
						2024 rates
5455	2,000.00	1,891.43	2,000.00	1,401.91	-29.90	2,000.00
						Unchanged
5460	1,500.00	1,233.88	1,500.00	992.71	-33.82	1,500.00
						Unchanged
5465	1,000.00	1,378.70	1,500.00	2,008.67	33.91	4,000.00
						Includes est costs for 2024 ANSV Conference (x3)
5470	350.00	303.33	350.00	165.07	-52.84	300.00
						Small decrease per actuals
5472	3,000.00	0.00	3,000.00	0.00	-100.00	3,000.00
						Placeholder
5475	6,000.00	2,095.88	5,000.00	658.01	-66.84	3,000.00
						Decrease based on actuals
5476	4,500.00	5,302.58	6,000.00	5,322.08	-11.30	6,250.00
						Based on projected actual
5478	0.00	2,127.53	2,000.00	0.00	-100.00	4,060.00
						RSP per CT contract
5480	2,000.00	1,979.31	2,000.00	1,774.83	-11.30	2,200.00
						Based on projected actual + CPI
5481	6,000.00	4,273.96	6,000.00	3,536.44	-41.06	6,700.00
						AMANS website + MJSB IT & security
5490	14,500.00	17,153.19	19,000.00	23,362.33	22.96	21,840.00
						Increase by CPI
5492	3,000.00	5,085.34	0.00	2,400.00	0.00	2,496.00
						New insurance + CPI
5495	149,241.00	138,750.61	9,500.00	8,190.50	-13.78	5,000.00
						23/24 included additional \$\$K for Boardroom AV upgrades
Administration Total	149,241.00	138,750.61	166,750.00	135,665.38	-18.78	164,996.00
Protection						
5501	9,000.00	7,093.80	8,000.00	6,375.14	-20.31	8,500.00
						Increase by CPI+
5526	1,000.00	9,745.24	5,000.00	0.00	-100.00	6,200.00
						Repairs in spring 23/24 (5 fixtures) will be \$9,875 + tax; this would cover other 3
5540	10,000.00	10,157.68	11,000.00	7,754.37	-29.51	11,500.00
						Incl. WCB, EI, CPP; increase by CPI
Protection Total	20,000.00	26,996.72	24,000.00	14,129.51	-41.13	26,200.00

	Budget 2022/23	Q4 Actual 2022/23	Budget 2023/24	YTD to Jan 31 2023/24	Percent Remaining	Budget 2024/25
Beautification						
5565 Flower Baskets	22,000.00	21,205.84	22,000.00	21,038.85	-4.37	23,000.00
5570 Wreaths	4,500.00	4,728.78	5,000.00	4,007.14	-19.86	5,000.00
5582 Community Celebrations/Grants	9,500.00	3,590.00	9,500.00	9,500.00	0.00	10,000.00
Beautification Total	36,000.00	29,524.62	36,500.00	34,545.99	-5.35	38,000.00
Economic Development						
5590 Tourism Attraction Projects	0.00	0.00	10,000.00	83.39	-99.17	10,000.00
Economic Development Total	0.00	0.00	10,000.00	83.39	-99.17	10,000.00
Operations						
5575 Summer Compost Collection	23,000.00	22,219.42	23,000.00	28,053.22	21.97	22,310.00
5585 Property Maintenance/Landscaping	3,500.00	3,529.65	3,500.00	3,471.34	-0.82	4,000.00
5960 Public Washroom Operation/Maintenance	15,000.00	13,009.30	15,000.00	11,362.27	-24.25	15,000.00
5224 Waste Removal (Dumpster at Fire Hall)	3,050.00	5,597.92	5,000.00	5,257.77	5.16	15,000.00
Operations Total	44,550.00	44,356.29	46,500.00	48,144.60	3.54	41,310.00
Jib Lot						
5405 Jib Lot Maintenance	1,000.00	727.40	1,000.00	1,348.76	34.88	1,500.00
5410 Land Taxes (Waste Collection)	500.00	564.50	650.00	623.09	-4.14	650.00
5415 Water Lot Taxes (Waste Collection)	110.00	118.09	125.00	138.58	10.86	150.00
Jib Lot Total	1,610.00	1,409.99	1,775.00	2,110.43	18.90	2,300.00
Lido Pool						
5910 Lido Maintenance & Operations	13,000.00	15,248.97	18,000.00	18,318.35	1.77	32,000.00
5925 Lido Insurance	5,000.00	4,646.32	5,100.00	4,176.01	-18.12	5,100.00
5935 Life Guard Wages	21,000.00	15,564.33	21,000.00	18,246.31	-13.11	25,500.00
5940 Supervisor/Security (Race Week)	1,300.00	1,590.36	1,600.00	1,517.67	-5.15	1,600.00
5945 Lido Taxes (Waste Collection Fee)	1,000.00	1,061.41	1,200.00	1,120.42	-6.63	1,200.00
Lido Pool Total	41,300.00	38,111.39	46,900.00	43,378.76	-7.51	65,400.00
TOTAL - General Government	305,861.00	295,014.80	353,125.00	286,497.19	-18.87	372,161.00

Increase by CPI
 Unchanged; Reduced wreaths from 75 to 50 + CPI
 Note that this figure has not increased in years

Unchanged

Reduce weeks from 17 to 13 (mid-Jun to mid-Sep) + CPI - estimate requested
 Increase by CPI
 Unchanged
 Moved to Fire budget starting 2024/25

Small increase based on actuals
 Unchanged; 2023 actual + CPI
 2023 actual + CPI

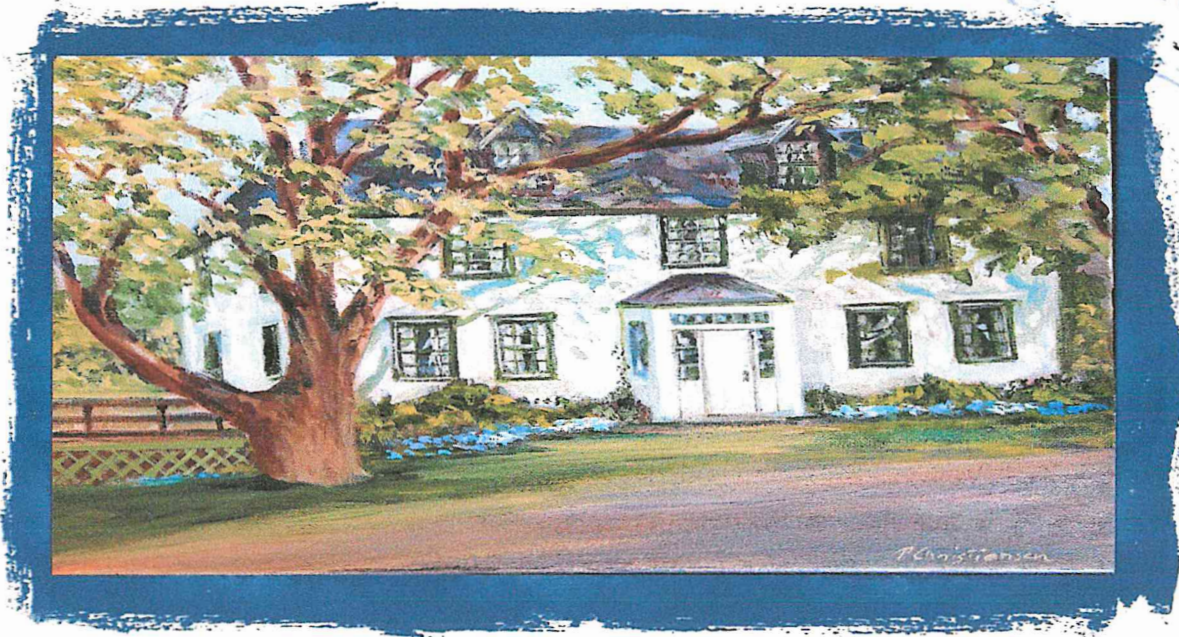
Excluding capital project; incl CPI, pool vacuum & awning replacement
 Unchanged
 Based on full staff, 50¢/hr increase; no dark days; incl Vac/WCB/E/CPP
 Via Chester Yacht Club
 Unchanged; 2023 actual + CPI

		Budget 2022/23	Q4 Actual 2022/23	Budget 2023/24	YTD to Jan 31 2023/24	Percent Remaining	Budget 2024/25
EXPENSE DETAIL - Capital / EMC / Reserves							
Capital Projects							
New	EMC Roof Replacement			0.00	0.00	0.00	13,875.00
5915	Lido Capital Repairs/Washroom Accessibility	5,000.00	0.00	0.00	0.00	0.00	150,000.00
5915	Lido Accessibility Retrofit						165,105.00
	Capital Projects Total	5,000.00	0.00	0.00	0.00	0.00	328,980.00
EMC Building							
5705	EMC Maintenance & Repairs	4,000.00	3,369.80	4,000.00	1,510.98	-62.23	3,500.00
5710	EMC Insurance	1,200.00	1,165.45	1,300.00	1,057.97	-18.62	1,200.00
5715	EMC Taxes (Property & Waste)	4,500.00	4,639.50	4,800.00	5,058.45	5.38	5,260.00
	EMC Building Total	9,700.00	9,174.75	10,100.00	7,627.40	-24.46	9,960.00
Reserves (Planned)							
5743	Gen Govt Operating Reserve Deposit	26,710.93	26,710.93	3,308.40	3,308.49	0.00	0.00
5720	EMS Reserve Deposit	11,556.68	11,556.68	11,156.68	0.00	-100.00	11,300.00
5937	Lido Reserve Deposit			30,000.00	0.00	-100.00	30,000.00
	Reserves Total	38,267.61	38,267.61	44,465.08	3,308.49	-92.56	41,300.00
	TOTAL - Capital / EMC / Reserves	52,967.61	47,442.36	54,565.08	10,935.89		380,240.00
	TOTAL EXPENSE	358,828.61	342,457.16	407,690.08	297,433.08		752,401.00

75% Metal roof replacement from Reserve; 25% deposit req'd in 23/24
Grant req'd in 2023 & deferred to 2024/25; engineering report in 23/24
Grant req'd in 2023; deferred to 2024/25 + VOC's req'd contrib in MOU

Operations funded by rental income only; no tax revenue
Based on 22/23 actual + CPI; roof repairs in Capital section
2023 actual + CPI
2023 actual + CPI

TBD; this deposit comes from previous year's surplus, if any.
EHS rent income minus operating expenses (reduce 23/24 deposit by 25% roof)
Per Reserve Policy (reduce 23/24 deposit by report cost of \$4,120)



Lordly House Museum, 133 Central Street, by Pat Christensen

January 25, 2024

Chester, N.S. BOJ 1J0

The Chester Village Commission

Pleasant Street, Chester, N.S. BOJ 1J0

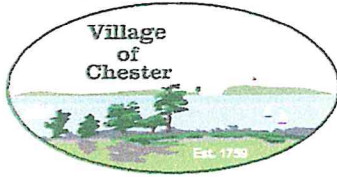
To Whom It May Concern,

I am submitting a request to have the tax exemption for non_profits applied to the properties owned by the Chester Memorial Heritage Society. Attached you will find the documents you required and the application form. (six parcels of land in total)

Yours truly,

Carol Nauss, Chair

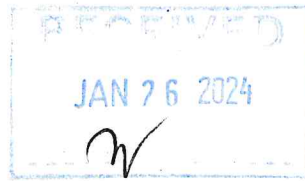
Chester Municipal Heritage Society



Appendix B

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

1	Name of Registered Non-Profit/Charity	Chester Municipal Heritage Society
2	Attach: Proof of registration	CRA 11885 1468 RP0001 Joint stocks 1433983 <input checked="" type="checkbox"/> yes <input type="checkbox"/> no
3	Address? (note: if more than one, please submit a separate application per address)	82 Union St.
4	Attach: Proof of Property Ownership (or proof of lease that lists occupant as responsible to pay property tax)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
5	Municipal Account Number	00948845
6	Attach: Notice of Assessment from Property Valuation Services Corporation (or a property tax bill from the Municipality of the District of Chester)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
7	Attach: A financial statement for the prior fiscal year showing all revenues, expenses, assets, and liabilities	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
8	Rationale for requesting tax relief (continue on separate page if needed)	Exploring ways to decrease our costs where possible



2024 PROPERTY ASSESSMENT NOTICE

January 8, 2024



CHESTER MUNICIPAL HERITAGE SOCIETY
ATT CAROL NAUSS
PO BOX 628
CHESTER NS B0J 1J0

Assessment Account Number (AAN):
00948845

***PIN Access Number:**
3S3W4Z

**To safeguard your confidential information, please keep your PIN private.*

Dear Property Owner,

This is your official 2024 Property Assessment Notice for the 2024/2025 municipal tax year.

Your 2024 *Assessed Value* is determined in accordance with the *Nova Scotia Assessment Act* using mass appraisal methods and quality standards. It reflects your property's market value as of January 1, 2023 and its physical state as of December 1, 2023.

The *Taxable Assessed Value* (and/or *Acres* in the case of exempt farm or partially exempt forest property), is what your municipality will use to determine your property taxes. **This Notice is not a tax bill.**

Sincerely,

Dave Penny, Director of Assessment

PROPERTY DETAILS

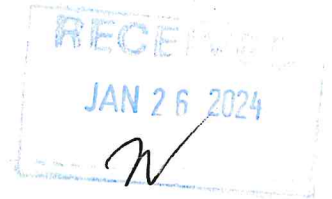
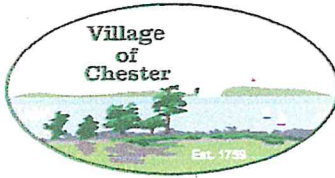
Address:
82 UNION ST
CHESTER
LAND SPORTS PARK

Dwelling Unit(s): 000

Municipality:
MUNICIPALITY OF THE DISTRICT OF CHESTER

2024 PROPERTY ASSESSMENT				
Classification	Assessed Value	*Capped Assessment	Acres	Taxable Assessed Value
COMMERCIAL TAXABLE	\$70,000			\$70,000
2024 TOTAL	\$70,000			\$70,000

*The provincial government's Capped Assessment Program (CAP) places a 'cap' on the amount the *Taxable Assessed Value* for eligible residential property can increase year over year. The *Taxable Assessed Value* reflects the *Assessed Value* or the *Capped Assessment*, whichever is lower. If your property's *Assessed Value* is less than the *Capped Assessment*, the *Capped Assessment* field appears blank.



Appendix B

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

1	Name of Registered Non-Profit/Charity	CMHS
2	Attach: Proof of registration	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
3	Address? (note: if more than one, please submit a separate application per address)	109 Central St.
4	Attach: Proof of Property Ownership (or proof of lease that lists occupant as responsible to pay property tax)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
5	Municipal Account Number	68189250
6	Attach: Notice of Assessment from Property Valuation Services Corporation (or a property tax bill from the Municipality of the District of Chester)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
7	Attach: A financial statement for the prior fiscal year showing all revenues, expenses, assets, and liabilities	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
8	Rationale for requesting tax relief (continue on separate page if needed)	as front page

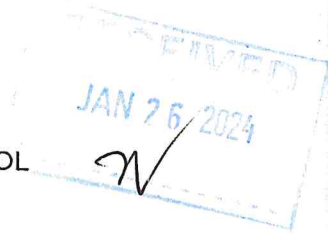


January 8, 2024



0356574-7

CHURCH MEMORIAL PARK
 ATT CHESTER MUN HERITAGE SOC ATTN: CAROL
 PO BOX 628
 CHESTER NS B0J 1J0



2024 PROPERTY ASSESSMENT NOTICE

Assessment Account Number (AAN):
 08189250

*PIN Access Number:
 y3D8S3

*To safeguard your confidential information,
 please keep your PIN private.

Dear Property Owner,

This is your official 2024 Property Assessment Notice for the 2024/2025 municipal tax year.

Your 2024 *Assessed Value* is determined in accordance with the *Nova Scotia Assessment Act* using mass appraisal methods and quality standards. It reflects your property's market value as of January 1, 2023 and its physical state as of December 1, 2023.

The *Taxable Assessed Value* (and/or *Acres* in the case of exempt farm or partially exempt forest property), is what your municipality will use to determine your property taxes. **This Notice is not a tax bill.**

Sincerely,

Dave Penny, Director of Assessment

PROPERTY DETAILS

Address:

109 CENTRAL ST
 CHESTER
 LAND

Dwelling Unit(s): 000

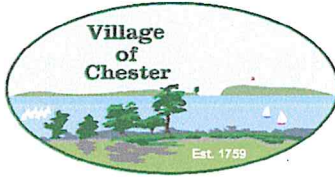
Municipality:

MUNICIPALITY OF THE DISTRICT OF CHESTER

2024 PROPERTY ASSESSMENT

Classification	Assessed Value	*Capped Assessment	Acres	Taxable Assessed Value
COMMERCIAL TAXABLE	\$100,000			\$100,000
2024 TOTAL	\$100,000			\$100,000

*The provincial government's Capped Assessment Program (CAP) places a 'cap' on the amount the *Taxable Assessed Value* for eligible residential property can increase year over year. The *Taxable Assessed Value* reflects the *Assessed Value* or the *Capped Assessment*, whichever is lower. If your property's *Assessed Value* is less than the *Capped Assessment*, the *Capped Assessment* field appears blank.



Appendix B

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

1	Name of Registered Non-Profit/Charity	CMMS
2	Attach: Proof of registration	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
3	Address? (note: if more than one, please submit a separate application per address)	133 Central St. lot 131A (MUSEUM)
4	Attach: Proof of Property Ownership (or proof of lease that lists occupant as responsible to pay property tax)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
5	Municipal Account Number	02950421
6	Attach: Notice of Assessment from Property Valuation Services Corporation (or a property tax bill from the Municipality of the District of Chester)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
7	Attach: A financial statement for the prior fiscal year showing all revenues, expenses, assets, and liabilities	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
8	Rationale for requesting tax relief (continue on separate page if needed)	as front page



January 8, 2024



0352967-2

CHESTER MUNICIPAL HERITAGE
SOCIETY
ATT CAROL NAUSS
PO BOX 628
CHESTER NS B0J 1J0

RECEIVED
JAN 26 2024
m

2024 PROPERTY ASSESSMENT NOTICE

Assessment Account Number (AAN):
02950421

*PIN Access Number:
8J3w6m

*To safeguard your confidential information,
please keep your PIN private.

Dear Property Owner,

This is your official 2024 Property Assessment Notice for the 2024/2025 municipal tax year.

Your 2024 *Assessed Value* is determined in accordance with the *Nova Scotia Assessment Act* using mass appraisal methods and quality standards. It reflects your property's market value as of January 1, 2023 and its physical state as of December 1, 2023.

The *Taxable Assessed Value* (and/or *Acres* in the case of exempt farm or partially exempt forest property), is what your municipality will use to determine your property taxes. **This Notice is not a tax bill.**

Sincerely,

Dave Penny, Director of Assessment

PROPERTY DETAILS

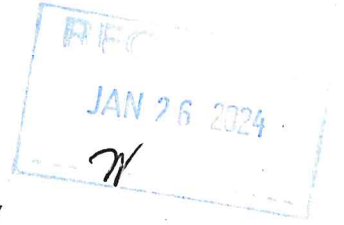
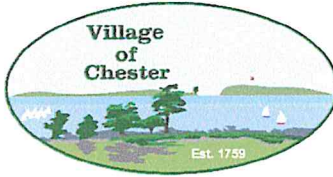
Address:
133 CENTRAL ST
LOT 131-A CHESTER
MUSEUM

Dwelling Unit(s): 000

Municipality:
MUNICIPALITY OF THE DISTRICT OF CHESTER

2024 PROPERTY ASSESSMENT				
Classification	Assessed Value	*Capped Assessment	Acres	Taxable Assessed Value
COMMERCIAL TAXABLE	\$676,400			\$676,400
2024 TOTAL	\$676,400			\$676,400

*The provincial government's Capped Assessment Program (CAP) places a 'cap' on the amount the *Taxable Assessed Value* for eligible residential property can increase year over year. The *Taxable Assessed Value* reflects the *Assessed Value* or the *Capped Assessment*, whichever is lower. If your property's *Assessed Value* is less than the *Capped Assessment*, the *Capped Assessment* field appears blank.



Appendix B

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

1	Name of Registered Non-Profit/Charity	CMHS
2	Attach: Proof of registration	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
3	Address? (note: if more than one, please submit a separate application per address)	109 Central St. parcel sports Park
4	Attach: Proof of Property Ownership (or proof of lease that lists occupant as responsible to pay property tax)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
5	Municipal Account Number	108179042
6	Attach: Notice of Assessment from Property Valuation Services Corporation (or a property tax bill from the Municipality of the District of Chester)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
7	Attach: A financial statement for the prior fiscal year showing all revenues, expenses, assets, and liabilities	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
8	Rationale for requesting tax relief (continue on separate page if needed)	as front page



January 8, 2024



0356432-6

CHESTER MUNICIPAL HERITAGE SOCIETY
ATT CAROL NAUSS
PO BOX 628
CHESTER NS B0J 1J0

JAN 25 2024

Handwritten signature/initials

2024 PROPERTY ASSESSMENT NOTICE

Assessment Account Number (AAN):
08179042

***PIN Access Number:**
T5Q6a5

**To safeguard your confidential information, please keep your PIN private.*

Dear Property Owner,

This is your official 2024 Property Assessment Notice for the 2024/2025 municipal tax year.

Your 2024 *Assessed Value* is determined in accordance with the *Nova Scotia Assessment Act* using mass appraisal methods and quality standards. It reflects your property's market value as of January 1, 2023 and its physical state as of December 1, 2023.

The *Taxable Assessed Value* (and/or *Acres* in the case of exempt farm or partially exempt forest property), is what your municipality will use to determine your property taxes. **This Notice is not a tax bill.**

Sincerely,

D Penny

Dave Penny, Director of Assessment

PROPERTY DETAILS

Address:

109 CENTRAL ST
PARCEL L CHESTER
SPORTS PARK

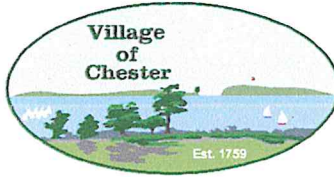
Dwelling Unit(s): 000

Municipality:

MUNICIPALITY OF THE DISTRICT OF CHESTER

2024 PROPERTY ASSESSMENT				
Classification	Assessed Value	*Capped Assessment	Acres	Taxable Assessed Value
COMMERCIAL TAXABLE	\$160,100			\$160,100
2024 TOTAL	\$160,100			\$160,100

*The provincial government's Capped Assessment Program (CAP) places a 'cap' on the amount the *Taxable Assessed Value* for eligible residential property can increase year over year. The *Taxable Assessed Value* reflects the *Assessed Value* or the *Capped Assessment*, whichever is lower. If your property's *Assessed Value* is less than the *Capped Assessment*, the *Capped Assessment* field appears blank.



JAN 26 2024
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Appendix B

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

1	Name of Registered Non-Profit/Charity	CMHS
2	Attach: Proof of registration	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
3	Address? (note: if more than one, please submit a separate application per address)	Unit B 20 Smith Rd (land and museum)
4	Attach: Proof of Property Ownership (or proof of lease that lists occupant as responsible to pay property tax)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
5	Municipal Account Number	0064 3793
6	Attach: Notice of Assessment from Property Valuation Services Corporation (or a property tax bill from the Municipality of the District of Chester)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
7	Attach: A financial statement for the prior fiscal year showing all revenues, expenses, assets, and liabilities	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
8	Rationale for requesting tax relief (continue on separate page if needed)	as front page



January 8, 2024



0350762-3



NS DEPARTMENT OF NATURAL RESOURCES
 HER MAJESTY THE QUEEN IN RIGHT PROVINCE
 ATTENTION: CHESTER MUNICIPAL HERITAGE SOCIETY
 PO BOX 628
 CHESTER NS B0J 1J0

2024 PROPERTY ASSESSMENT NOTICE

Assessment Account Number (AAN):
00643793

***PIN Access Number:**
g9t8z7

**To safeguard your confidential information, please keep your PIN private.*

Dear Property Owner,

This is your official 2024 Property Assessment Notice for the 2024/2025 municipal tax year.

Your 2024 *Assessed Value* is determined in accordance with the *Nova Scotia Assessment Act* using mass appraisal methods and quality standards. It reflects your property's market value as of January 1, 2023 and its physical state as of December 1, 2023.

The *Taxable Assessed Value* (and/or *Acres* in the case of exempt farm or partially exempt forest property), is what your municipality will use to determine your property taxes. **This Notice is not a tax bill.**

Sincerely,

Dave Penny, Director of Assessment

PROPERTY DETAILS

Address:

UNIT B-20 SMITH RD
 CHESTER
 LAND MUSEUM

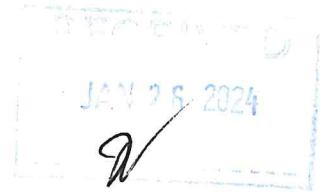
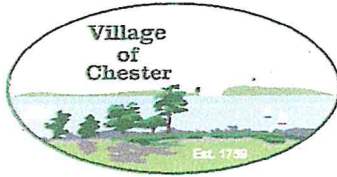
Dwelling Unit(s): 000

Municipality:

MUNICIPALITY OF THE DISTRICT OF CHESTER

2024 PROPERTY ASSESSMENT				
Classification	Assessed Value	*Capped Assessment	Acres	Taxable Assessed Value
COMMERCIAL EXEMPT	\$248,400			\$248,400
2024 TOTAL	\$248,400			\$248,400

*The provincial government's Capped Assessment Program (CAP) places a 'cap' on the amount the *Taxable Assessed Value* for eligible residential property can increase year over year. The *Taxable Assessed Value* reflects the *Assessed Value* or the *Capped Assessment*, whichever is lower. If your property's *Assessed Value* is less than the *Capped Assessment*, the *Capped Assessment* field appears blank.



Appendix B

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

1	Name of Registered Non-Profit/Charity	CMHS
2	Attach: Proof of registration	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
3	Address? (note: if more than one, please submit a separate application per address)	20 Smith Road
4	Attach: Proof of Property Ownership (or proof of lease that lists occupant as responsible to pay property tax)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
5	Municipal Account Number	1084 8016
6	Attach: Notice of Assessment from Property Valuation Services Corporation (or a property tax bill from the Municipality of the District of Chester)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
7	Attach: A financial statement for the prior fiscal year showing all revenues, expenses, assets, and liabilities	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
8	Rationale for requesting tax relief (continue on separate page if needed)	As front page

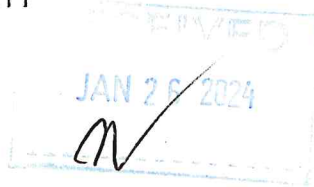


January 8, 2024



0359168-8

CHESTER MUNICIPAL HERITAGE SOCIETY
 ATT CAROL NAUSS
 PO BOX 628
 CHESTER NS B0J 1J0



2024 PROPERTY ASSESSMENT NOTICE

Assessment Account Number (AAN):
 10848016

*PIN Access Number:
 h7b7m5

*To safeguard your confidential information,
 please keep your PIN private.

Dear Property Owner,

This is your official 2024 Property Assessment Notice for the 2024/2025 municipal tax year.

Your 2024 *Assessed Value* is determined in accordance with the *Nova Scotia Assessment Act* using mass appraisal methods and quality standards. It reflects your property's market value as of January 1, 2023 and its physical state as of December 1, 2023.

The *Taxable Assessed Value* (and/or *Acres* in the case of exempt farm or partially exempt forest property), is what your municipality will use to determine your property taxes. **This Notice is not a tax bill.**

Sincerely,

Dave Penny, Director of Assessment

PROPERTY DETAILS

Address:
 20 SMITH RD
 CHESTER
 LAND MUSEUM

Dwelling Unit(s): 000

Municipality:
 MUNICIPALITY OF THE DISTRICT OF CHESTER

2024 PROPERTY ASSESSMENT				
Classification	Assessed Value	*Capped Assessment	Acres	Taxable Assessed Value
COMMERCIAL TAXABLE	\$179,200			\$179,200
2024 TOTAL	\$179,200			\$179,200

*The provincial government's Capped Assessment Program (CAP) places a 'cap' on the amount the *Taxable Assessed Value* for eligible residential property can increase year over year. The *Taxable Assessed Value* reflects the *Assessed Value* or the *Capped Assessment*, whichever is lower. If your property's *Assessed Value* is less than the *Capped Assessment*, the *Capped Assessment* field appears blank.