

June 6, 2022

The Municipal Council for the Municipality of the County of Pictou met in the Council Chambers of the Municipal Administration Building, and by videoconference and teleconference on Monday June 6, 2022, at 7:00 p.m.

PRESENT

- Dist. 1 Clr. Don Butler
- 2 Clr. Deborah Wadden
- 3 Clr. Darla MacKeil
- 5 Deputy Warden Wayne Murray
- 6 Warden Robert Parker
- 7 Clr. David Parker
- 8 Clr. Larry Turner
- 9 Clr. Peter Boyles
- 10 Clr. Randy Palmer
- 11 Clr. Andy Thompson
- 12 Clr. Chester Dewar

REGRETS

- 4 Clr. Mary Elliott (Attending FCM Conference)

IN ATTENDANCE

Brian Cullen, CAO, Municipal Clerk-Treasurer
Karen Cornish, Deputy Municipal Treasurer
Sueann Musick, Communications Officer
Logan McDowell, Director of Public Works & Development (by videoconference)

CALL TO ORDER & LAND ACKNOWLEDGEMENT

Warden R. Parker called the meeting to order and invited Councilors to pray or reflect, as may be their preference, to help Council focus and properly do the work of the Municipality, and to remember our indigenous communities. He acknowledges that we are on the ancestral territorial lands of the Mikmaq people and would like to thank the Mikmaq people today for their ancestors sharing these precious lands with all our ancestors whether they arrived here 400 years ago or 4 years ago. May we all live in peace and harmony together.

AGENDA

It was moved by Clr. Boyles and seconded by Clr. D. Parker that the agenda be approved. Motion carried.

MINUTES

The minutes of the May 2, 2022, Council Meeting were reviewed by the Municipal Council. There were no additions, deletions, or clarifications entered by members of Council. The Warden proclaimed the minutes of the meeting of May 2, 2022, 2022, as the official record of the meeting.

CORRESPONDENCE

Correspondence was received and acknowledged from the following:

- a) Minister of Public Works: Letter indicating how truck routes are determined on highway project and that no changes are planned to their current practices.
- b) Minister of Municipal Affairs: Letter providing 12 Months' notice to changes in provincial legislation, regulation or administrative actions that could decrease revenues or increase expenditures of municipalities.
- c) Municipality of East Hants: Letter expressing concerns over the proposed changes to the Nova Scotia Federation of Municipalities structure and bylaws.
- d) Office of the Prime Minister: Acknowledging our letter of February 24, 2022 concerning the use Nazi symbols at the protest on Parliament Hill and downtown Ottawa.
- e) Thank you, letters (not circulated), Northumberland Regional High School Hockey team for tournament sponsorship; Jane Johnson (Retirement Gift)

2022/2023 GENERAL OPERATING BUDGET

Clr. MacKeil presented the general operating budget as follows:



MUNICIPALITY OF PICTOU COUNTY GENERAL OPERATING BUDGET April 2022- March 2023

	"Unaudited" 2021-22 Actual	2021-22 Budget (Excluding Area Rates)	2022-23 Budget (Excluding Area Rates)
REVENUE			
TAXES	\$21,378,715	\$20,884,397	\$18,125,547
Less Area Rates	(3,741,365)	(3,741,737)	

GRANTS IN LIEU OF TAXES	262,687	257,525	256,674
OTHER REVENUE FROM OWN SOURCE	386,630	340,801	358,925
SALE OF SERVICES	206,253	230,500	205,500
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	702,703	432,102	439,095
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	26,875	27,029	41,106
OTHER TRANSERS	306,000	306,000	489,882
TOTAL	\$19,528,498	\$18,736,617	\$19,916,729

EXPENDITURES

GENERAL GOVERNMENT SERVICES	\$2,970,593	\$3,085,351	\$3,208,319
PROTECTIVE SERVICES	7,577,154	7,294,251	5,662,844
TRANSPORTATION SERVICES	402,199	609,808	347,486
ENVIRONMENTAL HEALTH SERVICES	3,264,535	3,296,591	2,253,650
PUBLIC HEALTH & WELFARE SERVICES	169,378	170,000	138,984
ENVIRONMENTAL DEVELOPMENT SER.	361,075	441,767	503,033
RECREATION SERVICES	700,463	737,092	853,190
CULTURAL SERVICES	236,196	238,112	238,112
EDUCATION	5,247,384	5,247,382	5,297,111
SPECIAL ITEMS	1,681,748	1,050,000	1,200,000
FINANCING & TRANSFERS	370,733	308,000	214,000
Less Area Rates	(3,741,365)		
TOTAL	\$19,240,093	\$22,478,354	\$19,916,729
Excess Revenue over Expenditure	\$288,405		



**MUNICIPALITY OF PICTOU COUNTY
GENERAL OPERATING BUDGET
April 2022- March 2023**

		Unaudited			
		2021-22 Year to Date (as at 03-31- 2022)	2021-22 BUDGET Approved	2022-23 BUDGET Proposed	Budget Difference %
REVENUE					
TAXES					
	Residential	11,334,957.83	11,349,220.00	12,208,886.00	
	Commercial	3,163,419.72	3,182,835.00	3,178,961.00	
	Resource	877,533.76	880,684.00	938,414.00	
	Area Rates	3,741,364.95	3,741,737.00	0.00	
	Business				
	Property	909,156.72	929,921.00	899,286.00	
	Deed Transfer				
	Tax	1,352,282.31	800,000.00	900,000.00	
	Sub-total	21,378,715.29	20,884,397.00	18,125,547.00	4.7% (excluding Area Rates)
GRANTS IN LIEU OF TAXES					
	Federal government	13,707.18	12,632.00	12,784.00	
	Provincial government	248,980.20	244,893.00	243,890.00	
	Sub-total	262,687.38	257,525.00	256,674.00	-0.3%
SALE OF SERVICES					
	Local Towns	414.05	1,000.00	500.00	-50.0%
	Recreation Services	7,133.00	4,500.00	5,000.00	11.1%
	NSP - Sale of Wind Power	198,705.49	225,000.00	200,000.00	-11.1%
	Sub-total	198,705.49	225,000.00	200,000.00	
OTHER REVENUE FROM OWN SOURCE					
	Licenses and permits	89,011.77	62,500.00	80,600.00	
	Return on Investment	269,771.23	255,000.00	255,000.00	
	Recovery of Capital Cost	0.00	0.00	0.00	
	Leases	0.00	0.00	0.00	
	Miscellaneous	27,847.21	23,301.00	23,325.00	
	Sub-total	386,630.21	340,801.00	358,925.00	5.3%

UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS AND AGENCIES

Provincial Government	Sub-total	702,703.00	432,102.00	439,095.00	1.6%
CONDITIONAL TRANSFERS FROM FEDERAL AND PROVINCIAL GOVERNMENTS AND AGENCIES					
Federal Government		19,032.00	19,033.00	31,610.00	
Provincial Government		7,842.86	7,996.00	9,496.00	
	Sub-total	26,874.86	27,029.00	41,106.00	52.1%
OTHER TRANSFERS					
Valuation Allowances		0.00	0.00		
Transfer from Other Funds & Depts.		306,000.00	306,000.00	489,882.00	
	Sub-total	306,000.00	306,000.00	489,882.00	60.1%
TOTAL GENERAL REVENUE					
		23,269,863.28	22,478,354.00	19,916,729.00	-11.4%
	Less Area Rates	3,741,364.95	3,741,737.00	0.00	
	Net General Revenues	19,528,498.33	18,736,617.00	19,916,729.00	

EXPENDITURES

GENERAL GOVERNMENT SERVICES

Legislative General		388,127.36	408,236.00	435,834.00	
Administrative		1,259,600.12	1,322,991.00	1,367,006.00	
Taxation Assessment Services		251,669.93	250,538.00	264,000.00	
Banking & Interest Expense		500,464.80	500,464.00	492,103.00	
Reserve for Uncollectable Accounts		11,408.93	12,000.00	12,000.00	
Elections		163,087.85	180,000.00	180,000.00	
Communications		197.65	0.00	0.00	
Council Grants		99,046.13	100,324.00	102,933.00	
Intergovernmental relations Liability		192,765.86	203,586.00	213,800.00	
insurance		20,748.64	20,000.00	20,750.00	
Sundry		81,212.00	81,212.00	102,453.00	
		2,264.08	6,000.00	17,440.00	
	Sub-total	2,970,593.35	3,085,351.00	3,208,319.00	4.0%

PROTECTIVE SERVICES

Police Protection		3,809,567.00	3,559,502.00	3,953,217.00	
Court Expenses		18,355.31	20,000.00	20,000.00	
Corrections By-Law Enforcement		304,206.71	304,208.00	299,953.00	
Emergency Services Director		82,289.44	83,559.00	83,754.00	
Fire Protection		0.00	40,235.00	105,870.00	
Area Rates		595,272.93	662,497.00	881,844.00	
Emergency measures organization		2,506,528.08	2,325,665.00	0.00	
Building Inspect. Dept. - Expense		36,290.80	46,000.00	33,673.00	
		214,976.76	235,585.00	267,533.00	

Unsightly Property & Dog Control	9,667.33	17,000.00	17,000.00	
Sub-total	<u>7,577,154.36</u>	<u>7,294,251.00</u>	<u>5,662,844.00</u>	9.5%
TRANSPORTATION SERVICES				
Roads & Streets	235,415.56	277,357.00	252,986.00	
Sidewalks	69,696.32	85,000.00	85,000.00	
Street Lighting	7,925.83	21,500.00	9,500.00	
Area Rates	89,161.14	225,951.00	0.00	
Sub-total	<u>402,198.85</u>	<u>609,808.00</u>	<u>347,486.00</u>	-6.0%
ENVIRONMENTAL HEALTH SERVICES				
Area Rates	1,154,934.74	1,190,121.00	0.00	
Sewer Services	45,644.92	70,000.00	70,000.00	
Garbage & Recycling Services	1,426,478.47	1,408,534.00	1,506,265.00	
Public Works Department Expenses	635,780.01	624,936.00	674,385.00	
Other Environmental Health	1,697.14	3,000.00	3,000.00	
Sub-total	<u>3,264,535.28</u>	<u>3,296,591.00</u>	<u>2,253,650.00</u>	4.5%
PUBLIC HEALTH & WELFARE				
Housing Authority Deficit				
Sub-total	<u>169,378.00</u>	<u>170,000.00</u>	<u>138,984.00</u>	-18.2%
ENVIRONMENTAL DEVELOPMENT				
GIS Department Expenses	86,697.63	92,159.00	103,738.00	
Municipal Planning	0.00	50,000.00	50,000.00	
Regional Development	127,257.48	156,908.00	190,045.00	
Grants	17,700.00	17,700.00	18,250.00	
Climate Change Initiatives	0.00	0.00	10,000.00	
Wind Farm Expenses	129,419.55	125,000.00	131,000.00	
Sub-total	<u>361,074.66</u>	<u>441,767.00</u>	<u>503,033.00</u>	13.9%
RECREATION SERVICES				
Recreation Wages & Expenses	216,040.00	234,858.00	242,329.00	
Grants	213,460.50	223,827.00	273,483.00	
Program expense	22,340.34	25,000.00	40,000.00	
Intermunicipal Contributions	248,621.86	253,407.00	297,378.00	
Sub-total	<u>700,462.70</u>	<u>737,092.00</u>	<u>853,190.00</u>	15.8%
CULTURAL SERVICES				
Regional Library	195,112.00	195,112.00	195,112.00	
Branch Library	41,084.37	43,000.00	43,000.00	
Heritage Services	0.00	0.00	0.00	
Community Services	0.00	0.00	0.00	
Sub-total	<u>236,196.37</u>	<u>238,112.00</u>	<u>238,112.00</u>	0.0%
EDUCATION				

Mandatory Contribution	Sub-total	5,247,384.00	5,247,382.00	5,297,111.00	0.9%
SPECIAL ITEMS					
Municipal Services Grants		250,000.00	250,000.00	300,000.00	
Deed Transfer Tax		1,431,747.60	800,000.00	900,000.00	
	Sub-total	1,681,747.60	1,050,000.00	1,200,000.00	14.3%
FINANCING and TRANSFERS					
Capital from Revenue		370,732.77	308,000.00	214,000.00	
Principal on Interfund Loan		0.00	0.00	0.00	
Transfer to Reserves		0.00	0.00	0.00	
	Sub-total	370,732.77	308,000.00	214,000.00	-30.5%
TOTAL GENERAL EXPENDITURE					
		22,981,457.94	22,478,354.00	19,916,729.00	-11.4%
	Less Area Rates	3,750,623.96	3,741,737.00		
	Net General Expenditures	19,230,833.98	18,736,617.00	19,916,729.00	
TOTAL EXCESS REVENUE OVER EXPENDITURES					
		288,405.34	0.00	0.00	

RESOLUTION-2022/2023 TAX RATE RESOLUION

Clr. MacKeil presented a resolution to Council as follows:

RESOLUTION - TAX RATES 2022-23

BE IT RESOLVED by the Municipal Council that the estimated expenditures of the Municipality of the County of Pictou for the fiscal period **April 1, 2022 – March 31, 2023** is approved in the amount of **\$19,916,729** and after making the allowance for estimated revenue in the amount of **\$3,558,890** the amount of **\$16,357,839** is required from general taxation of the assessed valuation of **\$1,784,022,220**

THEREFORE BE IT RESOLVED that the Tax Rate for the fiscal period **April 1, 2022 – March 31, 2023** be set at **\$0.815** per \$100 of assessment for residential and resource property and at **\$1.825** per \$100 of assessment for commercial property;

AND BE IT FURTHER RESOLVED that the rates and taxes for the current period may be collected by Warrant of Distress without further notice if not paid on or before the **15th** day of **October 2022**, with all costs and expenses of levy and on all proceedings incidental thereto: and further, if the said taxes are not paid before the 15th day of October 2022 an additional penalty charge will be payable in accordance with the Municipality's Interest Rate Policy.

DATED at Pictou, N. S. this 6th day of June 2022.

Sgd. Darla MacKeil

MOTION

It was moved by Clr. MacKeil and seconded by Clr. Dewar that the preceding resolution be adopted as presented.

Clr. Wadden stated that she will not support the budget for this year, because of the way equalization is being calculated for fire departments and the way Municipal Services Grants are distributed. Clr. Wadden said that District 2 contributes a large portion of the general revenues; however, the district has not had infrastructure projects and has received only a few council grants since she has been on Council. Clr. Wadden stated that her residents support large infrastructure projects as they advance the Municipality; however, she believes that her district should receive municipal services grants based upon the original distribution formula.

Clr. D. Parker pointed out to Council that over \$5 million dollars is a through for the Provincial Government. The new funding arrangements for municipal services grants is meant to correct the imbalance between the districts. The districts along the water are growing at a faster rate than those inland.

Warden Parker stated that like Councillor Wadden District 6 has not received large infrastructure projects nor many council grants. Warden Parker stated that all districts will receive additional monies under the new allocation from the Municipal Services Grants and that no district is losing money.

Motion carried.
1-Nay Vote (Clr. Wadden)

RESOLUTION-MUNICIPAL SERVICES GRANTS

Clr. Butler presented a resolution to Council as follows:

RESOLUTION

BE IT RESOLVED by the Municipal Council for the Municipality of the County of Pictou that Council approve the payment of the following Municipal Services Grants:

DISTRICT 1

Merigomish Area Recreation & Social Assoc.	\$2,400.00	Outdoor Pavilion for Concerts & Events
Merigomish Cemetery Company	\$2,500.00	Grass Cutting & Trimming
The Pictou County Celtic Association	\$2,800.00	To Fulfill the Coloring Book for Seniors Project
Kenzieville Cemetery	\$1,000.00	Maintenance or Grounds and Headstones
Barney's River School Museum	\$1,500.00	Replace Roof
Lismore & District Community Hall	\$1,500.00	General Maintenance of Hall
St. Mary's Cemetery, Lismore & Bailey's Bk	\$500.00	General Maintenance of Cemeteries
Kenzieville & District Community Club	\$1,500.00	Assist with Operating Expenses
French River Cemetery Society of Pictou Co.	\$1,200.00	Maintenance of Grounds
Telford Cemetery Association	\$900.00	Maintenance of Grounds and Headstones
Sutherlands River Pioneer Cemetery	\$500.00	Mowing
Freedom Bible Church	\$1,500.00	Roof on Church, Fire Door & Shed
St. Andrew's Cemetery	\$1,200.00	Maintenance of Grounds
Sutherlands River & District Community Assoc.	\$1,800.00	Refinish Hall Hardwood Floor

District One Newsletter	\$1,500.00	Newsletter Expenses
District One Development Society (Youth Group)	\$700.00	Youth Program Expenses
Thorburn & District War Veterans Assoc.	\$500.00	Maintenance of Memorial Property
Merigomish Hall Street Light	\$40.00	Yearly Cost
Total	\$23,540.00	

DISTRICT 3

Bayview Community Hall	\$900.00	Operational Cost
Caribou District Fire Dept	\$2,500.00	Porta Tank Purchase
Caribou Island Cemetery	\$250.00	Maintenance Cost
Caribou River Community Hall	\$1,600.00	Operational & Maintenance Cost
Caribou River Upper Cemetery	\$1,000.00	Operational Cost
Central Caribou Cemetery	\$3,000.00	Maintenance Cost
Pictou Cemetery -Haliburton Cemetery	\$4,000.00	Maintenance Cost
Seaboard Cemetery	\$1,500.00	Maintenance Cost
St. James Anglican Mill Dam Cemetery	\$1,600.00	Restoration of Gravestones
Waterside Cemetery Co.	\$2,000.00	Maintenance Cost
Bayview Hall Street Light	\$40.00	Yearly Cost
Total	\$18,390.00	

DISTRICT 9

Hillside Cemetery	\$2,000.00	Maintenance of Grounds & Mower
Hillside Community Society	\$7,000.00	Hall Improvements
Linacy Fire Department	\$7,000.00	Firefighting Equipment
Priestville Walkerville Cemetery	\$2,000.00	Cemetery Operating Expenses
Total	\$18,000.00	

DISTRICT 2

Little Harbour Walking & Bicycling Trail Society	\$2,200.00	Install frame at Look off on Roy's Island
Little Harbour Community Centre	\$17,000.00	New sign for Community Center
Pictou Landing Fire Dept	\$48,867.00	Replace Roof on Fire Hall
Total	\$68,067.00	

DISTRICT 5

Poplar Hill & Meadowville Hall	\$6,095.00	Install Heat Pump
Lyon's Brook Hall Society	\$7,000.00	Repair Stairs
Lyon's Brook Women's Institute	\$700.00	Operating Expenses
West Pictou Consolidated School	\$4,000.00	Outdoor Amphitheatre
Elmfield Hall Street Light	\$40.00	Yearly Cost
Meadowville Hall Street Light	\$40.00	Yearly Cost
Total	\$17,875.00	

DISTRICT 10

Thorburn and District War Memorial	\$1,500.00	Grounds Maintenance/Repairs
McPherson's Mills	\$3,300.00	Security Camera's
District 13 Recreation & Planning Commission	\$3,000.00	Programming/Miscellaneous Expenses
Thorburn & District Fire Department	\$3,000.00	Hall Repairs
Thorburn Cemetery Association	\$2,000.00	Operating Expenses

Pictou County Christmas Fund	Telethon Donation	\$1,000
Pictou Co. Mental Illness Family Support Assoc.	"Bright Smiles" Dental Project	\$2,500
Pictou Co. Volunteer Ground Search & Rescue	Operating Expenses	\$6,000
Pictou United Church	Pillow Cases for Aberdeen & IWK Hospitals	\$1,000
Read by the Sea Literary Festival	Event Expenses	\$1,000
Thorburn "150" Historical Kiosk Society	Kiosk Construction	\$5,000
Viola's Place Society	Facility Renovations	\$9,500
	Total	\$178,200
COMMUNITY DEVELOPMENT GRANTS	PURPOSE	Funding Decision
District One Development Society	Community Coordinator	\$5,000
District 13 Recreation & Planning Commission	Community Coordinator \$1750 unspent 21/22	\$3,250
East River Valley Community Development Assoc.	Community Coordinator	\$5,000
River John & Area Recreation & Dev. Assoc.	Community Coordinator	\$5,000
	Total	\$18,250
RECREATION/CULTURE GRANTS	PURPOSE	Funding Decision
Autism NS - Pictou Co. Chapter	Swim Program Expenses	\$3,000
Creative Pictou County	Event Expenses	\$5,000
deCoste Entertainment Centre Society	Operating Expenses	\$15,000
Dist. 13 Recreation & Planning Commission	Operating Expenses @ Ivor MacD. Mem. Rink	\$57,000
East River Valley Recreation	Natural Play Ground	\$10,000
Festival of the Tartans	Event Expenses	\$1,000

Heatherbell Pipes & Drums	Operating Expenses	\$500
Hector Arena Commission Association	Operating Grant	\$15,000
Hector Arena Commission Association	Replacement of Ice Plant (70000/2 yrs)	\$35,000
Little Harbour Pickleball Club	2nd of 2 Installments; Court Construction	\$20,000
Na Gaisgish Pipes & Drums	Instruction/Performance Expenses	\$500
NNEC; NRHS; Tatamagouche Academy; Pictou Acad.	Bursaries & Graduation Expenses	\$4,400
Pictou County 4-H	Replace 3 Doors on MacKay Bldg.	\$10,000
Pictou County Historical Society	Operating Expenses	\$500
Pictou County Snowriders Snowmobile Club	2nd of 2 Installments; Groomer/Tractor	\$12,500
Pictou County Trails Association	3rd of 3 Installments - Trail Development	\$10,000
Pictou Lobster Carnival	Event Expenses	\$5,000
Real Canadian Recreation	2nd of 2 Installments; Roof & Deck	\$12,500
River John Festival Days	Event Expenses	\$2,500
Riverview Home Volunteer Association	Programming (Swimming & Day Trips)	\$4,950
Ship Hector Society	3rd of 3 Installments - Restoration Project	\$33,333
The Jubilee	Event Expenses	\$3,000
Westville & Area Rec. & Planning Commission	Replacement of Outside Condenser	\$5,000
	Total	\$265,683
	Grand Total	\$462,133

DATED at Pictou, NS this 6th day of June, 2022

(Sgd.) Wayne Murray
Darla MacKeil

MOTION

It was moved by Deputy Warden Murray, seconded by Clr. Darla MacKeil that the preceding resolution be adopted as presented. Motion Carried

RESOLUTION-TAX COLLECION POLICY

Clr. Wadden presented a resolution to Council as follows:

RESOLUTION

BE IT RESOLVED by the Municipal Council for the Municipality of the County of Pictou that Council adopt the following policy relating to Tax Collection.

POLICY # 2022-04-25



**MUNICIPALITY OF PICTOU COUNTY
TAX COLLECTION POLICY**

This policy provides guidelines to staff for effective and efficient collection of property taxes and to ensure that all taxpayers are treated fairly and equitably with respect to the collection of their property taxes.

POLICY STATEMENT

The guidelines contained in this policy serve to supplement the provincial legislation that governs this area, especially for situation where a choice is provided allowing for Finance’s discretion, and for issues when the legislation is silent.

SCOPE

All employees involved in the collections process must adhere to the policy statements contained within this document.

All tax levies and amounts added as tax liens are subject to this policy.

The Municipal Government Act legislates the billing and collection of taxes and is the primary authority on the tax billing and collection function, including but not limited to the tax sale function.

TAX ACCOUNTS

BILLING

The Municipality will issue an interim tax bill with a due date of June 15th each year. The bill will be calculated equivalent to 50% of the previous year tax rates times the current year assessments with the discretion of the CAO and/or Deputy Treasurer to adjust any tax accounts where the variance between the prior year and the current year tax amount is substantial.

The interim tax payment shall be applied as a part payment of taxes on that property for the current fiscal year.

The interim bill is subject to interest as set out in Council's Interest Rate Policy.

The Municipality will issue a final tax bill with a due date of October 15th each year. Any change to this due date will require Council approval.

INTEREST

Interest will be calculated and accrued monthly on arrears, starting immediately after the due date, on all taxes/rates/liens outstanding. The rate will be determined by Municipal Council as set out in the Interest Rate Policy.

Interest is not paid on credit balances in tax accounts except if the credit has resulted from an overpayment of taxes on an account that has been appealed (assessment). Interest will then be paid in accordance with Policy #2000-06-10, Policy on Interest Refunds – Overpaid Taxes as the Result of Successful Assessment Appeals.

TAX COLLECTION – GENERAL PRACTICES

Provisions of the Municipal Government Act (MGA) Section 6 deal with tax collection and provide the legislative framework within which Staff are expected to carry out tax collection. This policy is intended to provide more specific guidance in certain circumstances but is not intended to allow actions contrary to the Act or to limit the authority given to the Staff under the Act.

Staff will make all reasonable effort to collect taxes due to the Municipality. This includes reasonable effort to locate taxpayers whose whereabouts are not readily known. A number of procedures common to the collection industry may be used, including the use of outside agencies as approved by the CAO.

The MGA provides that every person liable to pay taxes shall be served with tax bill, mailed to the address shown on the filed roll or to a more current address if known.

The Municipality of Pictou County considers it to be the responsibility of the property owner to ensure their address is up to date on the assessment roll and tax system. The Municipality will be deemed to have a more current address if the notification has been received in writing from the taxpayer at least 30 days prior to the invoice date of tax bill following the notification. Having filled the legal requirement to bill as noted above, the Municipality considers it to be the taxpayer's responsibility to contact the Municipality to determine amounts owing for taxes if they have not received their bill.

The Municipality accepts no responsibility to notify new property owners of arrears against properties they purchase after the filing of the annual assessment roll except for usual tax billing process. It is the responsibility of the purchaser and their solicitor to ensure that taxes for the year of purchase are paid. The Municipality will make every effort possible, within the staff resourced available, to change ownership information from Property

Valuation Services Corporation (PVSC) but will not accept responsibility for interest that may accrue on tax arrears that remain unpaid as result of a change of ownership.

PAYMENT ARRANGEMENTS

Staff have the authority to enter tax arrears payment arrangements with taxpayers giving due consideration to the taxpayer's personal circumstances and history of the taxpayer to comply with prior tax payment agreements. Tax arrears payment agreements are to be for a one- or two-year period with payments sufficient to sufficient to cover not only the arrears, but the taxes for the current year as well. This is to ensure that at the end of the payment agreement, taxes are paid in full. All tax arrears payments are to be documented and noted on the tax account.

Properties that are in tax sale position will not be put up for tax sale as long as the taxpayer is meeting the agreed upon payment schedule. If a payment is missed, that property will automatically be put on the tax sale list and the taxpayer may not enter into another payment agreement.

PROPERTIES IN TAX SALE POSITION

The Municipality of Pictou County conducts Tax Sales in accordance with the MGA, Part VI, Tax Collection.

Once a preliminary notice is issued, Staff are still permitted to enter into payment agreements with taxpayer, however the agreement should not normally extend beyond the end of that fiscal year at which time the account must be paid in full.

Once a property has been issued a 60 day notice of Intention it should not normally be removed from the tax sale process except as a result of full payment. Staff may determine when circumstances dictate otherwise and remove a property from the list.

If payment agreements as negotiated are dishonored Staff will immediately, without notice, begin or continue the formal tax sale process unless other satisfactory arrangements to Staff can be negotiated.

PROPERTIES NOT IN TAX SALE POSITION

For properties not in tax sale position reminders will be issued to individual assessed owners. The number and timing of reminders will be determined by Staff, taking into consideration the perceived beneficial financial impact. In any given year there will be generally two(2) reminders sent to accounts with arrears over a predetermined limit.

TAX ACCOUNTS ADJUSTMENTS/WRITE OFFS

The CAO may approve administrative policies governing the write off or adjustment of taxpayers accounts. In general Staff have the authority to write off accounts in the following circumstances:

1. Where notice is received from PVSC that an error has been made in the filed roll which cannot be corrected by any provision of the Assessment Legislation (e.g. duplicate assessment, deletion of an account, etc.)

2. Where there has been an error made by Municipal Staff or in other circumstances deemed appropriate, the Treasurer may approve the write off of interest on an account.
3. Where the taxpayer has been discharged from their liabilities under bankruptcy.

In circumstances where the internal and or external cost to pursue collection of an account would reasonably be expected to exceed the amounts to be successfully collected, a write off may be approved by Municipal Council.

PROPERTY TAX DEFERRAL

The MGA, Section 70, allows Council to adopt a By-Law which provides for the postponement of tax payment. Municipal Council has enacted a Tax Deferral By-Law that may be applied to local improvement charges or trunk sewer charges established pursuant to the Sewer Charges By-Law or for property taxes on residential property or the portion of a property deemed residential or residential resource by PVSC and occupied by the homeowner as a principle residence. This deferral is subject to application to the Treasurer and approval from the Treasurer of the Municipality.

PAYMENTS

Payment of taxes must be received in the Municipality's administration office on or before the due date. Payments not received on time are subject to Penalties and Interest. The following are accepted methods of payment:

- In person – at the counter by cash, cheque, debit or money order.
- In the mail (must be post marked prior to due date).
- In the drop box located at the front entrance of Municipal Building.
- Payments of a mortgage holder.
- Telephone or Internet banking (**Taxpayer must allow 3-4 business days for payment to reach Municipality of Pictou County's financial institution to be considered received.**)
- Pre-authorized payment plans for special programs.

Post Dated Cheques

The Municipality does not accept post dated cheques on a regular daily basis.

The Municipality will accept postdated cheques for the following:

- The due date of June 15th for the Interim bill.
- The due date of October 15th for the Final bill.

Returned Payments

Payments that are returned to the Municipality by the bank marked "insufficient funds" or "non-sufficient" shall be subject to handling fee based on costs passed on to the Municipality by the financial institution.

Reporting

The Treasurer or designate shall report on a quarterly basis to the Financial Services Committee the balances of the Taxes receivables. Included in this report shall be a

section on outstanding tax payment arrangements and the status of collection for the quarter.

DATED at Pictou, N.S. this the 6th day of June 2022.

(Sgd.) Deborah Wadden
Don Butler

MOTION

It was moved by Clr. Wadden, seconded by Clr. Butler that the preceding resolution be adopted as presented. Motion Carried

RESOLUTION-NOMINATION PICTOU COUNTY REN LOC

Deputy Warden Murray presented a resolution to Council as follows:

RESOLUTION

BE IT RESOLVED by the Municipal Council for the Municipality of the County of Pictou that Council approve the following appointments for the 2022/23 term:

<u>OUTSIDE BOARDS</u>	
Pictou County Regional Enterprise Network Liaison and Oversight Committee	Warden Robert Parker

DATED at Pictou, N. S. this 6th day of June 2022.

(Sgd.) Wayne Murray
Don Butler

MOTION

It was moved by Deputy Warden Murray, seconded by Clr. Butler that the preceding resolution be adopted as presented. Motion Carried

RESOLUTION-SHEEP VALUERS

Clr. Wadden presented a resolution to Council as follows:

RESOLUTION

WHEREAS Section 9(1) of the Sheep Protection Act provides for the annual appointment of Sheep Valuers;

WHEREAS appointments to this office have been made throughout the various districts of the County of Pictou;

WHEREAS in accordance with the aforementioned Statutes of Nova Scotia, these appointments require the approval of Council;

THEREFORE BE IT RESOLVED by the Municipal Council for the Municipality of the County of Pictou that Council approve the appointment of the following Sheep Valuers for 2022/23:

DIST. #2 Allan Keefe
DIST. #3 William Ferguson

DATED at Pictou, NS. this 6th day of June, 2022.

(Sgd.) Deborah Wadden
Don Butler

MOTION

It was moved by Clr. Wadden, seconded by Clr. Butler that the preceding resolution be adopted as presented. Motion Carried

FOREST HARVESTING ACTIVITIES IN WHITE HILL

Clr. D. Parker referenced pictures that he submitted concerning forest activities in the White Hill area on the E. Fraser Road. The residents are asking that the lot be cleaned up by the Crown. Old White Spruce forests are different than other types of forests and that different procedures need to be used for different types of forest stands.

It was moved by Clr. D. Parker, seconded Clr. Dewar that the Municipality request on behalf of the residents of White Hill that the Department of Natural Resources clean up the mess left behind by harvesting activities in 2021 in White Hill.

Motion Carried.

RURAL INTERNET PROJECT UPDATE

The CAO provided an update on the Rural Broad Project. Telecon have been working on the splicing work in Lyon's Brook. The line crew is resuming work from Lyon's Brook to Durham. Last week, the first test customer was connected to the fibre network. The install went well by all accounts and the homeowner is pleased with the install. They are currently on the wireless circuit and will be transitioned over to the fibre circuit once the ISP are on boarded. The initial speeds are performing as expected.

The CAO indicated that last week, our tower received the final inspection and equipment should be installed within the week. The colocation towers are moving forward, and the installs are being planned for later this month into July.

The CAO indicated that the server room in this building passed its final test on the fire suppression system and the equipment will be staged in that room soon. The CAO explained the fire suppression system for Council. The system is a gas system that when triggered removes the oxygen from the room and does not discharge a liquid that would harm the computer equipment. The CAO in response to a question from Clr. D. Parker, stated that there are multi levels of alerting for the fire suppression system, including audible and visual. If the system does discharge the building needs to be vented.

The CAO indicated that over the next several months we are looking to add 280 homes passed to the fibre network by end of summer. There are 260 homes from this building to the Pleasant Heights Subdivision in Lyon's Brook. The number of homes to be served by the individual towers will be determined once the tower goes live. The numbers to date have been based upon modelling.

The CAO responded to Clr. MacKeil that the service providers will be announced shortly, and that the ISP's will determine what areas that they will service; however, they are looking beyond the first phase.

Clr. Palmer asked if "Not-For-Profits" would receive a free service like what Seaside offer. The CAO responded that the Municipality would need to develop a policy to allow for this; however, it is difficult to offer this on the fibre side as we are not the provider.

COMMUNITY ANNOUCEMENTS

Clr. MacKeil reported that there will be a Community Yard Sale June 11th from 8-12 at the Caribou Fire Hall

Clr. MacKeil reported that the Caribou River Community Hall will host a Father's Day Breakfast on June 12th from 9-11.

Clr. Butler reported that the official opening of the Lismore Walking Track on June 12th at 2:00 pm.

Warden Parker stated that a group of residents interested in redeveloping the Salem Ballfield will be holding a meeting on June 15th for people interested in seeing the development move forward.

EMERGENCY RESOLUTIONS

There were no emergency resolutions.

CLOSED SESSION

It was moved by Clr. MacKeil seconded by Clr. D. Parker that Council meets in closed session to discuss matters relating to the sale of municipal property.

Motion Carried (8:15 pm)

Open Session

Council resumed in open session at 9:00 pm

ADJOURN

There being no further business to come before the meeting the Warden declared the meeting adjourned.