



**WEST HANTS REGIONAL MUNICIPALITY**  
**Special Council Meeting - Agenda**  
**June 8, 2021 – Immediately follows the Committee of the Whole Meeting**  
**Virtual via Zoom**  
**(also FB Livestream)**

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1. Call to Order
2. Attendance
3. Approval of the Agenda
4. Declaration(s) of Conflict of Interest
5. Announcements
6. Budget/Committee of the Whole Excerpts of June 2, 2021
  - a) Residential Property Tax Assistance Policy
7. Budget/Committee of the Whole Excerpts of June 8, 2021 (to follow the COTW meeting)
  - a) Budget Approval Motions 2021/22
  - b) Taxing Resolution
  - c) HMCC Resolution
  - d) Property Owner Association Resolutions
8. Next Meeting Date / Adjournment



Committee of the Whole Excerpts  
June 2, 2021

**Residential Property Tax Assistance Policy**

The proposed policy has been adjusted as per CPI for income and grant levels.

**The recommended motion was...**

**...THAT COUNCIL APPROVES THE AMENDED RCOFN-011.00 RESIDENTIAL PROPERTY TAX ASSISTANCE POLICY FOR THE WEST HANTS REGIONAL MUNICIPALITY, AS PRESENTED DURING THE 2021/22 BUDGET DELIBERATIONS.**

**FURTHER THAT,**

**...THAT COUNCIL APPROVE FOR THE 2021/22 FISCAL YEAR, AN EXTENSION ON THE APPLICATION DEADLINE TO JULY 30, 201.**



**WEST HANTS REGIONAL MUNICIPALITY  
RECOMMENDATION REPORT**

Information <input type="checkbox"/>	Recommendation <input checked="" type="checkbox"/>	Decision Request <input type="checkbox"/>	Councillor Activity <input type="checkbox"/>
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**To:** Committee of the Whole

**Submitted by:** \_\_\_\_\_  
Carlee Rochon, Director of Financial Services

**Date:** June 2, 2021

**Subject:** RCOFN-011.00 Residential Property Tax Assistance Policy Amendment

**LEGISLATIVE AUTHORITY**

Municipal Government Act, Section 23 and Section 69

**RECOMMENDATION**

Committee of the Whole recommends that . . .

. . . Council approves the amended RCOFN-011.00 Residential Property Tax Assistance Policy for the West Hants Regional Municipality, as presented during 2021-22 budget deliberations.

Further that

. . . Council approves for the 2021-2022 fiscal year, an extension on the application deadline to July 30, 2021.

**BACKGROUND**

Property <input type="checkbox"/>	Public Opinion <input type="checkbox"/>	Environment <input type="checkbox"/>	Social <input type="checkbox"/>	Economic <input checked="" type="checkbox"/>	Councillor Activity <input type="checkbox"/>
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The Municipal Government Act, Section 23 gives council the power to adopt policies as specifically outlined in the Act, or for any matter that the council considers conducive of effective management of the Municipality. This policy provides detailed guidelines on property tax assistance for residents, with updates included for CPI increases and review requirements.

**DISCUSSION**

**RCOFN-011.00 Residential Property Tax Assistance Policy**

The purpose of this Policy is to establish guidelines for providing tax assistances to residential taxpayers within the Municipality. These guidelines include a maximum total household income that cannot be exceeded, application requirements and deadlines. Additionally, this Policy describes how the Municipality will manage the assistance program, through an assistance fund that will be distributed equally to all qualified applicants on a prorated basis. The updates to this policy include adding Consumer Price Index (CPI) increases to the maximum household income and an adjustment to the required reviewing and updating schedule of the policy.

**FINANCIAL IMPLICATIONS**

The Residential Property Tax Assistance Policy will create financial implications as it allows qualified residents to receive a lower property tax bill, with the difference being funded from the Municipality. However, the annual budget included room should this policy be approved.

**ALTERNATIVES**

The Committee of the Whole could choose to not move forward with the recommendation.

**ATTACHMENTS**

- Proposed RCOFN-011.00 Residential Property Tax Assistance Policy – Amended

Report Prepared by: \_\_\_\_\_  
Diana Gibson, Manager, Accounting and Financial Reporting

Report Reviewed by: \_\_\_\_\_  
Carlee Rochon, Director, Financial Services

Report Approved by:  \_\_\_\_\_  
Mark Phillips, Chief Administrative Officer

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**1. PURPOSE**

The purpose of this Policy is to establish guidelines for providing tax assistance, to residential taxpayers, within the West Hants Regional Municipality, whose total income from all sources in the tax year is below a specific amount.

**2. DEFINITIONS**

For the purposes of this Policy, the following definitions are provided:

- a. "CAO" refers to the Chief Administrative Officer of the Municipality.
- b. "Council" refers to the Council of the Municipality.
- c. "Councillor" refers to a Council member and includes the Mayor and Deputy Mayor unless the context indicates otherwise.
- d. "MGA" refers to the *Municipal Government Act*.
- e. "Municipality" refers to the West Hants Regional Municipality.

**3. APPLICATION**

Each tax year, the Municipality will advertise the availability of the assistance program. In future tax years this assistance will be applied directly to Property Tax Bills prior to being issued. Qualified applicants are subject to the following conditions:

- a. Applications will be accepted until **June 30<sup>th</sup>** of the current fiscal year.
- b. A property owner's gross income from all sources, including the income of all persons residing within the home, must be \$25,000 or less on Line 15000 of their Notice of Assessment from the Canada Revenue Agency in the immediately preceding calendar year, adjusted yearly for the Consumer Price Index (CPI) increase. Proof of such must be provided by all persons within the home by providing their prior year's Notice of Assessment.
- c. Where a property is assessed to more than one person, any person who is entitled to assistance may receive only the portion of the exemption equal to that person's share of the total assessment for the property. Where the different interests are not separated, then to only that portion determined by the Treasurer or designate, whose determination is final.
- d. No assistance will exceed 50% of the current year's taxes and is capped by residential community the application is for. Below are the capped rates by community, adjusted yearly for the Consumer Price Index (CPI) increase:

*RESIDENTIAL PROPERTY TAX ASSISTANCE POLICY*

- a. Community of West Hants is capped at \$112.00
  - b. Community of Hantsport is capped at \$156.00
  - c. Community of Windsor is capped at \$200.00
- e. A property owner's previous year's property taxes must be paid in full at the time of their applications.
- f. Tax assistance will only be granted to residents where the property is their primary residence and occupied year-round.

#### 4. REVIEW

The Municipality will review the Residential Property Tax Assistance Policy every three (3) years or as necessary.

#### 9. REPEAL

The Low-Income Partial Tax Exemption Policy (2019/20) of the former Town of Windsor is hereby repealed.

I, Rhonda Brown, Municipal Clerk of the West Hants Regional Municipality, the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the Region of Windsor and West Hants Municipality at a meeting duly called and held on the **28<sup>th</sup>** day of **July, 2020**.

\_\_\_\_\_  
R. N. Brown  
Municipal Clerk

<i>Adoption</i>	
<i>Notice to Council:</i>	June 14, 2020
<i>Approval:</i>	July 28, 2020
<i>Description: Initial Approval of Residential Property Tax Assistance Policy.</i>	
<i>1<sup>st</sup> Amendment</i>	
<i>Notice to Council:</i>	June 3, 2021
<i>Approval:</i>	
<i>Description: Amended policy to allow for Cost Price Indexing adjustment annual to income level and rebate amount.</i>	