

**Amherst Town Council
Special Meeting
Minutes**

Date: March 9, 2026
Time: 5:00 pm
Location: Council Chambers, Town Hall

Members Present Mayor Robert Small
Deputy Mayor Charlie Chambers
Councillor Hal Davidson
Councillor Nic Furlong
Councillor Terry McManaman
Councillor Dwayne Ripley
Councillor Kathy Wells

Staff Present Jason MacDonald, Chief Administrative Officer
Sarah Wilson, Director, Finance
Denise Smith, Finance Manager
Sean Payne, Marketing & Communications Officer
Lori O'Connell, Marketing & Communications Officer
Natalie LeBlanc, Municipal Clerk
Cindy Brown, Administrative Assistant

1. CALL TO ORDER

Mayor Small called the special Council meeting to order.

1.1 TERRITORIAL ACKNOWLEDGMENT

Mayor Small gave the Territorial Acknowledgement.

2. MAYOR'S BUDGET ADDRESS

Mayor Small presented his budget address.

3. REQUEST FOR DECISION

3.1 Estimates of Revenues and Expenditures

Moved By Councillor Ripley

Seconded By Councillor McManaman

THAT Council accepts the following estimates of the sums required by the Town of Amherst for the fiscal year ending March 31, 2027, prepared in accordance with Section 72 of the *Municipal Government Act*:

Revenues	2026/27 Budget
Taxes	\$ 19,168,403
Grants in Lieu of Taxes	274,700
Services Provided to Other Local Gov't	326,332
Sale of Services	1,725,595
Other Revenue from Own Sources	996,961
Unconditional Transfers	1,323,275
Conditional Transfers	740,202
Other Transfers	420,059
Total Revenues	\$ 24,975,527
Expenditures by Department	2026/27 Budget
Executive Office	\$ 1,179,229
Finance	3,562,717
Human Resources	298,010
Police	6,154,083
Fire	2,131,585
Community Living	1,035,846
Operations	2,889,196
Recreation Facilities	1,599,881
Planning & Economic Development	726,960
Strategic	50,000
Environmental Stewardship	64,149
Sewage	1,342,554
Solid Waste	992,870
Mandatory Provincial Contribution Area Rate	2,343,922
Community Support Area Rate	604,525
Total Expenditures	\$ 24,975,527

Motion Carried

3.2 General Tax Rate**Moved By Councillor McManaman****Seconded By Councillor Furlong****THAT for the Town of Amherst for the fiscal year ending March 31, 2027, the General Tax Rate is as follows:**

Residential / Resource	\$1.288 per \$100 of assessment
Commercial	\$4.088 per \$100 of assessment

Motion Carried**3.3 Area Rate - Community Support****Moved By Deputy Mayor Chambers****Seconded By Councillor Davidson****THAT for the Town of Amherst for the fiscal year ending March 31, 2027, the Community Support Area Rate is as follows:**

Residential / Resource	\$0.078 per \$100 of assessment
Commercial	\$0.078 per \$100 of assessment

Motion Carried**3.4 Area Rate - Mandatory Provincial Contribution****Moved By Councillor Wells****Seconded By Deputy Mayor Chambers****THAT for the Town of Amherst for the fiscal year ending March 31, 2027, the Mandatory Provincial Contribution Area Rate is as follows:**

Residential / Resource	\$0.304 per \$100 of assessment
Commercial	\$0.304 per \$100 of assessment

Motion Carried**3.5 Wastewater Treatment Facility (WWTF) Uniform Charge****Moved By Councillor Davidson****Seconded By Councillor Wells****THAT for the Town of Amherst for the fiscal year ending March 31, 2027, the Wastewater Treatment Facility Uniform Charge is set at \$103.50 on each unmetered mobile home within a land leased community within the boundaries of the Town of Amherst.****Motion Carried****3.6 Solid Waste Management Uniform Charge****Moved By Councillor Furlong****Seconded By Councillor McManaman****THAT for the Town of Amherst for the fiscal year ending March 31, 2027, the Solid Waste Management Uniform Charge is set at \$250.00 on each residential property within the boundaries of the Town of Amherst with less than four such dwelling units.****Motion Carried****3.7 Sanitary Sewer Rates****Moved By Councillor Ripley****Seconded By Councillor Wells**

- **Metered Customers**

Those owners whose water service is metered shall pay a usage charge:

- **Residential**: \$0.99 per cu. meter of metered water consumption as determined by the Amherst Water Utility;
- **Commercial/Industrial/Institutional**: \$0.49 per cu. meter of metered water consumption as determined by the Amherst Water Utility;
- **Base Charges**

Those owners whose water service is metered shall pay a base charge quarterly. The quarterly base charge by meter size is:

5/8"	\$25.88
3/4"	\$38.81
1"	\$62.89
1 1/2"	\$123.63
2"	\$195.86
3"	\$389.92
4"	\$718.75

- **Non-Metered Customers**

For non-metered customers in unmetered mobile home parks, the park owner shall pay \$210.05 per dwelling unit per annum.

Motion Carried

3.8 Water Utility Operating Budget

Moved By Deputy Mayor Chambers

Seconded By Councillor McManaman

That Council approve the 2026-2027 Amherst Water Utility Operating Budget of \$2,697,408.

Motion Carried

3.9 General Borrowing Resolution

Moved By Councillor Wells

Seconded By Deputy Mayor Chambers

That Council approve a general borrowing resolution authorizing a line of credit in the amount of \$7.7 million with the Royal Bank of Canada to meet the current expenditures of the Town of Amherst for the year ending March 31, 2027.

Motion Carried

3.10 By-law to Amend the Deed Transfer Tax By-law First Reading

Moved By Councillor Davidson

Seconded By Councillor Wells

That Council give first reading to the By-law to Amend the Deed Transfer Tax By-law, B-2 to increase the rate from 1.25% to 1.5% effective July 1, 2026.

Against (1): Councillor Furlong

Motion Carried

BY-LAW TO AMEND THE DEED TRANSFER TAX BY-LAW, B-2

The Town of Amherst Deed Transfer Tax By-Law, B-2, approved by Council on June 18, 2018, is hereby amended as follows:

a. Paragraph 3

Change the amount of the deed transfer tax from one and one quarter percent (1.25%) to one and one half percent (1.5%) of the sale price or value of the property effective July 1, 2026.

3.11 User Fee Policy

Moved By Councillor Furlong

Seconded By Councillor Ripley

That Council approve the amendments to the User Fee Policy 03470-03 to reflect the changes highlighted in the red-line policy.

Motion Carried

TITLE: User Fee Policy
SECTION: FINANCIAL MANAGEMENT
POLICY NO.: 03470-03

APPROVAL DATE: June 23, 2025 **CAO Signature:** _____

PURPOSE:

To establish a schedule of user fees for Council to review for appropriateness and to revise if necessary, during the annual budgeting process.

POLICY STATEMENT:

It is appropriate for Council to charge fees, as authorized under the *Municipal Government Act*, in the Town's Bylaws, Policies and Procedures in order to defray its administrative costs. In order to allow for a systematic and thorough evaluation of those fees, a comprehensive schedule of User Fees with applicable tax status has been established. The responsibility for the accuracy of the Schedule shall rest with the department to which a fee applies. Any additions/deletions to the Schedule will be updated by the Executive Office. Those fees legislated under Provincial and/or Federal Acts and Authorities will also be shown on the schedules for completeness, but will not be subject to change by Council.

OBJECTIVES:

To make the administration of the cost recovery portion of the Town's Bylaws, Policies and Procedures more efficient and to determine the impact on each year's projected revenues during the budget process. By combining all of the fees in one document, the review will be more visible and complete.

Corporate Financial Services		
SERVICE/PRODUCT/ADMINISTRATIVE	FEE	HST STATUS
Photocopies	.25/copy	Plus HST
Tax Certificates	\$50.00	HST Exempt
NSF Cheques	\$20.00	HST Exempt

By-Law Fees Collected by Corporate Financial Services		
C-4 Dog-By-Law, Schedule A		
Dog License spayed/neutered	\$15/yr	HST Exempt
Dog License un-spayed/un-neutered	\$30/yr	HST Exempt
Lost Tag Replacement	\$15	HST Exempt
Dog-1 st Impoundment	\$75	Plus HST
Licensed Dog-2 nd Impoundment	\$150	Plus HST
Licensed Dog-3 rd & Subsequent Impoundments	\$150	Plus HST
Unlicensed Dog-Impoundments	\$150	Plus HST
Maintenance fee – Impoundment period	\$25/per day	Plus HST
C-11 False Alarms - After 2nd Notice	\$50/alarm	HST Exempt

Operational Services		
It is not the intention of the policy to rent Town of Amherst equipment to the general public; these rates and the availability of this equipment are contemplated for use by commercial concerns only.		
Equipment Charge out Rates	Rate per Hour	HST Status
Backhoe	\$93.00 \$110.00*	Plus HST
Loader	\$97.25 \$125.00	Plus HST
1-ton trucks/Service trucks	\$44.23 \$50.00*	Plus HST
3-5 ton trucks	\$66.00 \$85.00*	Plus HST
Street Sweeper	\$115.00 \$125.00*	Plus HST
Trackless	\$70.00 \$85.00*	Plus HST
Sewer Camera	\$100.00 \$115.00*	Plus HST
Line Locator	\$50.00 \$60.00*	Plus HST
Hole Hog	\$45.00 \$55.00*	Plus HST
Vermeer Brush Chipper	\$60.00 \$75.00*	Plus HST
Steamer	\$30.00 \$35.00*	Plus HST
Trash Pump	\$15.00	Plus HST
Diaphragm Pump	\$15.00	Plus HST
Line Painter	\$115.00 \$130.00/hour	Plus HST
Excavator	\$120.00/hour	Plus HST
Overhead charges extra – see procedure		
* Price includes one operator and fuel during normal working hours; overtime labour rates are extra.		

Operational Services By-Laws		
D-3 Wastewater Discharge By-Law		
Existing Sanitary Sewer Lateral	\$750.00	HST Exempt
New Sanitary Sewer Services	Cost of Service	Plus HST
Storm Sewer Connection	Cost of Service	Plus HST
D-19 Sanitary Sewer Rates By-Law		
Residential Metered Customers	\$.99 m ³	HST Exempt
Commercial/Industrial/Institutional metered customers	\$.49 m ³	HST Exempt
Annual Base Charges – Meter Size		
5/8"	\$82.80 \$103.50	HST Exempt
3/4"	\$124.20 \$155.25	HST Exempt
1"	\$201.25 \$251.56	HST Exempt
1.5"	\$395.60 \$494.50	HST Exempt
2"	\$626.75 \$783.44	HST Exempt
3"	\$1,247.75 \$1,559.65	HST Exempt
4"	\$2,300.00 \$2,875.00	HST Exempt
Annual Non-metered Mobile Home Park Owner	\$189.23 \$210.05 /dwelling unit/year	HST Exempt
Uniform Charge for Wastewater Treatment Facility for unmetered mobile homes billed on the property Tax Bill	\$82.80 \$103.50/yr	HST Exempt

Solid Waste Rates		
Solid Waste Collection billed on Tax Bill	\$278.00 \$250.00/yr	HST Exempt
Replacement Green Bin (Composter)	\$95.00 \$105.00	Plus HST
Replacement White Kitchen Compost (Bucket)	\$5.00 \$10.00	Plus HST

Services/Products – Operational Services		
Electric Vehicle Charging Station User Fee	\$1.50/hr	HST Included
Street Breaking Permit (Policy 31600-08)	\$500.00	Plus HST

Youth Time Rates Include:

- Groups affiliated with Amherst Skating Club; or
- Groups affiliated with another skating club; or
- Groups affiliated with Skate Nova Scotia and/or Skate Canada who are **18 years old and younger.**
- Groups affiliated with Cumberland County Minor Hockey; or
- Groups affiliated with another minor hockey association; or
- Groups affiliated with Hockey Nova Scotia or Hockey Canada who are **18 years old and younger.**
- Groups affiliated with Ringette Nova Scotia; or
- Groups affiliated with Ringette Canada who are **18 years old and younger.**
- Community groups who don't reside in the Town of Amherst and are **18 years old and younger.**

Stadium Advertising Rates plus artwork, design and production*		
Ice logos	\$400.00 \$800.00	Plus HST
Dasherboard	\$400.00 \$600.00	Plus HST
Wall Signage (4X6)	\$400.00	Plus HST
Ice Making Machine	\$2,500.00 \$3,000.00	Plus HST
Red and Blue Line – per line (not per side)	\$100.00	Plus HST
Stairs Kick Plates	3 for \$150.00	Plus HST
Score clock Small	\$600.00 \$900.00	Plus HST
Score clock Large	\$850.00 \$1,020.00	Plus HST

*In addition to the advertising rate, the customer will be responsible and invoiced for all cost(s) associated with the creation of artwork, design, production & installation if applicable. Actual quote will be provided at the time the service is requested.

Off Season Stadium Rentals		
Rink Floor Only	\$50.00 \$82.50 per hr or \$630.00 \$945.00 per day (8:00a.m. to 12:00a.m. midnight)*	Plus HST
Entire Facility including meeting rooms, team rooms	\$70.00 \$99.00 per hr or \$790.00 \$1,185.00 per day (8:00a.m. to 12:00a.m. midnight)*	Plus HST
Extra Employees	\$25.00 per person per hour Employee actual cost per person per hour	Plus HST
2 nd Floor meeting room and lounge	\$50.00 per hour or \$150.00 per day	Plus HST
Electrical Use	\$250.00 per event	Plus HST

*Includes one employee during that time

Photocopies/Stadium (Policy 72000-06)		
8 ½ X 11 (Town Paper)	\$0.10/copy	Plus HST
8 ½ X 14 (Town Paper)	\$0.15/copy	Plus HST
11 X 17 (Town Paper)	\$0.25/copy	Plus HST
8 ½ X 11 (own paper)	\$0.05/copy	Plus HST
8 ½ X 14 (own paper)	\$0.05/copy	Plus HST
11 X 17 (own paper)	\$0.10/copy	Plus HST

Robb Ballfield User Policy (Policy 72300-01)		
Lights	\$18/diamond/game	Plus HST
Tournament Fee	\$100/day	Plus HST
Tournament Lights	\$30/day	Plus HST

Community Credit Union Business Innovation Centre			
Rental Fee	Daily	1/2 Day	Hourly
Conference Room	\$400.00	\$250.00	\$80.00
Conference Room – Community	\$240.00	\$150.00	\$48.00
Boardroom	\$125.00	\$80.00	\$25.00
Boardroom – Community	\$75.00	\$48.00	\$15.00
Hub	\$75	\$50	
Hub – Community	\$45	\$30	
Evening & Weekend Surcharge			\$20.00
Evening & Weekend Surcharge – Community			\$12.00
Sound & Lighting Technician			\$30.00
Sound & Lighting Technician – Community			\$18.00

*HST shall be applied and be in addition to all rates noted for the Community Credit Union Business Innovation Centre

Municipal Government Act Fees – FOI-POP Section 466, MGA
The fees charged for access to information under Part XX of the MGA (Freedom of Information and Protection of Privacy) shall be in accordance with the Freedom of Information and Protection of Privacy Regulations of Nova Scotia, as amended from time to time.

Note: "All rates and charges with respect to the Amherst Water Utility will be in accordance with the schedule of rates for water and water services as approved by the Utility and Review Board of Nova Scotia from time to time and as reflected in the Order of the Board."

ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
Director of Finance	User Fee Policy is reviewed with departments annually as part of the operating budget process to determine if any updates / changes are required.

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Add Fee for Electric Vehicle Charging Station \$1.50/hr HST included.	Director of Finance - Wilson	Council	January 23, 2023
Increase Solid Waste Collection Uniform Charge from \$185 to \$268 per year.	Director of Finance – Wilson	Council	April 24, 2023
Increase the fees for Dog impoundments to reflect amendments made to the Companion Animal Bylaw	Director of Finance – Wilson	Council	January 22, 2024
Increase the Solid Waste Collection Uniform Charge from \$268/yr to \$278/yr, and remove the section for Beer/Liquor Concession Robb Centennial Park (Policy 72300-05)	Director of Finance - Wilson	Council	April 22, 2024
Increase Sewer Base Charges, Sewer Flat Charge and Wastewater Treatment Facility Uniform Charge.	Director of Finance – Wilson	Council	April 28, 2025
Change Policy to reflect changes to Wastewater Discharge By-Law	Director of Finance – Wilson	Council	June 23, 2025
Review of all rates in policy and rate changes per operating budget.	Director of Finance – Wilson	Council	

Minutes Reference Dates:

30 April 2007	29 October 2007	18 April 2008	23 June 2025
28 May 2009	26 April 2010	24 May 2011	
23 May 2012	01 May 2013	30 April 2014	
12 June 2015	25 May 2016	03 October 2016	
23 January 2017	23 May 2018	15 May 2019	
25 May 2020	22 June 2020	27 September 2021	
08 June 2022	22 April 2024	28 April 2025	

3.12 Tax Reduction Policy

Moved By Councillor Ripley

Seconded By Deputy Mayor Chambers

That Council approve the Tax Reduction Policy #3800-02 as amended and increase the income limit amount from \$30,000 to \$32,000.

Motion Carried

TITLE: TAX REDUCTION POLICY
SECTION: FINANCE
POLICY NO: 03800-02

APPROVAL DATE: April 28, 2025 **CAO Signature:** _____

PURPOSE:

To establish a policy to determine the reduction in taxes for a person (s) whose income from all sources for the calendar year preceding the fiscal year of the Town of Amherst is below the amount set out in this policy AND to determine the reduction in taxes for the owner(s) of a building which has been completely or partially destroyed.

POLICY STATEMENT (1): LOW INCOME

It shall be the policy of the Amherst Town Council that an exemption from taxes will be granted, pursuant to Section 69(2) (a) of the Municipal Government Act, according to the following income levels and amounts:

- Less than ~~\$30,000~~ **\$32,000** - a credit of \$450

The following conditions will apply:

- a) That the exemption be granted to every person assessed with respect to taxable property in the Town of Amherst, who is a resident of the Town of Amherst, and whose total household income from all sources for the calendar year preceding the fiscal year of the Town of Amherst must be ~~\$30,000~~ **\$32,000** or less, including the income of all other members of the same family residing in the same household but does not include allowances paid pursuant to the War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada);

- b) That the exemption shall only be available for residents where the property is their primary residence occupied by him/her year-round;
- c) That, where two or more persons, one or more of whom are entitled to an exemption, are – the owners of taxable property together, the person(s) is entitled to that portion of the amount of the exemption that the amount of his/her assessment bears to the whole property assessment;
- d) That the person applying for the exemption provide a copy of their Notice of Assessment from Revenue Canada for the prior year and make an affidavit regarding his/her income for that period and return such affidavit to the Town Office not later than September 30 of the year in which the taxes are payable.
- e) To qualify for the exemption, a property owner's previous year's rates and taxes must be paid in full at the time of their application. In the case of owners with taxes in arrears, the owner can qualify if they have signed a Payment Arrangement Agreement and have made at least twelve consecutive payments of the agreed upon amount.
- f) Should a property owner's total tax bill for that year be less than the exemption for that year, then the exemption will be equal to the full amount of the tax bill for that year.

POLICY STATEMENT (2): BUILDING DESTROYED

In accordance with Section 69(A) of the Municipal Government Act, that where a building(s) situate on a property has become permanently unlivable or unusable due to fire and the current assessment of the property does not reflect that the building (s) has been destroyed, it shall be the policy of the Amherst Town Council to permit the reduction or rebate of property taxes on the building(s) alone for the balance of the taxation year under the following conditions.

- a) The taxpayer shall apply in writing to the Clerk asking for a reduction or rebate of property taxes.
- b) The Clerk shall ask the Building Inspector to confirm the complete destruction of the building(s).
- c) The Clerk shall ask the Regional Assessment Office to determine the following years assessment value before any subsequent rebuilding or construction.
- d) Upon receipt of the Building Inspectors and Provincial Assessments report, the Clerk shall authorize the Treasurer to reduce the amount of the taxes on the building(s) by pro rating the same over the balance of the taxation year from the date of destruction.
- e) This policy section shall be made retroactive to April 1, 2005; provided that if, as a result of this policy being made retroactive, it results in property taxes being rebated such sums shall be paid without interest.
- f) If the owner of the property in question is found guilty of arson, either civilly or criminally, the Clerk shall not rebate any taxes. In the event that taxes have already been rebated, then that rebate shall be void ab initio, and the taxes with interest accrued thereon will become immediately due and payable, it being the overriding policy of the Town of Amherst that a person shall not benefit from his or her own wrongdoing.

Title/Role	Responsibilities
Director of Finance	Policy is reviewed as part of the operating budget annually.

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approved Date
Updating income amount and for Policy Statement (1) Low Income and add (f).	Director of Finance	Council	April 28, 2025
Updating Policy Statement (1) Low Income - income amount.	Director of Finance		

Minutes reference date:	19 December 2005	24 April 2006	18 April 2008
	28 May 2009	24 May 2011	23 May 2012
	30 April 2014	21 May 2015	25 May 2016
	23 May 2017	23 May 2018	21 May 2019
	22 June 2020	28 April 2025	

3.13 Tax Exemption Policy

Mayor Small declared a conflict of interest due to this involvement with the Lion's Club and took a seat in the galley for the vote on this item. Deputy Mayor Chambers assumed the role as Chair for this item.

**Moved By Councillor Wells
Seconded By Councillor McManaman
That Council approve the amendments to the Tax Exemption Policy #3800-04 as outlined below:**

1. Clarification of the definition of a qualifying non-profit organization.
2. Clarification that the non-profit organization demonstrates services to the residents of the Town of Amherst that might, in the opinion of Council, otherwise be a responsibility of Council.
3. Additional text that awards for tax exemption are for a one-year period and renewal is required annually and applications and financial information must be received no later than January 31 in order to be considered for the exemption in the following fiscal year.
4. Defining new criteria that applicant must not be 100% funded from other government agencies.
5. Defining new criteria that if applicant provides housing it is for short-term housing/shelter only (no rental income received).
6. Defining new criteria that if the applicant provides housing and receives rental income for this housing, the property (or portion of property that rental income is received for) does not qualify.

Removal of the following organizations who no longer qualify based on new criteria (effective April 1, 2027):

- Amherst & District Residential Services Society
 - 1 Rupert Street – AAN 00635928
- Amherst and District Residential Services Society
 - 82 Willow Street – AAN 05127858
- Cumberland Homelessness & Housing Support Association
 - 10 Prince Arthur Street – AAN 02484935
 - Extent of Exemption – 55% (does not qualify)
- Cumberland County Transition House
 - 44 Park Street – AAN 03533654

Move the Cumberland County Transition House Association property located at 41 Russell Street (AAN 00005045) from Appendix B to Appendix A with a full exemption of the entire property (residential and commercial assessment) effective April 1, 2027.

Motion Carried

TITLE:	Tax Exemption Policy
SECTION:	FINANCIAL MANAGEMENT
POLICY NO.:	03800-04

APPROVAL DATE: April 28, 2025

CAO Signature: _____

PURPOSE:

The purpose of this policy is to provide relief of current taxes for property of qualifying registered Canadian charitable organizations and/or non-profit organizations as defined within this policy and as specifically identified on the appendices attached.

AUTHORITY:

This policy is authorized under Part IV, Section 71, *Municipal Government Act*, as amended from time to time.

DEFINITIONS:

For the purpose of this policy:

Qualifying non-profit organization means:

- a registered Canadian charity, **as defined by the Canada Revenue Agency**, [~~Canadian Revenue Agency~~] if the property being exempted is used directly and solely for a charitable purpose;
- a non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization.

POLICY STATEMENT:

Tax Exemption – Charitable and Non-profit Community Organizations

- a. Council may, at its discretion, provide a tax exemption to qualifying non-profit organizations demonstrating services to the residents of the Town of Amherst **that might otherwise be a responsibility of Council.**
- b. In order to be considered for a tax exemption, all organizations or institutions must apply in writing to the Town of Amherst by **no later than** January 31 of each year by completing Appendix C. Included with the application will be the annual financial statements for the most recent fiscal year. ~~Exemptions granted will be based on the financial need of the organization or institution.~~ **Awards for tax exemption are for a one-year period. Renewal is required annually.**
- c. The property of the organizations named in Appendices A and B to this policy shall be exempt or taxed in accordance with the particular appendix.
- d. The partial or total exemption shall apply only to that portion of the property specified in the appendix.
- e. When a property, or part thereof, listed on an appendix to this policy ceases to be occupied by the association or for the purposes set out in the appendix, or if not in good standing, then the partial or total exemption from taxation shall cease and the owner of the property shall immediately be liable for the real property tax on such property or part thereof for the portion of the year then expired.
- f. **The applicant must not be 100% funded by other government agencies.**
- g. **If the applicant provides housing it is for emergency short-term housing/shelter only (no rental income received).**
- h. **If the applicant provides housing and receives rental income for this housing, the property (or portion of property that rental income is received for) does not qualify.**

APPENDIX A

Properties of a named registered Canadian charitable organization and that is used directly and solely for a charitable purpose be exempt from taxation under Section 71(1) (a) of the Municipal Government Act and from area rates in accordance with Section 71(5) of the Municipal Government Act, to the extent set out in the last two columns of this appendix. Properties in Appendix A can be Residential or Commercial assessed.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	CHARITABLE NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION
Land and Building 25 Park St.	Bright Beginnings Child Care Centre	00064017	106708126	Whole	100%
Land and Building 1 Rupert St.	Amherst & District Residential Services Society	00635928	854331394	Whole	100%
Land and Building 16 Station St.	Bridge Adult Services Society	03030563	852586551	Whole	100%
Land and Building 20 Havelock St.	Trinity-St. Stephen's United Church	04405307	130164007	Whole	100%
Land and Building 82 Willow St.	Amherst and District Residential Services Society	05127858	854331394	Whole	100%
Land and Building 44 Park Street	Cumberland County Transition House	03533654	106995624	Whole	100%
Land and Building 10 Prince Arthur St.	Cumberland Homelessness & Housing Support Association	02484935	737309484	Whole	100% 45%
Land and Building 41 Russell Street	Cumberland County Transition House Association	07419112	106995624	Whole	100%

* effective April 1, 2027

APPENDIX B

Properties of non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations that are assessed as taxable commercial property be reduced to the tax that would otherwise be payable if the property were residential, inclusive of area rates under Section 71(2) of the Municipal Government Act, to the extent set out in the last two columns of this appendix. Properties in Appendix B can only be assessed Commercial. The exemption for these properties is the difference between the amount of commercial taxes and residential taxes.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION
Land and Building 20 Lawrence St	Amherst Masonic Society	00064149	Whole	100%
Land and Building 5 Electric St.	Amherst Lions Club	05127807	Whole	100%
Land and Building 45 Prince Arthur St.	Amherst Curling Club	00064009	Whole	100%
Board Room and Counselling Rooms 41 Russell Street	Cumberland County Transition House Association	07410112	Whole of Commercial Portion	100% *
Land and Building 80 Church Street	Tantramar Community Radio Society	00005045	Whole of Commercial Portion	100%
Playground 36 Hickman St	Amherst Lions Club	04641027	Whole	100%

* effective April 1, 2027

APPENDIX C - APPLICATION

1. ORGANIZATION OR INSTIUTION INFORMATION

Name of Organization/Institution: _____

Civic Address: _____

AAN: _____

Full Mailing Address: _____

Contact Person: _____

Email Address: _____

Telephone: _____

2. Are you a registered Canadian Charitable Organization? YES ___ NO ___

If so, what is your Charitable number: _____

3. Are you a non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organization? YES ___ NO ___

4. Attached are our most recent financial statements: YES ___ NO ___

5. What square footage of the building property produces housing rental income? _____

a. What is the total square footage of the building property? _____

6. If your organization were NOT to receive the property tax exemption, what impact would this have on your organization?

7. What social and financial benefit does your organization provide to the community? What would the community lose if this organization did not exist?

8. What other services and/or support does the Town provide to this organization?

Please drop off at Town Hall, located at 98 Victoria Street East, or mail to P.O. BOX 516 Amherst, NS B4H 4A1. Direct all enquiries to the Revenue Officer, 902-667-6514.

ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
Director of HR & Customer Services	The Director will: <ul style="list-style-type: none"> a. Ensure applications are received annually and that club exemptions are applied to accounts after the annual operating budget is approved.
Revenue Officer	The Revenue Officer will: <ul style="list-style-type: none"> a. Notify the Director of changes to be considered; b. Administer and facilitate the application of the tax exemption policy to qualifying organization tax accounts in accordance with the policy.

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Policy reviewed for preparation of 2023/24 operating budget: remove Cumberland Columbia Club from Appendix "B" due to sale of properties.	Crossman: Director, HR and Customer Services	Council	April 24, 2023
Policy reviewed for preparation of 2025-26 operating budget: add Cumberland Homelessness & Housing Support Association to Appendix "A".	Wilson: Director of Finance	Council	April 28, 2025

Minutes Reference Date: June 25, 2018 May 25, 2020 April 28, 2025

3.14 Tax Exemption Policy - New Applicant

Moved By Councillor McManaman

Seconded By Councillor Wells

That Council deny the Tax Exemption application received from Cumberland County Transition House Association for their property located at 44 Russell Street as it does not meet the criteria in the amended Tax Exemption Policy #3800-04.

Motion Carried

3.15 Water and General Capital Budget

Moved By Deputy Mayor Chambers

Seconded By Councillor Davidson

That Council approve the Town of Amherst General Capital Budget for the 2026-27 fiscal year as presented in the amount of \$16,588,741 and the Amherst Water Utility Capital Budget for the 2026-27 fiscal year in the amount of \$1,013,000 to be funded as follows:

Town of Amherst - General Capital		Amherst Water Utility	
Capital from Revenue - General	\$ 1,117,500	Capital from Revenue	\$ 40,000
Capital from Revenue - Sewer	130,000	Water Depreciation	523,000
Capital Reserve	100,000	Grant - Housing Accelerator Fund	105,000
Operating Reserve	252,500	Long Term Debt	345,000
Canada Community Building Fund (formerly Gas Tax Fund)	700,000		<u>\$ 1,013,000</u>
Grant - Housing Accelerator Fund	1,334,000		
Grants - Federal/Provincial	3,242,500		
Contributions	2,000,000		
Long Term Debt - Sewer	425,000		
Long Term Debt - General	7,287,241		
	<u>\$ 16,588,741</u>		

And further, that Council approve in principle the subsequent four years' Capital Budget plans as presented:

<u>Fiscal Year</u>	<u>General Capital Total Amount</u>	<u>Water Capital Total Amount</u>
2027-2028	\$ 3,615,000	\$ 717,000
2028-2029	\$ 3,071,000	\$ 697,000
2029-2030	\$ 6,456,400	\$ 2,442,600
2030-2031	\$ 4,620,000	\$ 1,067,000

To be clear, the second part of this motion contemplates the approval of the amounts for the years 2027-2028 to 2030-2031 for planning purposes only; this is not the authority to spend, nor is it necessarily the final and complete listing.

Motion Carried

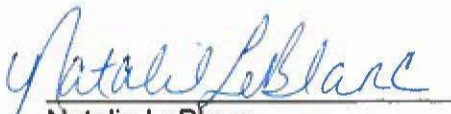
4. INFORMATION ITEM

4.1 2026/27 Operating and Capital Budget Report

Information item only; included as part of the agenda package.

5. ADJOURNMENT

There being no further business, Mayor Small adjourned the meeting.



Natalie LeBlanc
Municipal Clerk



Robert Small
Mayor