

COMMITTEE OF THE WHOLE
Tuesday, February 17, 2026
9:00 a.m.
AGENDA

Video Recording Times Noted in Red
Video is available [here](#)

1. Roll Call & Land Acknowledgement **07:34**
2. Approval of Agenda **08:29** Page 1
3. Disclosure of Conflict of Interest Issues **None**
4. Approval of Minutes **09:09** Page 2
 - a. December 16, 2025
5. Business Arising from Minutes **None** Page 2
 - a. December 16, 2025
6. Presentation **09:55** Page 8
 - a. Valley REN: Overview on Regional Economic Development Function and Key Activities
7. Administration **31:42** Page 9
 - a. Recreation Update
8. Financial Services Page 11
 - a. Amendments to Policy FIN-05-007: Fire and Recreation Area Rates **54:19** Page 16
 - b. Amendments to Policy FIN-05-008: Business Expense Policy **57:12** Page 34
 - c. Amendments to Policy FIN-05-009: Personal Property Tax Reduction **1:26:27**
9. Board and Committee Reports **None** Page 39
 - a. Committees of Council Page 40
 - b. External Boards and Committees
10. Other Business **None**
11. Comments from the Public **None**
12. Adjournment **1:42:39**

Accommodations are available for this meeting: please submit your request at
www.countyofkings.ca/accommodationsrequest

Land Acknowledgement

The Municipality of the County of Kings is in Mi'kma'ki, the ancestral, unceded, and current territory of the Mi'kmaq Peoples. The Municipality of the County of Kings is a neighbour to Annapolis Valley First Nation and Glooscap First Nation, as well as a diverse urban and rural Indigenous population. We are all treaty people and commit to upholding the Peace and Friendship Treaties and working towards reconciliation in all areas of the Municipality.

**THE MUNICIPALITY OF THE COUNTY OF KINGS
COMMITTEE OF THE WHOLE
Tuesday, December 16, 2025
DRAFT MINUTES**

Meeting Date and Time

A meeting of the Committee of the Whole was held on Tuesday, December 16, 2025, at 9:00 a.m. in the Council Chambers, Municipal Complex, Coldbrook, Nova Scotia.

1. Attendance

All Members of Council were in attendance, with the exception of Mayor Corkum with notice.

Deputy Mayor MacPherson chaired the meeting.

Results for Roll Call

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	-
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	For

Also in attendance were:

- Scott Conrod, Chief Administrative Officer
- Andrea Hyslop, Deputy Chief Administrative Officer
- Terry Kelly, Municipal Solicitor
- Terry Brown, Manager, Inspections & Enforcement
- Tyler Honeywood, Manager, Financial Reporting
- Cathy Nichols, Manager, Human Resources
- Amie Johnstone, Grants & Funding Administrator
- Haley Hutt, Administrative Assistant/Recording Secretary

Excuse Absence

On motion of Councillor Allen and Councillor Peckford, that Mayor Corkum's absence from the December 16, 2025 Committee of the Whole meeting be excused.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	-
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	For

Land Acknowledgement

Deputy Mayor MacPherson read the Land Acknowledgement per Policy [ADMIN-01-025: Land Acknowledgement](#).

2. [Approval of Agenda](#)

On motion of Councillor Sappington and Councillor Hiltz, that Committee of the Whole approve the December 16, 2025 agenda as circulated.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	-
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	For

3. **Disclosure of Conflict of Interest Issues**

No Conflict of Interest issues were declared.

4. **Approval of Minutes**

4a. [November 18, 2025](#)

On motion of Councillor Harding and Councillor Gates, that the minutes of the Committee of the Whole meeting held on November 18, 2025 be approved as circulated.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	-
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	For

5. **Business Arising from Minutes**

5a. [November 18, 2025](#)

There was no business arising from the November 18, 2025 minutes.

6. **Human Resources**

6a. [Service Awards](#)

Deputy Mayor MacPherson and Cathy Nichols, Human Resources Manager, presented the Service Awards. This year's recipients were:

5 Years

Laurie-Ann Clarke

Keith Tucker

10 Years

Laura Mosher
Tom Nichols
Katrina Roefs

20 Years

Brian Bain

30 Years

Paula Delorey

35 Years

Trish Javorek

6b. [Excellence in Public Service Award](#)

Deputy Mayor MacPherson and CAO Conrod presented the Excellence in Public Service Award. This year’s recipient was Cathy Nichols, Human Resources Manager.

7. **Presentations**

7a. [2024/25 Consolidated and Non-Consolidated Financial Statements](#)

Jessica Clahane of Doane Grant Thornton presented the Financial Statements.

On motion of Councillor Sappington and Councillor Gates, that Committee of the Whole receive for information the presentation of the March 31, 2026 Consolidated Financial Statements as provided on December 16, 2025.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	-
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	For

7b. [Annapolis Valley Community Food Council & Basic Income Nova Scotia](#)

Becca Green-LaPierre provided a [presentation](#).

On motion of Councillor Lutz and Councillor Sappington, that Committee of the Whole receive for information the Annapolis Valley Community Food Council & Basic Income Nova Scotia presentation as provided on December 16, 2025.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	-
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	For

8. Administration

8a. [New Policy FIN-05-029: District Activity Funds](#)

Amie Johnstone, Grants & Funding Administrator, presented the Request for Decision as attached to the December 16, 2025 agenda and provided a [presentation](#).

On motion of Councillor Gates and Councillor Hiltz, that Committee of the Whole recommend Municipal Council give seven days' notice, per s. 48(1) *Municipal Government Act*, to adopt Policy FIN-05-029: District Activity Funds, as attached to the December 16, 2025 Request for Decision.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	-
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	For

Committee of the Whole took a brief recess from 10:40 a.m. to 10:50 a.m.

9. Financial Services

9a. [Designating Director for Canada Revenue Agency](#)

Tyler Honeywood, Manager of Financial Reporting, presented the Request for Decision as attached to the December 16, 2025 agenda and provided a [presentation](#).

On motion of Councillor Allen and Councillor Best, that Committee of the Whole recommend Municipal Council designate William Michael Livingstone, Director of Finance & IT, as Director for the Municipality on Canada Revenue Agency's records as outlined in the December 16, 2025 Request for Decision.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	-
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	For

10. **Board and Committee Reports**

- 10a. [Audit and Finance Committee](#) Deputy Mayor MacPherson presented the report as attached to the December 16, 2025 Committee of the Whole agenda.
- 10b. [Committees of Council](#) For information.
- 10c. [External Boards and Committees](#) For information.

On motion of Councillor Harding and Councillor Allen, that Committee of the Whole receive the Committee Report as attached to the December 16, 2025 agenda for information.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	-
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	For

11. **Other Business**

Councillor Best wished everyone a happy holiday season.

Councillor Hiltz noted that a new Chief and Council had been sworn in at the Annapolis Valley First Nation. Councillor Best noted a public ceremony being held on Monday, December 22nd at 2:30 p.m.

12. **Comments from the Public**

No members of the public were present.

13. **Adjournment**

On motion of Councillor Lutz and Councillor Harding, there being no further business, the meeting adjourned at 10:59 a.m.

Motion Carried.

Results

For 9

Against 0

District	Name	Results
Mayor	Dave Corkum	-
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	For

Approved by:

 Everett MacPherson
 Deputy Mayor

 Haley Hutt
 Administrative Assistant/Recording Secretary

Results Legend	
-	Absent
COI	Conflict of interest
For	A vote in favour
Against	A vote in the negative or any Councillor who fails or refuses to vote and who is required to vote by the preceding subsection, shall be deemed as voting in the negative.

Presentation to Committee of the Whole

Subject: Overview on Regional Economic Development Function and Key Activities

Organization: Valley Regional Enterprise Network (Valley REN)

Name of Presenter(s): Emily Boucher

Date: 2/17/26

Organization:

(Who) Summary of the organization you will represent:
Valley REN is an intermunicipal service that carries out the region's economic development strategy on behalf of its members, which include: Glooscap First Nation, the Municipality of the County of Kings, West Hants Regional Municipality, the towns of Middleton, Berwick, Kentville, and Wolfville, and the Province of Nova Scotia (under the Dept. of Growth and Development). As one of seven RENs across the Province, Valley REN builds on the strengths and values of our region through a collaborative approach to regional and rural economic development, providing business support services and facilitating major sector development projects to support regional growth.

Discussion:

(What) Brief summary of the topic you wish to discuss: Valley REN's CEO will provide an overview on the role/function of economic development organizations and the four primary tiers of economic development in Nova Scotia, highlighting how each tier works together to create the conditions for economic growth. In addition, an overview and update on Valley REN's key activities, and insight into the behind-the-scenes work with major projects.

Request:

(Why) Please indicate the purpose of the presentation - is your organization requesting a commitment? (funding, letter of support, etc.) Or providing the presentation for information? The aim of this presentation is to provide Council with information on Valley REN's function and key activities.

TO Committee of the Whole
PREPARED BY Shawn Fevens, Coordinator of Recreation Services
MEETING DATE February 17, 2026
SUBJECT Recreation Update

ORIGIN

- [Toward Equity and Diversity: A Strategy for Belonging in the Municipality of the County of Kings](#)
- [Joint Accessibility Plan](#)

RECOMMENDATION

That Committee of the Whole receive the February 17, 2026 Briefing as an update on Recreation Programming and Services as information.

INTENT

To inform the Committee of the Whole of past recreation programs and activities as well as provide an update on upcoming recreation offerings.

DISCUSSION

Recreation is a fundamental human need offering essential benefits for physical, mental, social, and economic wellbeing. Municipal recreation staff provide on-going, year-round recreation services to residents throughout the Kings Region.

Operating under guidance through the Municipality's Strategy for Belonging and Joint Accessibility Plan, staff work to provide opportunities for recreation in an inclusive and barrier free environment.

The Municipality offers a variety of aquatic programming at the Waterville Youth Facility including but not limited to swim lessons, aquafit, public swimming, sensory swims, lane swims, women's only swims, private rentals, First Nation Swim programming, and staff training courses.

The Municipality's outdoor recreation programming grew exponentially in 2025 with pop-up play events, a Hike Series, a Learn to Run program, an adult learn to paddle program, and a unique program called "Beach School" where families come to the shore each week to learn about beach environments, tides, creatures, and our connection to the ocean through multiple guest speakers. The annual Family Fishing Day was a huge success. The program expanded to include a professional chef who taught families how to prepare fresh trout as well as provided participants a delicious treat onsite!

Recreation staff also focused on workshop opportunities over the past year for those looking for less physical activities. The Municipality provided residents with arts and crafts workshops, Youth Lego Program, four-week Visual Arts & Design Program (elementary students), Mindstorms Robotics Program, Art O'Clock: four-month Adult Creative Fellowship Program, Electronics Soldering (Middle and High School Students), Holiday Art Celebration, Ukrainian Egg Art workshop, and our Annual Volunteer Award Celebration.

The summer of 2025 was also a busy time with the hiring of 10 staff who operated our Senior Activity Week, 4 weeks of day camps, 4 mini camps, and a multisport camp. The summer staff also offered pop-up play events around the Municipality including family bingos, youth floor hockey, guided trips to Aylesford Lake Beach and the Kentville Pool, and paddle 3 camps at Aylesford Lake Beach.

Aylesford Lake Beach is always a popular spot during the summer months and 2025 was no different, featuring free public loans of kayaks and stand-up paddle boards, 3 youth paddle camps, and numerous pop-up play events for kids of all ages. The canteen also re-opened in the summer and was a welcome addition for lake users.

The new Municipality of the County of Kings Recreation Guide made its debut, which provided community with schedules and event dates for both the 2025 fall season and the 2026 winter season. The guide is a fantastic promotional tool for the Community Development Division and is a one stop shop for community members to stay informed of recreation activities. The guide was printed in regular font, with larger print being available for those with sight challenges, and uploaded to the Municipality’s website.

The Community Development Division hosted the Municipality’s 3rd annual “Party in the Park Event” at the Waterville Recreation Park. This event combined family fun with a celebration of thanks for seasonal agricultural workers by hosting an 8-team soccer tournament. The event also included a massive foam party, food vendors, music, games, low sensory fun, and information booths promoting the Municipality’s current and up-coming recreation and leisure opportunities.

Staff strive to provide new and innovative low-to-no-cost recreation opportunities for community. In 2026-2027 staff expect to continue offering many longstanding favourites in addition to offering new programs, including: a new Hiker Challenger Badge program, newcomer art workshops in different languages, an expanded pop-up play schedule, a multi-sport program, new aquatic offerings, and more.

FINANCIAL IMPLICATIONS

- Current work is funded through the 2025-2026 operating budget. Future work will be supported by the 2026-2027 operating budget.

STRATEGIC PLAN ALIGNMENT

	Strong Communities	
	Environmental Stewardship	
	Economic Development	
	Good Governance	
	Financial Sustainability	
✓	Other	Annual update on Recreation

APPENDICES

- Appendix A: [Winter Recreation Guide](#)

APPROVALS

Brittany Traynor, Manager, Community Development	February 5, 2026
Andrea Hyslop, Deputy Chief Administrative Officer	February 6, 2026
Scott Conrod, Chief Administrative Officer	February 9, 2026

TO	Committee of the Whole
PREPARED BY	Andrea Hyslop, Deputy Chief Administrative Officer
MEETING DATE	February 17, 2026
SUBJECT	Amendments to Policy FIN-05-007: Fire and Recreation Area Rates

ORIGIN

- First introduction to Committee of the Whole

RECOMMENDATION

That Committee of the Whole recommend Municipal Council provide seven days' notice, per s.48(1) *Municipal Government Act*, to amend Policy FIN-05-007: Fire and Recreation Area Rates, as attached to the February 17, 2026, Request for Decision.

INTENT

For Committee of the Whole to review and consider recommending Council adopt amendments to Policy FIN-05-007: Fire and Recreation Area Rates.

DISCUSSION

Council first adopted Policy FIN-05-007: Fire and Recreation Area Rates in 2000. The Policy provides a framework for establishing and administering fire and recreation area rates. Since that time, the Policy has seen amendments with the latest being January 2024.

At the District 2 Meet and Greet on February 5, 2026, a member of a local Association communicated that the notice of meeting requirement in the Policy does not align with the *Municipal Government Act* (MGA). The notice of meeting requirement aligned with previous versions of the MGA, which required posting in newspapers circulating in the area.

Amending the Policy to align with additional methods allowed in the MGA will provide local Associations with more options to notify individuals about their Annual General Meetings. The Policy will allow organizations under this Policy to post their public notice in the following ways:

- Newspaper circulating in the area and in at least five (5) conspicuous places in the area; or
- On a publicly accessible internet site and in at least five (5) conspicuous places in the area.

FINANCIAL IMPLICATIONS

- There are no financial implications to the Municipality associated with this request.

STRATEGIC PLAN ALIGNMENT

	Strong Communities	
	Environmental Stewardship	
	Economic Development	
	Good Governance	
	Financial Sustainability	
✓	Other	Improving operational policy requirements

ALTERNATIVES

- Municipal Council may opt to request specific modifications to the proposed amendments and/or specific additional amendments to the Policy.

IMPLEMENTATION

- Draft Policy FIN-05-007: Fire and Recreation Area Rates submitted to Municipal Council for review.
- If approved as amended, Policy FIN-05-007: Fire and Recreation Area Rates will be posted on the Municipal website and accompanying internal processes updated as required.

ENGAGEMENT

- The amendment suggestion was received during a District Meet and Greet and is expected to positively support all parties under this Policy.
- Should Municipal Council give notice to adopt the Policy, the seven days' notice provides an opportunity for further public comment.

APPENDICES

- Appendix A: FIN-05-007: Fire and Recreation Area Rates (proposed with mark up)

APPROVALS

Mike Livingstone, Director of Finance & IT

February 9, 2026

Scott Conrod, Chief Administrative Officer

February 9, 2026

POLICY



Municipality of the County of Kings

Fire and Recreation Area Rates Policy

Policy Category	Finance	Most Recent Amendment	January 9, 2024
First Council Approval	March 7, 2000	Future Review Date	Approval + 1 Year

1. Purpose

This Policy provides the framework for establishing and administering fire and recreation area rates. This Policy is enabled per section 75 *Municipal Government Act* which provides that area rates may be used to finance all or part of the cost of any municipal service or facility that Council deems to be of benefit to an area.

2. Scope

With respect to fire area rates, this Policy applies to all residential, commercial and resource properties in the Municipality.

With respect to recreation area rates, this Policy shall apply to all properties with dwelling units.

3. Definitions

3.1 Administration Fee: Amount levied by the Municipality calculated as a percentage of the amount of area rate billed by the Municipality on an Applicant's behalf.

3.2 Applicant: Any organization within the Municipality incorporated under the *Societies Act* and having as its objective the provision of fire or recreation services and which has submitted an application for the establishment or continuation of a fire or recreation area rate.

3.3 Ratepayer: A person or entity owning property within an area and rated on the current assessment roll of the Municipality; includes the spouse of a property owner as defined by the *Matrimonial Property Act*.

4. Policy Statements

Defining of Areas

4.1 For recreation area rates, the Applicant shall provide a definition of the area to which the area rate shall apply in the initial year, or in subsequent years an indication of any changes to the area to which the area rate shall apply.

In the case of fire area rates, the Municipality shall define the areas to which the area rate will apply, in consultation with the respective fire chief(s).

Any changes to a recreation or fire area shall be approved by Council.

Application for Area Rate

4.2 Prior to the submission of an application to Council for a new area rate or area rate change, an Applicant shall call a public meeting to determine support of the area rate from the applicable Ratepayers.

~~4.3 Notice of the meeting shall be given by posting in at least five (5) conspicuous places and one of the following methods: two advertisements in a newspaper having circulation in the area to which the rate will apply. The first such notice shall be published not less than 14 days prior to the date of the meeting and the second notice not less than seven days prior to the date of the meeting. In addition to the newspaper notice, the Applicant shall post the notice of the meeting in five conspicuous places in the area to which the area rate is to be applied not less than 14 days prior to the date of the meeting~~

~~a) publication in a newspaper circulating in the area; or~~

~~b) posting on a publicly accessible internet site.~~

~~-~~

~~Notices shall be posted at least twice. The first notice, not less than 14 days prior to the date of the meeting and the second notice, not less than seven days prior to the date of the meeting.~~

~~4.34.4~~ -The notice shall contain the date, time, and place of the public meeting; the name of the Applicant; the amount of the area rate to be requested in the application; the area to which the area rate will apply; that Ratepayers will be entitled to vote; and the method of voting.

~~4.44.5~~ The public meeting shall be conducted by the Applicant for Ratepayers of the area. Prior to a vote being called, the Applicant shall make a presentation to the meeting that addresses the reasons and proposed purposes for use of the area rate funds and the amount of the rate. Support for the proposed area rate shall be determined by majority vote of the Ratepayers present and voting at the meeting.

~~4.54.6~~ An application must be submitted by recreation organizations and fire departments, to the Municipality by March 1 in each year and shall set out evidence of the organization's incorporation and good standing under the *Societies Act* and shall include:

- a budget in support of the proposed area rate;
- prior year financial statements;
- a definition of the area to which the area rate shall apply;
- a declaration setting out the fulfilment of the public notice and public meeting process required by this Policy; and
- a notice of the area rate required to be collected by the Municipality on behalf of the Applicant.

~~4.64.7~~ An area rate does not continue automatically from year-to-year. A new application must be submitted annually to ensure the continued billing of the area rate. All funds raised through the fire area rate shall be used for capital expenses only. Any portion of a proposed fire area rate that was approved at the prior year's meeting related to repayment of debt shall be considered to be approved in each subsequent year to the extent as disclosed in the audited financial statements.

~~4.74.8~~ An area rate for fire services shall be applied to the taxable property assessment for the defined area at a rate per \$100 of assessment. An area rate for recreation services shall be applied on a per dwelling unit basis.

~~4.84.9~~ The Municipality will provide assessment data and dwelling unit counts for the prescribed area determined by each Applicant.

Approval of Area Rate

4.94.10 Council shall be responsible for approval of all area rates for fire departments and recreation organizations.

4.104.11 An Administration Fee of 4% will be charged by the Municipality to offset the costs involved in billing, collecting, and remitting area rate funds to Applicants. Applicants should include this fee in their budget calculations and area rate submissions. The Administration Fee will be retained by the Municipality from the area rate collected from Ratepayers, and a full accounting of the funds collected shall be provided to each applicant.

Fire Protection Commissioners

4.114.12 This policy does not apply to Fire Protection Commissioners, as recognized by the *Rural Fire District Act*, except for the Administration Fee of 4% as outlined in 4.11, which is in accordance with 46 (3) of the *Rural Fire District Act*.

5. Responsibilities

- 5.1 Council will:
 - 5.1.1 ensure the Municipality has a current and comprehensive Policy for fire and recreation area rates; and
 - 5.1.2 review and amend this Policy as required.

- 5.2 The Chief Administrative Officer will:
 - 5.2.1 implement this Policy; and
 - 5.2.2 identify and propose revisions to this Policy.

6. Amendments

Date	Amendments
January 8, 2002	
August 6, 2002	
September 5, 2023	
January 9, 2024	
<u>TBD</u>	<u>Amending to provide alternative options of notification of the annual meeting, and aligning to the methods in the <i>Municipal Government Act</i></u>

TO Committee of the Whole
PREPARED BY Andrea Hyslop, Deputy Chief Administrative Officer
MEETING DATE February 17, 2026
SUBJECT Amendments to Policy FIN-05-008: Business Expense

ORIGIN

- First introduction to Committee of the Whole

RECOMMENDATION

That Committee of the Whole recommend Municipal Council provide seven days’ notice, per s.48(1) *Municipal Government Act*, to amend Policy FIN-05-008: Business Expense, as attached to the February 17, 2026, Request for Decision.

INTENT

For Committee of the Whole to review and consider recommending Council adopt amendments to Policy FIN-05-008: Business Expense.

DISCUSSION

Council first adopted Policy FIN-05-008: Business Expense in 2008. The Policy establishes provisions for reimbursable expenses for Members of Council and Employees. Since that time, the Policy has seen amendments with the latest being January 2025.

Municipalities are required under s.23 *Municipal Government Act* to have an expense policy, which must include, without limitation: expenses that are reimbursable and signing authorities. Notable amendments to the Policy include:

- Updating definitions in the Policy to separate Members of Council from Staff of the Municipality and providing greater clarity on when applicable sections are required for each group;
- Providing greater clarity on the required reviewer and approver for all expense claims;
- Removal of the per diem restriction for meals within the County.

FINANCIAL IMPLICATIONS

- The financial implication of removing the per diem for any meal within the County is expected to be minor and can be covered by existing budget allocations.

STRATEGIC PLAN ALIGNMENT

	Strong Communities	
	Environmental Stewardship	
	Economic Development	
	Good Governance	
	Financial Sustainability	
✓	Other	Improving operational policy requirements

Request for Decision

ALTERNATIVES

- Municipal Council may opt to request specific modifications to the proposed amendments and/or specific additional amendments to the Policy.

IMPLEMENTATION

- Draft Policy FIN-05-008: Business Expense submitted to Municipal Council for review.
- If approved as amended, Policy FIN-05-008: Business Expense will be posted on the Municipal website and accompanying internal processes updated as required.

ENGAGEMENT

- Analysis of other municipal units' expense policies were reviewed and internal staff at various levels were consulted in drafting the proposed revisions.
- Should Municipal Council provide notice to adopt the Policy, the seven days' notice provides an opportunity for further public comment.

APPENDICES

- Appendix A: FIN-05-008: Business Expense (proposed with mark up)

APPROVALS

Mike Livingstone, Director of Finance & IT

February 9, 2026

Scott Conrod, Chief Administrative Officer

February 9, 2026

POLICY

FIN-05-008



Municipality of the County of Kings

Business Expense Policy

Policy Category	Finance	Most Recent Amendment	January 7, 2025
First Council Approval	May 20, 2008	Future Review Date	January 2029

1. Purpose

- 1.1 To establish guidelines for the reimbursement of travel expenses incurred by an Employee or Member of Council while conducting Municipal business away from the Municipal offices.
- 1.2 The Business Expense Policy:
 - 1.2.1 Identifies expenses related to travel that are eligible for reimbursement;
 - 1.2.2 Identifies circumstances that dictate travel;
 - 1.2.3 Provides authorization guidelines for travel and expenses; and,
 - 1.2.4 Ensures a reasonable and timely procedure to claim and report travel expenses.

2. Scope

- 2.1 This Policy shall apply to all ~~Reportable Individuals~~ Members of Council and Employees of the Municipality.

3. Definitions

- 3.1 Employee: All Employees of the Municipality, ~~and, where applicable, including~~ the Chief Administrative Officer (CAO).

~~3.2 Reportable Individuals~~ Members of Council: Mayor, Deputy Mayor, ~~and~~ Councillors, ~~Chief Administrative Officer (CAO), and any Employee of the Municipality delegated any of the responsibilities of the CAO pursuant to section 29(b) of the Municipal Government Act.~~

~~3.23.3~~ Reportable Individual: As defined in the Municipal Government Act.

4. Policy Statements

- 4.1 The Municipality shall reimburse Members of Council and Employees for all reasonable and appropriate expenses for travel, meals, and accommodation incurred in the course of carrying out their duties and responsibilities ~~including attending courses, seminars and conferences~~ approved by the Municipality.
- 4.2 Members of Council are also eligible for reimbursement of travel expenses relating to the following:
 - 4.2.1 Attendance at Council and Committee of the Whole meetings.
 - 4.2.2 Attendance at a meeting of any Board, Committee, Commission, or to any other organization to which the Council member has been appointed by Council.
 - 4.2.3 An alternate's attendance at a Board or Committee meeting (in addition to the regular member), for the purposes of becoming and staying informed.

- 4.2.4 Conferences, in accordance with this Policy and Policy ADMIN-01-023: Council Conference Attendance and Professional Development as approved by Council.
 - 4.2.5 Council Meetings and meetings of the Nova Scotia Federation of Municipalities.
 - 4.2.6 Meetings with other government agencies and businesses, including meetings with the Province and MLAs, which have been scheduled by Council, Mayor, Deputy Mayor, or CAO.
 - 4.2.7 Public Planning meetings including Public Information Meetings, Public Participation Meetings, Public Hearings, and Advisory Committee meetings.
 - 4.2.8 Training sessions, including orientation meetings.
 - 4.2.9 Meetings with the ~~Chief Administrative Officer~~CAO to discuss Municipality business.
 - 4.2.10 Attendance at social functions within individual Councillors' districts as dignitaries representing the Municipality.
 - 4.2.11 Meetings with Organizations, Community Groups, Non-Profits, and those associated with Village Commissions that:
 - 4.2.11.1 Have been pre-organized;
 - 4.2.11.2 The Council member has been invited to; and
 - 4.2.11.3 The Council member determines to be necessary to attend and to be in the best interest of the Municipality.
 - 4.2.12 All other meetings, conferences, and seminars in accordance with Policy ADMIN-01-023: Council Conference Attendance and Professional Development as approved by the majority of Council.
- 4.3 — The Mayor and Deputy Mayor are also eligible for reimbursement for travel expenses relating to the following: for
- 4.44.3 Attendance at social functions as dignitaries representing the Municipality. This includes Remembrance Day ceremonies and grand openings within ~~the Municipality-Kings County~~. For greater clarity if the Mayor or Deputy Mayor are unable to attend, one alternate can be sent in their stead and be eligible for reimbursement.
- 4.54.4 Council members shall not be reimbursed for meeting expenses with individual constituents, individual electors, or individual complainants, as these expenses are deemed to be incidental to the discharge of duties and included in regular remuneration.
- 4.64.5 Expenses Eligible for Reimbursement
- 4.6.14.5.1 Receipts are required for reimbursement of all travel expenses unless stated otherwise below.
 - 4.6.24.5.2 The mode of transportation chosen should be that which enables the Member of Council or the Employee ~~or Reportable Individual~~ to conveniently meet scheduled appointments, minimizes the amount of working time spent travelling, and is the most cost- effective means of transportation.
 - 4.6.34.5.3 Members of Council and Employees ~~and Reportable Individuals~~ shall schedule their travel in such a way as to minimize the cost to the Municipality.
 - 4.6.44.5.4 In those situations where other organizations (e.g. Kings Transit Authority, Kings Regional Rehabilitation Centre, and Valley Region Solid Waste-Resource Management Authority) are holding meetings on the same day as scheduled meetings of Municipal Council or Committees, Members of Council and Employees ~~and Reportable Individuals~~ are not permitted to submit duplicate claims to both organizations. Such claims are expected to be provided to the organization that is scheduled to absorb the larger amount of time for the individual on the particular day.
 - 4.6.54.5.5 Car Travel

4.6.5.14.5.5.1 Where car travel is indicated as the most suitable mode of transportation, a Member of Council or an Employee ~~or Reportable Individual~~ may use their own car and be reimbursed at the Provincial mileage rate.

4.6.5.24.5.5.2 Members of Council and Employees ~~and Reportable Individuals~~ are responsible for their own insurance while using their vehicle on Municipal business. Those choosing to use their own car when air travel is clearly the most cost-effective mode must do so on their own time and will be reimbursed to the maximum of the equivalent economy airfare plus the usual costs of local transit. In these instances, enroute meals and motel accommodation are not reimbursable.

4.6.5.34.5.5.3 Individuals shall endeavour to travel in one car when two or more Members of Council or Employees ~~or Reportable Individuals~~ are scheduled for the same destination at the same time.

4.6.5.44.5.5.4 All Employees and ~~Reportable Individuals~~ Members of Council claiming car travel expense shall provide the Municipality with a copy of their insurance liability card at the time of submitting an expense claim.

4.6.64.5.6 Car Rental

4.6.6.14.5.6.1 Reimbursement will be made for rental of economy-type cars at the destination. Car rentals require prior approval by the immediate supervisor. For greater clarity, the CAO and Members of Council will require approval by the Director of Finance.

4.6.74.5.7 Air Travel

4.6.7.14.5.7.1 Members of Council and Employees ~~and Reportable Individuals~~ will be reimbursed in accordance with 4.5.5.2 for air travel unless emergency air travel is approved by the Director of Finance or CAO. Travel reward miles earned for air travel shall be credited to the Municipality.

4.6.84.5.8 Accompanying Personal Leave & Vacation

4.6.8.14.5.8.1 A Member of Council or an Employee ~~or Reportable Individual~~ may combine vacation or personal leave with a business trip if it is approved in advance by the Director of Finance, including first completing a necessary request form (see Schedule D) and having it signed by the Director of Finance. The Municipality will reimburse the authorized travel expenses associated with the business portion of such trips provided there is a net savings to the Municipality. The Municipality is not responsible for any costs (e.g., transportation, lodging, or meals) associated with the vacation or personal days.

4.6.8.24.5.8.2 Any personal expenses incurred during, before, or after completion of official business for the Municipality are the responsibility of the Member of Council or Employee ~~or Reportable Individual~~. If the individual wishes to take a side trip before or after the official Municipality business trip, any incremental expenses associated with these trips are the responsibility of the Member of Council or Employee ~~or Reportable Individual~~.

4.6.94.5.9 Accommodation

4.6.9.14.5.9.1 Hotel accommodations shall be reimbursed, and not exceed the cost of a standard room, or the lowest available rate.

~~4.6.10~~4.5.10 Meals

~~4.6.10.14~~5.10.1 For each day or part day of travel, the Member of Council or Employee ~~or Reportable Individual~~ will be paid a meal allowance for each breakfast, lunch, and dinner, when applicable, provided the meal was not provided free of cost or as part of the transportation cost. When this allowance is paid,

no additional amount may be claimed for meals or gratuities associated with meals, except in exceptional circumstances. The meal allowances provided are included in Schedule C of this Policy.

~~4.6.10.24.5.10.2~~ The daily amounts authorized for meals will be revised from time to time to reflect actual experience. Only where a Member of Council or an Employee ~~or Reportable Individual~~ is exposed to unusually high costs will they be reimbursed their actual receipted costs for the individual meal that exceed the per diem to the extent that the expenses claimed are reasonable and justifiable given the circumstances. Meal claims shall be on an individual basis over the course of the day.

~~4.6.10.34.5.10.3~~ Expenses related to the purchase of alcoholic beverages will not be reimbursed.

~~4.6.114.5.11~~ Telephone

~~4.6.11.14.5.11.1~~ All telephone expenses for Municipal business purposes will be reimbursed. Reasonable and necessary personal calls occasioned by absence from home will be reimbursed.

~~4.6.124.5.12~~ Taxi Fares

~~4.6.12.14.5.12.1~~ Taxi or transportation services required to travel to and from accommodation to place of business as well as from airport to accommodation, etc., will be reimbursed.

~~4.6.12.24.5.12.2~~ Receipts for taxi fares for more than \$10, including tips or gratuities, are required.

~~4.6.134.5.13~~ Parking and Toll Expenses

~~4.6.13.14.5.13.1~~ All parking expenses and ~~bridge/road~~ tolls will be reimbursed by the Municipality.

~~4.6.144.5.14~~ Family Care Expenses

~~4.6.14.14.5.14.1~~ The cost of family care incurred by a Member of Council during participation in duties outlined in Section 4.2 or 4.3 shall be reimbursed by the Municipality, given that the care is not provided by an immediate family member and a receipt is provided stating the time and date of care. The reimbursement of family care expenses shall be a taxable benefit.

~~4.6.14.24.5.14.2~~ Council members are entitled to claim expenses related to the cost of family care for the following family members who reside on a full-time basis with the Councillor:

~~4.6.14.2.14.5.14.2.1~~ Children under 18 years of age;

~~4.6.14.2.24.5.14.2.2~~ Person with a disability; or,

~~4.6.14.2.34.5.14.2.3~~ An adult who is a dependent requiring care.

~~4.6.14.34.5.14.3~~ Council members are entitled to claim expenses related to the cost of family care for the following family members who reside on a part-time basis with the Councillor should Council meetings conflict with custody schedules set out in their joint custody arrangements:

~~4.6.14.3.14.5.14.3.1~~ Children under 18 years of age

~~4.6.14.44.5.14.4~~ Family care expenses will be reimbursed according to Schedule E of this Policy.

~~4.74.6~~ Use of Municipal Credit Cards

~~4.7.14.6.1~~ Municipal credit cards shall only be used for the expenses outlined and permitted in this Policy and shall not be used for personal use. The card holder is required to retain and submit all receipts or invoices related to all card transactions.

4.7.24.6.2 The Claimant shall not be reimbursed and will be responsible for late payment interest, fees, or any other similar charges included with purchases made on a Municipal credit card, unless otherwise approved by the CAO.

4.7.34.6.3 A travel advance will not be provided if the Claimant has a Municipal credit card.

4.84.7 Travel Advances

4.8.14.7.1 When the estimated travel, meal, and accommodation expenses (with respect to courses, seminars, or conferences) exceeds \$150.00, an advance of seventy-five percent (75%) of the estimate may be advanced to a Member of Council or an Employee or Reportable Individual. When the Employee returns, they must turn in the receipts supporting the expenses to their direct supervisor, which in turn are forwarded to the Director of Finance. ~~Reportable Individuals~~ Members of Council may submit their receipts directly to the Director of Finance. If the actual expenses are less than the advance, the balance must be repaid immediately. Expenses greater than the advance will be reimbursed in accordance with this Policy. When the estimated expense is less than \$150.00, there will be no advance.

4.94.8 Submission of Claims

4.9.14.8.1 All expenses incurred must be submitted by the claimant. No expenses shall be submitted on behalf of others.

4.9.24.8.2 Employees are expected to submit travel and expense claims on a regular basis throughout the fiscal year. Regular submissions should be made not less than once every two months unless the total claim amount is less than \$100.00. Exceptions to this practice must be specifically approved by the Director of Finance and would only apply in cases such as ill health, extended absence, or extreme workload events. In no circumstances will claims be paid for expenditures occurring more than six months in the past.

4.9.34.8.3 ~~Members of Council~~ Reportable Individuals shall submit travel and expense claims for review and approval by the 15th of the month following each quarter end:

January to March claims:	Due by April 15 th
April to June claims:	Due by July 15 th
July to September claims:	Due by October 15 th
October to December claims:	Due by January 15 th

In no circumstances will claims be paid for expenditures occurring more than six months in the past.

4.104.9 Reporting Requirements

4.10.14.9.1 Once ~~Members of Council and~~ Reportable Individuals have submitted their quarterly expense claims, staff will post a report that summarizes the quarterly expenses incurred by each ~~Reportable Individual~~ within 90 days of the end of each fiscal quarter.

4.10.24.9.2 The quarterly expense reports shall include the following:

- 4.10.2.14.9.2.1 Dates of meetings;
- 4.10.2.24.9.2.2 Details of meetings;
- 4.10.2.34.9.2.3 Kilometres claimed;
- 4.10.2.44.9.2.4 Telephone costs; and,
- 4.10.2.54.9.2.5 Out-of-County training and conference expenses.

4.114.10 Staff shall prepare an annual summary report of business expenses, which shall be filed with the Minister by September 30th of each year.

4.1.24.11 Reimbursement of Travel Expenses

4.1.14.11.1 Claims for mileage and meals while attending ~~business meetings training or conferences~~ shall be submitted using Schedule A ~~to the Employee's Manager for approval and then forwarded to the Director of Finance.~~ The places travelled from and to, the reason for travel, distance travelled, meeting fee (if applicable), and any other eligible expenses incurred must be reported with all receipts attached.

1.1.14.11.2 Claims for mileage and meals while ~~attending business meetings~~ travelling for Municipal business shall be submitted using Schedule B.

1.24.12 Review Requirements

4.12.1 Any Claims submitted under Schedule A or B must follow the below review requirements below:

<u>Claimer</u>	<u>Reviewer and Approver</u>
<u>Mayor</u>	<u>Director of Finance and Deputy Mayor</u>
<u>Member of Council</u>	<u>Director of Finance and Mayor</u>
<u>CAO</u>	<u>Director of Finance and Mayor</u>
<u>Directors of Municipality, excluding the Director of Finance</u>	<u>Director of Finance</u>
<u>Director of Finance</u>	<u>Deputy Chief Administrative Officer</u>
<u>All other Employees of the Municipality</u>	<u>Supervisor</u>

~~1.3~~ ~~Claims for mileage and meals while travelling shall be submitted using Schedule B to the Director of Finance. Once reviewed and approved, the Director of Finance shall forward the claims to the Mayor for approval. The Director of Finance may refer any claim to the CAO for approval.~~

4.12.2 The Director of Finance may refer any claim of Employees to the CAO for approval.

1.1.14.12.3 The Audit & Finance Committee shall review the business expense annual summary report each year prior to filing with the Minister.

1.1.24.12.4 By January 31st, immediately following a regular election held under the *Municipal Elections Act*, Council shall review this Policy and, following a motion by Council, either re-adopt the Policy or amend the Policy and adopt the Policy as amended.

1.24.13 Requirements of ~~Reportable Individuals~~ Members of Council and Employees
Anyone who incurs an expense in relation to Municipality business will:

1.2.14.13.1 Familiarize themselves and comply with the provisions of this Policy;

1.2.24.13.2 Complete and submit expense claims with necessary supporting documentation within a timely fashion;

1.2.34.13.3 Exercise reasonable diligence and care in incurring expenses prudently and responsibly; and

1.2.44.13.4 Ensure that they do not authorize expenses on their own behalf;

1.34.14 Fraudulent irregularity, misuse, or misappropriation of funds may result in

disciplinary action up to and including termination of employment.

1.44.15 Suspicious activity and potential misuse of funds must be reported as outlined in Policy HR-06-002: Code of Ethics, and Policy ADMIN-01-012: Policy for the Investigation and Adjudication of Complaints under the Code of Conduct for Elected Municipal Officials.

2.5. Responsibilities

2.15.1 Council will:

2.1.15.1.1 Ensure the Municipality has a current and comprehensive policy for the reimbursement of travel expenses incurred by an Employee or ~~Reportable Individual~~ Member of Council while conducting Municipal business and;

2.1.25.1.2 Review and amend this Policy as needed; and

2.1.35.1.3 Individual Members of Council shall adhere to and comply with all aspects of this Policy.

2.25.2 The ~~Chief Administrative Officer~~ CAO will:

2.2.15.2.1 Implement, administer, and uphold the principles and provisions of this Policy;

2.2.25.2.2 Identify necessary revisions to this Policy;

2.2.35.2.3 Authorize reimbursement of expenses under this Policy;

2.2.45.2.4 If required, designate in writing a second signing authority to authorize reimbursement of expenses under this Policy;

2.2.55.2.5 Ensure that no Employee or ~~Reportable Individual~~Member of Council authorizes the reimbursement of expenses on their own behalf.

3.6. Amendments

Date	Amendments
February 2014	
August 2016	
January 2019	
March 2019	
October 1, 2019	
January 19, 2021	Reviewed as required by s. 23(7) <i>Municipal Government Act</i> and Business Expense Policy FIN-05-008.
January 2025	Increased the dependent care reimbursement daily and annual allocations. Added provision for joint custody situations. Increased per diem expenses. Removal of Audit & Finance Committee responsibility for process for independent review and approval to ensure that all Council expense claims are properly prepared, documented, and approved, as their role relates to the review of the summary report only.
<u>TBD</u>	<u>Removal of the per diem in the County, improving clarity on reimbursable expenses and reviewers/approvers, and establishing consistent definitions.</u>

Municipality of Kings - Expense Claim Information

The following applies to all persons who travel for business purposes at the expense of the County of Kings. **Please enter all expenses on a GROSS basis then net any items paid for by the Municipality (through Accounts Payable or with a County credit card) or travel advances.**

Receipts should be attached to this form or, in the case of a receipt using a County credit card, a copy of the receipt.

Please attach a copy of the Application for Training and Development (along with any informational material) for Finance to verify costs.

Transportation Expenses

Reasonable transportation expenses will be reimbursed based on actual, out of pocket expenses or actual mileage incurred with a personal automobile.

Airfare: The lowest return airfare reasonably available under the circumstances. The cost of stop-overs on route will not be reimbursed, unless such stop-overs are related to County business. Individuals will not be compensated for the use of airline tickets obtained from airline points, or from any other source where there is no out of pocket costs to the individual.

Mileage: Mileage at a rate of **\$.5638 cents per kilometre** for the use of a private automobile when public transportation is not convenient.

Other: Reasonable expenses for rental of an automobile, or transportation via taxi, public transportation or airport bus.

Living Expenses

Reasonable living expenses will be reimbursed, including the cost of hotels, meal, gratuities, etc., on the basis of actual out of pocket expenses.

Hotels: Selected hotels should not be above the median of the range.

Meals: **With receipts.** Receipts are required for reimbursement. Reasonable meal expenses, including taxes and gratuities, will be reimbursed. Alcohol will not be reimbursed.

Per Diem. Meal expenses without receipts may be claimed based on the following schedule:

- Breakfast \$20
- Lunch \$22
- Dinner \$35

Please refer to the Business Expense Policy for more details on the allowable per diem amounts.

Individuals will NOT be reimbursed for the following items:

- Alcoholic beverages
- Tobacco products
- Laundry
- Expenses incurred by family or friends
- Movies or other entertainment

Submission of receipts

The following is a list of when receipts are required for reimbursement:

Automobile (personal per km)	NO	Parking	YES
Lodging	YES	Tolls	YES
Air Travel	YES	Meals	YES
Car Rentals	YES	Meals (per diem)	NO
Taxi	YES	Miscellaneous or other costs	YES
Public Transportation/shuttles	NO	Registration fees	YES

This is an abbreviated explanation of information contained in the Municipality of the County of Kings Business Expense Policy. Please refer to the Business Expense Policy for comprehensive details of eligible expenses allowed for this claim.

Revised January 2026

SCHEDULE C – MEAL ALLOWANCE

(Revised: January 27, 2026)

The per diem claimable for each meal is set out as follows:

Breakfast per diem	\$20.00
Lunch (mid-day) per diem	\$22.00
Dinner (evening) per diem	\$35.00
Any Meal within Kings County	\$15.00

Breakfast

The cost of breakfast may be claimed only when the Employee or ~~Reportable Individual~~Member of Council has been travelling on Municipal business for more than one hour before the recognized time for the start of the day's work. This applies to daily or day-to-day travelling or to the first day of a trip exceeding one day in duration.

Dinner

The cost of the evening meal may be claimed when the Employee or ~~Reportable Individual~~Member of Council is travelling on Municipal business a minimum of three hours before 6:30 pm and is not expected to return to his/her residence before 6:30 pm.

General

The per diems claimable for meals while travelling on Municipal business provide an adequate allowance for each day. Employees and ~~Reportable Individuals~~Members of Council travelling on Municipal business will be reimbursed the receipted costs per individual meal that exceed the per diem only when an Employee or ~~Reportable Individual~~Member of Council is exposed to unusually high costs and the expenses claimed are reasonable and justifiable in the circumstances.

SCHEDULE D –TRAVEL-VACATION COMBINATIONS

NAME _____

DATES/PURPOSE _____

OF TRAVEL _____

DATES OF _____

VACATION _____

JUSTIFICATION _____

OF EXPENSES _____

APPROVED: _____

Director of Finance

DATE: _____

SCHEDULE E – FAMILY CARE RATES
(Revised: January 2025)

The actual expenses incurred for the care of family members as laid out in the Policy shall be reimbursed according to the following rates;

Daily maximum of \$200.

The maximum annual rate for reimbursement of family care is \$2,500.

The amount payable to be calculated by the official start and end time of the meeting plus up to a maximum of one hour for traveling time, to and from the meeting.

If there are discrepancies between the actual expenses incurred, and the rates in this schedule, the lesser amount will be reimbursed.

If extenuating circumstances regarding the care of a family member exceed the maximum rates as laid out in this Schedule, exceptions may be made to reimburse the additional cost of care if pre-approval from the Director of Finance is obtained.

TO	Committee of the Whole
PREPARED BY	Scott MacKay, Manager of Revenue
MEETING DATE	February 17, 2026
SUBJECT	Amendments to Policy FIN-05-009: Personal Property Tax Reduction

ORIGIN

- First introduction to Committee of the Whole

RECOMMENDATION

That Committee of the Whole recommend Municipal Council give seven days' notice, per s.48(1) *Municipal Government Act*, to amend Policy FIN-05-009: Personal Property Tax Reduction, as detailed in the February 17, 2026, Request for Decision.

INTENT

For Municipal Council to consider the proposed amendments to Policy FIN-05-009, Personal Property Tax Reduction, for the 2026-27 tax year.

DISCUSSION

Section 69 of the *Municipal Government Act* provides authority to municipalities to provide grants to households below an income threshold established by Council. This grant is provided in the form of a reduction in property taxes for the year up to a set maximum amount, but not to exceed the residential tax portion of the property tax bill. No other taxes or area rates are exempted through this Policy. The proposed policy amendment reflects changes in both the maximum reduction per property tax account as well as the threshold income level. The proposed reduction is \$630 for 2026, which is a \$50 increase over the prior year. The threshold income level is proposed to increase from \$47,000 to \$48,000. Both amounts are determined by calculations contained within the Policy.

The Municipality's property tax reduction program has been in place in some form for several decades. Readily available records go back to 1998 when the reduction offered was set to a maximum of \$60 and designated exclusively to senior property owners. During that year, 498 participants applied for the reduction. In the years since, the reduction amount has increased, and the program has changed to service all residential property owners regardless of age but based on a prescribed income threshold. In this spirit, the Policy is deemed to assist those property owners with the greatest financial need, regardless of age.

Over the past four fiscal years, the Municipality has increased the income thresholds and maximum reductions significantly following a policy review and amendment. This has resulted in an increase in the number of applications received from residents, peaking at 1,757 in 2023, and therefore has required an expanded annual budget. The following table summarizes the recent history of this grant program:

YEAR	INCOME THRESHOLD	MAX REDUCTION	PARTICIPANTS	TOTAL \$ GRANTED
2020-21	\$36,000	\$316	1,319	\$410,186
2021-22	\$36,000	\$316	1,255	\$389,342
2022-23	\$38,000	\$410	1,370	\$544,979
2023-24	\$45,000	\$510	1,757	\$866,621
2024-25	\$46,000	\$560	1,540	\$836,694
2025-26	\$47,000	\$580	1,425	\$796,296

The 1,425 participants in this past year’s tax reduction program will be mailed an application by the Municipality’s Tax Clerk once the Policy amendments are approved by Municipal Council. Finance and frontline staff also actively engage with ratepayers in an effort to identify any potential participants in the program who may be unaware.

Furthermore, although it is not a program administered by the Municipality, staff also ensure that ratepayers are made aware of the Province’s Senior Property Tax Rebate, which will further assist property owners that may be facing financial challenges with respect to their property tax bills.

FINANCIAL IMPLICATIONS

- Tentative budget for 2026-27 is proposed to be \$916,650.
- Total exemptions for 2025-26 were \$796,296 (budget of \$889,720).
- The 2025-26 budget was utilized at a rate of just under 90%.
- A significant number of households will be positively impacted by this policy amendment.

STRATEGIC PLAN ALIGNMENT

	Strong Communities	
	Environmental Stewardship	
	Economic Development	
	Good Governance	
	Financial Sustainability	
✓	Other	Periodic review, amendment, and implementation of policy

ALTERNATIVES

- This is a policy driven amendment and there are no recommended alternatives.

IMPLEMENTATION

- Draft Policy submitted to Municipal Council for review.

Request for Decision

- If approved as amended, Policy will be posted on the Municipal website and accompanying processes updated as required.
- Once approved, Municipal staff will update the Property Tax Reduction application form for 2025-26 to reflect the proposed changes to the reduction limit and household income threshold.
- Staff will mail application forms to 1,425 current program participants.
- Staff will continue to promote the program to the Municipality's ratepayers.

ENGAGEMENT

- No direct public engagement was undertaken for this Request for Decision.
- Should Municipal Council give notice to adopt the Policy, the seven days' notice provides an opportunity for further public comment.

APPENDICES

- Appendix A: Policy FIN-05-009 Personal Property Tax Reduction

APPROVALS

Mike Livingstone, Director of Finance & IT

February 9, 2026

Scott Conrod, Chief Administrative Officer

February 9, 2026

POLICY

FIN-05-009



Municipality of the County of Kings

Personal Property Tax Reduction

Policy Category	Finance	Most Recent Amendment	February 18, 2025
First Council Approval	March 4, 2014	Future Review Date	April 2026 <u>2027</u>

1. Purpose

Pursuant to Section 69 *Municipal Government Act*, this Policy provides the authority for Council to provide a property tax reduction to individuals below a household income threshold established by Policy.

2. Scope

This Policy applies to all residential properties owned and occupied by residents of the Municipality of the County of Kings whose household total income is below the threshold identified in Section 4.1.

3. Definitions

3.1 **Total Gross Income:** refers to a person’s total income from all sources for the previous calendar year, excluding any allowance paid pursuant to the War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada), but including the income of all members of the same family residing in the same household;

3.2 **Consumer Price Index (CPI):** is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. Major groups are:

- Food and Beverages
- Housing
- Apparel
- Transportation
- Medical Care
- Recreation
- Education and Communication
- Other Goods and Services

The CPI refers to the percentage increase in the immediately preceding municipal taxation year in the Consumer Price Index for Nova Scotia as published relative to that Index.

4. Policy Statements

4.1 Municipal Council sets the amount of annual tax reduction for the fiscal year ~~2025/26~~2026/27 as follows:

Property owned and occupied by a person(s) who is/are a resident of the Municipality, and whose total gross household income from all sources for the previous year is less than \$ ~~47,000~~48,000 will receive a residential tax reduction up to a maximum of \$ ~~580~~630, but not exceeding the annual residential property tax for the property.

Where property is jointly owned, only one tax reduction shall be allowed and the sharing in such reduction shall be on the basis of ownership in such joint property.

4.2 All applications must be accompanied by the 2024-2025 CRA Notice(s) of Assessment for all individuals living in the household.

4.3 Applications must be submitted by December 31, 2025/2026. The Chief Administrative Officer reserves the right to extend this deadline under extenuating circumstances.

Applications received after the calculation of the September 2025-2026 final tax bill has taken place, once approved, will result in a credit applied to the tax account, unless the applicant requests a refund, at which time a cheque will be issued to the applicant.

4.4 The Tax Exemption referred to in Section 4.1 of this Policy will be increased annually as follows: (rounded to the nearest ten)

$$\text{Average Assessed Value} \times \text{CPI} \times \text{Residential Tax Rate}$$

4.5 The “Total Gross Income” referred to in Section 4.1 of this Policy will be increased annually by the Consumer Price Index (rounded to the nearest thousand).

5. Responsibilities

5.1 Council will:

5.1.1 ensure the Municipality of the County of Kings has in place a comprehensive Personal Property Tax Exemption Policy.

5.2 The Chief Administrative Officer will:

- 5.2.1 administer and implement the Personal Property Tax Exemption Policy of the Municipality;
- 5.2.2 identify necessary revisions to the Personal Property Tax Exemption Policy in consultation with other managerial staff.

5.3 The Finance Department will:

5.3.1 provide to Council the information needed to make a decision.

6. Amendments

Date	Amendments
April 14, 2016	
May 5, 2020	Text amendments to include <i>property</i> and updating income level and tax exemption to reflect inflation.
April 19, 2022	Maximum exemption and income threshold revised.
March 21, 2023	Maximum exemption and income threshold revised.
March 5, 2024	Policy title amended. Maximum exemption and income threshold revised. Income verification requirements amended.
February 18, 2025	Maximum exemption and income threshold revised.

Committee of Council Reports - February 17, 2026

Board/Committee	Chair/Reporting Councillor/ Members	Last/Next Meeting	Report
Asset Management Committee	Peter Allen, Doug Gates, Tim Harding	October 7, 2025 Next: March 3, 2026	
Audit & Finance Committee	Dave Corkum, Everett MacPherson (Chair), Doug Gates, Emily Lutz	December 8, 2025 Next: TBD	Written report & recommendations provided December 16, 2025
Diversity Kings County	Everett MacPherson, Christina Sappington	January 5, 2026 Next: February 2, 2026 African Heritage Month Launch; March 2, 2026	Written report provided January 20, 2026
Fences Arbitration Committee	Bob Best Alternate: Tim Harding	No meetings	
Fire Services Advisory Committee	Peter Allen, Robbie Hiltz, Riley Peckford	September 18, 2025 Next: November 24, 2025	Written report provided November 3, 2025
Greenwood Water Utility Source Water Protection Committee	Riley Peckford	September 11, 2025 Next: March 19, 2026	Written report provided October 7, 2025
Joint Accessibility Advisory Committee	Bob Best	September 10, 2025 Next: December 10, 2025	Written report provided October 7, 2025
Lake Monitoring Committee	Emily Lutz Alternate: Tim Harding	No recent meetings	
Nominating Committee	Dave Corkum (Chair), Peter Allen, Everett MacPherson, Riley Peckford	November 14, 2025 Next: TBD	Recommendations provided December 2, 2025
Planning Advisory Committee	Emily Lutz, Riley Peckford, Doug Gates, Everett MacPherson	January 13, 2026 Next: February 10, 2026	Recommendations provided February 3, 2026
Police Advisory Board	Bob Best, Robbie Hiltz, Christina Sappington	December 17, 2025 February 18, 2026	Written report provided January 6, 2026
Regional Sewer Committee	Tim Harding Alternate: Everett MacPherson	January 15, 2026 Next: March 2, 2026	Verbal report provided February 3, 2026
Sandy Court Source Water Protection Committee	Tim Harding	February 25, 2025 Next: TBD	Written report provided March 18, 2025

External Board and Committee Reports - February 17, 2026

Board/Committee	Reporting Councillor	Last / Next Meeting	Report
Annapolis Valley Regional Library Board	Emily Lutz Alternate: Christina Sappington	January 21, 2026 Next: TBD	Verbal report provided February 3, 2026
Annapolis Valley Trails Coalition Board	Robbie Hiltz Alternate: Tim Harding	January 22, 2026 Next: February 2026	Written report provided February 3, 2026
Canning Source Water Protection Committee	Everett MacPherson		
Kentville Joint Fire Services Committee	Bob Best, Tim Harding, Christina Sappington	March 20, 2025 Next: October 23, 2025	Written report provided April 1, 2025
Kentville Source Water Protection Advisory Group	Doug Gates	March 26, 2025	
Kentville Water Commission	Doug Gates	March 26, 2025	
Kings Regional Emergency Management Advisory Committee	Dave Corkum, Riley Peckford	October 20, 2025 Next: January 19, 2026	Written report provided November 3, 2025
Landscape of Grand Pré Inc. Member	Peter Allen Alternate: Christina Sappington	September 23, 2025	Written report provided December 2, 2025
Landscape of Grand Pré Inc. Board	Doug Gates	September 2024	Verbal report provided September 3, 2024
New Minas Source Water Protection Committee	Christina Sappington		
Nova Scotia Solid Waste-Resource Regional Chairs Committee	Dave Corkum (Vice-Chair)	September 19, 2025 Next: TBD	Written report provided October 7, 2025
Port Williams Source Water Protection Committee	Doug Gates		Verbal report provided March 18, 2025
Valley Community Fibre Network (Authority) Board	Robbie Hiltz	September 11, 2025 Next: December 4, 2025	Verbal report provided October 7, 2025
Valley Regional Enterprise Network Liaison & Oversight Committee	Dave Corkum Alternate: Christina Sappington	Proposed Marketing Levy Info Session September 17, 2025 Next: February 9, 2026 TBC	Written report provided October 7, 2025
Valley Regional Services Board (Kings Transit & Valley Waste)	Dave Corkum Alternate: Emily Lutz	December 17, 2025 Next: January 21, 2026	Written report provided January 6, 2026
Western Regional Housing Authority Board	Citizen Member only		
Wolfville Source Water Protection Advisory Committee	Peter Allen		