



MUNICIPALITY *of the*
COUNTY *of* KINGS

SPECIAL COUNCIL
Tuesday, February 18, 2025
Following COTW
AGENDA

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

1. Roll Call **2:38:22**
2. Approval of Agenda **2:38:18** Page 1
3. Disclosure of Conflict of Interest Issues **None**
4. Financial Services Page 2
 - a. Policy FIN-05-009: Personal Property Tax Reduction (adoption) **2:40:12** Page 2
 - b. Policy FIN-05-003: Fees - Amendments for Permit Application Fees on Residential Units and Residential Solar Projects (adoption) 2:41:21 Page 4
5. Recommendations from Committee of the Whole February 18, 2025 **2:42:08**
(Pending Committee of the Whole Approval)
 - a. Proclamation Requests for the Month of March 2025
 - b. First Nations Consultation
 - c. Open Arms Funding Proposal
6. Other Business **None**
7. Comments from the Public **None**
8. Closed Session **2:46:55**
 - a. MGA s. 22(2) (e) Contract negotiations
 - b. MGA s. 22(2) (e) Contract negotiations
9. Adjournment

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



Municipality of the County of Kings

Personal Property Tax Reduction

Policy Category	Finance	Most Recent Amendment	March 5, 2024
First Council Approval	March 4, 2014	Future Review Date	April 2025 <u>2026</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 | Medical Care |
| Housing | Recreation |
| Apparel | Education and Communication |
| Transportation | 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 ~~2024/25~~ 2025/26 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 ~~\$46,000-47,000~~ will receive a residential tax reduction up to a maximum of ~~\$560~~ 580, 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 ~~2023~~ 2024 CRA Notice(s) of Assessment for all individuals living in the household.

4.3 Applications must be submitted by December 31, ~~2024~~ 2025. The Chief Administrative Officer reserves the right to extend this deadline under extenuating circumstances.

Applications received after the calculation of the September ~~2024~~ 2025 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.



Municipality of the County of Kings

Fees

Policy Category	Finance	Most Recent Amendment	April 2, 2024 <u>February 4, 2025</u>
First Council Approval	May 1, 2007	Future Review Date	March 2025

1. Purpose

This Policy provides details of all fees charged by the Municipality of the County of Kings (Municipality).

2. Scope

This Policy applies to all fees charged by the Municipality.

3. Definitions

Refer to the following related Municipal By-laws for definitions:

- By-law 12A: Animal Control
- By-law 45: Street Lighting
- By-law 60: Subdivision
- By-law 69: Taxi
- By-law 71A: Dog
- By-law 72: Building
- By-law 78: Tax Collection Fees
- By-law 79: Septic Waste Disposal
- By-law 90: Vendors
- By-law 98: Wastewater Sewer
- By-law 106: Land Use

4. Policy Statements

Fees for Animal Control

4.1 Amount to be paid to the pound keeper by the owner of an animal or a cat in order to reclaim an animal:

- 4.1.1 Impound Fees: \$35.00
- 4.1.2 Care and sustenance (per day or portion thereof to commence at midnight on the day of impoundment): \$ 5.00
- 4.1.3 Veterinary fees: Amount expended
- 4.1.4 Required transportation (rental of trailers, etc.): Amount expended
- 4.1.5 Any extraordinary expenses incurred by the Animal Control Officer or Pound Keeper in relation to the animal.

Fees for Sewer Charges

4.2 Every owner of land which is serviced by a sewer line or is fronting on any street or highway within the Municipality which street or highway has had a sewer line installed as directed by Council pursuant to the Wastewater Sewer By-law 98 shall pay to the Municipality a charge known as the Sewer Service Charge for both the construction and maintenance of such sewer line and drainage system and the operation of any sewer treatment facility, as follows:

- 4.2.1 In the case of a single family dwelling the annual sum of \$590.00 for a frontage up to but not exceeding a maximum of 250 feet.
- 4.2.2 In the case of lots upon which no building has been constructed the annual sum of \$176.00.
- 4.2.3 Notwithstanding 4.2.2, the developer or subdivider who installed and transferred to the Municipality the sewer line servicing such lots shall be exempt from payment of such sum until such developer or subdivider has transferred ownership of such lots, or an occupancy permit has been issued for the property, whichever may occur first.
- 4.2.4 In the case of land upon which no building has been constructed and not the subject of final approval as a subdivision, or not dealt with in sections 4.2.1 and 4.2.5 herein, the annual sum of \$176.00;
 - 4.2.4.1 For each 200 feet of frontage or portion thereof where the land is not in active agricultural use;
 - 4.2.4.2 For every 1,000 feet of frontage or portion thereof where the land is in active agricultural use.
- 4.2.5 In the case of public schools the annual sum of \$590.00 for each academic classroom.
- 4.2.6 In the case of property used for commercial uses, apartment buildings and other uses other than as a single family dwelling a minimum sum of \$590.00 per annum based upon a discharge of up to 40,000 gallons of effluent (based on human waste or equivalent) into a sewer line and an additional sum of additional gallons of effluent as prescribed in the Table forming Schedule "A" of the Wastewater Sewer By-law 98.
- 4.2.7 In the case of property described in subparagraph (e) but for which no rate is prescribed in the table a sum based on the rate of \$590.00 per annum up to 40,000 gallons of effluent (based on human waste or equivalent) discharged into a sewer line; the number of gallons and the equivalency of the effluent may be metered or otherwise established by the Municipal Engineer based upon examination of the operations carried out on the property in question and by reference to accepted sanitary engineering standards.
- 4.3 In addition to the basic sewer charge, the owner or occupier of every building, other than a single unit family dwelling discharging into the public sewer system an amount of sewage exceeding the volume of 40,000 gallons per year, shall be charged unless, otherwise specifically provided for herein, the following rates for each building:
 - 4.3.1 \$3.33 for each and every 1,000 gallons or fraction thereof exceeding the volume of 40,000 gallons per year up to and including 100,000 gallons per year; and
 - 4.3.2 \$3.96 for each and every 1,000 gallons or fraction thereof exceeding 100,000 gallons per year up to and including 200,000 gallons per year; and
 - 4.3.3 \$4.61 for each and every 1,000 gallons or fraction thereof exceeding 200,000 gallons per year.
 - 4.3.4 For the purpose of determining the number of gallons in 4.3.1 the amount of sewage discharge shall be according to a meter where one is installed and where there is no meter installed it shall be determined in accordance with Schedule A of the Wastewater Sewer By-law 98.
 - 4.3.5 In making the calculation referred to in 4.3.1 and 4.3.2, the total volume of sewage for each individual building shall be calculated and charged for separately from any other buildings belonging to the same owner.
- 4.4 The base sewer charge will index annually based on the prior year's October Nova Scotia Consumer Price Index (all goods). In the event of decline in the October Nova Scotia Consumer Price Index (all goods), the base sewer charge from the prior fiscal period will be maintained and subsequent year indexing will be adjusted to offset the decline.

- 4.5 Every person connecting to the Sewer System shall, as applicable, pay the following fees:
 - 4.5.1 Sewer Permit Application Fee: \$175.00 non-refundable application fee
 - 4.5.1.1 Fees associated with any Sewer Permit Application which involves the creation of a new residential unit within the Municipality of the County of Kings, except for a one-unit dwelling or recreational cabin, shall be waived while the Municipality is receiving Housing Accelerator Funding. For clarity, the application fee shall also be waived for a mixed-use building, where new residential unit(s) are being created. The expected end date for this waiver is project to be February 16, 2027.
 - 4.5.2 Fees for Municipal Engineer to conduct a dye test to confirm connection to Sewer Main: \$100.00 non-refundable fee.
 - 4.5.3 Sewer Charge Variance Fee (excluding One Unit Dwellings and each unit in a Semi-Detached Dwelling):
 - 4.5.3.1 When Owner of a Building applies to the Engineer for a Sewer Charge Variance to have their Sewer Service Charge calculated based on water meter readings;
 - 4.5.3.2 \$175.00 non-refundable application fee;
 - 4.5.3.3 Amount expended for water meter(s) in cases where water meter(s) is (are) not installed.

Fees for Street Lighting

- 4.6 The categories for which said street lighting charge may be levied and the amount of such charge shall be:
 - 4.6.1 Single dwellings: \$43.00 per annum;
 - 4.6.2 Multiple dwelling units including apartment buildings in any one building: each residential unit shall be charged the single dwelling rate, up to a maximum of five units and any units beyond five units shall have no charge applied to them;
 - 4.6.3 Commercial dwellings: \$43.00 per annum;
 - 4.6.4 Row housing or duplex: each dwelling unit shall be charged the single dwelling rate;
 - 4.6.5 Single dwellings, multiple dwelling units, commercial dwellings, and row housing or duplexes within the Growth Centre of Centreville: \$4.50 per annum per unit for intersection pedestrian lighting.

Fees for Taxis and Taxi Licenses

- 4.7 The fees for taxis and taxi licenses shall be:

4.7.1	Taxi/Limousine Owners License Plate	\$25.00
4.7.2	Replacement Plate	\$ 5.00
4.7.3	Taxi/Limousine Driver's License	\$10.00
4.7.4	Replacement License	\$ 5.00

Fees for Dog Licenses and Impounding

- 4.8 The annual registration fee shall be \$10.00 for each spayed or neutered dog and \$30.00 for each dog which has not been spayed or neutered, or as amended by Policy of Council.
 - 4.8.1 For the purposes of this Policy, the registration year shall mean the period indicated in Dog By-law 71A.
 - 4.8.2 The registration fee shall be reduced by 50% in the year of acquisition where the owner acquires ownership of the dog after the mid-point of the registration year.
- 4.9 A dog that is trained to assist and assists a person with a disability is exempt from paying a registration fee but not from registration.
- 4.10 The annual registration fee for a kennel shall be \$50.00, or such other fee set by Policy of Council.

- 4.11 Except in the case where a dog is impounded for being fierce or dangerous, or is rabid or appears to be rabid or exhibits symptoms of canine madness, the owner of a dog which has been impounded, upon proof of ownership of the dog, may redeem the dog after payment to the Pound Keeper of the following costs and fees:
 - 4.11.1 An impounding fee of \$35.00;
 - 4.11.2 A boarding fee of \$5.00 for each day during any part of which the dog was impounded;
 - 4.11.3 Any extraordinary expenses incurred by the Pound Keeper in relation to the dog.

Fees for Building Permits

- 4.12 Fees for building permits shall be as follows:
 - 4.12.1 New construction of and additions to residential buildings, community centres, and churches: \$20.00 plus \$0.11 per square foot based on all usable floor area of the new construction or addition.
 - 4.12.2 New construction of and additions to commercial, industrial and other buildings not otherwise specified: \$20.00 plus 15.4 cents per square foot based on all usable floor area of the new construction or addition.
 - 4.12.3 New construction of and additions to sheds, decks, shell storage buildings, garages, barns and other farm, forestry or fishing buildings not designed for human occupancy: \$20.00 plus 4.4 cents per square foot based on all usable floor area of the new construction or addition.
 - 4.12.4 Repairs, renovations or alterations to all existing buildings: \$20.00 plus \$2.20 per \$1,000 of estimated value of construction work.
 - 4.12.5 Location or relocation of an existing structure, or mobile home: \$75.00.
 - 4.12.6 Construction or location of a solar panels or a swimming pool including required fencing and decking: \$50.00.
 - 4.12.7 Renewal of an approved permit: \$15.00.
 - 4.12.8 Development Permit shall be \$20.00 if no Building Permit is triggered.
 - 4.12.9 Erection of any sign: \$15.00.
 - 4.12.10 Building or structure demolition: \$30.00.
 - 4.12.11 To amend a permit in force: \$15.00.
 - 4.12.12 All square footage under this Section shall be calculated as follows:
 - 4.12.12.1 Buildings intended for human occupancy shall include all floor space of all floors;
 - 4.12.12.2 Buildings not intended for human occupancy shall be based on the area of the main floor.
 - 4.12.13 Fees less a \$15.00 processing charge shall be refunded in situations where the application was not completed, or the application was denied or withdrawn.
 - 4.12.14 Fees associated with any Building Permit which involves the creation of a new residential unit within the Municipality of County of Kings, except for a one unit dwelling or recreational cabin, shall be waived while the Municipality is receiving Housing Accelerator Funding. For clarity, a mixed-use building, shall only have the fees associated with the residential unit(s) waived. The expected end date for this waiver is projected to be February 16, 2027.
 - 4.12.15 Fees associated with any Building Permit for solar panels accessory to a residential use in the Municipality of the County of Kings shall be waived while the Municipality is receiving Housing Accelerator Funding. The expected end date for this waiver is projected to be February 16, 2027.

Fees for Subdivision and Site Plan Approval

- 4.13 Fees for subdivision and site plan approval shall be as follows:
 - 4.13.1 Tentative subdivision approval \$ 50.00 per lot
 - 4.13.2 Final subdivision approval \$150.00 per plan
 - 4.13.3 Site plan approval \$100.00 per application

Fees for Tax Collection

- 4.14 An officer executing a warrant issued under the authority of the *Assessment Act* is entitled to the following fees:
 - 4.14.1 Delivery and Executing a Warrant: \$90.00
 - 4.14.2 Advertising for and conducting a sale: \$50.00 plus any actual expenses incurred, in lieu of those fees set out in subsection 111(5) of the *Assessment Act*.
- 4.15 A cost recovery fee of \$7.00 per billing to be charged to financial institutions for the provision of tax information.
- 4.16 Returned cheques: \$20.00 per cheque.

Fees for Septic Waste Disposal

- 4.17 Every Septic Tank Cleaner or other user of the Septic Waste Treatment Facility shall pay a charge for the operation of the facility, including the Municipality.
- 4.18 The Charge referred to in 3(a) of Septic Waste Disposal By-law 79 shall be apportioned and payable by each User of the facility at the rate of \$30.00 per 1,000 Imperial Gallons of Septic Waste or portion thereof delivered to the Septic Waste Treatment Facility. Such charge shall be calculated monthly.
- 4.19 A Septic Tank Cleaner or other user of the Septic Waste Treatment Facility, who is more than 20 days in arrears of payment to the Municipality of the Operating Charge may be denied access to the Facility by order of the Municipal Engineer.
- 4.20 Arrears of payment of Operating Charges shall carry interest at the current interest rate.

Fees for Vendors By-Law 90

- 4.21 Fee for Vendors: \$500 per annum

Fees for Planning Applications

- 4.22 Fees for applications to amend the Land Use By-law 106:
 - 4.22.1 \$500.00 non-refundable application fee.
 - 4.22.2 \$400.00 advertising fee. This fee is to be refunded if the application is withdrawn or refused before the application is advertised in the newspaper, or if the application results in a general text amendment that benefits multiple properties.
- 4.23 Fees for applications to enter into a development agreement or make a substantial amendment to an existing development agreement:
 - 4.23.1 \$700.00 non-refundable application fee (including property registration costs).
 - 4.23.2 400.00 advertising fee. This fee is to be refunded if the application is withdrawn or refused before the application is advertised in the newspaper.
- 4.24 Fees for applications to make an insubstantial amendment to an existing development agreement:
 - 4.24.1 \$300.00 non-refundable application fee (including property registration costs).
- 4.25 Fees for applications to discharge a development agreement:
 - 4.25.1 No application fee.
- 4.26 Fees for Heritage Properties and Conservation Districts:
 - 4.26.1 No fee for applications to add a property to a Heritage Conservation District or to register a Municipal Heritage Property.
 - 4.26.2 \$500.00 non-refundable application fee to remove a property from a Heritage Conservation District or to de-register a Municipal Heritage Property.
- 4.27 Groups exempt from fees for planning applications:

- 4.27.1 Places of Worship
- 4.27.2 Fire Departments
- 4.27.3 Incorporated Societies
- 4.27.4 Service Clubs
- 4.27.5 Community Associations
- 4.27.6 Recreational Associations
- 4.27.7 Registered Charities
- 4.27.8 Village Commissions
- 4.27.9 Provincial or Federal government departments and agencies

4.28 Council, by motion, may choose to refund all, or a portion of, the fees charged for a planning application. In doing so, Council shall indicate the reason for not collecting or refunding the usual fees.

4.29 Fees for Credit Card transactions:
 The Municipality utilizes the services of an external party for the processing of credit card transactions. These organizations charge a variable fee which is added to the amount due on all credit card transactions. This fee is due and payable by the customer at the time of transaction.

5. Responsibilities

5.1 Council will:

- 5.1.1 Ensure the Municipality has a current and comprehensive policy for fees; and
- 5.1.2 Review and amend this Policy as required.

5.2 The Chief Administrative Officer or their designate will:

- 5.2.1 Implement and administer this Policy; and
- 5.2.2 Identify and propose revisions to this Policy as necessary.

5.3 Directors and Managers will:

- 5.3.1 Ensure that the fee in this Policy are implemented;
- 5.3.2 Review the fee amounts periodically to ensure they are appropriate. If the fees are no longer appropriate, determine what the fees should be; and
- 5.3.3 Recommend to the Chief Administrative Officer what the fees should be.

6. Amendments

Date	Amendments
January 2, 2008	
May 6, 2008	
March 3, 2009	
May 5, 2009	
May 18, 2010	
April 19, 2011	
July 3, 2012	
April 16, 2013	
May 7, 2013	
April 15, 2014	
April 14, 2015	
April 14, 2016	Sewer charges and street light fees amended.
December 6, 2016	Sewer permit application, dye test, and variance fees amended.
May 25, 2017	Sewer charges and street light fees amended.
April 18, 2019	Sewer charges amended.
May 4, 2021	Street light fees amended.
April 19, 2022	Sewer charges and street light fees amended.

April 4, 2022	Sewer charges and street light fees amended.
May 2, 2023	Sewer charges and street light fees amended.
April 2, 2024	Sewer charges and street light fees amended.
<u>February 4, 2025</u>	<u>Building and Sewer Permit Fees temporary relief.</u>

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