



Municipality of the District of St. Mary's

Committee of The Whole (COTW) Meeting

Wednesday, February 15th, 2023

We acknowledge that we are gathering in Mi'kma'ki the traditional unceded territory of the Mi'kmaq people.

1. Meeting, Date & Time:

Warden Wier called the COTW Meeting of the St. Mary's Municipal Council to order on Wednesday, February 15th, 2023 at 4:00 pm in the Council Chambers, Sherbrooke, N.S.

2. Attending:

Warden Wier	Councillor Mailman
Councillor Baker	Councillor Malloy
Councillor Harpell	Councillor Zinck

Also Attending:

Marissa Jordan, Chief Administrative Officer (CAO)
Marian Fraser, Director of Finance (DOF)
Mallory Fraser, Municipal Clerk

Absent with Regrets:

Deputy Warden Fuller

3. Additions to the Agenda:

- There were no additions to the agenda.

4. Approval of the Agenda:

On motion of Councillor Harpell, and seconded by Councillor Baker, Council approved the agenda as presented.

Motion approved.

5. Approval of Minutes:

On motion of Councillor Zinck, and seconded by Councillor Mailman, Council approved the minutes of the COTW Meeting held Wednesday, February 1st, 2023.

Motion approved.

6. Business Arising from the Minutes:

- There was no business arising from the minutes.

7. Presentations

a. Property Valuation Services Corporation (PVSC) – Dave Penny, Director & Adam Hanna, Assistant Director

- Dave Penney, Director of Roll and Data Maintenance introduced himself, Adam Hanna, Assistant Director of and Data Maintenance and Rury Skinner, Assessor. (See the attached presentation.)
- The team is responsible for reviewing building permits, and appeals.
- The direct sales comparison approach is usually used on residential properties, the income approach to value is usually used on commercial properties, and the cost approach to value is usually used when there are no sales to compare to.

- Exempt and taxable properties are included in the total residential assessment value. The cap adjusted the residential tax assessment value by a 12.6% increase.
- Exempt and taxable properties are included in the commercial assessment value. The cap adjusted by commercial tax assessment by a 1.7% increase.
- The amendment rate on appeals for 2022 was 30%, and 70% were confirmed or withdrawn.
- The cap rate for 2023 is 7.7 %, this is the highest rate PVSC staff have seen in the past 14 years.
- To be eligible for the cap the property cannot have new construction, the property cannot have a new sale that was not from an immediate family member within one-year, commercial property is not capped, and condos must be owner occupied and the owner must be a Nova Scotia resident.
- 78% of residential dwellings in St. Marys were eligible for the cap program, compared to 63% last year.
- If a residential property is in the cap program, it may occur that the capped assessment is greater than the assessed value. The value that is lower is used for the taxable assessed value. If capped assessment is higher than assessed value, it does not appear on the notice.
- PVSC has four ques open for assessors to address inquiries. There is a que for municipal inquiries, residential property owner inquires, commercial property owner inquiries and administrative inquiries.
- Council asked what was included in property transactions. Property transactions include sales only. There were 148 sales of properties with a dwelling and 84 sales of vacant property.

Dave Penny, Director, Adam Hanna, Assistant Director and Rury Skinner left the meeting at 4:22 pm.

8. Correspondence

a. Thank You – Fundy Geological Museum

- Correspondence was received from the M8 Group of Nova Scotia Museum System thanking Council for the support shown for the Nova Scotia Museum system.

9. Other Matters of Business:

a. Third Quarter Finance Report – Marian Fraser, Director of Finance

- The Director of Finance highlighted key points included in the third quarter finance report.
- In relation to the deed transfer tax, property sales are still occurring but have slowed down.
- Staff are still working to reach the Regional Housing Authority to collect figures and are expecting a deficit for this line item.
- Interest on investments is gaining revenue due to the prime rate increases. This line item is above what was budgeted.
- Council has approved the remittance of Municipal Fire Department Workers Compensation; this is an unbudgeted expense for this fiscal year of \$8,200.
- Recreation and community development has received several grants including a grant for Seniors Socials, for the Seeds of Literacy program, Community Use of Schools, and the Before and After Care Program.
- In relation to the Active Living Budget, the Active Communities Fund has been applied for.

- In relation to the Recplex budget, operations are ongoing. Expenses for this line item include maintenance, plumbing supplies and the Zamboni wash pump.
- In relation to the Department of Public Works budget, the Eastern Shore Cartage solid waste collection contract includes a fuel adjustment clause. Due to the increase in diesel prices, there is an expected overage of \$15,500. Water Utility expenses are up, repairs have been complete and there was an installation of a new lateral. Staff have to asked for a quote for a rate study. This process must be completed through the Nova Scotia Utility and Review Board. The Public Works Maintenance budget includes the snow plowing contact.
- In relation to the Capital Budget phase three of the Sherbrooke Streetscapes project has been complete. This project included paving of Main Street, upgrades to the storm sewage drainage, and paving at 16 Main Street. Staff are awaiting the final invoices, but projections are included.
- Council asked about the chipping of brush at the Transfer Station that was received due to Hurricane Fiona, and if it could be sold for hog fuel. Staff updated Council that the Director of Public Works is struggling to get a quote due how busy companies are that complete this kind of work. Staff are still working to get a quote for these services and staff will reach out to the Provincial Department of Environment to ask what can be done with the chips after chipping is complete.
- Staff updated Council that the application for Fiona Relief has been submitted to the Province.

b. 2023-24 Residential Low-Income Municipal Property Tax Exemption

- The Residential Low-Income Municipal Property Tax Exemption was presented to Council for consideration.
- Council agreed to increase the annual income threshold by the increase of the cost of living of 8% to \$24,400.
- Council agreed to increase the tax exemption amount to \$175.

On motion of Councillor Harpell, and seconded by Councillor Baker, Council agreed to set the annual income threshold at \$24,400 and the tax exemption amount at \$175 for the 2023-24 Residential Low-Income Municipal Property Tax Exemption.

Recommendation adopted.

c. 2023-24 Municipal Operating Budget- First Draft

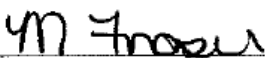
- See the attached presentation.
- Council directed staff to investigate what rates other municipal units use for meal per-diems.
- The CAO shared that the Records Management position is temporary position to help implement the new filing system and catch up with backlog.
- Council asked if preventative maintenance is required for the fitness center for 2023-24, since it hasn't been open. The CAO advised that it is required because the equipment has been used by students, and municipal programs.
- Council asked if a comparison was done with the new led lighting at the Recplex. The DOF informed Council that this has not been done because the season is not over, but staff can do so.

- Council asked why flower beds are under the economic development budget. DOF informed that it is apart of the Sherbrooke Streetscapes plan, lead by the Economic Development Officer.
- Council asked why the planning budget was not increased if it went over budget last year. DOF informed that the overage was due to the MPS / LUB project, which is complete and not required in the coming fiscal year.
- The DOF asked for direction to be given to staff for implementation of draft two of the budget.
- CAO advised Council may want to consider the snow removal budget. Council may direct staff to complete a feasibility study for the Municipality to purchase its own equipment and hire staff to operate it.
- Council directed staff to provide a comparison of the cost-of-living increase of 3% versus 4% for salaries and remuneration.
- Council directed staff to change the solid waste area rate and street light rate to the presented amount.
- Council discussed the impact that NS Power's rate increase will have on the budget. Council directed staff to reach out to NSP and invite them to discuss the issues with services in St. Mary's and any maintenance that has been done since their last presentation.

Adjournment

On motion of Councillor Malloy, and seconded by Councillor Baker, there being no further matters of business, Council adjourned at 5:20 pm.


Motion approved.



Recorded By
Mallory Fraser, Municipal Clerk



Approved By
Warden Wier



DISTRICT OF
SAINT MARY'S
FEBRUARY 15, 2023



2023 ASSESSMENT ROLL

PROPERTY VALUATION SERVICES CORPORATION



AGENDA

- 
- About Property Assessment in NS
 - 2023 Assessment Roll
 - Capped Assessment Program
 - Appeal Process

ABOUT PVSC



Created under the *Property Valuation Service Corporation Act* and responsible for assessing all property in Nova Scotia as per the *Nova Scotia Assessment Act*



Municipally funded



Governed by a Board of Directors



Approximately 130 employees working remotely across 62 communities around Nova Scotia

WHAT WE DO & DON'T DO

PVSC does:

- Deliver an Assessment Roll to all 49 NS municipalities by December 31 each year
- Deliver ~630,000 Assessment Notices to NS property owners each January
- Administer the Capped Assessment Program (CAP) and Seasonal Tourist Business Designation program on behalf of the NS government

PVSC does **NOT**:

- Have the authority to:
 - Set tax rates
 - Collect taxes
 - Create tax policy
 - Provide tax relief

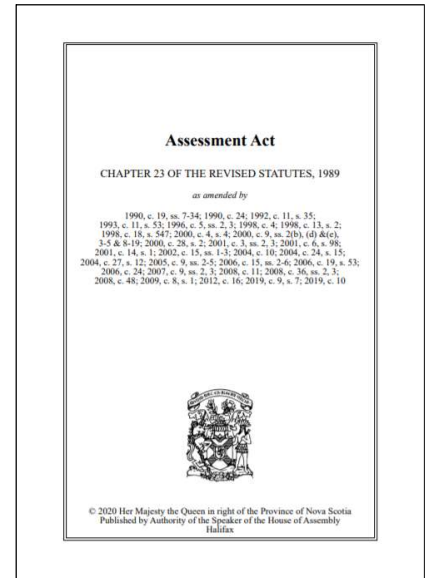
MARKET VALUE

The *Nova Scotia Assessment Act* requires that we assess property at **market value**:

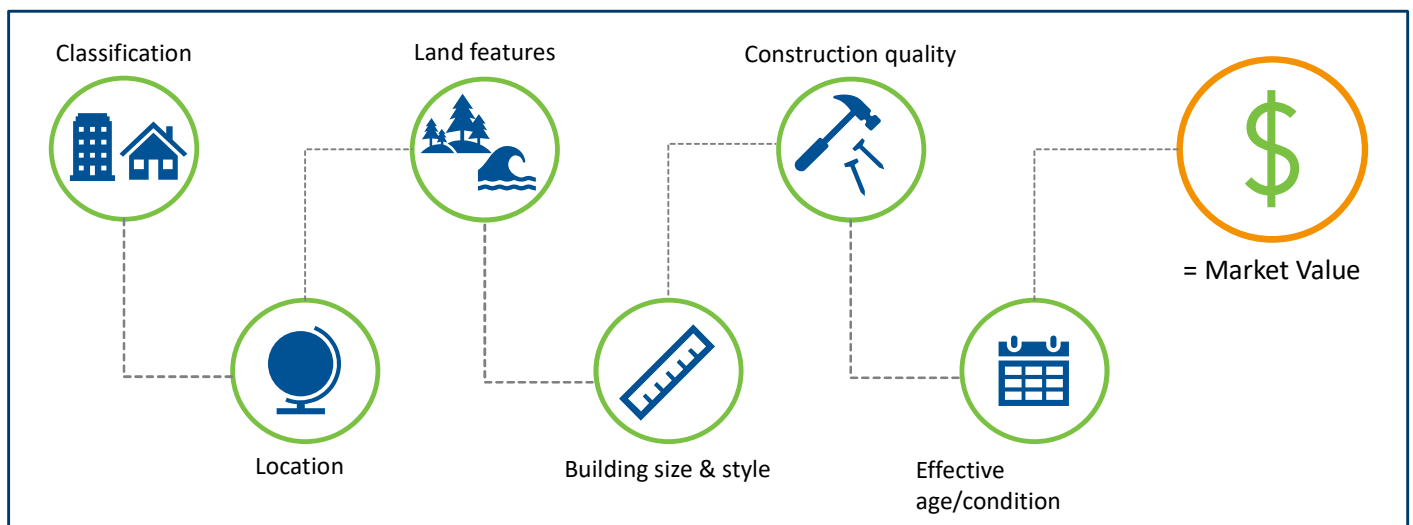
“... the amount which in the opinion of the assessor would be paid if it were sold on a date prescribed by the Director in the open market by a willing seller to a willing buyer”

AND

“The assessment shown on the roll shall be the assessment that reflects the state of the property as it existed on the first day of December immediately preceding the filing of the roll”



INFLUENCES OF MARKET VALUE





CLASSIFICATIONS OF PROPERTY



1. Residential
2. Resource
3. Commercial



THREE APPROACHES TO DETERMINING VALUE

PVSC uses one of three internationally accepted valuation methods, depending on property type and how frequently similar properties transact on the open market

Sales Comparison

Analyze recent sales of comparable properties to determine value and adjust for local market conditions

Income

Determine the income a property can earn (after expenses) and convert net operating income to market value

Cost

Calculate land value and current cost to replace buildings, then deduct for depreciation

IMPORTANT DATES

BASE DATE

Value on **January 1, 2022**
Based on sales that took place over the **2021** calendar year

**as per section 42 (2)*

STATE DATE

The characteristics and physical state of properties on **December 1, 2022**

**as per section 52 (2)*

ASSESSMENT ROLL

Delivery of Notices
January 9, 2023

APPEAL PERIOD

Appeals must be submitted within **31 days** of the Notice of Assessment delivery

BASE DATE:
LOOKING BACK TO
2021

April 20, 2021

allNOVASCOTIA

Soaring Material Costs Aren't Slowing Builders

May 7, 2021 **The ChronicleHerald**

Home prices and sales to remain high- CMHC

Home prices could climb 14.4 per cent on average in 2021, the Canada Mortgage and Housing Corporation forecast in its spring market outlook.

November 15, 2021

 **CBC**

This is the busiest year ever for the housing market, with prices up 18%

Average selling price rises to \$716,585 across the country

2023 SAINT MARY'S ASSESSMENT



CAPPED ASSESSMENT PROGRAM

Provincial legislation puts a “CAP” on eligible property which limits taxable value increases.

The CAP rate is based on the NS Consumer Price Index (CPI), set by Stats Canada.

Account eligibility for CAP is determined by PVSC based on legislated criteria.

UNDERSTANDING THE CAP

2023 PROPERTY ASSESSMENT				
Classification	Assessed Value	Capped Assessment	Acres	Taxable Assessed Value
RESIDENTIAL TAXABLE	\$416,800	\$372,300		\$372,300
2023 TOTAL	\$416,800	\$372,300		\$372,300

Note: The provincial government's Capped Assessment Program (CAP) places a 'cap' on the amount the *Taxable Assessed Value* for eligible residential property can increase year over year. If your property's *Assessed Value* is less than the *Capped Assessment*, the *Capped Assessment* field appears blank. Visit pvsc.ca for more information on the CAP.

INQUIRY AND APPEAL PERIOD

- Assessment Notices are mailed out in January each year (January 9, 2023).
- Appeal period is 31 days from the date the Notice is mailed (Jan. 9 – Feb. 9, 2023).
- Our Service Representatives and Assessors are available to take calls, Monday through Friday 8:30 am to 4:30 pm.
- Appeals can be emailed, mailed, or faxed
 - The appeal form must be signed to be accepted

THE APPEAL PROCESS

- Should a property owner disagree with their assessment, they can file an appeal within the 31-day appeal period.
- There are three levels of appeal:
 1. PVSC initial assessor review (confirm, amend, or withdrawal).
 2. Nova Scotia Assessment Appeal Tribunal (NSAAT)
 3. Utility and Review Board (UARB)

PVSC CONTACT INFORMATION

Property Owners

Phone: 1-800-380-7775

Email: inquiry@pvsc.ca

Mail: 6-15 Arlington Place, Truro NS, B2N 0G9

Fax: 1-888-339-4555 (within North America)
1-902-893-6101 (outside North America)



QUESTIONS?