



TOWN OF KENTVILLE
COUNCIL ADVISORY COMMITTEE
Meeting Minutes: February 9, 2026
Town Hall, 354 Main Street, Kentville, Nova Scotia

This meeting was held at Town Hall and livestreamed to YouTube with closed captions.

PRESENT: Mayor Andrew Zebian
Deputy Mayor Debra Crowell
Councillor Cate Savage
Councillor Rob Baker
Councillor Cathy Maxwell
Councillor Samantha Hamilton
Councillor John Andrew

STAFF: Chris McNeill, Chief Administrative Officer
Victoria Martin, Deputy Clerk
Dave Bell, Director of Engineering and Public Works
Darren Shupe, Director of Planning and Development
Wanda Matthews, Director of Finance
Craig Langille, Director of Parks and Recreation
Marty Smith, Chief of Kentville Police Service

1. CALL TO ORDER AND ROLL CALL

Mayor Andrew Zebian called the meeting to order at 5:00 p.m. He respectfully acknowledged that Kentville is on the traditional and unceded land of the Mi'kmaq People. The Town honours their deep connection to this land, past, present, and future; and also recognizes and honours the contributions and heritage of African Nova Scotians whose ancestors have shaped and enriched this community for generations.

DECLARATIONS OF CONFLICT OF INTEREST

None.

2. APPROVAL OF THE AGENDA

Council Advisory Committee Meeting Minutes – February 9, 2026

Approved March 9, 2026

Page 1

It was moved by Councillor Cathy Maxwell, seconded by Deputy Mayor Debra Crowell that the agenda of February 9, 2026, be approved as presented.

MOTION CARRIED

3. APPROVAL OF MINUTES – January 12, 2025

Councillor Samantha Hamilton noted that she left her seat and came back, before and after the vote on item 5.g Policy 108 - Fire Services, which she declared a conflict of interest with. The minutes of January 12, 2026, should be changed to reflect that.

There being no further changes, the minutes were approved.

4. DEPARTEMENT REPORTS

a. Finance

Forecasted year-end position: Surplus of approximately \$151,000. Only minor updates to the forecast since the last report due to short time between meetings.

Areas being closely monitored:

- Snow removal costs: Higher than last year; budget currently sufficient but dependent on February/March weather.
- Back check revenue: Revenues trending differently than projected.
- Year-end operating grant funding: Awaiting provincial decisions on final values.
- Tax appeals: Additional appeals could negatively affect tax revenue.

Uniform assessment:

- Increase of 5.56% over last year's value.
- Will impact intermunicipal service agreements and education cost allocations.

Capital projects:

- Status updated across all projects.
- Approximately 87% of forecast expended.
- Updated actuals will guide carry-forwards for incomplete or deferred projects.

Tax billing:

- Report shows "no change" in percentage of outstanding taxes; however, approximately \$30,000 in payments were received.

Councillor Cathy Maxwell noted a rise in maintenance costs for the Public Works building and asked what caused this increase. Director Wanda Matthews responded that costs rose in both operating and capital categories:

Operating increases related to:

Council Advisory Committee Meeting Minutes – February 9, 2026

Approved March 9, 2026

Page 2

- Equipment maintenance
- Age-related repairs to the building

Approximately \$8,500 over forecast but still less than last year, and new equipment purchases are reducing overall maintenance demand.

Councillor Cathy Maxwell asked about the increase in legal fees allocated to the Planning Department. Director Wanda Matthews explained that planning work undertaken by Director Darren Shupe and Planning staff required legal review. In previous years, these costs were not consistently charged to individual departments and were generally allocated to Administration. The current forecast reflects a correction to properly allocate these costs to Planning. Accounting practices will be further refined to ensure more accurate allocations in next year's budget.

b. Planning and Development

Plan Review Work Plan: Continued refinement underway; staff will work over the next month to prepare the plan review work plan for sharing with Council.

Climate Action Coordinator: Interview process completed last week; anticipated hiring in the near future.

Development Activity (January):

- Five development permits issued
- Total value: ~\$1.7 million
- No site plan approvals, subdivision applications, or planning applications received.

Proposed Provincial Housing Project at Justice Way: Publicly known, but not yet an application, so not included in the formal report. Staff meeting with the Province later in the month for preliminary discussions.

Ongoing Files:

- Public Hearing on February 23: Bryson Developments request for issuance of development permits prior to final subdivision approval.
- Vita Living (Hartland Court): Recent meeting held; discussions on the development agreement continue.

Capital Planning: Community & Economic Development items being prepared for the capital budget process, consistent with other departments.

Mayor Andrew Zebian asked how would provincial housing proposed in the C1 zone address requirements for commercial ground-floor space and if the Province follows municipal bylaws. Director Darren Shupe responded that the assumption at this early stage is that the Province will attempt to meet all municipal bylaw requirements. The

upcoming preliminary meeting will clarify provincial direction and any deviation or formal request will come back to Council for review.

Councillor Cate Savage asked if the Province have to adhere to the Town's Municipal Planning Strategy (MPS) and Land Use Bylaw (LUB), or if they can override them. Director Darren Shupe responded that the Province does have certain powers to advance its own projects. However, the current understanding is that they intend to work within the Town's planning framework where possible. More clarity will follow after preliminary discussions.

Councillor Rob Baker asked if cellular coverage in parts of Kentville remains poor and if there has been any update or communication from Bell. Director Darren Shupe responded that the item was removed from the planning activity list because Bell has moved beyond the municipal application stage. The company is exploring its own siting options. Once a potential location is identified, it will be brought forward to Council.

Councillor Rob Baker asked if, for the Vita Living project near Hartland Court, the delay is due to the development spanning municipal boundaries and needing consistency with Kings County. Director Darren Shupe responded that several complexities exist:

- The development straddles two municipal boundaries.
- The Town must ensure its portion of the development agreement is fully aligned with what is proposed.

These factors have required longer, more detailed discussions, contributing to the delay.

c. Parks and Recreation

Nature Kids Program Staffing:

- Ongoing difficulty recruiting staff for the 15-hour/week Nature Kids position.
- Job posting issued multiple times with limited interest.
- Due to staffing shortages, program expansion will not be proposed this year.
- Staff are filling gaps with short shifts when possible (active living coordinator, administrative coordinator, director as needed).
- Council and public encouraged to help promote the recruitment effort.

Sled Shed Success at Burgher Hill:

- Positive community use, including families and adults (including a humorous first-date visit).
- Sleds accessible at all times.
- Some minor theft occurred the first night; recovery of some items.
- Town investment was modest; community donations expected if shortages arise.
- Staff note that even when items go missing, someone is benefiting through physical activity.

Vandalism at Burgher Hill:

- Typical seasonal vandalism observed: picnic tables pushed down the hill, garbage cans displaced.
- Long-standing issue; staff manage incidents as they occur.
- Permanent fixtures remain under consideration for future capital planning to reduce vandalism impacts.

Arena Operations:

- Exceptionally busy year; strong utilization continuing through season-end.
- Three tournaments concluding the year:
 - Art Lightfoot Memorial Tournament – held last weekend with 14 teams
 - Regional Female High School Hockey
 - U15A Hockey Tournament
- Appreciation extended to arena staff for significant effort throughout the season.

Councillor Cathy Maxwell asked if the sled shed is open at all times, and if there has been vandalism at Burgher Hill. Director Craig Langille responded that yes, the sled shed is always accessible. Vandalism has occurred (e.g., picnic tables and garbage cans thrown down the hill) and similar issues occur at other parks. Permanent structures were previously considered during capital planning to reduce recurring damage.

Councillor Cathy Maxwell asked if given past issues with equipment disappearing from toolboxes in parks, there is concern the sleds may also disappear and if they should be locked up. Director Craig Langille responded that some sleds disappeared the first night, but this is common with equipment-loan programs. Locking them would restrict community access and community members often donate replacements. Sleds were a minimal investment; some missing items have been recovered. He said that even if sleds go missing, someone is likely using them to be active.

Councillor Cathy Maxwell asked if there is any staff capacity to support the Nature Kids program, even part-time. Director Craig Langille responded that staff have been filling in as needed (active living coordinator, administrative coordinator, and director). The challenge remains finding someone to consistently cover 15 hours/week and that short 3-hour coverage shifts are being used until recruitment improves.

Councillor Cate Savage asked if a community member volunteer or donate their time for the Nature Kids program, perhaps with a small stipend. Director Craig Langille responded that volunteers are helpful, but the position requires reliable, consistent weekly coverage. A paid staff person is preferred to ensure stability, safety, and program continuity.

Mayor Andrew Zebian promoted the Wellnify app and encouraged residents to download it to support the Town's activity challenge with Wolfville. Director Craig Langille confirmed downloading the app (though it would not load on some devices). QR code available on the Town's website for installing the app.

d. Engineering and Public Works

Mr. Ahmad Kadri, Project Engineer, on behalf of Dave Bell, Director of Engineering and Public Works.

Kentville Water Commission:

- Nova Scotia Utility and Review Board (UARB) has scheduled a public hearing regarding amendments to water rates, charges, and regulations.
- Date: Tuesday, April 7, 10:00 a.m.
- Location: Council Chambers
- Public welcome to attend.

Sanitary Sewer Area Services:

- First draft of the Regional Sewer Budget presented January 15, 2026.
- Town staff suggested edits to reduce the year-over-year increase.
- Updated budget not yet available for recommendation; further work with the committee is ongoing.

Capital Projects

1. Mitchell Brook Culvert Replacement

- Tender closed January 29, 2026.
- Accurate pricing now available for inclusion in the 2026–27 Capital Budget.
- Recommendation for award coming to CAC to secure contractor scheduling.
- Work must occur between June and September to meet environmental and fisheries regulatory requirements.
- Project is considered a critical upgrade within the Town's Multi-Year Stormwater Master Plan.

2. Active Transportation Sidewalk – ISIP Grant Final Year

- Final year of the ISIP Active Transportation grant program.
- Design underway for final section: north side of Main Street between West Main Street and Webster Street.
- Project includes removal of aging brick-lined sidewalk and replacement with new infrastructure (curb, storm catch basins, sidewalk).
- Detailed review to occur during capital budget discussions.

Mayor Andrew Zebian asked to confirm the exact location for the brick sidewalk replacement (reference to Ultramar/Tan Coffee). Mr Ahmad Kadri responded that it was

the section that extends from the United Church at the corner of Webster & Main to Butt's.

Councillor Rob Baker asked if the Town is removing the bricks because they are a hazard. Mr Ahmad Kadri responded that yes, the existing brick sidewalk will be fully removed. Entire sidewalk area upgraded with new curb, stormwater catch basins, and standard sidewalk infrastructure.

Councillor Cathy Maxwell asked if bicycle logos can be placed on sidewalks that form part of Active Transportation (AT) routes so residents understand bicycles are permitted. Mr Ahmad Kadri responded that the ISIP grant includes funding for identification signage. Signs have been ordered and will be installed on designated multi-use sidewalks only, not all sidewalks. Installation will occur before the grant program concludes at the end of March 2027.

e. Kentville Police Service

No formal report submitted this meeting; last report was provided two weeks prior. Chief Smith made himself available for questions from Council.

Councillor Rob Baker asked for a status update on the cadet recruitment process for the Holland College training seat. Chief Marty Smith responded that:

- Written testing scheduled for February 19.
- 16–18 applicants will undergo the first stage of testing.
- One candidate will be selected for the July 2026 training seat.
- Intention is to select a strong candidate who may also be eligible for a second seat in July 2027.

Councillor Cathy Maxwell raised concern about the difficulty in locating the non-emergency police phone number, especially for seniors or residents who do not immediately turn to online searches. Suggested making the number more visible and accessible. Chief Marty Smith acknowledged the issue and agreed the number should be more visible. Will check whether the number is properly listed in any remaining local phone directories and suggested possibilities for better visibility:

- Posting on digital recreation signs around town.
- Increasing visibility on the Town website.
- Possibly adding the number to police vehicles.
- Further social media promotion.
- Outreach to senior groups and community organizations.

Additional Discussion:

- Councillor Maxwell noted she emailed the Chief but emphasized that many residents may not know the number or where to find it.

- Chief Smith confirmed businesses were previously provided the number through KBC and that more outreach could be done.
- A community suggestion was noted: fridge magnets listing key local emergency and non-emergency numbers.
- Chief Marty Smith reiterated that email is not guaranteed for urgent matters; calling the police directly (non-emergency line) is the preferred method.

5. NEW BUSINESS

a. Large Scale Housing Housekeeping Amendments (first reading)

Background: In October 2024, Council approved amendments to both the Municipal Planning Strategy (MPS) and Land Use Bylaw (LUB). These amendments were intended to respond to larger-scale residential developments proposed or anticipated within the Town. The implementation at that time was only partial. The current amendments complete that process.

Proposed Amendments - Municipal Planning Strategy (MPS):

- The applicable MPS policy is GD5, which identifies uses permitted only by development agreement.
- In 2024, Council approved development agreement permissions for:
 - Multi-unit dwelling communities in the R4 (High-Density Residential) Zone.
 - Large-scale housing and community developments in the R5 (Large-Lot Residential) Zone.
- However, these approvals were not fully incorporated into the finalized MPS text.
- The new amendment will formally add large-scale housing and community developments to the R5 zone, ensuring alignment and clarity.

Proposed Amendments - Land Use Bylaw (LUB):

- Previous LUB amendments introduced implementation language for comprehensive residential developments, but did not include formal definitions.
- The current amendments propose adding two new definitions that:
 - Integrate the MPS policy direction, and
 - Align the MPS and LUB frameworks so both documents function cohesively.

Next Steps: Depending on CAC's recommendation, the amendments will proceed through the standard adoption process:

- Formal drafting
- Public engagement and/or hearing (if required)
- Final consideration by Council

It was moved by Councillor Cate Savage, seconded by Councillor John Andrew that Council give First Reading to the proposed amendments to the Municipal Planning Strategy and Land Use By-law related to the Large-Scale

Council Advisory Committee Meeting Minutes – February 9, 2026

Approved March 9, 2026

Page 8

Housing and Community Development framework, as outlined in Appendix A of the staff report, and direct staff to schedule a Public Hearing.

MOTION CARRIED

b. Rezone 160 Main Street (first reading)

Application Overview:

- Completed application received December 2025.
- Applicant seeks to convert two existing B&B units into long-term dwelling units.
- Property contains multiple buildings; current zoning R2 does not permit more than one main dwelling.
- R3 zoning would allow multiple main buildings and a medium-density residential form.

Site Context:

- Address: 160 Main Street
- Prominent corner property; designated Residential on the Future Land Use Map.
- Currently zoned R2; surrounding area predominantly residential.

Policy Review: Staff reviewed the application for consistency with:

- IM7 – Enabling criteria for considering rezoning applications
- IM8 – Evaluative criteria for Council to assess planning impact
- IM9 – Broader development implications following a rezoning

All criteria were satisfied.

Land Use Bylaw Assessment: Development officers confirmed:

- Property meets minimum lot area and frontage requirements for R3.
- R3 zoning permits multiple main buildings, consistent with the applicant's request.

Public Participation Meeting

- Held approximately two weeks prior.
- Questions focused on the maximum development potential under R3:
 - Hypothetically, up to 32 units in four buildings could be developed, if an owner proposed that in the future.
 - The applicant has no intention of pursuing large-scale development; correspondence submitted confirms intent to maintain existing buildings and only convert B&B units to residential.

Next Steps:

- CAC to determine recommendation to Council.
- Formal adoption processes to follow.

Councillor Cate Savage asked to confirm earlier discussion: if R3 could allow up to 32 units and requested clarification on the size of the property. Director Darren Shupe responded that yes, depending on configuration, R3 could technically allow up to 32 units over four buildings. Property is approximately 40,000 sq. ft. (just under one acre). Larger development is possible under zoning but not proposed by applicant.

Councillor Samantha Hamilton asked if the applicants only want to convert two B&B units to two apartments, why can't this be done under the Town's accessory dwelling rules instead of a full rezoning. Director Darren Shupe responded that the current rules permit only one accessory dwelling unit per lot. Converting the B&B units would create two main dwellings, not accessory dwellings. That requires R3 zoning. There is also a third structure on the lot not used for residential purposes.

She followed-up stating that other jurisdictions allow up to four units per lot; and asking if Town of Kentville should consider updating its ADU rules to allow more flexibility. Director Darren Shupe responded that Council could pursue future amendments if desired. Increasing the number of units per lot is a separate policy initiative. Some municipalities are exploring similar changes, but this would require a broader review, not tied to this specific application.

Councillor Cate Savage noted that rezoning to R3 applies to the property, not the current owner, so future owners could make use of the full R3 permissions. Director Darren Shupe and Mayor Andrew Zebian confirmed that rezoning decisions are property-based, not person-based.

Councillor Samantha Hamilton asked, if the applicant doesn't want large redevelopment, why must R3 be applied when a smaller change would do. Mayor Andrew Zebian commented that the Town cannot spot-zone or tailor rules to a single property owner. Any changes to allow more flexible ADU rules would apply Town-wide and require a full policy process.

Councillor John Andrew commented that discussion about ADU flexibility and increasing residential density is important but better suited to a Planning Advisory Committee or future planning discussions, not tied to this application.

It was moved by Councillor Rob Baker, seconded by Councillor Cate Savage that Council give First Reading to the proposed map and text amendments to the Land Use Bylaw, to permit a change of use within an existing building and to rezone 160 Main Street (PID 55246573) from the One and Two Unit Dwelling (R2) Zone to the Medium Density Residential (R3) and direct staff to schedule a Public Hearing.

MOTION CARRIED

c. Award Mitchell Brook Culvert Replacement

Council Advisory Committee Meeting Minutes – February 9, 2026

Approved March 9, 2026

Page 10

Background & Need:

- The Mitchell Brook culvert under Park Street was approved in the 2025–26 Capital Budget for \$165,000, of which \$27,000 has been spent on design.
- Identified as a critical upgrade in the Town’s Multi-Year Stormwater Management Master Plan.
- Existing dual culvert is at the end of its useful life and in deteriorated condition.
- Current environmental and fisheries requirements mandate:
 - Replacement with a single, natural-bottom box culvert wide enough to maintain fish passage and habitat.
 - Temporary removal and replacement of water and sanitary sewer mains located above the culvert.

Tendering:

- Tender closed January 29, 2026.
- Seven bids received, ranging from \$510,226 to \$1,145,050 (excluding contingency and HST).
- Required provincial permits for installation have been secured.
- Construction must occur June–September, within the regulated in-stream work window.

Reason for Early Approval:

- To meet the requirement to award within 30 days of tender closing.
- Early approval allows the contractor to:
 - Order long-lead materials
 - Secure construction scheduling
- Capital expenditure request will still form part of the upcoming 2026–27 Capital Budget meetings.

Financial Implications:

Total Updated Project Cost: \$627,000

Previously Approved (2025–26):

- \$165,000 allocated from the CCBF Reserve
- \$27,000 spent on design → \$138,000 remaining to offset construction costs

Additional Funding Required (for 2026–27): \$462,000

Proposed Funding Sources:

- \$312,000 from the CCBF Reserve
- \$150,000 from Capital Reserves

This funding fully covers the updated project cost.

It was moved by Deputy Mayor Debra Crowell, seconded by Councillor Cathy Maxwell that Council approve the award of Mitchell Brook Culvert Replacement to Hughes Excavating Limited as per lowest bid in tender submission of \$600,000 including contingency & non-recoverable HST.

MOTION CARRIED

d. Targeted Income Property Tax Exemption

Background & Rationale: Town of Kentville has long provided income-based property tax exemptions through annual resolutions, but not via a formal policy. Under the Municipal Government Act (MGA), Section 69(1)(a) and (a)(ii), Council may grant tax exemptions by policy. The new Targeted Income Property Tax Exemption Policy formalizes past practice and ensures alignment with MGA requirements.

Proposed Changes in the Policy:

Income Bracket Adjustment / Consolidation

- Traditional ceiling used: maximum Old Age Security (OAS) + Guaranteed Income Supplement (GIS) amount for a married couple.
- Previous threshold: \$33,390.
- Proposed new threshold: \$37,000 (approx. 10–11% increase).

Bracket Consolidation

- Reduction from multiple income brackets to two, simplifying administration.

Exemption Amount

- For existing recipients, the change would result in approximately \$2,855 in relief (assuming same income level as 2025).

Cost of Living Adjustments (COLA)

- The policy proposes automatic annual adjustments:
 - Apply the same COLA percentage used for the Provincial Property Tax Cap Program,
 - Apply this COLA to both income ceiling and exemption value.

Financial Impact:

- Current exemption program costs approximately \$15,000–\$16,000 per year.
- Unknown how many additional residents will qualify under the new threshold.
- Staff do not expect a significant increase, though the exact number cannot be estimated.

Comparative Review:

- Staff conducted a scan of other NS municipalities:
 - Some offer higher income thresholds but provide lower exemption amounts (e.g., \$100–\$200).
 - In contrast, Kentville provides a larger benefit (\$650) to households with the lowest incomes.

Councillor Cathy Maxwell asked if the income threshold is based on the OAS/GIS married couple maximum, how does the policy treat single homeowners. Director Wanda Matthews responded that the threshold (previously \$33,390; now \$37,000) is used for all applicants—single or married. Only one exemption may be granted per household.

Councillor Rob Baker commented that the proposed \$37,000 threshold equals roughly \$17.75/hour, which is below a living wage in Nova Scotia. He suggested raising the threshold to \$42,000–\$47,000 to better reflect affordability and support equity-seeking residents. He expressed skepticism about how many low-income residents at that level would own property in Kentville. Comments noted; no amendment proposed at this meeting.

Councillor Cate Savage asked if raising the threshold will significantly increase the number of applicants. Director Wanda Matthews responded that it is hard to predict; increase from \$34,000 to \$37,000 may make some additional residents eligible. Approximately 31 households received the exemption last year. Between 96 and 126 residents reached out to the tax administrator for information. Staff expect some increase, but not substantial.

She then requested clarification about how Kentville compares to other municipalities. Director Wanda Matthews responded that several municipalities have higher income limits, but lower exemption amounts. Kentville provides one of the more generous exemption amounts for the lowest-income households.

Councillor Samantha Hamilton provided context regarding other supports available to low-income residents (heating, snow removal, provincial programs), noting municipalities are only one part of a broader support network.

It was moved by Councillor Cate Savage, seconded by Councillor John Andrew that Council adopt the Targeted Income Tax Exemption Policy, as attached, effective for the 2026-2027 taxation year.

MOTION CARRIED

e. Recommended Tax Write Offs

Background:

- Two small parcels of land were recently identified through the Land Registry.
- No legal owners could be determined.
- With guidance from legal counsel, staff confirmed the properties fall under the Escheats Act process (transfer of ownerless property to the Crown).
- The Province of Nova Scotia (Department of Justice) has chosen to assume ownership of both parcels.

- However, the Province will not pay any back taxes, interest, or penalties accrued from the date of parcel creation to the date of transfer.

Financial Details:

- Parcel 1: PID 10738318
- Annual taxes: ~\$77
- Majority of outstanding balance is interest and penalties.

- Parcel 2: PID 10992672
- Annual taxes: ~\$267
- Again, most of the write-off relates to accumulated interest/penalties.

Write-Off Amount:

- Total outstanding (tax + interest + penalties) to be written off:
- \$1,474.33

Future Taxation:

- Once owned by the Province, each property will be subject to grants in lieu of taxes beginning in 2024 onward.
- Estimated annual values:
 - Parcel 1: \$86
 - Parcel 2: \$294
- These amounts are generally consistent with their annual tax rates.

It was moved by Deputy Mayor Debra Crowell, seconded by Councillor Cate Savage that Council approve the write-off of outstanding property taxes including interest totaling \$ 1,474.33 for assessment account numbers 10738318 and 10992672 that were revested in Crown.

MOTION CARRIED

f. Bylaw 204 – Partial Tax Exemption (first reading)

Purpose of Update: The existing Chapter 87 – Partial Tax Exemption Bylaw has been reviewed and updated for:

- Formatting and clarity
- Consistency with current bylaw standards
- Updated language to reflect current administrative practices

Nature of Exemption:

- Partial tax exemptions apply when non-profit or community organizations operate in commercially assessed properties but are granted approval by Council to have part or all of their assessment taxed at the residential rate.
- Residential rate is significantly lower (e.g., approx. \$1.42/100 vs. \$3.29/100 for commercial).

Changes in Schedule A:

- Two properties have been removed from Schedule A:
 - One property was sold and no longer qualifies since exemptions apply to the specific owner and property.
 - One property was reclassified as residential by Property Valuation Services (PVSC), meaning no exemption is required because it no longer pays commercial rates.

No Substantive Policy Change: Updates are primarily administrative:

- Improved readability
- Updated cross-references
- Removal of no-longer-eligible properties
- No functional change to how exemptions are granted

Councillor Rob Baker asked if organizations (e.g., religious groups) are receiving a reduction from commercial to residential, or if they are exempt entirely. Director Wanda Matthews responded that exemption reduces taxation from commercial to residential rate. Example: Commercial property assessed at \$100,000 would normally be taxed at ~3.29/100. Under the exemption, the full \$100,000 would be taxed at the residential rate (~1.42/100).

Further clarification:

- When Schedule A lists "100% of the whole," it means 100% of the assessment is shifted to residential rate.
- When "30% of the whole" is listed, only 30% is taxed at residential rate, and 70% remains commercial.

He followed-up noting that the bylaw lists only had one religious organization (Food Bank site) and asked why there were not other churches or religious facilities. CAO Chris McNeill explained that most religious properties are automatically exempt under the Nova Scotia Assessment Act, not through this bylaw. This bylaw only applies where:

- A non-profit has a commercially assessed component, OR
- The organization operates a commercial-use space (e.g., hall rentals, gift shops, childcare in commercial zones).

Examples provided:

- Church sanctuaries and halls are typically exempt by legislation and do not require inclusion in this bylaw.
- A non-profit operating in a commercial zone (e.g., certain childcare facilities) may require exemption through this bylaw.

"Ninety-nine percent of these organizations are already exempt by legislation. This bylaw only covers the few that 'sneak through the cracks.'"

It was moved by Councillor Cate Savage, seconded by Deputy Mayor Debra Crowell that Council give first reading to Bylaw 204 respecting partial tax exemption.

MOTION CARRIED

6. PUBLIC COMMENTS

There were no public comments.

It was moved by Councillor Rob Baker, seconded by Deputy Mayor Debra Crowell, that Council move into closed session at 6:08 p.m.

MOTION CARRIED

7. CLOSED SESSION

- a. **Municipal Government Act – Section 22(2)(c) – Personnel Matters**

RETURN FROM CLOSED SESSION

It was moved by Deputy Mayor Debra Crowell, seconded by Councillor Cate Savage, that the meeting return from closed session at 6:28 p.m.

MOTION CARRIED

8. ADJOURNMENT

There being no further business, the meeting adjourned at 6:28 p.m.

Mar 9/26
Approval Date



Mayor Andrew Zebian