



**WEST HANTS REGIONAL MUNICIPALITY REPORT**

Information <input type="checkbox"/>	Recommendation <input checked="" type="checkbox"/>	Decision Request <input type="checkbox"/>	Councillor Activity <input type="checkbox"/>
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**To:** West Hants Regional Municipality’s Committee of the Whole

**Submitted by:** \_\_\_\_\_  
Carlee Rochon, Director, Financial Services

**Date:** May 14, 2024

**Subject:** Financial Services Policies - Recommendation Report

**LEGISLATIVE AUTHORITY**

- Municipal Government Act, Section 23 and Section 69

**RECOMMENDATION or DECISION REQUEST**

Committee of the Whole recommends that . . .

. . . Council approves the updated Residential Property Tax Assistance Policy RCOFN-011.01 as presented to Committee of the Whole on May 14, 2024.

. . . Council approves the Accounts Receivable Policy RCOFN-015.00 as presented to Committee of the Whole on May 14, 2024.

. . . Council approves the Utility Assistance Rebate Policy RCOFN-016.00 as presented to Committee of the Whole on May 14, 2024.

**BACKGROUND**

Property <input type="checkbox"/>	Public Opinion <input type="checkbox"/>	Environment <input type="checkbox"/>	Social <input type="checkbox"/>	Economic <input checked="" type="checkbox"/>	Councillor Activity <input type="checkbox"/>
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The Municipal Government Act, Section 23 gives council the power to adopt policies as specifically outlined in the Act, or for any matter that the council considers conducive of effective management of the municipality. The policies discussed below provide detailed

guidelines on general account receivable collection process, property tax assistance for residents, and assistance for residential municipal sewer costumers and residential non-utility costumers receiving bulk water through a bulk water hauler.

## **DISCUSSION**

### **RCOFN-011.01 Residential Property Tax Assistance Policy – Update**

The purpose of this Policy is to establish guidelines for providing tax assistances to residential taxpayers within the Municipality. These guidelines include a maximum total household income that cannot be exceeded, application requirements and deadlines. Additionally, this Policy describes how the Municipality will manage the assistance program, through an assistance fund that will be distributed equally to all qualified applicants on a prorated basis.

The policy has been updated to reflect the following:

- Increase in the property owner’s gross income from all sources, including the income of all persons residing within the home, to \$46,000 from \$25,000.
- Extend the deadline from June 30<sup>th</sup> to July 31<sup>st</sup>.
- Add clarity that the 50% capped amount is based on previous year’s taxes.
- Change all the community capped values to \$400.

### **RCOFN-015.0 Accounts Receivable Policy – New**

This policy works to ensure the prompt, effective, and efficient collection of all non-tax and non-water utility revenues due to West Hants Regional Municipality. It provides a standard and consistent practice for collecting accounts receivable, and for dealing with delinquent accounts. It also allows the Municipality to collect interest on outstanding accounts in the same manner and rate as outstanding property taxes.

### **RCOFN-016.0 Utility Assistance Rebate Policy – New**

The purpose of this Policy is to establish guidelines for providing a utility rebate to residential consumers receiving bulk water services through a bulk water hauler, and/or municipal sewer services, within the West Hants Regional Municipality, whose total income from all sources, in the previous year, is below a specific amount.

Council made the following motions:

MOVED BY MAYOR ZEBIAN AND COUNCILLOR SHERMAN THAT COUNCIL DIRECT STAFF TO CREATE A REGIONAL SEWER REBATE IN THE SAME MANNER AS THE LOW-INCOME RESIDENTIAL TAX REBATE THAT INCLUDES A \$50/QUARTER REBATE WITH OPTIONS OF FUNDING AVENUES TO BE PRESENTED BY STAFF. MOTION CARRIED.

MOVED BY MAYOR ZEBIAN AND COUNCILLOR SMITH THAT COUNCIL DIRECT STAFF TO CREATE A REGIONAL BULK WATER REBATE THAT WOULD BE SIMILAR TO THE LOW-

INCOME RESIDENTIAL TAX REBATE THAT INCLUDES A \$200/YEAR/RESIDENTIAL PROPERTY OWNER TO BE FUNDED THROUGH AVENUES THAT WILL BE PRESENTED BY STAFF. MOTION CARRIED.

The policy was drafted with similar requirements as the Residential Property Tax Assistance Program. It is recommended that the Sewer Assistance Rebate and the Bulk Water Rebate be funded through general operations, like other assistance programs and grants.

### **NEXT STEPS**

Should Council approve the suggested policies, the next step would be to advertise of the assistance available through the policies.

### **FINANCIAL IMPLICATIONS**

The financial implication of the Residential Property Tax Assistance policy is within the existing operating budget. There would be additional interest revenue if Council were to adopt the Account Receivable Policy. The Utility Assistance Rebate Policy is recommended to be funded through general operations, like other assistance programs and grants. \$40,000 has been proposed for these rebates in the 2024-25 Draft Operating Budget.

### **ALTERNATIVES**

- Council could choose not to update the existing policy, and not to adopt one or more of the of the proposed new policies.
- Council could choose to update the existing policy, and not to adopt one or more of the proposed new policies.
- Council could direct staff on additional changes to the policies.

### **ATTACHMENTS**

- Proposed updated Residential Property Tax Assistance Policy RCOFN-011.01
- Proposed new Accounts Receivable Policy RCOFN-015.00
- Proposed updated Utility Assistance Rebate Policy RCOFN-016.00

### **CHIEF ADMINISTRATIVE OFFICER REVIEW**

It's been staff's intent to deliver policy based on Council's direction. We look forward to Council's comments.

I support the recommendation.

Report Prepared by: \_\_\_\_\_  
Carlee Rochon, Director, Financial Services

Report Reviewed by: \_\_\_\_\_

Report Approved by:  \_\_\_\_\_  
Mark Phillips, Chief Administrative Officer

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## 1. PURPOSE

The purpose of this Policy is to establish guidelines for providing tax assistance, to residential taxpayers, within the West Hants Regional Municipality, whose total income from all sources, in the previous tax year, is below a specific amount.

## 2. DEFINITIONS

For the purposes of this Policy, the following definitions are provided:

- a. CAO – the Chief Administrative Officer of the Municipality.
- b. Council – the Council of the Municipality.
- c. Councillor – a Council member and includes the Mayor and Deputy Mayor unless the context indicates otherwise.
- d. MGA – the *Municipal Government Act*.
- e. Municipality – the West Hants Regional Municipality.

## 3. APPLICATION

Each tax year, the Municipality will advertise the availability of the assistance program. This assistance will be applied directly to Property Tax Bills prior to being issued.

Qualified applicants are subject to the following conditions:

- a. Applications will be accepted until **July 31<sup>st</sup>** of the current fiscal year.
- b. A property owner's gross income from all sources, including the income of all persons residing within the home, must be \$46,000 or less on Line 15000 of their Notice of Assessment from the Canada Revenue Agency in the immediately preceding calendar year. This amount will be adjusted yearly for the December Consumer Price Index (CPI) increase. Proof of such must be provided by all persons within the home by providing a copy their prior year's Notice of Assessment.

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- c. Where a property is assessed to more than one person, any person who is entitled to assistance may receive only the portion of the exemption equal to that person's share of the total assessment for the property. Where the different interests are not separated, then to only that portion determined by the Treasurer or designate, whose determination is final.
  - d. No assistance will exceed 50% of the previous year's taxes and is capped by the residential community the application is for. Below are the capped rates by community, which will be adjusted yearly for the Consumer Price Index (CPI) increase.
    - a. Community of West Hants is capped at \$400.00
    - b. Community of Hantsport is capped at \$400.00
    - c. Community of Windsor is capped at \$400.00
  - e. A property owner's previous year's taxes must be paid in full at the time of their application.
  - f. Tax assistance will only be granted to residents where the property is their primary residence and occupied year-round.

#### **4. REVIEW**

The Municipality will review the Residential Property Tax Assistance Policy every three (3) years, or as necessary.

#### **5. REPEAL**

The Low-Income Partial Tax Exemption Policy (2019/20) of the former Town of Windsor is hereby repealed.



**WEST HANTS REGIONAL MUNICIPALITY  
RESIDENTIAL PROPERTY TAX ASSISTANCE POLICY**

**RCOFN-011.01**

I, Deanna Snair, Municipal Clerk of the West Hants Regional Municipality, in the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the West Hants Regional Municipality at a meeting duly called and held on the \_\_\_\_ day of \_\_\_\_\_(month), \_\_\_\_\_(year).

\_\_\_\_\_  
Deanna Snair,  
Municipal Clerk

Adoption	
Notice to Council	Date: July 14, 2020
Approval	Date: July 28, 2020
Description: <i>Initial approval of Residential Property Tax Assistance Policy, RCOFN-011.00.</i>	
Notice to Council	Date: June 3, 2021
Approval	Date: June 8, 2021, Special Council
Description: <i>Amended policy to allow for Cost Price Indexing adjustment annual to income level and rebate amount.</i>	
Notice to Council	Date:
Approval	Date:
Description: <i>Amended policy to extend the application deadline and clarify the 50% capped amount is based on previous year's taxes. Adjustment to increase the total gross income, and make all the community capped values the same.</i>	

## 1.0 PURPOSE

This policy works to ensure the prompt, effective, and efficient collection of all non-tax and non-water utility revenues due to West Hants Regional Municipality. It provides a standard and consistent practice for collecting accounts receivable, and for dealing with delinquent accounts.

## 2.0 DEFINITIONS

For the purposes of this policy, the following definitions are provided:

- a. "CAO" refers to the Chief Administrative Officer of the Municipality.
- b. "Council" refers to the Council of the Municipality.
- c. "MGA" refers to the Municipal Government Act.
- d. "Municipality" refers to West Hants Regional Municipality.
- e. "Other Receivable" refers to any receivable owed to the Municipality other than tax or water utility accounts.

## 3.0 APPLICATION

- a. Municipality staff will maintain an aged list of other receivables outstanding.
- b. When any other receivables account has been outstanding for 30 days or more, that account will be charged interest.
  - i. Interest will be charged on overdue accounts at the rate of one and a quarter percent (1.25%) per month (fifteen percent (15%) per annum) simple interest.

- c. Payments are applied first against all accrued interest with the remaining being applied to the principal in the order of oldest to most recent.
- d. Reminder notices will be sent to the customer of the outstanding account when it enters arrears. Once the balance becomes 90 days outstanding, a final notice will be sent. If payment has not been received within thirty days from the date of the final notice, the account may be turned over to a collection agency for further action.
- e. Where the above collection steps have failed, and the account is greater than 120 days, the account may be sent to a collection agency, and those additional costs will be borne by the customer.
- f. The Municipality reserves the right to reject a program registration or facility rental if there is a balance on the account over 90 days.
- g. An account is deemed to be uncollectible after all internal and external means of collection have been exhausted. Uncollectible accounts will be approved by the Director, Financial Services. Anything over the Director's signing authority, will additionally be brought back to Council for approval, prior to being written off.

#### 4.0 REPEAL

I, Deanna Snair, Municipal Clerk of the West Hants Regional Municipality, in the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the West Hants Regional Municipality at a meeting duly called and held on the (Day) day of (Month), 2024.



WEST HANTS REGIONAL MUNICIPALITY  
ACCOUNTS RECEIVABLE POLICY

RCOFN-015.00

Deanna Snair  
Municipal Clerk

<i>Adoption</i>	
<i>Notice to Council:</i>	<i>Date:</i>
<i>Approval:</i>	<i>Date:</i>
<i>Description: Initial approval of the Accounts Receivable Policy, RCOFN-00X.00</i>	

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## 1. PURPOSE

The purpose of this Policy is to establish guidelines for providing a utility rebate to residential consumers receiving bulk water services through a bulk water hauler, and/or municipal sewer services, within the West Hants Regional Municipality, **whose total income from all sources, in the previous year, is below a specific amount.**

## 2. DEFINITIONS

For the purposes of this Policy, the following definitions are provided:

- a. CAO – the Chief Administrative Officer of the Municipality.
- b. Council – the Council of the Municipality.
- c. Councillor – a Council member and includes the Mayor and Deputy Mayor unless the context indicates otherwise.
- d. MGA – the *Municipal Government Act*.
- e. Municipality – the West Hants Regional Municipality.
- f. Utility – services outlined within this policy including residential sewer services provided by the Municipality and the provision of bulk water to non-utility consumers.
- g. Bulk Water Hauler – Water haulers who meet the annual inspection requirements to access the bulk water hauler fillup station.

## 3. ASSISTANCE REBATES

### A. Sewer Assistance Rebate

This rebate is for residential sewer customers. Qualified applicants are subject to the following conditions:

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- a. A applicant's gross income from all sources, including the income of all persons residing within the home, must be \$46,000 or less on Line 15000 of their Notice of Assessment from the Canada Revenue Agency in the immediately preceding calendar year. This amount will be adjusted yearly as per the December Consumer Price Index (CPI) increase. Proof of such is required for all persons within the home by providing a copy their prior year's Notice of Assessment.
  - b. The Utility account must be in the applicant's name, or the applicant must have a valid tenant acknowledgment agreement on file.
  - c. Assistance will not exceed 50% of the previous year's sewer bill and is capped at \$200 per year. This amount will be adjusted yearly as per the December Consumer Price Index (CPI) increase. This assistance will be applied directly to water utility account quarterly.
  - d. The Utility account must be paid in full at the time of application.
  - e. The sewer assistance rebate will only be granted to residents where the property is their primary residence and occupied year-round.

**B. Bulk Water Assistance Rebate**

This rebate is for residential customers who receive bulk water from an approved bulk water hauler.

- a. A applicant's gross income from all sources, including the income of all persons residing within the home, must be \$46,000 or less on Line 15000 of their Notice of Assessment from the Canada Revenue Agency in the immediately preceding calendar year. This amount will be adjusted yearly as per the December Consumer Price Index (CPI) increase. Proof of such is required for all persons within the home by providing a copy their prior year's Notice of Assessment.
- b. The applicant must provide their previous year's bulk water hauler receipts and identify the name of the property owner and civic address where the services

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were delivered.

- c. Assistance will not exceed 50% of the previous year's water hauling receipts and is capped at \$200 per year. This amount will be adjusted yearly as per the December Consumer Price Index (CPI) increase. The rebate will be issued as a one time non-refundable property tax account credit.
- d. A property owner's previous year's taxes must be paid in full at the time of application.
- e. The water assistance rebate will only be granted to residents where the property is their primary residence and occupied year-round.

#### 4. APPLICATION

Each fiscal year, the Municipality will advertise the availability of the rebate program.

- a. Applicants must complete the form with all supporting documentation attached, as outlined in Section 3 of the policy.
- b. Applications will be accepted until **July 31** of the current fiscal year.

#### 5. REVIEW

The Municipality will review the Utility Assistance Rebate Policy every three (3) years, or as necessary.



**WEST HANTS REGIONAL MUNICIPALITY  
UTILITY ASSISTANCE REBATE POLICY**

**RCOFN-016.00**

I, Deanna Snair, Municipal Clerk of the West Hants Regional Municipality, in the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the West Hants Regional Municipality at a meeting duly called and held on the \_\_\_\_ day of \_\_\_\_\_ (month), \_\_\_\_\_ (year).

\_\_\_\_\_  
Deanna Snair,  
Municipal Clerk

Adoption	
Notice to Council	Date:
Approval	Date:
Description: <i>Initial approval of Residential Assistance Rebate Policy, RCOFN-016.00.</i>	