

January 20, 2025

The Financial Services Committee for the Municipality of the County of Pictou met in the Council Chambers of the Municipal Administration Building by videoconference and teleconference on Monday, January 20, 2025, at 7:00 p.m.

PRESENT

- 1 Clr. Joe MacDonald
- 2 Clr. Deborah Wadden
- 3 Clr. Darla MacKeil
- 4 Clr. Ronald Baillie
- 5 Deputy Warden Wayne Murray
- 6 Warden Robert Parker
- 7 Clr. Donald Parker
- 8 Clr. Larry Turner
- 9 Clr. Peter Boyles
- 10 Clr. Randy Palmer
- 11 Clr. Andy Thompson
- 12 Clr. Chester Dewar

IN ATTENDANCE

Brian Cullen, CAO, Municipal Clerk-Treasurer
Sueann Musick, Director of Corporate Services/Deputy Clerk
Logan McDowell, Director of Public Works & Development
Rhiannon McNair, Director of Business Operations, Broadband Initiative
Adam MacInnis, Communications Officer
Shellie Pettipas, Administrative Assistant

ABSENT

Karen Cornish, Deputy Municipal Treasurer
Evan Hale, Director of Emergency Services

CALL TO ORDER & LAND ACKNOWLEDGEMENT

Clr. MacKeil, Chair of the Financial Services Committee called the meeting to order and acknowledged that we are on the ancestral territorial lands of the Mikmaq people.

AGENDA

It was moved by Clr. Boyles and seconded by Clr. Turner that the agenda be approved as presented. **Motion Carried**

EMERGENCY RESOLUTIONS

There were no emergency resolutions.

MINUTES

Clr. MacKeil asked if there were any errors, omissions, or corrections in the December 16, 2024 minutes. The members of the Committee entered no errors, omissions, or corrections. The Chair proclaimed the minutes of the meetings on December 16, 2024, as the official record of the meetings.

Motion Carried

PRESENTATION – PROPERTY VALUATION SERVICES CORPORATION

Mr. Paul Beazley and Ms. Laura MacLean from Property Valuation Services Corporation (PVSC) provided an overview of the 2025 Assessment Roll and a review of PVSC services to the Financial Services Committee.



PVSC 2025 ASSESSMENT ROLL

PICTOU COUNTY

JANUARY 20, 2025





NOVA SCOTIA'S PROPERTY ASSESSMENT AND TAXATION SYSTEM

ABOUT PVSC



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



Municipally funded, not-for-profit



Governed by a Board of Directors



Approximately 130 employees across 62 communities around Nova Scotia

WHAT WE DO & DON'T DO

PVSC does:

- Deliver an Assessment Roll to all 49 NS municipalities
- Deliver ~650,000 Assessment Notices to NS property owners
- 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
 - Determine land ownership

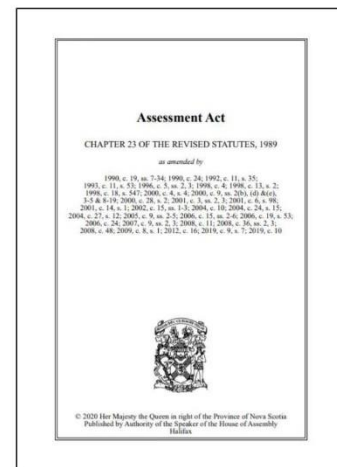
MARKET VALUE

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”



ROLL QUALITY STANDARDS

- PVSC uses advanced statistical analysis to conduct an in-depth examination of market trends and indicators for every assessment roll
- Assessments are rigorously tested for accuracy and uniformity to ensure compliance with the Nova Scotia Assessment Act and industry standards set by the International Association of Assessing Officers

QUALITY MEASUREMENTS

- Valuation Approach Selection
- Mass Appraisal Statistics
 - Level of Assessment
 - Fairness of Assessments
 - Equity Between Groupings

THE CAPPED ASSESSMENT PROGRAM

- PVSC administers the Capped Assessment Program (CAP) on behalf of the Nova Scotia Government
- The program places a 'cap' on the amount that the taxable assessment for eligible residential property can increase year over year based on the Nova Scotia Consumer Price Index (CPI) in November

2024 PROPERTY ASSESSMENT				
Classification	Assessed Value	*Capped Assessment	Acres	Taxable Assessed Value
RESIDENTIAL TAXABLE	\$192,600 <small>Assessed value reflects the market and state of the property</small>	\$153,000 <small>Capped assessment reflects the NS CPI in October</small>		\$153,000 <small>Taxable assessed value is what is used to determine property taxes</small>
2024 TOTAL	\$192,600			\$153,000

1.5% CAP
for 2025

PICOU COUNTY: 2025 ASSESSMENT ROLL

Total 2025 Assessment Roll= **\$3.6B**



Residential Property Assessment:
\$3.25B total assessed value
23,619 accounts

Residential assessed value with CAP = **\$2.3B**
Total residential accounts with CAP = **14,196**



Commercial Property Assessment:
\$370.8M total assessed value
832 accounts

PICOU: 2025 ASSESSMENT ROLL



379
Permits



606
Property
Transactions



288
Appeals
in 2024

THE APPEAL PROCESS

- Each property owner receives a notice of assessment which indicates an assessed value for their property
- Should a property owner disagree with their assessed value they can file an appeal
 - 2025 assessment appeals **must** be received by February 13, 2025
 - Instructions on how to file an appeal is included on the assessment notice
- There are three levels of appeal:
 - PVSC initial assessor review
 - Nova Scotia Assessment Appeal Tribunal (NSAAT)
 - Utility and Review Board (UARB)

CONTACT INFORMATION

- Should you get questions from constituents about property assessment, please direct them to our contact centre where they can connect with our knowledgeable and expert staff

Phone: 1-800-380-7775

Email: inquiry@pvsc.ca

Website: www.pvsc.ca



THANK YOU

Clr. Boyles asked how far back assessment information can be accessed. Mr. Beazley said that the assessment data is readily available to the early 2000s. Other information may be available through the Land Registry.

Clr. Dewar asked how many appeals may get reduced. Mr. Beazley said that typically 1/3 of the appeals are reduced. There is one of three decisions made during the appeal:

1. PVSC confirms the value of the assessment
2. Withdraw of the appeal
3. An adjustment is made to the value of the assessment.

Mr. Beazley said that out of the 288 appeals, less than 100 were amended.

Warden Parker said a resident was billed extra, and PVSC would not adjust the error. Mr. Beazley said that PVSC policy is that if the data is incorrect, it will be adjusted under section 57 of the act. Mr. Beazley said they should contact himself, Ms. Maclean, or the service enquiry desk if there are still questions.

Warden Parker said there were several cases following Hurricane Fiona where a person had blowdown on forest land. The assessments for these properties went up significantly. The property then became listed as resource land and no longer forest land. Warden Parker asked if anything could be done to correct how forestry land is treated. Mr. Beazley said it is hard to comment unless the account details are known. Mr. Beazley said the information could be sent through for further review.

Clr. Boyles asked what percentage, through the appeal process, was it determined that the property was not assessed high enough. Ms. MacLean said that that type of increase is generally not practiced. This may provide an opportunity for correction, and that change would be reflected in the following year. Mr. Beazley did not recall any assessments being increased on appeal.

Clr. MacDonald asked when the cap would come into effect for new homeowners. Ms. MacLean said that it reflected the following year. Mr. Beazley said the cap can be retained for a family sale. Businesses and non-Nova Scotia residents are not eligible to receive the cap.

Clr. Parker said assessments were up by almost 10% across the county and questioned if that meant the house goes up by 10% in a rural district. Mr. Beazley said that overall, in Pictou County, the market value assessment is up to 9.6%; however, it is mitigated by the cap. Mr. Beazley said this goes up differently in different areas and depends on the market.

CORRESPONDENCE

No correspondence was received.

REPORTS NOT REQUIRING A MOTION

COMMUNICATION REPORT

The Communication Report for the month of December 2024 was received as presented.

RECREATION REPORT

The Recreation Report for the month of December 2024 was received as presented.

WARDEN'S REPORT

The Warden's Report for the month of December 2024 was received as presented.

Clr. Wadden asked if the meeting with Marco MacLeod about the internet project arose from the province. Warden Parker replied that a letter had been sent regarding complaints received, and the province requested a detailed analysis of how the project is progressing. Information received from Deloitte was sent, and more is still to come. CAO Cullen had a conversation with the province, who are working through the information, and there will be a follow-up.

Warden Parker attended a meeting with Pictou County Shared Services and Mayors and Wardens and said a change in terms of collection will take place on December 1, 2025. The collection will be taken over by Circular Materials; these changes should not have much effect on residents. Warden Parker said garbage collection will no longer occur on Mondays, and that day can now be used as a fill-in day. This change is expected to take place soon. The Warden said a bulky item collection was also discussed at the meeting. Warden Parker noted this will be discussed further at the next meeting, but that is an option for the new contract.

INTERNET REPORT

The MOPC Network Sales and Marketing Report for the month of December 2024 was received as presented.

Clr. MacDonald asked if the promotional sales of the service would apply to the areas that do not yet have internet access. Ms. McNair said this would not apply until there is service in the area. Ms. McNair also said there is a plan to have further promotional programs.

Ms. McNair said that the MOPC Network is getting ready to launch the retail service, which will be branded Fibre First. Presales started before Christmas, and there are currently approximately 30 to get activated before the end of the month. The cost for the service will be a \$65.00 flat rate for one gig of data. Ms. McNair said the project would be preparing the Fibre Max package, which will be a 5-gigabyte service, which is superior service. The price point for the Fibre Max has not yet been finalized.

Clr. Boyles commented that the project first advertised that it would be available to everybody in Pictou County, Clr. Boyles feels that Hillside and other areas are being left out.

Clr. Turner said the request has been made for a couple of years to have the financials, but they are still unavailable. CAO Cullen said the financial information has just been received, and it will be broken down, and a summary will be available for next month's meeting.

Clr. Parker asked for preliminary information on the new wireless technology. Ms. McNair said a test unit was on the River John tower, and the tests and speed performed better than hoped. Ms. McNair said the results were promising.

Clr. Wadden asked about service for Pictou Landing First Nations. Ms. McNair said other options are being looked at to see what is possible for that community.

TAXES RECEIVABLE REPORT

The Taxes Receivable Report for the month of December 2024 was received for information purposes.

DEED TRANSFER TAX

The Deed Transfer Tax for the month of December 2024 was received as presented.

REPORTS REQUIRING A MOTION

ACCOUNTS PAID – DECEMBER 2024

MOTION

It was moved by Clr. Turner and seconded by Clr. Wadden that the Accounts Paid Report for the month of December 2024 be received as presented. **Motion Carried**

BUSINESS ITEMS REQUIRING ACTION

DISTRICT 1 & DISTRICT 2 STREETLIGHT

Mr. McDowell said that staff reviewed applications for installing streetlights, and both locations were favourable.

MOTION

It was moved by Clr. Wadden and seconded by Clr. MacDonald to approve streetlight installations at 29 Robertson Road, Egerton in District 1 and 5448 Little Harbour Road, District 2. **Motion Carried**

MUNICIPAL SERVICE GRANT

MOTION

It was moved by Clr. Palmer and seconded by Clr. Wadden to approve the \$900.00 Municipal Service Grant for the Bayview Community Hall for general expenses.

Motion Carried

MUNICIPAL SERVICE GRANT EXTENSION

MOTION

It was moved by Deputy Warden Murray and seconded by Warden Parker to approve the Lyons Brook Hall Society's extension request for the Municipal Service Grant. **Motion Carried**

COMMUNITY CONNECTIVITY FUND EXTENSION REQUEST

MOTION

It was moved by Clr. MacDonald and seconded by Clr. Dewar to approve the Merigomish & Area Recreation and Social Association's request for an extension for the Community Connectivity Fund for renovations to the hall. **Motion Carried**

2025 PROPERTY TAX WRITE-OFFS

MOTION

It was moved by Clr. Wadden and seconded by Clr. Palmer to approve the 2025 Tax Write Off List. **Motion Carried**

PICTOU COUNTY FUEL FUND

Clr. MacDonald said that following a discussion with the Chair of the Pictou County Fuel Fund, it would be a good thing to assist in backing this program.

Clr. MacKeil said the fuel fund made application to the Council Grant program in the past. CAO Cullen said an application had not been received in the past two to three years. Warden Parker noted that grants are typically issued on an ask basis. CAO Cullen said there is a contingency fund available for emergency things that come up throughout the year, but this organization should be encouraged to apply for a Council grant this year, and the application should be received by February 28, 2025.

APPOINTMENT TO THE PICTOU WATERSHED COMMITTEE

MOTION

It was moved by Deputy Warden Murray and seconded by Clr. Palmer to approve the appointment of Robert Langille, Citizen Member, to the Pictou Watershed Committee: **Motion Carried**

RIVER JOHN LION'S CLUB TAX REDUCTION REQUEST

CAO Cullen distributed a list of Schedule B properties reduced from commercial to residential tax rates. With this adjustment, the River John Lion's Club bill was initially \$1,700.00 and was reduced to \$799.52.

Clr. Baillie was approached by the River John's Lion's Club with a request for tax exemption. Clr. Baillie said the Lion's Club is a non-profit organization and does not understand why non-profit organizations solely committed to the community are being taxed.

Warden Parker voiced not being in support of this motion. The Warden said it is a bad precedent to set, that expenses do not go down, and that everybody should pay their share.

Clr. Thompson said it was puzzling why anyone on the provided list was being taxed. Clr. Thompson said they are non-profit organizations that are doing work in the community. Clr. Thompson said the best thing to do is exempt taxes for all organizations listed. Clr. Thompson said it was already agreed that the MacDonald Rebekah Lodge would be exempt from taxes, but the lodge remained on this list. CAO Cullen said the lodge is off the list and should not be there.

Clr. Boyles voiced being against a tax exemption and said the Lion's Club is a big organization and is supposed to be there helping people in the community. The club is collecting funds to give out for service. Clr. Boyles said this may open a door that should not be opened.

Clr. Wadden said the precedent was already set when others were exempt and that all on the list should be eligible for tax exemption.

Clr. Parker said the motion should include all the properties on the list. Clr. Baillie said the motion was solely for the Lion's Club because the Lion's Club requested it.

MOTION

It was moved by Clr. Turner and seconded by Clr. Boyles to table the motion for the tax exemption request until data is obtained for each hall before deciding.

Motion Denied

Clr. Parker
Clr. Baillie
Clr. Wadden
Clr. Thompson
Clr. Dewar
Clr. Palmer

Clr. Thompson said the River John Lion's Club is registered as a non-profit organization and said that Council should be supporting this exemption.

Warden Parker said the IOOF Hall in River John does have a commercial enterprise in the building and questioned where the line is drawn. The Warden said that somebody else must pay this bill, and this is taking money away from others.

Deputy Warden Murray agreed that if a commercial entity was attached to that building, it is not right to give a tax exemption and cannot support this motion.

Clr. MacKeil agreed that the listed properties should be tax exempted and said the Lion's Club does excellent work in the community.

Clr. Baillie said the River John IOOF Hall does have a tenant, and the reason the tenant is there is to ensure the residents of River John have a drug store. Clr. Baillie said the club has a building only because it was donated to them. Clr. Baillie admires the group and said it is a very charitable organization that does a lot of work in the community, and they do this work with no publicity.

MOTION

It was moved by Clr. Baillie and seconded by Clr. Thompson to write off the Schedule B properties and move all to Schedule A, allowing exemption from property taxes.

Motion Carried
Nay Votes: Clr. Peter Boyles
Warden Robert Parker
Deputy Warden Murray

CLARIFICATION ON NEWS ARTICLE REGARDING AFFORDABLE ACCESS PLAN

Clr. Boyles said a recent news article contained misinformation about the Affordable Access Plan and Clr. Boyles would like this to be corrected. Clr. Boyles said the reason was that the county was running out of money for the internet, but that is not true. Clr. Boyles said the reason is that the federal government made a deal not to give the service to certain places. Clr. Boyles would like it rectified that it is not because the project doesn't have the money but because the federal government is restricting these areas because of the funding. Clr. Boyles said when the project was started, it was advertised that it would be available everywhere in the county.

Warden Parker said the order for service had changed because of the federal and provincial funding and the funding rules. However, the Warden still stands behind the plan to deliver internet to everybody in Pictou County.

HOSPITALITY POLICY REVIEW

MOTION

It was moved by Clr. Turner and seconded by Clr. Wadden to approve the Hospitality Policy.

Motion Carried

COUNCIL EXPENSE POLICY REVIEW

MOTION

It was moved by Clr. Wadden and seconded by Clr. Baillie to approve the Council Expense Policy.

Motion Carried

DEFERRED BUSINESS

PICTOU LIBRARY FUNDING

CAO Cullen said the estimates are complete and will be presented to the Project Team in the next few weeks. Drafts were received, and more information about this issue should be available in the coming months.

MOTIONS OF RECONSIDERATION

There were no motions of reconsideration.

ADJOURNMENT

There was no further business before the meeting, so the Chair declared the meeting adjourned at 9:26 p.m.

CHAIRPERSON

MUNICIPAL CLERK