

May 4, 2026

The Council for the Municipality of the County of Pictou met in the Council Chambers of the Municipal Administration Building on Monday, May 4, 2026, at 7 p.m.

PRESENT

Dist:

- 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
Karen Cornish, Deputy Municipal Treasurer
Logan McDowell, Director of Public Works & Development
Adam MacInnis, Communications Officer
Evan Hale, Director of Emergency Services

ABSENT

- 1 Clr. Joe MacDonald

CALL TO ORDER & LAND ACKNOWLEDGEMENT

Warden Parker called the meeting to order and invited Councillors to pray or reflect, as may be their preference, to help Council focus and properly do the work of the Municipality and to remember our Indigenous communities. He acknowledges that we are on the ancestral territorial lands of the Mikmaqi people and would like to thank the Mikmaqi people today for their ancestors sharing these precious lands with all our ancestors, whether they arrived here 400 years ago or four years ago. May we all live in peace and harmony together.

EMERGENCY RESOLUTIONS

By majority consent, two items were added to the agenda:

- 11.5 Temporary Borrowing Resolution (Internet Project)

- 11.6 Emergency Resolution regarding long-term care facilities during the current strike

AGENDA

It was moved that the agenda be approved as presented.

Moved by Clr. Turner

Seconded by Clr. Boyles

Motion Carried

MINUTES

Warden Parker asked if there were any errors, omissions, or corrections in the minutes for April 7, 2026. The members of the Council entered with no errors, omissions, or corrections. The Chair proclaimed the minutes of April 7, 2026, meeting as the official record of the meeting.

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CORRESPONDENCE

There was no correspondence.

PROCLAMATIONS

Council issued the following proclamations:

1. Gaelic Nova Scotia Month (May 2026) – Read in English by the Warden and in Gaelic by Ann Munro.
2. Lyme Disease Awareness Month (May 2026) – Municipality to fly the Lyme Awareness flag and illuminate the municipal sign in green.
3. Access Awareness Week (May 31 – June 6, 2026) – Access Awareness flag to be flown.
4. International Day Against Homophobia and Transphobia (May 17, 2026) – Pride flag to be flown.
5. Emergency Preparedness Week (May 3 – May 9, 2026) – Emergency Preparedness Day announced for May 5, 2026.
6. VON Week (May 17 – May 23, 2026) – VON flag to be flown in recognition of the organization's contributions.

PRESENTATION – TAX SALE AUDIT – NOVA SCOTIA DEPARTMENT OF MUNICIPAL AFFAIRS – ROSS MACDONALD AND ELIZABETH KENNEDY

Ross MacDonald (Municipal Advisor, Pictou County) and Elizabeth Kennedy (Executive Director, Planning, Policy, and Sector Relations) presented the results of an independent audit of the Municipality's tax sale, tax arrears, and tax collection practices, conducted by Deloitte and covering the period from 2019 to 2024.

Ms. Kennedy advised Council that the audit was initiated by the Department of Municipal Affairs following concerns regarding tax sale practices and challenges obtaining clear information through initial departmental inquiries. She noted that no instances of non-compliance with legislation or conflicts of interest were identified, which she described as a positive outcome. However, she indicated that the audit highlighted several opportunities for improvement and systemic challenges experienced by municipalities across the province.

Mr. MacDonald outlined the audit scope and methodology, including a review of properties in arrears, tax collection processes, tax sale eligibility and requirements under the Municipal Government Act, compliance with legislation, trend analysis, and comparison against recognized best practices. He noted that the Municipality had not conducted a public tax sale or taken enforcement actions during the period reviewed, despite a significant number of properties being eligible or required for tax sale.

Key findings included:

- An average of approximately 1,617 properties per year eligible for tax sale, with approximately 754 properties per year classified as required for tax sale.
- A significant increase in cumulative outstanding tax arrears during the audit period.
- Limitations in the Municipality's taxation software, resulting in extensive manual tracking and challenges in generating accurate reports regarding arrears, payment arrangements, and tax sale eligibility.
- Insufficient clarity in the existing Tax Collection Policy regarding legislative requirements under Section 134 of the Municipal Government Act.
- The absence of a formal framework to monitor compliance with legislative and policy requirements.
- The absence of formal procedures to mitigate potential conflicts of interest, despite none being identified during the audit.

The presenters summarized five primary recommendations, including resuming public tax sales in accordance with legislation, revising the Tax Collection Policy, adopting improved software and standard operating procedures, implementing a compliance monitoring framework, and developing controls to address potential conflict-of-interest risks.

Mr. MacDonald advised that the cost of the audit was approximately \$109,900 and that the Municipality would receive an invoice. Council members participated in extensive discussion regarding the authorization of the audit, its cost, and its financial impact on the Municipality.

Several Councillors expressed concern that the audit proceeded without direct Council initiation and questioned whether similar outcomes could have been achieved through alternative means. The Warden concluded the discussion by thanking the presenters and advising that Council intended to follow up with the Department of Municipal Affairs regarding the audit cost and related concerns.

BUSINESS ITEMS NOT REQUIRING ACTION

There were no business items not requiring action.

REPORTS REQUIRING ACTION

Tax Exemption and Tax Reduction Policy #2026-05-04

Motion: It was moved to approve the resolution to amend the Municipality's Tax Exemption and Tax Reduction Policy to include three properties owned by Merigomish and Area Recreation.

Moved by Clr. Palmer

Seconded by Clr. Wadden

Motion Carried

Tax Collection Policy # 2026-05-05

Motion: It was moved to adopt Tax Collection Policy No. 20260505.

Moved by Clr. Wadden

Seconded by Clr. Baillie

Motion Carried

Approval of front parking lot resurfacing at 46 Municipal Drive, Pictou

Motion: It was moved to approve the front parking lot resurfacing at a cost of \$41,000 plus HST by Weeks Construction in the 2026-2027 fiscal year.

Moved by Clr. Dewar

Seconded by Clr. Palmer

Motion Carried

Destruction of documents described in the attached affidavit

Motion: It was moved to authorize the destruction of the specified documents presented to Council.

Moved by Clr. MacKeil

Seconded by Clr. Boyles

Motion Carried

Emergency Resolution - Temporary borrowing resolution renewal

Motion: It was moved to extend the authorized temporary borrowing of up to \$31,542,110 for a further period not exceeding twelve (12) months with RBC for the internet project, subject to ministerial approval.

Moved by Clr. MacKeil
Seconded by Clr. Turner
Motion Carried

Emergency Resolution – Long-Term Care Facilities

Motion: Direct staff to send letters to the County's three MLAs, the Minister of Health, and the Minister of Long-Term Care requesting a review to ensure appropriate standards of care are being maintained in long-term care facilities during the ongoing strike.

Moved by: Clr. Boyles
Seconded by: Clr. Parker

Motion Carried

Nay vote: Clr. Wadden

DEFERRED BUSINESS

There were no deferred business.

MOTIONS OF RECONSIDERATION

None brought forward.

COMMUNITY ANNOUNCEMENTS

Community announcements were heard.

ADJOURNMENT

There being no further business to come before the meeting, Warden Parker declared the meeting adjourned at 8:35 p.m.