

COMMITTEE OF THE WHOLE COUNCIL MEETING

March 9, 2020

The meeting was called to order by the Chair at 7:05 p.m., in the Conference Room, in the Administrative Centre, in Barrington, NS, with the following members present:

- Lindsay (Eddie) Nickerson, Chair
- Murray Atkinson
- Shaun Hatfield
- George El-Jakl
- Jody Crook – Absent due to Vacation

- Chris Frotten, CAO
- Lesa Rossetti, Municipal Clerk

ADDITIONS TO THE AGENDA

There were no additions to the agenda.

APPROVAL OF AGENDA

Being duly moved and seconded that the agenda be approved as circulated.

Motion carried unanimously.

APPROVAL OF MINUTES

Being duly moved and seconded that minutes of the meeting held February 18, 2020, be approved as circulated.

Motion carried unanimously.

IMMIGRANT SERVICES ASSOCIATION OF NOVA SCOTIA

Kathleen d'Entremont-Mooney, Onboarding Employer Engager of the Immigrant Services Association of Nova Scotia appeared before the meeting.

Mrs. d'Entremont-Mooney advised members that their program works directly with employers to build capacity to hire and retain immigrants. She provided information on the Atlantic Immigration Pilot Project as well as the SkillsMatch Online Recruitment Tool. She also provided information on the Professional Mentorship Program, Workplace Culture Program and the Professional Practice Program.

During Mrs. d'Entremont-Mooney's presentation, she made reference to an Immigration Session taking place in Digby tomorrow. She said a session could be held here if it is the wish of members. The CAO agreed to investigate the possibility of having an Immigration Session held in Barrington.

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Mrs. d'Entremont-Mooney was thanked for her presentation.

Information relating to her presentation is attached and forms part of the minutes.

2021 WORLD CHAMPIONSHIPS OF DOUBLE-BITTED AXE THROWING

Council has decided to forward a bid to host the 2021 World Championships of Double-Bitted Axe Throwing. If successful it will be necessary to form a Local Organizing Committee. Members would like the CAO to serve on this committee as Treasurer. It was noted that Council made a motion to this affect which was tabled and referred to Committee for discussion this evening.

During discussion of this matter it was noted, that the CAO serving on the Local Organizing Committee could be part of the bid submission to host the event.

The matter will now be referred back to Council for consideration.

REQUEST FROM CLYDE AREA COMMUNITY CENTRE ASSOCIATION

As reported previously, the Clyde Area Community Centre Association is requesting that the outstanding taxes on their account be adjusted as provided for in By-law No. 25 "Tax Exemption By-law"

Resolution C200301

Being duly moved and seconded that the following resolution be recommended to Council:

WHEREAS a tax exemption has been approved for the Clyde Area Community Centre Association under By-law No. 25 "Tax Exemption By-law";

AND WHEREAS the exemption is meant to take effect from the time the Association obtained ownership of the property, AAN 03788687;

THEREFORE BE IT RESOLVED that the Municipality provide a grant to the Clyde Area Community Centre Association equivalent to the outstanding taxes on its property, which is estimated to be \$6,657.39, including interest, for the period April 1, 2019 to March 31, 2020.

Motion carried unanimously.

LOCAL ROAD IMPROVEMENT GRANT

It was suggested that once all roads identified under the Department of Transportation and Infrastructure Renewal Cost Shared Agreement have been addressed, then consideration be given to putting a program in place to deal with upgrades and maintenance of private roads.

It was agreed that information be gathered for consideration by the Committee at a future meeting.

STAFF REPORT - DEED TRANSFER TAX REVENUE

Since there has been much discussion on the use of revenue generated by the Deed Transfer Tax, the CAO has researched the matter and has prepared a Staff Report which is attached and forms part of minutes.

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After a lengthy discussion, it was agreed that the matter be placed on the March 16th Committee Meeting Agenda for further discussion.

ADJOURNMENT

The meeting was adjourned at 9:33 p.m.

Chair

Secretary for the Meeting

DIVERSIFY YOUR WORKFORCE

Employer Support Services

Mobile Onboarding Employer Engagement

This program works directly with employers across mainland Nova Scotia to build capacity to hire and retain immigrants by:

- Connecting employers with employer support services at ISANS
- Promoting and supporting employers through the Atlantic Immigration Pilot Project
- Providing in-house training and resources
- Collaborating with local organizations



We have representatives in the following regions:

- 1) Western Region (Shelburne, Yarmouth, Digby)
- 2) South Shore Region (Queens, Lunenburg, Hubbards)
- 3) Central Region (Annapolis, Kings, Hants)
- 4) Halifax Region (HRM)
- 5) Northern/Eastern Region (Cumberland, Colchester, Pictou, Antigonish, Guysborough)

Employer Engagement

Atlantic Immigration Pilot Project (AIPP)

The Atlantic Immigration Pilot Project (AIPP) is an opportunity for employers to hire talented immigrants within a realistic timeframe, while accessing services from immigrant settlement service providers.

The Atlantic Immigration Pilot Project:

- Addresses the labor gaps of employers in the Atlantic provinces by fast-tracking immigration applications
- Provides a pathway for skilled workers and international graduates who want to live permanently in Atlantic Canada
- Gives employees access to immigrant settlement support
- Provides information and support to employers

SkillsMatch Online Recruitment Tool

The ISANS SkillsMatch Online Recruitment Tool allows employers to tap into the international talent of immigrants in Nova Scotia. SkillsMatch Online:

- Features pre-screened, internationally educated professionals who have the skills employers need, and are ready to work in Canada
- Is free of cost to the employer
- Provides opportunities to post jobs and search resumes using key words

On-Site Recruitment & Information Sessions (ORIS)

These sessions help employers recruit pre-screened, job-ready candidates when they need to add multiple employees in various positions. Recruitment events organised by ISANS include:

- A meeting with a number of suitable immigrant candidates
- An opportunity for information exchange and networking
- Face-to-face speed interviews with qualified candidates

Professional Mentorship Program

This program brings together skilled immigrants and established professionals in occupation-specific mentoring relationships. Mentors:

- Promote professional connections
- Help internationally-trained professionals build confidence and identify realistic career goals
- Provide insight into professional terminology used in local industries
- Provide insight into work culture in Nova Scotia

Workplace Culture Program

The Workplace Culture Program helps Nova Scotian employers to:

- Learn methods to improve intercultural competence and retain immigrant employees
- Better understand the benefits of hiring international talent
- Understand the importance of immigrant experience in the workplace

Professional Practice Program

This program connects employers across Nova Scotia with skilled immigrant professionals for six-week work placements. These placements are:

- Flexible, and can be full or part-time depending on need and capacity
- Low-risk, as candidates are insured against injury at the workplace and placements can be terminated at any point
- Talent-specific and targeted to employer needs. Candidates come to you with the skills they need to succeed in their field.
- A fantastic way to scale up capacity for a limited time with no obligation to hire at the end

For information please email: employersupport@isans.ca

www.isans.ca



STAFF REPORT

SUBMITTED BY: Chris Frotten & Leah d'Eon

DATE: February 21, 2020

SUBJECT: Deed Transfer Tax

ORIGIN

On November 6, 2017, Council approved the implementation of a 1.5% deed transfer tax. Since that time, there has been discussion on the use of the revenue generated by the tax and clarity is sought by Staff in order to properly prepare the upcoming budget and report our financial statements.

BACKGROUND

Discussion of a deed transfer tax began in 2015 and serious consideration for its implementation began in 2017. On July 17, 2017, CAO Rob Frost presented a report to Committee outlining the purpose of the tax, the current number of units in the province that had the tax and the reasons why it should be implemented in Barrington. In that report, CAO Frost did recommend to *“Implement a Deed Transfer Tax for the Municipality of 1.5% effective April 1, 2018. Allocate 75% of funds be used for capital projects, with the remaining 25% used to supplement operational costs.”* At that meeting, it was recommended to Council to proceed to adopt a Deed Transfer Tax at a rate of 1.5% and at the July 24, 2017 Regular Council Meeting, Council approved the tax and began the process of developing a by-law.

On August 21, 2017, CAO Frost presented a draft by-law to Committee and it was recommended to Council to proceed to first reading. On August 28, 2017, Council approved the first reading. Over the next 2 months, Committee and Council held public hearings and discussed at lengths the implementation of the tax. On November 6, 2017, Council approved the proposed Deed Transfer Tax By-law in second and final reading as attached.

DISCUSSION

Since its implementation, there has been discussion on the use of the revenue generated by the tax as some members understood that the revenue was intended to be earmarked for capital costs/projects related to recreation.

As this understanding would have a serious impact on our budget and financial reporting, we require direction from Council. For this reason, I decided to review the minutes of each meeting in which deed transfer was discussed from July 17, 2017 to November 6, 2017 and the video recordings of the Regular Council meetings and public hearings to determine whether there had been any amendment to the by-law or separate motion of Council earmarking the revenue for capital costs/projects related to recreation.

After completing my research, I can confirm that there were no official amendments made to the by-law or official motion of Council earmarking the revenue for this purpose, however, there were many occasions in which this purpose was raised and discussed.

Since this purpose was raised and discussed, I have outlined the budget implications and possible drawbacks of earmarking the revenue generated from this tax for this purpose in the sections below.

BUDGET IMPLICATIONS

The decision to earmark revenue generated from the deed transfer tax for capital costs/projects related to recreation would drastically alter our budgeting process and our financial capacity and reporting.

For example, we may, in any given year, not have enough capital costs/projects related to recreation to use all the budgeted revenue generated from the tax. That would require us to put the remaining amount in reserve which could cause us to run an operating deficit or require us to pull in operating reserves.

Additionally, the revenue budgeted to be generated from the tax is an estimate based on historical data but is not a guaranteed amount. Although we tend to budget conservatively, it could be possible to budget a set amount of revenue with a corresponding expenditure but finish the year with lower than expected revenue which would once again cause a deficit and require us to pull in reserves.

LEGAL IMPLICATIONS

N/A

PUBLIC CONSULTATION/COMMUNICATIONS

N/A

RECOMMENDATION

I believe that due to the numerous times the purpose was discussed, some members may have understood that the deed transfer tax would be used for capital projects related to recreation. In the 19/20 budget, we were able to match the deed transfer tax revenue to recreation capital projects due to the large number of recreation capital projects: recreation centre design, ball field fencing, arena upgrades and batting cages.

We were fortunate this year to be in a position to balance the budget while committing deed transfer tax revenue to capital costs/projects related to recreation. That, however, may not always be the case and seems unlikely in the coming years based on our financial forecasts.

In the draft 20/21 budget, there are only a few projects that may be considered a recreation capital project, and their costs would not match the deed transfer tax revenue. The construction of a new recreation facility is included in the budget; however, this will be funded through grants and debentures. If the deed transfer tax is earmarked for capital recreation projects, it will be necessary to pull funds from reserves to complete other projects for the upcoming fiscal year.

Finally, the definition of a “capital cost/project related to recreation” is vague and would be difficult to define precisely by Council and may be interpreted differently by Staff. The risk of confusion and disagreement would then arise which would be a problem.

For these reasons, Leah and I do not recommend earmarking the revenue generated from the deed transfer tax specifically for capital costs/projects related to recreation.

SUGGESTED MOTION

Move to direct staff to allocate revenue generated from the deed transfer tax to any capital costs/projects within a given fiscal year’s capital budget only if financially feasible and without impacting the net income of the budget.

ATTACHMENTS

- By-Law #39 - Deed Transfer Tax
- Deed Transfer Tax – July 17, 2017 Staff Report
- Press Release

**THE MUNICIPALITY OF
THE DISTRICT OF THE BARRINGTON**

**DEED TRANSFER TAX
BY-LAW NO. 39**

1. This By-Law is entitled the “Deed Transfer Tax By-Law”.
2. A Deed Transfer Tax applies in the Municipality on terms identified in the Municipal Government Act, SNS 1998, c.18, s. 101 - s. 110, or in successor legislation as may be enacted from time to time.
3. The rate of the Deed Transfer Tax in the Municipality of the District of Barrington is 1.5 (One point Five) percent of the value of the property transferred.
4. The Registrar of Deeds shall be the agent and collector of the Deed Transfer Tax for the Municipality of the District of Barrington.

Approved by Council November 6, 2017



Municipality of Barrington

Request for Decision from the Chief Administrative Officer

Date: July 2017

Topic: Deed Transfer Tax

Purpose of Request:

As one of only four Municipal units in NS that do not have a Deed Transfer Tax the Municipality of the District of Barrington is at a disadvantage. In order to cover all costs of operation and capital expenditures the Municipality has had to charge a higher tax rate for many years, which affects all taxpayers. Those Municipal units that currently have a deed transfer tax in place are able to offset some operational and capital costs through the collection of a deed transfer tax. It is also important to take into consideration that each time a property changes hands, the administration of the Municipality needs to make adjustments to tax accounts, and prepare documents for which we are not otherwise compensated.

There are currently 51 Municipalities in Nova Scotia, 47 of which have a deed transfer tax. Only the Town of Oxford, the Town of Kentville, the Municipality of the County of Kings, and the Municipality of the District of Barrington currently do not have a deed transfer tax.

Of the 47 Municipalities with a deed transfer tax, 3 have a deed transfer tax of 0.5%, 24 have a deed transfer tax of 1.0%, 4 have a deed transfer tax of 1.25%, and 16 have a deed transfer tax of 1.5%.

As can be seen in the attached table of sales over the past two years, and what would have been garnered had there been a deed transfer tax in place at the time, the Municipality could be receiving between \$6500 and \$23,000 per month depending on the rate, or stated another way, between \$80,000 and \$280,000 per year in deed transfer tax.

Considering the possible capital costs that will be faced in the near future, it would be prudent of council to seriously consider implementing a deed transfer tax that would offset capital costs without affecting general tax rates.

Recommendation 1:

Implement a Deed Transfer Tax for the Municipality of 1.5% effective April 1, 2018. Allocate 75% of funds be used for capital projects, with the remaining 25% used to supplement operational costs.

News Release - Deed Transfer Tax

Created: Wednesday, 08 November 2017 11:18

For immediate release:

Deed Transfer Tax

At the Municipality of the District of Barrington Council meeting held on November 6, 2017, Council gave second and final reading to the adoption of a Deed Transfer Tax By-law.

Council has been discussing many infrastructure projects over the past year and agreed that there was a need to generate additional revenue in order to complete future projects.

Councillors recently received an engineering report that suggests the Recreation Building should be replaced, and significant improvements made to all other Municipal Buildings. In addition to these projects, Council has also been discussing the addition of user facilities at some of our beaches, and the further development of commercial property now that all current lots have been sold in the business park.

Warden Nickerson stated, "Council held a public hearing, spoke with many citizens, and spent a lot of time on this discussion, and it was important to do so. At the end of the day, all of Council recognizes the need to continue to develop and maintain our assets. The Deed Transfer Tax will allow us to move on a number of projects that we have been putting off for too long."

This by-law provides for a tax of 1.5 % to be levied on the transfer of real property which is payable at the time of conveyance of the title. The Deed Transfer Tax is paid at the Land Registration Office when the property is being registered.

This by-law may be inspected at the Municipal Office, in the Administrative Centre, located at 2447, Highway 3, Barrington, N.S., between the hours of 8:30 a.m. and 4:30 p.m., Monday to Friday.

Collection of the Deed Transfer Tax will commence January 1, 2018.

Warden Eddie Nickerson

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