

VICTORIA COUNTY MUNICIPAL COUNCIL
April 30, 2002

A special meeting of Victoria County Municipal Council was held at the Court House, Baddeck, on Tuesday, April 30, 2002, beginning at 5:30 p.m.

Present were:

District #1 – Dan E. MacNeil
District #3 – Bruce Morrison, Deputy Warden
District #4 – John Graham MacInnes
District #5 – Gerald Sampson, Warden
District #6 – Lawrence Barron
District #7 – Wayne Budge

Also present were:

Brian Trask, CAO
Heather MacLean, Recording Secretary

Absent were:

District #2 – Shane Toms
District #8 – Robert MacLellan

CALL TO ORDER

Warden Sampson called the meeting to order.

PROPOSED AMENDMENT TO THE MUNICIPAL GOVERNMENT ACT

Warden Sampson advised that this special meeting of Council was called to deal with the proposed amendment to the *Municipal Government Act*.

A memorandum was received from Jerry Blumenthal, President of the UNSM, advising that on April 24/02, the UNSM office received a proposed amendment to the *Municipal Government Act* respecting the taxation of properties in the Province having frontage on, or a view of, a body of water. This amendment provides municipalities with the ability to establish a lower residential tax rate for water properties.

Brian Trask reviewed the draft amendments with Council. Under this legislation, a “water property” means a property that has been designated as a water property and this can be property that has frontage on or a view of the ocean, a river or a lake. By using this definition, most properties in the municipality could be considered “water properties”.

The UNSM indicated in the memorandum that it is their understanding that the proposed amendment, if not strongly opposed, will be introduced early next week in the legislature.

Discussion took place on the proposed amendment and it was felt that this amendment would not work. A new lower tax rate for “water properties” could result in owners of non-water properties having to pay more than their fair share of property taxes. This amendment would also have an impact on the distribution of provincial property taxes such as education. A tax reduction on “water properties” would result in a tax increase to other property owners. If this amendment was approved it would certainly create a great deal of controversy

It was felt that assessment and the increasing of assessments is a provincial issue and not one that should be solved using the municipal taxation system.

It was moved by Councillor Barron, seconded by Councillor Budge, that a letter be forwarded to the Honourable Angus MacIsaac, Minister of Service Nova Scotia and Municipal Relations, strongly opposing the proposed “Act to Amend Chapter 18 of the Acts of 1998, *The Municipal Government Act*”. Motion carried with Deputy Warden Morrison voting against the motion pending further clarification on the issue.

Warden Sampson indicated that the UNSM rejected the proposed amendment because it challenges the principles of fair municipal property taxation. This is an assessment problem, not a taxation problem. The province is trying to take their problem and put it on the shoulders of municipalities.

Pauline Davis, Tax Records Administrator, was in attendance in the audience and Councillor MacInnes requested her opinion on this issue. She reiterated the comments made by Council and indicated that if there is a problem then the province should be looking at changing the *Assessment Act*, not the *Municipal Government Act*.

ADJOURN

There being no further business, on motion of Councillor Barron, seconded by Councillor MacNeil, the meeting adjourned at 6:20 p.m.