

| Sender | Question / Comment | Response |
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| <p>Glenda/Charles Parker</p> | <p>The fact that was a budget of approximate 8. Million and it was a inviroment concern why was it not put down Whitehall where their is a raw sewage problem instead of an extension on Queen Street and out Western Ave</p> <p>why there was a cost over run on the budget of approximate 4.4million.How did this ever get approved,and why the home owner is to be held hostage ???</p> | <p>The decision to not to extend to Whitehall was made based on our Consultant’s structural assessment of the bridge to Whitehall, their assessment identified that additional collection pipes could not be added to the bridge without significant upgrades.</p> <p>Residents that operate on site wastewater systems are responsible for their function. The on site program is operated and enforced by the Nova Scotia Department of Environment.</p> |
| <p>Dawn Mccully</p> | <p>I fully support this letter as a tax payer in the effected area of Parrsboro . (ltr to DMA) where is the transitioning funding from when we amalgamated into the county and how much money exactly is that ?</p> <p>Why could this not be used to off set the debt that you folks have left Parrsboro with</p> <p>If it has been spent all ready where and how much has been used .</p> <p>There has still been no real explanation as to why the project was extended to the Western Ave area that did not need this service due to the fact that all houses in that area have private septic and there is no sewer from this area running into the harbour .</p> <p>How much less would this project have been if the western ave area was not included ?</p> <p>Would we have fallen into a more reasonable budget ?</p> <p>There are appeal processes .</p> <p>Will I be able to appeal the fact that I have my own</p> | <p>See APPENDIX A</p> <p>Residents are welcome to use the appeal process laid out within the by-laws. The Local Improvement By-Law is drafted to be applied to all developed properties that have access to the sewer collection system at a flat rate. If property is levied the local improvement charge incorrectly we would resolve the error. The local improvement charge is intended to recover the portion of the capital debt no paid through the general tax rate.</p> <p>The appeal process in the public sewer by-law is also available to all residents.</p> <p>Section 35 of the Public Sewer By-Law respecting that the by-law is not able to predict all possible industry or business that may generate waste. It allows the municipality to deal directly with the concern and come to an agreement to allow the use of the wastewater infrastructure. Agreements would not allow materials to be discharged into the wastewater system that would compromise the system’s ability to meet mandated Provincial and Federal discharge standards.</p> <p>At this time the Municipality has no plans to compel residents with properly functioning onsite systems to connect to the collection system.</p> |

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| | <p>septic and this was an unnecessary addition to the project ?</p> <p>Could you please provide clarification on section 35- special agreements?</p> <p>the fact that I have a proper functioning septic system on my property. Why would I be forced to connect to the municipality's sewer if my sewer is not running into the harbour or impacting the environment?</p> <p>I have concerns as well about how unpaid sewer bills will be treated the same as unpaid property tax .</p> | |
| Sabine | <p>When Parrsboro and Cumberland County amalgamated Parrsboro came in with a plus of around 800,000 if I remember right. Was that money applied to our new sewage system or spent otherwise?</p> | See APPENDIX A |
| Sabine Sent last year and re-sent this year | <p>To the Council of Cumberland Municipality regarding Parrsboro's sewer system</p> <p>We have concerns about the fairness of the sewer charges for different reasons.</p> <p>There should be not just a unit system in total:</p> <p>There should be a low basic charge for anybody who has or could have access to the sewer line (access fee) and a charge by water usage from the fresh water meter.</p> <p>The charges should occur quarterly together with the fresh water bill.</p> <p>This would make sure that everybody would pay for the new system and a fair price for water they put into the system.</p> <p>I am generally disappointed of the lack of empathy to the citizens of Parrsboro, where many people cannot effort such an amount and even the rabat of around 300</p> | <p>The public sewer by has been revised based on public comment to provide Council the ability to levy a metered sewer service charge. Section 14 and 15 of the Public Sewer by-law provide for this.</p> <p>Upon review of this comment I propose the following be added to and amended to section 15 of the Public Sewer Bylaw.</p> <p><i>The Municipality shall annually calculate the Metered Sewer Service Charge by dividing the total annual cost, or a portion thereof, of the sewer system, including capital repayment costs, by the estimated total annual metered Water Utility consumption of sewer system users. (1) Every owner of property who is a user of the sewer system shall pay a Metered Sewer Service Charge based on the amount of water consumed on that property. (2) Every owner of property who is a user of a non-metered connection, shall pay a Sewer Service Charge based on a user unit value assigned per Section 12. (3) Every owner of property who is a non-user of the Water Utility but is a user of the sewer system shall pay a Sewer Service Charge on a user unit value assigned per Section 12. (4) There will be no exemption from the Sewer Service Charge for water metered and used in production premises, swimming pools, irrigation, or in any other manner, although such water is not discharged into wastewater facilities. (5) Vacant properties in the area levied a Metered Sewer Service Charge shall pay a flat rate sewer</i></p> |

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| | <p>\$ per year doesn't make a difference. Why shouldn't the citizen who saves water be rewarded for it too.</p> <p>There should be a high fine for those properties who still let their sewage into the Bay of Fundy or don't have a working sewage field.</p> <p>I bet if you dear council members would have had to face the new charges you would have planned more diligently to spread the charges fairly.</p> <p>Other Concerns:</p> <p>Our house is built 11 m from the middle of the street. On our side the road there is a hard dip (over the full width of this road side). Every time a pick up truck, delivery truck or even bigger or a vehicle with a trailer drives into it-it's unavoidable- we experience a little earthquake because the house is shaking more or less depending how heavy and/or fast the vehicle was going. That happens many times per day, Western Avenue is a busy street.</p> <p>First aid would be a warning sign of rough road section a little more tar would do a great job to fixing it temporarily.</p> <p>I am serious about this problem because all that shaking of structure of the building cannot not be good for it and the noise developing every time is becoming unbearable.</p> <p>West Bay Road has to be grated more often, it's scaring tourists away.</p> <p>Christian and Sabine Schoene,</p> | <p><i>charge. This rate shall be established annually. (6) Properties in the area levied a Metered Sewer Service Charge that are unconnected to the sewer system shall pay a flat rate sewer charge. This rate shall be established annually. (7) The Metered Sewer Service Charge shall be included on the quarterly Water Utility billing. (8) Flat rate sewer charge for vacant or unconnected properties shall be included on the annual property tax bill.</i></p> |
| | <p>two of which concern us greatly.</p> <p>The paragraphs causing unease are as follow:</p> <p>Public Sewer By-Law - Capital Charges</p> <p>No portion of the capital construction cost of a new system or an extension of an existing system will be funded by existing system reserves. Any portions of a new system not funded by government, County</p> | <p>See Part two for responses to final submissions</p> |

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| | <p>Council or other funding agency shall be charged to the new system's users in the form of an area rate or local improvement charge and shall be in addition to the Uniform Sewer Charges upon completion.</p> <p>Local Improvement By-Law CHARGE IMPOSED</p> <p>4. Where a local improvement has been carried out by or on behalf of the Municipality in an area identified in Schedule ~ A" as amended from time to time, a tax is hereby levied upon every owner of real property situated in whole or in part within the identified area, except to the extent that any lot or the owner thereof is totally or partially exempt from tax by the provisions in this By-Law, or the provisions of Schedule · A· of this By-Law.</p> <p>They both appear to give the municipality carte blanche to charge the end user and only the end user for capital costs not funded by any levels of government. This seems to be a draconian way of dealing with shortfalls in capital costs. Surely we don't live in a "user pay" society. Rather, we live in a society where costs of capital projects with broad public benefit are shared municipality wide, province wide or even country wide. We question the legality of such a by-law giving the municipality the power to complete projects and then charge the end user without any requirement for public discussion. Capital costs are shared costs; operational charges are something different.</p> <p>We would ask two things. Firstly, that the public hearing be postponed until it can be genuinely public, however long that takes. Secondly we ask the province reconsider and provide the additional funding needed to cover the shortfall.</p> | |
| Rosemary Rowntree | <p>Brenda, thank you for this information. Our prime reason for asking for a postponement was to avoid the additional emotional stress on a population already stressed to the max with the tragedies of a week ago. We are however, also concerned about a "public hearing" that is not public. Your work to alleviating the situation is appreciated.</p> | |

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| | <p>I am copying our Board of Directors on this email. Rosemary Rowntree</p> | |
| <p>Rosemary Rowntree letter and email from parrs board of trade April 28 2020</p> | <p>Municipality of Cumberland County (Delivered by email) Councillors and Staff</p> <p>Re: Public Hearing <u>Draft Sewer By-Law</u></p> <p>There are a number of points in the draft By-Law where we would like further discussion or amendment before it is passed into law.</p> <ol style="list-style-type: none"> 1. <u>Capital Charges</u> As we understand the wording, capital or construction costs not already funded, will be borne by those using the new project. However, this is contrary to all the infrastructure precedents that are now the norm in our society. Costs for capital projects that are a public benefit are shared by the public. For example, if a new school were to be built in Parrsboro, the construction cost would not be passed to the children who attend or their families. It would be shared by all because we value an educational system that requires schools. Similarly, on a municipal level, if new street lights were installed, the houses on that particular street would not bare the unfunded burden of the installation. It would be totally funded by public monies because we value the safety and security provided by lighting. Because our sewage no long flows directly to the Bay, we all (the County, the Province and the Country) benefit. 2. <u>Metered Sewer Charges</u> Water meters are in place and remain unused. This should immediately become the basis of the sewer service charge. There is a direct correlation between water in and sewage out. | |

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| | <p>3. <u>Unpaid Sewer Capital Charges</u> Sewer charges are utilities and should not be treated in the same manner that taxes are treated if unpaid.</p> <p>We would appreciate communication from you as soon as possible on these issues. We have already requested a postponement of the "public" hearing and we see that now the item on your website has been removed. Thank you! Sincerely,</p> <p>O. Rosemary Rowntree President Parrsboro & District Board of Trade</p> <p>Email comments: We are also very worried about the approval to charge sewer users 50% of the under-funded portion. Given that the province was willing to cover CBRM's very large portion of a new sewer system, we'd like that avenue of funding re-opened. And, as this is a federally mandated project, renewed application, with vigour, should be directed to them.</p> <p>Is it possible to bring all concerned parties (Municipality, Provincial and Federal Governments, and our community) to the table to work out a solution to this very pressing problem?</p> | |
| <p>Stephen Johnson</p> | <p>I am a resident of Parrsboro and my home is connected to the new sewage system.</p> <p>You are asking us to comment on a by-law that gives no indication of the financial impact of said by-law. What will the "Sewer Service Charge" be and what will be our annual contribution to the capital cost?</p> <p>You will effectively be making this decision "in camera" due to the current lockdown. I suggest, nay I</p> | <p>The Public Sewer By-Law sets out the manner in which sewer service charges or metered sewer charges are calculated, assigned to properties and how they are collected. The value of the charges are set annually by Council as part of the budgeting process in the same manner as a tax rate would be set. The intent of the charge is to fully pay for the operation of the sewer systems.</p> |

demand you defer discussion of this proposed by-law until such time as the meeting can be public in every sense of the word.

It seems the public meeting held to glean public input was little more than a facade. None of the concerns expressed during the meeting I attended have been addressed.

The installation of the new waste water treatment plant made no direct difference to us. We still flush our toilets in the same way! However the new plant does make a huge difference to us as a resident of Parrsboro, Nova Scotia and indeed Canada. To impose the capital cost of the plant on only those using it is obscene. It is a benefit to the population as a whole.

I have no objection to a "Uniform Sewer Charge" but I have a very strong objection to the way the capital cost of the new waste treatment plant is proposed to be handled.

We do not live in a "user pay society". Our infrastructure costs are shared. The waste water plant should be no different. For example, schools are a provincial responsibility. If a new school is built in Parrsboro the capital cost is shared provincially, not shared between the families of the children who attend the school. Waste water is a municipal responsibility and as such the capital cost of any new facility should be shared by all the municipality. If there is a short fall go back to the province and/or the federal government. That is the type of society in which we live.

I have spoken to a number of Parrsboro residents who are not hooked up to the town sewer system and they have all indicated their agreement the capital cost should be shared across all residents of the municipality.

This proposed by-law is dangerous. It will give the

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| | <p>municipality carte blanche to charge the capital cost of any new system to only those using it.</p> | |
| <p>Harvey Lev</p> | <p>i do not really understand how the county can pass a new by-law for existing infrastructure.</p> <p>I do not really understand how there can be a provision for petition or referendum for projects (as mentioned) that are already in place.</p> <p>i do not understand how only some capital costs are spread out to the whole county and others localized.</p> <p>If we in Parrsboro are expected to pay for these capital costs then conceivably we should not be expected to pay for costs incurred for the benefit of Springhill,Oxford,Pugwash or anywhere else in the county, which nullifies the reason for a county government.</p> <p>This by-law seems to ask the residents of Parrsboro to cover the costs of infrastructure that other villages do not have to, perhaps because their infrastructure was done before or is not government regulated.</p> <p>We no doubt are required to pay a share of fixing a road near Oxford and we may have already paid for a sewer system in Avocate Harbour or some other communities. etc.</p> <p>for a business in Parrsboro these extra costs need to covered over a 4 month period, as basically the town does not exist from an economic point of view from Oct. to June added to this the commercial sector will not have any income in the coming months .</p> <p>The bridge over the Aboitteau needs to be replaced and has been delayed for a number of years and is scheduled to be done. Who will pay for that, the logic of this by-law is that the people who use the bridge to get to their homes, cottages and commerce will pay.</p> | <p>The Local Improvement by-law that received first reading proposes a flat rate charge across all developed properties.</p> <p>The Local Improvement By-Law is general to every capital project the municipality has undertaken or will undertake. The section describing petitions is in place to give Council the ability to use that option when they deem appropriate. Schedule "A" is update to include new project when Council decides to levy a local improvement charge.</p> |

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| | <p>The harbour is in serious default and work on it has been delayed for the last 2 years while engineers try and figure out a plan. I guess that the fishers and the Force will be required to pay for that.</p> <p>Rumour has it that a new town hall is about to be announced. Will it be only the residents of Parrsboro that will pay that one.</p> <p>West Bay road has potholes that can and does occasionally swallow a car whole, and is in such disrepair that the fuel suppliers suggested that we add enough extra storage tanks to last from December through to the end of March.</p> <p>When the county decides to repair the road, known locally as 'The Road From Hell ' which is in planning or process, will only the residents be expected to cover the costs of improvement and repair. The list can go on forever.</p> <p>As to a sewer tax/fee, we already pay one. Will this increase?</p> <p>Does the county intend to measure the waste?</p> <p>Is it the intention of the county to encourage property owners to hide their toilets to avoid the extra costs of multiple facilities.</p> | |
| Ernie Gilbert | <p>I just received a call from a resident of Parrsboro asking why all units are not expected to pay the same improvement charge, I said I would pass on the concern and would reply with the reason He pointed out that a single family dwelling (1 unit) is proposed to pay \$761, while a 4 unit apartment would pay \$502 per unit, and a 10 unit apartment would pay \$450 per unit. I was trying to get the average amount that all the other sewer system residents had to pay so I would know what is fair for this system's residents to pay,</p> | <p>The memo "Parrsboro Wastewater Local Improvement Charge" dated March 27 is attached as APPENDIX E. This provides current discussion on the this.</p> |

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| <p>Jen Morgan</p> | <p>I am writing to express my thoughts regarding the way our municipality is conducting its affairs. They recently posted notice of a so-called public hearing finishing on May 15th with Council’s decision on May 20th. The purpose of the hearing is to discuss three proposed by-laws, two of which concern us greatly.</p> <p>The paragraphs causing unease are as follow: Public Sewer By-Law Capital Charges 16. No portion of the capital construction cost of a new system or an extension of an existing system will be funded by existing system reserves. Any portions of a new system not funded by government, County Council or other funding agency shall be charged to the new system’s users in the form of an area rate or local improvement charge and shall be in addition to the Uniform Sewer Charges upon completion.</p> <p>Local Improvement By-Law CHARGE IMPOSED 4. Where a local improvement has been carried out by or on behalf of the Municipality in an area identified in Schedule “A” as amended from time to time, a tax is hereby levied upon every owner of real property situated in whole or in part within the identified area, except to the extent that any lot or the owner thereof is totally or partially exempt from tax by the provisions in this By-Law, or the provisions of Schedule “A” of this By-Law.</p> <p>These two proposed by-laws are repugnant. They both appear to give the municipality carte blanche to charge the end user and only the end user for capital costs not funded by any levels of government. This seems to be a draconian way of dealing with shortfalls in capital costs. Surely we don’t live in a “user pay” society. Rather, we live in a society where costs of capital projects with broad public benefit are shared municipality wide, province wide or even</p> | <p>The Municipality has the legal authority to approved the by-laws proposed. The specific sections referenced by the resident are not changed from the existing versions Public Sewer and Local Improvement by-laws.</p> <p>The attached letter from Minister Porter enables Municipalities to conduct meetings and business of Council remotely.</p> |

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| | <p>country wide.</p> <p>We question the legality of such a by-law giving the municipality the power to complete projects and then charge the end user without any requirement for public discussion. Capital costs are shared costs; operational charges are something different.</p> <p>These proposed by-laws relate directly to sewer levies made in Parrsboro last year.</p> <p>While on the subject of how capital costs are funded we draw your attention to how a similar situation was handled for Cape Breton Regional Municipality. It is interesting to note at the end of March 2020 the province agreed to add an additional \$26.2 million to the \$32.6 million already agreed which means the CBRM treatment plant is now fully funded by government. All Cumberland County needs to rectify the situation is \$4.4 million. Surely the province will recognize it is hardly fair to foist this charge on 425 households and businesses?</p> <p>We would ask two things. Firstly, that the public hearing be postponed until it can be genuinely public, however long that takes.</p> <p>Secondly we ask the province reconsider and provide the additional funding needed to cover the shortfall</p> | |
| <p>Parrs Board of Trade</p> | <p>County of Cumberland</p> <p>The call for a “public hearing” at this time is unconscionable. We ask that the hearing process be postponed indefinitely.</p> <p>Our community, the whole province, is reeling from the tragic events of last weekend. People here are obviously very concerned about anything dealing with the sewer system, but right now do not have the emotional energy to put thoughts on the matter together.</p> <p>Also, until a public hearing can be public in the true</p> | <p>The option of postponing the public hearings will be put before Council prior to the Public Hearings being held</p> |

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| | <p>sense of the word, we ask that this process be held only once COVID 19 restrictions have been lifted and we can meet and discuss this as a real public hearing. You may well have received permission to hold hearings in this closed-door fashion, but still the fairness and transparency that the County professes should be upheld.</p> <p>Could we please discuss this so that a satisfactory resolution might be reached?</p> <p>Sincerely, O. Rosemary Rowntree President Parrsboro and District Board of Trade</p> | |
| Lloyd Smith | <p>I am interested in speaking to council on the “Parrsboro Wastewater Collection System Expansion and Treatment Plant Project” section of this by-law. Within this presentation I will be also referring to a document named “Parrsboro Sewer Funding Options” dated 27 Feb 20.</p> | <p>Referenced document “Parrsboro Sewer Funding Options” has been attached for reference as Appendix D . This was our initial discussion on subsidising through the general rate. This Memo is superseded by the memo “Parrsboro Wastewater Local Improvement Charge” March 27, 2020 (also attached APPENDIX E).</p> |

Summary of comments and questions from residents re public sewer and local improvement by-laws #2 May 15 2020

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| Heather Meyers | <p>One resident’s concerns regarding proposed sewer by-laws</p> <p>The Reason and Methods used for Cap Cost Projects- Costs for capital projects that are to the public benefit are best shared by the public. When a new school is required in an area, the construction cost is not borne by only those with children registered at said school, or the families of those who will be attending when they reach the pre-primary age. It is shared by all due to the value of providing education. The bylaws regarding sewage and costs of sewage also benefit society as a whole. Raw sewage longer flows directly to the Minas Basin. There is less pollution flowing into the ocean. All residents benefit in the county reap benefit from this, the positive benefit is not felt only by people of Parrsboro.</p> | |

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| | <p>It would therefore stand to reason that as a benefit which is shared by all in the county, the costs associated with this benefit should also be borne by all in the county.</p> <p>Metered Sewer Use Charges - Water meters are in place and have yet to be used for water consumption charges. As there is a direct correlation between water in and sewage out these could be used as the basis for the 'user fee' of the sewer itself. The meter readings should immediately become the basis of the sewer service charge.</p> <p>On a related note sewer charges are utilities and should not be treated in the same manner that property taxes.</p> <p>Clear consultation process - Lack of requirement to consult with users or obtain approval for projects and costs. The residents are not at fault for these overages. The respective levels of government which approved a grossly under-estimated project bare this responsibility. As such any over-runs are not the fault of the citizens. One of the main reasons amalgamation was touted as the 'only option' was due to the 'overwhelming cost' of the sewage project being put onto the residents of Parrsboro. Amalgamation was supposed to prevent this heavy burden from being foisted onto the population that cannot afford it. Yet, here the residents stand with the bill that was 1.5x over budget. Responsibility for approving a grossly underestimated project lies entirely of the respective signatories' levels of government (municipal, provincial, and federal) the amount over-budget is entirely their responsibility and not to be shouldered by the Parrsboro residents.</p> | |
| <p>David Beattie Gillespie House Inn</p> | <p>Hello Brenda,</p> <p>Please find attached a letter that outlines our comments and concerns regarding the proposed Public Sewer By-Law.</p> | <p>Based on public consultation Council has requested that options be included in the Public Sewer By-Law to establish a metered sewer service charge. This will divide the operating cost of the sewer system between the users based on their metered water usage. There will not be differential metered sewer service charges based on usage of property.</p> |

Gillespie House Inn
358 Main Street
Parrsboro, NS, B0M1S0
902-254-3196
www.gillespiehouseinn.com

Two Islands Brewing
169 Main Street
Parrsboro, NS, B0M1S0
902-728-2221
www.twoislandsbeer.ca

Thank you,
David Beattie

RE: Proposed Public Sewer By-Law

As are the owners of properties located at 358 Main Street and 388 Main Street we wish to lodge our concerns regarding the proposed Public Sewer By-Law. We are a small seasonal tourism business that works hard to survive in this small community in a region with a very short tourism season. The margins of profit for most small businesses in small rural communities is very slim. We have been in business in Parrsboro for over 20 years and have reinvested significantly in our properties and our community, and as such, have serious concerns about the added annual costs that would result from this proposed By-Law.

Our concerns can be summarized as follows:

The determination of user unit values for fixed roof accommodations are based on data from various publications that all suggest that for every two guest rooms the water consumption is equivalent to one average household. This is based on the assumption that hotels have an average occupancy rate of 70%. However, accommodations in rural areas of Cumberland County have a very short tourism season and have annual occupancy rates of less than 35%, half of the assumed basis for assigning a unit charge for every 2 guest rooms;

Will properties offering Airbnb type short term rentals be treated the same as "official" fixed roof accommodations – the proposed By-Law seems to include these properties in the definitions, but other levels of government have been ignoring short term rentals;

Basing water rates and sewage fees on tap counts is a totally arbitrary approach that bears no correlation with the volume of water consumed or discharged. Since meters have been installed in serviced areas of Parrsboro, will fees be based on consumption;

The municipality has recently moved to prepaid debit options for residents.

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| | <p>All residents of Parrsboro benefit from installation of sewage service and waste water treatment system – should not the capital costs be shared by all who benefit?</p> <p>The determination of user unit values is another example of how the Municipality does not appear to value the contributions of small businesses in our communities, which we find very discouraging. Small businesses create employment, buy goods and services from other local businesses, and support community organizations and events. And yet the Municipality seems to only impose more fees and taxes on business.</p> <p>This will be a very difficult year for most businesses and some may close. While several supportive programs have been offered by Federal and Provincial governments, we have not seen any efforts to support struggling businesses from the Municipality. One way to ease the cash flow crunch for businesses at little cost to the Municipality would be to offer an interest free monthly installment plan for paying property taxes and fees, either by direct withdrawal or a series of post dated cheques.</p> <p>Thank you for your consideration. Sincerely, David Beattie</p> | |
| <p>Maple Inn Johannes Hiesberger</p> | <p>Dear Brenda! Please find attached our concerns about the new public sewer by-laws for the next council meeting.</p> <p>RE: Public Sewer By-Law</p> <p>Dear Warden, Councillors We would like to send you our concerns with the new Public Sewer by Law. We own the Maple Inn in Parrsboro (2358 Western Ave.) and are a small seasonal (May to October) business. The business (because of the short season) is not very profitable. Our concerns are:</p> | <p>See above regarding metered rates.</p> <p>The Municipality will continue to work with the Province and Federal government to try and find some relief for Parrsboro residents.</p> |

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| | <p>The assumption that we operate on a 50 to 70 % occupancy rate year around is wrong. The only time we achieve this is in July and August. Year around we have an occupancy rate of 33 %. With these new by Laws we would have to pay for every room Vz sewer rate also for the time we are closed. It would be more fair to charge a sewer fee based on water consumption. Why did we change all the water meters if we still not charged on usage?</p> <p>The determination of user unit is again a sign how less the municipality is taking care of small businesses. We are the one's who employ people from the area, buy locally (and support other businesses, support charities, etc.) The only "help" we get from the municipality is more taxes and fees for businesses (instead of sharing the costs with all residents of Parrsboro and area)</p> <p>We are also concerned that Air BnB will not be charged a ½ rate for every room the advertise. (+ one rate for the property) We think that everybody in Parrsboro and Area benefit from the installation of the sewer (no smell, no untreated raw sewage in the bay, etc ..) so the cost should be shared by everybody.</p> <p>Also we object that the sewer rate will be on the tax bill. This is not a tax. Water is also billed separately. Why should be the sewer rate treated differently?</p> <p>Our last suggestions would be to go after the provincial and federal government for the overrun of the costs for the sewer plant. Cape Breton Regional Municipality got a part refunded from the Province We hope that you will take our suggestions into your decision making and remain sincerely yours The Maple Inn Johannes Hiesberger</p> | |
| John Tyler | <p>Introduction. As a homeowner who is interested in the potential for new Business and Tourism in the Parrsboro area and as a</p> | <p>Please see Low Income Tax Exemption and Reduction Policy attached as APPENDIX C</p> |

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| | <p>resident who is excited to see the positive growth in the local real estate market, I have great concerns over the counter-productive efforts of the council members and the intentions of the people who have brought forward proposals like the item discussed here. This is very important and demands your attention as a resident of Parrsboro. This is also important to residents of Cumberland County and the Province of Nova Scotia as a whole.</p> <p>The introduction is my note to the recipients, but the rest is as it was posted. - John Tyler (a copy of the letter sent to DMA is included below these comments)</p> <p>Another note</p> <p>I thought things would be better when the County took over, but it seems that the same attitudes or people are in place to dictate. I agree with many others that this has been handled in a very underhanded manner to say the least. I am concerned about all the elderly and fixed income homeowners who can't afford or don't understand computers. Also, with Covid, people are less likely to see notices and we can't have a homeowners meeting or go door to door with this information. I believe that we must respond with a loud voice and it will take all forms of media and legwork to do so. I will be making sure that my neighbours are aware with exaggerated levels of social distancing involved</p> | |
| Judith Bauer | <p>i hope this finds you all safe and well during these strange times.</p> <p>My apologies for the tardiness of this email.</p> <p>These comments and questions concern the proposed 'Public Sewer By-law' and 'Local Improvement By-law'. A notice was recently posted regarding a "public hearing" on May 15th with Council's decision on May</p> | <p>Establishing a local improvement charge is provided by the Municipal Government Act.</p> <p>Council initially intended to fund the annual capital debt payments through the sewer service charge. Residents expressed concern over this method and how the costs were distributed. The Local Improvement Charge By-Law is intended to distribute the cost across users that have direct access to the new infrastructure and respect that a cleaner environment is a wider benefit. The public sewer by-law provides council the option to allocate</p> |

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| | <p>20th. The purpose of the hearing being to discuss three proposed by-laws, two of which are of much concern to residents of Parrsboro, the Public Sewer By-Law and the Local Improvement By-Law.</p> <p>Both these by-laws appear to give the municipality free reign to charge the end user and only the end user for capital costs not funded by any levels of government.</p> <p>How is it possible that the county can pass a new by-law for existing infrastructure?</p> <p>And how does it make any sense at all to include a provision for a petition process (referendum?) for projects that are already in place? Surely the time to consult the population is before rather than after implementation.</p> <p>These proposed by-laws relate directly to sewer levies made in Parrsboro last year. Our MLA Tory Rushton has been in contact with council regarding the specific situation with the proposal to charge 425 households and businesses with the capital cost of the Parrsboro Treatment Plant. This is a prime example of how this by-law can be abused.</p> <p>This seems to be a rather punishing solution to deal with shortfalls in capital costs. Has consideration been given to how these additional charges will affect individual home and business owners? Is council aware that for lower income householders and small businesses these additional costs may mean the difference between a viable life in Parrsboro and no life in Parrsboro. Much effort and funding goes into projects and enterprises (e.g. theatre, museums, Parrsboro creative) in an effort to not only keep people here but attract them to live here but, who will choose to come here and purchase property when it comes with these costs?</p> <p>And how is it that only some capital costs are spread out to the whole county and others localized?</p> | <p>operational costs of the sewer system to users based on their metered water consumption. This method of distributing operational costs was requested by consensus at a public meeting in Parrsboro in the Fall of 2019.</p> |
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| | <p>If we in Parrsboro are expected to pay for these capital costs then conceivably we should not be expected to pay for costs incurred for the benefit of Springhill, Oxford, Pugwash or anywhere else in the county which nullifies the reason for a county government. The county promised Parrsboro that we would not be punished for giving up town status and joining the county. So much for truth in local politics.</p> <p>Many of us here in Parrsboro are questioning the legality of such a by-law which gives the municipality the power to complete projects and then charge the end user without any requirement for public discussion.</p> <p>While on the subject of how capital costs are funded we draw your attention to how a similar situation was handled for Cape Breton Regional Municipality. It is interesting to note at the end of March 2020 the province agreed to add an additional \$26.2 million to the \$32.6 million already agreed which means the CBRM treatment plant is now fully funded by government. All Cumberland County needs to rectify the situation is \$4.4 million. Surely the province will recognize it is hardly fair to foist this charge on 425 households and businesses?</p> <p>We were promised by the county that the cost of this project in Parrsboro would be spread throughout the county.</p> <p>i believe that putting these costs onto individual property owners will only hasten the decline of Parrsboro, that more buildings will be abandoned and that property values will decline. The county will lose tax revenue as this happens and that newcomers to the community will choose to settle outside of Parrsboro.</p> <p>Thank you for the opportunity to comment on this matter.</p> | |
| <p>Parrsboro board of Trade Letter May 15</p> | <p>Attached is the submission from the Parrsboro & District</p> | <p>The sections of the Local Improvement By-Law have not been changed from the existing version of the by-law.</p> |

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| <p>Official submission to be read at hearing</p> | <p>Board of Trade making comment on the proposed Local Improvement By-Law and the proposed Public Sewers By-Law. Rennie Bugley has told me that he will ask Council on Wednesday to consider postponing or extending the hearing. Will you please let me know the outcome of this?</p> <p>Re: Public Hearing <u>Draft Local Improvement and Sewer By-Laws</u></p> <p>We would like to take this opportunity to address the draft by-laws prior to final consideration by council. There are a few areas which cause concern to the residents, businesses, and citizens not only in Parrsboro but Cumberland County as a whole.</p> <p><u>Local Improvement By-Law</u></p> <p>2. Purpose - The local portion of capital costs associated with improvements will be funded through area rates or charges to be applied to defined properties that benefit from those improvements.</p> <p>Please consider amending this to charge properties where the entire benefit is to those properties only. Where the local improvement is a public benefit, the cost should be assumed by the entire public.</p> <p>We concur that should local improvements be made voluntarily for users, those users should be responsible for the costs. However, when a local improvement is mandated, those costs should be assumed by the body that mandates the improvement.</p> <p>The fact that the Municipal Act of Nova Scotia permits such charging does not mean it is fair or reasonable. Through taxes we all contribute to a common fund for our own and each other's communities. Putting the burden of capital improvements on a small group in one section of the county undermines this system.</p> | <p>Wastewater collection and treatment is not operated as a utility. The operation and fees are not approved by the Nova Scotia Utility and Review board. Treating unpaid sewer service charge in the same manner of taxes is the Municipalities only tool to ensure payment of these fees. It is not possible, and it would not be safe to turn off sewer service for non-payment. The Municipality would have no authority to shut off water service for non-payment of sewer service charge. The water service is provided through a Water Utility that is regulated by the NSUARB and must be operated in compliance with that regulation.</p> |
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Adding costs to specific areas which have seen a decline in population and income over the last few years seems counterproductive to finding a path to encourage growth. A fee spread out over the whole county would lessen the blow to those in specific areas. While new fees are not easy for residents to support, using examples like Parrsboro and Pugwash, we find that many rural residents use these communities for services and entertainment. Having strong infrastructure in our core communities benefits our county as a whole.

8. Approval of Projects - Council may proceed with a Local Improvement at its own discretion or in response to a petition that receives majority approval.

We wish to see a requirement to consult and seek approval of projects and associated costs prior to project initiation when assessments will be made to individual users.

9. Approval of Projects - In the event information relied upon by Council or staff when preparing or assessing a petition later proves to be wrong, the decision based on such information shall be as valid as if the information were correct.

This contradicts the idea of an informed, responsible and representative institution. Continuing with petitions based on information proven to be wrong is irresponsible. We would like you to reconsider this. If approval is given to proceed based on inaccurate information, the approval process should be restarted or the decision / outcome revised, if feasible, using the correct information.

Sewer By-Law

14. Metered Sewer Service Charge - The Municipality may levy the Sewer Service Charge as a metered charged based on the total annual metered consumption of the water utility

serving that area.

We would like to see sewer charges based on metered water-in use where meters are in place. We understand that you wish to have a consistent policy County-wide. However, where metered service is available, a fairer and more equitable charge would be based on those in-place meters. Water-in has a direct correlation to sewage-out. Basing charges on averages is simply not fair to individuals or businesses.

At the public hearing held in Parrsboro during the summer at the fire hall, you heard ample reason to consider seasonality, realistic use and other special variations in unit charges, but we do not see those ideas reflected in the schedules.

16. Capital Charges - Any portions of a new system not funded by government, County Council or other funding agency shall be charged to the new system's users in the form of an area rate or local improvement charge and shall be in addition to the Uniform Sewer Charges upon completion.

On this point, we reiterate the same concern as noted above under the Local Improvement by-law. We would like to see consideration given to whether or not the project is benefit to the general public or to individuals alone. Canadians believe that public benefits should be paid from the public purse. That is the societal norm. For example, when the bridge over the aboiteau on Two Island Rd is replaced or repaired, we all expect it to be a public benefit and paid by the general revenues. We would hardly expect a toll for users alone.

The proposed by-laws are silent on how to allocate costs for service upgrades or extensions. Where the benefit is solely to specific users, neither the Local Improvements nor the Sewer proposals address the way you will charge for future extensions to capital projects. If, for example, the sewer in Parrsboro is extended to include new streets will the current charges be amended? Reduced?

Spread equitably over new users? Consider past payments to the main project?

20. Liens - The sewer service charge is a lien on the property in the same manner and with the same effect as rates and taxes under the Assessment Act. (2)

We do not see that a utility payment (water, sewage, power etc.) should be treated in the same manner as unpaid property tax. The covenant between residents and the county is payment of property tax – landowners pay the tax and the county uses those funds to benefit all. If a property owner does not pay the tax the county can seize the property. Nonpayment of a utility cannot be part of this. Add-ons to the covenant corrupt the trust between the resident and local government.

35. Special Arrangements - ...the Municipality may enter into a special written agreement with any industrial or commercial concern or institution whereby an industrial or institutional waste of unusual strength, volume, or character may be discharged to a wastewater facility...

We wonder, as you have a very specific list of prohibited items, under what circumstances you would allow these prohibited wastes to enter the sewage system. Would a fracking company be allowed? A commercial agriculture processing plant? A chemical plant?

We recommend that a list be developed to identify what industrial or commercial concerns or institutions would be acceptable for such allowances. The goal of controlling wastewater is to lessen the impact and improve the health of our citizens and more importantly the environment. The Bay of Fundy is a natural wonder and cannot be treated in a haphazard manner. What may work in other areas could have very different consequences on the Bay. The County residents should be part of any decision regarding “unusual” items being disposed in the Bay of Fundy through wastewater.

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| | <p>We appreciate the opportunity to communicate with you on these very important by-laws and we look forward to working together to improve these drafts by-laws.</p> <p>Sincerely,</p> <p>O. Rosemary Rowntree</p> | |
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| <p>Jeremy Dunphy</p> | <p>As a person with a residence and property in Parrsboro, in order to make an informed decision on the way to proceed going forward, may I request to receive all reports, studies, compilation of pertinent meeting minutes, contracts, correspondence, financial statements or any other document related to the Parrsboro Sewer project and the proposed Public Sewer and Local Improvement Bylaws. I would also request any report, minutes or other document from previous public consultation that has taken place and any document which discusses actions taken since last summer to secure additional funds toward this project.</p> <p>For a decision with a multi-million dollar financial impact on the residents of our hometown, I do not see that information outside of council minutes is readily accessible or that a substantive justification case has been provided to all taxpayers. The limited information online points to this being caused by a project cost over run which is very disconcerting that this would be allowed to occur, and if so, that the Municipality did not come back to taxpayers during the project with a way forward that looked to mitigate potential overages before becoming reality. This cannot be changed now, however it should not mean that those in Parrsboro are forced into a 20 year obligation they did not expect and were not consulted on before the end result. Due to the impending deadlines of which I was just made aware, i would respectfully appreciate your attention to this request for information.</p> | |
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| | <p>I also question the timing of the public consultation next week amid the current pandemic situation. As taxpayers, my brother and I should be able to be part of the process, however I am with the RCMP working border integrity and he is a military medic deployed to a care home with COVID-19. We are both working long hours to accomplish what must be done in these unprecedented times. In the midst of this we are being asked to review the significant information surrounding these bylaws and sort through years of council minutes then be available for the one chance to call in or to find substantial time to prepare meaningful written commentary on a short deadline. This process is not being respectful of those who are in the middle of this pandemic response, let alone in consideration of the current restrictions on movement and gathering. We have so much else in the front of our minds at the moment but no one should have any less of an ability to participate in this process you have set. As you can see by when I am writing this, time is at a premium. We have no doubt that we are far from alone in this situation.</p> <p>Respectfully submitted, Jeremy Dunphy</p> | |
| <p>Jeremy Dunphy</p> | <p>On May 17, 2020, at 8:56 PM,</p> <p>Good evening,</p> <p>Ms. Hoeg: Thank you very much for your reply. My initial email did not contain a request to speak as I was asking for the information first to be able to determine the best way forward. My hope is that there would be a detailed information package of all of the relevant material or other type business case for considerations on an expenditure of four million dollars. In my role with the federal government I cannot even request to spend \$5000 without such a substantial case written and approved. Please advise if this is available or the process required to access all of the applicable information.</p> <p>Thank you as well for arranging to provide the time and contact information on Tuesday for the session. I will</p> | <p>Good Morning Jeremy</p> <p>i will try to condense this as much as i can and get the point to you. The federal government mandated by the year 2020 no one was to be pumping waste into the oceans and harbours. This has been around for a few years. The federal government announced they were going to spend millions of dollars on infrastructure . So this was great. Our system should of cost aprox .8.5 million. There was a lot of work around because of the Federal funding. All contractors in this business put their rates up and knew they could get it. Our system came in at aprox. 4.5 million over. If council had not approved the extra 4.5 million we would of lost the 8.5 that was free and would of been out there trying to find aproximately 10 million to put in a treatment plant. The Federal government just paid off 26 million for Cape Breton .There is no reason they cannot help us also. Our elective Federal and Provincial officials have been trying to help us. The residents of Parrsboro know we have to pay more for sewer . But it has to be reasonable .</p> |

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| | <p>make the necessary arrangements.</p> <p>Mr. Rafuse: I have heard from our MLA and I was hoping to hear from yourself as well on how this issue came to be and what actions have been completed to date in an attempt to rectify this overall situation. I want to speak to details and not generalities on Wednesday, therefore as our representative I would appreciate your input in this matter.</p> <p>Regards,</p> <p>Jeremy Dunphy</p> | <p>hope this helps. Norm</p> |
| <p>Stan Blenkhorn</p> | <p>Date: May 17, 2020 at 9:03:40 AM ADT Subject: Parrsboro Sewer Funding Shortfall</p> <p>First let us make it clear that by our questions we are not connecting this to an opinion either for or against dissolution but merely connecting it to the financial position the people of Parrsboro are finding themselves in . A position that we steadfastly oppose based on the realization that our rights have been taken away . This amounts to taxation without representation , a basic right to determine our own future financially, etc.</p> <p>In our opinion , as a result of dissolution our RIGHTS were taken away by Provincial Legislation and the County of Cumberland is abusing that legislation to force the people of Parrsboro to pay for their horrendous mistake . This mistake will clearly be shown that the County of Cumberland (staff and council) made all the decisions and not the people of Parrsboro . We were never consulted in any of the process and therefore claim NO responsibility for any of the sewer shortfall of \$4.4M .</p> <p>There is many questions re the awarding of the underfunded sewer project and many less answers .</p> | |

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| | <p>We will list areas of questions and respectfully anticipate a reply for each .</p> <p>1 - Parrsboro had in place a 3 phase approach to effluent (est. cost of \$4m) of which phase 1 was completed , who changed the project scope to the \$8.4M as per letter of intent ?</p> <p>2 - Who submitted the application for funding to the CWWF program on Parrsboro's behalf ?</p> <p>3 - When funding was approved from the CWWF program who controlled the tendering process for Parrsboro's sewer project ?</p> <p>4 - When the tenders were viewed and the lowest bid was \$4.4M over budget could you please provide us with all appropriate documentation as to (staff and Councils) support efforts to acquire additional funds to meet the shortfall through the CWWF program BEFORE a tender was awarded .</p> <p>5 - As a result of #4 's actions what was the result ? Again appropriate documentation will suffice , emails etc .</p> <p>6 - When the results of # 5 were known by staff and Council what efforts were made to scale down the sewer project to match the original \$ 8.4M approved by the CWWF program . Through an email from Mr. Chuck Porter , Minister of MA for Nova Scotia he states , (the CWWF program does not allow for claims for project overages once they have been approved) . This means the original approved \$8.4 M could have accomplished the needed results .</p> <p>7 - When staff and Council knew of the \$4.4 M shortfall and No chance of additional funds , what</p> | |
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was the logic and reasoning behind the awarding of the UNDERFUNDED sewer project in Parrsboro ?

8 - Before the awarding of the underfunded sewer project who on staff recommended awarding the tender and explanation as to where the \$4.4M shortfall would be forthcoming ?

9 - In a report to Council on March 27 , 2020 by Justin Waugh - Cress and Andrew MacDonald they state , Correspondence has been sent to the Minister of Municipal Affairs requesting additional funds , copies of which have been provided to our MLA's and MP . We ask to have copies of that dated correspondence and appropriate responses . It all seems to be too late , c,mon like almost 3 or 4 years later .

The residents of Parrsboro became aware of the \$4.4M shortfall re underfunded project with a bombshell re new sewer bill of \$995 and resulting uproar , next come this 4 option plan to recover the \$4.4M shortfall again solely from the residents of Parrsboro . Efforts to get clarification from our rep. on Council are fruitless as it appears each email and explanation vary each time .

We could go on and on and we will until the County of Cumberland is held accountable for the horrendous mistake they made in awarding the UNDERFUNDED tender . The Rights of the residents of Parrsboro were and continue to be taken away us as the County tries to cover up their mistake . The people of Parrsboro were never consulted throughout this process and had absolutely no say in this process and therefore claim NO responsibility for the position the County of Cumberland finds itself in , in trying to cover for the debt of the \$4.4M for their Staff and Council's

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| | <p>horrendous mistake !</p> <p>To , Kyle Jackson , I can supply you with all emails directed to the Premier and his Government .</p> <p>Thanks and have a great day</p> | |
| <p>Stan Blenkhorn</p> | | <p>The \$521,589 , capital reserves – unappropriated consist of the following</p> <p>\$54,309 Insurance proceeds received for the Mechanic Street Park Playground in Springhill – this will be used to fund the replacement playground</p> <p>\$2,713 Transfer From Tax Sale Surplus – After 20 years any surplus amounts received at tax sale are transferred from Tax Sale Surplus Trust to the General Capital Reserve.</p> <p>\$309,000 This represents amounts budgeted for capital acquisitions from general operations in 2018/19. These projects were not undertaken therefore this amount was transferred to reserve. These capital projects were carried forward to the 2019/2020 capital budget.</p> <p>\$122,964 Balance of the general capital reserve from the former Town of Springhill</p> <p>\$32,603 Unallocated capital reserve</p> <p>The unappropriated operating reserve balance of \$793,474 represents amounts raised through the general tax rate that have been transferred to reserve. Council has not placed any internal restrictions on the use of this reserve.</p> |
| <p>Stan Blenkhorn</p> | | <p>Hello Mr. Blenkhorn,</p> <p>The memo dated February 25th (APPENDIX D) was presented at the March 4th Council meeting and introduces the options for a local improvement charge to fund the capital cost as well as a metered rate to fund the annual operating cost.</p> <p>The memo dated April 8th (APPENDIX E) was presented at the April 15th Council meeting and provides a summary of various financial information previously discussed including comparison to other recent capital projects, average tax burden for other communities serviced by water and sewer and the change in tax burden for the average Parrisboro residential tax payer before and after dissolution.</p> |

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| | <p>1 - Councillor Rafuse referred to an option 4 , if there is a 4 what is it ? If there is a 4 is there a 3 ?</p> <p>2 - Under option 1 or 2 is the tax rate and local improvement rate constant over the 20 year duration ?</p> <p>3 - Sewer rate would be subject to change yearly , if needed ?</p> <p>4 - Financing 5 years locked in or 20 years locked ?</p> <p>5 - If I understand options 1 & 2 right , option 1 covers 50% and option 2 covers 75% , who or how is the shortfall covered in options 1 or 2 ? Option 1 would be 50 % and option 2 would be 25% .</p> <p>6 One more question thought of . Of these options does it apply to both residential and commercial?!</p> | <p>I have also provided answers to your questions below:</p> <p>1. Answer: In the attached memo dated February 25th we identified 4 options. These options looked at general rate contributions toward the project.</p> <p style="padding-left: 40px;">Option 1 - 0% contribution from general tax rate Option 2- 25% contribution from general tax rate Option 3- 50% contribution from general tax rate Option 4- 75% contribution from general tax rate</p> <p>2 Answer: Under each option we had identified a local improvement charge, for all developed lots, that could either be paid as a lump sum or spread in equal payments over 20 years. In addition to the local improvement charge a metered rate would be charged to those properties serviced by the sewer system to cover the annual operating cost of the system.</p> <p>3 Answer: A metered rate would be established based on the annual operating budget and estimated metered volumes. Based on actual metered volumes and operating costs this rate would be adjusted accordingly through the annual budget process.</p> <p>4 Answer: The debt on the system was amortized over a 20 year period with a ten year term. In year ten the balance owing would be refinanced.</p> <p>5 Answer: Under Option 3, 50% of the capital cost would be raised through a local improvement charge, the remaining 50% would be funded through the general tax rate which applies to all properties within the municipality. Option 4 would see the local improvement charge covering 25% with 75% being funded by general taxes.</p> <p>6 Answer: The local improvement charge would be charged on a per lot basis for all developed lots within the service area. The per lot rate would be the same for both commercial and residential. The metered rate to cover operating cost would be based on actual water usage for each customer.</p> |
| <p>From: Allan Jones</p> | <p>> Sent: May 16, 2020 8:59 PM</p> <p>Hi. My name is Al Jones. I own property a few kms outside Parrsboro. I have a septic system. The county did not provide any funding for my septic system. I am</p> | |

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| | <p>therefore opposed to any county tax revenues being used to fund Parrsboro's sewage plant. The county should either fund everyone's sewage/septic systems or fund no one's. That is only fair. I understand there is a virtual council meeting this Wednesday. How does one access the meeting and will there be an opportunity for the public to present their concerns? Thanks.</p> <p>Al Jones</p> | |
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APPENDIX A

Question:

When Parrsboro and Cumberland County amalgamated Parrsboro came in with a plus of around 800,000 if I remember right.

Was that money applied to our new sewage system or spent otherwise?

Answer:

Reserve Funds – Former Town of Parrsboro

The following tables shows the ending balances of Parrsboro’s reserve funds as of October 31, 2016. Also shown are the transfers from these reserve in the past three years.

| | Balance | Transfer from Reserves | | | Balance |
|-------------------------|-------------------|------------------------|--------------------|--------------------|-------------------|
| | | 16/17 | 17/18 | 18/19 | |
| | | <u>Sewer</u> | <u>Water</u> | <u>Sewer</u> | |
| | <u>31-Oct-16</u> | <u>Project</u> | <u>Metres</u> | <u>Project</u> | <u>31-Mar-20</u> |
| Reserve Fund balances | | | | | |
| Gas Tax | 318,095.00 | | -318,095.00 | | 0.00 |
| Capital | 12,227.00 | | | -12,227.00 | 0.00 |
| Equipment and Operating | 375,102.00 | -55,723.00 | | -207,287.00 | 112,092.00 |
| | <u>705,424.00</u> | <u>-55,723.00</u> | <u>-318,095.00</u> | <u>-219,514.00</u> | <u>112,092.00</u> |

Balance in Equipment and Operating Reserve to be used to fund new dump truck for Parrsboro Public Works. (delivered in Spring 2020)

General Operating Fund Accumulated Deficit

In addition to the above noted reserve fund balances, at the time of dissolution the Town of Parrsboro had an accumulated deficit in its general operating fund in the amount of \$313,023. This deficit was absorbed by the Municipality of Cumberland and is being recovered over time through the area rate charged within the community of Parrsboro.

APPENDIX B

Questions

Where is the transitioning funding from when we amalgamated into the county and how much money exactly is that ?

Why could this not be used to off set the debt that you folks have left Parrsboro with

If it has been spent all ready where and how much has been used .

Answers

Parrsboro Letter of Intent Funding totalled \$3,072,500 and is spread over a five-year period (2017/18 to 2021/22). Below is a summary of this funding allocated by project and includes the total spent between April 1st 2017 to March 31st 2020.

The original amount of \$1,345,000 was allocated in the letter of intent to fund the sewer project. Last year Council requested and was granted permission to reallocate \$361,000 from other project categories to offset the first year of debt payments associated with the project.

| Project Category | Per Year | Five Year Total | Amounts Reallocated to Sewer Project | Revised Totals by Project Category | Total Spent on Projects April 2017 to March 2020 | Balance Remaining March 2020 |
|------------------------|-------------------|---------------------|--|---------------------------------------|---|------------------------------------|
| Roads Capital (paving) | \$ 165,000 | \$ 825,000 | -\$ 258,600 | \$ 566,400 | -\$ 295,890 | \$ 270,600 |
| Roads Operating | 49,500 | 247,500 | | 247,500 | -148,500 | 99,000 |
| Infrastructure Sewer | 269,000 | 1,345,000 | +361,000 | 1,706,000 | -1,706,000 | 0 |
| Infrastructure Water | 41,000 | 205,000 | | 205,000 | -205,000 | 0 |
| Post Transition Cost | 90,000 | 450,000 | -102,400 | 347,600 | -243,231 | 104,369 |
| Total | \$ 614,500 | \$ 3,072,500 | \$ 0 | \$3,072,500 | -\$ 2,599,231 | \$ 473,269 |

The following provides additional information on how the funds were spent by project category.

Roads Capital

The balance of the roads capital funding amount will be used for future road paving. The capital investment plan includes \$800,000 in the next five years. The cost of the five-year paving plan will be paid for by the \$270,600 in letter on intent funding and Federal Gas Tax Grant.

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| 2020/21 | \$0 | current year’s paving plan deferred due to COVID 19 |
| 2021/22 | \$200,000 | |
| 2022/23 | \$200,000 | |
| 2023/24 | \$200,000 | |
| 2024/25 | <u>\$200,000</u> | |
| Total | <u>\$800,000</u> | |

Roads operating

The roads operating grants is paid annually over the five years and is used to offset cost associated with maintaining streets and roads in Parrsboro. The balance remaining of \$99,000 will be used to offset street maintenance cost in the 2020/21 and 2021/22 fiscal years.

Infrastructure Water

A total of \$557,000 was spent on the Parrsboro Water utility in the 2019/20 fiscal year. Projects included water line replacements, supply well and monitoring systems. These projects were funded with the above noted letter of intent amount of \$205,000, Federal Gas Tax Grant, \$269,000 and water utility depreciation \$83,000.

Post Transition

The following amounts have been spent between April 2017 and March 2020 on eligible post transition projects:

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| Human resources development and planning | \$ 10,820 |
| Municipal Planning Strategy and Land use Bylaw | \$ 52,581 |
| Legal Fees associated with the transfer of property and assets | \$ 3,210 |
| Records Management System | \$ 300 |
| Economic Development Strategy | \$ 17,206 |
| Standardized Signage | \$ 6,600 |
| Accounting software conversion | \$ 120,000 |
| Facility needs assessment | <u>\$ 32,514</u> |
| Total | <u>\$ 243,231</u> |

The balance remaining of \$104,369 is budgeted to be spent in the 2020/21 fiscal year to complete the economic development Strategy for Parrsboro, complete the community signage project, facility needs and records management.

APPENDIX C

Municipality of Cumberland

Low Income Tax Exemption Policy 16-03

Section 69 of the Municipal Government Act allows Council to establish a Policy for granting an exemption from tax for a person whose income is below a specified amount. This policy will establish the amount of the tax exemption, who is eligible and the process for applying for the exemption.

“Income” means a person’s total income from all sources for the calendar year preceding the fiscal year of the Municipality, and includes the income of all other members of the same family residing in the same household, but does not include an allowance paid pursuant to the *War Veterans Allowance Act* (Canada) or pension paid pursuant to the *Pension Act* (Canada)

1. **Amount of Exemption**

When the income of the person, spouse and other household members combined is less than \$17,957 the exemption shall be \$306.

When the income of the person, spouse and other household members combined is between \$17,958 and \$20,332 the exemption shall be \$211.

Income cut off levels and exemption amounts shall increase by an amount equal to the annual average percentage change in the Consumer Price Index, all-items, for the Province of Nova Scotia for the previous calendar year, as determined by Statistics Canada. If that index is negative in any given year, the amount of the increase will be zero.

2. **To Qualify for the Exemption**

The exemption shall apply only to property of a ratepayer occupied by him or her as his or her principal residence.

The applicant shall complete the application regarding the household income for the previous calendar year. A Councillor, a Commissioner of Oaths or the Municipal Clerk must witness the applicant’s signature on the application.

3. **To receive the Exemption**

An application for a fiscal year shall be submitted by December 31st of that fiscal year.

General

- (1) County Staff shall annually send out a reminder letter and an application form to all persons who received the exemption the previous year.

- (2) The operating budget shall make allowance for this exemption on a yearly basis.
 - (3) Should a person's total tax bill for that year be less than the exemption for that year, then the exemption will be equal to the full amount of the tax bill for that year.
 - (4) The Municipality requires a copy of the prior year's Canada Revenue Agency Notice of Assessment for all household members prior to approving an application.
 - (5) The deadline for applications and any other pertinent information shall be advertised, at least once, in the local paper.
 - (6) Total income is based on Line 150 of the T1 Income Tax and Benefit return for all household members.
4. This Policy is effective upon adoption and replaces any previous Low Income Exemption Policies.

APPENDIX D



4.1

MEMORANDUM

TO: Council
FROM: Justin Waugh-Cress, P.Eng.
DATE: February 25, 2020
RE: Farrsburo Wastewater System – Capital Debt Servicing Options

At budget time last year, the sewer rate for the Farrsburo Wastewater System was set to cover operating costs and annual capital debt servicing cost. The rate was considerably higher than expected for residents and since June 2019, staff have been working through eleven steps council set to resolve the issue. The majority of these steps have been completed, with two remaining steps, a new by-law and alerting residents of their new rate.

Regarding the Local Improvement by-law:

Council had requested staff undergo a public consultation on the revised Public Sewer By-Law which was completed, and has since directed staff to investigate the possibility of implementing a metered sewer charge based upon public feedback.

To consider metered rates, it is important to understand the inclusion of capital debt servicing in metered rates does not distribute the cost to unconnected users who benefit from the service being available to their property. Also, if we include the capital debt servicing costs within the metered rate, the resulting charge is very high relative to other sewer rates in the municipality.

Staff have reviewed other capital project funding models within the municipality. For both Maccan Water and Pugwash Water a Local Improvement Charge was levied. A Local Improvement Charge is levied at a flat rate to all properties that could benefit from the project, connected or not.

Removal of the capital debt servicing costs from the meter sewer charge requires only operational costs to be borne by those using the system. The capital debt service cost would remain shared across all developed properties in the form of a Local Improvement Charge.

Communicating new rate to residents:

Communicating the updated information on rate and appeal process is still outstanding from the June 2019 action steps. With a council direction at the March 4th meeting, staff will be able to finalize the Local Improvement and Public Sewer by-laws.

Options for establishing a Local Improvement Charge with and without a contribution from the general rate are provided for Council's review and direction to staff.

APPENDIX E

Report to Council

To: Warden Gillis and Council
From: Justin Waugh-Cress
Andrew MacDonald
Date: March 27, 2020
Re: Parrsboro Wastewater Local Improvement Charge

Background

The Parrsboro sewer project expanded the wastewater collection system and created a new wastewater treatment plant. This project was undertaken to comply with Environment Canada's wastewater regulations, compliance was required by 2020. Prior to the commissioning of the wastewater treatment plant, untreated sanitary sewer was discharged directly to the Bay of Fundy. The Parrsboro wastewater project has successfully corrected this ongoing negative environmental impact.

The Parrsboro sewer project was funded through the Clean Water and Wastewater Fund (CWWF). The project received \$8.8M in funding through this program. The total tendered cost of the project was \$12.67M. In an effort to meet the 2020 deadline for compliance with the federal regulations and not lose access to the \$6.6M in funding from the CWWF Council awarded the work to the low bidders. The Parrsboro sewer project was underfunded but was completed within the awarded tender prices. Over the past few weeks/months there has been a lot financial information provided to Council with respect to the Parrsboro Sewer System. We have discussed various funding options, general rate contributions, local improvement charges, metered rates to cover operating costs, etc. Correspondence has been sent to the Minister of Municipal Affairs requesting additional funding, copies of which have been provided to our MLA's and MP. We have discussed how other recent capital projects have been funded including the amounts funded by the end user. Council has also requested information about what other communities pay for similar services as well as how the average residential tax burden has changed for Parrsboro residents as a result of dissolution. The Local Improvement By-law is scheduled for first reading on the April 15th Council Meeting. The draft by-law currently includes a local improvement charge based on the 50% general rate contribution. At the April 1st Council meeting there was support to consider both the 50% and 75% general rate contribution options. The following analysis will include a comparison of these two options. The following assumptions are also included:

Assumptions

- No additional Federal or Provincial funding included at this time.
- Operating Budget (excluding debt payments) billed on water consumption. Average residential bill to fund operations is estimated to be \$416.
- Capital Cost funded through a local improvement charge levied on all developed properties, whether connected to sewer or not.
- Vacant Lots continue to be charge \$50/year with no capital charge
- Developed lots not connected to be charged \$50/year in addition to capital charge.
- Annual Operating budget for 2020/21, excluding debt payment is \$150,000
- Annual debt payments for 2020/21 is \$355,894
- Total amount to be funded by capital charge is \$4,180,000
- Capital Charge would apply to 423 properties

We have organized our analysis under the following categories:

- Comparison to Other Capital Projects
- Impact on General Tax Rate
- Comparison of average residential tax burden to other communities in the County that are serviced by central water and sewer
- Comparison of average residential tax burden for Parrsboro before and after dissolution

Comparison to other Capital Projects

| Project | Total Cost | Amount funded by User | Percentage Funded by User | Capital Charge Per Property |
|--|------------|-----------------------|---------------------------|-----------------------------|
| Pugwash Water Supply | 14,795,230 | 1,467,548 | 10% | 4,054 |
| Maccan Water Main Extension | 2,075,742 | 289,218 | 14% | 2,332 |
| Parrsboro Wastewater Treatment Plant and Extension | 12,675,000 | | | |
| No General Rate Contribution | 12,675,000 | 4,180,000 | 33% | 9,882 |
| 50% General Rate Contribution | 12,675,000 | 2,090,000 | 16% | 4,941 |
| 75% General Rate Contribution | 12,675,000 | 1,045,000 | 8% | 2,471 |

Impact on General Tax Rate

• Pugwash Water Supply

The Municipality borrowed \$3,033,000, which is being funded out of the general tax rate. The debt servicing cost for 2020/21 is 245,324. Which represents approximately 1.6 cents per \$100 on the general tax rate.

• Maccan Water Main Extension

The Municipality was able to fund this project from Gas Tax and therefore did not have to borrow. The amount of gas tax used was \$1,786,524. Had long term debt been issued, for a 20-year term, the average annual debt servicing cost would have been approximately \$125,000 per year or about .82 cents per \$100 on the general tax rate.

• Parrsboro Wastewater

The impact on the 2020/21 general tax rate for the 50% and 75% general rate contributions options are as follows:

- 50% cost share - \$210,167 in debt servicing or costs 1.37 cents per \$100
- 75% cost share - \$283,030 in debt servicing costs or 1.85 cents per \$100

Comparison of average residential tax burden to other communities in the County that are serviced by central water and sewer

The following table summarizes the average annual tax burden with water rates and includes both the 50%

| General Rate Contribution | | | | | |
|---|-------------------|------------------|------------------|----------------|---------------|
| | | 50% | 75% | | |
| | Springhill | Parrsboro | Parrsboro | Pugwash | Maccan |
| Average Assessment | 48,000 | 64,000 | 64,000 | 100,000 | 48,000 |
| Residential General Rate | 1.19 | 1.19 | 1.19 | 1.19 | 1.19 |
| Residential Area Rate | 0.86 | 0.48 | 0.48 | | |
| Village Rate | | | | 0.32 | |
| Sewer Rate | 265.00 | 416.00 | 416.00 | 439.00 | 439.00 |
| Local Improvement Charge Water | | | | 461.03 | 302.06 |
| Local improvement Charge Sewer | | 345.00 | 172.00 | | |
| Average Water Bill | 613.00 | 400.00 | 400.00 | 613.00 | 263.00 |
| | | | | | |
| Average Tax Burden Including Water Rates | 1,862.00 | 2,229.80 | 2,056.80 | 3,023.03 | 1,575.26 |
| | | | | | |

Comparison of average residential tax burden for Parrsboro before and after dissolution

As Council is aware the Town of Parrsboro dissolved on October 31, 2016. Prior to dissolution, in addition to the general tax rate, Parrsboro charged various flat rates listed below:

| | |
|----------------------|------------|
| Residential Tax Rate | 1.75/\$100 |
| Flat Rates | |
| Sewer | \$300 |
| Sewer Vacant Land | \$50 |
| Solid Waste | \$120 |
| Streetlights | \$50 |
| Fire Protection | \$125 |

Upon dissolution the Municipality eliminated flat rates for solid waste, streetlights and fire protection. Also, the 2017/18 residential tax rate for Parrsboro was reduced from 1.75/\$100 to \$1.50/\$100 (\$1.04 general rate plus \$0.46 area rate).

For the 2020/21 fiscal year the residential tax rate for Parrsboro will be \$1.67 (\$1.19 general rate plus \$0.48 area rate).

The following tables show the average Parrsboro residential tax burden before dissolution (table 1), 2020/21 average tax burden based on 50% cost sharing option (table 2), 2020/21 average tax burden based on 75% cost sharing option (table 3).

Based on this comparison we see that under the 50% capital cost contribution option the tax burden on an average residential assessment would be 7% more than it was four years ago. Those that did not have sewer before and are now connected would see a 29% increase, but they also have a service that they did not previously have. For those developed properties within the sewer service area that are not connected would see a 3% increase.

Under the 75% cost sharing option those that had sewer before dissolution and those properties only required to pay the local improvement charge would actually see a decrease from 2016.

Table 1

| | | Annual Residential Assessment | Annual Tax Bill | |
|--|--------|-------------------------------|-----------------|-----------------|
| | | | With Sewer | Without Sewer |
| Sewer 2016/17 Town of Parrsboro Actual Rates | | | | |
| Residential Tax Rate | 1.75 | 64,000 | 1,120 | 1,120 |
| Sewer per unit | 300.00 | | 300 | |
| Sewer-vacant land | 50.00 | | | |
| Solid Waste | 120.00 | | 120 | 120 |
| Street Lights | 50.00 | | 50 | 50 |
| Fire | 125.00 | | 125 | 125 |
| TOTAL | | | \$ 1,715 | \$ 1,415 |

Table 2

| | | | | Projected Annual Tax Bill 2020/2021 | | |
|--|----------|----------|--------------------------------|---|--|--|
| | | | Average Residential Assessment | Connected to sewer before and after dissolution | Connected to new sewer collection system | Developed lot on sewer expansion not connected |
| Option 3 - 50% General Rate Contribution to Parrsboro Sewer | | | | | | |
| General Tax Rate | \$1.19 | \$64,000 | | \$762 | \$762 | \$762 |
| Parrsboro Area Rate | \$0.48 | \$64000 | | \$307 | \$307 | \$307 |
| Sewer Per Unit | \$416.00 | | | \$416 | \$416 | \$50 |
| Sewer Vacant Land | \$50.00 | | | | | |
| Local Improvement Charge | \$345.00 | | | \$345 | \$345 | \$345 |
| Total tax Bill | | | | \$1,830 | \$1,830 | \$1,464 |
| Change in total tax bill from 2016/17 | | | | \$115 | \$415 | \$49 |
| Percentage change in total tax bill from 2016/17 | | | | 7% | 29% | 3% |

Table 3

| | | | | Projected Annual Tax Bill 2020/2021 | | |
|---|----------|----------|--------------------------------|---|--|--|
| | | | Average Residential Assessment | Connected to sewer before and after dissolution | Connected to new sewer collection system | Developed lot on sewer expansion not connected |
| Option 4- 75% General Rate Contribution to Parrsboro Sewer | | | | | | |
| General Tax Rate | \$1.19 | \$64,000 | | \$762 | \$762 | \$762 |
| Parrsboro Area Rate | \$0.48 | \$64000 | | \$307 | \$307 | \$307 |
| Sewer Per Unit | \$416.00 | | | \$416 | \$416 | \$50 |
| Sewer Vacant Land | \$50.00 | | | | | |
| Local Improvement Charge | \$345.00 | | | \$172 | \$172 | \$172 |
| Total tax Bill | | | | \$1,657 | \$1,657 | \$1,291 |
| Change in total tax bill from 2016/17 | | | | \$58 | \$242 | \$124 |
| Percentage change in total tax bill from 2016/17 | | | | -37% | 17% | -9% |