

Cape Breton Regional Municipality

Council Budget Sessions

AGENDA

**TUESDAY, APRIL 5, 2022
9:30 A.M.**

(to be continued April 6th & 7th if required)

Council Chambers
2nd Floor, City Hall
320 Esplanade, Sydney, NS

Cape Breton Regional Municipal Council

BUDGET SESSIONS

Council Chambers
Second Floor, City Hall

Tuesday, April 5, 2022

9:30 a.m.

(to be continued April 6th & 7th if required)

AGENDA ITEMS

Land Acknowledgement

Roll Call

1. **Approval of the Agenda** (Motion required)
2. **DRAFT Capital Budget 2022-2023**
Wayne MacDonald, Director of Engineering & Public Works and Jennifer Campbell, Chief Financial Officer (*see Budget Binder – separate enclosure*)
 - **Investing in Canada Infrastructure Program – Approval to Apply:**
Wayne MacDonald, Director of Engineering & Public Works (See page 3)
3. **BUSINESS ARISING:**
 - 3.1 **Council – March 25, 2022:**
 - a) **Low Income Property Tax Exemption Policy:** Jennifer Campbell, Chief Financial Officer (See page 8)
4. **DRAFT Operating Budget 2022-2023**
Jennifer Campbell, Chief Financial Officer
(*see Budget Binder – separate enclosure*)
5. **DRAFT CBRM Water Utility 2022-2023 Capital and Operating Budgets**
Wayne MacDonald, Director of Engineering & Public Works
(*see Budget Binder – separate enclosure*)

Adjournment



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Issue Paper

TO: Cape Breton Regional Municipality – Council

April 5, 2022

RE: “Investing in Canada Infrastructure Program”

The Nova Scotia Department of Municipal Affairs has communicated they will be accepting applications under the “*Green Infrastructure Stream*” of the Investing in Canada Infrastructure Program (ICIP) up until April 1, 2022.

The Green Infrastructure Stream will fund infrastructure projects that will support quality and management improvements for drinking water, wastewater, and stormwater. The program will provide funding through a Bilateral Agreement between Canada and Nova Scotia.

Municipalities are invited to submit up to 2 applications for consideration with a Cost Sharing funding formula based on 40% Federal, 33.33% Provincial & 26.67% Municipal for all eligible costs.

Discussion

To be prepared for possible funding opportunities, Council approved a comprehensive list of projects to apply and advance municipal priorities, as funding mechanisms arise, in 2020. The 2020 list included over \$100million in Roads, underground infrastructure, as well as associated infrastructure. The recent call for applications as indicated below, provides an opportunity to apply for some of these types of projects.

We have identified two (2) projects for application, namely:

1) Water Infrastructure Projects 2022-2024

We have identified 17 Water Infrastructure Projects to be included as a component of this ICIP Application that meet the criteria of the program (see attached); and,

2) Stormwater & Sanitary Sewer Infrastructure Improvements 2022-2024.

We have identified a significant culvert replacement project, as well as more than 60 manhole replacements across CBRM, that meet the criteria of the program (see attached).

The projects and associated funding have been included in the proposed Capital Budget, as well as associated cashflow breakdown. A prerequisite of an ICIP Application Program is a “*motion of Council*” post April 1, 2021 confirming their commitment to participating in the program should the application be approved.

Recommendation:

It is recommended that Council approves the project application as described above under the “*Green Infrastructure Stream*” of the ICIP Program.

We request a motion of Council to authorize the application submittal under the ICIP Program.

Respectfully submitted:

Wayne H. MacDonald, P.Eng.
Director of Engineering & Public Works

enc.



Proposed Piped Infrastructure Projects (“ICIP”) 2022-2024

CBRM has 17 Piped Infrastructure Projects identified in our current application, under the 2022-2024 “ICIP – Federal/Provincial Cost Share Program”.

This program is funded at 40% Federal, 33% Provincial & 27% CBRM for all eligible costs (piping) under the ‘Green Infrastructure Stream’

2022-2023 Eligible ICIP Piping Component = \$3,380,972 Plus CBRM Road Component = \$677,000

NOTE: Timing of “Application Approval” will dictate work completed in 2022

Application Funding Total \$12,125,872

Piped Infrastructure Projects 2022-2023

Newbury Street (George to Rockdale)	Sydney	Waterline Replacement & Road Reconstruction
Alexander Street (Fraser to Churchill)	Sydney Mines	Waterline Replacement & Road Reconstruction
Atlantic Street (Hospital to Terrace)	Sydney	Waterline Replacement & Road Reconstruction
Fletcher Street (Union to Yorke)	Glace Bay	Waterline Replacement & Road Reconstruction
George Transmission Main (Cottage area)	Sydney	Waterline Replacement



Proposed Piped Infrastructure (ICIP)

Piped Infrastructure Projects 2023-2024

Main Street (Pond to #1097) Phase 1	Sydney Mines	Waterline Replacement & Road Reconstruction
Wilson Avenue (8 th . To Gibbon) Phase 1	New Waterford	Waterline Replacement & Road Reconstruction
Archibald Avenue (Cottage to end)	Sydney	Waterline Replacement & Road Reconstruction
Dorchester Street (Lorway to Emery)	Glace Bay	Waterline Replacement, Storm Sewer & Road Reconstruction
George Street (Dorchester to Desbarres) Ph 2	Sydney	Waterline Replacement, Storm Sewer & Road Reconstruction
Sutherland Street (Prince to St Peters)	Sydney	Waterline Replacement & Road Reconstruction
Pleasant Street (Mitchell to Dominion)	Dominion	Waterline Replacement, Storm Sewer & Road Reconstruction

2023-2024 Eligible Piping Component = \$4,260,000 Plus CBRM Road Component = \$1,558,000

Piped Infrastructure Projects 2024-2025

Louisbourg Water Tank	Louisbourg	Water Storage Tank
Main Street (#1097 to Meadowbrook) Phase 2	Sydney Mines	Waterline Replacement & Road Reconstruction
Wilson Avenue (Gibbon to Heelan) Phase 2	New Waterford	Waterline Replacement & Road Reconstruction
Cossitt Street (George to Cross)	Sydney	Waterline Replacement & Road Reconstruction
Vale Street (View to Beech)	North Sydney	Waterline Replacement & Road Reconstruction

2024-2025 Eligible Piping Component = \$4,485,000 Plus CBRM Road Component = \$877,000



Stormwater & Sanitary Sewer Infrastructure Improvements

Newlands Avenue Culvert Replacement \$550,000

Informed by the 2021 Prime Brook Floodplain Delineation & Watercourse Crossing Condition Assessments by CBCL, the Newlands Avenue culvert is in need of replacement.

Replacement of 60 + manholes across CBRM \$950,000

This work is to combat the extensive amount of extraneous water entering the sanitary system through deteriorating manholes.

Funding Source	2022-23	2023-24	2024-25
Federal	\$30,000	\$510,000	\$60,000
NS	\$24,997.50	\$424,957.50	\$49,995
CBRM	\$20,002.50	\$340,042.50	\$40,005

Program Total \$1,500,000

Low Income Tax Exemption Policy

Motion:

Moved by Councillor Bruckschwaiger, seconded by Deputy Mayor MacMullin, to refer the staff Issue Paper regarding the proposed amendments to the Low-Income Tax Exemption Policy to the budget process.

Discussion:

Following Council discussion, the Mayor called for the vote.

Motion Carried.



CBRM

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Cape Breton Regional Municipality

Issue Paper

Date: March 25, 2022
To: Mayor and Council
From: Jennifer Campbell, CPA, CA Chief Financial Officer
Re: Low Income Property Tax Exemption Policy

During draft budget workshops it was noted that staff would be proposing amendments to the Low Income Tax Exemption Policy in order to implement an increase to the rebate amount.

The policy was last amended in June, 2018, which provided an increase to both the rebate amount and income ceiling for eligibility. While the income ceiling in the policy increases along with the ceiling for the federal government's guaranteed income supplement, the rebate amount is static.

CBRM's current low income property tax rebate is \$225. Staff are proposing that the revised rebate amount be increased to \$300/year for eligible applicants. The increase factors in CPI increases since the rebate was last amended, and also considers the proposed provincial tax rate decrease proposed during pre-budget workshops. There are no other proposed changes to the low income property tax rebate policy.

Recommended Motion:

That Council accept staff's recommendation to increase the low income tax exemption rebate to \$300/year and approve the amended Low Income Tax Exemption Policy as presented.

Jennifer Campbell, CPA, CA
Chief Financial Officer

Cape Breton Regional Municipality

“ POLICY ”

Low-Income Tax Exemption Policy

STATEMENT:

The purpose of this policy is to provide a tax exemption for low-income property taxpayers. This policy is adopted under Section 69 of the Municipal Government Act, which permits council to grant a tax exemption for a person whose income is below the amount established in policy.

DEFINITIONS:

- 1.0 “Family” includes persons related by blood or marriage, common law spouses, registered domestic partners and persons related through adoption.
- 1.1 “Family Income” means total income from all sources for the calendar year preceding the fiscal year of the Municipality excluding any allowances paid pursuant to the War Veterans Allowance Act (Canada) or military pension paid pursuant to the Pension Act (Canada) and includes the income of all members of the same family residing in the same household.
- 1.2 “Owner” means:
 - i. The person assessed for the property;
 - ii. A person who holds title, including a part owner, joint owner, tenant in common, or joint tenant of the property;
- 1.3 “Taxes” means residential property taxes, inclusive of area rates applicable to the assessed property.

CRITERIA:

The low- income exemption must be applied for in each taxation year, and is only available to persons who meet the following criteria:

- 2.1 The applicant must be a permanent resident of the Cape Breton Regional Municipality;
- 2.2 The applicant must have legal title to the property;
- 2.3 The property is the applicant(s) primary residence and is assessed in his/her name. Seasonal residences, vacant property, and income properties are not eligible for the low-income exemption.
- 2.4 The applicant's family income is less than the maximum income threshold as stipulated in the Federal Guaranteed Income Supplement program for a couple receiving full Old Aged Security Pension. This value is updated on an annual basis by the federal government for any cost of living increases.

APPLICATION:

- 3.1 An application form duly completed and sworn or affirmed to, must be submitted on or before December 31 for processing in the then current taxation year. Satisfactory proof of income must be submitted with the application. Failure to supply satisfactory proof of income shall render the application ineligible.
- 3.2 Property owners meeting eligibility criteria above and demonstrating satisfactory proof of income shall be granted a maximum tax exemption of **\$300.00** ~~225.00~~ for the taxation year applied.
- 3.3 At no time shall the exemption amount approved exceed the annual taxes levied on the subject property.
- 3.4 Notwithstanding any other provision of this policy, no exemption is conferred from obligations to remedy unsightly or dangerous premises or any other infractions against a statute, regulation or by-law, whether Municipal, Provincial, or Federal and any charges imposed upon a property arising from the enforcement of such provisions shall not be subject to a tax exemption pursuant to this Policy.