



PR TOK 002-20

FOR IMMEDIATE RELEASE: TUESDAY MARCH 31, 2020

**RE: TOWN RESPONSE TO COVID-19**

KENTVILLE, NOVA SCOTIA - As concerns related to the spread of COVID-19 continue in our province, the Town of Kentville recognizes that current conditions are putting financial strain on some in our community. At the March 30<sup>th</sup> virtual meeting of Town Council motions were passed that aim to assist those experiencing hardship during this time of emergency.

- **All interest charges will be waived on all outstanding accounts from April 1<sup>st</sup> – June 30<sup>th</sup> 2020. This applies to property taxes, water rates, and sanitary sewer rates**
- **The due date for property tax bills has been extended to June 30<sup>th</sup> 2020**

These measures have been put into place in order to support those in our community who need it at this time. The Town of Kentville is encouraging those who are able to make their payments to do so. Full details are found at [www.kentville.ca](http://www.kentville.ca)

**Enclosed:**

**MEMO: Policy G47 – Interest Charges**

**MEMO: Interim Property Tax Billing**

Chief Administrative Officer, Kelly Rice

Phone: 902-679-2501

[krice@kentville.ca](mailto:krice@kentville.ca)

[www.kentville.ca](http://www.kentville.ca)

# Memo

To: Kelly Rice, CAO

From: Debra Crowell, Director of Finance

Date: March 24, 2020

Re: **Policy G47F -Interest Charges on Outstanding Accounts**

---

## **BACKGROUND**

On February 13, 2002, Kentville Town Council passed **Policy G47F** entitled **Interest Charges on Outstanding Accounts**. This policy cites the pertinent sections of the Municipal Government Act, which authorizes the Town to impose interest charges on outstanding accounts. The Policy cites the accounts which fall under the policy statement and the timeframe when interest is to be charged.

## **TEMPORARY INTEREST RELIEF RE: COVID-19 PANDEMIC**

On March 22, 2020, the Premier of Nova Scotia declared a State of Emergency regarding the world-wide COVID-19 pandemic. As this unprecedented pandemic evolves, many of our residential and corporate citizens are concerned about their ability to pay their property tax bills and utility bills in the months ahead.

The Town of Kentville is responding. **From April 1 to June 30, 2020**, the Town of Kentville **will waive** interest charges on all outstanding accounts. This includes Property Taxes, Water Rates and Sanitary Sewer Rates. We encourage any citizen with financial concerns to contact the Town Finance Department. We will work with you to make payment arrangements on a case-by-case basis. We also encourage citizens who can to make payments. The timelines of this relief proposal will be revisited, if needed, as the effects of the pandemic unfold over the next few months.

## **RECOMMENDATION**

I recommend to Town Council that interest charges on all outstanding accounts are **waived from April 1, 2020 to June 30, 2020**. This encompasses Property Taxes, Water Rates and Sanitary Sewer Rates.

# Memo

To: Kelly Rice, CAO

From: Debra Crowell, Director of Finance

Date: March 24, 2020

Re: **Tax Billing Procedures- Interim Property Tax Billing- April 2020**

---

## **BACKGROUND**

On September 10, 2003, Kentville Town Council passed a policy and resolution entitled **Tax Billing Procedures and Interest Charges Policy**. This policy cites the pertinent sections of the Municipal Government Act, which authorizes the Town to provide for payment of property taxes by installment. This Resolution cites the interim property tax billing will be due and payable on the last business day of May each taxation year.

## **INTERIM PAYMENT OPTIONS RE: COVID-19 PANDEMIC**

On March 22, 2020, the Premier of Nova Scotia declared a State of Emergency regarding the world-wide COVID-19 pandemic. As this unprecedented pandemic evolves, many of our residential and corporate citizens are concerned about their ability to pay their property tax bills in the months ahead.

Town of Kentville will respond by making temporary changes to the above-noted resolution, as it relates to the ***Interim Billing***. For now, interim property tax bills will be **due June 30, 2020**. This timeline **will** be revisited, as the effects of the pandemic unfold in Nova Scotia over the next few weeks. We do encourage any citizen with financial concerns to contact the Town's Finance Department. We will work with you to make payment arrangements on a case-by-case basis. We encourage all citizens who can to stay up-to-date with their interim property tax payment to prevent a large balance when the final property tax bill is generated in August 2020.

## **RECOMMENDATION**

I recommend to Town Council that the due date for the Interim Property Tax bills in 2020 is **June 30, 2020**.

## RESOLUTION

### Tax Billing Procedures and Interest Charges Policy

WHEREAS S. 112 of the Municipal Government Act allows a municipality, by policy, to provide for the payment of taxes by installments, and;

WHEREAS S. 117 of the Municipal Government Act allows a municipality to serve tax bills upon its taxpayers, and;

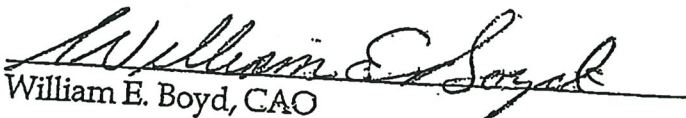
WHEREAS Ss. 49(1) (a), 112 (4) and 113 (5) allow for a municipality to charge interest on overdue installments and taxes and to compound that interest;

THEREFORE BE IT RESOLVED by the Council of the Town of Kentville that the following clauses set down the instructions for payments of the installment levy and final tax levy.

1. An interim tax bill will be calculated and issued every year, and such bill will be due and payable on the last business day of May each taxation year. The interim bill will be approximately one-half of the total prior year's tax levy. The amount of each installment shall bear interest, beginning on the date on which it falls due, at the same rate of interest determined for overdue taxes.
2. A final tax bill will be calculated using the assessment data supplied each taxation year by the Assessment Department of the Province multiplied by the tax rates set each taxation year by resolution of Council, less any payments made to the interim bill and such bill will be due and payable on the last business day of September in each taxation year.
3. Interest shall be charged on overdue taxes, as prescribed, compounded monthly.

THIS IS TO CERTIFY that the foregoing resolution was passed at a duly called meeting of Town Council held on the 10 day of Sept AD 2003.

GIVEN under the hand of the Town Clerk and under the corporate seal of the Town the 10 day of Sept AD 2003:

  
William E. Boyd, CAO