


Council Meeting

January 10, 2023

Time: 6:30pm

AGENDA

1. **Call to Order**
2. **Approval of Previous Minutes**
3. **Approval of the Agenda**
4. **Presentation:** Paul Beasley, PVSC - Berwick's 2023 Assessment Summary
5. **New Business:**
 - a. January to March Meeting Dates
6. **Mayor's Report**
7. **In Camera Session – Personnel**
8. **Adjournment**



TOWN OF BERWICK
JANUARY 10, 2023



2023

ASSESSMENT ROLL

PROPERTY VALUATION SERVICES CORPORATION

AGENDA

-
- About Property Assessment in NS
 - 2023 Assessment Roll
 - Inquiry and Appeal Period

ABOUT PVSC



Created under the *Property Valuation Service Corporation Act* and responsible for assessing all property in Nova Scotia as per the *Nova Scotia Assessment Act*



Municipally funded



Governed by a Board of Directors



Approximately 130 employees working remotely across 62 communities around Nova Scotia

WHAT WE DO & DON'T DO

PVSC does:

- Deliver an Assessment Roll to all 49 NS municipalities by December 31 each year
- Deliver ~630,000 Assessment Notices to NS property owners each January
- Administer the Capped Assessment Program (CAP) and Seasonal Tourist Business Designation program on behalf of the NS government

PVSC does **NOT**:

- Have the authority to:
 - Set tax rates
 - Collect taxes
 - Create tax policy
 - Provide tax relief

MARKET VALUE

The *Nova Scotia Assessment Act* requires that we assess property at market value:

“... the amount which in the opinion of the assessor would be paid if it were sold on a date prescribed by the Director in the open market by a willing seller to a willing buyer”

AND

“The assessment shown on the roll shall be the assessment that reflects the state of the property as it existed on the first day of December immediately preceding the filing of the roll”

Assessment Act

CHAPTER 23 OF THE REVISED STATUTES, 1989

as amended by

1990, c. 19, ss. 7-34; 1990, c. 24; 1992, c. 11, s. 35;
1993, c. 11, s. 53; 1996, c. 5, ss. 2, 3; 1998, c. 4; 1998, c. 13, s. 2;
1998, c. 18, s. 547; 2000, c. 4, s. 4; 2000, c. 9, ss. 2(b), (d) & (e),
3-5 & 8-19; 2000, c. 28, s. 2; 2001, c. 3, ss. 2, 3; 2001, c. 6, s. 98;
2001, c. 14, s. 1; 2002, c. 15, ss. 1-3; 2004, c. 10; 2004, c. 24, s. 15;
2004, c. 27, s. 12; 2005, c. 9, ss. 2-5; 2006, c. 15, ss. 2-6; 2006, c. 19, s. 53;
2006, c. 24; 2007, c. 9, ss. 2, 3; 2008, c. 11; 2008, c. 36, ss. 2, 3;
2008, c. 48; 2009, c. 8, s. 1; 2012, c. 16; 2019, c. 9, s. 7; 2019, c. 10



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CLASSIFICATIONS OF PROPERTY



1. Residential
2. Resource
3. Commercial



THREE APPROACHES TO DETERMINING VALUE

PVSC uses one of three internationally accepted valuation methods, depending on property type and how frequently similar properties transact on the open market

Sales Comparison

Analyze recent sales of comparable properties to determine value and adjust for local market conditions

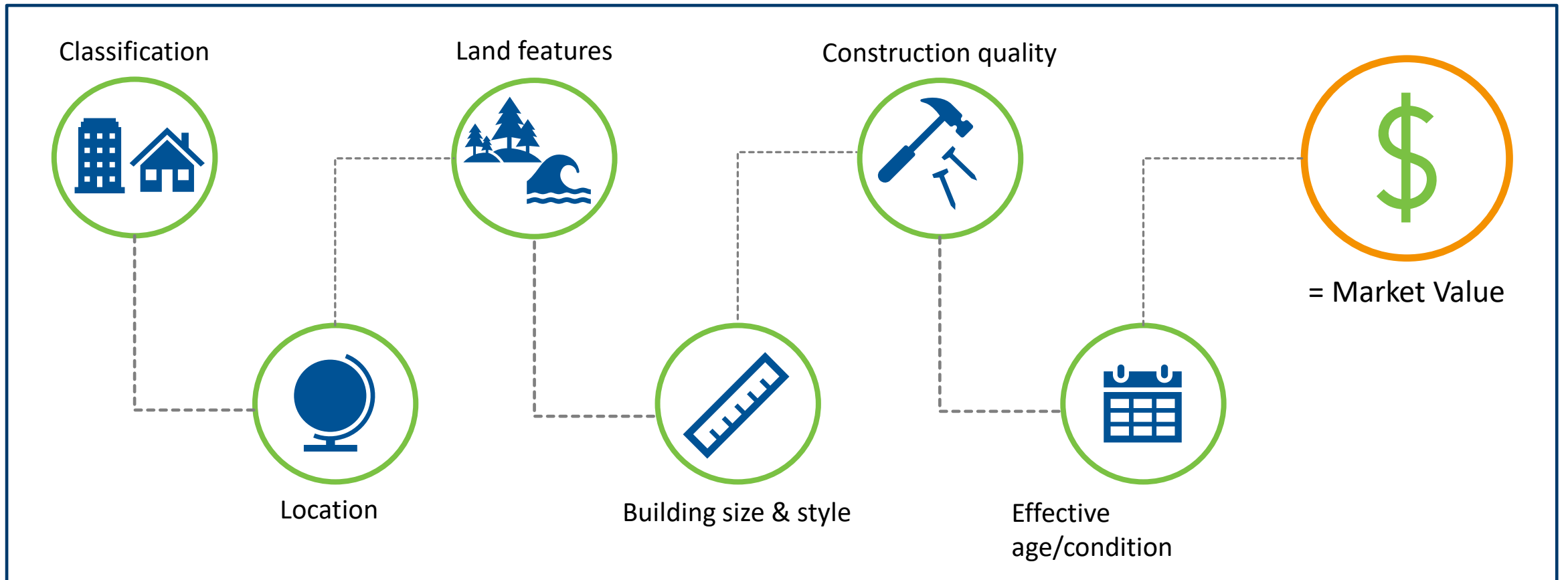
Income

Determine the income a property can earn (after expenses) and convert net operating income to market value

Cost

Calculate land value and current cost to replace buildings, then deduct for depreciation

INFLUENCES OF MARKET VALUE



IMPORTANT DATES

BASE DATE

Value on **January 1, 2022**
Based on sales that took
place over the **2021**
calendar year

**as per section 42 (2)*

STATE DATE

The characteristics and
physical state of properties
on **December 1, 2022**

**as per section 52 (2)*

ASSESSMENT ROLL

Delivery of Notices
January 9, 2023

APPEAL PERIOD

Appeals must be submitted
within **31 days** of the
Notice of Assessment
delivery

BASE DATE:
LOOKING BACK TO
2021

April 20, 2021

all NOVA SCOTIA

Soaring Material Costs Aren't Slowing Builders

May 7, 2021

The
Chronicle Herald

Home prices and sales to remain high- CMHC

Home prices could climb 14.4 per cent on average in 2021, the Canada Mortgage and Housing Corporation forecast in its spring market outlook.

November 15, 2021

 CBC

This is the busiest year ever for the housing market, with prices up 18%

Average selling price rises to \$716,585 across the country

BERWICK ASSESSMENT ROLL

Berwick	2023	2022
Total Residential	\$222,005,500	\$170,834,600
Total Residential with CAP	\$183,862,500	\$158,827,300
Total Commercial	\$61,005,400	\$58,274,000
Total Assessment Roll	\$283,010,900	\$229,108,600

Includes market and new growth and taxable and exempt accounts. Residential includes property classified as Resource.

BERWICK 2023 ASSESSMENT ROLL ACTIVITY



Permits

38



Property Transactions

114



Appeals (2022)

22

UNDERSTANDING THE CAP

2023 PROPERTY ASSESSMENT				
Classification	Assessed Value	Capped Assessment	Acres	Taxable Assessed Value
RESIDENTIAL TAXABLE	\$416,800	\$372,300		\$372,300
2023 TOTAL	\$416,800	\$372,300		\$372,300

Note: The provincial government's Capped Assessment Program (CAP) places a 'cap' on the amount the *Taxable Assessed Value* for eligible residential property can increase year over year. If your property's *Assessed Value* is less than the *Capped Assessment*, the *Capped Assessment* field appears blank. Visit pvsc.ca for more information on the CAP.

THE APPEAL PROCESS

- Each property owner receives a Notice of Assessment which indicates an assessed value for their property
- Should a property owner disagree with their assessment, they can file an appeal
- There are three levels of appeal:
 1. PVSC initial assessor review
 2. Nova Scotia Assessment Appeal Tribunal (NSAAT)
 3. Utility and Review Board (UARB)

INQUIRY AND APPEAL PERIOD

- Assessment Notices were mailed out January 9, 2023
- Appeal period is January 9, 2023 – February 9, 2023
 - Our Service Representatives and Assessors are available to take calls Monday through Friday 8:30 am to 4:30 pm.
- Appeals can be emailed, mailed, or faxed
 - The appeal form must be signed to be accepted

PVSC CONTACT INFORMATION

Property Owners

Phone: 1-800-380-7775

Email: inquiry@pvsc.ca

Mail: 6-15 Arlington Place, Truro NS, B2N 0G9

Fax: 1-888-339-4555 (within North America)
1-902-893-6101 (outside North America)



QUESTIONS?

MEMORANDUM

To: Town Council
From: Jen Boyd, CAO
Date: January 5, 2023
Subject: January to March 2023 Meeting Dates

References/Attachments

- January to March 2023 Meeting Calendar

Background

The first three months of 2023 are shaping up to be very busy in the Town of Berwick. There are a number of public hearings and special council meetings that need to be scheduled, including a couple of proposed date/time changes.

Attached is a three month meeting calendar with proposed public hearings, special council meetings and time/date changes for Council's information and feedback before finalizing the changes.

Feedback Required

January 24, Special Town Council: As discussed in the past, we are scheduling public hearings the night before second reading to allow 24 hours for Council to consider the public comments before making a decision. A public hearing has been scheduled for Monday, January 23, which will require a Special Town Council meeting before/after the regularly scheduled Committee of the Whole (COTW) on January 24. In the future, staff will try to schedule public hearings the day before Town Council meetings; however in this case the first reading occurred just prior to the Christmas break and we didn't want the applicants to be delayed another month.

The January 24, COTW will include an update on the Kent Fields Estate development and the first draft of the Operating Budget, which could be a lengthy meeting. Therefore, staff are recommending that the Special Town Council meeting occur before the COTW.

The proposed start time for the Special Town Council meeting is 6:00 pm, with the regular COTW beginning immediately following adjournment of the Special Town Council.

Option: Start the Special Town Council meeting at 6:30 pm with the regular COTW beginning immediately following adjournment of the Special Town Council.

March 21, Town Council: The regularly scheduled Town Council meeting for March is March 14, 2023, which is the same week as March Break. Typically, this may not be a concern for Town Council; however, staff would like to schedule a public hearing on the Monday before the Town Council meeting and March Break would not be an ideal time to hold a public hearing.

Therefore, staff propose that the regular Town Council meeting be moved from March 14 to March 21.

Subsequently, the Police Services Advisory Committee (PSAC) scheduled for March 21 would need to be rescheduled – March 14 or March 22.

Staff would like direction on the start time of the January 24, Special Town council meeting and the new date for the March Town Council meeting. Staff will communicate with the PSAC on an alternate date.

2023

CALENDAR YEAR

JANUARY

CALENDAR MONTH

SUNDAY

FIRST DAY OF WEEK

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
01	02	03	04	05	06	07
08	09	10 6:30PM Council	11	12 10:30AM Berwick Electric Commission Monthly Meeting - Rate Application Decision	13	14
15	16	17 6:30PM PSAC	18	19	20	21
22	23 6:30PM Public Hearings - Boarding House - Foster St (Bentley Dev.)	24 6PM Special Town Council - Second Reading/ Approval from Public Hearing 6:30PM COTW - Operating Budget v1 - Update on Kent Fields Estate	25	26 6:30PM CD Committee	27	28
29	30	31	01	02	03	04
05	06	07	08	09	10	11

2023

CALENDAR YEAR

FEBRUARY

CALENDAR MONTH

SUNDAY

FIRST DAY OF WEEK

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	31	01	02	03	04
05	06	07 6:30PM PUBLIC PARTICIPATION MEETING (PPM) - Rebecca Lodge/Mighty Metal - Woodworth Carriage House Regular PAC - MPS Review Update	08	09	10	11
12	13 6:30PM ACCESSIBILITY ADVISORY COMMITTEE	14 6:30PM COUNCIL - First Reading - RebeccaLodge/MightyMetal - Woodworth Carriage House - Kent Fields Estate - MPS Update - Capital Budget v1 - 2022-23 Variance/Forecast	15	16 10:30AM Berwick Electric Commission Monthly Meeting	17	18
19	20 Heritage Day Holiday	21 6:30PM BUDGET INFORMATION MEETING	22	23 6:30PM CD Committee	24	25
26	27	28 6:30PM COTW - Feedback from Budget Session - Operating and Capital Budgets v2	01	02	03	04
05	06	07	08	09	10	11

2023

CALENDAR YEAR

MARCH

CALENDAR MONTH

SUNDAY

FIRST DAY OF WEEK

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	01	02	03	04
05	06	07 6:30PM PAC	08	09	10	11
12	13	14	15	16 10:30AM Berwick Elective Commission Montly Meeting	17	18
19	20 6:30PM PUBLIC HEARING - RebeccaLodge/MightyMetal - Woodworth Carriage House - Kent Fields Estate	21 6:30PM COUNCIL - Second Reading/ Approval from Public Hearing - Operating and Capital Budget v3 (Possible Approval)	22	23 6:30PM CD COMMITTEE	24	25
26	27	28 6:30PM COTW SPECIAL COUNCIL - Budget Approval	29	30	31	01
02	03	04	05	06	07	08

MARCH BREAK