# COMMITTEE OF THE WHOLE MINUTES March 9, 2011 9:00am

**PRESENT:** Mayor Roberts, Deputy Mayor Shaffner, Councillor Fearon, Councillor Power, Councillor Hudson, Councillor Mueller-Sparenberg, CAO<sup>1</sup> Boyer, DOF<sup>2</sup> Robinson, Administrative Assistant Monica Mills as recording secretary and members of the public.

**REGRETS: N/A** 

CALL TO ORDER: Mayor Roberts called the meeting to order at 9:00 am.

#### APPROVAL OF COMMITTEE OF THE WHOLE MINUTES: February 9, 2011

It was moved by Councillor Mueller-Sparenberg, seconded by Deputy Mayor Shaffner that the minutes be approved with the following amendment: The name Byron Mersereau was misspelled in line 3.

#### **ADDITION TO AGENDA:**

- Under New Business: #10. New Lions Club Canteen
- Under Business Arising: #4. Budget Item
- In Camera: Potential Litigation

APPROVAL OF AGENDA:

March 9, 2011

It was moved by Councillor Fearon, seconded by Councillor Hudson that the agenda of March 9, 2011 be approved with the additions.

#### **PUBLIC HEARING:**

N/A

<sup>&</sup>lt;sup>1</sup> Chief Administrative Officer

<sup>&</sup>lt;sup>2</sup> Director of Finance

#### **PRESENTATIONS:**

#### Historic Gardens: Keith Crysler and Trish Fry, 9:15 am:

Trish Fry handed out the Historic Gardens annual application for property tax reduction. She added that the financial need of the Historic Gardens is fairly evident. She stated that the Gardens have been successful in the past three years, adding that the Gardens has managed to retire its long-term debt this past year. She noted that a key issue that the Gardens faces this year is the ending of a \$50,000.00 donation. Trish Fry stated that they did not include audited financial statements but would provide them after the AGM³ scheduled for March 29, 2011. She explained that page three of the application was a property list for the Annapolis Royal Historic Gardens Society. She provided a brief explanation of each property (see Appendix A). Trish Fry noted that Roll # 1538462 and Roll# 5347955 were actually small parcels of salt marsh of little practical use; however, the Annapolis Royal Historic Gardens Society owns them and acts as steward of the special salt marsh area. The Annapolis Royal Historic Gardens Society is currently appealing the commercial assessment of these parcels. It is requesting a tax reduction on these parcels to reduce the tax rate from commercial to residential. DOF Robinson commented that the parcels should be zoned as resource. The final property listed was the Kerr property. Trish explained that initially all of the properties were purchased at the same time and brought together as the Historic Gardens, but they have never been legally consolidated. She stated that the entire Kerr property was assessed as. Trish Fry replied that it is assessed as commercial. She added that the request was to have all the property tax rates reduced to the residential rate. DOF Robinson asked if the two salt marshes were zoned as commercial. Trish Fry replied that they were assessed as commercial; she added that the Annapolis Royal Historic Gardens Society is appealing all of the assessments of its properties with PVSC⁴.

Keith Crysler stated that he had two items he wanted to address today.

- 1. Provide the perspective of the MGA<sup>5</sup>
- 2. To relate this perspective to the information that Trish Fry presented. He referred to Appendix B.

He stated that according to the MGA, the properties are assessed by the PVSC and the decision as to whether the property is taxed at the commercial rate or the residential rate is up to the discretion of Council. He added that Council also had the discretion to provide a tax exemption. DOF Robinson stated that the classification of the property whether commercial, residential or resource is made by the assessing body. Keith Crysler noted that the assessment of the property is done by the PVSC but that Council could still exempt the Gardens entirely from tax. He added that this is noted in section 71. He clarified that section 71.1 of the MGA stated that "council may by by-law exempt from taxation to various organizations." He added that Town Council did have the option to exempt the Gardens from taxation. DOF Robinson replied that the current Town by-law did not provide that provision and that it would have to be changed in order to provide tax exemption to the Gardens. Keith commented that there were five conditions that could apply to the gardens properties and associated properties and that they only partially apply to the marshlands and the Kerr property. He added that all income and revenue from the Kerr property are applied to the Annapolis Royal Historic Gardens Society. He added that the third option that Council had the discretion to apply was to not provide any reduction at all but with an explanation. He noted that in such a case, the explanation should be given to the Annapolis Royal Historic Gardens Society as to why certain properties did not receive the tax

<sup>&</sup>lt;sup>3</sup> Annual General Meeting

<sup>&</sup>lt;sup>4</sup> Property Valuation Services Canada

<sup>&</sup>lt;sup>5</sup> Municipal Government Act

reduction. DOF Robinson stated when Jane DeWolfe was on Council it was decided that the reduction in taxes for the Kerr property was unnecessary as rents could be increased or the property could be sold. Councillor Power stated that the same could apply to the Gardens house and that it was not logical to have different rules for the different properties. Councillor Mueller-Sparenberg agreed that a decision should not be based on the potential future use of a property but on the current use of the property. He asked how much money would result in the tax reduction of all properties. Trish Fry responded approximately \$2400.00. DOF Robinson clarified that it would not be an exemption, it would be a tax reduction, reducing the tax rate from commercial to residential. Councillor Fearon asked how much the Town gave to the Gardens in a grant last year. Councillor Power replied \$7000.00 last year, reduced from \$7500.00 the year before.

Keith stated that he would like to discuss the grant situation. He noted that the Annapolis Royal Historic Gardens Society has a very hard working finance committee that has done a lot of work, enabling the gardens to post in the black last year. He noted that a good part of this was due to a five-year \$50,000.00 donation which resulted in 14% of their revenue. He stated that since the donation had ended, the Gardens is in a serious financial situation. The finance committee suggested that a professionally provided business plan be created. Keith Crysler added that ACOA and the province assisted in the development of their plan. He stated that the main conclusion of the plan was that the Gardens could not survive on its current path nor with an incremental approach. He added that changes had to occur, particularly in the area of outreach. The plan analyzed similar markets including Kings Bray, and the Royal Botanical gardens. It was determined that the Gardens were in company with these gardens. The main difference between the Historic Gardens and the other gardens was that the other gardens are located in more densely populated areas. Keith Crysler added that it is integral to the survival of the Gardens that the Province of Nova Scotia and Halifax to recognize it as a provincial asset. He added that the Town should create a strong grant structure locally to set an example to lead the province in providing grants. He added that the Town had many connections and it would be beneficial for the Gardens that these connections be shared with them to make their plans viable. Mayor Roberts asked Keith to define the term "incremental approach". Keith Crysler replied that they meant small, easily managed changes. Councillor Mueller-Sparenberg asked if the business plan was done by ADEDA<sup>6</sup>. Keith Crysler replied in the negative. Councillor Power stated that there was assistance from Dan Harvey from ADEDA. Keith Crysler stated that there was ADEDA involvement in the beginning and that they are on a list of small projects that ADEDA supports. This is a part of their outreach policy. He added that in terms of the business plan, they put out a request for proposals as there were very specific types of deliverables that they wanted to receive from the business plan. He stated that he, Trish Fry and Peter Nicholson spoke with Dan Harvey. Dan Harvey provided some background on other groups that have done similar plans. Peter Nicholson created the draft of the proposal and it was sent to six providers and finally Cronin and Associates from Economic Growth Solutions Inc. were chosen Councillor Mueller-Sparenberg asked what type of contribution the Historic Society was requesting. He asked what measures they are looking into to cut costs. Keith Crysler responded saying that Trish Fry could address that question better but that he would like to point out that the consultants compared the maintenance and operational costs of the other gardens and that the Historic gardens were functioning on the leanest budget. He added that through government grants, a lot of the maintenance work was completed but they were also able to reduce staff costs. Trish Fry stated that their current budget is very bare-bones, adding that under the ACOA<sup>7</sup>, grant they were able to make their buildings more efficient; however the biggest line item of the budget is human resources. She added that it is very difficult to minimize cost here as it would greatly impact

<sup>&</sup>lt;sup>6</sup> Annapolis Digby Economic Development Agency

<sup>&</sup>lt;sup>7</sup> Atlantic Canada Opportunities Agency

the quality of service provided. DOF Robinson asked if they were still using Town potable water to water their plants. Trish Fry replied in the affirmative adding that they have explored almost every other option to no avail. She added that they had explored getting water from Ducks Unlimited ponds but the water was too salty. The water that is on-site is also too salty. Trish Fry added that they do use rain barrels but they were inadequate to water 17 acres of gardens.

Mayor Roberts stated that the Town Council was currently waiting for the provincial budget in June, which means that next year Town budget can not be finalized until then. He added that Council appreciated the various points that they had made and that Council would further discuss options. Keith Crysler thanked Council for the opportunity to present.

#### **NEW BUSINESS -**

ITEM	DECISION/ACTION	RESPONSIBILITY	TARGET DATE
1. Lighting for Police Department	Chief McNeil stated that Councillor Hudson commented on	Chief McNeil	
Entrance	the lack of lighting on the walkway to the new Police		
(Tab 1)	Department and in the parking lot. Chief McNeil stated		
	that as it is right now, the lack of lighting poses a public		
	safety hazard as well as a potential liability issue. He noted		
	that there is currently a pole erected in the parking lot that		
	holds guide-wires and that perhaps this could be converted		
	into a light post or perhaps a new light outside the door of		
	the Police Department could be erected. Chief McNeil		
	stated that the current light outside the door was inadequate	i	
	in lighting the walkway, adding that a light on the pole		
	would be better as it would light both locations.		
	Mayor Roberts commented that he knew the pole that Chief		
	McNeil was referring to as it was under consideration for a		
	possible location for the Lions Club Canteen; however, as		
	yet there is no power to that pole.		
	Councillor Mueller-Sparenberg stated that it would be a		
	good idea to have a light there for public safety and this		
	could be an opportunity to fix the lighting issue, as well as		
	provide electricity for the Lions Club Mobile Canteen.		
	Mayor Roberts agreed. Councillor Fearon asked about the		
	cost of installing the additional light in Babineau Heights.		
	Both DOF Robinson and Deputy Mayor Shaffner stated		<u> </u>

approximately \$1200.00. Deputy Mayor suggested that	
considering the heritage aspects of the building perhaps the	
addition of one or two post lamps with underground wiring	
could be an option. Mayor Roberts suggested leaving this	
issue with Town staff. He added that his main concern was	
the cost and how the cost would be covered. He asked	
DOF Robinson if it would be more beneficial to add the	
lighting now or in April. CAO Boyer responded that it	
would be better to do it sooner rather than later.	
Councillor Fearon suggested that as a short-term measure,	
perhaps the wattage in the current lighting could be	
increased. Chief McNeil replied that it may light up the	
walkway a bit but not enough to improve the situation.	
Councillor Mueller-Sparenberg and Councillor Power	
suggested adding a flood light. Chief McNeil stated that a	
new fixture would have to be installed.	

## **BUSINESS ARISING - COW**

ITEM	DECISION / ACTION	RESPONSIBILITY	TARGET DATE
1. Weapons By-Law (Tab 2)	Mayor Roberts explained that the Firearms By-law was changed by changing the terminology from "Firearms" to "Weapons". Councillor Mueller-Sparenberg stated that the velocity of the projectile would have to be defined. Mayor Roberts replied that the Criminal Code deals with weapons that inflict injury; he added that the intent of this policy was to prevent individuals from discharging the listed devices in Town limits.  Chief McNeil added that target practise was covered under the		
	criminal code as individuals are prohibited from shooting in an		

	area of 1000 feet of a dwelling. He added that the by-law was to prevent hunting in Town limits.  Councillor Mueller-Sparenberg commented that the by-law should be cross-referenced with the Criminal Code. He added that the by-law should contain the same definitions as the Criminal Code.  Mayor Roberts suggested the addition of "on Town property" to the by-law. Councillor Mueller-Sparenberg stated that it would be beneficial to add a list of exceptions to the by-law. Mayor Roberts commented that it was not necessary to approve the by-law today, that it could be recommended to Council for further discussion.		
	Motion 1: It was moved by Councillor Power, seconded by Councillor		
	Hudson that the Weapons By-Law be recommended to		
	Council for further discussion. Motion carried.		
<ul><li>2. Policy on Meetings, Procedures and Presentations.</li><li>(Tab 3)</li></ul>	Mayor Roberts stated that this draft policy was the combination of two policies: the policy on meetings and procedures and the policy on power point presentations. He added that he noted a couple of changes:  -page 9, #69, should not be its own item it is included under the heading Presentations to Council.	÷	
	He noted that he made one additional change, at the bottom of page one in reference to Deputy Mayor. The language suggests by the use of "may elect" that electing a deputy mayor is unnecessary. He added that the original had the		
	wording, "at the pleasure of council for a time determined." He felt that this meant that the election of a Deputy Mayor was optional and the length of term could be defined by	-	
	Council. He added that he had changed the policy to eliminate the need to indicate the length of term that the Deputy Mayor served. Councillor Power commented that she thought that the term for the Deputy Mayor was the term		
	of Council. DOF Robinson that the previous Council had		

	decided that it was a two-year term. Mayor Roberts stated that the term was not laid down in the policy. He noted that in section 1.a and section 71, that if the Mayor is present then the Mayor should preside over the meetings in Council and Committee of the Whole. CAO Boyer stated that there is a policy on Committee of the Whole and that it should be read in conjunction with this policy. Mayor Roberts stated that if there are no questions than the policy should be taken to Council.  Motion 2:  It was moved by Councillor Power, seconded by Deputy Mayor Shaffner that the policy on meetings, procedures and presentations be recommended to Council for adoption of the policy for meetings, procedures and presentations. Motion carried.	
3.ADBOT <sup>8</sup> proposal for website (Tab 4)	Mayor Roberts stated that paragraph five, suggesting website fees for non-ADBOT out-of-town businesses, was the language that ADBOT was suggesting. Councillor Fearon stated that this proposal was discussed in a previous meeting and it was felt that the fee was too administratively clumsy. DOF Robinson stated that in her opinion the fee should be charged as it could yield \$800.00 per year. Mayor Roberts stated that this could be an incentive for businesses to join ADBOT. CAO Boyer added that it was her understanding that it was the \$10.00 fee for changes to a listing that would be administratively difficult. Councillor Fearon asked if we should eliminate the \$10.00 change fee. Councillor Power stated that unless it is Town-initiated any other changes to a listing should be charged for. Councillor Mueller-Sparenberg stated that businesses should	

<sup>&</sup>lt;sup>8</sup> Annapolis District Board of Trade

	be charged for changes regardless of whether they are a member of ADBOT or not because there are additional administrative fees.  Motion 3:  It was moved by Councillor Fearon, seconded by Councillor Mueller-Sparenberg that it be recommended to Council that non-members of ADBOT outside of town be charged \$50.00 fee for listings on the Town website and that any changes to listings be charged at the rate of \$10.00 per change be approved. Motion carried.		
4. Budget item	Councillor Power stated that she wanted to address the \$15000.00 budgeted for marketing because the marketing contract is due to expire at the end of March and they have yet to receive any report from the Community Development Officer. Councillor Fearon added that she thought that the line had been removed. CAO Boyer stated that she had provided an outline of how the money could potentially be spent. She stated that she would like to see three more months of dedicated staff time, with the balance going towards the Explorer, rack cards and other media. Mayor Roberts suggested that the matter should be further discussed in camera.	,	

## **NEW BUSINESS - COW**

ITEM	DECISION / ACTION	RESPONSIBILITY	TARGET DATE
2. Annapolis Heritage Society Application for Property Tax Reduction (Tab 5)	Council reviewed the application for property-tax reduction from the Annapolis Royal Heritage Society. Questions were raised by various Councillors regarding the Annapolis Heritage Society unaudited statement of revenue. Mayor Roberts stated that he would approach a member of the AHS <sup>9</sup> board to get clarification. Mayor Roberts asked if any member of staff could speak about this. DOF Robinson stated that they receive a tax reduction each year from the Town. Councillor Power stated that the financial statement	RESPONSIBILITY	TARGET DATE
	was a requirement of the application. Councillor Fearon asked if it was a request to reduce the tax rate from commercial to residential. DOF Robinson noted that the application does require audited financial statements, adding that the Annapolis Heritage Society indicated that they would forward this information when they received it. Mayor Roberts asked if decisions on the application were required immediately. DOF Robinson stated that once the		
	packages were completed they would be presented in full to Council for a decision.  Mayor Roberts asked Council if they wished to discuss the Historic Gardens application. Councillor Mueller-Sparenberg and Councillor Power indicated that they were in favour in including the Kerr property for tax reduction.		
	Motion 4: It was moved by Councillor Power, seconded by Councillor Mueller-Sparenberg that it be recommended		

<sup>&</sup>lt;sup>9</sup> Annapolis Heritage Society

	to Council that it approves the inclusion of the Kerr property in the Historic Gardens application for tax reduction.  Motion carried.	
3. Funding request from TCTS <sup>10</sup> (Tab 6)	Council discussed the funding request from TCTS. Mayor Roberts asked CAO Boyer for her information. She stated that the Town has made a commitment to Kings Transit, she added that there is currently litigation between the County and Kings Transit. She noted that Kings Transit is a large budget expense. Councillor Fearon asked if Kings Transit provides wheel chair accessible transportation and would it be possible to lower the amount of funds that the Town gives to Kings Transit. CAO Boyer answered in the negative, stating that it wasn't possible to decrease the funds. Councillor Mueller-Sparenberg and Councillor Hudson supported the \$500.00 donation to TCTS.  Motion 5:  It was moved by Councillor Hudson, seconded by Councillor Mueller-Sparenberg that it be recommended to Council that they approve a one-time donation of \$500.00 in the 2011-2012 budget.  Motion carried.	
4. Kings Regional Development Agency Board of Directors. (Tab 7)	CAO Boyer stated that the letter that Council approved for the Kings Regional Development Agency Board was delivered. She added that she had attached the agenda from the meeting for the information of the Council. Councillor Mueller-Sparenberg asked if Annapolis County Council had decided on a the funding formula for ADEDA. CAO Boyer stated that they are still negotiating. The discussion	

<sup>&</sup>lt;sup>10</sup> Trans County Transportation Society

	was moved in camera.	
5. Letter To Mike Comeau, Area Account Manager ACOA (Tab 8)	CAO Boyer explained that the letter was in support of the Wharf Association and she was requesting Council's approval of the letter. Councillor Power stated that in the line that refers to St.Andrew's by the Sea and Baddeck, Cape Breton should be inserted after Baddeck.	,
	Motion 6: It was moved by Councillor Fearon, seconded by Councillor Power that the letter of support be sent to the Wharf Association. Motion carried.	
6. Request from Ye Olde Towne Pub to install deck. (Tab 9)	Council reviewed the request. Cao Boyer noted that the Town's new fee was in place from \$1.50 per square foot to \$2.00 per square foot. Mayor Roberts asked if a motion had to be made. CAO Boyer replied in the negative adding that this was for the information of Council only and it indicated that the new fee structure had been implemented.	
7. Notice of Public Hearing: Adoption of revised Annapolis County Subdivision By-law (Tab 10)	Council reviewed the notice. Councillor Power asked if the revision would impact the Town. CAO Boyer replied in the negative adding there were only a few remaining sewer lines to hook up. She added that someone would attend the meeting to ensure that the Town's interests were protected.	
8. Invasive Alien Species Policy (Tab11)	Mayor Roberts stated that the new policy would be helpful, adding that Appendix A was very useful. CAO Boyer stated that the policy would be useful in preventing the replanting of invasive alien species.	
	Motion 7: It was moved by Deputy Mayor Shaffner, seconded by Councillor Fearon that the Invasive Alien Species Policy be recommended to Council for approval.	

	Motion carried.	
9. Letter to Honourable Greg Kerr regarding public safety radio (Tab 12)	Motion 8: It was moved by Councillor Mueller-Sparenberg, seconded by Councillor Fearon that the letter of support protecting the emergency public radio frequency be sent. Motion carried.	
10. Lions Club Bus	Councillor Mueller-Sparenberg stated that a new canteen bus had been donated to the Lion's Club for the Natal Day canteen. He added that it was agreed that the bus would be moved to the lower parking lot. Mayor Roberts commented that Council should act immediately on the ARPD lighting issue as well as connecting electricity to the pole. CAO Boyer stated that she had initiated contact with Nova Scotia Power.	

#### GENERAL / CORRESPONDENCE (FOR INFORMATION ONLY)

- Letter from Minister of Canadian Heritage and Official Languages regarding Celebrate Canada Program (Tab 13) for information.
- Letter from John MacDonnell, Minister of Service Nova Scotia and Municipal Relations, advising of the giving of a \$14500.00 grant to ADPC for an organizational the review.

#### GENERAL DISCUSSION

#### IN CAMERA:

It was moved by Councillor Mueller-Sparenberg, seconded by Councillor Hudson that the meeting move in camera at 10:30am.

- 1. Personnel Matter
- 2. Personnel Matter
- 3. Potential Litigation

#### Motion 9:

It was moved by Councillor Power, seconded by Councillor Fearon that it be recommended to Council that for employees covered under the collective agreement, they will receive the national CPI of 1.8% effective April 1, 2011 and for all other employees (excluding the CAO) who have been with the Town for one year or longer, they will receive the provincial CPI of 2.2%, effective April 1, 2011 be approved. Motion carried.

#### **NEXT MEETING**

#### **ADJOURNMENT**

It was moved by Councillor Mueller-Sparenberg, seconded by Councillor Hudson that the meeting be adjourned at 11:40 am.

Action:	Date	Signature
Reviewed by Mayor Roberts	2011.03.14	PBULL
Changes made by Administrative Assistant Monica Mills	Jan 14, 2011	
Approved for website by CAO	Mon 14, 2011	JAK A
Sent to webmaster	May 15, 2011	J. C
	, (6, 7)	100

# APPLICATION FOR PROPERTY TAX REDUCTION

Organization: Annapolis Royal Historic Gardens Society Da

Date: March 9, 2011

#### Criteria for Tax Reduction that must be met:

#### 1. Demonstrate a benefit to Town residents in general

The Historic Gardens clearly are a benefit to the residents of the Town and area. With several hundred season passes sold annually, the Gardens provides a safe recreational walking venue second to none. As well, we provide an educational resource for all home gardeners. One only has to look around at the beautification of Town properties over the past 25 years to realize the impact the Historic Gardens has had. The Gardens have also played a key role in Communities in Bloom, Liveable Communities and similar efforts for the community, in partnership with the Town.

While this is not part of the question posed, the Gardens are also a huge benefit to the commercial ratepayers of Annapolis Royal, from accommodations to restaurants to shops and galleries. The Gardens, individually and in partnership with other attractions, bring a great number of visitors to this Town which provides both economic spinoff and a vitality to the community in general.

#### 2. Be open for public use

Yes, we are accessible all year long. As the home of the new Winter Market we have grown our winter usage exponentially, including related activities such as snowshoeing and our Courtyard Bonfire. Our open visitor season is mid May - mid October.

## 3. Be a non-profit organization with a volunteer board of directors

Societies Act: Registry ID 1779938

# 4. Generate at least 30% of operating funds from non-governmental sources

Historically, about 90% of our operating funds come from non-governmental sources. In 2010, operating support from government sources totaled \$9500, and operating expenses were \$333,000. (We had a total of over \$114,000 in various government grants but most of this was for special projects, buildings upgrades, and wage grants.)

# 5. Demonstrate that the assessed address/location is the site of the program(s) and/or service(s) that are provided to Town residents

Except for the odd off-site fundraiser or event, all activity occurs on Historic Gardens properties.

#### 6. Demonstrate a financial need

For many years, the Gardens have been operating in the red despite everyone's best efforts. Tourism has been in a decline for the past decade, hitting the cultural attractions particularly hard, making it very difficult to survive. At the end of 2005, the Gardens had an accumulated deficit of more than \$120,000. With a lot of hard work from Board, Committees and Staff, and a lot of community support, we are pleased to report that our accumulated deficit was retired in 2010. That was a huge step.

In this past year, we were fortunate to have a number of special project grants, through ACOA, the Province, New Horizons, and so on as well as a number of employment related grants. These were earmarked for specific projects, but in fact did help our bottom line in the end by paying for some of the admin and overhead costs.

While our Income Statement for 2010 will show a modest surplus, in 2011 we have to find new revenue streams to replace the \$50,000 five-year annual donation that ended in 2010.

The Finance Committee is working very hard to come up with another balanced budget for 2011 - one which will require some very hard work by Board, Staff and volunteers to meet the goals. We anticipate the Board will pass a final budget later in March. In the budget is both the assumption of a continued operating grant from the Town and continued support in the way of tax reduction.

#### 7. Not on the list of ineligible organizations listed in the Bylaw

We are eligible.

# 8. A copy of the most recent audited financial statements should be attached to this application.

Our final Financial Statements for 2010 are not yet available as our Review is scheduled for Thursday, March 10. We will have our Final Statements in time for our Annual General Meeting on March 29 and can supply you with a copy then.

Signed by:	Date:
Title:	_

<sup>\*\*</sup> Please see attached list regarding of Gardens properties eligible for tax reduction.

#### Annapolis Royal Historic Gardens Society - Property List

We respectfully request that a tax reduction be applied for all Annapolis Royal Historic Gardens Society properties in accordance with the Town of Annapolis Royal Non-Profit Organization Property Tax Reduction By-law. These properties are described below:

Roll# 479993

This is the main parcel associated with the Gardens. It consists of the Gardens House, most of the grounds and some of the marshland (that enclosed by our dykewalk). The House itself has our offices, shop, storage, and three apartments which we rent to provide revenue to the Gardens. This parcel was purchased for the initial phase of Gardens construction from several property owners and consolidated at that time by the Development Commission.

Roll# 1538462 and Roll# 5347955

These parcels are both of salt marsh lots up behind Riverview Drive. They are tidal and of little practical use to us, but we hold ownership and are the stewards of this special salt marsh area.

\*\* We further request that consideration be given to exempting the two marsh properties from taxation.

Roll# 100943

This is the parcel of land across from the Gardens proper, which was purchased and developed some 20 years ago as an "overflow" parking lot. It is actually now used regularly for parking, for both Gardens visitors and others. This is the parcel that was used by the Town & Department of Highways as a detour during the bridge demolition in 2004.

Roll# 2355256

This is the other major parcel that forms part of the Gardens. It consists of the "Kerr House", half of our paved parking lot, all of the Knot Garden, the Gardens Interpretive Centre and the Restaurant Gazebo (privately operated). The House itself has the restaurant kitchen, public washrooms, and Gardens storage (basement & Attic), along with two apartments and two offices which we rent to provide revenue to the Gardens. This parcel was purchased a few years after the original properties, originally under the Annapolis Royal Area Heritage Foundation (the fundraising arm of the Development Commission).

When the Gardens Society was formed in 1987, it purchased these properties from the Town's Development Commission and the Heritage Foundation for the amount of debt owing at that time on each (totaling approximately \$200,000). These properties have never been consolidated.

These properties all are part of the Historic Gardens grounds and operation, and even though some of the space in both main buildings is rented out to provide revenue, this revenue goes directly to the consolidated financial operation of the Historic Gardens. We simply rent out whatever space we don't require ourselves in order to maximize Gardens revenues from all sources, but all revenues from every source are in support of the Gardens' very existence.

To: Amery Boyer, CAO
Town of Annapolis Royal
285 St George St
Annapolis Royal NS
BOS 1A0

And to: Phil Roberts, Mayor

Town of Annapolis Royal

285 St George St Annapolis Royal NS

B0S 1A0

Non-profit tax by-law: 467 St. George St.

The Annapolis Royal Historic Gardens has previously applied with respect to 467 St. George St. (known as the Kerr Property) for the tax reduction permitted under the Town's non-profit tax by-law, but has never in the past been granted the reduction.

As you know, the Gardens is now experiencing financial constraints. Our Finance Committee has pointed out, amongst several other matters which we are acting on, that the entire property holdings of the Gardens is eligible for the requested non-profit tax reduction and that no explanation has ever been given as to why this reduction has not been granted to some portions of the property.

The Annapolis Royal Historic Gardens clearly meets all the criteria with respect to the applicant under section 3.0 of the by-law.

We have attached a plan of the Kerr Property. You will note that:

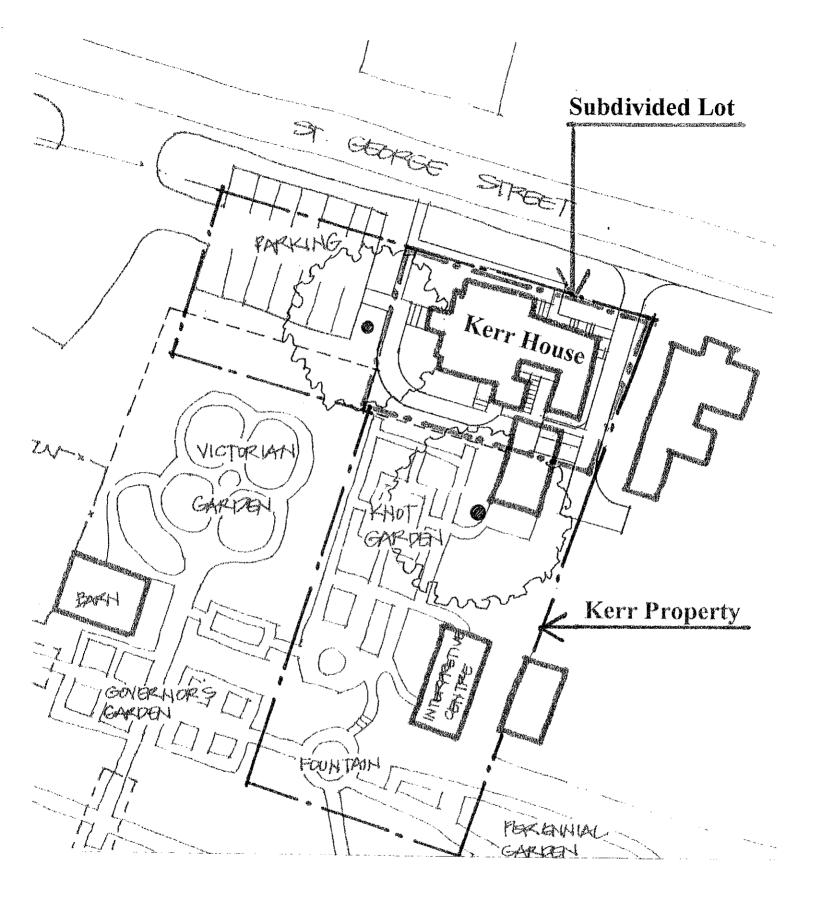
- (a) All the property to the west of the house (its former garden) is enclosed within, and an integral part of, the Historic Gardens proper, comprising the gazebo, the rare American Elm tree (designated by the Town as a heritage tree), the Gardens Interpretative Centre, the knot garden, and the area around the rock fountain. Please note that the gazebo and Gardens Interpretive Centre are the primary sites on the entire Gardens property where programs and services provided to Town Residents take place, as specified in criterion 5 of the by-law.
- (b) All the property to the north of the house forms part of the parking lot for the Historic Gardens, which is essential for the accommodation of visitors, including townspeople.
- (c) The west side of the first floor of the house is part of the restaurant used to serve patrons, particularly in inclement weather, and the kitchen provides the food for the restaurant, all of which are available for townspeople. This area also includes washrooms, are available for the comfort of visitors to the Gardens.

We would be grateful for an explanation of why the tax reduction has not been granted despite these facts, so that the Board may take remedial action to ensure that in future it will be granted.

Keith Crysler Chairman of the Board of Directors Annapolis Royal Historic Gardens Society

Trish Fry Manager

Annapolis Royal Historic Gardens



Annapolis Royal Historic Gardens Kerr Property Planning Review

8 December 2010

Concept 1. Minimum Subdivided Lot

Scale: 1" = 40'

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Property A	Property Assessments / Info-									
21-Jan-11							: : : : : : : : : : : : : : : : : : : :			
				- Walter				-		:
		Acreage	1	2011 Bre	2011 Breakdown		2010 Breakdown	akdown	Non-profit	Value in 2010 of
¥ N	Description	per PVSC	2011	Res	Comm	2010	Res	Comm	"reduction" status	Potential "reduction"
:									(Town policy)	(Town Policy)
479993	479993 Gardens House & Lands	25	\$391 000 00	£121 200 no	6260 800 00	200 000	9140 500 00	000000		
2355256	2355256 Kerr House & Land	0.85	0.85 \$274,800,00	\$108,200.00	\$166,600.00	\$271,000,00	\$119,500.00 \$106,700.00	\$764 300 00	\$108.200.00 \$166.600.00 \$271.000 0 \$106.700.00 \$464.300.00   own taxes at Residential	\$3,859.90
100943	100943 Overflow Parking Lot	79.0	\$25,000.00		\$25,000,00	525.000.00 \$20.000.00	00000	500 000 008	COUNTY DECINES JERUCHON	\$2,382.35
1538462	538462 Detached Marshland #1	6.9	\$1,500.00		\$1,500,00	\$1,500,00		\$1 500 00 1	41 500 00 ** Town doctions at 1.00.00	2 00.002¢
534795£	5347955 Detached Marshland #2	7.5	\$1,300.00		\$1,300.00	-		\$1,300,00	\$1,300.00 ** Town declines reduction	41.124 31.124
	1					•		-		
		40.92	40.92 \$693,600.00	\$229,400.00	\$229,400.00 \$464,200.00 \$679,500.00 \$226,200.00 \$453,300.00	\$679,500.00	\$226,200.00	\$453,300.00	And the contractive product is the contract of	
:	and the second property of the second								A to A separate to the contract of the contrac	
: !	Town Tax Rates 2010:		Res			\$1.70	A LL CAS E CANADATAN MARKET CO.		The second state of the se	
	decimal and the second		Comm		10 market and 10	\$3.15				
		***************************************		:	!					
	Note: They have us down for a lot more acreade than we think we have we need to find out who is correct. Marks we are a 25 area product.	or a fot more a	reade than we	think we have	we need to	ai onw tho but	Correct Mayin	AC c ore ow e	and the second s	
								14000000	שכום משומם ו	