



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation X	Decision Request ☐	Councillor Activity ☐
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To: WHRM Committee of the Whole

Submitted by: Chrystal Remme, Councillor District 3

Date: October 3, 2025

Subject: Review of Utility Assistance Rebate Policy – Water Hauler Support

LEGISLATIVE AUTHORITY

The Municipal Government Act (MGA) provides municipalities with the authority to deliver services and supports that protect the health and welfare of residents.

- Section 65 authorizes municipalities to make bylaws and policies respecting services and programs, including water supply and financing.
- Sections 81–82 permit municipalities to provide financing for private infrastructure improvements, with repayment collected through property taxation.
- Section 172 enables municipalities to borrow for capital works and to establish loan or financing programs within prescribed limits.

RECOMMENDATION or DECISION REQUEST

That Council direct staff to review the Utility Assistance Rebate Policy and explore ways it could be expanded to support residents who rely on water haulers because of drought and failed wells, and report back with recommendations.

BACKGROUND

Residents in rural areas of West Hants have been reaching out as they struggle with the impacts of the current drought. In some cases, wells have gone dry or no longer produce enough water, leaving households reliant on water haulers. For many, this means significant unexpected costs just to meet basic needs. At an average cost of \$125 per load, hauling water adds up quickly, and the financial strain is especially hard on seniors, families on fixed incomes, and households with livestock.

From the residents I have spoken with, it is clear that people are doing everything they can to conserve water — stretching what little they have, making careful choices, and using only what is essential. Even with these efforts, the costs of hauling water are more than many households can manage.

While the Municipality has the Utility Assistance Rebate Policy, it was not designed with widespread drought in mind. The program is helpful but limited, and it does not address the immediate and ongoing costs that residents face when water shortages persist.

Drought on this scale has been unprecedented in our area, but with climate change, conditions like this may become more frequent. The Municipality should be prepared to support residents if water shortages continue in future years.

Property ☐	Public Opinion X	Environment X	Social X	Economic X	Councillor Activity ☐
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DISCUSSION

West Hants is currently experiencing significant drought conditions, and Council has already had many conversations over the past several months about how to best support residents. Measures such as free drinking water distribution and allowing residents to shower at the Sports Complex have been important steps, but they may not be enough to address the full scope of the problem. Some residents have turned to water haulers, but at an average cost of \$125 per load, this quickly becomes unmanageable for those on fixed incomes or for households with livestock.

The Municipality cannot change the water rate itself, as bulk water prices are regulated by the Nova Scotia Utility and Review Board (UARB). However, there are other ways to provide support. Options could include expanding the rebate so that residents continue to pay the regulated rate but receive partial financial relief afterward, creating targeted supports for vulnerable groups such as seniors and low-income households, or partnering with haulers to offset delivery costs. Council may also wish to consider a voucher or token system that covers a set number of loads each year, or an emergency drought fund that is only activated during critical shortages.

As part of this discussion, Council should also consider how to structure any program to ensure funds are used effectively. In some cases, water delivered directly into wells has drained away because of the low water table. Any program should therefore include clear criteria, such as requiring residents to have a safe way to store hauled water (e.g., cisterns or tanks), so that assistance goes where it will make the most difference.

This drought has been unprecedented, but with climate change, it is likely that conditions like this will continue to occur. The Municipality should be prepared to support rural residents when water shortages place an unsustainable financial burden on them. The goal is not to choose one program today, but to give staff direction to review what is possible and bring back options for Council to consider.

NEXT STEPS

If Council supports this recommendation, staff would:

- Review the current Utility Assistance Rebate Policy.
- Assess how it could be expanded to include residents using water haulers.
- Explore options such as rebates, targeted support, hauler partnerships, vouchers/tokens, or an emergency drought fund.
- Report back with recommendations and financial details.

FINANCIAL IMPLICATIONS

There are no immediate financial impacts from this recommendation.

Any financial implications would depend on how the program is adjusted. Options could range from modest annual subsidies to targeted supports for vulnerable residents to a seasonal emergency fund triggered only during drought. Staff would return with cost projections and options for covering them.

ALTERNATIVES

- Maintain the current program as is.
- Make a minor adjustment, such as extending the rebate deadline.
- Create a stand-alone program for water hauling support outside of the rebate framework.

ATTACHMENTS

[Utility Assistance Rebate Policy \(RCOFN-016.00\)](#)

CHIEF ADMINISTRATIVE OFFICER REVIEW

Councillor Remme has attached the Utility Assistance Rebate Policy for reference. In addition, I have added the COTW excerpt from the May 28, 2024 Council meeting for background. Councillor Remme has made some suggestions for further review and expansion of the program, and staff will pursue these options and others if directed by Council.

To support the discussion, I have provided an example of a typical water tank used by water haulers or homeowners to represent the water cost component. The following represents the cost per cubic metre or per 219 imp gallons. The water costs related to the gross charge or total bill for the water delivered “to the door” is scaled up or down depending on the volume of water delivered.

Example: Water Tank

Dimensions:	1m x 1m x 1m
Volume:	1m ³ or 1000L or 219 imp gallons
Cost per m ³ :	\$9.1611
Total Cost to fill 1m ³ water tank:	\$9.16



Report Prepared by: Chrystal Remme, Councillor District 3 WHRM

Report Reviewed by: 
Mark Phillips, Chief Administrative Officer



Committee of the Whole Excerpts
May 14, 2024

FINANCIAL SERVICES POLICIES EXCERPT

The Municipal Government Act (MGA) , Section 23 gives council the power to adopt policies as specifically outlined in the Act, or for any matter that the council considers conducive of effective management of the municipality. Based on previous direction the following policies have been amended to reflect that direction. The policies provide detailed guidelines on general account receivable collection process, property tax assistance for residents, and assistance for residential municipal sewer costumers and residential non-utility costumers receiving bulk water through a bulk water hauler. guidelines on general account receivable collection process, property tax assistance for residents, and assistance for residential municipal sewer costumers and residential non-utility costumers receiving bulk water through a bulk water hauler.

RCOFN-011.01 Residential Property Tax Assistance Policy – provide tax assistances to residential taxpayers within the Municipality.

RCOFN-015.0 Accounts Receivable Policy – ensure the prompt, effective, and efficient collection of all non-tax and non-water utility revenues due to West Hants Regional Municipality.

RCOFN-016.0 Utility Assistance Rebate Policy - establish guidelines for providing a utility rebate to residential consumers receiving bulk water services through a bulk water hauler, and/or municipal sewer services, within the West Hants Regional Municipality, whose total income from all sources, in the previous year.

The recommended motion was that Committee of the Whole recommend that ...

COUNCIL APPROVES THE UPDATED RESIDENTIAL PROPERTY TAX ASSISTANCE POLICY RCOFN-011.01 AS PRESENTED TO COMMITTEE OF THE WHOLE ON MAY 14, 2024.

COUNCIL APPROVES THE ACCOUNTS RECEIVABLE POLICY RCOFN-015.00 AS PRESENTED TO COMMITTEE OF THE WHOLE ON MAY 14, 2024.

COUNCIL APPROVES THE UTILITY ASSISTANCE REBATE POLICY RCOFN-016.00 AS PRESENTED TO COMMITTEE OF THE WHOLE ON MAY 14, 2024.



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation ☒	Decision Request ☐	Councillor Activity ☐
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To: West Hants Regional Municipality's Committee of the Whole

Submitted by: _____
Carlee Rochon, Director, Financial Services

Date: May 14, 2024

Subject: Financial Services Policies - Recommendation Report

LEGISLATIVE AUTHORITY

- Municipal Government Act, Section 23 and Section 69

RECOMMENDATION or DECISION REQUEST

Committee of the Whole recommends that . . .

. . . Council approves the updated Residential Property Tax Assistance Policy RCOFN-011.01 as presented to Committee of the Whole on May 14, 2024.

. . . Council approves the Accounts Receivable Policy RCOFN-015.00 as presented to Committee of the Whole on May 14, 2024.

. . . Council approves the Utility Assistance Rebate Policy RCOFN-016.00 as presented to Committee of the Whole on May 14, 2024.

BACKGROUND

Property ☐	Public Opinion ☐	Environment ☐	Social ☐	Economic ☒	Councillor Activity ☐
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The Municipal Government Act, Section 23 gives council the power to adopt policies as specifically outlined in the Act, or for any matter that the council considers conducive of effective management of the municipality. The policies discussed below provide detailed

guidelines on general account receivable collection process, property tax assistance for residents, and assistance for residential municipal sewer costumers and residential non-utility costumers receiving bulk water through a bulk water hauler.

DISCUSSION

RCOFN-011.01 Residential Property Tax Assistance Policy – Update

The purpose of this Policy is to establish guidelines for providing tax assistances to residential taxpayers within the Municipality. These guidelines include a maximum total household income that cannot be exceeded, application requirements and deadlines. Additionally, this Policy describes how the Municipality will manage the assistance program, through an assistance fund that will be distributed equally to all qualified applicants on a prorated basis.

The policy has been updated to reflect the following:

- Increase in the property owner's gross income from all sources, including the income of all persons residing within the home, to \$46,000 from \$25,000.
- Extend the deadline from June 30th to July 31st.
- Add clarity that the 50% capped amount is based on previous year's taxes.
- Change all the community capped values to \$400.

RCOFN-015.0 Accounts Receivable Policy – New

This policy works to ensure the prompt, effective, and efficient collection of all non-tax and non-water utility revenues due to West Hants Regional Municipality. It provides a standard and consistent practice for collecting accounts receivable, and for dealing with delinquent accounts. It also allows the Municipality to collect interest on outstanding accounts in the same manner and rate as outstanding property taxes.

RCOFN-016.0 Utility Assistance Rebate Policy – New

The purpose of this Policy is to establish guidelines for providing a utility rebate to residential consumers receiving bulk water services through a bulk water hauler, and/or municipal sewer services, within the West Hants Regional Municipality, whose total income from all sources, in the previous year, is below a specific amount.

Council made the following motions:

MOVED BY MAYOR ZEBIAN AND COUNCILLOR SHERMAN THAT COUNCIL DIRECT STAFF TO CREATE A REGIONAL SEWER REBATE IN THE SAME MANNER AS THE LOW-INCOME RESIDENTIAL TAX REBATE THAT INCLUDES A \$50/QUARTER REBATE WITH OPTIONS OF FUNDING AVENUES TO BE PRESENTED BY STAFF. MOTION CARRIED.

MOVED BY MAYOR ZEBIAN AND COUNCILLOR SMITH THAT COUNCIL DIRECT STAFF TO CREATE A REGIONAL BULK WATER REBATE THAT WOULD BE SIMILAR TO THE LOW-

INCOME RESIDENTIAL TAX REBATE THAT INCLUDES A \$200/YEAR/RESIDENTIAL PROPERTY OWNER TO BE FUNDED THROUGH AVENUES THAT WILL BE PRESENTED BY STAFF. MOTION CARRIED.

The policy was drafted with similar requirements as the Residential Property Tax Assistance Program. It is recommended that the Sewer Assistance Rebate and the Bulk Water Rebate be funded through general operations, like other assistance programs and grants.

NEXT STEPS

Should Council approve the suggested policies, the next step would be to advertise of the assistance available through the policies.

FINANCIAL IMPLICATIONS

The financial implication of the Residential Property Tax Assistance policy is within the existing operating budget. There would be additional interest revenue if Council were to adopt the Account Receivable Policy. The Utility Assistance Rebate Policy is recommended to be funded through general operations, like other assistance programs and grants. \$40,000 has been proposed for these rebates in the 2024-25 Draft Operating Budget.

ALTERNATIVES

- Council could choose not to update the existing policy, and not to adopt one or more of the of the proposed new policies.
- Council could choose to update the existing policy, and not to adopt one or more of the proposed new policies.
- Council could direct staff on additional changes to the policies.

ATTACHMENTS

- Proposed updated Residential Property Tax Assistance Policy RCOFN-011.01
- Proposed new Accounts Receivable Policy RCOFN-015.00
- Proposed updated Utility Assistance Rebate Policy RCOFN-016.00

CHIEF ADMINISTRATIVE OFFICER REVIEW

It's been staff's intent to deliver policy based on Council's direction. We look forward to Council's comments.

I support the recommendation.

Report Prepared by: _____
Carlee Rochon, Director, Financial Services

Report Reviewed by: _____

Report Approved by:  _____
Mark Phillips, Chief Administrative Officer

1. PURPOSE

The purpose of this Policy is to establish guidelines for providing tax assistance, to residential taxpayers, within the West Hants Regional Municipality, whose total income from all sources, in the previous tax year, is below a specific amount.

2. DEFINITIONS

For the purposes of this Policy, the following definitions are provided:

- a. CAO – the Chief Administrative Officer of the Municipality.
- b. Council – the Council of the Municipality.
- c. Counillor – a Council member and includes the Mayor and Deputy Mayor unless the context indicates otherwise.
- d. MGA – the *Municipal Government Act*.
- e. Municipality – the West Hants Regional Municipality.

3. APPLICATION

Each tax year, the Municipality will advertise the availability of the assistance program. This assistance will be applied directly to Property Tax Bills prior to being issued. Qualified applicants are subject to the following conditions:

- a. Applications will be accepted until **July 31st** of the current fiscal year.
- b. A property owner's gross income from all sources, including the income of all persons residing within the home, much be \$46,000 or less on Line 15000 of their Notice of Assessment from the Canada Revenue Agency in the immediately preceding calendar year. This amount will be adjusted yearly for the December Consumer Price Index (CPI) increase. Proof of such must be provided by all persons within the home by providing a copy their prior year's Notice of Assessment.

- c. Where a property is assessed to more than one person, any person who is entitled to assistance may receive only the portion of the exemption equal to that person's share of the total assessment for the property. Where the different interests are not separated, then to only that portion determined by the Treasurer or designate, whose determination is final.
- d. No assistance will exceed 50% of the previous year's taxes and is capped by the residential community the application is for. Below are the capped rates by community, which will be adjusted yearly for the Consumer Price Index (CPI) increase.
 - a. Community of West Hants is capped at \$400.00
 - b. Community of Hantsport is capped at \$400.00
 - c. Community of Windsor is capped at \$400.00
- e. A property owner's previous year's taxes must be paid in full at the time of their application.
- f. Tax assistance will only be granted to residents where the property is their primary residence and occupied year-round.

4. REVIEW

The Municipality will review the Residential Property Tax Assistance Policy every three (3) years, or as necessary.

5. REPEAL

The Low-Income Partial Tax Exemption Policy (2019/20) of the former Town of Windsor is hereby repealed.



**WEST HANTS REGIONAL MUNICIPALITY
RESIDENTIAL PROPERTY TAX ASSISTANCE POLICY**

RCOFN-011.01

I, Deanna Snair, Municipal Clerk of the West Hants Regional Municipality, in the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the West Hants Regional Municipality at a meeting duly called and held on the ____ day of _____ (month), _____ (year).

Deanna Snair,
Municipal Clerk

Adoption	
Notice to Council	Date: July 14, 2020
Approval	Date: July 28, 2020
Description: <i>Initial approval of Residential Property Tax Assistance Policy, RCOFN-011.00.</i>	
Notice to Council	Date: June 3, 2021
Approval	Date: June 8, 2021, Special Council
Description: <i>Amended policy to allow for Cost Price Indexing adjustment annual to income level and rebate amount.</i>	
Notice to Council	Date:
Approval	Date:
Description: <i>Amended policy to extend the application deadline and clarify the 50% capped amount is based on previous year's taxes. Adjustment to increase the total gross income, and make all the community capped values the same.</i>	

1.0 PURPOSE

This policy works to ensure the prompt, effective, and efficient collection of all non-tax and non-water utility revenues due to West Hants Regional Municipality. It provides a standard and consistent practice for collecting accounts receivable, and for dealing with delinquent accounts.

2.0 DEFINITIONS

For the purposes of this policy, the following definitions are provided:

- a. “CAO” refers to the Chief Administrative Officer of the Municipality.
- b. “Council” refers to the Council of the Municipality.
- c. “MGA” refers to the Municipal Government Act.
- d. “Municipality” refers to West Hants Regional Municipality.
- e. “Other Receivable” refers to any receivable owed to the Municipality other than tax or water utility accounts.

3.0 APPLICATION

- a. Municipality staff will maintain an aged list of other receivables outstanding.
- b. When any other receivables account has been outstanding for 30 days or more, that account will be charged interest.
 - i. Interest will be charged on overdue accounts at the rate of one and a quarter percent (1.25%) per month (fifteen percent (15%) per annum) simple interest.

- c. Payments are applied first against all accrued interest with the remaining being applied to the principal in the order of oldest to most recent.
- d. Reminder notices will be sent to the customer of the outstanding account when it enters arrears. Once the balance becomes 90 days outstanding, a final notice will be sent. If payment has not been received within thirty days from the date of the final notice, the account may be turned over to a collection agency for further action.
- e. Where the above collection steps have failed, and the account is greater than 120 days, the account may be sent to a collection agency, and those additional costs will be borne by the customer.
- f. The Municipality reserve the right to reject a program registration or facility rental if there is a balance on the account over 90 days.
- g. An account is deemed to be uncollectible after all internal and external means of collection have been exhausted. Uncollectible accounts will be approved by the Director, Financial Services. Anything over the Director's signing authority, will additionally be brought back to Council for approval, prior to being written off.

4.0 REPEAL

I, Deanna Snair, Municipal Clerk of the West Hants Regional Municipality, in the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the West Hants Regional Municipality at a meeting duly called and held on the (Day) day of (Month), 2024.



WEST HANTS REGIONAL MUNICIPALITY
ACCOUNTS RECEIVABLE POLICY

RCOFN-015.00

Deanna Snair
Municipal Clerk

<i>Adoption</i>	
<i>Notice to Council:</i>	<i>Date:</i>
<i>Approval:</i>	<i>Date:</i>
<i>Description: Initial approval of the Accounts Receivable Policy, RCOFN-00X.00</i>	

1. PURPOSE

The purpose of this Policy is to establish guidelines for providing a utility rebate to residential consumers receiving bulk water services through a bulk water hauler, and/or municipal sewer services, within the West Hants Regional Municipality, **whose total income from all sources, in the previous year, is below a specific amount.**

2. DEFINITIONS

For the purposes of this Policy, the following definitions are provided:

- a. CAO – the Chief Administrative Officer of the Municipality.
- b. Council – the Council of the Municipality.
- c. Counillor – a Council member and includes the Mayor and Deputy Mayor unless the context indicates otherwise.
- d. MGA – the *Municipal Government Act*.
- e. Municipality – the West Hants Regional Municipality.
- f. Utility – services outlined within this policy including residential sewer services provided by the Municipality and the provision of bulk water to non-utility consumers.
- g. Bulk Water Hauler – Water haulers who meet the annual inspection requirements to access the bulk water hauler fillup station.

3. ASSISTANCE REBATES

A. Sewer Assistance Rebate

This rebate is for residential sewer customers. Qualified applicants are subject to the following conditions:

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- a. A applicant's gross income from all sources, including the income of all persons residing within the home, must be \$46,000 or less on Line 15000 of their Notice of Assessment from the Canada Revenue Agency in the immediately preceding calendar year. This amount will be adjusted yearly as per the December Consumer Price Index (CPI) increase. Proof of such is required for all persons within the home by providing a copy their prior year's Notice of Assessment.
 - b. The Utility account must be in the applicant's name, or the applicant must have a valid tenant acknowledgment agreement on file.
 - c. Assistance will not exceed 50% of the previous year's sewer bill and is capped at \$200 per year. This amount will be adjusted yearly as per the December Consumer Price Index (CPI) increase. This assistance will be applied directly to water utility account quarterly.
 - d. The Utility account must be paid in full at the time of application.
 - e. The sewer assistance rebate will only be granted to residents where the property is their primary residence and occupied year-round.

B. Bulk Water Assistance Rebate

This rebate is for residential customers who receive bulk water from an approved bulk water hauler.

- a. A applicant's gross income from all sources, including the income of all persons residing within the home, must be \$46,000 or less on Line 15000 of their Notice of Assessment from the Canada Revenue Agency in the immediately preceding calendar year. This amount will be adjusted yearly as per the December Consumer Price Index (CPI) increase. Proof of such is required for all persons within the home by providing a copy their prior year's Notice of Assessment.
- b. The applicant must provide their previous year's bulk water hauler receipts and identify the name of the property owner and civic address where the services

were delivered.

- c. Assistance will not exceed 50% of the previous year's water hauling receipts and is capped at \$200 per year. This amount will be adjusted yearly as per the December Consumer Price Index (CPI) increase. The rebate will be issued as a one time non-refundable property tax account credit.
- d. A property owner's previous year's taxes must be paid in full at the time of application.
- e. The water assistance rebate will only be granted to residents where the property is their primary residence and occupied year-round.

4. APPLICATION

Each fiscal year, the Municipality will advertise the availability of the rebate program.

- a. Applicants must complete the form with all supporting documentation attached, as outlined in Section 3 of the policy.
- b. Applications will be accepted until **July 31** of the current fiscal year.

5. REVIEW

The Municipality will review the Utility Assistance Rebate Policy every three (3) years, or as necessary.



**WEST HANTS REGIONAL MUNICIPALITY
UTILITY ASSISTANCE REBATE POLICY**

RCOFN-016.00

I, Deanna Snair, Municipal Clerk of the West Hants Regional Municipality, in the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the West Hants Regional Municipality at a meeting duly called and held on the ____ day of ____ (month), ____ (year).

Deanna Snair,
Municipal Clerk

Adoption	
Notice to Council	Date:
Approval	Date:
Description: <i>Initial approval of Residential Assistance Rebate Policy, RCOFN-016.00.</i>	