

**Council Meeting Minutes**  
**Special Meeting**  
**March 31, 2023**  
**Town Hall**

**IN ATTENDANCE:**

Elaine Nash, Kevin McDonald, Brenda Young, F. David Power

**REGRETS:**

Doug Dean, Ian Goudie

**MEETING CHAIR:**

Elaine Nash, Mayor

**CALL TO ORDER:**

Meeting called to order at 10:15 a.m.

**AMENDED TAX STRUCTURE 2023**

Council was advised to amend the business tax portion of the tax structure for 2023, in accordance with sections 123-124 of the *Municipalities Act, 1999*, which state:

**123.** (1) Where a council has imposed the real property tax, it shall set the business tax as a percentage of the assessed value of the real property used by the business, where there is a fixed place of business.

**124.** A council may vary the rate of business tax between different classes of businesses.

The Town Clerk distributed the revised Tax Structure for 2023 and Council discussed the changes in relation to the Business Tax Structure 2023 as previously set. Council set the different classes of business for those with a fixed place of business and determined the mil rate for each classification.

Some Councillors were concerned that the public may question the reason for this change or the variation between the different classes. It was noted that this measure was not intended to increase business tax revenue, but to adjust the method of taxation to meet the legislated requirement. Mayor Nash suggested that questions be forwarded to the office for explanation as the Town Clerk was advised of this requirement by the Municipal Assessment Agency and Municipal Affairs.

Motion # 2023-03-31-404: Kevin McDonald; Brenda Young

Approve the revised Tax Structure 2023 with amendments to the business tax structure.

All in favor; none opposed

Motion Carried

**ADJOURNMENT**

The meeting was adjourned at 10:43 a.m.