



Town of Oxford
Committee of the Whole
Council Chambers and Zoom
Wednesday, January 14, 2026
6 pm

AGENDA

1. Call to Order

2. Approval of Agenda

Pages 1 -2

3. Presentation

3.1 Property Valuation Services Corporation – Paul Beazley, Municipal Account Manager and Dion Regular, Assistant Director presenting.

Pages 3 - 17 (a copy of the presentation)

4. Approval of the Minutes – December 17, 2025

Pages 18 - 21

5. Town Departments Reports

5.1 Fire Department – presented by Bruce Rushton, Fire Chief and Kyle Purdy, Deputy Fire Chief

Pages 22 - 23

5.2 Municipal Physical Activity Leader (MPAL) Report – presented by Marion Abbot, MPAL

Page 24

5.3 Bylaw Enforcement Officer Report – presented by Paul Macdonald

Submitting separately

5.4 Administration Reports – presented by Linda Cloney

Pages 25 - 27

6. Council Committees and Boards Reports – Linda Cloney presenting

6.1 Update of upcoming Committee Meetings

Verbal report

7. Items of discussion and correspondence

7.1 nil

8. Adjournment



PVSC 2026 ASSESSMENT ROLL

TOWN OF OXFORD

January 14, 2026

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*.



Delivers an Assessment Roll to all 49 municipalities and over 650,000 Assessment Notices to property owners in Nova Scotia each year.



Municipally funded, not-for-profit. Governed by a Board of Directors.



Approximately 135 employees working in 60 communities across Nova Scotia.

WHAT WE DO & DON'T DO

PVSC does:

- Deliver an Assessment Roll to all 49 NS municipalities.
- Deliver ~650,000 Assessment Notices to NS property owners.
- Administer the Capped Assessment Program (CAP) and Seasonal Tourist Business Designation program on behalf of the provincial government.

PVSC does **NOT**:

- Have the authority to:
 - Determine land ownership
 - 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”*

2026 Base Date:
January 1, 2025

2026 State Date:
December 1, 2025

MASS APPRAISAL

- PVSC uses mass appraisal to determine the value of all real property in Nova Scotia each year.
- Mass appraisal is the process of valuing a group of properties as of a given date using common data, standardized methods and statistical testing.
- Property assessments are based on market evidence (sales and financial data). **We do not set the market – we reflect it.**
 - 2026 assessments are based on sales and market evidence from 2024.
- PVSC measures market value assessment accuracy, uniformity, and fairness against the *Assessment Act* and the internationally accepted standards of the International Association of Assessing Officers (IAAO).

THREE APPROACHES TO DETERMINING VALUE

Sales Comparison

Analyze 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.

SALES DATA

- PVSC receives property sale information from the NS Land Registry.
- Sales are reviewed to determine if they meet the criteria of an arms-length sale between a willing buyer and willing seller (per section 42 of the *Act*).
 - Contact the seller and buyer
 - Review real estate listings to verify and update property data
- Sales that meet the criteria are used in our analysis.
- By analyzing how the market transacts in different areas we can determine homogeneous market areas.
 - Some market areas might be large such as in a rural area, while others might be a neighbourhood or a street in a city or town.
- In areas that have few or no sales, we expand analysis to include sales from similar areas nearby or use an industry best practice called time trending, which effectively measures the influence of time on sale prices and trends them to a specific point in time (the base date).

THE CAPPED ASSESSMENT PROGRAM

- In 2005, the Provincial Government introduced the Capped Assessment Program, which places a 'cap' on the amount that the taxable assessment for eligible residential property can increase year over year.
- The CAP is based on the Nova Scotia Consumer Price Index (CPI) in October.

**2026
CAP Rate
= 2.6%**

2026 PROPERTY ASSESSMENT <i>Charlene MacNeil, Director of Assessment</i>				
Classification	Assessed Value	*Capped Assessment	Acres <small>(where applicable)</small>	Taxable Assessed Value
RESIDENTIAL TAXABLE	\$226,800 <div style="border: 1px solid green; padding: 2px; width: fit-content;">Assessed "market" value reflects the market and state of property</div>	\$114,500 <div style="border: 1px solid orange; padding: 2px; width: fit-content;">Capped assessment reflects the NS CPI in October</div>		\$114,500 <div style="border: 1px solid blue; padding: 2px; width: fit-content;">Taxable assessed value is what is used to determine property taxes</div>
2026 TOTAL	\$226,800			\$114,500

Historic CAP Rates

2025:	1.5%
2024:	3.2%
2023:	7.7%
2022:	5.4%
2021:	0.3%

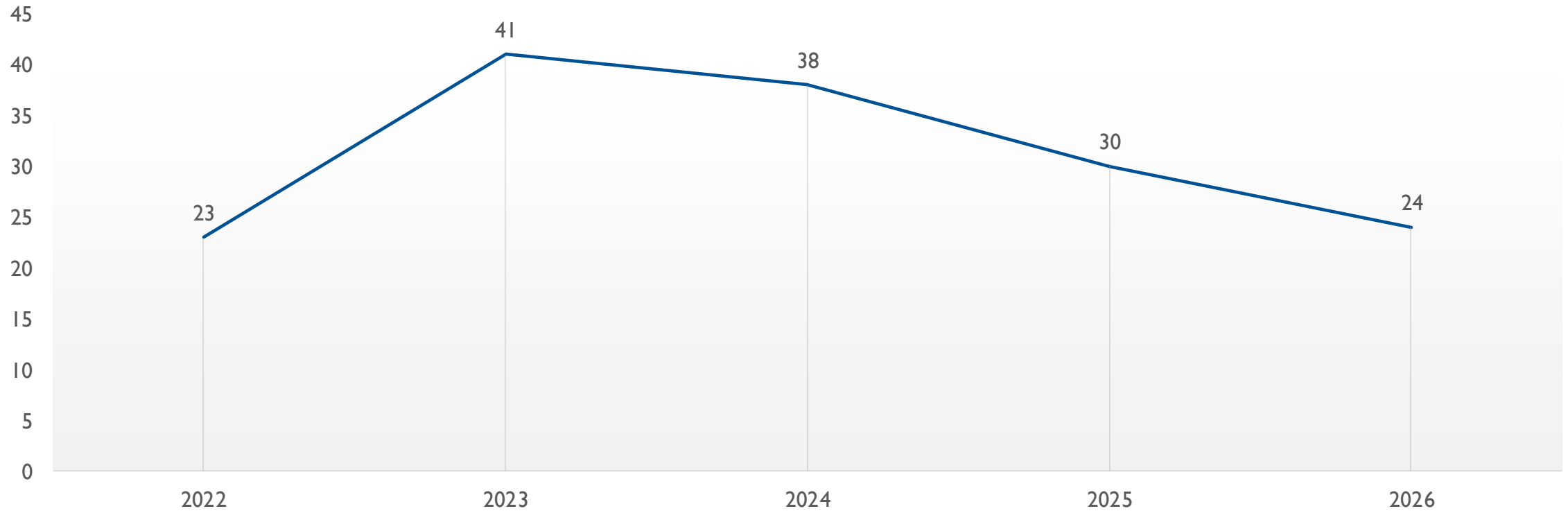
OXFORD: 2026 ASSESSMENT ROLL

	2026	2025	2024	2023	2022
Total Assessment Roll	\$160,812,200	\$144,754,400	\$128,448,700	\$110,546,500	\$95,282,800
Total Residential	\$103,668,900	\$95,624,700	\$78,181,100	\$63,664,600	\$51,518,900
Adjusted Total Residential with CAP Applied	\$75,637,400	\$69,987,600	\$62,899,500	\$57,462,500	\$50,843,700
Total Commercial	\$57,143,300	\$49,129,700	\$50,267,600	\$46,881,900	\$43,763,900

Note: figures include taxable and exempt classifications.

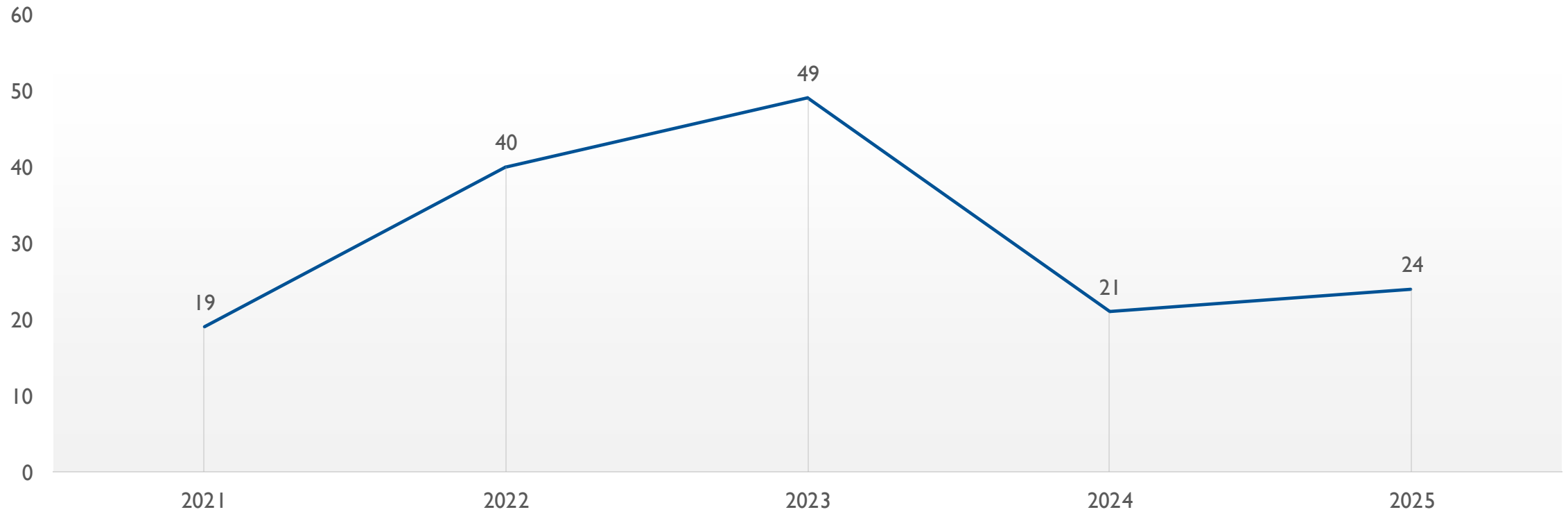
OXFORD: QUALIFIED SALES

Number of Sales



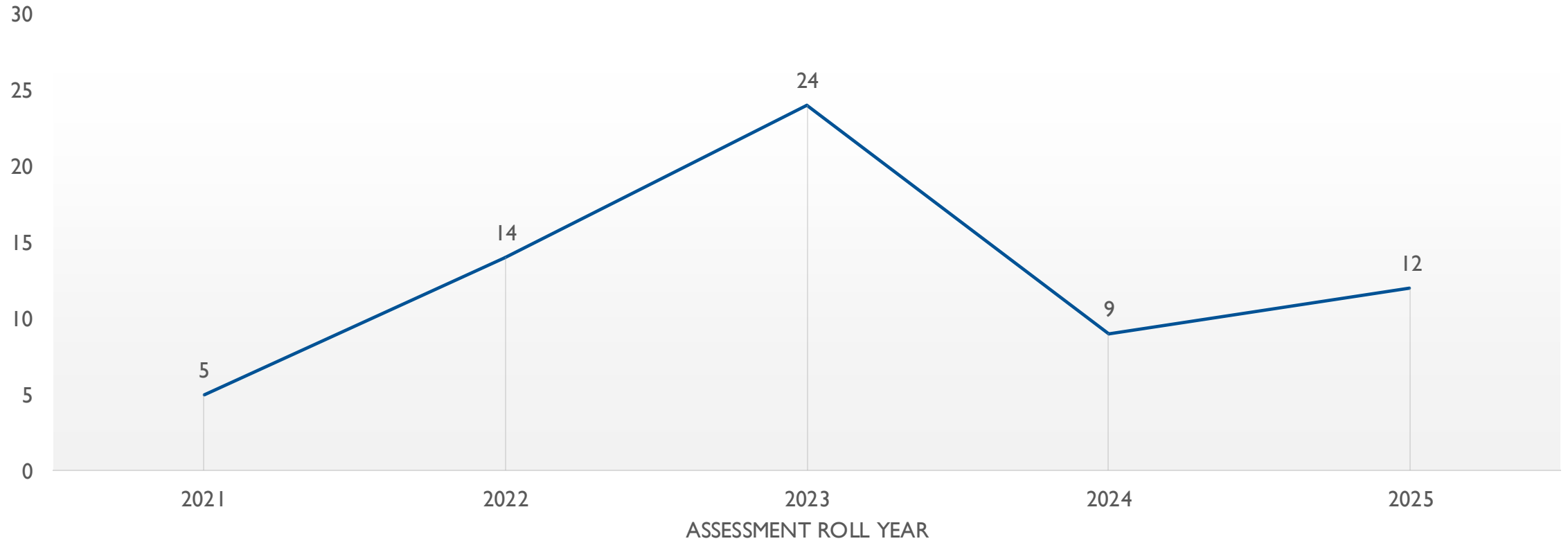
OXFORD: PERMITS

Number of Permits



OXFORD: APPEALS

Number of Appeals



THE APPEAL PROCESS

- Each property owner receives a notice of assessment which indicates an assessed value for their property.

2026 PROPERTY ASSESSMENT <i>Charlene MacNeil, Director of Assessment</i>				
Classification	Assessed Value	*Capped Assessment	Acres <small>(where applicable)</small>	Taxable Assessed Value
RESIDENTIAL TAXABLE	\$226,800	\$114,500		\$114,500

- Should a property owner disagree with their assessed value they may file an appeal:
 - 2026 assessment appeals **must be received by February 12, 2026.**
 - Instructions on how to file an appeal are included on the assessment notice.
- There are three levels of appeal:
 - PVSC initial assessor review
 - Nova Scotia Assessment Appeal Tribunal (NSAAT)
 - Nova Scotia Regulatory and Appeals Board (NSRAB)

CONTACT INFORMATION

- Many property owner questions and concerns can be addressed and resolved by **calling PVSC before appealing.**
- **Our knowledgeable and expert staff are ready to assist.**
- If you receive questions from constituents about property assessment, please direct them to **call or email our Contact Centre.**

During the 2025 appeal period, **PVSC responded to over 10,000 inquiries** by phone and email.

The **average wait time** before speaking with a PVSC staff person was **16 seconds.**



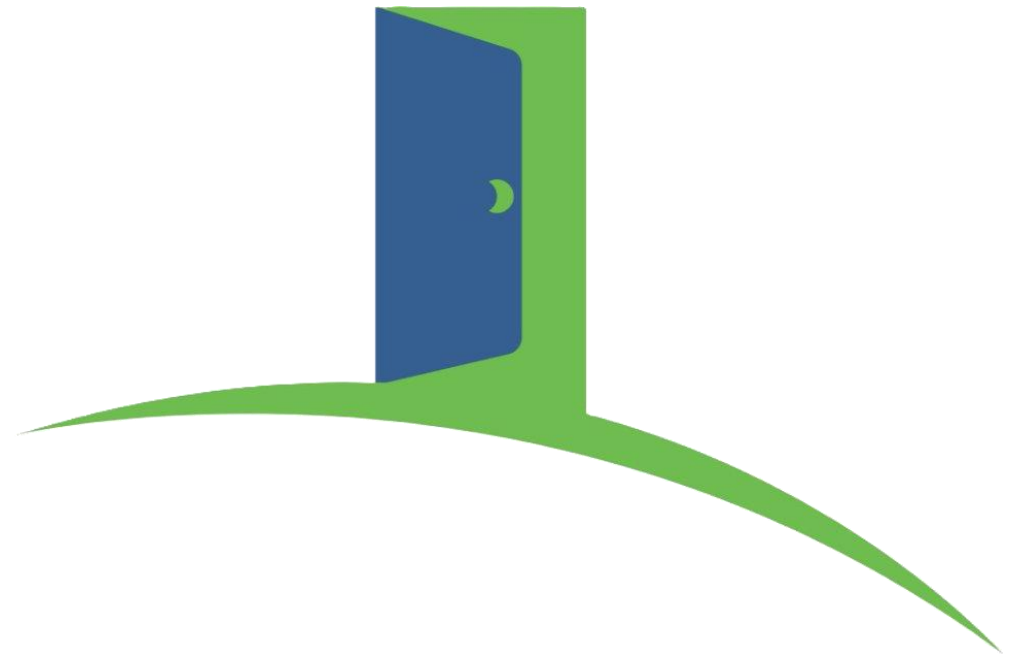
1-800-380-7775



inquiry@pvsc.ca



pvsc.ca



THANK YOU



Minutes of the Committee of the Whole Meeting

Place: Council Chambers, Zoom, streamed live to Facebook
Date: Wednesday, December 17, 2025
Presiding Officer: Deputy Mayor Chrystal McNutt
Councillors Present: Brenton Colborne, Carla Black, Mayor Henley, Padraic Moore, Olivia Canning-Sweet, and Paul Jones
Councillor Regrets: Nil

A quorum was present throughout the meeting.

Staff in attendance: Linda Cloney (CAO), Stan McDougall (Admin Assistant/Recording Secretary), Ruthann Brookins (Manager of Finance), Paul Macdonald (Bylaw Enforcement Officer), Marion Abbott (Municipal Physical Activity Leader), Bruce Rushton (Fire Chief), and Kyle Purdy (Deputy Fire Chief)

Staff Regrets: Nil

Presenters in attendance: Nil

Media in attendance: Mark Rushton, HelloOxford

Gallery in attendance: Nil

At 6:22 PM Kyle Purdy, Bruce Rushton, Paul Macdonald and Marion Abbott left the meeting.

Announcements prior to the Call to Order:

Deputy Mayor McNutt announced prior to the call to order that the semi-formal Christmas Dance was held at the Oxford Fire Hall on December 19, 2025. Grades P-3 from 6:00 PM to 7:00 PM, Grades 4-6 from 7:30 PM to 8:30 PM

1. Call to Order

At 6:00 PM, Deputy Mayor McNutt called the meeting to order and welcomed all in attendance.

2. Approval of Agenda, Pages 1 -2

Moved by Councillor Jones and seconded by Mayor Henley, that the agenda of the Committee of the Whole Meeting for Wednesday, December 17, 2025, be approved, as presented.

Motion Carried

3. Approval of the Minutes – November 12, 2025, Pages 3 – 7

Deputy Mayor McNutt, Chair, on December 17, 2025

4. Town Departments Reports

4.1 **Fire Department** – presented by Bruce Rushton, Fire Chief and Kyle Purdy, Deputy Fire Chief, Pages 8 - 9

4.2 **Municipal Physical Activity Leader (MPAL) Report** – presented by Marion Abbot, MPAL, Pages 10 - 11

4.3 **Bylaw Enforcement Officer Report** – presented by Paul Macdonald
Pages 12 - 13

4.4 **Administration Reports** – presented by Linda Cloney; Pages 14 - 16 –
Administrative Assistant Report

Manager of Finance, Ruthann Brookins reviewed with the Committee of the Whole that a total of 124 notice of arrears for water and taxes for 2025 were sent out. 25 notices of intent for tax sale for anyone overdue more than a year were also sent out. 9 water disconnect notices were sent out with a deadline of December 31, 2025, for those overdue in water more than a year.

Deputy Mayor McNutt thanked all town departments for their respective reports.

5. **Council Committees and Boards Reports** – Linda Cloney presenting
 - 5.1 **Municipal Alcohol Project Committee** – November 4 and December 10
Pages 17 - 18 – Approved Minutes – November 4, 2025
Page 19 – Approved Minutes – December 10, 2025
 - 5.2 **Cumberland Public Libraries Board**
Pages 20 – report to Council
Pages 21 – Approved Minutes - September 25, 2025
 - 5.3 **Northern Region Waste Committee**– December 12, 2025
Pages 22 - 23 – Approved Minutes – September 26, 2025
 - 5.4 **Cumberland Central Landfill Facilities Community Liaison Committee** –
December 11, 2025, Verbal Report

Linda presented to the Committee of the Whole that a meeting was held on December 10, 2025, and a report of site initiatives since the previous meeting one year ago on Dec 11, 2024. It was reviewed that capping of the construction and demolition of the landfill had been completed. An increase in the volume of compost coming in has been achieved. Submission of documentation to the NSECC in mid-2026 is anticipated for the future expansion of the landfill space.

Deputy Mayor McNutt thanked all committees and boards for their respective reports

6. **Items of discussion and correspondence**
 - 6.1 nil

7. **Adjournment**

The meeting adjourned at 6:30 PM.

Deputy Mayor McNutt

Stan McDougall, Admin Assistant

Date Approved

DRAFT

Since our last report the fire department has responded to 12 emergency calls in December. We ended the calendar year with 124 calls down from the previous year of 142.

- 6 Motor Vehicle Collisions
 - 1 Structure Fires
 - 1 Stand-by at another station
 - 2 Vehicle fire
 - 1 Fire Alarm
 - 1 CO2 call
-
- 3 Call in Town
 - 3 Calls in our coverage area
 - 6 calls assisting other departments (mutual aid)

Trucks:

We have moved to a new vehicle identification system whereby trucks are identified with a four-digit system. This will help identify mutual aid vehicles arriving on calls. Pumpers, tankers, rescue trucks, etc have specific numbers identifying them as such. Oxford Pumper # 3 is 1711, Oxford Tanker # 2 is 1721 and so on. This system has been used in several counties in the province for the past several years and works well.

On December 16th staff from Public Safety Field Communications were in the county testing areas that we identified as concerns for poor TMR radio coverage. We hope to have the report in the next few weeks.

We recently had our Annual Fire Alarm system testing/inspection completed.

Members assisted with the Christmas Toy drive at Mervil Rushton's again this year.

We have been invited to attend the annual awards/recognition banquets in Collingwood and another one in Springhill.

Kyle and I attended the recent County Chiefs meeting that was held in Springhill.

Training:

We will be hosting the 4 day "Pump Operations" course in March/April and the 4 day "Vehicle Extrication" course in September here in Oxford.

Respectfully submitted,

Fire Chief, Bruce Rushton

Deputy Chief, Kyle Purdy

Hey!

It was a quiet December due to Christmas and my vacation days.

However, we screened five Christmas movies at the Capitol and four of the five were extremely well attended. It was wonderful to see family groups taking advantage of them. Huge thanks again to the Lions Club for making movies possible at the Capitol.

Bye Bye Birdie Youth Edition has started rehearsing. There are twenty young performers in the cast. Our Taylor Swift Tribute Concert begins rehearsing this Sunday. Musical Theatre Classes, Winter Craft Club and Art Class begin again next week.

We're showing three movies at the Capitol this month (Sound of Music, Goonies and Princess Bride) and had a very successful Community Karaoke Night last Friday.

It's been a quiet few weeks, but I'm in the process of collecting quotes for various projects for budget consideration, working on prepping March Break Camp, summer activities and exploring the possibility of an Oxford Farmer's Market.

So as usual, not much happening at all!

Happy New Year!

Marion Abbott
MPAL



DECEMBER 2025 – Completed Tasks

Communications (social media, website, Voyent Alert, and posted notices):

- **Cumberland Region Solid Waste**
 - changes for the recycling program December 1, 2025
 - update to our website solid waste page including update to the sorting guide
 - shared “*what goes where*” post for wrapping paper
- Notifications for office closure during inclement weather
- Notice of hours change for Oxford Public Library Dec 10, 2025
- Notice of Holiday closure notice over Christmas/New Year for Town Hall and Oxford Depot on our website, Facebook and via Voyent Alert.
- **Voyent Alert**
 - worked with Voyent tech support and website support to setup Voyent Alert to go live in January 2026
 - added a link to the website for residents to sign up for Voyent Alert and a section at the bottom of the website to show all posted and active alerts
 - Continued testing with the posting of holiday hours and watermain break as live tests
- Shared Cumberland County post regarding Safety Tips during power outages with the wind warning of Dec 19/25

Administration and Payroll Tasks:

- **Surveys:**
 - Recreation Survey completed for MPAL
 - Shaping Rural Canada – Rural Development Action Plan Survey - Government of Canada
- Interest, Deposits, bill postings, filing, analysis and coding of bills

- **Payroll:**
 - Subcontractor WSIB amounts tallied and sent into payroll provider
 - Mid-Month reporting for payroll for November 2025
 - Form 3 updated, signed by Manager of Finance and emailed for the Manulife RPP plan as directed by the province
- Customer service for all inquires and payments at the front counter to assist the revenue clerk and coverage for lunch hours
- **Office Reconstruction (reception area):**
 - emptying out of cabinets and cupboards, moving equipment and supplies, removing power and network cabling
 - organizing network cabling and security Camera moving/installation for network access through Cumberland Camera (Neil Winch)
 - cleanup of the reconstruction area
 - Setup the new reception area (cash register, debit machine, laptop and printer) once completed
 - Moved out forms and information for the front counter that was previously at its former location
 - Moved admin assistant office out to the reception area
 - Moved public works and bylaw officer materials out to new temporary locations
- **Source Water Protection:**
 - Assist the CAO with Source Water Protection - wellfield for PID identification from the source water zone map
 - Gathered owner names and addresses from Property Online to create a sample letter that could be sent to homeowners for a source water protection plan public participation meeting in January 2026
 - Assembled the letter to property owners to be mailed out with Zone map for upcoming public information session

- Continued tracking of GFL tonnages to assist CAO and Manager of Finance
- Updated the Cumberland Solid Waste Sorting guide information on our Solid Waste page of our website. Shared the update with our Bylaw Enforcement officer and local media person. Updated the information booklets for residents as well
- Desk, table, bookshelf, and (2) 3-drawer filing cabinets approved and ordered for the admin assistant “new” office area

Technical Support and IT Tasks:

- Tech support assistance for staff for hardware, software, printing, network and file access
- Zoom meeting video and audio setup and operation for various meetings
- Daily server backup monitoring and backup drive swap out
- **Security Cameras:**
 - Worked with camera security provider regarding the cameras at the transfer station and remote access
- **Sage 50 Accounting and TownSuite:**
 - Assisted Manager of Finance with Sage50 to resolve a credit note
 - Assisted Manager of Finance with TownSuite account adjustment in the settings to allow reversal of HST to the proper GL account
 - Updates to 2026.1 version of Sage50 on three workstations