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We are also increasing each of the Child Care Expense Deduction dollar limits by \$1,000. This is the initiative that allows child care expenses to be deducted from taxable income if the child care is due to the parent working, going to school or performing research. The limits will be increased to \$8,000 from \$7,000 per child under age seven, \$5,000 from \$4,000 for each child aged seven to sixteen (and infirm dependent children over age sixteen), and

\$11,000 from \$10,000 for children who are eligible for the Disability Tax Credit.

Finally, our Government has previously announced changes to the Children's Fitness Tax Credit. We are doubling the amount parents can claim for enrolling their children in sports activities to \$1,000. And as of the 2015 tax year, the credit will be refundable, increasing the benefit for low-income families who claim it that year and subsequent years.

While our Government builds on our strong record of significant tax relief for families, Canadians can be sure that if given

the opportunity, the Opposition would reverse all the work that's been accomplished so far. Instead, our Conservative Government is focused on continuing to stand up for families.

As always, if you have questions or concerns please do not hesitate to contact my office toll - free at 1-888-752-0552; visit my website at www.scottarmstrongmp.ca; add me as a friend on Facebook; or follow me on Twitter @Armstrong MP.

Scott Armstrong is Parliamentary Secretary to Minister of Employment and Social Development and MP Cumberland - Colchester - Musquodoboit Valley.

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would expect that cost burden to be shared through-out.

My response to is the Town needs the extra 21,000 visitors per day to support the businesses and industry which is its back bone and a very significant portion of their tax base. To be fair the residents of the County need the town to provide many of the services we need, which rural communities cannot support due to the population and geography of our area. It is fair to say the Town and County complement each other very well and both succeed because of each other.

Having said that I think the very best way forward is to investigate ways to share more services. As stated last month the Town and the County currently share water, waste water, waste management and we currently have our garbage collection contracts aliened so they both go to tender at the same time to encourage cost savings there. We need to explore other avenues.

Could there be savings with one department for tax collection, recreation, or one public works departments?. These are just examples and I am just throwing them out there. There could be significant savings or burdens. Time would tell. However I feel it is worthy of a look. The challenge would be the staff needed to provide the details and who you would need to buy into this concept would clearly feel threatened. I understand this.

The only way for this to succeed would be if it was stated up front there would be no job losses. If staff reduction is seen as a savings that would only be accomplished by retirements. True savings would not be in staffing but in cooperation, tendering and other efficiencies. Many will see this a bit of a radical idea. It is just thoughts I am throwing out there. Council meets Thursday night to discuss and prepare our response to this review. You can be sure it will be an interesting discussion.

One other issue I would like to mention. It is absolutely critical when you receive your tax assessment from the Property

Valuation Services you review it immediately and if necessary appeal or should you find an error bring it to the Municipalities attention. Recently I had a resident who I felt had clearly been charged in error. I took it to staff and they said, sorry it is unfortunate but there is nothing we can do.

I was not satisfied and pushed it further asking for a review committee to review such cases because mistakes can happen. Staff took this case to a provincial tax meeting and in the end it was determined / stated the Municipal Government act does not permit any changes/refunds once the appeal process date has passed.

Ultimately, it is the responsibility of the home owner to review their tax assessment and appeal prior to the annual tax role being forwarded to Municipalities. This will be detailed in the next County newsletter and I will attempt to remind everyone again when the 2015/2016 assessments come out.

Tom Taggart, Councilor District 10, Colchester County

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until further consultation can take place. Those opposed to the project had disaster scenarios to speak about and believed this project would mean the end to the Shubenacadie River Fishery and the ecosystem.

Every councillor needs to go into the Council meeting with an open mind and open ears is important with presentations such as this one. Council had the opportunity to listen and learn from a very well prepared presentation on 8 years of scientific studies done on the Shubenacadie River and its tributaries.

Under the direction of researchers from Dalhousie University 4000 hours were spent on the river collecting data. Over 10,000 hours were spent in the lab counting and analyzing the data.

The Dalhousie researchers studied over 16 species of fish, everything from eel's to sand shrimp and striped bass larvae. In order to understand the ecosystem they had to answer questions like, when does spawning occur? How many eggs may be present and what environmental factors may impact these eggs? They also had to understand what species were present in certain times of the year and in what numbers. Once they had all this

data and much more, they had to study the tidal cycles.

The researchers discovered the Shubenacadie River naturally experiences a range of salt concentrations. So naturally all organisms living in a tidal river are accustomed to range and changes in salt levels. Approximately 55 million cubic meters of water enters the Shubenacadie River each tidal cycle. Alton Gas Storage is proposing the release of 5000 cubic meters of brine into the river each tidal cycle representing only 0.009% of the total water flow. Approximately 1.47 million metric tons of salt enters the Shubenacadie River each tidal cycle. Alton Gas is proposing releasing 1,400 metric ton of salt into the river each tide representing only 0.095% of total salt present in the river.

There was much more to this study than what I have shared with you here. When Alton Gas, with the help of environmental researchers from Dalhousie, completed their 8 year study, we as a community gained more knowledge about the Shubenacadie River and its ecosystem than we ever knew before.

The data would have never been gathered if not for this project. It will be extremely helpful in the future to protect and maintain this very important ecosystem. The one question which couldn't be answered was what affect if any

would the release of the brine have on striped bass eggs when they are present?

The environmental consultant determined during the 8 year study striped bass only lay eggs in late May or early June when the water temperature is between 12 and 14 degrees Celsius. To be sure there would be no harm done to this extremely important resource Alton Gas will not be releasing any brine into the river during this time period.

With an increased demand for natural gas, especially in the winter months, this storage facility will help stabilize the price. By creating a more stable and secure supply of natural gas all Nova Scotians will prosper. In my opinion this is one example of how a very environmentally sensitive project can be done right by planning smart and taking the time to do it right.

Don't forget the scientists who conduct most of the studies like this in Nova Scotia are Nova Scotians. They live, work and play in the same environment we do. If we as a community can't learn to embrace change by trusting the science presented to us and create a positive attitude towards change it will be a very long road to growth and prosperity.

Doug MacInnes, Councillor District 9, Colchester County

What about Value(s)?

By Scott Vernon

The term *value* signifies worth. It also is representative of the established ideals of life. It is the synchronicity which evolves from these two principles that brings true meaning to business today.

Achieving the full profit potential of every relationship should be the fundamental goal of business. The logic is as simple as it is compelling: profits from relationships, whether they are customers, employees, or suppliers, are the lifeblood of all businesses.

From a consumer standpoint, profits can only be increased by acquiring new customers, enhancing the profitability of existing customers, or by extending the duration of relationships. The challenge for business is to provide a framework for continually focusing investments on specific customer relationships with the goal to maximize net returns by increasing numbers, profitability, and duration.

Sustaining growth and profitability should logically be the focus of attracting, retaining, and developing the people who add value to your customer relationships. Having said this, retaining the right types of employees, maximizing their profitability, and obviously maintaining a positive employee/employer relationship will directly drive your operation's performance.

The concept of employee value exchange is designed to ensure that the level and type of value invested in employees (e.g., compensation, training, job design, etc.) results in the most profitable outcome.

For the last number of years organizations have focused on removing costs and streamlining delivery processes, but creating

the capability to close employee behavioral gaps and achieving full potential performance has been much more problematic. In essence, far less attention has traditionally been focused on an organization's most valuable assets.

No question - North American organizations have failed to realize the full potential of their people. One reason may be the lack of clarity regarding specific employee behaviors that will lead to performance potential. Another may be that organizations do not tie human development efforts to the strategic direction of the organization. The fallout from this is employee development which relies on uncoordinated piecemeal initiatives.

A major concern about the workplace today is the level of commitment that employees are willing to make to their jobs. Recognizing this, many organizations are attempting to shift from an entitlement, paternalistic-based relationship to one where employers are building commitment by making investments that respond to employee needs and strengthen their performance.

When an organization takes on this challenge, a new relationship is launched stimulating work, opportunities for advancement, and performance-based incentives in exchange for high levels of commitment and performance, and a willingness to develop, learn, and support the company's mission and values.

If companies want employees to demonstrate profit-maximizing behaviors, they must make the investments necessary to build both commitment and performance. It is the organization's responsibility to make and keep a set of "promises" to employees regarding work environment, organizational values and leadership, and the investments that are needed to help employees exhibit a superlative set of behaviors.

The principle of reciprocity is key to this philosophy and provides the foundation for defining how employee relationships are structured. This principle is evident in the core values of leading

companies that build motivation and commitment among employees.

Competency-based management, training and mentorship programs are tools that enable employees to exhibit the necessary behavioral profiles. No question, companies spend substantial sums of money on their employees, and because of this, measuring and assessing people management investments is critical.

With this information, it is possible to not only track the progress of employee value exchanges, but also conduct the analytic work necessary to identify cause and effect and develop corrective action plans

Successful organizations recognize there cannot be a gap between "espoused values" and what they actually do. So - the task for leaders is to motivate, help others succeed, demonstrate and live the values they speak of. If employees don't trust the leader's motives, nothing else will matter, because their primary concern is with integrity.

So, the challenge is to define core values and live them. Standards and values are not defined by aspirations, but by what is enforced. Many companies claim to have operable values, but employees generally don't believe them. Most employees want to belong to a company that stands by real values.

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