

ADMINISTRATIVE ORDER 10

RESPECTING PARTIAL TAX EXEMPTION FOR RESIDENTIAL TAXATION

BE IT RESOLVED as an Administrative Order of the Council of the Halifax Regional Municipality as follows:

SHORT TITLE:

1. This Administrative Order shall be cited as Administrative Order Number Ten, the Partial Tax Exemption Administrative Order.

DEFINITION:

2. (a) “Income” includes wages, salaries, emoluments, gratuities and honorariums arising from employment; fees, earnings and profits from any profession, trade, business or calling after deducting the expenses of earning the same; interest and dividends received directly or indirectly from shares, stocks, bonds, debentures, deposits, mortgages, agreements for sale, estates, loans and other investments; pensions, annuities, retiring allowance, compensation and similar income from any person, business, estate, insurance or other company, government or government agency wherever earned.
- (b) “Owner” includes
- (a) the person assessed for the property,
 - (b) a person who holds title including a part owner, joint owner, tenant in common or joint tenant of the property,
 - (c) in the case of the absence or incapacity of the person having title to the property, a trustee, an executor, a guardian, an agent, an heir, or next of kin,
 - (d) a person having the care or control of the property through adverse possession, and
 - (e) a person with a life interest in the property.
- (c) “Residential Property” shall be the building in which the owner or owners reside and that portion of land assessed as residential or resource with a dwelling under the Assessment Act of Nova Scotia (1989).
- (i) In the case of property assessed under two or more assessment categories, any partial property tax exemption shall be calculated on the residential assessment or resource with dwelling portion only. Property or land assessed as commercial, farmland, resource, forest, residential farmland, or residential forest shall be excluded from eligibility.

EXEMPTION

3. A person may apply in writing to the Treasurer of the Municipality for exemption from the payment of taxed rated by the Municipality upon real property within the Municipality for the year in which the application is made, pursuant to Section 4 and such exemptions shall be allowed if the person or persons meet the following criteria;
 - (a) the person is the owner of the property and uses it for his or her own principle residence; and
 - (b) the person's income together with the income of a spouse or other members of the household does not exceed \$26,000 for the calendar year in which the application is made.

AMOUNT OF EXEMPTION:

4. (1)
 - (a) When the income of the person, spouse and other household members combined is less than \$10,000 and the tax rated is less than \$1,000 for the year the exemption shall be \$350.
 - (b) When the income of the person, spouse and other household members combined is less than \$10,000 and the tax rated is between \$1,000 and \$2,000 for the year the exemption shall be \$400.
 - (c) When the income of the person, spouse and other household members combined is less than \$10,000 and the tax rated is over \$2,000 for the year the exemption shall be \$450.
 - (d) When the income of the person, spouse and other household members combined is less between \$10,000 and \$15,000 and the tax rated is less than \$1,000 for the year the exemption shall be \$300.
 - (e) When the income of the person, spouse and other household members combined is between \$10,000 and \$15,000 and the tax rated is between \$1,000 and \$2,000 for the year the exemption shall be \$350.
 - (f) When the income of the person, spouse and other household members combined is between \$10,000 and \$15,000 and the tax rated is over \$2,000 for the year the exemption shall be \$400.
 - (g) When the income of the person, spouse and other household members combined is between \$15,001 and \$20,000 and the tax rated is less than \$1,000 for the year the exemption shall be \$250.
 - (h) When the income of the person, spouse and other household members combined is between \$15,001 and \$20,000 and the tax rated is between \$1,000 and \$2,000 for the year the exemption shall be \$300.

(i) When the income of the person, spouse and other household members combined is between \$15,001 and \$20,000 and the tax rated is over \$2,000 for the year the exemption shall be \$350.

(j) When the income of the person, spouse and other household members combined is between \$20,001 and \$26,000 and the tax rated is less than \$1,000 for the year the exemption shall be \$200.

(k) When the income of the person, spouse and other household members combined is between \$20,001 and \$26,000 and the tax rated is between \$1,000 and \$2,000 for the year the exemption shall be \$250.

(l) When the income of the person, spouse and other household members combined is between \$20,001 and \$26,000 and the tax rated is over \$2,000 for the year the exemption shall be \$300.

2. A tax exemption granted pursuant to sub-section (1) shall not reduce the tax payable on a property to less than \$200, for minimum household incomes of \$5,000.

3. A tax exemption granted pursuant to sub-section (1) shall not reduce the tax payable on a property to less than \$100, for maximum household incomes of \$5,000 and real property taxes under \$1,000.

APPLICATION FORM:

(5) An application to the Treasurer shall contain proof to the satisfaction of the Treasurer that the application has met the conditions required to be granted an exemption.

(6) An application for exemption for a fiscal year shall be submitted by December 31st of that fiscal year.

REPEAL

(7) Administrative Order Number Ten dated the 28th day of October, 1997 and any amendments thereto are hereby repealed.

Done and passed in Council this 18 day of December, 2001.

MAYOR

MUNICIPAL CLERK

I, Vi Carmichael, Municipal Clerk of Halifax Regional Municipality, hereby certify that the above noted Administrative Order was passed at a meeting of Halifax Regional Council held on December 18, 2001.

Vi Carmichael, Municipal Clerk