

**Halifax Regional Municipality  
Administrative Order 36  
2005 Temporary Tax Credit Policy**

**Whereas** Section 536B (1) of the *Municipal Government Act*, provides that the Council of the Halifax Regional Municipality may, by policy, to the extent and under the conditions as set out in the policy, provide for the reduction of the taxes payable in respect of a residential property in the 2005-06 fiscal year if the percentage increase in the assessed value of the property averaged over the 2005-06 fiscal year and such number of previous years as prescribed by the policy is greater than the percentage prescribed by the policy for the 2005-06 fiscal year.

**Be it resolved** as an Administrative Order of the Council of the Halifax Regional Municipality, pursuant to Section 536B(1) of the *Municipal Government Act* , as follows:

**Short Title**

1. The Administrative Order may be cited as Administrative Order No. 36, the Halifax Regional Municipality 2005 Temporary Tax Credit Policy.
2. In this Administrative Order:
  - (a) “dwelling unit” means a dwelling unit as defined in section 3 (aa) of the *Municipal Government Act*;
  - (b) “residential general rate” does not include area rates, fire protection rates or charges based on assessment levied pursuant to Section 81 of the *Municipal Government Act*;
  - (c) “residential property” includes
    - (i) condominiums; and
    - (ii) apartment buildings with less than four dwelling units;
  - (d) “taxable assessed value” includes reduction as a result of the 2005 CAP Assessment Program.

**Eligibility**

1. All residential property owners with a dwelling unit are eligible under this policy including any residential property owners who received a taxable assessment reduction resulting from the 2005

CAP Assessment Program.

**Calculation of Tax Credit**

2. (1) If the residential property had a dwelling unit in each of the years 2004 and 2005 only, then the tax credit is calculated based on the annual increase in taxable assessed value over 7.6%.
- (2) If the residential property had a dwelling unit in each of the years 2003, 2004 and 2005, then the tax credit is calculated based on the two year average increase in taxable assessed value over 7.6%.
- (3) The tax credit is calculated at 50% of the taxable assessed value increase over 7.6% and is applied to the residential General Rate only.
- (4) Increases in taxable assessed value due to structural additions to the dwelling unit shall not be included in the calculation of the tax credit.

**Application Of Tax Credit**

3. There is no requirement to apply for the temporary tax credit. The tax credit will be calculated based on the taxable assessment value from the annual Assessment Rolls received from Service Nova Scotia and Municipal Relations.

**Effect Of Assessment Appeals**

4. Assessment appeals that are finalized after the issuance of the tax credit will be adjusted to account for the change in the taxable assessed value and the amount of tax credit that has been applied to the property account.

Done and passed in Council this 2<sup>nd</sup> day of August, 2005.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Municipal Clerk

I, Jan Gibson, 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 August 2, 2005.

\_\_\_\_\_  
Jan Gibson, Municipal Clerk

Notice of Motion: Councillor Uteck  
Approval:

July 5, 2005  
August 2, 2005

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