

BE IT RESOLVED that the following be and the same is hereby adopted and enacted as a By-law of Halifax County Municipality when and if the same has received the approval of the Minister of Municipal Affairs and has been published in accordance with the requirements of the Halifax County Charter.

BY -LAW NO. 71

A BY-LAW RESPECTING ROAD IMPROVEMENT TAXES

1. This By-law shall be known and may be cited as the "Road Improvement By-law".
2. In this By-law, including the Schedules attached hereto, unless the context specifically requires otherwise:
 - (a) **"Charter"** means an Act respecting the Municipality of the County of Halifax, S.N.S. 1992, c.63 as amended from time to time;
 - (b) **"Collector"** means the tax collector of the Municipality;
 - (c) **"Council"** means the Council of the Municipality;
 - (d) **"Director of Finance"** means the Director of Finance of the Municipality;
 - (e) **"Engineer"** means the Director of Engineering and Works of the Municipality and includes a person acting under his supervision and direction;
 - (f) **"Frontage"** means the number of lineal feet of real property fronting or abutting on a street measured at a distance twenty (20) feet back from the boundary line or lines of the property adjacent to any street;
 - (g) **"Municipality"** means the Halifax County Municipality continued by the Carter and includes all areas over which the Municipality has jurisdiction.
 - (h) **"Owner"** includes a part owner, joint owner, tenant in common or joint tenant of the whole or any part of any land or building, and includes a trustee, an executor, a guardian, an agent, a mortgagee in possession or other person having the care or control of any land or building in case of the absence or disability of the person having title thereto;
 - (i) **"Street"** includes a public street or highway,
3. Where a street or highway is or has been constructed, repaired, improved, or maintained within the Municipality in an area or zone identified in Schedule "A", as amended from time to time, a tax is hereby levied upon every owner of real property situated in whole or in part within the area or zone except to the extent

that any lot or the owner thereof is or is of type totally or partially exempt from tax by the provision hereof or the provisions of Schedule "A".

4. The amount of tax levied pursuant to Section 3 shall be determined in accordance with the provisions of this By-Law and of Schedule "A" of this By-Law, as amended from time to time, and may be calculated based upon:
 - (a) a uniform amount for each lot or parcel of land in existence or subsequently created by sub-division;
 - (b) the frontage of the lot;
 - (c) The use of the lot;
 - (d) the area of the lot;
 - (e) any combination of two or more such methods of calculating the tax; or
 - (f) such other method as Council deems fit.
5. The tax levied pursuant to this By-law may be fixed at different rates for different classes or uses of properties and may be fixed at different rates for different areas or zones.
6.
 - (a) Whenever an area or zone is identified in Schedule "A" for the purpose of assessing a tax pursuant to this By-Law, the engineer shall make and submit to the Director of Finance and the Collector an assessment list containing the names, according to the assessment records, of the owners of all properties in the area or zone and containing the amounts due for road improvement taxes with respect to each property.
 - (b) The Engineer may at any time amend the assessment list to include the name of any person or any property in respect of which a road improvement tax is payable which for any reason was not included in the original assessment list.
 - (c) The Director shall submit to the Director of Finance and the Collector a copy of any amended assessment list prepared by him.
7. The Collector shall keep a separate account of all monies due for road improvement taxes levied pursuant to this By-Law and the account shall contain:
 - (a) the names of the owners of properties liable for a road improvement tax;
 - (b) the amount due with respect to each property;

(c) the amount paid with respect to each property.

8. (a) Any road improvement tax levied under the provisions of this By-Law shall constitute a lien upon the property with respect to which the road improvement tax has been levied in the same manner and with the same effect as rates and taxes under the Assessment Act.
- (b) The lien on the property shall become effective on the date on which the assessment list or amended assessment list prepared by the Engineer containing the assessment for the road improvement tax in respect of the property is submitted to the Director of Finance.
- (c) The road improvement tax is collectible in the same manner as rates and taxes under the Assessment Act and at the option of the Director of Finance is so collectible at the same time and by the same proceedings as are rates and taxes.
- (d) The lien shall remain in effect until the road improvement tax together with interest thereon is paid.
- (e) The principal amount of the road improvement tax shall bear interest at the same rate as charged on overdue real property taxes calculated on the entire amount from time to time outstanding until it has been paid in full.
- (f) The amount payable for a road improvement tax may at the option of the owner of the real property be paid in equal annual instalments over a period not exceeding ten years provided however that the entire amount of the road improvement tax and interest thereon shall immediately become due and payable in case of default in the payment of any instalment.
- (g) Subject to the provisions of Subsection (f) where an owner elects to pay the amount of the road improvement tax by instalments, the tax shall become due and payable only as the instalments become due and payable.
- (h) Notwithstanding Subsections (f) and (g), where an owner makes an election pursuant to Subsection (f) and, subsequent to the election the property is subdivided, the amount of the road improvement tax is no longer payable by instalments but shall become immediately due and payable.

THIS IS TO CERTIFY that the By-Law of which the foregoing is a true copy was duly passed by the Council of Halifax County Municipality in accordance with the requirements of the Halifax County Charter, as follows:

Notice of Motion to Introduce: January 8, 1996

First Reading: February 20, 1996

Public Notice of Intent: February 28, 1996

Second Reading: March 5, 1996

Third Reading: March 5, 1996

GIVEN under the hands of the Mayor and the Municipal Clerk and under the corporate seal of Halifax County Municipality this 7th day of March, 1996.

Mayor

Municipal Clerk

Approval of Minister of Municipal Affairs:

Public Notice of Enactment:

In Force:

SCHEDULE "A"

MAPLEWOOD AND GREENWOOD HEIGHTS SUBDIVISION, TIMBERLEA

- 1.01 In this section, unless the context otherwise requires:
- (a) "Area" means the "Maplewood and Greenwood Heights Subdivision, Road improvement area 1996" as shown and delineated on the plan.
 - (b) "Plan" means the plan dated January 31, 1996 prepared by the Municipality's Department of Engineering and Works entitled "Plan showing Maplewood and Greenwood Heights Subdivision, Road Improvement area 1996."
- 1.02 A Road improvement tax is hereby levied on the owners of real property located in whole or in part in the Maplewood and Greenwood Heights Subdivision, Road improvement area 1996 as shown on the plan.
- 1.03 The amount of the road improvement tax levied under article 1.02 shall be the sum of forty-eight dollars and forty-four cents (\$48.44) in respect to each lot or parcel of land in the area.
- 1.04 A further road improvement tax of forty-eight dollars and forty-four cents (\$48.44) is hereby levied in respect of any parcel of land located in whole or in part in the "Area" which is subdivided at any time after the effective date.
- 1.05 The amount of the tax levied under Article 1.04 shall be payable by the applicant for subdivision approval at the time of endorsement of subdivision is granted by the Municipality.

Amendment No 1 (71)

Section 1.03 and Section 1.04 of Schedule A

Notice of Motion:	May 26, 1998
First Reading:	June 30, 1998
“Notice of Intent” Publication:	July 4, 1998
Second Reading:	July 14, 1998
Third Reading:	July 14, 1998
Approval of Minister of Housing & Municipal Affairs:	July 17, 1998
Effective Date:	August 22, 1998