

# HALIFAX

P.O. Box 1749  
Halifax, Nova Scotia  
B3J 3A5 Canada


**Item No. 14.1.4**  
**Halifax Regional Council**  
**March 22, 2016**  
**April 12, 2016**

**TO:** Mayor Savage and Members of Halifax Regional Council

Original Signed by 

**SUBMITTED BY:**

\_\_\_\_\_  
John Traves, Q.C. Acting Chief Administrative Officer

Original Signed by 

\_\_\_\_\_  
Jane Fraser, Acting Deputy Chief Administrative Officer

**DATE:** February 2, 2016

**SUBJECT:** Amendments to By-law T-700 and Administrative Order 10

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## **ORIGIN**

Staff origin.

## **LEGISLATIVE AUTHORITY**

Halifax Regional Municipality Charter, 2008, c.89: Section 86 allows Council, by policy, to provide tax exemption to a qualified person whose income is below the amount set by the policy; Section 88, Council may, by by-law, provide for the postponed payment of all or a defined portion of rates and taxes by persons whose income is below the amount set out in the by-law.

## **RECOMMENDATION**

It is recommended that Halifax Regional Council:

1. Give First Reading to the amendments to By-law T-700, Respecting Tax Deferrals, as set out in Attachment B to this staff report; and
2. Amend Administrative Order 10, Partial Exemption for Residential Taxation, as set out in Attachment E to this staff report.

## **BACKGROUND**

Halifax Regional Municipality assists qualified homeowners pay their property tax through a partial property tax exemption of up to \$950 per year, as described in Admin Order 10. The Low-Income Homeowner Tax Exemption program runs nearly continuously throughout the fiscal year. In addition to the reduced property taxes, By-Law T-700 allows low-income homeowners to defer payment on all or part of their remaining annual taxes, at low interest rates.

The Provincial Government also has a Property Tax Rebate program for seniors, which has an application deadline of December 31<sup>st</sup>. See Attachment G, which outlines the provincial program.

### Program Cycle

May:	Program information and application forms are mailed out to all applicants from the prior year. Updated program guides are placed on Halifax.ca and supplied to customer service centres.
May – June:	Homeowners receive their Income Tax Assessment from Canada Revenue Agency.
May – October:	Homeowners apply to the municipal program, with proof of income. Approved tax exemptions are applied to the final property tax bills, reducing the amount due.
September:	Final Property Tax bill sent out to residents.
October 31:	Payment of Final Property Tax Bill is due in full.
November – March:	Approved tax exemptions are applied to the tax account or, if taxes are paid up, the exemption amount is provided to the Homeowner as a cheque.

In April 2010, when residential Tax Exemptions were expanded to include owners of Homes Destroyed by Fire, the deadline in Administrative Order 10 for low-income homeowners was changed from December 31<sup>st</sup> to March 31<sup>st</sup>, to provide greater flexibility for program applicants.

## **DISCUSSION**

### Application Deadline Changes

Although, the vast majority (90+%) of clients in the of Low-Income Tax Exemption program submit their applications prior to former deadline of December 31<sup>st</sup>, the extended application period has had some unexpected consequences.

It has encouraged some homeowners, who apply based on the program deadline, to apply for their tax exemption later in the year, when they could receive a refund much earlier. With the deadline at the very end of the fiscal year, occasionally, there is not enough time to follow-up with customers who have questions or incomplete applications before the fiscal year (budget) closes. If the program closed 60 to 90 days before the end of the fiscal year, this could be avoided.

It is recommended that the program deadline go back to December 31<sup>st</sup>, for the following reasons:

- a) To allow for better customer service with applicants who require follow-up for unclear or incomplete applications;
- b) To encourage clients to apply earlier in the year, so they can have the exemption applied to their account before the bill is payable (October 31<sup>st</sup>) or the exemption amount returned to them before Christmas; and

- c) To reduce confusion with the Provincial Tax Rebate program, which has a December 31<sup>st</sup> application deadline.

The revised deadline still allows 7 to 8 months for homeowners to apply to the program, closing 2 full months past the due date of the final tax bill.

#### Streamlining Processes with Province

There is some discussion between the Province and the Municipality looking at how the two Property Tax Exemption/Rebate programs can be simplified for applicants, as well as the rebate granting agencies. The common application deadline could be one step in streamlining the two programs.

#### Other Housekeeping Changes

In the process of reviewing Admin Order 10 and By-law T-700, the need for other housekeeping changes was identified. For example, the By-Law continued to show a program deadline of December 31<sup>st</sup>, when the AO 10 deadline had been changed to March 31<sup>st</sup>. As well, the By-Law made reference to AO 10 for eligibility criteria, when this should be contained within the By-Law. See Attachments A & D, showing the proposed changes to the two documents.

### **FINANCIAL IMPLICATIONS**

There are no financial implications. There is no anticipated effect on the number of applicants or overall demand on customer service staff.

### **COMMUNITY ENGAGEMENT**

Changes in the program application deadline and income threshold will be highlighted to program participants in the annual mail-out of applications in May 2016, as well as in the revised 2016-17 program guide and on Halifax.ca.

### **ENVIRONMENTAL IMPLICATIONS**

There are no environmental implications.

### **ALTERNATIVES**

Regional Council could maintain the status quo. This is not recommended the current deadline does not allow appropriate customer service for those applying late in the fiscal year and the By-Law requires amendments to be in line with proper practice.

### **ATTACHMENTS**

- Attachment A – Showing Proposed Changes to By-Law T-700
- Attachment B – By-Law T-705 Amending By-Law T-700
- Attachment C – Implementing Proposed Changes to By-Law T-700
- Attachment D – Showing Proposed Changes to AO 10
- Attachment E – Amending AO
- Attachment F – Implementing Proposed Changes to AO 10
- Attachment G – Info Sheet on Provincial Property Tax Rebate Program

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/cagenda.php> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 902.490.4210, or Fax 902.490.4208.

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Martin Ward, QC, A/Director of Legal, Insurance and Risk Management Services,  
902.490.6532

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Original Signed

**HALIFAX REGIONAL MUNICIPALITY**

**BY-LAW T-700**

**RESPECTING TAX DEFERRALS**

**BE IT ENACTED** by the Council of the Halifax Regional Municipality as follows:

**SHORT TITLE**

1.1 This Bylaw shall be known as Bylaw Number T-700 and may be cited as the “Tax Deferral Bylaw”;

**INTERPRETATION**

2.1 In this By-law,

(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.

(i) all world net income for deemed residents and for non-residents working outside of Canada; and

(ii) any owner withdrawals from a self-employed applicant;

but does not include:

(i) an allowance paid pursuant to the War Veteran’s Allowance Act (Canada);

(ii) a child tax benefit;

(iii) a GST or HST rebate;

(iv) an oil rebate;

- (v) a pension paid to armed forces personnel pursuant to the Pensions Act (Canada).
- (b) “deferral” means any portion of the residential and resource property taxes, local improvement charges or trunk sewer charges levied against a property, payment of which is deferred pursuant to this By-law;
- (c) “owner” means a registered title-holder named on the property deed at the Nova Scotia Registry of Deeds, and includes
  - (i) a part owner, joint owner, tenant in common or joint tenant of the property;
  - (ii) 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; or
  - (iii) a person with a life interest in the property;but shall not include
  - (i) a trustee in bankruptcy;
  - (ii) a person having the care or control of the property through adverse possession; or
  - (iii) a corporation (other than a registered Canadian Charity)
- (d) “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), provided that in the case of property assessed under two or more assessment categories, any partial property tax exemption shall not be calculated on the residential assessment or resource with dwelling portion only, and property or land assessed as commercial, farmland, resource, forest, residential farmland, or residential forest shall not be deemed to be residential property.
- (e) In the event that the owner’s principle place of residence (“home”) is completely or partly destroyed as a direct consequence of fire, explosion, or an acute weather event so as to render the premises uninhabitable and the owner must reside temporarily at another location during re-construction or repair application may be made to the Treasurer of the Municipality for a property tax deferral or deferral of local improvement charges calculated on a pro-rated basis on that portion of the Residential assessment or Resource with Dwelling assessment that applies to the land.

Additional documentation shall be required to demonstrate that the destruction of the residence was a direct consequence of a fire, explosion, or acute weather event, that the dwelling is uninhabitable or unsafe, and that destruction was not the consequence of a criminal act by the owner (such as arson).

Such consideration of eligibility shall apply only to a residential dwelling and shall exclude ancillary buildings, recreational cottage, guest house or a non-conforming structure used for habitation.

## DEFERRAL

3.1 A person may apply in writing to the Treasurer of the Municipality for the postponement of the payment of the taxes rated by the Municipality upon residential property within the Municipality for the year in which the application is made and such postponement shall be allowed if the person meets 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 gross income together with the income of a spouse or other member of the household over the age of 18 years, including any legally recognized trustee, guardian or executor resident on the property does not exceed the indexed income threshold ~~as set under item 4.2 (b) Administrative Order 10.~~ **as set out under 3.1A; and**
- (c) the property for which the deferral is applied meets all minimum health and safety laws, regulations and bylaws.

**3.1A The indexed income threshold shall be established using the annual Statistics Canada low income cut-off for a three-person household, rounded up to the nearest \$1,000, based upon the population of the entire HRM region.**

3.2 If the applicant is a legally recognized trustee, guardian or executor who is not the beneficial owner but is making application on behalf of the resident(s), the applicant shall submit proof of their status and proof of income of the beneficiary pursuant to Section 6.

3.3 Application for a property tax deferral can be made in any of the following manner:

- (a) Property tax deferral on full residential portion or residential and resource with dwelling of billing; or
- (b) Property tax deferral on a portion of the residential billing only with a property tax **rebate exemption** under Administrative Order 10, taxes deferred will be charged interest each fiscal year; or

- (c) Property tax deferral on a portion of the residential billing only with a property tax **rebate exemption** under Administrative Order 10, with the option to also defer local improvement charges or trunk sewer charges; taxes deferred will be charged interest each fiscal year.
- 3.4 A deferral for property taxes shall only be granted on a residential property, or the portion of the property deemed residential or residential resource by the Provincial Assessment Office and occupied by the homeowner as a principle residence, excluding property taxes assessed as commercial or business occupancy, or strictly resource with no dwelling occupied by the homeowner, a second home, or a cottage, or a mobile home which is on land not owned by the applicant.
- 3.5 The total cumulative value of all taxes and local improvement charges deferred under this by-law shall not exceed 75% of the assessed property value as determined by the Provincial Assessment Office. Should the deferred taxes reach 75% of the assessed property value, payment is required, either in full of the deferred portion or through an active payment plan.
- 3.6 Eligibility awarded under 2.1 (e) of this by-law shall be for a period of one (1) year.
- (a) If after one (1) year the owner has not re-built, repaired, sold or disposed of the property and wishes to remain eligible for a deferral they may appeal in writing to the Treasurer of the Municipality. Consideration of an appeal shall be on the basis of (a) an unreasonable delay in re-construction due to financial hardship or (b) insurance settlement.

## **REPAYMENT**

4.1 Taxes deferred pursuant to Section 3 shall be repaid to the Municipality in full upon the conveyance of the property or upon the death of the person granted the deferral provided that the deferral may continue if the property is conveyed to the widow or widower of the deceased person and the widow or widower meets the criteria set forth in section 3.

Taxes deferred pursuant to Section 3 may be repaid in full or in part at any time without loss of eligibility for future application to the by-law.

## **INTEREST**

5.1 Interest shall be charged on deferrals at the rate set by Regional Council. Local improvement charges and trunk sewer charges that are otherwise subject to interest are not subject to additional interest under this By-law.

## **APPLICATION FORM**

6.1 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 a**



deferral.

- 6.2 The applicant and spouse shall be required to submit required income tax returns, forms and documents including any relevant corporate or business information.
- 6.3 No applicant can apply for a retro-active deferral of any amount of tax, local improvement charges or trunk sewer charges.
- 6.4 An application for ~~exemption~~ deferral for a fiscal year shall be submitted by December 31<sup>st</sup> of that fiscal year.
- 6.4A Notwithstanding section 6.4, an application for deferral for the 2015/16 fiscal year shall be submitted by March 31<sup>st</sup>, 2016.
- 6.5 Subject to subsection 6.6, if an applicant does not re-apply for a deferral pursuant to this By-Law or for a residential property tax exemption pursuant to Administrative Order 10 within the year following the fiscal year in which the last application for a tax deferral or tax exemption was made, all amounts to taxes previously deferred shall become payable and collectable in accordance with the Municipality's official collection policy without deferral.
- 6.6 Amounts deferred can remain deferred although applicants no longer qualify for the program due to changes in circumstances if they have an active mutually agreeable payment plan with the Municipality in respect of the deferred amount on which payments remain current, until payment of the deferred amount has been made in full.
- 6.7 All applicants to the Property Tax Deferral Program and the Deferral of Local Improvement Charges Program are required to make an annual application pursuant to By-law T-700.

## **REPEAL**

- 7.1 By-law T-300 is hereby repealed, provided that any deferral granted pursuant to such bylaw may be continued according to terms of this by-law.

## **DEFERRAL OF LOCAL IMPROVEMENT CHARGES**

- 8.1 This by-law applies to deferrals of real property tax and Local Improvement Charges and Trunk Sewer Charges. Deferrals will not be applied retro-actively on property taxes, local improvement charges or trunk sewer charges. Notwithstanding this by-law, any past due amounts are payable in full.

Done and passed in Council this 14<sup>th</sup> day of June, 2005.

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 Mayor

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 Municipal Clerk

I, Jan Gibson, Municipal Clerk of the Halifax Regional Municipality, hereby certify that the above noted by-law was passed at a meeting of Halifax Regional Council held on June 14, 2005.

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 Jan Gibson, Municipal Clerk

Notice of Motion:	May 3, 2005	
First Reading:		May 10, 2005
Notice of Public Hearing - Publication:		May 28, 2005
Second Reading:		June 14, 2005
Approval of Service Nova Scotia and Municipal Relations:		N/A
Effective Date:		June 18, 2005

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Amendment # 1	(T-701)	
Notice of Motion:		August 8, 2006
First Reading:		September 5, 2006
Notice of Public Hearing - Publication:		September 23, 2006
Second Reading:		October 10, 2006
Approval of Service Nova Scotia and Municipal Relations:		N/A
Effective Date:		October 21, 2006

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Amendment # 2	(T-702)	
Notice of Motion:		January 23, 2007
First Reading:		January 30, 2007
Notice of Public Hearing Publication:		February 3, 2007
Second Reading:		February 20, 2007
Approval of Service Nova Scotia and Municipal Relations:		N/A
Effective Date:		April 1, 2007

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Amendment # 3	(T-703)	
Notice of Motion:		May 15, 2007
First Reading:		May 29, 2007
Notice of Public Hearing Publication:		June 2, 2007
Second Reading:		June 19, 2007
Approval of Service Nova Scotia and Municipal Relations:		N/A
Effective Date:		June 23, 2007

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Amendment # 4	(T-704)	
Notice of Motion:		September 16, 2008
First Reading:		September 23, 2008
Notice of Public Hearing Publication:		September 27, 2008
Second Reading:		October 21, 2008
Approval of Service Nova Scotia and Municipal Relations:		N/A
Effective Date:		October 25, 2008

**HALIFAX REGIONAL MUNICIPALITY  
BY-LAW T-705  
RESPECTING THE AMENDMENT OF BY-LAW T-700  
THE TAX DEFERRAL BY-LAW**

**BE IT ENACTED** by the Council of Halifax Regional Municipality that By-Law T-700, the Tax Deferral By-law is amended as follows:

1. Clause 2.1(a)(v) is amended by adding the letters “ed” at the end of the word “arm” and before the word “forces”.
2. Section 3.1 is amended by the following:
  - (a) striking out the word “and” at the end of clause (a);
  - (b) striking out the words and period “as set out under item 4.2 (b) Administrative Order 10.” after the word “threshold” at the end of clause (b); and
  - (c) adding the words and punctuation “as set out under 3.1A; and” after the word “threshold” at the end of clause (b).
3. Adding the following section after clause (c) of section 3.1 and before section 3.2:

**3.1A** The indexed income threshold shall be established using the annual Statistics Canada low income cut-off for a three-person household, rounded up to the nearest \$1,000, based upon the population of the entire HRM region.
4. Section 3.3 is amended by the following:
  - (a) striking out the word “rebate” after the word “tax” and before the word “under” in the second line of clause (b);
  - (b) adding the word “exemption” after the word “tax” and before the word “under” in the second line of clause (b);
  - (c) striking out the word “rebate” after the word “tax” and before the word “under” in the second line of clause (c); and
  - (d) adding the word “exemption” after the word “tax” and before the word “under” in the second line of clause (c).
5. Section 6.1 is amended by the following:
  - (a) striking out the word “an” after the word “granted” and before the word “deferral”;  
and
  - (b) adding the word “a” after the word “granted” and before the word “deferral”.
6. Section 6.4 is amended by the following:
  - (a) striking out the word “exemption” after the word “for” and before the second “for”;  
and
  - (b) adding the word “deferral” after the word “for” and before the second “for”.
7. Adding the following section after section 6.4 and before section 6.5:

**6.4A** Notwithstanding section 6.4, an application for deferral for the 2015/16 fiscal year shall be submitted by March 31<sup>st</sup>, 2016.

**HALIFAX REGIONAL MUNICIPALITY**

**BY-LAW T-700**

**RESPECTING TAX DEFERRALS**

**BE IT ENACTED** by the Council of the Halifax Regional Municipality as follows:

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**INTERPRETATION**

2.1 In this By-law,

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(i) all world net income for deemed residents and for non-residents working outside of Canada; and

(ii) any owner withdrawals from a self-employed applicant;

but does not include:

(i) an allowance paid pursuant to the War Veteran’s Allowance Act (Canada);

(ii) a child tax benefit;

(iii) a GST or HST rebate;

(iv) an oil rebate;

- (v) a pension paid to armed forces personnel pursuant to the Pensions Act (Canada).
- (b) “deferral” means any portion of the residential and resource property taxes, local improvement charges or trunk sewer charges levied against a property, payment of which is deferred pursuant to this By-law;
- (c) “owner” means a registered title-holder named on the property deed at the Nova Scotia Registry of Deeds, and includes
  - (i) a part owner, joint owner, tenant in common or joint tenant of the property;
  - (ii) 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; or
  - (iii) a person with a life interest in the property;but shall not include
  - (i) a trustee in bankruptcy;
  - (ii) a person having the care or control of the property through adverse possession; or
  - (iii) a corporation (other than a registered Canadian Charity)
- (d) “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), provided that in the case of property assessed under two or more assessment categories, any partial property tax exemption shall not be calculated on the residential assessment or resource with dwelling portion only, and property or land assessed as commercial, farmland, resource, forest, residential farmland, or residential forest shall not be deemed to be residential property.
- (e) In the event that the owner’s principle place of residence (“home”) is completely or partly destroyed as a direct consequence of fire, explosion, or an acute weather event so as to render the premises uninhabitable and the owner must reside temporarily at another location during re-construction or repair application may be made to the Treasurer of the Municipality for a property tax deferral or deferral of local improvement charges calculated on a pro-rated basis on that portion of the Residential assessment or Resource with Dwelling assessment that applies to the land.

Additional documentation shall be required to demonstrate that the destruction of the residence was a direct consequence of a fire, explosion, or acute weather event, that the dwelling is uninhabitable or unsafe, and that destruction was not the consequence of a criminal act by the owner (such as arson).

Such consideration of eligibility shall apply only to a residential dwelling and shall exclude ancillary buildings, recreational cottage, guest house or a non-conforming structure used for habitation.

## **DEFERRAL**

3.1 A person may apply in writing to the Treasurer of the Municipality for the postponement of the payment of the taxes rated by the Municipality upon residential property within the Municipality for the year in which the application is made and such postponement shall be allowed if the person meets the following criteria;

- (a) the person is the owner of the property and uses it for his or her own principle residence;
- (b) the person's gross income together with the income of a spouse or other member of the household over the age of 18 years, including any legally recognized trustee, guardian or executor resident on the property does not exceed the indexed income threshold as set out under 3.1A; and
- (c) the property for which the deferral is applied meets all minimum health and safety laws, regulations and bylaws.

3.1A The indexed income threshold shall be established using the annual Statistics Canada low income cut-off for a three-person household, rounded up to the nearest \$1,000, based upon the population of the entire HRM region.

3.2 If the applicant is a legally recognized trustee, guardian or executor who is not the beneficial owner but is making application on behalf of the resident(s), the applicant shall submit proof of their status and proof of income of the beneficiary pursuant to Section 6.

3.3 Application for a property tax deferral can be made in any of the following manner:

- (a) Property tax deferral on full residential portion or residential and resource with dwelling of billing; or
- (b) Property tax deferral on a portion of the residential billing only with a property tax exemption under Administrative Order 10, taxes deferred will be charged interest each fiscal year; or
- (c) Property tax deferral on a portion of the residential billing only with a

property tax exemption under Administrative Order 10, with the option to also defer local improvement charges or trunk sewer charges; taxes deferred will be charged interest each fiscal year.

- 3.4 A deferral for property taxes shall only be granted on a residential property, or the portion of the property deemed residential or residential resource by the Provincial Assessment Office and occupied by the homeowner as a principle residence, excluding property taxes assessed as commercial or business occupancy, or strictly resource with no dwelling occupied by the homeowner, a second home, or a cottage, or a mobile home which is on land not owned by the applicant.
- 3.5 The total cumulative value of all taxes and local improvement charges deferred under this by-law shall not exceed 75% of the assessed property value as determined by the Provincial Assessment Office. Should the deferred taxes reach 75% of the assessed property value, payment is required, either in full of the deferred portion or through an active payment plan.
- 3.6 Eligibility awarded under 2.1 (e) of this by-law shall be for a period of one (1) year.
  - (a) If after one (1) year the owner has not re-built, repaired, sold or disposed of the property and wishes to remain eligible for a deferral they may appeal in writing to the Treasurer of the Municipality. Consideration of an appeal shall be on the basis of (a) an unreasonable delay in re-construction due to financial hardship or (b) insurance settlement.

## **REPAYMENT**

4.1 Taxes deferred pursuant to Section 3 shall be repaid to the Municipality in full upon the conveyance of the property or upon the death of the person granted the deferral provided that the deferral may continue if the property is conveyed to the widow or widower of the deceased person and the widow or widower meets the criteria set forth in section 3.

Taxes deferred pursuant to Section 3 may be repaid in full or in part at any time without loss of eligibility for future application to the by-law.

## **INTEREST**

5.1 Interest shall be charged on deferrals at the rate set by Regional Council. Local improvement charges and trunk sewer charges that are otherwise subject to interest are not subject to additional interest under this By-law.

## **APPLICATION FORM**

6.1 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 a deferral.



- 6.2 The applicant and spouse shall be required to submit required income tax returns, forms and documents including any relevant corporate or business information.
- 6.3 No applicant can apply for a retro-active deferral of any amount of tax, local improvement charges or trunk sewer charges.
- 6.4 An application for deferral for a fiscal year shall be submitted by December 31<sup>st</sup> of that fiscal year.
- 6.4A Notwithstanding section 6.4, an application for deferral for the 2015/16 fiscal year shall be submitted by March 31<sup>st</sup>, 2016.
- 6.5 Subject to subsection 6.6, if an applicant does not re-apply for a deferral pursuant to this By-Law or for a residential property tax exemption pursuant to Administrative Order 10 within the year following the fiscal year in which the last application for a tax deferral or tax exemption was made, all amounts to taxes previously deferred shall become payable and collectable in accordance with the Municipality's official collection policy without deferral.
- 6.6 Amounts deferred can remain deferred although applicants no longer qualify for the program due to changes in circumstances if they have an active mutually agreeable payment plan with the Municipality in respect of the deferred amount on which payments remain current, until payment of the deferred amount has been made in full.
- 6.7 All applicants to the Property Tax Deferral Program and the Deferral of Local Improvement Charges Program are required to make an annual application pursuant to By-law T-700.

## **REPEAL**

- 7.1 By-law T-300 is hereby repealed, provided that any deferral granted pursuant to such bylaw may be continued according to terms of this by-law.

## **DEFERRAL OF LOCAL IMPROVEMENT CHARGES**

- 8.1 This by-law applies to deferrals of real property tax and Local Improvement Charges and Trunk Sewer Charges. Deferrals will not be applied retro-actively on property taxes, local improvement charges or trunk sewer charges. Notwithstanding this by-law, any past due amounts are payable in full.

Done and passed in Council this 14<sup>th</sup> day of June, 2005.

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 Mayor

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 Municipal Clerk

I, Jan Gibson, Municipal Clerk of the Halifax Regional Municipality, hereby certify that the above noted by-law was passed at a meeting of Halifax Regional Council held on June 14, 2005.

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 Jan Gibson, Municipal Clerk

Notice of Motion:	May 3, 2005	
First Reading:		May 10, 2005
Notice of Public Hearing - Publication:		May 28, 2005
Second Reading:		June 14, 2005
Approval of Service Nova Scotia and Municipal Relations:		N/A
Effective Date:		June 18, 2005

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Amendment # 1	(T-701)	
Notice of Motion:		August 8, 2006
First Reading:		September 5, 2006
Notice of Public Hearing - Publication:		September 23, 2006
Second Reading:		October 10, 2006
Approval of Service Nova Scotia and Municipal Relations:		N/A
Effective Date:		October 21, 2006

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Amendment # 2	(T-702)	
Notice of Motion:		January 23, 2007
First Reading:		January 30, 2007
Notice of Public Hearing Publication:		February 3, 2007
Second Reading:		February 20, 2007
Approval of Service Nova Scotia and Municipal Relations:		N/A
Effective Date:		April 1, 2007

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Amendment # 3	(T-703)	
Notice of Motion:		May 15, 2007
First Reading:		May 29, 2007
Notice of Public Hearing Publication:		June 2, 2007
Second Reading:		June 19, 2007
Approval of Service Nova Scotia and Municipal Relations:		N/A
Effective Date:		June 23, 2007

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Amendment # 4 (T-704)

Notice of Motion:

September 16, 2008

First Reading:

September 23, 2008

Notice of Public Hearing Publication:

September 27, 2008

Second Reading:

October 21, 2008

Approval of Service Nova Scotia and Municipal Relations:

N/A

Effective Date:

October 25, 2008

**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.

**DEFINITIONS:**

2. In this Administrative Order

(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 and includes

(i) all world income for deemed residents and for non-residents working outside of Canada; and

(ii) any owner withdrawals from a self-employed applicant;  
but does not include:

(i) an allowance paid pursuant to the War Veterans Allowance Act (Canada)

(ii) a child tax benefit;

(iii) a GST or HST rebate;

(iv) an oil rebate;

(v) a pension paid to armed forces personnel pursuant to the Pensions Act (Canada).

(b) "exemption" means the amount by which taxes levied on a residential property are reduced pursuant to this Administrative Order;

(c) "owner" means an ownership interest holder named in a registered instrument at the Nova Scotia Registry of Deeds, and includes

(i) a part owner, joint owner, tenant in common or joint tenant of the property;

(ii) 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;

(iii) a person having the care or control of the property through adverse possession; or

(iv) a person with a life interest in the property

but shall not include

- (i) a trustee in bankruptcy; or
- (ii) a corporation (other than a registered Canadian Charity).

(d) "residential property" shall be the structure in which the owner or owners reside and that connected portion of land assessed as residential or resource with a dwelling under the Assessment Act of Nova Scotia (1989), provided that 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, and property or land assessed as commercial, farmland, resource, forest, residential farmland, or residential forest shall not be deemed to be residential property.

### **3.0 ELIGIBILITY FOR PARTIAL TAX EXEMPTIONS**

**3.1** An application for a partial exemption from the payment of real property taxes rated upon residential property within the Municipality may be made in writing in the prescribed form to the Treasurer of the Municipality.

**3.2** The applicant must be an assessed owner of the residential property and occupy a structure on the property as the applicant's principal residence.

**3.3** If application is made on behalf of an applicant by a trustee, guardian or executor, or other legal representative, proof of such legal agent status shall be filed with the application.

**3.4** Applications for a low-income exemption shall include proof of income from the prior year from Canada Customs and Revenue Agency, and in respect of self-employment income both the Canada Customs and Revenue Agency business statement and personal income tax statement, for all persons eighteen years of age or older occupying the property as their principal residence.

**3.5** An applicant for a fire damage exemption shall establish that the structure occupied as their principal residence has suffered a major fire, as identified by HRM Fire Services in a fire incident report. Properties damaged by a fire resulting from arson or other criminal activity carried out by, or with the consent of, the property owner are not eligible.

**3.6** An applicant for a low-income exemption may be deemed to occupy a residential property as a principal residence, for up to twelve (12) months, while temporarily displaced due to fire damage. An applicant who wishes to remain eligible beyond this period, on the basis of a delay in re-construction due to financial hardship or insurance settlement delays, may make a request in writing with supporting materials to the Treasurer of the Municipality.

**3.7** A property tax exemption will not be granted in respect of a second home, cottage or a rental unit of the applicant or a residential unit used solely to run a business.

## 4.0 DETERMINATION OF EXEMPTION FOR LOW-INCOME HOUSEHOLDS

4.1 Partial real property tax exemptions in respect of a residential property shall be allowed if the total income of all persons eighteen years of age or older occupying the property as their principal residence falls within the thresholds established pursuant this section.

### Income Ranges

4.2 The maximum ~~rebate payable~~ exemption shall vary according to the household income of the applicant in the prior year based upon the following formula:

- (a) The lowest income range shall extend from \$0 to the annual Statistics Canada low income cut-off for a single-person household. This figure will be rounded up to the nearest \$1,000 and shall be based on the population of the entire HRM region.
- b) The program income eligibility threshold shall be established using the annual Statistics Canada low income cut-off for a three-person household, rounded up to the nearest \$1,000, based upon the population of the entire HRM region.
- c) Between the lowest income range and the eligibility threshold, the income ranges shall increase in equal increments.

### Tax Brackets

4.3 The maximum ~~rebate payable~~ exemption shall vary according to the amount of tax payable by the applicant in the current year. Three property tax brackets shall be determined, based upon:

- (a) The upper value of the middle property tax bracket shall be equal to the average residential tax payable across HRM in the prior year on a property with a single dwelling, rounded up to the nearest \$100.
- (b) The upper value of the lower property tax bracket shall be set \$1,000 lower than the upper value of the middle property tax bracket.

### Maximum Rebate Exemption Levels

4.4 (a) The reference rebate, used to calculate maximum ~~rebate~~ exemption values by income range and amount of property tax payable, shall be set at equal to one-third of the average residential tax payable across HRM in the prior year on a property with a single dwelling, rounded to the nearest \$50.

(b) The maximum ~~rebate~~ exemption for those in the middle property tax bracket and the lowest income range shall be equal to the reference rebate.

(c) The maximum ~~rebate~~ exemption at the lower property tax bracket and the lowest income range shall be \$100 lower than the reference rebate.

(d) The maximum ~~rebate~~ exemption at the higher property tax bracket and the lowest income range shall be \$100 higher than the reference rebate.

(e) Within each property tax bracket, the maximum ~~rebate~~ exemption values shall decrease, as income increases, in decrements equal to the maximum ~~rebate~~ exemption at the highest income range.

## **5.0 DETERMINATION OF EXEMPTION FOR HOMES DESTROYED BY FIRE**

**5.1** Upon receipt of an acceptable fire damage tax exemption application, the municipal Clerk shall request the Director of Assessment to have the property reassessed to reflect the condition of the property following the fire. If reconstruction work has been done prior to the time of reassessment, the estimated assessment value for this program shall be based on the property condition prior to the reconstruction work.

**5.2 (a)** The revised assessment shall be used for taxation, pro-rated for the period commencing from the date of the fire to the end of the fiscal year.

**(b)** Notwithstanding subsection 5.2 (a), if the fire occurs between the assessment State Date (December 1<sup>st</sup>) and the end of the fiscal year, the revised assessment shall be used for taxation, prorated for the period: from the date of the fire to the end of the fiscal year, plus the entire subsequent fiscal year.

**5.3** An applicant may apply for both the low-income and fire damage tax exemptions in respect of a residential property, if eligible for both. The low-income tax exemption shall be applied to the tax bill for the subject fiscal year after adjusting for the fire damage tax exemption.

**5.4** If the property taxes for the subject fiscal year, after adjusting for the fire damage tax exemption, are below the minimum tax payable identified in subsection 6.1, then the taxes would not be further reduced and the minimum tax payable would not apply.

## **6.0 MINIMUM TAX PAYABLE**

**6.1** The low-income tax exemption granted shall not reduce the tax payable on a property to less than the greater of:

- (i) \$100, or
- (ii) 1% of the median point of the relevant income range described in Section 4.2, rounded to the nearest \$10.

## **7.0 APPLICATION DEADLINES**

**7.1** An application for a low-income tax exemption for a fiscal year shall be submitted by ~~March~~ **December** 31<sup>st</sup> of that fiscal year. No application can be made for a retroactive low-income tax exemption.

**7.1A** Notwithstanding section 7.1, an application for exemption for the 2015/16 fiscal year shall be submitted by March 31<sup>st</sup>, 2016.

**7.2** An application for a fire damage tax exemption shall be submitted within six (6) months after the fire.

**7.3** Notwithstanding, subsection 7.2, for fires that occurred between December 1<sup>st</sup>, 2008 and March 31<sup>st</sup>, 2010, an application for a fire damage tax exemption shall be submitted by September 30<sup>th</sup>, 2010.

**8.0 EXEMPTION AND DEFERRAL ALLOWED:**

**8.1** Nothing in this Administrative Order prohibits an applicant from being granted an partial real property exemption pursuant to this Administrative Order as well as a deferral in respect of those taxes pursuant to By-Law T-700, subject to the terms and conditions therein, in respect of the same fiscal period.

**9.0 REPEAL**

**9.1** Administrative Order Number Ten dated the 12<sup>th</sup> day of September, 2006 and any amendments thereto is hereby repealed.

Done and passed in Council this 27<sup>th</sup> day of April, 2010.

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Mayor

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Acting Municipal Clerk

I, Cathy Mellett, Acting Municipal Clerk of Halifax Regional Municipality, hereby certify that the above noted Administrative Order was passed by a meeting of Halifax Regional Council held on April 27, 2010.

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Cathy Mellett, Acting Municipal Clerk



Notice of Motion:  
Approval:

April 13, 2010  
April 27, 2010

**HALIFAX REGIONAL MUNICIPALITY  
ADMINISTRATIVE ORDER 10  
RESPECTING PARTIAL TAX EXEMPTION FOR RESIDENTIAL TAXATION**

**BE IT ENACTED** by the Council of Halifax Regional Municipality that Administrative Order 10, the *Respecting Partial Tax Exemption for Residential Taxation* Administrative Order is amended as follows:

1. Subsection 4.2 is amended by:
  - (a) striking out the words "rebate payable" between the words "maximum" and "shall" in the first sentence; and,
  - (b) adding the word "exemption" between the words "maximum" and "shall" in the first sentence.
  
2. Subsection 4.3 is amended by:
  - (a) striking out the words "rebate payable" between the words "maximum" and "shall" in the first sentence; and,
  - (b) adding the word "exemption" between the words "maximum" and "shall" in the first sentence.
  
3. Subsection 4.4 is amended by:
  - (a) striking out the word "Rebate" after the word "Maximum" and before the word "Levels" in the section title;
  - (b) adding the word "Exemption" after the word "Maximum" and before the word "Levels" in the section title;
  - (c) striking out the word "rebate" between the words "maximum" and "values" in the first line of clause (a);
  - (d) adding the word "exemption" between the words "maximum" and "values" in the first line of clause (a);
  - (e) striking the words "set at" between the words "be" and "one-third" in the second line of clause (a);
  - (f) adding the words "equal to" between the words "be" and "one-third" in the second line of clause (a);
  - (g) striking out the word "rebate" between the words "maximum" and "for" in the first line of clause (b);
  - (h) adding the word "exemption" between the words "maximum" and "for" in the first line of clause (b);
  - (i) striking out the word "rebate" between the words "maximum" and "at" in the first line of clause (c);
  - (j) adding the word "exemption" between the words "maximum" and "at" in the first line of clause (c);
  - (k) striking out the word "rebate" between the words "maximum" and "at" in the first line of clause (d);
  - (l) adding the word "exemption" between the words "maximum" and "at" in the first line of clause (d);
  - (m) striking out the word "rebate" between the words "maximum" and "values" in the first line of clause (e);
  - (n) adding the word "exemption" between the words "maximum" and "values" in the first line of clause (e);
  - (o) striking out the word "rebate" between the words "maximum" and "at" in the second line of clause (e); and

(p) adding the word "exemption" between the words "maximum" and "at" in the second line of clause (e).

4. Section 7 is amended by:

(a) striking out the word "March" after the words "submitted by" and before the number "31<sup>st</sup>" in section 7.1;

(b) adding the word "December" after the words "submitted by" and before the number "31<sup>st</sup>" in section 7.1;

(c) adding the following section after 7.1 and before 7.2:

7.1A Notwithstanding 7.1, an application for exemption for the 2015/16 fiscal year shall be submitted by March 31<sup>st</sup>, 2016.

**ADMINISTRATIVE ORDER 10**

**RESPECTING PARTIAL TAX EXEMPTION FOR RESIDENTIAL TAXATION**

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(i) all world income for deemed residents and for non-residents working outside of Canada; and

(ii) any owner withdrawals from a self-employed applicant;  
but does not include:

(i) an allowance paid pursuant to the War Veteran=s Allowance Act (Canada)

(ii) a child tax benefit;

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(b) "exemption" means the amount by which taxes levied on a residential property are reduced pursuant to this Administrative Order;

(c) "owner" means an ownership interest holder named in a registered instrument at the Nova Scotia Registry of Deeds, and includes

(i) a part owner, joint owner, tenant in common or joint tenant of the property;

(ii) 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;

(iii) a person having the care or control of the property through adverse possession; or

(iv) a person with a life interest in the property

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- (i) a trustee in bankruptcy; or
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**3.1** An application for a partial exemption from the payment of real property taxes rated upon residential property within the Municipality may be made in writing in the prescribed form to the Treasurer of the Municipality.

**3.2** The applicant must be an assessed owner of the residential property and occupy a structure on the property as the applicant's principal residence.

**3.3** If application is made on behalf of an applicant by a trustee, guardian or executor, or other legal representative, proof of such legal agent status shall be filed with the application.

**3.4** Applications for a low-income exemption shall include proof of income from the prior year from Canada Customs and Revenue Agency, and in respect of self-employment income both the Canada Customs and Revenue Agency business statement and personal income tax statement, for all persons eighteen years of age or older occupying the property as their principal residence.

**3.5** An applicant for a fire damage exemption shall establish that the structure occupied as their principal residence has suffered a major fire, as identified by HRM Fire Services in a fire incident report. Properties damaged by a fire resulting from arson or other criminal activity carried out by, or with the consent of, the property owner are not eligible.

**3.6** An applicant for a low-income exemption may be deemed to occupy a residential property as a principal residence, for up to twelve (12) months, while temporarily displaced due to fire damage. An applicant who wishes to remain eligible beyond this period, on the basis of a delay in re-construction due to financial hardship or insurance settlement delays, may make a request in writing with supporting materials to the Treasurer of the Municipality.

**3.7** A property tax exemption will not be granted in respect of a second home, cottage or a rental unit of the applicant or a residential unit used solely to run a business.

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**4.1** Partial real property tax exemptions in respect of a residential property shall be allowed if the total income of all persons eighteen years of age or older occupying the property as their principal residence falls within the thresholds established pursuant this section.

### **Income Ranges**

**4.2** The maximum exemption shall vary according to the household income of the applicant in the prior year based upon the following formula:

- (a) The lowest income range shall extend from \$0 to the annual Statistics Canada low income cut-off for a single-person household. This figure will be rounded up to the nearest \$1,000 and shall be based on the population of the entire HRM region.
- b) The program income eligibility threshold shall be established using the annual Statistics Canada low income cut-off for a three-person household, rounded up to the nearest \$1,000, based upon the population of the entire HRM region.
- c) Between the lowest income range and the eligibility threshold, the income ranges shall increase in equal increments.

### **Tax Brackets**

**4.3** The maximum exemption shall vary according to the amount of tax payable by the applicant in the current year. Three property tax brackets shall be determined, based upon:

- (a) The upper value of the middle property tax bracket shall be equal to the average residential tax payable across HRM in the prior year on a property with a single dwelling, rounded up to the nearest \$100.
- (b) The upper value of the lower property tax bracket shall be set \$1,000 lower than the upper value of the middle property tax bracket.

### **Maximum Exemption Levels**

**4.4** (a) The reference rebate, used to calculate maximum exemption values by income range and amount of property tax payable, shall be equal to one-third of the average residential tax payable across HRM in the prior year on a property with a single dwelling, rounded to the nearest \$50.

- (b) The maximum exemption for those in the middle property tax bracket and the lowest income range shall be equal to the reference rebate.
- (c) The maximum exemption at the lower property tax bracket and the lowest income range shall be \$100 lower than the reference rebate.
- (d) The maximum exemption at the higher property tax bracket and the lowest income range shall be \$100 higher than the reference rebate.
- (e) Within each property tax bracket, the maximum exemption values shall decrease, as income increases, in decrements equal to the maximum exemption at the highest income range.

## **5.0 DETERMINATION OF EXEMPTION FOR HOMES DESTROYED BY FIRE**

**5.1** Upon receipt of an acceptable fire damage tax exemption application, the municipal Clerk shall request the Director of Assessment to have the property reassessed to reflect the condition of the property following the fire. If reconstruction work has been done prior to the time of reassessment, the estimated assessment value for this program shall be based on the property condition prior to the reconstruction work.

**5.2 (a)** The revised assessment shall be used for taxation, pro-rated for the period commencing from the date of the fire to the end of the fiscal year.

**(b)** Notwithstanding subsection 5.2 (a), if the fire occurs between the assessment State Date (December 1<sup>st</sup>) and the end of the fiscal year, the revised assessment shall be used for taxation, prorated for the period: from the date of the fire to the end of the fiscal year, plus the entire subsequent fiscal year.

**5.3** An applicant may apply for both the low-income and fire damage tax exemptions in respect of a residential property, if eligible for both. The low-income tax exemption shall be applied to the tax bill for the subject fiscal year after adjusting for the fire damage tax exemption.

**5.4** If the property taxes for the subject fiscal year, after adjusting for the fire damage tax exemption, are below the minimum tax payable identified in subsection 6.1, then the taxes would not be further reduced and the minimum tax payable would not apply.

## **6.0 MINIMUM TAX PAYABLE**

**6.1** The low-income tax exemption granted shall not reduce the tax payable on a property to less than the greater of:

- (i) \$100, or
- (ii) 1% of the median point of the relevant income range described in Section 4.2, rounded to the nearest \$10.

## **7.0 APPLICATION DEADLINES**

**7.1** An application for a low-income tax exemption for a fiscal year shall be submitted by December 31<sup>st</sup> of that fiscal year. No application can be made for a retroactive low-income tax exemption.

**7.1A** Notwithstanding section 7.1, an application for exemption for the 2015/16 fiscal year shall be submitted by March 31<sup>st</sup>, 2016.

**7.2** An application for a fire damage tax exemption shall be submitted within six (6) months after the fire.

7.3 Notwithstanding, subsection 7.2, for fires that occurred between December 1<sup>st</sup>, 2008 and March 31<sup>st</sup>, 2010, an application for a fire damage tax exemption shall be submitted by September 30<sup>th</sup>, 2010.

**8.0 EXEMPTION AND DEFERRAL ALLOWED:**

8.1 Nothing in this Administrative Order prohibits an applicant from being granted an partial real property exemption pursuant to this Administrative Order as well as a deferral in respect of those taxes pursuant to By-Law T-700, subject to the terms and conditions therein, in respect of the same fiscal period.

**9.0 REPEAL**

9.1 Administrative Order Number Ten dated the 12<sup>th</sup> day of September, 2006 and any amendments thereto is hereby repealed.

Done and passed in Council this 27<sup>th</sup> day of April, 2010.

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Mayor

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Acting Municipal Clerk

I, Cathy Mellett, Acting Municipal Clerk of Halifax Regional Municipality, hereby certify that the above noted Administrative Order was passed by a meeting of Halifax Regional Council held on April 27, 2010.

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Cathy Mellett, Acting Municipal Clerk

Notice of Motion:  
Approval:

April 13, 2010  
April 27, 2010



  
**NOVA SCOTIA 2015 Property Tax Rebate for Seniors**  
Refund/Rebate Unit **Information Sheet**

Service Nova Scotia will once again deliver the Property Tax Rebate for Seniors Program on behalf of the Department of Community Services.

The Property Tax Rebate Program for Seniors provides a 50% rebate of the actual residential municipal property taxes you paid, up to a maximum of \$800, providing you meet **All** of the following requirements:

- Received or were eligible to receive the Guaranteed Income Supplement or the Allowance in **January 2015**.
- Still own and live in your home when you apply for the rebate
- Your **2014 Municipal Residential Property Taxes** are in your name or include your name
- Your **2014 Municipal Residential Property Taxes** are paid in full
- **Your application is received and post marked no later than December 31<sup>st</sup> 2015**
- Application must be the original (we do not accept faxed or copied signatures)

If you meet the above requirements, please complete an application form and mail or drop off:

Mail: Property Tax Rebate for Seniors Program  
Service Nova Scotia  
Box 283, Halifax CRO  
B3J 2N7

Drop off: Nearest Access Nova Scotia Centre

Please be sure to include **copies** of your 2014 Municipal Residential Property Tax bill and receipt(s) **showing payment in full**. If you **do not** have receipts showing that your taxes are paid in full, please provide a Municipal Property Tax Sheet as proof. A Municipal Property Tax Sheet can be obtained by calling (local) 902-424-5200 or (toll free) 1-800-670-4357. **Please take this form to your Municipality where it can be filled out by an official representative of the Municipality.**

If you have questions about the Property Tax Rebate for Seniors Program, please call Service Nova Scotia toll free within Nova Scotia at 1-800-670-4357 or in Metro at 902-424-5200.