

**HALIFAX REGIONAL MUNICIPALITY
ADMINISTRATIVE ORDER 2022-003-ADM
RESPECTING COMMERCIAL PROPERTY TAXATION
IN CERTAIN AREAS OF THE MUNICIPALITY**

HALIFAX

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**ADMINISTRATIVE ORDER 2022-003-ADM
RESPECTING COMMERCIAL PROPERTY TAXATION
IN CERTAIN AREAS OF THE MUNICIPALITY**

BE IT RESOLVED as an Administrative Order by the Council of the Halifax Regional Municipality under the authority of subsection 94(2) of the *Halifax Regional Municipality Charter*, 2008 S.N.S. c. 39, as amended, as follows:

WHEREAS Council may set different commercial tax rates for commercial property located in areas of the Municipality designated by Council based on the assessment of the commercial property;

AND WHEREAS Council may set additional tiered or escalating commercial tax rates based on the assessment of the commercial property that are in excess of the commercial tax rate set for the area;

AND WHEREAS Council may set additional or different commercial tax rates using a combination of commercial tax rates based on the assessment of commercial property, additional tiered commercial rates based on the assessment of commercial property, and additional escalating commercial rates based on the assessment of commercial property;

Short Title

1. This Administrative Order may be known as the *Tiered Commercial Tax Areas Administrative Order*.

Purpose

2. The purpose of this Administrative Order is to designate certain areas of the Municipality as one or more commercial Tiered Tax Areas, and allow Council the option to set:

- (a) a Base General Rate for a Tiered Tax Area; and
- (b) additional tiered commercial tax rates based on a portion of Assessed Value for commercial properties located in that Tiered Tax Area.

Interpretation

3. In this Administrative Order,

- (a) "Assessed Value" means:
 - (i) if the commercial property is an eligible commercial property located within a commercial development district under the *Commercial Development Districts By-law*, the taxable assessed value determined under that By-law, or
 - (ii) in all other instances, the assessment for the commercial property determined by the Property Valuation Services Corporation, and any changes resulting for an assessment appeal or a request for reconsideration;
- (b) "Base General Rate" means the commercial tax rate that applies to all commercial properties located in a Tiered Tax Area;
- (c) "Charter" means the *Halifax Regional Municipality Charter*, 2008 S.N.S. c. 39, as amended; and
- (d) "Fiscal Year" means the period from April 1st in one year to March 31st in the following year, including both dates.

Application

4. (1) This Administrative Order shall only apply:
 - (a) to commercial properties located in a Tiered Tax Area; and
 - (b) for a given Fiscal Year, if Council, by resolution, sets the Base General Rate for a Tiered Tax Area.
- (2) If a Base General Rate is set for a Tiered Tax Area, Council may, by resolution, set additional commercial tax rates for one or more of the Tiers in that Tiered Tax Area.
- (3) In accordance with subsection 94(3) of the *Charter*, if a Base General Rate is set for a Tiered Tax Area, then that Base General Rate, and any other commercial tax rates set for the Tiers in that Tiered Tax Area, shall be in place of the commercial tax rates set under subsection 94(1) of the *Charter*.
- (4) For greater certainty, if the Base General Rate for the Tiered Tax Area:
 - (a) is not set by Council for a given Fiscal Year, then the commercial tax rates set under subsection 94(1) of the *Charter* shall apply to the commercial properties located in that Tiered Tax Area; or
 - (b) is set by Council for a given Fiscal Year but an additional commercial tax rate has not been set for a particular Tier in that Tiered Tax Area, then there shall be no additional commercial rate for that portion of the Assessed Value within that Tier.

Designated Tiered Tax Areas

5. This Administrative Order establishes and designates those areas of the Municipality shown on the attached Schedule or Schedules as Tiered Tax Areas.

Tiers

6. (1) Each Tier is based on Assessed Value.
- (2) This Administrative Order establishes the following Tiers:
 - (a) Tier 1 shall apply to the first 1,000,000 of Assessed Value;
 - (b) Tier 2 shall apply to that portion of Assessed Value that is over 1,000,000 and is 2,000,000 or less; and
 - (c) Tier 3 shall apply to that portion of Assessed Value that is over 2,000,000.

Commercial Tax Rates

7. (1) The Base General Rate shall apply to all taxable commercial assessment within the Tiered Tax Area.
- (2) The Base General Rate set for Tiered Tax Area may be the same rate or a different rate as set for another Tiered Tax Area.
- (3) A commercial tax rate set for a Tier within a Tiered Tax Area may be the same rate or a different rate as set for:
 - (a) another Tier in the same Tiered Tax Area; or
 - (b) another Tier in another Tiered Tax Area.

8. Subject to section 4, the commercial tax rates for a commercial property located in a Tiered Tax Area are:

(a) the Base General Rate applied to the total Assessed Value of the particular commercial property; and

(b) the additional commercial tax rate set for each applicable Tier applied to that portion of the Assessed Value of the particular commercial property within that Tier.

Schedule

9. A Schedule attached to this Administrative Order shall form part of this Administrative Order.

Ministerial Review

10. In accordance with subsection 94(4) of the *Charter*, commercial tax rates set under subsection 94(2) of the *Charter* must be reviewed by the Minister four years after its coming into force and thereafter as provided by regulation.

Effective Date

11. This Administrative Order is effective on April 1, 2023.

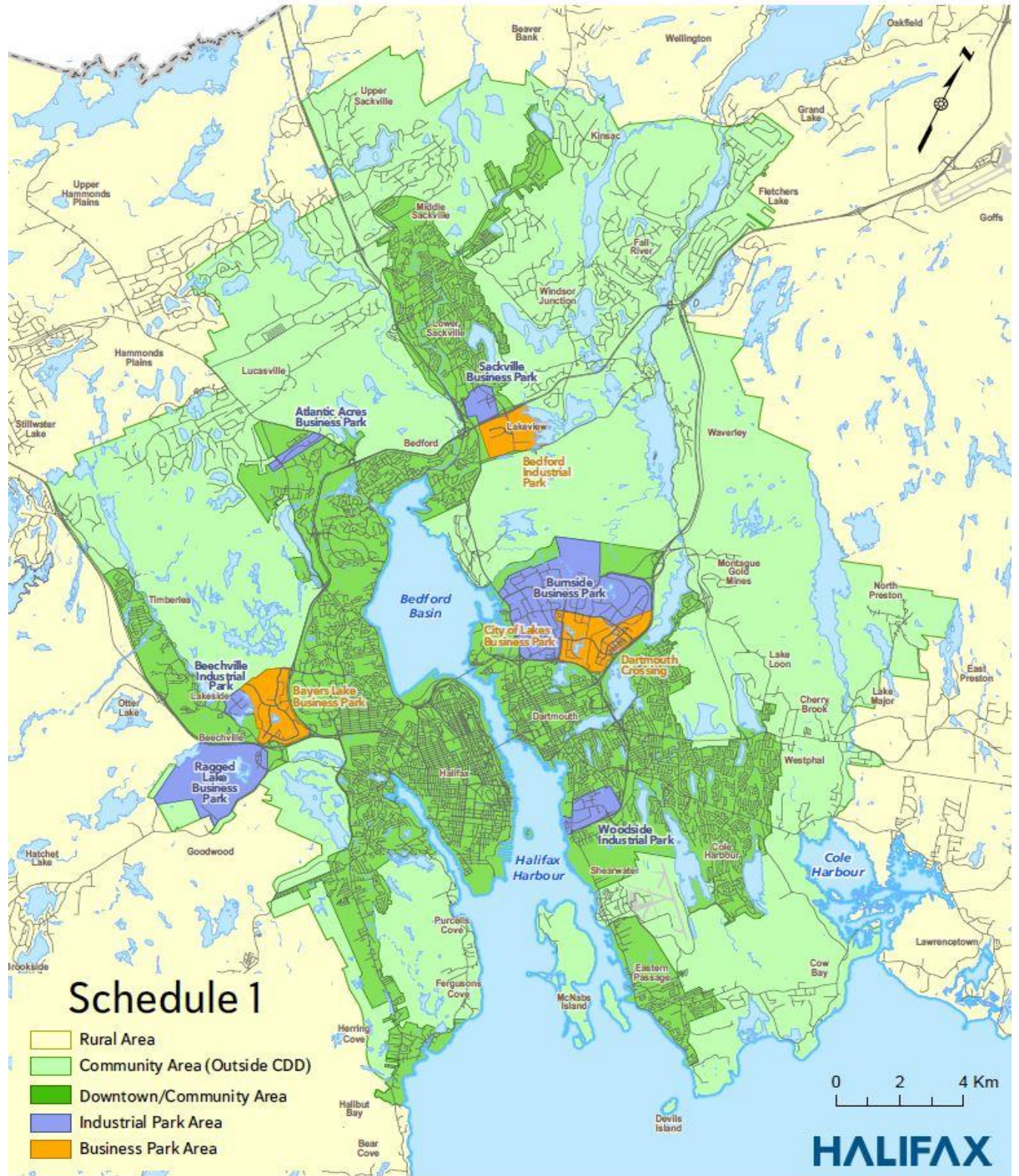
Done and passed in Council this 14th day of June, 2022.

Mayor

Municipal Clerk

I, Iain MacLean, Municipal Clerk of the Halifax Regional Municipality, hereby certify that the above noted Administrative Order was passed at a meeting of the Halifax Regional Council held on June 14, 2022.

Iain MacLean, Municipal Clerk



Notice of Motion:
Approval:
Effective:

May 31, 2022
June 14, 2022
April 1, 2023