



BILL NO. 52

Government Bill

*3rd Session, 62nd General Assembly
Nova Scotia
65 Elizabeth II, 2016*

An Act to Amend Chapter 39 of the Acts of 2008, the Halifax Regional Municipality Charter

CHAPTER 22
ACTS OF 2016

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR
NOVEMBER 10, 2016**

The Honourable Zach Churchill
Minister of Municipal Affairs

*Halifax, Nova Scotia
Printed by Authority of the Speaker of the House of Assembly*

This page is intentionally blank.

**An Act to Amend Chapter 39
of the Acts of 2008,
the Halifax Regional Municipality Charter**

Be it enacted by the Governor and Assembly as follows:

1 Section 94 of Chapter 39 of the Acts of 2008, the *Halifax Regional Municipality Charter*, is amended by

(a) adding “(1)” immediately after the Section number; and

(b) adding the following subsections:

(2) The Council may

(a) set different commercial tax rates for commercial property located in areas of the Municipality designated by Council, based on the assessment of commercial property under the *Assessment Act*;

(b) set different commercial tax rates for commercial property located in areas of the Municipality designated by Council, based on the length or proportion of frontage of a property on a street, including a private road;

(c) set different commercial tax rates for commercial property located in areas of the Municipality designated by Council, based on the number of square metres in a property, the number of square metres in all commercial buildings on a property, or the combined number of square metres in a property and all commercial buildings on that property;

(d) set additional tiered or escalating commercial tax rates based on the factors set out in clauses (a) to (c) that are in excess of the rates set in clauses (a) to (c); and

(e) set additional or different commercial tax rates using any combination of clauses (a) to (d).

(3) Commercial tax rates set by the Council under subsection (2) apply in place of the commercial tax rates set under subsection (1) in the areas designated by the Council.

(4) A commercial tax rate set under subsection (2) must be reviewed by the Minister four years after its coming into force and thereafter as provided by regulation.

(5) The Minister shall determine the process for the review under subsection (4) and may review more than one application of the commercial tax rate options set under subsection (2) at the same time.

(6) The Municipality shall participate in and co-operate with the review under subsection (4) as required by the Minister, including by providing reports, records or other documents requested by the Minister.

2 Chapter 39 is further amended by adding immediately after Section 121 the following Section:

121A(1) The Minister may make regulations providing for the review of commercial tax rates pursuant to subsection 94(4).

(2) The exercise by the Minister of the authority contained in subsection (1) is regulations within the meaning of the *Regulations Act*.
