

HALIFAX REGIONAL MUNICIPALITY

TAX REFORM COMMITTEE MINUTES October 25, 2007

- PRESENT: Mr. David Grace, Chair
Deputy Mayor Sue Uteck
Councillor David Hendsbee
Councillor Brad Johns
Councillor Andrew Younger
Councillor Linda Mosher
Councillor Reg Rankin
Mr. Patrick Flinn
Mr. Robert Grace
Ms. Janice Malay
- ABSENT: Dr. Mark Gilbert, Vice-Chair, with regrets
Ms. Giselle Kakamousias, with regrets
Mr. Andrew Murphy
- STAFF: Mr. Bruce Fisher, Manager, Fiscal & Tax Policy, Finance Services
Mr. Andre MacNeil, Financial Consultant, Finance Services
Ms. Shannon Bennett, Tax Reform Analyst, Finance Services
Mr. Daniel St. Onge, Research Student, Finance Services
Ms. Carolyn Wiper, Administrative Assistant, Finance Services

Table of Contents

1.	CALL TO ORDER	3
2.	APPROVAL OF THE MINUTES - <i>September 20, 2007</i>	3
3.	APPROVAL OF ORDER OF BUSINESS.	3
4.	BUSINESS ARISING OUT OF THE MINUTES	3
5.	CONSIDERATION OF DEFERRED BUSINESS - none	3
6.	CORRESPONDENCE, PETITIONS & DELEGATIONS - none	3
7.	REPORTS	3
7.1	Presentation on Tax Reform Package(s)	3
8.	ADDED ITEMS	4
9.	NEXT MEETING DATE	4
10.	ADJOURNMENT	4

1. **CALL TO ORDER**

The meeting was called to order at 11:13 a.m. in the Councillor's Lounge, City Hall.

2. **APPROVAL OF THE MINUTES** - *September 20, 2007*

MOVED by Sue Uteck, seconded by Patrick Flinn, that the Minutes of September 20, 2007 be approved. **MOTION PUT AND PASSED**

3. **APPROVAL OF ORDER OF BUSINESS AND APPROVAL OF ADDITIONS AND DELETIONS**

MOVED by Brad Johns, seconded by Linda Mosher, that the Order of Business and Approval of Additions and Deletions be approved. **MOTION PUT AND PASSED**

4. **BUSINESS ARISING OUT OF THE MINUTES** - none

5. **CONSIDERATION OF DEFERRED BUSINESS** - none

6. **CORRESPONDENCE, PETITIONS AND DELEGATIONS** - none

7. **REPORTS**

7.1 **Presentation on Tax Reform Packages**

Bruce Fisher, Manager of Fiscal and Tax Policy made a presentation to the Committee on proposed Tax Reform Packages.

The Committee discussed such things as who benefits from recreation, sidewalks, local and regional roads, local and regional transit, fire services and solid waste. Based on this, it was also discussed how these services should be funded (through individual tax rates, community tax rates, or regional tax rates)

Bruce Fisher reminded the Committee that the objective of the proposed tax system is to link benefit to "who pays".

MOVED by David Hendsbee, seconded by Brad Johns, that all public roads be treated as a public road regardless of Provincial/HRM arterial, in the case of classification, and that private roads will make a contribution towards the costs of local roads at a reduced rate acknowledging that they do have a benefit of the public road system. **MOTION PUT AND PASSED UNANIMOUSLY**

The Committee discussed the fee for fire hydrants and pumper fees and whether they should be charged separately, like it is currently, or whether hydrants should fall under Fire Protection, or if hydrants should be moved to the water commission.

MOVED by Linda Mosher, seconded by Janice Malay, that the fee charged for fire hydrants and tanker/pumper trucks fall under Fire Protection.

MOTION TABLED.

This motion was tabled until further discussion with Fire Services and the Water Commission.

Councillor Johns requested information on implication/benefit/financial cost of exempting educational, medical and religious buildings.

The Committee discussed whether they would like to go to the public with one package with options or two to three individual packages. The Committee favoured one package with possible options over two or three separate packages when updating Council.

The Committee discussed commercial taxation and the possibility of a small business tax break, and how it would be applied. It was also pointed out that the commercial sector would like to see more predictability around the commercial tax burden in relation to residential tax burden.

The Committee requested that a meeting be dedicated to dealing with commercial tax.

8. **ADDED ITEMS - none**

9. **NEXT MEETING DATE**

The next meeting is scheduled for November 1, 2007 from 11:00 a.m. - 1:00 p.m. in Halifax Hall, City Hall.

10. **ADJOURNMENT**

MOVED by David Hendsbee, that the meeting adjourn at 1:02 p.m.

Carolyn Wiper
Administrative Support Assistant