

Halifax Regional Municipality **2nd Draft**

7.3.1a

TAX STRUCTURE MODEL

Details of Tax Burden based on blending of Urban, Suburban and Rural Tax Rates

	Gross Expenditures	Property Tax Levy	Fees, Charges*	Other Revenues	% from Tax	Residential Properties				Commercial Properties	
						Rural (General)	Suburban Tax Rate	Urban Tax Rate	Per Average Home (single family)	Urban Tax Rate	Per Average Business (+1 employees)
PROVINCIAL PROPERTY TAXES AND OTHER											
Halifax Regional School Board	90,431,000	90,431,000	0	0	100%	0.3250	0.3250	0.3250	\$518	0.3400	\$3,436
Correctional Centre	7,782,000	7,782,000	0	0	100%	0.0330	0.0330	0.0330	\$53	0.0060	\$61
Provincial Assessment System	5,925,400	5,925,400	0	0	100%	0.0230	0.0230	0.0230	\$37	0.0160	\$162
Met. Reg. HousingAut	2,450,000	2,450,000	0	0	100%	0.0090	0.0090	0.0090	\$14	0.0090	\$91
Total Provincial	106,588,400	106,588,400	0	0	100%	0.3900	0.3900	0.3900	\$621	0.3710	\$3,749
<i>Provincial Services</i>						<i>0.3900</i>	<i>0.3900</i>	<i>0.3900</i>	<i>\$621</i>	<i>0.3710</i>	<i>\$3,749</i>
<i>Municipal Services</i>						<i>0.7020</i>	<i>0.7080</i>	<i>0.8080</i>	<i>\$1,287</i>	<i>3.0540</i>	<i>\$30,862</i>
Total						1.0920	1.0980	1.1980	\$1,908	3.4250	\$34,612
Fiscal Issues											
Capital Capacity and Reserves											
Debt Servicing	42,983,500	39,874,200	0	3,109,300	93%	0.0988	0.0988	0.0988	\$157	0.3734	\$3,773
Capital Fr Operating	36,218,700	36,218,700	0	0	100%	0.0897	0.0897	0.0897	\$143	0.3391	\$3,427
Operating Costs for New Capital	3,318,500	2,553,500	765,000	0	77%	0.0063	0.0063	0.0063	\$10	0.0239	\$242
Reserves	15,166,500	15,166,500	0	0	100%	0.0376	0.0376	0.0376	\$60	0.1420	\$1,435
Sub-Total	97,687,200	93,812,900	765,000	3,109,300	96%	0.2324	0.2324	0.2324	\$370	0.8784	\$8,877
Other Reserves and Fiscal Issues											
Fire Protection (Hydrants)	10,436,700	10,436,700	0	0	n/a	0.0000	0.0000	0.0000	\$0	0.0000	\$0
Grants & Tax Concessions	3,641,500	3,641,500	0	0	100%	0.0090	0.0090	0.0090	\$14	0.0341	\$345
Surplus/(Deficit)	0	0	0	0	n/a	0.0000	0.0000	0.0000	\$0	0.0000	\$0
Supplementary Education (<i>not in totals</i>)	17,057,900	0	0	17,057,900	n/a	0.0000	0.0000	0.0000	\$0	0.0000	\$0
Other	15,090,300	14,655,300	0	435,000	97%	0.0363	0.0363	0.0363	\$58	0.1372	\$1,387
Sub-Total	46,226,400	28,733,500	0	17,492,900	62%	0.0453	0.0453	0.0453	\$72	0.1713	\$1,731
Total	143,913,600	122,546,400	765,000	20,602,200	85%	0.2777	0.2777	0.2777	\$442	1.0497	\$10,608
Environmental Management Services											
Solid Waste											
Former Sackville Landfill	730,800	730,800	0	0	100%	0.0018	0.0018	0.0018	\$3	0.0068	\$69
Otter Lake Landfill	18,377,800	18,262,900	0	114,900	99%	0.0452	0.0452	0.0452	\$72	0.1710	\$1,728
Solid Waste Collection	9,752,200	6,527,200	0	3,225,000	67%	0.0162	0.0162	0.0162	\$26	0.0611	\$618
Other Solid Waste Costs	11,644,000	8,911,300	2,293,000	439,700	77%	0.0221	0.0221	0.0221	\$35	0.0834	\$843
Resource Recovery Fund	1,090,500	-9,595,500	10,580,000	106,000	n/a	-0.0238	-0.0238	-0.0238	-\$38	-0.0898	-\$908
Sub-Total	41,595,300	24,836,700	12,873,000	3,885,600	60%	0.0615	0.0615	0.0615	\$98	0.2326	\$2,350
Wastewater Treatment	636,000	0	636,000	0	n/a	0.0000	0.0000	0.0000	\$0	0.0000	\$0
Sustainable Management	579,500	579,500	0	0	100%	0.0014	0.0014	0.0014	\$2	0.0054	\$55
Technical & Underground Services	0	0	0	0	n/a	0.0000	0.0000	0.0000	\$0	0.0000	\$0
Other	375,100	375,100	0	0	100%	0.0009	0.0009	0.0009	\$1	0.0035	\$35
Total	43,185,900	25,791,300	13,509,000	3,885,600	60%	0.0639	0.0639	0.0639	\$102	0.2415	\$2,440

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						Rural (General) Tax Rate	Suburban Tax Rate	Urban Tax Rate	Per Average Home (single family)	Urban Tax Rate	Per Average Business (+1 employees)
Fire & Emergency Services											
Core Area											
Operations	34,162,200	34,061,000	101,200	0	100%	0.0789	0.0789	0.0789	\$126	0.2981	\$3,012
Training, Prevention, Administration	4,785,200	4,785,200	0	0	100%	0.0119	0.0119	0.0119	\$19	0.0448	\$453
Mechanical, Buildings	3,830,400	3,830,400	0	0	100%	0.0095	0.0095	0.0095	\$15	0.0359	\$362
Communication	377,400	377,400	0	0	100%	0.0009	0.0009	0.0009	\$1	0.0035	\$36
Rural District Management	832,300	832,300	0	0	100%	0.0021	0.0021	0.0021	\$3	0.0078	\$79
Rural Fire Common	3,164,700	3,164,700	0	0	100%	0.0078	0.0078	0.0078	\$12	0.0296	\$299
Rural Departments	864,600	840,100	24,500	0	97%	0.0019	0.0019	0.0019	\$3	0.0074	\$74
Core Area - Safety & Strategic Initiatives	1,017,300	1,017,300	0	0	100%	0.0025	0.0025	0.0025	\$4	0.0095	\$96
Total	49,034,100	48,908,400	125,700	0	100%	0.1155	0.1155	0.1155	\$184	0.4366	\$4,412
Public Works & Transportation											
Administration	952,100	731,000	0	221,100	77%	0.0018	0.0018	0.0018	\$3	0.0068	\$69
Real Property	17,556,400	13,094,900	4,259,300	202,200	75%	0.0324	0.0324	0.0324	\$52	0.1226	\$1,239
Metro Transit Services	55,258,300	25,756,400	28,709,100	792,800	47%	0.0000	0.0000	0.0736	\$117	0.2781	\$2,811
Traffic and Transportation	3,012,200	2,618,100	248,300	145,800	87%	0.0038	0.0038	0.0069	\$11	0.0261	\$264
Traffic Signs	1,400,400	1,400,400	0	0	100%	0.0035	0.0035	0.0035	\$6	0.0131	\$133
Streetlighting	4,879,500	4,879,500	0	0	100%	0.0121	0.0121	0.0121	\$19	0.0457	\$462
Capital Projects	1,121,000	1,121,000	0	0	100%	0.0028	0.0028	0.0028	\$4	0.0105	\$106
Fleet Services	442,700	442,700	0	0	100%	0.0011	0.0011	0.0011	\$2	0.0041	\$42
Design & Construction	3,966,400	3,966,400	0	0	100%	0.0098	0.0098	0.0098	\$16	0.0371	\$375
Municipal Operations Support	3,872,100	3,872,100	0	0	100%	0.0096	0.0096	0.0096	\$15	0.0363	\$366
Streets & Roads	5,141,700	5,141,700	0	0	100%	0.0000	0.0000	0.0147	\$23	0.0555	\$561
Snow & Ice Control	13,691,800	12,858,600	0	833,200	94%	0.0319	0.0319	0.0319	\$51	0.1204	\$1,217
Sidewalks	2,507,400	2,501,300	0	6,100	100%	0.0000	0.0000	0.0071	\$11	0.0270	\$273
Parks and Open Spaces	4,278,400	4,098,400	100,000	80,000	96%	0.0102	0.0102	0.0102	\$16	0.0384	\$388
Sportsfields & Playgrounds	4,996,500	4,572,100	214,400	210,000	92%	0.0113	0.0113	0.0113	\$18	0.0428	\$433
Total	123,076,900	87,054,600	33,531,100	2,491,200	71%	0.1302	0.1302	0.2288	\$364	0.8646	\$8,738
Community Development											
CCED Administration	2,554,900	2,554,900	0	0	100%	0.0063	0.0063	0.0063	\$10	0.0239	\$242
Market Development	1,965,700	393,700	0	1,572,000	20%	0.0010	0.0010	0.0010	\$2	0.0037	\$37
Capital District	2,120,200	820,900	0	1,299,300	39%	0.0020	0.0020	0.0020	\$3	0.0077	\$78
Culture & Heritage	662,900	662,900	0	0	100%	0.0016	0.0016	0.0016	\$3	0.0062	\$63
Aquatics, Programming and Arenas	11,706,700	6,945,900	4,482,284	278,516	59%	0.0123	0.0161	0.0161	\$26	0.0609	\$616
Community Development	3,043,000	2,613,100	302,000	127,900	86%	0.0063	0.0064	0.0064	\$10	0.0244	\$246
Area Rate Services	1,844,300	0	0	1,844,300	n/a	0.0000	0.0000	0.0000	\$0	0.0000	\$0
Development Services	7,026,300	2,551,400	4,271,607	203,293	36%	0.0063	0.0063	0.0063	\$10	0.0239	\$241
Planning Services	3,309,400	3,258,800	50,600	0	98%	0.0068	0.0068	0.0083	\$13	0.0312	\$316
Total	34,233,400	19,801,600	9,106,491	5,325,309	58%	0.0427	0.0467	0.0481	\$77	0.1819	\$1,838

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Regional Police											
Chief's Office	1,669,000	1,669,000	0	0	100%	0.0041	0.0041	0.0041	\$7	0.0156	\$158
Administration	4,919,700	4,106,900	235,500	577,300	83%	0.0102	0.0102	0.0102	\$16	0.0385	\$389
Support Division	3,772,000	3,459,800	269,000	43,200	92%	0.0086	0.0086	0.0086	\$14	0.0324	\$327
P460 Sch. Crossing Guard - Contracte	1,088,400	1,066,100	0	22,300	98%	0.0000	0.0021	0.0021	\$3	0.0078	\$79
Patrol Division	28,421,900	28,273,000	0	148,900	99%	0.0700	0.0700	0.0700	\$112	0.2647	\$2,675
Criminal Investigations Division	13,343,700	11,143,700	0	2,200,000	84%	0.0276	0.0276	0.0276	\$44	0.1043	\$1,054
External Services	289,000	-1,363,600	0	1,652,600	n/a	-0.0034	-0.0034	-0.0034	-\$5	-0.0128	-\$129
Community Projects & Bylaw	4,605,700	3,458,900	1,084,000	62,800	75%	0.0086	0.0086	0.0086	\$14	0.0324	\$327
Integrated Emergency Services	7,236,800	7,231,800	0	5,000	100%	0.0179	0.0179	0.0179	\$29	0.0677	\$684
Total	65,346,200	59,045,600	1,588,500	4,712,100	90%	0.1436	0.1457	0.1457	\$232	0.5507	\$5,565
Outside Police BU (RCMP)	18,158,600	18,158,600	0	0	100%	0.0450	0.0450	0.0450	\$72	0.1700	\$1,718
CAO											
CAO Office	478,200	478,200	0	0	100%	0.0012	0.0012	0.0012	\$2	0.0045	\$45
DCAO Corporate Services & Strategy	1,414,600	1,414,600	0	0	100%	0.0035	0.0035	0.0035	\$6	0.0132	\$134
DCAO Operations	673,600	673,600	0	0	100%	0.0017	0.0017	0.0017	\$3	0.0063	\$64
Business Systems & Control	244,500	244,500	0	0	100%	0.0006	0.0006	0.0006	\$1	0.0023	\$23
Corporate Communications Office	2,108,500	1,897,400	0	211,100	90%	0.0047	0.0047	0.0047	\$7	0.0178	\$180
CAO Administration	4,710,000	4,680,000	30,000	0	99%	0.0116	0.0116	0.0116	\$18	0.0438	\$443
Total	9,629,400	9,388,300	30,000	211,100	97%	0.0233	0.0233	0.0233	\$37	0.0879	\$888
Financial Services											
Administration - Finance	496,400	496,400	0	0	100%	0.0012	0.0012	0.0012	\$2	0.0046	\$47
Finance	1,254,800	1,254,800	0	0	100%	0.0031	0.0031	0.0031	\$5	0.0117	\$119
Revenue	3,082,000	-4,911,200	7,968,257	24,943	n/a	-0.0122	-0.0122	-0.0122	-\$19	-0.0460	-\$465
Accounting	2,124,500	2,124,500	0	0	100%	0.0053	0.0053	0.0053	\$8	0.0199	\$201
Procurement	3,074,100	3,074,100	0	0	100%	0.0076	0.0076	0.0076	\$12	0.0288	\$291
Other	1,218,100	1,210,300	0	7,800	99%	0.0030	0.0030	0.0030	\$5	0.0113	\$115
Total	11,249,900	3,248,900	7,968,257	32,743	29%	0.0080	0.0080	0.0080	\$13	0.0304	\$307
Human Resources Services	3,752,200	3,752,200	0	0	100%	0.0093	0.0093	0.0093	\$15	0.0351	\$355
Legal Services	2,087,000	2,016,000	71,000	0	97%	0.0050	0.0050	0.0050	\$8	0.0189	\$191

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Business Planning & Information Mgmt											
Director of Business Plan. & Info Mgmt	856,900	856,900	0	0	100%	0.0021	0.0021	0.0021	\$3	0.0080	\$81
Data/Knowledge Management	1,780,400	1,667,900	1,500	111,000	94%	0.0041	0.0041	0.0041	\$7	0.0156	\$158
Information Technology	9,686,000	9,686,000	0	0	100%	0.0240	0.0240	0.0240	\$38	0.0907	\$917
Client Services											
Client Services	444,600	444,600	0	0	100%	0.0011	0.0011	0.0011	\$2	0.0042	\$42
Customer Service Centres	970,300	690,300	280,000	0	71%	0.0017	0.0017	0.0017	\$3	0.0065	\$65
Dispatch Services/Call Centre	1,647,500	1,647,500	0	0	100%	0.0041	0.0041	0.0041	\$7	0.0154	\$156
E-Access & Services	581,500	581,500	0	0	100%	0.0014	0.0014	0.0014	\$2	0.0054	\$55
Visitor Services	611,200	551,200	0	60,000	90%	0.0014	0.0014	0.0014	\$2	0.0052	\$52
Total	16,578,400	16,125,900	281,500	171,000	97%	0.0399	0.0399	0.0399	\$64	0.1510	\$1,526
Library											
Administration - Library	5,234,900	1,480,000	10,100	3,744,800	28%	0.0037	0.0037	0.0037	\$6	0.0139	\$140
Alderney Gate Library	1,630,100	1,554,100	67,100	8,900	95%	0.0038	0.0038	0.0038	\$6	0.0146	\$147
Spring Garden Rd. Mem. Library	1,737,500	1,618,000	108,500	11,000	93%	0.0040	0.0040	0.0040	\$6	0.0151	\$153
Branch Libraries	9,403,400	8,951,800	426,600	25,000	95%	0.0222	0.0222	0.0222	\$35	0.0838	\$847
Special Projects	0	0	0	0	n/a	0.0000	0.0000	0.0000	\$0	0.0000	\$0
Total	18,005,900	13,603,900	612,300	3,789,700	76%	0.0337	0.0337	0.0337	\$54	0.1274	\$1,287
Non-Departmental Revenues											
M510 Property Tax	0	0	0	0	n/a	-0.0415	-0.0415	-0.0415	-\$66	-0.1567	-\$1,583
M520 Deed Transfer	0	-31,000,000	0	31,000,000	n/a	-0.0768	-0.0768	-0.0768	-\$122	-0.2903	-\$2,933
M530 Local Improvement Charges	3,109,300	0	0	3,109,300	n/a	0.0000	0.0000	0.0000	\$0	0.0000	\$0
M540 Grants in Lieu	0	-25,265,900	0	25,265,900	n/a	-0.0626	-0.0626	-0.0626	-\$100	-0.2366	-\$2,391
M550 Own Source Revenue	0	-19,179,400	2,485,000	16,694,400	n/a	-0.0475	-0.0475	-0.0475	-\$76	-0.1796	-\$1,815
M555 Parkade	1,523,600	0	1,523,600	0	n/a	0.0000	0.0000	0.0000	\$0	0.0000	\$0
M560 Unconditional Trans.	0	-3,478,700	0	3,478,700	n/a	-0.0086	-0.0086	-0.0086	-\$14	-0.0326	-\$329
M570 Conditional Transfer	0	-83,400	0	83,400	n/a	-0.0002	-0.0002	-0.0002	\$0	-0.0008	-\$8
M580 Fiscal Services	500,000	500,000	0	0	100%	0.0012	0.0012	0.0012	\$2	0.0047	\$47
Total	5,132,900	-78,507,400	4,008,600	79,631,700	n/a	-0.2359	-0.2359	-0.2359	-\$376	-0.8918	-\$9,012
TOTAL	649,972,800	457,522,700	71,597,448	#####	70%	1.0920	1.0980	1.1980	\$1,908	3.4250	\$34,612