



THE
MARKETING
CLINIC

FINAL REPORT

HRM Municipal Property Tax Reform Survey

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This document contains the final report for the HRM Municipal Tax Reform Survey completed by TMC The Marketing Clinic in January 2009.

This information is proprietary and confidential.

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Executive Summary

The Halifax Regional Municipality engaged the services of TMC The Marketing Clinic to conduct a survey to determine how HRM residents felt about proposed changes to the municipal property tax system. This document contains the results of the survey, which was conducted in January 2009.

The survey revealed that while most residents were not aware of the municipal property tax review most welcomed it. Most did not believe that the current municipal property tax system, based on assessed property values, was equitable. Concerns about the system focused primarily on perceived unfairness in property value assessments and the belief that people were forced to pay for services they did not receive.

Most believed that people who received the same services should pay the same municipal property taxes. Most also believed that higher income families should not be forced to pay higher taxes simply because they had a higher income: that income was not relevant.

Along that line, most felt that the proposed municipal property tax system, based on services received, was more equitable than the current system. Also, most of those who would choose to remain with the current system said they would choose the proposed system if it meant that they would pay lower property taxes. Most of those who would choose the proposed system over the current system indicated that they would still do so, even if it meant that their tax bills would increase.

However, there was some confusion in the responses over what respondents would recommend for a municipal property tax system. Despite what they see as inherent flaws in the current system, over half indicated that they believed that municipal property tax systems should be based on assessed property values. At first glance, this result seems contradictory to previous responses. However, further review of the survey results reveals that many residents believe that ability to pay needs to be considered within the taxation equation in some form, even if it is combined with another base. When asked about alternative systems to the current or proposed municipal property tax systems, those who could recommend an alternative recommended a blended approach that incorporated percentages for each of services received and assessed property values.

Many of the views expressed by respondents differed significantly by age, income, home ownership, assessed property values and gender. However, the overall trends were clear despite these undercurrents in the data. As a result, subtle differences between men and women, or income groups, are not likely to impact how the results of this study are used.

Leadership is clearly sought on the part of residents for HRM's elected officials to move forward with municipal property tax reform. The mixed responses in the survey also indicate that regardless of the approach recommended by city staff, some residents will be displeased. However, it will be important to communicate the enhanced ability of the recommended option to make property taxes more equitable for most residents. This will involve, but need not be limited to, perceived overall fairness, paying taxes for services received, and ensuring that ability to pay is considered in municipal property reform.

TMC is pleased to provide this report and welcomes the opportunity to discuss the survey results in detail with client representatives.

Research Goals and Methodology

This section of the Final Report will begin by reviewing the project goals and methodologies employed in the survey. The technical results of the sampling and research processes are also presented.

Research Goals

Consideration is being given to revising the current municipal property tax system in use in the Halifax Regional Municipality. The purpose of the survey was to gauge residents' views about property tax reform, as well as to explore their views about various taxation methods.

Research was conducted across the Halifax Regional Municipality including both renters and homeowners. Specific research questions addressed:

- Residents' awareness of the current review of the HRM municipal property tax system
- Exploration of the perceived need for municipal property tax reform
- Perceptions of the equitability of the current municipal property tax system (based on property values) versus the proposed municipal property tax system (based on services received)
- Beliefs regarding whether or not income should be a factor in setting tax rates and/or whether or not services delivered should be the primary method of determining tax rates
- The suitability of using assessed home value as a basis for determining tax rates
- Residents' choices of current property tax system (based on property values) and a proposed tax system (based on services received)

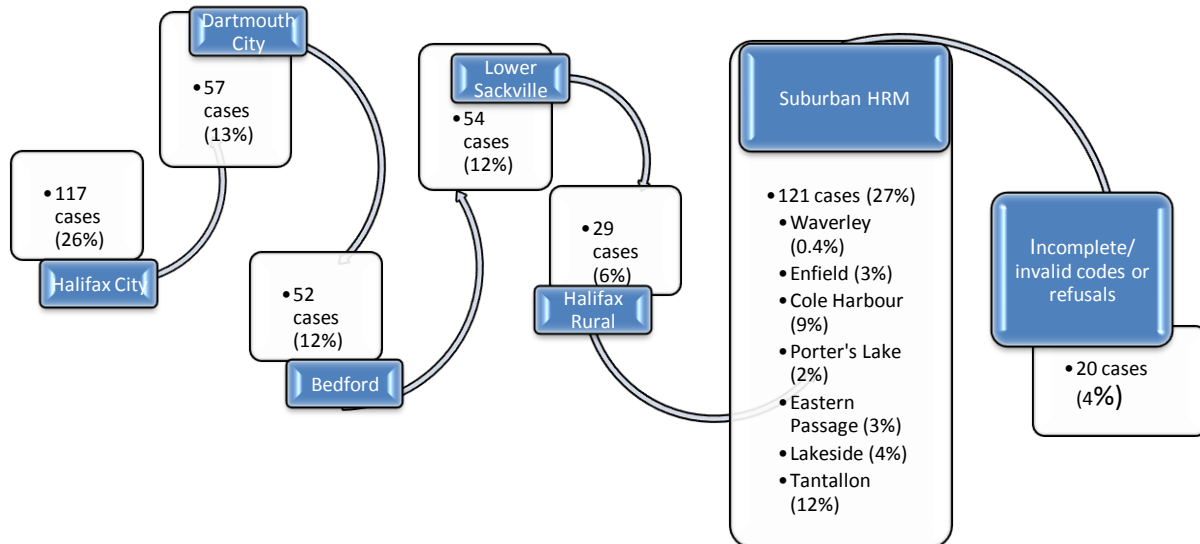
In addition to the types of questions listed, demographic characteristics were tracked in the survey. Demographics studied included: postal code area, gender, age, income, home ownership, assessed value of home (for homeowners only). Collection of demographic data allowed the analysis to measure significant differences in attitudes and responses based on demographic characteristics.

Methodology

A random sample of 450 completed survey was obtained. A total of 401 responses were from homeowners, while the remaining 49 responses were from renters. The sample was robust enough to allow for a margin of error of plus/minus 4.6%, 19 out of 20 times, or better.

Data was collected by means of a telephone survey. Telephone numbers were selected by drawing respondents randomly from the Halifax Regional Municipality telephone directory. A breakdown by postal code region for completed surveys appears in Figure 1. A complete list of postal codes is provided in the Appendix.

Figure 1: Postal Code Breakout for Responses



Data was collected via telephone and the data was entered electronically into a database using computer-assisted-telephone-interviewing (CATI). Data was analyzed by exploring percentages for all categorically scaled variables. Pearson Chi-square tests of significance were used to determine if different demographic groups responded differently to survey questions. When cell sizes were small Monte Carlo Exact tests were used to estimate the significance level of the Chi-Square test. Only valid responses (non-refusals and applicable responses) were included in significance tests.

Care should be taken when interpreting responses to questions where non-response rates were higher. The response rate for income level was 76% of the desired sample size. The response rate for home value assessment was 78% of the desired sample of homeowners. Response rates that are lower than the required sample size of 450 respondents (401 homeowners) effectively increase the margin of error for such analyses. Also, crosstabulation tables and breakouts for income level and home value assessment may have relatively few cases, rendering the results for those measures more exploratory than conclusive in nature. Detailed tables are provided in the Appendix. Highlights of the results are discussed in the following section of this report.

The response rate for all calls, including voicemail, no contact and no answer, was 17%. The response rate based only calls that resulted in contact with a qualified respondent was 45%. The response rate calculations are included in the Appendix.

Results and Discussion

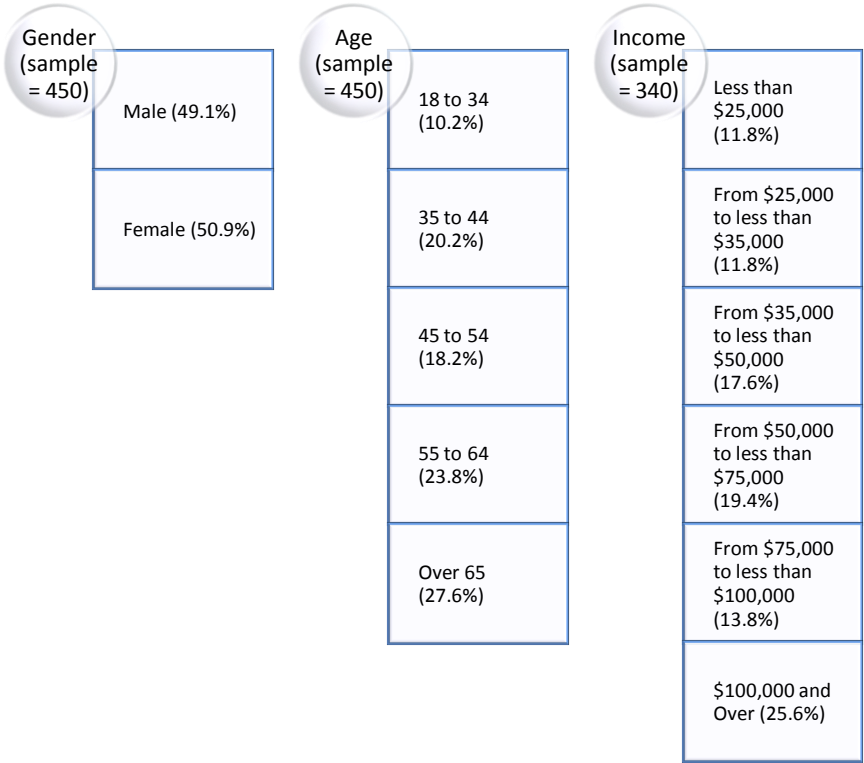
This section of the report contains a discussion of the results of the HRM municipal property tax reform survey. Statistical summaries are included in figures within the text. A copy of the survey, detailed results tables and lists of anecdotal responses to open-ended questions are included in the Appendix.

The Respondents

Respondents resided across HRM. Over 62% lived in the former municipalities of Halifax or Dartmouth, Bedford and Lower Sackville, while 27% lived in suburbs on both sides of Halifax Harbour. Six percent lived in rural parts of the Halifax Regional Municipality.

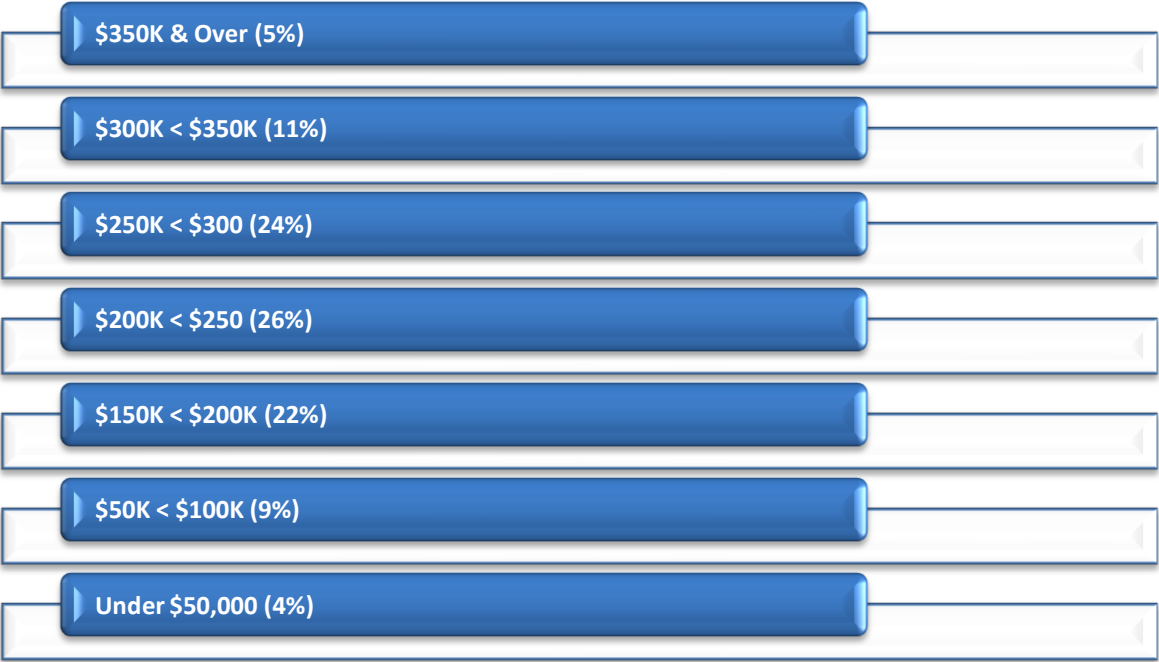
A slight majority of respondents were women (50.9%). Nearly 50% of the sample was under the age of 55 years, and slightly more than 60% earned less than \$75,000. A demographic summary of respondents is shown in Figure 2.

Figure 2: Demographic Summary of Respondents



The sample was structured to include at least 400 homeowners. The resulting sample consisted of 401 homeowners (89%) and 11% renters. The assessment value of homes among the homeowners surveyed ranged from under \$50,000 to more than \$350,000. The largest single home value assessment category was between \$200,000 and \$250,000, with nearly 26% of respondents. More than 84% of the homeowners assessment values were under \$300,000. The results are summarized in Figure 3.

Figure 3 : Assessment Value of Homes

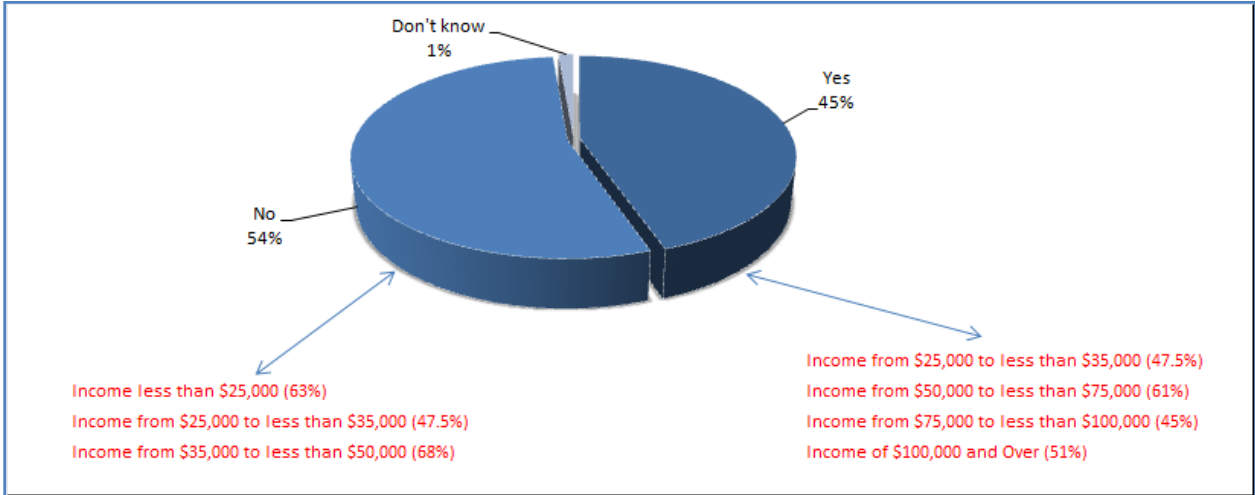


Sample size = 314/450

Knowledge and Perception of Need for Municipal Property Tax Reform

Respondents were asked if they were aware of the review of HRM’s current municipal property taxation system, and whether or not they thought there was a need for reform. Fifty-four percent of respondents were not aware of the review and nearly 45% were aware. There were statistically significant differences between home owners and renters, and various income levels. More homeowners were aware of the tax review than home renters were (45% vs. 39%), and more renters responded that they did not know about the review than homeowners did (61% vs. 53%). There were significant differences with regards to income levels. Those with incomes of \$50,000 or higher were more likely to be aware of the tax review. There were no statistically significant differences in terms of the awareness of tax reform by gender, age or assessed home value of homeowners. The results are summarized in Figure 4.

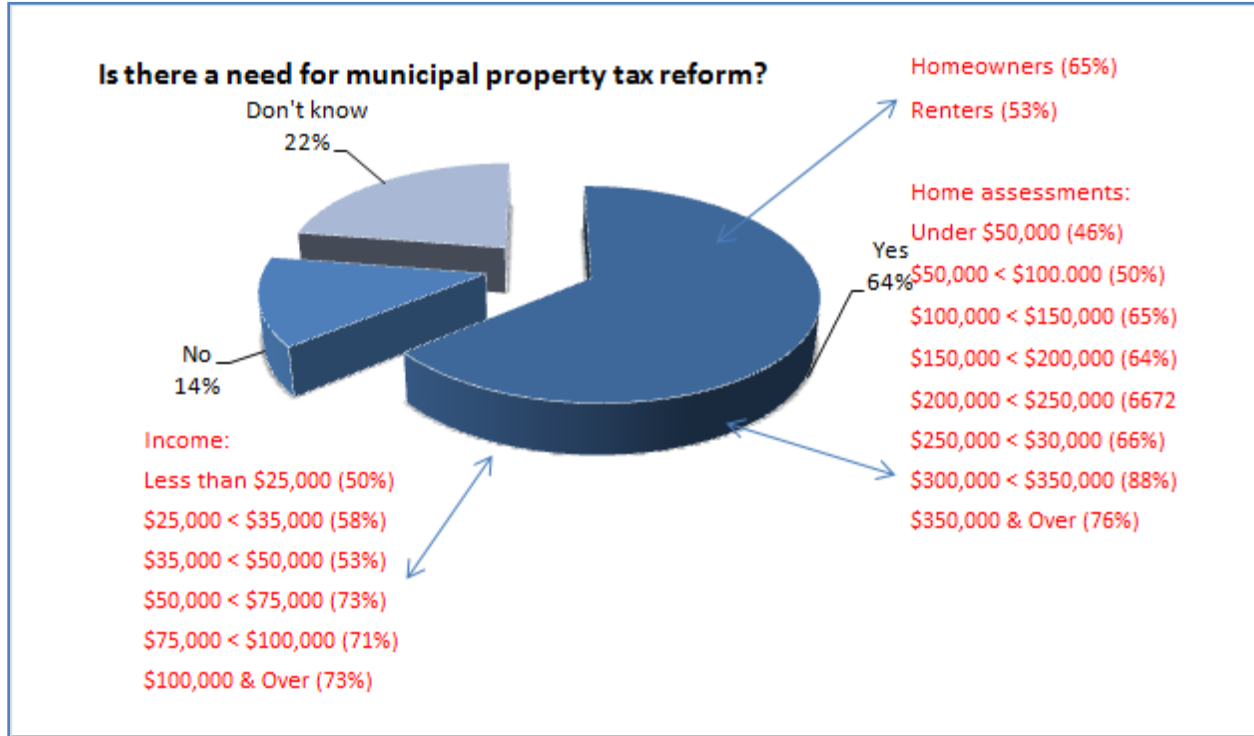
Figure 4: Awareness of Municipal Property Tax Review



Samples: Aware of tax reform review = 450/450; Income = 340/450. Relationship with income level is statistically significant. However, equal numbers of those in the \$25,00 to less than \$35,000 income range were aware, or not aware, of the municipal property tax review (47.5% each).

The majority of respondents (64%) believed that there was a need for municipal property tax reform. There were significant differences with home ownership, home value assessment and income level. Homeowners were more likely to respond in favour of reform than were renters (65% vs. 53%). Also, renters were more likely than homeowners to respond that they did not know whether or not tax reform was needed (39% vs. 21%). Homeowners with assessed home values of \$50,000 or more were more likely to agree that there was a need for tax reform. And while all income groups were more likely to favour tax reform, a higher percentage of those with incomes of less than \$50,000 were more likely to say that they didn't know if there was a need for property tax reform. There were no statistically significant differences in responses with regards to gender or age. The results are summarized in Figure 5.

Figure 5: Perceived Need for Municipal Property Tax Reform



Samples: Need for municipal property tax reform = 450/450; Home assessments = 348/450; Income = 336/450. Relationships with income level, home ownership and home assessments are statistically significant.

Perceived Equity and Preferences in Municipal Property Tax Systems

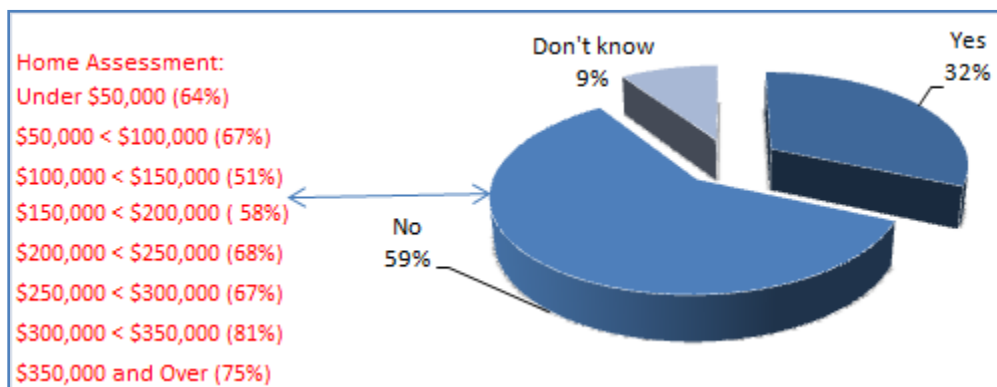
The survey explored respondents' views of how equitable various approaches to property taxation were. Before doing so, respondents were provided with a description of the current assessment-based municipal property tax system, as well as a description of the proposed municipal property taxation approach which would be based on services, with tax relief for low income homeowners. The preamble used in the survey upon which to base the discussion is shown in Figure 6.

Figure 6: Survey Preamble to Introduce Municipal Property Tax Systems

Under the current municipal property tax system, people pay taxes in line with the assessed value of their home or property. Their municipal services are not the key factor in their tax bill. Rather, if the assessed value of their home is high they pay high taxes; if it is low they pay low taxes. Tax reform is meant to replace the assessment-based tax with a service-based tax. There would be an equal tax per home for the municipal services provided. For example, homes that benefit from similar services would pay the same amount of taxes. There would also be additional tax relief for low income homeowners. This new system is designed to raise the same amount of revenues that would otherwise be raised. It would be phased in over several years.

Respondents were asked if they felt that the current property tax system was equitable. Fifty-nine percent of those surveyed did not believe the current system was equitable. There was a statistically significant difference in responses based on assessed property value. There were no statistically significant differences in this perception based on home ownership, gender, age, or income level. While most respondents did not feel that a municipal tax system based on assessed property values was equitable, those with higher assessed property values were more adamant in their disagreement. The results are summarized in Figure 7.

Figure 7: Is the current property tax system equitable?



Samples: Equitable=447/450; Home Assessment=349/450. Relationship with home assessment value is statistically significant.

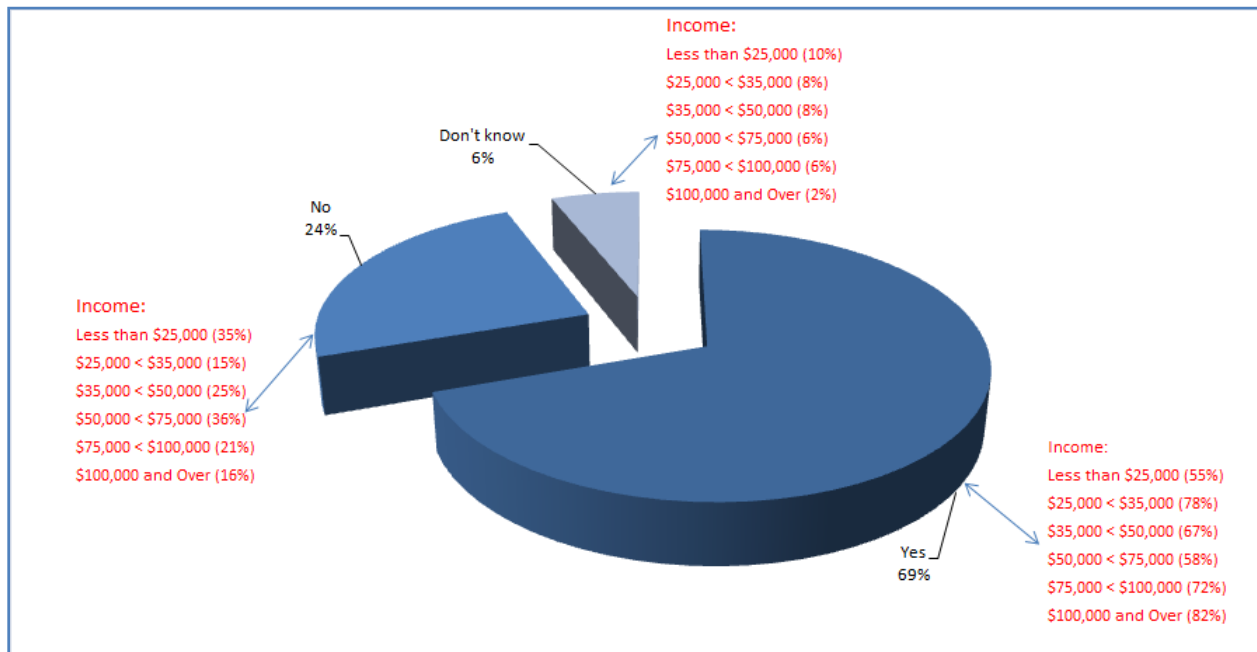
The majority of respondents (69%) believed that people receiving the same municipal services should pay the same municipal property tax. There were no statistically significant differences in responses by home ownership, gender, age, or home assessment. However, there was a statistically significant relationship by income level. While all respondents across income levels were in general agreement that those who receive the same municipal services should pay the same municipal tax, there were subtle differences by income level. Those with the highest income levels had the lowest levels of uncertainty and were more likely to agree, while those in the lower income levels had the largest percentages of respondents who did not know. The results are summarized in Figure 8.

Respondents were asked why they felt that the current property tax system, based on assessment, was equitable, or not equitable. Twenty-four different comments were given for why some felt that the current system was equitable. The top three comments accounted for more than 50% of all responses. The top three comments were:

- It appropriately reflects people's ability to purchase a home, and should be a good reflection of their ability to pay taxes.
- It's served us well
- It should be based on what your house is worth

A complete list of responses is provided in the Appendix.

Figure 8: Should people with the same municipal services pay the same municipal property tax?



Samples: Municipal services = 450/450; Income: 340/450. Relationships with income level are statistically significant.

Forty-four different comments were provided for why respondents felt the current municipal tax system was not equitable. The top three comments, accounting for over 42% of those responding included:

- You should not have to pay for services that you don't receive
- The system used to determine assessment values is unfair/inaccurate
- Rural areas don't receive the same services that the city has, so they shouldn't be paying the same amount of taxes.

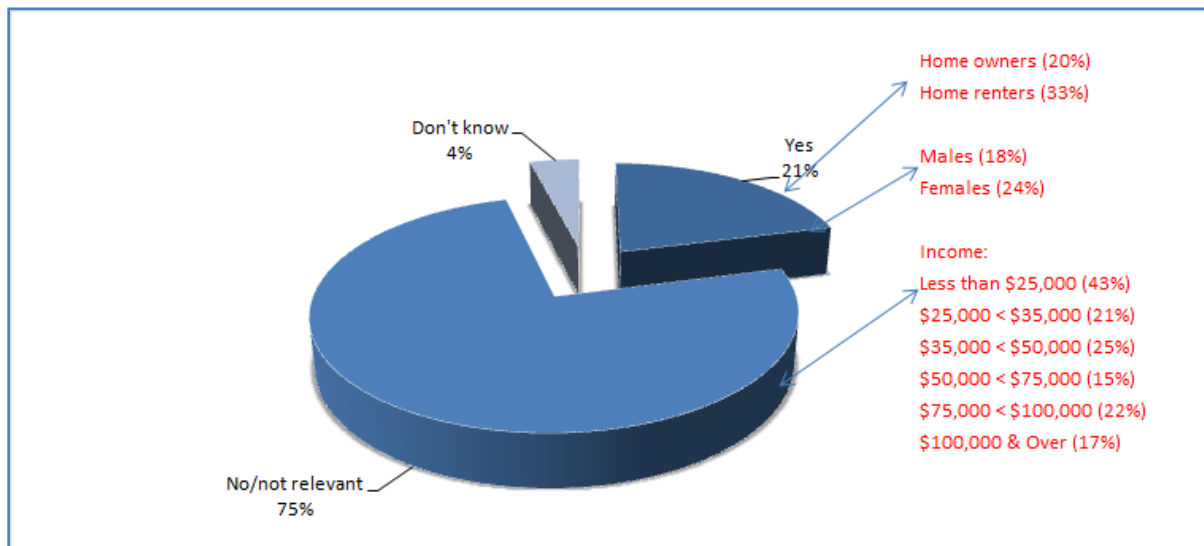
A complete list of responses is provided in the Appendix.

Respondents were asked whether or not they believed that those with higher family incomes should pay higher municipal property taxes than middle income families with similar municipal services. The results revealed that 75% of respondents felt that family income should not be relevant and they believed that higher income families should not pay higher municipal property taxes for similar services.

There were statistically significant differences by home ownership. While the majority of both homeowners and renters believed that higher income levels were irrelevant when determining municipal property taxes, more renters than homeowners believed that families with higher incomes should be pay higher taxes for similar services. A similar statistically significant trend was apparent by gender. While the majority of both men and women believed that income was not a factor, a larger percentage of women than men believed that families with higher incomes should pay higher municipal property taxes.

In a similar pattern, statistically significant differences by income level revealed that while the majority of all income groups felt that higher income families should not pay higher municipal property taxes for similar services, those in the lowest income group (Under \$25,000) had the highest percentage who agreed that higher income families should pay more. The results are summarized in Figure 9.

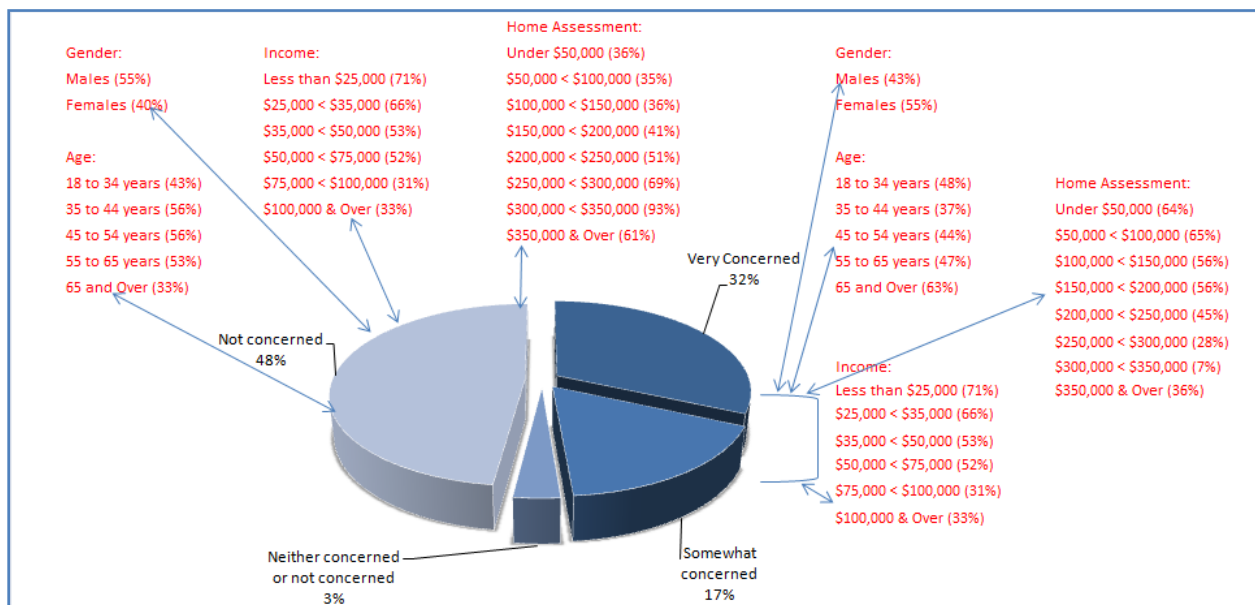
Figure 9: Should people with higher incomes pay higher municipal property taxes for similar services?



Samples: Higher Property Taxes = 448/450; Home ownership = 349/450; Gender = 448/450; Income: 338/450. Relationships with home ownership, gender and income level are statistically significant. There were no statistically significant differences in responses based on home assessment or age.

When asked if they would be concerned if tax reform was implemented and some high income families paid less in property tax, nearly 49% of respondents indicated that they would be very concerned or somewhat concerned. A nearly equal percentage indicated that they would be not concerned (48%). There was a statistically significant difference in responses by gender. More women would be very or somewhat concerned than men (55% vs. 43%). In addition, 55% of men indicated that they would be not concerned, while 40% of women responded that way. The results indicate that generally women were more concerned than men about high income families paying less tax. Older respondents were also more likely to be more concerned about higher income families paying less municipal tax after reform than were younger respondents. Younger respondents were also more likely to respond that they were not concerned. Value of home assessment was also significantly related to level of concern. Homeowners with higher property value assessments were less likely to be concerned than were those with lower assessments. The same pattern of statistically significant responses were apparent for income level, where lower income respondents were more concerned than higher income respondents were regarding higher income households paying less in property taxes. There were no statistically significant differences by home ownership. The results are summarized in Figure 10.

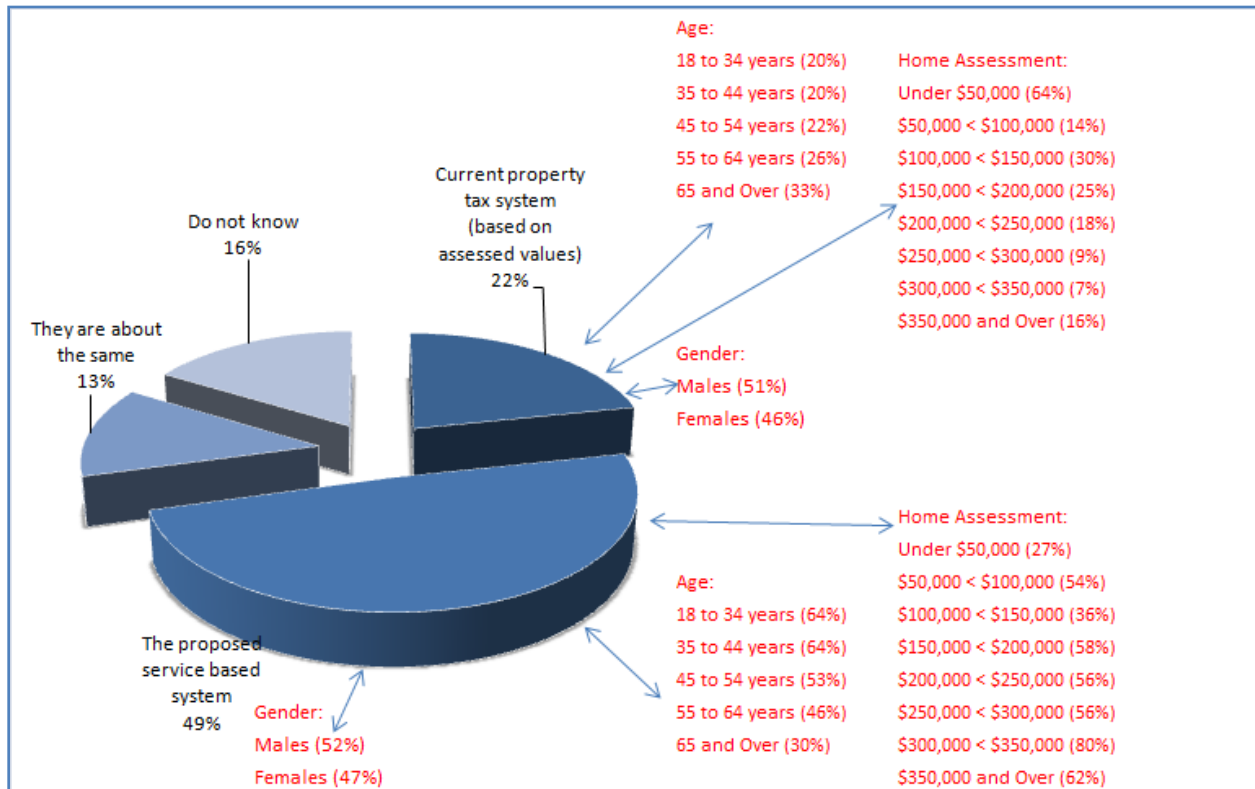
Figure 10: If tax reform was implemented and some high income families paid less in municipal property tax, how concerned would you be?



Samples: Tax Reform Implementation = 429/450; Age = 429/450; Home Assessment Value= 335/450; Gender = 429/450; Income: 324/450. Relationships with age, gender, assessment value and income level are statistically significant. There was no statistically significant relationship between home ownership and level of concern if some high income families paid less in municipal property tax after tax reform.

When asked which of the approaches they believed was the most equitable 48% of respondents chose the proposed service-based municipal tax system over the current municipal tax system based on assessed property values. However, there were significant differences by age where younger respondents were more likely to prefer the proposed system than were older respondents. There were also statistically significant differences with regards to home assessment value, with homeowners whose properties had lower assessed values being more likely to prefer the current system than homeowners who had higher property values. There were statistically significant differences by gender. While both men and women preferred the proposed service-based tax system, more men than women preferred the approach (52% vs. 47%). There were no statistically significant differences in responses by home ownership, or income level. The results are summarized in Figure 11.

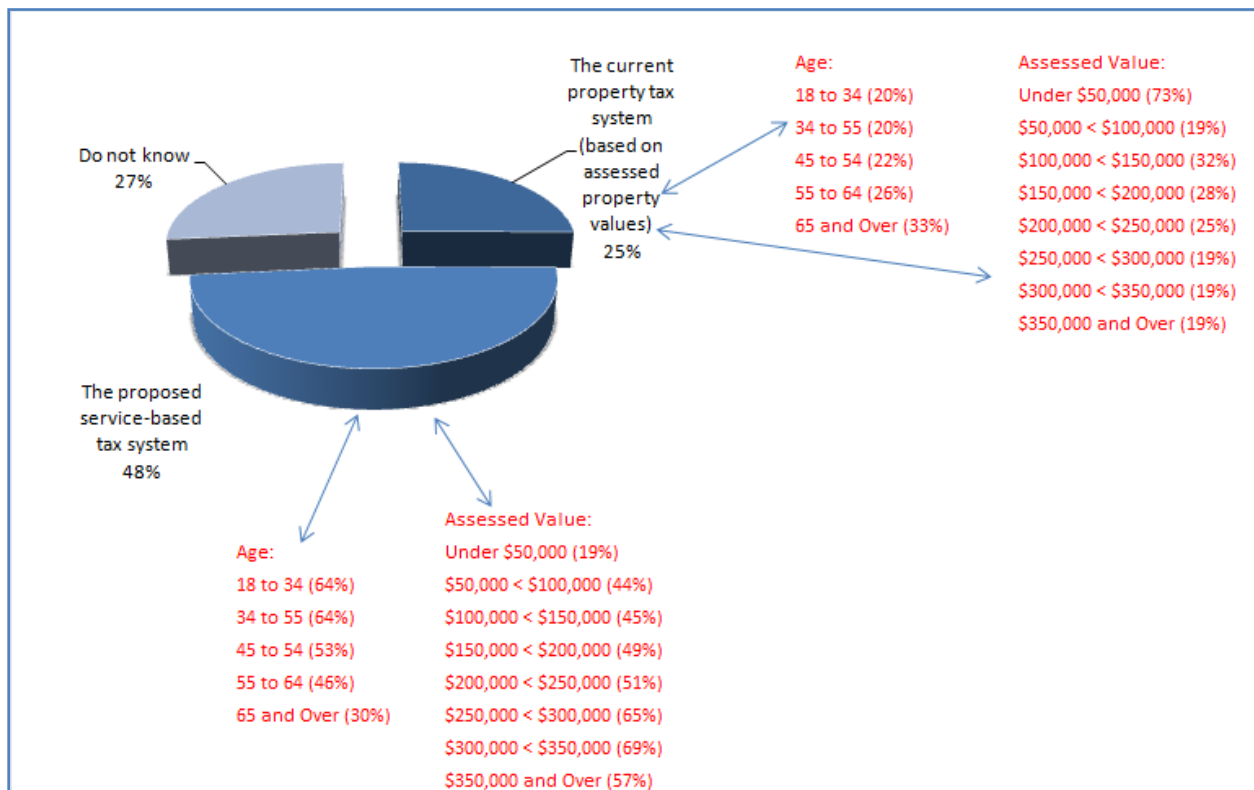
Figure 11: Which of these approaches (current vs. proposed municipal property tax system) do you believe is most equitable?



Samples: Approaches = 447/450; Age = 447/450; Gender = 447/450; Home Assessment Value= 349/450. Relationships with age, gender and assessment value are statistically significant. There were no statistically significant differences in responses by home ownership, or income level.

Respondents were asked which approach they would choose if they had to choose between having the current municipal property tax which is based on assessed values or the proposed service-based system. Most respondents (48%) said they would choose the proposed service-based system for municipal taxes. There was a significant difference by age with most of those aged 65 and over saying they did not know. There was great indecision in this age group. Generally, those in the younger age groups (less than 45 years old) were more likely to choose the proposed tax system than the current method. Also, despite the fact that most still preferred the proposed system, those with homes assessed at under \$50,000 preferred the present assessment-based system (73%). There were no statistically significant differences in choice by gender, home ownership, or income. The results are summarized in Figure 12.

Figure 12: Which of these approaches (current vs. proposed municipal property tax system) would you choose?



Samples: Method Choice = 442/450; Age = 442/450; Home Assessment Value= 346/450. Relationships with age and assessment value are statistically significant.

Respondents were probed based on their choice of tax system. Those who answered that they would choose the current property tax system based on assessed property values were asked if they would support moving to the proposed method (based on services provided) if it would

result in their paying lower taxes. Those who responded that they favoured the proposed tax system (based on services provided) were asked if they would still support that approach if it resulted in their paying higher taxes.

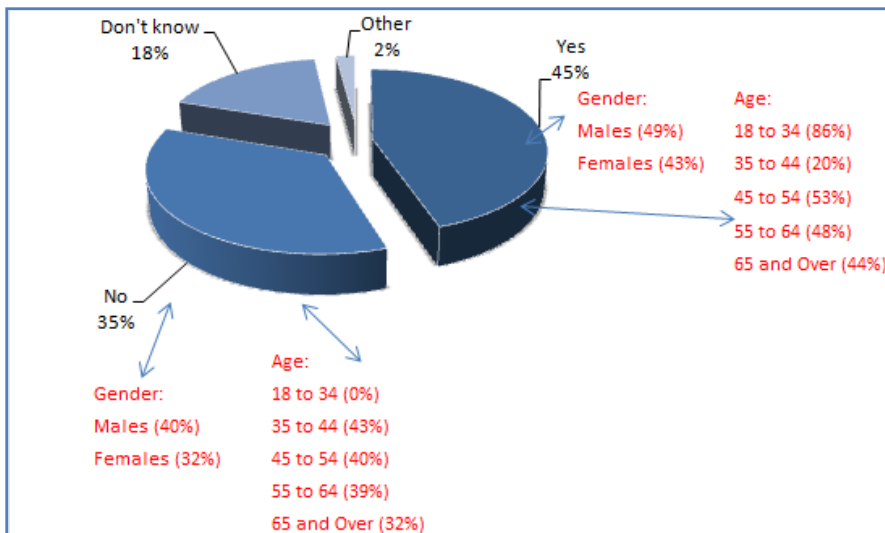
Results revealed that 45% of those who chose the current taxation system would be willing to support the proposed system if it meant they would pay lower property taxes. Thirty-five percent would still not support the proposed method of property taxes being based on services received, and nearly 18% did not know. Two percent recommended another approach. They responded:

- It's not about paying less taxes, it's about getting the services we're paying for.
- Yes, however I would like to see that it would benefit everyone as well.

There were no statistically significant differences by home ownership, assessed home values or income, among those who had supported the current tax system based on assessed home values. However, there were statistically significant differences with regards to gender and age. More men responded favourably than women, and the results were mixed. Forty-nine percent of men said they would support the proposed system if it meant they would pay lower taxes, compared to 43% of women. However, more men were also opposed, with 40% refusing to support the proposed tax system even if it meant their tax bill would decrease, compared to 32% of women. With regards to age, more people under the age of 35 would change their support to the proposed system if it meant they would pay lower taxes. The results are summarized in Figure 13.

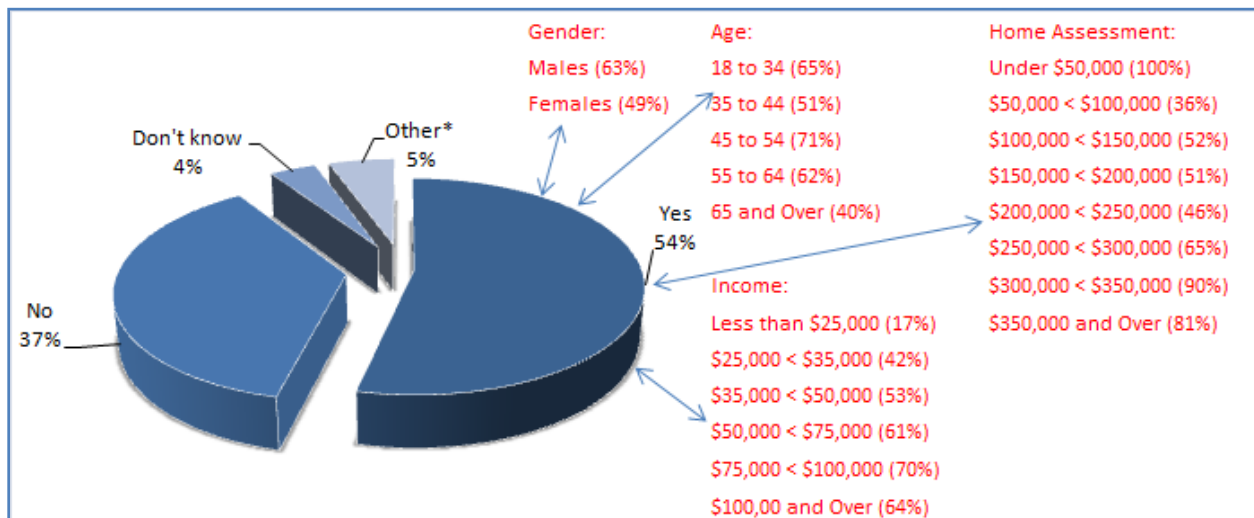
Of those who chose to support the proposed tax system, 54% said they would still do so even if it meant that they would pay higher taxes. Thirty-seven percent said they would not still support the proposed tax system if their taxes would increase. Four percent did not know. Also, there were statistically significant differences based on gender, age, assessed home value and income for those who had chosen the proposed municipal property tax system based on services. More men than women would still support moving to the proposed service-based tax system if it meant they would pay higher taxes (63% vs. 49%). Those who were over the age of 65 were less likely to support the proposed tax if it meant they would pay more. Those who owned homes with higher tax assessments were actually more likely to support the proposed tax system even if it meant they would pay more. The same was true for those with higher incomes. The results are summarized in Figure 14.

Figure 13: Would you support moving to the proposed service-based tax system if would result in your paying lower tax?



Samples: Support proposed service-based tax system=96/119; Gender=94/119; Age=94/119. Relationships with age and gender are statistically significant. There were no statistically significant differences with regards to income or home assessment and whether or not respondents would support moving to the proposed service-based tax system if it would result in their paying lower property taxes.

Figure 14: Would you support moving to the proposed service-based tax system if would result in your paying higher property taxes?

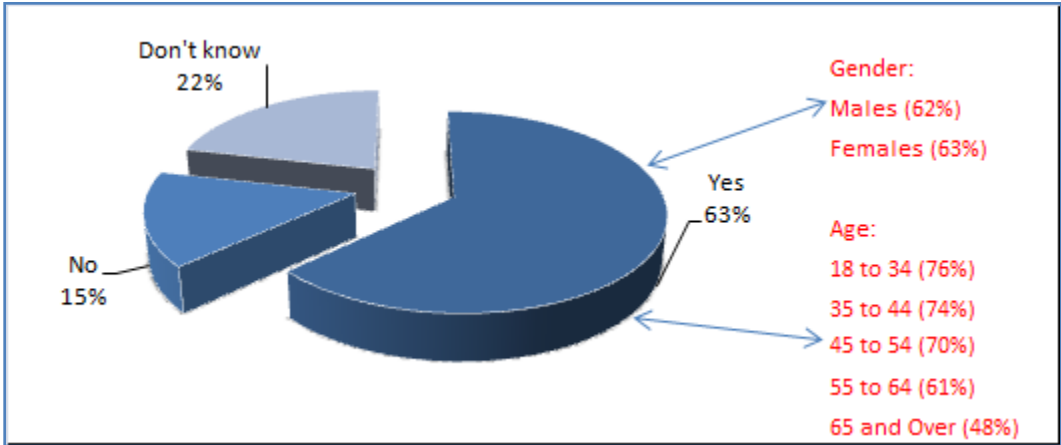


Samples: Support proposed service-based tax system = 171/282; Age = 171/282; Gender=171/282; Home Assessment Value= 158/282; Income: 139/282. Relationships with age, gender, home assessment value and income are statistically significant.

Respondents were asked if they would be willing to accept some combination of the current property tax system and the proposed service-based tax system. The majority (63%) responded positively, while 15% were not willing to accept such a hybrid system. Even more respondents (21%) did not know. There were statistically significant differences in responses based on gender and age. There was little difference in those who agreed to a combination tax system, but more men were likely to disagree, and more women were likely to respond that they did not know. With regards to age, those in the younger age groups were more likely to agree to accept some combination of municipal taxation systems. There were no statistically significant differences with regards to home ownership, home assessment value and income. The results are summarized in Figure 15.

Respondents could indicate what combination approach they would prefer. Over 200 responded with a variety of options. However, the most popular options, accounting for over half of all responses, involved proportionately allocating the tax to home assessments and services received. A complete list of responses is included in the Appendix.

Figure 15: Would you be willing to accept some combination of the current property tax system and the proposed service-based cost system?



Samples: Willing to accept combination = 448/450; Gender=448/450; Age=448.450; Relationships with gender and age are statistically significant. There were no statistically significant differences in responses based on home ownership, home assessment value or income level.

Respondents were asked to describe the combination of tax systems they would find acceptable. Fifty-eight different descriptors were provided by more than 200 respondents. The top three comments reflected the opinions of more than 36% of those who answered the question. The comments included:

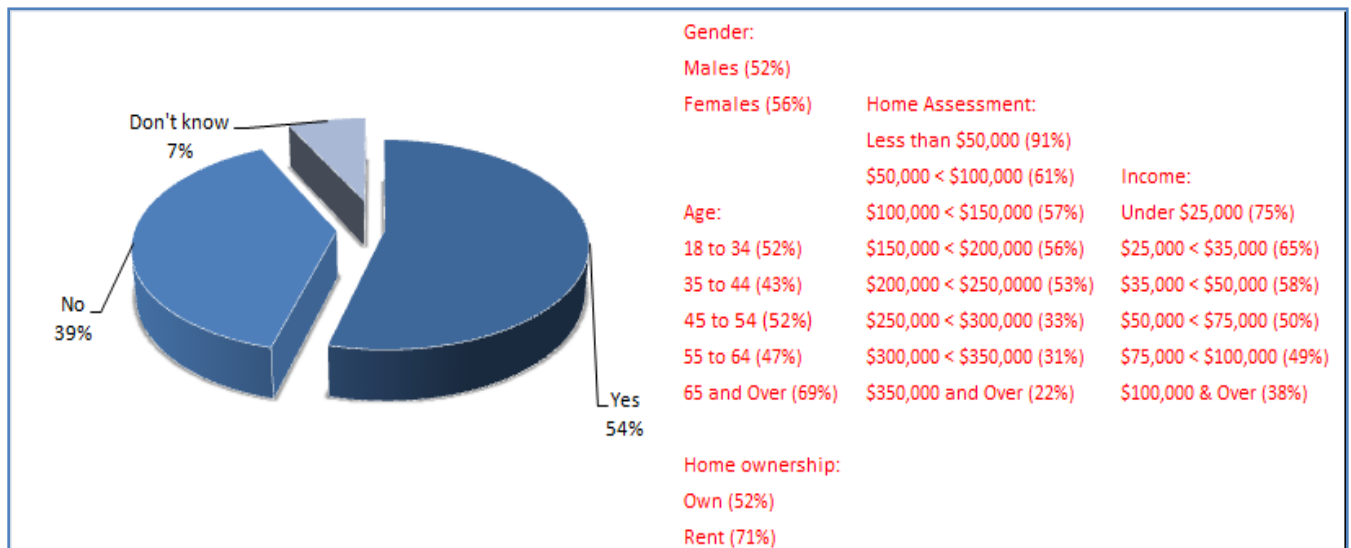
- A percentage of each.

- Mostly based on services
- Assessments and services.

The comments given focused primarily on what was considered to be fair, and many incorporated elements of both services and assessed property values. A percentage split was recommended by many respondents. A complete list of responses is provided in the Appendix.

Respondents were asked if they believed that municipal property tax systems should be based on assessed values. Fifty-four percent agreed that municipal property tax systems should be based on assessed values. Over 38% disagreed. There were significant differences in beliefs based on home ownership, age, gender, income and assessed home value. More renters than owners felt that municipal property taxes should be based on assessed property values (71% vs. 52%). Slightly more women agreed with the statement (56% vs. 52%) and more men disagreed (44% vs. 33%). Differences also existed based on age of respondent. Those over the age of 65 were more likely to agree with 69% of responses, although the majority in all age groups were in agreement. The seniors were also more likely to be unsure, with 12% of responses. Those with lower home assessed values were more likely to agree with the concept that municipal taxes should be based on assessed property values. Also, younger respondents were more likely to agree with the statement than older respondents were. The results are summarized in Figure 16.

Figure 16: Should municipal property taxes be based on assessed values?



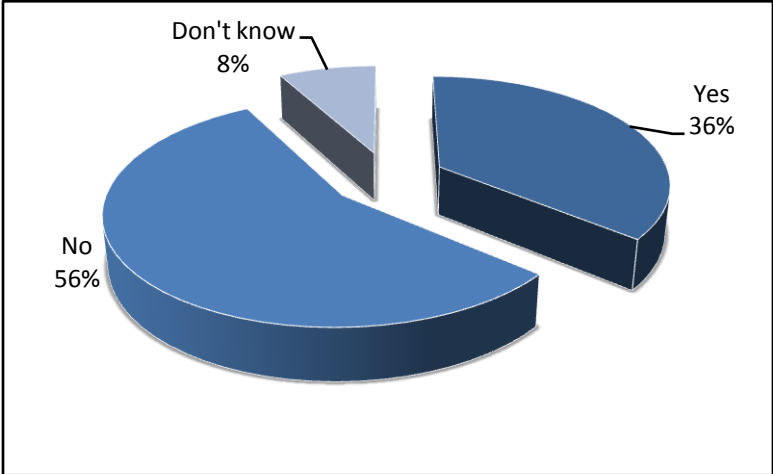
Samples: Municipal property taxes=448/450; Gender=448/450; Age= 448/450; Home ownership=458/450. Relationships with gender, age and home ownership are statistically significant. There were no statistically significant differences in responses based on income level or home assessment value.

Respondents were asked if they would support equal taxes per home. Fifty-six percent said that they would not support equal taxes per home, while 36% said they would do so. There were no statistically significant differences with regards to home ownership, gender, assessed home value, or income level. The results are shown in Figure 17.

Respondents were asked if there was a municipal tax system that they would prefer rather than the current property tax system based on assessed property values, or the proposed system based on services received. Results revealed that only 17% stated that there was such a municipal tax system. Those who responded affirmatively were asked to describe the system that they would prefer. The top comments which accounted for more than 43% of all responses included:

- A combination of both of the systems seems like it would be the best
- Based on income

Figure 17: Would you support a municipal property tax based on equal taxes per home?



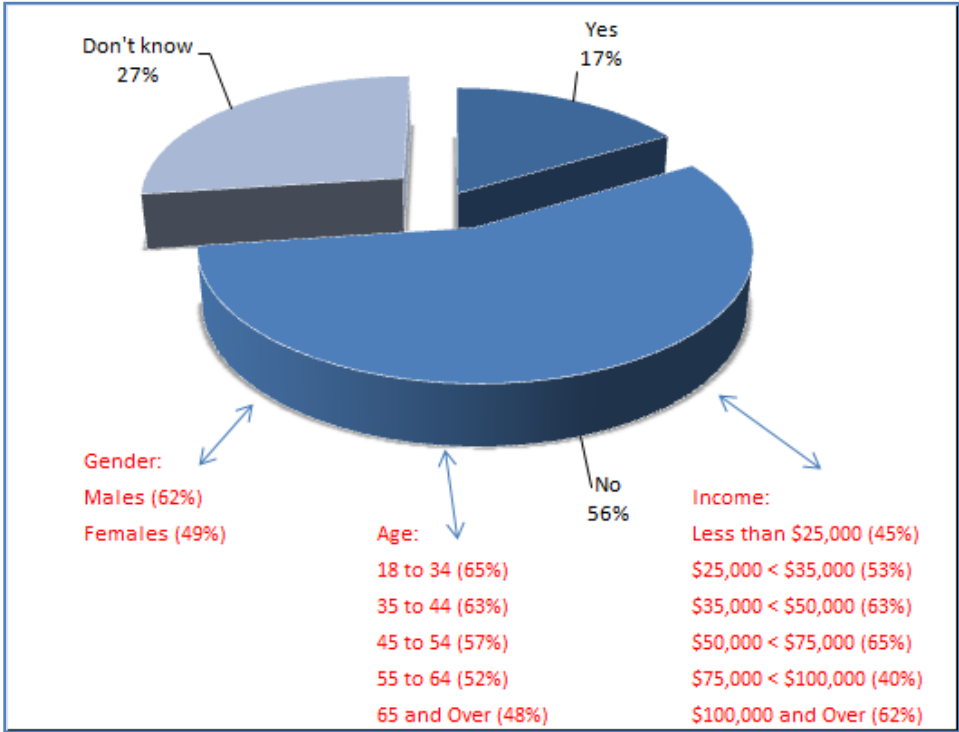
Sample: 448/450

There were statistically significant differences in responses by gender, age, and income. There were no statistically significant differences based upon home ownership or home assessment value. With regards to gender, the majority of both men and women did not believe there was a tax system they would prefer. However, men more strongly disagree than women did (62% vs. 49%).

A similar trend was seen in the age breakdown of responses, where younger respondents were more likely to disagree than were older respondents. Those in the 18 to 34 age group had the highest level of disagreement (65%), while those in the 65 years of age and over group had the lowest level of disagreement (48%). However, the majority of all age groups did disagree that there was a municipal tax system that they would be more likely to support.

Significant differences by income revealed that most respondents in all income groups responded that they did not prefer any other municipal tax system. However, those in the lowest income group (less than \$25,000 annually) had the lowest level of disagreement. Also, more members of that particular income group said they were undecided than did members of the other income groups. The results are summarized in Figure 18.

Figure 18: Is there a municipal property management system that you would prefer, rather than the current property tax system or the proposed service-based tax system?



Samples: Tax preference=442/450; Gender=448/450; Age= 442/450; Income=335/450. Relationships with gender, age and income are statistically significant. There were no statistically significant differences in responses based on home assessment value or home ownership.

Further Comments

Respondents were asked if they had any further comments to add about the proposed change in the municipal property tax system. Over 70 comments were provided by 35% of respondents. The top ten comments in terms of total numbers of responses included:

- People need to be presented with all the facts before being able to make a fair judgment.
- It's a good idea which is long overdue
- I believe they need to find away to bring down the property taxes or at least keep them at the level that they are now.
- All that's needed is a more fair and accurate system for determining the assessment values.
- A blend of the proposed system and the current system is my favourite option.
- The current system is fine
- I think the lower income people will end up paying more with the proposed and the higher income families would pay less
- I think the proposed change sounds good, but something else that needs to be considered is income when it comes to retiring seniors. There needs to be something that takes into consideration their drop in income after retirement.
- There has to be a cap on it for retirees, low income and seniors.
- I'm open to something new but it must be fair to all in HRM

The responses generally show that change is desired, but there are overall concerns about fairness and affordability for all who live in HRM.

Conclusions and Recommendations

The observations reported based on the survey research described in this study are based on consumers' responses to a questionnaire. Some of the terminology used in the survey may have been confusing to some residents (eg: equitable tax system, etc.). There is also the possibility that many of the issues discussed may not be top-of-mind. Therefore, while the survey was designed and executed following accepted professional standards, individual questions were open to interpretation. This should be considered when interpreting survey results.

Nearly half of residents in HRM were aware that tax reform was in progress. Over half were not aware that a review was in progress, and those who were aware were more likely to be home owners than renters, and to earn higher incomes.

Despite the fact that many had limited knowledge of the tax review, most respondents feel that municipal property tax reform was a good idea. This sentiment was more common among homeowners and those with assessed property values higher than \$50,000.

The majority of residents did not feel that the current property tax system was equitable. Those with higher assessed property values were more likely to agree that the current municipal property tax system was not equitable. Reasons for believing that the current system was not equitable focused on being required to pay for services that are not received, as well as an underlying belief that the assessment values are not accurate, or unfair. Those who believed the current system was equitable did so because they felt that it reflected a person's ability to pay and that home assessment value operated indirectly as a means test.

More felt that the proposed service-based municipal property tax system was more equitable than the current assessment-based municipal property tax system. However, there were statistically significant differences by value of home assessment and age. Homeowners with higher assessed property values found the proposed system more equitable than did those with lower assessed home values. Also, compared to older residents, a higher proportion of younger respondents believed that the proposed system was more equitable.

If forced to choose between the proposed and current systems, a clear majority would choose the proposed system based on services. However, most of those who chose the current system indicated that they would be willing to switch to the proposed system if it meant their taxes would be lower. Alternatively, over half of those who indicated they would choose the proposed service-based system also indicated that they would not change their minds even if it meant that they would pay higher taxes.

Most respondents were willing to accept a combination, or hybrid, tax system that incorporated elements of both the property assessment and services-based approaches. Generally, those who were younger were more supportive of such a hybrid approach.

Most believed that people who received the same services should pay the same municipal property tax. In addition, the majority of respondents did not feel that those with higher family incomes should pay higher taxes, choosing to respond that income was not relevant to determining municipal property tax levels. There was some indication that those with lower incomes, renters, and women, were more tolerant of higher income families paying higher municipal property taxes. However, the majority of responses felt that income and property tax should not be related concepts.

Over half of the respondents agreed that municipal property tax should be based on assessed values. This view was particularly prominent among renters, women and senior citizens. This may indicate interest in some means to accommodate ability to pay.

When asked if there was a municipal property tax system that they would prefer rather than the current system based on property values or the proposed service-based system, very few respondents could think of any other approach. When asked to describe such a system, respondents presented a hybrid approach combining both assessed property values and services delivered.

Results were nearly evenly split regarding whether or not respondents would be concerned if high income families ended up paying lower taxes after tax reform was implemented. Women, those with lower incomes, homeowners with lower value assessments, and older individuals were more likely to be somewhat or very concerned about this issue.

Overall these findings lead to the following conclusions:

- Most residents seem to have limited knowledge and information upon which to base such decisions
- Concerns with overall fairness impact both the proposed service-based approach and the current approach based on assessed property values
- While hybrid approaches are attractive to respondents, implementing such approaches could be difficult, and may not necessarily lead to a view of an equitable system of taxation
- Generally, income level is not regarded as a means to determine property taxes
- Respondents are of mixed views when considering whether or not assessed property values are a means test for what homeowners can afford

- Overall, respondents are very consistent in their views regarding the current and proposed municipal property tax system. While there are some statistically significant differences by home ownership, gender, age, property value assessment and income, such trends do not diminish the fact that the results are strongly consistent overall
- Overall, HRM residents believe that the time has come for tax reform. However, there is very little consistency in attitudes with which to guide the reform process.

Respondents want to have a just and equitable tax system, that is affordable for all homeowners. They want to have access to the services that they are paying for in their property tax bills. Any attempt to reform the municipal property tax system in the Halifax Regional Municipality will require careful consideration to meet these needs.

Residents of the Halifax Regional Municipality are poised for some change in the municipal property taxation system. However, they seem to be waiting for the municipal government to take leadership on the issue.

Given the mixed responses to many of the questions regarding how equitable the current and proposed taxation systems are, as well as mixed responses to what type of taxation system would work best, it is likely that a fair percentage of residents will be in disagreement regardless of which system, current or proposed, is recommended by city staff.

When working to obtain resident buy-in for tax reform emphasis should be placed on how the recommended approach creates closer links between service received and taxes paid, as well as how it enhances the fairness of the tax burden across residents, while not creating a higher tax burden for those with low incomes. Residents have indicated that most are willing to pay their fair share of taxes as long as the municipal property tax system does not put vulnerable people at risk of losing their homes, or lifestyles.

Appendices

The Survey

HRM Tax Reform Survey

Preamble

Good morning/afternoon. We are calling on behalf of the Halifax Regional Municipality to ask you a few questions about possible reforms to the municipal property tax system. May I please have about 5 minutes of your time?



If No, then terminate

If Yes, before we begin, I would like you to know that you can skip any questions that you do not want to answer and that you can stop the survey at any time. Also, this survey is completely anonymous and none of your answers can be linked back to you.

1) Interviewer	
Kea	
Angie	
Shellie	
Jason	
Krista	
Robert	

2) 1. Do you own or rent a home in HRM? (Note: if they have more than one home, answer regarding their primary residence.)	
Own (Quota = 400)	
Rent	
Do not live in HRM (terminate)	
Refused	

3) Are you aware that HRM is currently reviewing the municipal property tax system?	
Yes	
No	
Don't know	
Refused	

4) Do you think there is a need for Municipal Property Tax Reform?	
Yes	
No	
Don't know	
Refused	

Preamble: Under the current municipal property tax system, people pay taxes in line with the assessed value of their home or property. Their municipal services are not the key factor in their tax bill. Rather, if the assessed value of their home is high they pay high taxes, if it is low they pay low taxes. Tax reform is meant to replace the assessment-based tax with a service-based tax. There would be an equal tax per home for the municipal services provided. For example, homes that benefit from similar services would pay the same amount of taxes. There would also be additional tax relief for low income homeowners. This new system is designed to raise the same amount of revenues that would otherwise be raised. It would be phased in over several years.

5) With what you understand about the current tax system (based on assessed property values) do you think that the current property tax system is equitable?	
Yes	
No	
Don't know	
Refused	

6) Probe:	
If Yes to Q.5: Why	
If No to Q.5: Why	

7) Should people with the same municipal services pay the same municipal property tax?	
Yes	
No	
Don't know	

8) Should those with higher family incomes pay higher municipal property taxes than middle-income families with similar municipal services?	
Yes	
No/Not relevant	
Don't know	
Refused	

9) If Tax Reform were implemented and high income families paid less in municipal property tax, how concerned would you be?	
Very Concerned	
Somewhat Concerned	
Neither Concerned or Not Concerned	
Not Concerned	
Don't know	
Refused	

10) If you had to choose between the current property tax system and the proposed tax reforms, would you prefer: (Read all - choose one)	
a) The current property tax system (based on assessed property values)	
b) The proposed service-based tax system	
Do not know (do not prompt)	
Refused	

11) Which of these approaches do you believe is the most equitable? (Note: If respondent does not know what you mean by equitable, and asks for clarification, please clarify as "fair & impartial")	
Current property tax system (based on assessed property values)	
The proposed service based tax system	
They are about the same	
Do not know (Do not prompt)	
Refused	

12) (If they answered (a) to Q.10) Would you support moving to the proposed service-based tax system if it would result in your paying lower property taxes? (DO NOT PROBE FOR THOSE WHO ARE RENTING THEIR HOMES)	
Yes	
No	
Don't know	
Other (Please Specify):	

13) (If they answered (b) to Q.10) Would you support moving to the proposed service-based tax system if it would result in your paying higher property taxes? (DO NOT PROBE FOR THOSE WHO ARE RENTING THEIR HOMES)	
Yes	
No	
Don't know	
Other (Please Specify):	

14) Would you be willing to accept some combination of the current tax system and the proposed new system?	
Yes	
No	
Don't know	
Refused	

15) If Yes to Q14 Can you explain what combination you might find acceptable?

16) Do you believe that the municipal property tax system should be based on assessed property values?	
Yes	
No	
Don't Know	
Refused	

17) Would you support a municipal property tax system based on equal taxes per home?	
Yes	
No	
Don't Know	
Refused	

18) Is there a municipal property tax system that you would prefer, rather than the current property tax system or the proposed service-based tax system?	
Yes	
No	
Don't Know	
Refused	

19) If Yes to Q.18 Can you explain what municipal property tax system you might find more acceptable?

20) Do you have any further comments about the proposed change in the municipal property tax system?

Demographics

I am now going to ask you some questions for classification purposes.

21) Gender (do not prompt)

Male	
Female	

22) Is your age between?

18-34	
35-44	
45-54	
55-64	
65 and Over	
Refused	

23) (For homeowners only) What is the Approximate Assessed Value of the home you currently live in? (Clarifications: Capped assessment NOT market assessment; Taxable assessment NOT market assessment).	
Under \$50,000	
\$50,000 to under \$100,000	
\$100,000 to under \$150,000	
\$150,000 to under \$200,000	
\$200,000 to under \$250,000	
\$250,000 to under \$300,000	
\$300,000 to under \$350,000	
\$350,000 and Over	
Refused	

24) Can I have the First 3 Digits of your Postal Code?

25) Is your total family Income:	
Less than \$25,000	
From \$25,000 to less than \$35,000	
From \$35,000 to less than \$50,000	
From \$50,000 to less than \$75,000	
From \$75,000 to less than \$100,000	
\$100,000 and Over	
Refused	

24) Phone Number (record from database - do not prompt)

That concludes our survey. Thank you for your time.

Response Rate

Response Rate	
Call Results	
Completed surveys	450
No contact/no answer/voicemail	1,488
Refusals	545
Call backs	208
Not in service	232
Fax number	11
Business number	18
Terminated (not applicable)	10
Total Calls	2,962

Response Rate Calculation*

(Not applicables + completed surveys)	460
Divided by:	
(No contact/no answer/voicemail) +	1,488
(Callbacks + refusals) +	753
(Not applicables + completed surveys)	460
Response Rate = 17%	

*As approved by the Marketing Research and Intelligence Association (Percent of all call attempts)

Response Rate Calculation**

Completed surveys	450
Divided by:	
Completed surveys & refusals	995
Response Rate = 45%	

**Percent of all successful contacts with a qualified respondent.

Results Tables

Frequency Tables

Q2 Own or rent home?

	Frequency	Percent	Valid Percent	Cumulative Percent
Own	401	89.1	89.1	89.1
Rent	49	10.9	10.9	100.0
Total	450	100.0	100.0	

Q3 Are you aware that HRM is currently reviewing the municipal tax system?

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	201	44.7	44.7	44.7
No	243	54.0	54.0	98.7
Don't know	6	1.3	1.3	100.0
Total	450	100.0	100.0	

Q4 Do you think that there is a need for Municipal Property Tax Reform?

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	285	63.3	64.0	64.0
No	60	13.3	13.5	77.5
Don't know	100	22.2	22.5	100.0
Total	445	98.9	100.0	
Refused	5	1.1		
Total	450	100.0		

Q5 Do you think that the current property tax system (based on assessed property taxes) is equitable?

	Frequency	Percent
Yes	141	31.5
No	264	58.9
Don't know	42	9.4
Total	447	99.8
Refused	3	0.2
Total	450	100.0

Q7 Should people with the same municipal services pay the same municipal property tax?

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	310	68.9	68.9	68.9
No	114	25.3	25.3	94.2
Don't know	26	5.8	5.8	100.0
Total	450	100.0	100.0	

Q8 Should those with higher family incomes pay higher municipal property taxes than middle income families with similar municipal services?

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	94	20.9	21.0	21.0
No/not relevant	336	74.7	75.0	96.0
Don't know	18	4.0	4.0	100.0
Total	448	99.6	100.0	
Refused	2	0.4		
Total	450	100.0		

Q9 If tax reform was implemented and some high income families paid less in municipal property tax, how concerned would you be?

	Frequency	Percent	Valid Percent	Cumulative Percent
Very Concerned	136	30.2	31.7	31.7
Somewhat concerned	73	16.2	17.0	48.7
Neither concerned or not concerned	14	3.1	3.3	52.0
Not concerned	206	45.8	48.0	100.0
Total	429	95.3	100.0	
Don't know	19	4.2		
Refused	2	0.4		
Total	450	100.0		

Q10 If you had to choose between the current property tax system and the proposed property tax reforms, would you prefer:

	Frequency	Percent	Valid Percent	Cumulative Percent
The current property tax system (based on assessed property values)	111	24.7	25.1	25.1
The proposed service-based tax system	214	47.6	48.4	73.5
Do not know	117	26.0	26.5	100.0
Total	442	98.2	100.0	
Refused	8	1.8		
Total	450	100.0		

Q11 Which of these approaches do you believe is the most equitable?

	Frequency	Percent	Valid Percent	Cumulative Percent
Current property tax system (based on assessed values)	97	21.6	21.7	21.7
The proposed service based system	219	48.7	49.0	70.7
They are about the same	58	12.9	13.0	83.7
Do not know	73	16.2	16.3	100.0
Total	447	99.3	100.0	
Refused	3	0.7		
Total	450	450.0	100.0	

Q12 Would you support moving to the proposed service-based tax system if it would result in your paying lower property taxes?

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	43	9.6	44.8	44.8
No	34	7.6	35.4	80.2
Don't know	17	3.8	17.7	97.9
Other*	2	0.4	2.1	100.0
Total	96	21.3	100.0	
Not applicable (Did not answer (a) to Q.10)	331	73.6		
Refused	23	5.1		
Total	450	100.0		
*Other responses:				
It's not about paying less taxes, it's about getting the services were paying for.				
Yes, however I would like to see that it would benefit everyone as well				

Q13 Would you support moving to the proposed service-based tax system if it would result in your paying higher property taxes?

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	97	21.6	53.6	53.6
No	67	14.9	37.0	90.6
Don't know	7	1.6	3.9	94.5
Total	171	38.0	94.5	
Not applicable (Did not answer (b) to Q.10)	111	24.7		
Refused	168	37.3		
Total	450	100.0		
Other Responses: Depends, we are paying taxes on services not in our area. Depends on how much it would increase Depends on the difference Depends on the services associated with that tax. If I received better services then yes It would depend on how much more Nobody wants to pay more Yes, as long s everyone is treated fairly Yes, but depend on the amount of the increase Yes, if I felt that i was getting my money worth				

Q14 Would you be willing to accept some combination of the current property tax system and the proposed service tax system?

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	283	62.9	63.2	63.2
No	69	15.3	15.4	78.6
Don't know	96	21.3	21.4	100.0
Total	448	99.6	100.0	
Refused	2	0.4		
Total	450	100.0		

Q16 Do you believe the municipal property tax system should be based on assessed property values?

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	242	53.8	54.0	54.0
No	173	38.4	38.6	92.6
Don't know	33	7.3	7.4	100.0
Total	448	99.6	100.0	
Refused	2	0.4		
Total	450	100.0		

Q17 Would you support a municipal property tax system based on equal taxes per home?

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	161	35.8	35.9	35.9
No	251	55.8	55.9	91.8
Don't know	37	8.2	8.2	100.0
Total	449	99.8	100.0	
Refused	1	0.2		
Total	450	100.0		

Q18 Is there a municipal property tax system that you would prefer, rather than the current tax system or the proposed tax system?

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	73	16.2	16.5	16.5
No	249	55.3	56.3	72.9
Don't know	120	26.7	27.1	100.0
Total	442	98.2	100.0	
Refused	8	1.8		
Total	450	100.0		

Q21 Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Male	221	49.1	49.1	49.1
Female	229	50.9	50.9	100.0
Total	450	100.0	100.0	

Q22 Age

	Frequency	Percent	Valid Percent	Cumulative Percent
18 to 34	46	10.2	10.2	10.2
35 to 44	91	20.2	20.2	30.4
45 to 54	82	18.2	18.2	48.7
55 to 64	107	23.8	23.8	72.4
65 and over	124	27.6	27.6	100.0
Total	450	100.0	100.0	

Q23 What is the approximate assessment value of the home you currently live in?

	Frequency	Percent	Valid Percent	Cumulative Percent
Under \$50,000	11	2.4	3.5	3.5
\$50,000 to \$100,000	28	6.2	8.9	12.4
\$150,000 to \$200,000	69	15.3	22.0	34.4
\$200,000 to under \$250,000	81	18.0	25.8	60.2
\$250,000 to under \$300,000	76	16.9	24.2	84.4
\$300,000 to under \$350,000	33	7.3	10.5	94.9
\$350,000 and Over	16	3.6	5.1	100.0
Total	314	69.7	100.0	
Refused	87	19.3		
Not applicable (do not own a home)	49	10.9		
Total	450	100.0		

Q25 Income

	Frequency	Percent	Valid Percent	Cumulative Percent
Less than \$25,000	40	8.9	11.8	11.8
From \$25,000 to less than \$35,000	40	8.9	11.8	23.5
From \$35,000 to less than \$50,000	60	13.3	17.6	41.2
From \$50,000 to less than \$75,000	66	14.7	19.4	60.6
From \$75,000 to less than \$100,000	47	10.4	13.8	74.4
\$100,000 and Over	87	19.3	25.6	100.0
Total	340	75.6	100.0	
Refused	110	24.4		
Total	450	100.0		

Q24 Postal Code

Code	Area	Frequency	Percent	Valid Percent	Cumulative Percent
B0J	Halifax Rural	22	4.9	5.1	5.1
B0N	Halifax Rural	7	1.6	1.6	6.7
B2R	Waverley	2	0.4	0.5	7.2
B2T	Enfield	15	3.3	3.5	10.7
B2V	Cole Harbour	9	2.0	2.1	12.8
B2W	Cole Harbour	32	7.1	7.4	20.2
B2X	Dartmouth	16	3.6	3.7	24.0
B2Y	Dartmouth	10	2.2	2.3	26.3
B2Z	Dartmouth	17	3.8	4.0	30.2
B3A	Dartmouth	10	2.2	2.3	32.6

Q24 Postal Code (Continued)					
Code	Area	Frequency	Percent	Valid Percent	Cumulative Percent
B3B	Dartmouth	4	0.9	0.9	33.5
B3E	Porter's Lake	9	2.0	2.1	35.6
B3G	Eastern Passage	14	3.1	3.3	38.8
B3H	Halifax	17	3.8	4.0	42.8
B3J	Halifax	6	1.3	1.4	44.2
B3K	Halifax	14	3.1	3.3	47.4
B3L	Halifax	14	3.1	3.3	50.7
B3M	Halifax	27	6.0	6.3	57.0
B3N	Halifax	15	3.3	3.5	60.5
B3P	Halifax	10	2.2	2.3	62.8
B3R	Halifax	3	0.7	0.7	63.5
B3S	Halifax	5	1.1	1.2	64.7
B3T	Lakeside	20	4.4	4.7	69.3
B3V	Halifax	6	1.3	1.4	70.7
B3Z	Tantallon	20	4.4	4.7	75.3
B4A	Bedford	29	6.4	6.7	82.1
B4B	Bedford	23	5.1	5.3	87.4
B4C	Lr. Sackville	23	5.1	5.3	92.8
B4E	Lr. Sackville	25	5.6	5.8	98.6
B4G	Lr. Sackville	6	1.3	1.4	100.0
Total		430	95.6	100.0	
Incomplete, inaccurate, non-existent codes		11	2.4		
Refused		9	2.0		
Total		450	100.0		

Crosstabulation Tables and Tests of Significance

Preamble: Chi-Square tests of association were used to determine whether or not observed relationships in the data were strong enough to be statistically significant. Not applicable responses and refusals were not included in significance tests. The presence of a statistically significant result demonstrates that the relationships observed in the sample are strong enough to represent actual patterns in the population of interest (residents of HRM). Tables that do not show statistically significant differences show patterns in the sample that are not strong enough to be reliable indicators of patterns in the population.

Breakouts by Home Ownership

		Q2 Own or rent home?		
		Own	Rent	Total
Q3 Are you aware that HRM is currently reviewing the municipal tax system?*				
Yes	Count	182	19	201
	%	45.4	38.8	44.7
No	Count	213	30	243
	%	53.1	61.2	54.0
Don't know	Count	6	0	6
	%	1.5	0.0	1.3
Total	Count	401	49	450
	%	100	100	100

*Differences between owners and renters are not statistically significant

		Q2 Own or rent home?		
		Own	Rent	Total
Q4 Do you think that there is a need for Municipal Property Tax Reform?*				
Yes	Count	259	26	285
	%	65.4	53.1	64.0
No	Count	56	4	60
	%	14.1	8.2	13.5
Don't know	Count	81	19	100
	%	20.5	38.8	22.5
Total	Count	396	49	445
	%	100	100	100

*Differences between owners and renters are statistically significant (Chi-Square = 8.71, df=2, p=.013)

		Q2 Own or rent home?*		
		Own	Rent	Total
Q5 Do you think the current property tax system (based on assessed property values) is equitable?*				
Yes	Count	123	18	141
	%	30.7	36.7	31.3
No	Count	240	24	264
	%	59.9	49.0	58.7
Don't know	Count	35	7	42
	%	8.7	14.3	9.3
Total	Count	398	49	447
	%	97.8	100.0	99.3
Refused	Count	3	0	3
	%	0.7	0.0	0.7
Total	Count	401	49	450
	%	100.0	100.0	100.0

*Differences between owners and renters are not statistically significant

		Q2 Own or rent home?		
		Own	Rent	Total
Q7 Should people with the same municipal services pay the same municipal property tax?*	Yes			
	Count	277	33	310
	%	69.1	67.3	68.9
No	Count	101	13	114
	%	25.2	26.5	25.3
Don't know	Count	23	3	26
	%	5.7	6.1	5.8
Total	Count	401	49	450
	%	100	100	100

*Differences between owners and renters are not statistically significant

		Q2 Own or rent home?		
		Own	Rent	Total
Q8 Should those with higher family incomes pay higher municipal property taxes than middle income families with similar municipal services?*	Yes			
	Count	78	16	94
	%	19.5	32.7	21.0
No/not relevant	Count	306	30	336
	%	76.7	61.2	75.0
Don't know	Count	15	3	18
	%	3.8	6.1	4.0
Total	Count	399	49	448
	%	100	100	100

*Differences between owners and renters are statistically significant (Chi-Square = 5.57, df=2, p=.06)

		Q2 Own or rent home?		
		Own	Rent	Total
Q9 If tax reform was implemented and some high income families paid less in municipal property tax, how concerned would you be?*				
Very Concerned	Count	120	16	136
	%	31.4	34.0	31.7
Somewhat concerned	Count	62	11	73
	%	16.2	23.4	17.0
Neither concerned or not concerned	Count	13	1	14
	%	3.4	2.1	3.3
Not concerned	Count	187	19	206
	%	49.0	40.4	48.0
Total	Count	382	47	429
	%	100	100	100

*Differences between owners and renters are not statistically significant

Q10 If you had to choose between the current property tax system and the proposed property tax reforms, would you prefer:*		Q2 Own or rent home?		
		Own	Rent	Total
The current property tax system (based on assessed property values)	Count	103	8	111
	%	26.1	17.0	25.1
The proposed service-based tax system	Count	190	24	214
	%	48.1	51.1	48.4
Do not know	Count	102	15	117
	%	25.8	31.9	26.5
Total	Count	395	47	442
	%	100	100	100

*Differences between owners and renters are not statistically significant

Q11 Which of these approaches do you believe is the most equitable?*		Q2 Own or rent home?		
		Own	Rent	Total
Current property tax system (based on assessed values)	Count	87	10	97
	%	21.8	20.8	21.7
The proposed service based system	Count	199	20	219
	%	49.9	41.7	49.0
They are about the same	Count	48	10	58
	%	12.0	20.8	13.0
Do not know	Count	65	8	73
	%	16.3	16.7	16.3
Total	Count	399	48	447
	%	100	100	100

*Differences between owners and renters are not statistically significant

		Q2 Own or rent home?		
Q12 Would you support moving to the proposed service-based tax system if it would result in your paying lower property taxes?*		Own	Rent	Total
Yes	Count	43	0	43
	%	45.7	0.0	45.7
No	Count	34	0	34
	%	36.2	0.0	36.2
Don't know	Count	17	0	17
	%	18.1	0.0	18.1
Total	Count	94	0	94
	%	100.0	0.0	100.0
Not included:				
Not applicable (do not own home)				
	Count	0	39	39
Not applicable (Did not answer (a) to Q.10)				
	Count	292	0	292
Total	Count	386	39	425
	%	100	100	100

*Differences between owners and renters could not be determined because the question was directed only to homeowners.

		Q2 Own or rent home?		
		Own	Rent	Total
Q13 Would you support moving to the proposed service-based tax system if it would result in your paying higher property taxes?*				
Yes	Count	97	0	97
	%	56.7	0.0	56.7
No	Count	67	0	67
	%	39.2	0.0	39.2
Don't know	Count	7	0	7
	%	4.1	0.0	4.1
Total	Count	171	0	171
	%	100.0	0.0	100.0
Not included:				
Not applicable (Did not answer (b) to Q.10)	Count	103	0	103
Not applicable (Did not own home)	Count	0	8	8
Refused	Count			168
Total	Count	274	8	450
	%	100	100	100

*Differences between owners and renters could not be determined because the question was directed only to homeowners.

Q14 Would you be willing to accept some combination of the current property tax system and the proposed service tax system?*		Q2 Own or rent home?		
		Own	Rent	Total
Yes	Count	249	34	283
	%	62.1	69.4	62.9
No	Count	65	4	69
	%	16.2	8.2	15.3
Don't know	Count	87	9	96
	%	21.7	18.4	21.3
Total	Count	401	47	448
	%	100.0	95.9	99.6
Refused	Count	0	2	2
	%	0.0	4.1	0.4
Total	Count	401	49	450
	%	100	100	100

*Differences between owners and renters are not statistically significant

Q16 Do you believe the municipal property tax system should be based on assessed property values?*		Q2 Own or rent home?		
		Own	Rent	Total
Yes	Count	207	35	242
	%	51.6	71.4	53.8
No	Count	164	9	173
	%	40.9	18.4	38.4
Don't know	Count	29	4	33
	%	7.2	8.2	7.3
Total	Count	400	48	448
	%	99.8	98.0	99.6
Refused	Count	1	1	2
	%	0.2	2.0	0.4
Total	Count	401	49	450
	%	100	100	100

*Differences between owners and renters are statistically significant (Chi-Square = 280.06, df=2, p=.000)

Q17 Would you support a municipal property tax system based on equal taxes per home?*		Q2 Own or rent home?		
		Own	Rent	Total
Yes	Count	142	19	161
	%	35.4	38.8	35.8
No	Count	227	24	251
	%	56.6	49.0	55.8
Don't know	Count	31	6	37
	%	7.7	12.2	8.2
Total	Count	400	49	449
	%	99.8	100.0	99.8
Refused	Count	1	0	1
	%	0.2	0.0	0.2
Total	Count	401	49	450
	%	100	100	100

*Differences between owners and renters are not statistically significant

Q18 Is there a municipal property tax system that you would prefer, rather than the current tax system or the proposed tax system?*		Q2 Own or rent home?		
		Own	Rent	Total
Yes	Count	70	3	73
	%	17.5	6.1	16.2
No	Count	223	26	249
	%	55.6	53.1	55.3
Don't know	Count	104	16	120
	%	25.9	32.7	26.7
Total	Count	397	45	442
	%	99.0	91.8	98.2
Refused	Count	4	4	8
	%	1.0	8.2	1.8
Total	Count	401	49	450
	%	100	100	100

*Differences between owners and renters are not statistically significant

Breakouts by Gender

		Q21 Gender		
		Male	Female	Total
Q3 Are you aware that HRM is currently reviewing the municipal tax system?*				
Yes	Count	101	100	201
	%	45.7	43.7	44.7
No	Count	116	127	243
	%	52.5	55.5	54.0
Don't know	Count	4	2	6
	%	1.8	0.9	1.3
Total	Count	221	229	450
	%	100	100	100

*Differences between genders are not statistically significant

		Q21 Gender		
		Male	Female	Total
Q4 Do you think that there is a need for Municipal Property Tax Reform?*				
Yes	Count	145	140	285
	%	66.8	61.4	64.0
No	Count	30	30	60
	%	13.8	13.2	13.5
Don't know	Count	42	58	100
	%	19.4	25.4	22.5
Total	Count	217	228	445
	%	100	100	100
Not included:				
Refused	Count			5
Total	Count			450

*Differences between genders are not statistically significant

		Q21 Gender		
		Male	Female	Total
Q5 Do you think the current property tax system (based on assessed property values) is equitable?*				
Yes	Count	78	63	141
	%	35.3	27.3	31.2
No	Count	130	134	264
	%	58.8	58.0	58.4
Don't Know	Count	12	30	42
	%	5.4	13.0	9.3
Total	Count	220	227	447
	%	99.5	98.3	98.9
Refused	Count	1	2	3
	%	0.5	0.9	0.7
Total	Count	221	229	450
	%	100	99.1	99.6

*Differences between genders are statistically significant (Chi-Square = 9.263, df=2, p=.010)

		Q21 Gender		
		Male	Female	Total
Q7 Should people with the same municipal services pay the same municipal property tax?*				
Yes	Count	156	154	310
	%	70.6	67.2	68.9
No	Count	57	57	114
	%	25.8	24.9	25.3
Don't know	Count	8	18	26
	%	3.6	7.9	5.8
Total	Count	221	229	450
	%	100	100	100

*Differences between genders are not statistically significant

		Q21 Gender		
		Male	Female	Total
Q8 Should those with higher family incomes pay higher municipal property taxes than middle income families with similar municipal services?*				
Yes	Count	39	55	94
	%	17.6	24.2	21.0
No/not relevant	Count	177	159	336
	%	80.1	70.0	75.0
Don't know	Count	5	13	18
	%	2.3	5.7	4.0
Total	Count	221	227	448
	%	100	100	100
Not included:				
Refused	Count			2
Total	Count			450

*Differences between genders are statistically significant (Chi-Square = 7.164, df=2, p=.028)

Q9 If tax reform was implemented and some high income families paid less in municipal property tax, how concerned would you be?*		Q21 Gender		
		Male	Female	Total
Very Concerned	Count	61	75	136
	%	28.5	34.9	31.7
Somewhat concerned	Count	30	43	73
	%	14.0	20.0	17.0
Neither concerned or not concerned	Count	5	9	14
	%	2.3	4.2	3.3
Not concerned	Count	118	88	206
	%	55.1	40.9	48.0
Total	Count	214	215	429
	%	100	100	100
Not included:				
Refused	Count			21
Total	Count			450

*Differences between genders are statistically significant (Chi-Square = 9.266, df=3, p=.026)

Q10 If you had to choose between the current property tax system and the proposed property tax reforms, would you prefer:*		Q21 Gender		
		Male	Female	Total
The current property tax system (based on assessed property values)	Count	57	54	111
	%	26.1	24.1	25.1
The proposed service-based tax system	Count	111	103	214
	%	50.9	46.0	48.4
Do not know	Count	50	67	117
	%	22.9	29.9	26.5
Total	Count	218	224	442
	%	100	100	100
Not included:				
Refused	Count			8
Total	Count			450

*Differences between genders are not statistically significant

		Q21 Gender		
Q11 Which of these approaches do you believe is the most equitable?*		Male	Female	Total
Current property tax system (based on assessed values)	Count	51	46	97
	%	23.3	20.2	21.7
The proposed service based system	Count	113	106	219
	%	51.6	46.5	49.0
They are about the same	Count	31	27	58
	%	14.2	11.8	13.0
Do not know	Count	24	49	73
	%	11.0	21.5	16.3
Total	Count	219	228	447
	%	100	100	100
Not included:				
Refused	Count			3
Total	Count			450

*Differences between genders are statistically significant (Chi-Square = 9.141, df=3, p=.027)

		Q21 Gender		
		Male	Female	Total
Q12 Would you support moving to the proposed service-based tax system if it would result in your paying lower property taxes?*				
Yes	Count	23	20	43
	%	48.9	42.6	45.7
No	Count	19	15	34
	%	40.4	31.9	36.2
Don't know	Count	5	12	17
	%	10.6	25.5	18.1
Total	Count	47	47	94
	%	100.0	100.0	100.0
Not included:				
Not applicable (Did not answer (a) to Q.10) or did not own a home				
	Count	161	170	331
Refused	Count	13	12	25
Total	Count	221	229	450
	%	100	100	100

*Differences between genders are statistically significant (Chi-Square = 7.579, df=2, p=.025)

		Q21 Gender		
		Male	Female	Total
Q13 Would you support moving to the proposed service-based tax system if it would result in your paying higher property taxes?*				
Yes	Count	58	39	97
	%	63.0	49.4	56.7
No	Count	33	34	67
	%	35.9	43.0	39.2
Don't know	Count	1	6	7
	%	1.1	7.6	4.1
Total	Count	92	79	171
	%	100.0	100.0	114.8
Not included:				
Not applicable (Did not answer (b) to Q.10) or did not own a home				
	Count	57	54	111
Refused	Count	72	96	168
Total	Count	221	229	450
	%	100	100	100

*Differences between genders are statistically significant (Chi-Square = 12.431, df=2, p=.001)

		Q21 Gender		
		Male	Female	Total
Q14 Would you be willing to accept some combination of the current property tax system and the proposed service tax system?*				
Yes	Count	138	145	283
	%	62.4	63.3	62.9
No	Count	44	25	69
	%	19.9	10.9	15.3
Don't know	Count	39	57	96
	%	17.6	24.9	21.3
Total	Count	221	227	448
	%	100	99.1	99.6
Refused	Count	0	2	2
	%	0.0	0.9	0.4
Total	Count	221	229	450
	%	100	100.0	100.0

*Differences between genders are statistically significant (Chi-Square = 10.641, df=3, p=.014)

		Q21 Gender		
		Male	Female	Total
Q16 Do you believe the municipal property tax system should be based on assessed property values?*				
Yes	Count	114	128	242
	%	51.6	55.9	53.8
No	Count	98	75	173
	%	44.3	32.8	38.4
Don't know	Count	9	24	33
	%	4.1	10.5	7.3
Total	Count	221	227	448
	%	100	99.1	99.6
Refused	Count	0	2	2
	%	0.0	0.9	0.4
Total	Count	221	229	450
	%	100	100.0	100.0

*Differences between genders are statistically significant (Chi-Square = 12.548, df=3, p=.006)

		Q21 Gender		
		Male	Female	Total
Q17 Would you support a municipal property tax system based on equal taxes per home?*				
Yes	Count	82	79	161
	%	37.1	34.5	35.8
No	Count	125	126	251
	%	56.6	55.0	55.8
Don't know	Count	13	24	37
	%	5.9	10.5	8.2
Total	Count	220	229	449
	%	99.5	100.0	99.8
Refused	Count	1	0	1
	%	0.5	0.0	0.2
Total	Count	221	229	450
	%	100	100.0	100.0

*Differences between genders are not statistically significant

Q18 Is there a municipal property tax system that you would prefer, rather than the current tax system or the proposed tax system?*		Q21 Gender		
		Male	Female	Total
Yes	Count	37	36	73
	%	16.7	15.7	16.2
No	Count	137	112	249
	%	62.0	48.9	55.3
Don't know	Count	42	78	120
	%	19.0	34.1	26.7
Total	Count	216	226	442
	%	97.7	98.7	98.2
Refused	Count	5	3	8
	%	2.3	1.3	1.8
Total	Count	221	229	450
	%	100	100.0	100.0

*Differences between genders are statistically significant (Chi-Square = 13.686, df=3, p=.003)

Breakouts by Age

Q3 Are you aware that HRM is currently reviewing the municipal tax system?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	17	36	38	52	58	201
	%	37.0	39.6	46.3	48.6	46.8	44.7
No	Count	29	54	43	54	63	243
	%	63.0	59.3	52.4	50.5	50.8	54.0
Don't know	Count	0	1	1	1	3	6
	%	0.0	1.1	1.2	0.9	2.4	1.3
Total	Count	46	91	82	107	124	450
	%	100	100	100	100	100	100

*Differences between age groups are not statistically significant

Q4 Do you think that there is a need for Municipal Property Tax Reform?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	25	58	53	71	78	285
	%	54.3	65.2	66.3	67.0	62.9	64.0
No	Count	3	15	10	13	19	60
	%	6.5	16.9	12.5	12.3	15.3	13.5
Don't know	Count	18	16	17	22	27	100
	%	39.1	18.0	21.3	20.8	21.8	22.5
Total	Count	46	89	80	106	124	445
	%	100	100	100	100	100	100
Not included:							
Refused	Count						5
Total	Count						450

*Differences between age groups are not statistically significant

Q5 Do you think the current property tax system (based on assessed property values) is equitable?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	18	23	20	35	45	141
	%	39.1	25.3	24.4	32.7	36.3	31.3
No	Count	27	62	54	59	62	264
	%	58.7	68.1	65.9	55.1	50.0	58.7
Don't know	Count	1	6	7	11	17	42
	%	2.2	6.6	8.5	10.3	13.7	9.3
Total	Count	46	91	81	105	124	447
	%	100.0	100.0	98.8	98.1	100.0	99.3
Refused	Count	0	0	1	2	0	3
	%	0.0	0.0	1.2	1.9	0.0	0.7
Total	Count	46	91	82	107	124	450
	%	100	100	100	100	100	100

*Differences between age groups are not statistically significant

Q7 Should people with the same municipal services pay the same municipal property tax?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	31	70	60	76	73	310
	%	67.4	76.9	73.2	71.0	58.9	68.9
No	Count	13	15	20	25	41	114
	%	28.3	16.5	24.4	23.4	33.1	25.3
Don't know	Count	2	6	2	6	10	26
	%	4.3	6.6	2.4	5.6	8.1	5.8
Total	Count	46	91	82	107	124	450
	%	100	100	100	100	100	100

*Differences between age groups are not statistically significant

Q8 Should those with higher family incomes pay higher municipal property taxes than middle income families with similar municipal services?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	12	17	13	21	31	94
	%	26.1	18.9	15.9	19.8	25.0	21.0
No/not relevant	Count	33	70	69	79	85	336
	%	71.7	77.8	84.1	74.5	68.5	75.0
Don't know	Count	1	3	0	6	8	18
	%	2.2	3.3	0.0	5.7	6.5	4.0
Total	Count	46	90	82	106	124	448
	%	100	100	100	100	100	100
Not included:							
Refused	Count						2
Total	Count						450

*Differences between age groups are not statistically significant

		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Q9 If tax reform was implemented and some high income families paid less in municipal property tax, how concerned would you be?*							
Very Concerned	Count	7	22	24	33	50	136
	%	15.9	24.2	31.2	32.0	43.9	31.7
Somewhat concerned	Count	14	12	10	15	22	73
	%	31.8	13.2	13.0	14.6	19.3	17.0
Neither concerned or not concerned	Count	4	6	0	0	4	14
	%	9.1	6.6	0.0	0.0	3.5	3.3
Not concerned	Count	19	51	43	55	38	206
	%	43.2	56.0	55.8	53.4	33.3	48.0
Total	Count	44	91	77	103	114	429
	%	100	100	100	100	100	100
Not included:							
Refused	Count						21
Total	Count						450

*Differences between age groups are statistically significant (Chi-Square = 40.034, df=12, p=.000)

Q10 If you had to choose between the current property tax system and the proposed property tax reforms, would you prefer:*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
The current property tax system (based on assessed property values)	Count	9	18	17	27	40	111
	%	20.0	19.8	21.5	25.7	32.8	25.1
The proposed service-based tax system	Count	29	58	42	48	37	214
	%	64.4	63.7	53.2	45.7	30.3	48.4
Do not know	Count	7	15	20	30	45	117
	%	15.6	16.5	25.3	28.6	36.9	26.5
Total	Count	45	91	79	105	122	442
	%	100	100	100	100	100	100
Not included:							
Refused	Count						8
Total	Count						450

*Differences between age groups are statistically significant (Chi-Square = 31.019, df=8, p=.000)

Q11 Which of these approaches do you believe is the most equitable?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Current property tax system (based on assessed values)	Count	10	14	13	21	39	97
	%	22.2	15.6	15.9	19.8	31.5	21.7
The proposed service based system	Count	22	59	47	56	35	219
	%	48.9	65.6	57.3	52.8	28.2	49.0
They are about the same	Count	7	7	12	12	20	58
	%	15.6	7.8	14.6	11.3	16.1	13.0
Do not know	Count	6	10	10	17	30	73
	%	13.3	11.1	12.2	16.0	24.2	16.3
Total	Count	45	90	82	106	124	447
	%	100	100	100	100	100	100
Not included:							
Refused	Count						3
Total	Count						450

*Differences between age groups are statistically significant (Chi-Square = 36.664, df=12, p=.000)

Q12 Would you support moving to the proposed service-based tax system if it would result in your paying lower property taxes?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	6	3	8	11	15	43
	%	85.7	20.0	53.3	47.8	44.1	45.7
No	Count	0	8	6	9	11	34
	%	0.0	53.3	40.0	39.1	32.4	36.2
Don't know	Count	1	4	1	3	8	17
	%	14.3	26.7	6.7	13.0	23.5	18.1
Total	Count	7	15	15	23	34	94
	%	100.0	100.0	100.0	100.0	100.0	100.0
Not included:							
Not applicable (Did not answer (a) to Q.10 or do not own a home)	Count	36	73	62	78	82	331
	Refused	3	3	5	6	8	25
Total	Count	46	91	82	107	124	450
	%	100	100	100	100	100	100

*Differences between age groups are statistically significant (Chi-Square = 35.287, df=8, p=.001)

Q13 Would you support moving to the proposed service-based tax system if it would result in your paying higher property taxes?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	11	27	24	23	12	97
	%	64.7	50.9	70.6	62.2	40.0	56.7
No	Count	6	25	9	11	16	67
	%	35.3	47.2	26.5	29.7	53.3	39.2
Don't know	Count	0	1	1	3	2	7
	%	0.0	1.9	2.9	8.1	6.7	4.1
Total	Count	17	53	34	37	30	171
	%	100.0	100.0	100.0	100.0	100.0	100.0
Not included:							
Not applicable (Did not answer (b) to Q.10 or do not own a home)							
	Count	9	18	17	27	40	111
Refused	Count	20	20	31	43	54	168
Total	Count	46	91	82	107	124	450
	%	100	100	100	100	100	100

*Differences between age groups are statistically significant (Chi-Square = 98.477, df=8, p=.000)

Q14 Would you be willing to accept some combination of the current property tax system and the proposed service tax system?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	35	67	57	65	59	283
	%	76.1	73.6	69.5	60.7	47.6	62.9
No	Count	5	14	11	23	16	69
	%	10.9	15.4	13.4	21.5	12.9	15.3
Don't know	Count	6	10	14	19	47	96
	%	13.0	11.0	17.1	17.8	37.9	21.3
Total	Count	46	91	82	107	122	448
	%	100.0	100.0	100.0	100.0	98.4	99.6
Refused	Count	0	0	0	0	2	2
	%	0.0	0.0	0.0	0.0	1.6	0.4
Total	Count	46	91	82	107	124	450
	%	100	100	100	100	100	100

*Differences between age groups are statistically significant (Chi-Square = 35.642, df=8, p=.000)

Q16 Do you believe the municipal property tax system should be based on assessed property values?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	24	39	43	50	86	242
	%	52.2	42.9	52.4	46.7	69.4	53.8
No	Count	18	49	35	50	21	173
	%	39.1	53.8	42.7	46.7	16.9	38.4
Don't know	Count	4	3	4	7	15	33
	%	8.7	3.3	4.9	6.5	12.1	7.3
Total	Count	46	91	82	107	122	448
	%	100.0	100.0	100.0	100.0	98.4	99.6
Refused	Count	0	0	0	0	2	2
	%	0.0	0.0	0.0	0.0	1.6	0.4
Total	Count	46	91	82	107	124	450
	%	100	100	100	100	100	100

*Differences between age groups are statistically significant (Chi-Square = 38.431, df=8, p=.000)

Q17 Would you support a municipal property tax system based on equal taxes per home?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	19	41	30	38	33	161
	%	41.3	45.1	36.6	35.5	26.6	35.8
No	Count	23	43	47	61	77	251
	%	50.0	47.3	57.3	57.0	62.1	55.8
Don't know	Count	4	6	5	8	14	37
	%	8.7	6.6	6.1	7.5	11.3	8.2
Total	Count	46	90	82	107	124	449
	%	100.0	98.9	100.0	100.0	100.0	99.8
Refused	Count	0	1	0	0	0	1
	%	0.0	1.1	0.0	0.0	0.0	0.2
Total	Count	46	91	82	107	124	450
	%	100	100	100	100	100	100

*Differences between age groups are not statistically significant

Q18 Is there a municipal property tax system that you would prefer, rather than the current tax system or the proposed tax system?*		Q22 Age					Total
		18 to 34	35 to 44	45 to 54	55 to 64	65 and over	
Yes	Count	2	15	17	28	11	73
	%	4.3	16.5	20.7	26.2	8.9	16.2
No	Count	30	57	47	56	59	249
	%	65.2	62.6	57.3	52.3	47.6	55.3
Don't know	Count	13	18	16	22	51	120
	%	28.3	19.8	19.5	20.6	41.1	26.7
Total	Count	45	90	80	106	121	442
	%	97.8	98.9	97.6	99.1	97.6	98.2
Refused	Count	1	1	2	1	3	8
	%	2.2	1.1	2.4	0.9	2.4	1.8
Total	Count	46	91	82	107	124	450
	%	100	100	100	100	100	100

*Differences between age groups are statistically significant (Chi-Square = 33.441, df=8, p=.000)

Breakouts by Assessed Home Value

Q3 Are you aware that HRM is currently reviewing the municipal tax system?		Q23 Approximate Assessed Value of Home							Total	
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000		\$350,000 and Over
Yes	Count	5	12	28	35	37	19	9	19	164
	%	45.5	42.9	40.6	43.2	48.7	57.6	56.3	51.4	46.7
No	Count	6	15	40	46	38	14	7	16	182
	%	54.5	53.6	58.0	56.8	50.0	42.4	43.8	43.2	51.9
Don't know	Count	0	1	1	0	1	0	0	2	5
	%	0.0	3.6	1.4	0.0	1.3	0.0	0.0	5.4	1.4
Total	Count	11	28	69	81	76	33	16	37	351
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count								99	
Total	Count								450	

*Differences between assessed value groups are not statistically significant

Q4 Do you think that there is a need for Municipal Property Tax Reform?		Q23 Approximate Assessed Value of Home								Total
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000	\$350,000 and Over	
Yes	Count	5	14	44	52	54	21	14	28	232
	%	45.5	50.0	64.7	64.2	72.0	65.6	87.5	75.7	66.7
No	Count	5	9	8	12	11	2	1	3	51
	%	45.5	32.1	11.8	14.8	14.7	6.3	6.3	8.1	14.7
Don't know	Count	1	5	16	17	10	9	1	6	65
	%	9.1	17.9	23.5	21.0	13.3	28.1	6.3	16.2	18.7
Total	Count	11	28	68	81	75	32	16	37	348
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count									102
Total	Count									450

*Differences between assessed value groups are statistically significant (Chi-Square = 26.347, df=14, p=.024)

Q5 Do you think the current property tax system (based on assessed property values) is equitable?*		Q23 Approximate Assessed Value of Home							Total	
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000		\$350,000 and Over
Yes	Count	4	9	25	26	20	11	3	7	105
	%	36.4	33.3	36.2	32.1	26.3	33.3	18.8	19.4	30.1
No	Count	7	18	35	47	52	22	13	27	221
	%	63.6	66.7	50.7	58.0	68.4	66.7	81.3	75.0	63.3
Don't know	Count	0	0	9	8	4	0	0	2	23
	%	0.0	0.0	13.0	9.9	5.3	0.0	0.0	5.6	6.6
Total	Count	11	27	69	81	76	33	16	36	349
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count	0	0	0	0	0	0	0	0	101
Total	Count	11	27	69	81	76	33	16	36	450
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

*Differences between assessed value groups are statistically significant (Chi-Square = 137.182, df=14, p=.000)

Q7 Should people with the same municipal services pay the same municipal property tax?*		Q23 Approximate Assessed Value of Home								Total
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000	\$350,000 and Over	
Yes	Count	7	18	47	51	56	22	16	27	244
	%	63.6	64.3	68.1	63.0	73.7	66.7	100.0	73.0	69.5
No	Count	4	7	22	23	15	10	0	7	88
	%	36.4	25.0	31.9	28.4	19.7	30.3	0.0	18.9	25.1
Don't know	Count	0	3	0	7	5	1	0	3	19
	%	0.0	10.7	0.0	8.6	6.6	3.0	0.0	8.1	5.4
Total	Count	11	28	69	81	76	33	16	37	351
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count									99
Total	Count									450

*Differences between assessed value groups are not statistically significant

Q8 Should those with higher family incomes pay higher municipal property taxes than middle income families with similar municipal services?*		Q23 Approximate Assessed Value of Home								Total
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000	\$350,000 and Over	
Yes	Count	1	8	15	16	16	7	1	7	71
	%	9.1	28.6	22.1	19.8	21.1	21.9	6.3	18.9	20.3
No/not relevant	Count	9	20	50	63	56	25	15	29	267
	%	81.8	71.4	73.5	77.8	73.7	78.1	93.8	78.4	76.5
Don't know	Count	1	0	3	2	4	0	0	1	11
	%	9.1	0.0	4.4	2.5	5.3	0.0	0.0	2.7	3.2
Total	Count	11	28	68	81	76	32	16	37	349
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count									101
Total	Count									450

*Differences between assessed value groups are not statistically significant

Q9 If tax reform was implemented and some high income families paid less in municipal property tax, how concerned would you be?*		Q23 Approximate Assessed Value of Home								Total
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000	\$350,000 and Over	
Very Concerned	Count	5	10	24	27	23	5	1	8	103
	%	45.5	38.5	38.1	34.6	31.1	15.6	6.7	22.2	30.7
Somewhat concerned	Count	2	7	11	17	10	4	0	5	56
	%	18.2	26.9	17.5	21.8	13.5	12.5	0.0	13.9	16.7
Neither concerned or not concerned	Count	0	0	5	2	3	1	0	1	12
	%	0.0	0.0	7.9	2.6	4.1	3.1	0.0	2.8	3.6
Not concerned	Count	4	9	23	32	38	22	14	22	164
	%	36.4	34.6	36.5	41.0	51.4	68.8	93.3	61.1	49.0
Total	Count	11	26	63	78	74	32	15	36	335
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count									115
Total	Count									450

*Differences between assessed value groups are statistically significant (Chi-Square = 39.924, df=21 p=.028)

		Q23 Approximate Assessed Value of Home								
Q10 If you had to choose between the current property tax system and the proposed property tax reforms, would you prefer:*		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000	\$350,000 and Over	Total
The current property tax system (based on assessed property values)	Count	8	5	22	22	19	6	3	7	92
	%	72.7	18.5	31.9	27.5	25.3	19.4	18.8	18.9	26.6
The proposed service-based tax system	Count	2	12	31	39	38	20	11	21	174
	%	18.2	44.4	44.9	48.8	50.7	64.5	68.8	56.8	50.3
Do not know	Count	1	10	16	19	18	5	2	9	80
	%	9.1	37.0	23.2	23.8	24.0	16.1	12.5	24.3	23.1
Total	Count	11	27	69	80	75	31	16	37	346
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count									104
Total	Count									450

*Differences between assessed value groups are statistically significant (Chi-Square = 22.272, df=14, p=.073)

Q11 Which of these approaches do you believe is the most equitable?		Q23 Approximate Assessed Value of Home							Total	
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000		\$350,000 and Over
Current property tax system (based on assessed values)	Count	7	4	21	20	14	3	1	6	76
	%	63.6	14.3	30.4	24.7	18.4	9.4	6.7	16.2	21.8
The proposed service based system	Count	3	15	25	47	44	18	12	23	187
	%	27.3	53.6	36.2	58.0	57.9	56.3	80.0	62.2	53.6
They are about the same	Count	1	5	10	7	7	8	0	3	41
	%	9.1	17.9	14.5	8.6	9.2	25.0	0.0	8.1	11.7
Do not know	Count	0	4	13	7	11	3	2	5	45
	%	0.0	14.3	18.8	8.6	14.5	9.4	13.3	13.5	12.9
Total	Count	11	28	69	81	76	32	15	37	349
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count									101
Total	Count									450

*Differences between assessed value groups are statistically significant (Chi-Square = 39.778, df=21, p=.007)

Q12 Would you support moving to the proposed service-based tax system if it would result in your paying lower property taxes?*		Q23 Approximate Assessed Value of Home								Total
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000	\$350,000 and Over	
Yes	Count	3	4	12	8	8	2	1	3	41
	%	37.5	80.0	63.2	42.1	44.4	40.0	50.0	42.9	49.4
No	Count	4	0	4	9	5	2	1	4	29
	%	50.0	0.0	21.1	47.4	27.8	40.0	50.0	57.1	34.9
Don't know	Count	1	1	3	2	5	1	0	0	13
	%	12.5	20.0	15.8	10.5	27.8	20.0	0.0	0.0	15.7
Total	Count	8	5	19	19	18	5	2	7	83
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Not applicable (Did not answer (a) to Q.10 or do not own a home)	Count									254
Refused	Count									113
Total	Count									450

*Differences between assessed value groups are not statistically significant

Q13 Would you support moving to the proposed service-based tax system if it would result in your paying higher property taxes?*		Q23 Approximate Assessed Value of Home								Total
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000	\$350,000 and Over	
Yes	Count	2	4	13	19	16	11	9	17	91
	%	100.0	36.4	52.0	51.4	45.7	64.7	90.0	81.0	57.6
No	Count	0	5	11	17	18	5	1	4	61
	%	0.0	45.5	44.0	45.9	51.4	29.4	10.0	19.0	38.6
Don't know	Count	0	2	1	1	1	1	0	0	6
	%	0.0	18.2	4.0	2.7	2.9	5.9	0.0	0.0	3.8
Total	Count	2	11	25	37	35	17	10	21	158
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Not applicable (Did not answer (b) to Q.10 or did not own a home)	Count									111
Refused	Count									181
Total	Count									450

*Differences between assessed value groups are statistically significant (Chi-Square = 22.007, df=14, p=.100)

Q14 Would you be willing to accept some combination of the current property tax system and the proposed service tax system?*		Q23 Approximate Assessed Value of Home								Total
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000	\$350,000 and Over	
Yes	Count	6	14	47	44	59	21	12	24	227
	%	54.5	50.0	68.1	54.3	77.6	63.6	75.0	64.9	64.7
No	Count	3	5	10	15	9	4	3	7	56
	%	27.3	17.9	14.5	18.5	11.8	12.1	18.8	18.9	16.0
Don't know	Count	2	9	12	22	8	8	1	6	68
	%	18.2	32.1	17.4	27.2	10.5	24.2	6.3	16.2	19.4
Total	Count	11	28	69	81	76	33	16	37	351
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count									99
Total	Count									450

*Differences between assessed value groups are not statistically significant

Q16 Do you believe the municipal property tax system should be based on assessed property values?*		Q23 Approximate Assessed Value of Home							Total	
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000		\$350,000 and Over
Yes	Count	10	17	39	45	40	11	5	8	175
	%	90.9	60.7	56.5	55.6	52.6	33.3	31.3	21.6	49.9
No	Count	1	10	24	30	31	19	10	27	152
	%	9.1	35.7	34.8	37.0	40.8	57.6	62.5	73.0	43.3
Don't know	Count	0	1	6	6	5	3	1	2	24
	%	0.0	3.6	8.7	7.4	6.6	9.1	6.3	5.4	6.8
Total	Count	11	28	69	81	76	33	16	37	351
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count									99
Total	Count									450

*Differences between assessed value groups are statistically significant (Chi-Square = 32.205, df=14, p=.005)

Q17 Would you support a municipal property tax system based on equal taxes per home?		Q23 Approximate Assessed Value of Home							Total	
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000		\$350,000 and Over
Yes	Count	4	10	24	29	25	9	8	15	124
	%	36.4	35.7	34.8	35.8	32.9	28.1	50.0	40.5	35.4
No	Count	7	17	38	49	46	20	8	16	201
	%	63.6	60.7	55.1	60.5	60.5	62.5	50.0	43.2	57.4
Don't know	Count	0	1	7	3	5	3	0	6	25
	%	0.0	3.6	10.1	3.7	6.6	9.4	0.0	16.2	7.1
Total	Count	11	28	69	81	76	32	16	37	350
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count									100
Total	Count									450

*Differences between assessed value groups are not statistically significant

Q18 Is there a municipal property tax system that you would prefer, rather than the current tax system or the proposed tax system?		Q23 Approximate Assessed Value of Home								Total
		Under \$50,000	\$50,000 to under \$100,000	\$100,000 to under \$150,000	\$150,000 to under \$200,000	\$200,000 to under \$250,000	\$250,000 to under \$300,000	\$300,000 to under \$350,000	\$350,000 and Over	
Yes	Count	1	6	12	15	15	6	5	8	68
	%	9.1	21.4	17.4	18.8	20.3	18.8	31.3	21.6	19.6
No	Count	8	17	45	49	42	16	10	18	205
	%	72.7	60.7	65.2	61.3	56.8	50.0	62.5	48.6	59.1
Don't know	Count	2	5	12	16	17	10	1	11	74
	%	18.2	17.9	17.4	20.0	23.0	31.3	6.3	29.7	21.3
Total	Count	11	28	69	80	74	32	16	37	347
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:										
Refused	Count									103
Total	Count									450

*Differences between assessed value groups are not statistically significant

Breakouts by Income

Q3 Are you aware that HRM is currently reviewing the municipal tax system?*		Q25 Income						Total
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000	\$100,000 and Over	
Yes	Count	15	19	18	40	21	44	157
	%	37.5	47.5	30.0	60.6	44.7	50.6	46.2
No	Count	25	19	41	24	25	43	177
	%	62.5	47.5	68.3	36.4	53.2	49.4	52.1
Don't know	Count	0	2	1	2	1	0	6
	%	0.0	5.0	1.7	3.0	2.1	0.0	1.8
Total	Count	40	40	60	66	47	87	340
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							110
Total	Count							450

*Differences between income groups are statistically significant (Chi-Square = 19.982, df=10, p=.029)

Q4 Do you think that there is a need for Municipal Property Tax Reform?*		Q25 Income					Total	
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000		\$100,000 and Over
Yes	Count	20	23	32	48	31	63	217
	%	50.0	57.5	53.3	72.7	70.5	73.3	64.6
No	Count	11	5	9	8	7	10	50
	%	27.5	12.5	15.0	12.1	15.9	11.6	14.9
Don't know	Count	9	12	19	10	6	13	69
	%	22.5	30.0	31.7	15.2	13.6	15.1	20.5
Total	Count	40	40	60	66	44	86	336
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							114
Total	Count							450

*Differences between income groups are statistically significant (Chi-Square = 18.753, df=10, p=.044)

Q5 Do you think the current property tax system (based on assessed property values) is equitable?*		Q25 Income					Total	
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000		\$100,000 and Over
Yes	Count	14	12	25	18	13	23	105
	%	35.0	30.8	42.4	27.3	28.3	26.4	23.3
No	Count	20	23	30	42	31	59	205
	%	50.0	59.0	50.8	63.6	67.4	67.8	45.6
Don't Know	Count	6	4	4	6	2	5	27
	%	15.0	10.3	6.8	9.1	4.3	5.7	6.0
Total	Count	40	39	59	66	46	87	337
	%	100.0	100.0	100.0	100.0	100.0	100.0	74.9
Refused	Count	0	0	0	0	0	0	113
	%	0.0	0.0	0.0	0.0	0.0	0.0	25.1
Total	Count	40	39	59	66	46	87	450
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0

*Differences between income groups are not statistically significant

Q7 Should people with the same municipal services pay the same municipal property tax?*		Q25 Income					Total	
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000		\$100,000 and Over
Yes	Count	22	31	40	38	34	71	236
	%	55.0	77.5	66.7	57.6	72.3	81.6	69.4
No	Count	14	6	15	24	10	14	83
	%	35.0	15.0	25.0	36.4	21.3	16.1	24.4
Don't know	Count	4	3	5	4	3	2	21
	%	10.0	7.5	8.3	6.1	6.4	2.3	6.2
Total	Count	40	40	60	66	47	87	340
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							110
Total	Count							450

*Differences between income groups are statistically significant (Chi-Square = 18.344, df=10, p=.051)

Q8 Should those with higher family incomes pay higher municipal property taxes than middle income families with similar municipal services?*		Q25 Income					Total	
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000		\$100,000 and Over
Yes	Count	17	8	15	10	10	15	75
	%	42.5	20.5	25.0	15.2	21.7	17.2	22.2
No/not relevant	Count	22	27	44	56	34	70	253
	%	55.0	69.2	73.3	84.8	73.9	80.5	74.9
Don't know	Count	1	4	1	0	2	2	10
	%	2.5	10.3	1.7	0.0	4.3	2.3	3.0
Total	Count	40	39	60	66	46	87	338
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							112
Total	Count							450

*Differences between income groups are statistically significant (Chi-Square = 23.446, df=10, p=.008)

Q9 If tax reform was implemented and some high income families paid less in municipal property tax, how concerned would you be?*		Q25 Income						Total
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000	\$100,000 and Over	
Very Concerned	Count	16	17	17	23	10	17	100
	%	42.1	44.7	29.8	36.5	22.2	20.5	30.9
Somewhat concerned	Count	11	8	13	10	4	10	56
	%	28.9	21.1	22.8	15.9	8.9	12.0	17.3
Neither concerned or not concerned	Count	0	0	1	0	6	2	9
	%	0.0	0.0	1.8	0.0	13.3	2.4	2.8
Not concerned	Count	11	13	26	30	25	54	159
	%	28.9	34.2	45.6	47.6	55.6	65.1	49.1
Total	Count	38	38	57	63	45	83	324
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							126
Total	Count							450

*Differences between income groups are statistically significant (Chi-Square = 47.004, df=15, p=.000)

Q10 If you had to choose between the current property tax system and the proposed property tax reforms, would you prefer:*		Q25 Income					Total	
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000		\$100,000 and Over
The current property tax system (based on assessed property values)	Count	9	8	24	16	10	14	81
	%	23.1	21.1	40.0	24.2	21.3	16.3	24.1
The proposed service-based tax system	Count	16	17	21	40	25	54	173
	%	41.0	44.7	35.0	60.6	53.2	62.8	51.5
Do not know	Count	14	13	15	10	12	18	82
	%	35.9	34.2	25.0	15.2	25.5	20.9	24.4
Total	Count	39	38	60	66	47	86	336
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							114
Total	Count							450

*Differences between income groups are not statistically significant

Q11 Which of these approaches do you believe is the most equitable?*		Q25 Income						Total
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000	\$100,000 and Over	
Current property tax system (based on assessed values)	Count	10	8	16	15	9	11	69
	%	25.0	20.0	27.1	22.7	19.1	12.8	20.4
The proposed service based system	Count	15	13	23	40	26	56	173
	%	37.5	32.5	39.0	60.6	55.3	65.1	51.2
They are about the same	Count	7	11	10	8	3	8	47
	%	17.5	27.5	16.9	12.1	6.4	9.3	13.9
Do not know	Count	8	8	10	3	9	11	49
	%	20.0	20.0	16.9	4.5	19.1	12.8	14.5
Total	Count	40	40	59	66	47	86	338
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							112
Total	Count							450

*Differences between income groups are statistically significant (Chi-Square = 31.598, df=15, p=.007)

Q12 Would you support moving to the proposed service-based tax system if it would result in your paying lower property taxes?*		Q25 Income						Total
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000	\$100,000 and Over	
Yes	Count	2	2	10	7	5	6	32
	%	28.6	40.0	55.6	46.7	55.6	50.0	48.5
No	Count	2	1	7	5	3	5	23
	%	28.6	20.0	38.9	33.3	33.3	41.7	34.8
Don't know	Count	3	2	1	3	1	1	11
	%	42.9	40.0	5.6	20.0	11.1	8.3	16.7
Total	Count	7	5	18	15	9	12	66
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Not applicable (Did not answer (a) to Q.10 or did not own a home)								
	Count	30	30	36	50	37	72	255
Refused	Count							129
Total	Count	37	35	54	65	46	84	450
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0

*Differences between income groups are not statistically significant

Q13 Would you support moving to the proposed service-based tax system if it would result in your paying higher property taxes?		Q25 Income						Total
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000	\$100,000 and Over	
Yes	Count	1	5	8	22	16	30	82
	%	16.7	41.7	53.3	61.1	69.6	63.8	59.0
No	Count	3	7	7	12	7	15	51
	%	50.0	58.3	46.7	33.3	30.4	31.9	36.7
Don't know	Count	2	0	0	2	0	2	6
	%	33.3	0.0	0.0	5.6	0.0	4.3	4.3
Total	Count	6	12	15	36	23	47	139
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Not applicable (Did not answer (b) to Q.10)	Count	9	8	24	16	10	14	111
Refused	Count							200
Total	Count	15	20	39	52	33	61	450
	% within Q25 Income	100.0	100.0	100.0	100.0	100.0	100.0	100.0

*Differences between income groups are statistically significant (Chi-Square =20.030, df=10, p=.050)

Q14 Would you be willing to accept some combination of the current property tax system and the proposed service tax system?*		Q25 Income						Total
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000	\$100,000 and Over	
Yes	Count	21	25	40	45	31	62	224
	%	52.5	62.5	66.7	68.2	66.0	71.3	65.9
No	Count	7	5	6	7	10	12	47
	%	17.5	12.5	10.0	10.6	21.3	13.8	13.8
Don't know	Count	11	10	13	14	6	13	67
	%	27.5	25.0	21.7	21.2	12.8	14.9	19.7
Total	Count	39	40	59	66	47	87	338
	%	97.5	100.0	98.3	100.0	100.0	100.0	99.4
Refused	Count	1	0	1	0	0	0	2
	%	2.5	0.0	1.7	0.0	0.0	0.0	0.6
Total	Count	40	40	60	66	47	87	340
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							110
Total	Count							450

*Differences between income groups are not statistically significant

Q16 Do you believe the municipal property tax system should be based on assessed property values?*		Q25 Income						Total
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000	\$100,000 and Over	
Yes	Count	30	26	35	33	23	33	180
	%	75.0	65.0	58.3	50.0	48.9	37.9	52.9
No	Count	4	13	21	30	20	48	136
	%	10.0	32.5	35.0	45.5	42.6	55.2	40.0
Don't know	Count	5	1	4	3	4	6	23
	%	12.5	2.5	6.7	4.5	8.5	6.9	6.8
Total	Count	39	40	60	66	47	87	339
	%	97.5	100.0	100.0	100.0	100.0	100.0	99.7
Refused	Count	1	0	0	0	0	0	1
	%	2.5	0.0	0.0	0.0	0.0	0.0	0.3
Total	Count	40	40	60	66	47	87	340
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							110
Total	Count							450

*Differences between income groups are statistically significant (Chi-Square =28.553, df=10, p=.001)

Q17 Would you support a municipal property tax system based on equal taxes per home?*		Q25 Income						Total
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000	\$100,000 and Over	
Yes	Count	12	15	29	23	20	32	131
	%	30.0	37.5	48.3	34.8	42.6	36.8	38.5
No	Count	24	21	26	39	21	52	183
	%	60.0	52.5	43.3	59.1	44.7	59.8	53.8
Don't know	Count	4	4	5	4	6	2	25
	%	10.0	10.0	8.3	6.1	12.8	2.3	7.4
Total	Count	40	40	60	66	47	86	339
	%	100.0	100.0	100.0	100.0	100.0	98.9	99.7
Refused	Count	0	0	0	0	0	1	1
	%	0.0	0.0	0.0	0.0	0.0	1.1	0.3
Total	Count	40	40	60	66	47	87	340
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							110
Total	Count							450

*Differences between income groups are not statistically significant

Q18 Is there a municipal property tax system that you would prefer, rather than the current tax system or the proposed tax system?*		Q25 Income						Total
		Less than \$25,000	From \$25,000 to less than \$35,000	From \$35,000 to less than \$50,000	From \$50,000 to less than \$75,000	From \$75,000 to less than \$100,000	\$100,000 and Over	
Yes	Count	4	4	11	9	15	13	56
	%	10.0	10.0	18.3	13.6	31.9	14.9	16.5
No	Count	18	21	38	43	19	54	193
	%	45.0	52.5	63.3	65.2	40.4	62.1	56.8
Don't know	Count	17	14	10	14	12	19	86
	%	42.5	35.0	16.7	21.2	25.5	21.8	25.3
Total	Count	39	39	59	66	46	86	335
	%	97.5	97.5	98.3	100.0	97.9	98.9	98.5
Refused	Count							115
	%							1.5
Total	Count	40	40	60	66	47	87	340
	%	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Not included:								
Refused	Count							110
Total	Count							450

*Differences between income groups are statistically significant (Chi-Square =23.325, df=10, p=.010)

Anecdotal Responses

Q6a) Why respondent believes current property tax system is equitable	Number	Percent (n=117)
It appropriately reflects people's ability to purchase a home, and should be a good reflection of their ability to pay taxes.	22	18.8
It's served us well	21	17.9
It should be based on what your house is worth	20	17.1
People with lower assessment values shouldn't pay the same as people with higher assessment values	10	8.5
It's more fair than differently valued homes paying the same amount of taxes.	9	7.7
people who own higher value properties should pay higher taxes	9	7.7
don't know	4	3.4
I feel that we get what we pay for in taxes	4	3.4
Basing it on assessments seems fair, however the assessment process itself needs to be addressed	3	2.6
The current system is pretty simple and the proposed idea sounds a lot more complicated. Complicated usually costs more.	2	1.7
Different people do different things to their homes.	1	0.9
have no problem paying for service as long as the people with lower incomes aren't required to pay more than they are able to	1	0.9
I assume that the taxes are going up because everything else is going up	1	0.9
I guess if someone is going to change taxes why bother bringing in the same amount. why change it if it won't bring in more taxes.	1	0.9
I rent and not sure what the property owner will do.	1	0.9
I think most share the same service so it is fair that it is based on the home	1	0.9
If you have a cap on your property taxes, and if I sell my home, I can still get the value of my home.	1	0.9
It seems fair, but it could be better	1	0.9
My taxes are low, because I'm in a trailer park	1	0.9

Q6a) Why respondent believes current property tax system is equitable (Continued)	Number	Percent (n=117)
Our taxes aren't high as compared to in the city	1	0.9
The services are already taken into account when the assessment is being done.	1	0.9
they charge too much for what they get and they charge too much for things we dont have, ie charging for schools when we dont have children	1	0.9
you pay more taxes on what you value	1	0.9
Total	117	100.0

Q6b) Why respondent believes proposed property tax system is not equitable	Number	Percent (n=262)
you should not have to pay for services that you don't receive	59	22.5
The system used to determine assessment values is unfair/inaccurate	27	10.3
Rural areas don't receive the same services that the city has, so they shouldn't be paying the same amount of taxes.	25	9.5
It should be based on services	23	8.8
If you receive the same services, you should pay the same amount of taxes	17	6.5
People in different parts of the HRM receive different levels of service but pay the same taxes	17	6.5
The taxes are too high	13	5.0
assessments are all over the place, some too high and some too low.	8	3.1
The assessments keep rising, regardless of income or work done on the property	8	3.1
New development raises property values, and this raises taxes without any change in services or income.	7	2.7
sounds like the reforms would be more equitable	6	2.3
Because of the lack of services.	5	1.9
Should be based on income, not property value	5	1.9
People in condos are paying the same property taxes as people with single family homes, but there can be over 100 condos in a single building. Services are cheaper and easier to deliver, so we should pay less.	4	1.5

Q6b) Why respondent believes proposed property tax system is not equitable (Continued)	Number	Percent (n=262)
I believe it should be based on the services available in the area.	3	1.1
Waterfront property is assessed too high	3	1.1
just because you have a bigger home doesn't mean you have more disposable income	2	0.8
province sets assessment, but the city sets the rate; should be one unit.	2	0.8
Should be a combination of assessments and services.	2	0.8
we pay high taxes because we live on the Peninsula and then our money goes to other areas of harm and not our own.	2	0.8
age should be taken into account(seniors) for the services offered in relation to tax payers	1	0.4
because people are afraid to do anything to their house because they don't want their property taxes going up	1	0.4
Bedford taxes are higher then Halifax Dartmouth and we receive the same services	1	0.4
done provincially and no one ever comes around and when they do they just look around the area and not the house in question	1	0.4
Elderly people and low income people are being assessed out of their homes.	1	0.4
I feel that the people from outside the city centre benefit from the services provided in the city without paying for these services	1	0.4
I guess it all depends on who's valuing the property and who's valuing the services	1	0.4
I should not have to pay taxes on the value of the house that I have not seen any benefit from for example a house that when bought cost \$100000 and is now worth \$300000 you should not have to pay the taxes that have accrued until the property is sold	1	0.4
I think because when they created HRM they didn't understand the smaller parts that were absorbed into the rest.	1	0.4

Q6b) Why respondent believes proposed property tax system is not equitable (Continued)	Number	Percent (n=262)
I think that there are areas that are taxed high when they don't have the same amenities that other areas have. But it should have some of it based on the value of the home.	1	0.4
If you have a high property taxes, doesn't mean we have the same services.	1	0.4
If your a widow with limited amount of income, we should pay less taxes.	1	0.4
it might be for some people but not for others	1	0.4
It needs to be updated or reformed somehow	1	0.4
It penalizes folks for people who try to better there homes.	1	0.4
It would be more fair if less value homes should paid less taxes as larger homes. Everybody should get the same benefits.	1	0.4
just because houses are bigger, doesn't mean that the services are the same and being used to the same degree	1	0.4
my concern is that the property values are over inflated and therefore driving the assessment values then what they should be.	1	0.4
Services we receive are much lower than those in the city, and it seems like all the money goes to the city	1	0.4
take advantage of trailer parks	1	0.4
The ones that have more services will pay more taxes.	1	0.4
there appears to be some inequities in the situation, but I've only heard rumours.	1	0.4
There is too much variation between home prices and services provided for the current system to be fair	1	0.4
we seem to be paying more than we would if they were user fee	1	0.4
Total	262	100.0

Q15) Combination of tax systems that would be acceptable	Number	Percent (n=207)
A percentage of each.	34	16.4
Mostly based on services	23	11.1
Assessments and services.	19	9.2
50% assessment based/ 50% services based	13	6.3
anything that makes it more fair	11	5.3
mostly assessment based, with services taken into account	11	5.3
don't know	9	4.3
Whatever combination allows me to pay less taxes.	9	4.3
Any combination that will allow me to pay the same amount as I am now	7	3.4
There should be a base amount that's paid based on the property value, and then an equal charge per service on top of that.	7	3.4
Anything is better than the current system	4	1.9
I'm not sure without more info about service based system	4	1.9
75% assessment 25% services	3	1.4
Size of the property and services.	3	1.4
75% service based and 25% property value	2	1.0
A base rate for the services and then a variable rate for the assessment value of the house	2	1.0
assessment, income, services	2	1.0
assessment, location, services	2	1.0
one that doesn't go by income	2	1.0
services provided and lower income tax breaks	2	1.0
10-20% property values, 80-90% services		
Something that would be fair when compared to your neighbours.	1	0.5
2/3 service based, 1/3 assessment based	1	0.5
60% of services and 40% of value of property.	1	0.5
80% service based and 20% property value based	1	0.5
90% assessment & 10% services.	1	0.5
90% services, 10% value	1	0.5

Q15) Combination of tax systems that would be acceptable (Continued)	Number	Percent (n=207)
Any combination is better than the current system, although not as good as a fully service based system would be	1	0.5
as long as outside HRM, begins to get discounts on services they do receive	1	0.5
as long as the higher bracket tax people don't get off easier	1	0.5
as long as while they're bringing this into play that the taxes don't go out of reach	1	0.5
assessments done on current evaluations of homes and property need to be done and if services are substantially different, they need to be adjusted for those communities	1	0.5
assessments need to be more accurate and done properly, not only based on outside and acreage but also the inside of the home	1	0.5
Between property assessment and services you get or don't get. Assessments of your house should be based on energy efficiency and income.	1	0.5
everyone pays the same amount for the municipal services offered in there area	1	0.5
fire police services need to be included for all areas	1	0.5
have everyone pay the same property taxes	1	0.5
house is assessed higher then what I would be able to sell it for and the services are less then other areas of HRM, looking at the services offered in your area and better assessments are needed	1	0.5
I think all assessments are too high right now and I would like to see maintenance that has been done more for what we are paying, hardly any work done on infrastructure in my area	1	0.5
I think it deserves investigation to see what is the right combination, or if its one or the other. it definitely deserves looking into. some comparative analysis with other municipalities is required before they begin to try a reform of taxes.	1	0.5

Q15) Combination of tax systems that would be acceptable (Continued)	Number	Percent (n=207)
I think there could be the two system the old system for low income families and then a flat rate for families of incomes over a certain amount	1	0.5
I'd like to see a combination of assessed value, services and residency. People who don't live here aren't using the services, and it's not fair to charge them solely based on services.	1	0.5
I'd like to see the system remain based on the assessment value, but have the services provided to a home play a much larger role in determining the assessment value of that home.	1	0.5
incomes and properties are different from one place to the next, services should be even throughout the HRM and those who have more should be able to pay more	1	0.5
it should be more on assessment about 60% on assessment and 40% on services	1	0.5
Not sure what combination, because as it is right now, we have one waterline serving 88 units (condo) and is you had 88 homes you would have 88 waterlines.	1	0.5
one that doesn't require paying for services we are not receiving	1	0.5
one where low income homeowners aren't made pay more they can afford	1	0.5
population and occupancy.	1	0.5
services like having the street cleaned or garbage pick up should be included and some services aren't proportioned equally	1	0.5
services, income	1	0.5
Services, the size of property and location	1	0.5
should be based on the usage of services	1	0.5
taxes based on recreation facilities and garbage collection and then services that are not a necessary for the homeowner and then based somewhat on the value of the home	1	0.5
the municipality should have more to say about the assessments then they currently do	1	0.5

Q15) Combination of tax systems that would be acceptable (Continued)	Number	Percent (n=207)
There has to be a fair point of entry into this new tax system. Right now is a blanket assessment re: 4 people compared to 2 people re garbage.	1	0.5
There should be a limit increase because of where you live and what services you receive.	1	0.5
would depend on what they are charging for the services, as long as everyone pays for what they're getting equally and lower income families get a break that would be the best system	1	0.5
you need to look at the services that are provided to the higher assessed homes	1	0.5
Total	207	100.0

Q6b) Why respondent believes proposed property tax system is equitable	Number	Percent (n=262)
you should not have to pay for services that you don't receive	59	22.5
The system used to determine assessment values is unfair/inaccurate	27	10.3
Rural areas don't receive the same services that the city has, so they shouldn't be paying the same amount of taxes.	25	9.5
It should be based on services	23	8.8
If you receive the same services, you should pay the same amount of taxes	17	6.5
People in different parts of the HRM receive different levels of service but pay the same taxes	17	6.5
The taxes are too high	13	5.0
assessments are all over the place, some too high and some too low.	8	3.1
The assessments keep rising, regardless of income or work done on the property	8	3.1
New development raises property values, and this raises taxes without any change in services or income.	7	2.7
sounds like the reforms would be more equitable	6	2.3
Because of the lack of services.	5	1.9
Should be based on income, not property value	5	1.9

Q6b) Why respondent believes proposed property tax system is equitable (Continued)	Number	Percent (n=262)
People in condos are paying the same property taxes as people with single family homes, but there can be over 100 condos in a single building. Services are cheaper and easier to deliver, so we should pay less.	4	1.5
I believe it should be based on the services available in the area.	3	1.1
Waterfront property is assessed too high	3	1.1
just because you have a bigger home doesn't mean you have more disposable income	2	0.8
province sets assessment, but the city sets the rate; should be one unit.	2	0.8
Should be a combination of assessments and services.	2	0.8
we pay high taxes because we live on the Peninsula and then our money goes to other areas of harm and not our own.	2	0.8
age should be taken into account(seniors) for the services offered in relation to tax payers	1	0.4
because people are afraid to do anything to their house because they don't want their property taxes going up	1	0.4
Bedford taxes are higher then Halifax Dartmouth and we receive the same services	1	0.4
done provincially and no one ever comes around and when they do they just look around the area and not the house in question	1	0.4
Elderly people and low income people are being assessed out of their homes.	1	0.4
I feel that the people from outside the city centre benefit from the services provided in the city without paying for these services	1	0.4
I guess it all depends on who's valuing the property and who's valuing the services	1	0.4

Q6b) Why respondent believes proposed property tax system is equitable (Continued)	Number	Percent (n=262)
I should not have to pay taxes on the value of the house that I have not seen any benefit from for example a house that when bought cost \$100000 and is now worth \$300000 you should not have to pay the taxes that have accrued until the property is sold	1	0.4
I think because when they created HRM they didn't understand the smaller parts that were absorbed into the rest.	1	0.4
I think that there are areas that are taxed high when they don't have the same amenities that other areas have. But it should have some of it based on the value of the home.	1	0.4
If you have a high property taxes, doesn't mean we have the same services.	1	0.4
If your a widow with limited amount of income, we should pay less taxes.	1	0.4
it might be for some people but not for others	1	0.4
It needs to be updated or reformed somehow	1	0.4
It penalizes folks for people who try to better there homes.	1	0.4
It would be more fair if less value homes should paid less taxes as larger homes. Everybody should get the same benefits.	1	0.4
just because houses are bigger, doesn't mean that the services are the same and being used to the same degree	1	0.4
my concern is that the property values are over inflated and therefore driving the assessment values then what they should be.	1	0.4
Services we receive are much lower than those in the city, and it seems like all the money goes to the city	1	0.4
take advantage of trailer parks	1	0.4
The ones that have more services will pay more taxes.	1	0.4
there appears to be some inequities in the situation, but I've only heard rumours.	1	0.4

Q6b) Why respondent believes proposed property tax system is equitable (Continued)	Number	Percent (n=262)
There is too much variation between home prices and services provided for the current system to be fair	1	0.4
we seem to be paying more than we would if they were user fee	1	0.4
Total	262	100.0

Q19) (If yes to Q.18-Is there a municipal property tax system that you would prefer, rather than the current property tax system or the proposed tax system?) Can you explain what municipal property tax system you might find more acceptable?	Number	Percent (n=71)
a combination of both of the systems seems like it would be the best	22	31.0
Based on income	9	12.7
not sure what, but anything different.	4	5.6
user pay system	4	5.6
anything that will lower taxes	3	4.2
Market Value	3	4.2
A system that blends property value, services provided, and ability to pay. Also, the ability to pay should not consider long term equity in a home, similar to a reverse mortgage. Seniors should not have to sell their home because the city considers it to be equity that they can draw upon to pay their taxes.	2	2.8
anyone living in a condo shouldn't be paying the same in taxes as someone living in a big home.	2	2.8
I'd like to see it based on income and services	2	2.8
It should still be based on property assessments, but the assessments shouldn't be going up every year. It should be closed to a fixed amount.	2	2.8
No municipal taxes	2	2.8
one based on what you get from HRM and nothing else.	2	2.8
A combination of size of property (leave the dwelling out of it) and the services they have.	1	1.4

Q19) (If yes to Q.18-Is there a municipal property tax system that you would prefer, rather than the current property tax system or the proposed tax system?) Can you explain what municipal property tax system you might find more acceptable?	Number	Percent (n=71)
closeness to services and occupancy	1	1.4
Combination of location, assessments and services.	1	1.4
HRM needs to come up with another way to find funding other than property taxes	1	1.4
I agree that it should be based on service but it should be the quality of service. For example we have 4 hockey arenas but they are in need of repair and Cole Harbour has 2 arenas but they are in good repair so based on the amount of service is not fair but based on the quality of service is fair.	1	1.4
I would like to see a system where people with lower incomes are able to buy homes in their without being taxed to death and some allowances for seniors to be able to stay in their without the worry of not being able to pay the ever increasing property taxes	1	1.4
I'd like to see a prorated system based on income. First develop a system where 2/3 of the bill is based on the services provided, and 1/3 is based on the property assessment. Then take this amount and charge low income homeowners 80% of the determined amount for their home, middle income homeowners 100% and high income homeowners 120%. This seems the fairest way to take services provided and property assessment into account, at their proper ratio, while also considering people's ability to pay based on their income. This way, seniors who see their income go from a high or mid level down to a mid or low level will see a subsequent drop in their property tax and won't be forced to sell their home.	1	1.4
I'd like to see one based on the original purchase price of the home	1	1.4
it is inappropriate for the provincial government to be in charge of the assessments it should regional departments	1	1.4

Q19) (If yes to Q.18-Is there a municipal property tax system that you would prefer, rather than the current property tax system or the proposed tax system?) Can you explain what municipal property tax system you might find more acceptable?	Number	Percent (n=71)
It should be based on the area you live in. It should take into account the local economy (there is only one employer in this community), the services provided in the area, and the income of the homeowner.	1	1.4
It should be based on the community you're in.	1	1.4
It should be based on the population of the HRM, with the equation looking like: (total population)/(amount of revenue needed) with some assistance for low income residents and seniors. That way renters who currently don't pay any property tax would be included.	1	1.4
people living in high assessments houses with middle and low income should have a special tax rate	1	1.4
Should be based on occupancy rather than value of the home.	1	1.4
Total	71	100.0

Q20) Do you have further comments about the proposed change in the municipal property tax system?	Number	Percent (n=157)
people need to be presented with all the facts before being able to make a fair judgment.	25	15.9
It's a good idea which is long overdue	15	9.6
I believe they need to find away to bring down the property taxes or at least keep them at the level that they are now.	9	5.7
All that's needed is a more fair and accurate system for determining the assessment values.	7	4.5
A blend of the proposed system and the current system is my favourite option.	6	3.8
The current system is fine	6	3.8
I think the lower income people will end up paying more with the proposed and the higher income families would pay less	5	3.2

Q20) Do you have further comments about the proposed change in the municipal property tax system? (Continued)	Number	Percent (n=157)
I think the proposed change sounds good, but something else that needs to be considered is income when it comes to retiring seniors. There needs to be something that takes into consideration their drop in income after retirement.	5	3.2
There has to be a cap on it for retirees, low income and seniors.	4	2.5
I'm open to something new but it must be fair to all in HRM	3	1.9
From the wording of the questions, I get the impression that council is already in favour of this system before getting the results, and I hope they do their research before making any decisions.	2	1.3
I think its a good thing that it's being reviewed.	2	1.3
The "double-headed monster" of having the province set the assessments and the city setting the tax rate has to end. Either do away with the assessments altogether as part of the tax system, or if you go with a combined system then the city has to take control of the whole thing.	2	1.3
about rental: the ability for landlords to increase rent in HRM to do as they please needs to be addressed.	1	0.6
An on-line survey does not capture the true thoughts. A similar surveys should be sent to the homeowners, so they can sit and talked about within the home and to give it a realistic thought rather than quick answers.	1	0.6
Edmonton used to have a system where every house on the same block paid the same tax. This seems to be approaching that system. They did away with it, and I'm curious why, and if the reason they did end that system would be true here as well then that's something to consider. They should look at other jurisdictions that have tried this and see if it's working.	1	0.6

Q20) Do you have further comments about the proposed change in the municipal property tax system? (Continued)	Number	Percent (n=157)
Every proposal from the HRM council to make things "better" has always ended up making things better for the peninsula, not the rest of the municipality.	1	0.6
everything needs to be reviewed now and then and doesn't necessarily need to be reformed	1	0.6
Good luck convincing the core to accept this, because their taxes are going up under this plan. Also, I would support paying a tax in advance to pay for a service in the future, i.e. investment in bringing rail service to outlying communities.	1	0.6
I am always all for change. If you don't change anything, you never learn any lessons. If you maintain the one system, how can you figure out what your doing wrong?	1	0.6
I don't have a firm grasp on this issue and I'm not sure how much confidence I have in my answers	1	0.6
I feel that the city ups assessments just so they can raise our taxes	1	0.6
I find it troublesome when I see advertising for community grants and community housing. If they need to advertise that money is available, then is should be redirected to a more needy area.	1	0.6
I think its a way that the government is trying to get more money out of us, with less services.	1	0.6
I think it's pretty fair right now for the people inside the core, but unfair for people outside the city. This new system might be better for people outside the city, but inside the city it's going to help the rich and hurt the middle and poor.	1	0.6
I think rural areas should be taken back out of the HRM.	1	0.6
I think that it should be also dependent on the economy, I think the property taxes should reflect the recession	1	0.6
I think they need the reality of real people who pay these taxes.	1	0.6
I'd like some more details, but the proposed changes sound better	1	0.6

Q20) Do you have further comments about the proposed change in the municipal property tax system? (Continued)	Number	Percent (n=157)
I'd like to know if they're considering taking income into account, because I would be strongly against anything like that. I work hard for long hours, and I shouldn't have to pay more than someone who decides to stay home and do nothing.	1	0.6
I'd like to see them actually do something, and not ponder it for years. Especially since the current economic downturn is probably going to keep them very busy; this could be an effective way to help low income homeowners. I don't want to see this proposed play pushed aside, it should be a top priority.	1	0.6
If I lose power for a couple days, I'm not charged for power I'm not using. But, if I'm snowed in for 2 days because the ploughs haven't come yet, am I still going to be charged for the service of snow removal?	1	0.6
if the service is there we are happy to pay for them but if they are not we should not have to pay or at least not pay as much	1	0.6
If there going to change it, there must be relief for low income families.	1	0.6
If there looking into it, there starting to realize that the tax system we have now, is not fair for everybody.	1	0.6
If they move to the service based system, they need to take into account the quality of the services in an area. We have one bus in our community, so I shouldn't pay as much as someone in Sackville with over a dozen. I receive snow ploughing, but usually a day or two later than communities closer to the city core. Likewise policing, fire, roadwork and many other services are available, but not as well as they are in the city proper. There can't be a one-size-fits-all price to these services, it must be based on how well the service is provided in an area as well.	1	0.6

Q20) Do you have further comments about the proposed change in the municipal property tax system? (Continued)	Number	Percent (n=157)
if this is so then People without children or with children who are no longer in the educational system would no longer have to pay tax towards the educational system this is not fair because society in general benefits from the children in the community being educated	1	0.6
If we have to pay for sewer and water are we taxed afterwards?	1	0.6
I'm sure there are lots of studies and tax systems from other cities and countries that they can and should look at before making any changes here	1	0.6
included the use of the services by each home as part of it	1	0.6
it is correct that this would be throughout HRM and that it is solely based on services provided. If this is the case then I do strongly agree with it	1	0.6
it is time for review there is some serious inequities out there	1	0.6
it is too high for what we get and we don't have our streets and roads looked after for seniors, intersections are ploughed and sidewalks aren't looked after from one end to the other	1	0.6
it should be based on usage not the services provided	1	0.6
It sounds like the average people in the city core are going to end up paying to cut the taxes for the rural areas and the people with the nicest houses. If I am going to end up paying more in taxes, they better get their ass in gear and add a recreational facility to Bedford.	1	0.6
It's a very complex issue. I think it's fair for people to pay the same amount for the same service, but I also think it's fair for higher income families to pay more than middle or low income families. I think as long as they're trying to make changes for the right reason they should be able to come up with a better system. Good luck trying to come up with something the majority of people will be able to support.	1	0.6

Q20) Do you have further comments about the proposed change in the municipal property tax system? (Continued)	Number	Percent (n=157)
It's climbing every year, but there's no change in our services.	1	0.6
just as long as its done slowly and thoroughly	1	0.6
just as long as its fair for everyone, and make sure the middle income and low incomes aren't penalized.	1	0.6
Most of the tax money is spent on things that don't concern me in the rural areas (libraries and other spending in the city core)	1	0.6
no bases on income whatsoever	1	0.6
Our road (Kearney Lake) is paved with chip seal, why are we paying the same amount of taxes as they do in Clayton Park.	1	0.6
people who are making the money have to be part of the system that pays into the revenues which would help better our communities and could also result in lower taxes for everyone.	1	0.6
People who are renting are receiving the same municipal services as people who own, but they don't pay any municipal taxes. I understand that the taxes are passed along to the renter through the rent they pay to the property owner, but I think a direct tax might be more fair.	1	0.6
people with higher incomes should pay more but that money should only go to help people of the middle to lower incomes not to build or widen the roads i.e. Chebucto	1	0.6
plough all sidewalks in HRM or at least be fair to all residents	1	0.6
put them online for realtors.	1	0.6
seeing is believing	1	0.6
services (transit, etc.) has to be provided in the area; education and other provincial responsibilities need to be uploaded back to the province; I'd like to see user tolls on top of a service based system	1	0.6
services need to be made equal. and it should be based on service usage.	1	0.6
Services were much better under the province than they are under HRM.	1	0.6
should be based on income	1	0.6

Q20) Do you have further comments about the proposed change in the municipal property tax system? (Continued)	Number	Percent (n=157)
Something has to be done to stop the increase in taxes every year. I'd also like to see some choice in services. For example, I should be able to opt out of garbage pickup and have that reduced from my municipal tax bill.	1	0.6
stop paying the people who are making the decisions so much and put it back into the communities	1	0.6
The assessment system is flawed. This needs to be addressed if it is not eliminated by the proposed changes (the proposed changes are my preferred option.)	1	0.6
The current system might need to be tweaked a little, but I still think it is the best basis for the municipal tax system. We were at a meeting discussing the proposed change, and it didn't make any sense at all to us. Also, we went to the website they gave us at the meeting, and we would end up paying more under the proposed service based system.	1	0.6
The funding for the school system is unfair, because most the business property taxes are going to the city schools because most of the businesses are in the city. Many of us who live in the former county work and do business and shop in the city core, but we don't receive the benefits of the business property taxes collected there that the residents of the city core receive.	1	0.6
the one thing I find with taxes is that when the bill needs to be paid by the end of the month this is not enough time for most middle to low income homeowners	1	0.6
The rural areas just don't receive much in terms of municipal series. All new infrastructure seems to be going into the city, even though we're helping to pay for it and we don't receive any new infrastructure.	1	0.6

Q20) Do you have further comments about the proposed change in the municipal property tax system? (Continued)	Number	Percent (n=157)
They need to be sure that we are receiving the services that they are billing us for. If homeowners do not have school aged children, they shouldn't be paying for schools, snow ploughing done 2 days later than elsewhere in the city shouldn't be billed at the same amount, etc.	1	0.6
They need to increase or improve services to the rural areas. We get snow removal, but we're on a side road and it can be a day or two later than the nearby main road. If we're going to be charged for snow removal, we should get it at the same time as everyone else.	1	0.6
usually when the government wants to change something it only means an increase in what the working people pay	1	0.6
User based (schools)	1	0.6
we should stop trying to determine property taxes by urban and rural communities and I feel that by doing it based only on service this again is what is happening.	1	0.6
wish some would exercise some compassion when spending taxpayers money	1	0.6
with regards to question #17 I found there to be something's missing in the options available for answers. I find it difficult to answer because I don't see how it would be possible to do it that way	1	0.6
would like it to be brought to the attention of the city council that who will be responsible for the extended services?	1	0.6

Q20) Do you have further comments about the proposed change in the municipal property tax system? (Continued)	Number	Percent (n=157)
You asked if I'd be concerned if high income families' tax bills went down; what you didn't ask is if I would be concerned if low-income families' went up, because I would definitely be concerned about that. Also, rather than trying to reinvent the wheel, look at other municipalities for ideas. I'm sure other municipalities have tried tax systems other than assessment-based, and we should learn from their experience.	1	0.6
you've been talking about it for five years and is going to take another 5 for it to be done which is typical for HRM	1	0.6
Total	157	100.0