

# What Do You Think About Tax Reform?

*Spring Consultations, May 2008*

Please complete this survey on municipal property tax reform. Your feedback will help the Tax Reform Committee make its final recommendations to Regional Council. Your responses will be kept strictly confidential.

**1. I think there is a need for municipal tax reform.**

- a. Completely agree
- b. Somewhat agree
- c. Neutral
- d. Somewhat disagree
- e. Completely disagree
- f. Don't know
- g. No answer

**2. I think the municipal tax system should be based on:**

- a. Municipal services
- b. Ability to pay
- c. Both services and ability to pay
- d. Other: \_\_\_\_\_
- e. Don't know
- f. No answer

**3. When comparing to the current property tax system, I think the proposed new tax system (Circle one):**

	Agree			Disagree	
a. Is more <i><b>Equitable</b></i>	1	2	3	4	5
b. Better for the <i><b>Economy</b></i>	1	2	3	4	5
c. Promotes <i><b>Efficiency</b></i>	1	2	3	4	5
d. Provides taxpayers with <i><b>Stability</b></i>	1	2	3	4	5
e. Is <i><b>Simple</b></i>	1	2	3	4	5
f. Is <i><b>Transparent</b></i>	1	2	3	4	5
g. Works well with <i><b>Provincial</b></i> Taxes	1	2	3	4	5

Provide details, if you wish:

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4. **Do you think the proposal strikes the right balance between ability to pay and services? I would like to see it move:**

- a. More towards an ability to pay system
- b. More of a service based system
- c. The system is well balanced
- d. Don't know
- e. No answer

5. **I've reviewed how the tax model affects my property taxes and think it will:**

- a. Increase my taxes
- b. Decrease my taxes
- c. Don't know
- d. No answer

6. **When looking at the overall proposal my preference is to:**

	Agree			Disagree	
a. Accept the committee's suggestions	1	2	3	4	5
b. Modify the committee's suggestions	1	2	3	4	5
c. Move in another direction	1	2	3	4	5
d. Don't change the tax system	1	2	3	4	5

***(Note: Further information on questions 7 & 8 is provided in the supporting "Concepts in the Tax Reform Committee's Proposal" document.)***

7. **On the specific proposal, I agree with the following recommendations (information is provide for clarification):**

	Agree			Disagree	
a. <b>Not taxing based on home values</b>	1	2	3	4	5
b. <b>Using a dwelling unit tax</b>	1	2	3	4	5
c. <b>Taxing apts/condos at a lower rate</b>	1	2	3	4	5

*(Info: A dwelling unit tax is a fixed amount that is charged to each home. The charge does not vary by value of the dwelling but would be lower for apartments and condos.)*

	Agree			Disagree	
d. <b>Tax relief for low income taxpayers</b>	1	2	3	4	5
e. <b>Tax relief for those with children</b>	1	2	3	4	5

*(Info: Under the proposal, the rebate to low income families would be increased considerably from its current amount. A revised rebate could function similarly to the GST Credit. The rebate amount would increase to \$1,000 per family (from \$750) plus \$100 for each child or equivalent dependent (to a maximum \$300). This rebate means that roughly 60% of low income individuals will pay less under tax reform.)*

		Agree			Disagree
<b>f. Phasing out Deed Transfer Tax</b>	1	2	3	4	5

*(Info: The Deed Transfer Tax is currently charged to the purchaser of any property at a rate of 1.5% of the sale price. It does not relate to municipal services. It deters many who are trying to buy a home.)*

**8. I think the specific proposal could be improved using the following options:**

		Agree			Disagree
<b>a. Taxing apts/condos at an even lower rate</b>	1	2	3	4	5

*(Info: With the proposed tax model, taxes for most services would be charged to apartments and condos at 60% of the rate for single-family homes.)*

		Agree			Disagree
<b>b. More support for low and middle income taxpayers</b>	1	2	3	4	5

*(Info: The low-income rebate is set at \$1,000 plus \$100 per child. It phases out at \$36,600 for a family with three children.)*

		Agree			Disagree
<b>c. A surtax on high incomes</b>	1	2	3	4	5

*(Info: An alternative to the Tax Reform proposal is to create a 4% surtax on taxable income in excess of \$40,000. This surtax would replace the Regional Tax Rate (of \$474 per home) and raise the same revenue.)*

		Agree			Disagree
<b>d. Using frontage to tax for services</b>	1	2	3	4	5

*(Info: An alternative way to tax for road and other costs is by frontage. A frontage charge is a tax based on the length of road in front of a property. Frontage charges could further support compact development and the Regional Plan, leading to greater efficiency.)*

		Agree			Disagree
<b>e. Charging road costs by distance driven</b>	1	2	3	4	5

*(Info: Under the proposal there will be four zones for Regional Road costs, each with its own tax rate. The rate will be set based on the number of commuter trips in each zone. As an alternative the rates could be set using the distance for the commuter trips in each zone.)*

		Agree			Disagree
<b>f. Additional user fees</b>	1	2	3	4	5

*(Info: The Committee has not proposed any new or increased user fees. However, the most direct way for residents to pay for what they receive is through user fees. Such fees function best when they encourage individuals to use services appropriately.)*

		Agree			Disagree	
<b>g. A solid waste user fee</b>		1	2	3	4	5

*(Info: In some municipalities, solid waste collection is paid by user fees, rather than by a flat tax rate. This typically consists of a charge for each bag of garbage, and can have the benefit of increasing recycling and composting rates.)*

		Agree			Disagree	
<b>h. Paying for hydrants on the water bill</b>		1	2	3	4	5
<b>i. Having everyone pay for hydrants</b>		1	2	3	4	5

*(Info: Under the proposal, there is a separate dwelling unit tax for hydrants. There are two alternative ways to pay for hydrants.)*

		Agree			Disagree	
<b>j. Municipal fuel tax</b>		1	2	3	4	5
<b>k. Municipal income tax</b>		1	2	3	4	5

*(Info: Other taxes that could be used are a fuel or income tax. The municipality does not currently have any authority to use such taxes.)*

		Agree			Disagree	
<b>l. Relief for homeowners on a portion of the deed transfer tax.</b>		1	2	3	4	5

*(Info: As an alternative to elimination of the Deed Transfer Tax, relief could be provided to first-time homeowners, or a lower rate could be used on a portion of the purchase price.)*

		Agree			Disagree	
<b>m. Transit costs should be spread across a larger number of taxpayers</b>		1	2	3	4	5

*(Info: There are two tax rates for transit: a common area rate for local transit and four broader zone tax rates for regional transit.)*

**9. The community where I live is:**

**10. My gender is:**       Male       Female      \

**11. My home is a:**

- Single Family Home
- Duplex or townhouse
- Condo
- Mobile Home
- Apartment
- Other

**12. My most recent property tax bill is:**

- Under \$1,000
- Between \$1,000 and \$1,500
- Between \$1,500 and \$2,000
- Between \$2,000 and \$3,000
- Between \$3,000 and \$4,000
- Over \$4,000
- Don't Know
- No Answer

**13. My age is:**

- 18 to 24 years old
- 25 to 34 years old
- 35 to 44 years old
- 45 to 54 years old
- 55 to 64 years old
- 65 years of age or older
- No Answer

**14. My family income level:**

- Under \$30,000
- \$30,000-\$50,000
- \$50,000-\$75,000
- Over \$75,000
- No Answer

**15. Living in my home are the following family members:**

- Spouse
- Children under 18 years of age
- Older children who are dependent on me. How many? \_\_\_\_
- No Answer

**16. My highest level of education is:**

- Some public school
- Graduated high school
- Some university/community college
- Graduated university/community college
- No Answer

**17. Do you own or rent a home?**

- Own
- Rent
- Other
- No Answer

18. Please feel free to provide any other comments you feel will be helpful:

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Thank you for taking the time to fill out this survey!

For more information or to fill out the survey online please visit:  
[www.halifax.ca/taxreform](http://www.halifax.ca/taxreform)

Your responses can be submitted to municipal staff at the event or by:

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