

Sample Taxes for Apartments and Condos

Sample tax bills are provided here for four apartments and condos in the central part of the municipality. These homes are shown on the display panels for the Tax Reform Open Houses, April to June 2008. This is based on typical 2007 assessment values.

Neighbourhood #1 (Display Panel: The Road to Tax Reform)

This neighbourhood would be found in on the Halifax peninsula or in Dartmouth (within the circumferential highway), as area is known as the Regional Centre in the Regional Plan. This neighbourhood has **access to all regular municipal** services; however, the 100-unit apartment does not receive solid waste services from the municipality. Only single-family homes and apartments up to 6-units receive municipal solid waste services.

In this neighbourhood, we will look at **two apartments and two** apartment-style **condos** with typical assessment values. In the current tax system, these homes would be within the urban tax rate area. With Tax Reform, they would be in the **pink** regional transportation **zone**.

You will notice that, with the proposed Tax Reform model, there is very little difference in the municipal taxes of apartments and condos, except for larger apartments that don't receive solid waste services – their taxes would be lower than equal-sized condos which do receive solid waste services.

100-unit Apartment Building

1. **100-unit Apartment Building assessed at \$5,000,000 total, for the building, or \$50,000 per unit.**

Sample Tax Bill (with Tax Reform)

Individual Services

1. Hydrants	\$116 per building	=	\$116
2. Solid Waste	\$256 n/a	=	\$0
3. Local Roads	\$176 per building	=	\$176

Community Services

	Apartment Rate	# Apts		
4. Local Sidewalks	\$48 x 0.6	x 100	=	\$2,900
5. Local Transit	\$140 x 0.6	x 100	=	\$8,400
6. Local Recreation Facilities	\$36 per unit	x 100	=	\$3,600
7. Regional Roads (Pink Zone)	\$45 x 0.6	x 100	=	\$2,700
8. Regional Transit (Pink Zone)	\$25 x 0.6	x 100	=	\$1,500

Regional Services

9. Police, Fire, Library, other	\$474 x 0.6	x 100	=	\$28,440
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Municipal Tax (for building) \$47,832

Municipal Property Tax = \$478 per unit

Provincial and other taxes \$19,500

Total Property Tax (for building) \$67,332

Total Property Tax = \$673 per unit

Sample Tax Bill (Existing System, 2007)

	Rate	Tax
Hydrants	\$0.032	\$1,600
HRM General (urban)	\$0.808	\$40,400
includes:		
solid waste		
roads		
sidewalks		
transit		
recreation facilities		
police services		
fire services		
libraries		

Municipal Tax \$42,000

Municipal Property Tax = \$420 per unit

Prov'l and other taxes \$0.390 \$19,500

Total Property Tax (for building) \$61,500

Total Property Tax = \$615 per unit

100-unit Condominium Building (not listed on panel)

2. **100-unit Condominium assessed at \$14,800,000 total, for the building, or \$148,000 per unit.**

Sample Tax Bill (with Tax Reform)				
Individual Services				
1. Hydrants	\$116	per building	=	\$116
2. Solid Waste	\$256	per unit x 100	=	\$25,600
3. Local Roads	\$176	per building	=	\$176
Community Services				
	<u>Apartment Rate</u>	<u># Apts</u>		
4. Local Sidewalks	\$48 x 0.6	x 100	=	\$2,880
5. Local Transit	\$140 x 0.6	x 100	=	\$8,400
6. Local Recreation Facilities	\$36 per unit	x 100	=	\$3,600
7. Regional Roads (Pink Zone)	\$45 x 0.6	x 100	=	\$2,700
8. Regional Transit (Pink Zone)	\$25 x 0.6	x 100	=	\$1,500
Regional Services				
9. Police, Fire, Library, other	\$474 x 0.6	x 100	=	<u>\$28,440</u>
Municipal Tax (for building)				\$73,412
Municipal Property Tax = \$734 per unit				
Provincial and other taxes				<u>\$57,720</u>
Total Property Tax (for building)				<u>\$131,132</u>
Total Property Tax = \$1,311 per unit				

Sample Tax Bill (Existing System, 2007)		
	<i>Rate</i>	<i>Tax</i>
Hydrants	\$0.032	\$4,736
HRM General (urban)	\$0.808	\$119,584
includes:		
solid waste		
roads		
sidewalks		
transit		
recreation facilities		
police services		
fire services		
libraries		
Municipal Tax		<u>\$124,320</u>
Municipal Property Tax = \$1,243 per unit		
Prov'l and other taxes	\$0.390	<u>\$57,720</u>
Total Property Tax (for building)		<u>\$182,040</u>
Total Property Tax = \$1,820 per unit		

6-unit Apartment Building

3. **6-unit Apartment Building assessed at \$522,000 total, for the building, or \$87,000 per unit.**

Sample Tax Bill (with Tax Reform)				
Individual Services				
1. Hydrants	\$116	per building	=	\$116
2. Solid Waste	\$256	per unit x 6	=	\$1,536
3. Local Roads	\$176	per building	=	\$176
Community Services				
	<u>Apartment Rate</u>	<u># Apts</u>		
4. Local Sidewalks	\$48 x 0.6	x 6	=	\$173
5. Local Transit	\$140 x 0.6	x 6	=	\$504
6. Local Recreation Facilities	\$36 per unit	x 6	=	\$216
7. Regional Roads (Pink Zone)	\$45 x 0.6	x 6	=	\$162
8. Regional Transit (Pink Zone)	\$25 x 0.6	x 6	=	\$90
Regional Services				
9. Police, Fire, Library, other	\$474 x 0.6	x 6	=	\$1,706
Municipal Tax (for building)				\$4,679
Municipal Property Tax = \$780 per unit				
Provincial and other taxes				\$2,036
Total Property Tax (for building)				\$6,715
Total Property Tax = \$1,119 per unit				

Sample Tax Bill (Existing System, 2007)		
	<i>Rate</i>	<i>Tax</i>
Hydrants	\$0.032	\$167
HRM General (urban)	\$0.808	\$4,218
includes:		
solid waste		
roads		
sidewalks		
transit		
recreation facilities		
police services		
fire services		
libraries		
Municipal Tax		\$4,385
Municipal Property Tax = \$731 per unit		
Prov'l and other taxes	\$0.390	\$2,036
Total Property Tax (for building)		\$6,421
Total Property Tax = \$1,070 per unit		

6-unit Condominium Building

4. **6-unit Condominium assessed at \$888,000 total, for the building, or \$148,000 per unit.**

Sample Tax Bill (with Tax Reform)				
Individual Services				
1. Hydrants	\$116	per building	=	\$116
2. Solid Waste	\$256	per unit x 6	=	\$1,536
3. Local Roads	\$176	per building	=	\$176
Community Services				
	<u>Apartment Rate</u>	<u># Apts</u>		
4. Local Sidewalks	\$48 x 0.6	x 6	=	\$173
5. Local Transit	\$140 x 0.6	x 6	=	\$504
6. Local Recreation Facilities	\$36	per unit x 6	=	\$216
7. Regional Roads (Pink Zone)	\$45 x 0.6	x 6	=	\$162
8. Regional Transit (Pink Zone)	\$25 x 0.6	x 6	=	\$90
Regional Services				
9. Police, Fire, Library, other	\$474	x 0.6 x 6	=	\$1,706
Municipal Tax (for building)				\$4,679
Municipal Property Tax = \$780 per unit				
Provincial and other taxes				\$3,463
Total Property Tax (for building)				\$8,142
Total Property Tax = \$1,357 per unit				

Sample Tax Bill (Existing System, 2007)		
	<i>Rate</i>	<i>Tax</i>
Hydrants	\$0.032	\$284
HRM General (urban)	\$0.808	\$7,175
includes:		
solid waste		
roads		
sidewalks		
transit		
recreation facilities		
police services		
fire services		
libraries		
Municipal Tax		\$7,459
Municipal Property Tax = \$1,243 per unit		
Prov'l and other taxes	\$0.390	\$3,463
Total Property Tax (for building)		\$10,922
Total Property Tax = \$1,820 per unit		

****Please Note**** The above information is based on the Draft Tax Model developed by the Tax Reform Committee and uses the tax rates that would have been used in 2007 if that tax model had been in place. Taxes may vary in some areas due to local area rates or local improvement charges. Supplementary education taxes are not included in any of the above amounts. The Draft Tax Model is subject to change.