

Sample Taxes for Four Neighbourhoods

Sample tax bills are provided here for 14 typical homes in four neighbourhoods across the municipality. These homes are shown on the display panels for the Tax Reform Open Houses, April to June 2008. The tax calculations are based on 2007 assessment information.

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**.

In this neighbourhood, we will look at three homes, each with different house values. For simplicity we will not look at the low income rebate. However, **any of these homes could be eligible for a low income rebate of up to \$1,300 off of their municipal taxes**.

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**.

1. For home assessed at \$145,000 with family income above rebate eligibility limit.		
Sample Tax Bill (with Tax Reform)		
<i>Individual Services</i>		
1. Hydrants	\$116	
2. Solid Waste	\$256	
3. Local Roads	\$176	
<i>Community Services</i>		
4. Local Sidewalks	\$48	
5. Local Transit	\$140	
6. Local Recreation Facilities	\$36	
7. Regional Roads (Pink Zone)	\$45	
8. Regional Transit (Pink Zone)	\$25	
<i>Regional Services</i>		
9. Police, Fire, Library, other	\$474	
Municipal Tax	\$1,316	
Provincial and other taxes	\$566	
Total Property Tax	\$1,882	
Sample Tax Bill (Existing System, 2007)		
	<i>Rate</i>	<i>Tax</i>
Hydrants	\$0.032	\$46
HRM General (urban)	\$0.808	\$1,172
includes:		
solid waste		
roads		
sidewalks		
transit		
recreation facilities		
police services		
fire services		
libraries		
Municipal Tax		\$1,218
Prov'l and other	\$0.390	\$566
Total Property Tax		\$1,784

Sample Tax Bills, Neighbourhood #1 (continued)

2. For home assessed at **\$185,000** with family income above rebate eligibility limit.

Sample Tax Bill (with Tax Reform)

Individual Services

1. Hydrants	\$116
2. Solid Waste	\$256
3. Local Roads	\$176

Community Services

4. Local Sidewalks	\$48
5. Local Transit	\$140
6. Local Recreation Facilities	\$36
7. Regional Roads (Pink Zone)	\$45
8. Regional Transit (Pink Zone)	\$25

Regional Services

9. Police, Fire, Library, other	\$474
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Municipal Tax **\$1,316**

Provincial and other taxes \$722

Total Property Tax **\$2,038**

Sample Tax Bill (Existing System, 2007)

	Rate	Tax
Hydrants	\$0.032	\$59
HRM General (urban)	\$0.808	\$1,495
includes:		
solid waste		
roads		
sidewalks		
transit		
recreation facilities		
police services		
fire services		
libraries		

Municipal Tax **\$1,554**

Prov'l and other \$722

Total Property Tax **\$2,276**

3. For home assessed at **\$250,000** and family income above rebate eligibility limit.

Sample Tax Bill (with Tax Reform)

Individual Services

1. Hydrants	\$116
2. Solid Waste	\$256
3. Local Roads	\$176

Community Services

4. Local Sidewalks	\$48
5. Local Transit	\$140
6. Local Recreation Facilities	\$36
7. Regional Roads (Pink Zone)	\$45
8. Regional Transit (Pink Zone)	\$25

Regional Services

9. Police, Fire, Library, other	\$474
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Municipal Tax **\$1,316**

Provincial and other taxes \$975

Total Property Tax **\$2,291**

Sample Tax Bill (Existing System, 2007)

	Rate	Tax
Hydrants	\$0.032	\$80
HRM General (urban)	\$0.808	\$2,020
includes:		
solid waste		
roads		
sidewalks		
transit		
recreation facilities		
police services		
fire services		
libraries		

Municipal Tax **\$2,100**

Prov'l and other \$975

Total Property Tax **\$3,075**

Why were the assessment values, above, used for these sample tax bills?

In the Pink Zone*, one-quarter (25%) of single-family homes have an assessment below: \$145,000

In the Pink Zone, one-half of single-family homes have an assessment below: \$185,000

In the Pink Zone, one-half of single-family homes have an assessment above: \$185,000

In the Pink Zone, one-quarter (25%) of single-family homes have an assessment above: \$250,000

* The Pink Zone is the Regional Centre -- see proposed 4-zone Regional Transportation map.

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Neighbourhood #2 (Display Panel: Focusing on Equity and Stability)

This neighbourhood is found outside the Regional Centre, and most **houses have access to all regular municipal services** including piped water and sewer services. (Although, keep in mind that water and sewer are not paid through the municipal tax bill.) Approximately **half of the municipality's residents** live in a neighbourhood like this one. Communities such as Clayton Park, Sackville or Cole Harbour are examples of locations where this neighbourhood could be found.

In this neighbourhood, we will look at **four homes**, each with different house values. **One of the four families** has an income that is **eligible for the low income tax rebate**. For simplicity we will not look at the low income rebates for the other three. However, **any of these homes could be eligible for a low income rebate of up to \$1,300 off of their municipal taxes**. [Note: The proposed low income rebate varies by family size. In the example, the family has two children.]

In the current tax system, these homes would be within the urban tax rate area. With Tax Reform, they would be in the **orange** regional transportation **zone**.

1. For home assessed at **\$120,000** with family income above rebate eligibility limit.

Sample Tax Bill (with Tax Reform)	
Individual Services	
1. Hydrants	\$116
2. Solid Waste	\$256
3. Local Roads	\$176
Community Services	
4. Local Sidewalks	\$48
5. Local Transit	\$140
6. Local Recreation Facilities	\$36
7. Regional Roads (Orange Zone)	\$88
8. Regional Transit (Orange Zone)	\$49
Regional Services	
9. Police, Fire, Library, other	\$474
Municipal Tax	\$1,383
Provincial and other taxes	\$468
Total Property Tax	\$1,851

Sample Tax Bill (Existing System, 2007)		
	Rate	Tax
Hydrants	\$0.032	\$38
HRM General (urban)	\$0.808	\$970
includes:		
solid waste		
roads		
sidewalks		
transit		
recreation facilities		
police services		
fire services		
libraries		
Municipal Tax		\$1,008
Prov'l and other	\$0.390	\$468
Total Property Tax		\$1,476

Sample Tax Bills, Neighbourhood #2 (continued)

With the proposed Tax Reform tax model, the low income Rebate varies by family size. For a family with two children and a household income of \$20,000 the rebate would be \$1,060, compared to a low income rebate of \$520 (based on the existing 2007/2008 program).

2. For home assessed at **\$150,000**
with Family Income of **\$20,000** and two children.

Sample Tax Bill (with Tax Reform)

Individual Services

1. Hydrants	\$116
2. Solid Waste	\$256
3. Local Roads	\$176

Community Services

4. Local Sidewalks	\$48
5. Local Transit	\$140
6. Local Recreation Facilities	\$36
7. Regional Roads (Orange Zone)	\$88
8. Regional Transit (Orange Zone)	\$49

Regional Services

9. Police, Fire, Library, other	\$474
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Municipal Tax **\$1,383**

Less: Low-Income Tax Rebate -\$1,060

Municipal Tax, after rebate **\$323**

Provincial and other taxes \$585

Total Property Tax **\$908**

Sample Tax Bill (Existing System, 2007)

	Rate	Tax
Hydrants	\$0.032	\$48
HRM General (urban)	\$0.808	\$1,212
includes:		
solid waste		
roads		
sidewalks		
transit		
recreation facilities		
police services		
fire services		
libraries		

Municipal Tax **\$1,260**

Less: Low-Income Tax Rebate -\$520

Municipal Tax, after rebate **\$740**

Prov'l and other \$0.390 \$585

Total Property Tax **\$1,325**

3. For home assessed at **\$150,000**
with Family Income of **\$45,000** and two children.

Sample Tax Bill (with Tax Reform)

Individual Services

1. Hydrants	\$116
2. Solid Waste	\$256
3. Local Roads	\$176

Community Services

4. Local Sidewalks	\$48
5. Local Transit	\$140
6. Local Recreation Facilities	\$36
7. Regional Roads (Orange Zone)	\$88
8. Regional Transit (Orange Zone)	\$49

Regional Services

9. Police, Fire, Library, other	\$474
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Municipal Tax **\$1,383**

Less: Low-Income Tax Rebate \$0

Municipal Tax, after rebate **\$1,383**

Provincial and other taxes \$585

Total Property Tax **\$1,968**

Sample Tax Bill (Existing System, 2007)

	Rate	Tax
Hydrants	\$0.032	\$48
HRM General (urban)	\$0.808	\$1,212
includes:		
solid waste		
roads		
sidewalks		
transit		
recreation facilities		
police services		
fire services		
libraries		

Municipal Tax **\$1,260**

Less: Low-Income Tax Rebate \$0

Municipal Tax, after rebate **\$1,260**

Prov'l and other \$0.390 \$585

Total Property Tax **\$1,845**

Sample Tax Bills, Neighbourhood #2 (continued)

4. For home assessed at **\$195,000** with family income above rebate eligibility limit.

Sample Tax Bill (with Tax Reform)

Individual Services

1. Hydrants	\$116
2. Solid Waste	\$256
3. Local Roads	\$176

Community Services

4. Local Sidewalks	\$48
5. Local Transit	\$140
6. Local Recreation Facilities	\$36
7. Regional Roads (Orange Zone)	\$88
8. Regional Transit (Orange Zone)	\$49

Regional Services

9. Police, Fire, Library, other	\$474
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Municipal Tax	\$1,383
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Provincial and other taxes	\$761
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Total Property Tax	\$2,144
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Sample Tax Bill (Existing System, 2007)

	Rate	Tax
Hydrants	\$0.032	\$62
HRM General (urban)	\$0.808	\$1,576

includes:

- solid waste
- roads
- sidewalks
- transit
- recreation facilities
- police services
- fire services
- libraries

Municipal Tax	\$1,638
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Prov'l and other	\$0.390	\$761
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Total Property Tax	\$2,399
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Why were the assessment values, above, used for these sample tax bills?

In the Orange Zone, one-quarter (25%) of single-family homes have an assessment below: \$120,000*

In the Orange Zone, one-half of single-family homes have an assessment below: \$150,000

In the Orange Zone, one-half of single-family homes have an assessment above: \$150,000

In the Orange Zone, one-quarter (25%) of single-family homes have an assessment above: \$195,000

* The Orange Zone is next to the Regional Centre -- see proposed 4-zone Regional Transportation map.

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Neighbourhood #3 (Display Panel: Supporting Economic Efficiency and Competitiveness)

This neighbourhood is found further from the Regional Centre than Neighbourhood #2. Most homes would not have piped water and sewer services or hydrants. Communities such as Tantallon, Fall River and Porters Lake are examples of locations where this neighbourhood could be found. In this example, the homes are located on an municipal-maintained road, receive transit service and are within 8 km of a recreation centre.

In this neighbourhood, we will look at **three homes**, each with different house values. For simplicity we will not look at the low income rebates. However, **any of these homes could be eligible for a low income rebate of up to \$1,300 off of their municipal taxes.** One of the houses is located on a lake (waterfront). In this area the average waterfront home is worth around \$200,000 versus \$150,000 for a home not on waterfront property.

In the current tax system, these homes could be within the suburban or rural tax rate areas. With Tax Reform, they would be in the **green** regional transportation **zone**.

1. For home assessed at \$200,000 with family income above rebate eligibility limit.																																																																														
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Sample Tax Bills, Neighbourhood #3 (continued)

2. For home assessed at **\$150,000** with family income above rebate eligibility limit.

Sample Tax Bill (with Tax Reform)

Individual Services

1. Hydrants	n/a
2. Solid Waste	\$256
3. Local Roads	\$176

Community Services

4. Local Sidewalks	n/a
5. Local Transit	\$140
6. Local Recreation Facilities	\$36
7. Regional Roads (Green Zone)	\$101
8. Regional Transit (Green Zone)	\$57

Regional Services

9. Police, Fire, Library, other	\$474
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Municipal Tax **\$1,240**

Provincial and other taxes \$585

Total Property Tax **\$1,825**

Sample Tax Bill (Existing System, 2007)

	Rate	Tax
Hydrants	n/a	\$0
HRM General (suburban or rural rate with area rates)	\$0.708	\$1,062
includes:		
solid waste		
roads		
transit		
recreation facilities		
police services		
fire services		
libraries		

Municipal Tax **\$1,062**

Prov'l and other \$0.390 \$585

Total Property Tax **\$1,647**

3. For home assessed at **\$110,000** with family income above rebate eligibility limit.

Sample Tax Bill (with Tax Reform)

Individual Services

1. Hydrants	n/a
2. Solid Waste	\$256
3. Local Roads	\$176

Community Services

4. Local Sidewalks	n/a
5. Local Transit	\$140
6. Local Recreation Facilities	\$36
7. Regional Roads (Green Zone)	\$101
8. Regional Transit (Green Zone)	\$57

Regional Services

9. Police, Fire, Library, other	\$474
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Municipal Tax **\$1,240**

Provincial and other taxes \$429

Total Property Tax **\$1,669**

Sample Tax Bill (Existing System, 2007)

	Rate	Tax
Hydrants	n/a	\$0
HRM General (suburban or rural rate with area rates)	\$0.708	\$779
includes:		
solid waste		
roads		
transit		
recreation facilities		
police services		
fire services		
libraries		

Municipal Tax **\$779**

Prov'l and other \$0.390 \$429

Total Property Tax **\$1,208**

Why were the assessment values, above, used for these sample tax bills?

In the Green Zone, one-quarter (25%) of single-family homes have an assessment below: \$110,000*

In the Green Zone, one-half of single-family homes have an assessment below: \$150,000

In the Green Zone, one-half of single-family homes have an assessment above: \$150,000

In the Green Zone, one-quarter (25%) of single-family homes have an assessment above: \$200,000

* The Green Zone is the Commutershed -- see proposed 4-zone Regional Transportation map.

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Neighbourhood #4 (Display Panel: Providing Simplicity, Transparency and Respect)

This neighbourhood is found in the resource and agricultural areas of the Eastern Shore and Musquodoboit Valley. Most homes would not have piped water and sewer services or hydrants. Communities such as Upper Musquodoboit, Moose River and Ship Harbour are examples of locations where this neighbourhood could be found. In this example, the homes are located on a provincially-maintained road.

In this neighbourhood, we will look at **four homes**, each with different house values. **One of the four families** has an income that is **eligible for the low income tax rebate**. For simplicity we will not look at the low income rebates for the other three. However, **any of these homes could be eligible for a low income rebate of up to \$1,300 off of their municipal taxes**. [Note: The proposed low income rebate varies by family size. In the example, the family has two children.]

In the current tax system, these homes would be within the rural tax rate. With Tax Reform, they would be in the **blue** regional transportation **zone**.

1. For home assessed at \$80,000 with family income above rebate eligibility limit.																																																																								
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Community Services																																																																								
4. Local Sidewalks	n/a																																																																							
5. Local Transit	n/a																																																																							
6. Local Recreation Facilities	n/a																																																																							
7. Regional Roads (Blue Zone)	\$30																																																																							
8. Regional Transit (Blue Zone)	\$17																																																																							
Regional Services																																																																								
9. Police, Fire, Library, other	\$474																																																																							
Municipal Tax	\$908																																																																							
Provincial and other taxes	\$312																																																																							
Total Property Tax	\$1,220																																																																							
Sample Tax Bill (Existing System, 2007)																																																																								
	Rate	Tax																																																																						
Hydrants	n/a	\$0																																																																						
HRM General (rural)	\$0.702	\$562																																																																						
includes:																																																																								
solid waste																																																																								
roads																																																																								
police services																																																																								
fire services																																																																								
libraries																																																																								
Municipal Tax		\$562																																																																						
Prov'l and other	\$0.390	\$312																																																																						
Total Property Tax		\$874																																																																						

Sample Tax Bills, Neighbourhood #4 (continued)

With the proposed Tax Reform tax model, the low income Rebate varies by family size. For a family with two children and a household income of \$20,000 the rebate would be \$808, compared to a low income rebate of \$346 (based on the existing 2007/2008 program). The minimum municipal tax payable is proposed to be \$100 per year.

2. For home assessed at **\$50,000**
with Family Income of **\$20,000** and two children.

Sample Tax Bill (with Tax Reform)

Individual Services

1. Hydrants	n/a
2. Solid Waste	\$256
3. Local Roads	\$132

Community Services

4. Local Sidewalks	n/a
5. Local Transit	n/a
6. Local Recreation Facilities	n/a
7. Regional Roads (Blue Zone)	\$30
8. Regional Transit (Blue Zone)	\$17

Regional Services

9. Police, Fire, Library, other	\$474
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Municipal Tax **\$908**

Less: Low-Income Tax Rebate **-\$808**

Municipal Tax, after rebate **\$100**

Provincial and other taxes **\$195**

Total Property Tax **\$295**

Sample Tax Bill (Existing System, 2007)

	Rate	Tax
Hydrants	n/a	\$0
HRM General (rural)	\$0.702	\$351
includes:		
solid waste		
roads		
police services		
fire services		
libraries		

Municipal Tax **\$351**

Less: Low-Income Tax Rebate **-\$346**

Municipal Tax, after rebate **\$5**

Prov'l and other **\$0.390** **\$195**

Total Property Tax **\$200**

3. For home assessed at **\$50,000**
with Family Income of **\$45,000** and two children.

Sample Tax Bill (with Tax Reform)

Individual Services

1. Hydrants	n/a
2. Solid Waste	\$256
3. Local Roads	\$132

Community Services

4. Local Sidewalks	n/a
5. Local Transit	n/a
6. Local Recreation Facilities	n/a
7. Regional Roads (Blue Zone)	\$30
8. Regional Transit (Blue Zone)	\$17

Regional Services

9. Police, Fire, Library, other	\$474
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Municipal Tax **\$908**

Less: Low-Income Tax Rebate **\$0**

Municipal Tax, after rebate **\$908**

Provincial and other taxes **\$195**

Total Property Tax **\$1,103**

Sample Tax Bill (Existing System, 2007)

	Rate	Tax
Hydrants	n/a	\$0
HRM General (rural)	\$0.702	\$351
includes:		
solid waste		
roads		
police services		
fire services		
libraries		

Municipal Tax **\$351**

Less: Low-Income Tax Rebate **\$0**

Municipal Tax, after rebate **\$351**

Prov'l and other **\$0.390** **\$195**

Total Property Tax **\$546**

Sample Tax Bills, Neighbourhood #4 (continued)

4. For home assessed at \$35,000 with family income above rebate eligibility limit.				
Sample Tax Bill (with Tax Reform)			Sample Tax Bill (Existing System, 2007)	
Individual Services			<i>Rate</i>	<i>Tax</i>
1. Hydrants	n/a		Hydrants	n/a \$0
2. Solid Waste	\$256		HRM General (rural)	\$0.702 \$246
3. Local Roads	\$132		includes:	
Community Services			solid waste	
4. Local Sidewalks	n/a		roads	
5. Local Transit	n/a		police services	
6. Local Recreation Facilities	n/a		fire services	
7. Regional Roads (Blue Zone)	\$30		libraries	
8. Regional Transit (Blue Zone)	\$17			
Regional Services				
9. Police, Fire, Library, other	\$474			
Municipal Tax		\$908	Municipal Tax \$246	
Provincial and other taxes	\$137		Provl and other	\$0.390 \$137
Total Property Tax		\$1,045	Total Property Tax \$382	

Why were the assessment values, above, used for these sample tax bills?	
<i>In the Blue Zone*, one-quarter (25%) of single-family homes have an assessment below:</i>	\$35,000
<i>In the Blue Zone, one-half of single-family homes have an assessment below:</i>	\$50,000
<i>In the Blue Zone, one-half of single-family homes have an assessment above:</i>	\$50,000
<i>In the Blue Zone, one-quarter (25%) of single-family homes have an assessment above:</i>	\$80,000

* The Blue Zone is HRM's main Resource/Agricultural Area -- see proposed 4-zone Regional Transportation map.

****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.