

PO Box 1749 Halifax, Nova Scotia B3J 3A5 Canada

> Tax Reform Committee (TRC) February 8, 2007

SURJECT:	Tax Reform- Annroach to Public Particination
DATE:	February 8, 2007
SUBMITTED BY:	Cathie O'Toole, Acting Director of Finance
TO:	Tax Reform Committee (TRC)

ORIGIN

Tax Reform has been discussed by Regional Council on a number of occasions, and in December 2006, Council approved the appointment of a 13 member Tax Reform Committee. As per the committee's Terms of Reference, part of role and responsibility of the committee will be to oversee the development of the tax reform project, including the development of the communication and public participation plans.

RECOMMENDATION

It is recommended that:

1. The Tax Reform Committee decide on an approach to involving the public in the Tax Reform process

BACKGROUND

In October, staff presented to Regional Council on the progression of Tax Reform, and asked Council to confirm an approach to Tax Reform, and approve the creation of a project-specific Steering Committee. Council confirmed the approach to Tax Reform at the "Rebuild Foundations" level, and approved the creation of a Tax Reform Committee to guide the Tax Reform process at this level.

At the "Rebuild Foundations" level, the Tax Reform Committee will direct staff on the project and community consultation strategy, with significant public involvement.

DISCUSSION

Tax Reform involves rebuilding the municipal tax system. This will include establishing a set of agreed upon principles for a sustainable tax system, determining the appropriate foundation for the future tax system (ie. what it should be based upon), deriving a set of goals for the tax system, and discussing the appropriate taxation tools. Deciding when and how to engage the public in the discussion making process is important. The public's role in the Tax Reform process should be a meaningful one. According to the International Association for Public Participation (IAP2), meaningful public participation "includes all aspects of identifying problems, developing alternatives, and making decisions." In addition, they contend that the more the public is involved in the process, the more they will support the resulting decisions, and therefore contributing to the sustainability of the decision. Public education will be key throughout the Tax Reform process; however, it must be determined how the public will be directly involved in the decisions at each stage of the Tax Reform process. Public consultation must be informative, engaging and well-structured. The timeline for the Tax Reform project will be driven by the public participation component of the project.

At this time, staff are recommending that the TRC review the approaches to engaging the public directly in the Tax Reform process; each approach has their pros and cons. Once the approach has been decided, Staff can develop a more detailed communication and public participation plan for the Tax Reform project.

FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN

This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Capital and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Capital and Operating reserves, as well as any relevant legislation.

ALTERNATIVES

ATTACHMENTS

Report Prepared by:	, Fiscal and Tax Policy, 490-
Report Approved by:	
	Bruce Fisher Manager, Fiscal and Tax Policy, 490-4493

Council Report Sign-Off Sheet

Sub	oject:				
	eting Date: nera	9 Regular ç	Council 9 () Information Report	COW 9 I	n
Pre	pared by:				
	Name & 1	Business Unit			Date
9	First Draft for Information	Only 9 Consultation	on 9 Appro	val	
/	Stakeholder -Internal	Approved By	Date & Time	Revised Date	Initial
	Not Required (Issue unique t Unit)	to originating Business			
	By-Law Rationalization				
	EMS				
	Finance				
	Fire				
	H R				
	Legal				
	P & D				
	Police				
	TPWS				
	RPAM				
	RTC				
	Regional Planning				
	Shared				
	Library				
	RCMP				
	Water Commission				
	Councillor (s)				

Tax Reform Committee Meeting Staff Report

- 5 -	February 8, 2007
•	1 Column j 0, 2007

Stakeholder - External		