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North West Community Council  
September 27, 2007

**TO:** Northwest Community Council

**SUBMITTED BY:**

  
Cathie O'Toole, CGA A/Director of Finance

**DATE:** August 9, 2007

**SUBJECT:** Ice Cream Stands as Temporary Commercial Uses - Sackville Drive

## INFORMATION REPORT

### **ORIGIN**

Motion of Northwest Community Council.

### **BACKGROUND**

Staff have been requested to provide a report regarding the application of taxation of temporary ice cream stands (seasonal business) and application of the Sackville Drive Business Association BID levy per an application submitted to Northwest Community Council to permit ice cream stands as a temporary commercial use per the Sackville Drive Land Use By-Law.

**DISCUSSION**

Temporary/seasonal operations are subject to a pro-rated commercial assessment as determined by Assessment Services Division, Service Nova Scotia and Municipal Relations. The business operator is compelled to notify the Director of Assessment of the details regarding length of time the business will operate for the determination of the assessed value. Once assessed by the province, the assessed business occupancy value will be provided to Halifax Regional Municipality via the assessment roll, and business occupancy tax would be billed to the business operator. The applicable area rate for the Sackville Drive Business Association would also be included in this billing as well as any other applicable area rates for the district. For the 2007 tax year the applicable business occupancy tax rate would be 3.6490 and the Sackville BID rate would be .01 (minimum of \$50, maximum of \$750).

Please take note that with respect to the business occupancy phase out, a business of this nature would no longer be taxed for business occupancy after the 2009 tax year.

**BUDGET IMPLICATIONS**

Potential tax revenues would be insignificant.

**FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN**

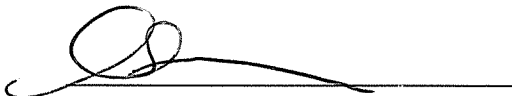
This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Capital and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Capital and Operating reserves, as well as any relevant legislation.

**ATTACHMENTS**

None.

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/cagenda.html> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

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Report Approved by:  Catherine Sanderson, CMA Senior Manager Financial Services 490-1562