



PO Box 1749  
Halifax, Nova Scotia  
B3J 3A5 Canada

## Item No. 13.1

**Halifax Regional Council**  
**August 12, 2008**

**TO:** Mayor Kelly and Members of Halifax Regional Council

**SUBMITTED BY:**

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Geri Kaiser, Deputy Chief Administrative Officer

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Wayne Anstey, Acting Chief Administrative Officer

**DATE:** August 11, 2008

**SUBJECT:** Council Resolution - Property Tax Due Date

### **ORIGIN**

The 2008-2009 Operating and Capital Budget Resolution (approved June 24, 2008) specifies that the due date for the tax bill is Tuesday, September 30th.

### **RECOMMENDATION**

It is recommended that Council provide the authority to the Chief Administrative Officer to extend the due date for the 2008-2009 property tax bill, if required, to no later than October 31<sup>st</sup>, 2008.

**BACKGROUND**

The property tax bill is typically mailed to residents in August. Under current practice and Administrative Order 18, residents receive their tax bills approximately six weeks prior to the due date. The due date is normally the last working day of September. HRM has recently introduced new computer software for the collection of revenues. This will be the first tax bill issued under the new software.

**DISCUSSION**

Staff are undertaking the final preparations for the 2008 tax bill to be generated. Several technical issues with the introduction of the new system have arisen that have delayed some of the preparation for that bill.

While staff are planning for the bill to be mailed and arrive at most households by late August and/or the first week of September, there is the possibility that it may not be delivered until later. In order for taxpayers to be given adequate time to pay their tax bill, the due date would have to be adjusted. This change would have to be made at the time the bills are printed in August. As a result, residents may receive their tax bill only four weeks prior to the due date.

**BUDGET IMPLICATIONS**

There may be a need for additional overtime and printing costs (computer programmers, printing) which can be absorbed in the various operating accounts. Any significant delay in the due date of the final tax bill could lead to a loss of interest revenue.

**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**

1. Regional Council could proceed with the date as is. This is not recommended as it could decrease the available time for taxpayers to pay the tax bill.

**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.

Report Prepared by:

  
Bruce Fisher, Manager, Fiscal & Tax Policy 490-4493

Report Approved by:

  
Pam Caswill, Acting/Director of Finance 490-7193