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Halifax Regional Council
March 7, 2006

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:



Dan English, Chief Administrative Officer



Wayne Anstey, Acting Deputy Chief Administrative Officer

DATE: February 28, 2006

SUBJECT: By Law F-300 Provision of Tax Information

ORIGIN

On February 21, 2006 Council approved in principle By-Law F-300 and a recommendation to refer it to the By Law Rationalization committee for review and comment.

RECOMMENDATION

It is recommended that :

1. Council give First Reading to By-Law F-300 and set the public hearing for March 28, 2006.

BACKGROUND

In the course of research for new revenue streams staff came across an example of a fee for service being offered in East Hants, NS. F-300 was created from the same by law used by East Hants and approved by Legal Services. Council asked that it be reviewed by the By Law Rationalization Committee. This was done on Friday February 24, 2006.

DISCUSSION

The By Law Rationalization Committee suggested some minor changes in wording to the by law and these have been incorporated and approved by Legal Services.

BUDGET IMPLICATIONS

The approval of this By-Law will provide for new revenues for provision of tax information to financial institutions. These revenues are estimated at \$980,000. Fees for provision of other tax information will become effective on January 1, 2007. Legal has advised that staff need to put in place some business processes in order to begin charging fees for all other forms of tax information.

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

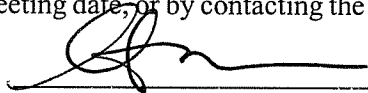
None

ATTACHMENTS

By-Law F-300

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/agenda.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:


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Halifax Regional Municipality

By-law F-300

A By-law Relating to Fees for the Provision of Taxation Information

WHEREAS pursuant to Section 79 of the *Municipal Government Act* Council may by by-law prescribe charges for the provision of services for persons who use or benefit from the service, on a basis to be set out in the by-law; and

WHEREAS the Municipality wishes to provide on an informal basis information requested from authorized parties regarding the status of business occupancy taxes and property taxes; and

BE IT THEREFORE ENACTED by the Council of the Halifax Regional Municipality as follows:

- 1. Information provided through this process is not certified nor expressly or impliedly warranted by the Halifax Regional Municipality. Parties requiring a guarantee confirming the status of tax accounts, must obtain a tax certificate at the applicable fee. It is the responsibility of the requesting party to determine whether or not they require a tax certificate for their purposes.
- 2. Information regarding the amount of outstanding taxes and penalties on an account will be provided, as outlined in paragraph 1, in response to requests made in writing and then only to the real property owners and/or their financial institution or legal representatives. Other parties requiring this information must apply for a tax certificate.
- 3. There will be no charge for tax account status information provided, as outlined in paragraph 1, directly to the owner of the subject real property.
- 4. An administration fee of \$10 plus applicable taxes per tax account per billing will be charged for the provision of tax account information provided to a financial institution in relation to the payment of tax accounts in which they have a mortgage interest.
- 5. An administration fee of \$25 plus applicable taxes will be charged for the provision of tax account information pursuant to this by-law in any other circumstances effective Jan 1, 2007.

Done and passed by Council this day of , 2006.

_____ MAYOR

_____ MUNICIPAL CLERK