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Halifax Regional Council
August 31, 2004

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:



Bruce Fisher, Acting Director, Financial Services

DATE: August 24, 2004

SUBJECT: **Trunk Sewer Taxes Collected in former Wards 7 and 8 of former City of Halifax**

INFORMATION REPORT

ORIGIN

Request of Councillor Adams for a report of all taxes collected by the former City of Halifax on the trunk sewers and sewers annexed to the City of Halifax and all tax monies collected under Ordinance 156 of the former City of Halifax for both Wards 7 and 8 and the former lands of Halifax County from 1973-2004.

BACKGROUND

The former City of Halifax collected sewer charges under City Ordinance 156 in these Wards. Upon amalgamation, this ordinance was repealed and the HRM By Law S-100 replaced it. By Law S-100 is the authority to charge sewer redevelopment fees for properties being built in existing serviced areas at the rate of \$0.30 per square foot of new construction. This by law also authorizes HRM to collect a flat fee of \$500 per dwelling unit and \$0.30 per square foot for other property that exists prior to a sewer service extension collectible when the property is serviced by a new system.

DISCUSSION

The processes used for collecting these taxes up to 1999 have been through the building permit process. As the funds were collected, the Planning and Development paper files were updated with the data and the funds deposited to the Sewer Redevelopment reserve as per the by law. All the funds deposited to the reserve are carefully accounted for as they are spent on rehabilitation of existing sewers. Since 1999, Planning has collected property specific revenue data via the permit process in an electronic database and are able to provide a report for the specific area from that date forward. In order to report on the dollar amount collected as requested (ie back to 1973) considerable resources would need to be allocated to researching manual paper files in an attempt to gather the information. It is unknown at this point how much resources, time and otherwise, would be required to comply with the request.

Should Council decide that the information is critical for their decision making, staff will prepare a report outlining all the costs and benefits of such a project for Council's consideration.

BUDGET IMPLICATIONS

None at this time.

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

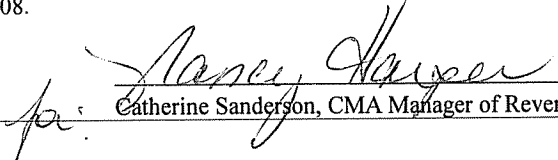
Staff could prepare a report of sewer tax revenues collected since 1999 if Council so directs.

Staff could proceed now with a cost benefit analysis of gathering the data back to 1973 if Council so directs.

ATTACHMENTS

None

Additional copies of this report, and information on its status, can be obtained by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by: 
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