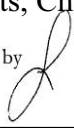


Item No. 3
Committee of the Whole
October 22, 2013

TO: Mayor Savage and Members of Halifax Regional Council

SUBMITTED BY: Original signed by 
Richard Butts, Chief Administrative Officer

Original Signed by 

Mike Labrecque, Deputy Chief Administrative Officer

DATE: October 15, 2013

SUBJECT: Area Rate Framework

ORIGIN

Regional Council, January 29, 2013:

MOVED by Councillor Whitman, seconded by Councillor Hendsbee, that staff provide a report in regard to reviewing and make recommendations to amend the taxation zone designations to reflect any changes in municipal services levels and taking into consideration the water and sewer boundaries in, particular, District 13 and other jurisdictions throughout HRM.

MOVED by Councillor Hendsbee, seconded by Councillor Dalrymple, that Halifax Regional Municipality explore the option of absorbing into the General Base Tax Rate existing and future areas rates that are assessed for the purposes of charging local contributions towards capital construction of local community facilities and public infrastructure projects.

Regional Council, August 6, 2013:

Regional Council directed staff “to return with a report on funding stormwater right-of-way system costs in the context of a broader discussion on tax structure issues.”

Regional Council, September 17, 2013:

MOVED by Councillor Karsten, seconded by Councillor Craig, that Regional Council rescind the Stormwater Infrastructure Funding Interim Solution (February 26, 2013).

Regional Council, April 9, 2013:

MOVED by Councillor Karsten, seconded by Councillor Nicoll, that Regional Council direct staff to analyze and review why condominium buildings generally have a higher assessment

RECOMMENDATION ON PAGE 2

compared to apartment buildings equal in size, quality and virtually similar in all other factors. To consider methods used in other Canadian Municipalities to address this issue, including providing a reduced tax rate and/or other incentives to increase density, review with Property Valuations Services Corporation and bring recommendations back to Regional Council.

LEGISLATIVE AUTHORITY

Halifax Regional Municipality Charter, excerpts below.

Section 93 (Estimates of Required Sums)

(1) The Council shall make estimates of the sums that are required by the Municipality for the fiscal year.

(8) The tax rates must be those that the Council deems sufficient to raise the amount required to defray the estimated requirements of the Municipality.

Section 94 (Tax Rates)

The Council shall set separate commercial and residential tax rates for the area of the Municipality determined by the Council to be

- (a) a rural area receiving a rural level of services;
- (b) a suburban area receiving a suburban level of services; and
- (c) an urban area receiving an urban level of services.

Section 96 (Area Rates and Uniform Charges)

(1) The Council may spend money in an area, or for the benefit of an area, for any purpose for which the Municipality may expend funds or borrow.

(2) The Council may recover annually from the area the amount required or as much of that sum as the Council considers advisable to collect in any one fiscal year by an area rate of so much on the dollar on the assessed value of the taxable property or occupancy assessments in the area.

(3) The Council may provide

- (a) a subsidy for an area rate from the general rate in the amount or proportion approved by the Council;

RECOMMENDATION

It is recommended that Halifax Regional Council:

1. Adopt the Framework for Area Rates as outlined in Attachment 1.
2. Direct staff to prepare a report(s) applying the Framework for Area Rates on the following outstanding issues:
 - a. The Suburban-Rural Tax Boundary,
 - b. Recreation Facilities,
 - c. Right-of-way Stormwater,
 - d. Deep Stormwater, and,
 - e. Condominiums and Density.

BACKGROUND

Like most municipalities, Halifax has a property tax system that is based on assessment. Assessment based tax systems are based on the premise that more expensive properties are owned by wealthier individuals. In most Canadian municipalities there is only one municipal tax rate, the general tax rate. Assessment systems are not good indicators of the value of municipal services a home owner gets. In Nova Scotia, however, many municipalities use area rates to pay for local services. In Halifax, there are three general tax rates (urban, suburban and rural) and a number of area rated services (eg, recreation, transit).

Within the last year Regional Council has made major revisions to the existing tax structure. It has eliminated local improvement charges for sidewalk construction and area rates for sidewalk plowing and crosswalk guards. It also approved (and then rescinded) local improvement charges for deep stormwater service. Council requests are outstanding to look at the tax structure for the rural-suburban tax boundary, area rates for recreation and the taxation of condos and other forms of density. In order to ensure that advice and decisions on area rates are consistent, staff are advising that Council adopt a framework that outlines the fundamental principles as to when area rates and other special taxes can be used to pay for services.

DISCUSSION

HRM's current tax structure could not be called a service-based system. The greatest range in taxation is due to differences in home and property values, rather than service availability. Property values are the result of a wide variety of market factors including the desirability of certain locations and neighborhoods, home size, perceived quality, etc. The availability of municipal services may make properties more desirable but are unlikely to be the primary or sole cause of market forces. As such, there may be a high home value even though available services are weaker than elsewhere. In other cases the reverse may be true. This is especially true since the introduction of the assessment cap which has prevented most homes from being taxed at the technically correct assessed value.

The Development of the Current Tax Structure

While it is not a service based system, HRM's tax structure has always had a service based component. The current tax structure was created as a compromise solution in 1997, one year after amalgamation. At that time there were four general tax rates and numerous area rates. In total there were approximately 250 combinations of tax rates. The key features of that structure were:

- Three general tax rates: Urban, Suburban and Rural;
- Urban taxpayers paid for Transit and Sidewalks;
- Urban and Suburban paid for Recreation Facilities, Fire Services, Streetlights and Crosswalk Guards; and,
- Rural Taxpayers had area rates for Recreation Facilities, Fire Services, Streetlights and Crosswalk Guards if they had those services.

The tax boundary between the Rural areas and the Urban/Suburban areas was based on the

Provincial Department of Transportation Paving Boundary, as used in the 1995 Service Exchange. (Inside that boundary HRM is responsible for local roads). That rural tax boundary has not been changed since 1997 even though new developments have occurred across HRM, including in the boundary area. In addition, the Province has transferred additional local streets to HRM, meaning the municipality is now taking care of local streets in parts of “rural” HRM.

The tax boundary between the Urban and Suburban areas was based on the availability of transit and sidewalks for properties within the Department of Transportation Paving Boundary. It has been modified since 1997 based on the availability of sidewalks and transit.

In addition, there have been major changes in which services are funded by which general tax rate. In 2002 it was felt that fire and streetlights were safety issues and that area rates were preventing proper funding of the service. In the case of Fire Services, the use of area rates prior to 2003 placed both citizens and firefighters at risk due to inadequate funding of equipment (eg Breathing Apparatus) and vehicles. It was also noted at the time that often rural areas did not have lower tax rates for fire than the urban core. Even though their service levels were often weaker, their area rates were based mostly on residential homes and excluded the very large urban commercial tax base. After 2002 the Fire Service was general rated and rural equipment and vehicles were standardized, leading to higher service and acceptable safety levels.

In 2009 Council removed transit from the Urban tax rate and abolished the local area rates that existed for transit. Instead, it created a local transit rate (paid by those within 1 km of a bus stop) and a Regional Transportation Rate (paid by those within the commutershed). In 2013 Council eliminated local improvement charges for sidewalk construction and area rates for sidewalk plowing and crosswalk guards. As a result of these changes there are now only a few services that are not general rated and the difference between the Urban, Suburban and Rural tax rates has been greatly reduced. Currently:

- The urban tax rate still pays for sidewalks. Its rate is 66.8 cents (per \$100 of assessment).
- The urban/suburban rate pays for recreation facilities. The Suburban rate is 63.5 cents.
- The rural rate is 62.9 cents. Area rates for recreation facilities are added on top in many communities.

Lessons Learned from Past Experience

Who pays for which services has been an ongoing source of debate at Regional Council. In reviewing the outstanding requests from Council and the past debate, a number of observations can be made:

- Often times the debate over who pays for which service can overshadows issues related to service standards. In the case of fire services, rural area rates were often inadequate, hence rural fire departments often used outdated equipment and vehicles. General rating the fire service eliminated this deficiency.
- Area rates often cause inefficiencies and confusion. For example, it was difficult to do

bulk purchasing for volunteer fire trucks because of the large number of rural departments. Crosswalk area rates (\$20,000) were minor relative to the overall budget.

- Area rate boundaries often abutted causing confusion as to which area rate a neighborhood should pay. Inconsistencies in boundaries or area rates were seen as unfair by taxpayers. Tax boundaries often don't grow with the community.
- Most services are not provided to a specific property per se. In some cases they are made available for those who wish to use them (recreation facilities, transit). In most cases, however, there is a very broad benefit to all taxpayers even though that may not be immediately apparent. For example, road networks allow the economy to develop. Police and Fire Services provide public protection and help improve safety issues. The exact level of benefit to an individual property cannot be easily quantified.
- While many services appear local in nature they often have a very strong regional component. For example, local transit routes are ineffective without the broader regional transit service. Small local roads connect into the larger arterial network. Demand for services is often "caused" by taxpayers from outside the neighborhood. (For example, sidewalks on an arterial road).
- A few area rated services (eg private roads, private recreation facilities) are not public in nature.

Proposed Framework on Area Rates

Based on this experience, a Framework approach should help Council create and maintain a consistent approach to tax issues. The Framework is not meant as an absolute answer as to the tax status of services. Rather, it provides Council guidance as to the key factors to be considered and interpreted when making that decision.

As its chief principle, the service standards and level set by Council should determine the tax status for a service, rather than the reverse. Where Council is introducing a new service it should first determine the details of that service before trying to establish its tax status. When examining a service, Council must answer the following four critical questions about the service:

1. Where is the service and where will it be available?
2. Who will benefit, either directly or indirectly, from the service?
3. Who have caused a need for the service?
4. Is the standard or level of service different than that provided elsewhere?

The proposed framework suggests that by default all services be general rated. The exceptions for an area rate are where:

- a) a significant minority of taxpayers have no practical access to a service or
- b) a significant minority of taxpayers have access to a service that is unavailable elsewhere in the region.

In the first case, one would expect to see something such as the Transit tax rates, where almost everyone pays. In the second case, one would expect to see small localized services unconnected to broader regional standards.

The framework also recognizes that Council may wish to use Local Improvement Charges (LICs) or development charges “where users have been previously excluded from paying for a service but now access the service”. These are taxes to be used for specific circumstances, should Council wish them to be used. User fees, other charges and private area rates (eg for Private Roads) could also continue under the framework.

There are four other considerations that the Framework suggests be kept in mind.

- Council should define each service broadly and not tax various parts of a service in ways that are inconsistent;
- Exceptions to service standards should not be made, solely on the basis of willingness to pay additional taxes;
- Special taxes should not be created for amounts that are immaterial in nature or as a guarantee for local fund raising;
- If HRM has acknowledged it is negligent, remediation should be general-rated regardless of the service.

In addition, the Framework specifies that Council may make exceptions to general rating for low income individuals, non-profits or to “to encourage or discourage certain behaviours, should it feel that the outcome would benefit the municipality as a whole” such as for HRM’s Economic Strategy or Regional Plan.

Implementation and Outstanding Issues

By its very nature, any change in the Tax Structure will likely shift the tax burden from one group of taxpayers to another. The Framework is designed to help make such decisions easier to debate and explain. The Framework should also help to make the tax structure more transparent and understandable to HRM residents and other rate payers. Above all, it is critical that there be a consistent approach to such decisions.

Unless requested by Council, Staff does not intend to undertake a review of the full tax structure. Rather, as per the existing direction from Council, the following issues would be considered.

The Suburban & Rural Tax Boundary

In 1997 the Provincial Department of Transportation Paving Boundary was used as the boundary for the Rural General Tax rate. Everything inside that boundary was urban or suburban and everything outside was rural. Since the suburban-rural tax lines were drawn substantial development has taken place with some newer neighborhoods straddling the rural tax boundary. In addition, the only current difference in the rural versus suburban general tax rates is recreation facilities. (Fire Services, Streetlights and Crosswalk guards are now paid by everyone).

Should recreation facilities become general rated the rural and suburban tax rates would become identical and the boundary would be irrelevant. Should it not be general rated, staff would likely review that boundary in the context of recreation facilities. Depending on how the service is defined, areas with access to facilities could pay a revised general tax rate or a new recreation tax.

Recreation Services Taxation

HRM's urban and suburban general rates are meant to pay for all recreation facility costs, (capital and operating) within that boundary. The rural tax areas pay through a variety of area rates and general-rated funding. Major facilities (meant to break even) are general rated across the region. Nonetheless, one of these facilities, the St Margaret's Bay Centre, is area rated.

Through a series of decisions, the current tax treatment is far from consistent. For example, three facilities are area rated in the suburban or urban general tax area, even though they are supposed to be paid for by the general tax rate (See Attachment 4). The structure is clearly inconsistent with some taxpayers paying twice. In addition to the above, there are 16 other recreation area rates for neighbourhood associations, as well as 2 community-owned facilities which are essentially area rates for private recreation.

Right-of-Way Stormwater Taxation

The NS Utility and Review Board has ruled that HRM should pay for stormwater costs attributable to the run off from HRM owned/maintained roads. The allocation of this cost will depend on how "the service" is defined, who will benefit and who has caused a need for the service.

Deep Stormwater

Deep Stormwater projects have proven to be a complex area with many conflicting arguments and overlapping responsibilities. In order to determine the appropriate answer as to how this potential program is taxed, it is first important to determine what service and service levels are to be provided by the municipality and others. Attempts to find an interim solution without that direction are unlikely to provide a long-term sustainable solution. Under the Framework, staff would return to Council to debate the broader issue of service levels and standards.

Condo Taxation

In HRM, both apartments and apartment-style condos pay the same residential tax rate, but their overall taxes per unit are often different due to varying assessment values. On average, condo assessments are \$210,600 – similar to single-family homes – while apartments (4 units and larger) average \$76,100 per unit. Most condos receive municipal solid waste services, while apartments (over 6 units) do not. Most condos are eligible for the assessment cap, while apartment buildings (4 units and larger) are not. Currently, the nearly 10,000 condo units in HRM account for more than 5% of households. Apartments make up 29% of all dwelling units.

There is considerable debate around the technical issues of assessing condos and whether a condominium building is indeed worth more than a comparable apartment. In addition, there may be economic or planning reasons under the Framework to provide lower taxes to apartments, condos and other forms of density. If the Framework is accepted, staff would return to discuss these issues. Any issues with the assessed value would likely be returned to the Provincial Valuation Services Corporation (PVSC). Staff would still examine the value of incentives for density, however, under the Framework.

Other

Depending on the above recommendations, staff would likely return with revised area rate guidelines as to how communities are to be consulted on the introduction of new area rates.

FINANCIAL IMPLICATIONS

The Framework for Area Rates will not directly affect the size or the scope of the overall HRM budget and finances.

Depending on how Council interprets and applies the Framework, it may lead to greater or less emphasis on certain taxes or revenue sources. This means that some taxpayers may pay more than they otherwise would, while other taxpayers would pay less. Any implementation would likely start in the 2014-2015 fiscal year.

COMMUNITY ENGAGEMENT

The level of community engagement may vary for each services and taxation method. General-rated services typically require less community consultation than new area rates or local improvement charges. The level of any community engagement will be outlined with the specific taxation approaches, as they are developed.

ENVIRONMENTAL IMPLICATIONS

No environmental implications.

ALTERNATIVES

1. Council may pass amendments to the Framework as it deems appropriate.
2. Council may opt not to develop a Framework for Area Rates. This is not recommended as it may lead to less transparency and confusion.

ATTACHMENTS

Attachment 1 – Framework on Area Rates
Attachment 2 – Current Tax Structure
Attachment 3 – Current Tax Rates
Attachment 4 – Eight Recreation Area Rates/Boundaries

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: Andre MacNeil, Sr. Financial Consultant, 490-5529

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Financial Approval by: _____
Greg Keefe, Director of Finance & ICT/CFO, 490-6308

Attachment 1

Framework for Area Rates

Premise:

The property tax system in Halifax assumes that property values are a proxy for income and that municipal services are not a key driver of property values.

HRM recognizes that municipal government is about the sharing of costs and that equal services are unlikely to be available everywhere, rather different parts of the municipality

- Grow and develop at different rates
- Have local or specific needs that are met in unique ways
- Use infrastructure and services not just within their neighbourhood but across the region.

As such, Halifax recognizes that municipal services may benefit everyone, and to the extent that all benefit, all should share in the cost of the service.

Key Principle on Service Taxation:

As its foremost principle, the service standards established by Council should determine the scope of the tax structure. That Tax Structure should follow Council's service standards and levels, rather than determine the standards and levels. Before levying a tax other than the general rate of tax for all Halifax, Council must answer the following four critical questions about the service:

1. Where is the service and where will it be available?
2. Who will benefit, either directly or indirectly, from the service?
3. Who have caused a need for the service?
4. Is the service standard or level different than elsewhere?

Exceptions to the General Rate of Tax on Services:

All such municipal services should be general rated to all taxpayers unless,

1. Area Rates and Other Taxes:

- a. **a significant minority of taxpayers have no practical access to a specific service.**
Hence, Council may levy a very broad area tax rate (based on geographic area or distance from service). For example, the Regional Transportation Rate excludes areas outside the Commutershed.

- b. **a significant minority of taxpayers have access to a specific service that is unavailable elsewhere in the Region.**

Hence Council may levy a local or neighbourhood tax. For example, area rates for local neighbourhood associations.

Where users have been previously excluded from paying for a service but now access the service, Council may levy a tax, fee or charge for the existing capacity already paid for by other taxpayers or for the additional service capacity required. For example, Local Improvement or Development Charges.

2. User Fees and Charges

a service is used directly by a specific group or type of individuals and the Municipality has the ability to identify the users and restrict use of the service,

Hence Council may levy a fee, charge or tax on individuals for access to the service. For example, water and sewer charges, recreation and other fees.

3. Private Fees and Taxes

a service is privately owned and the public has no or limited access, in which case any fee or tax collected on their behalf shall be fully levied on the users and/or owners,

For example, private roads or private recreation facilities.

Tax Relief for Economic, Financial and Income Issues:

When appropriate, Council shall provide targeted tax relief for individuals or non-profit organizations of low or modest income. Council may also alter its tax structure to encourage or discourage certain behaviours, should it feel that the outcome would benefit the municipality as a whole.

- E.g. Low-income tax relief or deferral
- Lower taxes for non-profits
- Support for economic strategy
- Support for Regional Plan

Other Considerations for Deciding on Exceptions:

- Council should define each service broadly and not tax various parts of a service in ways that are inconsistent;
- Exceptions to service standards or levels should not be made, solely, on the basis of willingness to pay additional taxes;
- Special taxes should not be created for amounts that are immaterial in nature or as a guarantee for local fund raising;
- If HRM has acknowledged it is negligent, remediation should be general-rated regardless of the service.

Attachment 2

Current Tax Structure

<i>Service</i>	Rural (Base) General Tax Rate	Suburban General Tax Rate	Urban General Tax Rate
Policing, Solid Waste, Recreation Programs, Planning, Libraries, Sports fields, Playgrounds	Included in the Base General Tax Rate		
Administration			
Fire Suppression			
Street lighting			
Crosswalk Guards			
Recreational and Community Facilities (Capital Costs - Cost Sharing)			
Recreational and Community Facilities (Operating Costs)	Area Rate	Included in the Urban and Suburban General Tax Rates	
Sidewalks	Area Rate	Area Rate	Included in the General Tax Rate
Transit	Area Rate	Area Rate	Area Rate
Fire Hydrants	Area Rate	Area Rate	Area Rate

Attachment 3

Current Tax Rates

Schedule of General & Area Tax Rates		Residential and Resource Rate	Commercial Rate
General Tax Rates for Municipal Services			
Urban Area		0.668	3.054
Suburban Area		0.635	3.054
Rural Area		0.629	2.691
Tax Rates for Provincial Services (All of HRM)			
Mandatory Education		0.299	0.304
Property Valuation Services		0.019	0.010
Corrections Services		0.019	0.009
Metro Housing Authority		0.007	0.007
<i>Total Provincial Area Rates:</i>		<i>0.344</i>	<i>0.330</i>
Supplementary Education			
HRM-wide		0.035	0.104
Fire Protection			
To be levied on all assessable property that is within 1,200 feet of a fire hydrant:			
Fire Protection (Hydrants)		0.025	0.075
Sidewalks			
Sheet Hbr & Area Streetscape Program (per property; not applicable to Resource assessment)	\$11.84	Flat Fee	\$11.84 Flat Fee
Transit Services			
Regional Transportation		0.051	n/a
Local Transit		0.105	n/a
Recreation - Multi-District Facility			
St. Margaret's Centre		0.010	0.010
Recreation - HRM-owned Facilities			
Beaver Bank Recreation Centre		0.070	n/a
East Preston Recreation Centre		0.050	n/a
Gordon R. Snow Community Centre		0.063	0.063
Harrietsfield Williamswood		0.019	n/a
Hubbards Recreation Centre		0.031	n/a
Prospect Road Recreation Centre		0.038	n/a
Riverline Activity Centre (Dutch Settlement)		0.032	n/a
Sackville Heights Community Centre		0.010	0.010
Upper Hammonds Plains (Maximum of \$300 per property)		0.170	n/a
Recreation - Provincially-owned Facilities			
Bedford Hammonds Plains Community Centre		0.018	0.018
Lake & Shore Recreation Centre (Porter's Lake)		0.024	0.024
Recreation - Community-owned Facilities			
Grand Lake Community Centre		0.021	n/a
LWF Recreation Centre (Urban Core)		0.030	n/a

Schedule of General & Area Tax Rates	Residential and Resource Rate		Commercial Rate	
Recreation - Neighbourhood Associations (no facility)				
Fox Hollow at St. Margaret's Bay Homeowners Association (flat fee per property)	\$60.00	Flat Fee	\$60.00	Flat Fee
Glen Arbour Residents Association (flat fee per property)	\$65.00	Flat Fee	\$65.00	Flat Fee
Haliburton Highbury		0.023		n/a
Hammonds Plains Common Rate		0.005		n/a
Highland Park		0.005		n/a
Ketch Harbour Area Residents Association (flat fee per dwelling)	\$66.67	Flat Fee		n/a
Kingswood Ratepayers (flat fee per property)	\$50.00	Flat Fee	\$50.00	Flat Fee
Lost Creek Community Association (flat fee per property)	\$50.00	Flat Fee	\$50.00	Flat Fee
Maplewood Ratepayers (flat fee per property)	\$50.00	Flat Fee	\$50.00	Flat Fee
Mineville Community Assoc (flat fee per property)	\$20.00	Flat Fee	\$20.00	Flat Fee
Musquodoboit Harbour Common Rate		0.005		n/a
Prospect Road Recreation Association		0.012		n/a
Silversides Residents Association (flat fee per property)	\$100.00	Flat Fee	\$100.00	Flat Fee
Three Brooks Homeowners Association (flat fee per property)	\$20.00	Flat Fee		n/a
Westwood Hills Residents Assoc. (flat fee per property)	\$50.00	Flat Fee	\$50.00	Flat Fee
White Hills Residents Association (flat fee per property)	\$50.00	Flat Fee	\$50.00	Flat Fee
Business Improvement Districts				
Downtown Halifax Business Commission (Minimum \$250, Maximum \$30,000)		n/a		0.0947
Downtown Dartmouth Business Commission (Minimum \$300, Maximum \$15,000)		n/a		0.3600
Spring Garden Area Business Association (Minimum \$250, Maximum: \$12,000)		n/a		0.3200
Quinpool Road Mainstreet District Association (Minimum \$250, Maximum \$7,000)		n/a		0.1900
Spryfield & District Business Commission (Minimum \$125, Maximum \$10,000)		n/a		0.2100
Main Street Dartmouth & Area Business Improvement Assoc (Min \$250, Max \$15,000)		n/a		0.1700
Sackville Business Association (Minimum \$200, Maximum \$7,000)		n/a		0.1400
North End Business Association Commercial (Minimum \$50, Maximum \$2,500)		n/a		0.1500
Private Road Maintenance Fees				
Petpeswick Drive Improvement Society (flat fee per property)	\$200.00	Flat Fee	\$200.00	Flat Fee
Three Brooks Homeowner's Association (flat fee per property)	\$530.00	Flat Fee	\$530.00	Flat Fee
South West Grand Lake Property Owner's Association (flat fee per property)	Flat Fee Schedule		Flat Fee Schedule	
Shag End Lot Owner's Association (flat fee per property)	\$600.00	Flat Fee	\$600.00	Flat Fee
River Bend Rd & River Court Homeowner's Association (flat fee per property)	Up to \$350 Flat Fee		Up to \$350 Flat Fee	
Sambro Head Lot Owner's Association: Bald Rock Rd (flat fee per property)	\$385.33	Flat Fee	\$385.33	Flat Fee
St. Margaret's Village Community Association (flat fee per dwelling)	\$450.00	Flat Fee	\$450.00	Flat Fee
Rutter Court Residents Association (flat fee per property)	\$350.00	Flat Fee	\$350.00	Flat Fee
Range Road Land Owner's Association (flat fee per property)	\$150.00	Flat Fee	\$150.00	Flat Fee
Local Improvement Charges				
O'Connell Dr (Provincial), Exeter Dr, Bali Terrace, Neven Rd & Old Fairbanks Rd	\$160.00	Flat Fee	\$160.00	Flat Fee

