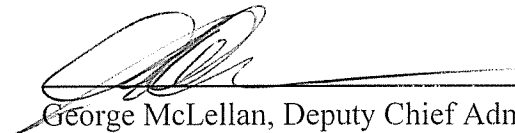


Committee of the Whole
May 14, 2002

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:


George McLellan, Deputy Chief Administrative Officer

DATE: May 8, 2002

SUBJECT: Preliminary Tax Structure Recommendations

ORIGIN

The Tax Structure Committee, a sub-committee of Council, has prepared preliminary recommendations for HRM Committee of the Whole.

RECOMMENDATION

It is recommended that Committee of the Whole approve the following course of actions:

- That the attached tax structure model is approved in principle for the purpose of public consultations. This includes placing in the general tax rate the following additional items:
 - volunteer fire departments (policy pending re service standards)
 - street lighting
 - Cost sharing on the capital repair for existing Recreational Facilities
 - Cost sharing on the construction and acquisition of new Local and Regional Recreational Facilities (related policies pending)
 - Crosswalk Guards
- That Local Improvement Charges on upgrading of existing asphalt curbing to concrete curb and gutter be eliminated.
- That all areas of HRM with access to Metro Transit should share equally in the cost of Metro Transit.
- That staff proceed to further develop the Framework of Service Standards so that it becomes clear to residents of HRM what service levels and standards HRM can realistically expect to provide.
- That the Tax Structure Committee report back to Committee of the Whole no later than October 15th, 2002 with the results of public consultations including the comments of citizens, business groups and volunteer fire departments and with final recommendations and/or options.
- That staff review the \$0.05 transfer from Urban/Suburban to Rural.

BACKGROUND

In 1997-1998 HRM created its tax structure. This structure included a Base or General Tax Rate that was paid by Rural taxpayers, a Suburban General Tax Rate and an Urban General Tax Rate. The Base Rate includes most of the basic services available across HRM including policing, compost, recycling and garbage, recreation programming, planning, libraries, sportsfields and playgrounds. Also included are administrative and fiscal costs. Water service is paid for through the water bill, not the property tax system.

Not included in the Base Tax Rate were six key services. These include Fire Suppression, Streetlights, Recreation Facilities, Crosswalk Guards, Transit and Sidewalks. These services are all add-ons for the rural parts of HRM. Rural areas do not pay for these six services unless they have access to them in their local area. In that instance the costs are paid through a local area rate. This system prevents Rural HRM for paying for services it does not receive while allowing it the flexibility to acquire or manage services locally.

Urban and Suburban Taxpayers have their own general tax rates. The Suburban General Tax Rate includes the Base Tax Rate plus Fire, Streetlights, Recreation Facilities and Crosswalk

<i>Service</i>	Rural (Base) General Tax Rate	Suburban General Tax Rate	Urban General Tax Rate
Police, Solid Waste, Recreation Programs, Planning, Libraries, Sportsfields, Playgrounds, Administration	Included in the Base General Tax Rate		
Fire Service	Area Rate	Included in the Urban and Suburban General Tax Rates	
Recreational and Community Facilities	Area Rate		
Street lighting	Area Rate		
Crosswalk Guards	Area Rate		
Transit	Area Rate	Area Rate	Included in the Urban General Rate
Sidewalks	Area Rate	Area Rate	
Fire Hydrants	Area Rate	Area Rate	Area Rate

Guards. Suburban taxpayers do not pay for the cost of either transit or sidewalks unless they receive the service. In that event, they pay an area tax rate for that particular service. The Urban General Tax Rate includes not only the Base Tax Rate but also Fire, Streetlights, Recreation Facilities and Crosswalk Guards. In addition, Urban Tax payers have included in their General Tax Rate the operating costs of sidewalks and the cost of Metro Transit.

While the existing Tax Structure solved many problems and inequities that did exist at the time of amalgamation, numerous difficulties remained. The question of defining the Suburban Boundary has been the single biggest source of debate. Some taxpayers feel that even though they live within the urban core they should not pay for transit or sidewalks unless they are within walking distance. There also remained a number of technical difficulties with the structure. These include determining the funding for services which cross over the various tax boundaries. That issue has been solved through transfers from the general tax rate. Local improvement charges (LICs) on streets and sidewalks have often presented considerable complexity. Such charges can be collected through area rates or frontage. A suburban area could theoretically find itself paying a local improvement charge for its 50% share of construction costs, one area rate for the remaining construction costs and a third rate for the maintenance. The Committee is continuing to examine boundary and LIC issues.

Moreover, while the current Tax Structure provides for local control and management it does not compensate for the weak tax base which exists in many rural and suburban areas. Consequently, many area rates in HRM are higher than their general rate equivalent. For example, in 2001-2002 only four of nearly 30 volunteer fire departments had area rates below the Urban Tax Rate equivalent. In several cases volunteer departments have experienced shortfalls and consistent deficits.

Lastly, commercial taxes are currently levied at 2.55 of the residential rate irrespective of whether the commercial sector consumes more of any particular service. This leads to inequities and tends to make HRM less competitive in attracting new industries. It also gives the false impression that most residential taxpayers are paying the full cost of the services they receive. The Tax Structure Committee is continuing to investigate the commercial tax burden and structure.

DISCUSSION

The Tax Structure Committee is a committee of Council with Staff-Council representation. The Terms of Reference for the committee mandate it to “research and recommend foundation principles for the taxation of municipal services”. After considerable debate the Committee has decided upon the following four principles:

- Everyone pays for services received
- Everyone shares in paying for services ones has access to

- Everyone pays for Basic Universal Services
- The Commercial Tax Base belongs for the benefit of all HRM

In reviewing the specific services included or excluded from the general rate, the committee noted that the tax base outside the urban core is considerably weaker than the tax base inside the core. As a result, some areas of HRM cannot afford to provide a basic level of service in fire protection, streetlighting or other areas of municipal service. The Committee concluded that fire protection, streetlighting and the provision of crosswalk guards were basic universal services. While there is no clear need to have the same level of service across all of HRM, a basic level of service should be available for all HRM citizens regardless of where they live, work or travel within the municipality.

In reviewing recreation, it became clear that the weak tax base makes it difficult for many rural communities to maintain the upkeep on HRM facilities. Ultimately, should HRM's assets age and depreciate the municipality could be forced into costly upgrades or replacements. Hence it is in HRM's best interests to ensure that its facilities are properly maintained. The committee drew a distinction between facilities which are local in nature and those which are more regional. The latter would include "those which provide facilities and services to a widely dispersed population". HRM could develop criteria (on a sliding scale) for cost sharing capital repairs to existing local and regional facilities. It might also provide cost sharing for the construction of all new regional facilities and assistance on a percentage basis for the acquisition or the construction of new local facilities. This would include former school properties turned over to HRM. Other than discussing the coverage of property insurance and the debt charges associated with its share of the capital costs, there would be no operating assistance to either regional or local facilities except in cases where current subsidies would be grandfathered. Area rates may remain in the rural areas for the communities share of construction costs and for the operation of existing local facilities. Local facilities in the core could be financed through the Urban and Suburban General Tax Rate

The committee also noted that Local Improvement Charges on replacement of asphalt curb and gutter with concrete curb and gutter amounting to approximately \$400,000-500,000 annually cause greater difficulty than can be justified. It is therefore recommending that they be eliminated and moved into the general tax rates.

In the area of Metro Transit, the committee was concerned that some areas in HRM receive Metro Transit service without paying the appropriate taxes for the service. As such, the Committee is recommending that all areas of HRM with access to Metro Transit should share in the cost of the service equally. This recommendation does not affect community transit or those without access to the service.

Currently, service levels across HRM vary from community to community. Often the variation is due to local circumstances and choice, or can be traced back to historical reasons. Even in the urban core service levels are not always identical from one part of the core to another. The committee is not recommending that service levels for all or any service be harmonized across HRM. Defining and measuring service levels is both difficult and time consuming. Moreover, different communities often have different levels of need. Lastly, fiscal pressures are unlikely to allow the full harmonization of services. The committee has, however, concluded that in some areas of HRM

Summary of Recommendations

<i>Service</i>	Current Tax Treatment	Revised Tax Treatment
Police, Solid Waste, Recreation Programs, Planning, Libraries, Sportsfields, Playgrounds, Administration	Included in the Base General Tax Rate	No Change
Fire Service	Area Rate/Urban Tax Rate	General Rated
Recreational and Community Facilities	Area Rate/Urban Tax Rate	Construction, Acquisition and Capital Upgrades may be cost-shared through the General Tax Rate
Street lighting	Area Rate/Urban Tax Rate	General Rated
Crosswalk Guards	Area Rate/Urban Tax Rate	General Rated
Transit	Area Rate/Urban Rate	No Change
Sidewalks	Area Rate/Urban Rate	No Change
Fire Hydrants	Area Rate	No Change

basic services such as fire protection are currently below an acceptable level. It is therefore recommending that staff work towards creating standards for “**basic service levels**” in fire protection, streetlighting, crosswalk guards and recreational facilities. It is the expectation of the committee that over time those areas with an unacceptable service level will be raised up to a basic service standard. This may require infusions of additional funds or the rationalization of the existing services. For consultation purposes, a “Framework” for basic service standards is attached.

The Committee feels strongly that information sessions and consultations are necessary before Regional Council can make a final decision on tax structure. Staff have prepared a schedule of 10 public meetings to be held in September. In addition, special consultations will be held with the Fire Advisory Committee, the Composite Fire Chiefs and individual fire zones. The intent is to report back to Committee of the Whole with final recommendations in October.

In summary the committee has concluded that fire, streetlights, crosswalk guards and the capital costs for existing recreational facilities be moved into the general tax rate and the costs shared across all taxpayers. LICs for curb and gutter would be eliminated and all those accessing Metro Transit should share in the cost equally. These changes would occur in the 2003-2004 fiscal year. Any changes in service levels that occur would be more gradual. Consultations would occur in September of 2002.

BUDGET IMPLICATIONS

There are no immediate implications to this change. In future fiscal years there will be additional pressure on the HRM operating and capital budgets. Much of the existing area-rated debt will have to be absorbed. There may be implications dependant on the outcome of the review of the \$0.05 transfer from Urban/Suburban to Rural as well as the service standards that will be presented to Council by both Fire Services and Parks and Recreation prior to the proposed public consultations.

Public consultations may cost as much as \$25,000. It is expected these funds will be paid for through the budget of Financial Planning (A810) and other parts of Financial Services.

MULTI-YEAR FINANCIAL STRATEGY IMPACTS

None.

ALTERNATIVES

Committee of the Whole may choose to reject the proposed Tax Structure Model or to request revisions or clarifications from the Tax Structure Committee.

Committee of the Whole may opt to remain with the Status Quo.

ATTACHMENTS

Tax Structure Review Terms of Reference(July 2000)

Basic Service Standards Framework

- Fire Services (Discussion Paper)
- Recreational Facilities (Discussion Paper)
- Streetlighting (approved Feb 18, 1997 and April 14, 1998)
- Cross Walk Guards (approved June 20, 2000)

Summary of HRM Tax Structure and Services

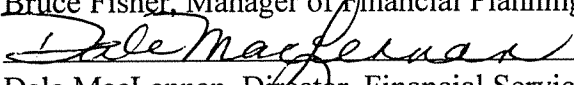
Tax Structure Implementation Project Plan

Schedule of Public Consultations

Community Profiles - Summary

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: Bruce Fisher, Manager of Financial Planning, 490-4493

Report Approved by: 
Dale MacLennan, Director, Financial Services, 490-6308

TAX STRUCTURE REVIEW

PROPOSED TERMS
OF REFERENCE

06 JULY 2000 - HALIFAX
REGIONAL MUNICIPALITY

Background

As part of Regional Council's "Business Strategies for a Stronger Community" (December 1999), the following statement had been articulated about the future of taxes ...

"The citizens of the Halifax Regional Municipality believe the tax structure is fair, stable, and predictable.

- Develop a tax structure that is equitable, simplified, and fair.*
- Develop communication and information strategies that inform the public about the tax structure, rates, and what tax dollars are used for."*

--Business Strategy No.8

This serves as the basis for undertaking a review of the tax structure. In determining the scope of the review, staff conducted a survey and met with Councillors during three meetings to determine the best approach toward meeting the intent of the above strategy. In total, nine Councillors attended the meetings from whose discussions were conceived the terms below.

Regional Council approved a new property tax structure in June of 1997. That structure included a number of key components which appear in the box to the right.

While Regional Council re-affirmed the Tax Structure each year, it has also been the subject of debate. A number of staff reviews have been undertaken on the structure or portions thereof.

Despite this effort, a broader, more comprehensive "back-to-basics" review is necessary to meet the intent of Business Strategy No. 8. This review also provides an opportunity to coordinate with the Infrastructure Charges Project (now underway) and other initiatives that may have an impact on revenues, specifically, or on other financial considerations, generally.

Current Tax Structure Highlights

An *URBAN, SUBURBAN AND RURAL GENERAL TAX RATE* finances all services not provided through user fees and other revenues.

The *BOUNDARY FOR THE URBAN CORE* uses the Provincial Service Exchange boundary for road maintenance as reasonable demarcation for tax purposes. Certain areas are designated as *SUBURBAN*.

The *COMMERCIAL TAX RATE* is set as a factor of residential tax rates with a multiplier of 2.55.

An *URBAN/SUBURBAN RATE TRANSFER* is made to the Rural Area to lower the Rural General Tax Rate by 5 cents.

FIRE PROTECTION CHARGES are billed to properties within 1,200 feet of a fire hydrant.

Separate *SUPPLEMENTARY EDUCATION RATES* apply to tax bills issued for Halifax and Dartmouth (as required by Provincial legislation), as well as Bedford and former County regions.

A three year *PHASE IN PERIOD* was used in implementing the new tax structure in 1997.

Participants

A Working Group will be established, consisting of Staff and Councillors, to review the Tax Structure. As a result of the strong links to individual services, it is important that this initiative be coordinated with other HRM processes resident in HRM's business units. The Working Group should report to, and seek approval from, Regional Council. Informed discussion to supplement the Working Group's work will take place at Program and Service Review Committee when more detailed issues are being prepared for Regional Council's consideration. Regular updates to the Program and Service Review Committee are also anticipated. Other members of Regional Council are free to attend Program and Service Review Committee meetings.

The Working Group will include three Councillors, one of whom will serve as Chair. As recommended by the Program and Service Review Committee on July 6, 2000, the Membership Committee shall make the appointments. Consideration should be given to representation of the Urban, Suburban, and Rural Areas.

Please Note: *The Working Group's agenda will be busy. Councillors and staff wishing to serve should consider their current responsibilities in relation thereto.*

The Deputy CAO will serve as project champion. He will appoint five staff members to support the work of the committee. Other staff may be requested to participate on a temporary basis as warranted by the work of the group.

Objectives

Phase I The Objective of Phase I is to research and recommend foundation principles for the taxation of municipal services. The Working Group will consider best practises, namely in the context of the following questions:

- ▶ What is a Core Service?
- ▶ What Criteria determines when a service should be
 - Included in a general rate(s)?
 - Included in an area rate(s)?
 - Paid for through user fees or other charges?
- ▶ How can HRM define boundaries for the purposes of tax rates?
- ▶ How would tax boundaries change as communities grow and/or services are enhanced, (assuming a tax boundary is recommended)?
- ▶ For the purpose of setting tax rates and other fees, how should services be costed?
- ▶ How can HRM ensure services are provided and taxed on a consistent basis?
- ▶ What is the relationship between Residential, Commercial, and Business Occupancy taxation?
- ▶ To what extent will HRM allow local areas to enhance or control the provision of services in their area?
- ▶ To what extent will HRM assist local areas to acquire services that may exceed their ability to pay?

Phase II The Objective of Phase II is to apply the foundation principles adopted in Phase I to HRM's situation. The Working Group will apply these principles in order to formalize the following:

- ▶ Which services will be included in the general versus area tax rate(s)?
- ▶ Should existing general tax rates be combined into a single general tax rate?
- ▶ How would Tax Boundaries be determined and drawn?
- ▶ What are the Guidelines for Area Rates?
- ▶ What are the Guidelines for Local Improvement Charges?
- ▶ How are Commercial and Business Occupancy assessments to be taxed?
- ▶ Are there any potential changes to User Fees and other Revenues Sources?
- ▶ What is the implementation schedule including any phase-in requirements?
- ▶ The committee will also deal with any other transitional and administrative issues as may exist.

Level of Responsibility

In Phase I, it is expected that the Working Group will:

- ▶ Examine HRM's experience with the current tax structure
- ▶ Review other jurisdictions' structures
- ▶ Review the literature and other information relating to taxation
- ▶ Consult with external experts and stakeholders
- ▶ Consult with pertinent business units of the organization
- ▶ Consult with the public as determined
- ▶ And assume other responsibilities as required to meet the objectives of Phase I.

In Phase II, it is expected that the Working Group will also:

- ▶ Classify HRM Expenditures and Revenues according to the new tax structure
- ▶ Determine Pro Forma tax rates towards implementation
- ▶ And consider and make recommendations for new technology and the transition that may be required.

Roles and Responsibilities

The Working Group will generate a detailed timetable as work progresses, study, consider options, and make recommendations.

The Program and Service Review Committee shall consider the work of the Working Group and provide feedback with respect to project direction, the project outline, and schedule.

Regional Council shall approve all recommendations forwarded from the Working Group which affect change(s) in tax rates and structure.

Budget

The review is to be undertaken within existing resources. Future budgetary considerations may be required in the event technological implications dictate.

Timeline

Phase I of the Tax Structure Review is to be finalized in the Fall of 2000 with recommendations going to Council for 16 - January - 2001.

Phase II of the Tax Structure Review, with recommendations, is to be received by Regional Council in July 2001.

Fire General Rate: Basic Services Standard Framework
Discussion Paper

All Funding is subject to HRM's Priority Lists and Budget Availability

Scenarios	Contribution through General Tax Rate
Response Time	
Fire Station Location	Rationalization Study - begin May 02 for a 2004 completion date
From Fire Station to Origin of Call	Consultative process in May and June 2002 to develop standards to be presented to Council in July
From arrival at the scene to initiation of "initial attack"	Consultative process in May and June 2002 to develop standards to be presented to Council in July
Tools	
Fleet	Establish baseline standards regarding the quantity and quality of fleet apparatus. - i.e. Quantity - Class A Fire Apparatus available to each department. i.e. Quality - preventative maintenance standard
Personal Protective Equipment - Breathing Apparatus, and bunker gear	Establish baseline standards regarding the selection, care and maintenance of Personal Protective Equipment
Staff	
Complement Required	Standards required for justifying the establishment/addition of staff positions in volunteer departments
Training	Minimum training level standards to be developed for active operational firefighters/officers
Fire Stations	
Fire Station Location	Rationalization Study - begin May 02 for a 2004 completion date
Fire Station Physical Condition	Real Property Services and Fire conducting a needs analysis in conjunction with the Location Study

Recreation and Community Facilities: Basic Services Standard Framework Discussion Paper

Scenarios of HRM owned buildings operated through
community volunteer boards and associations

All Funding is subject to HRM's Priority Lists and Budget Availability

Scenarios	Construction and Acquisition of New Facilities	Operating and Maintenance	Capital upgrades and repairs for existing facilities
Regional Facilities	<p>HRM would enter into partnership agreements and cost sharing arrangements with community associations or not for profit groups.</p> <p>Community partners to fund raise - HRM minimum cost share to be presented to Council for approval</p>	Responsibility of Regional Facility.	<p>Sliding scale of HRM contribution based on following:</p> <p>1) extent of deficiency*</p> <p>2) Community capacity to fund raise</p> <p>3) Prioritization of need</p>
Local Facilities	<p>HRM to consider to cost share - (policy pending) based on the following criteria:</p> <ul style="list-style-type: none"> • demand for services/programs • demographic assessment • existing resources • alternatives • market demand analysis • building program • site selection • detail of Capital budget based on space requirements • review Capital funding sources • management of facility • estimate of expenditures • estimate of revenues • business plan • develop concept plan of facility & site location 	Responsibility of Local Facility.	<p>4) Assessment of "role of facility and service at provides ie. is there alternate locations to accommodate the community?</p> <p>A management agreement would ensue and HRM would not assume any operating costs.</p>

* Must meet terms and conditions for capital costs in the management agreement; costs, life span and category of work.

Definition of Regional Facilities:

"HRM generally views regional facilities as those which provide facilities and services to a widely dispersed population. The facilities provided in such centers are those that people will travel some distance to access either because of their unique nature or the scale of facilities. Generally the combination of regional demographics, regional user group need, driving time and facility scale are used to determine what is a Regional Centre" *Burke/Oliver 15 July 1998*

Larger pools (25m/6 lanes) and arenas are generally considered regional facilities.

Definition of Local Community Centre:

Services local neighbourhoods, "villages", or communities, generally includes a community hall or small gym with multipurpose space and a meeting room or two. Square footage would generally be under 25,000 square feet.

Definition of General Rate:

HRM currently has three general property tax rates. The Base General Tax Rate is paid by Rural Areas. The Urban and Suburban General Tax Rates include the Base Rate plus additional amounts for Recreation Facilities.

Street Lighting and Design Criteria Guidelines***	
1	Within the developed areas of the Urban Core or mandatory paving boundary, the minimum levels of street illumination for arterial and major street classifications shall be attained through a long range upgrading/retrofit program as budget allows
2	Street lights for undeveloped areas inside and outside the Urban Core or mandatory paving boundary will be examined to see if the area in question is a major intersection, a corner of a significant physical roadway feature or close to a housing cluster or community centre. The requirements and cost to implement will be matched with the Illumination Engineering Society (IES)Handbook recommendations.
3	The developer will be responsible to provide and pay for minimum levels of street illumination for various public street classifications in all new HRM developments.
4	All arterial and major HRM public roadway reconstruction projects shall include road lighting upgrades in accordance with the minimum levels of road illuminations for these street/road classifications.
5	Any lighting costs related to municipal facilities (ie: fire stations, schools, recreation centres and facilities) shall be budgeted within the appropriate business unit or other Current Budget account

*****As approved by Council, February 18, 1997**

Street Lighting and Design Criteria Guidelines***	
1	Existing lighting facing road frontage on private residential roads, where public access is not restricted, be grand fathered into the street lighting totals and be paid through Area rates outside the Core, and inside the Core be paid for through the Urban General Rate. All lights on private property that are being paid by HRM funds that do not meet this criteria will either be transferred to the property owner(s) or removed in consultation with the Councillors first and then the property owners. Council not assume responsibility for existing lights on private residential roads serving condominium or co-op housing

***** As approved by Council April 14, 1998**

Criteria - Establishment of a School Crossing Guard Point***	
1	Geographical conditions, number of traffic lanes, visibility of intersection, etc
2	Accident experience and traffic enforcement statistics pertaining to location being considered
3	Overall general traffic flow
4	Traffic volume
5	Age and volume of students
6	Existing traffic signage
7	Traffic speeds
8	If appropriate, local police concerns of location (RCMP and Halifax Regional Police)
9	Input from Traffic and Planning or Department of Transportation
10	Budget availability

***** As approved by Council June 20, 2000**

* There are a number of variables involved in the assessment of any requests for a crossing guard and although varied, it is the opinion of staff that, if each location is properly reviewed using the above criteria, a clear recommendation can be forwarded to Council.

Summary of HRM Tax Structure and Services

	Net Budget 2001-2002	Current Tax Status	Proposed Tax Status
Mandatory Provincial Contributions			
School Board - Mandatory	59,601,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Social Assistance	3,300,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Assessment Recovery	4,258,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Correctional Centre	6,120,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Metropolitan Regional Housing Authority	2,200,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Total	\$75,479,000		
General Government, Administrative, Other			
General Government	4,576,290	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Administrative Services	2,389,100	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Financial Services	4,167,820	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Information Services	7,069,580	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Human Resources Services	2,844,195	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Real Estate & building Management Servi	10,022,011	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Shared Services	3,841,464	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
By-Laws	712,725	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Community Projects	453,500	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Total	\$36,076,685		
Solid Waste			
Waste Resources			No Change All Taxpayers Share in the Cost including Commercial that already pay tipping fees
Waste Collection	4,858,983	All Taxpayers Share in the Cost	
Otter Lake Facilities	19,839,586	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Former Sackville Landfill	4,030,401	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Total	\$28,728,970		
Public Works & Transportation			
Design & Construction	3,304,383	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Traffic & Transportation			
Traffic Authority	756,010	Urban through General Rate	No Change but may be reviewed further.
Traffic Lights	1,068,500	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Streets & Roads		Urban/Suburban through General Rate, Rural through Area Rate	Include in General Rate
Street Lighting	4,040,940		No change Urban through General Rate No change paid for through LIC
Sidewalks & Curbs Operating	1,174,687	Urban through General Rate Paid for through LIC	No Change Urban through General Rate
Sidewalks & Curbs Capital			No Change Urban through General Rate
Leaf, Litter Pickup, Street Sweeping	2,703,290	Urban through General Rate	No Change Urban through General Rate
Chip Sealing, Patching, Gravel Roads	2,808,972	Urban through General Rate Paid for through LIC	No change Paid for through LIC
Chip Sealing, Patching, Gravel Roads (LIC)			No Change Urban through General Rate
Guard Rails	245,099	Urban through General Rate	No Change All Taxpayers Share in the Cost
Traffic Signs & Markings	1,199,785	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Administration	246,900	All Taxpayers Share in the Cost	Thru EPC/WWC. Committee may review status of the Lagoon
Sewer & Other Technical Services	13,453	Paid for through EPC/WWC	
Snow & Ice Control			
Plowing, Ice Control & Removal	7,942,957	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Residential Sidewalk Plowing		Area Rate	No Change but may be reviewed further.
Total	\$25,504,976		
Planning & Development Services	\$3,596,935	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Halifax Regional Library	\$10,559,400	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Police Services			
Regional Police	34,562,040	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Crosswalk Guards	840,800	Urban/Suburban through General Rate, Rural through Area Rate	Include in General Rate
Emergency 911 Communications	3,734,400	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
RCMP	14,124,500	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Total	\$53,261,740		
Tourism, Culture & Heritage	\$2,751,155	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Water Services		Only Water Users Pay! Collected through water bills	Only Water Users Pay! Collected through water bills

Summary of HRM Tax Structure and Services

	Net Budget 2001-2002	Current Tax Status	Proposed Tax Status
Fire Services			
Operations	21,810,680	Urban/Suburban through General Rate	Include in General Rate
Training	968,700	All Taxpayers Share in the Cost	Include in General Rate
Prevention	1,275,600	All Taxpayers Share in the Cost	Include in General Rate
Administration	1,255,290	All Taxpayers Share in the Cost	Include in General Rate
Mechanical Maintenance	1,080,300	Urban/Suburban through General Rate	Include in General Rate
Buildings & Logistic	1,002,400	Urban/Suburban through General Rate	Include in General Rate
Rural District Management	454,500	Urban/Suburban through General Rate	Include in General Rate
Communications	116,300	Urban/Suburban through General Rate	Include in General Rate
Emergency Measures Organization	200,200	All Taxpayers Share in the Cost	Include in General Rate
Volunteer Fire Departments	0	Rural through Area Rate	Include in General Rate
Total	\$28,163,970		
Parks & Recreational			
Recreation & Leisure Programming & Facilities			
Programming	6,946,063	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost No change to Operating. Capital Costs may be cost-shared with General Tax Rate - policy pending.
Community Centres		Urban/Suburban through General Rate, Rural through Area Rate	No change to Operating. Capital Costs may be cost-shared with General Tax Rate - policy pending.
Aquatics Centres		Urban/Suburban through General Rate, Rural through Area Rate	No change to Operating. Capital Costs may be cost-shared with General Tax Rate - policy pending.
Beaches		Urban/Suburban through General Rate, Rural through Area Rate	No change to Operating. Capital Costs may be cost-shared with General Tax Rate - policy pending.
Boat Clubs		Urban/Suburban through General Rate, Rural through Area Rate	No change to Operating. Capital Costs may be cost-shared with General Tax Rate - policy pending.
Rinks		Urban/Suburban through General Rate, Rural through Area Rate	No change to Operating. Capital Costs may be cost-shared with General Tax Rate - policy pending.
Major Facilities		All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost No change to Operating. Capital Costs may be cost-shared with General Tax Rate - policy pending.
Local Facilities		Area Rated	
Parks & Natural Services			
Parks	8,119,633	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Sportsfields	182,713	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Playgrounds	79,290	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Public Gardens	9,476	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Sustainable Management	217,500	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Other	330,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Total	\$15,884,675		
Transit Services			
Metro Transit	7,440,430	Urban through General Rate, Suburban Rural through Area Rate	No change Urban through General Rate, Suburban, Rural through Area Rate, area rate to include Metro Transit overhead
Access-a-Bus	1,761,398	Urban through General Rate	No Change Urban through General Rate
Ferry System	2,643,250	Urban through General Rate	No Change Urban through General Rate
Community Transit	0	Urban through General Rate, Suburban Rural through Area Rate	No change Urban through General Rate, Suburban, Rural through Area Rate
Total	\$11,845,078		
Other Fiscal Services			
World Trade Centre	473,900	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Supplementary Education	0	Area Rate	Area Rate
Debt Charges	35,281,600	All Taxpayers Share in the Cost Those within 1,200 feet of a Hydrant Pay through Area Rate	No Change All Taxpayers Share in the Cost Those within 1,200 feet of a Hydrant Pay through Area Rate.
Fire Protection (Hydrants)	7,000,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Capital from Operating	16,176,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Deficit/(Surplus)	-2,353,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Other Fiscal Charges	7,233,197	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Grants & Tax Concessions	3,769,090	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Insurance	1,772,100	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Interest on Reserves	3,875,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Valuation Allowance	6,434,000	All Taxpayers Share in the Cost	No Change All Taxpayers Share in the Cost
Total	\$79,661,887		

Summary of HRM Tax Structure and Services

	Net Budget 2001-2002	Current Tax Status	Proposed Tax Status
Other Revenues			
Deed Transfer	-16,406,800	All Taxpayers Share in the Benefit	No change All Taxpayers Share in Benefit
Local Improvement Charges	-1,530,000	All Taxpayers Share in the Benefit	No change All Taxpayers Share in Benefit
Grants in Lieu	-23,520,700	All Taxpayers Share in the Benefit	No change All Taxpayers Share in Benefit
Tax Agreements	-8,477,000	All Taxpayers Share in the Benefit	No change All Taxpayers Share in Benefit
Own Source Revenue	-15,898,270	All Taxpayers Share in the Benefit	No change All Taxpayers Share in Benefit
HRWC Dividend	-2,500,000	All Taxpayers Share in the Benefit	No change All Taxpayers Share in Benefit
Unconditional Transfer	-947,000	All Taxpayers Share in the Benefit	No change All Taxpayers Share in Benefit
Conditional Transfer	-104,000	All Taxpayers Share in the Benefit	No change All Taxpayers Share in Benefit
Other Property Taxes	-148,000	All Taxpayers Share in the Benefit	No change All Taxpayers Share in Benefit
Transfers	2,922,800	All Taxpayers Share in the Benefit	No change All Taxpayers Share in Benefit
Total	-\$66,608,970		
 Transfer to Rural Areas		Transfer from Urban/Suburban to Rural	To Be Reviewed
 TOTAL	 <u><u>\$304,905,500</u></u>		

Note: Net Budget amounts are net of area rate tax revenues and transfers from the Urban and General Tax Rates.

Tax Structure Implementation Project Plan

Objective Statement

Opportunity

Unsatisfactory Aspects of Current Situation:

- minimum basic standards of service in fire, street lighting, cross walk guards and existing recreation facility capital costs are currently not available to all residents in Halifax Regional Municipality (HRM)
- that Local Improvement Charges on streets and sidewalks have often presented considerable complexity and all areas of HRM with access to Metro Transit do not share equally in the cost of services provided by Metro Transit.
- the assessment base in geographical areas within the HRM are unable to fund these minimum basic standards due to the current tax structure methodology - area rates are levied to pay for these services in the designated rural areas and the core and suburban areas are general rated
- there is an inequality of service delivery provided to all residents of HRM due to the restrictions of the current tax structure
- the current tax structure requires robust and time consuming administrative procedures

Expected Improvements Due to this Project:

- all residents of HRM will have a minimum basic standard irrespective of tax base - based on service standard criteria (ie - health and safety issues) and HRM's financial position
- there will be an increase of accountability for the operations of these services - currently the focus is on the revenue due to the tax structure as opposed to the expenditure. Best service delivery practices will be based on comprehensive service standards and availability of funds with the HRM as a Region.
- that Local Improvement Charges on curb and gutter be eliminated and that all areas of HRM with access to Metro Transit should share equally in the cost of Metro Transit
- development of partnerships and consultative processes with HRM staff and the residents, volunteers and community groups to work toward a common Regional goal
- a more efficient and cost effective administrative procedure for staff

Performance Criteria

- minimum basic service standards developed by each business unit (Police, Public Works and Transportation, Fire, Parks and Recreation and Real Property Services) and approved by Council (if not already) to be presented to the residents, communities and volunteers
- analyze the cost and the gaps to meet the minimum basic service standards and develop a

- comprehensive roll out plan to manage expectations
- determine the financial impacts for each community to switch from an area rate based tax structure to a general rate tax structure

Scope of Project

The Tax Structure Committee is a committee of Council with Staff-Council representation. The Terms of Reference for the committee mandate it to “research and recommend foundation principles for the taxation of municipal services”. After considerable debate the Committee has decided upon the following four principles:

- Everyone pays for services received
- Everyone shares in paying for services ones has access to
- Everyone pays for Basic Universal Services
- The Commercial Tax Base belongs for the benefit of all HRM

The focus of this project is based on the tax rates and the lack of equality due to the current tax structure of HRM. The purpose of the Project is to ensure that all residents in HRM have equal access to the same revenue sources and consequently benefit as a Region as opposed to the current boundary’s tax levies which have been established in the past.

Stakeholders

Residents of HRM

Critical Success Factors

- Service Standards that are measurable and can be monitored.
- Ability to establish mutually agreed upon benchmarks and realistic financial implications.
- Buy - in from Council, residents, communities, volunteers.
- Communication - consultative, timely, managing expectations, respectful, consistent
- Recognition that HRM is working for the common goal - servicing the Region
- Defined and accepted accountability from each business unit (staff) and Council member during the public consultation process as well as the implementation and day to day activity of the recommendations of the Project.

Tax Structure Project Members

Tax Structure Committee Members:

Councillor Ron Cooper, Chair

Councillor Keith Colwell

Councillor Brad Johns

Councillor Harry McInroy
Councillor Russell Walker
Councillor Diana Whalen

Staff:

Bruce Fisher - Project Manager
Cathy Nearing - Project Co-ordinator
Marc Scarfone - Communication Co-ordinator
Wayne Anstey
Gordon Rousell
Bill Mosher
Dave Murphy
Larry Drew
Denis Huck
Jim Donovan
Bob Nauss
Wayne Legere

Work Plan

see attached flow chart

Deliverables

The desired outcome of this Project is to have a policy approved by HRM Council and administered by HRM staff through consultations with the communities, residents and volunteers to inform them of the broad Regional direction that HRM will embark on to facilitate the equality of service delivery through the tax structure project

Impacts on Communications

Project Stage	Target	Message or Goal	Medium or Actions Required
May			
Approval of Project Plan and Communication Strategy by Tax Structure Committee	Internal	<p>We have things under control.</p> <p>Understand the magnitude of this undertaking.</p>	<p>Well written report.</p> <p>Well crafted verbal presentation.</p> <p>Begin development of a FAQ sheet which explains background information plus the key issues.</p> <p>Call Centre: Establish contact with call centre about who to direct calls to. As well, try to provide them a FAQ section.</p> <p>Webpage: Establish a webpage to discuss this issue. Outline the problem. Provide some FAQ's.</p> <p>Development of a Tax icon for front page of HRM homepage.</p>
SMT & EMT Briefing and Buy-in	Internal	"Here's an update"	Periodic verbal and written updates by the Project coordinator.
COW presentation of the General Rate concept		"Here's the concept. Do we proceed?"	<p>Update EMT and SMT of the result.</p> <p>Staff to develop a position paper on Area Rates versus Tax Rates.</p>

Staff strategy session for meetings with Rural Fire Groups	Internal	Identify the best way to prepare for meetings.	Develop the consultation process. Identify how this process will impact the design of the General Rate. The process should answer two questions: 1. Will the rural departments support the new rate? 2. What feedback can the volunteer departments provide to help design the new rate?
Project Stage	Target	Message or Goal	Medium or Actions Required
May			
Meeting with Composite Fire Chiefs	Internal	We need your support for a general rate. What is your opinion? Give us your input on service standards. Explanation of the consultation process with them.	Focus Group setting, aimed at discussing the situation and collecting information on level of support for a general rate. Supporting materials probably required for this meeting.

Meetings with Fire Advisory Group	Internal	<p>We need your support...here are the reasons.</p> <p>Here's what the Composite Chiefs had to say....</p> <p>Give us your input on service standards.</p> <p>Explanation of the consultation process with them.</p>	<p>Well crafted verbal presentation.</p> <p>Update EMT and SMT of the result.</p> <p>Supporting materials probably required for this meeting.</p>
Project Stage	Target	Message or Goal	Medium or Actions Required
May			
Resource approval and accountability from each Business Unit	Internal	To get appropriate staff from all relevant business units for public consultations.	Update of Webpage, Call Centre.
Fire Services to Present Service Standards to Council	External	To get Council approval of the standards.	
June			

Meeting with Fire Zones	Internal	<p>Give us your input on service standards.</p> <p>Explanation of the consultation process with them.</p>	
Staff analysis and report - costing and financial / service gaps	Internal	<p>These are the options.</p> <p>Here is the best solution.</p>	<p>Well written report.</p> <p>Well crafted verbal presentation.</p>
	External	<p>These are the options.</p> <p>Here is the best solution.</p>	<p>Update of Webpage and Call Centre, as needed.</p>

Project Stage	Target	Message or Goal	Medium or Actions Required
June			
Tax Structure Committee buy-in to the report	Internal	if yes - community meetings if no - re-examine project in September	Well written report. Well crafted verbal presentation. Update EMT and SMT of the result.
July/August			
COW meeting - approval of general rate concept	External		Webpage - FAQ section on the impact of this general rate. Update EMT and SMT of the result.
Issue Management	Internal	Meeting to ensure that all internal stakeholders have an understanding of COW's decision.	Update of Webpage and Call Centre. Coordination through the Corporate Communications Officer.
Preparation for Community meetings	External	To get public Buy-in To effectively communicate the impact of this change.	Production of an Information Flyer outlining, in general the problem that we want to solve, the options that were considered, and the decision reached by council. It should also contain information about who to contact if a member of the public had additional questions.

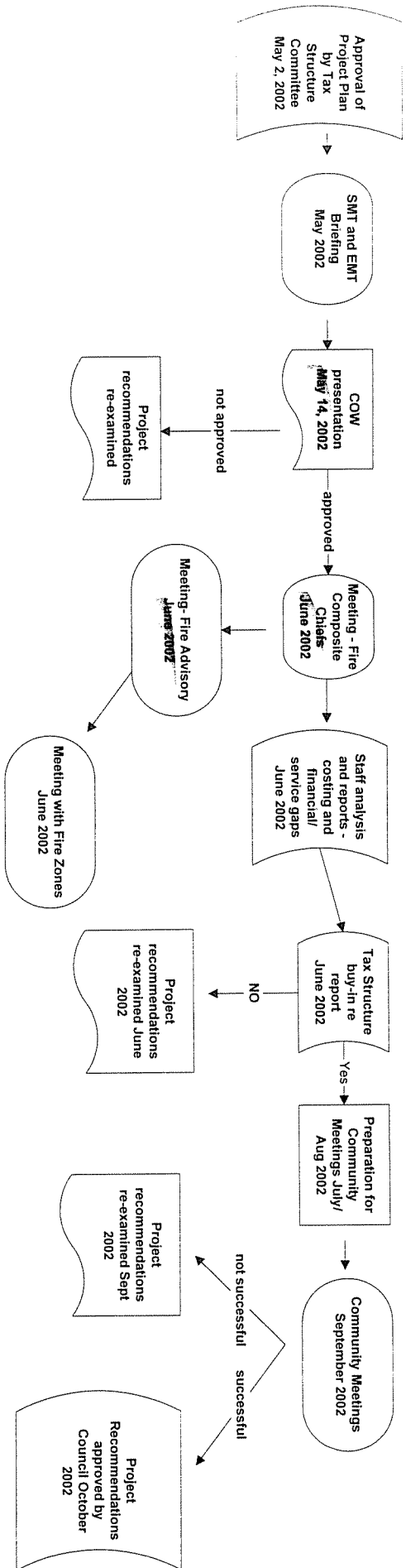
Project Stage	Target	Message or Goal	Medium or Actions Required
September/ October			
Community Meetings Complete	External	These are public information sessions.	
Recommended approved by Tax Structure Committee, COW and Council	External		Update webpage and call centre. Development of information to be disseminated in the tax bill. OR Development of final information flyer that contains information on the form that the general rate finally takes.
October/ December			
Former Area Rated Budgets successfully completed in SAP	Internal	Identify which internal processes are affected and provide clear direction on how to implement change. Assess affected staff's capability. Provide training if necessary.	Develop an implementation plan with timelines. Develop list of people affected. Email and telephone contact followed up with training and monitoring, if necessary.

Project Stage	Target	Message or Goal	Medium or Actions Required
January 31, 2003			
Approval of Budget	Internal		

Key Questions for FAQ Section: (These FAQ would be incorporated into a webpage, information for the call centre, the Corporate Communications Officer, and an information flyer).

- What are area rates?
- Am I affected by this? (Where are the Areas?)
- Why do we want to go from an Area Rate to a General Rate?
- What are the possible options (for change)?
- Where are Area Rates listed on my tax bill?
- What is the difference between this and what the province was trying to do?
- Is there a public consultation process?
- Is there going to be a public information process?
- How could my area be impacted?
- What is the status of this project?

Tax Structure Implementation Project - Time Line



Schedule of Public Consultations

Middle Musquodoboit

Sheet Harbour

Musquodoboit Harbour

Waverley/Fall River

Lake Echo

Halifax

Dartmouth

Upper Sackville/Beaverbank

Tantallon

Shad Bay/Prospect Bay

COMMUNITY PROFILES - SUMMARY

		Average Assessment	Current Tax Rate	Average Tax Billing
District One:				
Cook's Brook	Rural	71,461	1.231	880
Meaghers Grant	Rural	72,294	1.231	890
Middle Musquodoboit - Streetlights	Rural	78,768	1.355	1,067
Middle Musquodoboit - No Streetlights	Rural	73,220	1.231	901
Mooseland	Rural	55,681	1.259	701
Moser River, Ecum Secum, Harrigan Cove	Rural	51,075	1.235	631
Mushaboom	Rural	63,769	1.458	930
Musquodoboit Harbour	Rural	92,997	1.218	1,133
Ostrea Lake	Rural	77,137	1.182	912
Oyster Pond, Head of Jeddore, Clam Harbour, Ship Harbour	Rural	74,835	1.187	888
Port Dufferin - Three Harbours, East & West Quoddy	Rural	61,509	1.282	789
Sheet Harbour, Malay Falls, Lochaber - Streetlights	Rural	69,487	1.311	911
Sheet Harbour - No Streetlights	Rural	65,890	1.187	782
Tangier - No Streetlights	Rural	64,426	1.182	762
Upper Musquodoboit	Rural	69,705	1.231	858
District Two:				
Dutch Settlement, Lantz, Carrolls Corner, Elmsdale - No Recreation	Rural	80,616	1.231	992
Dutch Settlement - Recreation	Rural	76,706	1.263	969
Milford Station	Rural	78,718	1.131	890
Enfield	Rural	90,903	1.113	1,012
Grand Lake Oakfield - Street Lights	Rural	121,597	1.194	1,452
Grand Lake Oakfield - No Street Lights	Rural	431,225	1.187	5,119
Goffs, Devon, Lake Egmont	Rural	107,138	1.166	1,249
Wellington - Street Lights	Rural	116,133	1.173	1,362
Wellington, Lake Fletcher - No Street Lights	Suburban	128,587	1.317	1,693
Windsor Junction, Lakeview	Suburban	121,907	1.314	1,602
Fall River	Suburban	139,093	1.345	1,871
Fall River	Rural	159,558	1.264	2,017
Waverley	Suburban	127,294	1.278	1,627
Lakeview - Hydrants	Suburban	115,838	1.310	1,518
District Three:				
North Preston	Urban	69,175	1.392	963
East Preston	Rural	80,861	1.384	1,119
Lake Major, Lake Echo, West Porters Lake - Community Transit	Rural	94,601	1.336	1,264
Mineville, Upper Lawrencetown	Rural	111,314	1.302	1,469

COMMUNITY PROFILES - SUMMARY

		Average Assessment	Current Tax Rate	Average Tax Billing
Lawrencetown, Three Fathom Harbour & Seaforth	Rural	105,211	1.302	1,370
East Central Porters Lake, West Chezzetcook, Grand Desert - Community Transit	Rural	91,830	1.311	1,204
North West Porters Lake	Rural	119,281	1.292	1,541
North East Porters Lake, East Chezzetcook, Head Chezzetcook, Conrod Settlement, Gaetz Brook	Rural	80,020	1.267	1,014
District Four:				
Dist 4 - Hydrants	Urban	93,632	1.428	1,337
Dist 4 - No Hydrants	Urban	140,305	1.395	1,958
Montague - Hydrants	Suburban	95,559	1.286	1,229
Montague - No Hydrants	Suburban	97,365	1.254	1,221
District Five:				
Dist 5 - Hydrants	Urban	103,915	1.416	1,472
Dist 5 - No Hydrants	Urban	100,675	1.384	1,393
Cow Bay	Suburban	100,545	1.254	1,261
District Six:				
District 6	Urban	116,984	1.481	1,733
District Seven:				
District 7	Urban	100,659	1.471	1,481
District Eight:				
District 8	Urban	120,330	1.460	1,757
District 8 - Mapped Portion of Portland Estates	Urban	120,330	1.489	1,791
District Nine:				
District 9	Urban	136,508	1.460	1,994
District Ten:				
District 10	Urban	138,500	1.460	2,023
District Eleven:				
District 11	Urban	135,124	1.462	1,976
District Twelve:				
District 12	Urban	249,134	1.462	3,643
District Thirteen:				

COMMUNITY PROFILES - SUMMARY

		Average Assessment	Current Tax Rate	Average Tax Billing
District 13	Urban	296,652	1.462	4,338
District Fourteen:				
District 14	Urban	171,281	1.462	2,505
District Fifteen:				
District 15	Urban	143,096	1.468	2,101
District Sixteen:				
District 16	Urban	210,235	1.469	3,088
District Seventeen:				
District 17 - Hydrants	Urban	154,703	1.462	2,262
District 17 - No Hydrants Purcells Cove	Urban	125,413	1.430	1,793
District Eighteen:				
Herring Cove	Urban	92,415	1.482	1,370
Herring Cove	Suburban	98,231	1.254	1,232
Fergusons Cove	Urban	139,029	1.381	1,920
Portuguese Cove, Duncans Cove, Ketch Harbour	Rural	106,810	1.310	1,399
Sambro, Pennant & West Pennant	Rural	95,700	1.388	1,328
Harrietsfield & Williamswood	Rural	96,204	1.377	1,325
District Nineteen:				
Lower Sackville, Beaver Bank - Hydrants	Urban	83,171	1.423	1,184
Middle Sackville, Beaver Bank - No Hydrants	Urban	102,082	1.391	1,420
Upper Sackville	Suburban	106,439	1.361	1,449
Upper Sackville	Rural*	82,039	1.361	1,117
Kinsac	Suburban	67,412	1.254	845
Beaverbank	Rural	102,475	1.404	1,439
District Twenty:				
District 20 - Hydrants	Urban	100,552	1.418	1,426
District 20 - No Hydrants	Urban	130,053	1.386	1,802
District Twenty-One:				
Bedford - Hydrants	Urban	160,398	1.422	2,280
Bedford - No Hydrants	Urban	115,206	1.389	1,600
Bedford - Hydrants	Suburban	108,309	1.286	1,393
Bedford - No Hydrants	Suburban	101,865	1.254	1,277
District Twenty-Two:				
Hammonds Plains	Urban	131,578	1.413	1,860

COMMUNITY PROFILES - SUMMARY

		Average Assessment	Current Tax Rate	Average Tax Billing
Hammonds Plains - LIC	Urban	98,526	1.437	1,416
Timberlea	Suburban	111,973	1.254	1,404
Timberlea - LIC	Suburban	84,324	1.278	1,077
Uplands Park	Urban	99,698	1.483	1,479
Lucasville - No Hydrants	Suburban	52,197	1.278	667
Lucasville - Hydrants	Suburban	93,691	1.310	1,228
Kingswood	Suburban	189,681	1.324	2,511
Maplewood	Rural	132,969	1.260	1,725
Highland Park	Rural	123,090	1.265	1,557
Haliburton - Highbury	Rural	149,722	1.283	1,921
Hammonds Plains - Hammonds Plains Fire	Rural	92,045	1.260	1,160
Hammonds Plains- Bay Road - Fire, No Street Lights	Rural	124,073	1.143	1,418
Hammonds Plains - Bay Road - Fire, Street Lights	Rural	130,082	1.175	1,528
Upper Hammonds Plains	Rural	65,459	1.400	916
Lakeside Timberlea	Rural	84,130	1.338	1,126
District Twenty-Three:				
St Margarets Bay	Rural	118,740	1.177	1,398
Black Point ,Head of St Margarets, Ingramport & Boutilliers Point - No Street Lights	Rural	137,197	1.284	1,761
Black Point - Head of St Margarets Street Lights	Rural	118,046	1.318	1,555
Hubbards No Street Lights	Rural	153,961	1.300	2,001
Hubbards Queensland Street Lights	Rural	111,136	1.334	1,483
Terence Bay Hatchet Lake West Dover St Lights & Recreation	Rural	91,007	1.306	1,189
Terence Bay Hatchet Lake East Dover McGraths Cove Blind Bay Bayside Shad Bay Whites Lake Prospect Bay Brookside Goodwood St Lights, Crosswalk Guards & Recreation	Rural	107,182	1.311	1,405
Terence Bay Hatchet Lake Street Lights	Rural	20,822	1.284	267
Terence Bay Hatchet Lake Street Lights & Crosswalk Guards	Rural	67,333	1.289	868
Upper & Lower Tantallon Seabright Glen Haven French Village Glen Margaret Hacketts Cove Indian Harbour No Street Lights	Rural	133,920	1.178	1,577
Seabright Indian Harbour Peggys Cove Street Lights	Rural	122,948	1.212	1,490

* Upper Sackville Rural Pays Suburban rate due to fact there is no Rural Fire Department; they therefore don't pay the street lighting charge either.