



Maximizing our Economic Potential Commercial Taxation Survey

The Tax Reform Committee needs to understand how the municipal tax system can best maximize Halifax’s economic potential. Business owners and interested residents are encouraged to fill out this Commercial Taxation Survey.

We believe the tax system should:

- ✓ encourage business and investment activity,
- ✓ promote a dynamic labour market by focusing on immigration, youth and diversity, and
- ✓ support national and international competitiveness.

1) Do we seriously need to look at systems of commercial taxation other than market value?

a) The current tax system is based on market value. Does this create a bias against:

- i) smaller firms? Yes No Don’t Know
- ii) firms in specific areas of the city? Yes No Don’t Know
- iii) other firms? (list) _____

b) What type of tax system, or what features of a system, should HRM consider?

- i) service-based system Yes No Don’t Know
i.e. firms pay based on demand for (or consumption of) services
- ii) different rates for different property types Yes No Don’t Know
e.g. office space, industrial, shopping malls, etc.
- iii) tax per square foot Yes No Don’t Know
- iv) user fees (to replace some property taxes) Yes No Don’t Know
- v) road frontage fees (to replace some property taxes) Yes No Don’t Know
- vi) other option(s) _____

2) Is the level of taxation hindering economic growth, and if so,

a) Should we create municipal tax incentives to achieve key economic objectives?

- Yes No Don’t Know

Should HRM consider:

- i) reduced tax on first \$50,000+ of assessment Yes No Don’t Know
- ii) a “maximum tax” per square foot Yes No Don’t Know
- iii) a new business tax holiday Yes No Don’t Know
- vi) other option(s) _____

b) Should broad tax relief be encouraged?

- Yes No Don’t Know

If yes, how much? _____

c) Which is most critical to economic growth?

- Residential Tax Relief
- Commercial Tax Relief
- Municipal Infrastructure and/or Services
- Other (list) _____

3) How can we improve transparency, certainty and efficiency for the business sector?

- Clear Basis for Relationship between Commercial and Residential Taxes/Rates
- Clear Economic/Competitiveness Basis for Commercial Taxes/Rates
- Other (list) _____

We would like to know about your business and with whom HRM should be competitive. Please complete the following two questions.

Industry

4) What industry do you work in?

- a) Resource / Utilities
- b) Construction
- c) Manufacturing
- d) Wholesale / Retail Trade
- e) Transportation / Warehousing
- f) Information and Cultural Industries
- g) Arts, Entertainment and Recreation
- h) Accommodation and Food Services
- i) Finance, Insurance and Real Estate
- j) Professional, Scientific and Technical Services
- k) Individual Taxpayer
- l) Other Services

Competition

5) In your industry, where is your greatest competition?

- a) within HRM
- b) neighbouring NS municipalities
- c) Atlantic Canadian Cities
- d) Major Cities across Canada
- e) Eastern North American Cities
- f) International Cities
- g) Other (list) _____

6) Please provide any other comments you feel will be helpful:

Thank you for taking the time to fill out this survey!

For more information, or to fill the survey out online, please visit www.halifax.ca/taxreform

Your responses can be submitted to municipal staff at the Open House or by:

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