

Summary of Work To Date
(includes Proposed and Draft Items)
Current as of January 12, 2007

Project Plan

- Project Charter (original, April 21, 2005 and subsequent)
- CAO Goals and Objectives (May 2006)
- Project Timeline (To be approved by Tax Reform Committee)
- Communications Strategy (To be approved by Tax Reform Committee), Previous Drafts
- Website Overview
- Public Participation Plan



Resources

- Project Budget (To be approved by EMT)
- List of HRM Facilitators



Other

- Finance Services Goals and Objectives
- Business Units Implementation Plan (Reg Plan)
- Regional Plan, Chapter 5, "Economy and Finance"
- Regional Plan, Response to Public Hearing, Issue #78



Project Background

Council Debate

Council Terms of Reference for Tax Reform Committee (October 2006)

- Staff Report
- Minutes



Council Project Authorization (August 2006):

- Staff Report



- Minutes



- Slides



COW Focus Areas *Project Authorization* (January 25, 2006):

- Staff Report



- Minutes



- Slides



Program and Service Review *Project Review* (September 26, 2005):

- Minutes



- Slides

Council *Project Authorization* (September 9, 2005):

- Staff Report



- Minutes



- Slides



COW *Project Authorization* (March 8, 2005):

- Minutes



- Slides



Council Recommendations - *Alternatives to Market Value* (April 2004)

- Staff Report



- Minutes



Council Recommendations - *Commercial Tax Burden* (April 2004)

- Staff Report



- Minutes



Other Council Debate

Administrative Order, Temporary Tax Credit



Information Report, Low Income Rebates



Media Reports

M Stephenson
David Rhodenizer
Business Voice
Council Newsletters
Opinion Piece (on 2006-2007 Budget)



Internal Advisory Group (IAG) and Other HRM

Private Roads Committee
Agenda, Minutes of IAG



Citizen Correspondence

Various



Project Organization

Roundtable Organization

Dates/Facilities for Roundtables
Letter to Ratepayers soliciting involvement
List of Ratepayers in HRM
Initial Questionnaire for Participants
List of Information to be mailed prior to Roundtable
- Binder
- Detailed Paper ?
- Glossary of Tax Terms (eg LIC, Area Rate, use examples)
List of those invited/attending
Agenda
Slides to be Presented
Cases Studies (Draft):
- Scenario 1 - Sharing in Services (Sidewalks)
- Scenario 2 - Cost of Services (Condos and Apts)
- Scenario 3 - Accessing Services (Transit)
- Scenario 4 - Ability to Pay (Low/Medium Income)
- Scenario 5 - Benefits (Recreation Facilities)
- Scenario 6 - Sharing in Services (CRA Survey)
- Scenario 7 - Rural Example (to be developed)
Closing Questionnaire for Participants



Tax Conference Organization

Date/Facility
 Follow-up Letter to Ratepayers
 Initial Questionnaire for Participants
 List of Information to be mailed prior to Roundtable

- Binder
- Summary of Roundtables
- Glossary of Tax Terms (eg LIC, Area Rate, use examples)

 List of those invited/attending
 Agenda
 Slides to be Presented
 Biographies of Guest Speakers
 Closing Questionnaire for Participants

Research

Research

“Working Together to Rebuild the Municipal Tax System in HRM” (Information Brochure)

How Your Municipal Tax Dollars are Spent
More Detailed Discussion Paper (Possible)



Background Papers/Research:

Legal Issues (2005)



Assessment Cap and HRM, Analysis for Council, Law Amendments



Taxation and Income: R2 Analysis, Circuit Breaker Analysis



Summary of Comparative Tax Information



Cost to Provide Municipal Services by Residential, Commercial and Other Taxpayers (Allocation Model) – Underway



Level of Subsidy to Residential Tax Rates by Housing Type (Draft)



Who Pays? (Breakdown of Tax Rates)



Bibliography of Tax Information



Issues re Low Income

CRA Survey Results (Fall 2005, Fall 2006)



Correspondence with Province on Tax Powers



Letter of Support from Province (Proposed)

Tax Options for HRM



Issues, Opportunities, Risks



Area Rate Guidelines



Fair and Equitable Funding, UNSM



Settlement Pattern and Form with Service Cost Analysis
("Pattern Book") April 2005



Other Jurisdictions Studies:

Survey of Comparative Taxes (North America, Europe,
Australia, New Zealand)



Edmonton Benchmarks (Various Years)



Commitment to Community (HRM Tax Reform 2002-2003) - -
various documents from Committee



CBRM Tax System



Halton Tax Studies



East Hants Tax Discussion Paper



Winnipeg Tax Proposals



Ottawa Tax Proposals



Toronto Tax Studies



North Vancouver Residential/Non-residential Consumption
Study



Fiscal Imbalance, FCM



Re-Thinking Texas Taxes



Benchmarks for HRM:

- Tax Rate History and Average Tax Burdens



- Expenditures (HRM 1995-1996 to present)



- Expenditures (HRM and other cities)



- Revenues (HRM 1995-1996 to present)



- Revenues (HRM and other cities)



- Property Taxes (HRM 1995-1996 to present)



- Residential Taxes (HRM 1995-1996 to present)



- Residential Taxes/Income (HRM and other cities)



- Residential Taxes/Household Spending (HRM, 1998-2004)



- Aggregate Progressiveness of Multiple Residential Taxes
(HRM)



- Age of HRM Homeowners & Renters (2001)



Commercial Tax Information

Commercial Tax Benchmarks



- Commercial Taxes/RDP (HRM and other cities)



- Commercial Taxes/Private GDP (HRM and other cities)



- Commercial Taxes/Employment Income (HRM and other
cities)



- Commercial Taxes/Employee Ratio (HRM and other cities)



- Commercial Taxes/Per Capita, Dwelling Unit (HRM and other cities) ✓
- Sector-Specific Tax Burden, draft (HRM and other cities) ✓
- McTax Index, draft (HRM and other cities) ✓
- Commercial Tax Revenue, by # and value of Property (HRM) ✓
- Residential/Non-Residential Tax Share (HRM, 1999-2006) ✓
- Commercial Taxation RFP ✓
- Business Occupancy Tax Analysis (Various analysis) ✓

Legislation

- Municipal Tax Powers (MGA) ✓
- Assessment Cap ✓
- Temporary Tax Credit ✓
- Assessment Act ✓
- Admin Order re Non-Profit Rebates ✓

Statistics, Other

- Residential Taxation Statistics and Averages (includes tables and cross-tabulations for various years) ✓
- by Assessment Growth ✓
- by Distribution of Value ✓
- by Type of Property (vacant, single dwelling, multiple dwelling, condo) ✓
- by Acres ✓
- by Frontage (data now available) ✓
- by Property Tax ✓
- by Assessment Cap/Temporary Tax Credit ✓
- by Waterfront properties ✓
- by District, Tax Boundaries ✓
- Income Data by Geographic area, (includes R Squared analysis) ✓
- Various Maps of services, tax boundaries ✓