



WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation ☒	Decision Request ☐	Councillor Activity ☐
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To: West Hants Regional Council

Submitted by: _____
Carlee Rochon, Director, Financial Services

Date: July 23, 2024

Subject: Updated 2024-25 Taxing Resolution

LEGISLATIVE AUTHORITY

Municipal Government Act, Part VI – Tax Collection

RECOMMENDATION or DECISION REQUEST

Committee of the Whole recommends that Council approve the updated 2024-25 Taxing Resolution as presented to Council.

BACKGROUND

Property ☐	Public Opinion ☐	Environment ☐	Social ☐	Economic ☒	Councillor Activity ☐
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On May 29, 2024, Council approved the 2024-25 Operating Budget, and supporting resolutions. This included the 2024-25 Taxing Resolution.

The budget included the following rates, with a \$0.01 cent decrease for each community:

RATE SUMMARY		
Residential	2023-2024	2024-2025
General Rate	0.5314	0.6972
Communities	Combined Area Rates*	
West Hants Rate	0.9823	0.9723
Hantsport Rate	1.3637	1.3537
Windsor Rate	1.6564	1.6464

*Combined area rates means all rates applicable to that community.

DISCUSSION

Upon preparation of the annual tax billing, we determined there was rounding in the combined tax rates. This means that the area rate for West Hants and Windsor need to be rounded to the nearest \$0.0001 place, see below table. This is clerical error in the resolution, and does not impact the budgeted tax revenue, or the combined tax rates approved by Council. However if the resolution is not updated to reflect this rounding, it will result in a slight reduction in the amount received in grants-in-lieu of taxes from the provincial government. As they required a copy of the taxing resolution with the application.

RESIDENTIAL		COMMUNITIES	
Rates	West Hants	Windsor	
General Rate	\$0.6972	\$0.6972	
Area Rate	\$0.2750	\$0.9491	
2024-25 Proposed Rate	\$0.9723	\$1.6464	
2023-24 Rate	\$0.9823	\$1.6564	
VARIANCE	-\$0.0100	-\$0.0100	

The following summarizes the updates that are proposed in the attached updated 2024-25 Taxing Resolution:

RESIDENTIAL		COMMUNITIES	
Rates	West Hants	Windsor	
General Rate	\$0.6972	\$0.6972	
Area Rate	\$0.2751	\$0.9492	
2024-25 Proposed Rate	\$0.9723	\$1.6464	
2023-24 Rate	\$0.9823	\$1.6564	
VARIANCE	-\$0.0100	-\$0.0100	

NEXT STEPS

Should Council approve the updated resolution, it will go to the Municipal Clerk for signing and filing. And will be used to secure grants-in-lieu of taxes from the province.

FINANCIAL IMPLICATIONS

There are no financial implications related to this change, as the overall tax figures remain the same.

ALTERNATIVES

Council could choose not to approve the updating of this resolution, but this is not recommended by staff as grant-in-lieu of taxes will not be secured without a corrected tax

resolution.

ATTACHMENTS

- Updated RR-404 2023-24 Taxing Resolution

CHIEF ADMINISTRATIVE OFFICER REVIEW

To achieve greater accuracy, I support the recommendation.

Report Prepared by: _____
Carlee Rochon, Director, Financial Services

Report Approved by:  _____
Mark Phillips, Chief Administrative Officer

BE IT RESOLVED that the sums that are required for the lawful purposes of the West Hants Regional Municipality for the year 2024-25 after crediting the probable revenue from all sources other than the general rates for the year and making the allowance for the abatement and losses that may occur in the collection of taxes and taxes for the current year that may not be collected or collectable is \$14,215,166 and this Council hereby authorizes the levying and collection of a general tax rate of ninety-eight cents (\$0.98) per one hundred dollars (\$100) of the assessed value of commercial property and the assessed value of residential property and general resource property that will equal six nine seven two cents (\$0.6972) per one hundred dollars (\$100) of the assessment on residential and general resource property.

BE IT FURTHER RESOLVED that the sums that are required for the lawful purposes of the Community of West Hants for the year 2024-25 after crediting the probable revenue from all sources other than the area rates for the year and making the allowance for the abatement and losses that may occur in the collection of taxes and taxes for the current year that may not be collected or collectable is \$5,115,687 and this Council hereby authorizes the levying and collection of an area rate tax of eighty cents (\$0.80) per one hundred dollars (\$100) of the assessed value of commercial property and the assessed value of residential property and general resource property that will equal two seven five one cents (\$0.2751) per one hundred dollars (\$100) of the assessment on residential and general resource property.

BE IT FURTHER RESOLVED that the sums that are required for the lawful purposes of the Community of Hantsport for the year 2024-25 after crediting the probably revenue from all sources other than the area rates for the year and making the allowance for the abatement and losses that may occur in the collection of taxes and taxes for the current year that may not be collected or collectable is \$519,528 and this Council hereby authorizes the levying and collection of an area rate tax of two dollars and seventy-seven cents (\$2.77) per one hundred dollars (\$100) of the assessed value of commercial property and the assessed value of residential property and general resource property that will equal six five six five cents (\$0.6565) per one hundred dollars (\$100) of the assessment on residential and general resource property.

BE IF FURTHER RESOLVED that the sums that are required for the lawful purposes of the Community of Windsor for the year 2024-25 after crediting the probable revenue from all sources other than the area rates for the year and making the allowance for the abatement and losses that may occur in the

collection of taxes and taxes for the current year that may not be collected or collectable is \$4,007,075 and this Council hereby authorizes the levying and collection of an area rates tax of two dollars and eighty-seven cents (\$2.87) per one hundred dollars (\$100) of the assessed value of commercial property and the assessed value of residential property and general resource property that will equal nine four nine two cents (\$0.9492) per one hundred dollars (\$100) of the assessment on residential and general resource property.

BE IT FURTHER RESOLVED that the taxpayers in the said Municipality are required to pay the whole of their taxes on or before the 1st day of September, A.D., 2024 provided that if the total amount of taxes owing is not paid in full on or before the 1st day of September, A.D., 2024 the balance of current and prior years' taxes then owing will bear interest at a rate of 15% per annum, such rate to be calculated monthly at the end of each month at a rate of 1.25% until the sums are paid.

TAX DUE DATE – SEPTEMBER 1, 2024

I, Deanna Snair, Municipal Clerk of West Hants Regional Municipality, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Region of the Windsor and West Hants Municipality at a meeting duly called and held on the ____ day of ____ (month), ____ (year).

Deanna Snair, Executive Assistant