

A Proposal for Tax Parity within the Crossing



A proposal for Tax Parity within the Crossing
to support the Housing Accelerator Fund and
Municipal Consolidation goals.

Presented by:
Brison Developments Ltd.

February 24, 2026

A Proven Economic Engine for West Hants



Established Success: A fully serviced mixed-use community straddling the former West Hants/Windsor boundary.



Rapid Growth: Started in 2008, now the fastest-growing development in the region.



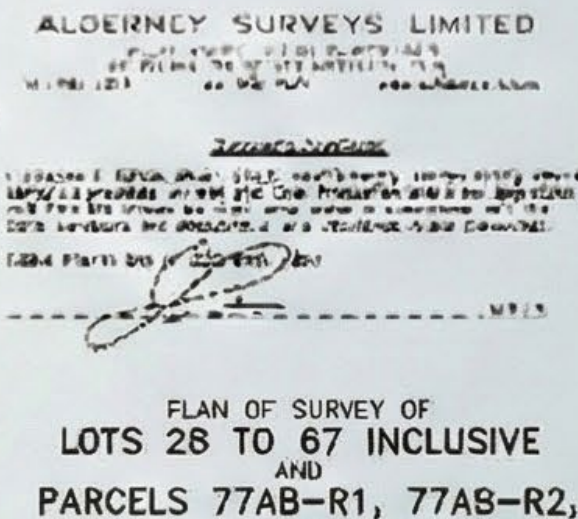
Diverse Housing: Single-family, semi-detached, and multi-unit residential (including a 6-storey apartment building).



Current Contribution: Over \$91 million in assessment value as of 2025.



NAVY PLAN
STATE 1116.000



The Invisible Wall

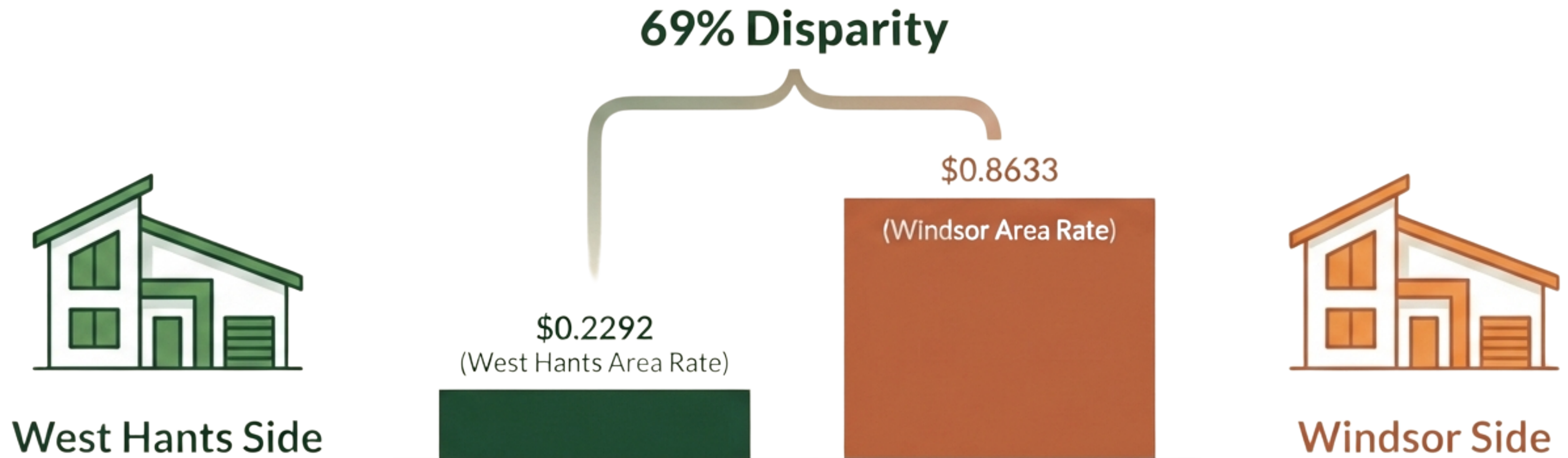
An historical municipal boundary line from pre-amalgamation dictates tax rates, not service levels. The line cuts directly through the neighbourhood, creating two distinct tax realities for residents living on the same street.

The Impact: This artificial boundary acts as a “Tax Cliff” for future phases of development.



The Crossing

The 69% Disparity



The Gap: A difference of roughly \$0.67 per \$100 of assessment.

The Reality: A home on the Windsor side pays ~69% more in area rates than a neighbor on the West Hants side for the exact same services.

The Crossing

Paying More for the Same Services?



- ✓ **Infrastructure is Paid For:** Brison Developments installs all water, sewer, and streets. There is no infrastructure cost to the Town.
- ✓ **User Fees Apply:** Residents on both sides pay for water and sewer via user fees, not tax rates.
- ✓ **No “Windsor” Debt Benefit:** The only outstanding Windsor debenture is for the sewage plant (matures 2032), already recovered through user fees.
- ✓ **Conclusion:** There is no service-based justification for the Windsor surcharge in this new neighborhood.

The Economic Stall

The Crossing



BUYER
DECISION:
EVALUATION

Buyer Perspective:
Higher Taxes = Reduced Borrowing Power.

Market Reality:
No sales of Windsor side lots with development
in cheaper West Hants lots occurring.

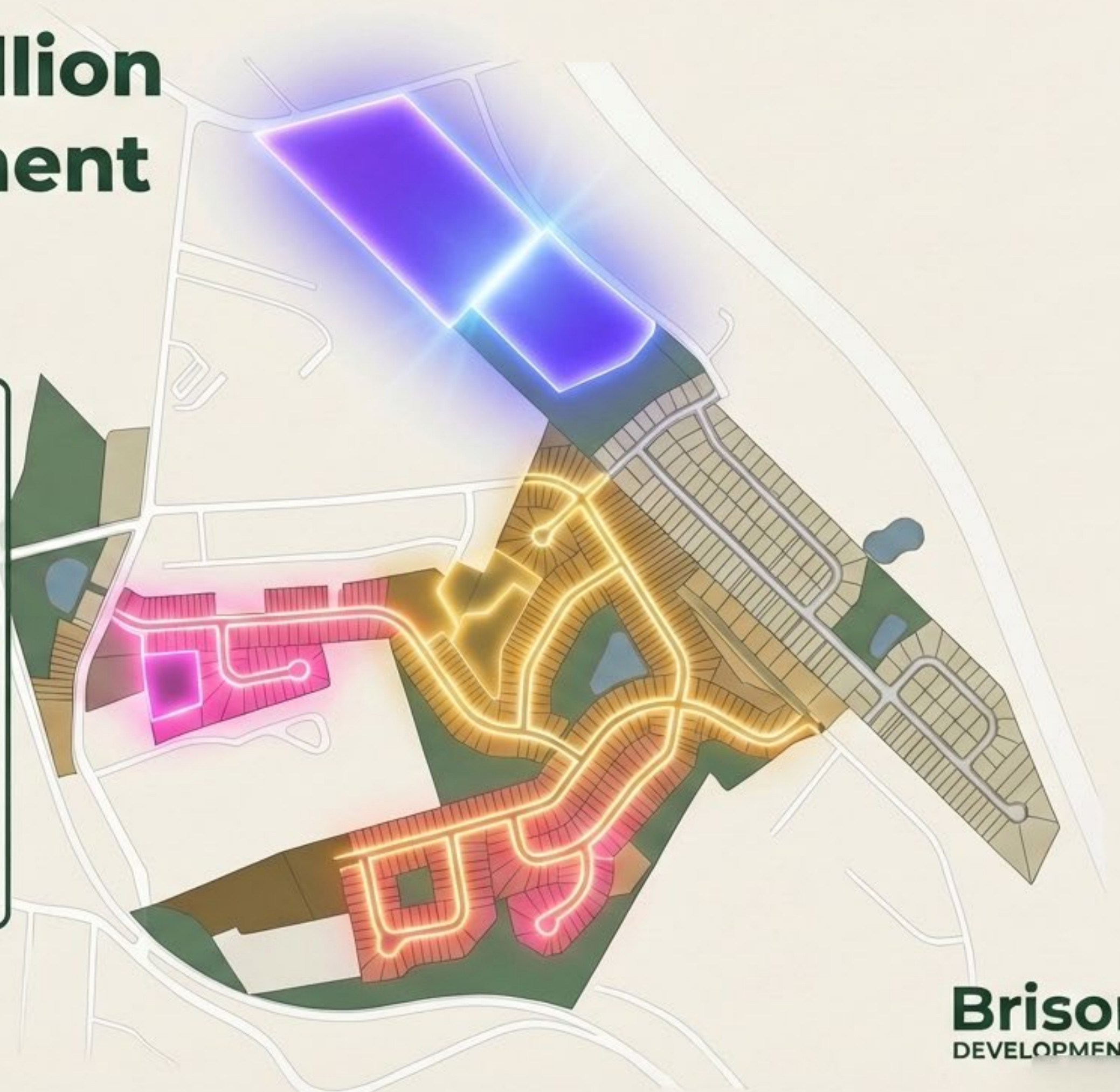
The Consequence:
Slower Sales > Slower Construction >
Stalled Assessment Growth.

Unlocking \$141 Million in Future Assessment

The Crossing

Total Unlock: \$141.2 Million

- ▶ Immediate Potential: 58 Homes
(Community Way & Duplexes)
- ▶ Near Future: 36 Homes
(Lindsay Crt & Payzant Dr)
- ▶ High Density: 3 Future Apartment
Buildings (~\$92M Value)



Aligning with the Housing Accelerator Fund (HAF)

WHRM Target: 370 new housing units over 3 years.

The Role of The Crossing:
Essential to hitting this target.

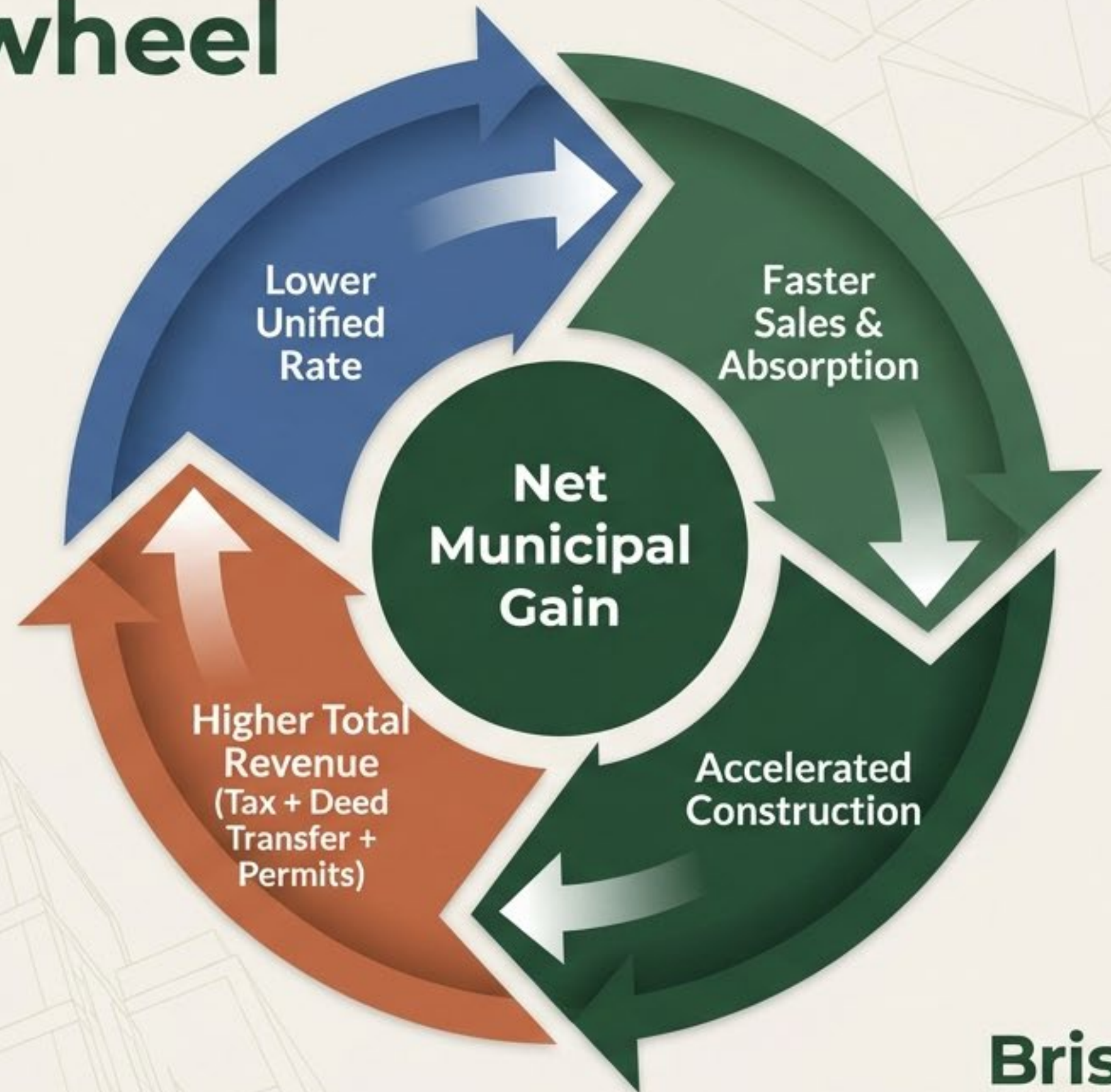
The **Friction**: Disparate tax rates act as a brake on these units.

The **Solution**: Harmonization acts as an **accelerant** to meet HAF milestones.



The Revenue Flywheel

Even at the lower West Hants rate, the sheer volume of new assessment (\$141M) creates a net revenue gain compared to a stalled development at a higher rate.



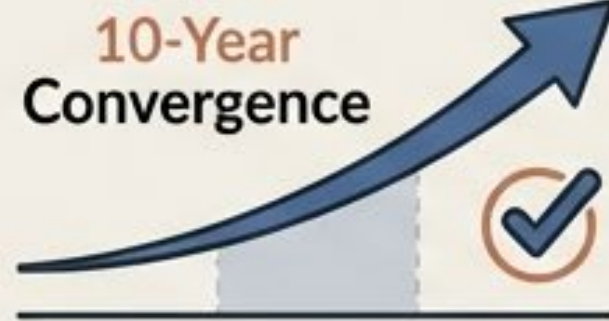
Precedent for Harmonization

Halifax (HRM)



Replaced 4 municipal rates with 3 service-tier rates to remove “old boundary” disputes.

Queens (Liverpool)



Used a 10-year convergence to eliminate “winner/loser” narratives.

Ottawa



Cut residential taxes to hold the reduction while harmonization proceeded.

Winnipeg



Created a “Unicity” rate to eliminate suburban tax havens.

Takeaway: Successful amalgamations always move toward service-based rates, not legacy boundary rates.

The Proposal: Fairness & Finance

ACTION:

- **Request:** Harmonize the residential and commercial area rates for all PIDs within The Crossing.
- **Method:** Apply the West Hants area rate to the entire development.
- **Timeline:** Effective for the 2026-27 Taxation Year.

1. **Fairness:** One neighborhood, one rate.
2. **Finance:** Accelerated assessment growth and revenue.
3. **Simplicity:** End split billing and boundary disputes.



Brison Request: One Community. One Rate.

Request that Council direct staff to adjust the 2026/2027 tax rate within the Crossing to be consistent with the West Hants rate

Legend

----- Crossing Community B

Trails

— Existing

..... Proposed

Parks

Existing

Proposed

Land

Approved Apartments

Developed Low-Density

Proposed Low-Density

Proposed Medium-Density

Proposed Community C

Proposed Apartments

0 175

1 cm = 65 meters

Date: 2023-08-08

Drawn By: B. Croll