WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation ☐	Decision Request ☐	Councillor Activity ☐

To: **West Hants Regional Municipality Council**

Submitted by: **Mayor Abraham Zebian**

Date: **July 22, 2025**

Subject: **Crossing Community Tax Parity**

LEGISLATIVE AUTHORITY

Municipal Government Act

RECOMMENDATION or DECISION REQUEST

Council Direct staff to report back at the September Committee of the Whole meeting on recommendations to create tax parity within the "Crossing Community" development.

BACKGROUND

On June 17, 2025 Council received correspondence from Brison Developments regarding tax parity within the "Crossing Development". The correspondence requested council look at tax parity within the development for reasons noted in the letter.

Property ☐	Public Opinion ☐	Environment ☐	Social ☐	Economic ☐	Councillor Activity ☐

DISCUSSION

The discussion of taxes and the fairest way to levy them has been raised constantly within the region for many years. The correspondence from Brison Development highlights the same discussion but within the "Crossing Development". As many Councillors know, this development is the fastest growing within our region and is now crossing former "virtual" boundary lines that will lead to different tax rates for the community. This could potentially slow sales and revenue resulting from deed transfer and taxes to West Hants Regional Municipality as well as create unnecessary upset and questions about why this problem exists.

If Council feels strongly that this should be corrected, I have recommended a way forward.

NEXT STEPS

TBD

FINANCIAL IMPLICATIONS

TBD

ALTERNATIVES

Council can decide not to approve the recommendations.

Council can give alternative direction.

ATTACHMENTS

None.

CHIEF ADMINISTRATIVE OFFICER REVIEW

Staff are committed to support this initiative to achieve Council's goals for tax parity, pending Council's discussion. The Crossing community along with other areas within the regional municipality are subject to the same differences in taxation due to former boundaries. Most notably is the former Town of Windsor and Former West Hants Business / Industrial Park areas. Different commercial tax rates are applied in these areas.

The exercise associated with The Crossing will require human resources from multiple municipal departments as well as PVSC representatives. Requesting the report by September is concerning due to the ongoing audits currently underway for the WHRM 2024/25 Fiscal Year, Region 6 and the Water Utility Operations Audit. This combined with the publication of the WHRM Budgets, Finance Department staff recruitment for two vacant positions, tax billing and water utility billing cycles make it a challenging time to execute such an exercise is such a short time frame.

I ask that an extended timeline be considered for the return of the report. A November or December timeline would be more appropriate based on current priorities of Council and to better align with 2026/27 budget preparations.

Report Prepared by: Abraham Zebian, Mayor

Report Reviewed by: ______________________________________

Mark Phillips, Chief Administrative Officer

BRISON
DEVELOPMENTS

17 June 2025

Mayor Abraham Zebian and Members of Council
West Hants Regional Municipality
76 Morison Drive
Windsor, NS B0N 2T0

RE: Harmonizing the Area Tax Rate for *The Crossing* Subdivision

Mayor Zebian and Councillors,

I am writing on behalf of *Brison Developments Ltd., the developer and 3229190 Nova Scotia Ltd., (The Crossing)* the owner of the mixed-use community that straddles the former municipal boundary between the Town of Windsor and the Municipality of West Hants. Since consolidation, that line is little more than a surveyor's bearing, yet it still dictates two different residential tax burdens:

Former Unit	2024-25 Combined Residential Rate (per $100 of assessment)
Windsor side	**$1.6464**
West Hants side	**$0.9723**

Source: WHRM 2024-25 Operating Budget, Rate Summary Table

This gap of roughly **67 ¢ per $100**—or approximately a 69% increase over West Hants taxes—makes it markedly harder to sell lots on the Windsor side, undermining our marketing program and, ultimately, the Municipality's own objectives for housing supply and assessment growth.

Why a single rate is in Council's interest

1. **Fairness and cohesion in a now-unified municipality**
   Council's own consolidation narrative stresses "one region, one community." Maintaining two area rates inside a single neighbourhood contradicts that message and fosters perceptions of inequity.

2. **Accelerated build-out and assessment growth**
   Removing the tax inequity on half the project will speed sales and construction starts, pulling assessment onto the roll sooner and boosting deed-transfer revenue.

3. **Administrative simplicity**
   A uniform rate eliminates split billing, boundary disputes, and staff time spent explaining legacy differences to confused residents.

4. **Competitive positioning for WHRM**
   Nova Scotia's housing crunch means buyers shop region-wide. Level taxes will strengthen WHRM's reputation as an efficient, investment-friendly municipality—an advantage when competing with HRM and Kings for new residents.

5. **Precedent elsewhere**
   Other municipalities took action to address property tax inequity These decisions demonstrated the value of early, decisive harmonization in keeping growth on track.

What other municipalities did after amalgamation

Municipality (amalgamation year)	Legacy units merged	Harmonisation approach adopted	Key outcome / notes
Halifax Regional Municipality, NS (1996)	4 (Halifax, Dartmouth, Bedford, Halifax County)	In 2003 Council replaced the four former municipal rates with three service-tier general rates (Urban, Suburban, Rural) applicable region-wide, with smaller legacy area rates folded underneath.	Shifted debate from "old-municipality" boundaries to service-level differences, simplifying bills while retaining some cost-of-service links.
Region of Queens Municipality, NS (1996)	3 (Town of Liverpool + 2 rural districts)	Provincial statute allowed up to 10 years of phased convergence; Council could levy separate rates in each former unit only until legacy debts were retired, after which a single rate applies.	Provided a clear sunset for dual rates and a predictable glide-path for taxpayers.
City of Ottawa, ON (2001)	11 lower-tier municipalities	Council cut residential taxes 10 % across the board in its first post-merger budget and committed to hold that reduction while other harmonisation work proceeded.	Removed "winners vs. losers" narrative and set a single city-wide base rate from year one.
Winnipeg "Unicity", MB (1972)	13 municipalities	Provincial legislation created one city and equalised property-tax rates city-wide to eliminate suburban low-tax "havens."	Level playing field supported integrated planning and reduced inter-municipal competition for assessment.

These precedents show that early, decisive harmonisation builds public trust and removes barriers to growth.

Requested action

We respectfully request that Council direct staff to:

- **Harmonize the residential and commercial area rates** applicable to all PID(s) within *The Crossing*, aligning them with the lower West Hants rate for the 2026-27 taxation year; or

- Bring forward an equivalent mechanism (e.g., targeted area-rate rebate) that achieves the same effect until full rate unification is adopted municipality-wide.

Thank you for your consideration and for Council's ongoing commitment to creating a stronger, more equitable West Hants Region.

Respectfully submitted,

Mitchell Brison
President,
Brison Developments Ltd.,
3229190 Nova Scotia Ltd.,