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Item No. 15.1.2
Halifax Regional Council
July 8, 2025

TO: Mayor Fillmore and Members of Halifax Regional Council

FROM: Cathie O'Toole, Chief Administrative Officer

DATE: June 27, 2025

SUBJECT: Amendment of Administrative Order Number 2022-008-ADM, the Rural Sidewalk Area Rates Administrative Order

ORIGIN

May 13, 2025, Halifax Regional Council Item 15.1.1:

MOVED by Councillor Hendsbee, seconded by Councillor Young

THAT Halifax Regional Council direct the Chief Administrative Officer to direct staff to:

1. Prepare amendments to Administrative Order 2022-008-ADM, the *Rural Sidewalk Area Rates Administrative Order*, to implement an area rate of \$0.021 per \$100 of taxable property value for sidewalks in rural communities and come back to Council for approval.

July 11, 2023, Halifax Regional Council Item 15.4.1:

MOVED by Councillor Smith, seconded by Councillor Mason

THAT Halifax Regional Council apply an area rate equal to the difference between the urban and rural general tax rates to all residential, resource, and commercial properties paying the rural general rate in the community of East Preston, as shown on Attachment A of the staff report dated May 26, 2023, consistent with the process outlined in Administrative Order Number 2022-008-ADM, the *Rural Sidewalk Area Rates Administrative Order*.

EXECUTIVE SUMMARY

Regional Council approved the Rural Active Transportation (AT) Program on [February 8, 2022](#) to support adding sidewalks and multi-use pathways (MUPs) in rural community centres. To support implementation, Council adopted [Administrative Order 2022-008-ADM, the Rural Sidewalk Area Rates Administrative Order](#)¹ in 2023, establishing an area rate based on the difference between urban and rural tax rates or \$0.033 per \$100 of taxable property value.

Council approved an area rate at the above amount on [July 11, 2023](#)² enabling construction of a 1.3km MUP in East Preston, which was completed in January 2025.

Recommendation on Page 2

¹ <https://cdn.halifax.ca/sites/default/files/documents/city-hall/legislation-by-laws/2022-008-adm.pdf>

² <https://cdn.halifax.ca/sites/default/files/documents/city-hall/regional-council/230711rc1541.pdf>

On [May 13, 2025](#)³, Council directed staff to amend AO 2022-008-ADM, setting a new area rate of \$0.021 per \$100 of taxable property value, aligned with maintenance costs for rural sidewalks. This area rate would be added to all residential, commercial and resource properties within the community area rate boundary.

This updated rate will apply to East Preston in the September 2025 property tax bill following the completion of the East Preston Greenway. This would result in a reduction in potential revenue (using 2024 taxable property values) of approximate \$8,696. No changes are requested to the area rate boundaries approved on July 11, 2023, and shown in Attachment C.

RECOMMENDATION

It is recommended that Halifax Regional Council:

- 1) adopt the amendments to Administrative Order 2022-008-ADM, the *Sidewalk Area Rates Administrative Order*, as set out in Attachment B to this report;
- 2) amend the rural sidewalk area rate for the community of East Preston approved on July 11, 2023, to \$0.021 per \$100 of taxable property value to all residential, resource, and commercial properties located within the Tax Area Rate Boundary Map as set out in Attachment C to this report; and
- 3) adopt the Resolution for Approval of the Area Rate for East Preston for fiscal year 2025/2026 as set out in Attachment D to this report.

BACKGROUND

Based on actions in the [Active Transportation Priorities Plan](#) and the [Integrated Mobility Plan](#), Regional Council approved a Rural Active Transportation Program on [February 8, 2022](#).

In support of that program's goal of adding sidewalks or multi-use pathways (MUP) in rural community centres, Council adopted [Administrative Order 2022-008-ADM, the Rural Sidewalk Area Rates Administrative Order](#)⁴ in 2023. This Administrative Order (AO) established an area rate determined by the difference between the urban and rural residential general tax rates to make rural candidate communities⁵ eligible for sidewalks/MUPs.

Following direction from Regional Council to implement the Rural AT Program⁶ and AO 2022-008-ADM, staff:

- 1) Completed engagement and received approval from Regional Council on [July 11, 2023](#)⁷ for the area rate of \$0.033 per \$100 of taxable property value to enable AT Rural Program eligibility for a multi-use pathway in East Preston. The resulting project, a 1.3km MUP on Trunk 7 between East Preston Day Care Centre and the East Preston Recreation Centre, was completed in January 2025.
- 2) Evaluated, prioritized and conducted community engagement in 2024 on the area rate and area rate boundary in five of the 17 candidate rural communities included in the Rural AT Program: Musquodoboit Harbour, Porters Lake, Hubbards, Upper Tantallon and Lucasville;
- 3) Submitted a recommendation report, including a *What We've Heard Report* and next steps, to Regional Council on [May 13, 2025](#)⁸ seeking direction to amend AO-2022-008-ADM in response to community feedback and further analysis.

³ <https://pub-halifax.escribemeetings.com/filestream.ashx?DocumentId=1908>

⁴ <https://cdn.halifax.ca/sites/default/files/documents/city-hall/legislation-by-laws/2022-008-adm.pdf>

⁵ <https://cdn.halifax.ca/sites/default/files/documents/city-hall/regional-council/230207rc1511.pdf>

⁶ <https://cdn.halifax.ca/sites/default/files/documents/city-hall/regional-council/230711rc1541.pdf>

⁷ <https://cdn.halifax.ca/sites/default/files/documents/city-hall/regional-council/230711rc1541.pdf>

⁸ <https://pub-halifax.escribemeetings.com/filestream.ashx?DocumentId=1908>

DISCUSSION

Council direction to amend AO-2022-008-ADM resulted in two items to be addressed. These include the amendments to the AO to support the change in area rate and the implementation of a new area rate in East Preston for the September 2025 property tax bill following the substantial completion of the East Preston Greenway.

AO-2022-008-ADM provides the process to establish an area rate to make rural candidate communities, identified in the Rural AT Program, eligible to have sidewalks/MUPs built in their community centres.

On May 13, 2025⁹ Regional Council directed staff to amend the AO to specify an area rate of \$0.021 per \$100 taxable property value to be applied. This amount is tied to the approximate cost of maintenance for rural sidewalks. It was based on 2024 taxable property values in communities that have a higher chance of receiving sidewalks within the next 10 years (East Preston, Hubbards, Lucasville, Musquodoboit Harbour). The proposed change, outlined in Attachment B would amend section 7 to amend the area rate from the difference between the urban and rural residential general tax rates to \$0.021 per 100 dollars of taxable assessed value.

As per AO-2022-008-ADM:

"The area rate shall be applied to properties in the fiscal year following substantial completion of the sidewalk infrastructure."

With the completion of the East Preston Greenway in January 2025, the community is now scheduled for Area Rate application in the September 2025 Property Tax Bill. This requires East Preston to be included in the new area rate charge identified in the proposed amendments to the AO.

As per Administrative Order AO 2022-008-ADM, Regional Council has the authority to amend the decision from [July 11, 2023](#)¹⁰ to apply the area rate of \$0.033 per \$100 of property tax value:

"21. Council may accept, decline, or modify staff's recommendation for an area rate

22. The area rate will be set by resolution of Council, at its sole discretion, pursuant to the HRM Charter"

Staff is not requesting any changes to the area rate boundaries approved by Regional Council on [July 11, 2023](#)¹¹.

FINANCIAL IMPLICATIONS

The financial implications associated with the recommendations in this report represent a reduction in revenue ("forgone revenue") resulting from the difference between potential revenue raised at the current area rate (\$0.033 per \$100 taxable property value) and at the proposed area rate (\$0.021 per \$100 of taxable property value).

The potential reduction in revenue, included in Table 1 below, shows the reduction in revenue in each community and does not assume a scenario, just communities that could receive sidewalks/MUPs. All estimations use 2024 property tax values and only community boundaries, not the proposed area rate boundaries used for community engagement.

⁹ <https://pub-halifax.escribemeetings.com/filestream.ashx?DocumentId=1908>

¹⁰ <https://cdn.halifax.ca/sites/default/files/documents/city-hall/regional-council/230711rc1541.pdf>

¹¹ <https://cdn.halifax.ca/sites/default/files/documents/city-hall/regional-council/230711rc1541.pdf>

Table 1 – Potential Future Revenue Reduction

Community	Estimated annual Forgone Revenue in each Community added
East Preston	\$8,696
Hubbards	\$14,183
Lucasville	\$32,099
Musquodoboit Harbour	\$17,428
Total	\$72,406

RISK CONSIDERATION

There are some minor risks related to AT facility design, construction, and operation, that are typical for any other infrastructure project, and systems are in place to manage these risks.

Adopting the proposed amendments to the AO to reflect community engagement already undertaken could potentially remove barriers to implement sidewalks in rural community centres in some of the seventeen candidate communities and improve pedestrian and vulnerable road user safety in rural communities.

Other risks are associated with HRM's ability to meet its commitments outlined in multiple strategic plans (AT Priorities Plan, IMP, Rural Recreation Strategic Plan, Regional Plan- Growth Centres). A lower area rate could increase communities' support of sidewalk/MUP implementation and allow HRM to create safe spaces for residents to walk, cycle, and recreate in rural communities.

COMMUNITY ENGAGEMENT

Extensive community engagement was done in the five prioritized communities as outlined in the What We've Heard Report included in the May 13, 2025, Regional Council report.

Staff continued to engage during and after the construction project with representatives of the East Preston AT Committee which included representatives from key community organizations such as the Family Resource Centre and East Preston Day Care Centre. No additional public engagement was conducted for the reduced rate being recommended in this report as staff anticipate that a lower rate will also be accepted.

ENVIRONMENTAL IMPLICATIONS

This project supports the Municipality's sustainability objectives through a program that will allow HRM to consider the implementation of AT facilities in rural communities, making it safer and more comfortable for residents to choose sustainable transportation options. Creating opportunities for residents to make this shift is intended to reduce greenhouse gas emissions and help HRM meet the mode share targets outlined in the Regional Plan and the 2018 Integrated Mobility Plan (IMP).

ALTERNATIVES

That Halifax Regional Council:

- 1) Refuse to adopt the proposed amendments to Administrative Order 2022-008-ADM, the result of which would be to maintain the status quo; or
- 2) Adopt the amendments to Administrative Order 2022-008-ADM subject to modifications. This may require a supplementary staff report.

LEGISLATIVE AUTHORITY

Halifax Regional Municipality Charter, SNS 2008, c 39:

96(1) The Council may spend money in an area, or for the benefit of an area, for any purpose for which the Municipality may expend funds or borrow.

(2) The Council may recover annually from the area the amount required or as much of that sum as the Council considers advisable to collect in any one fiscal year by an area rate of so much on the dollar on the assessed value of the taxable property or occupancy assessments in the area.

(3) The Council may provide

(a) a subsidy for an area rate from the general rate in the amount or proportion approved by the Council,

(b) in the resolution setting the area rate, that the area rate applies only to the assessed value of one or more of the taxable commercial, residential or resource property and occupancy assessments in the area.

(4) The Council may, in lieu of levying an area rate, levy a uniform charge on each

(a) taxable property assessment,

(b) dwelling unit,

In the area.

322(1) Council may design, lay out, open, expand, construct, maintain, improve, alter, repair, light, water, clean, and clear streets in the Municipality.

(3) The Council may expend funds for the purpose of clearing snow and ice from the streets, sidewalks and public places in all, or part, of the Municipality.

Public Highways Act, RSNS 1989, c 371:

28(1) A municipality shall not affect improvements of a permanent character on any highway, unless it (a) submits to the Minister plans, specifications, estimates and other particulars respecting the proposed improvements, (b) satisfies the Minister that suitable provision will be made for the future maintenance of such highway after it has been so improved; and (c) obtains the Minister's written consent.

(2) The municipality may, after compliance with the conditions set out in subsection (1), enter into an agreement with the Minister for the carrying out of such improvement by the municipality, the Minister or some other person upon such terms and subject to such conditions as the Minister prescribes and the Governor in Council approves.

ATTACHMENTS

Attachment A – Showing Proposed Changes to AO-2022-008-ADM

Attachment B – Amendments to Administrative Order

Attachment C – East Preston Map Approved Tax Area Rate Boundary

Attachment D – Area Rate Resolution

**Attachment A
(Showing Proposed Changes)**

Administrative Order Number 2022-008-ADM

**Respecting the Implementation of Area Rates to Fund Sidewalks Outside of the Urban Tax Area
in the Halifax Regional Municipality**

Amount of Area Rate

7. The area rate shall be **\$0.021 per 100 dollars of taxable assessment** ~~equal to the difference between the urban and rural residential general tax rates.~~

Properties Required to Pay Area Rate

8. The area rate shall apply to all residential and resource properties within the community area rate boundary and all commercial properties within the community area rate boundary ~~paying the rural general rate.~~

Attachment B
(Amendments to Administrative Order)

Administrative Order Number 2022-008-ADM

Respecting the Implementation of Area Rates to Fund Sidewalks Outside of the Urban Tax Area in the Halifax Regional Municipality

BE IT RESOLVED by the Council of the Halifax Regional Municipality that Administrative Order 2022-008-ADM, the *Rural Sidewalks Area Rate Administrative Order*, is amended as follows:

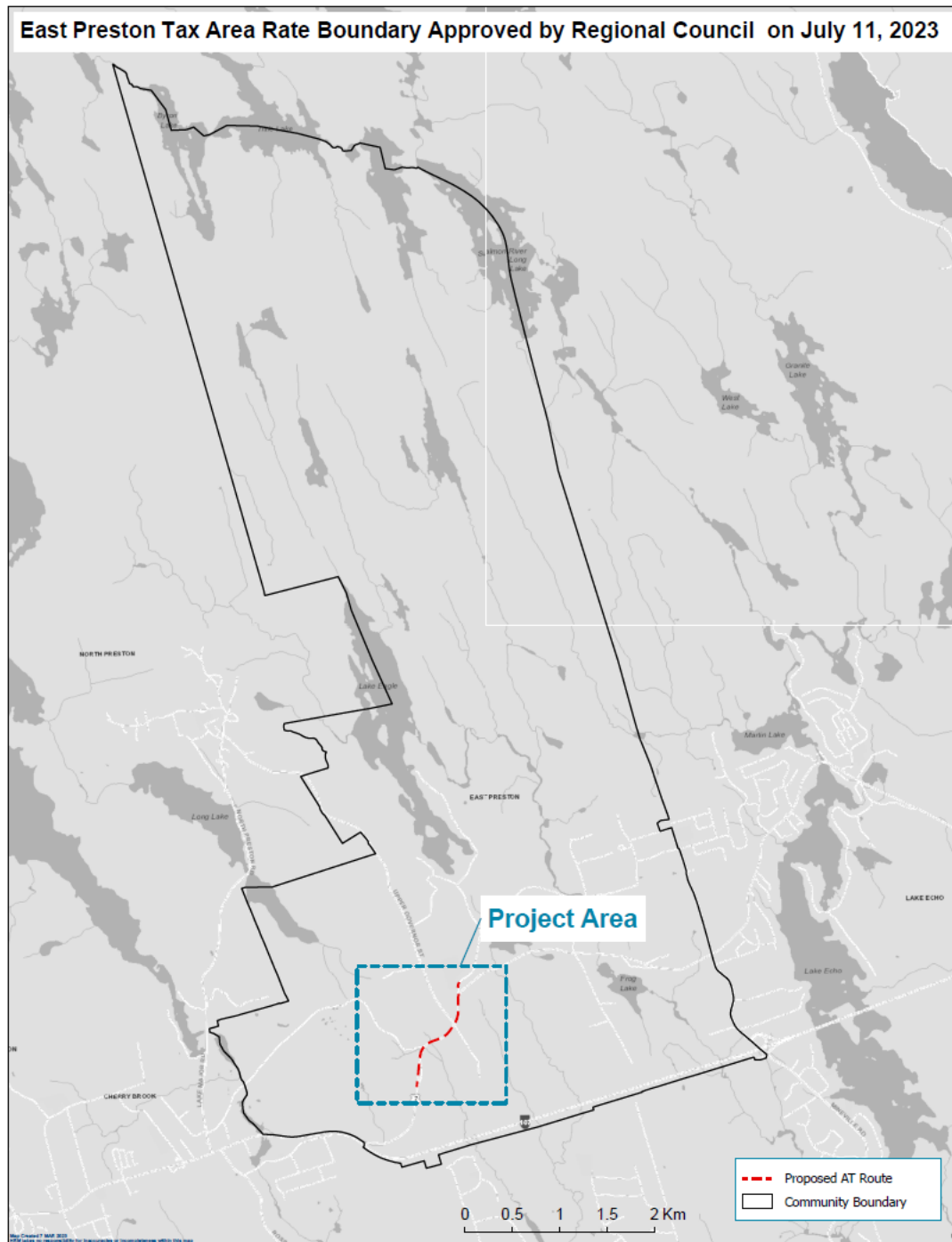
1. Section 7 is amended by striking out the words “equal to the difference between the urban and rural residential general tax rates” after the word “be” and before the period and replacing them with the words, numbers, symbol and period “\$0.021 per 100 dollars of taxable assessment”.
2. Section 8 is amended by striking out the words “paying the rural general rate” after the word “boundary” and before the period.

Done and passed this day of , 2025.

Mayor

Municipal Clerk

Attachment C- East Preston Tax Area Rate Boundary Approved by Regional Council
July 11, 2023¹



¹ <https://cdn.halifax.ca/sites/default/files/documents/city-hall/regional-council/230711rc1541.pdf>

2022-008-ADM Respecting the Implementation of Area Rates to Fund Sidewalks Outside of the Urban Tax Area in the Halifax Regional Municipality

RESOLUTION for Approval of Tax Rate for Fiscal 2025/26

It is hereby resolved that:

- a) the area rate of taxation on residential, commercial and resource property be set at
 - (i) **\$0.021**
per \$100 of taxable assessment;
- b) tax area boundaries:
 - (i) the boundary of the residential, commercial, and resource areas are delineated as the community boundary of East Preston, located in HRM.