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**Item No. 15.1.1**  
**Halifax Regional Council**  
**October 28, 2025**

**TO:** Mayor Fillmore and Members of Halifax Regional Council

**FROM:** Brad Anguish, A/Chief Administrative Officer

**DATE:** September 10, 2025

**SUBJECT:** **By-law T-800 Respecting Property Tax Billing for Tax Relief Recipients**

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### **ORIGIN**

Staff initiated amendments to By-law T-800.

### **EXECUTIVE SUMMARY**

Minor amendments to By-law T-800 are proposed to reflect the repeal of Administrative Order 2014-001-ADM and replacement with Administrative Order 2024-001-ADM Respecting Tax Relief for Non-Profit and Registered Canadian Charitable Organizations and to amend the tax billing to twice per fiscal year.

### **RECOMMENDATION**

It is recommended that Halifax Regional Council adopt By-law T-801, amending By-law T-800, the *Property Tax Billing for Tax Relief Recipients By-law*, as set out in Attachment 1 to this report.

### **BACKGROUND**

A re-design of the Tax Relief for Non-Profit Organizations Program was initiated to standardize eligibility and increase predictability and consistency. In advance of any confirmed ability to bill tax relief recipients twice a year, By-law T-800 was amended to permit billing once a year.

### **DISCUSSION**

The adoption of Administrative Order 2024-001-ADM has enabled HRM's administrative capacity using the Tax Revenue Management system ("TRM"), albeit with a degree of configuration and some manual overrides. As proposed, tax relief recipients will be billed twice a year commencing in fiscal 2026/27.

To address any extenuating circumstances that might hinder HRM's ability to issue the first ("interim") tax bill in the Spring it is proposed that the By-law permit only one tax bill, if required, by resolution of the Council. Such circumstances could include an interruption to service due to a postal strike, system malfunction, or a severe/unanticipated reduction in administrative capacity. Although payment of tax bills

remains due six (6) weeks as of issuance, the removal of a specific billing/due date adds flexibility to accommodate any interruption to service or reduction in administrative capacity.

### **FINANCIAL IMPLICATIONS**

There are no financial implications identified at this time.

### **RISK CONSIDERATION**

Low.

### **COMMUNITY ENGAGEMENT**

No community engagement was required. The by-law is an administrative procedure.

### **ENVIRONMENTAL IMPLICATIONS**

No environmental implications were identified.

### **ALTERNATIVES**

That Halifax Regional Council:

1. refuse to adopt By-law T-801, amending By-law T-800, the *Property Tax Billing for Tax Relief Recipients By-law*;
2. adopt By-law T-801, amending By-law T-800, the *Property Tax Billing for Tax Relief Recipients By-law*, subject to modifications. This may require a supplementary staff report.

### **LEGISLATIVE AUTHORITY**

*Halifax Regional Municipality Charter, SNS 2008, c 39:*

#### **Payment of Taxes**

- 123 (1) The Council may determine
- (a) the due date for taxes;
  - (b) that taxes are payable in one sum or by installments.

#### **Power to make by-laws**

188 (2) Without restricting the generality of subsection (1) but subject to Part VIII, the Council may, in any by-law

...

- (c) regulate the development, activity, industry, business, animal, or thing in different ways, divide each into classes and deal with each class in different ways.

*Administrative Order 2024-001-ADM Respecting Tax Relief for Non-Profit and Registered Canadian Charitable Organizations.*

### **ATTACHMENTS**

1. Attachment 1 – Amending By-law T-801
  2. Attachment 2 – Showing Proposed Changes to T-800
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HALIFAX REGIONAL MUNICIPALITY  
BY-LAW T-801  
RESPECTING PROPERTY TAX BILLING FOR TAX RELIEF RECIPIENTS

**BE IT ENACTED** by the Council of the Halifax Regional Municipality that By-law T-800, the *Property Tax Billing for Tax Relief Recipients* By-law, is amended as follows:

1. Section 2 is amended by striking out the numbers, hyphens, comma and words “2014-001-ADM, the *Tax Relief For Non-Profit Organizations Administrative Order*” and substituting them for the numbers, hyphens, comma and words “2024-001-ADM, the *Tax Relief Administrative Order*” in clause 2(d).

2. Section 3 is amended by:

- (a) striking out the word “once” after the word “organization” and before the word “every” and substituting it with the word “twice”;
- (b) striking out the words, number and comma “one due date on October 31st, or the last working day of October whichever occurs first” after the words “every fiscal year with” and before the period and substituting them with the words “the due date being on the first business day six weeks after issuance of the tax bill”.

3. This amending By-law shall come into effect on and after April 1, 2026.

Done and passed this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Municipal Clerk

I, Iain MacLean, Municipal Clerk for the Halifax Regional Municipality, hereby certify that the above noted by-law was passed at a meeting of the Halifax Regional Council held on \_\_\_\_\_, 2025.

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Iain MacLean, Municipal Clerk

**HALIFAX REGIONAL MUNICIPALITY**  
**BY-LAW T-800**  
**RESPECTING PROPERTY TAX BILLING FOR TAX RELIEF RECIPIENTS**

**BE IT ENACTED** by the Council of the Halifax Regional Municipality pursuant to sections 123(1) and 188(2)(b) of the *Halifax Regional Municipality Charter* as follows:

1. This By-law may be cited as the *Property Tax Billing for Tax Relief Recipients By-law*.
2. In this By-law,
  - (a) “eligible organization” means an organization that was provided tax relief in the fiscal year immediately preceding the current fiscal year;
  - (b) “fiscal year” means the period of time from April 1<sup>st</sup> of a given calendar year up to and including March 31<sup>st</sup> of the next calendar year;
  - (c) “Municipality” means the Halifax Regional Municipality; and
  - (d) “tax relief” means a grant or contribution provided by the Municipality pursuant to ~~Administrative Order 2014-001-ADM, the Tax Relief For Non-Profit Organizations Administrative Order~~ 2024-001-ADM, the *Tax Relief Administrative Order*.
3. Unless Council determines otherwise by resolution, residential and commercial property taxes shall be billed to an eligible organization ~~twice~~ **once** every fiscal year with **the due date being on the first business day six weeks after issuance of the tax bill** ~~one due date on October 31st, or the last working day of October, whichever occurs first~~. Eligible organizations receive their tax bills approximately six weeks prior to the due date.