



P.O. Box 1749
Halifax, Nova Scotia
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REVISED

November 28, 2025 Reason
and outcome sought sections
updated

Item No. 15.4.1

Request for Council's Consideration		
<p>X Included on Agenda (Submitted to Municipal Clerk's Office by Noon Thursday)</p>	<p>Added Item (Submitted to Municipal Clerk's Office by Noon Monday)</p>	<p><input type="checkbox"/> Request from the Floor</p>
<p>Date of Council Meeting: December 2, 2025</p>		
<p>Subject: Staff report on the impacts of the Nova Scotia capped assessment program on the HRM housing market</p>		
<p>THAT Regional Council direct the Chief Administrative Officer to prepare a staff report to:</p> <ul style="list-style-type: none"> a. Identify inequities within the current Nova Scotia Capped Assessment program and; b. Examine the program's effects on housing affordability in HRM, as well as its broader impact on HRM's Housing Strategy. <p>Based on the findings of the above, that Regional Council directs the Mayor to write a letter to the Minister of Growth and Development requesting amendments to the Nova Scotia Assessment Act to permit a phased in approach that addresses identified inequities.</p>		
<p>Reason:</p> <ul style="list-style-type: none"> 1. When assessment growth is capped for long-held property owners, the municipality shifts the tax burden to other groups, the property owners not eligible for the CAP pay more. 2. Research suggests where property taxes are capped, long-time owners have a strong incentive to stay in their homes even when they might prefer to downsize. This reduces the housing market options for growing families. 3. There is a gap between assessment market values and capped assessment values which is creating an inequity in the distribution of tax burden. 4. Income tested targeted support is available in HRM's Affordable Access Program for residents and the Non-Profit Tax Relief Program for Non-Profit Organizations. 		
<p>Outcome Sought:</p>		

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Staff report providing an overview on how the Capped Assessment Program works and identify options for the NS Capped assessed program that are fair, transparent and equitable.

Councillor Steele

District 12