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Item No. 15.1.3
Halifax Regional Council
April 14, 2026

TO: Mayor Fillmore and Members of Halifax Regional Council
FROM: Brad Anguish, Acting Chief Administrative Officer
DATE: April 7, 2026
SUBJECT: F-300 Updates – Revised Fees

ORIGIN

During the Budget Committee of February 18th, the following motion was moved by Councillor Cleary and seconded by Deputy Mayor Cuttell.

THAT the Budget Committee direct the Chief Administrative Officer to include BAL_017 Revenue Fees, for a revenue increase of \$1,005,100 in the proposed 2026/27 Operating budget.

The motion was the result of the inclusion of Balance Adjustment List item (BAL_017) as part of the staff report dated February 18, 2026. BAL 017 identified several municipal fees that could be revised to increase revenue to align with the User Fee Policy approved unanimously by Regional Council on November 18th, 2025.

EXECUTIVE SUMMARY

This report recommends amendments to By-law F-300 *A By-law Relation to Fees for the Provision of Taxation Information* to revise the fees found in Schedule A. The proposed changes are intended to better align current fees with the actual administrative, operational, and legal costs incurred by the Halifax Regional Municipality in providing services association with taxation in accordance with the HRM Corporate User Fee Policy approved by Regional Council on November 18th, 2025. The User Fee Policy supports revenue diversification and full cost recovery where appropriate.

Revenue staff reviewed the existing fees associated with the provision and administration of tax accounts to ensure the fee meet the objectives of the User Fee Policy. The review determined that some fees inadequately covered the costs associated with the issuance of tax certificates, redistribution of payments, mortgage tax account administration, and power of attorney changes on non-personal accounts. However, it was also determined that charging a fee for the refund of tax overpayments should only be applied when the refund was less than \$100.00. The proposed revisions are estimated to generate approximately \$447,050 in additional annual revenue.

In addition, the Treasurer or their delegate will have the discretion to waive any fees associated with this By-law.

RECOMMENDATION ON PAGE 2

RECOMMENDATION

It is recommended that Halifax Regional Council adopt Amending By-law F-304, amending By-law F-300, *A By-law Relation to Fees for the Provision of Taxation Information*, as set out in Attachment A to this report.

BACKGROUND

By-law F-300, *A By-law Relation to Fees for the Provision of Taxation Information* was initially approved by Council in March 2006 to cost recover certain activities associated with the provision of information and administration of taxation accounts. The initial By-law set a fee for the provision of property tax information to financial institutions in which the financial institution has a mortgage interest. The fee in 2006 was set at \$10.00 per account.

Since 2006, other changes have been made to By-law F-300 to include additional services. These services include provision of tax information to the current or prior property owner, refund of tax overpayment, redistribution of payment, and the change of Power of Attorney on non-personal accounts.

The User Fee Policy was adopted by Council in November 2025 to provide revenue diversification and ensure that cost recovery is borne appropriately when the services apply to an individual rather than the public good. The fees found in By-law F-300 would be considered such a fee according to the User Fee Policy as all activities associated with these fees apply to an individual taxpayer.

In late 2025, staff undertook a review of the current fee levels for the provision of tax information and compared those fees to the current costs of staff effort and direct costs associated with those activities. Staff's review indicates that the current fee for the provision of tax information to the current or prior property owner is sufficient to cover the associated staff costs and associated direct costs. However, the staff time associated with issuance of tax certificates, redistribution of tax payments, and the change of Power of Attorney processes require significant more staff time than the current fee would recover. The provision of tax information to financial institutions is also insufficient as it is a multi-step process that includes separate billing of property tax to the financial institutions and requires significant staff time to administer.

DISCUSSION

The fees currently charged for the provision of tax information as outlined above were reviewed by staff and determined that the current level of fees is not sufficient for cost recovery for staff time and other direct costs associated with some of the activities association with provision of tax information. Therefore, staff proposes that the following fees found in By-law F-300, *A By-law Relation to Fees for the Provision of Taxation Information* are revised as follows:

1. **Redistribution of Payment** to be increased to \$45 from \$15 for an estimated total annual increase of \$2,000. This charge is to recognize the amount of staff time required to move a payment from one account to another when a taxpayer, or customer, provides incorrect information for payment posting. This happens often when a taxpayer owns multiple properties or is responsible for paying taxes for multiple properties. The effort required to find where a payment was originally posted once it is understood that a payment is misapplied can take some time, as well as verifying the impacts to the account from where the payment is to be taken. This often leads to telephone calls or e-mails notifying the account holder of the error when the account does not belong to the original payor. This increase represents an estimated 20 to 30 minutes of time needed to correct the error for the tax and customer service teams.
2. **Change in Power of Attorney on Non-personal Accounts** will increase from \$15 to \$45 to recognize the level of effort required to set up the additional personal information for each person

granted Power of Attorney on a property account. In many cases, there are multiple individuals associated with each account. The time required can vary from 20 minutes for a relatively simple change to 60 minutes when there are multiple persons associated with each account. The total annual increase in revenue is estimated at \$3,750.

3. **Tax Certificate** fees will increase from \$100 to \$125 for a total estimated annual increase in revenue of \$325,000. The increase in this fee is to recognize the level of staff time required to review each tax certificate for accuracy as well as the level of risk associated with issuing tax certificates if they are incorrect as HRM is not able to recoup any debts owed if they are not reported on a tax certificate when a property is sold to a new owner.
4. **Mortgage Tax Account Administration** fee will increase from \$18 per tax account to \$22 per tax account. The effort required to administer mortgage tax accounts is significant as it is mostly manual effort with multiple contacts with each of the 50 financial institutions at each billing cycle. It can also require contact with customers as well when a mortgage account is removed from a bank's mortgage tax account listing. These costs are incurred throughout the year although there is significantly more work during the semi-annual tax billing process.

Although staff have generally reviewed fees in light of cost recovery, there was also a recognition that some fees should be re-considered. The Refund Fee was first implemented to recoup the costs of creating a cheque in response to a refund request when in many cases, the refund is for a small amount.

5. **Refund Fee** is to be exempt on any refund requests over \$100 for personal accounts. Currently, the fee is charged on all refunds. The proposed change would see the fee remain at \$15 and would be deducted from a refund of \$100 or less to recognize the staff effort for the tax team as well as the cheque processing and mailing costs for minimal refund amounts. Extenuating circumstances will be taken into consideration, and the fee can be waived at the Treasurer's discretion. All refunds will continue to be processed only upon request. The fee will only be waived if the refund is for a residential account by the property owner; specifically, refunds for commercial accounts or to financial institutions for residential accounts will still be subject to the \$15 refund fee. The total annual revenue decrease is estimated to be \$3,700 some of which will be offset by administrative time and costs associated with collecting the fee.

Staff recognizes that there are times when charging a fee in accordance with this By-law may create inequity; therefore, staff recommends that the Treasurer has the authority to waive fees found in this By-law.

FINANCIAL IMPLICATIONS

The proposed revision of fees is estimated to generate incremental net revenue of \$447,050 on an annual basis to recover staff time and applicable expenses.

RISK CONSIDERATION

There are no significant risks associated with the recommendations in this report.

COMMUNITY ENGAGEMENT

No community engagement was required.

ENVIRONMENTAL IMPLICATIONS

No environmental implications were identified.

ALTERNATIVES

That Halifax Regional Council:

1. Refuse to adopt By-law F-304, amending By-law F-300. This would maintain status quo. This alternative is not recommended as it does not recover current expenses and staff time expended in the provision of tax information, thereby requiring staff costs be covered as part of the general rate. This is not in line with the Corporate User Fee Policy as the costs would be borne by all taxpayers rather than the individual taxpayer receiving the associated service.
2. Adopt Amending By-law F-304 subject to modifications. This may require a supplementary staff report.

LEGISLATIVE AUTHORITY

Halifax Regional Charter, SNS 2008 c 39:

User charges

102 Subject to the approval of the Board for those services that are subject to the Public Utilities Act, the Council may, by by-law, prescribe charges for the provision of services for persons who use or benefit from the service, on a basis to be set out in the by-law.

ATTACHMENTS

Attachment A: Amending By-law F-304.

Report Prepared by: Vicki Robertson, Director of Revenue and Treasurer, Finance & Asset Management, 902.817.1479

**Halifax Regional Municipality
By-law F-304
A By-law Relating to Fees for the Provision of Taxation Information**

BE IT ENACTED by the Council of the Halifax Regional Municipality that By-law F-300, *A By-law Relating to Fees for the Provision of Taxation Information*, is amended as follows:

1. Adding the following section immediately after section 8:
 9. The Treasurer may waive any fee under this By-law.
2. Repealing the table in Schedule A and replacing it as follows:

Description of Fee Amount	Amount per Tax Account
Issuance of a Tax Certificate	\$125.00
Provision of tax information to current property owner	\$15.00 per year requested
Provision of tax information to prior property owner	\$15.00 per year requested
Provision of tax information to financial institution	\$22.00
Refund of Tax Amount (refunds \$100 or less, or refunds of non-personal tax accounts, or refunds to a party other than the property owner)	\$15.00
Redistribution of Tax Payment	\$45.00
Change of Power of Attorney on non-personal account	\$45.00

Done and passed this day of , 2026.

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 , 2026.

Iain Maclean, Municipal Clerk