



## WEST HANTS REGIONAL MUNICIPALITY REPORT

|                                      |                                                    |                                           |                                              |
|--------------------------------------|----------------------------------------------------|-------------------------------------------|----------------------------------------------|
| Information <input type="checkbox"/> | Recommendation <input checked="" type="checkbox"/> | Decision Request <input type="checkbox"/> | Councillor Activity <input type="checkbox"/> |
|--------------------------------------|----------------------------------------------------|-------------------------------------------|----------------------------------------------|

**To:** Mayor Zebian and Members of Council

**Submitted by:** \_\_\_\_\_  
Carlee Rochon, Director, Financial Services

**Date:** September 9, 2025

**Subject:** Updated 2025-2026 Hantsport Memorial Community Centre Area Rate Charge

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### LEGISLATIVE AUTHORITY

Municipal Government Act, Part VI – Tax Collection

### RECOMMENDATION or DECISION REQUEST

Council approve the updated 2025-26 Hantsport Memorial Community Centre Area Rate Charge as presented to Council on September 9, 2025.

### BACKGROUND

|                                   |                                            |                                      |                                 |                                              |                                                 |
|-----------------------------------|--------------------------------------------|--------------------------------------|---------------------------------|----------------------------------------------|-------------------------------------------------|
| Property <input type="checkbox"/> | Public<br>Opinion <input type="checkbox"/> | Environment <input type="checkbox"/> | Social <input type="checkbox"/> | Economic <input checked="" type="checkbox"/> | Councillor<br>Activity <input type="checkbox"/> |
|-----------------------------------|--------------------------------------------|--------------------------------------|---------------------------------|----------------------------------------------|-------------------------------------------------|

On June 10<sup>th</sup> Council approved the 2025-26 budgets for the region including, Operating, West Hants Water Utility and Windsor Water Utility, tax rate, annual tax exemption property listings, area rates for Hantsport, Windsor and West Hants as well as the levying and collection of Hantsport Memorial Community Centre (HMCC) rate.

### DISCUSSION

Upon reviewing the resolution, it was determined that an error had occurred in the 2025-2026 HMCC Area Rate Charge resolution. During budget deliberation area rate resolutions are updated as changes are made. Unfortunately, this led to the wrong version of the area rate being read by Council.

The following update has occurred in the attached:

| <b>Approved Resolution<br/>2025-2026 Hantsport Memorial Community<br/>Centre Area Rate Charge</b>                                                                                                                                                                                                                                   | <b>Updated Resolution<br/>2025-2026 Hantsport Memorial Community<br/>Centre Area Rate Charge</b>                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| BE IT RESOLVED that Council support the area rate for the Hantsport Memorial Community Centre (HMCC) in the following amounts: Residential - \$0.0603 per \$100 of Taxable Assessment and Commercial - \$0.3498 per \$100 of Taxable Assessment for a combined total of \$112,321, for fiscal year April 1, 2025 to March 31, 2026. | BE IT RESOLVED that Council support the area rate for the Hantsport Memorial Community Centre (HMCC) in the following amounts: Residential - <u>\$0.0605</u> per \$100 of Taxable Assessment and Commercial - <u>\$0.3488</u> per \$100 of Taxable Assessment for a combined total of \$112,321, for fiscal year April 1, 2025 to March 31, 2026. |

The correct rate was charged as it is built into the 2025-26 Taxing Resolution. But we would like to ensure the HMCC rate is updated to ensure the authority to distribute funds to HMCC is not impacted.

*Figure 1 - Approved 2025-26 Taxing Resolution Hantsport Section*

BE IT FURTHER RESOLVED that the sums that are required for the lawful purposes of the Community of Hantsport for the year 2025-26 after crediting the probably revenue from all sources other than the area rates for the year and making the allowance for the abatement and losses that may occur in the collection of taxes and taxes for the current year that may not be collected or collectable is \$634,408 and this Council hereby authorizes the levying and collection of an area rate tax of two dollars and seventy-seven cents (\$2.77) per one hundred dollars (\$100) of the assessed value of commercial property and the assessed value of residential property and general resource property that will equal five seven zero six cents (\$0.5706) per one hundred dollars (\$100) of the assessment on residential and general resource property.

| 2025-2026 Tax Rate Breakdown         |  |                  |                  |                  | 2025-2026 Tax Rate Breakdown         |  |                  |                  |                  |
|--------------------------------------|--|------------------|------------------|------------------|--------------------------------------|--|------------------|------------------|------------------|
| Residential & Resource               |  | Windsor          | Hantsport        | West Hants       | Commercial                           |  | Windsor          | Hantsport        | West Hants       |
| General Rate Per \$100 of Assessment |  |                  |                  |                  | General Rate Per \$100 of Assessment |  |                  |                  |                  |
| General                              |  | \$ 0.4760        | \$ 0.4760        | \$ 0.4760        | General                              |  | \$ 0.5957        | \$ 0.5957        | \$ 0.5957        |
| Provincial                           |  | \$ 0.3071        | \$ 0.3071        | \$ 0.3071        | Provincial                           |  | \$ 0.3843        | \$ 0.3843        | \$ 0.3843        |
|                                      |  | <u>\$ 0.7831</u> | <u>\$ 0.7831</u> | <u>\$ 0.7831</u> |                                      |  | <u>\$ 0.9800</u> | <u>\$ 0.9800</u> | <u>\$ 0.9800</u> |
| Area Rate Per \$100 of Assessment    |  |                  |                  |                  | Area Rate Per \$100 of Assessment    |  |                  |                  |                  |
| Windsor                              |  | \$ 0.4607        | \$ -             | \$ -             | Windsor                              |  | \$ 1.5316        | \$ -             | \$ -             |
| West Hants                           |  | \$ -             | \$ 0.0080        | \$ 0.0080        | West Hants                           |  | \$ -             | \$ 0.0281        | \$ 0.0281        |
| Hantsport                            |  | \$ -             | \$ 0.2809        | \$ -             | Hantsport                            |  | \$ -             | \$ 1.6212        | \$ -             |
| HMCC                                 |  | \$ -             | \$ 0.0605        | \$ -             | HMCC                                 |  | \$ -             | \$ 0.3488        | \$ -             |
| Windsor RCMP                         |  | \$ 0.4026        | \$ -             | \$ -             | Windsor RCMP                         |  | \$ 1.3384        | \$ -             | \$ -             |
| West Hants RCMP                      |  | \$ -             | \$ 0.2212        | \$ 0.2212        | West Hants RCMP                      |  | \$ -             | \$ 0.7719        | \$ 0.7719        |
|                                      |  | <u>\$ 0.8633</u> | <u>\$ 0.5706</u> | <u>\$ 0.2292</u> |                                      |  | <u>\$ 2.8700</u> | <u>\$ 2.7700</u> | <u>\$ 0.8000</u> |
| Total Tax Rate By Community*         |  | \$ 1.6464        | \$ 1.3537        | \$ 1.0123        | Total Tax Rate By Community*         |  | \$ 3.8500        | \$ 3.7500        | \$ 1.7800        |

\*Rounded to the fourth decimal point.

\*Rounded to the fourth decimal point.

## NEXT STEPS

Should Council approve the updated resolution, it will go to the Municipal Clerk for signing and filing. This resolution will be used to support the payment disbursement to Hantsport Memorial Community Centre.

## FINANCIAL IMPLICATIONS

There are no financial implications related to this change to the Municipality.

## ALTERNATIVES

Council could choose not to approve the updating of this resolution, but this is not recommended by staff as Hantsport Memorial Community Centre will not be disbursed without a corrected tax resolution.

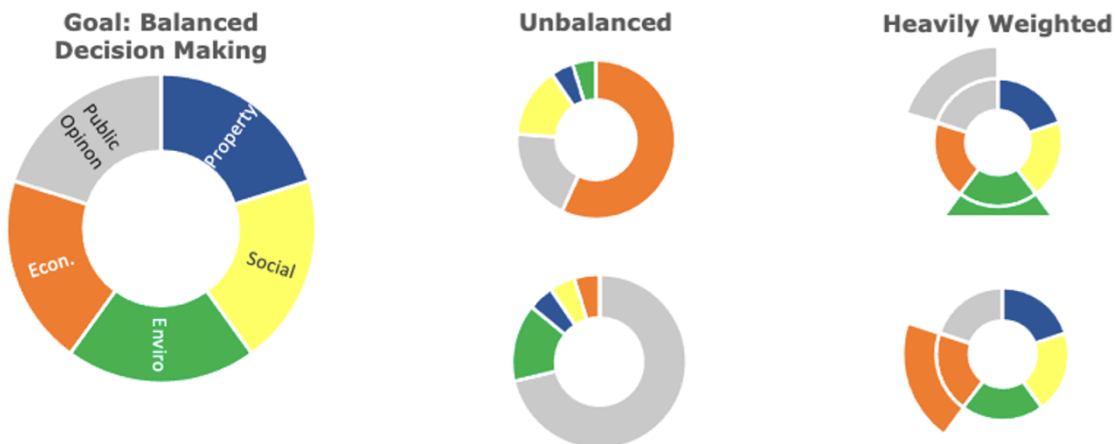
## ATTACHMENTS

- Updated RR-501 2024-2025 Hantsport Memorial Community Centre Area Rate Charge
- 2025-26 RR-XXX Taxing Resolution

## CHIEF ADMINISTRATIVE OFFICER REVIEW

I support the recommendation.

*Council has been provided with a reference taken from the Meeting and Committee Procedural Policy , Appendix C "Decision Making by Council and Committee of the Whole" as a reminder of the principles highlighted for good decision making.*



Report Prepared by: \_\_\_\_\_

Carlee Rochon, Director, Financial Services

Report Approved by: \_\_\_\_\_

Mark Phillips, Chief Administrative Officer



**WEST HANTS REGIONAL MUNICIPALITY**  
*HANTSPORT MEMORIAL COMMUNITY CENTRE*  
*AREA RATE CHARGE 2025-26*

RR-501

BE IT RESOLVED that Council support the area rate for the Hantsport Memorial Community Centre (HMCC) in the following amounts: Residential - \$0.0605 per \$100 of Taxable Assessment and Commercial - \$0.3488 per \$100 of Taxable Assessment for a combined total of \$112,321, for fiscal year April 1, 2025 to March 31, 2026.

I, Deanna Snair, Municipal Clerk of West Hants Regional Municipality, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Region of the Windsor and West Hants Municipality at a meeting duly called and held on the \_\_\_\_ day of \_\_\_\_ (month), \_\_\_\_ (year).

\_\_\_\_\_  
*Deanna Snair, Executive Assistant*



*TAXING RESOLUTION*

MOVED BY DEPUTY MAYOR FRANCIS AND COUNCILLOR B. SMITH THAT BE IT RESOLVED THAT THE SUMS THAT ARE REQUIRED FOR THE LAWFUL PURPOSES OF THE WEST HANTS REGIONAL MUNICIPALITY FOR THE YEAR 2025-26 AFTER CREDITING THE PROBABLE REVENUE FROM ALL SOURCES OTHER THAN THE GENERAL RATES FOR THE YEAR AND MAKING THE ALLOWANCE FOR THE ABATEMENT AND LOSSES THAT MAY OCCUR IN THE COLLECTION OF TAXES AND TAXES FOR THE CURRENT YEAR THAT MAY NOT BE COLLECTED OR COLLECTABLE IS \$16,953,619 AND THIS COUNCIL HEREBY AUTHORIZES THE LEVYING AND COLLECTION OF A GENERAL TAX RATE OF NINTHY-EIGHT CENTS (\$.98) PER ONE HUNDRED DOLLARS (\$100) OF THE ASSESSED VALUE OF COMMERCIAL PROPERTY AND THE ASSESSED VALUE OF RESIDENTIAL PROPERTY AND GENERAL RESOURCE PROPERTY THAT WILL EQUAL SEVEN EIGHT THREE ONE CENTS (\$0.7831) PER ONE HUNDRED DOLLARS (\$100) OF THE ASSESSMENT ON RESIDENTIAL AND GENERAL RESOURCE PROPERTY.

BE IT FURTHER RESOLVED THAT THE SUMS THAT ARE REQUIRED FOR THE LAWFUL PURPOSES OF THE COMMUNITY OF WEST HANTS FOR THE YEAR 2025-26 AFTER CREDITING THE PROBABLE REVENUE FROM ALL SOURCES OTHER THAN THE AREA RATES FOR THE YEAR AND MAKING THE ALLOWANCE FOR THE ABATEMENT AND LOSSES THAT MAY OCCUR IN THE COLLECTION OF TAXES AND TAXES FOR THE CURRENT YEAR THAT MAY NOT BE COLLECTED OR COLLECTABLE IS \$4,646,980 AND THIS COUNCIL HEREBY AUTHORIZES THE LEVYING AND COLLECTION OF AN AREA RATE TAX OF EIGHTY CENTS (\$0.80) PER ONE HUNDRED DOLLARS (\$100) OF THE ASSESSED VALUE OF COMMERCIAL PROPERTY AND THE ASSESSED VALUE OF RESIDENTIAL PROPERTY AND GENERAL RESOURCE PROPERTY THAT WILL EQUAL TWO TWO NINE TWO CENTS (\$0.2292) PER ONE HUNDRED DOLLARS (\$100) OF THE ASSESSMENT ON RESIDENTIAL AND GENERAL RESOURCE PROPERTY.

BE IT FURTHER RESOLVED THAT THE SUMS THAT ARE REQUIRED FOR THE LAWFUL PURPOSES OF THE COMMUNITY OF HANTSPORT FOR THE YEAR 2025-26 AFTER CREDITING THE PROBABLY REVENUE FROM ALL SOURCES OTHER THAN THE AREA RATES FOR THE YEAR AND MAKING THE ALLOWANCE FOR THE ABATEMENT AND LOSSES THAT MAY OCCUR IN THE COLLECTION OF TAXES AND TAXES FOR THE CURRENT YEAR THAT MAY NOT BE COLLECTED OR COLLECTABLE IS \$634,408 AND THIS COUNCIL HEREBY AUTHORIZES THE LEVYING AND COLLECTION OF AN AREA RATE TAX OF TWO DOLLARS AND SEVENTY-SEVEN CENTS (\$2.77) PER ONE HUNDRED DOLLARS (\$100) OF THE ASSESSED VALUE OF COMMERCIAL PROPERTY AND THE ASSESSED VALUE OF RESIDENTIAL PROPERTY AND GENERAL RESOURCE PROPERTY THAT WILL EQUAL FIVE SEVEN ZERO SIX CENTS (\$0.5706) PER ONE HUNDRED DOLLARS (\$100) OF THE ASSESSMENT ON RESIDENTIAL AND GENERAL RESOURCE PROPERTY.



## TAXING RESOLUTION

BE IF FURTHER RESOLVED THAT THE SUMS THAT ARE REQUIRED FOR THE LAWFUL PURPOSES OF THE COMMUNITY OF WINDSOR FOR THE YEAR 2025-26 AFTER CREDITING THE PROBABLE REVENUE FROM ALL SOURCES OTHER THAN THE AREA RATES FOR THE YEAR AND MAKING THE ALLOWANCE FOR THE ABATEMENT AND LOSSES THAT MAY OCCUR IN THE COLLECTION OF TAXES AND TAXES FOR THE CURRENT YEAR THAT MAY NOT BE COLLECTED OR COLLECTABLE IS \$4,120,970 AND THIS COUNCIL HEREBY AUTHORIZES THE LEVYING AND COLLECTION OF AN AREA RATES TAX OF TWO DOLLARS AND EIGHTY-SEVEN CENTS (\$2.87) PER ONE HUNDRED DOLLARS (\$100) OF THE ASSESSED VALUE OF COMMERCIAL PROPERTY AND THE ASSESSED VALUE OF RESIDENTIAL PROPERTY AND GENERAL RESOURCE PROPERTY THAT WILL EQUAL EIGHT SIX THREE THREE CENTS (\$0.8633) PER ONE HUNDRED DOLLARS (\$100) OF THE ASSESSMENT ON RESIDENTIAL AND GENERAL RESOURCE PROPERTY.

BE IT FURTHER RESOLVED THAT THE TAXPAYERS IN THE SAID MUNICIPALITY ARE REQUIRED TO PAY THE WHOLE OF THEIR TAXES ON OR BEFORE THE 1<sup>ST</sup> DAY OF SEPTEMBER, A.D., 2025 PROVIDED THAT IF THE TOTAL AMOUNT OF TAXES OWING IS NOT PAID IN FULL ON OR BEFORE THE 1<sup>ST</sup> DAY OF SEPTEMBER, A.D., 2025 THE BALANCE OF CURRENT AND PRIOR YEARS' TAXES THEN OWING WILL BEAR INTEREST AT A RATE OF 15% PER ANNUM, SUCH RATE TO BE CALCULATED MONTHLY AT THE END OF EACH MONTH AT A RATE OF 1.25% UNTIL THE SUMS ARE PAID.

**TAX DUE DATE – SEPTEMBER 1, 2025**

**MOTION CARRIED.** Nays: Jannasch, McLean, J. Smith and Ivey

I, Deanna Snair, Municipal Clerk of West Hants Regional Municipality, the Province of Nova Scotia, do hereby certify that this is a true copy of the Resolution as adopted by the Council of the Region of the Windsor and West Hants Municipality at a meeting duly called and held on the 10<sup>th</sup> day of *June*, 2025.

  
Deanna Snair, Executive Assistant  
