

PROVINCE OF NOVA SCOTIA
DEPARTMENT OF MUNICIPAL AFFAIRS
STATEMENT OF ESTIMATES
ASSESSMENT SCHEDULES

Municipal Unit:	Municipality
Reporting Fiscal Year:	20YY-ZZ
Submission Date	
Contact:	
Phone Number:	
Email Address:	
Title / Position:	

<u>CERTIFICATION BY MUNICIPALITY</u>	
<p>I, _____, Treasurer of the Municipality do certify that this Statement of Estimates - Assessment Schedules has been prepared in accordance with the Financial Reporting and Accounting Manual and is consistent with the budget of the Municipality for the 20YY-ZZ fiscal year that was approved by Council on _____.</p>	
Treasurer	Budget Approval Date

Statement of Estimates - Assessment

Tax Rate Information

Municipality

20YY-ZZ

Please note only general tax rates are reported in this schedule. Additional areas rates should be reported in the relevant schedules.

Do you have multiple general tax rates in the municipality?

No

Region Number	Region Name	Residential Tax Rate	Commercial Tax Rate
1	Municipality		

Statement of Estimates - Assessment
Uniform Assessment Calculation Worksheet ("UA" Schedule)
Municipality

Please note that this UA Schedule is a work in progress provided for your information. Data will need to be verified and updated by the Department of Municipal Affairs, prior to finalization. Many numbers will be updated from specific data provided from other sources, including, but not limited to data received from PVSC in late October.

Municipality							
Items		Revenue		Assessment or Capitalized Value of Revenue			References and Notes
		Residential & Resource	Commercial	Residential & Resource	Commercial	Total	
Tax Rate (per \$100 of Assessment)	UA1001			0.0000	0.0000		Linked to Tax Rates. For HRM, average tax rates are used.
Assessment Roll Data							
Assessed Market Value	UA1011					-	Enter January Filed Roll provided by PVSC for submission. The January Filed Roll will be replaced with PVSC's 3rd Quarter Roll at the time of calculating UA.
Capping Adjustment	UA1021					-	
Taxable Assessment	UA1031			-	-	-	
Deduct:							
Special Tax Agreements	UA1041			-	-	-	Linked to Special, please complete Special schedule if applicable
Shared Tax Revenue	UA1051			-	-	-	Linked to Shared, please complete Shared schedule if applicable
25% of Seasonal Tourist Business Assessment	UA1061					-	Enter 25% of total eligible Seasonal Tourist Business Assessment manually
Charitable Properties	UA1071			-	-	-	Enter reduced tax revenue manually
Water Utility	UA1081					-	Enter the <u>building</u> portion of the assessed value
Misc Adjustment (3% & Other)	UA1091					-	DMA Only
Grants Capitalized Adjustment							
Add:							
Special Tax Agreements	UA1101	-	-	-	-	-	Linked to Special, please complete Special schedule if applicable
Shared Tax Revenue	UA1111	-	-	-	-	-	Linked to Shared, please complete Shared schedule if applicable
Fire Protection, Provincial Properties	UA1121	-	-	-	-	-	Linked to D4, please complete D4 schedule if applicable
Crown Timber Lands	UA1131		-		-	-	Linked to D2, please complete D2 schedule if applicable
Federal Government & Agencies GIL	UA1141	-	-	-	-	-	Linked to Fed, please complete Fed schedule if applicable
Provincial Government GIL	UA1151	-	-	-	-	-	Linked to D1, please complete D1 schedule if applicable
Properties of Supported Institutions	UA1161	-		-		-	Linked to D3, please complete D3 schedule if applicable

Statement of Estimates - Assessment
Uniform Assessment Calculation Worksheet ("UA" Schedule)
Municipality

Please note that this UA Schedule is a work in progress provided for your information. Data will need to be verified and updated by the Department of Municipal Affairs, prior to finalization. Many numbers will be updated from specific data provided from other sources, including, but not limited to data received from PVSC in late October.

Farm Land GIL	UA1201			-		-	Actual GIL calculated based on formula by the department, no entry is required.
Conservation GIL	UA1205			-		-	Enter municipal budget amount if applicable
Forest Property Tax (Less than 50,000 Acres)	UA1211			-		-	Enter municipal budget amount if applicable
Forest Property Tax (50,000 Acres or More)	UA1215				-	-	Enter municipal budget amount if applicable
Recreational Property Tax	UA1221			-		-	Enter municipal budget amount if applicable
Bell Aliant	UA1225				-	-	Enter municipal budget amount if applicable
Nova Scotia Power Inc. GIL	UA1231				-	-	Actual GIL calculated based on formula by the department, no entry is required.
Nova Scotia Liquor Commission	UA1235					-	Enter assessment value if applicable. Value may be updated by the department
Other Provincial Government Agencies GIL	UA1241			-	-	-	Enter municipal budget amount if applicable
Wind Farm Payment from Provincial GIL	UA1245				-	-	Enter municipal budget amount if applicable
Wind Farm Taxes From Developers	UA1251				-	-	Enter municipal budget amount if applicable
Total	UA1255			-	-	-	

Statement of Estimates - Assessment
 Federal Government and Federal Government Agencies ("Fed" Schedule)
 Municipality
 20YY-ZZ

Owner Name	Leg Code	Assessed Value on the Roll	Tax Rate	Subtotal	Area Rates	Total Area Rates	Total
						-	

Allowances (report any reduced value for federal properties):

Allowance for Residential and Resource Properties			0.0000	-
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Allowance for Commercial Properties			0.0000	-
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Land Acreage Revenue (if applies)

Owner Name	Leg Code	Land Acreage	Tax Rate	Total
				-

Totals:

TOTAL RESIDENTIAL & RESOURCE PROPERTIES				-
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TOTAL COMMERCIAL PROPERTIES				-
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TOTAL FEDERAL GOVERNMENT AND AGENCIES		-		-
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Leg Code Legend:	
Exempt Residential Federal and Federal Agency Properties	21
Exempt Commercial Federal and Federal Agency Properties	22
Exempt Resource Federal and Federal Agency Properties	23
Exempt Federal Farm Land	50
Exempt Federal Forest Land	54

Statement of Estimates - Assessment

Properties Subject to Special Tax Agreements or Legislation ("Special" Schedule)

Municipality

20YY-ZZ

This schedule should include properties whose taxes are reduced by special tax agreements or legislation (not properties that have reduced taxes by municipal bylaws).

Examples of these properties include Heritage Gas, Halifax International Airport, and large industrial properties with special tax agreements or legislation.

Owner Name	AAN	Leg Code	Assessed Value on the Roll	Authority Granted (Name of Legislation)	Tax Rate	Assessed Value x Tax Rate (100%)	Actual Payment	Reduced Taxes
								-
TOTAL TAXABLE RESIDENTIAL & RESOURCE PROPERTIES			-			-	-	-
TOTAL TAXABLE COMMERCIAL PROPERTIES			-			-	-	-
TOTAL TAXABLE			-			-	-	-
TOTAL EXEMPT RESIDENTIAL & RESOURCE PROPERTIES			-			-	-	
TOTAL EXEMPT COMMERCIAL PROPERTIES			-			-	-	
TOTAL EXEMPT			-			-	-	
TOTAL			-			-	-	-

Leg Code Legend:	
Taxable Residential	01
Taxable Commercial	02
Taxable Resource	03
Exempt Residential	21
Exempt Commercial	22
Exempt Resource	23

Statement of Estimates - Assessment

Properties Subject to Municipal Grants General Regulations 8(2) ("Shared" Schedule)

Municipality

20YY-ZZ

This schedule should include properties that have municipal tax revenue shared by another municipality, per the Municipal Grants General Regulations 8(2). The assessment is deemed to be in that other municipality to the extent that the revenue is shared by that municipality. For example, some municipalities have shared tax revenues from their industrial parks.

Owner Name	Host Municipality	AAN	Leg Code	Assessed Value on the Roll	Actual Payment	% of Share	Shared Revenue
							-
TOTAL RESIDENTIAL & RESOURCE PROPERTIES				-	-		-
TOTAL COMMERCIAL PROPERTIES				-	-		-
TOTAL				-	-		-

Leg Code Legend:	
Taxable Residential	01
Taxable Commercial	02
Taxable Resource	03
Exempt Residential	21
Exempt Commercial	22
Exempt Resource	23

Statement of Estimates - Assessment Schedules
Provincial Property Grant in lieu - Municipal Claim Summary
Municipality
20YY-ZZ

Schedule	Municipal Claim
D1 General	-
D2 Crown Land	-
D3 Supported Institutions	-
Total	-
D4 Fire Protection	-
Total	-

Statement of Estimates - Assessment
 Provincial Properties for Grant in lieu of Taxes Calculation - (Schedule D1 , General)
 Municipality
 20YY-ZZ

This section is to report Provincial Properties that qualify for a General Grant-in-Lieu at the Regular Tax Rate. Please refer to the definition of "Provincial Property" outlined in the Municipal Grants Act section 2(g).

General Provincial Properties (at Regular Tax Rate)

Location	Description	Owner	AAN	Leg Code	Market Value Assessment	Tax Rate	Subtotal	Area Rates	Total Area Rates	Flat Fee	Schedule D1 Total
						0.0000	-		-		-
					-		-		-	-	-

This section is to report Provincially Owned Campgrounds that qualify for a General Grant-in-Lieu at the Seasonal Tourist Property rate (75% of the Commercial Tax Rate). Please refer to the Municipal Grants General Regulations section 8(1).

Provincially Owned Campgrounds (at 75% of Commercial Tax Rate)

Location	Description	Owner	AAN	Leg Code	Market Value Assessment	Tax Rate	Subtotal @ 75%	Area Rates	Total Area Rates	Flat Fee	Schedule D1 Total
				22		0.0000	-		-		-
					-		-		-	-	-

Grand Total - General Provincial Properties and Provincially Owned Campgrounds					-		-		-	-	-
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TOTAL RESIDENTIAL & RESOURCE PROPERTIES					-		-		-	-	-
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TOTAL COMMERCIAL PROPERTIES					-		-		-	-	-
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TOTAL					-		-		-	-	-
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Leg Code Legend:	
Exempt Residential	21
Exempt Commercial	22
Exempt Resource	23

Statement of Estimates - Assessment

Provincial Properties for Grant in lieu of Taxes Calculation - (Schedule D2 , Crown Land)

Municipality

20YY-ZZ

This schedule is to report provincial crown land acreages. The Grant-in Lieu of Taxes will be calculated based on the acreage provided by the municipality. However the acreage may be updated with the provincial data if varies.

Crown Land Acreage	Rate	Subtotal	Fire Protection for Crown Land (Yes/ No)	Fire Protection @ \$0.01/acre (if applicable)	Schedule D2 Total
	0.4000	-		-	-

Statement of Estimates - Assessment
 Provincial Properties for Grant in lieu of Taxes Calculation - (Schedule D3 , Supported Institutions)
 Municipality
 20YY-ZZ

*Per the Municipal Grants Act section 2(f), the property of a "supported institution" means the residential property of a hospital or a post-secondary educational institution no matter the ownership of the property.
 (i.e., whether owned by His Majesty in the Right of the Province or not)*

Institution Name	Description	Owner	AAN	Leg Code	Market Value Assessment	Tax Rate	Subtotal	Area Rates	Total Area Rates	Flat Fee	Schedule D3 Total
				21		0.0000	-		-		-
					-		-		-	-	-

TOTAL RESIDENTIAL & RESOURCE PROPERTIES	-		-		-		-		-		-
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Statement of Estimates - Assessment

Provincial Properties for Fire Protection Grant Calculation - (Schedule D4)

Municipality

20YY-ZZ

This schedule is to report provincial properties that do not meet the definition of "Provincial Properties" outlined in the Municipal Grants Act section 2(g)(i) through (vi). Examples include schools, hospitals, museums, etc.

Location	Description	Owner	AAN	Leg Code	Market Value Assessment (Buildings only)	Tax Rate	Schedule D4 Total
						0.215000	-
					-		-

TOTAL RESIDENTIAL & RESOURCE PROPERTIES	-		-
TOTAL COMMERCIAL PROPERTIES	-		-
TOTAL	-		-

Leg Code Legend:	
Exempt Residential	21
Exempt Commercial	22
Exempt Resource	23