

Appendix C

PROVINCE OF NOVA SCOTIA
DEPARTMENT OF MUNICIPAL AFFAIRS AND HOUSING

**STATEMENT OF ESTIMATES
ASSESSMENT SCHEDULES**

Form Version: 2.0
Form Revision: 20180427110044

Municipal Unit:	Municipality
Reporting Fiscal Year:	2023-2024
Submission Date	
Contact:	
Phone Number:	
Email Address:	
Title / Position:	

CERTIFICATION BY MUNICIPALITY	
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 _____ fiscal year that was approved by Council on _____.	
Treasurer	Budget Approval Date

Statement of Estimates - Assessment Schedules
Tax Rate Information
Municipality

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

Do you have multiple general tax rates in the municipality?

No

Line Comments

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

Statement of Estimates - Assessment Schedules
 Uniform Assessment Calculation Schedule
 Municipality

Please note that this Uniform Assessment Calculation Schedule is a work in progress provided for your information. Data will need to be verified and updated by the Department of Municipal Affairs and Housing, 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			Ref. & 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					-	? ?
Capping Adjustment	UA1021					-	Enter manually. These numbers are not used in UA calculation. PVSC 3rd Quarter Roll is used. ?
Taxable Assessment	UA1031			-	-	-	
Deduct:							
Special Tax Agreements	UA1041			-	-	-	Linked to Special, please complete Special schedule
Shared Tax Revenue-Section 14(2)	UA1051			-	-	-	Linked to Shared, please complete Shared schedule
25% of Seasonal Tourist Business Assessment	UA1061					-	Enter 25% of total eligible Seasonal Tourist Business Assessment manually
Charitable Properties-Section 14(1)(b)	UA1071			-	-	-	Enter reduced tax revenue manually
Water Utility	UA1081					-	Pre-populated from prior year (manual entry allowed). Updated with PVSC 3rd Quarter Roll. ?
Misc Adjustment (3% & Other)	UA1091					-	DMAH Only
Grants Capitalized Adjustment							
Add:							
Special Tax Agreements	UA1101	-	-	-	-	-	Linked to Special, please complete Special schedule
Shared Tax Revenue-Section 14(2)	UA1111			-	-	-	Linked to Shared, please complete Shared schedule
Fire Protection, Provincial Properties	UA1121	-	-	-	-	-	Linked to D4, please complete D4 schedule
Crown Timber Lands	UA1131			-	-	-	Linked to D2, please complete D2 schedule
Federal Government & Agencies GIL	UA1141	-	-	-	-	-	Linked to Fed, please complete Fed schedule
Provincial Government GIL	UA1151	-	-	-	-	-	Linked to D1, please complete D1 schedule
Properties of Supported Institutions	UA1161	-	-	-	-	-	Linked to D3, please complete D3 schedule
Farm Land GIL	UA1201			-	-	-	Manual entry. Updated by DMAH. ?
Conservation GIL	UA1205			-	-	-	Manual entry. Updated by DMAH. ?
Forest Property Tax (Less than 50,000 Acres)	UA1211			-	-	-	Manual entry. ?
Forest Property Tax (50,000 Acres or More)	UA1215			-	-	-	Manual entry. ?
Recreational Property Tax	UA1221			-	-	-	Manual entry. ?
Bell Aliant	UA1225					-	Manual entry. ?
Nova Scotia Power Inc. GIL	UA1231					-	Manual entry. Updated/ Finalized by DMAH. ?
Nova Scotia Liquor Commission	UA1235					-	Manual entry. Updated by DMAH. ?
Other Provincial Government Agencies GIL	UA1241			-	-	-	Manual entry. Please specify in "Line Comments". ?
Wind Farm Payment from Provincial GIL	UA1245					-	Manual entry. Updated by DMAH. ?
Wind Farm Taxes From Developers	UA1251					-	Manual entry. ?
Total	UA1255			-	-	-	

Statement of Estimates - Assessment Schedules
 Federal Government and Federal Government Agencies (Former Schedule D, bottom)
 Municipality

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

Line Comments

Allowances (report any reduced value for federal properties):

Allowance for Residential and Resource Properties		0.0000	-
Allowance for Commercial Properties		0.0000	-

Land Acreage Revenue (if applies)

Owner Name	Leg Code	Land Acreage	Tax Rate	Total
				-

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Totals:

TOTAL RESIDENTIAL & RESOURCE PROPERTIES	-	-
TOTAL COMMERCIAL PROPERTIES	-	-
TOTAL FEDERAL GOVERNMENT AND AGENCIES	-	-

Leg Code Legend:	
Exempted residential federal and fed. Agency properties	21
Exempted commercial federal and fed. Agency properties	22
Exempted resource federal and fed. Agency properties	23
Exempted Federal Farm Land	50
Exempted Federal Forest Land	54

Statement of Estimates - Assessment Schedules
 Properties Subject to Special Tax Agreements or Legislation (Former Schedule C)
 Municipality

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			-			-	-	-

Line Comments

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
Properties Subject to Municipal Grants Act 14 (2) - Shared Tax Revenue
Municipality

*This schedule should include properties that have municipal tax revenue shared by another municipality, per the Municipal Grants Act 14(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				-	-		-

Line Comments

Leg Code Legend:	
Taxable Residential	01
Taxable Commercial	02
Taxable Resource	03

Provincial Property Grant-in-Lieu - Municipal Claim Summary

Fiscal Year:

Municipality:

Schedule	Municipal Claim
General	0.00
Crown Land	0.00
Supported Institutions	0.00
Total	0.00
Fire Protection	0.00
Total	0.00

Statement of Estimates - Assessment Schedules
Provincial Property Grant-in-Lieu - Schedule D1 - General

This section is to report Provincial Properties that qualify for a General Grant-in-Lieu at the Regular Tax Rate.

?

?

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	Line Comments
						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).

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	Line Comments
				22			-		-		-	
							-		-		-	

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 Schedules
 Provincial Property Grant-in-Lieu - Schedule D2 - Crown Land

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

Line Comments

Statement of Estimates - Assessment Schedules
 Provincial Property Grant-in-Lieu - Schedule D4 - Fire Protection

? ?

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

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