

Resolution 21A

MUNICIPAL INPUT INTO CHANGES TO ASSESSMENT ACT (PASSED)

⇒ Association of Municipal Administrators, Nova Scotia

WHEREAS the Property Valuation Services Corporation (PVSC) determines the market value of properties in municipalities across Nova Scotia; and

WHEREAS all respective municipalities use the assessed value to calculate their municipal tax bill; and

WHEREAS property taxes are the primary source of revenue for municipal governments; and

WHEREAS the PVSC's mandate is governed by the *Assessment Act*, Chapter 23 of the Revised statutes, 1989; and

WHEREAS the Province of Nova Scotia makes amendments to the Assessment Act from time to time; and

WHEREAS such amendments can currently be made without any provision for formal input from municipal governments and the UNSM; and

WHEREAS it is recognized that it may not be appropriate for the legislature to delegate its legislative authority for amending the *Assessment Act* to others; and

WHEREAS those amendments do have an impact on the revenues municipal governments can collect;

THEREFORE BE IT RESOLVED that the Union of Nova Scotia Municipalities recommend to the Province that there be a formal municipal role before any municipal property tax base changes can occur; and

FURTHER BE IT RESOLVED that the Union of Nova Scotia Municipalities work with the Province to develop a formal and institutional decision-making process that shares the responsibility for legislative changes to the *Assessment Act*.

Forwarded to:
Minister of Service Nova Scotia & Municipal Relations

RESPONSE:

I am pleased to send to you the Department's response to the 2012 Union of Nova Scotia Municipalities (UNSM) Resolution.

Stakeholder consultation is a significant component of all SNSMR policy and legislation reviews. The municipalities are a key stakeholder in any Assessment Act considerations, and we will continue to make every effort to ensure municipalities are consulted on possible changes to the Assessment Act.

*The Honourable John MacDonell
Minister*

May 1, 2013