



**Subject:** *Municipally Owned Properties Exempt from Property Tax and Fire Levies*  
**To:** Corporate and Residential Services Committee - 26/27 Budget Discussions  
**Date Prepared:** February 10, 2026  
**Related Motions:** C25(294)  
**Prepared by:** Wade Tattrie, CPA, CA, Director of Finance  
**Approved by:** Kim Ramsay, CAO

---

### Summary

Council approved the following motion in September 2025 via C25(294):

*Moved that Council direct staff to prepare a report on possible funding to those (fire) departments answering calls to municipal properties.*

### Financial Impact Statement

The recommendation of this report would not have an immediate financial impact.

### Recommendation

The recommendation is that Budget Committee keep this issue status quo with no budget implications.

---

### Discussion

The Nova Scotia Assessment Act includes various exemptions from property taxation - including fire department levies. These exemptions include (list is not all inclusive and wording below is summarized):

1. Provincial properties
2. Church and places worship
3. Non-profit community cemetery
4. Public institutions of learning (colleges, academies)
5. Town halls, jails
6. Schools
7. Public landings, wharves, breakwaters
- 8. Municipal properties**
9. Fire departments
10. Royal Canadian Legion (and Army, Navy, Airforce veterans groups)
11. Hospitals
12. Farms
13. Forests (tax rate per acre)

Due to this exemption, fire departments have not received fire levies for municipal properties - or other properties exempted by legislation.

The table below indicates the amount of levy that could be raised per fire department district using the assessed values and the 2025/2026 levy rates. The total assessed value of all 151 municipal properties is \$66.7 million

<b>Fire Department</b>	<b>Potential Charge</b>
<b>Gore Total</b>	\$ 169.68
<b>Kennetcook Total</b>	\$ 68.88
<b>Nine Mile River Total</b>	\$ 110.67
<b>Rawdon Total</b>	\$ 1,458.60
<b>Mount Uniacke Total</b>	\$ 1,199.17
<b>Brooklyn Total</b>	\$ 803.25
<b>Enfield Total</b>	\$ 10,214.96
<b>Elmsdale Total</b>	\$ 55,786.24
<b>Lantz Total</b>	\$ 25,344.64
<b>Milford Total</b>	\$ 2,570.23
<b>Shubenacadie Total</b>	\$ 7,874.91
<b>Maitland Total</b>	\$ 817.95
<b>Noel Total</b>	\$ 157.71
<b>Walton Total</b>	\$ 66.36
<b>Grand Total</b>	\$ 106,643.25

If Council were to implement this levy, the municipality would need to allocate the cost to various municipal budget sections including the General Tax Rate, the waste management fee, the Sportsplex, the water utility, etc. Funding options would include reducing other expenditures, raising taxes or using reserves.

It should be noted that in addition to the \$66.7 million of municipal property exempted from property taxation (and fire levies), other provincial exemptions via legislation total \$349.8 million. As well, the municipality exempts properties from property taxation (and fire levies) via Bylaw F-400 (Exemption from Taxation), which exempt \$23.9 million of assessments.

Bylaw F-400 exemptions include:

1. Registered Canadian charitable organizations
2. Fire department property for community purposes fundraising
3. Non-profit organizations - which in the opinion of council provide a service that might otherwise be the responsibility of the municipality
4. Non-profit day care organizations
5. East Hants Water Utility

It should be noted as well that the municipality provides operating grants to several smaller fire departments, and pays for a variety of expenditures for all fire departments such as WCB premiums, risk consulting, training, etc.

---

## Alternatives

Council may decide to provide fire departments with levy revenue for municipal properties.

---