



## Model Policy Criteria

### Financial hardship through loss of revenue related to the State of Emergency

- Individuals through proof of access to provincial or federal program
- Commercial through documentary proof of hardship

### Account must be in good standing before and during the period

- This includes accounts where tax payment arrangements exist and are current

## Suggested Residential Criteria

### Includes

- Residents of Nova Scotia
- Registered property owners who are ordinary residents and have lost their jobs due to service reductions from the State of Emergency (documentation required)
- Property owned and registered as a Tourism Operator with *Tourism Nova Scotia* for the 2019 tourist season

### Excludes

- Vacant land
- Properties owned by non-residents of Nova Scotia

## Suggested Commercial Criteria

### Includes

- A taxable commercial property and has a total taxable 2020 property assessment value equal to or under \$\$\$
- Without limitation on assessed value, ~~owner occupied~~:
  - Land owned by a tourism operator registered with the *Tourist Accommodations Registration Act*
  - Automotive and recreational/leisure dealership
  - Private and non-profit recreation facilities
  - Hospitality industry – restaurants, bars, cafes, coffee shops, hotels
  - Service industry – hairdressers, nail salons, gyms, tattoo studios, airport
  - Health care providers required to reduce hours – dentists, naturopaths, doctors, chiropractors, physiotherapists

## Suggested Commercial Criteria

### Excludes

- Property owners who have not experienced financial hardship through loss of revenue related to the State of Emergency
- Property owners who have received compensation from *Business Interruption Insurance* towards the payment of property taxes
- Provincially-subsidized day care centres
- Properties used for landfill, pipeline, managed forest, parking and commercial vacant land
- Properties with an active tax agreement with the Municipality through legislation or bylaw
- Municipally-funded non-profit organizations with property taxes already partially exempted by the municipality
- All properties managed under Payment-In-Lieu (PILT) programs

## Potential variables in the model policy for Council

### Variables

- Nominal payment for the 6 months prior to the 24 months amortization (\$25/month suggested by AMANS/NSFM)
- admin fee rate (.25% was suggested by AMANS/NSFM as admin fee)
- Criteria for approval into program.
- Limit for assessment value for commercial properties to qualify for program. City of Ottawa has a similar program and their limit is \$7.5 million.

## Processes

- Policy would have to go through normal council process to approve a policy
- online intake process to help reduce administrative burden for those municipalities who choose to adopt the model policy.

