



### MUNICIPALITY OF EAST HANTS BYLAW NUMBER F-200 FEE FOR THE PROVISION OF TAX INFORMATION BYLAW

**WHEREAS** Section 79 of the Municipal Government Act provides that subject to the approval of the Board for those services that are subject to the Public Utilities Act, the Council may, by By-Law, prescribe charges for the services for persons who use or benefit from the service, on a basis to be set out in the By-Law; and

**WHEREAS** the Municipality receives a large number of request for information regarding the status of property taxes from parties who, after consideration, do not feel that they require the certainty of a tax certificate; and

**BE IT THEREFORE ENACTED** by the Council of the Municipality of East Hants, as follows:

#### 1. SHORT TITLE

- 1.1. This bylaw, formerly known as Bylaw 3, shall be known as F-200 the Tax Information Bylaw.

#### 2. DEFINITIONS

- (a) “financial institution” means a an institution that provides financial services for its clients or members; includes banks, credit unions, trust companies, mortgage loan companies, insurance companies, pension fund companies, brokerage firms.
- (b) “mortgage interest” means to be the holder of a loan that is secured against the property.
- (c) “tax account statement” is a listing of all invoices and payments applied to the account during a defined period of time.
- (d) “tax bill reprint” is a copy of the actual bill that was issued.
- (e) “tax certificate” is an instrument issued by the Municipality that includes the property descriptors, the current taxes on the property, the total taxes due by the owner to the municipality and the liens have been levied on the property (i.e. local improvement loans, unsightly charges, etc.).





### 3. TAX INFORMATION

- 3.1 A nominal cost recovery fee will be charged for the provision of tax account information asked for by any party (in writing) in the following amounts:
  - 3.1.1 A fee of \$10.00 per tax account, per tax billing for the provision of tax information to financial institutions in relation to the payment of tax accounts in which they have a mortgage interest.
  - 3.1.2 A fee of \$10.00 for the provision of a tax bill reprint; this fee may be waived at the discretion of the Director of Finance.
  - 3.1.3 A fee of \$10.00 for the provision of a tax account statement; this fee may be waived at the discretion of the Director of Finance.
- 3.2 Information received through this process is not warranted (expressed or implied) nor certified by the Municipality of East Hants.
- 3.3 Information pertaining specifically to the value of outstanding taxes and penalties on an account will only be provided, in these formats, to individual property owners and/or their financial/legal representatives who are in a position to participate in the management of the account. Other parties requiring this information, must apply for and be issued a Tax Certificate.
- 3.4 It is the sole responsibility of the party seeking the information to determine whether a Tax Certificate is necessary to suit their purposes.

I, Connie Nolan, Municipal Clerk of the Municipality of East Hants, hereby certify that the above-noted By-Law F-200 (as amended and renumbered by By-Law F-201) was passed at a meeting of the East Hants Municipal Council on June 26<sup>th</sup>, 2013.

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Connie Nolan  
Municipal Clerk





### Original Bylaw Adoption

First Reading (By-Law 3):	September 19 <sup>th</sup> , 2000
Second Reading and Enactment (By-Law 3):	October 17 <sup>th</sup> , 2000
First Reading (By-Law F-200):	May 29 <sup>th</sup> , 2013
Second Reading and Enactment (By-Law F-200):	June 26 <sup>th</sup> , 2013

Version Number	Amendment Description	Council Approval Date
Bylaw 3	Creation of Bylaw 3 - Tax Information Bylaw	October 17, 2000
Bylaw 3-1	Amend Bylaw 3 to add mortgage company fees	May 15, 2001
Bylaw 3-2	Amend Bylaw 3 to change fees	March 28, 2007
F-201	Amendment to Bylaw 3, renumbering to F-200, add definitions, remove Fee for Information, add bill reprint and statement fee.	June 26, 2013

