



BILL NO. 74

Government Bill

*1st Session, 59th General Assembly
Nova Scotia
53 Elizabeth II, 2004*

An Act Respecting the Municipal Taxation of Oil Refineries and Liquefied Natural Gas Plants

CHAPTER 8
ACTS OF 2004

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR
MAY 20, 2004**

The Honourable Barry Barnet
Minister of Service Nova Scotia and Municipal Relations

*Halifax, Nova Scotia
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An Act Respecting the Municipal Taxation of Oil Refineries and Liquefied Natural Gas Plants

Be it enacted by the Governor and Assembly as follows:

1 This Act may be cited as the *Oil Refineries and L.N.G. Plants Municipal Taxation Act*.

2 (1) Notwithstanding the *Assessment Act*, the *Municipal Government Act* or any other enactment,

(a) the municipal taxes payable per annum in respect of an oil refinery including the oil refinery of Imperial Oil Limited, located at 600 Pleasant Street, Dartmouth, in Halifax Regional Municipality and known as the Dartmouth Imperial Oil Refinery, are such amount as prescribed by the regulations and, when making regulations, the Governor in Council shall take into consideration, as a standard to be considered by the Governor in Council, municipal taxes paid by oil refineries in other provinces of Canada; and

(b) the municipal taxes payable in respect of a liquefied natural gas plant are such amount as prescribed by the regulations,

and no municipal property taxes or business occupancy taxes pursuant to clause 72(6)(a) or area rates pursuant to Section 75 of the *Municipal Government Act* or other municipal taxes or rates prescribed by the regulations are payable.

(2) Subsection (1) applies to

(a) the 2004-05 and subsequent municipal taxation years with respect to the oil refinery referred to in clause 2(1)(a); and

(b) such municipal taxation year as the regulations prescribe and subsequent taxation years with respect to a liquefied natural gas plant.

3 Notwithstanding the *Assessment Act*, the *Municipal Grants Act* or any other enactment, for the purpose of the calculation of uniform assessment pursuant to Section 14 of the *Municipal Grants Act*, the capitalized value of taxes paid pursuant to Section 2 shall be used in place of taxable assessment.

4 Section 519 of the *Municipal Government Act* does not apply to this Act.

5 (1) The Governor in Council may make regulations

(a) prescribing the taxes payable pursuant to clause 2(1)(a) taking into consideration, as a standard to be considered by the Governor in Council, taxes paid by an oil refinery in other provinces of Canada;

(b) after consultation with any affected municipality, prescribing the taxes payable pursuant to clause 2(1)(b) and the first municipal taxation year to which those taxes apply;

(c) prescribing municipal taxes or rates that are not payable by virtue of subsection 2(1);

(d) defining any word or expression used but not defined in this Act;

(e) deemed necessary or advisable to carry out effectively the intent and purpose of this Act.

(2) Where a municipality referred to in clause (1)(b) so requests, the Governor in Council shall not make a regulation pursuant to that clause until the date requested or six months after the date a liquified natural gas plant is added to the assessment roll, whichever is earlier.

(3) A regulation made pursuant to subsection (1) may be made retroactive to the date set out in the regulation.

(4) The exercise by the Governor in Council of the authority contained in subsection (1) is regulations within the meaning of the *Regulations Act*.

6 This Act has effect on and after April 1, 2004, upon the Governor in Council so ordering by proclamation.
