



# **BILL NO. 63**

*Government Bill*

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*2nd Session, 60th General Assembly  
Nova Scotia  
56 Elizabeth II, 2007*

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**An Act to Amend Chapter 8  
of the Acts of 2004,  
the Oil Refineries and L.N.G. Plants  
Municipal Taxation Act**

CHAPTER 48  
ACTS OF 2007

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR  
DECEMBER 13, 2007**

The Honourable Jamie Muir  
*Minister of Service Nova Scotia and Municipal Relations*

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*Halifax, Nova Scotia  
Printed by Authority of the Speaker of the House of Assembly*

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**An Act to Amend Chapter 8  
of the Acts of 2004,  
the Oil Refineries and L.N.G. Plants  
Municipal Taxation Act**

Be it enacted by the Governor and Assembly as follows:

**1 (1) Clause 2(1)(a) of Chapter 8 of the Acts of 2004, the *Oil Refineries and L.N.G. Plants Municipal Taxation Act*, is repealed and the following clauses substituted:**

(a) subject to clause (aa), 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;

(aa) the municipal taxes payable per annum in respect of 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 \$41.00 per barrel of daily capacity based on a deemed daily capacity of 88,000 barrels for municipal taxation years 2007-08 through 2011-12, inclusive, unless changed by regulation as provided in subsection (3);

**(2) Section 2 of Chapter 8 is further amended by adding immediately after subsection (2) the following subsections:**

(3) The rate of \$41.00 in clause (1)(aa) may be changed by regulation upon the recommendation of the Minister of Service Nova Scotia and Municipal Relations if the Minister determines that the rate of \$41.00 is equal to or lower than the rate paid for similar taxes by any of the other oil refineries in the Province or the provinces of Newfoundland and Labrador, Prince Edward Island, New Brunswick, Quebec or Ontario, as calculated by Service Nova Scotia and Municipal Relations.

(4) In making a determination pursuant to subsection (3), the Minister shall be guided by an agreement reached between Halifax Regional Municipality and Imperial Oil Limited in respect to setting the rate, if an agreement exists, and, in any event, shall consult with Halifax Regional Municipality and Imperial Oil Limited before making the determination.

(5) Imperial Oil Limited shall make a one-time payment to Halifax Regional Municipality of \$450,000.00, which payment must be made within thirty days of the coming into force of this Section.

(6) Notwithstanding subsection (1), while taxes in respect to the property of Imperial Oil Limited at 600 Pleasant Street are payable pursuant to subsection (1), no municipal rates or taxes pursuant to subsections 80(1), 530(4) or 530(4A) of the *Municipal Government Act* are payable.

**2 Section 3 of Chapter 8 is amended by adding “(1)” immediately after the Section number and by adding the following subsection:**

(2) For greater certainty, the payment pursuant to subsection 2(5) is not included as taxes in the calculation referred to in subsection (1).

**3 Subsection 5(1) of Chapter 8 is amended by**

**(a) striking out clause (a) and substituting the following clause:**

(a) prescribing the taxes payable pursuant to clause 2(1)(a);

**and**

**(b) adding immediately after clause (c) the following clause:**

(ca) on the recommendation of the Minister of Service Nova Scotia and Municipal Relations pursuant to subsection 2(3), changing the rate per barrel of daily capacity in clause 2(1)(aa);

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

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