

# **Oil Refineries and L.N.G. Plants Municipal Taxation Act**

CHAPTER 8 OF THE ACTS OF 2004

*as amended by*

2007, c. 48; 2014, c. 24



© 2014 Her Majesty the Queen in right of the Province of Nova Scotia  
Published by Authority of the Speaker of the House of Assembly  
Halifax

This page is intentionally blank.

CHAPTER 8 OF THE ACTS OF 2004  
amended 2007, c. 48; 2014, c. 24

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

**Table of Contents**

(The table of contents is not part of the statute)

	Section
Short title.....	1
Act does not apply.....	1A
Municipal taxes on oil refining and L.N.G. plant.....	2
Calculation of uniform assessment.....	3
Section 519 of <i>Municipal Government Act</i> .....	4
Regulations.....	5
Proclamation.....	6

---

**Short title**

**1** This Act may be cited as the *Oil Refineries and L.N.G. Plants Municipal Taxation Act*. 2004, c. 8, s. 1.

**Act does not apply**

**1A** Effective on and after April 1, 2014, this Act does not apply with respect to the Imperial Oil Limited property located at 600 Pleasant Street, Dartmouth, in Halifax Regional Municipality. 2014, c. 24, s. 1.

**Municipal taxes on oil refining and L.N.G. plant**

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

(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); and

(b) the municipal taxes payable in respect of a liquified 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 liquified natural gas plant.

(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. 2004, c. 8, s. 2; 2007, c. 48, s. 1.

### Calculation of uniform assessment

3 (1) 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.

(2) For greater certainty, the payment pursuant to subsection 2(5) is not included as taxes in the calculation referred to in subsection (1). 2004, c. 8, s. 3; 2007, c. 48, s. 2.

**Section 519 of Municipal Government Act**

**4** Section 519 of the *Municipal Government Act* does not apply to this Act. 2004, c. 8, s. 4.

**Regulations**

**5 (1)** The Governor in Council may make regulations

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

(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);

(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)

(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*. 2004, c. 8, s. 5; 2007, c. 48, s. 3.

**Proclamation**

**6** This Act has effect on and after April 1, 2004, upon the Governor in Council so ordering by proclamation. 2004, c. 8, s. 6.

Proclaimed - July 30, 2004  
In force - April 1, 2004