

MUNICIPAL REPORTING SYSTEM

SOE – Assessment (SOE-A) User Guide

June 2018

© Crown copyright, Province of Nova Scotia, 2018

Municipal Reporting System
SOE – Assessment (SOE-A) User Guide
Municipal Affairs
June 2018

ISBN: 978-1-55457-763-7

Contents

Introduction	1
How to load SOE-A schedules	2
What's New for 2018–19?	4
Completing SOE – Assessment (SOE-A)	5
To complete your current years SOE-A:	5
Getting Started	6
Why do some cells have different colors?	6
Why do line numbers look different?	7
Why do I see numbers upon opening SOE-A for Schedules D1–D4?	7
Information about SOE-A individual schedules	8
Cover Page	8
Tax Rate Information (Tax_Rates)	9
Draft Uniform Assessment Calculation Schedule	9
Federal Government and Federal Government Agencies Properties Schedule	11
Properties Subject to Special Tax Agreements or Legislation Schedule	12
Properties Subject to Municipal Grants Act 14(2)-Shared Revenue Schedule	13
Provincial Property Grant in Lieu – Summary Schedule (D)	14
Provincial Property Grant in Lieu – General Schedule (D1)	15
Provincial Property Grant in Lieu – Ineligible & Additional Accounts Schedule	16
Provincial Property Grant in Lieu – Crown Land Schedule (D2)	17
Provincial Property Grant in Lieu – Supported Institutions Schedule (D3)	18
Provincial Property Grant in Lieu – Fire Protection Schedule (D4)	19
Line Comments	19
Validations	20

Introduction

The SOE-Assessment schedule (SOE-A) can be submitted any time after the beginning of the fiscal year. Municipalities have the potential of receiving their grant payments earlier. SOE-A may be analyzed earlier, thereby enabling potential early grant payments if ALL required documents have been received.

SOE-A is more user friendly.

- You can use Excel functionalities such as calculating numbers in a cell
- You can provide comments in each schedule in the form if needed

SOE-A has more help features.

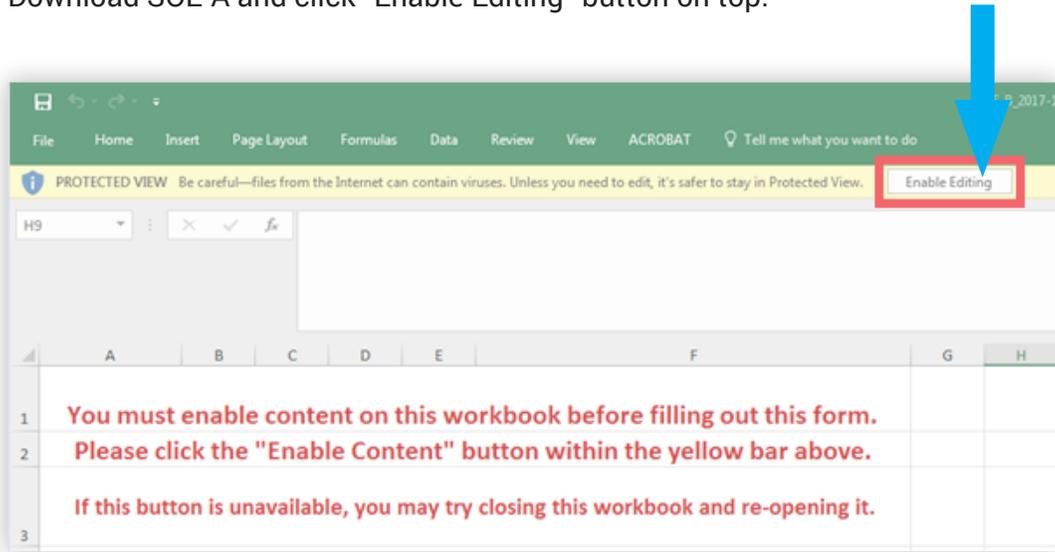
- Help tips are embedded in schedules for easy reference
- Validation checks are presented on a separate sheet

SOE-A includes the following schedules.

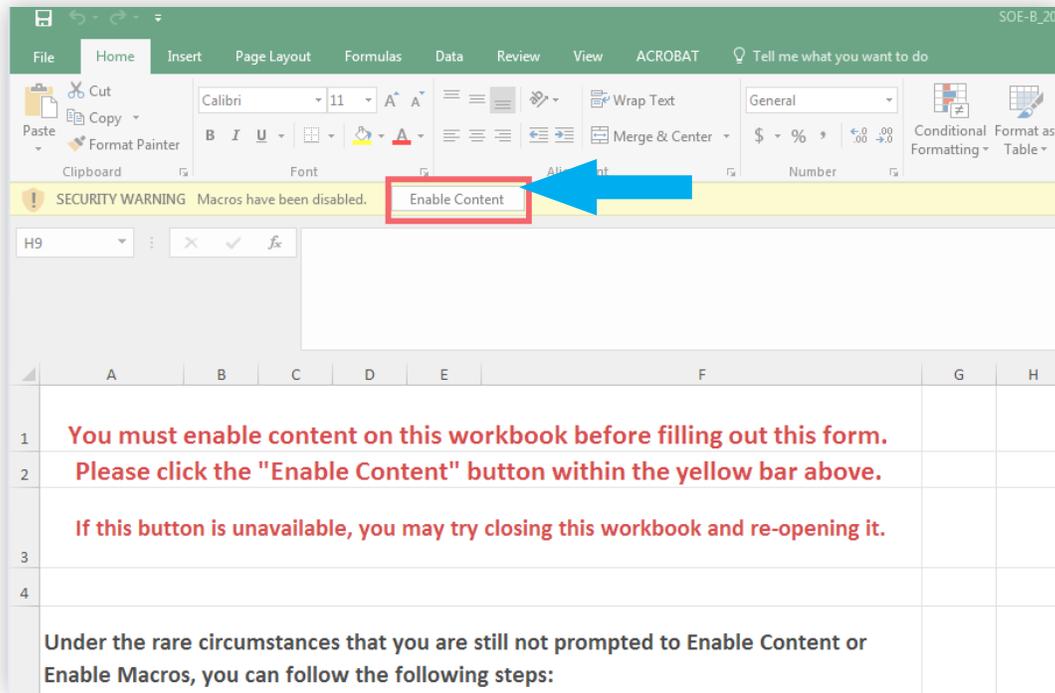
- Tax Rate Information
- Draft Uniform Assessment Calculation Schedule
- Federal Government and Federal Government Agencies Properties Schedule
- Properties Subject to Special Tax Agreements or Legislation Schedule
- Properties Subject to Municipal Grants Act 14 (2) - Shared Revenue Schedule
- Provincial Property Grant in Lieu - Summary Schedule (D)
- Provincial Property Grant in Lieu - General Schedule (D1)
- Provincial Property Grant in Lieu - Ineligible and Additional Accounts Schedule
- Provincial Property Grant in Lieu - Crown Land Schedule (D2)
- Provincial Property Grant in Lieu - Supported Institutions Schedule (D3)
- Provincial Property Grant in Lieu - Fire Protection Schedule (D4)
- Comments report for the municipality or DMA to see linked comments entered from each schedule
- Validations report for the municipality to validate and submit the form

How to load SOE-A schedules

Download SOE-A and click "Enable Editing" button on top.

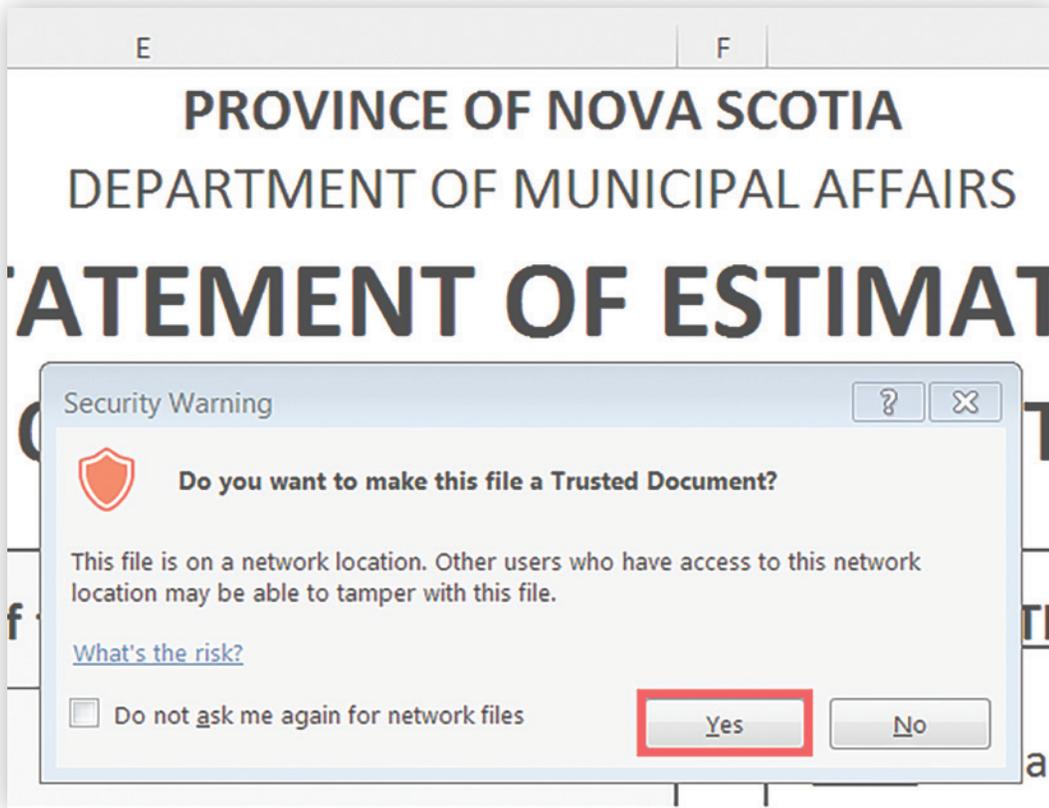


After enabling editing, click "Enable Content" button on top to load SOE-A schedules.



Once you click the enable content, a loading page will come up and say “Loading sheets, please wait...”. It takes about 10 seconds.

The security warning box may appear, select YES to continue.



What's New for 2018–2019?

SOE-A has included the following two new schedules.

- **Provincial Property Grant in Lieu - Summary Schedule (D)**
This schedule reports the totals of Provincial properties for General (D1), Crown Land (D2), Supported Institutions (D3) and Fire Protection (D4).
- **Provincial Property Grant in Lieu - Ineligible and Additional Accounts Schedule**
This schedule is **used by DMA** only to deduct Provincial properties ineligible for a General Grant in Lieu or add in additional accounts eligible for a General Grant in Lieu.

Revisions have been made to some existing schedules.

(Examples: added new sections/new columns, revised notes, changed cell name):

- Tax Rate Information
- Draft Uniform Assessment Calculation Schedule
- Federal Government and Federal Government Agencies Properties Schedule
- Properties Subject to Municipal Grants Act 14(2) - Shared Revenue Schedule
- Properties Subject to Special Tax Agreements or Legislation Schedule

Please refer to “Information about SOE-A individual schedules” for detailed information.

Completing SOE – Assessment (SOE-A)

This guide gives you information about how to fill out your SOE-A as quickly and efficiently as possible.

To complete your current years SOE-A:

- Gather the following reports you need to complete SOE-A.
 - Your municipality's current tax rates (general tax rates, area rates and flat fees)
 - Final copy of your municipality's previous years SOE for Schedules D1-D4 received from DMA
 - **Schedules D1-D4 shall be pre-populated with the previous year's final copy from DMA, based on the previous year's assessment filed roll**
 - Information to fill out the current years Uniform Assessment schedule, such as the latest assessment roll from PVSC
- Read "What's New?"
- Read "Getting Started".
- Review "Information about SOE-A individual schedules".
- SOE-A MUST be submitted by September 30th.
- Contacts at DMA if you have any questions on Assessment schedules:
 - Assessment Schedules for UA :
Lan Liu, Senior Policy Analyst
Lan.Liu@novascotia.ca or 902-424-7814.
 - Assessment Schedules for Grant in lieu & Fire Schedules D1-D4
Wendy Dauphinee, Financial Analyst
Wendy.Dauphinee@novascotia.ca or 902-424-6338.

Getting Started

SOE-A has some features that will help you complete your SOE- A. It is recommended that you read this section before you start filling out your SOE- A.

Why do some cells have different colors?

- White – protected cells for calculated values, carried forward values or texts
- Light Blue – available for data entry
- Dark Gray/Light Gray – blocked for DMA use only

Assessment Roll Data					
Assessed Market Value	UA1011				
Capping Adjustment	UA1021				
Taxable Assessment	UA1031			-	-
Deduct:					
Special Tax Agreements	UA1041			-	-
Shared Tax Revenue-Section 14(2)	UA1051			-	-
25% of Seasonal Tourist Business Assessment	UA1061				
Charitable Properties Section 14(1)(b)	UA1071			-	-
Water Utility	UA1081				
Misc Adjustment (3% & Other)	UA1091				

Why do line numbers look different?

Items		Revenue	
		Residential & Resource	Commercial
Tax Rate (per \$100 of Assessment)	UA1001		
Assessment Roll Data			
Assessed Market Value	UA1011		
Capping Adjustment	UA1021		
Taxable Assessment	UA1031		
Deduct:			
Special Tax Agreements	UA1041		
Shared Tax Revenue-Section 14(2)	UA1051		
25% of Seasonal Tourist Business Assessment	UA1061		
Charitable Properties-Section 14(1)(b)	UA1071		
Water Utility	UA1081		
Misc Adjustment (3% & Other)	UA1091		

About Line Numbers:

- Line numbers are all NEW
- First 2 letters represent an individual schedule (e.g. Uniform Assessment)
- First Number represents Account Type (e.g. 1 – Revenue Accounts)

Why do I see numbers upon opening SOE-A for Schedules D1-D4?

Last year's numbers are automatically pre-populated for your convenience. Numbers on Schedules D1- D4 are last year's final grant payment numbers, so they should match your final grant payment schedules.

You will need to update the current year with the Municipality's updated market value assessments for existing accounts, area rates, flat fees, adding new eligible accounts and removing old ineligible accounts.

Information about SOE-A individual schedules

Cover Page (Cover)

Fill Cover Page with your contact information and certify SOE-A by providing Treasurer Name and Budget Approval Date.

PROVINCE OF NOVA SCOTIA DEPARTMENT OF MUNICIPAL AFFAIRS STATEMENT OF ESTIMATES ASSESSMENT SCHEDULES	
Municipal Unit:	Town of Westville
Reporting Fiscal Year:	2017-18
Submission Date:	
Contact:	
Phone Number:	
Email Address:	
Title / Position:	
<input type="button" value="Submit Form"/>	
CERTIFICATION BY MUNICIPALITY	
I, _____, Treasurer of the Town of Westville do certify that this Statement of Estimates - Assessment Schedules has been prepared in accordance with the Financial Reporting and Accounting Manual and is consistent with the audited financial statements of the Town of Westville for the 2017-18 fiscal year that was approved by Council on _____.	
Treasurer	Financial Statements Approval Date

About Tabs:

- Tabs are made short to reduce/eliminate scrolling side to side
- Tab name is an abbreviation for each schedule name (e.g.UA is uniform assessment)
- Work on any schedule you want by clicking tab

Tax Rate Information (Tax_Rates)

- Do you have multiple general tax rates in your municipality?

If no, simply provide your municipality's residential and commercial tax rate.

If yes, choose the number of general tax rates from the drop-down list. You can choose up to 10 tax rates.

Newly added this year:

Please note only general tax rates are reported in this schedule. Additional area rates should be reported in the relevant schedules.

Statement of Estimates - Assessment Schedules					
Tax Rate Information					
Municipality					
<i>Please note only general tax rates are reported in this schedule. Additional area rates should be reported in the relevant schedules.</i>					
Do you have multiple general tax rates in the municipality?				No	Line Comments
Region Number	Region Name	Residential Tax Rate	Commercial Tax Rate		
1	Municipality			?	

Statement of Estimates - Assessment Schedules					
Tax Rate Information					
Halifax Regional Municipality					
2017-18					
Do you have multiple general tax rates in the municipality?				Yes	Line Comments
How many general tax rates does your municipality have?				6	
Region Number	Region Name	Residential Tax Rate	Commercial Tax Rate		
1	Halifax	1.1980	3.3180	?	
2	Dartmouth	1.1980	3.3180		
3	Bedford	1.1980	3.3180		
4	County Urban	1.1980	3.3180		
5	County Suburban	1.1650	3.3180		
6	County Rural	1.1520	2.9550		

Draft Uniform Assessment Calculation Schedule

One of the changes to the SOE was the development of a schedule that provides municipalities with a draft Uniform Assessment figure for the following fiscal year. Some of the information was collected on the old SOE form and now needs to be entered here (e.g., Charitable Properties, Recreational Property Tax, Forest Property Tax, Aliant, etc). Please note **this schedule is required to be filled out** to assist in the calculation of your municipality's final UA. Many numbers will be updated by DMA from data provided by the PVSC in late October. All figures will be reviewed by DMA prior to finalization.

Below are the description of each item used in UA schedule:

Tax Rate (per \$100 of Assessment) - the tax rates on UA are set to be linked to the Tax_Rates tab.

Assessed Market Value – manual entry by municipality, revised by DMA

Capping Adjustment – manual entry by municipality, revised by DMA

Taxable Assessment – no need to fill in, formula has been set up

Special Tax Agreements – need to complete ‘Special’ schedule

Shared Tax Revenue – Section 14(2) – need to complete ‘Shared’ schedule

25% of Seasonal Tourist Business Assessment – manual entry by municipality, revised by DMA

Charitable Properties – Section 14(1)(b) – manual entry by municipality

Water Utility – manual entry by municipality, revised by DMA

Misc Adjustment (3% & Other) – locked for DMA use only

Fire Protection, Provincial Properties – need to complete D4, figure will be finalized by DMA

Crown Timber Lands – need to complete D2, figure will be finalized by DMA

Federal Government & Agencies GIL – need to complete ‘Fed’ schedule

Provincial Government GIL – need to complete D1, figure will be finalized by DMA

Properties of Supported Institutions – need to complete D3, figure will be finalized by DMA

Farm Land GIL – manual entry by municipality, revised by DMA - **(new name this year)**

Conservation GIL – manual entry by municipality, revised by DMA

Forest Property Tax (Less than 50,000 Acres) – manual entry by municipality

Forest Property Tax (50,000 Acres or More) – manual entry by municipality

Recreational Property Tax – manual entry by municipality

Bell Aliant – manual entry by municipality

Nova Scotia Power Inc. GIL – manual entry by municipality, revised by DMA

Nova Scotia Liquor Commission - manual entry by municipality, revised by DMA

Other Provincial Government Agencies GIL – manual entry by municipality, please specify

Wind Farm Payment from Provincial GIL – manual entry by municipality, revised by DMA

Wind Farm Taxes from Developers – manual entry by municipality

Federal Government and Federal Government Agencies Properties Schedule

This schedule is to report the Grant-in-Lieu that your municipality anticipates to receive from the Federal Government and agencies.

1. There are 3 buttons to insert or remove a property: Insert property above a selected property, insert a property below a selected property and to remove a selected property.
2. You need to fill out each of the following information for each property
 - Owner Name, Region Name (for municipalities with multiple tax rates, drop-down list), Leg Code (drop-down list), Assessed Value on the Roll
3. There is a section for 'Allowances' separated for residential and resource properties, commercial properties.

New this year:

1. Add columns 'Area Rates' and 'Total Are Rates' to capture any area rates that may apply.
2. Add 'Land Acreage Revenue' section to capture any revenue paid on farm or forest land.
3. Add two leg code legends for farm land and forest land.

Properties Subject to Special Tax Agreements or Legislation Schedule

This schedule should include properties whose taxes are reduced by special tax agreements or legislation (**not by municipal bylaws**). Examples of these properties include Heritage Gas, Halifax International Airport, and large industrial properties with special tax agreements or legislation.

1. There are 3 buttons to insert or remove a property: Insert property above a selected property, insert a property below a selected property and to remove a selected property.
2. You need to fill out the following information for each property under the special tax agreements
 - Owner Name, AAN, Region Name (for municipalities with multiple tax rates, drop-down list), Leg Code (drop-down list), Assessed Value on the Roll, Authority Grants (Name of Legislation), Actual Payment

New this year:

1. Revised notes to emphasize that properties whose tax are reduced by municipal bylaws should not be included in this schedule, instead, you may provide those tax reductions in UA 'Charitable Properties'.
2. Revised column name for 'Authority Grants (Name of Legislation)'.

Properties Subject to Municipal Grants Act 14(2)- Shared Revenue Schedule

This schedule should include properties that have municipal tax revenue shared with another municipality, per the Municipal Grants Act 14(2). The assessment is deemed to be in that other municipality to the extent that the revenue is shared by that municipality. For example, some municipalities have shared tax revenues from their industrial parks.

1. There are 3 buttons to insert or remove a property: Insert property above a selected property, insert a property below a selected property and remove a selected property.
2. You need to fill out the following information for each property under the shared tax revenue
 - Owner Name, AAN, Region Name (for municipalities with multiple tax rates, drop-down list), Leg Code (drop-down list), Assessed Value on the Roll, Actual Payment, % of Share

New this year:

- Add 'Host Municipality' column to indicate the municipality that the property is located at.

Provincial Property Grant in lieu – Summary Schedule (D)

This schedule reports the total of Provincial properties for General (D1), Crown Land (D2), Supported Institutions (D3) and Fire Protection (D4).

New this year:

- The summary will be automatically calculated from the final calculations on Schedules D-1 to D-4.

Provincial Property Grant in Lieu - General Schedule (D1)

This section is to report Provincial Properties that qualify for a Grant in Lieu at the Regular Tax Rate.

1. There are 3 buttons to insert or remove a property: Insert a property above a selected property, insert a property below a selected property and remove a selected property.
2. There are 3 buttons to sort properties: by owner, by AAN# and by leg code.
3. Tax Rate (per \$100 of Assessment) – the tax rates are set to be linked to the Tax_Rates tab
4. You need to fill out the following information for each property under the Provincial Property Grant in Lieu - general.
 - a. Location
 - b. Description
 - c. Owner Name
 - d. AAN
 - e. Leg Code (drop-down list)
 - f. Region Name (for municipalities with multiple tax rates, drop-down list)
 - g. Exempt Assessed Value based on the current year's Assessment Filed Roll
 - h. Area rate
 - i. Flat fee
5. There are 3 new columns: Area Rates, a Total of the Area Rates and a Flat Fee column.
6. There is a separate section to add campground accounts for properties that qualify for a General Grant in Lieu at the Seasonal Tourist Property rate (75% of the commercial tax rate). Remember they are just for leg code 22 and the commercial tax rate is multiplied by 75%.

Provincial Property Grant in lieu – Ineligible and Additional Accounts Schedule

This schedule is **used by DMA only**, to deduct Provincial Properties ineligible for a General Grant in lieu or add in additional accounts eligible for a General Grant in Lieu.

New this year:

1. Note Region Name, with the Drop-down list, is only for those municipalities with multiple general tax rates.
2. Ineligible Accounts section is used by DMA to deduct ineligible accounts from the General Grant in lieu properties. These accounts have been removed from Schedule D1.
3. Additional Accounts section is used by DMA to add in additional accounts to the General Grant in lieu properties. These additional accounts are included in Schedule D1.

Provincial Property Grant in Lieu – Crown Land Schedule (D2)

This section is to report Crown Land Acreage that qualifies for a Grant in lieu at the Crown Land Tax Rate.

1. You need to fill out the following information under the provincial property grant in lieu - crown land.
 - a. Crown Land Acreage – Exempt provincial forest acreage used for forestry purposes.
 - b. Region Name (for municipalities with multiple tax rates, drop-down list)
2. If your Municipality provides fire protection services for your Crown Land click on “Yes” and your additional fire protection grant will be automatically calculated to be included in your total Crown Land Grant at \$0.01/acre.

Provincial Property Grant in Lieu – Supported Institutions Schedule (D3)

This section is to report the Supported Institutions Properties that qualify for a Grant in Lieu. Examples of these properties include residences of hospitals and post secondary institutions.

1. If your Municipality reports Supported Institutions, you can only report accounts for leg code 21, as the leg code column is a protected cell. If you insert any other code you will receive an error message.
2. You need to fill out the following information for each property under the provincial property grant in lieu – supported institutions
 - a. Institution Name
 - b. Description
 - c. Owner Name
 - d. AAN
 - e. Region Name (for municipalities with multiple tax rates, drop-down list)
 - f. Exempt Residential Assessed Value based on the current year's Assessment Filed Roll
 - g. Area rate
 - h. Flat fee
3. There are 3 buttons to insert or remove a property: insert a property above a selected property, insert a property below a selected property and remove a selected property.
4. There are 2 buttons to sort properties: by owner and by AAN#.
5. There are 3 columns: Area Rates, a Total of the Area Rates and a Flat Fee column.

Provincial Property Grant in Lieu – Fire Protection Schedule (D4)

This section is to report the Fire Protection Grant in Lieu.

1. Reminder on the D4 form, if your Municipality reports Fire Protection Properties, you only report market value assessment for “buildings” only.
2. Your fire tax rate will be automatically pre-populated each year, as it does not change year to year.
3. You need to fill out the following information for each property under the provincial property grant in lieu – fire protection
 - a. Location
 - b. Description
 - c. Owner Name
 - d. AAN
 - e. Leg code (drop-down list)
 - f. Region Name (for municipalities with multiple tax rates, drop-down list)
 - g. Exempt Assessed Value on the 2018 Assessment Roll for Buildings only
4. There are 3 buttons to insert or remove a property: insert a property above a selected property, insert a property below a selected property and remove a selected property.
5. There are 3 buttons to sort properties: by owner, by AAN# and by leg code.

Line Comments

This section is for the municipality or DMA to see reported comments.

1. If you submit comments in any schedule, the following information will display in the comments tab at the end of SOE-A.
 - a. Schedule name
 - b. Line number
 - c. Cell Address
 - d. Comment
 - e. Link is shown to navigate to the comment cell in the SOE-A schedule

Validations

This section is for the municipality to validate and submit the form

How to submit SOE-A

To submit your SOE-A, you need to pass all validation checks programmed in the form. Go to the Validation sheet and click the “Validate Form” button to see if you pass all the validation checks.



	G	H	I	J	
1	Schedule	Line Code	Message	Link	Validate Form
2	Cover	Submission Date	Submission Date is required.	Click To Navigate To Submission Date	
3	Cover	Contact	Contact is required.	Click To Navigate To Contact	
4	Cover	Phone Number	Phone number is required.	Click To Navigate To Phone Number	
			Email address is required.	Click To Navigate To Email Address	
			Title / Position is required.	Click To Navigate To Title / Position	
			Treasurer is required.	Click To Navigate To Treasurer	

This link will take you to where ever the validation check needs to be passed.

NOTE: this validation list does not get updated real-time so you need to click the “Validate Form” button every time you want to see if you pass the validation checks.

When all validation messages are disappeared from your screen, you now can submit the form by clicking the “Submit Form” either on the cover page or on the Validation sheet.

J	K	M
Link	Validate Form	Submit Form
Click To Navigate To Submission Date		
Click To Navigate To Contact		
Click To Navigate To Phone Number		
Click To Navigate To Email Address		
Click To Navigate To Title / Position		
Click To Navigate To Treasurer		

Once you click the “Submit Form” button, an instruction page will pop up on the screen, which will help you submit your SOE-A successfully.

Thank you for submitting the SOE-A!

