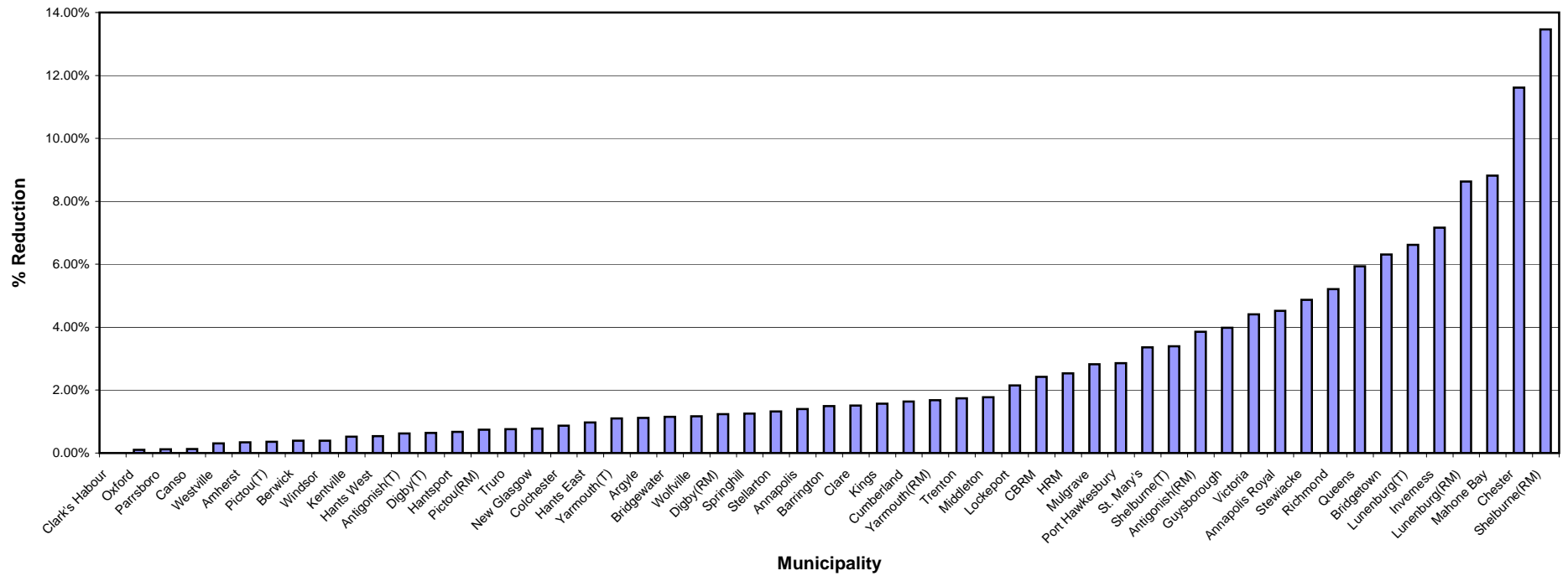


## APPENDIX G

<b>2007- 08 Assessment at 10 Percent Capping</b>		
<b>Lowest to Highest Percent Reduction in Municipal Market Value</b>		
	<b>Municipality</b>	<b>Percent Reduction</b>
1	Clark's Harbour	0.00%
2	Oxford	0.10%
3	Parrsboro	0.12%
4	Canso	0.13%
5	Westville	0.31%
6	Amherst	0.34%
7	Pictou(T)	0.36%
8	Berwick	0.39%
9	Windsor	0.39%
10	Kentville	0.52%
11	Hants West	0.54%
12	Antigonish(T)	0.62%
13	Digby(T)	0.64%
14	Hantsport	0.67%
15	Pictou(RM)	0.74%
16	Truro	0.76%
17	New Glasgow	0.78%
18	Colchester	0.87%
19	Hants East	0.97%
20	Yarmouth(T)	1.10%
21	Argyle	1.12%
22	Bridgewater	1.15%
23	Wolfville	1.17%
24	Digby(RM)	1.24%
25	Springhill	1.25%
26	Stellarton	1.32%
27	Annapolis	1.40%
28	Barrington	1.49%
29	Clare	1.51%
30	Kings	1.57%
31	Cumberland	1.64%
32	Yarmouth(RM)	1.68%
33	Trenton	1.74%
34	Middleton	1.77%
35	Lockeport	2.15%
36	CBRM	2.42%
37	HRM	2.53%
38	Mulgrave	2.82%
39	Port Hawkesbury	2.86%
40	St. Mary's	3.36%
41	Shelburne(T)	3.39%
42	Antigonish(RM)	3.85%
43	Guysborough	3.98%
44	Victoria	4.41%
45	Annapolis Royal	4.52%
46	Stewiacke	4.87%
47	Richmond	5.21%
48	Queens	5.93%
49	Bridgetown	6.31%
50	Lunenburg(T)	6.62%
51	Inverness	7.16%
52	Lunenburg(RM)	8.63%
53	Mahone Bay	8.82%
54	Chester	11.61%
55	Shelburne(RM)	13.46%

Note: The Percent reductions for Halifax Regional Municipality (HRM) and Cape Breton Regional Municipality (CBRM) are averages of the amalgamated former units.

**APPENDIX H**  
**2007- 08 Assessment at 10% Capping**  
**Lowest to Highest Percent Reduction in Municipal Market Value**

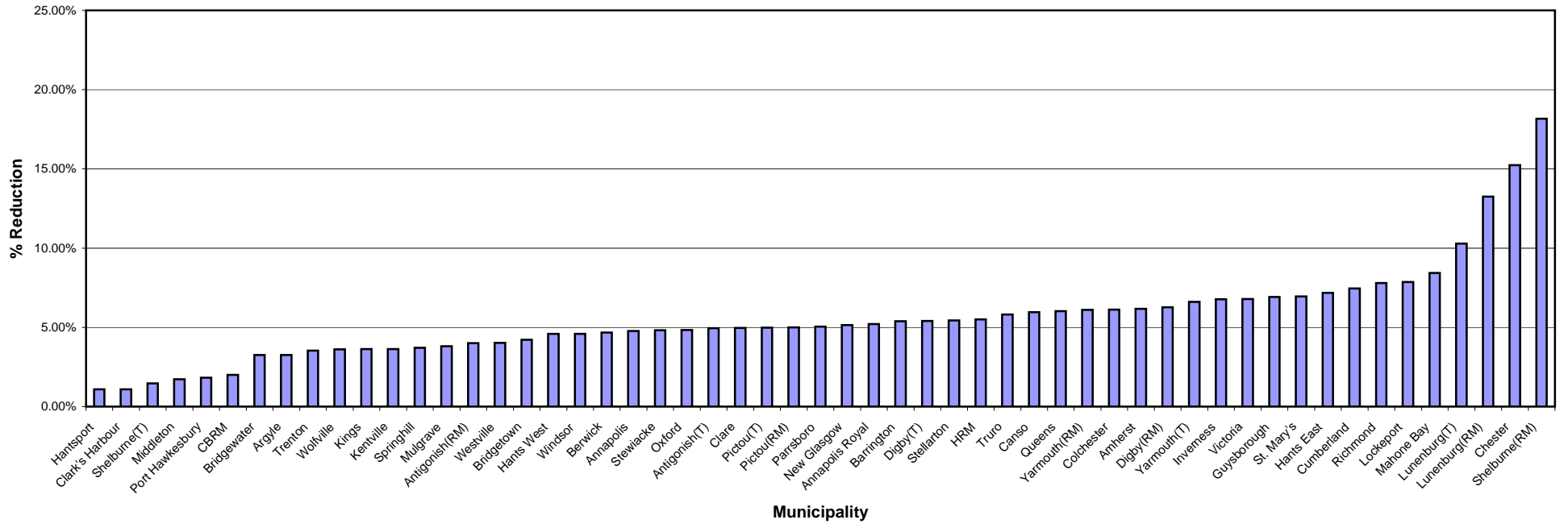


**APPENDIX I**

<b>2007- 08 Assessment at CPI (2.3%) Capping and 75% Participation</b>		
<b>Lowest to Highest Percent Reduction in Municipal Market Value</b>		
	<b>Municipality</b>	<b>Percent Reduction</b>
1	Hantsport	1.09%
2	Clark's Harbour	1.09%
3	Shelburne(T)	1.47%
4	Middleton	1.72%
5	Port Hawkesbury	1.82%
6	CBRM	2.00%
7	Bridgewater	3.26%
8	Argyle	3.26%
9	Trenton	3.54%
10	Wolfville	3.61%
11	Kings	3.62%
12	Kentville	3.62%
13	Springhill	3.71%
14	Mulgrave	3.80%
15	Antigonish(RM)	4.00%
16	Westville	4.01%
17	Bridgetown	4.22%
18	Hants West	4.59%
19	Windsor	4.59%
20	Berwick	4.67%
21	Annapolis	4.77%
22	Stewiacke	4.82%
23	Oxford	4.84%
24	Antigonish(T)	4.95%
25	Clare	4.97%
26	Pictou(T)	4.97%
27	Pictou(RM)	5.00%
28	Parrsboro	5.04%
29	New Glasgow	5.14%
30	Annapolis Royal	5.21%
31	Barrington	5.39%
32	Digby(T)	5.40%
33	Stellarton	5.44%
34	HRM	5.50%
35	Truro	5.81%
36	Canso	5.96%
37	Queens	6.02%
38	Yarmouth(RM)	6.11%
39	Colchester	6.12%
40	Amherst	6.17%
41	Digby(RM)	6.26%
42	Yarmouth(T)	6.62%
43	Inverness	6.77%
44	Victoria	6.78%
45	Guysborough	6.92%
46	St. Mary's	6.95%
47	Hants East	7.19%
48	Cumberland	7.45%
49	Richmond	7.79%
50	Lockeport	7.86%
51	Mahone Bay	8.43%
52	Lunenburg(T)	10.29%
53	Lunenburg(RM)	13.25%
54	Chester	15.23%
55	Shelburne(RM)	18.16%

Note: The Percent reductions for Halifax Regional Municipality (HRM) and Cape Breton Regional Municipality (CBRM) are averages of the amalgamated former units.

**APPENDIX J**  
**2007 - 08 Assessment at CPI (2.3%) Capping and 75% Participation**  
**Lowest to Highest Percent Reduction in Municipal Market Value**



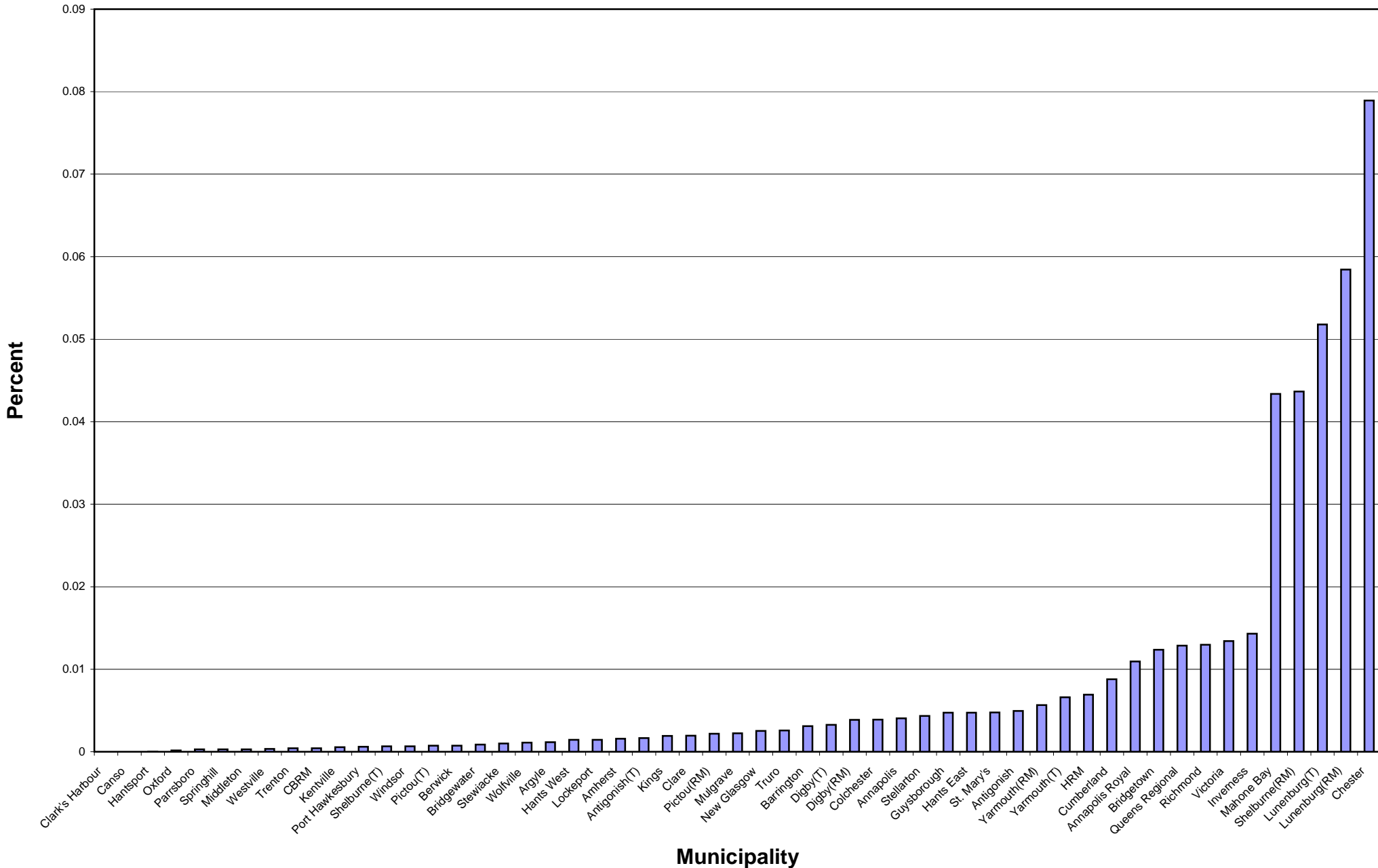
**2007 - 08 Assessment Capping at 10 Percent**  
**Summary of Tax Impact - Arrayed by Percent Municipal Rate Increase**

Municipality	Average Tax Reduced Per Capped Account	Average Tax Redistributed Per Account	Net Tax Benefit Per Capped Account	Percent Tax Rate Increase
1 Clark's Harbour	0.00	0.00	0.00	0.00%
2 Canso	2.30	0.00	2.30	0.00%
3 Hantsport	19.56	0.04	19.52	0.00%
4 Oxford	16.64	0.16	16.48	0.02%
5 Parrsboro	14.82	0.24	14.58	0.03%
6 Springhill	76.90	0.29	76.61	0.03%
7 Middleton	97.49	0.57	96.91	0.03%
8 Westville	58.66	0.43	58.23	0.04%
9 Trenton	177.04	0.45	176.59	0.04%
10 CBRM	90.17	0.39	89.78	0.04%
11 Kentville	41.75	0.81	40.94	0.05%
12 Port Hawkesbury	208.67	1.11	207.57	0.06%
13 Shelburne(T)	346.52	0.72	345.80	0.07%
14 Windsor	59.66	1.73	57.92	0.07%
15 Pictou(T)	88.63	1.18	87.45	0.07%
16 Berwick	68.14	1.20	66.94	0.07%
17 Bridgewater	58.84	1.68	57.15	0.09%
18 Stewiacke	186.11	1.23	184.88	0.10%
19 Wolfville	149.66	3.06	146.60	0.11%
20 Argyle	34.98	0.54	34.44	0.12%
21 Hants West	41.79	0.98	40.81	0.14%
22 Lockeport	26.62	1.42	25.21	0.14%
23 Amherst	74.50	2.17	72.33	0.16%
24 Antigonish(T)	65.60	2.22	63.38	0.16%
25 Kings	37.92	1.53	36.39	0.19%
26 Clare	37.63	0.81	36.82	0.19%
27 Pictou(RM)	31.19	1.02	30.17	0.22%
28 Mulgrave	30.64	1.63	29.01	0.22%
29 New Glasgow	156.44	4.29	152.16	0.25%
30 Truro	95.59	5.15	90.44	0.26%
31 Barrington	83.20	1.77	81.43	0.31%
32 Digby(T)	111.15	5.50	105.66	0.33%
33 Digby(RM)	60.51	2.17	58.34	0.39%
34 Colchester	47.78	2.18	45.60	0.39%
35 Annapolis	62.21	2.35	59.86	0.40%
36 Stellarton	72.91	6.28	66.63	0.43%
37 Guysborough	28.63	0.87	27.76	0.47%
38 Hants East	81.89	4.06	77.82	0.47%
39 St. Mary's	34.14	1.22	32.92	0.48%
40 Antigonish	56.01	2.96	53.05	0.49%
41 Yarmouth(RM)	86.08	4.07	82.01	0.57%
42 Yarmouth(T)	116.75	12.84	103.91	0.66%
43 HRM	150.13	18.76	131.37	0.69%
44 Cumberland	83.89	4.28	79.61	0.88%
45 Annapolis Royal	170.11	19.53	150.58	1.09%
46 Bridgetown	217.08	18.97	198.11	1.24%
47 Queens Regional	86.18	8.32	77.86	1.29%
48 Richmond	45.62	3.72	41.90	1.30%
49 Victoria	87.25	8.68	78.56	1.34%
50 Inverness	92.13	6.07	86.06	1.43%
51 Mahone Bay	289.43	78.68	210.75	4.34%
52 Shelburne(RM)	353.14	22.33	330.81	4.37%
53 Lunenburg(T)	220.02	106.80	113.22	5.18%
54 Lunenburg(RM)	200.91	36.31	164.60	5.84%
55 Chester	228.22	46.82	181.41	7.89%

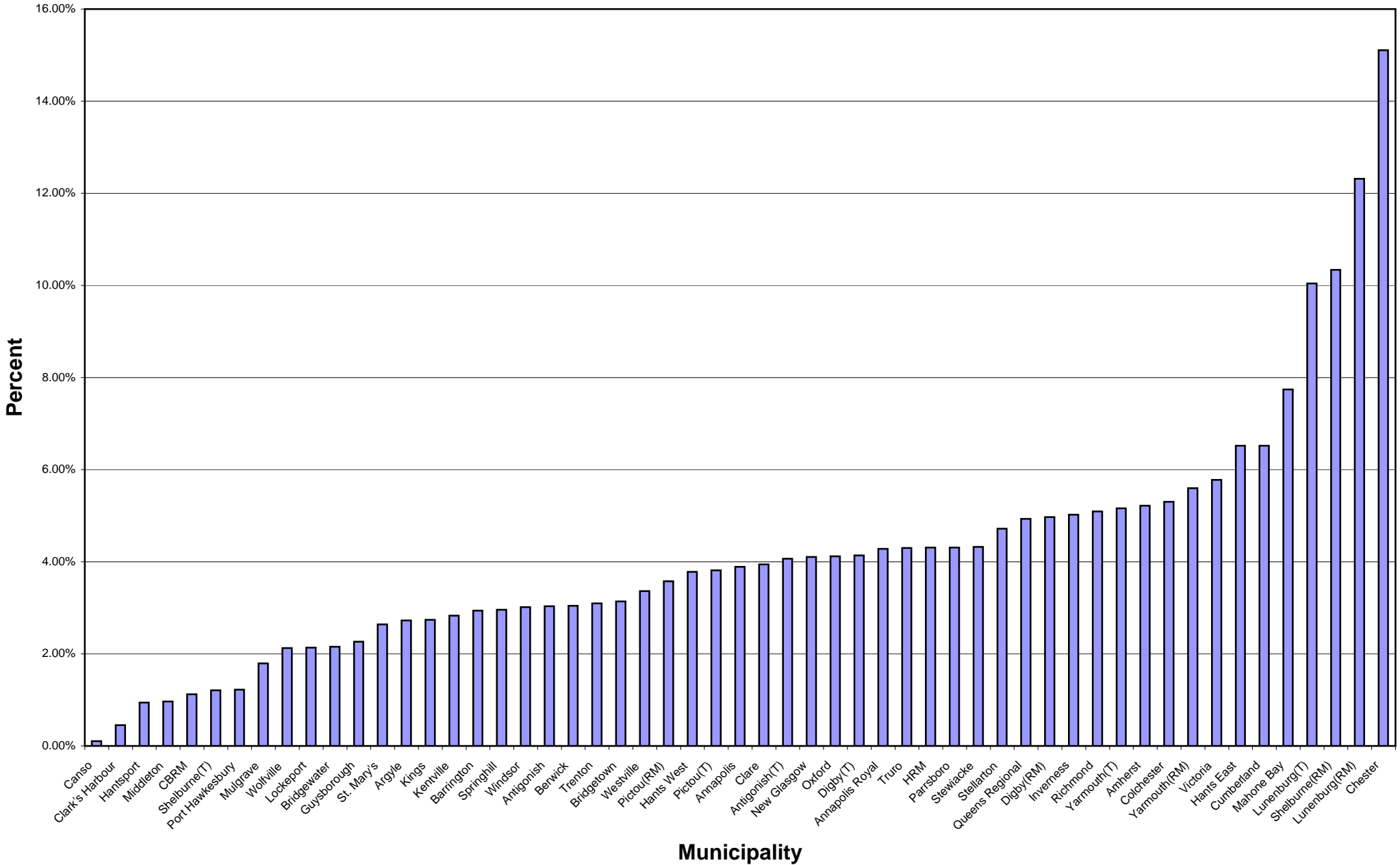
## APPENDIX L

2007 - 08 Assessment Capping - Hypothetical at 2.3% CPI					
Summary of Tax Impact - Arrayed by Percent Municipal Rate Increase					
Municipality		Average Tax Reduced Per Capped Account	Average Tax Redistributed Per Account	Net Tax Benefit Per Capped Account	Percent Tax Rate Increase
1	Canso	41.19	0.68	40.51	0.11%
2	Clark's Harbour	14.23	3.95	10.28	0.45%
3	Hantsport	23.45	13.62	9.83	0.94%
4	Middleton	43.40	18.24	25.16	0.96%
5	CBRM	26.74	10.09	16.65	1.12%
6	Shelburne(T)	25.52	13.14	12.38	1.21%
7	Port Hawkesbury	40.57	22.36	18.21	1.22%
8	Mulgrave	27.39	12.91	14.48	1.79%
9	Wolfville	127.23	58.18	69.05	2.12%
10	Lockeport	109.40	20.51	88.89	2.13%
11	Bridgewater	84.76	40.48	44.28	2.16%
12	Guysborough	24.54	4.09	20.44	2.26%
13	St. Mary's	30.02	6.64	23.39	2.64%
14	Argyle	33.85	12.29	21.56	2.72%
15	Kings	40.45	21.35	19.10	2.74%
16	Kentville	69.82	41.39	28.43	2.83%
17	Barrington	55.28	16.36	38.92	2.94%
18	Springhill	59.68	28.46	31.22	2.96%
19	Windsor	132.51	77.02	55.49	3.02%
20	Antigonish	39.55	17.74	21.81	3.03%
21	Berwick	99.50	47.77	51.73	3.05%
22	Trenton	56.57	32.14	24.43	3.10%
23	Bridgetown	88.23	47.45	40.78	3.14%
24	Westville	72.56	39.21	33.34	3.36%
25	Pictou(RM)	38.69	16.16	22.54	3.57%
26	Hants West	52.93	24.79	28.14	3.78%
27	Pictou(T)	107.44	59.42	48.02	3.81%
28	Annapolis	43.44	21.87	21.57	3.89%
29	Clare	44.14	15.82	28.32	3.94%
30	Antigonish(T)	81.93	52.95	28.98	4.07%
31	New Glasgow	114.97	67.19	47.78	4.10%
32	Oxford	72.56	38.11	34.45	4.12%
33	Digby(T)	129.56	66.93	62.63	4.14%
34	Annapolis Royal	125.13	74.04	51.10	4.28%
35	Truro	143.10	82.99	60.11	4.30%
36	HRM	178.07	110.02	68.04	4.31%
37	Parrsboro	69.53	35.28	34.25	4.31%
38	Stewiacke	80.39	51.31	29.08	4.32%
39	Stellarton	106.42	65.47	40.95	4.72%
40	Queens Regional	64.48	30.84	33.64	4.93%
41	Digby(RM)	51.02	26.68	24.34	4.97%
42	Inverness	53.81	20.59	33.22	5.02%
43	Richmond	36.17	14.09	22.08	5.09%
44	Yarmouth(T)	170.60	96.17	74.44	5.16%
45	Amherst	110.36	68.61	41.75	5.22%
46	Colchester	56.13	28.26	27.87	5.30%
47	Yarmouth(RM)	70.13	38.36	31.77	5.59%
48	Victoria	70.31	35.91	34.40	5.78%
49	Hants East	89.66	52.73	36.93	6.52%
50	Cumberland	59.21	30.06	29.15	6.52%
51	Mahone Bay	213.78	136.05	77.73	7.74%
52	Lunenburg(T)	312.87	198.01	114.86	10.04%
53	Shelburne(RM)	191.11	50.04	141.07	10.33%
54	Lunenburg(RM)	147.57	72.26	75.31	12.32%
55	Chester	159.28	84.10	75.18	15.10%

**APPENDIX M**  
**2007 - 08 Assessment Capping at 10 Percent**  
**Lowest to Highest Percent Municipal Tax Rate Increase**

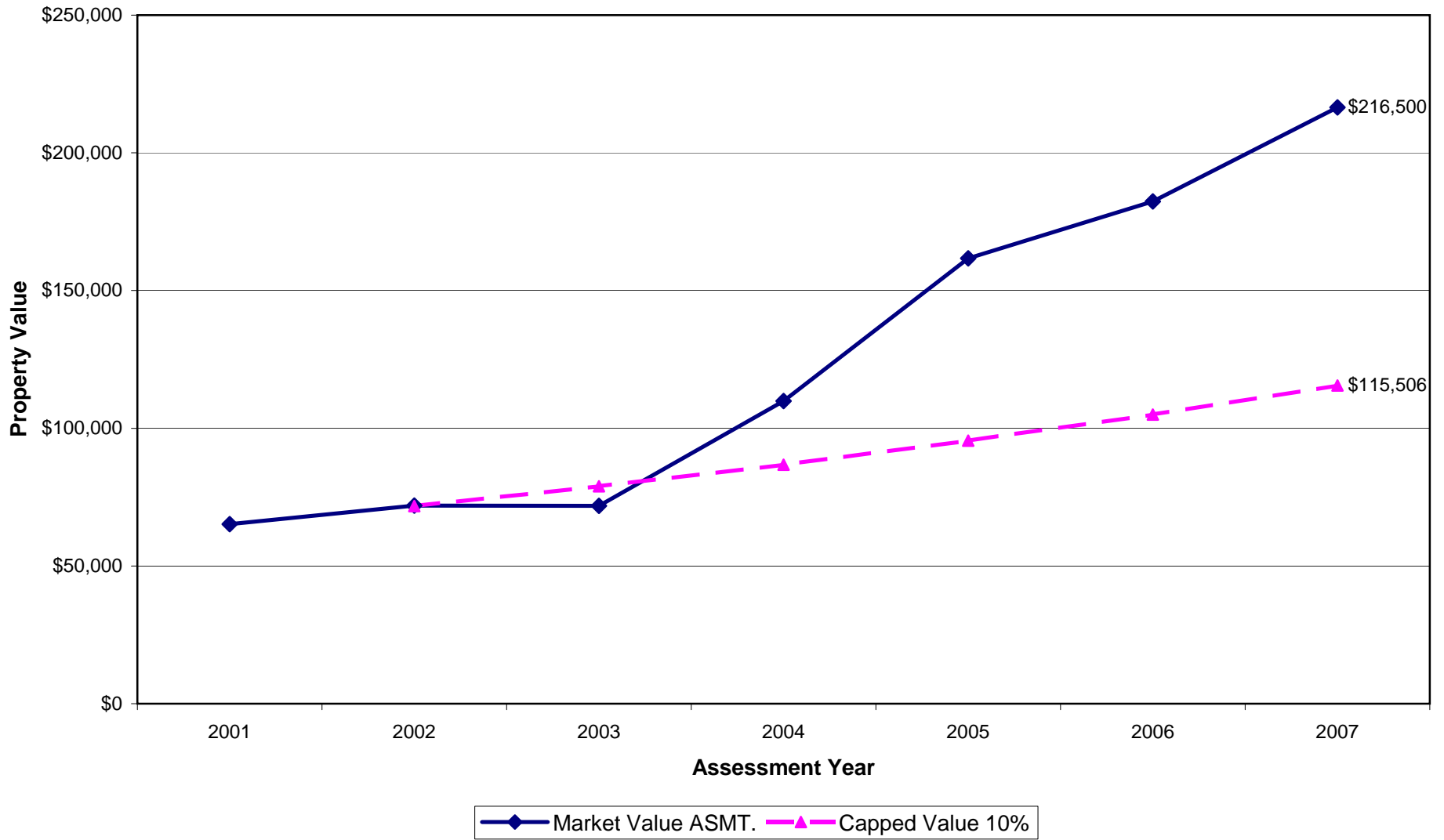


**APPENDIX N**  
**2007- 08 Assessment Capping at 2.3% CPI**  
**Lowest to Highest Percent Municipal Tax Rate Increase**

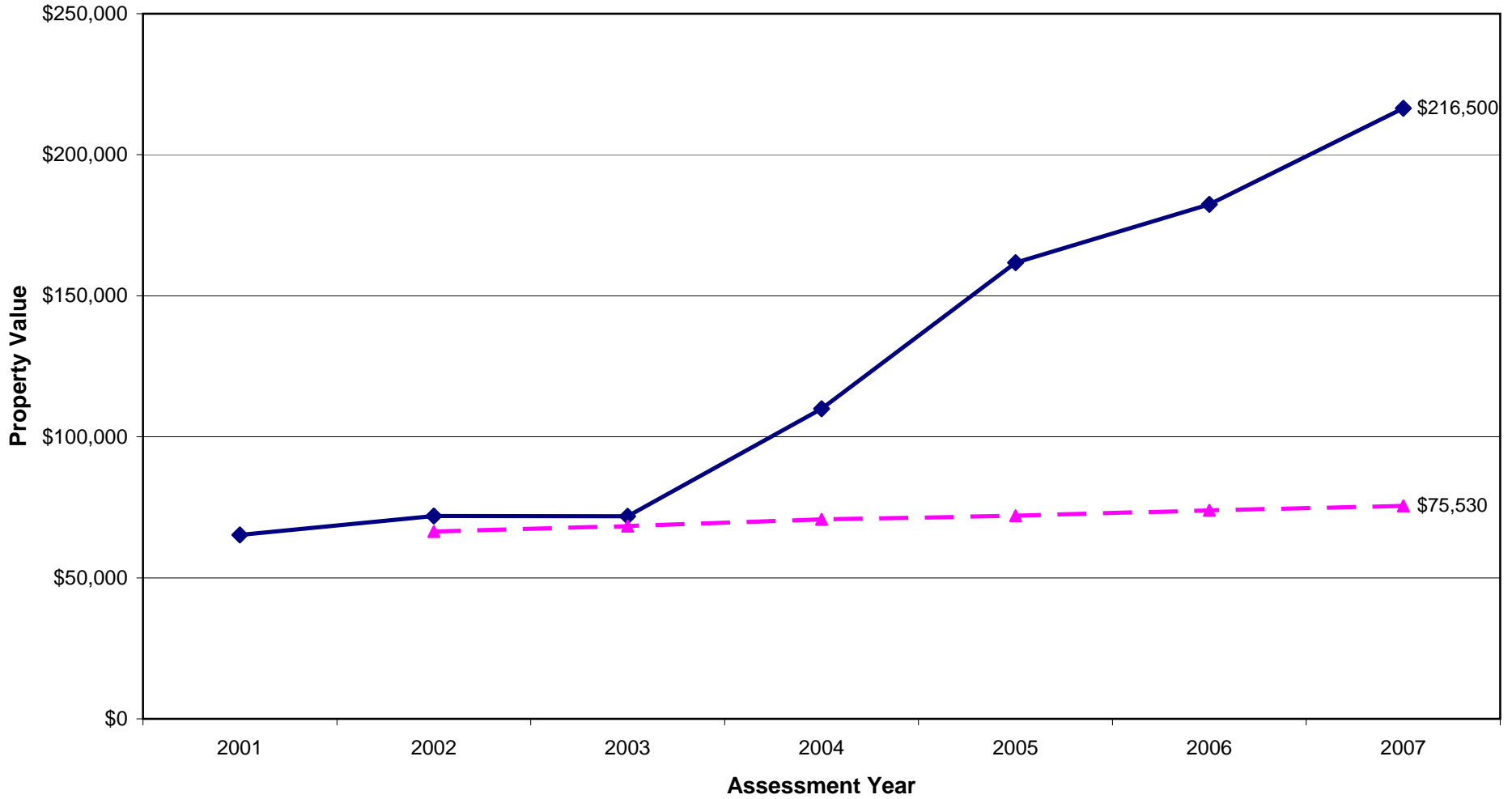




**APPENDIX O**  
**Effect of the CAP on the Homebuyer at 10% Capping**  
**2001 to 2007**  
**(Scenario - Resort Area)**



**APPENDIX P**  
**Effect of the CAP on the Homebuyer at 2.3% CPI Capping**  
**2001 to 2007**  
**(Scenario - Resort Area)**

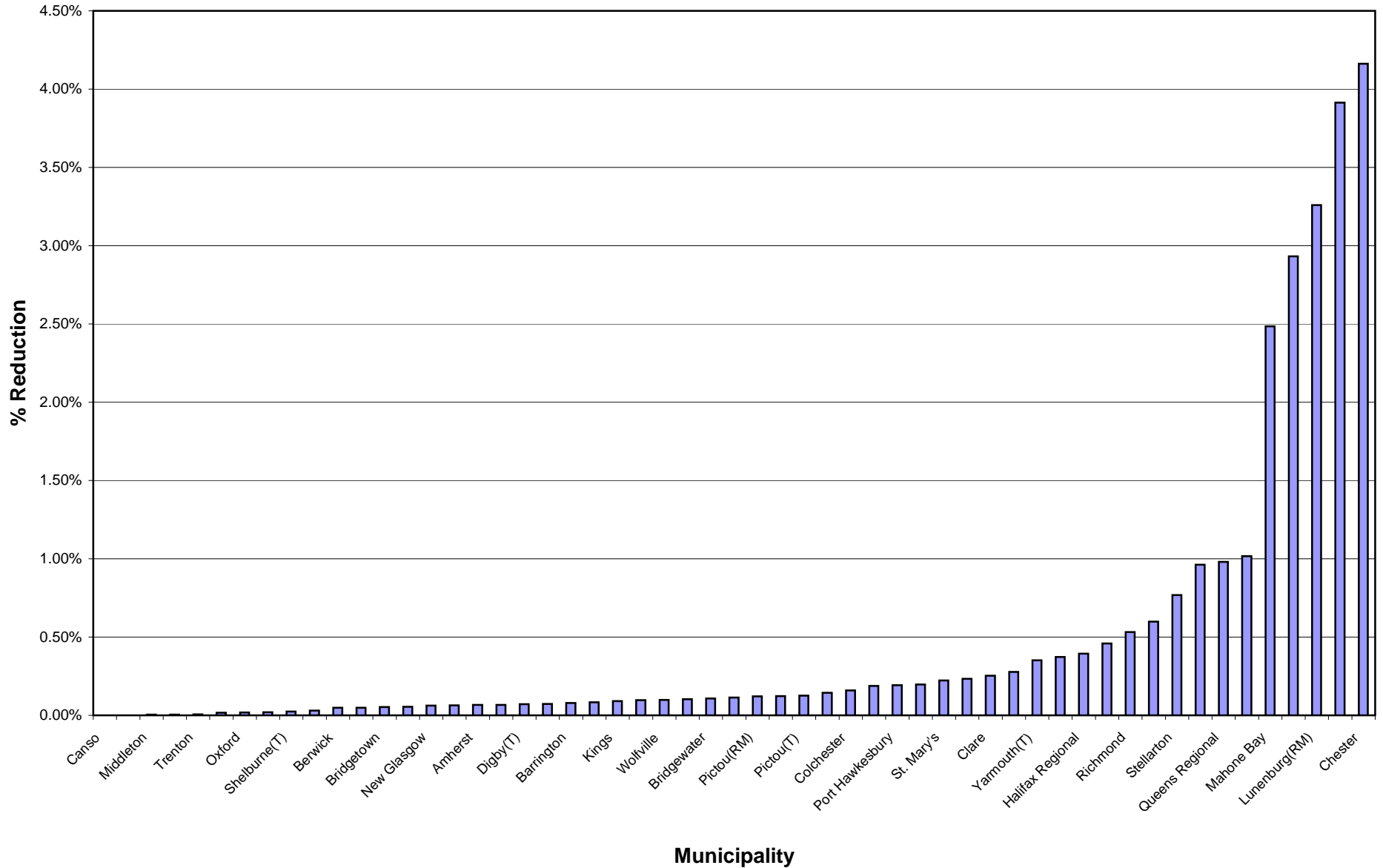


—◆— Market Value ASMT. —▲— Eligible Capped ASMT. CPI

<b>2006-07 Uniform Assessment (UA) Before and After Capping</b>				
<b>Lowest to Highest Percent Reduction in UA at 10% Capping</b>				
<b>Municipality</b>	<b>2006-07 UA Before Capping</b>	<b>2006-07 UA After Capping ( as Filed)</b>	<b>Reduction Amount</b>	<b>Percent Reduction</b>
Canso	21,739,003	21,739,003	0	0.00%
Parrsboro	43,616,831	43,616,831	0	0.00%
Middleton	82,121,078	82,117,878	3,200	0.00%
Antigonish(T)	305,567,611	305,552,811	14,800	0.00%
Trenton	88,394,581	88,389,281	5,300	0.01%
Hantsport	92,262,814	92,246,814	16,000	0.02%
Oxford	68,978,229	68,965,229	13,000	0.02%
Kentville	327,520,576	327,456,076	64,500	0.02%
Shelburne(T)	74,699,126	74,680,626	18,500	0.02%
Windsor	160,570,150	160,520,550	49,600	0.03%
Berwick	106,399,280	106,347,880	51,400	0.05%
Truro	622,371,499	622,070,399	301,100	0.05%
Bridgetown	35,852,976	35,833,776	19,200	0.05%
Springhill	111,344,677	111,283,177	61,500	0.06%
New Glasgow	409,544,764	409,287,264	257,500	0.06%
Hants West	548,105,194	547,759,794	345,400	0.06%
Amherst	385,497,613	385,241,813	255,800	0.07%
Cape Breton Regional	3,053,704,094	3,051,658,294	2,045,800	0.07%
Digby(T)	89,799,990	89,735,690	64,300	0.07%
Lockeport	25,478,257	25,459,557	18,700	0.07%
Barrington	327,663,316	327,405,016	258,300	0.08%
Digby(RM)	287,910,030	287,671,530	238,500	0.08%
Kings	2,348,704,612	2,346,556,212	2,148,400	0.09%
Westville	86,019,869	85,935,969	83,900	0.10%
Wolfville	276,826,158	276,551,858	274,300	0.10%
Argyle	372,172,685	371,788,885	383,800	0.10%
Bridgewater	477,591,194	477,077,894	513,300	0.11%
Stewiacke	49,172,823	49,116,923	55,900	0.11%
Pictou(RM)	1,052,426,874	1,051,156,174	1,270,700	0.12%
Mulgrave	40,273,162	40,223,962	49,200	0.12%
Pictou(T)	113,250,094	113,107,194	142,900	0.13%
Clark's Harbour	35,402,529	35,351,329	51,200	0.14%
Colchester	1,552,745,714	1,550,268,414	2,477,300	0.16%
Hants East	878,698,202	877,049,902	1,648,300	0.19%
Port Hawkesbury	172,588,770	172,256,870	331,900	0.19%
Annapolis	717,565,845	716,150,745	1,415,100	0.20%
St. Mary's	170,957,600	170,576,200	381,400	0.22%
Cumberland	835,432,035	833,488,635	1,943,400	0.23%
Clare	410,602,196	409,563,296	1,038,900	0.25%
Annapolis Royal	65,217,332	65,036,732	180,600	0.28%
Yarmouth(T)	364,120,002	362,839,902	1,280,100	0.35%
Guysborough	270,563,111	269,553,611	1,009,500	0.37%
Halifax Regional	24,159,133,709	24,063,829,209	95,304,500	0.39%
Yarmouth(RM)	457,629,944	455,532,244	2,097,700	0.46%
Richmond	755,226,023	751,211,323	4,014,700	0.53%
Antigonish	616,232,086	612,546,786	3,685,300	0.60%
Stellarton	183,478,406	182,067,606	1,410,800	0.77%
Inverness	643,845,495	637,655,295	6,190,200	0.96%
Queens Regional	710,809,013	703,845,113	6,963,900	0.98%
Victoria	446,538,058	441,996,658	4,541,400	1.02%
Mahone Bay	81,066,551	79,051,851	2,014,700	2.49%
Shelburne(RM)	260,470,563	252,834,363	7,636,200	2.93%
Lunenburg(RM)	1,548,899,894	1,498,414,094	50,485,800	3.26%
Lunenburg(T)	178,138,788	171,166,888	6,971,900	3.91%
Chester	918,737,299	880,499,199	38,238,100	4.16%

Note: The Percent reductions for Halifax Regional Municipality (HRM) and Cape Breton Regional Municipality (CBRM) are averages of the amalgamated former units.

**APPENDIX R**  
**2006-07 Uniform Assessment (UA) Before and After Capping**  
**Lowest to Highest Percent Reduction at 10% Capping**

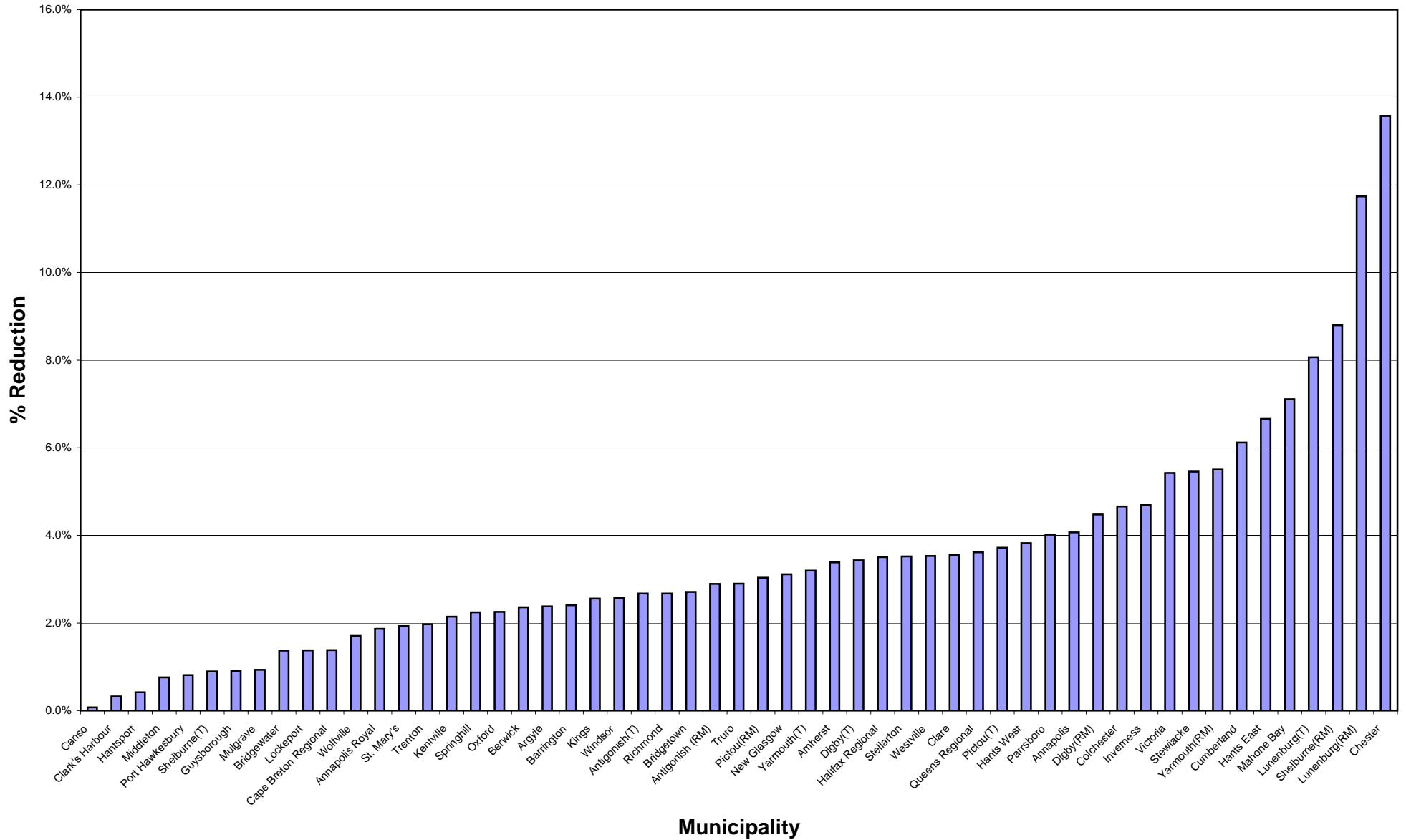


**APPENDIX S**

<b>2007 - 08 Uniform Assessment Before and After Capping</b>					
<b>Assume Assessment Capping at CPI of 2.3% and Participation at 75%</b>					
	<b>2007-08 Est'd Market Value Uniform Assessment</b>	<b>2007-08 Est'd Capped Value Uniform Assessment</b>	<b>Estimated Reduction</b>	<b>Percent Reduction</b>	
1	Canso	19,954,068	19,939,293	14,775	0.1%
2	Clark's Harbour	35,467,231	35,352,106	115,125	0.3%
3	Hantsport	99,807,355	99,391,930	415,425	0.4%
4	Middleton	82,871,885	82,242,335	629,550	0.8%
5	Port Hawkesbury	172,919,864	171,517,739	1,402,125	0.8%
6	Shelburne(T)	74,475,500	73,809,125	666,375	0.9%
7	Guysborough	441,866,982	437,877,732	3,989,250	0.9%
8	Mulgrave	40,687,694	40,308,644	379,050	0.9%
9	Bridgewater	477,260,656	470,719,306	6,541,350	1.4%
10	Lockeport	26,123,660	25,764,410	359,250	1.4%
11	Cape Breton Regional	3,091,238,231	3,048,550,781	42,687,450	1.4%
12	Wolfville	325,034,479	319,495,354	5,539,125	1.7%
13	Annapolis Royal	65,515,231	64,290,481	1,224,750	1.9%
14	St. Mary's	143,531,216	140,757,941	2,773,275	1.9%
15	Trenton	96,994,131	95,081,181	1,912,950	2.0%
16	Kentville	350,946,603	343,416,603	7,530,000	2.1%
17	Springhill	111,189,617	108,693,392	2,496,225	2.2%
18	Oxford	68,758,327	67,209,277	1,549,050	2.3%
19	Berwick	109,257,879	106,678,779	2,579,100	2.4%
20	Argyle	387,726,462	378,498,912	9,227,550	2.4%
21	Barrington	341,616,388	333,402,988	8,213,400	2.4%
22	Kings	2,312,344,981	2,253,178,381	59,166,600	2.6%
23	Windsor	162,905,082	158,721,507	4,183,575	2.6%
24	Antigonish(T)	343,335,961	334,167,586	9,168,375	2.7%
25	Richmond	775,813,506	755,065,806	20,747,700	2.7%
26	Bridgetown	38,442,086	37,400,036	1,042,050	2.7%
27	Antigonish (RM)	647,644,159	628,925,509	18,718,650	2.9%
28	Truro	630,067,468	611,824,543	18,242,925	2.9%
29	Pictou(RM)	1,029,329,323	998,087,023	31,242,300	3.0%
30	New Glasgow	421,098,365	408,003,965	13,094,400	3.1%
31	Yarmouth(T)	383,448,335	371,191,835	12,256,500	3.2%
32	Amherst	391,373,047	378,124,822	13,248,225	3.4%
33	Digby(T)	84,072,190	81,188,065	2,884,125	3.4%
34	Halifax Regional	26,456,338,195	25,528,523,620	927,814,575	3.5%
35	Stellarton	181,125,592	174,752,242	6,373,350	3.5%
36	Westville	84,053,200	81,086,500	2,966,700	3.5%
37	Clare	417,138,649	402,317,974	14,820,675	3.6%
38	Queens Regional	713,968,048	688,150,573	25,817,475	3.6%
39	Pictou(T)	113,267,508	109,053,933	4,213,575	3.7%
40	Hants West	575,463,731	553,474,931	21,988,800	3.8%
41	Parrsboro	42,357,497	40,656,947	1,700,550	4.0%
42	Annapolis	726,399,104	696,858,629	29,540,475	4.1%
43	Digby(RM)	301,327,332	287,831,232	13,496,100	4.5%
44	Colchester	1,554,825,313	1,482,330,463	72,494,850	4.7%
45	Inverness	660,168,268	629,206,468	30,961,800	4.7%
46	Victoria	427,894,815	404,690,490	23,204,325	5.4%
47	Stewiacke	34,577,886	32,692,161	1,885,725	5.5%
48	Yarmouth(RM)	475,086,039	448,932,489	26,153,550	5.5%
49	Cumberland	812,954,435	763,216,610	49,737,825	6.1%
50	Hants East	909,353,543	848,812,643	60,540,900	6.7%
51	Mahone Bay	78,512,897	72,932,522	5,580,375	7.1%
52	Lunenburg(T)	186,755,511	171,695,361	15,060,150	8.1%
53	Shelburne(RM)	276,123,953	251,830,253	24,293,700	8.8%
54	Lunenburg(RM)	1,697,428,585	1,498,190,185	199,238,400	11.7%
55	Chester	1,030,921,164	890,943,414	139,977,750	13.6%

Note: The Percent reductions for Halifax Regional Municipality (HRM) and Cape Breton Regional Municipality (CBRM) are averages of the amalgamated former units.

**APPENDIX T**  
**2007- 08 Uniform Assessment Before and After Capping**  
**Lowest to Highest Percent Reduction with Capping at 2.3% CPI and Participation at 75%**



**APPENDIX U**

**Net Impact on Municipalities  
Due to 10% Capping on Uniform Assessment  
2006/07**

	Revenues - Grant	Expenditures - Contributions				Net Impact on Municipalities Positive/(Negative)
	Increase/(Decrease)	(Increase)/Decrease				
	Equalization	Education	Assessment Recovery	Corrections	Total	
<b>Regional Municipalities</b>						
Cape Breton	79,821	(47,299)	(2,129)	(2,424)	(51,852)	27,969
Halifax	-	(101,239)	(4,557)	(5,188)	(110,984)	(110,984)
Queens	35,964	11,373	512	583	12,467	48,431
<b>Sub-total</b>	<b>115,785</b>	<b>(137,166)</b>	<b>(6,174)</b>	<b>(7,029)</b>	<b>(150,369)</b>	<b>(34,584)</b>
<b>Towns</b>						
Amherst	504	(5,979)	(269)	(306)	(6,555)	(6,051)
Annapolis Royal	-	(339)	(24)	(28)	(391)	(391)
Antigonish	(6,901)	(5,388)	(243)	(276)	(5,907)	(12,808)
Berwick	(1,720)	(1,730)	(77)	(88)	(1,895)	(3,615)
Bridgetown	518	(556)	(26)	(29)	(611)	(93)
Bridgewater	-	(6,730)	(303)	(344)	(7,377)	(7,377)
Canso	1,191	(387)	(17)	(19)	(423)	768
Clark's Harbour	273	(454)	(20)	(23)	(497)	(224)
Digby	571	(1,377)	(62)	(71)	(1,509)	(938)
Hantsport	-	(957)	(71)	(81)	(1,109)	(1,109)
Kentville	-	(3,563)	(252)	(286)	(4,102)	(4,102)
Lockeport	286	(389)	(18)	(20)	(426)	(140)
Lunenburg	-	20,882	940	1,070	22,892	22,892
Mahone Bay	-	5,508	248	282	6,038	6,038
Middleton	(102)	(1,160)	(65)	(73)	(1,299)	(1,401)
Mulgrave	(304)	(547)	(25)	(29)	(601)	(905)
New Glasgow	(1,458)	(6,402)	(288)	(328)	(7,018)	(8,476)
Oxford	(1,563)	(1,183)	(53)	(62)	(1,298)	(2,861)
Parrsboro	2,007	(776)	(35)	(40)	(851)	1,156
Pictou	2,923	(1,523)	(69)	(78)	(1,669)	1,254
Port Hawkesbury	(1,078)	(1,927)	(87)	(99)	(2,113)	(3,191)
Shelburne	579	(1,266)	(57)	(65)	(1,388)	(809)
Springhill	3,212	(1,770)	(80)	(90)	(1,939)	1,273
Stellarton	9,154	1,601	72	81	1,754	10,908
Stewiacke	390	(682)	(31)	(35)	(748)	(358)
Trenton	672	(1,555)	(70)	(80)	(1,705)	(1,033)
Truro	(8,227)	(10,040)	(452)	(514)	(11,006)	(19,233)
Westville	4,516	(1,242)	(56)	(64)	(1,361)	3,155
Windsor	(1,129)	(2,687)	(121)	(138)	(2,946)	(4,075)
Wolfville	(4,591)	(2,083)	(179)	(204)	(2,466)	(7,057)
Yarmouth	2,399	(2,065)	(93)	(106)	(2,264)	135
<b>Sub-total</b>	<b>2,122</b>	<b>(36,765)</b>	<b>(1,883)</b>	<b>(2,141)</b>	<b>(40,789)</b>	<b>(38,667)</b>
<b>Rural Municipalities</b>						
Annapolis	(10,514)	(8,396)	(355)	(404)	(9,155)	(19,669)
Antigonish	(4,881)	1,745	79	89	1,913	(2,968)
Argyle	(9,257)	(5,301)	(239)	(272)	(5,811)	(15,068)
Barrington	(8,433)	(4,941)	(222)	(253)	(5,417)	(13,850)
Chester	-	115,568	5,202	5,922	126,692	126,692
Clare	(7,317)	(3,725)	(168)	(191)	(4,083)	(11,400)
Colchester	(36,354)	(19,093)	(859)	(978)	(20,930)	(57,284)
Cumberland	(13,482)	(8,166)	(368)	(418)	(8,952)	(22,434)
Digby	(3,987)	(4,302)	(194)	(220)	(4,716)	(8,703)
Guysborough	(3,064)	(1,333)	(60)	(68)	(1,462)	(4,526)
Hants East	-	(9,954)	(448)	(510)	(10,913)	(10,913)
Hants West	(13,644)	(8,565)	(386)	(438)	(9,388)	(23,032)
Inverness	6,261	9,896	445	507	10,848	17,109
Kings	-	(38,956)	(1,548)	(1,763)	(42,267)	(42,267)
Lunenburg	-	146,605	6,599	7,510	160,714	160,714
Pictou	(26,793)	(14,350)	(646)	(735)	(15,731)	(42,524)
Richmond	-	407	18	21	447	447
Shelburne	19,455	21,708	977	1,112	23,798	43,253
St. Mary's	(3,199)	(1,727)	(78)	(88)	(1,894)	(5,093)
Victoria	2,547	7,719	347	394	8,461	11,008
Yarmouth	(5,245)	(909)	(41)	(47)	(996)	(6,241)
<b>Sub-total</b>	<b>(117,907)</b>	<b>173,931</b>	<b>8,057</b>	<b>9,170</b>	<b>191,158</b>	<b>73,251</b>
<b>TOTAL</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>

Notes:

In all cases, the total program amounts are set based on 06-07 actuals. Therefore, there is only a redistribution based on estimated reduction Uniform assessment

**APPENDIX V**

**Potential Inter-Municipal Shifts in Uniform Assessment (UA) Based Programs  
Hypothetical 2007-08 CPI(2.3%) Capping and Participation Rate of 75%**

	Grant	Municipal Contributions				Net Impact on Municipalities Savings/(Loss)
	Savings/(Loss)	Savings/(Loss)				
		Equalization	Education	Assessment Recovery	Corrections	
<b>Regional Municipalities</b>						
Cape Breton	89,797	(260,181)	(11,712)	(13,330)	(285,223)	(195,426)
Halifax	-	(335,884)	(15,119)	(17,208)	(368,211)	(368,211)
Queens	40,345	(6,446)	(290)	(330)	(7,066)	33,279
<b>Sub-total</b>	<b>130,142</b>	<b>(602,511)</b>	<b>(27,121)</b>	<b>(30,868)</b>	<b>(660,500)</b>	<b>(530,358)</b>
<b>Towns</b>						
Amherst	32,010	(6,573)	(296)	(337)	(7,205)	24,805
Annapolis Royal	-	(2,287)	(200)	(227)	(2,714)	(2,714)
Antigonish	-	(14,015)	(631)	(718)	(15,364)	(15,364)
Berwick	(2,978)	(6,022)	(252)	(287)	(6,561)	(9,539)
Bridgetown	2,640	(1,023)	(68)	(78)	(1,169)	1,471
Bridgewater	(52,174)	(40,335)	(1,816)	(2,066)	(44,217)	(96,391)
Canso	1,742	(2,556)	(115)	(131)	(2,802)	(1,060)
Clark's Harbour	(3,606)	(4,245)	(191)	(217)	(4,653)	(8,259)
Digby	9,847	(1,283)	(58)	(66)	(1,407)	8,440
Hantsport	-	(3,331)	(524)	(596)	(4,451)	(4,451)
Kentville	-	(12,405)	(924)	(1,051)	(14,380)	(14,380)
Lockeport	(495)	(2,204)	(99)	(113)	(2,416)	(2,911)
Lunenburg	-	26,239	1,181	1,344	28,765	28,765
Mahone Bay	-	8,507	383	436	9,325	9,325
Middleton	(6,125)	(4,778)	(392)	(446)	(5,616)	(11,741)
Mulgrave	(4,469)	(4,039)	(182)	(207)	(4,428)	(8,897)
New Glasgow	20,514	(10,972)	(494)	(562)	(12,028)	8,486
Oxford	(3,089)	(3,772)	(170)	(193)	(4,135)	(7,224)
Parrsboro	11,806	185	8	9	203	12,009
Pictou	18,735	(627)	(28)	(32)	(687)	18,048
Port Hawkesbury	(21,347)	(17,868)	(804)	(915)	(19,588)	(40,935)
Shelburne	(3,205)	(7,486)	(337)	(384)	(8,206)	(11,411)
Springhill	10,503	(6,129)	(276)	(314)	(6,719)	3,784
Stellarton	17,673	(2,228)	(100)	(114)	(2,442)	15,231
Stewiacke	11,121	1,824	82	93	1,999	13,120
Trenton	381	(6,236)	(281)	(319)	(6,836)	(6,455)
Truro	9,895	(20,953)	(943)	(1,073)	(22,970)	(13,075)
Westville	21,082	(1,003)	(45)	(51)	(1,100)	19,982
Windsor	2,401	(7,210)	(325)	(369)	(7,904)	(5,503)
Wolfville	-	(7,253)	(1,072)	(1,221)	(9,546)	(9,546)
Yarmouth	8,180	(8,872)	(399)	(455)	(9,725)	(1,545)
<b>Sub-total</b>	<b>81,042</b>	<b>(168,946)</b>	<b>(9,367)</b>	<b>(10,661)</b>	<b>(188,974)</b>	<b>(107,932)</b>
<b>Rural Municipalities</b>						
Annapolis	(12,177)	(2,127)	200	228	(1,699)	(13,876)
Antigonish	(50,892)	(21,649)	(975)	(1,109)	(23,733)	(74,625)
Argyle	(36,716)	(19,613)	(883)	(1,005)	(21,500)	(58,216)
Barrington	(32,243)	(17,001)	(765)	(871)	(18,637)	(50,880)
Chester	-	335,937	15,122	17,211	368,270	368,270
Clare	(20,417)	(4,651)	(209)	(238)	(5,099)	(25,516)
Colchester	(27,096)	40,662	1,830	2,083	44,576	17,480
Cumberland	38,059	61,041	2,748	3,127	66,916	104,975
Digby	1,975	6,020	271	308	6,599	8,574
Guysborough	-	(44,293)	(1,994)	(2,269)	(48,556)	(48,556)
Hants East	-	84,769	3,816	4,343	92,927	92,927
Hants West	(25,199)	(1,230)	(55)	(63)	(1,348)	(26,547)
Inverness	(2,767)	17,873	805	916	19,594	16,827
Kings	-	(135,634)	(4,639)	(5,280)	(145,554)	(145,554)
Lunenburg	-	448,115	20,171	22,958	491,244	491,244
Pictou	(72,656)	(29,392)	(1,323)	(1,506)	(32,221)	(104,877)
Richmond	-	(31,566)	(1,421)	(1,617)	(34,604)	(34,604)
Shelburne	32,131	45,609	2,053	2,337	49,999	82,130
St. Mary's	(11,896)	(9,421)	(424)	(483)	(10,327)	(22,223)
Victoria	3,365	22,128	996	1,134	24,257	27,622
Yarmouth	5,345	25,879	1,165	1,326	28,370	33,715
<b>Sub-total</b>	<b>(211,184)</b>	<b>771,457</b>	<b>36,488</b>	<b>41,529</b>	<b>849,474</b>	<b>638,290</b>
<b>TOTAL</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes:

1. Equalization, Education, Corrections, and Assessment Recovery program amounts are based on 2006-07 figures
2. 2007-08 assessment data is used to estimate twoscenarios of Uniform assessment:
  - (a) Before capping at Market Value,
  - (b) After capping at CPI of 2.3% and 75% participation