

# HALIFAX REGIONAL MUNICIPALITY

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## HRM GRANTS COMMITTEE MINUTES

November 15, 2010

- PRESENT: Councillor Russell Walker, Chair  
Councillor Barry Dalrymple, Vice Chair  
Deputy Mayor Jim Smith  
Councillor Peter Lund  
Councillor Jennifer Watts  
Mr. David Woo  
Mr. Andrew Higdon  
Mr. David Khokhar  
Mr. Geoff Baker
- REGRETS: Councillor Brad Johns  
Ms. Gina Byrne  
Ms. Monica Jordan
- STAFF: Ms. Peta-Jane Temple, Team Lead, Tax, Grants and Special  
Projects  
Ms. Krista Tidgwell, Legislative Assistant

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**1. CALL TO ORDER**

The meeting was called to order at 2:05 p.m. in the Finance Boardroom, 3<sup>rd</sup> Floor Duke Tower.

The Chair reminded members to submit their application forms for reappointment to the Clerks Office.

**2. APPOINTMENT OF CHAIR & VICE CHAIR**

This matter was deferred pending membership appointments by the Audit and Finance Standing Committee.

**3. APPROVAL OF MINUTES – September 13, 2010**

Mr. Higdon noted that on page 6, middle of the page, the amount should be \$18,900 not \$18,000.

**MOVED by Councillor Blumenthal, seconded by Mr. Geoff Baker, that the minutes of September 13, 2010 be approved, as amended. MOTION PUT AND PASSED.**

**4. APPROVAL OF THE ORDER OF BUSINESS AND APPROVAL OF ADDITIONS AND DELETIONS**

9.1 Request from Shubenacadie Canal Commission to HRM for Financial Support

9.2 Information Item 1 - Information Report – HRM Community Grants Program:  
Proposed Change to Terms and Conditions of Grant to Our Lady of Mount Carmel Parish/St. Thomas Church Hall, East Dover

Deputy Mayor Smith noted that Councillors Watts and Lund were running a bit late and requested that Item 7.1 be deferred until they arrive, to which the Committee agreed.

**MOVED by Deputy Mayor Smith, seconded by Councillor Dalrymple, that the Order of Business be approved, as amended. MOTION PUT AND PASSED.**

Councillor Lund entered the meeting at 2:09 p.m.

**5. DEFERRED BUSINESS – NONE**

**6. BUSINESS ARISING OUT OF THE MINUTES – NONE**

**7. CORRESPONDENCE**

**7.1 Letter from St. Paul's Church, Seabright re: Request for Tax Relief Assessment #0966672**

This matter was discussed later in the meeting, see page 5.

**8. REPORTS**

**8.1 By-law T-227 Respecting Tax Exemption for Non-Profit Organizations 2010-2011  
(i) Background Information – List of Renewals 2010-2011**

The following was before the Committee:

- A staff report dated October 7, 2010.
- A list of renewals for 2010-2011.

Ms. Peta-Jane Temple, Team Lead, Tax, Grants and Special Projects, provided an overview of the October 7, 2010 staff report to the Committee.

**MOVED by Deputy Mayor Smith, seconded by Councillor Lund, that the HRM Grants Committee recommend that Halifax Regional Council approve:**

- 1. The renewal of tax exemption status for the 2010-2011 fiscal year for 176 organizations presently on By-law T-200 at a combined cost of \$2,580,572;**
- 2. A one-time adjustment to Sport Nova Scotia and Ocean Glen Society tax accounts for a combined total cost of \$9,502;**
- 3. The addition of twelve (12) properties as detailed in Attachment 2 of the October 7, 2010 staff report for a combined total cost of \$113,074;**
- 4. The removal of Nova Scotia Nature Trust Account ANN#04958535, Ostrea Lake, for an annual saving of \$322;**
- 5. The decline of eleven (11) applications as detailed in Attachment 4 of the October 7, 2010 staff report; and**
- 6. The deferral of fifty-two (52) applications as detailed in Attachment 5 of the October 7, 2010 staff report.**

The Committee entered into discussion with staff responding to questions.

In response to a question raised by Councillor Lund regarding tax exemptions for leased properties, Ms. Temple suggested that the Committee could request an amended to the

legislation to consider setting up a separate program for leased properties only. This could be done under the granting or tax exemption portion of the legislation.

Councillor Watts entered the meeting at 2:16 p.m.

In response to a question raised by Councillor Lund respecting the dollar amount for pending applications, Ms. Temple suggested that the Committee could make a request to Council to increase the budget to the *Tax Exemption for Non-Profit Organizations Program* for the 2011-2012 fiscal year.

Staff indicated that an outline of the proposed program redesign will be provided to the Committee for review during their next meeting.

Councillor Dalrymple expressed concern regarding a suggestion made by staff to exclude bars and restaurants from tax exemptions. He commented that many organizations put in large amounts of volunteer hours to raise money so they do not have to ask for exemptions.

Councillor Watts asked whether there would be a disadvantage to reviewing/considering residential applications prior to commercial applications and whether consideration could be given during next year's review. Ms. Temple advised that Regional Council could direct staff to identify the implications of rotating to residential applications. She further noted that an alternative approach could be to review/consider a combination of commercial and residential properties. This review could look at identifying and excluding applicants that receive core funding from other levels of government.

#### **MOTION PUT AND PASSED.**

#### **7.1 Letter from St. Paul's Church, Seabright re: Request for Tax Relief Assessment #0966672**

A letter from the St. Paul's Anglican Church respecting a request for tax relief was before the Committee for review.

Ms. Peta-Jane Temple, Team Lead, Tax, Grants and Special Projects, suggested that the Committee consider forwarding the St. Paul's Anglican Church letter to staff for further review.

Following a brief discussion, it was **MOVED by Councillor Lund, seconded by Councillor Watts, that the HRM Grants Committee forward St. Paul's Anglican Church's request for tax relief to staff and direct staff to provide a report.**

Ms. Temple indicated that staff will review the following:

- whether the property should be exempt under the Assessment Act, as it is a place of worship

- whether Assessment Services sent a notice of assessment to the Church; if so, whether the Church appealed the assessment
- whether an error was made in the Church's address during billing

In response to a question raised by Councillor Lund, Ms. Temple suggested that the Church pay the bill and should it be determined that an error was made by HRM, the Church will be reimbursed and the interest waved.

Mr. Higdon questioned why the letter is not dated and when it was received by staff. Both Councillor Lund and the Chair confirmed that the letter was received by HRM approximately two to three weeks ago.

**MOTION PUT AND PASSED.**

**8.2 Grants & Contributions: Proposed Policy Regarding Non-Profit Registration**

A staff report dated October 7, 2010 was before the Committee.

Ms. Peta-Jane Temple, Team Lead, Tax, Grants and Special Projects, provided an overview of the October 7, 2010 staff report.

**MOVED by Councillor Peter Lund, seconded by Mr. Andrew Higdon, that the HRM Grants Committee recommend that Halifax Regional Council:**

- 1. Uphold the formal registration requirement for applicants to the HRM Community Grants Program, Tax Exemption for Non-Profit Organizations Program, and less than market value property sales and leases; and**
- 2. Approve the exceptions as set out in the Draft Interpretation Bulletin #5 included as Attachment 1 of the October 7, 2010 staff report.**

The Committee entered into a brief discussion.

**MOTION PUT AND PASSED.**

**8.3 Staff Transfer: New Community Developer Position (*verbal update*)**

Ms. Peta-Jane Temple, Team Lead, Tax, Grants and Special Projects, provided a verbal update to the Committee. Highlights were as follows:

- the Business Improvement Districts (BIDs) coordinator was transferred from Planning and Development to Community Development and the position has been assigned to her
- the competition has closed and an offer has been made to an HRM employee

- policy and procedure reports will come through the Grants Committee to Regional Council
- the BIDs main source of funding is from an area rate (BID levy); there is also approximately \$100,000 in discretionary contributions
- there are presently 7 BIDs

Ms. Temple further advised that Christine Buckley, Program Technician for the Grants Program, will be on maternity leave effective December 6<sup>th</sup>; an interim staff position will be advertised in the near future.

## **9. ADDED ITEMS**

### **9.1 Request from Shubenacadie Canal Commission to HRM for Financial Support**

Correspondence from Dr. John O'Connor, Chair of the Shubenacadie Canal Commission, dated October 28, 2010, was before the Committee.

Following a brief discussion it was, **MOVED by Deputy Mayor Smith, seconded by Mr. Andrew Higdon, that the HRM Grants Committee direct staff to investigate the nature of the Shubenacadie Canal Commission's request for presentation and report back to the Committee.**

Councillor Dalrymple indicated that the Shubenacadie Canal Commission met two to three weeks ago respecting their funding agreement with HRM; however, he could not confirm as to whether those discussions is related to this request.

### **MOTION PUT AND PASSED.**

### **9.2 Information Item 1 - Information Report – HRM Community Grants Program: Proposed Change to Terms and Conditions of Grant to Our Lady of Mount Carmel Parish/St. Thomas Church Hall, East Dover**

A staff information report dated October 6, 2010 was before the Committee.

Ms. Peta-Jane Temple, Team Lead, Tax, Grants and Special Projects, provided an overview of the October 6, 2010 staff information report. She noted that Regional Council passed a motion during their November 9<sup>th</sup> session approving the Agreement of Purchase and Sale to Ocean Glen Society to purchase 9 Leary's Cove Road, East Dover. As title has been returned to HRM, the Committee could come forward with a recommendation to Regional Council with the proposed title transfer to a non-profit third party for those lands.

## **10. NEXT MEETING DATE – December 6, 2010**

**11. ADJOURNMENT**

The meeting adjourned at 3:30 p.m.

Krista Tidgwell  
Legislative Assistant

INFORMATION ITEMS  
November 15, 2010

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1. Information Report – HRM Community Grants Program: Proposed Change to Terms and Conditions of Grant to Our Lady of Mount Carmel Parish/St. Thomas Church Hall, East Dover
2. Power Point Presentation – Committee of Council Reform