

**HRM Grants Committee
February 3, 2014**

TO: Chair and Members of HRM Grants Committee

SUBMITTED BY: Original signed

Greg Keefe, Director of Finance and ICT/CFO

DATE: January 27, 2014

SUBJECT: **Tax Relief for Registered Non-Profit Organizations: Proposed
Administrative Order 59 and Renewals for 2013-14 Fiscal Year. Part
1**

ORIGIN

January, 2011 – Office of the Auditor General review of Corporate Grants, Donations and Sponsorship. The auditor's report recommended a review of the Municipality's tax assistance program.

November 30, 2012 – Application deadline for renewals and new applications to the 2013 program.

LEGISLATIVE AUTHORITY

HRM Charter (2008) s. 97 respecting discretionary grants and contributions.

RECOMMENDATION

It is recommended that the Grants Committee recommend that Regional Council:

1. Repeal HRM By-law T-200; as set out in attachment 1;
2. Adopt HRM Administrative Order 59; as set out in Attachment 2 of this report;
3. Approve the removal of six (6) organizations based on late application or sale of property for a combined total saving to the program of \$40,865 in 2013;

Recommendations continued on page 2...

4. Approve a decrease in the level of tax relief for three (3) organizations to align the level of tax relief with comparable service providers and/or removal of commercial leasing for a combined total saving to the program of \$9,665;
5. Approve the renewal of full or partial tax relief for 179 organizations (332 properties) as listed in Attachments 5, Tables 3a to 3e, effective April 1, 2013, unless specified otherwise, for a combined total cost of \$2,862,237.

BACKGROUND

The program's budget in this fiscal year is \$3,535,000 an increase of \$550,000 over the prior year. The increase is intended to address deferred non-profit housing applicants, any increase in property assessment value for those organizations currently in receipt of tax assistance, and new applicants.

This report addresses organizations currently in receipt of municipal tax assistance and includes renewals, recommended reduction in level of assistance and removal from the program. Given the volume of renewals, recommendations regarding new applications and requests for an increase in level of assistance are presented in a separate companion report.

Application to the program is advertised in September with a deadline for renewals and new applications by November 30 for consideration in the following fiscal year. The timing allows for an estimate of any additional cost and a request for budget increase. All organizations in receipt of tax relief are mailed a renewal form/reminder and materials are available on the HRM web site.

DISCUSSION

- **Rationale for Repealing By-law T-200 and Replacement with Proposed Administrative Order 59**

Council can enact policy through a by-law, administrative order or by resolution. Typically, a by-law regulates actions on the part of the public and may include sanctions for non-compliance. Given that assistance programs targeting the non-profit sector tend to reflect the Municipality's discretionary interests the delivery of this type of program guided by policy may be preferable.

An administrative order is a more efficient means to deliver an annually recurring program with high participation rates. A tax program is also time-sensitive. Since the *HRM Charter* only requires seven (7) days notice to all members of Council before adopting or amending an administrative order, if adopted, Administrative Order 59 should result in a quicker decision-making process and timely billing to participants in the program and those seeking eligibility. Because a public hearing is not required, disputes with respect to inclusion, level of tax relief, or the terms and conditions of funding may be referred to the HRM Grants Committee or an adjudication process of Council's choosing.

Administrative Order 59 is intended as an interim measure. The aim is to maintain the status quo pending further refinements aimed at simplifying the program and reducing inequities.

- **Presentation of Information**

The current program uses “schedules” to describe the level of proposed annual tax relief. There are five (5) schedules as shown below in Table I.

Table I. Current Levels of Tax Relief			
Level of Tax Relief	Description		Schedule
Tax Exempt	Fully exempt irrespective of assessment classification	100% Exempt HRM pays 100%	Schedule 26
Partial Tax Relief	Property assessed as Commercial converted to the Residential rate with a further % reduction	75% HRM pays 75% Organization pays 25%	Schedule 27
		50% Exempt HRM pays 50% Organization pays 50%	Schedule 28
	OR Property assessed at the Residential or Resource rate with a further % reduction	25% Exempt HRM pays 25% Organization pays 75%	Schedule 30
Conversion	Property assessed as Commercial converted to the Residential tax rate	Organization pays full tax at the Residential tax rate. Approximately a 2/3rd saving to the recipient	Schedule 29
Fire protection tax reduced as per real property tax. Area rates and mandatory provincial contributions included in reductions. Local improvement charges, business improvement district levy, fees, fines, or interest on arrears are excluded.			

Due to the scale of program participation the recommendations for fiscal year 2013-14 are summarized using a table format. A detailed listing and/or narrative description are provided in the attachments to this report. Costs are cited as “estimates” to allow for any subsequent change in assessment classification or value, assessment appeal, or billing correction.

- **Propose Tax Relief be Revoked**

Failure to comply with the program’s application deadline has resulted in a recommendation to revoke tax relief for Chezsetcook & District Lions Club (\$5,898), Ketch Harbour Area Residents Association (\$294), and Senobe Aquatic Club (\$16,674). If approved, the removal of these organizations would realize a combined saving to the program of \$22,866. A contingency (\$22,866) for appeals has been included in the financial implications section of this report. If reinstated, the organization will be added to the applicable schedule for renewal.

Three other properties are to be removed: the premises occupied by Autism Nova Scotia and St. John's Priory of Canada Properties have been sold and tax relief pro-rated as of the date of sale and the conditional tax relief provided to the Anglican Diocese of NS & PEI has concluded.

Table II. Summary: Proposed Removal from the Program in 2013				
2013 Assessment Values and Municipal Tax Rates				
Organizations	Properties	Combined Total Tax	Pro-Rated Tax Relief	HRM Tax Revenue (Organizations Pay)
6	7	\$35,175	(\$7,677)	\$27,498
Attachment 3. Table 1. Itemized breakdown of savings in 2013. Late application, property sold, and conditional award expired.				

- **Proposed Reduction in Existing Level of Tax Relief**

A reduction in current level of tax relief is recommended for the Kinsmen Club of Dartmouth¹ (reduced by \$890) and Beacon House Inter-Faith Society (reduced by \$1,344) to align these awards with those organizations provided the same or comparable service. The award to the MacDonald House Association should be pro-rated to exclude commercial sub-leasing (a saving of \$7,431). A contingency of \$2,234 for appeals regarding the Kinsmen and Beacon House is included in the financial implications section of this report. If reinstated, the organization will be added to the applicable schedule for renewals. A contingency has not been budgeted for MacDonald House because occupancy is for private and business interests.

Table III. Summary: Proposed Reduction in Level of Tax Relief in 2013				
2013 Assessment Values and Municipal Tax Rates				
Organizations	Properties	Combined Total Tax	Cost of Proposed Tax Relief	HRM Tax Revenue (Organizations Pay)
3	3	\$21,821	(\$11,265)	\$10,556
Attachment 4. Table 2. Itemized breakdown of savings in 2013. Exclusion of commercial sub-leasing and alignment of assistance with other recipients providing the same or comparable service.				

- **Recommended Renewal of Current Tax Relief for the 2013-14 Fiscal Year**

Readers will note from the sector descriptions that inconsistencies exist among organizations providing the same or similar service. These anomalies are largely a function of precedence, budget capacity, assessment classification, and individual appeals. These inconsistencies can be addressed through subsequent amendments to Administrative Order 59.

¹ The majority (61%) of service clubs in receipt of municipal tax relief receive a conversion from the Commercial to Residential tax rate (Schedule 29) because they do not provide a service that would otherwise be a cost to the Municipality.

Table IV. Summary: Schedule 26. Proposed Renewal. Full Relief				
2013 Assessment Values and Municipal Tax Rates				
Property Title	Properties	Total Tax	Cost of Proposed Tax Relief	HRM Tax Revenue (Organizations Pay)
Ownership	92	\$1,078,900	(\$1,055,588)	\$23,312
Leased	21	\$289,874	(\$281,927)	\$7,947
Total	113	\$1,368,774	(\$1,337,515)	\$31,259

Attachment 5. Table 3a.

Sport (canoeing, rowing, archery, lawn bowls, soccer, gymnastics, and a snowmobile club) and recreation/leisure amenities account for the majority of properties fully exempt. Other categories of programming include registered heritage properties, community museums and attractions, environment (land), volunteer search and rescue, animal control, and food banks. The majority (74%) are owner-occupied. Leased property is predominantly government-owned, notably for sport and recreation uses. Based on property use, most are assessed at the Commercial rate.

Table V. Summary: Schedule 27. Proposed Renewal Conversion and 75% Discount at the Residential Rate				
2013 Assessment Values and Municipal Tax Rates				
Property Title	Properties	Combined Total Tax	Cost of Proposed Tax Relief	HRM Tax Revenue (Organizations Pay)
Ownership	32	\$304,444	(\$250,866)	\$53,578
Leased	17	\$150,393	(\$126,906)	\$23,488
Total	49	\$454,837	(\$377,772)	\$77,066

Attachment 5. Table 3b.

Organizations that pay a nominal portion of total tax include supportive housing, childcare providers, and employment services for persons with special needs.² With the exception of housing organizations, most are assessed at the Commercial tax rate based on non-residential use.

Table VII. Summary: Schedule 28. Proposed Renewal. Conversion and 50% Discount at the Residential Rate				
2013 Assessment Values and Municipal Tax Rates				
Property Title	Properties	Combined Total Tax	Cost of Proposed Tax Relief	HRM Tax Revenue (Organizations Pay)
Ownership	14	\$320,179	(\$237,549)	\$82,630
Leased	0	\$0	\$0	\$0
Total	14	\$320,179	(\$237,549)	\$82,630

Attachment 5. Table 3c.

Schedule 28 includes an assortment of childcare centres, seniors, ethnocultural groups,

² Schedule 27 has been amended to re-name Anchor Industries as the Building Futures Employment Society.

residential addictions recovery, theatres³, and employment for persons with a disability. The category may have been used to transition a change in level of tax relief or when awards are constrained by the program's budget capacity.

Table VII. Summary: Schedule 29. Proposed Renewal.				
Conversion from Commercial to Full Residential Rate				
2013 Assessment Values and Municipal Tax Rates				
Property Title	Properties	Combined Total Tax	Cost of Proposed Tax Relief	HRM Tax Revenue (Organizations Pay)
Ownership	54	\$1,324,742	(\$773,078)	\$551,664
Leased	7	\$42,109	(\$27,601)	\$14,508
Total	61	\$1,366,851	(\$800,679)	\$566,172

Attachment 5. Table 3d.

Service clubs and ethno-cultural centres account for a majority of properties in this category. Other services include health, sports clubs (tennis, sailing, curling) and administration.⁴ All recipients are assessed at the Commercial rate.

Table VIII. Summary: Schedule 30. Proposed Renewal.				
25% at the Residential Rate				
2013 Assessment Values and Municipal Tax Rates				
Property Title	Properties	Combined Total Tax	Cost of Proposed Tax Relief	HRM Tax Revenue (Organizations Pay)
Ownership	95	\$440,368	(\$108,722)	\$331,646
Leased	0	\$0	\$0	\$0
Total	95	\$440,368	(\$108,722)	\$331,646

Attachment 5. Table 3e.

All properties on Schedule 30 are rental accommodations that are subsidized either through a government rent allowance and/or market value rents. All recipients are assessed at the Residential tax rate.

³ All theatres were originally placed in this category. Provisional full exemption to Neptune Theatre and Scotia Chamber Players in relation to major construction projects has been stayed by Council pending a review of professional arts funding and/or the proposed program re-design. Consequently, the only theatre taxed at 50% is the Theatre Arts Guild, a non-professional community theatre.

⁴ Schedule 29 has been amended to re-name the W. Williams Non-Profit Housing Association (Alice Housing) as the Second Stage Housing Association of Dartmouth.

Combined Totals for Summary Tables IV to VIII Schedules 26 to 30				
Schedule	Properties	Combined Total Tax	Cost of Proposed Tax Relief	HRM Tax Revenue (Organizations Pay)
26	113	\$1,368,774	(\$1,337,515)	\$31,259
27	49	\$454,837	(\$377,772)	\$77,066
28	14	\$320,179	(\$237,549)	\$82,630
29	61	\$1,366,851	(\$800,679)	\$566,172
30	95	\$440,368	(\$108,722)	\$331,646
TOTAL:	332	\$3,951,009	(\$2,862,237)	\$1,088,773

FINANCIAL IMPLICATIONS

All figures have been rounded to the nearest dollar and are estimates that exclude an assessment appeal or account correction.

2013-14 Budget M311-8006	\$3,535,000
Recommend Renewals (179 organizations, 332 properties)	(\$2,862,237)
Contingency for Appeals (Reduced \$2,234 or Removed \$22,866)	<u>(\$25,100)¹</u>
Balance:	\$647,663

The balance of **\$647,663** represents the program's budget capacity to address new applications.

Notes:

1. The contingency for appeals in the amount of \$25,100 comprises of 3 proposed removals for Chezzetcook Lions Club, Ketch Harbour Area Residents Association, Senobe Aquatic Club (\$22,866) and the proposed reduction of tax relief for the Kinsmen Club of Dartmouth Beacon-House Inter-Faith Society (\$2,234).

The appeals contingency excludes properties sold, the fulfillment of a time-limited conditional award, and that portion of the MacDonald House Association premises leased to private and for-profit interests.

COMMUNITY ENGAGEMENT

Replacement of a by-law with an administrative order eliminates the need for a public hearing.

ENVIRONMENTAL IMPLICATIONS

None.

ALTERNATIVES

1. The Grants Committee could recommend reinstatement of the Chezzetcook Lions Club, Ketch Harbour Area Residents Association, and Senobe Aquatic Club in 2013 for a combined total cost of \$22,866.
2. The Grants Committee could overturn the recommendation to reduce the level of tax relief to the Kinsmen Club of Dartmouth and Beacon House Inter-Faith Society for a combined total cost of \$2,234

This action is not recommended: The level of relief exceeds that for comparable service providers. The subsidy of a residence for an employee appears to be a taxable personal benefit.

ATTACHMENTS

1. By-law T-230, repealing By-law T-200.
2. Administrative Order 59.
3. Recommend Removal from the Program in 2013.
4. Recommended Reduction in Current Level of Tax Relief in 2013.
5. Recommend Renewal of Tax Relief.

Table 3a. Schedule 26: Ownership & Leased Property

Table 3b. Schedule 27: Partial Tax Relief at 75%: Ownership & Leased Property

Table 3c. Schedule 28: Partial Tax Relief at 50%: Ownership

Table 3d. Schedule 29: Partial Tax Relief at a Conversion from the Commercial to Residential Tax Rate: Ownership & Leased Property

Table 3e. Schedule 30: Partial Tax Relief at 25%: Ownership

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/cagenda.html> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

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Legal Review by: Derk Slaunwhite, Senior Solicitor, Legal Services

Original signed

Report Approved by: _____
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**Attachment 1
(Repeal of T-200)**

**By-law T-230
Respecting Tax Exemptions
For Non Profit Organizations**

BE IT ENACTED by the Council of the Halifax Regional Municipality, under the authority of the *Halifax Regional Municipality Charter*, 2008 S.N.S. c. 39, as amended, as follows:

1. By-law T-200, the *Tax Exemption By-law*, is hereby repealed.

**Attachment 2
(Proposed Administrative Order)**

**ADMINISTRATIVE ORDER 59
TAX RELIEF TO NON-PROFIT ORGANIZATIONS ADMINISTRATIVE ORDER**

BE IT ENACTED by the Council of the Halifax Regional Municipality, under the authority of the *Halifax Regional Municipality Charter*, 2008 S.N.S. c. 39, as amended, as follows:

Short Title

1. This Administrative Order may be cited as Administrative Order 59, the *Tax Relief For Profit Organizations Administrative Order*.

Interpretation

2. In this Administrative Order,
 - (a) “Council” means the Council of the Municipality;
 - (b) “dwelling unit” means a dwelling unit as defined by clause 3(z) of the *Halifax Regional Municipality Charter*, S.N.S., 2008, c. 39, as amended;
 - (c) “fiscal year” means the period of time from April 1st of a given calendar year up to and including March 31st of the next calendar year;
 - (d) “Government” means the Government of Canada, Government of the Province of Nova Scotia, a corporation that is an agent of Her Majesty in Right of Canada or the Province, a First Nation, the Municipality and a service commission;
 - (e) “lease” means a written contractual agreement signed by both the owner of the real property and the occupant of the real property whereby the lessee has care and control over the real property by mutual agreement in accordance with the terms and conditions of the agreement;
 - (f) “Municipality” means the Halifax Regional Municipality;
 - (g) “non-profit organization” includes:
 - (i) a society incorporated pursuant to the *Societies Act*, R.S.N.S.1989 c.435, as amended,
 - (ii) a non-profit association incorporated pursuant to the *Co-operative Associations Act*, R.S.N.S.1989 c. 98, as amended,

- (iii) a non-profit association to which the *Co-operative Associations Act* applies,
- (iv) a not-for-profit corporation incorporated pursuant to the *Canada Not-for-profit Corporations Act*, S.C. 2009, c. 23, and
- (v) a non-profit organization otherwise incorporated pursuant to an Act of the Nova Scotia Legislature;
- (h) “service commission” means a service commission as defined by clause 3(bj) of the *Halifax Regional Municipality Charter*; and
- (i) “tax relief” means a grant or contribution provided by the Municipality pursuant to sections 16 and 18 of this Administrative Order.

Application for Tax Relief

3. For an initial application for tax relief, an applicant must provide to the Municipality:
 - (a) a copy of its Articles of Incorporation;
 - (b) proof satisfactory to the Municipality respecting:
 - (i) the ownership of the property for which tax relief is sought such as a deed, or
 - (ii) the occupancy of the property for which tax relief is sought such as a signed lease agreement;
 - (c) a complete financial statement for the prior fiscal year of the applicant including:
 - (i) all revenues and expenses, assets and liabilities of the applicant, and
 - (ii) a list of the Board of Directors of the applicant; and
 - (d) a description of the program or service provided by the applicant.
4. For a subsequent application for tax relief, the applicant must provide to the Municipality:
 - (a) the information required pursuant to clauses 3c and 3d of this Administrative Order; and
 - (b) any change of ownership or occupancy relating to the real property for which tax

relief has previously been provided.

Eligibility of Non-Profit Organization for Tax Relief

To be eligible for consideration by the Council for tax relief pursuant to this Administrative Order, a non-profit organization:

- (a) must be one of the following:
 - (i) a charitable organization,
 - (ii) a community organization,
 - (iii) a cultural organization,
 - (iv) an educational organization,
 - (v) a fraternal organization,
 - (vi) a recreational organization,
 - (vii) a religious organization, or
 - (viii) a sporting organization;
- (b) must be:
 - (i) registered with the Registrar of Joint Stock Companies or with Corporations Canada, or
 - (ii) created by a statute that expressly names the non-profit organization; and
- (c) must own or lease real property as set out in sections 7 or 8 of this Administrative Order.

Eligibility of Registered Canadian Charitable Organization for Tax Relief

To be eligible for consideration by the Council for tax relief pursuant to this Administrative Order, a registered Canadian charitable organization:

- (a) must be a charitable organization registered pursuant to the *Income Tax Act* (Canada) and the regulations made pursuant to that *Act*; and
- (b) must own or lease real property as set out in sections 7 or 8 of this Administrative Order.

Provision of Tax Relief for Owned Property

5. Council may provide tax relief to an eligible non-profit organization or an eligible registered Canadian charitable organization that owns real property that is located within the Municipality.

Provision of Tax Relief for Leased Property

Council may provide tax relief to an eligible non-profit organization or an eligible registered Canadian charitable organization that leases real property that is located within the Municipality if:

- (a) the term of the lease excluding renewal is for a minimum term of five (5) years with a minimum of three (3) years remaining;
- (b) the real property is leased from
 - (i) the Government , or
 - (ii) another non-profit organization or registered Canadian charitable organization,
 - (iii) another person, or
 - (iv) another entity.

and

- (b) the lease requires an eligible tenant non-profit organization or an eligible tenant registered Canadian charitable organization to pay the real property taxes on that portion of the real property that has been leased to the eligible organization.

Pro Rata Tax Relief

6. (1) If tax relief has been provided pursuant to this Administrative Order the amount of tax relief must be pro-rated based on the proportional occupancy of the subject real property by an eligible non-profit organization or an eligible registered Canadian charitable organization and the duration of such occupancy during the current taxation year as follows:
- (a) that portion of the real property leased, sub-leased or occupied by Government, another person or another entity must be excluded from eligibility for tax relief and the amount of tax relief must be pro-rated based on the proportional share of non-profit organization or registered Canadian charitable organization occupancy, expressed as a percentage for the entire real property;

- (b) if the owner of the real property being an eligible non-profit organization or eligible registered Canadian charitable organization for which tax relief has been provided is conveyed by such organization to a Government, another non-profit organization or another registered Canadian charitable organization, another person or another entity the amount of tax relief must be pro-rated by;
 - (i) dividing the number of days in the calendar year by the dollar amount of the tax relief; and
 - (ii) multiplying the result of subclause (b) (i) of this clause by the number of days the eligible non-profit or eligible registered Canadian charity organization owned the real property.
- (c) if the lease is terminated for any reason or expires prior to the end of the current taxation year, the amount of tax relief shall be calculated by:
 - (i) dividing the number of days in the calendar year by the dollar amount of the tax relief; and
 - (ii) multiplying the result of subclause (b)(i) of this clause by the number of days the eligible non-profit or eligible registered Canadian charity organization leased the real property.
- (2) For greater certainty, a vacant portion of the real property that:
 - (a) is the subject of tax relief that has been provided,
 - (b) is owned by an eligible non-profit organization or an eligible registered Canadian charitable organization,
 - (c) is vacant; and
 - (d) is not otherwise ineligible for tax relief or subject to a pro-rate reduction,is eligible for tax relief.
- 7. Where tax relief is provided pursuant to this Administrative Order and the property owner or lessee terminates the lease for any reason or the lease expires prior to the end of the fiscal year the amount of tax relief must be calculated by:

Provision of Tax Relief

- 8. The provision of tax relief to an eligible non-profit organization or an eligible registered Canadian charity organization is at the sole discretion of the Council.

9. Tax relief for a subsequent taxation year is at the sole discretion of the Council.
 - a. An eligible non-profit organization or an eligible registered Canadian charitable organization that is provided tax relief pursuant to this Administrative Order must make an annual application to continue the tax relief for a subsequent taxation year.
10. Any tax relief provided by the Council pursuant to this Administrative Order must exclude that portion of the owned or leased real property that is used as a dwelling unit for an employee of the eligible non-profit organization or the eligible registered Canadian charitable organization.
11. Tax relief provided by the Council pursuant to this Administrative Order is valid only for the fiscal year in which it was applied for and cannot be awarded retroactively to a prior fiscal year.
12. Tax relief is not transferable including not being transferable to another person, organization, entity or other real property.

Tax Relief – Conversion to Residential Rate

13. The amount of tax relief provided by the Council to an eligible non-profit organization or an eligible registered Canadian charitable organization named in a Schedule attached to this Administrative Order is equal to a conversion of its current tax rate to the residential tax rate.
14. In determining the amount of the residential tax rate pursuant to this Administrative Order:
 - (a) the following amounts of real property tax are eligible for tax relief:
 - (i) area rates or uniform charge except for a business improvement district area rate;
 - (ii) mandatory provincial contributions; and
 - (iii) the fire protection rate.
 - (b) the following amounts of real property tax are not eligible and are excluded from tax relief:
 - (i) an area rate levied for a business improvement district,
 - (ii) charges imposed or fixed pursuant to a by-law including a subdivision by-law,
 - (iii) fees, fines, or interest owed to the Municipality for arrears on taxes, and

- (iv) any other amount that is not specified pursuant to clause (a) of this section.

Tax Relief – Reduction of Residential Rate

15. For an eligible non-profit organization or an eligible registered Canadian charitable organization named in Schedules 26, 27, 28, or 30 there is a further reduction of the residential tax rate of those named in:

- (a) Schedule 26 - one hundred percent (100%);
- (b) Schedule 27 - seventy-five percent (75%);
- (c) Schedule 28 - fifty percent (50%);
- (d) Schedule 30 - twenty-five percent (25%); and
- (e) Schedule 29 - zero percent (0%)

Referral by Council

16. The question of the tax relief for a particular property pursuant to this Administrative Order may be referred by the Council to a Standing Committee or to the Council in Committee for a recommendation to the Council on whether to provide tax relief.

Schedules

17. Schedules 26, 27, 28, 29 and 30 attached hereto form part of this Administrative Order.

Done and passed in Council this the day of February, 2014.

Recommend Removal from the Program in 2013

Table 1. Recommend Removal						
2013 Assessment Value and Tax Rates						
Assessed Owner	#	Civic Address	Pro-Rated Taxes	Pro-Rated Tax Relief (Proposed)	HRM Tax Revenue (Organizations Pay)	Savings to Tax Relief Program
Anglican Diocese of NS & PEI (St. Paul's). <i>Conditional Award Expired</i>	1	Lot 2-71 St. Paul's Lane, French Village	\$59	\$0	\$59	\$59
Autism Nova Scotia. Pro-rated 73 days. <i>Sold</i>	1	1456 Brenton St, Halifax	\$5,262	(\$3,098)	\$2,164	\$12,390*
Chezzetcook & District Lions Club - <i>Late</i>	1	89 East Chezzetcook Rd. Chezzetcook	\$5,898	\$0	\$5,898	\$5,898
Ketch Harbour Area Residents Association - <i>Late</i>	1	Highway #349, Ketch Harbour	\$294	\$0	\$294	\$294
St. John's Priory of Canada Properties. Pro-rated 165 Days. <i>Sold</i>	1	101 Main St, Dart	\$6,988	(\$4,579)	\$2,409	\$5,550*
Senobe Aquatic Club - <i>Late</i>	2	6 Nowlan St, Dartmouth	\$15,178	\$0	\$15,178	\$15,178
		8 Nowlan St, Dartmouth	\$1,496	\$0	\$1,496	\$1,496
TOTAL:	7		\$35,175	(\$7,677)	\$27,498	\$40,865

* Savings are shown to reflect costs to the tax relief program if the organization continued to receive tax relief for the full year. Because the pro-rated accounts were sold, or completed a conditional award, the amounts are not calculated in the contingency shown in the financial implications section of this report.

1. Anglican Diocese of NS & PEI (St. Paul's Anglican Church), Lot 2-71 St. Paul's Lane, French Village – Conditional

In 2011, a conditional exemption was awarded for up to two (2) years, to expire March 31, 2012, to enable the parish to resolve tax arrears, property identification, and assessment for a vacant land holding. The owner has the option to consolidate with abutting church-owned property.

It is recommended that the Anglican Diocese of Nova Scotia & Prince Edward Island (St. Paul's Anglican Church), Lot 2-71 St. Paul's Lane, French Village, be removed from Schedule 26 of Administrative Order 59 effective April 1, 2013, as per the terms of the conditional award. The saving to the program is \$59.

2. Autism Nova Scotia, 1456 Brenton Street, Halifax – Sold

The property formerly owned by the Craig Foundation and leased to Autism Nova Scotia was added to By-law T-200 in 2006 (By-law T-218) at a Conversion from the Commercial to Residential tax rate. The property has been sold and the tenant re-located as of June 12, 2013. Tax exemption is non-transferable. The property must be removed from By-law T-200 and exemption pro-rated (73 days).

It is recommended that Autism Nova Scotia, 1456 Brenton Street, Halifax, be removed from Schedule 29 of Administrative Order 59, effective June 12, 2013. The estimated overall saving to the program in 2013 is \$12,390.

3. Chezzetcook & District Lions Club, 89 East Chezzetcook Road, Head of Chezzetcook – Late

The club was added to By-law T-200 in 2002 (By-law T-209) as fully exempt. The application for renewal was late. Failure to comply with reminder notices resulted in a letter of notice of intent to revoke exemption issued August 13, 2013.

It is recommended that the Chezzetcook and District Lions Club, 89 East Chezzetcook Road, Head of Chezzetcook, be removed from Schedule 26 of Administrative Order 59, effective April 1, 2013. The estimated saving to the program is \$5,898.

4. Ketch Harbour Area Residence Association, PID40770018 Highway #349, Ketch Harbour – Late

The Association was added to By-law T-200 in 2004 (By-law T-212) as fully exempt. The application for renewal was late. Failure to comply with reminder notices resulted in a letter of notice of intent to revoke exemption issued August 13, 2013.

It is recommended that the Ketch Harbour Area Residence Association, Highway 349, Ketch Harbour, be removed from Schedule 26 of Administrative Order 59, effective April 1, 2013. The estimated saving to the program is \$294.

5. St. John's Priory of Canada Properties, 101 Main Street, Dartmouth – Sold

St. John's Priory of Canada was added to By-law T-200 in 2004 at a Conversion from the Commercial to Residential tax rate. The property is for sale. The organization has moved the training centre to a new location in Highfield Park as of September 12, 2013. The property must be removed from By-law T-200 and exemption pro-rated.

It is recommended that St. John's Priory of Canada Properties, 101 Main Street, Dartmouth, be removed from Schedule 29 of Administrative Order 59, effective September 12, 2013. The estimated saving to the program in 2013 is \$5,550.

6. Senobe Aquatic Club, 6 and 8 Nowlan Street, Dartmouth – Late

The club was added to By-law T-200 in 2000 (By-law T-201) as fully exempt. Failure to comply with reminder notices resulted in a letter of notice of intent to revoke exemption issued August 13, 2013.

It is recommended that the Senobe Aquatic Club, 6 Nowlan Street and 8 Nowlan Street, Dartmouth, be removed from Schedule 26 of Administrative Order 59, effective April 1, 2013. The combined estimated saving to the program is \$16,674.

Attachment 4

Recommend Reduction in Current Level of Tax Relief in 2013

Assessed Owner	#	Civic Address	Proposed Reduction	Taxes	HRM Tax Relief (Proposed)	HRM Tax Revenue (Organizations Pay)	Savings to Tax Relief Program
Kinsmen Club of Dartmouth <i>Land Lease</i>	1	30 Caledonia Rd, Dartmouth	From Schedule 28 to Schedule 29	\$5,166	(\$3,386)	\$1,782	\$890
MacDonald House Association <i>Leased</i>	1	4144 Lawrencetown Rd, Lawrencetown	Reduction from the full property to 50% of the property	\$14,862	(\$7,431)	\$7,431	\$7,431
Beacon House Inter-Faith Society <i>Conditional</i>	1	450 Cobequid Road, Sackville	From Schedule 26 to Schedule 30	\$1,792	(\$448)	\$1,344	\$1,344
TOTAL:	3			\$21,821	(\$11,265)	\$10,556	\$9,665

7. Kinsmen Club of Dartmouth, 30 Caledonia Road, Dartmouth – Land Lease

The former City of Dartmouth donated a residence to the Club that was re-located to land leased from the Municipality. Initially the property was placed on By-law T-200 at a Conversion from the Commercial to Residential rate as per other service clubs that do not provide alternate service delivery. Upon appeal full exemption was awarded while the premises accommodated the East Dartmouth Boys & Girls Club. The youth club no longer lease at this location. At the public hearing of March 19, 2013, Council referred the application back to the Grants Committee “...for reconsideration of the tax exemption to bring it in line with other service groups providing similar services” (Minutes, March 19, 2012, page 21).

The tax program’s newsletter clearly states that the exemption value for service clubs is “limited to a Conversion from the Commercial to Residential rate unless the club provides alternate service delivery eg. own and operate a park, playground, recreation facility” (p.2). A review of precedence demonstrates that a Conversion from the Commercial to Residential tax rate would be consistent with other service clubs who do not provide a service that might otherwise be a cost to the Municipality.⁵

⁵ Of the eighteen (18) service clubs on the by-law, eleven (11) receive a conversion from the commercial to residential tax rate, five (5) are fully exempt (community hall and park, park, playground) and two (2) are exempt in error (Knights of Columbus, Halifax, and Eastern Passage/Cow Bay Lions Club).

It is recommended that the Kinsmen Club of Dartmouth, 30 Caledonia Road, Dartmouth, be removed from Schedule 28 and added to Schedule 29 of Administrative Order 59 at a Conversion from the Commercial to Residential rate, effective April 1, 2013. The estimated saving to the program is \$890.

8. MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown – Lease

The property is leased from the Nova Scotia Department of Natural Resources. Under the former Halifax County the property was fully exempt and subsequently added to By-law T-200 at the same level (By-law T-201, 1998). Presently, there are sub-leases to small businesses, a not for profit daycare and a rental apartment. As legislation does not permit tax exemption to commercial, for-profit enterprises, or private rental apartments, the entire property does not qualify for full exemption. Notice of intent to reduce the level of exemption was issued on February 25, 2013. Current sub-leasing occupies approximately 50% of the premises.

It is recommended that 4144 Lawrencetown Road, Lawrencetown, leased by the MacDonald House Association receive a reduction in tax exemption to 50% of the building excluding any portion of the premises used for commercial or for-profit enterprises and a private rental apartment, effective April 1, 2013. The estimated saving to the program is \$7,431.

9. Beacon House Inter-Faith Society, 450 Cobequid Road, Sackville – Conditional

In 2002, the Society purchased two properties, which were added to By-law T-200 in 2003 under By-law T-210. The property located at 470 Cobequid Road is used as a food and clothing bank and is fully exempt but the status of the vacant residential property located at 450 Cobequid Road was unconfirmed. The residence was conditionally awarded full exemption pending a grant from the Nova Scotia Department of Community Services in support of affordable housing. A site visit in May, 2012, confirmed that the use is for a live-in caretaker; the occupants do not pay rent or receive financial remuneration and remit proof of annual income to the Society. The current level of exemption exceeds that afforded comparable affordable housing (Schedule 30), which is 25% exempt at the Residential rate. The property use also appears to be a form of employment-related benefit. The food bank located at 470 Cobequid Road, Sackville, remains at 100% exempt.

It is recommended that Beacon House Inter-Faith Society, 450 Cobequid Road, Sackville, be removed from Schedule 26 and added to Schedule 30 of Administrative Order 59, effective April 1, 2013. The estimated saving to the program is \$1,344.

Note: The renewal of the Kinsmen Club of Dartmouth, MacDonald House Association, and Beacon House Inter-Faith Society are listed for renewal in the applicable schedule at the lower rate proposed. If these recommendations are overturned, the schedules and budget implications must be amended accordingly.

Recommend Renewal of Tax Relief Schedule 26 to 30

Table 3a. Schedule 26. Full Relief. Ownership					
2013 Assessment Value and Tax Rates					
Assessed Owner	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organizations Pay
Arthur Kidston Memorial Camp	1	7429 Moose River Rd, Long Lake	\$5,689	(\$5,689)	\$0
Banook Canoe Club	1	17 Banook Ave, Dartmouth	\$18,502	(\$18,502)	\$0
Bayside United Baptist Camp Association - <i>Conditional</i>	1	1503 Ketch Harbour Rd, Sambro Head <i>Excludes Director's Residence</i>	\$93,187	(\$90,857)	\$2,330
BCM International (Mount Traber Bible Camp) <i>Conditional</i>	3	14008 Hwy 224, Cooks Brook <i>Excludes Director's Residence</i>	\$7,597	(\$6,195)	\$1,402
		14008 Hwy 224, Cooks Brook	\$133	(\$133)	\$0
		14008 Hwy 224, Cooks Brook	\$1,112	(\$1,112)	\$0
Beacon House Interfaith Society	1	470 Cobequid Rd, Sackville	\$14,299	(\$14,299)	\$0
Bide A While Animal Shelter	1	67 Neptune Cres, Dart	\$18,474	(\$18,474)	\$0
Big Brothers Big Sisters of Greater Halifax	1	86 Ochterloney St, Dart	\$9,129	(\$8,291)	\$838
Black Cultural Centre	1	10 Cherry Brook Rd, Cherry Brook	\$56,338	(\$56,338)	\$0
Boutilliers Point Recreation Centre	1	Island View Dr. Boutilliers Point	\$385	(\$385)	\$0
Canadian Mental Health Association	1	63 King St, Dart	\$9,447	(\$8,580)	\$867
Carrols Corner Community Centre	1	9 Milford Rd, Carrols Corner (<i>Baseball field</i>)	\$475	(\$475)	\$0
City of Halifax Non-Profit Housing Society <i>Conditional</i>	8	2223 Brunswick St, Hfx	\$5,343	(\$5,343)	\$0
		2229 Brunswick St, Hfx	\$4,977	(\$4,977)	\$0
		2275 Brunswick St, Hfx	\$3,559	(\$3,559)	\$0
		2519 Brunswick St, Hfx	\$4,810	(\$4,810)	\$0
		2461 Brunswick St, Hfx	\$2,667	(\$2,667)	\$0
		2237 Brunswick St, Hfx	\$2,650	(\$2,650)	\$0
		2415 Brunswick St, Hfx	\$3,957	(\$3,957)	\$0
		2429 Brunswick St, Hfx	\$10,953	(\$10,953)	\$0
Cole Harbour Rural Heritage Society	3	471 Poplar Dr, Cole Hbr	\$2,079	(\$2,079)	\$0
		475 Poplar Dr, Cole Hbr	\$1,993	(\$1,993)	\$0
		1436 Cole Harbour Rd, Cole Hrb	\$9	(\$9)	\$0
Community Care Network	1	2415 Maynard St, Hfx	\$8,963	(\$8,601)	\$362

**Table 3a. Schedule 26. Full Relief. Ownership
Continued...**

Creighton/Gerrish Development Association Conditional	1	2256 Gottingen St, Hfx <i>Holding and Construction Period Only</i>	\$15,915	(\$15,915)	\$0
Dartmouth Non-Profit Housing Society Conditional	1	53 Ochterloney St, Dart <i>Excludes Sub-lease of Building</i>	\$8,674	(\$4,726)	\$3,948
Eastern Passage/Cow Bay Lions Club	1	65 Hornes Rd, Eastern Passage	\$13,621	(\$13,621)	\$0
Eastern Shore Ground Search and Rescue Team	1	5688 Hwy 7,Hd Chezztcook	\$3,662	(\$3,662)	\$0
Eastern Shore Wildlife Association	1	200 Pool Rd, Sheet Hrb	\$4,159	(\$4,159)	\$0
Emmanuel Baptist Church	2	711 Pockwock Road, Upper Hammonds Plains	\$479	(\$479)	\$0
		Lot E Pockwock Road, Upper Hammonds Plains	\$73	(\$73)	\$0
Farrell Benevolent Society	1	276 Windmill Rd, Dart	\$20,028	(\$20,028)	\$0
Feeding Others of Dartmouth	1	43 Wentworth St, Dart	\$10,424	(\$9,467)	\$957
Fultz Corner Restoration Society	5	25 Sackville Dr, Dart	\$697	(\$697)	\$0
		13 Sackville Dr, Dart	\$697	(\$697)	\$0
		21 Sackville Dr, Dart	\$697	(\$697)	\$0
		17 Sackville Dr, Dart	\$1,473	(\$1,473)	\$0
		33 Sackville Dr, Dart	\$15,161	(\$14,589)	\$572
Grand Lake Community Society	2	5466 Hwy # 2, Grand Lk	\$707	(\$707)	\$0
		22 Lakeside Dr, Grand Lk	\$2,707	(\$2,707)	\$0
Halifax Regional Ground Search and Rescue	1	116 Lakeview Rd, Lakeview	\$6,037	(\$6,037)	\$0
Harbour Lites New Horizon	1	167 Hwy 357,Musqudht Hbr	\$3,779	(\$3,779)	\$0
Indian Point Recreation Centre	1	435 Indian Point Rd, Glen Haven	\$1,060	(\$1,060)	\$0
Kiwanis Club of Cole Harbour Westphal	1	759 Caldwell Rd, Eastern Passage	\$4,389	(\$4,389)	\$0
Lake Charlotte Area Heritage Society	1	5435 Clam Hbr Rd, Lk Charolette	\$12,459	(\$12,459)	\$0
Lawrencetown Community Centre	1	3657 Lawrencetown Rd, Dart	\$4,028	(\$4,028)	\$0
Mic Mac Aquatic Club	1	192 Prince Albert Rd, Dart	\$13,080	(\$13,080)	\$0
Moser River Community Association	3	28961 Hwy 7, Moser River	\$445	(\$445)	\$0
		28975 Hwy 7, Moser River	\$1,378	(\$1,378)	\$0
		Hwy 7, Moser River	\$196	(\$196)	\$0

**Table 3a. Schedule 26. Full Relief. Ownership
Continued...**

Musquodoboit Harbour Heritage Soc.	1	7895 Hwy #7, Musquodboit Hbr	\$1,441	(\$1,441)	\$0
Mutual Benefit Society	1	2016 St Margaret's Bay Rd, Hfx	\$3,137	(\$3,137)	\$0
Neptune Theatre	1	5216 Sackville St, Hfx	\$464,876	(\$452,840)	\$12,036
North Ship Community Auxiliary Club Hall	1	214 West Ship Hrb Rd, Ship Hbr	\$2,284	(\$2,284)	\$0
Nova Scotia Nature Trust	4	Lot1-3 E.M Robertson Sub-Division, Moody Lake, Harrietsfield and 87 Brans Way, Williamswood	\$440	(\$440)	\$0
			\$440	(\$440)	\$0
			\$440	(\$440)	\$0
			\$440	(\$440)	\$0
Nova Scotia Society for the Prevention of Cruelty to Animals	1	5 Scarfe Crt, Dartmouth	\$15,506	(\$15,506)	\$0
Ostrea Lake Wharf Preservation Society	1	61 Warf Rd, Musquodbt Harbour	\$297	(\$297)	\$0
Prospect Peninsula Residents Association	2	Prospect Warf Rd, Prospect	\$78	(\$78)	\$0
			\$234	(\$234)	\$0
Porter Lake & Myra Road Wilderness Assoc	1	4694 Hwy 7, Porters Lake	\$1,117	(\$1,117)	\$0
RC Episcopal Corporation/St. Thomas More Church <i>Conditional</i>	3	2 Belvedere Dr, Dart	\$1,191	(\$1,191)	\$0
		4 Belvedere Dr, Dart	\$1,191	(\$1,191)	\$0
		20 Lethbridge Ave, Dart	\$3,575	(\$3,575)	\$0
Riverview Community Centre	1	268 Sackville Dr, Sack	\$17,243	(\$17,243)	\$0
Sack-A-Wa Canoe Club	1	159 First Lake Dr, Sack	\$7,225	(\$7,225)	\$0
Sackville Masonic Building Society Inc.	1	57 Gloria Ave, Sack	\$9,433	(\$9,433)	\$0
Sackville Volunteer Firefighters Org	1	471 Patton Rd, Sack	\$887	(\$887)	\$0
Scotia Chamber Players	1	6181 Lady Hammond Rd, Hfx	\$19,949	(\$19,949)	\$0
Seaforth Community Society	1	6060 Highway # 207, Seaforth	\$4,572	(\$4,572)	\$0
Sheet Harbour Rockets Association	1	207 Church Point Rd, Sheet Hrb	\$807	(\$807)	\$0
Sheet Harbour Snowmobile Club	1	1023 Hwy #224, Musquodoboit Harbour	\$6,643	(\$6,643)	\$0
Silverside Residence Association	2	48 Overbrook Dr, Waverley	\$777	(\$777)	\$0
		1971 Waverley Rd, Waverley	\$990	(\$990)	\$0
Social & Benefit Society/Cow Bay Community Hal	1	1493 Cow Bay Rd, Cow Bay	\$1,971	(\$1,971)	\$0

Society of St. Vincent De Paul	3	440 Herring Cove Rd, Spryfield	\$24,018	(\$24,018)	\$0
		438 Herring Cove Rd, Spryfield	\$323	(\$323)	\$0
		436 Herring Cove Rd, Spryfield	\$2,052	(\$2,052)	\$0
Tantallon Centennial Athletic Club	1	200 Ballfield Rd, Tantallon	\$1,864	(\$1,864)	\$0
Three Village Recreation Association	1	Glen Haven	\$550	(\$550)	\$0
Titans Gymnastics and Trampoline Club	1	40 Broom Rd, Dart	\$38,170	(\$38,170)	\$0
Upper Musquodoboit Community Assoc	1	8334 Hwy 224, Up Musquodoboit	\$1,272	(\$1,272)	\$0
Upper Musquodoboit Fellowship Club	3	8397 Hwy 224, Up Musquodoboit	\$569	(\$569)	\$0
		8344 Hwy 224, Upper Musquodoboit	\$46	(\$46)	\$0
		8397 Hwy 224, Upper Musquodoboit	\$23	(\$23)	\$0
Village Green Recreation Society	1	9 Leary's Cove Rd, East Dover	Not Assessed	\$0	\$0
West Chezzetcook/Grand Dessert Community Centre	2	77 Hill Rd, West Chezzetcook	\$1,194	(\$1,194)	\$0
		79 Hill Rd, West Chezzetcook	\$978	(\$978)	\$0
Windsor Junction Community Centre	1	48 Community Centre Lane, Windsor Jct	\$7,905	(\$7,905)	\$0
TOTAL:	92		\$1,078,900	(\$1,055,588)	\$23,312

Table 3a. Schedule 26. Full Relief. Leased Property					
2013 Assessment Value and Tax Rates					
Tenant/Owner	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Abenaki Aquatic Club/HRM	1	22A Swanton Dr., Dartmouth	\$17,555	(\$17,555)	\$0
Association of Special Needs Recreation/HRM	1	82 Cobblestone Lane, Musquodoboit Hrbr	\$858	(\$858)	\$0
Atlantic Canadian Aviation Museum/NS Department of Natural Resources	1	20 Sky Blvd. Goffs	\$44,809	(\$44,809)	\$0
Atlantic Marksmen Association Inc/ NS Department of Natural Resources	1	3967 Old Guysborough Rd., Devon	\$1,228	(\$962)	\$266
Cheema Aquatic Club/ NS Department of Natural Resources	1	1390 Cobequid Rd., Sackville	\$13,136	(\$13,136)	\$0
Dartmouth Lawn Bowls Club/ NS Department of Transportation & Public Works	1	2 Mount Hope Ave., Dartmouth	\$5,822	(\$5,822)	\$0
Feed Nova Scotia/HRM	1	213-217 Bedford Hwy., Bedford	\$14,808	(\$14,808)	\$0
Halifax Alta Gymnastics Club/HRM	1	6957 Bayers Rd, Halifax	\$20,412	(\$20,412)	\$0
Halifax Junior Bengal Lancers/HRM	1	1690 Bell Rd., Halifax	\$27,378	(\$27,378)	\$0
Khyber Arts Society & Heritage Trust of Nova Scotia/HRM - <i>Conditional</i>	1	1588 Barrington St., Halifax <i>Excludes commercial sub-leasing</i>	\$9,660	(\$9,410)	\$250
Kinsmen Club of Sackville	1	1A Kingfisher Way, Sackville	\$56,275	(\$56,275)	\$0
Lions Club of Sackville/ NS Department of Community Services	1	Lot 2 Beaver Bank Rd., Sackville	\$5,288	(\$5,288)	\$0
Lions Club of Sackville/HRM	1	Lot AB-101 Beaver Bank Rd., Sackville	\$14,124	(\$14,124)	\$0
MacDonald House Association/NS Department of Natural Resources <i>Conditional</i>	1	4144 Lawrencetown Rd., Lawrencetown <i>Excludes Commercial and Residential Sub-leasing</i>	\$14,862	(\$7,431)	\$7,431
Maskwa Aquatic Club/ NS Department of Natural Resources	1	91 Saskatoon Dr., Hfx.	\$34,360	(\$34,360)	\$0

**Table 3a. Schedule 26. Full Relief. Leased Property
Continued...**

North Star Rowing Club/HRM	1	20 Boat House Lane, Dartmouth	Not Assessed	\$0	\$0
Northwoodside Community Centre/HRM <i>Conditional</i>	1	230 Pleasant St, Dartmouth <i>Excludes Private and Commercial Sub-leasing</i>	\$2,327	(\$2,327)	\$0
Osprey Archery Club <i>Conditional</i>	1	4093 Prospect Road, Shad Bay <i>Pending Further Review</i>	\$3,766	(\$3,766)	\$0
Sheet Harbour & Area Chamber of Commerce/HRM	1	22404 Highway 7, Sheet Harbour	Not Assessed	\$0	\$0
Soccer NS Training Centre Inc/HRM	1	210 Thomas Raddall Drive, Halifax	Not Assessed	\$0	\$0
SS Atlantic Heritage Park Society /St. Paul's Anglican Church	1	180 Sandy Cove Road, Terence Bay	\$3,206	(\$3,206)	\$0
TOTAL:	21		\$289,874	(\$281,927)	\$7,947

Table 3b. Schedule 27. Partial Tax Relief at 75%. Ownership					
2013 Assessment Value and Tax Rates					
Assessed Owner	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Adsum Association for Women & Children	3	Do not List	\$12,157	(\$9,118)	\$3,039
		Do not List	\$6,888	(\$5,166)	\$1,722
		Do not List	\$8,851	(\$6,639)	\$2,212
Club 24	1	3 Dundas St., Dart.	\$5,669	(\$4,705)	\$964
Colby Village Preschool Association	1	144 Avondale Rd., Cole Hbr	\$6,082	(\$5,558)	\$524
East Preston Day Care Centre	1	1799 Hwy 7, East Preston	\$7,170	(\$6,494)	\$676
Freedom Foundation of Nova Scotia	1	15 Brule St., Dart	\$2,714	(\$2,035)	\$679
Friends of Children Atlantic Assoc (Ronald McDonald House)	1	1133 Tower Rd., Hfx	\$12,065	(\$9,049)	\$3,016
Golden Age Seniors Club	1	212 Herring Cove Rd., Hfx	\$6,916	(\$5,968)	\$948
Halifax Transition House Assoc	1	Do Not List	\$15,374	(\$12,672)	\$2,702
Home of the Guardian Angel	1	3 Sylvia Ave., Hfx	\$9,467	(\$8,651)	\$816
LakeCity Employment Services Association	1	386 Windmill Rd., Dart	\$63,660	(\$58,175)	\$5,485
Memory Lane - Sackville Family Daycare	1	22 Memory Lane, Sackville	\$22,790	(\$20,047)	\$2,744
Metro Community Housing Association	6	6274 Young St, Hfx	\$4,744	(\$3,558)	\$1,186
		70 Victoria Rd., Dart	\$6,602	(\$4,951)	\$1,651
		3235 Joseph Howe Dr,	\$4,114	(\$3,085)	\$1,029
		2690 Gottingen St, Hfx	\$5,925	(\$4,444)	\$1,481
		22 Albert St., Dart	\$2,801	(\$2,101)	\$700
		8 Marcs Way, Dart	\$4,463	(\$3,347)	\$1,116
Metro Non-Profit Housing Association	3	2330 Gottingen St, Hfx.	\$20,066	(\$15,049)	\$5,017
		2672 Belle Air Terr., Hfx.	\$3,469	(\$2,602)	\$867
		5522 Cunard St. Hfx	\$4,717	(\$3,538)	\$1,179
Mic Mac Native Friendship Centre	1	2161 Gottingen St, Hfx	\$18,851	(\$16,531)	\$2,320
Native Council of Nova Scotia	1	Church Point Rd., Sheet Hbr	\$474	(\$430)	\$44
North Preston Medical Society	1	52 Cain Street, North Preston	\$3,924	(\$3,586)	\$338
Saint Leonard's Society of NS (Shelter Nova Scotia)	3	2549 Brunswick St. Hfx	\$6,197	(\$4,648)	\$1,549
		2706 Gottingen St. Hfx	\$6,696	(\$5,022)	\$1,674
		2170 Barrington St. Hfx	\$18,883	(\$14,162)	\$4,721
Second Stage Housing Association of Dartmouth	4	Do Not List	\$3,684	(\$2,763)	\$921
		Do Not List	\$3,600	(\$2,700)	\$900
		Do Not List	\$2,664	(\$1,998)	\$666
		Do Not List	\$2,767	(\$2,075)	\$692
TOTAL:	32		\$304,444	(\$250,866)	\$53,578

Table 3b. Schedule 27. Partial Tax Relief at 75%. Leased					
2013 Assessment Value and Tax Rates					
Assessed Owner	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Building Futures Employment Society	1	61 Glendale Ave. Lwr Sackville	\$23,399	(\$21,373)	\$2,026
Cunard Childcare Centre	1	5557 Cunard St. Hfx	\$15,991	(\$14,023)	\$1,968
Dartmouth Daycare Centre	1	28 Caledonia Rd. Dart	\$13,999	(\$12,793)	\$1,206
Homes for Independent Living	1	2505 Oxford St. Hfx	\$6,839	(\$5,129)	\$1,710
Needham Preschool	1	3372 Devonshire Ave	\$5,458.52	(\$4,988)	\$471
Phoenix Housing	2	Do not List	\$5,351	(\$4,013)	\$1,338
		Do not List	\$4,660	(\$3,495)	\$1,165
Regional Residential Services Society	8	7097 Abbott Dr. Hfx	\$4,904	(\$3,677)	\$1,227
		63 Hawthorne St. Dart.	\$4,331	(\$3,248)	\$1,083
		105 Pleasant St. Dart	\$5,102	(\$3,826)	\$1,276
		1648 Vernon St. Hfx	\$8,892	(\$6,669)	\$2,223
		1615 Oxford St. Hfx	\$7,320	(\$5,490)	\$1,830
		3838 Basinview Dr. Hfx	\$3,533	(\$2,650)	\$883
		31 Robert Allen Dr. Hfx	\$6,149	(\$4,612)	\$1,537
		30 McDougal Ave., Sack	\$3,516	(\$2,637)	\$879
South End Community Daycare	1	5594 Morris St. Hfx	\$16,589	(\$15,160)	\$1,429
Spencer House Senior Centre	1	5596 Morris St. Hfx	\$14,359	(\$13,122)	\$1,237
TOTAL:	17		\$150,393	(\$126,906)	\$23,488

Table 3c. Schedule 28. Partial Tax Relief at 50%. Ownership					
2013 Assessment Value and Tax Rates					
Assessed Owner	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Alexandra Children's Centre	1	3405 Devonshire Ave., Hfx.	\$55,615	(\$46,031)	\$9,584
Canadian Cancer Society - <i>Conditional</i>	1	5826 South St., Halifax: <i>Excludes admin office</i>	\$59,796	(\$27,432)	\$32,364
Community Care Network	1	2425 Maynard St., Hfx	\$19,552	(\$15,529)	\$4,023
Dartmouth Adult Services Society	1	59 Dorey Ave., Dart	\$92,331	(\$76,420)	\$15,911
Hooked Rug Museum of North America	1	9849 St Margarets Bay Rd., Queensland	\$8,812	(\$7,310)	\$1,502
Laing House Association	1	1225 Barrington St., Hfx	\$22,089	(\$17,809)	\$4,280
Mic Mac Native Friendship Centre	4	2158 Gottingen St., Hfx	\$1,749	(\$1,460)	\$289
		5511 Cornwallis St., Hfx	\$470	(\$235)	\$235
		2164 Gottingen St., Hfx	\$2,302	(\$1,730)	\$572
		2156 Gottingen St., Hfx	\$6,460	(\$5,131)	\$1,329
Society for Rehabilitation of Addicted Persons	1	1374 Robie St., Hfx	\$6,194	(\$3,097)	\$3,097
Society for Women Healing From Addictions & Abuse	1	3178 St. Margarets Bay Rd, Timberlea	\$5,256	(\$2,628)	\$2,628
St. John's Priory of Canada Properties	1	70 Highfield Park, Dartmouth	\$24,303	(\$20,115)	\$4,188
Theatre Arts Guild	1	6 Parkhill Rd., Hfx	\$15,250	(\$12,622)	\$2,628
TOTAL:	14		\$320,179	(\$237,549)	\$82,630

Table 3d. Schedule 29. Partial Tax Relief at a Conversion from the Commercial to Residential Tax Rate. Ownership.					
2013 Assessment Value and Tax Rates					
Assessed Owner	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Alrasoul Islamic Society	1	1247 Bedford Hwy., Bed.	\$18,696	(\$12,191)	\$6,505
Ashlar Masonic Building Company Ltd.	1	1 Chestnut Dr., Smith Settlement	\$2,068	(\$1,401)	\$667
Atlantic Marksmen Association Inc	1	6 Clements St., Dartmouth	\$4,215	(\$2,762)	\$1,453
Beaver Bank Kinsac Lions Club	1	40 Sandy Lake Rd., Beaver Bank	\$58	(\$58)	\$0
Bedford Basin Yacht Club	1	377 Shore Dr., Bedford	\$27,585	(\$17,987)	\$9,598
Bedford Masonic Lodge	1	10 Dartmouth Rd., Dart	\$5,740	(\$3,743)	\$1,997
Canadian Lebanon Society of Halifax	1	253 Bedford Hwy., Hfx	\$10,450	(\$6,848)	\$3,602
Canadian Red Cross <i>Conditional</i>	1	133 Troop Ave, Dart <i>Excludes 30% leased</i>	\$107,165	(\$49,161)	\$58,004
Chalice Canada <i>Conditional</i>	1	445 Sackville Dr, Sackville: <i>Excludes Residence</i>	\$56,039	(\$36,471)	\$19,568
Clean Nova Scotia Foundation	1	126 Portland St. Dart	\$12,456	(\$7,414)	\$5,042
Columbus Club of Sackville	1	252 Cobequid Rd. Sack	\$7,650	(\$4,999)	\$2,651
Dartmouth Clay Target Association	1	2500 Cow Bay Rd., Cow Bay	\$2,902	(\$1,914)	\$988
Dartmouth Curling Club	1	35 Canal St, Dart	\$14,660	(\$8,726)	\$5,934
Dartmouth Masonic Properties	1	24 Mount Hope Ave., Dart.	\$32,712	(\$21,438)	\$11,274
Dartmouth Work Activity Society	1	15 Poseidon Crt. Dart.	\$33,527	(\$21,972)	\$11,555
Diman Association Canada	1	345 Kearney Lake Rd. Bedford	\$8,166	(\$5,322)	\$2,844
Ecology Action Centre	1	2705 Fern Lane, Hfx.	\$11,191	(\$7,038)	\$4,153
Halifax Curling Club	1	948 South Bland St., Hfx.	\$35,121	(\$20,441)	\$14,680
Harbour Lodge #53-9 Trustees RAOB Harbour Lodge 7946	1	2 Wentworth St, Dart.	\$14,009	(\$8,338)	\$5,671
Hospice Society of Greater Halifax	1	9 Spring St, Bedford	\$3,727	\$0	\$3,727
Hubbards Community Waterfront Association <i>Conditional</i>	1	20 Yacht Club Rd, & Lot W-D Yacht Club Road, Hubbards (Water Lot) <i>Excludes Commercial Sub-leasing</i>	\$11,329	(\$7,466)	\$3,863
Indo-Canadian Community Centre Society	1	164 Chain Lake Dr., Hfx.	\$16,034	(\$10,508)	\$5,526

Table 3d. Schedule 29. Partial Tax Relief at a Conversion from the Commercial to Residential Tax Rate. Ownership.					
Continued...					
Italian Canadian Cultural Association	1	2629 Agricola St, Hfx	\$58,461	(\$36,764)	\$21,697
La Societe Acadienne	1	54 Queen St, Dart	\$11,741	(\$6,989)	\$4,752
Lakeview, Windsor Junction, Fall River Fireman's Assoc	1	843 Fall River Rd, Fall River	\$5,135	(\$3,359)	\$1,776
Lesbian, Gay & Bisexual Youth Project	1	2281 Brunswick St, Hfx	\$12,289	(\$8,053)	\$4,236
Lung Association of Nova Scotia <i>Conditional</i>	1	6331 Lady Hammond Rd, Hfx <i>Excludes 30% of Building</i>	\$35,708	(\$16,381)	\$19,327
Masonic Lodge, Eureka Lodge #42	1	42 Sprott Lane , No 7 Hwy, Sheet Harbour	\$2,271	(\$1,542)	\$729
Mayflower Curling Club	1	3000 Monaghan Dr, Hfx	\$42,335	(\$27,744)	\$14,591
Musquodoboit Harbour District Lions Club	1	43 East Petpeswick Rd, Hfx	\$5,697	(\$3,859)	\$1,838
North End Community Health Centre	1	2165-67 Gottingen Street, Halifax	\$11,484	(\$7,222)	\$4,262
Old School Gathering Place	1	7962 Highway #7, Musquodbt Hbr	\$3,656	(\$2,229)	\$1,427
Petpeswick Yacht Club	1	East Petpeswick Rd, Musquodbt Hbr	\$5,672	(\$3,842)	\$1,830
Philae Building Society	1	3530 Connolly St, Hfx	\$24,357	(\$15,962)	\$8,395
Portuguese Social Club of NS	1	30 Mount Hope Ave, Dart	\$13,280	(\$8,703)	\$4,577
RAOB Eastern Lodge 8686	1	625 Cow Bay Rd, Eastern Passage	\$29,558	(\$19,371)	\$10,187
Resolute Amateur Athletic Club - <i>Conditional</i>	1	5461 Inglis St, Hfx	\$19,201	(\$12,583)	\$6,618
Royal Canadian Naval Association	1	2623 Agricola St. Hfx	\$10,048	(\$6,585)	\$3,463
Royal Nova Scotia Yacht Squadron	2	360 & 376 Purcells Cove Rd, Halifax	\$22,609	(\$14,697)	\$7,912
			\$43,653	(\$28,522)	\$15,131
Salvation Army Booth	1	2019 Creighton St, Hfx	\$14,452	(\$9,675)	\$4,777
Second Stage Housing Association of Dartmouth	1	84 Ochterloney St, Dartmouth	\$11,267	(\$6,706)	\$4,561
South End Lawn Tennis	1	949 Young Ave, Hfx	\$37,761	(\$24,746)	\$13,014
Sport Nova Scotia <i>Conditional</i>	1	5512 Spring Garden Rd, Halifax <i>Non-profit Occupancy only</i>	\$141,058	(\$42,327)	\$98,731
St. George's Lawn Tennis Club	1	6 St George's Lane, Dart	\$14,419	(\$9,450)	\$4,969
St. John's Priory of Canada Properties. <i>Pro-rated</i>	1	101 Main St, Dart	\$6,988	(\$4,579)	\$2,409
St. Margaret's Masonic Building Centre	1	6384 St. Margret's Bay Rd, Hd of St. Margaret's Bay	\$3,991	(\$2,630)	\$1,361
St. Margaret's Sailing Club	1	5 Foxberry Hill Rd St. Margaret's Bay	\$29,942	(\$19,732)	\$10,210

Table 3d. Schedule 29. Partial Tax Relief at a Conversion from the Commercial to Residential Tax Rate. Ownership.

Continued...

Taoist Tai Chi Society of Canada	3	2029 North Park St, Hfx	\$4,143	(\$2,607)	\$1,538
		2035 North Park St, Hfx	\$2,540	(\$1,597)	\$946
		2084 Bauer St, Hfx	\$20,082	(\$11,127)	\$8,955
Village Green Recreation Society	1	15 Leary's Road Cove, East Dover	\$1,300	(\$881)	\$420
Wagewoltic Club	1	6549 Cobourg Rd, Hfx	\$242,702	(\$155,488)	\$87,214
Waverley Rate Payers Association	1	2463 Rocky Lk Dr, Waverley	\$1,442	(\$928)	\$514
TOTAL:	54		\$1,324,742	(\$773,078)	\$551,664

Table 3d. Schedule 29. Partial Tax Relief at a Conversion from the Commercial to Residential Tax Rate. Leased Property					
2013 Assessment Value and Tax Rates					
Tenant/Owner	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Bread of Life Ministries/Street Connections <i>Conditional</i>	1	2 Fox Hollow Dr, Upper Tantallon <i>Garage only</i>	\$1,376	(\$907)	\$469
Provincial Autism NS - Pro-rated	1	1456 Brenton Street, Halifax	\$4,727	(\$3,098)	\$1,629
Canoe-Kayak Canada/HRM	1	34 Boathouse Lane, Dartmouth	\$2,005	(\$1,314)	\$691
Cultural Federation of NS/Halifax Port Authority	1	1113 Marginal Rd, Halifax	\$11,177	(\$7,325)	\$3,852
Dartmouth Family Centre <i>Conditional</i>	1	107 Albro Lake Road, Dartmouth	\$7,582	(\$4,969)	\$2,613
Kinsmen Club of Dartmouth/HRM	1	30 Caledonia Rd, Dartmouth	\$5,166	(\$3,385)	\$1,781
Mission to Seafarers/ Halifax Port Authority	1	844 Marginal Rd, Halifax	\$10,076	(\$6,603)	\$3,473
TOTAL:	7		\$42,109	(\$27,601)	\$14,508

Table 3e. Schedule 30. Partial Tax Relief at 25%. Ownership.
2013 Assessment Value and Tax Rates

Assessed Owner	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Adsum for Women & Children	1	Do Not List	\$4,981	(\$1,245)	\$3,736
Affirmative Industries	1	64-66 Lakecrest Dr, Dartmouth	\$9,012	(\$2,253)	\$6,759
Beacon House Interfaith Society	1	450 Cobequid Rd, Sackville	\$1,793	(\$448)	\$1,345
City of Halifax Non-Profit Housing Society <i>- Conditional</i>	19	5515 Buddy Daye St, Hfx <i>Excludes commercial</i>	\$18,511	(\$3,256)	\$15,255
		2581 Brunswick St, Hfx	\$3,388	(\$847)	\$2,541
		32A Old Sambro Rd, Hfx	\$2,569	(\$642)	\$1,927
		34B Old Sambro Rd, Hfx	\$2,569	(\$642)	\$1,927
		2579 Brunswick St, Hfx	\$4,283	(\$1,071)	\$3,212
		2219 Brunswick St, Hfx	\$3,417	(\$854)	\$2,563
		2515 Brunswick St, Hfx	\$10,603	(\$2,651)	\$7,952
		2497 Brunswick St, Hfx	\$9,278	(\$2,319)	\$6,959
		2485 Brunswick St, Hfx	\$3,964	(\$991)	\$2,973
		2573 Brunswick St, Hfx	\$2,813	(\$703)	\$2,110
		2289 Brunswick St, Hfx	\$4,060	(\$1,015)	\$3,045
		2525-35 Brunswick St, Hfx	\$4,191	(\$1,048)	\$3,143
		2537-47 Brunswick St, Hfx	\$4,153	(\$1,038)	\$3,115
		2388 Gottingen St, Hfx	\$18,209	(\$4,552)	\$13,657
		2014 Maynard St, Hfx	\$3,523	(\$881)	\$2,642
		5219 Artz St, Hfx	\$2,075	(\$519)	\$1,556
		5221 Artz St, Hfx	\$2,207	(\$552)	\$1,655
2444 Barrington St, Hfx: <i>Excludes commercial</i>	\$18,677	(\$4,669)	\$14,008		
5215 Artz St, Hfx	\$1,995	(\$499)	\$1,496		
Dartmouth Non-Profit Housing Society	67	112 Albro Lake Rd, Dart	\$2,560	(\$640)	\$1,920
		116 Albro Lake Rd, Dart	\$5,624	(\$1,406)	\$4,218
		7 Galaxy Ave, Dart	\$3,052	(\$763)	\$2,289
		357 Portland St, Dart	\$5,420	(\$1,355)	\$4,065
		15 Trinity Ave, Dart	\$1,935	(\$484)	\$1,451
		10 Eaton Ave, Dart	\$2,824	(\$706)	\$2,118
		2 Laurier St, Dart	\$2,289	(\$572)	\$1,717
		25 Marilyn Dr, Dart	\$2,360	(\$590)	\$1,770
		80 Montebello Dr., Dart	\$1,977	(\$494)	\$1,483

Dartmouth Non-Profit Housing Society....Continued	24 Woodland Ave, Dart	\$2,160	(\$540)	\$1,620
	47 Old Ferry Rd, Dart	\$3,167	(\$792)	\$2,375
	44 Pinecrest Dr, Dart	\$2,393	(\$598)	\$1,795
	46 Pinecrest Dr, Dart	\$2,393	(\$598)	\$1,795
	9 A&B Acacia St, Dart	\$2,721	(\$680)	\$2,041
	15 Acacia St, Dart	\$1,681	(\$420)	\$1,261
	17 Acacia St, Dart	\$1,681	(\$420)	\$1,261
	146-148 Albro Lake Rd, Dart	\$2,477	(\$619)	\$1,858
	26 Ancona Pl, Dart	\$2,051	(\$513)	\$1,538
	28 Ancona Pl, Dart	\$2,051	(\$513)	\$1,538
	47 Andover St, Dart	\$3,109	(\$777)	\$2,332
	53A Andover St, Dart	\$2,744	(\$686)	\$2,058
	53B Andover St, Dart	\$2,744	(\$686)	\$2,058
	53C Andover St, Dart	\$2,664	(\$666)	\$1,998
	53D Andover St, Dart	\$2,759	(\$690)	\$2,069
	41 Brompton Rd, Dart	\$1,500	(\$375)	\$1,125
	43 Brompton Rd, Dart	\$1,492	(\$373)	\$1,119
	20-22 Carleton St, Dart	\$2,545	(\$636)	\$1,909
	7A Catherine St, Dart	\$1,859	(\$465)	\$1,394
	7B Catherine St, Dart	\$1,859	(\$465)	\$1,394
	17 Collins Grove, Dart	\$2,138	(\$535)	\$1,603
	19 Collins Grove, Dart	\$2,138	(\$535)	\$1,603
	26 Venice Crt, Dart	\$2,289	(\$572)	\$1,717
	28 Venice Crt, Dart	\$2,291	(\$573)	\$1,718
	21A Dahlia St, Dart	\$3,076	(\$769)	\$2,307
	5 Dominion Crt, Dart	\$1,982	(\$496)	\$1,486
	6 Dominion Crt, Dart	\$1,982	(\$496)	\$1,486
	20-22 Grant St, Dart	\$2,436	(\$609)	\$1,827
	24-26 Grant St, Dart	\$2,480	(\$620)	\$1,860
	8 John St, Dart	\$2,671	(\$668)	\$2,003
	17 Lakecrest Dr, Dart	\$2,540	(\$635)	\$1,905
	19 Lakecrest Dr, Dart	\$2,540	(\$635)	\$1,905
	21 Lakecrest Dr, Dart	\$2,540	(\$635)	\$1,905
	23 Lakecrest Dr, Dart	\$2,540	(\$635)	\$1,905
95A Lakecrest Dr, Dart	\$2,157	(\$539)	\$1,618	
95B Lakecrest Dr, Dart	\$2,157	(\$539)	\$1,618	
34 Lucien Dr, Dart	\$2,663	(\$666)	\$1,997	
1B Lynn Dr, Dart	\$2,324	(\$581)	\$1,743	
1C Lynn Dr, Dart	\$2,553	(\$638)	\$1,915	
279 Main St, Dart	\$2,015	(\$504)	\$1,511	
22A Marilyn Dr, Dart	\$1,423	(\$356)	\$1,067	
82 Montebello Dr, Dart	\$1,977	(\$494)	\$1,483	
10 Nicole Crt, Dart	\$2,063	(\$516)	\$1,547	
12 Nicole Crt, Dart	\$2,065	(\$516)	\$1,549	

Dartmouth Non-Profit Housing Society....Continued		15 Novawood Dr, Dart	\$1,763	(\$441)	\$1,322
		17 Novawood Dr, Dart	\$1,720	(\$430)	\$1,290
		6 Old Ferry Rd, Dart	\$3,203	(\$801)	\$2,402
		6 Owen Dr, Dart	\$3,111	(\$778)	\$2,333
		10 Owen Dr, Dart	\$3,169	(\$792)	\$2,377
		12 Owen Dr, Dart	\$3,273	(\$818)	\$2,455
		38 Regent Dr, Dart	\$2,391	(\$598)	\$1,793
		50-52 Robert Dr, Dart	\$3,212	(\$803)	\$2,409
		10-12 Roblea Dr, Dart	\$3,032	(\$758)	\$2,274
		22 Spar Cres, Dart	\$1,580	(\$395)	\$1,185
		523 Spring Ave, Dart	\$2,869	(\$717)	\$2,152
		460 Spring Ave, Dart	\$2,751	(\$688)	\$2,063
		328 Spring Ave, Dart	\$2,803	(\$701)	\$2,102
	52 Trinity Ave, Dart	\$3,240	(\$810)	\$2,430	
Elizabeth Fry Society	1	1 Tulip St, Dart	\$4,581	(\$1,145)	\$3,436
Halifax Haven Guest Home	1	5897 Inglis St, Hfx	\$8,799	(\$2,200)	\$6,599
Metro Non-Profit Housing Association	1	2437 Maynard St, Hfx	\$22,275	(\$5,569)	\$16,706
North End United Non-Profit Housing Co-Operative Limited (Charles Court)	1	2154-2579 North Street, Halifax	\$44,031	(\$11,008)	\$33,023
Northwood Incorporated	1	5534 Almon St, Hfx	\$53,422	(\$13,356)	\$40,066
Saint Leonard's Society of NS (Shelter Nova Scotia)	1	3170 Romans Ave, Hfx	\$3,741	(\$935)	\$2,806
TOTAL:	95		\$440,368	(\$108,722)	\$331,646