

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: **Administrative Order 59. Tax Relief for Non-Profit Organizations.
New Applications - 2013 Fiscal Year. Part 2**

ORIGIN

November 30, 2012 – Deadline for applications to the 2013 Tax Exemption for Non-Profit Organizations Program.

LEGISLATIVE AUTHORITY

HRM Charter (2008) s. 97 respecting discretionary grants and contributions.
Administrative Order 59. Tax Relief to Non-Profit Organizations.

RECOMMENDATION

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

1. Approve the addition of twenty (20) non-profit housing organizations to Schedule 30 of Administrative Order 59, effective April 1, 2013, at a combined estimated cost of \$171,131;
2. Approve the addition of the Bedford Basin Yacht Club, Deanery Project Cooperative Limited, Jost Mission Day Care Society, Bay Road Community Hall Association, and Lake Echo Lions Club to Schedule 29 of Administrative Order 59, effective April 1, 2013, at a combined estimated cost of \$33,540;
3. Decline twenty-eight (28) applicants as detailed in Attachment 4 of this report; and
4. Defer five (5) applicants as detailed in Attachment 5 of this report.

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.

DISCUSSION

Currently, the program provides five (5) levels of assistance described as “schedules”. Readers unfamiliar with the program are referred to **Attachment 1** for an explanation: these schedules are also referred to in Administrative Order 59. Due to the volume of requests, recommendations have been summarized in summary tables shown below. The applicable attachment includes a detailed listing and narrative description.

- **Proposed Addition to the Program**

A majority (80%) of organizations recommended for inclusion in the program provide affordable housing to lower income or special needs individuals and families located within the urban and suburban core where property values are increasing. If approved, 554 existing units of affordable housing would receive assistance and the program’s waiting list will be significantly reduced as per the intent of the 2013 budget increase.

Table I. Proposed Additions in 2013.				
Organizations	Properties	Combined Total Tax	Cost of Proposed Tax Relief: 2013	Tax Revenue
25	237	\$735,694	(\$204,671)	\$531,023
Attachment 2. Schedule 30. 25% Deduction at the Residential rate.				
Attachment 3. Schedule 29. Conversion from the Commercial to full Residential rate.				

- **Recommend Decline**

Non-profit housing cooperatives account for the majority (39%) of organizations not recommended for addition to the program in 2013. Some of the coops have not fulfilled the funding requirements for a municipal capital grant or submitted a late or incomplete application. A detailed breakdown is included in Table 4a of Attachment 4. Given the number of properties and combined total tax, any appeals will require further analysis because the program’s budget cannot accommodate all applicants in this fiscal year.

Table II. Recommend Decline		
Organizations	Properties	Combined Total Tax
28	139	\$914,485
Attachment 4. Table 4a. Rationale for recommendation to decline includes delinquent grant reporting, incomplete or late application, nominal tax payable, consolidation option, and case-specific circumstances. Table 4b. Rationale for a recommendation to decline includes current level of exemption comparable to other service providers, prior decision of Council to maintain current level of assistance.		

A total of 11 organizations in receipt of tax assistance requested an increase, most seeking full exemption. A pattern of recurring requests is emerging. With no substantive rationale to overturn a prior decision of Regional Council other than an applicant’s displeasure in having been denied full exemption, these appeals create administrative inefficiencies and further compound confusion with respect to how the level of exemption is determined. Given HRM’s cost exposure in relation to approved awards that have not been assessed, this year’s review gave consideration to new applicants in preference to those already in receipt of assistance and seeking an increase.

- **Recommend Deferral of Applicant to 2014 Program**

Of the five (5) applications deferred, four were not assessed for tax. The deferral of these applications to 2014-2015 is recommended.

FINANCIAL IMPLICATIONS

All figures have been rounded to the nearest dollar and are estimates excluding possible assessment appeal or account corrections.

Remaining Balance after 2013\14 Renewals M311-8006	\$647,663
Less Recommend Addition (25 organizations/237 properties)	(\$204,671)
Balance:	<u>\$442,992*</u>

*The balance remaining is insufficient to fully cover the cost of five (5) properties granted tax relief but that have not been assessed for tax in 2013. The value of these awards is estimated to total \$447,298. Soccer Nova Scotia Training Centre Incorporated, North Star Rowing Club/Canoe-Kayak Canada lease property from HRM and are to be assessed for tax in 2014. The Village Green Recreation Society is awaiting the closure of a property acquisition from HRM (Leary’s Cove Road, East Dover) and the MOU for the Sheet Harbour & Area Chamber of Commerce has expired and needs to be replaced by either a lease or sale.

COMMUNITY ENGAGEMENT

The replacement of HRM By-law T-200 with Administrative Order 59 mitigates the need for a public hearing thereby reducing the time and cost of program administration.

ENVIRONMENTAL IMPLICATIONS

None.

ALTERNATIVES

1. The Grants Committee could overturn or amend the level of tax relief or a recommendation to decline an applicant.
2. Regional Council could overturn or amend a recommendation regarding eligibility or amount of tax relief.

Given the volume of properties and combined total taxes of \$914,485 it would be advisable to decline appeals or refer the matter back to the Grants Committee for a supplementary report. It should be noted, however, that retroactive assistance to a prior fiscal year is not an option and there may be insufficient time to render a decision on appeals on or before March 31, 2014.

ATTACHMENTS

1. Current Schedules: Level of Tax Relief.
2. Recommend Addition to Schedule 30: New and Deferred Applications.
Table 2. Ownership
3. Recommend Addition to Schedule 29: New and Deferred Applications.
Table 3a. Ownership.
Table 3b. Leased Property.
4. Recommend Decline:
Table 4a. New and Deferred Applications.
Table 4b. Request for an Increase in Current Level of Exemption.
5. Recommend Deferral of Application to 2014-2015 Fiscal Year.

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.

Report Prepared by: Christine Buckley, Grants Program Technician, Finance & ICT; Peta-Jane Temple, Team Lead Grants & Contributions, Finance & ICT, 490-5469

Original signed

Report Approved by: _____
Bruce Fisher, Manager of Financial Policy & Planning, 490-4493

Attachment 1

Table 1. Tax Relief for Non-Profit Organizations - Current Levels of Assistance			
Exemption Level	Description	Subsidy Level	Schedule
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
Partial Exemption	Property assessed as Commercial converted	25% Exempt HRM pays 25%	Schedule 30

	to the Residential rate with a further % reduction	Organization pays 75%	Schedule 28
		50% Exempt HRM pays 50%	
	OR	Organization pays 50%	Schedule 27
	Property assessed at the Residential or Resource rate with a further % reduction	75% HRM pays 75% Organization pays 25%	
Tax Exempt	Fully exempt irrespective of assessment classification	100% Exempt HRM pays 100%	Schedule 26
<p>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</p>			

Note: Table 1 outlines *possible* exemption levels. Recommendations are based on eligibility, program budget capacity, assessment classification, public access, and/or type of program or service provided to the general public.

Presentation of Information: For clarity information is presented in summary tables and where applicable a descriptive narrative of the applicant and the rationale supporting a recommendation. A property identification number (PID#) is used in the absence of a civic address. Organizations are identified using their incorporated name, followed by the number of properties shown in the column market #. Costs are estimated to allow for any subsequent change in assessment classification or value, assessment appeal, or billing correction.

Attachment 2

Recommend Addition to Schedule 30: New and Deferred Applicants

Table 2. Recommend Addition to Schedule 30: Ownership					
2013-14 Assessment Values and Municipal Tax Rates					
Organization	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Atlantic Housing Co-operative Limited	13	24 Almora Court, Cole Hbr	\$1,820	(\$455)	\$1,365
		163 Amaranth Street, Cole Hbr	\$1,400	(\$350)	\$1,050
		16 Andover Street, Dartmouth	\$1,730	(\$433)	\$1,298

		106 Arklow Drive, Cole Hbr	\$1,370	(\$343)	\$1,028
		329 Astral Drive, Cole Hbr	\$1,544	(\$386)	\$1,158
		7 Himmelman Drive, Eastern Passage	\$1,760	(\$440)	\$1,320
		21 Howland Drive, Sackville	\$1,168	(\$292)	\$876
		7 Kirthland Court, Cole Hbr	\$1,903	(\$476)	\$1,428
		33 Lanarkshire Court, Cole Harbour	\$1,794	(\$449)	\$1,346
		119A Mount Edward Road, Dartmouth	\$1,470	(\$367)	\$1,102
		63 Poplar Drive, Cole Harbour	\$1,659	(\$415)	\$1,244
		30 Roblea Drive, Dartmouth	\$1,508	(\$377)	\$1,131
		33 Shrewsbury Road, Cole Hbr	\$1,377	(\$344)	\$1,032
Sub-Total Atlantic Housing			\$20,396	(\$5,126)	\$15,377
Central Dartmouth Housing Co-operative Limited	13	79-79A Belle Vista Drive, Dartmouth	\$2,078	(\$519)	\$1,558
		124-124A Dorothea Drive, Dartmouth	\$2,057	(\$514)	\$1,543
		31A Lucien Drive, Dartmouth	\$1,214	(\$304)	\$911
		32 Lucien Drive, Dartmouth	\$1,141	(\$285)	\$856
		32A Lucien Drive, Dartmouth	\$1,141	(\$285)	\$856
		37-37A Lucien Drive, Dartmouth	\$2,077	(\$519)	\$1,557
		42-42A Lucien Drive, Dartmouth	\$2,084	(\$521)	\$1,563
		43A Lucien Drive, Dartmouth	\$1,153	(\$288)	\$865
		15 Medway Court, Dartmouth	\$1,580	(\$395)	\$1,185
		60 Spar Crescent, Dartmouth	\$1,434	(\$359)	\$1,076
		226-228 Spring Avenue, Dartmouth	\$2,085	(\$521)	\$1,564
		280-282 Spring Avenue, Dartmouth	\$2,014	(\$503)	\$1,510
		7-7A Wilbur Court, Dartmouth	\$2,061	(\$515)	\$1,545
Sub-Total Central Dartmouth			\$22,119	(\$5,530)	\$16,589
City of Halifax Non-Profit Housing Society	1	2540 Maynard Street, Halifax	\$22,242	(\$5,560)	\$16,682
Cranberry Lake Housing Co-operative Limited	1	1-47 Cedarwood Drive, Dartmouth	\$42,533	(\$10,633)	\$31,900
Fresh Start Housing Co-operative Limited	20	2 Louise Court, Sackville	\$2,649	(\$663)	\$1,986
		6 Louise Court, Sackville	\$2,589	(\$647)	\$1,940
		22 Bruce Drive, Sackville	\$2,560	(\$640)	\$1,918
		26 Bruce Drive, Sackville	\$2,591	(\$648)	\$1,941
		1 Jennifer Court, Sackville	\$1,771	(\$443)	\$1,327
		2 Jennifer Court, Sackville	\$1,770	(\$442)	\$1,326
		3 Jennifer Court, Sackville	\$1,788	(\$447)	\$1,340
		4 Jennifer Court, Sackville	\$1,798	(\$449)	\$1,347

Table 2. Recommend Addition to Schedule 30: Ownership

2013-14 Assessment Values and Municipal Tax Rates

Organization	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Fresh Start Housing Co-operative Limited...Continued		5 Jennifer Court, Sackville	\$1,521	(\$380)	\$1,141
		6 Jennifer Court, Sackville	\$1,515	(\$379)	\$1,137
		7 Jennifer Court, Sackville	\$1,460	(\$365)	\$1,095
		8 Jennifer Court, Sackville	\$1,460	(\$365)	\$1,095
		9 Jennifer Court, Sackville	\$1,469	(\$367)	\$1,102
		10 Jennifer Court, Sackville	\$1,461	(\$365)	\$1,096
		11 Jennifer Court, Sackville	\$1,476	(\$369)	\$1,107

		12 Jennifer Court, Sackville	\$1,526	(\$382)	\$1,145
		14 Jennifer Court, Sackville	\$1,471	(\$368)	\$1,103
		15 Jennifer Court, Sackville	\$1,555	(\$389)	\$1,166
		16 Jennifer Court, Sackville	\$1,471	(\$368)	\$1,103
		17 Jennifer Court, Sackville	\$1,471	(\$368)	\$1,103
Sub-Total Fresh Start			\$35,373	(\$8,844)	\$26,529
Highfield Park Housing Co-operative Limited	1	35 Joseph Young Street, Dartmouth	\$37,201	(\$9,300)	\$27,901
High Hopes Housing Co-operative Limited	9	2364 Agricola Street, Halifax	\$4,326	(\$1,082)	\$3,245
		6209 Allan Street, Halifax	\$3,974	(\$993)	\$2,981
		6201 Cedar Street, Halifax	\$5,235	(\$1,309)	\$3,926
		6162 Duncan Street, Halifax	\$3,397	(\$849)	\$2,545
		6131-6133 Pepperell Street, Halifax	\$5,037	(\$1,259)	\$3,778
		2531 Poplar Street, Halifax	\$3,797	(\$949)	\$2,848
		6237 Lawrence Street, Halifax	\$4,008	(\$1,002)	\$3,006
		6030 Willow Street, Halifax	\$3,569	(\$892)	\$2,676
		6299 Yale Street, Halifax	\$4,434	(\$1,109)	\$3,325
Sub-Total High Hopes			\$37,777	(\$9,444)	\$28,333
Housing Trust of Nova Scotia	1	2183 Gottingen Street, Halifax	\$10,776	(\$2,694)	\$8,082
John Hugh MacKenzie Housing Co-operative Limited	1	5293 Green Street, Halifax	\$31,897	(\$7,974)	\$23,923
Lamplight Housing Co-operative	7	1185 South Park Street, Halifax	\$7,369	(\$1,842)	\$5,527
		6069 Pepperell Street, Halifax	\$4,853	(\$1,213)	\$3,640
		6305 North Street, Halifax	\$4,529	(\$1,132)	\$3,397
		5535 Inglis Street, Halifax	\$6,707	(\$1,677)	\$5,030
		1749 Preston Street, Halifax	\$4,671	(\$1,168)	\$3,503
		920 South Bland Street, Halifax	\$4,080	(\$1,020)	\$3,060
		5520 Victoria Road, Halifax	\$5,119	(\$1,280)	\$3,839
Sub-Total Lamplight			\$37,328	(\$9,332)	\$27,996
Maria's Housing Co-operative Limited	20	59 Abby Road, Halifax	\$1,496	(\$374)	\$1,122
		31 Bromley Road, Halifax	\$1,265	(\$316)	\$949
		33 Bromley Road, Halifax	\$1,265	(\$316)	\$949
		39 Bromley Road, Halifax	\$1,265	(\$316)	\$949
		51 Bromley Road, Halifax	\$1,265	(\$316)	\$949
		53 Bromley Road, Halifax	\$1,265	(\$316)	\$949
		101 Bromley Road, Halifax	\$1,265	(\$316)	\$949

Table 2. Recommend Addition to Schedule 30: Ownership

2013-14 Assessment Values and Municipal Tax Rates

Organization	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Maria's Housing Co-operative Limited....Continued		107 Bromley Road, Halifax	\$1,315	(\$329)	\$986
		110 Bromley Road, Halifax	\$1,546	(\$387)	\$1,160
		48 Cavendish Road, Halifax	\$1,546	(\$387)	\$1,160
		52 Cavendish Road, Halifax	\$1,546	(\$387)	\$1,160
		106 Drummond Road, Halifax	\$1,496	(\$374)	\$1,122
		111 Drummond Road, Halifax	\$1,265	(\$316)	\$949
		117 Drummond Road, Halifax	\$1,265	(\$316)	\$949

		37 Ridgevalley Road, Halifax	\$1,580	(\$395)	\$1,185
		66 Ridgevalley Road, Halifax	\$1,337	(\$334)	\$1,003
		94 Ridgevalley Road, Halifax	\$1,315	(\$329)	\$986
		96 Ridgevalley Road, Halifax	\$1,315	(\$329)	\$986
		190 Ridgevalley Road, Halifax	\$1,265	(\$316)	\$949
		22 Sheperd Road, Halifax	\$1,315	(\$329)	\$986
Sub-Total Maria`s			\$27,192	(\$6,798)	\$20,394
Needham Housing Co-operative Limited	5	3342 Agricola Street, Halifax	\$4,622	(\$1,156)	\$3,467
		6141 North Street, Halifax	\$4,056	(\$1,014)	\$3,042
		5401 Glebe Street, Halifax	\$2,720	(\$680)	\$2,040
		5533 Russell Street, Halifax	\$3,943	(\$986)	\$2,957
		3194 Union Street, Halifax	\$3,036	(\$759)	\$2,277
Sub-Total Needham			\$18,377	(\$4,594)	\$13,783
New Armdale Westside Housing Co-operative Limited	36	6A-6B Aldergrove Drive, Halifax	\$2,875	(\$719)	\$2,156
		10 Avon Crescent, Halifax	\$1,562	(\$390)	\$1,172
		7A-7B Catamaran Road, Halifax	\$2,747	(\$687)	\$2,060
		9 Claymore Avenue, Halifax	\$1,687	(\$422)	\$1,265
		40A-40B Circle Drive, Halifax	\$3,476	(\$869)	\$2,607
		17A-17B Dentith Road, Halifax	\$2,638	(\$659)	\$1,979
		17C-17D Dentith Road, Halifax	\$2,650	(\$663)	\$1,987
		89 Drumdonald Road, Halifax	\$1,265	(\$316)	\$949
		113 Drumdonald Road, Halifax	\$1,265	(\$316)	\$949
		2 Elmsdale Court, Halifax	\$1,758	(\$440)	\$1,318
		20 Elmsdale Crescent, Halifax	\$1,591	(\$398)	\$1,193
		9 Green Acres Road, Halifax	\$1,380	(\$345)	\$1,035
		31 Hartlen Avenue, Halifax	\$1,320	(\$330)	\$990
		40 Hartlen Ave, Halifax	\$1,315	(\$329)	\$986
		42 Hartlen Avenue, Halifax	\$1,284	(\$321)	\$963
		8 Heather Street, Halifax	\$1,615	(\$404)	\$1,211
		412A-412B Herring Cove Road, Halifax	\$2,649	(\$662)	\$1,987
		464 Herring Cove Road, Halifax	\$1,246	(\$312)	\$934
		476 Herring Cove Road, Halifax	\$2,627	(\$657)	\$1,970
		629 Herring Cove Road, Halifax	\$2,279	(\$570)	\$1,709
16A-16B Hilden Drive, Halifax	\$1,687	(\$422)	\$1,265		
29 Hilden Drive, Halifax	\$1,354	(\$339)	\$1,015		
10 Limerick Road, Halifax	\$1,580	(\$395)	\$1,185		

Table 2. Recommend Addition to Schedule 30: Ownership

2013-14 Assessment Values and Municipal Tax Rates

Organization	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
New Armdale Westside Housing Co-operative LimitedContinued		12 Linden Road, Halifax	\$2,535	(\$634)	\$1,901
		11A-11B Lynett Street, Halifax	\$2,540	(\$635)	\$1,905
		56A-56B Mountain Road, Halifax	\$3,037	(\$759)	\$2,278
		26-28 Olie Street, Halifax	\$2,278	(\$569)	\$1,708
		27 Pinegrove Drive, Halifax	\$1,464	(\$366)	\$1,098
		137 Ridgevalley Road, Halifax	\$1,315	(\$329)	\$986
		181 Ridgevalley Road, Halifax	\$1,265	(\$316)	\$949

		4 Rockingstone Road, Halifax	\$1,243	(\$311)	\$932
		12A-12B Spencer Avenue, Halifax	\$2,648	(\$662)	\$1,986
		12 Sylvia Avenue, Halifax	\$1,002	(\$251)	\$752
		89-90 Thornhill Drive, Halifax	\$2,649	(\$662)	\$1,987
		6 Ursula Court, Halifax	\$1,382	(\$345)	\$1,036
		92 Village Road, Halifax	\$825	(\$206)	\$619
		6A-6B Wildwood Ave	\$2,875	(\$719)	\$2,156
		30 Williams Lake Road, Halifax	\$1,319	(\$330)	\$989
Sub-Total New Armdale Westside			\$72,227	(\$18,057)	\$54,170
Rocky Road Housing Co-operative Limited	5	3640-3667 Lynch Street, Halifax	\$14,440	(\$3,610)	\$10,830
		6 Osborne Street, Halifax	\$3,844	(\$961)	\$2,883
		10 Osborne Street, Halifax	\$3,546	(\$887)	\$2,660
		14 Osborne Street, Halifax	\$3,731	(\$933)	\$2,798
		18 Osborne Street, Halifax	\$3,834	(\$958)	\$2,875
Sub-Total Rocky Road			\$29,395	(\$7,349)	\$22,046
Rogers Drive Housing Co-operative Limited	11	8,10 Rogers Drive, Halifax	\$2,446	(\$612)	\$1,835
		12,14Rogers Drive, Halifax	\$2,490	(\$622)	\$1,867
		16,18 Rogers Drive, Halifax	\$2,417	(\$604)	\$1,812
		20,22 Rogers Drive, Halifax	\$2,414	(\$604)	\$1,811
		32,34 Rogers Drive, Halifax	\$2,405	(\$601)	\$1,804
		36,38 Rogers Drive, Halifax	\$2,419	(\$605)	\$1,814
		40,42 Rogers Drive, Halifax	\$2,423	(\$606)	\$1,817
		44,46 Rogers Drive, Halifax	\$2,425	(\$606)	\$1,819
		48,50 Rogers Drive, Halifax	\$2,413	(\$603)	\$1,810
		52,54 Rogers Drive, Halifax	\$2,383	(\$596)	\$1,787
		56,58 Rogers Drive, Halifax	\$2,448	(\$612)	\$1,836
Sub-Total Rogers Drive			\$26,683	(\$6,671)	\$20,012
Saduke Housing Co-operative Limited	26	8 Alder Crescent, Sackville	\$2,144	(\$536)	\$1,608
		36 Bruce Drive, Sackville	\$3,062	(\$765)	\$2,296
		40 Bruce Drive, Sackville	\$3,062	(\$765)	\$2,296
		44 Bruce Drive, Sackville	\$3,083	(\$771)	\$2,312
		48 Bruce Drive, Sackville	\$3,120	(\$780)	\$2,340
		1 Emily Court, Sackville	\$2,786	(\$696)	\$2,089
		5 Emily Court, Sackville	\$2,772	(\$693)	\$2,079
		9 Emily Court, Sackville	\$3,079	(\$770)	\$2,309
		10 Emily Court, Sackville	\$3,057	(\$764)	\$2,292
				14,16 Emily Court, Sackville	\$3,200

Table 2. Recommend Addition to Schedule 30: Ownership

2013-14 Assessment Values and Municipal Tax Rates

Organization	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Saduke Housing Co-operative Limited		18,20 Emily Court, Sackville	\$3,054	(\$764)	\$2,291
		1 Howland Drive, Sackville	\$1,994	(\$499)	\$1,496
		37 Matador Court, Sackville	\$1,643	(\$411)	\$1,232
		15 Nictaux Drive, Sackville	\$1,890	(\$473)	\$1,418
		99 Nictaux Drive, Sackville	\$1,504	(\$376)	\$1,128
		2 Nordic Court, Sackville	\$2,337	(\$584)	\$1,753
		14 Nordic Court, Sackville	\$2,091	(\$523)	\$1,568

		9 Sampson Drive, Sackville	\$2,192	(\$548)	\$1,644
		21 Saturn Drive, Sackville	\$2,305	(\$576)	\$1,729
		55 Smokey Drive, Sackville	\$1,846	(\$461)	\$1,384
		186 Smokey Drive, Sackville	\$2,128	(\$532)	\$1,596
		244 Smokey Drive, Sackville	\$1,347	(\$337)	\$1,010
		207 Riverside Drive, Sackville	\$1,991	(\$498)	\$1,493
		302 Riverside Drive, Sackville	\$1,401	(\$350)	\$1,051
		46 Quaker Crescent, Sackville	\$1,983	(\$496)	\$1,487
		18 Wilmot Street, Sackville	\$2,103	(\$526)	\$1,578
Sub-Total Saduke			\$61,175	(\$15,294)	\$45,881
Second Stage Housing Association of Dartmouth	2	Do Not List	\$1,951	(\$488)	\$1,463
		Do Not List	\$1,951	(\$488)	\$1,463
Sub-Total Second Stage Housing Association of Dartmouth			\$3,902	(\$976)	\$2,927
St. Leonards Society (Shelter Nova Scotia)	1	5506 Cunard Street, Halifax	\$15,227	(\$3,807)	\$11,420
True North Housing Co-operative Limited	1	21 True North Crescent, Dartmouth	\$13,526	(\$3,382)	\$10,145
Westmore 57 Housing Co-operative Limited	57	3118 Coleman Court, Halifax	\$2,081	(\$520)	\$1,561
		3119 Coleman Court, Halifax	\$2,072	(\$518)	\$1,554
		3122 Coleman Court, Halifax	\$2,159	(\$540)	\$1,619
		3125 Coleman Court, Halifax	\$2,067	(\$517)	\$1,550
		3128 Coleman Court, Halifax	\$2,086	(\$522)	\$1,565
		3129 Coleman Court, Halifax	\$2,041	(\$510)	\$1,531
		3138 Coleman Court, Halifax	\$2,061	(\$515)	\$1,545
		3141 Coleman Court, Halifax	\$2,107	(\$527)	\$1,580
		6826 Cook Avenue, Halifax	\$2,093	(\$523)	\$1,569
		6828 Cook Avenue, Halifax	\$2,051	(\$513)	\$1,538
		6832 Cook Avenue, Halifax	\$2,101	(\$525)	\$1,576
		6834 Cook Avenue, Halifax	\$2,099	(\$525)	\$1,574
		6838 Cook Avenue, Halifax	\$2,148	(\$537)	\$1,611
		6842 Cook Avenue, Halifax	\$2,063	(\$516)	\$1,547
		6848 Cook Avenue, Halifax	\$2,205	(\$551)	\$1,654
		6849 Cook Avenue, Halifax	\$2,081	(\$520)	\$1,561
		6853 Cook Avenue, Halifax	\$2,037	(\$509)	\$1,528
		6856 Cook Avenue, Halifax	\$2,099	(\$525)	\$1,574
		6861 Cook Avenue, Halifax	\$2,097	(\$524)	\$1,573
		6864 Cook Avenue, Halifax	\$2,074	(\$519)	\$1,556

Table 2. Recommend Addition to Schedule 30: Ownership

2013-14 Assessment Values and Municipal Tax Rates

Organization	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Westmore 57 Housing Co-operative Limited Continued...		6867 Cook Avenue, Halifax	\$2,074	(\$519)	\$1,556
		6868 Cook Avenue, Halifax	\$2,081	(\$520)	\$1,561
		6875 Cook Avenue, Halifax	\$2,088	(\$522)	\$1,566
		6876 Cook Avenue, Halifax	\$2,100	(\$525)	\$1,575
		6879 Cook Avenue, Halifax	\$2,083	(\$521)	\$1,562
		6882 Cook Avenue, Halifax	\$2,097	(\$524)	\$1,573
		6889 Cook Avenue, Halifax	\$2,226	(\$557)	\$1,670

	6894 Cook Avenue, Halifax	\$2,068	(\$517)	\$1,551
	6895 Cook Avenue, Halifax	\$2,081	(\$520)	\$1,561
	6898 Cook Avenue, Halifax	\$2,029	(\$507)	\$1,521
	6907 Cook Avenue, Halifax	\$2,081	(\$520)	\$1,561
	6908 Cook Avenue, Halifax	\$2,070	(\$518)	\$1,553
	6911 Cook Avenue, Halifax	\$2,085	(\$521)	\$1,564
	6912 Cook Avenue, Halifax	\$2,067	(\$517)	\$1,550
	6918 Cook Avenue, Halifax	\$2,075	(\$519)	\$1,556
	6919 Cook Avenue, Halifax	\$2,052	(\$513)	\$1,539
	6923 Cook Avenue, Halifax	\$2,078	(\$519)	\$1,558
	6924 Cook Avenue, Halifax	\$2,204	(\$551)	\$1,653
	6931 Cook Avenue, Halifax	\$2,176	(\$544)	\$1,632
	6932 Cook Avenue, Halifax	\$2,132	(\$533)	\$1,599
	6937 Cook Avenue, Halifax	\$2,204	(\$551)	\$1,653
	6940 Cook Avenue, Halifax	\$2,073	(\$518)	\$1,555
	6810 Vaughan Avenue, Halifax	\$2,144	(\$536)	\$1,608
	6817 Vaughan Avenue, Halifax	\$2,075	(\$519)	\$1,556
	6818 Vaughan Avenue, Halifax	\$2,026	(\$507)	\$1,520
	6822 Vaughan Avenue, Halifax	\$2,171	(\$543)	\$1,628
	6829 Vaughan Avenue, Halifax	\$2,083	(\$521)	\$1,562
	6839 Vaughan Avenue, Halifax	\$2,104	(\$526)	\$1,578
	6842 Vaughan Avenue, Halifax	\$2,131	(\$533)	\$1,598
	6848 Vaughan Avenue, Halifax	\$2,063	(\$516)	\$1,547
	6849 Vaughan Avenue, Halifax	\$2,063	(\$516)	\$1,547
	6858 Vaughan Avenue, Halifax	\$2,040	(\$510)	\$1,530
	6866 Vaughan Avenue, Halifax	\$2,007	(\$502)	\$1,505
	6876 Vaughan Avenue, Halifax	\$2,099	(\$525)	\$1,574
	6882 Vaughan Avenue, Halifax	\$2,083	(\$521)	\$1,562
	6888 Vaughan Avenue, Halifax	\$2,068	(\$517)	\$1,551
	6892 Vaughan Avenue, Halifax	\$2,108	(\$527)	\$1,581
Sub-Total Total Westmore 57		\$119,341	(\$29,835)	\$89,506
TOTAL:		\$684,522	(\$171,131)	\$513,391

1 to 16. Atlantic, Central Dartmouth, Cranberry Lake, Fresh Start, Highfield Park, High Hopes, John Hugh Mackenzie, Maria's, Lamplight, Needham, New Armdale Westside, Rocky Road, Rogers Drive, Saduke, True North and Westmore 57 Non-Profit Housing Co-operatives In 2013, Regional Council approved an increase in the program's budget to address a backlog of applications from non-profit housing associations, notably non-profit housing cooperatives. Eligible non-profit housing cooperatives eligible for consideration are incorporated under the Cooperatives Associations Act, Chapter 7, s.61 (A) to (F) as membership-based non-profit associations whereby residents receive no shares, dividends, or share of revenue and at dissolution the assets of the coop are distributed to a non-profit with similar aims. If approved, partial exemption would only apply to the civic addresses and corresponding

assessment account numbers listed in Table 3. Tax exemption is not transferable; an acquisition, conveyance - including for the purpose of merger under an existing, new or revised name - shall constitute an amendment to tax exemption status and a new application is required.

It is recommended that the property of Atlantic, Central Dartmouth, Cranberry Lake, Fresh Start, Highfield Park, High Hopes, John Hugh Mackenzie, Maria's, Lamplight, Needham, New Armdale Westside, Rocky Road, Rogers Drive, Saduke, True North and Westmore 57 housing co-operatives listed in Table 3, Attachment 3, of the January 26, 2013, staff report be added to Schedule 30 of Administrative Order 59 at a discount of 25% of the residential rate, effective April 1, 2013. The combined estimated cost is \$157,184.

17. City of Halifax Non-Profit Housing Society, 2540 Maynard Street, Halifax

The Society own and operate a portfolio of affordable housing units primarily located in North End and central Halifax. In 2007, the society acquired a 31-unit apartment building. The property is taxed as Residential (\$22,133). Partial exemption requested.

It is recommended that the City of Halifax Non-Profit Housing Society, 2540 Maynard Street, Halifax, be added to Schedule 30 of Administrative Order 59 at a discount of 25% at the residential rate, effective April 1, 2013. The estimated cost is \$5,533.

18. Housing Trust of Nova Scotia, 2183 Gottingen Street, Halifax

The Trust applied to the 2012 program for two (2) properties: 2215 Gottingen Street, Halifax, was declined due to use as a commercial parking lot and the property located at 2183 Gottingen Street was deferred because the application was incomplete. The proposed development is a mixed use 120-unit apartment building with street level commercial occupancy. It is anticipated that 58 units will be leased at less than market value with 20 managed by the Performing Arts Lodge to accommodate retired artists. The property is taxed as Residential (\$10,776). Partial exemption at 25% of the Residential rate is recommended: once the property is complete and occupancy confirmed tax relief shall be pro-rated to exclude any non-residential occupancy.

It is recommended that the Housing Trust of Nova Scotia, 2183 Gottingen Street, Halifax, be added to Schedule 30 of Administrative Order 59 at a discount of 25% at the residential rate. The estimated cost is \$2,694.

19. Second Stage Housing Association of Dartmouth, Dartmouth

Formerly known as Alice Housing, this charitable organization provides emergency and transitional housing for persons at risk of domestic abuse or homelessness. In 2011, the Association acquired two duplexes each containing 3 rental units. The properties are assessed at the Residential rate (\$3,930). Full exemption requested.

It is recommended that two properties owned by Second Stage Housing Association of Dartmouth, Dartmouth, be added to Schedule 30 effective April 1, 2013. The combined estimated cost is \$982.

20. Shelter Nova Scotia, 5506 Cunard Street, Halifax

In May, 2012, the society completed the construction of a 19-unit apartment building with support services to serve clients of the Metro Turning Point men's shelter. The property is assessed at the Residential rate (\$15,388). Full exemption requested.

It is recommended that the Shelter Nova Scotia, 5506 Cunard Street, Halifax, be added to Schedule 30 of Administrative Order 59 at a discount of 25% of the residential rate, effective April 1, 2013. The combined estimated cost is \$3,847.

Attachment 3

Recommend Addition to Schedule 29: New and Deferred Applications

Table 3a. Recommend Addition to Schedule 29: Ownership					
2013-14 Assessment Values and Municipal Tax Rates					
Organization	#	Civic Address	2013 Taxes	HRM Tax Relief (Proposed)	Organization Pays
Bedford Basin Yacht Club	1	PID 4010729 - 377 Shore Drive, Bedford	\$3,724	(\$2,447)	\$1,277

Deanery Project Cooperative Limited	1	37 Deanery Road, Lower Ship Harbour	\$4,272	(\$2,800)	\$1,472
Jost Mission Day Care Society	1	11 Mont Street, Halifax	\$28,290	(\$18,540)	\$9,750
TOTAL: 3	3		\$36,286	(\$23,787)	\$12,499

21. Bedford Basin Yacht Club, Water Lot PID#4010729 - 377 Shore Drive, Bedford

In 1977, the club acquired title to land on the Bedford waterfront and subsequently sub-divided the parcel into five (5) lots. To date, only the clubhouse located at 379 Shore Drive, Bedford, has been listed on Schedule 29 of By-law T-200. The club has made application to add a water lot/marina (PID#4010729) assessed as Commercial (\$3,724). A conversion from Commercial to Residential tax rate requested.

It is recommended that the Bedford Basin Yacht Club, Lot PID#4010729, 377 Shore Drive, Bedford, be added to Schedule 29 of Administrative Order 59 at a Conversion from the Commercial to full Residential rate, effective April 1, 2013. The estimated cost is \$2,447.

22. Deanery Project Cooperative Limited, 37 Deanery Road, Lower Ship Harbour

In April, 2011, the former United Church of Canada campground was sold to a private party. In 2012, an application for tax assistance was declined because as of the application deadline (November 30, 2011) title was held by an individual. On September 1, 2011, a cooperative was formally incorporated and title conveyed by way of a quit claim deed on November 30, 2012. The property is taxed as Commercial (\$4,272). Upon appeal the application was deferred because exemption cannot be awarded retroactively (By-law T-229 Supplementary). The account is in arrears. If added to By-law T-200, taxes due prior to April 1, 2013, are due in full.

It is recommended that the Deanery Project Cooperative, 37 Deanery Road, East Ship Harbour, be added to Schedule 29 of Administrative Order 59 at a Conversion from the Commercial to the full Residential rate, effective April 1, 2013, conditional upon a signed payment plan for arrears and compliance with same. The estimated cost is \$2,800.

23. Jost Mission Day Care Society, 11 Mont Street, Halifax

The society is a registered charity that provides care for children up to 5 years of age. Operations are subsidized by the Nova Scotia Department of Community Services and grants. The property is assessed at the Commercial tax rate (\$28,290). Full exemption requested.

It is recommended that the Jost Mission Day Care, 11 Mont Street, Halifax, be added to Schedule 29 of Administrative Order 59 at a Conversion from the Commercial to Residential rate, effective April 1, 2013. The estimated cost is \$18,540.

Table 3b. Recommend Addition to Schedule 29: Leased Property					
2013-14 Assessment Values and Municipal Tax Rates					
Organization	#	Civic Address	2013 Taxes	HRM Tax	Organizations

				Relief (Proposed)	Pay
Bay Road Community Hall Association - Conditional	1	4408 St. Margaret's Bay Road, Lewis Lake	\$9,064	(\$5,937)	\$3,127
Lake Echo Community Recreation Centre/HRM - Conditional	1	3168 Highway #7, Lake Echo	\$5,822	(\$3,816)	\$2,006
TOTAL: 2	2		\$14,886	(\$9,753)	\$5,133

24. Bay Road Community Hall Association, 4408 St. Margaret's Bay Road, Lewis Lake – Land Lease - Conditional

In 2012, HRM and the Nova Scotia Department of Natural Resources agreed to an assignment of an existing land lease to the Bay Road Community Hall Association. Consent was conditional upon HRM warranting the removal of the building (a former fire station) at the end of the Association's term or use. The current land lease is due to expire in 2016. The society has requested title to the land from the Province and ownership of the building from HRM. The property is assessed as Commercial (\$9,064). The Association has requested a conversion from the commercial tax rate to 75% exempt at the Residential rate and "then area rate". A payment plan for tax arrears prior to April 1, 2013, is recommended to avert the accrual of further interest.

It is recommended that the Bay Road Community Hall Association, 4408 St. Margaret's Bay Road, Lewis Lake, be added to Schedule 29 of Administrative Order 59 at a Conversion from the Commercial to Residential rate, effective April 1, 2103, conditional upon a signed payment plan for arrears and compliance with same. The estimated cost is \$5,937.

Note: The Association does not have a lease agreement to support occupancy of the building. This omission must be addressed in 2014.

25. Lake Community Recreation Centre (Lake Echo Lions Club), Portion of 3168 Highway #7, Lake Echo – Facility Management Agreement (Occupancy Lease) - Conditional

In 2012, the Lions Club relinquished the role of operator of the HRM-owned Lake Echo Community Centre. The Club now leases a designated area within the premises for use as a clubhouse with bar. The tenant has made application to HRM for full exemption. As per other service clubs that do not provide alternate service delivery, the recommended level of exemption is a conversion to the Residential tax rate. A payment plan for tax arrears prior to April 1, 2013, is recommended to avert the accrual of further interest.

It is recommended that the Lake Echo Lions Club, 3168 Highway #7, Lake Echo, be added to Schedule 29 of Administrative Order 59 at a Conversion from the Commercial to the full Residential rate, effective April 1, 2013, conditional upon a signed payment plan for arrears and compliance with same. The estimated cost is \$3,816.

Note: Given that tax arrears are a lien secured by the property, HRM will notify the current operator of the premises, the Lake Echo Community Recreation Society, of their responsibilities with respect to the collection and remittance of taxes, or any future application for tax relief.

Attachment 4

Recommend Decline

Table 4a. Recommend Decline: New and Deferred Applicants				
2013 Assessment Values and Municipal Tax Rates				
Organization	#	Civic Address	Taxes	Rationale to Decline
ABC Housing Cooperative	6	Dartmouth (5) Cole Harbour (1)	\$11,003	Delinquent grant reporting.
Dunbrack Housing Cooperative	19	Halifax	\$22,310	Delinquent grant reporting. Incomplete.
Halifax Peninsula Housing Cooperative	6	Halifax	\$24,018	Delinquent grant reporting.

Kabuki Housing Cooperative	1	Halifax	\$7,750	Delinquent grant reporting.
Bayside United Baptist Camp Association	1	PID#00394775 Highway #349, Sambro Head	\$2,624	Assessed as Resource. Ability to consolidate. Recreation Tax Rate should apply.
Bedford Basin Yacht Club	1	Lot 4-379 Shore Drive, Bedford	\$1,277	Assessed as Resource. Ability to consolidate.
Canadian Blood Services	1	270 John Savage Avenue, Dartmouth	\$620,008	Service to government. Confirm if a grant in lieu is an option.
Flip Flop Housing Cooperative	12	Cole Harbour	\$22,265	Incomplete.
Longhouse Housing Cooperative	11	Halifax	\$34,864	Incomplete.
MacIntosh Run Housing Cooperative	27	Cole Harbour	\$62,121	Incomplete.
Rooftops Housing Cooperative	14	Dartmouth	\$26,446	Incomplete.
Spryview Housing Cooperative	11	Halifax	\$12,843	Incomplete.
Icelandic Memorial Society	1	Fairbanks Lake Road, Markland	\$13	Nominal tax.
Needham Housing Cooperative (Former Alliance)	6	Halifax	\$18,287	Late.
North End United Housing Cooperative – Land Lease	3	Halifax	\$47,108	Settlement of claim/ownership. Seaview land lease.
Nova Scotia Islamic Community Centre	1	777 Kearney Lake Road, Bedford	\$1,248	Residential tax rate. Comparable to other ethnocultural community centres on by-law.
Petpeswick Yacht Club	1	PID#34029738 East Petpeswick Road, Musquodoboit Harbour	\$300	Assessed as Resource. Ability to consolidate.
TOTAL: 17	122		\$914,485	

26. ABC Housing Co-operative, Dunbrack Housing Co-operative, Halifax Peninsula Housing Co-operative and Kabuki Housing Co-operative

At the Grants Committee meeting of August 12, 2013, it was agreed that applications from organizations in default of the reporting requirements under the *Community Grants Program* be declined. The intent of a decline rather than deferral is to prompt the remittance proof of expenditures for a capital grant or a refund to HRM. Note: In 2008, a vacant parcel of land used for private parking (AAN 01390635) owned by the Kabuki Housing Cooperative, Halifax, was declined tax exemption under By-law T-221.

It is recommended that the ABC, Dunbrack, Halifax Peninsula, and Kabuki housing cooperatives be declined consideration for tax exemption pending compliance with the Community Grants Program reporting requirements or a refund to HRM.

27. Bayside United Baptist Camp Association, PID#00394775 Highway #349, Sambro Head

In 2011, the Association received a donation of a 359-acre parcel of woodland from a private company. The terms of the conveyance stipulate that no part of the land can be sold for a period of 50 years. The property abuts the Association's 100-acre campground located at 1503 Ketch Harbour Road Full exemption requested. A property of this size intended for recreational use should qualify for the Recreation Tax Rate whereby a flat rate is applied per acre excluding any buildings and the first three acres¹ and/or consolidated with the Association's abutting campsite that is in receipt of full exemption.

It is recommended that the Bayside United Baptist Camp Association, PID#00394775, 349 Highway #349, Sambro Head, be declined.

28. Bedford Basin Yacht Club, Lot 4 -379 Shore Drive, Bedford

The parcel of land identified as Lot 4-379 Shore Drive is used for seasonal boat storage rentals and a Learn to Sail program. A conversion from the Commercial to Residential rate requested. The land is assessed as Resource and therefore a conversion is redundant. The Club has the option to consolidate with an abutting property that is in receipt of partial exemption.

It is recommended that the Bedford Basin Yacht Club, Lot 4-379 Shore Drive, Bedford, be declined. The land is assessed at the Resource rate.

29. Canadian Blood Services, Lot 1140 -270 John Savage Avenue, Dartmouth

In 2012, the Canadian Blood Services applied for exemption on two (2) properties. One property, a vacant land holding, was declined (Lot 1167A Mellor Avenue, Dartmouth). The facility located at 270 John Savage Avenue was declined full exemption based on a late application. An appeal based upon precedence in New Brunswick and a possible EMO agreement was deferred because tax exemption cannot be awarded retroactively. Full exemption requested. The property is assessed at the Commercial rate (\$620,008) and its primary function is as a production facility (blood storage, testing, distribution and quality control). The organization is funded by provincial, territorial and federal governments. A recommendation to decline full exemption was based on Council's prior decisions with respect to the provision of medical/health services in relation to the Municipality's mandate. Arguably, as an arms-length government agency the cost of municipal tax is incorporated into the service fees charged back to the provincial and federal governments: tax exemption realizes a saving to another level of government. As of September, 2013, there is no formal agreement between the agency and HRM's Fire & Emergency Services (EMO).

It is recommended that Canadian Blood Services, Lot 1140-270 John Savage Avenue, Dartmouth, be declined and that HRM Finance examine the possibility of incorporating Canadian Blood Services under a grant in lieu of taxes as per the current status of provincial hospitals served by the organization.

¹ Section 29(1) Assessment Act . To illustrate the potential savings to the program, the Royal Nova Scotia Yacht Squadron successfully applied to PVS under this clause resulting in a saving to HRM's tax assistance program of \$53,362 in 2012.

30. Flip Flop Housing Co-operative, Longhouse Housing Co-operative, MacIntosh Run Housing Co-operative, Rooftops Housing Co-operative, Spryview Housing Co-operative

A letter requesting updated information was sent June 18, 2013, to all housing applicants on the waiting list with a deadline of July 19, 2013, with a reminder notice dated July 16, 2013. As of August 1, 2013, five (5) housing cooperatives who originally applied to the program in 2006 failed to remit the updated information and are considered incomplete.

It is recommended that the Flip Flop, Longhouse, MacIntosh Run, Rooftops, and Spryview housing co-operatives request for partial exemption be declined.

31. Icelandic Memorial Society, PID#40747925 Fairbanks Lake Road, Markland – Land Lease

In 2010, the Society entered into a lease agreement with the Nova Scotia Department of Natural Resources for 2.5 acres of a larger 100-acre holding. The society has constructed a small replica log cabin on the site. The lease is for a term of 10 years (expires July 1, 2020) with the option to renew for an additional 10 years and rent is a one-time lump sum payment of \$250. The property is assessed as Resource (\$13). The Society's application was deferred in 2012. Full exemption requested. At a total cost of \$13 per annum the payment of tax should not be a financial burden on the Society.

It is recommended that the Icelandic Memorial Society PID#40747925 Fairbanks Lake Road, Markland, request for full exemption be declined.

32. Former Alliance Housing Co-operative, Halifax

Alliance did not make application to the program prior to their merger into the Needham Housing Co-operative, as such they are not on the program's waiting list. In fairness to on-time new applications, the recommendation to decline is based on the timing of the request (July, 2013) which does not comply with the 2013-14 application deadline of November 30, 2012.

It is recommended that the Needham Housing Co-operative (former Alliance Co-operative holdings) request for partial exemption be declined.

33. North End United Housing Co-operative, Halifax

Following the merger of the former Charles Court, Jim MacDonald, Seaview, and Anathoth housing cooperatives to form the North End United Housing Co-Operative the new entity sought creditor protection. Only those properties formerly owned and operated by the Charles Court Housing Co-Operative are on By-law T-200. The status of future property ownership is unconfirmed but HRM has a joint interest with CMHC in land leased to the former Charles Court and Seaview cooperatives. The combined cost of adding the former Jim MacDonald, Seaview and Anathoth properties at 25% exempt at the Residential rate would be an estimated \$11,777.

It is recommended that the North End United Housing Cooperative (Jim MacDonald, Seaview and Anathoth) request for partial exemption be declined.

34. Nova Scotia Islamic Community Centre, 777 Kearney Lake Road, Bedford

In 2004, the Centre was added to By-law T-200 as fully exempt but conditional upon an annual review to confirm that the construction of a proposed community centre had advanced. A temporary building had been erected on site to serve as a prayer hall and meeting venue. The hall is Commercial Exempt as a “place of worship” under the Assessment Act. The balance of approximately 15.7 acres is assessed as Residential and serves as a strategic land holding for a proposed mosque and possibly a Muslim cemetery. In 2012, exemption was revoked (By-law T-228) because the vacant land provides no direct benefit for the general public: a proposed partnership with HRM regarding the construction of a gymnasium had not materialized and there was no firm assurance that construction of a mosque was to proceed. If a mosque and/or cemetery were to be developed on the property taxes would be exempt pursuant to the Assessment Act (1998). Reinstatement at full exemption has been requested. The proposed use does not provide a service that might otherwise be a cost to the Municipality: the current level of tax appears to be appropriate given the proponent’s intended use and is consistent with the level of exemption provided other ethno-cultural centres who receive a Conversion to the Residential tax rate.

It is recommended that the Nova Scotia Islamic Community Centre, 777 Kearney Lake Road, Bedford, application for full exemption be declined.

35. Petpeswick Yacht Club, PID#40289738 East Petpeswick Road, Musquodoboit Harbour

In 2004, the club was added to By-law T-200 at a Conversion from the Commercial to Residential rate (By-law T-213). In 2011, the Club applied for a mortgage to finance repairs when it was discovered that a remnant parcel of land abutting the parent parcel (434 Petpeswick Road) had not been correctly migrated. The land is assessed at the Resource rate. Full exemption requested. The land could be consolidated with the club’s abutting property that is in receipt of partial tax exemption.

It is recommended that the Petpeswick Yacht Club, PID#40289738 East Petpeswick Road, Musquodoboit Harbour, be declined. The land is assessed at the Resource rate.

Table 4b. Recommend Decline: Request for an Increase in Current Level of Assistance				
2013 Assessment Values and Municipal Tax Rates				
Organization		Civic Address	Request	Rationale to Decline
Canoe-Kayak Canada – Land Lease	1	34 Boathouse Lane, Dartmouth	From Conversion to Full Exemption	Land is not sub-divided and building not assessed for taxes. Less than market value land lease.
Columbus Club of Sackville	1	252 Cobequid Road, Lower Sackville	From Conversion to Full Exemption	Current level of exemption same as other service clubs who do not provide alternate service delivery. Request declined in 2011 and 2012.
Eureka Lodge #42 –	1	42 Sprott Lane, Sheet	From Conversion to	Current exemption consistent with

Late (February 13, 2013)		Harbour	Full Exemption	service clubs who do not provide alternate service delivery.
Indo-Canadian Community Centre	1	Lot 18A, 164 Chain Lake Drive, Halifax	From Conversion to Full Exemption	Current exemption comparable to other ethno-cultural centres.
Musquodoboit Harbour District Lions Club	1	43 East Petpeswick Road, Musquodoboit Hbr	From Conversion to Full Exemption	Current exemption higher than other service clubs who do not provide alternate service delivery. No MOU with HRM Fire & Emergency Services in effect as of date of application.
Dartmouth Adult Services Society	1	59 Dorey Avenue, Dartmouth	From 50% to 75% at the Residential rate	Employment facility. On appeal increased from Conversion to 50% exempt at Residential rate. Differences in exemption levels historical.
Community Care Network	1	2425 Maynard Street, Halifax	From 50% at the Residential rate to Full Exemption	Building used for storage and trades training. Request declined in 2008,2009,2010,2011 and 2012.
Kinsmen Club of Dartmouth – Land Lease	1	30 Caledonia Road, Dartmouth	From 50% at the Residential rate to Full Exemption	Current exemption higher than other service clubs who do not provide alternate service delivery.
Dartmouth Daycare Service Centre – Land Lease	1	28 Caledonia Road, Dartmouth	From 70% at the Residential rate to Full Exemption	Current exemption consistent with other child care providers. Request declined in 2011 and 2012. Less than market value land lease.
East Preston Day Care Centre Society	1	1799 Hwy #7, East Preston	From 70% at the Residential rate to Full Exemption	Current exemption consistent with other child care providers. Request declined in 2011 and 2012.
Second Stage Housing Association of Dartmouth	7	Do Not List	From 70% at the Residential rate to Full Exemption	Current exemption higher than affordable housing. Not alternate service delivery.
TOTAL: 11	17			

36 to 47. Canoe Kayak Canada, Columbus Club of Sackville, Eureka Lodge #42, Indo-Canadian Community Centre, Musquodoboit Harbour District Lions Club, Dartmouth Adult Services Societ, Community Care Network, Kinsmen Club of Dartmouth, Dartmouth Daycare Service Centre, East Preston Day Care Centre Society, and Second Stage Housing Association of Dartmouth

The organizations listed above have applied for an increase in their level of tax exemption. Given that work is in progress on the re-design of the tax assistance program it may be premature to increase exemption levels, especially in cases where the current award is higher than comparable service providers. Inconsistencies in the current program are a function of the program`s annual budget capacity, the timing of additions pre and post amalgamation, the provincial/municipal service exchange that changed what might be considered ‘alternate service delivery’, and consideration afforded individual appeals.

It is recommended that applications for an increase in tax assistance be declined.

Attachment 5

Recommend Deferral

Table 5. Recommend Deferral to 2014-15 Program				
Organization	#	Level Requested	Civic Address	Rationale
Bridge Centre for Arts &	1	Conversion	50 Queen Street,	Title held by private parties.

Technology Association			Dartmouth	
Royal Nova Scotia Yacht Squadron	1	Conversion	Water Lot PID#41206491- 376 Purcell's Cove Road, Halifax	Not assessed for tax in 2013.
Sackville Heights Community & Cultural centre	1	Conversion	45 Connolly Road, Middle Sackville	Not assessed for tax in 2013.
Hammonds Plains Fire Hall & Community Centre	1	Full Exemption	2041 Hammonds Plains Road, Hammonds Plains	Not assessed for tax in 2013.
Lakeview Windsor Junction Fall River Firemen's Association	1	Full Exemption	3214 Highway #2, Fall River	Not assessed for tax in 2013.
TOTAL: 5	5			

38. Bridge Centre for Arts & Technology, 50 Queen Street, Dartmouth

Founded in 2010, the Centre is a registered charity whose programming is intended to engage “at-risk” youth in completing formal education; the curriculum emphasizes applied arts and supplements but does not replace the Halifax Regional School Board curriculum. The property is assessed at the Commercial rate (\$15,077). Conversion from the Commercial to Residential tax rate requested. The property was acquired in 2012 by private guarantors and although the intent is to convey title to the charity based on the outcome of a capital fundraising campaign title is currently held by a numbered company.

It is recommended that the Bridge Centre for Arts & Technology, 50 Queen Street, Dartmouth, be deferred to the 2014 program pending transfer of title.

39. Hammonds Plains Fire Hall & Community Centre Association, 2041 Hammonds Plains Road, Hammonds Plains

In 2012, Council approved conveyance of the former fire hall. The Association is self-sustaining and rents the hall to local community groups and private parties for meetings, events, and summer camps. In error the property had not been assessed for tax. As of September, 2013, the property remained Exempt Commercial based on HRM's prior ownership. Deed registration will trigger a new assessment at the Commercial rate based on current use. Full exemption requested.

It is recommended that the Hammonds Plains Fire Hall & Community Centre, 2041 Hammonds Plains Road, Hammonds Plains, be deferred pending an assessment for taxes.

33. Lakeview Windsor Junction Fall River Firemen's Association, 3214 Highway #2, Fall River

In 2012, the Association acquired title to a former fire station that had been leased to the Regional Firefighters' Interpretation Centre. The property remains Commercial Exempt. Deed registration should trigger a re-assessment by Property Valuation Services.

It is recommended that the LWF Firemen's Association, 3214 Highway #2, Fall River, be deferred pending assessment for taxes.

34. Royal Nova Scotia Yacht Squadron, Water Lot PID#41206491 - 376 Purcell's Cove Road, Halifax

In 2012, the RNSYS received notice of assessment from Property Valuation Services for the water lot/land associated with the club's marina. The land frontage/water lot will now be assessed as taxable. The property was not assessed for tax in 2013. Confirmation will be sought from property Valuation Services to confirm if a water lot can be consolidated with an abutting parcel of land.

It is recommended that the Royal Nova Scotia Yacht Squadron, PID#41206491- 376 Purcell's Cove Road, Halifax, be declined.

35. Sackville Heights Community & Cultural Centre, 45 Connolly Road, Middle Sackville – Facility Management Agreement (Occupancy Leases)

In 2004, HRM entered into a lease agreement with the society for use of the former school premises. In 2009, the lease agreement was revised to a facility management agreement and is in receipt of recurring operating funds from HRM. Under the agreement the operator may sub-lease space within the premises. As an HRM-owned and operated property the facility is exempt except for any portion sub-leased to unrelated third parties. None of the tenants provide alternate service delivery under contract to HRM and should be billed for a proportional share of taxes. Common areas with unrestricted public access would remain exempt. Presently, leases have not been registered and the facility remains Commercial Exempt.

It is recommended that the Sackville Heights Community & Cultural Centre's, 45 Connolly Road, Middle Sackville, be deferred pending an assessment for taxes.