

**HRM Grants Committee
January 9, 2012**

TO: Chair and Members HRM Grants Committee

SUBMITTED BY: 
Brad Anguish, Director, Community & Recreation Services


James Cooke, Director, HRM Finance/CFO

DATE: December 16, 2011

SUBJECT: By-law T-228 Tax Exemption for Non-Profit Organizations 2011-2012

ORIGIN

The 2011-2012 budget approved by Regional Council included a \$250,300 increase in the *Tax Exemption for Non-Profit Organizations Program* for a total budget of \$2,977,000.

RECOMMENDATION

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

1. The renewal of tax exemption status for the 2011-2012 fiscal year for 135 organizations (276 properties) as listed in Table 2 (Attachment 2), for a total cost of \$2,210,611;
2. The renewal of tax exemption status for the 2011-2012 fiscal year for the 41 organizations (42 leased properties) as listed in Table 3 (Attachment 3), for a total cost of \$471,192;
3. The reinstatement of 4 organizations (4 properties) for the 2011-2012 fiscal year as detailed in Table 4a (Attachment 4) for a total cost of \$9,335;
4. The addition of 12 organizations (15 properties) for the 2011-2012 fiscal year as detailed in Table 4b (Attachment 4) for a total cost of \$78,005;
5. An increase in level of exemption for 5 organizations (6 properties) for the 2011-2012 fiscal year as detailed in Table 5 (Attachment 5) for an increase in cost of \$22,426;
6. The removal of 19 organizations (22 properties) in 2011-2012 as detailed in Table 6a and 6b (Attachment 6) for a combined saving of \$145,727;

RECOMMENDATIONS CONTINUED ON PAGE 2

7. The decline of 26 applicants (32 properties) as detailed in Tables 7a, 7b and 7c (Attachment 7);
8. The deferral of 33 applicants (337 properties) as detailed in Attachment 8;
9. The records management amendments as detailed in Attachment 9; and
10. Proposed schedule amendments to By-law T-228 to reflect recommendations set out in Attachments 2 through 9 above as detailed in Attachment 10.

BACKGROUND

HRM awards discretionary tax assistance to registered non-profit organizations under the authority of By-law T-200. This report includes applications recommended to be renewed, increased, removed, declined and deferred. Table 1 (Attachment 1) outlines the types of exemptions available under HRM's Tax Exemption Program and generally summarizes how the exemptions are determined.

Organizations in receipt of tax exemption must renew their status annually and remit documentation to confirm their non-profit and financial status, and property use. In addition to renewal applications, this year's program received 21 new on-time applications for a total of 26 properties comprising 8 organizations are new to the program, 11 requesting an increase in tax exemption level, and 2 from organizations already on the by-law who have acquired additional property.

DISCUSSION

Budget Capacity: The program's 2011-2012 budget is \$2,977,000, an increase of \$250,300 over last year. However, if approved, the cost to renew existing exemptions for the 176 organizations currently on the by-law recommended for renewal (See: Attachments 2 and 3) will account for ~92% of the budget. Consequently, there is insufficient capacity to address all new and deferred applications, most of which are from non-profit housing groups. Therefore, as per past practise, applications were considered in the following order of priority:

1. Renewal of organizations on the by-law;
2. Reinstatement of an organization, provided the service is identical;
3. Properties assessed at the Commercial rate;
4. Organizations whose level of exemption was significantly lower than comparable service providers due to prior year budget constraints;
5. A contingency for properties not assessed for tax in 2011-2012, incorrect assessment classification, and billing errors.

Renewals: The applicants recommended for renewal are listed in Table 2 (Attachment 2) and Table 3 (Attachment 3). The use of two listings distinguishes between ownership and leasing. For clarity, the term “reinstatement” is used to describe a status change for applicants currently on the by-law who are currently on the by-law (Table 4a, Attachment 4).

Request for Increase in Exemption Level: As part of the work related to the Auditor General’s audit report, staff will develop detailed policies and procedures in an effort to standardize exemption levels. Therefore, it may be premature to increase exemption levels for comparable services. Staff recommend that requests for an increase from organizations *already in receipt of an award comparable to other groups in the same sector* be declined. Requests for an increase in exemption level from those organizations whose *level of exemption was significantly lower than comparable service providers due to prior year budget constraints* have been recommended for a modest increase. An overview of the applications for increases in exemption level are outlined in Table 5 (Attachment 5). As well, applications being recommended to not receive increases in exemption levels are listed in Table 7b (Attachment 7).

The level of tax subsidy to membership-based sports clubs warrants further review given that there is significant discrepancy within this sector. Some sports clubs receive full exemption (lawn bowls, canoeing, kayaking, rowing, soccer, archery, snowmobile) while others receive a Conversion from the Commercial to Residential rate (sailing, curling, tennis). This distinction appears to be based solely on precedence. Hence, staff have recommended that the applications from the Titans Gymnastics & Trampoline Club and Canoe Kayak Canada: Atlantic Division be deferred. The gymnastics club receives a Conversion from the Commercial to Residential rate and the canoe club has not been assessed for tax (Table 8, Attachment 8).

Recommendation to Revoke Exemption: Given the program’s extensive waiting list and in fairness to on-time applicants, the issue of delinquent reporting was discussed at the March 7, 2011, meeting of the Grants Committee. The committee directed that the deadline be extended to April 25, 2011. Organizations not in compliance following this extension were to be notified in writing of their proposed removal from the program (Minutes, March 7, 2011). Six (6) organizations failed to file by the extended deadline and were informed in writing of their possible removal. Applications being recommended for revocation of exemption are outlined in Table 6a (Attachment 6).

Removal of Non-Taxed Properties and HRM Facility Management Agreements: To address the program’s waiting list backlog, staff are recommending the decline of long-standing applications that have been repeatedly deferred pending an assessment (See: Table 7c, Attachment 7). Also, staff are recommending the removal of HRM-owned properties operated under contract on behalf of the municipality under a facility management agreement and thereby tax exempt - excluding any portion sub-leased to a third party. This listing also includes organizations whose agreement has been revoked or expired (See: Table 6b, Attachment 6).

Records Management: In 2011, HRM initiated a review of all HRM-owned properties and their corresponding tax status. This information has been cross-referenced with any less than market

value lease or facility management agreement, and assessment. Staff have also reviewed existing accounts on the by-law and noted any issues regarding registration, property title, assessment classification or valuation, and incorrect or incomplete exemption schedules. Corrective actions will continue in 2012-2013. Changes recommended are outlined in Attachment 9.

Presentation of Information: For clarity, the information has been presented in summary tables and where applicable a descriptive narrative of the applicant. A property identification number (PID#) is used in the absence of a civic address. The organization is listed by their formal incorporated name followed by the number of properties (shown in the column marked #). All values are rounded up to the nearest dollar.

Proposed Contingency Allowance: Typically, there is a lag of up to one year between the conveyance of a property (or registration of a lease) and its inclusion on the municipal tax roll. Consequently, several properties added to the program in prior years have not been assessed and some whose tax classification has changed to Commercial based on use. These awards need to be calculated so as to avoid a budget overrun once the tax roll is updated. The proposed contingency also allows for account reconciliation for possible assessment or billing errors.

BUDGET IMPLICATIONS

2011-2012 Budget M311-8006	\$2,977,000
Renewal of 135 Organizations Table 2	(\$2,210,611)
Conditional Renewal of 41 Organizations Table 3	(\$ 471,192)
Reinstatement/Addition of 16 Organizations Table 4a and 4b	(\$ 87,340)
Increase in Exemption for 5 Organizations. Table 5	(\$ 22,426)
Removal of 19 Organizations Table 6a and 6b	\$ 145,727
Contingency Allowance	(\$ 200,000)
Balance	<u>\$ 131,158</u>

The stated balance excludes any appeals.

FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN

This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Project and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Project and Operating reserves, as well as any relevant legislation.

COMMUNITY ENGAGEMENT

Legislation requires that a public hearing be held regarding any changes to the by-law at which applicants have the opportunity to appeal the recommendations set out in the staff and Grants Committee reports.

ALTERNATIVES

1. The HRM Grants Committee could recommend that Regional Council amend or overturn any of the specific recommendations.
2. The HRM Grants Committee could overturn staff's recommended contingency allowance for properties currently on the by-law and not assessed for tax in 2011 for the purpose of directing this budget capacity to new applicants on the waiting list.

This action is not recommended: Staff cannot presume an increase to the program's budget in 2012-2013 or any increase in the cost of renewals due to an assessment increase and/or tax rates. However, should the committee elect to pursue this option; it is recommended that new applicants be considered in chronological order based on date of first application.

ATTACHMENTS

1. Table 1. By-law T-200 Current Levels of Tax Exemption
2. Table 2. Recommended Renewals 2011-2012
3. Table 3. Recommended Renewals: Leased Properties
4. Recommended Reinstatement/Additions to By-law T-200
 - Table 4a. Proposed Reinstatement
 - Table 4b. New Applicants
5. Table 5. Proposed Increase in Exemption Level
6. Recommended Removal from By-law T-200
 - Table 6a. Reporting Non-Compliance
 - Table 6b. Change in Use/Records Management
7. Recommend Decline
 - Table 7a. New Applicants
 - Table 7b. Increase in Exemption Level
 - Table 7c. Not Assessed for Tax
8. New Applicants: Recommend Defer
9. Records Management
10. By-law Number T-228: By-law Respecting Tax Exemption

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/agenda.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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Attachment 1

Table 1. By-law T-200 Current Levels of Tax Exemption			
Category	Description	Subsidy Level	Schedule
Conversion	Property assessed as Commercial converted to the Residential rate	Organization pays full tax at the Residential rate (~2/3rds saving)	Schedule 29
Partial Exemption	Property assessed as Commercial converted to the Residential rate and then a portion (%) exempt	25% Exempt HRM pays 25% Group pays 75%	Schedule 30
	OR Property assessed as Residential or Resource: portion (%) exempt	50% Exempt HRM pays 50% Group pays 50%	Schedule 28
		75% Exempt HRM pays 75% Group pays 25%	Schedule 27
Tax Exempt	Full exemption from tax.	100% Exempt HRM pays 100%	Schedule 26
<ul style="list-style-type: none"> • Presently, groups on the by-law receive the same level of exemption on fire protection tax. • Area rates and mandatory provincial contributions are included. • Local improvement charges, business improvement district levies, fines and interest on arrears are excluded. 			

Note: This table outlines the possible exemption levels under HRM's Tax Exemption Program.

Attachment 2

Table 2. Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Adsum Association for Women & Children	2	04563042	250 Victoria Road, Dartmouth	75%	\$11,406	\$8,555	\$2,852
		03393062	158 Greenhead Road, Dartmouth	75%	\$7,434	\$5,576	\$1,859
Affirmative Industries	1	00165778	66 Lakecrest Drive, Dartmouth	25%	\$8,514	\$2,129	\$6,385
Alexandra Children's Centre	1	09785930	3405 Devonshire Avenue, Halifax	Conv	\$53,968	\$35,886	\$18,082
Arthur Kidston Memorial Camp	1	00124087	7429 Moose River Road, Moose River	100%	\$6,048	\$6,048	\$0
Ashlar Masonic Building Company Limited	1	00129879	1 Chestnut Drive, Musquodoboit Harbour	Conv	\$2,310	\$1,473	\$838
Atlantic Marksmen	1	00140627	6 Clements Street, Dartmouth	Conv	\$1,090	\$998	\$92
Banook Canoe Club	1	00208833	17 Banook Avenue, Dartmouth	100%	\$12,536	\$ 12,536	\$0
Bayside United Baptist Camp Association	1	09906754	1503 Ketch Harbour Road, Sambro	100%	\$93,702	\$93,702	\$0
BCM International (Canada) Incorporated (Mount Traber Bible Camp)	3	00321389	14008 Highway 224, Cooks Brook	100%	\$8,449	\$6,831	\$1,618
		00321397	PID# 00553560 Highway #224, Cooks Brook	100%	\$106	\$106	\$0
		03355594	14008 Highway 224, Cooks Brook	100%	\$1,176	\$1,176	\$0
Beacon House Interfaith Society <i>Conditional</i>	2	01057138	470 Cobequid Road, Sackville	100%	\$1,714	\$1,714	\$0
		01361198	450 Cobequid Road, Sackville	100%	\$16,267	\$16,267	\$0
Bedford Basin Yacht Club	1	00267082	377 Shore Road, Bedford	Conv	\$20,887	\$13,860	\$7,027
Bedford Masonic Lodge	1	00267317	10 Dartmouth Road, Bedford	Conv	\$6,004	\$3,984	\$2,020

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Bide A While Animal Shelter	1	09765425	67 Neptune Crescent, Dartmouth	100%	\$18,660	\$18,660	\$0
Big Brothers Big Sisters of Greater Halifax	1	01907484	86 Ochterloney Street, Dartmouth	100%	\$8,089	\$7,336	\$753
Black Cultural Society of Nova Scotia	1	04559908	1149 Main Street, Dartmouth	100%	\$60,820	\$60,820	\$0
Brunswick Street United Church	1	04716965	42 Mines Road, East Chezzetcook	100%	\$5,153	\$5,153	\$0
Canadian Cancer Society: Nova Scotia Division	1	03984354	5826 South Street, Halifax	50%	\$57,069	\$39,183	\$17,886
Canadian Mental Health Association: Nova Scotia Division	1	02471523	63 King Street, Dartmouth	100%	\$9,124	\$8,275	\$850
Canadian Red Cross Society	1	09502033	133 Troop Avenue, Dartmouth	Conv	\$99,717	\$46,250	\$53,468
Carroll's Corner Community Centre	1	00676705	PID#40302457, 9 Milford Road, Carroll's Corner	100%	\$510	\$510	\$0
City of Halifax Non-Profit Housing Society	26	00770914	2223 Brunswick Street, Halifax	100%	\$4,907	\$4,907	\$0
		00771511	2229 Brunswick Street, Halifax	100%	\$4,724	\$4,724	\$0
		05208386	2519-23 Brunswick Street, Halifax	100%	\$4,388	\$4,388	\$0
		03352552	2461-63 Brunswick Street, Halifax	100%	\$2,283	\$2,283	\$0
		05208335	2275 Brunswick Street, Halifax	100%	\$3,155	\$3,155	\$0
		05238625	2237 Brunswick Street, Halifax	100%	\$2,536	\$2,536	\$0
		00772186	2415 Brunswick Street, Halifax	100%	\$3,424	\$3,424	\$0
		00771104	Lot B1-2429 Brunswick Street, Halifax	100%	\$13,693	\$13,693	\$0
		04765966	32 Sambro Road, Halifax	25%	\$2,374	\$594	\$1,780

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
		04765958	34 Sambro Road, Halifax	25%	\$2,374	\$594	\$1,780
		05208416	2579 Brunswick Street, Halifax	25%	\$3,626	\$ 907	\$2,719
		05238617	2219 Brunswick Street, Halifax	25%	\$3,126	\$782	\$2,344
		05474671	2515 Brunswick Street, Halifax	25%	\$9,699	\$2,425	\$7,274
		05474698	2497 Brunswick Street, Halifax	25%	\$7,988	\$1,997	\$5,991
		03539792	Lot A-12, 2485-87 Brunswick Street, Halifax	25%	\$3,669	\$918	\$2,752
		00081833	Lot A-9, 2569-75 Brunswick Street, Halifax	25%	\$2,282	\$571	\$1,712
		01256653	Lot-1, 2289-99 Brunswick Street, Halifax	25%	\$3,804	\$951	\$2,853
		05474647	Lot AM-18, 2525-2535 Brunswick Street, Halifax	25%	\$3,804	\$951	\$2,853
		05474655	Lot AM-17, 2537-47 Brunswick Street, Halifax	25%	\$3,804	\$951	\$2,853
		04077601	2388 Gottingen Street, Halifax	25%	\$15,214	\$3,804	\$11,411
		00773867	2014-20 Maynard Street, Halifax	25%	\$3,297	\$825	\$2,473
		05209684	5215 Artz Street, Halifax	25%	\$1,807	\$452	\$1,355
		05209706	5221 Artz Street, Halifax	25%	\$1,936	\$484	\$1,452
		01824775	2444-2445 Barrington Street, Halifax	25%	\$17,497	\$4,374	\$13,123
		05209692	5215 Artz Street, Halifax	25%	\$1,728	\$432	\$1,296
		04630254	2350-2358 Gottingen Street, Halifax	25%	\$17,638	\$7,175	\$10,464
Clean Nova Scotia Foundation	1	00203165	126 Portland Street, Dartmouth	Conv	\$12,514	\$7,515	\$5,001

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Club 24	1	01150774	3 Dundas Street, Dartmouth	75%	\$5,185	\$4,305	\$880
Colby Village Preschool Association	1	00811149	144 Avondale Road, Cole Harbour	75%	\$5,998	5,491	\$507
Cole Harbour Rural Heritage Society	3	03551865	471 Poplar Drive, Cole Harbour	100%	\$2,005	\$2,005	\$0
		03551903	475 Poplar Drive, Cole Harbour	100%	\$1,903	\$1,903	\$0
		04716914	1436 Cole Harbour Road, Cole Harbour	100%	Exempt Commercial	\$8	\$0
Columbus Club of Sackville	1	02208229	252 Cobequid Road, Sackville	Conv	\$7,375	\$4,844	\$2,532
Community Care Network	2	02066092	2415 Maynard Street, Halifax	100%	\$8,515	\$8,515	\$0
		00036919	2425 Maynard Street, Halifax	50%	\$15,896	\$11,952	\$3,945
Creighton/Gerrish Development Association	1	04364759	2286 Gottingen Street, Halifax	100%	\$10,041	\$10,041	\$0
Dartmouth Adult Services Society (DASC Industries)	1	09888330	59 Dorey Avenue, Dartmouth	Conv	\$14,750	\$9,708	\$5,043
Dartmouth Clay Target Association	1	01089145	2500 Cow Bay Road, Cow Bay	Conv	\$3,094	\$2,071	\$1,023
Dartmouth Curling Club	1	01088378	35 Canal Street, Dartmouth	Conv	\$15,352	\$9,217	\$6,135
Dartmouth District Masonic Properties Foundation Limited	1	05472563	24 Mount Hope Avenue, Dartmouth	Conv	\$31,123	\$20,606	\$10,518
Dartmouth Non-Profit Housing Society	68	04507401	112 Albrow Lake Road, Dartmouth	25%	\$2,570	\$643	\$1,928
		02499347	116 Albrow Lake Road, Dartmouth	25%	\$4,973	\$1,244	\$3,730
		03691063	7 Galaxy Avenue, Dartmouth	25%	\$2,690	\$675	\$2,024
		00666955	357 Portland Street, Dartmouth	25%	\$4,626	\$1,157	\$3,469
		06309666	15 Trinity Avenue, Dartmouth	25%	\$1,817	\$455	\$1,363
		00322482	10 Eaton Avenue, Dartmouth	25%	\$2,629	\$658	\$1,972

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
		01118226	2 Laurier Street, Dartmouth	25%	\$2,188	\$547	\$1,641
		03497739	24 Woodland Avenue, Dartmouth	25%	\$2,060	\$515	\$1,545
		02000407	47-A-B-C Old Ferry Road, Dartmouth	25%	\$2,827	\$707	\$2,120
		07579411	44 Pinecrest Drive, Dartmouth	25%	\$2,345	\$581	\$1,764
		04798074	46 Pinecrest Drive, Dartmouth	25%	\$2,323	\$581	\$1,742
		05965535	9A-B Acacia Street, Dartmouth	25%	\$2,592	\$648	\$1,944
		01621874	15 Acacia Street, Dartmouth	25%	\$1,840	\$460	\$1,380
		01621866	17 Acacia Street, Dartmouth	25%	\$1,840	\$460	\$1,380
		05891485	26 Ancona Place, Dartmouth	25%	\$2,005	\$502	\$1,504
		03111083	50-52 Robert Drive, Dartmouth	25%	\$3,087	\$772	\$2,315
		04823257	146-148 Albro Lake Road, Dartmouth	25%	\$2,379	\$595	\$1,784
		05891477	28 Ancona Place, Dartmouth	25%	\$2,005	\$502	\$1,504
		02080192	47-47A Andover Street, Dartmouth	25%	\$2,999	\$750	\$2,250
		07539274	53A Andover Street, Dartmouth	25%	\$2,609	\$653	\$1,957
		07539568	53B Andover Street, Dartmouth	25%	\$2,609	\$653	\$1,957
		07539282	53C Andover Street, Dartmouth	25%	\$2,534	\$634	\$1,901
		07539576	53D Andover Street, Dartmouth	25%	\$2,621	\$ 656	\$ 1,966
		00964735	41 Brompton Road, Dartmouth	25%	\$1,447	\$362	\$1,086
		02215616	43 Brompton Road, Dartmouth	25%	\$1,441	\$361	\$1,081
		02057891	20-22 Carleton Street, Dartmouth	25%	\$2,453	\$614	\$1,840
		07539665	7A Catherine Street, Dartmouth	25%	\$ 1,720	\$ 430	\$1,290
		07540825	7B Catherine Street, Dartmouth	25%	\$1,720	\$430	\$1,290

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
		06039626	17 Collins Grove, Dartmouth	25%	\$2,123	\$ 531	\$ 1,592
		06072739	19 Collins Grove, Dartmouth	25%	\$2,123	\$ 531	\$ 1,592
		03499855	21 1/2 A-B Dahlia Street, Dartmouth	25%	\$2,828	\$707	\$2,121
		05962625	5 Dominion Court, Dartmouth	25%	\$1,874	\$469	\$1,405
		05962617	6 Dominion Court, Dartmouth	25%	\$1,874	\$469	\$1,405
		03675637	20-22 Grant Street, Dartmouth	25%	\$2,321	\$581	\$1,741
		05401852	24-26 Grant Street, Dartmouth	25%	\$2,362	\$591	\$1,772
		00892114	8-8A John Street, Dartmouth	25%	\$2,539	\$635	\$1,905
		04970241	22Spar Crescent, Dartmouth	25%	\$1,526	\$382	\$1,144
		07581327	19 Lakecrest Drive, Dartmouth	25%	\$2,564	\$641	\$1,923
		07581300	17 Lakecrest Drive, Dartmouth	25%	\$2,564	\$641	\$1,923
		04819977	21 Lakecrest Drive, Dartmouth	25%	\$2,564	\$641	\$1,923
		07581335	23 Lakecrest Drive, Dartmouth	25%	\$2,564	\$641	\$1,923
		00791822	95A Lakecest Drive, Dartmouth	25%	\$2,192	\$548	\$1,644
		06010725	95B Lakecrest Drive, Dartmouth	25%	\$2,192	\$548	\$1,644
		04772083	34-34A Lucien Drive, Dartmouth	25%	\$2,485	\$622	\$1,864
		02964023	1B Lynn Drive, Dartmouth	25%	\$2,374	\$594	\$1,780
		07579012	1C Lynn Drive, Dartmouth	25%	\$2,604	\$651	\$1,953
		00442968	279-281 Main Street, Dartmouth	25%	\$1,898	\$475	\$1,424

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
		06119867	22A Marilyn Drive, Dartmouth	25%	\$1,459	\$365	\$1,094
		00834645	25-25A Marilyn Drive, Dartmouth	25%	\$2,417	\$605	\$1,813
		05822734	80 Montebello Drive, Dartmouth	25%	\$1,926	\$482	\$1,445
		05822742	82 Montebello Drive, Dartmouth	25%	\$1,926	\$482	\$1,445
		05893399	10 Nicole Court, Dartmouth	25%	\$2,042	\$511	\$1,531
		05893372	12 Nicole Court, Dartmouth	25%	\$2,042	\$511	\$1,531
		05893054	15 Novawood Drive, Dartmouth	25%	\$1,678	\$420	\$1,257
		05938309	17 Novawood Drive, Dartmouth	25%	\$1,639	\$410	\$1,229
		01079735	6-6A Old Ferry Road, Dartmouth	25%	\$3,147	\$787	\$2,361
		00732532	6-6A Owen Drive, Dartmouth	25%	\$2,902	\$726	\$2,176
		00732524	10-10A Owen Drive, Dartmouth	25%	\$2,954	\$739	\$2,215
		00732516	12-12A Owen Drive, Dartmouth	25%	\$3,052	\$763	\$2,289
		03976408	38-38A Regent Drive, Dartmouth	25%	\$2,265	\$567	\$1,699
		04542444	10-12 Rolea Drive, Dartmouth	25%	\$2,864	\$716	\$2,148
		02218844	8-8A Spring Avenue, Dartmouth	25%	\$2,777	\$695	\$2,083
		00192783	25-25A Spring, Avenue Dartmouth	25%	\$2,570	\$643	\$1,927
		00691089	49-49A Spring Avenue, Dartmouth	25%	\$2,628	\$657	\$1,971
		06276318	52A-B Trinity, Avenue Dartmouth	25%	\$2,975	\$744	\$2,231
		05819105	26 Venice Court, Dartmouth	25%	\$2,230	\$558	\$1,672
		05819113	28 Wenice Court, Dartmouth	25%	\$2,231	\$558	\$1,673
		00766984	53 Ochterloney Street, Dartmouth	100%	\$9,087	\$8,241	\$846

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Dartmouth Work Activity Society	1	06342124	15 Poseidon Court, Dartmouth	Conv	\$33,438	\$22,135	\$11,303
Diman Association Canada	1	04588797	345 Kearney Lake Road, Bedford	Conv	\$8,572	\$5,597	\$2,976
East Preston Day Care Centre	1	01360906	1799 Highway #7, East Preston	75%	\$8,042	\$7,278	\$764
Eastern Passage/Cow Bay Lions Club	1	01362313	65 Hornes Road, Eastern Passage	100%	\$15,068	\$15,068	\$0
Eastern Shore Ground Search and Rescue Team	1	02629313	5688 Highway #7, Head Chezzetcook	100%	\$4,049	\$4,049	\$0
Eastern Shore Wildlife Association	1	01363042	202 Pool Road, Sheet Harbour	100%	\$4,645	\$4,645	\$0
Ecology Action Centre	1	03440303	2705 Fern Lane, Halifax	Conv	\$9,423	\$5,981	\$3,442
Emmanuel Baptist Church	1	06058353	633 Pockwock Road, Upper Hammonds Plains	100%	\$73	\$73	\$0
Farrell Benevolent Society	1	01462466	276 Windmill Road, Dartmouth	100%	\$19,503	\$19,503	\$0
Feeding Others of Dartmouth	1	03622843	43 Wentworth Street, Dartmouth	100%	\$9,841	\$8,945	\$916
Freedom Foundation of Nova Scotia	1	05049261	15 Brule Street, Dartmouth	75%	\$2,586	\$1,939	\$647
Friends of Children Atlantic Association (Ronald McDonald House)	1	03863492	1133 Tower Road, Halifax	75%	\$11,404	\$8,553	\$2,851
Fultz Corner Restoration Society	2	10176697	25 Sackville Drive, Sackville	100%	\$642	\$642	\$0
		01162659	33 Sackville Drive, Sackville	100%	\$15,317	\$14,777	\$540
Golden Age Social Centre	1	03354873	212 Herring Cove, Road Halifax	75%	\$7,178	\$6,230	\$948
Governing Council of the Salvation Army of Canada (Booth Centre, Halifax)	1	04567102	2038-2044 Gottingen Street, Halifax	Conv	\$7,632	\$4,847	\$2,785
Grand Lake Community Centre Society	2	01776703	5466 Highway #2, Oakfield	100%	\$2,858	\$2,858	\$0
		01776681	PID#40295255, 5466 Highway #2, Oakfield	100%	\$737	\$737	\$0
Halifax Curling Club	1	01849816	948 South Bland Street, Halifax	Conv	\$32,790	\$19,546	\$13,244
Halifax Regional Ground Search and Rescue	1	03376699	116 Lakeview Road, Lakeview	100%	\$6,448	\$6,448	\$0

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Halifax Transition House Association (Bryony House)	1	01851322	do not list	75%	\$14,112	\$11,464	\$2,648
Harbour Lites New Horizons Club	1	01882635	167 Highway # 357, Musquodoboit	100%	\$3,922	\$3,922	\$0
Head of St. Margaret's Bay/Boutliers Point Recreation Association	1	00420417	PID# 40209850 Island View Drive, Boutliers Point	100%	\$273	\$273	\$0
Home of the Guardian Angel	1	05223393	3 Sylvia Avenue, Halifax	75%	\$8,874	\$8,131	\$743
Hooked Rug Museum of North America	1	07691106	9849 Highway # 3, St Margaret s Bay	Conv	\$8,594	\$5,489	\$3,105
Hospice Society of Greater Halifax	1	10289602	9 Spring Avenue, Bedford	Conv	\$3,780	\$0	\$3,780
Hubbards Waterfront Development Association <i>Conditional</i>	1	00141305	PID#40020802, 20 Yacht Club Road, Hubbards	Conv	\$5,374	\$3,417	\$1,957
			PID#40386666, 20 Yacht Club Road, Hubbards				
Indian Point Recreation Centre	1	02138662	435 Indian Point Road, Glen Haven	100%	\$1,065	\$1,056	\$0
Italian Canadian Cultural Association	1	03005542	2629 Agricola Street, Halifax	Conv	\$54,660	\$34,695	\$19,965
Ketch Harbour Area Residents Association	1	03383687	Parcel A-Highway #349, Ketch Harbour	100%	\$287	\$287	\$0
Kiwanis Club of Cole Harbour Westphal	1	07727321	759 Caldwell Road, Cole Harbour	100%	\$4,369	\$4,369	\$0
La Societe Acadienne	1	04864816	54 Queen Street, Dartmouth	Conv	\$11,844	\$7,111	\$4,733
Laing House Association	1	09227571	1225 Barrington Street, Halifax	50%	\$14,811	\$12,009	\$2,802
Lake Charlotte & Area Heritage Society	1	08989141	5435 Clam Harbour Road, Lake Charlotte	100%	\$14,621	\$14,621	\$0
LakeCity Employment Services Association	1	00159174	386 Windmill Road, Dartmouth	75%	\$63,904	\$58,435	\$5,469
Lakeview, Windsor Junction, Fall River Fireman's Association	1	05468906	843 Fall River Road, Fall River	Conv	Commercial Exempt	\$0	\$0

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Lawrencetown Community Centre	1	02470845	3657 Lawrencetown Road, Lawrencetown	100%	\$4,259	\$4,259	\$0
Lesbian, Gay & Bisexual Youth Project	1	03227626	2281 Brunswick Street, Halifax	Conv	\$11,398	\$7,579	\$3,819
Lung Association of Nova Scotia	1	10289602	6331 Lady Hammond Road, Halifax	Conv	\$31,499	\$14,662	\$16,837
Masonic Lodge, Eureka Lodge #42	1	03075869	42 Sprott Lane, Sheet Harbour	Conv	\$2,403	\$1,525	\$878
Mayflower Curling Club	1	03096882	3000 Monaghan Drive, Halifax	Conv	\$39,415	\$26,209	\$13,206
Memory Lane Family Place Association	1	04550501	22 Memory Lane, Sackville	75%	\$19,074	\$16,822	\$2,252
Metro Community Housing Association	6	02274507	6274 Young Street, Halifax	75%	\$4,352	\$3,264	\$1,088
		03220974	70 Victoria Road, Dartmouth	75%	\$3,759	\$2,819	\$940
		03221369	3235 Joe Howe Drive, Halifax	75%	\$3,759	\$2,819	\$940
		03221377	2690 Gottingen Street, Halifax	75%	\$5,517	\$4,138	\$1,379
		03755983	22 Albert Street , Dartmouth	75%	\$2,805	\$2,104	\$701
		05276659	8 Marc's Way, Dartmouth	75%	\$4,292	\$3,219	\$1,073
Metro Non-Profit Housing Association	3	01133489	5510 Buddy Daye Street, Halifax	75%	\$18,067	\$13,450	\$4,517
		04431227	2672-78 Bellaire Terrace, Halifax	75%	\$3,043	\$2,283	\$760
		01646486	5522-26 Cunard Street, Halifax	75%	\$4,362	\$3,271	\$1,091
MicMac Native Friendship Society	4	04128184	2164 Gottingen Street, Halifax	50%	\$475	\$238	\$237
		00166324	2161 Gottingen Street, Halifax	75%	\$12,404	\$10,849	\$1,555
		04128176	5511 Cornwallis Street, Halifax	50%	\$2,020	\$1,461	\$559
		04128192	2158 Gottingen Street, Halifax	50%	\$1,868	\$1,484	\$384
		04128214	2158 Gottingen Street, Halifax	50%	\$6,763	\$5,375	\$1,388
MicMac Amateur Aquatic Club	1	03223167	192 Prince Albert Road, Dartmouth	100%	\$13,517	\$13,517	\$0

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Moser River Community Centre	1	0339372	PID#00545830 Highway #7, Moser River	100%	\$211	\$211	\$0
Moose River Gold Mines Museum Society	1	03296466	6990 Moose River Road, Moose River	100%	\$317	\$317	\$0
Moser River & Area Historical Society	1	03330168	28961 Highway #7, Moser River	100%	\$412	\$412	\$0
Musquodoboit Harbour & District Lions Club	1	05242118	43 East Petpeswick Road, Musquodoboit Harbour	Conv	\$5,389	\$3,436	\$1,953
Mutual Benefit Society	1	03443655	2016 St. Margaret's Bay Rd, Timberlea	100%	\$2,994	\$2,994	\$0
Native Council of Nova Scotia	1	00585602	PID 40210114 & 40210122 Lot G, Church Point Road, Sheet Harbour	75%	\$488	\$434	\$54
Nature Conservancy of Canada: Atlantic Division	1	00896969	PID#00590844 Big Gun Island, East Petpeswick	100%	\$261	\$261	\$0
Neptune Theatre Foundation <i>Conditional</i>	1	03488527	1593 Argyle Street, Halifax	100%	\$453,399	\$441,590	\$11,809
North Ship Harbour Community Auxiliary Club	1	04562518	214 Lower Ship Harbour Road, Ship Harbour	100%	\$988	\$988	\$0
North End Community Health Centre	1	03539776	2165 Gottingen Street, Halifax	Conv	\$6,997	\$4,442	\$2,555
Northwoodcare Incorporated	1	03774988	5534 Almon Street, Halifax	25%	\$52,411	\$13,103	\$39,308
Nova Scotia Nature Trust	4	00412929	PID 40071177 Moody Lake, Harrietsfield	100%	\$129	\$129	\$0
		00412902	PID 00648493 Moody Lake, Harrietsfield	100%	\$129	\$129	\$0
		00412899	PID 00648501 Moody Lake, Harrietsfield	100%	\$129	\$129	\$0
		03421775	PID 40071193 Moody Lake, Harrietsfield	100%	\$286	\$286	\$0
Nova Scotia Society for the Prevention of Cruelty to Animals	1	07521189	5 Scarfe Court, Dartmouth	50%	\$15,064	\$10,255	\$4,809

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Petpeswick Yacht Club	1	03737012	434 East Petpeswick Road, East Petpeswick	Conv	\$5,541	\$3,533	\$2,008
Philae Building Society	1	03234185	3530 Connolly Street, Halifax	Conv	\$19,477	\$12,951	\$6,526
Phoenix Housing	2	01274546	1253 Henry Street, Halifax	75%	\$4,745	\$3,559	\$1,186
		01523473	6041 Willow Street, Halifax	75%	\$4,070	\$3,053	\$1,017
Porters Lake & Myra Road Wilderness Area Association	1	04562623	4694 Highway #7, Porters Lake	100%	\$1,087	\$1,087	\$0
Portuguese Social Club of Nova Scotia	1	05712912	30 Mount Hope Avenue, Dartmouth	Conv	\$13,095	\$8,669	\$4,426
Prospect Peninsula Residents Association	2	03383547	1688 Prospect Road, Prospect	100%	\$253	\$253	\$0
		03383539	1688 Prospect Road, Prospect	100%	\$85	\$85	\$0
Royal Antediluvian Order of Buffaloes: Eastern Lodge#8686	1	01362046	625 Cow Bay Road, Eastern Passage	Conv	\$20,570	\$13,679	\$6,891
Royal Antediluvian Order of Buffaloes: Harbour Lodge #53	1	04684109	2 Wentworth Street, Dartmouth	Conv	\$13,106	\$7,869	\$5,237
Roman Catholic Episcopal Corporation (St. Thomas Moore Church)	3	03861511	2 Belvedere Drive, Dartmouth	100%	\$1,134	\$1,134	\$0
		03861473	4 Belvedere Drive, Dartmouth	100%	\$1,134	\$1,134	\$0
		03861481	20 Lethbridge Avenue, Dartmouth	100%	\$3,400	\$3,400	\$0
Regional Residential Services Society	8	00636878	7097 Abbott Drive, Halifax	75%	\$4,641	\$3,481	\$1,160
		00640069	63 Hawthorne Street, Dartmouth	75%	\$4,023	\$3,018	\$1,005
		00640093	30 McDougall Avenue, Sackville	75%	\$3,589	\$2,692	\$897
		00640085	105 Pleasant Street, Dartmouth	75%	\$4,885	\$3,664	\$1,221
		00636843	1648 Vernon Street, Halifax	75%	\$8,240	\$6,180	\$2,060

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
		02002388	3838 Basinview Drive, Halifax	75%	\$3,880	\$2,910	\$970
		00125911	31 Robert Allen Drive, Halifax	75%	\$5,837	\$4,377	\$1,460
		01413805	1615 Oxford Street, Halifax	75%	\$6,468	\$4,851	\$1,617
Resolute Amateur Athletic Club <i>Conditional</i>	1	02175312	5461 Inglis Street, Halifax	Conv	\$18,395	\$12,460	\$5,935
Riverview Community Centre	1	03972127	268 Sackville Drive, Sackville	100%	\$17,855	\$17,855	\$0
Royal Canadian Naval Association	1	04568281	2623 Agricola Street, Halifax	Conv	\$8,460	\$5,754	\$2,706
Royal Nova Scotia Yacht Squadron	2	04076192	376 Purcells Cove Road, Halifax	Conv	\$52,429	\$34,578	\$17,851
		04137973	360 Purcells Cove Road, Halifax	Conv	\$50,474	\$33,307	\$17,167
Sack-A-Wa Canoe Club	1	05833809	159 First Lake Drive, Sackville	100%	\$7,667	\$7,667	\$0
Senobe Aquatic Club	1	04219511	6 Nowlan Street, Dartmouth	100%	\$15,493	\$15,493	\$0
Sackville Masonic Building Society Incorporated	1	02065924	57 Gloria Avenue, Sackville	100%	\$10,023	\$10,023	\$0
Sackville Volunteer Firefighters Organization	1	05088763	471 Patten Road , Sackville	100%	\$851	\$851	\$0
Saint Leonard's Society of Nova Scotia	2	01996053	2549 Brunswick Street, Halifax	75%	\$5,662	\$4,246	\$1,416
		00771252	2170 Barrington Street, Halifax	75%	\$12,556	\$9,417	\$3,139
Scotia Chamber Players	1	03730778	6181 Lady Hammond Road, Halifax	100%	\$21,017	\$21,017	\$0
Seaforth Community Centre	1	04208269	6060 Highway # 207, Seaforth	100%	\$4,904	\$4,904	\$0
Sheet Harbour Rockets Association	1	04241258	207 Church Point Road, Sheet Harbour	100%	\$870	\$870	\$0
Sheet Harbour Snowmobile Club	1	04241266	PID 40249518 1023 Highway # 224, Sheet Harbour	100%	\$7,636	\$7,636	\$0
Silverside Residents Association	2	04266951	48 Overbrook Drive, Waverley	100%	\$948	\$948	\$0

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
		00881960	1971 Waverley Road, Waverley	100%	\$753	\$753	\$0
Social and Beneficial Society of Cow Bay	1	00968447	1493 Cow Bay Road, Cow Bay	100%	\$1,900	\$1,900	\$0
Society for Rehabilitation of Alcoholics (Alcare)	1	03341895	1374 Robie Street, Halifax	50%	\$5,602	\$2,801	\$2,801
Society for Supportive Housing for Young Mothers	1	00770094	4 Mount Hope Avenue, Dartmouth	75%	\$10,112	\$7,584	\$2,528
Society for Women Healing From Addictions & Abuse	1	08954909	3178 St. Margaret's Bay Road, St. Margaret's Bay	50%	\$5094	\$2,547	\$2,547
St. Vincent De Paul Society (Hand in Hand)	3	02169428	436 Herring Cove Road, Halifax	100%	\$1,816	\$1,816	\$0
		07745877	440 Herring Cove Road, Halifax	Conv	\$25,887	\$17,214	\$8,673
		03351882	438 Herring Cove Road, Halifax	Conv	\$324	\$0	\$324
South End Lawn Tennis	1	04373944	949 Young Avenue, Halifax	Conv	\$34,299	\$22,807	\$11,492
Sport Nova Scotia	1	04394585	5516 Spring Garden Road, Halifax	Conv	\$137,193	\$46,776	\$90,417
St. Margaret's Sailing Club	1	08571848	5 Foxberry Hill, Glen Haven	Conv	\$31,717	\$20,163	\$11,554
St. John Council for Nova Scotia/Prince Edward Island	3	05787742	11 Vanessa Drive, Dartmouth	50%	\$1,905	\$1,583	\$322
		02536196	88 Slayter Street, Dartmouth	50%	\$9,868	\$8,200	\$1,668
		01292897	101 Main Street, Dartmouth	Conv	\$17,727	\$11,233	\$6,494
St. Margaret's Masonic Building Centre	1	04403444	6384 St. Margaret's Bay Road, St. Margaret's Bay	Conv	\$4,221	\$2,684	\$1,537
Tantallon Centennial Athletic Club	1	04530268	PID#00602243, 200 Ballfield Road, Upper Tantallon	100%	\$1,023	\$1,023	\$0
Taoist Tai Chi Society of Canada	3	00790729	2029 North Park Street, Halifax	Conv	\$12,814	\$7,194	\$5,620
		00790699	2035 North Park Street, Halifax	Conv	\$2,434	\$1,545	\$889
		00790702	2084-86 Bauer Street, Halifax	Conv	\$1,570	\$1,031	\$540

Table 2. Continued....Recommended Renewals 2011-2012

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Theatre Arts Guild	1	04570073	6 Parkhill Road, Halifax	50%	\$15,507	\$12,910	\$2,597
Titans Gymnastics and Trampoline Club	1	10113075	40 Broom Road, Dartmouth	Conv	\$39,082	\$25,872	\$13,210
Upper Musquodoboit Community Association	1	04721144	8344 Highway #224, Upper Musquodoboit	100%	\$1,346	\$1,346	\$0
Upper Musquodoboit Fellowship Club	3	04721152	8397 Highway #224, Upper Musquodoboit	100%	\$45	\$45	\$0
		07671695	8397 Highway #224, Upper Musquodoboit	100%	\$23	\$23	\$0
		04229584	PID 00564401, Highway #224, Upper Musquodoboit	100%	\$604	\$604	\$0
Waegwoltic Club	1	04778561	6549 Coburg Road, Halifax	Conv	\$223,274	\$147,540	\$75,734
Waverley Rate Payers Association	1	00088706	2463 Rocky Lake Road, Waverley	Conv	Commercial Exempt	\$0	\$0
West Chezzetcook /Grand Dessert Community Interest Group	2	00275395	79 Hill Road, West Chezzetcook	100%	\$860	\$860	\$0
		00275875	77 Hill Road, West Chezzetcook	100%	\$1,102	\$1,102	\$0
Windsor Junction Community Centre	1	04979206	48 Community Centre Lane, Windsor Junction	100%	\$8,061	\$8,061	\$0
W. Williams Non-Profit Housing Association (Alice Housing)	5	04597176	Do not list	75%	\$2,585	\$1,939	\$646
		03900061	Do not list	75%	\$2,490	\$1,868	\$622
		00501409	Do not list	75%	\$3,660	\$2,745	\$915
		00822701	Do not list	75%	\$3,726	\$2,795	\$931
		08945942	84 Ochterloney Street, Dartmouth	Conv	\$11,463	\$8,020	\$3,443
Total: 135	276				\$3,088,560	\$2,210,611	\$877,949

Attachment 3

Table 3. Recommend Renewals: Leased Properties

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Abenaki Aquatic Club	1	00011584	22A Swanton Drive, Dartmouth	100%	\$15,265	\$15,265	\$0
Adsum Association for Women and Children	1	05208432	Do not list	75%	\$8,111	\$6,534	\$1,577
Anchor Industries	1	05506018	61 Glendale Avenue, Sackville	75%	\$24,481	\$22,398	\$2,084
Atlantic Canadian Aviation Museum	1	01188372	20 Sky Boulevard, Goffs	100%	\$43,236	\$43,236	\$0
Atlantic Marksmen Association Incorporated	1	08885591	3967 Old Guysborough Road, Devon	Conv	\$253	\$161	\$92
				100%	\$837	\$837	\$0
Beaver Bank Kinsac Lions Club	1	07727372	40 Sandy Lake Drive, Beaver Bank	Conv	\$250	\$0	\$250
Cheema Aquatic Club	1	05327814	1390 Cobequid Road, Sackville	100%	\$13,925	\$13,925	\$0
Cultural Federation of Nova Scotia	1	08784345	1113 Marginal Road, Halifax	Conv	\$11,281	\$7,501	\$3,780
Cunard Street Children's Centre	1	00737321	5557 Cunard Street, Halifax	75%	\$15,710	\$13,740	\$1,970
Dartmouth Day Care Centre	1	07531850	28 Caledonia Road, Dartmouth	75%	\$13,760	\$12,597	\$1,163
Dartmouth Family Centre	1	02097818	107 Albro Lake Road, Dartmouth	Conv	\$7,268	\$4,811	\$2,457
Dartmouth Lawn Bowls Club	1	07556039	2 Mount Hope Avenue, Dartmouth	100%	\$6,219	\$6,219	\$0
Feed Nova Scotia	1	04773071	213-217 Bedford Highway, Bedford	100%	\$16,029	\$16,029	\$0
Halifax Alta Gymnastics	1	04405994	6957 Bayers Road, Halifax	100%	Exempt Commercial	\$0	\$0
Halifax Junior Bengal Lancers	1	01850962	1690 Bell Road, Halifax	100%	\$25,160	\$25,160	\$0
Homes for Independent Living	1	05341019	2505 Oxford Street, Halifax	75%	\$7,614	\$5,710	\$1,904
Kinsmen Club of Dartmouth <i>Conditonal</i>	1	00769363	30 Caledonia Road, Dartmouth	50%	\$4,866	\$4,033	\$833
Kinsmen Club of Sackville	1	03404781	71 First Lake Drive, Sackville	100%	\$58,080	\$58,080	\$0

Table 3. Continued.... Renewals: Leased Properties

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Khyber Arts Society <i>Conditonal</i>	1	00228354	1588 Barrington Street, Halifax	100%	\$7,686	\$7,686	\$0
Lake Echo Lions Club <i>Pro-rated</i>	1	02410877	3168 Highway #7, Lake Echo	100%	\$74,054	\$49,709	\$0
Lions Club of Sackville	2	09423117	Lot 2 Beaver Bank Road, Lower Sackville	100%	\$5,363	\$5,363	\$0
		03404773	Lot AB-101 Beaver Bank Road , Sackville	100%	\$7,505	\$7,505	\$0
MacDonald House Association	1	01175297	4144 Lawrencetown Road, Lawrencetown	100%	\$14,763	\$14,763	\$0
Maskwa Aquatic Club	1	03069311	91 Saskatoon Drive, Halifax	100%	\$30,557	\$30,557	\$0
Mission to Seafarers	1	08736065	844 Marginal Road, Halifax	Conv	\$10,240	\$7,608	\$2,632
Needham Preschool and Daycare	1	01851098	3372 Devonshire Avenue, Halifax	75%	\$4,405	\$4,036	\$369
North End United Housing Co-Op (Charles Court)	1	00790818	2154-2579 Wood Avenue, Halifax	25%	\$43,709	\$10,928	\$32,782
North Star Rowing Club	1	00767654	20 & 22 Boat House Lane, Dartmouth	100%	Exempt Commercial	\$0	\$0
Moser River Community Centre	1	03330397	28975 Highway #7, Moser River	100%	\$1,562	\$1,562	\$0
North Woodside Community Centre	1	00769851	230 Pleasant Street, Dartmouth	100%	\$2,483	\$2,483	\$0
Osprey Archery Club	1	00139386	4093 Prospect Road, Shad Bay	100%	\$4,081	\$4,081	\$0
Provincial Autism Centre	1	03628698	1456 Brenton Street, Halifax	Conv	\$24,678	\$15,193	\$9,485
Senobe Aquatic Club	1	04219538	PID#00636308, Nowlan Street, Dartmouth	100%	\$1,384	\$1,384	\$0

Table 3. Continued.... Renewals: Leased Properties

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Sheet Harbour Chamber of Commerce	1	05873509	22404 Highway #7, Sheet Harbour	100%	\$7,321	\$7,321	\$0
South End Community Daycare	1	05574366	5594 Morris Street, Halifax	75%	\$16,590	\$15,200	\$1,390
Soccer Nova Scotia Sport Training Centre Incorporated	1	00774456	210 Thomas Raddall Drive, Halifax	100%	Exempt Commercial	\$0	\$0
Spencer House Seniors Centre	1	05574358	5569 Morris Street Halifax	75%	\$13,702	\$12,555	\$1,147
SS Atlantic Heritage Park Society	1	04404351	180 Sandy Cove Road, Terrence Bay	100%	\$3,460	\$3,460	\$0
St. George's Lawn Tennis Club	1	04401638	6 St. George's Lane, Dartmouth	Conv	\$13,433	\$8,893	\$4,540
St. Joseph's Children's Centre	1	04406133	2326 Brunswick Street, Halifax	75%	\$4,689	\$4,296	\$393
Bread of Life Ministries Association <i>Conditional</i>	1	08601526	2 Fox Hollow Drive, Upper Tantallon	100%	\$373	\$373	\$0
Total: 40	41				\$564,383	\$471,192	\$68,848

Attachment 4

Table 4a. Proposed Reinstatement to By-law T-200

Organization	#	AAN	Civic Address	Level (Proposed)	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Reinstatement							
Association for Special Needs Recreation	1	03393097	82 Cobblestone Lane, Musquodoboit Harbour	100%	\$881	\$881	\$0
City of Halifax Non-Profit Housing Society	1	05208408	2581 Brunswick Street, Halifax	25%	\$3,080	\$770	\$2,310
Sheet Harbour & Area Chamber of Commerce <i>Conditional</i>	1	05873509	22404 Highway #7, Sheet Harbour	100%	\$7,321	\$7,321	\$0
Three Villages Recreation Association	1	09796460	Portion of PID#00587766, Main Road, Glen Haven	100%	\$363	\$363	\$0
Total: 4	4				\$11,645	\$9,335	\$2,310

Association for Special Needs Recreation, 82 Cobblestone Lane, Musquodoboit Harbour

The Quest Society for Adult Rehabilitation has established a separate but related non-profit society to operate a summer campground for disabled persons. The new Association is a derivative of Quest which provides a continuation of the service, therefore, a reinstatement at the same level of exemption is recommended.

Staff recommend removal of Quest Society for Adult Support and Rehabilitation, 82 Cobblestone Lane, Musquodoboit Harbour, from By-law T-200 (Schedule 26), effective April 1, 2011. There is no net saving to the program with reinstatement under the Association for Special Needs Recreation.

Staff recommend the addition of the Association for Special Needs Recreation, 82 Cobblestone Lane, Musquodoboit Harbour, to By-law T-200 (Schedule 26) as fully exempt, effective April 1, 2011. The estimated cost is \$881.

City of Halifax Non-Profit Housing Society, 2581 Brunswick Street, Halifax

In 2004, the property was added to By-law T-200 as fully exempt (By-law T-213). At the time, the facility served as an emergency shelter. The property now serves as a rental property and, as such, the level of exemption should decrease to that awarded affordable housing groups.

Staff recommend removal of City of Halifax Non-Profit Housing Society, 2581 Brunswick Street, Halifax, from By-law T-200 (Schedule 26) effective April 1, 2011. There is no net saving to the program with reinstatement.

Staff recommend reinstatement of City of Halifax Non-Profit Housing Society, 2581 Brunswick Street, Halifax, on By-law T-200 (Schedule 30) at 25% exempt at the Residential rate, effective April 1, 2011. The estimated cost is \$770.

Sheet Harbour & Area Chamber of Commerce, 22404 Highway #7, Sheet Harbour - Conditional

Two properties owned by HRM have been consolidated under one civic address and a single assessment account number (ANN#05873509). The two former assessment account numbers will be removed from Schedule 26 of By-law T-200. Further, the facility management agreement is to be replaced with a standard lease agreement. Reinstatement is conditional pending Council's approval of the lease and excludes any commercial activity.

Staff recommend removal of ANN#05775288 and ANN#05907993, Sheet Harbour & Area Chamber of Commerce, 22404 Highway #7, Sheet Harbour from By-law T-200 (Schedule 26). There is no net saving to the program if reinstated.

Staff recommend conditional reinstatement of ANN#05873509, Sheet Harbour & Area Chamber of Commerce, 22404 Highway #7, Sheet Harbour, to By-law T-200 (Schedule 26) for a term of up to two years commencing April 1, 2011, to March 31, 2013, subject to renewal by Regional Council in 2012-2013. The exemption excludes any portion of the premises leased to third parties or commercial activity. The estimated cost is \$7,321.

Three Villages Recreation Association, Portion of PID#00587766, Main Road, Glen Haven

The Association leased land from the Nova Scotia Department of Natural Resources for use as a baseball field. In 2005, the former lease was updated to reflect a reduction to 3.2 acres. A new assessment account number was issued but the old number was not deleted. Consequently, taxes have been billed to the former account which is in arrears by \$2,330. Therefore, the old assessment account number must be removed from By-law T-200, the Association reinstated under the new assessment number, and the arrears resolved.

Staff recommend removal of ANN#07691189 Three Villages Recreation Association, Portion of PID#00587766, Main Road, Glen Haven, from By-law T-200 (Schedule 26). There is no net saving to the program.

Staff recommend reinstatement of ANN#09796460, Three Villages Recreation Association, Portion of PID#00587766, Main Road, Glen Haven, to By-law T-200 (Schedule 26). The estimated cost is \$363.

Staff recommend a one-time contingency allowance of up to \$3,330 in the 2011-2012 Tax Exemption for Non-Profit Organizations Program to resolve outstanding tax arrears that are the result of an assessment error.

Table 4b. Proposed Addition to By-law T-200: New Applicants

Organization	#	AAN	Civic Address	Level (Proposed)	2011 Taxes	HRM Pays (Proposed)	Organization Pays
Adsum Association for Women & Children	1	04559215	2380-2382 Gottingen Street, Halifax	25%	\$612	\$153	\$459
Alrasoul Islamic Society Centre	1	00267201	1247 Bedford Highway, Bedford	Conv	\$10,560	\$6,991	\$3,569
Anglican Diocese of Nova Scotia/PEI (St. Paul's Anglican Church) <i>Conditional</i>	1	09666672	Lot 2-71 St. Paul's Lane, French Village	100%	\$124	\$124	\$0
Canadian Lebanon Society of Halifax	1	04431154	253-255 Bedford Highway, Bedford	Conv	\$10,183	\$6,745	\$3,438
Chalice Canada <i>Conditional</i>	1	08872228	445 Sackville Drive, Lower Sackville	Conv	\$56,927	\$37,011	\$19,916
E.Fry Society of Mainland Nova Scotia	1	00468622	1 Tulip Street, Dartmouth	25%	\$4,117	\$1,030	\$3,087
Halifax Haven Guest Home	1	01991434	5897 Inglis Street, Halifax	25%	\$7,887	\$1,972	\$5,915
Fultz House Restoration Society	3	01189433	13 Sackville Drive, Sackville	100%	\$1,282	\$1,282	\$0
		04188322	17 Sackville Drive, Sackville	100%	\$1,380	\$1,380	\$0
		04926293	21 Sackville Drive, Sackville	100%	\$642	\$642	\$0
Indo-Canadian Community Centre Association	1	09378774	Lot 18A-164 Chain Lake Drive, Halifax	Conv	\$13,244	\$8,807	\$4,437
Metro Non-Profit Housing Association	1	00036927	2437 Maynard Street, Halifax	25%	\$20,727	\$5,181	\$15,545
St. Leonard's Society of Nova Scotia	2	04376544	2706 Gottingen Street, Halifax	75%	\$6,487	\$4,859	\$1,628
		03689581	3170 Romans Avenue, Halifax	25%	\$3,964	\$991	\$2,973
Village Green Recreation Society	1	03602613	9 Leary's Cove Road, East Dover	100%	\$837	\$837	\$0
Total: 12	15				\$138,972	\$78,005	\$60,967

Adsum Association for Women & Children, 2380-2382 Gottingen Street, Halifax

The Association provides emergency short-stay accommodations and transitional housing for women and children at risk of homelessness. In 2010, the Association constructed a 10-unit apartment building. The property is assessed as Residential (\$612) but this is based on land only; this valuation should be amended in 2012 to reflect new construction. No specific level of exemption requested.

Staff recommend the addition of Adsum Association for Women & Children, 2380-2382 Gottingen Street, Halifax, to By-law T-200 (Schedule 30) at 25% exempt, effective April 1, 2011. The estimated cost in 2011-2012 is \$153.

Alrasoul Islamic Society Centre, 1247 Bedford Highway, Bedford

In 2010, the Society acquired title to the former Bedford Fire Station to develop as a community centre serving the Islamic community in Halifax. The property is assessed as Commercial (\$10,560). Full exemption requested. Conversion from commercial to residential tax rate is consistent with similar applications.

Staff recommend full exemption be declined. The property is sub-leased to commercial/private interests.

Staff recommend the addition of the Alrasoul Islamic Centre, 1247 Bedford Highway, Bedford, to By-law T-200 (Schedule 29) at a Conversion from the Commercial to Residential rate. The estimated cost is \$6,991.

Anglican Dioceses of Nova Scotia and PEI (St. Paul's Anglican Church), Lot 2-71 St. Paul's Lane, French Village - Conditional

According to the Nova Scotia Registry of Deeds, the Diocese owns three properties, two are exempt under the Assessment Act (church, parking and cemetery) and one assessed at the Resource rate (\$124). When a portion of the resource land was subdivided and sold to an abutting neighbour the remaining lot was assessed as taxable. In 2010, the church appealed to HRM for waiver of overdue taxes and full exemption. The appeal was declined and referred to the *Tax Exemption for Non-Profit Organizations Program*. Church wardens are pursuing an assessment appeal and reviewing the plan of survey with the Nova Scotia Registry of Deeds. Arrears are to be paid by the applicant. Full exemption requested.

Staff recommend the addition of the Anglican Diocese of Nova Scotia and Prince Edward Island: St. Paul's Anglican Church, Lot#2- 71 St. Paul's Lane, French Village, to By-law T-200 (Schedule 26) for a term of two years pending the outcome of the congregation's appeal regarding property registration and tax assessment. The term of tax assistance shall commence April 1, 2011, to March 31, 2013, subject to renewal by Regional Council in 2012-2013. Arrears are to be paid by the applicant.

Canadian Lebanon Society of Halifax, 249 Bedford Highway and 253-255 Bedford Highway, Bedford

The society's property has two civic addresses; 249 Bedford Highway is leased to third parties and assessed as Commercial (\$5,213), and 253-255 Bedford Highway location is used as an ethnocultural community centre and assessed as Commercial (\$10,183). Conversion from the Commercial to Residential rate requested for both properties.

Staff recommend 249 Bedford Highway, Bedford, be declined. The property is leased to third parties, including commercial occupancy.

Staff recommend the addition of the Canadian Lebanese Society of Halifax, 253-255 Bedford Highway, Bedford, to By-law T-200 (Schedule 29) at a Conversion from the Commercial to Residential rate. The estimated cost is \$6,745.

Chalice Canada, 445 Sackville Drive, Lower Sackville - Conditional

Chalice Canada (formerly Christian Child Care International) is a registered charity that provides international aid through sponsorship of children and seniors. The property is assessed as Residential (\$576) and Commercial (\$58,411). Conversion from Commercial to Residential rate requested.

Staff recommend addition of Chalice Canada, 445 Sackville Drive, Lower Sackville, to By-law T-200 (Schedule 29) for that portion of the premises owner-occupied and assessed at the Commercial rate, excluding any retail or commercial activity, effective April 1, 2011. Exemption does not apply to that portion of the premises assessed as Residential or used for commercial purposes. The estimated cost is \$37,011.

E.Fry Society of Mainland Nova Scotia, 1 Tulip Street, Halifax

The Society is a registered charity that provides support services and transitional housing to women in conflict with the law. The property is assessed as Residential (\$4,117). Full exemption requested. A 25% reduction is consistent with other similar applications.

Staff recommend full exemption be declined.

Staff recommend addition of the E.Fry Society of Mainland Nova Scotia, 1 Tulip Street, Dartmouth, to By-law T-200 (Schedule 30) at 25% exempt, effective April 1, 2011. The estimated cost is \$1,030.

Fultz House Restoration Society

The Society is a registered charity that protects, preserves and interprets the history of Fultz House and maintains a collection of artefacts related to the history of Sackville, Beaver Bank/Kinsac, and Lucasville. Two properties owned by the Society (25 and 33 Sackville Drive) are on By-law T-200 as fully exempt. In 2009, the Society acquired title to three new properties; the 2010 application was deferred based on a Residential assessment and program budget. Full exemption requested.

13 Sackville Drive, Sackville

Vacant land assessed as Residential (\$1,282).

17 Sackville Drive, Sackville

A former residence now used for storage and meetings. The property is assessed as Residential (\$1,380) but based on the intended use the classification should be changed to Commercial.

21 Sackville Drive, Sackville

Vacant land assessed as Residential (\$642).

Staff recommend addition of Fultz House Restoration Society, 13 Sackville Drive, Sackville, 17 Sackville Drive, Sackville, and 21 Sackville Drive, Sackville, to By-law T-200 (Schedule 26) as fully exempt, effective April 1, 2011. The estimated combined cost is \$3,304. Exemption excludes any use of 17 Sackville Drive, Sackville, for a residential purpose. Arrears are to be paid by the applicant.

Indo-Canadian Community Centre Association, Lot 18A-164 Chain Lake Drive, Halifax

The Association holds vacant land for the development of a community centre to further the interests of the local Indo-Canadian community. The property is assessed as Commercial (\$13,244). Full exemption requested. Conversion from commercial to residential tax rate is consistent with other applications.

Staff recommend full exemption be declined and the addition of the Indo-Canadian Community Centre Association, Lot 18A-164 Chain Lake Drive, Halifax, to By-law T-200 (Schedule 29) at a Conversion from the Commercial to Residential rate. The estimated cost is \$8,807.

Metro Non-Profit Housing Association, 2437 Maynard Street, Halifax

The Association is a registered charity that provides supportive housing for mental health consumers. The 30-unit apartment building is assessed at the Residential rate (\$20,727). Exemption at 75% of the Residential rate requested.

Staff recommend 75% be declined. Affordable housing typically receives a 25% exemption.

Staff recommend addition of Metro Non-Profit Housing Society, 2437 Maynard Street, Halifax, to By-law T-200 (Schedule 27) at 25% exempt at the Residential rate, effective April 1, 2011. The estimated cost is \$15,545.

St. Leonard's Society of Nova Scotia

The Society is a registered charity that provides transitional housing and support services to men and women in conflict with the law and those at risk of homelessness. The Society owns two properties for which full exemption is requested.

2706 Gottingen Street, Halifax

The property is assessed at the Residential rate (\$20,727).

3170 Romans Avenue, Halifax

The property is assessed at the Residential rate (\$6,487).

Staff recommend full exemption be declined. Emergency overnight shelters have received 75% partial exemption and affordable housing 25% exemption.

Staff recommend addition of St. Leonard's Society of Nova Scotia, 2706 Gottingen Street, Halifax, to by-law T-200 (Schedule 27) at 75% exempt at the Residential rate, effective April 1, 2011. The estimated cost is \$4,859.

Staff recommend the addition of 3170 Romans Avenue, Halifax, to By-law T-200 (Schedule 30) at 25% exempt at the Residential rate, effective April 1, 2011. The estimated combined cost is \$1,622.

Village Green Recreation Society, 9 Leary's Cove Road, East Dover

The Society is a registered charity that promotes recreational and social activities for residents of East Dover, McGrath's Cove, and Scott's Branch. In 2010, the Society acquired title vacant land abutting an HRM park to accommodate public parking and special events. The property is assessed as Commercial (\$837). Full exemption requested.

Staff recommend the addition of the Village Green Recreation Society, 9 Leary's Cove Road, East Dover, to By-law T-200 (Schedule 26) as fully exempt, effective April 1, 2011. The estimated cost is \$837.

Halifax Haven Guest Home Society, 5897 Inglis Street, Halifax

Halifax Haven Guest Home Society is an outreach of the Church of God in Christ Mennonite Canada. The property is an outpatient lodge and assessed at the Residential rate (\$7,887). Partial exemption at 50% of the Residential rate requested. Application was previously deferred; staff have confirmed promotion of the facility to the general public via Cancer Care Nova Scotia.

Staff recommend the addition of Halifax Haven Guest Home Society, 5897 Inglis Street, Halifax to By-law T-200 (Schedule 30) at 25% exempt at the Residential rate, effective April 1, 2011. The estimated cost is \$1,972.

Attachment 5

Table 5. Proposed Increase in Exemption Level							
Organization	#	AAN	Civic Address	Proposed Increase	2011 Taxes	Cost Increase (Proposed)	Organization Pays (Proposed)
Alexandra Children's Centre	1	09785930	3405 Devonshire Avenue, Halifax	Conv to 50%	\$53,968	+\$9,041	\$9,040
Dartmouth Adult Services Centre	1	09888330	59 Dorey Avenue, Dartmouth	Conv to 50%	\$14,750	+\$2,521	\$2,890
Hooked Rug Museum of North America	1	07691106	9849 St. Margaret's Bay Road, Queensland	Conv to 50%	\$8,594	+\$1,553	\$1,552
Society of St. Vincent De Paul (Hand in Hand)	2	07745877	438 Herring Cove Road, Halifax	Conv to 50%	\$25,887	+\$4,337	\$4,336
		03351882	440 Herring Cove Road, Halifax	Conv to 50%	\$324	+\$162	\$162
Nova Scotia Society for the Prevention of Cruelty to Animals	1	07521189	5 Scarfe Court, Dartmouth	50% to 100%	\$15,067	+\$4,812	\$0
Total: 5	6				\$118,590	\$22,426	\$17,980

Note: If an increase in level of exemption is approved, the organization must be removed from the current schedule and added to the new schedule as set out in By-law T-228. These organizations are included in the cost of renewals at their current level of exemption. Therefore, Table 5 captures only the cost to HRM of any increase (shown by the + sign) and the reduced amount payable by the organization. This approach avoids double counting the applicant and ensures the group is renewed at their current level.

Alexandra Children's Centre, 3405 Devonshire Avenue, Halifax

The Centre is a registered charity that provides child care. The new facility was added to By-law T-200 at a Conversion from the Commercial to Residential rate (Schedule 30) due to program budget constraints. This level of exemption is significantly lower than other non-profit daycares assisted by the program. The property is assessed as Commercial (\$53,968). Conversion to 50% exempt requested. The current exemption costs HRM \$35,886; an increase to 50% exempt is an additional \$9,041.

Staff recommend removal of Alexandra Children's Centre, 3405 Devonshire Avenue, Halifax, from By-law T-200 (Schedule 30) and addition to Schedule 28 at 50% exempt at the Residential rate, effective April 1, 2011. The estimated cost increase is \$9,041.

Dartmouth Adult Services Centre, 59 Dorey Avenue, Dartmouth

The Centre operates a vocational facility for mental health consumers assessed as Commercial (\$14,750). An increase to 75% exempt at the Residential rate requested. The current exemption costs HRM \$9,708; an increase to 50% exempt at the Residential rate is an additional \$2,521. The Society is responsible for full payment of any tax arrears.

Staff removal of Dartmouth Adult Services Centre, 59 Dorey Avenue, Dartmouth, from By-law T-200 (Schedule 29) and addition to Schedule 28 at 50% exempt at the Residential rate, effective April 1, 2011. The estimated cost increase is \$2,521.

Note: There are inconsistencies in the level of exemption awarded vocational agencies; two were awarded a Conversion to the Residential rate, while two organizations were awarded 75% exemption at the Residential rate prior to amalgamation which have continued under By-law T-200. The proposed increase in exemption from payment of full Residential tax to 50% is intended as incremental pending the proposed program re-design.

Hooked Rug Museum of North America, 9849 St. Margaret's Bay Road, Queensland – Conditional

The community museum is a registered charity that was added to By-law T-200 in 2010 at a Conversion from the Commercial to Residential rate (Schedule 30) due to program budget constraints. The property is assessed as Commercial (\$8,594). Full exemption requested. The current exemption costs HRM \$5,489; an increase to 50% exempt is an additional \$1,553.

Staff recommend full exemption be declined pending confirmation of compliance with museum standards and type and scope of commercial (retail) operations.

Staff recommend removal of the Hooked Rug Museum of North America, 9849 St. Margaret's Bay Road, Queensland, from By-law T-200 (Schedule 30) and addition to Schedule 28 at 50% exempt at the Residential rate, effective April 1, 2011. The estimated cost increase is \$1,553. The award is conditional and excludes any sub-leasing, retail or commercial activity. Exemption status to be reviewed in 2012-2013.

Society of St. Vincent De Paul, 438-440 Herring Cove Road, Halifax

The Society constructed a two-storey office building that accommodates the Hand to Hand store and administrative offices. The assessment is Commercial (\$26,211). The rate of exemption is significantly below that of comparable social service providers. Full exemption requested. The current exemption costs HRM \$17,214; an increase to 50% exempt is an additional \$4,499.

Staff recommend removal of Society of St. Vincent de Paul, 438-440 Herring Cove Road, Halifax, from By-law T-200 (Schedule 29) and addition to Schedule 28 at 50% exempt at the Residential rate, effective April 1, 2011. The estimated cost increase is \$4,499. Arrears are to be paid by the applicant.

Nova Scotia Society for the Prevention of Cruelty to Animals, 5 Scarfe Court, Dartmouth

The Society was exempt at 50% of the Residential rate by the former City of Dartmouth and was added to HRM By-law T-200 at the same rate. The applicant has appealed their level of exemption on the basis of full exemption awarded to the Bide Awhile Animal Shelter. The NSPCA no longer has a contract with the municipality for animal control services and, as such, its revenues are self-generated and thereby comparable. The current exemption costs HRM \$10,255; an increase to full exemption is an additional \$4,812.

Staff recommend removal of the Nova Scotia Society for the Prevention of Cruelty to Animals, 5 Scarfe Court, Dartmouth, from By-law T-200 (Schedule 28) and addition to Schedule 26 as fully exempt, effective April 1, 2011. The additional cost increase is \$4,812.

Attachment 6

Table 6a. Recommend Removal from By-law T-200 in 2011-2012 : Reporting Non-Compliance

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays	Organization Pays
Brookside Community Hall Society	1	00487104	27 Sunset Drive, Sheet Harbour	100%	\$2,085	\$2,085	\$0
Chezzetcook & District Lions Club	1	03403882	89 East Chezzetcook Road, Chezzetcook	100%	\$6,832	\$6,832	\$0
Musquodoboit Harbour Heritage Society	1	03442926	78995 Highway #7, Musquodoboit Harbour	100%	\$1,524	\$1,524	\$0
North Preston Medical Social	1	03538982	52 Cain Street, North Preston	75%	\$4,276	\$3,909	\$368
Ostrea Lake Wharf Preservation Society	1	09193405	Parcel 97-2 Ostrea Lake Road, Ostrea Lake	100%	\$617	\$617	\$0
Scouts Canada: Nova Scotia Provincial Council Property Society	1	03402576	12285 Peggy's Cove Road, Glen Haven	100%	\$768	\$768	\$0
Total: 6	6				\$16,103	\$15,735	\$368

Brookside Community Hall Society, 27 Sunset Drive, Sheet Harbour

The Society was exempt under the former Halifax County By-law 51. In 1998, the property was added to By-law T-200 as fully exempt (By-law T-201). The hall has been largely vacant for several years and the Society's registration has expired. The property is assessed Commercial (\$2,085). Letter of notification of intent to revoke exempt status sent February 22, 2011.

Staff recommend removal of Brookside Community Hall Society, 27 Sunset Drive, Sheet Harbour, from By-law T-200 (Schedule 26), effective April 1, 2011. The estimated saving to the program is \$2,085.

Chezzetcook & District Lions Club, 89 East Chezzetcook Road, Chezzetcook

In 2001, the Club purchased the former East Chezzetcook Elementary School from HRM for \$1 for use as a community hall. In 2002, the Club was added to By-law T-200 as fully exempt (By-law T-209). The Club is non-compliant with the program's registration and annual renewal requirements. A letter of notification of intent to revoke tax exempt status was sent May 9, 2011. The property is assessed as Commercial (\$6,832).

Staff recommend removal of the Chezzetcook & District Lions Club, 89 East Chezzetcook Road, Chezzetcook, from By-law T-200 (Schedule 26), effective April 1, 2011. The estimated cost saving to the program is \$6,832.

Ostrea Lake Wharf Preservation Society, Parcel 97-A Ostrea Lake Road, Ostrea Lake

In 2001, the Society acquired title to the wharf from the federal government. In 2004, the Society was added to By-law T-200 as exempt (By-law T-212). The property is assessed as Commercial (\$617). The Society is non-compliant with the program's annual renewal requirement and as of July, 2011, non-profit registration was in default. A letter of notification of intent to revoke exempt status was sent May 9, 2011. Late application received July 29, 2011. The group made application to the Registry of Joint Stocks for reinstatement July 28, 2011.

Staff recommend removal of the Ostrea Lake Wharf Preservation Society, Parcel 97-A Ostrea Lake Road, Ostrea Lake, from By-law T-200 (Schedule 26), effective April 1, 2011. The estimated cost saving is \$617.

Scouts Canada: Nova Scotia Provincial Council Property Society, 12285 Peggy's Cove Road, Glen Haven

In 1981, HRM entered into a less than market value lease agreement with Scouts Canada, via local troop representatives, for the former Victoria Elementary School. In 2004, the Society was added to By-law T-200 as fully exempt (By-law T-221). The property is assessed as Commercial (\$768). Persistent delinquency in reporting triggered a review of the file; the premises appear to have been primarily sub-leased to for-profit enterprises (a daycare and a lawyer's office). A letter of notification of staff's recommendation to remove from By-law T-200 was sent May 9, 2011.

Staff recommend removal of Scouts Canada: Nova Scotia Provincial Council Property Society, 12285 Peggy's Cove Road, Glen Haven, from By-law T-200 (Schedule 26), effective April 1, 2011. The estimated saving to the program is \$768.

North Preston Medical Society, 52 Cain Street, North Preston

In 1998, the North Preston Medical Society was added to By-law T-200 as fully exempt (By-law T-201). The Society's non-profit registration has been in default since 2010. The medical centre is now operated by the Nova Scotia Department of Health: Capital Health Authority. Letter of notification of intent to revoke exempt status was sent May 9, 2011.

Staff recommend removal of the North Preston Medical Society, 52 Cain Street, North Preston, from By-law T-200 (Schedule 26), effective April 1, 2011. The estimated cost saving to the program is \$4,276.

Musquodoboit Harbour Heritage Society, 78995 Highway #7, Musquodoboit Harbour

In 1973-74, the Musquodoboit Harbour Board of Trade acquired the former Canadian National railway station building for the purpose of operating a community museum and the Musquodoboit Harbour Board of Trade leased abutting land from CN. In 1985, the

Musquodoboit Harbour Heritage Society assumed responsibility for both leases and was added to By-law T-200 in 1998 as fully exempt (By-law T-201). The property is assessed as Commercial (\$1,525). Letter of notification of intent to revoke exempt status sent May 9, 2011.

Staff recommend removal of Musquodoboit Harbour Heritage Society, 78995 Highway #7, Musquodoboit Harbour, from By-law T-200 (schedule 26), effective April 1, 2011. The estimated saving to the program is \$1,525.

Table 6b. Recommend Removal in 2011-2012: Change in Use/Records Management

Organization	#	AAN	Civic Address	Level	2011 Taxes	Current HRM Pays	Current Organization Pays
Beaver Bank Kinsac Community Centre	1	04334833	1581-1583 Beaver Bank Road, Beaver Bank	100%	Exempt Commercial	\$0	\$0
Head of St. Margaret's Bay/Boutliers Point Recreation Association	1	03376937	11 Station Road, Boutliers Point	100%	Exempt Commercial	\$0	\$0
Sackville Heights Community Centre Association	1	04334833	45 Connelly Road, Sackville	100%	Exempt Commercial	\$0	\$0
Nova Scotia Islamic Community Centre	1	00102083	777 Kearney Lake Road, Bedford	100%	\$1,174	\$1,174	\$0
Francis Margaret Pet Sanctuary	3	02316765	PID#40164295, John Wood Lane, Lake Echo	50%	\$108	\$0	\$108
		02316811	PID#40185332, Lake Echo	50%	\$198	\$0	\$198
		02317478	PID#40164303 Lake Echo	50%	\$756	\$0	\$756
Adsum Association for Women and Children	1	00661929	103 Albro Lake Road, Dartmouth	75%	Consolidated	\$0	\$0
Eastern Shore Recreation Commission	2	02066025	104 Park Road, Musquodoboit Harbour	100%	Exempt Commercial	\$0	\$0
		01362925	67 Park Road, Musquodoboit Harbour	100%	Exempt Commercial	\$0	\$0
Lake Echo Lions Club <i>Pro-rated</i>	1	02410877	3168 Highway #7, Lake Echo	100%	\$74,054	\$24,345	\$0
Rocky Lake Development Association (pro-rated)	1	10003199	44 Verdi Drive, Bedford	Conv	\$11,798	\$7,810	\$3,988
Tangier Deanery Association	1	04524918	37 Deanery Road, Ship Harbour	100%	\$3,323	\$3,323	\$0
Tantallon Centennial Athletic Association	1	04530241	5346 St. Margaret's Bay Road, Tantallon	100%	Exempt (sold 1995 Church)	\$0	\$0
Pier 21 Society	1	08784558	1055 Marginal Road, Halifax	100%	\$93,340	\$93,340	\$0
Nature Trust of Nova Scotia	1	02344203	PID#00334391 & PID#41294158, Purcell's Cove Road, Halifax	100%	Exempt Resource	\$0	\$0
Total: 13	16				\$184,751	\$129,992	\$5,050

Beaver Bank Kinsac Community Centre, 1581-1583 Beaver Bank Road, Beaver Bank

In 2004, the Association entered into a facility management agreement for the operation of the premises on HRM's behalf. As such, the property is assessed as Commercial Exempt and Resource. A letter of notification was sent to the Association April, 2011, to advise of staff's recommendation to remove from the by-law.

Staff recommend removal of the Beaver Bank Kinsac Community Centre, 1581-1583 Beaver Bank Road, Beaver Bank, from By-law T-200 (Schedule 26), effective April 1, 2011; the property is assessed exempt therefore there are no savings to the program.

Head of St. St. Margaret's Bay/Boutliers Point Recreation Association, 11 Station Road, Boutliers Point

In 2001, HRM entered into a lease-to-purchase agreement with the Association for two former schools. In 2010, the lease agreement was converted into a facility management agreement and remains Commercial Exempt. Any sub-leasing will be taxable. Letter of notification sent April, 2011, to advise of staff's recommendation to remove from the by-law. Note: The Association is incorrectly listed as Boutliers Point Recreation Centre (ANN#00420417) on Schedule 26.

Staff recommend removal of the Head of St. Margaret's Bay/Boutliers Point Recreation Association, 11 Station Road, Boutliers Point, from By-law T-200 (Schedule 26), effective April 1, 2011. The property has been assessed as exempt therefore there are no savings to the program.

Sackville Heights Community Centre Association, 956 Sackville Drive, Sackville

In 2006, HRM entered into a less than market value lease agreement with the Association for the former Sackville Heights Junior High School and the property was added to By-law T-200 as fully exempt pending a further review of tenancy (By-law T-218, 2006). In 2009, the Association entered into a facility management agreement with HRM which expires in 2014. As such, the facility is assessed Commercial Exempt except for any portion of the premises sub-let to a third party. A letter of notification of intent to remove from the program was sent November 6, 2011.

Staff recommend removal of the Sackville Heights Community Centre Association, 956 Sackville Drive, Sackville, from By-law T-200 (Schedule 26), effective April 1, 2011. The property has been assessed as exempt therefore there are no savings to the program.

Nova Scotia Islamic Society, 777 Kearney Lake Road, Halifax

In 2004, the Society was added to By-law T-200 as fully exempt pending development of the vacant land (By-law T-213). The award was conditional. In 2011, the property remains Exempt Commercial for the building that serves as a prayer hall and as Residential (\$1,174) on the 19.96 acres of vacant land. In February, 2011, written notice was sent to the Society to advise of staff's intent to recommend to remove from the by-law. The prayer hall will remain Exempt Commercial as per the Assessment Act as a place of worship. If approved, the vacant land will be taxed at the Residential rate which is consistent with other ethnocultural organizations on the by-law.

Staff recommend removal of the Nova Scotia Islamic Community Centre, 777 Kearney Lake Road, Bedford, from By-law T-200 (Schedule 26), effective April 1, 2011. Estimated saving to the program is \$1,174.

Francis Margaret Pet Sanctuary, PID#40164295, PID#40185332 & PID#40164303, John Wood Lane, Lake Echo, The properties were added under By-law T-212 (February, 2004); the award was conditional pending conveyance to a non-profit entity. The owner is deceased and the organization's registration has lapsed.

Staff recommend removal of Frances Margaret Pet Sanctuary, PID40164295, PID#40185332, and PID#40164303, Lake Echo, from By-law T-200 (Schedule 28), effective April 1, 2011. Because the conditions applied to the exemption were not met, exemption has not been awarded; the estimated saving to the program is \$0.

Adsum Association for Women & Children, 103 Albro Lake Road, Dartmouth

This remnant parcel of land was consolidated with an abutting apartment building at 101 Albro Lake Road (ANN#04563042), therefore the assessment account is redundant.

Staff recommend removal of Adsum Association for Women & Children, 103 Albro Lake Road, Dartmouth, from By-law T-200 (Schedule 27), effective April 1, 2011. There are no savings to the program.

Eastern Shore Recreation Commission, 67 and 104 Park Road, Musquodoboit Harbour

In 1998, the Commission conveyed title to 67 Park Road, to HRM (By-law T-201) and in 2001 for 104 Park Road, Musquodoboit Harbour (By-law T-206). The assessment classifications have changed to Commercial Exempt.

Staff recommend removal of Eastern Shore Recreation Commission, 67 Park Road and 104 Park Road, Musquodoboit Harbour, from By-law T-200 (Schedule 26), effective April 1, 2011. The properties have been assessed as exempt, therefore the estimated saving to the program is \$0.

Lake Echo Lions Club, 3168 Highway #7, Lake Echo Lake

Lake Echo Lions Club gave HRM notice of intent to terminate their facility management agreement in 2011. Consequently, HRM assumed operations and the property assessment will be changed to Commercial Exempt, except any portion leased to a third party. Regional Council has since approved a short-term lease agreement and the proportional share of taxes will be billed once the assessment status has been revised. Therefore, the cost of the 2010-2011 tax exemption has been pro-rated.

Staff recommend removal of the Lake Echo Lions Club, 3168 Highway #7, Lake Echo, from By-law T-200 (Schedule 26), effective December 1, 2011. The saving in 2011 is estimated to be \$24,345.

Rocky Lake Development Association, 44 Verdi Drive, Bedford

In 2007, the Association purchased 50 acres of land for the purpose of developing recreational amenities. In 2010, the Association was added to By-law T-200 at a Conversion from the Commercial to Residential rate, conditional upon a payment plan agreement with HRM to secure collection of arrears (By-law T-227, January, 2011). The property has been sold back to the original owner (St. Paul's Home). The property is assessed as Commercial (\$70,798). The taxes for 2011-2012 are pro-rated over 2 months (April and May, 2011) at a cost of \$7,810 to HRM. Letter of notification of intent to remove from the program sent March 18, 2011.

Staff recommend removal of Rocky Lake Development Association, 44 Verdi Drive, Bedford, from By-law T-200 (Schedule 29), effective June 1, 2011. The estimated cost saving in the 2011-2012 fiscal year is \$39,050.

Note: The tax in 2011-2012 is pro-rated over two months; an additional saving of \$59,000 is realized over the balance of 10 months because St. Paul's Home is exempt by legislation.

Tangier Deanery Association, 37 Deanery Road, Ship Harbour

The property was owned by the Diocese of Nova Scotia & Prince Edward Island and was operated by the Tangier Deanery Association. In 1998, the Association was added to By-law T-200 as fully exempt (By-law T-201). In 2009, the Association ceased operations and the Diocese assumed operations. The property has been sold. Letter of notification of intent to remove from the program sent March 10, 2011.

Staff recommend removal of Tangier Deanery Association, 37 Deanery Road, Ship Harbour, from By-law T-200 (Schedule 26), effective April 1, 2011. The estimated cost saving is \$3,323.

Tantallon Centennial Athletic Association, 5346 St. Margaret's Bay Road, Tantallon

In 1995, a parcel of land was deeded by the Association to the abutting Trustees of the United Church of Canada and given a new assessment account number. Therefore, this property should be removed from By-law T-200 because the assessment number is redundant. The property owned by the Association located at 200 Ballfield Road, Tantallon, (ANN#04530268) remains on By-law T-200 (Schedule 26).

Staff recommend removal of Tantallon Centennial Athletic Association, ANN#04530241, 5364 St. Margaret's Bay Road, Tantallon, from By-law T-200 (Schedule 26), effective April 1, 2011. The estimated cost saving is \$0 – the redundant assessment account number has not be used for tax billing.

Pier 21 Society, 1055 Marginal Road, Halifax

In 2010, the Pier 21 Society relinquished its lease with the Halifax Port Authority. The facility and its programs will now operate as the Canadian Museum of Immigration at Pier 21 and the assessment classification will change to Commercial Exempt. The federal government will pay a grant in lieu of taxes to HRM. Letter of notification sent February 22, 2011. The property is assessed Commercial (\$93,340).

Staff recommend removal of Pier 21 Society, 1055 Marginal Road, Halifax, from By-law T-200 (Schedule 26), effective April 1, 2011. The estimated saving to the program is \$93,340.

Nova Scotia Nature Trust, PID#00334391 & PID#41294158, Purcell's Cove Road, Halifax

Two parcels of land owned by the Nature Trust have been deemed Resource Exempt and therefore not taxed.

Staff recommend removal of Nova Scotia Nature Trust, PID#00334391 & PID#41294158 Purcell's Cove Road, Halifax, from By-law T-200 (Schedule 26), effective April 1, 2011. The estimated saving to next year's program is \$0.

Attachment 7

Table 7a. Recommend Decline: New Applicants

Organization	#	AAN	Civic Address	Level	2011 Taxes	HRM Pays	Organization Pays
Canadian Cancer Society	1	01312871	1188 Wellington Street, Halifax	n/a	\$4,822	\$0	\$4,822
Easter Seals Canada	1	n/a	3670 Kempt Road, Halifax	n/a	\$34,556	\$0	\$34,556
Housing Trust of Nova Scotia	1	03761541	2215 Gottingen Street, Halifax	n/a	\$10,278	\$0	\$10,278
Veritas Society	1	n/a	101-1546 Barrington Street, Halifax	n/a	n/a	\$0	n/a
Total: 4	4				\$49,656	\$0	\$49,656

Canadian Cancer Society: Nova Scotia Division, 1188 Wellington Street, Halifax

In 2007, the Society purchased a residential property abutting their out-patient lodge and administrative offices located at 5826 South Street, Halifax. The new building was demolished and vacant land retained for future re-development. The new property is assessed at the Residential rate (\$4,822). Partial exemption requested at 50% of the Residential rate.

Staff recommend decline. The Society has the option to consolidate the lot with the abutting property located at 5826 South Street, Halifax, which is currently on By-law T-200 at 50% exempt at the Residential rate.

Easter Seals Canada, 3670 Kempt Road, Halifax

The Easter Seals Society provides health education and peer support programs to persons with a disability. The property is leased from Granville Development Incorporated of which ~40% is sub-let to a third party tenant. The property is assessed at the Commercial rate (\$34,556). A conversion from Commercial to Residential tax rate plus an additional 75% discount requested. This organization applied to the program in 2009 under its former name, the Abilities Foundation of Nova Scotia, and was declined because it is a market lease (By-law T-225, September 29, 2009, Item 72, p.27). Taxes are billed to Granville Development Incorporated.

Staff recommend decline. The property is a private sector lease.

Housing Trust of Nova Scotia, 2215 Gottingen Street, Halifax

The property was acquired for the purpose of developing affordable housing. In 2011, the owner made application to HRM for a development permit to use the land for a 67-space parking lot. This is an interim commercial sub-lease pending construction of a multi-unit residential building. The land is assessed as Residential (\$10,278).

Staff recommend decline; the use is commercial and taxes can be recovered through parking rates and/or sub-lease.

Veritas Society, 101-1546 Barrington Street, Halifax

The Society's volunteers operate the Veritas Catholic Books and Gifts store leased space in the Brewery Market. The property is owned by Barrington Street Historical Developments Limited and assessed at the Commercial rate based on proportional occupancy. Taxes are billed to Barrington Street Historical Developments Limited.

Staff recommend decline. The property is a private sector lease.

Table 7b. Recommend Decline: Increase in Exemption Level

Organization	#	AAN	Civic Address	Increase Requested	2011 Taxes	HRM Currently Pays	Organization Pays
Community Care Network	1	0036919	2425 Maynard Street, Halifax	50% to 100%	\$15,896	\$11,952	\$3,944
Columbus Club of Sackville	1	02208229	252 Cobequid Road, Lower Sackville	Conv to 100%	\$7,745	\$4,844	\$2,901
Dartmouth Daycare Centre	1	07531850	28 Caledonia Road, Dartmouth	75% to 100%	\$13,760	\$12,597	\$1,163
Friends of Children (Atlantic) Association	1	03863492	1133 Tower Road, Halifax	75% to 100%	\$11,404	\$8,553	\$2,851
Grand Lodge of Ancient Free & Accepted Masons of NS (Eureka Lodge #42)	1	03075869	42 Sprott Lane, Sheet Harbour	Conv to 100%	\$2,403	\$1,525	\$878
La Societe Acadienne	1	04864816	54 Queen Street, Halifax	75% to 100%	\$11,843	\$7,111	\$4,732
Metro Community Housing Association	1	03220974	70 Victoria Road, Dartmouth	75% to 100%	\$3,758	\$2,819	\$939
Musquidoboit Harbour Lions Club	1	05424118	43 East Perpeswick Road, Musquidoboit Harbour	Conv to 50%	\$5,389	\$4,413	\$976
North End Community Health Association	1	03539776	2165 Gottingen Street, Halifax	Conv to 50%	\$6,997	\$4,441	\$2,556
Total: 9	9				\$79,195	\$58,255	\$20,940

Community Care Network, 2425 Maynard Street, Halifax

In 2004, the property located at 2425 Maynard Street, Halifax, was added to By-law T-200 at a Conversion from the Commercial to Residential rate plus a further 50% discount (By-law T-212). In 2008, a request for full exemption was declined on appeal (By-law T-224, 2008; Supplementary Report, 2009). In 2010, the same request was declined (By-law T-227). The property is assessed as Commercial (\$15,896) of which HRM pays \$11,952. The applicant has requested full exemption. The Community Care Network's food/furniture bank located at 2415 Maynard Street, Halifax, remains on By-law T-200 (Schedule 26) as fully exempt (\$8,515).

Staff recommend decline. The premise is used for training and storage and does not qualify for full exemption as per previous requests declined.

Columbus Club of Sackville, 252 Cobequid Road, Lower Sackville

In 2006, the Club was added to By-law T-200 at a Conversion from the Commercial to Residential rate (By-law T-226). The property is assessed as Commercial (\$7,745) of which HRM pays \$4,844. Full exemption requested. Current practise restricts tax exemption for service clubs to a Conversion from Commercial to Residential rate unless the club provides alternate service delivery.

Staff recommend decline.

Dartmouth Daycare Centre, 28 Caledonia Road, Dartmouth

In 1989, the former City of Dartmouth entered into a land lease agreement for the purpose of constructing a daycare facility. The lease expires in 2019. In 1998, the Centre was added to By-law T-200 at a Conversion from the Commercial to Residential rate with a further 75% discount (By-law T-201). The property is assessed as Commercial (\$13,760). Full exemption requested.

Staff recommend decline. The current level of exemption is comparable to other daycare facilities currently on the by-law.

Friends of Children (Atlantic) Association, 1133 Tower Road, Halifax

The property known as “Ronald MacDonald House” was added to By-law T-200 in 1998 at a Conversion from Commercial to Residential plus a further 75% discount at the Residential rate (By-law T-201). The property is assessed as Residential (\$11,404) of which HRM pays \$8,553. In 2010, a request for full exemption was declined (By-law T-227). The report noted that the current level of exemption was higher than comparable lodges.

Staff recommend decline. The current level of exemption is higher than comparable facilities on the by-law.

Grand Lodge of Ancient Free and Accepted Masons of Nova Scotia, Eureka Lodge #42, 42 Sprott Lane, Sheet Harbour

In 1998, the Freemasons were added to By-law T-200 at a Conversion from the Commercial to Residential rate (By-law T-201, June 30, 1998). The property is assessed as Commercial (\$2,403) of which HRM pays \$1,525. Full exemption requested.

Staff recommend decline. The club does not provide alternate service delivery.

La Societe Acadienne, 54 Queen Street, Halifax

In 2004, the Society was added to By-law T-200 in 2004 at a Conversion from Commercial to Residential rate (By-law T-213). The property is assessed as Commercial (\$11,843) of which HRM pays \$7,111. An increase in exemption to 75% exempt at the Residential rate requested.

Staff recommend decline. The current level of exemption is consistent with that provided other ethnocultural community centres on the by-law.

Metro Community Housing Association, 70 Victoria Road, Dartmouth

The Association owns six (6) properties assessed at the Residential tax rate (combined tax \$26,824). The properties are on By-law T-200 at 75% exempt (By-law T-201, June, 1998). HRM's cost of renewal is \$20,118. Full exemption requested on the basis of registered heritage status.

Staff recommend decline. The former practise of awarding a higher level of exemption to registered heritage properties irrespective of use is to be reviewed within the context of a proposed program re-design.

Musquodoboit Harbour Lions Club, 43 East Petpeswick Road, Musquodoboit Harbour

In 2008, the Club purchased a former seniors club property to serve as a clubhouse and to accommodate relocation of the Eastern Shore Food Bank. In 2009, the Club was added to By-law T-200 at a Conversion from the Commercial to Residential rate (Schedule 30). Full exemption requested on the basis of the food bank operation. In general, service clubs are restricted to a Conversion unless providing alternate service delivery (e.g. a park, playground). The current exemption costs HRM \$3,436.

Staff recommend full exemption be declined. The club does not provide alternate service delivery.

North End Community Health Association, 2165 Gottingen Street, Halifax

The Centre owns two properties in Halifax: the health clinic and a separate parcel of land used for private parking. The clinic is assessed as Commercial (\$6,997). In 2001, the clinic was added to By-law T-200 at a Conversion from the Commercial to Residential rate of which HRM pays \$4,441 (By-law T-206, May, 2001). The private parking lot remains at the Commercial rate (\$2,575). An increase to 50% exempt at the Residential rate requested.

Staff recommend decline. Health and medical facilities are not within the municipality's jurisdiction.

Table 7c. Recommend Decline: Not Assessed for Tax

Table 7c. Recommend Decline: Not Assessed for Tax							
Organization	#		Civic Address	Level	2011 Taxes	HRM Pays	Organization Pays
Canadian Mental Health Association: Halifax/Dartmouth	2	114-2786 Agricola Street, Halifax		Exempt Commercial	\$0	\$0	\$0
		216-2786 Agricola Street, Halifax		Exempt Commercial	\$0	\$0	\$0
Centre for Diverse Visible Cultures	1	213-2786 Agricola Street, Halifax		Exempt Commercial	\$0	\$0	\$0
Ecology Action Centre	1	Basement-2786 Agricola Street, Halifax		Exempt Commercial	\$0	\$0	\$0
Halifax Amateur Radio Club	1	214-6955 Bayers Road, Halifax		Exempt Commercial	\$0	\$0	\$0
Halifax City Soccer Club	3	108, 144 & 211-6955 Bayers Road, Halifax		Exempt Commercial	\$0	\$0	\$0
Independent Living Resource Centre	3	210, 212 & 214-2786 Agricola Street, Halifax		Exempt Commercial	\$0	\$0	\$0
Immigrant Settlement and Integration Services	2	208 & 222-6955 Bayers Road, Halifax		Exempt Commercial	\$0	\$0	\$0
Knights of Columbus	1	2786 Agricola Street, Halifax		Exempt Commercial	\$0	\$0	\$0
Lakeshore Curling Club	1	409 Glendale Drive, Sackville		Exempt Commercial	\$0	\$0	\$0
Multicultural Council of Halifax/Dartmouth	1	6955 Bayers Road, Halifax		Exempt Commercial	\$0	\$0	\$0
Northern Lights Senior Citizens Club	1	106-2786 Agricola Street, Halifax		Exempt Commercial	\$0	\$0	\$0
Safe Harbour Metropolitan Church (Manna for Health)	1	108-2786 Agricola Street, Halifax		Exempt Commercial	\$0	\$0	\$0
Shakespeare by the Sea	1	Parking Lot, Point Pleasant Park, Halifax		Exempt Commercial	\$0	\$0	\$0
Total: 13	19				\$0	\$0	\$0

Note: These properties are not assessed for property tax, therefore, no exemption is required.

Attachment 8

Table 8. New Applicants: Recommend Defer

Organization	#	AAN	Civic Address	Assessed (Request)	2011 Taxes	HRM Pays	Organization Pays
ABC Housing Cooperative Limited	6		Dartmouth Cole Harbour	Residential (25%)	\$11,244	\$0	\$11,244
Atlantic Housing Cooperative	13		Cole Harbour Eastern Passage	Residential (25%)	\$20,593	\$0	\$20,593
Affirmative Industries Association of Nova Scotia	1	00165778	66 Lakecrest Drive, Dartmouth	Commercial (25% to 50% of Residential)	\$8,514	\$2,129	\$4,257
Canoe Kayak Canada: Atlantic Division Association	1	00767654	34 Boathouse Lane, Dartmouth	Exempt Commercial (100%)	\$0	\$0	\$0
Central Dartmouth Housing Cooperative	13		Dartmouth	Residential (25%)	\$20,043	\$0	\$20,043
Cranberry Lake Housing Cooperative	1	03552551	1-47 Cedarwood Drive/1-15 Pioneer Court	Residential (25%)	\$42,963	\$0	\$42,963
Crossroads Housing Cooperative	1	06218725	1 Unity Court, Sackville	Residential (25%)	\$48,842	\$0	\$48,842
Dunbrack Housing Cooperative	19		Halifax	Residential (25%)	\$47,263	\$0	\$47,263
Flip Flop Housing Cooperative	12		Cole Harbour	Residential (25%)	\$22,130	\$0	\$22,130
Fresh Start Housing Cooperative Limited	21		Lower Sackville	Residential (25%)	\$40,638	\$0	\$40,638
Halifax Haven Guest Home	1	01991434	5897 Inglis Street, Halifax	Residential (50%)	\$7,887	\$0	\$7,887
Halifax Peninsula Housing Cooperative	6		Halifax	Residential (25%)	\$23,394	\$0	\$23,394
Highfield Park Housing Cooperative Limited	1	06451942	35A-45J Joseph Young Drive, Dartmouth	Residential (25%)	\$37,578	\$0	\$37,578
High Hopes Housing Cooperative Limited	9		Halifax	Residential (25%)	\$37,672	\$0	\$37,672

Table 8. Continued.... Recommend Defer

Organization	#	AAN	Civic Address	Assessed (Request)	2011 Taxes	HRM Pays	Organization Pays
Housing Trust of Nova Scotia	2	04556151	2231 Gottingen Street, Halifax	Residential (25%)	\$879	\$621	\$258
		04039769	2183 Gottingen Street, Halifax	Residential (25%)	\$32,703	\$23,374	\$9,329
Icelandic Memorial Society	1	10340489	PID#40747925 Fairbanks Lake Road, Markland	Residential (100%)	\$27	\$0	\$27
Kabuki Housing Cooperative Limited	2	01390562	2473-2475 Agricola Street, Halifax	Not assessed	\$0	\$0	\$0
		01390635	5689 Roberts Street, Halifax	Residential (25%)	\$766	\$0	\$766
Longhouse Housing Cooperative Limited	11		Halifax	Residential (25%)	\$34,718	\$0	\$34,718
Maria's Housing Cooperative	20		Halifax	Residential (25%)	\$28,818	\$0	\$28,818
McIntosh Run Housing Cooperative Limited	27		Halifax	Residential (25%)	\$60,687	\$0	\$60,687
New Armdale Westside Housing Cooperative	38		Halifax/Dartmouth	Residential (25%)	\$72,853	\$0	\$72,853
North End United Housing Cooperative	3	00772151	2467 Brunswick Street, Halifax (Jim MacDonald Coop)	Residential (25%)	\$18,311	\$0	\$18,311
		03558983	2481-2497 Creighton Street, Halifax (Anathoth Coop)	Residential (25%)	\$12,838	\$0	\$12,838
		06015379	2400-2429 Victory Lane Halifax (Seaview Coop)	Residential (25%)	\$15,018	\$0	\$15,018
Titans Gymnastics & Trampoline Club	1	10113075	40 Broom Road, Dartmouth	Commercial (Conv to 100%)	\$39,082	\$25,872	\$13,210

Table 8. Continued.... Recommend Defer

Organization	#	AAN	Civic Address	Assessed (Request)	2011 Taxes	HRM Pays	Organization Pays
Rocky Road Housing Cooperative Limited	5		Halifax	Residential (25%)	\$29,311	\$0	\$29,311
Rogers Housing Cooperative Limited	11		Lower Sackville	Residential (25%)	\$19,860	\$0	\$19,860
Rooftops Housing Cooperative Limited	14		Dartmouth	Residential (25%)	\$19,860	\$0	\$19,860
Saduke Housing Cooperative Limited	28		Sackville	Residential (25%)	\$65,267	\$0	\$65,267
Spryview Housing Cooperative Limited	9		Halifax	Residential (25%)	\$14,294	\$0	\$14,294
True North Housing Cooperative Limited	1	06186165	21 True North Crescent, Dartmouth	Residential (25%)	\$13,434	\$0	\$13,434
Westmoor 57 Housing Cooperative Limited	56		Halifax	Residential (25%)	\$116,830	\$0	\$116,830
St. John Council for NS/PEI	1		Lot HP-9 70 Highfield Park, Dartmouth	Not assessed	\$0	\$0	\$0
Victoria Hall	1	03614166	2438 Gottingen Street, Halifax	Residential (25%)	\$10,365	\$2,592	\$7,773
Village Green Society	1	03859509	15 Leary's Cove Road, East Dover	Commercial Exempt (100%)	\$0	\$0	\$0
Total: 33	337				\$974,682	\$54,588	\$920,094

Non-Profit Housing Cooperatives

The 25 non-profit housing cooperatives represent 76% of organizations deferred and account for a combined total of \$879,455 in taxes. The combined number of properties is 328. If awarded partial exemption at 25% exempt at the Residential rate, the total cost would be ~\$220,000.

Staff recommend the deferral of 25 non-profit housing cooperatives pending the proposed program re-design.

Housing Trust of Nova Scotia 2231 and 2183 Gottingen Street, Halifax

The Trust is a non-profit society that aims to develop mixed-income rental housing, a portion of which is to be below market value. The vacant land holdings are assessed at the Commercial rate (combined taxes of \$33,582). A financial statement was not provided with the application and as such is incomplete. Because the housing model proposed is unconfirmed and construction unlikely to proceed in 2011, staff recommend deferral to the 2012-2013 program. Deferral is consistent with other affordable housing providers, i.e., non-profit cooperatives.

Staff recommend deferral pending confirmation of the for-profit/market component of the organization's composition and proposed housing projects, including a financial statement and articles of incorporation.

Victoria Hall, 2438 Gottingen Street, Halifax

Victoria Hall is a registered charity that accommodates full-time senior tenants and short-term respite boarders with on-site support services. The building is a registered heritage property. The property is assessed as Residential (\$10,365). Partial exemption at 25% of the Residential rate requested.

Staff recommend deferral. Previous applications from nursing homes have been declined on the basis of HRM's jurisdictional mandate does not include medical/health facilities.

Icelandic Memorial Society, PID#40747925, Fairbanks Lake Road, Markland

The Society promotes the history of Icelandic settlement in the Markland area. The land is leased from the Nova Scotia Department of Natural Resources. The property is assessed as Resource (\$27). Full exemption requested.

Staff recommend deferral pending confirmation of development of the site for historical interpretation.

Canoe Kayak Canada: Atlantic Division Association, 34 Boathouse Lane, Dartmouth

The Association leases land from HRM and has constructed a clubhouse. The property has not been assessed for tax (\$0).

Staff recommend deferral pending assessment and tax account.

Titans Gymnastics & Trampoline Club, 40 Broom Road, Dartmouth

The Club was added to By-law T-200 in 2010 at a Conversion from the Commercial to Residential rate. The property is assessed as Commercial (\$39,082). Full exemption requested.

Staff recommend deferral pending a policy decision regarding membership-based sports clubs.

St. John Council for Nova Scotia/PEI, Lot HP-9 70 Highfield Park, Dartmouth

The Council has acquired property for the development of an office complex. The property has not been assessed for tax.

Staff recommend deferral pending assessment and a tax account in the name of the St. John Council for Nova Scotia/PEI.

Village Green Recreation Society, 15 Leary's Cove Road, East Dover

The Society is in negotiations for the potential transfer of title of a former church hall. Currently, the property is exempt under the Assessment Act; a sale will trigger an assessment to Commercial.

Staff recommend deferral pending confirmation of property acquisition.

Attachment 9

Records Management

Corrections to the by-law schedules ensure that the formal public record corresponds with the official recommendation approved by Regional Council. This section includes changes to an organization's legally incorporated name, civic address, assessment account number, etc.

Schedule 26

NAME CORRECTION/NAME CHANGE

- Replace North Ship Harbour Community Club with **North Ship Harbour Community Auxillary Club.**
- Replace Sackville Lions Club with **Lions Club of Sackville.**
- Replace Cow Bay Community Hall with **Social and Beneficial Society of Cow Bay.**
- Replace Soccer Nova Scotia – North Common with **ANN#09127259, Soccer Nova Scotia Sport Training Centre Incorporated, PID#40808743, 210 Thomas Raddall Drive, Halifax.**
- Replace Boutlier's Point Family Recreation Association with **Head of St. Margaret's Bay/Boutlier's Point Recreation Association.**
- Replace all references to Harbour City Homes with **City of Halifax Non-Profit Housing Society** (8 properties).

SCHEDULE CORRECTIONS

- Remove **Marine Drive Fighting for Futures Association.** In 2010, the organization was removed under By-law T-226 (April, 2010). This is a records management error – there is no budget saving.
- Add **Bide A While Animal Shelter, 67 Neptune Crescent, Dartmouth.** In 2008, the Society sold their former premises (12 Eaton Avenue, Dartmouth) and constructed a new shelter. The new property was added to Schedule 26 under By-law T-223 (2008). This is a records management error – there is no additional budget cost.
- Add **Fultz Corner Restoration Society, 33 Sackville Drive, Sackville.** In 2009, the Society purchased an abutting parcel of vacant land. The property was added to Schedule 26 under By-law T-225 (October, 2009). This is a records management error – there is no additional budget cost.

- Add **Creighton-Gerrish Development Association, 2286 Gottingen Street, Halifax.**
This is a records management error.

Schedule 27

NAME CORRECTION/NAME CHANGE

- Replace Sackville Family Daycare with **Memory Lane Family Place Association.**

Schedule 28

SCHEDULE CORRECTIONS

- Remove **Feed Nova Scotia, 213-217 Bedford Highway, Halifax.** The property was added to Schedule 26 under By-law T-220 (March, 2007).
- Remove **Governing Council of the Salvation Army in Canada, 2038-2044 Gottingen Street, Halifax.** When added to the by-law in 1997, the property had two assessment classifications; Residential for an overnight men's shelter and Commercial for the office/programming space. The Salvation Army was awarded 50% exemption for the residence (Schedule 28) and a Conversion for the office portion (Schedule 29). The assessment classification for the residence has since been changed to Residential Exempt and should be removed from Schedule 28. The portion assessed as Commercial remains on By-law T-200 (Schedule 29).

Schedule 29

NAME CORRECTION/NAME CHANGE

- Replace Royal Antediluvian Order of Buffalos with **Harbour Lodge #53 Royal Antediluvian Order of Buffalos.**

SCHEDULE CORRECTIONS

- Add **Dartmouth Work Activity, 15 Poseidon Court, Dartmouth.** In 2009, the property was added to Schedule 29 under By-law T-225 (2009). This is a records management error – there is no additional budget cost.
- Remove **Independent Order of Foresters: Moser River, ANN#02131501, Moser River.** The organization was removed under By-law T-221 (January, 2008).

Schedule 30

SCHEDULE CORRECTIONS

- Remove **Harbour City Homes, 2237 Brunswick Street, Halifax.** The property is listed on Schedule 26 as exempt by virtue of registered heritage status.
- Remove **Harbour City Homes, 2415 Brunswick Street, Halifax.** The property is listed on Schedule 26 as exempt by virtue of registered heritage status.
- Remove **Harbour City Homes, 2429 Brunswick Street, Halifax.** The property is listed on Schedule 26 as exempt by virtue of registered heritage status.
- Remove **North End United Housing Cooperative Limited, 5418 North Street, Halifax.** The property is listed twice on Schedule 30 under the name North End United Housing. Correct listing to one entry under the formal name of incorporation.
- Replace all references to Harbour City Homes with **City of Halifax Non-Profit Housing Society** (18 properties).

Attachment 10

BY-LAW NUMBER T-228

BY-LAW RESPECTING TAX EXEMPTIONS

Be it enacted by the Council of the Halifax Regional Municipality, under the authority of Section 89 of the Halifax Charter (2008), By-law T-200 is amended as follows:

Schedule 26 is amended by:

Add ANN#09666672, Anglican Dioceses of Nova Scotia and Prince Edward Island: St. Paul's Anglican Church, Lot 2-71 St. Paul's Lane, French Village

Add ANN#0976460, Three Villages Recreation Association, Portion of PID#00587766, Main Road, Glen Haven

Add ANN#05873509, Sheet Harbour & Area Chamber of Commerce, 22404 Highway #7, Sheet Harbour

Add ANN#09765425, Bide Awhile Animal Shelter, 67 Neptune Crescent, Dartmouth

Add ANN#01162659, Fultz Corner Restoration Society, 33 Sackville Drive, Sackville

Add ANN#03602613, Village Green Recreation Society, 9 Leary's Cove Road, East Dover

Add ANN#03393097, Association for Special Needs Recreation, 82 Cobblestone Lane, Musquodoboit Harbour

Add ANN# 01189433, Fultz House Restoration Society, 13 Sackville Drive, Sackville

Add ANN#04188322, Fultz House Restoration Society, 17 Sackville Drive, Sackville

Add ANN#04926293, Fultz House Restoration Society, 21 Sackville Drive, Sackville

Add ANN#07521189, Nova Scotia Society for the Prevention of Cruelty to Animals, 5 Scarfe Court, Dartmouth

Add ANN#04364759, Creighton-Gerrish Development Association, 2286 Gottingen Street, Halifax

Remove ANN# 00487104, Brookside Community Hall Society, 27 Sunset Drive, Sheet Harbour

Remove ANN#03403882, Chezzetcook & District Lions Club, 89 East Chezzetcook Road, Chezzetcook

Remove ANN#03442926 Musquodoboit Harbour Heritage Society, 78995 Highway #7, Musquodoboit Harbour

Remove ANN#03538982, North Preston Medical Society, 52 Cain Street, North Preston

Remove ANN#09193405, Ostrea Lake Wharf Preservation Society, Parcel 97-2 Ostrea Lake Road, Ostrea Lake

Remove ANN#03402576, Scouts Canada: Nova Scotia Provincial Council Property Society, 12285 Peggy's Cove Road, Glen Haven

Remove ANN#05775288, Sheet Harbour & Area Chamber of Commerce, 22404 Highway #7, Sheet Harbour

Remove ANN#05907993, Sheet Harbour & Area Chamber of Commerce, 22404 Highway #7, Sheet Harbour

Remove ANN#04334833, Beaver Bank Kinsac Community Centre, 1581-1583 Beaver Bank Road, Beaver Bank

Remove ANN#03376937, Head of St. Margaret's Bay/Boutliers Point Recreation Association, 11 Station Road, Boutliers Point

Remove ANN#04334833, Sackville Heights Community Centre Association, 45 Connolly Road, Sackville

Remove ANN#05208408, City of Halifax Non-Profit Housing Society, 2581 Brunswick Street, Halifax

Remove ANN#00102083, Nova Scotia Islamic Society, 777 Kearney Lake Road, Halifax

Remove ANN#02066025, Eastern Shore Recreation Commission, 104 Park Road, Musquodoboit Harbour

Remove ANN#09122990, Eastern Shore Recreation Commission, 67 Park Road, Musquodoboit Harbour

Remove ANN#091122990, Marine Drive Fighting for Futures Association, 5110 Highway #7, Porters Lake

Remove ANN#04524918, Tangier Deanery Association, 37 Deanery Road, Ship Harbour

Remove ANN#04530241, Tantallon Centennial Athletic Association, 5364 St. Margaret's Bay Road, Tantallon

Remove ANN#08784558, Pier 21 Society, 1055 Marginal Road, Halifax

Remove ANN#07691189, Three Villages Recreation Association, Portion of PID#00587766, Main Road, Glen Haven

Remove ANN#03393097, Quest Society for Adult Support & Rehabilitation, 82 Cobblestone Lane, Musquodoboit Harbour

Remove ANN#02344203, Nature Trust of Nova Scotia, PID#00334391 and PID#41294158, Purcell's Cove Road, Halifax

Amend ANN#00968447, Cow Bay Community Hall to Social and Beneficial Society of Cow Bay, 1493 Cow Bay Road, Cow Bay

Amend ANN#09423117, Sackville Lions Club to Lions Club of Sackville, Lot 2, Beaver Bank Road, Lower Sackville

Amend ANN#04562518 North Ship Harbour Community Club to North Ship Harbour Community Auxiliary Club, 214 West Ship Harbour Road, Ship Harbour

Amend Soccer Nova Scotia – North Common to ANN#09127259, Soccer Nova Scotia Sport Training Centre Incorporated, PID#40808743 210 Thomas Raddall Drive, Halifax

Amend Boutilier's Point Family Recreation Association to Head of St. Margaret's Bay/Boutilier's Point Recreation Association

Schedule 27 is amended by:

Add ANN#04376654, St. Leonard's Society of Nova Scotia, 2706 Gottingen Street, Halifax

Remove ANN#05208408, City of Halifax Non-Profit Housing Society, 2581 Brunswick Street, Halifax

Remove ANN#0066129, Adsum Association for Women & Children, 103 Albro Lake Road, Dartmouth

Amend ANN#04550501 Sackville Family Daycare to Memory Lane Family Place Association, 22 Memory Lane, Sackville

Schedule 28 is amended by:

Add ANN#09785930, Alexandra Children's Centre, 3405 Devonshire Avenue, Halifax

Add ANN#07691106, Hooked Rug Museum of North America, 9849 Highway #3, Queensland

Add ANN#07745877, Society of St. Vincent De Paul (Hand in Hand), 438 Herring Cove Road, Halifax

Add ANN#03351882, Society of St. Vincent De Paul (Hand in Hand), 440 Herring Cove Road, Halifax

Add ANN#09888330, Dartmouth Adult Services Centre, 59 Dorey Avenue, Dartmouth

Remove ANN#07521189, Nova Scotia Society for the Prevention of Cruelty to Animals, 5 Scarfe Court, Dartmouth

Remove ANN#04773071, Feed Nova Scotia, 213-217 Bedford Highway, Halifax.

Remove ANN#02316765, Frances Margaret Pet Sanctuary, PID#40164295 John Wood Lane, Lake Echo.

Remove ANN# 02316811, Frances Margaret Pet Sanctuary, PID#40185332, Lake Echo

Remove ANN# 02317478, Frances Margaret Pet Sanctuary, PID#40164303, Lake Echo.

Remove ANN#04567102, Governing Council of the Salvation Army in Canada, 2038-2044 Gottingen Street, Halifax

Schedule 29 is amended by:

Add ANN#09378774, Indo-Canadian Community Centre Association, 164 Chain Lake Drive, Halifax

Add ANN#00267201, Alrasoul Islamic Society, 1247 Bedford Highway, Bedford

Add ANN#04431154, Canadian Lebanon Society of Halifax, 253-255 Bedford Highway, Bedford

Add ANN#0887228, Chalice Canada, 445 Sackville Drive, Lower Sackville

Remove ANN#06342124, Dartmouth Work Activity Society, 15 Poseidon Court, Dartmouth

Remove ANN#02131501, IOOF Hall (Independent Order of Foresters), Lot - Hall, Moser River

Remove ANN#10003199, Rocky Lake Development Association, 44 Verdi Drive, Bedford

Remove ANN#09888330, Dartmouth Adult Services Centre, 59 Dorey Avenue, Dartmouth

Remove ANN#07691106, Hooked Rug Museum of North America, 9849 Highway #3, Queensland

Remove ANN# Alexandra Children's Centre, 3405 Devonshire Avenue, Halifax

Remove ANN#07745877, Society of St. Vincent De Paul, 438 Herring Cove Road, Halifax

Remove ANN#03351882, Society of St. Vincent De Paul, 440 Herring Cove Road, Halifax

Amend ANN#04684109, Royal Antediluvian Order of Buffalos to Harbour Lodge #53 Royal Antediluvian Order of Buffalos, 2 Wentworth Street, Dartmouth

Schedule 30 is amended by:

Add ANN#05208408, City of Halifax Non-Profit Housing Society, 2581 Brunswick Street, Halifax

Add ANN#04559215, Adsum for Women & Children, 2380-2382 Gottingen Street, Halifax

Add ANN#00468622, E.Fry Society of Mainland Nova Scotia, 1 Tulip Street, Dartmouth

Add ANN#00036927, Metro Non-Profit Housing Association, 2437 Maynard Street, Halifax

Add ANN#03689581, St. Leonard's Society of Nova Scotia, 3170 Romans Avenue, Halifax

Add ANN#01991434, Halifax Haven Guest Home, 5897 Inglis Street, Halifax

Remove ANN#05238625, Harbour City Homes, 2237 Brunswick Street, Halifax

Remove ANN#00772186, Harbour City Homes, 2415 Brunswick Street, Halifax

Remove ANN#00771104, Harbour City Homes, 2429 Brunswick Street, Halifax

Remove ANN#00790818, North End United Housing, 5418 North Street & 2477-2479 Wood Avenue, Halifax