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Item No.

**HRM Grants Committee
November 3, 2014**

TO: Chair and Members of HRM Grants Committee

Original Signed

SUBMITTED BY:

Greg Keefe, Director of Finance and Information Technology/CFO

DATE: October 14, 2014

SUBJECT: Tax Relief to Non-Profit Organizations: New Applications, Renewals, and
Proposed Amendments for 2014-15 Fiscal Year

ORIGIN

November 30, 2013 – Application deadline for renewals and new applications to the 2014-2015 *Tax Relief to Non-Profit Organizations Program*.

LEGISLATIVE AUTHORITY

*HRM Charter (2008) s. 79 (1) respecting discretionary grants and contributions.
Administrative Order 20014-001-ADM Tax Relief to Non-Profit Organizations.*

RECOMMENDATION

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

1. The removal of eight (8) organizations from the tax relief program as detailed in Attachment 2 of this report, effective April 1, 2014, for a combined saving of \$42,921;
2. The addition of Cross-Roads, Flip Flop, Fresh Start, Peninsula, Kabuki, Longhouse, McIntosh Run, Rooftops and Spryview non-profit housing cooperatives as detailed in Attachment 3 to Schedule 30, effective April 1, 2014, conditional upon payment of any prior year arrears or a signed payment plan, at a combined cost of \$59,384;
3. The addition of the Dartmouth Yacht Club, Halifax Refugee Clinic, Hammonds Plains Fire Hall & Community Centre Association, LWF Firemen's Association (3214 Highway 2), and Purcell's Cove Social Club (505 Purcell's Cove Road), PAC Autism Nova Scotia, and the Bridge Centre for

Recommendations Continued on page 2....

Arts & Technology as detailed in Attachment 3 to Schedule 29, effective April 1, 2014, conditional upon payment of any prior year arrears or a signed payment plan as applicable, at a combined cost of \$49,184;

4. The removal of one (1) property owned by the Second Stage Housing Association from Schedule 29 and the addition of this same property to Schedule 28, as listed in Attachment 3, effective April 1, 2014, at an estimated cost of \$7,730;
5. The decline of thirteen (13) applications as listed in Attachment 4;
6. The decline of twenty-eight (28) requests for an increase in level of tax relief as listed in Attachment 5;
7. The renewal of full or partial tax relief for (571 properties) in Schedules 26 to 30 as listed in Attachments 6 to 10, effective April 1, 2014, conditional upon payment of any prior year arrears or a signed payment plan as applicable, for a combined total cost of \$3,087,574;
8. The suspension of Sections 2(d) and 5A of Administrative Order 2014-001-ADM for fiscal year 2014 to enable resolution of an expired lease or incorrect assessment currently included in Schedules 26, 27 or 29;
9. Reinstatement of that portion of property leased to a for-profit interest for the Dartmouth Non-Profit Housing Society (Schedule 26) and the Canadian Red Cross (Schedule 29), effective April 1, 2014.

BACKGROUND

HRM awards tax grants to registered non-profit organizations under the authority of s.79(1) of the *HRM Charter* (2008) enacted through HRM's Administrative Order 2014-001-ADM. The program opens in September with a deadline of November 30th for renewals and new applicants for the following year. Receiving applications in the prior fiscal year allows for an estimate of any additional cost in relation to the program's budget capacity; if required an increase in budget may be requested for the next fiscal year. If the recommendations to add, remove, or renew are approved a total of 663 properties will receive tax relief in fiscal year 2014. Due to the scale of program participation, information has been summarized and presented in tables in the Discussion section of this report. Further detail is included in Attachments 2 to 10.

DISCUSSION

• Tax Relief Schedules: Attachment 1

Presently, the program has five (5) levels of tax relief described as "schedules". Inconsistencies exist among organizations providing the same or similar service. These anomalies are largely a function of precedence established prior to amalgamation, annual budget capacity, assessment classification, and individual appeals. It is anticipated that these inconsistencies will be addressed through the proposed program re-design and future amendments to Administrative Order 2014-001-ADM.

• Recommend Removal from Program in 2014: Attachment 2

Reasons for removal from the program include: property sale or conveyance, lease expiry, merger, reporting non-compliance (tax relief or grant), a time-limited conditional award, substantive change in property use, misrepresentation, dissolution, default or loss of registered non-profit status.

Table I. Proposed Removal from the Program in 2014 2014 Assessment Values and Municipal Tax Rates				
Organizations	Properties	Combined Total Tax	Pro-Rated Tax Relief	Estimated Savings in 2014
8	7	\$42,921	(\$0)	\$42,921

- Proposed Addition to the Program in 2014: Attachment 3**

A majority (~90%) of organizations recommended for inclusion in the program provide affordable housing to lower income individuals and families located within urban and suburban neighborhoods. If approved, approximately 180 units of affordable housing will receive assistance and the program's waiting list of eligible non-profit housing cooperatives will be reduced as per the stated intent of a budget increase in 2013.

Table II. Proposed Additions in 2014 2014 Assessment Values and Municipal Tax Rates			
Schedule	Properties	Combined Total Tax	Cost of Proposed Tax Relief
Schedule 30	85	\$237,546	(\$59,384)
Schedule 28¹	0	\$10,400	(\$7,730)
Schedule 29	7	\$82,225	(\$49,184)
TOTAL	92	\$330,171	(\$116,298)

1. Proposed increase in level of tax relief. Net increase is \$1,675; total tax relief is \$7,730. The addition to Schedule 28 is a renewal and therefore not counted as an added property (0).

- Recommend Decline of Application: Attachment 4**

The rationale to decline thirteen (13) new applications include: delinquent grant reporting, incomplete or late application, nominal tax payable, or not billed for tax as of April 1, 2014. If applicable, eligible applicants can re-apply to the 2015 program.

- Recommend Decline Request for an Increase in Level of Tax Relief: Attachment 5**

Twenty-eight (28) organizations requested an increase in level of tax relief. A pattern of recurring requests from applicants previously declined creates administrative inefficiencies; the program's application form should be revised.

- Recommend Renewal of Current Tax Relief in 2014: Attachments 6 to 10**

Due to the scale of program participation, recommended renewals for fiscal year 2014-15 are summarized below in Table III. The schedules have been updated to include organizations and/or properties added to the program in 2013, to remove properties no longer eligible, conditional awards, and records management (name change, civic address, corrections). The cost of renewals decreased in 2014 due to a decrease in the municipal Commercial tax rate.

Table III. Proposed Renewals 2014 2014 Assessment Values and Municipal Tax Rates			
Schedule	Properties	Combined Total Tax	Cost of Proposed Tax Relief
Schedule 26	115	\$1,366,255	(\$1,342,444)
Schedule 27	48	\$ 445,448	(\$ 374,983)
Schedule 28	15	\$ 395,717	(\$ 307,543)
Schedule 29	61	\$1,216,657	(\$ 800,048)
Schedule 30	332	\$1,064,065	(262,556)
TOTAL	571	\$4,488,142	\$3,087,574

- **Request for an Interim Suspension of Policy**

A review of current schedules has identified properties that do not conform to Section 2(d) and Section 5A of Administrative Order 2014-001-ADM respecting the eligibility of all levels of government and Section 5A respecting expired leases. Termination of tax relief with insufficient notice is unacceptable, therefore a temporary suspension of policy is requested of Council to allow time for the negotiation of a lease renewal, the review of HRM's Community Facilities Master Plan, or the review of a surplus property under Administrative Order 50. The applicable departmental staff have been advised.

- **Assessment Classification**

A list of assessment inquiries has been submitted to Property Valuation Services regarding incorrect assessment classification. Most appear to be former residential properties now used for a non-residential purposes, for example a museum, or property owned by an organization exempt by legislation that has been sold, conveyed or leased.

- **Default Management**

In accordance with the November 4, 2013 staff report approved by both the Grants Committee and Audit & Finance Committee¹, all applicants to programs administered under the auspices of the Grants Committee shall be screened for debt to the Municipality. The approach includes early detection and timely remediation to decrease the severity or frequency of default, reduce inefficiencies, and assist organizations in self-management. Within this context, tax arrears are considered to be amounts outstanding prior to April 1, 2014. Hence, additions and renewals are conditional upon payment of any prior year arrears or a signed payment plan as applicable. Organizations can also be assisted with cash flow management through a pre-authorized payment plan whereby taxes are paid in monthly installments.

- **Program Budget Implications**

The cost of renewals decreased slightly in 2014 due to a decrease in the Commercial tax rate. This saving will be negated if tax rates increase in 2015. A projected balance of \$365,403 excludes any appeals from organizations declined. The cost of the program cost could increase in 2014 if properties incorrectly assessed as exempt are corrected and billed.

FINANCIAL IMPLICATIONS

All figures in this report have been rounded to the nearest dollar and are estimates excluding assessment appeals or account corrections.

2014-15 Budget M311-8006	\$3,535,000
Less Adjustments for Prior Year ¹	(\$8,646)
Savings from Removal of Organizations/Property in 2014	\$42,921
Less Recommend Renewals (571 properties)	(\$3,087,574)
Less Recommended Additions/Increase (92 properties)	(\$116,298)
Balance	\$365,403²

1. This figure represents the refund of an over-payment by the Canadian Cancer Society for 2013 (\$7,831), and a one-time grant to the Deanery Project Cooperative Limited (\$815) approved by Regional Council August 5, 2014.
2. The tax due in 2014 for the North Woodside Community Association in the amount of \$2,220 will be applied to the 2014 Valuation Allowance and is not included as a cost to the tax relief program.
As of
September 29, 2014, the balance remaining in the Valuation Allowance is \$2,096,704.

¹ Report to Grants Committee, Proposed Default Prevention and Management Practice, November 4, 2013.

COMMUNITY ENGAGEMENT

All organizations in receipt of tax relief are mailed a renewal form in September and new applications are invited through an advertisement placed in the Municipal Notices section of the Chronicle-Herald newspaper. The annual application deadline is November 30th.

In accordance with the s.79(2) of the HRM Charter, notice of a grant issued by the Municipality pursuant to s 79(1) shall be published in a newspaper circulating in the region. The Municipality complies with legislation by placing a notice in the Municipal Notices section of the Chronicle-Herald.

ENVIRONMENTAL IMPLICATIONS

None.

ALTERNATIVES

1. The Grants Committee could overturn or amend a recommendation.
2. Council may refer a particular property to the Grants Committee for further review pursuant to Section 17 of Administrative Order 2014-001-ADM.

ATTACHMENTS

1. Current Levels of Tax Relief.
2. Recommend Removal from Tax Relief Program in 2014.
3. Recommend Addition to Tax Relief Program in 2014.
4. Recommend Decline: New Applications
5. Recommend Decline: Requests for an Increase in Level of Tax Relief
6. Recommended Awards: Renewals – Schedule 26.
7. Recommended Awards: Renewals - Schedule 27.
8. Recommended Awards: Renewals – Schedule 28.
9. Recommended Awards: Renewals and Additions – Schedule 29.
10. Recommended Awards: Renewals and Additions – Schedule 30.

A copy of this report can be obtained online at <http://www.halifax.ca/commcoun/index.php> then choose the appropriate Community Council and meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

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Original Signed



Report Approved by:

Bruce Fisher, Manager, Financial Policy & Planning, Finance & ICT 490-4497

Attachment 1

Current Levels of Tax Relief

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

Table 1. Current Levels of Tax Relief			
Level of Tax Relief	Description		Schedule
Tax Exempt	Fully exempt irrespective of assessment classification	100% Exempt HRM pays 100%	Schedule 26
Partial Tax Relief	Property assessed as Commercial converted to the Residential rate with a further % reduction	75% HRM pays 75% Organization pays 25%	Schedule 27
		50% Exempt HRM pays 50% Organization pays 50%	Schedule 28
	OR Property assessed at the Residential or Resource rate with a further % reduction	25% Exempt HRM pays 25% Organization pays 75%	Schedule 30
Conversion	Property assessed as Commercial converted to the Residential tax rate	Organization pays full tax at the Residential tax rate. Approximately a 2/3rd saving to the recipient	Schedule 29
Fire protection tax reduced as per real property tax. Area rates and mandatory provincial contributions included in reductions. Local improvement charges, business improvement district levy, fees, fines, or interest on arrears are excluded.			

Attachment 2

Recommend Tax Relief be Revoked in 2014

Table 2. Recommend Removal from Tax Relief Program in 2014 2014-15 Assessment Values and Municipal Tax Rates					
Organization	#	Civic Address	Schedule	Estimated Saving to the Program	Rationale to Remove from Tax Relief Program
Beaver Bank Kinsac Lions Club	1	40 Sandy Lake Drive, Beaver Bank	29	\$0	Assessed at the Recreation rate. Total tax in 2014 is \$61. A conversion to the Residential rate (Schedule 29) is not applicable (\$0 cost to HRM). The Club has been billed and paid the nominal tax due.
Governing Council of the Salvation Army	1	2044 Gottingen Street, Halifax	29	\$8,262	The taxable portion applies to a government lease. See narrative description.
Khyber Arts Society and Heritage Trust of NS/HRM Lease: 30/03/2014	2	1588 Barrington Street, Halifax	26	\$9,410	Temporary building closure. Month-to-month leases terminated March, 2014. As owner occupied building reverts to Commercial Exempt.
North End United Housing Co-operative Limited/NS Housing Development Corporation	1	2154-2579 North Street, Halifax	30	\$11,008	Title conveyed to NS Housing Development Corp. in May, 2013. HRM/CMHC land lease assigned May 14, 2013.
North Woodside Community Association/HRM	1	230 Pleasant Street Dartmouth	26	\$2,220	HRM Facility Management Agreement . See narrative description.
North Preston Medical Society	1	52 Cain Street, North Preston	27	\$3,318	Registration in default as of 2010. See narrative description.
Portuguese Social Club	1	30 Mount Hope Avenue, Dartmouth	29	\$8,703	Sold in 2013.
TOTAL	8			\$42,921	

Schedules 26, 27, 29 and 30 have been amended by the removal of the properties listed above in Table 2.

Governing Council of the Salvation Army, 2044 Gottingen Street, Halifax

The property owned by the Salvation Army was added to the former By-law T-200 in 2001. Most of the facility is used as a residence and office space. Approximately 87% of the assessed value is classified as Exempt Residential and Exempt Commercial. The only portion assessed as taxable is leased to a third

party. The current tenant is Corrections Canada; the tenant is ineligible for tax relief as per s. 6(1)(a) of the Administrative Order.

North Preston Medical Society, 52 Cain Street, North Preston

The registered status of the property owner is in default as of 2010 and as does not comply with s. 4A(b) of the Administrative Order. The Society was notified of their lapsed registration in a letter dated February 10, 2014. As of September 17, 2014, registration remains in default. The sole use of the property appears to be for the operation of the North Preston Day Care Society, a registered non-profit.

North Woodside Community Association/HRM, 230 Pleasant Street, Dartmouth

The property is owned by HRM and operated under a facility management agreement. The Centre was added to the tax relief program in 2001 but the award has not been pro-rated to exclude for-profit and private tenancy. A site visit on September 19, 2014, confirmed for-profit tenancy that should be excluded from tax relief. Because the error in amending the level of tax relief is HRM's, the tax due in 2014 will be posted against this year's Valuation Allowance. HRM staff and the Association will be notified of the recommendation to remove the property from Schedule 26, this year's write-off, and that taxes will be payable commencing 2015.

Attachment 3

Recommend Addition to Tax Relief Program in 2014

In 2013, Regional Council approved an increase in the program's budget to address a backlog of applications from non-profit housing associations, notably non-profit housing cooperatives. Eligibility is based on incorporation under the Cooperatives Associations Act, Chapter 7, s.61 (A) to (F) as membership-based non-profit associations whereby residents receive no shares, dividends, or share of revenue and at dissolution the assets of the cooperative are distributed to a non-profit with similar altruistic aims. If approved, partial tax relief applies only to the civic addresses listed in Schedule 30. Tax relief is not transferable: an acquisition, conveyance – including for the purpose of merger under an existing, new or revised name – shall constitute an amendment to tax relief status and a new application is required.

Table 3. Proposed Additions to Schedule 30. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Cross-Road Non Profit Housing Co-operative Limited	1	1 Unity Court, Middle Sackville	\$46,591	(\$11,648)	Affordable Housing
Flip Flop Housing Co-Operative Limited	12	5 Beaufort Drive, Cole Harbour	\$1,871	(\$468)	Affordable Housing
		7 Beaufort Drive, Cole Harbour	\$1,860	(\$465)	Affordable Housing
		9 Beaufort Drive, Cole Harbour	\$1,844	(\$461)	Affordable Housing
		11 Beaufort Drive, Cole Harbour	\$1,852	(\$463)	Affordable Housing
		13 Beaufort Drive, Cole Harbour	\$1,844	(\$461)	Affordable Housing
		15 Beaufort Drive, Cole Harbour	\$1,844	(\$461)	Affordable Housing
		17 Beaufort Drive, Cole Harbour	\$1,844	(\$461)	Affordable Housing
		19 Beaufort Drive, Cole Harbour	\$1,844	(\$461)	Affordable Housing
		29 Beaufort Drive, Cole Harbour	\$1,641	(\$410)	Affordable Housing
		31 Beaufort Drive, Cole Harbour	\$1,844	(\$461)	Affordable Housing
		33 Beaufort Drive, Cole Harbour	\$1,850	(\$463)	Affordable Housing
		35 Beaufort Drive, Cole Harbour	\$1,844	(\$461)	Affordable Housing
Fresh Start Housing Co-operative Limited	3	5-7 Louise Court, Sackville	\$2,447	(\$612)	Affordable Housing
		10-12 Louise Court, Sackville	\$2,581	(\$645)	Affordable Housing
		14-16 Louise Court, Sackville	\$2,573	(\$643)	Affordable Housing

Table 3. Proposed Additions to Schedule 30. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Halifax Peninsula Housing Co- Operative Limited	6	5807 Charles Street, Halifax	\$2,725	(\$681)	Affordable Housing
		6312-14-16 Willow Street, Halifax	\$4,862	(\$1,216)	Affordable Housing
		5508-5512 Kane Place, Halifax	\$3,548	(\$887)	Affordable Housing
		3258A Union Street, Halifax	\$2,466	(\$616)	Affordable Housing
		2096-2010A-2010B Kline Street, Halifax	\$4,127	(\$1,032)	Affordable Housing
		2065 Beech Street, Halifax	\$3,953	(\$988)	Affordable Housing
Kabuki Housing Co-Operative Limited ¹	1	2467-69-73-75-79- 2481 Agricola Street, Halifax	\$7,749	(\$1,937)	Affordable Housing
Longhouse Housing Co- Operative Limited	11	2352 Agricola Street, Halifax	\$1,695	(\$424)	Affordable Housing
		2356 Agricola Street, Halifax	\$3,276	(\$819)	Affordable Housing
		2358 Agricola Street, Halifax	\$3,117	(\$779)	Affordable Housing
		2360 Agricola Street, Halifax	\$3,661	(\$915)	Affordable Housing
		6027 Charles Street, Halifax	\$3,913	(\$978)	Affordable Housing
		6040-6042 Compton Street, Halifax	\$4,138	(\$1,035)	Affordable Housing
		6163-6165 Duncan Street, Halifax	\$3,916	(\$979)	Affordable Housing
		2672-2674 Fuller Terrace, Halifax	\$2,933	(\$733)	Affordable Housing
		2358 Maynard Street, Halifax	\$2,073	(\$518)	Affordable Housing
		2577 Maynard Street, Halifax	\$2,892	(\$723)	Affordable Housing
		5665 Woodhill Street, Halifax	\$3,238	(\$810)	Affordable Housing
McIntosh Run Housing Co- Operative Limited	27	1-3 Emerald Crescent, Halifax	\$2,330	(\$582)	Affordable Housing

1. Note: 5689 Robert Street, Halifax, (AAN 01390635) was declined in 2007. The property is a vacant lot used for stand-alone private parking.

Table 3. Proposed Additions to Schedule 30. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
McIntosh Run Housing Co- Operative Limited		2-4 Emerald Crescent, Halifax	\$1,996	(\$499)	Affordable Housing
		5-7 Emerald Crescent, Halifax	\$2,377	(\$594)	Affordable Housing
		6-8 Emerald Crescent, Halifax	\$1,996	(\$499)	Affordable Housing
		9-11 Emerald Crescent, Halifax	\$2,377	(\$594)	Affordable Housing
		10-12 Emerald Crescent, Halifax	\$2,330	(\$582)	Affordable Housing
		13-15 Emerald Crescent, Halifax	\$1,996	(\$499)	Affordable Housing
		14-16 Emerald Crescent, Halifax	\$2,330	(\$582)	Affordable Housing
		17-19 Emerald Crescent, Halifax	\$2,330	(\$582)	Affordable Housing
		18-20 Emerald Crescent, Halifax	\$1,990	(\$497)	Affordable Housing
		22-24 Emerald Crescent, Halifax	\$2,404	(\$601)	Affordable Housing
		26-28 Emerald Crescent, Halifax	\$2,009	(\$502)	Affordable Housing
		30-32 Emerald Crescent, Halifax	\$2,410	(\$602)	Affordable Housing
		34-36 Emerald Crescent, Halifax	\$2,337	(\$584)	Affordable Housing
		38-40 Emerald Crescent, Halifax	\$2,554	(\$639)	Affordable Housing
		42-44 Emerald Crescent, Halifax	\$2,357	(\$589)	Affordable Housing
		46-48 Emerald Crescent, Halifax	\$2,372	(\$593)	Affordable Housing
		47-51 Emerald Crescent, Halifax	\$2,250	(\$563)	Affordable Housing
		50-52 Emerald Crescent, Halifax	\$2,009	(\$502)	Affordable Housing
		53-55 Emerald Crescent, Halifax	\$2,377	(\$594)	Affordable Housing
		54-56 Emerald Crescent, Halifax	\$2,377	(\$594)	Affordable Housing
		57-59 Emerald Crescent, Halifax	\$2,324	(\$581)	Affordable Housing
		58-60 Emerald Crescent, Halifax	\$2,216	(\$554)	Affordable Housing

Table 3. Proposed Additions to Schedule 30. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
McIntosh Run Housing Co- Operative Limited		61-63 Emerald Crescent, Halifax	\$2,246	(\$562)	Affordable Housing
		62-64 Emerald Crescent, Halifax	\$2,635	(\$659)	Affordable Housing
		65-67 Emerald Crescent, Halifax	\$2,640	(\$660)	Affordable Housing
		66-68 Emerald Crescent, Halifax	\$2,246	(\$562)	Affordable Housing
Rooftops Housing Co-Operative Limited	15	48 Amaranth Crescent, Dartmouth	\$1,250	(\$312)	Affordable Housing
		130A Dorothea Drive, Dartmouth	\$1,457	(\$364)	Affordable Housing
		16 Lillian Drive, Dartmouth	\$1,383	(\$346)	Affordable Housing
		21 Lillian Drive, Dartmouth	\$1,440	(\$360)	Affordable Housing
		70 Stuart Harris Drive, Dartmouth	\$1,298	(\$325)	Affordable Housing
		37 Spar Crescent, Dartmouth	\$1,264	(\$316)	Affordable Housing
		44 Spar Crescent, Dartmouth	\$1,375	(\$344)	Affordable Housing
		70 Spar Crescent, Dartmouth	\$1,269	(\$317)	Affordable Housing
		76 Spar Crescent, Dartmouth	\$1,502	(\$375)	Affordable Housing
		141 Havelock Crescent, Cole Harbour	\$1,452	(\$363)	Affordable Housing
		149 Havelock Crescent, Cole Harbour	\$1,470	(\$368)	Affordable Housing
		13 Shrewsbury Road, Cole Harbour	\$1,429	(\$357)	Affordable Housing
		96 Sirius Crescent, Cole Harbour	\$1,410	(\$352)	Affordable Housing
		231 Poplar Drive, Cole Harbour	\$1,521	(\$380)	Affordable Housing
		39 Nestor Crescent, Cole Harbour	\$1,538	(\$384)	Affordable Housing
Spryview Housing Co-Operative Limited	9	2 Hayes Street, Halifax	\$1,442	(\$361)	Affordable Housing

Table 3. Proposed Additions to Schedule 30. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Spryview Housing Co-Operative Limited		26 Williams Lake Road, Halifax	\$1,442	(\$361)	Affordable Housing
		24 Arvida Avenue, Halifax	\$1,532	(\$383)	Affordable Housing
		28 Arvida Avenue, Halifax	\$1,267	(\$317)	Affordable Housing
		15 Heather Street, Halifax	\$1,612	(\$403)	Affordable Housing
		16 Carnation Crescent, Halifax	\$1,572	(\$393)	Affordable Housing
		699 Herring Cove Road, Halifax	\$1,936	(\$484)	Affordable Housing
		1866 Old Sambro Road, Halifax	\$1,398	(\$350)	Affordable Housing
		2678 Old Sambro Road, Halifax	\$2,016	(\$504)	Affordable Housing
TOTAL	85		\$237,546	(\$59,384)	

Table 4. Proposed Additions to Schedule 29 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Bridge Centre for Arts & Technology/3259059 Nova Scotia Limited Lease: Open <i>Conditional</i>	1	50 Queen Street, Dartmouth	\$15,777	(\$9,186)	Culture
Dartmouth Yacht Club	1	697 Windmill Road, Dartmouth	\$25,445	(\$15,991)	Sport Club
Halifax Refugee Clinic	1	5538 Macara Street, Halifax	\$3,306	(\$0)	Legal Aid
Hammonds Plains Fire Hall & Community Centre Association	1	2041 Hammonds Plains Road, Hammonds Plains	\$6,771	(\$4,154)	Leisure (Hall)
Lakeview, Windsor Junction & Fall River Firemen's Association	1	3214 Hwy 2, Fall River	\$4,073	(\$2,600)	Leisure (Hall)
PAC Autism Nova Scotia Society/3090726 Nova Scotia Limited Lease:31/05/2018	1	5945 Spring Garden Road, Halifax	\$20,206	(\$13,010)	Health
Purcell's Cove Social Club	1	505 Purcell's Cove Road, Halifax	\$6,647	(\$4,243)	Leisure (Hall)
TOTAL	7		\$82,225	(\$49,184)	

Bridge Centre for Arts & Technology - Conditional

HRM shall seek the owner's written consent to bill the tenant directly with notification provided to the owner, a mortgage company or judgement against the property of any collection proceedings. If partial tax relief is approved, the account balance shall be adjusted as of April 1, 2014 and any tax arrears prior to this date (fiscal years 2012 and 2013) will be due in full or in accordance with a signed payment plan.

Halifax Refugee Clinic, 5538 Macara Street, Halifax

The property is assessed at the Residential rate (\$3,444) but the change to non-residential use should have triggered a re-assessment at the Commercial rate. Full exemption requested. The current cost to HRM is \$0 but once the assessment classification is corrected there will be a cost to the program in 2015.

PAC Autism Nova Scotia Society/3090726 Nova Scotia Limited, 5945 Spring Garden Road, Halifax

HRM shall seek the owner's written consent to bill the tenant directly with notification provided to the owner, a mortgage company or judgement against the property of any collection proceedings.

Table 5. Proposed Additions to Schedule 28. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Second Stage Housing Association	1	Do Not List	\$10,400	(\$7,730)	Supportive Housing
TOTAL	1		\$10,400	(\$7,730)	

Second Stage Housing Association, Do Not List, Dartmouth

This property was added to the program at a Conversion to the Residential rate. The premises are used for office administration, programming, a food bank, and emergency overnight respite. Because the residential use is temporary (not a permanent place of residence or "home") the entire property is assessed at the Commercial rate. A partial increase recommended based on the limited scale of residency. If approved the saving to the owner will increase by an additional \$1,675, in 2014. A referral of the owner to Property Valuation Services recommended.

Attachment 4

Table 6. Recommend Decline: New Applicants			
Organization	#	Civic Address	Rationale to Decline
ABC Housing Co-operative Limited	8	Dartmouth	Non-compliance with 2009 capital grant reporting requirements. (68 ^{1/2} Everett Street, Dartmouth, previously declined - owned by Irving Oil)
BFM Halifax Enterprises Society/BMF Foundation Real Estate Management (2008) Limited	1	31 Temple Terrace, Lower Sackville	Late applications (December 20/2013; January 27 and June 19/2014). Initial applicant not a registered non-profit. Incomplete. See narrative description.
Carroll's Corner Community Centre	4	Lot 10-1 ,2, 3 and 4 277 Hwy 277, Carroll's Corner	Nominal tax \$14,97 to \$165.50. Recreation Tax Rate may be applicable based on acreage and use as a trail.
Dunbrack Housing Co-operative Limited	19	Halifax	Non-compliance with 2009 capital grant reporting requirements.
Eastern Shore Community Centre/HRM	1	67 Park Road, Musquodoboit Harbour	HRM-owned. Facility Management Agreement. Not assessed for tax billing.
Icelandic Memorial Society of NS/NS Natural Resources Lease: 08/11/2020	1	380 Caribou Road, Long Lake	Nominal tax \$25.00
Needham Housing Co-Operative Limited	6	Halifax	Applicant not title holder or leasee. See narrative description.
North End Community Health Centre	1	2230 Maitland Street, Halifax	Private parking lot. Declined in 2007. Clinic remains on Schedule 29.
Nova Scotia College of Early Education/Tiriram Developments Limited Lease: 10/31/2015	1	2 nd Floor, 6208 Quinpool Road, Halifax	Lease expires in October, 2015, and does not meet minimum term s.5A(a) AO.
Purcell's Cove Social Club	1	PID# 00334375 Purcell's Cove Road, Halifax	Assessed at the Residential rate. See narrative description.
Royal Nova Scotia Yacht Squadron	1	Water Lot PID#41206491 – 376 Purcell's Cove Road, Halifax	Assessed at the Recreation Tax Rate.
Sackville Heights Community Centre/HRM Lease: 21/03/2015	1	45 Connolly Road, Middle Sackville	Not assessed for tax billing. Refer to Real Estate and C&RS. Facility management agreement expires in 2015 and does not meet minimum term s. 5A(a) AO. Extent and expiry date of sub-leasing unknown.
Shakespeare by the Sea Society/HRM Lease: 02/28/2019	1	5480 Point Pleasant Drive, Halifax	Not assessed for tax billing. Vacant. Reverts to owner-occupied Commercial Exempt.
TOTAL	46		

BFM Foundation Real Estate Management (2008) Limited/BFM Halifax Enterprises Society, 31 Temple Terrace, Lower Sackville – Late/Incomplete

In December, 2013, HRM received an application from BFM Foundation Real Estate Management (2008) Limited on behalf of BFM Halifax Enterprises. The application was late and incomplete. In February, 2014, a re-submission provided further detail was still incomplete; the applicant BFM Foundation Real Estate Management (2008) Limited is a wholly owned corporation of the BFM Foundation (Canada), a charitable foundation created by The Bibles for Missions Holding Society.² The BFM Foundation raises money for The Bible League of Canada from the sale of donated used goods through a network of local thrift stores for the purpose of “the propagation of gospel”, notably in the developing world. Financing for the purchase and/or development of retail outlets is provided through a conventional mortgage and/or private investors whose loan is held by BFM Holdings Society (a for profit business) and issued to BFM Real Estate Management (2008) Limited. These interest-bearing loans are then re-paid by the local operator through a “stewardship agreement” BRM Real Estate Management (2008) Limited. Full exemption from tax was requested.

In a letter dated May 29, 2014, BFM Foundation Real Estate Management (2008) Limited was advised that HRM could confirm BFM Halifax Enterprise’s eligibility as a registered not-for-profit business (Canada Corporations #7838832) and satisfies s.4A(b)(i) of the program’s policy. But the status of the property management company (the applicant on behalf of the operator) was unconfirmed. A copy of the lease agreement was requested. Use of the BFM Foundation’s charitable number was not accepted because they do not hold title and are not the operator/tenant of the premises.

In June, 2014, a third revision to the application was submitted in the name of BFM Halifax Enterprises. Technically, the local proprietor does not pay ‘rent’; a “stewardship agreement”. By virtue of this arrangement the application review has been unable to confirm the applicant’s compliance with Section 5A in terms of both an organization that “leases real property” and proof that the lease requires the eligible tenant to pay the real property taxes. A copy of the stewardship agreement was provided and forwarded to Legal Services to confirm if this form of agreement complies with s.5A. The application is both late and incomplete. BFM Foundation Real Estate Management (2008) Limited has been notified of the review findings and additional information has been requested. The Society can re-apply to the 2015 program. Further review recommended.

Needham Housing Co-Operative Limited (Former Alliance Housing Co-Operative), Halifax

In June, 2012, the Alliance Housing Co-Operative Limited merged with the Needham Housing Co-Operative. Title to six (6) properties remain in the name of the former Alliance cooperative which is no longer a registered non-profit.

Purcell’s Cove Social Club, PID # 00334375, Purcell’s Cove Road, Halifax

The 13.5 acre parcel of land described by the applicant as a wharf and “small park” is configured as a ‘flag lot’ bisected by the Purcell’s Cove Road. Approximately 13 acres extends in-land as a narrow wooded area that abuts the Club’s main property. The property extends on the other side of the road to the waterfront (0.5 acres or less) with a small gravel parking lot, floating dock, and picnic tables. Although the current use is non-residential, the property assessment classification is Residential (\$1,356). To date, sailing clubs have received a Conversion from the Commercial to Residential tax: the current assessment classification is comparable. The applicant could seek confirmation of their eligibility for the Recreation Tax Rate (a flat rate per acre) through Property Valuation Services.

² The Foundation was founded in 1989 in British Columbia.

Attachment 5

Table 7. Recommend Decline: Request for an Increase in Current Level of Tax Relief				
Organization	#	Civic Address	Request	Rationale to Decline
Adsum Association for Women & Children	1	2380 Gottingen Street, Halifax	From 25% to 75%	Affordable housing rate pending program re-design.
Atlantic Division Canoe-Kayak Canada /HRM Lease: 01/02/2019	1	34 Boathouse Lane, Dartmouth	From Conversion to 100% exempt	Land is not sub-divided. Only building is assessed for tax. Request declined in 2013.
Beacon House Interfaith Society	1	450 Cobequid Road, Lower Sackville	From 25% to 100%	Decrease in tax relief approved in 2014; employment-related benefit ineligible under s. 10 AO. Food bank (470 Cobequid Road) remains at 100%
Cultural Federation of Nova Scotia/Halifax Port Authority Lease:31/03/2019	1	1113 Marginal Road, Halifax	From Conversion to 100% exempt	Declined in 2013.
Columbus Club of Sackville	1	58 Raymond Drive, Lower Sackville	From Conversion to 100%	Current level of relief consistent with other service clubs that do not provide a municipal service. Declined in 2012 and 2013.
Community Care Network	1	2415 Maynard Street, Halifax	From 50% to 100%	Employment training facility and storage. Declined in 2009, 2010, 2011, 2012, and 2013.
Dartmouth Adult Services Centre (DASC Industries)	1	59 Dorey Avenue, Dartmouth	From 50% to 75%	Employment facility. Difference in exemption levels historical. Request declined in 2013.
Dartmouth Clay Target Association	1	2500 Cow Bay Road, Eastern Passage	From Conversion to 75%	Refer to PVSC re: Recreation Tax Rate eligibility.
Dartmouth Daycare Service Centre/HRM Lease: 30/08/2019	1	28 Caledonia Road, Dartmouth	From 50% to 100%	Current tax relief consistent with other child care providers. Request declined in 2011, 2012 and 2013.
Dartmouth District Masonic Community Centre Limited	1	24 Mount Hope Avenue, Dartmouth	From Conversion to 50%	Current level of relief consistent with other service clubs that do not provide a municipal service.
Deanery Project Cooperative Limited	1	37 Deanery Road, Lower Ship Harbour	From Conversion to 100%	Not alternate service delivery. Level consistent with new additions to the program.
East Preston Day Care	1	1799 Hwy #7, East Preston	From 75% to 100%	Current tax relief consistent with other child care providers. Request declined in 2011, 2012 and 2013.

Table 7. Continued. Recommend Decline: Request for an Increase in Current Level of Tax Relief				
Organization	#	Civic Address	Request	Rationale to Decline
Eureka Lodge #42	1	42 Sprott Lane, Sheet Harbour	From Conversion to 100% exempt	Current level of relief consistent with other service clubs that do not provide a municipal service. Request declined in 2013.
Friends of Children Atlantic Association	1	1133 Tower Road, Halifax	From 75% to 100% exempt	Level of tax relief high: not affordable or supportive housing (adjunct health service). Request previously declined.
Hubbards Community Waterfront Association	1	20 Yacht Club Road, Hubbards	From Conversion to 75%	Current level of tax relief consistent with sailing clubs in receipt of tax relief.
Lions Club of Lake Echo/Lake Echo Community Centre Society/HRM Lease: Unknown	1	3168 Hwy 7, Lake Echo	From Conversion to 100%	Current level of relief consistent with other service clubs that do not provide a municipal service. Declined in 2013.
Metro Non-Profit Housing Society	1	2437 Maynard Street, Halifax	From 25% to 75%	Affordable housing rate consistent with new applicants.
Kinsmen Club of Dartmouth/HRM Lease: 03/31/2013	1	30 Caledonia Road, Dartmouth	From Conversion to 75%	Current level of relief consistent with other service clubs that do not provide a municipal service. Reduced from 50% to Conversion in 2013. Lease expired. Notice of intent to vacate issued to HRM in 2014.
Musquodoboit Harbour Lions Club	1	43 East Petpeswick Road, Musquodoboit Harbour	From 50% to 100% exempt	Current level of relief higher than other service clubs that do not provide a municipal service. Request declined in 2013.
North End Community Health Centre	1	2165 Gottingen Street, Halifax	Conversion to 75%	Medical/health services not alternate service delivery.
Old School Community Gathering Place Cooperative Limited	1	7692 Highway #7, Musquodoboit Harbour	Conversion to 100% exempt	Not alternate service delivery. Level consistent with new additions to the program.
Royal Canadian Naval Association	1	2623 Agricola Street, Halifax	From Conversion to 100% exempt	Current level of relief consistent with other service clubs that do not provide a municipal service
Second Stage Housing Association of Dartmouth	6	Do Not List	From 75% to 100% (x4) From 25% to 100% (x2)	Current exemption at 75% for 4 properties higher than affordable housing and comparable to other supportive housing providers. Request declined in 2013.

Table 7. Continued. Recommend Decline: Request for an Increase in Current Level of Tax Relief				
Organization	#	Civic Address	Request	Rationale to Decline
Saint Leonard's Society of Nova Scotia	5	2549 Brunswick Street; 2706 Gottingen Street; 2170 Barrington Street; 3170 Romans Avenue; 5506 Cunard Street, Halifax	From 75% and 25% to 100%	Maintain current relief pending program re-design.
Societe Maison Acadienne	1	54 Queen Street, Halifax	Conversion to 75%	Tax relief consistent with other ethno-cultural centres. Declined in 2011, 2012 and 2013.
Society for the Rehabilitation of Addicted Persons	1	1374 Robie Street, Halifax	From 50% to 75%	Medical/health services not alternate service delivery.
Village Green Recreation Society	1	15 Leary's Cove Road, East Dover	Conversion to 100%	Level consistent with new additions to the program.
Waverley Community Association	1	2463 Rocky Lake Drive, Waverley	50% to 100% exempt	Not alternate service delivery. HRM operating grant.
TOTAL	37			

Attachment 6

**Presentation of Information. Recommend Renewal in 2014
Schedules 26 to 30**

The “Schedules” included in Attachments 6 to 10 provide public disclosure with respect to the recipients of a municipal tax grant and an accounting of the individual and combined total cost of the program.

- **Organization:** The registered name of the recipient organization is used for accuracy and consistency. If the organization operates under a name other than their registered name or is “known as....” this qualifier is included in parentheses. For example, “BCM International (Mount Traber Bible Camp)”.
- The # sign indicates the total number of properties owned by the same organization in receipt of tax relief at the level described in the “Schedule”.
- The civic address identifies the location of the property. Tax relief is not transferable. If an organization wishes to add a property or a property is sold, conveyed or leased separate application must be made to the program. Properties without a civic address may be identified using the Property Identification Number (PID) or Assessment Account Number (ANN).
- **2014 Taxes:** This is the total value of all taxes due in the current fiscal year, excluding any municipal tax relief.
- **Tax Relief (Proposed):** Subject to Council’s approval, the value of HRM’s grant.
- All dollar values are rounded and are estimates and exclude any assessment appeal or account correction.
- **Property Use:** Identifies the type of amenity, program or service provided by the organization at the location identified by the civic address. The property’s primary use is described using broad categories with any additional qualifier in parentheses. For example, Leisure (Hall).
- **Leased Property:** The registered name of the tenant appears first followed by the registered name of the property owner. For example, Kinsmen Club of Dartmouth/HRM. The date a lease expires is shown by day/month/year. This information is necessary to track tenant eligibility.

Recommend Renewal - Schedule 26

If approved by Regional Council, Schedule 26 is amended by:

- Reinstatement of tax relief for Dartmouth Non-Profit Housing Society, 53 Ochterloney Street, Dartmouth, due to termination of a private sector lease in 2013. The upper floor is now leased to the Heritage Trust of Nova Scotia.
- Removal of the Khyber Arts Society and Heritage Trust of Nova Scotia, 1588 Barrington Street, Halifax. The building is vacant.
- Removal of condition applied to Bayside United Baptist Camp Association: the Director's residence serves as seasonal accommodation not an employment-related benefit.

Amended Schedule 26. Full Relief. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Abenaki Aquatic Club/HRM Lease: 30/03/2008	1	20A-22 Swanton Drive, Dartmouth	\$17,347	(\$17,347)	Sport Club
Arthur Kidston Memorial Camp	1	7429 Moose River Road, Long Lake	\$7,026	(\$7,026)	Recreation (Campground)
Association of Special Needs Recreation/HRM Lease: 30/04/2013	1	82 Cobblestone Lane, Musquodoboit Harbour	\$851	(\$851)	Recreation (Campground)
Atlantic Canada Aviation Museum/NS Natural Resources Lease: 30/04/2015	1	20 Sky Blvd, Goffs	\$42,422	(\$42,422)	Culture
Atlantic Marksmen Club/NS Natural Resources Lease: Unknown	1	3967 Old Guyborough Road,	\$952	(952)	Sport Club (Outdoor range)
Banook Canoe Club	1	17 Banook Avenue, Dartmouth	\$16,646	(\$16,646)	Sport Club
Bayside United Baptist Camp Association	1	1503 Ketch Harbour Road, Sambro Head	\$84,280	(\$84,280)	Recreation (Campground)
BCM International (Mount Traber Bible Camp) <i>Conditional: Excludes Private Residence</i>	3	14015 Highway 224, Cooks Brook	\$5,747	(\$5,747)	Recreation (Campground)
		14008 Highway 224 Cooks Brook	\$132	(\$132)	
		No PID or civic address AAN 03355594	\$1,100	(\$1,100)	
Beacon House Interfaith Society	1	470 Cobequid Road, Sackville	\$14,414	(\$14,414)	Social Services (Food Bank)
Bide A While Animal Shelter	1	67 Neptune Crescent, Dartmouth	\$17,326	(\$17,326)	Environment (Animal Control)

Amended Schedule 26. Full Relief. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Big Brothers Big Sisters of Greater Halifax	1	86 Ochterloney Street, Dartmouth	\$9,727	(\$8,796)	Social Services (Youth)
Black Cultural Society of Nova Scotia	1	10 Cherry Brook Road, Cherry Brook	\$51,027	(\$51,027)	Culture
Canadian Mental Health Association : Nova Scotia Division	1	63 King Street, Dartmouth <i>Registered Heritage Property</i>	\$9,295	(\$8,405)	Health
Carroll's Corner Community Centre	1	9 Milford Road, Carroll's Corner	\$456	(\$456)	Recreation (Baseball Field)
Cheema Aquatic Club/ NS Natural Resources Lease: 31/05/2039	1	1390 Cobequid Road, Sackville	\$35,060	(\$35,060)	Sport Club
Chezzetcook & District Lions Club	1	89 East Chezzetcook Road, Chezzetcook	\$5,156	(\$5,156)	Leisure (Hall)
City of Halifax Non-Profit Housing Society	8	2223 Brunswick Street, Halifax <i>Registered Heritage Property</i>	\$5,186	(\$5,186)	Affordable Housing
		2229 Brunswick Street, Halifax <i>Registered Heritage Property</i>	\$4,739	(\$4,739)	
		2275 Brunswick Street, Halifax <i>Registered Heritage Property</i>	\$3,539	(\$3,539)	
		2519 Brunswick Street, Halifax <i>Registered Heritage Property</i>	\$2,882	(\$2,882)	
		2461 Brunswick Street, Halifax <i>Registered Heritage Property</i>	\$4,239	(\$4,239)	
		2237 Brunswick Street, Halifax <i>Registered Heritage Property</i>	\$2,882	(\$2,882)	
		2415 Brunswick Street, Halifax <i>Registered Heritage Property</i>	\$4,691	(\$4,691)	
		2429 Brunswick Street, Halifax <i>Registered Heritage Property</i>	\$10,935	(\$10,935)	
Cole Harbour Rural Heritage Society	3	471 Poplar Drive, Cole Harbour	\$2,091	(\$2,091)	Culture
		475 Poplar Drive, Cole Harbour	\$2,014	(\$2,014)	
		1436 Cole Harbour Road, Cole Harbour	\$7	(\$7)	
Community Care Network	1	2415 Maynard Street, Halifax	\$9,386	(\$8,990)	Social Services (Food Bank)
Creighton-Gerrish Development Association	1	2256 Gottingen Street, Halifax <i>Conditional: Term – Review in 2015</i>	\$15,695	(\$15,695)	Affordable Housing
Dartmouth Lawn Bowls Club/NS TPW Lease: 30/04/2017	1	2 Mount Hope Avenue, Dartmouth	\$5,311	(\$5,311)	Sport Club

Amended Schedule 26. Full Relief. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Dartmouth Non-Profit Housing Association/Heritage Trust of Nova Scotia	1	53 Ochterloney Street, Dartmouth <i>Registered Heritage Property</i>	\$8,535	(\$7,718)	Housing Administration (Partial sub-lease to non-profit)
Eastern Passage/Cow Bay Lions Club	1	65 Hornes Road, Eastern Passage	\$12,478	(\$12,478)	Service Club (Fraternity)
Eastern Shore Ground Search & Rescue Team	1	5688 Hwy 7, Head of Chezzetcook	\$3,487	(\$3,487)	Public Safety (EMO)
Eastern Shore Wildlife Association	1	200-202 Pool Road, Sheet Harbour	\$3,735	(\$3,735)	Recreation (Campground)
Farrell Benevolent Society	1	276 Windmill Road, Dartmouth	\$19,390	(\$19,390)	Leisure (Hall)
Feed NS/HRM	1	213-217 Bedford Hwy, Bedford	\$14,209	(\$14,209)	Social Services (Food Bank)
Feeding Others of Dartmouth	1	43 Wentworth Street, Dartmouth	\$10,054	(\$9,092)	Social Services (Food Bank)
Fultz Corner Restoration Society	5	25 Sackville Drive, Lower Sackville	\$687	(\$687)	Culture
		13 Sackville Drive, Lower Sackville	\$1,474	(\$1,474)	
		21 Sackville Drive, Lower Sackville	\$687	(\$687)	
		33 Sackville Drive, Lower Sackville	\$687	(\$687)	
		17 Sackville Drive, Lower Sackville	\$14,509	(\$13,937)	
Grand Lake Oakfield Community Society	2	5466 Hwy 2, Grand Lake	\$2,584	(\$2,584)	Recreation (Hall)
		22 Lakeside Drive, Grand Lake	\$659	(\$659)	Recreation (Ballfield)
Halifax Alta Gymnastics/HRM Lease: 01/04/2021	1	6957 Bayers Road, Halifax	\$19,598	(\$19,598)	Sport Club
Halifax Junior Bengal Lancers/HRM Lease: 30/10/2021	1	1690 Bell Road, Halifax <i>Registered Heritage Property</i>	\$27,846	(\$27,846)	Sport Club
Halifax Regional Ground Search and Rescue	1	116 Lakeview Road, Lakeview	\$6,470	(\$6,470)	Public Safety (EMO)
HRM/RC Episcopal Corporation (St. Thomas More Church) Lease: 04/22/2012 <i>Conditional</i>	3	2 Belvedere Drive, Dartmouth	\$1,175	(\$1,175)	HRM (Playground)
		4 Belvedere Drive, Dartmouth	\$1,175	(\$1,175)	HRM (Playground)
		20 Lethbridge Avenue, Dartmouth	\$3,525	(\$3,525)	HRM (Playground)

Amended Schedule 26. Full Relief. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
HRM/Emmanuel Baptist Church Lease: unknown <i>Conditional</i>	2	711 Pockwock Road, Upper Hammonds Plains	\$72	(\$72)	Recreation (Land)
		Lot E Pockwock Road, Upper Hammonds Plains	\$473	(\$73)	Recreation (Hall)
Harbour Lites New Horizons	1	167 Hwy 357, Musquodoboit Harbour	\$3,733	(\$3,733)	Leisure (Social Club)
Head of St. Margaret's Bay / Boutilier's Point Recreation Centre	1	PID# 40209850 Island View Drive, Boutilier's Point	\$381	(\$381)	Recreation (Outdoor Rink)
Indian Point Recreation Centre	1	435 Indian Point Road, Glen Haven	\$1,017	(\$1,017)	Sport Club (Tennis Court, Clubhouse)
Ketch Harbour Area Residents Association	1	Highway 349, Ketch Harbour	\$282	(\$282)	Recreation (Public Wharf)
Kinsmen Club of Sackville/HRM Lease: 01/06/2004	1	PID#00359968 1A Kingfisher Way and 71 First Lake Drive, Sackville (one parcel of land)	\$53,237	(\$53,237)	Recreation (Hall, Park, Beach)
Kiwanis Club of Cole Harbour Westphal	1	759 Caldwell Road, Eastern Passage	\$4,333	(\$4,333)	Recreation (Beach, Trails, Park, Playground)
Lake Charlotte Area Heritage Society	1	5435 Clam Harbour Road, Lake Charlotte <i>Registered Heritage Property</i>	\$11,219	(\$11,219)	Culture
Lawrencetown Community Centre	1	3657 Lawrencetown Road, Lawrencetown	\$3,935	(\$3,935)	Recreation (Hall)
MacDonald House Association/NS Natural Resources Lease: 31/05/2014 <i>Conditional: 50%. Excludes Residential and Commercial Leasing</i>	1	4144 Lawrencetown Road, Lawrencetown <i>Further review recommended</i>	\$14,505	(\$7,253)	Small Business Leasing
Maskwa Aquatic Club/NS Natural Resources Lease: 31/12/2020	1	91 Saskatoon Drive, Halifax	\$32,295	(\$32,295)	Sport Club
Mic Mac Aquatic Club	1	192 Prince Albert Road, Dartmouth	\$12,383	(\$12,383)	Sport Club
Moser River & Area Historical Society	1	28961 Hwy 7, Moser River	\$444	(\$444)	Leisure (Hall)
Amended Schedule 26. Full Relief. 2014					
2014 Assessment Value and Tax Rates					

Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Musquodoboit Harbour Heritage Society/NS Natural Resources Lease: Unknown <i>Conditional: Pro-Rated to Exclude HRM office lease</i>	1	7895 Hwy 7, Musquodoboit Harbour <i>Registered Heritage Property</i>	\$1,412	(\$1,412)	Culture
Mutual Benefit Society	1	2016 St Margaret's Bay Road, Halifax	\$31,064	(\$31,064)	Leisure (Hall)
Neptune Theatre Foundation	1	5216 Sackville Street, Halifax	\$443,429	(\$431,858)	Arts
North Ship Community Auxiliary Club Hall	1	214 West Ship Harbour Road, Ship Harbour	\$2,036	(\$2,036)	Leisure (Hall)
North Star Rowing Club/HRM	1	20&22 Boathouse Lane, Dartmouth <i>Registered Heritage Property</i>	Not Assessed	\$0	Sport Club
Nova Scotia Nature Trust	4	PID#40071177 Moody Lake, Harrietsfield	\$435	(\$435)	Environment
		PID#00648493 Moody Lake, Harrietsfield	\$435	(\$435)	Environment
		PID#00648501 Moody Lake, Harrietsfield	\$435	(\$435)	Environment
		PID#40071193 Moody Lake, Harrietsfield	\$435	(\$435)	Environment
Nova Scotia Society for the Prevention of Cruelty to Animals	1	5 Scarfe Court, Dartmouth	\$15,535	(\$15,535)	Environment (Animal Control)
Osprey Archery Club/Dolphi Incorporated. Lease: 02/28/2016	1	4093 Prospect Road, Shad Bay <i>Review in 2015</i>	\$3,523	(\$3,523)	Sport Club
Ostrea Lake Wharf Preservation Society	1	61 Wharf Road, Musquodoboit Harbour	\$285	(\$285)	Wharf
Amended Schedule 26. Full Relief. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	HRM Tax Relief (Proposed)	Mandate
Prospect Peninsula Residents	2	PID#00572248 Prospect Wharf Road, Prospect	\$225	(\$225)	Recreation (Wharf)

Association		PID#40680902 Prospect Wharf Road, Prospect	\$75	(\$75)	Recreation (Wharf)
River Community Centre Association	2	28975 Hwy 7, Moser River	\$1,226	(\$1,226)	Leisure (Hall)
		28975 Hwy 7, Moser River	\$189	(\$189)	Sport (Ballfield)
Riverview Community Centre Association	1	268 Sackville Drive, Sackville	\$16,426	(\$16,426)	Leisure (Hall)
Sack-A-Wa Canoe Club	1	159 First Lake Drive, Sackville	\$6,858	(\$6,858)	Sport Club
Sackville Masonic Building Society Inc.	1	57 Gloria Avenue, Sackville	\$9,204	(\$9,204)	Leisure (Playground)
Sackville Nova Scotia Lions Club/HRM Lease: 06/01/1999 <i>Conditional</i>	1	101 Beaver Bank Road, Lower Sackville	\$13,640	(\$13,640)	Service Club (Fraternity clubhouse)
Sackville Nova Scotia Lions Club/NS Community Services Lease: 12/31/2004	1	Lot 2 Beaver Bank Road, Sackville No PID	\$5,034	(\$5,034)	Service Club (Parking lot)
Sackville Volunteer Firefighters Organization	1	471 Patton Road, Sackville	\$878	(\$878)	Recreation (Baseball field)
Scotia Chamber Players	1	6181 Lady Hammond Road, Halifax	\$19,278	(\$19,278)	Arts
Seaforth Community Society	1	6060 Hwy 207, Seaforth	\$4,225	(\$4,225)	Recreation (Hall)
Senobe Aquatic Club	1	6 Nowlan Street, Dartmouth	\$14,307	(\$14,307)	Sport Club
Senobe Aquatic Club/HRM Lease: 31/09/2003	1	8 Nowlan Street, Dartmouth	\$1,496	(\$1,496)	Sport Club
Sheet Harbour & Area Chamber of Commerce/HRM No Lease on file	1	22404 Hwy 7, Sheet Harbour <i>Registered Heritage Property</i>	Not Assessed	\$0	Culture
Sheet Harbour Rockets Association	1	207 Church Point Road, Sheet Harbour <i>Registered Heritage Property</i>	\$775	(\$755)	Sport Club

Amended Schedule 26. Full Relief. 2014

2014 Assessment Value and Tax Rates

Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Silverside Residence Association	2	48 Overbrook Drive, Waverley	\$1,010	(\$1,010)	Recreation (Hall, Beach)
		1971 Waverley Road, Waverley	\$785	(\$785)	Recreation
Soccer NS Training Centre Incorporated/HRM.	1	210 Thomas Raddall Drive, Halifax	Not Assessed	\$0	Sport Facility

Lease: 07/01/2038					
Social & Benefit Society/Cow Bay Community Hall	1	1493 Cow Bay Road, Cow Bay	\$1,891	(\$1,891)	Leisure (Hall)
Society of St. Vincent De Paul	3	440 Herring Cove Road, Spryfield	\$690	(\$690)	Social Services (Food and Clothing Bank)
		438 Herring Cove Road, Spryfield	\$363	(\$363)	
		436 Herring Cove Road, Spryfield	\$21,998	(\$21,998)	
S.S Atlantic Heritage Park Society/St. Paul's Anglican Church Lease: 25/11/2025	1	180 Sandy Cove Road, Terence Bay	\$3,076	(\$3,076)	Culture
Tantallon Centennial Athletic Club	1	200 Ballfield Road, Tantallon	\$1,818	(\$1,818)	Recreation (Ball Field)
Three Village Recreation Association/NS Natural Resources Lease: 05/31/2015	1	Old Halifax Road, Glen Haven ANN#07691189	\$578	(\$578)	Recreation (Ball Field)
Titans Gymnastics & Trampoline Club	1	40 Broom Road, Dartmouth	\$35,506	(\$35,506)	Sport Club
Upper Musquodoboit Community Association	1	8334 Hwy 224, Upper Musquodoboit	\$1,229	(\$1,229)	Leisure (Hall)
Upper Musquodoboit Fellowship Club	3	8397 Hwy 224, Upper Musquodoboit	\$46	(\$46)	Leisure (Hall)
		8344 Hwy 224, Upper Musquodoboit	\$23	(\$23)	
		8397 Hwy 224, Upper Musquodoboit	\$555	(\$555)	
Village Green Recreation Society	1	9 Leary's Cove Road, East Dover	\$1,247	(\$1,247)	Recreation (Park)
L'Acadie de Chezzetcook Association	2	77 Hill Road, West Chezzetcook	\$985	(\$985)	Culture
		79 Hill Road, West Chezzetcook	\$1,191	(\$1,191)	
Windsor Junction Community Centre	1	48 Community Centre Lane, Windsor Junction	\$9,643	(\$9,643)	Recreation (Hall, Beach)
TOTAL	115		\$1,366,255	(\$1,342,444)	

Attachment 7

Recommended Awards - Schedule 27

Schedule 27. Partial Tax Relief at 75% of the Residential Rate. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Adsum Association for Women & Children	3	2421 Brunswick Street, Halifax <i>Registered Heritage Property</i>	\$8,201	(\$6,151)	Supportive Housing
		250 Victoria Road, Dartmouth	\$12,352	(\$9,264)	Supportive Housing
		158 Greenhead Road, Lakeside	\$6,474	(\$4,855)	Affordable Housing
Building Futures Employment Society	1	61 Glendale Avenue, Lower Sackville	\$24,910	(\$22,680)	Employment (Disabled)
Club 24	1	3 Dundas Street, Dartmouth	\$5,888	(\$4,850)	Health
Colby Village Preschool Association	1	144 Avondale Road, Cole Harbour	\$6,001	(\$5,467)	Social Services (Child Care)
Cunard Childcare Centre	1	5557 Cunard Street, Halifax	\$17,036	(\$14,864)	Social Services (Child Care)
Dartmouth Daycare Centre/HRM Lease: 08/30/2019	1	28 Caledonia Road, Dartmouth	\$13,501	(\$12,299)	Social Services (Child Care)
East Preston Day Care Centre	1	1799 Hwy 7, East Preston	\$6,537	(\$5,914)	Social Services (Child Care)
Freedom Foundation of Nova Scotia	1	15 Brule Street, Dartmouth	\$2,734	(\$12,299)	Supportive Housing/ Health
Friends of Children Atlantic Association	1	1133 Tower Road, Halifax	\$12,214	(\$9,161)	Health
Golden Age Seniors Club	1	212 Herring Cove Road, Halifax	\$6,888	(\$5,910)	Leisure (Hall)
Halifax Transition House Association	1	Do Not List <i>Registered Heritage Property</i>	\$15,439	(\$12,688)	Supportive Housing
Home of the Guardian Angel	1	3 Sylvia Ave, Halifax	\$8,646	(\$7,876)	Social Services (Child Care)
Homes for Independent Living/HRM Lease: 31/12/2022	1	2505 Oxford Street, Halifax	\$7,073	(\$5,305)	Supportive Housing
Lake City Employment Services Association	1	386 Windmill Road, Dartmouth	\$62,210	(\$55,760)	Employment (Disabled)

Schedule 27. Partial Tax Relief at 75%. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Memory Lane Family Place Association	1	22 Memory Lane, Sackville	\$22,550	(\$17,737)	Social Services (Child Care)
Metro Community Housing Association	6	6274 Young Street, Halifax	\$4,705	(\$3,529)	Supportive Housing
		70 Victoria Road, Dartmouth	\$6,756	(\$5,067)	
		3235 Joseph Howe Drive, Halifax	\$4,103	(\$3,077)	
		2690 Gottingen Street, Halifax	\$5,985	(\$4,489)	
		22 Albert Street, Dartmouth	\$2,846	(\$2,134)	
		8 Marcs Way, Dartmouth	\$4,429	(\$3,321)	
Metro Non-Profit Housing Association	3	2330 Gottingen Street, 5510 Buddy Daye Street, Halifax	\$16,530	(\$12,398)	Supportive Housing
		2672-78 Belle Aire Terrace, Halifax	\$3,585	(\$2,688)	
		5522-26 Cunard Street, Halifax	\$4,941	(\$3,706)	
Mic Mac Native Friendship Centre	1	2161 Gottingen Street, Halifax	\$18,549	(\$16,219)	Social Services (Child Care)
Native Council of Nova Scotia	1	Church Point Road, Sheet Harbour	\$456	(\$405)	Social Services
Needham Preschool/HRM Lease: April 9/04/ 2009	1	3372 Devonshire Avenue, Halifax	\$5,318	(\$4,853)	Social Services (Child Care)
Phoenix Youth Programs	2	Do not List	\$4,631	(\$3,473)	Supportive Housing
		Do not List	\$5,291	(\$3,968)	
Regional Residential Services Society	8	7097 Abbott Drive, Halifax	\$4,902	(\$3,677)	Supportive Housing
		63 Hawthorne Street, Dartmouth	\$4,347	(\$3,261)	
		105 Pleasant Street, Dartmouth	\$5,217	(\$3,913)	
		1648 Vernon Street, Halifax	\$8,827	(\$6,620)	
		1615 Oxford Street, Halifax	\$7,300	(\$5,475)	
		3838 Basinview Drive, Halifax	\$3,611	(\$2,708)	
		31 Robert Allen Drive, Halifax	\$6,039	(\$4,529)	
		30 McDougal Avenue, Sackville	\$3,563	(\$2,672)	
Saint Leonard's Society of Nova Scotia	3	2549 Brunswick Street, Halifax <i>Registered Heritage Property</i>	\$6,037	(\$4,528)	Supportive Housing
		2706 Gottingen Street, Halifax	\$6,538	(\$4,904)	Supportive Housing
		2170 Barrington Street, Halifax	\$19,129	(\$14,347)	Affordable Housing

Schedule 27. Partial Tax Relief at 75%. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Second Stage Housing Association of Dartmouth	4	Do Not List	\$2,796	(\$2,097)	Supportive Housing
		Do Not List	\$2,690	(\$2,017)	
		Do Not List	\$4,046	(\$3,034)	
		Do Not List	\$3,485	(\$2,614)	
South End Community Daycare	1	5596 Morris Street, Halifax	\$15,797	(\$14,390)	Social Services (Child Care)
Spencer House Seniors Centre/HRM Lease: 31/03/2013	1	5596 Morris Street, Halifax	\$14,345	(\$11,790)	Leisure
TOTAL	48		\$445,448	(\$374,983)	

Attachment 8

Schedule 28. Partial Tax Relief at 50% of the Residential Rate. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Alexandra Children's Centre	1	3405 Devonshire Avenue, Halifax	\$53,805	(\$44,223)	Social Services (Child Care)
Canadian Cancer Society ¹ <i>Conditional: Out-Patient Lodge</i>	1	5826 South Street, Halifax	\$57,849	(\$39,094)	Health (Outpatient)
Community Care Network ²	1	2425 Maynard Street, Halifax	\$20,160	(\$15,870)	Employment
Dartmouth Adult Services Society	1	59 Dorey Avenue, Dartmouth	\$112,904	(\$92,797)	Employment (Disabled)
Hooked Rug Museum of North America	1	9849 St. Margaret's Bay Road, Queensland	\$8,474	(\$6,835)	Culture
Housing Trust of Nova Scotia <i>Conditional: Excludes Commercial Leasing. Further Review</i>	1	2183 Gottingen Street, Halifax	\$10,627	(\$5,314)	Affordable Housing
Laing House Association	1	1225 Barrington Street, Halifax	\$22,451	(\$17,971)	Health
Mic Mac Native Friendship Centre	4	2158 Gottingen Street, Halifax	\$5,030	(\$3,960)	Culture
		5511 Cornwallis Street, Halifax	\$469	(\$234)	Health
		2164 Gottingen Street, Halifax	\$2,504	(\$1,788)	Health
		2156 Gottingen Street, Halifax	\$6,266	(\$4,932)	Culture
Society for Rehabilitation of Addicted Persons	1	1374 Robie Street, Halifax	\$6,126	(\$3,063)	Health
Society for Women Healing From Addictions & Abuse	1	3178 St. Margaret's Bay Road, Timberlea	\$5,374	(\$2,687)	Health
St. John's Priory of Canada Properties	1	70 Highfield Park, Dartmouth	\$68,891	(\$56,622)	Health
Theatre Arts Guild	1	6 Parkhill Road, Halifax	\$14,787	(\$12,153)	Arts
TOTAL	15		\$395,717	(\$307,543)	

Note:

1. Canadian Cancer Society, 5826 South Street, Halifax, also on Schedule 29 for administrative offices at same location.
2. Community Care Network, 2415 Maynard Street, Halifax, also on Schedule 26 for food/furniture bank. Other Second Stage Housing Association on schedule 27.

Attachment 9

Recommended Awards - Schedule 29

If approved by Regional Council, Schedule 29 is amended by:

- Name change for the Waverley Ratepayers Association to the Waverley Community Association.
- Name change for Taoist Tai Chi Society of Canada to the Fung Loy Kok Institute of Taoism.
- Reinstatement of eligibility of entire premises for the Canadian Red Cross, 1 Troop Avenue, Dartmouth, due to termination of commercial lease and owner-occupancy.
- Removal of Beaver Bank Kinsac Lions Club, 40 Sandy Lake Drive, Beaver Bank. The property is taxed at the Recreation Tax Rate.
- Removal of conditions applied to the Resolute Amateur Athletic Club with respect to reporting on disbursement of tax savings. Club operations comparable to a service or leisure club.
- Removal of the Governing Council of the Salvation Army, 2044 Gottingen Street, Halifax, to remove government lease.

Amended Schedule 29. Partial Tax Relief at a Conversion from the Commercial to Residential Tax Rate. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Alrasoul Islamic Society	1	1247 Bedford Hwy, Bedford	\$18,044	(\$11,556)	Religious
Ashlar Masonic Building Company Limited	1	1 Chestnut Drive, Smith Settlement	\$1,835	(\$1,094)	Fraternity
Atlantic Marksmen Association Incorporated	1	6 Clements Street, Dartmouth	\$4,002	(\$2,577)	Sport Club
Bay Road Community Hall Association/NS Natural Resources/HRM <i>Lease: 31/08/2016</i>	1	4408 St. Margaret's Bay Road, Lewis Lake	\$2,900	(\$1,728)	Leisure (Hall)
Bedford Basin Yacht Club	2	377 Shore Drive, Bedford	\$27,546	(\$17,642)	Sport Club
		PID#4010729 – 377 Shore Drive, Bedford	\$3,733	(\$2,391)	
Bedford Masonic Lodge	1	10 Dartmouth Road, Dartmouth	\$5,671	(\$3,632)	Fraternity
Bread of Life Ministries/Robert & Sandra Pattison <i>Conditional: Garage Only</i>	1	2 Fox Hollow Drive, Upper Tantallon	\$3,281	(\$872)	Religious

Amended Schedule 29. Partial Tax Relief at a Conversion from the Commercial to Residential Tax Rate. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Canadian Cancer Society <i>Administration Offices</i>	1	5826 South Street, Halifax	\$31,593	(\$20,341)	Health
Canadian Lebanon Society of Halifax	1	253 Bedford Hwy, Halifax	\$10,981	(\$7,071)	Leisure (Hall)
Canadian Red Cross	1	133 Troop Avenue, Dartmouth	\$109,164	(\$70,283)	Public Safety (EMO)
Canoe-Kayak Canada: Atlantic Division <i>Land Lease: 31/01/2019</i>	1	34 Boathouse Lane, Dartmouth	\$1,911	(\$1,231)	Sport Facility
Chalice Canada <i>Conditional: Excludes Residential Assessment</i>	1	445 Sackville Drive, Sackville	\$54,490	(\$33,423)	Religious
Clean Nova Scotia Foundation	1	126 Portland Street, Dartmouth	\$12,370	(\$7,202)	Environment
Columbus Club of Sackville	1	252 Cobequid Road, Sackville	\$7,830	(\$5,026)	Fraternity
Cultural Federations of NS/Halifax Port Authority <i>Lease:03/31/2019</i>	1	1113 Marginal Road, Halifax	\$10,129	(\$6,521)	Art/Culture
Dartmouth Clay Target Association	1	2500 Cow Bay Road, Cow Bay	\$2,785	(\$1,777)	Sport Club
Dartmouth Curling Club	1	35 Canal Street, Dartmouth	\$14,194	(\$8,264)	Sport Club
Dartmouth Family Centre/Paul Allen & Phillip McNulty <i>Lease: 31/12/2022</i>	1	107 Albro Lake Road, Dartmouth	\$7,236	(\$4,659)	Social Services (Child Care)
Dartmouth Masonic Properties Foundation Limited	1	24 Mount Hope Avenue, Dartmouth	\$29,424	(\$15,991)	Fraternity
Dartmouth Work Activity Society	1	15 Poseidon Court, Dartmouth	\$31,515	(\$20,290)	Employment (Disabled)
Deanery Project Cooperative Limited	1	37 Deanery Road, Lower Ship Harbour	\$3,523	(\$2,168)	Environment
Diman Association Canada	1	345 Kearney Lake Road, Bedford	\$7,945	(\$5,043)	Leisure (Hall)
Ecology Action Centre	1	2705 Fern Lane, Halifax	\$10,927	(\$6,738)	Environment
Fung Loy Kok Institute of Taoism	3	2029 North Park Street, Halifax	\$20,769	(\$11,241)	Religious
		2035 North Park Street, Halifax	\$4,359	(\$2,688)	
		2084 Bauer Street, Halifax	\$2,556	(\$1,577)	
Halifax Curling Club	1	948 South Bland Street, Halifax	\$33,393	(\$18,952)	Sport Club

Amended Schedule 29. Partial Tax Relief at a Conversion from the Commercial to Residential Tax Rate. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
RAOB Harbour Lodge 7946 Harbour Lodge #53-9 Trustees	1	2 Wentworth Street, Dartmouth	\$14,194	(\$8,263)	Fraternity
Hospice Society of Greater Halifax	1	9 Spring Street, Bedford	\$3,692	\$0	Health
Hubbards Community Waterfront Association <i>Conditional: Excludes Commercial Sub-leasing</i>	1	20 Yacht Club Road, & Lot W-D Yacht Club Road, Hubbards (Water Lot)	\$10,823	(\$6,639)	Sport Facility
Indo-Canadian Community Centre Society	1	164 Chain Lake Drive, Halifax	\$15,300	(\$9,851)	Leisure (Hall)
Italian Canadian Cultural Association	1	2629 Agricola Street, Halifax	\$55,075	(\$33,960)	Leisure (Hall)
Jost Mission Day Care Society	1	11 Mont Street, Halifax	\$27,899	(\$16,917)	Social Services (Child Care)
Kinsmen Club of Dartmouth/HRM Lease: 03/31/2013	1	30 Caledonia Road, Dartmouth	\$5,063	(\$3,346)	Fraternity
La Societe Acadienne	1	54 Queen Street, Dartmouth	\$11,344	(\$6,604)	Culture
Lake Echo Lions Club/Lake Echo Community Recreation Centre/HRM Lease: 04/01/2004	1	3168 Hwy 7, Lake Echo	\$5,730	(\$3,681)	Fraternity
Lakeview, Windsor Junction, Fall River Fireman's Association	1	843 Fall River Road, Fall River	\$4,921	(\$3,140)	Leisure (Hall)
Lesbian, Gay & Bisexual Youth Project	1	2281 Brunswick Street, Halifax	\$11,670	(\$7,352)	Health
Lung Association of Nova Scotia <i>Conditional: Excludes 30% Commercial Leased</i>	1	6331 Lady Hammond Road, Halifax	\$34,568	(\$22,256)	Health
Masonic Lodge, Eureka Lodge #42	1	42 Sprott Lane, Sheet Harbour	\$2,194	(\$1,343)	Fraternity
Mayflower Curling Club	1	3000 Monaghan Drive, Halifax	\$41,021	(\$26,410)	Sport Club
Mission to Seafarers/ Halifax Port Authority Lease: 30/10/2011	1	844 Marginal Road, Halifax	\$9,680	(\$6,232)	Employment

Amended Schedule 29. Partial Tax Relief at a Conversion from the Commercial To Residential Tax Rate. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Musquodoboit Harbour and District Lions Club	1	43 East Petpeswick Rd, Musquodoboit Harbour	\$5,310	(\$3,268)	Fraternity
North End Community Health Centre	1	2165-67 Gottingen Street, Halifax	\$11,772	(\$7,259)	Health
Old School Gathering Place	1	7962 Highway 7, Musquodoboit Harbour	\$3,442	(\$2,118)	Recreation (Hall)
Petpeswick Yacht Club	1	East Petpeswick Road, Musquodoboit Harbour	\$5,286	(\$3,151)	Sport Club
Philae Building Society	1	3530 Connolly Street, Halifax	\$23,368	(\$15,045)	Fraternity
RAOB Eastern Lodge 8686	1	625 Cow Bay Road, Eastern Passage	\$27,894	(\$18,230)	Fraternity
Resolute Amateur Athletic Club	1	5461 Inglis Street, Halifax	\$18,867	(\$12,147)	Leisure (Social Club)
Royal Canadian Naval Association	1	2623 Agricola Street, Halifax	\$10,471	(\$6,458)	Leisure (Social Club)
Royal Nova Scotia Yacht Squadron	2	360 Purcell's Cove Road, Halifax	\$21,901	(\$13,861)	Sport Club
		376 Purcell's Cove Road, Halifax	\$41,481	(\$26,395)	
South End Lawn Tennis	1	949 Young Avenue, Halifax	\$35,935	(\$23,136)	Sport Club
Sport Nova Scotia <i>Conditional: Non-Profit Occupancy Only</i>	1	5512 Spring Garden Road, Halifax	\$126,462	(\$36,315)	Sport (Administration)
St. George's Lawn Tennis Club	1	6 St George's Lane, Dartmouth	\$14,335	(\$9,229)	Sport Club
St. Margaret's Masonic Building Centre	1	6384 St. Margaret's Bay Rd, Head of St. Margaret's Bay	\$3,868	(\$2,311)	Fraternity
St. Margaret's Sailing Club	1	5 Foxberry Road, St. Margaret's Bay	\$29,012	(\$17,706)	Sport Club
Village Green Recreation Society	1	15 Leary's Road Cove, East Dover	\$1,248	(\$768)	Leisure (Hall)

Amended Schedule 29. Partial Tax Relief at a Conversion from the Commercial To Residential Tax Rate. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Waegwoltic Limited	1	6549 Cobourg Road, Halifax	\$244,635	(\$153,788)	Sport Club
Waverley Community Association	1	2463 Rocky Lake Drive, Waverley	\$1,396	(\$891)	Leisure (Hall)
TOTAL	61		\$1,216,657	(\$800,048)	

Attachment 10

Recommended Awards – Schedule 30

Schedule 30 is amended by:

- Name change for the Affirmative Industry Association of Nova Scotia to the Affirmative Ventures Association.

Amended Schedule 30. Partial Tax Relief at 25%. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	HRM Tax Relief (Proposed)	Mandate
Adsum Association for Women & Children	1	2380 Gottingen Street, Halifax	\$4,957	(\$1,239)	Affordable Housing
Affirmative Ventures Association	1	64-66 Lakecrest Drive, Dartmouth	\$9,107	(\$2,277)	Supportive Housing
Atlantic Housing Co-operative Limited	13	24 Almora Court, Cole Harbour	\$1,810	(\$453)	Affordable Housing
		163 Amaranth Street, Cole Harbour	\$1,393	(\$348)	Affordable Housing
		16 Andover Street, Dartmouth	\$1,864	(\$466)	Affordable Housing
		106 Arklow Drive, Cole Harbour	\$1,364	(\$341)	Affordable Housing
		329 Astral Drive, Cole Harbour	\$1,536	(\$384)	Affordable Housing
		7 Himmelman Drive, Eastern Passage	\$1,750	(\$437)	Affordable Housing
		21 Howland Drive, Sackville	\$1,285	(\$321)	Affordable Housing
		7 Kirthland Court, Cole Harbour	\$1,893	(\$473)	Affordable Housing
		33 Lanarkshire Court, Cole Harbour	\$1,785	(\$446)	Affordable Housing
		119A Mount Edward Road, Dartmouth	\$1,852	(\$463)	Affordable Housing
		63 Poplar Drive, Cole Harbour	\$1,946	(\$487)	Affordable Housing
		30 Roblea Drive, Dartmouth	\$1,500	(\$375)	Affordable Housing
		33 Shrewsbury Road, Cole Harbour	\$1,370	(\$342)	Affordable Housing
Beacon House Interfaith Society <i>Conditional: Further Review</i>	1	450 Cobequid Road, Sackville	\$1,810	(\$452)	Employment Benefit

Amended Schedule 30. Partial Tax Relief at 25%. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Central Dartmouth Housing Co- operative Limited	13	79-79A Belle Vista Drive, Dartmouth	\$2,067	(\$517)	Affordable Housing
		124-124A Dorothea Drive, Dartmouth	\$2,047	(\$512)	Affordable Housing
		31A Lucien Drive, Dartmouth	\$1,207	(\$302)	Affordable Housing
Central Dartmouth Housing Co- operative Limited Continued		32 Lucien Drive, Dartmouth	\$1,135	(\$284)	Affordable Housing
		32A Lucien Drive, Dartmouth	\$1,135	(\$284)	Affordable Housing
		37-37A Lucien Drive, Dartmouth	\$2,066	(\$516)	Affordable Housing
		42-42A Lucien Drive, Dartmouth	\$2,073	(\$518)	Affordable Housing
		43A Lucien Drive, Dartmouth	\$1,147	(\$287)	Affordable Housing
		15 Medway Court, Dartmouth	\$1,572	(\$393)	Affordable Housing
		60 Spar Crescent, Dartmouth	\$1,427	(\$357)	Affordable Housing
		226-228 Spring Avenue, Dartmouth	\$2,074	(\$519)	Affordable Housing
		280-282 Spring Avenue, Dartmouth	\$2,003	(\$501)	Affordable Housing
		7-7A Wilbur Court, Dartmouth	\$2,050	(\$513)	Affordable Housing
City of Halifax Non- Profit Housing Society <i>Conditional: Excludes Commercial Leasing at 5515 Buddy Daye Street, Halifax</i>	20	5515 Buddy Daye Street, Halifax	\$15,869	(\$501)	Affordable Housing
		2581 Brunswick Street, Halifax	\$3,321	(\$830)	Affordable Housing
		32A Old Sambro Road, Halifax	\$2,584	(\$646)	Affordable Housing
		34B Old Sambro Road, Halifax	\$2,584	(\$646)	Affordable Housing
		2579 Brunswick Street, Halifax	\$4,184	(\$1,046)	Affordable Housing
		2219 Brunswick Street, Halifax	\$3,330	(\$833)	Affordable Housing
		2515 Brunswick Street, Halifax	\$10,681	(\$2,670)	Affordable Housing
		2497 Brunswick Street, Halifax	\$9,833	(\$2,458)	Affordable Housing

Amended Schedule 30. Partial Tax Relief at 25%. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
City of Halifax Non-Profit Housing Society Continued		2485-87 Brunswick Street, Halifax	\$3,830	(\$958)	Affordable Housing
		2569-73 Brunswick Street, Halifax	\$2,882	(\$721)	Affordable Housing
		2289-99 Brunswick Street, Halifax	\$4,360	(\$1,090)	Affordable Housing
		2525-35 Brunswick Street, Halifax	\$4,360	(\$1,090)	Affordable Housing
		2537-47 Brunswick Street, Halifax	\$4,360	(\$1,090)	Affordable Housing
		2388 Gottingen Street, Halifax	\$18,310	(\$4,578)	Affordable Housing
		2540 Maynard Street, Halifax	\$23,324	(\$5,831)	Affordable Housing
		2014-20 Maynard Street, Halifax	\$3,585	(\$896)	Affordable Housing
		5219 Artz Street, Halifax	\$2,089	(\$522)	Affordable Housing
		5221 Artz Street, Halifax	\$2,211	(\$553)	Affordable Housing
		5215 Artz Street, Halifax	\$2,014	(\$503)	Affordable Housing
		2444-2445 Barrington Street, Halifax	\$19,957	(\$4,989)	Affordable Housing
Cranberry Lake Housing Co-operative Limited	1	1-47 Cedarwood Drive, Dartmouth	\$21,457	(\$5,364)	Affordable Housing
Dartmouth Non-Profit Housing Society	67	112 Albro Lake Road, Dartmouth	\$2,715	(\$679)	Affordable Housing
		116 Albro Lake Road, Dartmouth	\$5,419	(\$1,355)	Affordable Housing
		7 Galaxy Avenue, Dartmouth	\$3,052	(\$763)	Affordable Housing
		357 Portland Street, Dartmouth	\$5,546	(\$1,387)	Affordable Housing
		15 Trinity Avenue, Dartmouth	\$1,924	(\$481)	Affordable Housing
		10 Eaton Avenue, Dartmouth	\$2,840	(\$710)	Affordable Housing
		2 Laurier Street, Dartmouth	\$2,305	(\$576)	Affordable Housing

Amended Schedule 30. Partial Tax Relief at 25%. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Mandate
Dartmouth Non-Profit Housing Society Continued		25 Marilyn Drive, Dartmouth	\$2,277	(\$569)	Affordable Housing
		80 Montebello Drive, Dartmouth	\$1,921	(\$480)	Affordable Housing
		24 Woodland Avenue, Dartmouth	\$2,181	(\$545)	Affordable Housing
		47 Old Ferry Road, Dartmouth	\$3,233	(\$808)	Affordable Housing
		44 Pinecrest Drive, Dartmouth	\$2,384	(\$596)	Affordable Housing
		46 Pinecrest Drive, Dartmouth	\$2,384	(\$596)	Affordable Housing
		9 A&B Acacia Street, Dartmouth	\$2,722	(\$681)	Affordable Housing
		15 Acacia Street, Dartmouth	\$1,693	(\$423)	Affordable Housing
		17 Acacia Street, Dartmouth	\$1,693	(\$423)	Affordable Housing
		146-148 Albro Lake Road, Dartmouth	\$2,456	(\$614)	Affordable Housing
		26 Ancona Place, Dartmouth	\$1,995	(\$499)	Affordable Housing
		28 Ancona Place, Dartmouth	\$1,995	(\$499)	Affordable Housing
		47 Andover Street, Dartmouth	\$3,049	(\$762)	Affordable Housing
		53A Andover Street, Dartmouth	\$2,547	(\$637)	Affordable Housing
		53B Andover Street, Dartmouth	\$2,547	(\$637)	Affordable Housing
		53C Andover Street, Dartmouth	\$2,472	(\$618)	Affordable Housing
		53D Andover Street, Dartmouth	\$2,559	(\$640)	Affordable Housing
		41 Brompton Road, Dartmouth	\$1,509	(\$377)	Affordable Housing
		43 Brompton Road, Dartmouth	\$1,502	(\$375)	Affordable Housing
		20-22 Carleton Street, Dartmouth	\$2,544	(\$636)	Affordable Housing
		7A Catherine Street, Dartmouth	\$1,860	(\$465)	Affordable Housing

Amended Schedule 30. Partial Tax Relief at 25%. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Dartmouth Non-Profit Housing Society Continued		7B Catherine Street, Dartmouth	\$1,860	(\$465)	Affordable Housing
		17 Collins Grove, Dartmouth	\$2,129	(\$532)	Affordable Housing
		19 Collins Grove, Dartmouth	\$2,129	(\$532)	Affordable Housing
		26 Venice Court, Dartmouth	\$2,225	(\$556)	Affordable Housing
		28 Venice Court, Dartmouth	\$2,226	(\$556)	Affordable Housing
		21A Dahlia Street, Dartmouth	\$3,111	(\$778)	Affordable Housing
		5 Dominion Court, Dartmouth	\$1,767	(\$442)	Affordable Housing
		6 Dominion Court, Dartmouth	\$1,767	(\$442)	Affordable Housing
		20-22 Grant Street, Dartmouth	\$2,435	(\$609)	Affordable Housing
		24-26 Grant Street, Dartmouth	\$2,503	(\$626)	Affordable Housing
		8 John Street, Dartmouth	\$2,693	(\$673)	Affordable Housing
		17 Lakecrest Drive, Dartmouth	\$2,502	(\$625)	Affordable Housing
		19 Lakecrest Drive, Dartmouth	\$2,502	(\$625)	Affordable Housing
		21 Lakecrest Drive, Dartmouth	\$2,502	(\$625)	Affordable Housing
		23 Lakecrest Drive, Dartmouth	\$2,502	(\$625)	Affordable Housing
		95A Lakecrest Drive, Dartmouth	\$2,124	(\$531)	Affordable Housing
		95B Lakecrest Drive, Dartmouth	\$2,124	(\$531)	Affordable Housing
		34 Lucien Drive, Dartmouth	\$2,691	(\$673)	Affordable Housing
		1B Lynn Drive, Dartmouth	\$2,286	(\$572)	Affordable Housing
		1C Lynn Drive, Dartmouth	\$2,512	(\$628)	Affordable Housing
		279 Main Street, Dartmouth	\$1,996	(\$499)	Affordable Housing
		22A Marilyn Drive, Dartmouth	\$1,375	(\$344)	Affordable Housing
		82 Montebello Drive, Dartmouth	\$1,921	(\$480)	Affordable Housing

Renewals. Schedule 30. Partial Tax Relief at 25%. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Dartmouth Non-Profit Housing Society Continued		12 Nicole Court, Dartmouth	\$2,090	(\$523)	Affordable Housing
		15 Novawood Drive, Dartmouth	\$1,762	(\$441)	Affordable Housing
		17 Novawood Drive, Dartmouth	\$1,721	(\$430)	Affordable Housing
		6 Old Ferry Road, Dartmouth	\$3,295	(\$824)	Affordable Housing
		6 Owen Drive, Dartmouth	\$3,151	(\$788)	Affordable Housing
		10 Owen Drive, Dartmouth	\$3,210	(\$803)	Affordable Housing
		12 Owen Drive, Dartmouth	\$3,318	(\$830)	Affordable Housing
		38 Regent Drive, Dartmouth	\$2,368	(\$592)	Affordable Housing
		50-52 Robert Drive, Dartmouth	\$3,186	(\$797)	Affordable Housing
		10-12 Roblea Drive, Dartmouth	\$3,070	(\$767)	Affordable Housing
		22 Spar Crescent, Dartmouth	\$1,533	(\$383)	Affordable Housing
		523 Spring Avenue, Dartmouth	\$2,902	(\$725)	Affordable Housing
		460 Spring Avenue, Dartmouth	\$2,779	(\$695)	Affordable Housing
		328 Spring Avenue, Dartmouth	\$2,835	(\$709)	Affordable Housing
		52 Trinity Avenue, Dartmouth	\$3,243	(\$811)	Affordable Housing
Elizabeth Fry Society	1	1 Tulip Street, Dartmouth	\$4,659	(\$1,165)	Supportive Housing
Fresh Start Housing Co-Operative Limited	19	2 Louise Court, Sackville	\$2,657	(\$664)	Affordable Housing
		6 Louise Court, Sackville	\$2,596	(\$649)	Affordable Housing
		22 Bruce Drive, Sackville	\$2,568	(\$642)	Affordable Housing
		26 Bruce Drive, Sackville	\$2,598	(\$650)	Affordable Housing
		1 Jennifer Court, Sackville	\$1,785	(\$446)	Affordable Housing
		2 Jennifer Court, Sackville	\$1,783	(\$446)	Affordable Housing
		3 Jennifer Court, Sackville	\$1,800	(\$450)	Affordable Housing
		4 Jennifer Court, Sackville	\$1,810	(\$452)	Affordable Housing

Amended Schedule 30. Partial Tax Relief at 25%. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Fresh Start Housing Co- operative Limited Continued		5 Jennifer Court, Sackville	\$1,526	(\$382)	Affordable Housing
		6 Jennifer Court, Sackville	\$1,520	(\$380)	Affordable Housing
		7 Jennifer Court, Sackville	\$1,464	(\$366)	Affordable Housing
		8 Jennifer Court, Sackville	\$1,464	(\$366)	Affordable Housing
		9 Jennifer Court, Sackville	\$1,473	(\$368)	Affordable Housing
		10 Jennifer Court, Sackville	\$1,465	(\$366)	Affordable Housing
		11 Jennifer Court, Sackville	\$1,480	(\$370)	Affordable Housing
		12 Jennifer Court, Sackville	\$1,475	(\$369)	Affordable Housing
		14 Jennifer Court, Sackville	\$1,559	(\$390)	Affordable Housing
		15 Jennifer Court, Sackville	\$1,475	(\$369)	Affordable Housing
		16 Jennifer Court, Sackville	\$1,531	(\$383)	Affordable Housing
		17 Jennifer Court, Sackville	\$1,475	(\$369)	Affordable Housing
Halifax Haven Guest Home	1	5897 Inglis Street, Halifax	\$8,691	(\$2,173)	Health (Outpatient & Visitor)
Highfield Park Housing Co-operative Limited	1	35 Joseph Young Street, Dartmouth	\$37,015	(\$9,254)	Affordable Housing
High Hopes Housing Co-operative Limited	9	2364 Agricola Street, Halifax	\$4,304	(\$1,076)	Affordable Housing
		6209 Allan Street, Halifax	\$3,954	(\$988)	Affordable Housing
		6201 Cedar Street, Halifax	\$5,209	(\$1,302)	Affordable Housing
		6162 Duncan Street, Halifax	\$3,379	(\$845)	Affordable Housing
		6131-6133 Pepperell Street, Halifax	\$5,011	(\$1,253)	Affordable Housing
		2531 Poplar Street, Halifax	\$3,777	(\$944)	Affordable Housing

Amended Schedule 30. Partial Tax Relief at 25%. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
High Hopes Housing Co-operative Limited		6237 Lawrence Street, Halifax	\$3,988	(\$997)	Affordable Housing
		6030 Willow Street, Halifax	\$3,551	(\$888)	Affordable Housing
		6299 Yale Street, Halifax	\$4,412	(\$1,103)	Affordable Housing
John Hugh MacKenzie Housing Co- operative Limited	1	5293 Green Street, Halifax	\$31,738	(\$7,934)	Affordable Housing
Lamplight Housing Co-operative Limited	7	1185 South Park Street, Halifax	\$7,380	(\$1,845)	Affordable Housing
		6069 Pepperell Street, Halifax	\$5,018	(\$1,255)	Affordable Housing
		6305 North Street, Halifax	\$4,536	(\$1,134)	Affordable Housing
		5535 Inglis Street, Halifax	\$6,716	(\$1,679)	Affordable Housing
		1749 Preston Street, Halifax	\$4,677	(\$1,169)	Affordable Housing
		920 South Bland Street, Halifax	\$4,086	(\$1,021)	Affordable Housing
		5520 Victoria Road, Halifax	\$5,125	(\$1,281)	Affordable Housing
Maria's Housing Co-operative Limited	20	59 Abby Road, Halifax	\$1,487	(\$372)	Affordable Housing
		31 Bromley Road, Halifax	\$1,258	(\$315)	Affordable Housing
		33 Bromley Road, Halifax	\$1,258	(\$315)	Affordable Housing
		39 Bromley Road, Halifax	\$1,258	(\$315)	Affordable Housing
		51 Bromley Road, Halifax	\$1,258	(\$315)	Affordable Housing
		53 Bromley Road, Halifax	\$1,258	(\$315)	Affordable Housing
		101 Bromley Road, Halifax	\$1,258	(\$315)	Affordable Housing
		107 Bromley Road, Halifax	\$1,487	(\$372)	Affordable Housing
		110 Bromley Road, Halifax	\$1,258	(\$315)	Affordable Housing

Amended Schedule 30. Partial Tax Relief at 25%. 2014 2014-15 Assessment Values and Municipal Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Maria's Housing Co-operative Limited Continued		48 Cavendish Road, Halifax	\$1,308	(\$327)	Affordable Housing
		52 Cavendish Road, Halifax	\$1,538	(\$384)	Affordable Housing
		111 Drumdonald Road, Halifax	\$1,538	(\$384)	Affordable Housing
		117 Drumdonald Road, Halifax	\$1,538	(\$384)	Affordable Housing
		106 Drumdonald Road, Halifax	\$1,487	(\$372)	Affordable Housing
		94 Ridgevalley Road, Halifax	\$1,258	(\$315)	Affordable Housing
		96 Ridgevalley Road, Halifax	\$1,258	(\$315)	Affordable Housing
		190 Ridgevalley Road, Halifax	\$1,572	(\$393)	Affordable Housing
		37 Ridgevalley Road, Halifax	\$1,330	(\$332)	Affordable Housing
		66 Ridgevalley Road, Halifax	\$1,308	(\$327)	Affordable Housing
		22 Shepherd Road, Halifax	\$1,308	(\$327)	Affordable Housing
Metro Non-Profit Housing Association	1	2437 Maynard Street, Halifax	\$22,161	(\$5,540)	Supportive Housing
Needham Housing Co-operative Limited	11	3342 Agricola Street, Halifax	\$4,598	(\$1,150)	Affordable Housing
		6141 North Street, Halifax	\$4,079	(\$1,020)	Affordable Housing
		5401 Glebe Street, Halifax	\$2,811	(\$703)	Affordable Housing
		5533 Russell Street, Halifax	\$3,922	(\$981)	Affordable Housing
		3194 Union Street, Halifax	\$3,020	(\$755)	Affordable Housing
		20 Birch Street, Halifax	\$2,854	(\$713)	Affordable Housing
		3329 Prescott Street, Halifax	\$2,025	(\$506)	Affordable Housing
		3724 Basinview Drive, Halifax	\$3,340	(\$835)	Affordable Housing
		85 Frederick Street, Halifax	\$2,285	(\$571)	Affordable Housing
		31 School Avenue, Halifax	\$2,266	(\$566)	Affordable Housing
		3410 Claremont Street, Halifax	\$2,651	(\$663)	Affordable Housing

Amended Schedule 30. Partial Tax Relief at 25%. 2014 2014-15 Assessment Values and Municipal Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
New Armdale Westside Housing Co-operative Limited	39	6A-6B Aldergrove Drive, Halifax	\$2,860	(\$715)	Affordable Housing
		10 Avon Crescent, Halifax	\$1,554	(\$388)	Affordable Housing
		7A-7B Catamaran Road, Halifax	\$2,733	(\$683)	Affordable Housing
		9 Claymore Avenue, Halifax	\$1,678	(\$420)	Affordable Housing
		40A-40B Circle Drive, Halifax	\$2,909	(\$727)	Affordable Housing
		17A-17B Dentith Road, Halifax	\$2,624	(\$656)	Affordable Housing
		17C-17D Dentith Road, Halifax	\$2,636	(\$659)	Affordable Housing
		89 Drummond Road, Halifax	\$1,258	(\$315)	Affordable Housing
		113 Drummond Road, Halifax	\$1,258	(\$315)	Affordable Housing
		2 Elmsdale Court, Halifax	\$1,749	(\$437)	Affordable Housing
		20 Elmsdale Crescent, Halifax	\$1,583	(\$396)	Affordable Housing
		9 Green Acres Road, Halifax	\$1,373	(\$343)	Affordable Housing
		31 Hartlen Avenue, Halifax	\$1,313	(\$328)	Affordable Housing
		40 Hartlen Avenue, Halifax	\$1,308	(\$327)	Affordable Housing
		42 Hartlen Avenue, Halifax	\$1,278	(\$319)	Affordable Housing
		8 Heather Street, Halifax	\$1,606	(\$401)	Affordable Housing
		412A-412B Herring Cove Road, Halifax	\$2,635	(\$659)	Affordable Housing
		464 Herring Cove Road, Halifax	\$1,240	(\$310)	Affordable Housing
		476 Herring Cove Road, Halifax	\$2,613	(\$653)	Affordable Housing
		629 Herring Cove Road, Halifax	\$1,149	(\$287)	Affordable Housing
		16A-16B Hilden Drive, Halifax	\$1,678	(\$420)	Affordable Housing
		29 Hilden Drive, Halifax	\$1,347	(\$337)	Affordable Housing
		10 Limerick Road, Halifax	\$1,572	(\$393)	Affordable Housing

Amended Schedule 30. Partial Tax Relief at 25%. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
New Armdale Westside Housing Co-operative Limited		12 Linden Road, Halifax	\$2,521	(\$630)	Affordable Housing
		11A-11B Lynett Street, Halifax	\$2,526	(\$632)	Affordable Housing
		56A-56B Mountain Road, Halifax	\$3,021	(\$755)	Affordable Housing
		26-28 Olie Street, Halifax	\$2,266	(\$566)	Affordable Housing
		27 Pinegrove Drive, Halifax	\$1,456	(\$364)	Affordable Housing
		137 Ridgevalley Road, Halifax	\$1,308	(\$327)	Affordable Housing
		181 Ridgevalley Road, Halifax	\$1,258	(\$315)	Affordable Housing
		4 Rockingstone Road, Halifax	\$1,236	(\$309)	Affordable Housing
		12A-12B Spencer Avenue, Halifax	\$2,634	(\$658)	Affordable Housing
		89-90 Thornhill Drive, Halifax	\$2,635	(\$659)	Affordable Housing
		12 Sylvia Avenue, Halifax	\$997	(\$249)	Affordable Housing
		6 Ursula Court, Halifax	\$1,375	(\$344)	Affordable Housing
		92 Village Road, Halifax	\$821	(\$205)	Affordable Housing
		6A-6B Wildwood Avenue, Halifax	\$2,860	(\$715)	Affordable Housing
		30 Williams Lake Road, Halifax	\$1,312	(\$328)	Affordable Housing
Northwood Incorporated	1	5534 Almon Street, Halifax	\$56,138	(\$14,035)	Affordable Housing
Rocky Road Housing Co-operative Limited	5	3640-3667 Lynch Street, Halifax	\$14,367	(\$3,592)	Affordable Housing
		6 Osborne Street, Halifax	\$3,824	(\$956)	Affordable Housing
		10 Osborne Street, Halifax	\$3,528	(\$882)	Affordable Housing
		14 Osborne Street, Halifax	\$3,712	(\$928)	Affordable Housing
		18 Osborne Street, Halifax	\$3,815	(\$954)	Affordable Housing
Rogers Drive Housing Co- operative Limited	11	8,10 Rogers Drive, Halifax	\$2,433	(\$608)	Affordable Housing
		12,14 Rogers Drive, Halifax	\$2,477	(\$619)	Affordable Housing
		16,18 Rogers Drive, Halifax	\$2,404	(\$601)	Affordable Housing

		20,22 Rogers Drive, Halifax	\$2,402	(\$600)	Affordable Housing
Amended Schedule 30. Partial Tax Relief at 25%. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Rogers Drive Housing Co-operative Limited		32,34 Rogers Drive, Halifax	\$2,393	(\$598)	Affordable Housing
		36,38 Rogers Drive, Halifax	\$2,407	(\$602)	Affordable Housing
		40,42 Rogers Drive, Halifax	\$2,410	(\$603)	Affordable Housing
		44,46 Rogers Drive, Halifax	\$2,413	(\$603)	Affordable Housing
		48,50 Rogers Drive, Halifax	\$2,413	(\$603)	Affordable Housing
		52,54 Rogers Drive, Halifax	\$2,371	(\$593)	Affordable Housing
		56,58 Rogers Drive, Halifax	\$2,435	(\$609)	Affordable Housing
Saduke Housing Co-operative Limited	26	8 Alder Crescent, Sackville	\$2,133	(\$533)	Affordable Housing
		36 Bruce Drive, Sackville	\$3,046	(\$762)	Affordable Housing
		40 Bruce Drive, Sackville	\$3,046	(\$762)	Affordable Housing
		44 Bruce Drive, Sackville	\$3,067	(\$767)	Affordable Housing
		48 Bruce Drive, Sackville	\$3,104	(\$776)	Affordable Housing
		1 Emily Court, Sackville	\$2,772	(\$693)	Affordable Housing
		5 Emily Court, Sackville	\$2,758	(\$690)	Affordable Housing
		9 Emily Court, Sackville	\$3,063	(\$766)	Affordable Housing
		10 Emily Court, Sackville	\$3,042	(\$760)	Affordable Housing
		14,16 Emily Court, Sackville	\$3,184	(\$796)	Affordable Housing
		18,20 Emily Court, Sackville	\$3,039	(\$760)	Affordable Housing
		1 Howland Drive, Sackville	\$1,984	(\$496)	Affordable Housing
		37 Matador Court, Sackville	\$1,634	(\$408)	Affordable Housing
		15 Nictaux Drive, Sackville	\$1,880	(\$470)	Affordable Housing
		99 Nictaux Drive, Sackville	\$1,496	(\$374)	Affordable Housing
		2 Nordic Court, Sackville	\$2,325	(\$581)	Affordable Housing

		14 Nordic Court, Sackville	\$2,081	(\$520)	Affordable Housing
Amended Schedule 30. Partial Tax Relief at 25%. 2014 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Tax Relief (Proposed)	Property Use
Saduke Housing Co-operative Limited Continued		9 Sampson Drive, Sackville	\$2,181	(\$545)	Affordable Housing
		21 Saturn Drive, Sackville	\$2,293	(\$573)	Affordable Housing
		55 Smokey Drive, Sackville	\$1,836	(\$459)	Affordable Housing
		186 Smokey Drive, Sackville	\$2,117	(\$529)	Affordable Housing
		244 Smokey Drive, Sackville	\$1,339	(\$335)	Affordable Housing
		207 Riverside Drive, Sackville	\$1,980	(\$495)	Affordable Housing
		302 Riverside Drive, Sackville	\$1,394	(\$349)	Affordable Housing
		46 Quaker Crescent, Sackville	\$1,973	(\$493)	Affordable Housing
		18 Wilmot Street, Sackville	\$2,093	(\$523)	Affordable Housing
Saint Leonard's Society of NS	2	3170 Romans Avenue, Halifax	\$3,704	(\$926)	Affordable Housing
		5506 Cunard Street, Halifax	\$15,016	(\$3,754)	Affordable Housing
Second Stage Housing Association of Dartmouth	2	Do not list	\$1,975	(\$494)	Affordable Housing
		Do not list	\$1,975	(\$494)	Affordable Housing
True North Housing Co-operative Limited.	1	21 True North Crescent, Dartmouth	\$13,459	(\$3,365)	Affordable Housing
Westmore 57 Housing Co-operative Limited	57	3118 Coleman Court, Halifax	\$2,071	(\$518)	Affordable Housing
		3119 Coleman Court, Halifax	\$2,061	(\$515)	Affordable Housing
		3122 Coleman Court, Halifax	\$2,147	(\$537)	Affordable Housing
		3125 Coleman Court, Halifax	\$2,056	(\$514)	Affordable Housing
		3128 Coleman Court, Halifax	\$2,076	(\$519)	Affordable Housing
		3129 Coleman Court, Halifax	\$2,030	(\$507)	Affordable Housing
		3138 Coleman Court, Halifax	\$2,050	(\$513)	Affordable Housing
		3141 Coleman Court, Halifax	\$2,096	(\$524)	Affordable Housing

		6826 Cook Avenue, Halifax	\$2,082	(\$520)	Affordable Housing
		6828 Cook Avenue, Halifax	\$2,041	(\$510)	Affordable Housing

Amended Schedule 30. Partial Tax Relief at 25%. 2014					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	HRM Tax Relief (Proposed)	Property Use
Westmore 57 Housing Co-operative Limited Continued		6832 Cook Avenue, Halifax	\$2,107	(\$527)	Affordable Housing
		6834 Cook Avenue, Halifax	\$2,071	(\$518)	Affordable Housing
		6838 Cook Avenue, Halifax	\$2,088	(\$522)	Affordable Housing
		6842 Cook Avenue, Halifax	\$2,136	(\$534)	Affordable Housing
		6848 Cook Avenue, Halifax	\$2,136	(\$534)	Affordable Housing
		6849 Cook Avenue, Halifax	\$2,194	(\$549)	Affordable Housing
		6838 Cook Avenue, Halifax	\$2,071	(\$518)	Affordable Housing
		6853 Cook Avenue, Halifax	\$2,026	(\$507)	Affordable Housing
		6856 Cook Avenue, Halifax	\$2,088	(\$522)	Affordable Housing
		6861 Cook Avenue, Halifax	\$2,130	(\$533)	Affordable Housing
		6864 Cook Avenue, Halifax	\$2,064	(\$516)	Affordable Housing
		6867 Cook Avenue, Halifax	\$2,071	(\$518)	Affordable Housing
		6868 Cook Avenue, Halifax	\$2,077	(\$519)	Affordable Housing
		6875 Cook Avenue, Halifax	\$2,089	(\$522)	Affordable Housing
		6876 Cook Avenue, Halifax	\$2,072	(\$518)	Affordable Housing
		6879 Cook Avenue, Halifax	\$2,087	(\$522)	Affordable Housing
		6882 Cook Avenue, Halifax	\$2,215	(\$554)	Affordable Housing
		6889 Cook Avenue, Halifax	\$2,057	(\$514)	Affordable Housing
		6894 Cook Avenue, Halifax	\$2,071	(\$518)	Affordable Housing
		6895 Cook Avenue, Halifax	\$2,018	(\$504)	Affordable Housing
		6898 Cook Avenue,	\$2,071	(\$518)	Affordable

		Halifax			Housing
		6907 Cook Avenue, Halifax	\$2,060	(\$515)	Affordable Housing
		6908 Cook Avenue, Halifax	\$2,074	(\$519)	Affordable Housing

Amended Schedule 30. Partial Tax Relief at 25%. 2104 2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Relief Tax (Proposed)	Property Use
Westmore 57 Housing Co-operative Limited Continued		6911 Cook Avenue, Halifax	\$2,056	(\$514)	Affordable Housing
		6912 Cook Avenue, Halifax	\$2,065	(\$516)	Affordable Housing
		6918 Cook Avenue, Halifax	\$2,042	(\$510)	Affordable Housing
		6919 Cook Avenue, Halifax	\$2,067	(\$517)	Affordable Housing
		6923 Cook Avenue, Halifax	\$2,193	(\$548)	Affordable Housing
		6924 Cook Avenue, Halifax	\$2,164	(\$541)	Affordable Housing
		6931 Cook Avenue, Halifax	\$2,120	(\$530)	Affordable Housing
		6932 Cook Avenue, Halifax	\$2,193	(\$548)	Affordable Housing
		6937 Cook Avenue, Halifax	\$2,062	(\$516)	Affordable Housing
		6940 Cook Avenue, Halifax	\$2,133	(\$533)	Affordable Housing
		6810 Vaughan Avenue, Halifax	\$2,065	(\$516)	Affordable Housing
		6817 Vaughan Avenue, Halifax	\$2,015	(\$504)	Affordable Housing
		6818 Vaughan Avenue, Halifax	\$2,159	(\$540)	Affordable Housing
		6822 Vaughan Avenue, Halifax	\$2,072	(\$518)	Affordable Housing
		6829 Vaughan Avenue, Halifax	\$2,093	(\$523)	Affordable Housing
		6839 Vaughan Avenue, Halifax	\$2,119	(\$530)	Affordable Housing
		6842 Vaughan Avenue, Halifax	\$2,085	(\$521)	Affordable Housing
		6848 Vaughan Avenue, Halifax	\$2,053	(\$513)	Affordable Housing
		6849 Vaughan Avenue, Halifax	\$2,028	(\$507)	Affordable Housing
		6858 Vaughan Avenue, Halifax	\$1,996	(\$499)	Affordable Housing
		6866 Vaughan Avenue, Halifax	\$2,088	(\$522)	Affordable Housing
		6876 Vaughan Avenue, Halifax	\$2,072	(\$518)	Affordable

		Halifax			Housing
		6882 Vaughan Avenue, Halifax	\$2,057	(\$514)	Affordable Housing
		6888 Vaughan Avenue, Halifax	\$2,097	(\$524)	Affordable Housing
Amended Schedule 30. Partial Tax Relief at 25%. 2104					
2014 Assessment Value and Tax Rates					
Organization	#	Civic Address	2014 Taxes	Relief Tax (Proposed)	Property Use
		6892 Vaughan Avenue, Halifax	\$2,093	(\$523)	Affordable Housing
TOTAL	332		\$1,064,065	(\$262,556)	