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HRM Grants Committee
October 3, 2011

TO: Chair and Members of HRM Grants Committee

SUBMITTED BY: 
Mike Labrecque, Deputy Chief Administrative Officer, Operations

DATE: June 14, 2011

SUBJECT: HRM Community Grants Program: Recurring Annual Awards

INFORMATION REPORT

ORIGIN

June 13, 2011 - HRM Grants Committee requested a staff report on recurring annual grants and recurring grants in relation to other forms of HRM assistance.

BACKGROUND

Historically some non-profit organizations have received funding on a frequently recurring or annual basis. To be fair to award recipients, the program is merit based and current policy allows for annual application. Submissions are evaluated relative to other submissions in the same funding sector in a given fiscal year.

The program's application form asks applicants to state if they are in receipt of other forms of HRM funding. This information does not impact eligibility, but may be used as a form of "tie-breaker". If two submissions are of comparable merit, an applicant not in receipt of HRM assistance may be funded in preference to an applicant already receiving HRM assistance. In such circumstances, (a) an applicant in receipt of additional support/previously funded may receive a reduced grant; (b) an applicant in receipt of additional support/previously funded may be declined; or (c) residual funds remaining in another sector may be re-assigned so as to fund both submissions.

With increased budget pressures and a focus on funding impacts, it is prudent to consider measures to decrease program costs, or to rationalize community grants with other forms of municipal assistance (e.g. tax subsidy, discounted rental rates). This report looks at the frequency of recurring grants and 'stacking' i.e., support from multiple sources.

DISCUSSION

Issues Clarification: There appears to be two factors tied to eligibility and award amount:

1. The *frequency* of recurring annual grants to an organization irrespective of the individual or cumulative value of awards; and
2. The *dollar amount of municipal assistance* received by an applicant organization from all HRM sources.

Should other forms of municipal assistance be taken into consideration when establishing *Community Grants Program* eligibility criteria, the frequency, monetary value, or type of award?

1. Frequency of Recurring Awards

Methodology

The first step in this review was to establish the scope of recurring awards using data for the period 1996 to 2010. Three ‘benchmarks’ were created as a measure of recurring funding i.e., a “success” or conversion rate expressed as a percentage. For example, if a group received 10 grants over a 15-year period the conversion rate would be 67%; calculated by dividing the number of grants by the number of years x 100 and rounded up to the nearest whole number (10 divided by 15 = 0.666 x 100 = 66.6%).

- Organizations awarded 10 or more grants over a 15-year period 1996-2010. (67%).
- Organizations awarded 6 or more grants over an 11-year period, 2000-2010. (55%).
- Organizations awarded 3 or more grants over a 6-year period, 2005-2010. (50%).

The listing was cross-referenced with other forms of assistance delivered under the Grants & Contributions portfolio (tax or discounted property sale) or approved by the Grants Committee (discounted property lease). Other forms of recurring or non-recurring municipal assistance are excluded. The limitations of the data are described in the applicable attachments to this report.

Findings

a. Organizations Receiving 10+ Grants (1996 – 2010)

Since amalgamation, only nine (9) organizations have received 10 or more grants. The 113 grants collectively received by these organizations represent only 9% of the 1,255 grants awarded during the 15-year period. There may be a perception that a significant number of groups “get a grant every year”, however, the data suggests otherwise.

Organizations Awarded 10+ Grants, 1996-2010						
	10 Grants	11 Grants	12 Grants	13 Grants	14 Grants	15 Grants
Recipient Organizations	2	1	1	1	3	1

This pool of grant recipients includes organizations that received grants pursuant to multi-year funding commitments and pre-amalgamation relationships. Multi-year commitments have been discontinued. Some pre-amalgamation “grants” were operating budgets for HRM-owned facilities and have been re-assigned to departmental budgets. Therefore, this period is not representative of recurring community grants funding. For further particulars regarding these awards, see **Attachment 1**.

b. Organizations Receiving 6+ Grants (2000 – 2010)

The second data set looked at organizations in receipt of six (6) or more grants over an 11-year period, 2000 to 2010. Twenty-five (25) organizations received six (6) or more grants. Collectively these organizations received 197 grants, representing 21.8% of the 903 grants awarded during this period. For further particulars regarding these awards, see **Attachment 2**.

Organizations Awarded 6+ Grants, 2000-2010						
	6 Grants	7 Grants	8 Grants	9 Grants	10 Grants	11 Grants
Recipient Organizations	7	7	2	2	5	2

c. Organizations Receiving 3+ Grants (2005-2010)

The final data set covers organizations in receipt of three (3) or more grants over a six-year period, 2005 to 2010. The *Community Grants Program* prohibited multi-year awards during this period. Therefore, this data set provides the most accurate gauge of recurring grants as a function of recurring annual applications. Thirty-seven (37) organizations received three (3) or more grants. Collectively these organizations received 142 grants, representing 32% of the 445 grants awarded during this period. Of those organizations receiving three or more grants, the majority (51%) received three (3) awards; an approximation of disallowing consecutive applications.

Organizations Awarded 3+ Grants, 2005-2010				
	3 Grants	4 Grants	5 Grants	6 Grants
Recipient Organizations	19	8	7	3

Overall, the findings suggest that the number of repeat annual applicants is increasing, notably in the Cultural Communities sector. Specifically, project grants to professional arts groups for marketing or small equipment, and capital grants to repair registered heritage properties. For further particulars regarding these awards, see **Attachment 3**.

2. Funding from Multiple HRM Assistance Programs

Methodology

For the purpose of this report, organizations in receipt of three (3) or more grants from 2005 to 2010 have been cross-referenced with (1) the *Tax Exemption for Non-Profit Organizations Program* (By-law T-200) and; (2) less than market value property sales or leasing. The dollar-values for tax exemption are 2010 actuals and include area rates and fire protection tax. The value of rent subsidies cannot be quantified at this time.

Findings

Of 37 organizations awarded three (3) or more grants in a six-year period (2005-2010), twenty-one (21) do not pay any property tax. Nine (9) are tax exempt under HRM By-law T-200 and twelve (12) are tax exempt under the Assessment Act. An additional three (3) organizations receive partial (75%) exemption under By-law T-200. Four (4) organizations lease HRM property at less than market value rates, of which three (3) have not been assessed for taxes. The remaining thirteen (13) organizations (35%) either pay full tax if they lease in the open market or do not occupy a property. Examples of the latter are groups who have no requirement/capacity for a permanent office or programming locale.

Breakdown of Tax Exemptions: Origin and Level of Exemption			
	Level of Exemption	Number of Organizations	Percentage of Organizations*
By-law T-200 – Full	100%	9	24.3%
By-law T-200 – Partial	75%	3	8.1%
Assessment Act	100%	12	32.4%
No Exemption	0%	13	35.1%
Total	n/a	37	100.0%

*Subset of thirty-seven (37) organizations awarded three (3) or more grants.

Assistance from multiple HRM sources can provoke comparison and complaints, especially if the rationale for not providing funding, or limited funding, is budgetary constraints. Conceivably, more groups could be assisted through a rationalization of HRM assistance.

3. Policy Implications

Possible Restriction on Consecutive Awards

Council may want to moderate access to the *Community Grants Program* by prohibiting consecutive awards. This approach has the advantage of reducing applicant dependency on HRM funding. In years where an application cannot be submitted to HRM, the applicant organization may be motivated to look to other non-municipal funding sources to cover project costs. This funding diversification may prove advantageous to the recipient organization since it reduces vulnerability to HRM funding cuts and/or changes in HRM's grant policies or procedures. It does, however, challenge organizations unable to find alternative funders to cover project costs – costs that would otherwise be eligible for grant support through HRM. Availability of alternate funding may not be comparable across all sectors. The program might expect an increase in the value of individual capital grant requests if prospective applicants try to compensate for the perceived 'loss' of successive grants. However, it might be reasonable to assume a minimum cost-share on the part of applicants given the incentive to identify non-municipal sources of funding or self-generated funds (earned revenues, fundraising initiative, loans etc).

The policy statement might read: "Grants shall not be made to an organization in two consecutive years. If an organization has been successful in applying for HRM *Community Grants Program* funding, that organization shall not be entitled to re-apply the following year." The restriction would not apply to an unsuccessful application.

Further restrictions may have to be drafted to ensure policy does not provide too much discretion. HRM may, for instance, elect to stipulate that, "Where a project has been funded, that project may not be funded in the following year, regardless of whether the application is made by the original grant recipient or a new applicant".

In the alternative, or in combination, Council may wish to consider the creation of a "hallmark" distinction, equivalent to that used in events funding, to identify specific organizations whose program or service delivery realizes specific municipal outcomes. For example, a 4-year non-recurring service contract that establishes type and scope of service, standards, and outcome measures. A separate program with detailed criteria would be required.

Fiscal Impact of Consecutive Awards Restriction

Estimating the potential impact of disallowing consecutive awards is challenging because the dollar-value of grants differ significantly by project and as a function of the number of capital grants. Nevertheless, it is useful to try to gauge any potential program budget capacity that could (1) be reallocated to other community grants applicants; (2) be redirected to other HRM assistance programs; or, (3) be returned to HRM's overall budget.

The following calculations are for illustration purposes only. Estimates of 'enhanced program capacity' are based on 2005-2010 data.

- Over the 6-year period, a total of 445 grants were awarded for a combined total of \$2,924,771. Using a non-randomized approach and disallowing consecutive grants, 48 of the awards (11%) would not have been granted to the same recipient for a combined total saving of \$283,332 or \$47,222 per annum.
- Of the total 445 grants, a sub-set of 37 organizations received 3 or more grants for a combined total of \$888,228. If consecutive awards were disallowed, 31 (22%) out of the 142 awards granted to these 37 organizations would not have been allowed. Based on 22% of \$888,228, the total estimated savings would be \$195,410 over 6 years, or \$32,568 per annum.

Albeit these calculations are very preliminary, annual ‘savings’ in the range of \$50,000-\$100,000 seems reasonable given that some of the awards would be capital grants with a higher award threshold (ie.up to \$25,000).

Sector Impact of Consecutive Application Restriction

Based on grant application trends (See: **Attachment 3**), disallowing consecutive applications would primarily impact professional arts organizations, community-based museums, and some recreation groups. It should be noted, however, that many groups in the cultural sector receive recurring operational funding from other levels of government. For example, the Nova Scotia Department of Communities, Culture & Heritage (operating grants to arts organizations, grants to individual artists, events, and youth arts programming), the Canada Council for the Arts, and Canadian Heritage. Many of these programs are restricted to “arts organizations” and professional producers or presenters. Likewise, some community-owned museums receive core operating assistance from the Nova Scotia Department of Communities, Culture & Heritage. The Nova Scotia Department of Health & Wellness offers capital grants for recreation/sport facilities but no recurring operating subsidies and local health boards offer modest project-specific funding.

Arguably, the *HRM Community Grants Program* provides niche funding to the cultural sector through the inclusion of non-professional arts and crafts groups, including leisure programming, and organizations that use art to foster community engagement or inclusion (e.g. youth, justice, ethno-cultural). The program’s Community History sector is not restricted to museums; awards have been granted to heritage property owners, historical societies, interpretation centres, and cultural landscapes. HRM appears to have a distinct role with respect to capital grants to registered heritage properties, notably those that do not serve as museums.

Notwithstanding core funding to some cultural organizations, other sectors can access recurring operating funding, project-specific grants, rent or per diem subsidies, loan guarantees or preferential interest rates. Examples include child care/family services, health/addictions, immigrant and refugee settlement services, corrections, affordable housing, emergency assistance (shelters, food banks), employment/education services, and programming for persons with a disability. In contrast, few environmental, sport, recreation, animal control, historical societies, or non-professional arts groups receive core funding. The *HRM Community Grants Program* appears to have a niche role with respect to volunteerism i.e., local groups who do not

receive recurring government funding, do not have permanent staff, and who sustain themselves primarily through earned revenues, fundraising, and small grants.

Use of Enhanced Program Capacity or 'Savings'

It is important to note that a net 'saving' to HRM would only be achieved through a reduction in the program's overall budget. To achieve a net saving there would be (1) no re-allocation of savings across funding sectors; and (2) no increase in maximum grant threshold. In the alternative, all or a portion of the savings could be re-directed to new initiatives such as but not limited to:

- **Less than Market Value Sales:** A designated reserve could be created that provides capital grants towards the market value purchase of a surplus HRM property. This approach would replace the current practice of "less than market value" property sales. In effect, a maximum threshold would be imposed on HRM's in-kind contribution. Equitable access to opportunity could be fostered by making the value of any capital grant comparable to that offered under the *Community Grants Program* towards the purchase of a non-HRM asset.

Arguably, some non-profit organizations have an advantage in terms of access to discounted public property. HRM properties are not evenly distributed throughout the region. Given our jurisdictional mandate, HRM owns very few residential properties and the size of public buildings tend to be large. The scarcity/cost of property in urban locations drives demand for densification and can generate substantial tax revenues for the municipality thereby increasing pressure for private or commercial development with the potential, unintended consequence of displacing the non-profit sector, particularly those that are self-funded.

The reserve could be funded from one of several potential sources. For example, an annual allocation from the HRM operating budget, a % from the proceeds from the sale of HRM property (as is the Cultural Development Reserve), or by diverting funds from the *Community Grants Program* budget. In effect, HRM is "paying ourselves" but the value of HRM's grant is explicitly demonstrated and routed through a grant program in preference to the current practise whereby this 'funding' is provided through the Sale of Land Reserve, albeit as an opportunity cost.

- **Inter-governmental Funding Partnerships:** The maximum value of a capital grant offered under the *Community Grants Program* could be increased. There is a 'gap' in HRM's ability to assist major capital projects under \$2,000,000. For example, to position HRM as a funding partner in inter-governmental homeless or affordable housing initiatives and alleviate some of the pressure created by unsolicited requests for property donations. A higher maximum capital grant threshold could help fill the 'gap' between the *Community Grants Program* (>\$25,000) and the *HRM Community Facilities Partnership Fund* (\$500,000-\$1,000,000). In the alternative, or in combination, the gap could also be closed by lowering the minimum capital grant and/or broaden eligibility under the *HRM Community Facilities Partnership Fund*.

- **New Grants Program:** All or a portion of the savings could be re-directed to a new grant program that targets non-profit economic development, including but not limited to professional arts organizations, accredited museums/tourist attractions, vocational agencies (employing persons with special needs), innovation and enterprise.

4. Rationalization of Municipal Assistance

Overall, the *Community Grants Program* is skewed to favour property ownership as compared to programming or market tenancy. Aside from the higher grant threshold (>\$25,000), the majority of applicants/recipients also benefit from tax concessions, whether at HRM's discretion or by virtue of legislation.

Within the context of possible rationalization of municipal assistance, the following are some options for further consideration:

- **Less than Market Value Property Sale:** Restrict the eligibility of organizations in receipt of a less than market value property sale in applying for a capital grant. The duration of ineligibility would be commensurate with the value of HRM's in-kind contribution. For consistency, the term of ineligibility could be set using a formula i.e. one year for every \$x discounted. For example, if the value of \$x was \$25,000 (the present maximum value of a capital grant under the *Community Grants Program*) and HRM's in-kind contribution was valued at \$195,000, the recipient would be ineligible to apply to the *Community Grants Program* for a capital grant – for the same property - for 8 years; calculated as \$195,000 divided by \$25,000.

The ineligibility formula could be different for alternate service delivery i.e., where a non-profit owned facility replaces an HRM service.

- **Level of Tax Exemption:** Restrict the capital grant eligibility of organizations in receipt of full tax exemption. In many cases the value of any recurring annual tax exemption exceeds the value of a grant. There is also a bias in favour of property ownership versus market tenancy. A variation would be to deduct the value of tax exemption (beyond a conversion from the commercial to residential rate) from a grant. This approach would accommodate owners whose property is of modest value.

The approach described above - to not deduct the value of a conversion from the commercial to residential rate from a capital grant – recognizes that non-profit groups are intended as altruistic enterprises and that, unlike private property ownership, the value of the asset does not realize any potential financial gain to an individual.

- **Property Enhancement:** Limit capital grants to property enhancement, not deferred maintenance or repairs. Arguably, those groups in receipt of tax exemption beyond a conversion from the commercial to residential rate could re-direct all or a portion of the savings to their recurring operating expenses or a designated capital reserve. For

example, the maximum capital grant threshold for repairs could be set at \$10,000 and the threshold for property acquisition, construction, expansion be set at \$25,000.

Outcome indicators are harder to identify and quantify for repairs in terms of **public benefit** whereas new construction, expansion or upgrades (accessibility, energy efficiency) can/should have tangible outcomes. For example, an increase in the number of housing units for lower income individuals or families, an increase in daycare spaces, access to sport/recreational opportunities for persons with a disability.

BUDGET IMPLICATIONS

The options presented under “4. Rationalization of Municipal Assistance” offer potential savings to the *Community Grants Program*:

- restricting the capital grant eligibility of organizations in receipt of a less than market sale for an HRM property would probably realize limited savings because of the modest number of discounted property sales;
- restricting the capital grant eligibility of organizations in receipt of full tax exemption could realize significant savings given the number of properties exempt by legislation or under HRM By-law T-200;
- restricting capital grants to large equipment purchases, property acquisition, new construction, or expansion of an existing property (ie. disallowing capital grants for repairs and enhancements to an existing building) would realize the greatest savings to the program due to the high volume of grants for building repairs, many of which are due to deferred maintenance. It should also be noted that organizations that do not carry a mortgage have the capacity to self-finance repairs using the value of the asset to secure a loan or line of credit.

If the potential savings were redirected to other programs, or the development of new programs, there is no net saving to HRM, but there could be an increase in the number of non-profit organizations assisted across a range of programming options.

FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN

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

COMMUNITY ENGAGEMENT

Not applicable.

ALTERNATIVES

Not applicable.

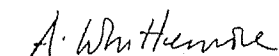
ATTACHMENTS

1. Organizations in Receipt of 10 Awards in a 15-Year Period, 1996-2010
2. Organizations in receipt of 6 Awards in a 11-Year Period, 2000-2010
3. Organizations in Receipt of 3 Awards in a 6-Year Period, 2005-2010
4. Organizations in Receipt of 3 or more Awards over a 6-Year Period and HRM Property Tax Exemption or Rent Subsidy


A copy of this report can be obtained online at <http://www.halifax.ca/commcoun/cc.html> 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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Attachment 1

HRM Community Grants Program: Organizations in Receipt of 10 or More Awards over a 15-Year Period, 1996-2010			
Organization	Number of Awards	Combined Total Value	Other**
Cole Harbour Rural Heritage Society, Cole Harbour	14	\$132,000	100% tax exempt (By-law T-200).
Dartmouth Boys & Girls Club, Dartmouth	14	\$121,262	Not assessed for tax (NSP).
East Dartmouth Boys & Girls Club, Dartmouth	11	\$57,400	HRM Facility Management Agreement. Not assessed for tax.
Lake Charlotte & Area Heritage Society, Lake Charlotte	10	\$83,500	100% tax exempt (By-law T-200).
Neptune Theatre Foundation, Halifax	15	\$520,000	100% tax exempt (By-law T-200).
Sackville Rivers Association, Sackville	12	\$54,500	Rent. Not assessed for tax.
Shakespeare by the Sea, Halifax	13	\$125,000	Rent. Not assessed for tax.
Symphony Nova Scotia Society, Halifax	14	\$422,500	
Zuppa Circus Theatre, Halifax	10	\$26,730	
	113	\$1,542,892	

* Other is restricted to programs that are delivered under the Grants & Contributions portfolio (tax, discounted sale) or approved by the Grants Committee (less than market value lease).

Findings:

- Only nine (9) organizations (0.7%) out of a total of ~1,255 grant recipients received ten (10) or more awards over a 15-year period.
- Six (6) out of nine organizations (66%) in receipt of recurring grants fall under Cultural Communities funding sector i.e. Arts & Crafts and Community History.
- The combined total value of awards is skewed by the different award thresholds for project (>\$5,000) and capital (>\$25,000) grants. For example, grants to the Cole Harbour Rural Heritage Society and Lake Charlotte & Area Heritage Society were primarily capital grants towards repairs to registered heritage buildings.
- Data is skewed by recurring 'project' awards in excess of \$5,000 to the Neptune Theatre Foundation and Symphony Nova Scotia Society.
- Six (6) of the organizations (66%) also receive recurring HRM assistance, notably tax exemption and/or a less than market value rental rate.

Attachment 2

HRM Community Grants Program. Organizations in Receipt of 6 or More Awards over an 11-Year Period, 2000-2010			
Organization	Number of Awards	Combined Total Value	Other*
Atlantic Filmmakers Cooperative, Halifax	6	\$24,700	Not assessed for tax (federal).
Avalon Sexual Assault Centre, Halifax	6	\$26,700	
Centre for Art Tapes, Halifax	7	\$21,000	
CMHA, Halifax/Dartmouth	7	\$25,900	Rent . Not assessed for tax.
Cole Harbour Boys & Girls Club, Cole Harbour	7	\$33,232	
Cole Harbour Rural Heritage Society, Cole Harbour	10	\$83,000	100% tax exempt (By-law T-200).
Community Care Network (Parker Street), Halifax	7	\$64,800	50% and 100% tax exempt (By-law T-200).
Coverdale Courtwork Services, Halifax	6	\$18,000	
Dartmouth Boys & Girls Club, Dartmouth	10	\$65,822	HRM Facility Management Agreement. Not assessed for tax.
East Dartmouth Boys & Girls Club, Dartmouth	8	\$43,600	
Eastern Front Theatre, Dartmouth.	9	\$89,300	Tenancy in 100% exempt (By-law T-200).
Help Line Society, Halifax	7	\$125,000	
Lake Charlotte & Area Heritage Society, Lake Charlotte	10	\$83,500	100% tax exempt (By-law T-200).
Live Art Productions, Halifax	8	\$21,700	
Moose River Gold Mine Museum, Moose River	6	\$16,100	100% tax exempt (By-law T-200).
Musquodoboit Valley Tourism Association, Musquodoboit Valley	6	\$9,300	
Neptune Theatre Foundation, Halifax	11	\$350,000	100% tax exempt (By-law T-200).
Nova Scotia Sea School, Halifax	6	\$15,235	
Sackville Boys & Girls Club, Sackville	6	\$26,800	Rent. Not assessed for tax.
Sackville Rivers Association, Sackville	11	\$47,000	Rent. Not assessed for tax.
Shakespeare by the Sea, Halifax	9	\$65,000	Rent. Not assessed for tax.
Shearwater Aviation Museum, Eastern Passage	7	\$21,500	100% exempt (federal).
Symphony Nova Scotia Society, Halifax	10	\$242,500	
Ward 5 Community Centre, Halifax	7	\$50,343	100% exempt (church hall).
Zuppa Theatre Company, Halifax	10	\$26,730	
25	197	\$1,596,762	

* Other is restricted to programs that are delivered under the Grants & Contributions portfolio (tax) or approved by the Grants Committee (less than market value lease).

Findings

- Twenty-five (25) organizations (2.7%) out of a total of ~903 grant recipients received 6 or more grants over an 11-year period.
- Thirteen (13) organizations (52%) in receipt of recurring grants fall under Cultural Communities funding sector ie. Arts & Crafts and Community History, and six organizations (24%) fall under the Recreation & Leisure sector, notably local branches of the Boys & Girls Club.
- The combined total value of awards is skewed by the different award thresholds for project (>\$5,000) and capital (>\$25,000) grants. For example, grants to the Cole Harbour Rural Heritage Society and Lake Charlotte & Area Heritage Society were primarily capital grants towards repairs to registered heritage buildings. The Community Care Network (formerly Parker Street Food and Furniture Bank) also received capital grants towards property repairs and land acquisition.
- Data is skewed by recurring 'project' grants in excess of \$5,000 to the Neptune Theatre Foundation and Symphony Nova Scotia Society.
- The number of recurring awards to organizations in the Arts category increased as compared to the program's first five years (1996-2000); this is a function of a program budget cut that decreased funding to social service organizations and health agencies outside HRM's service mandate.

Attachment 3

HRM Community Grants Program. Organizations in Receipt of 3 or More Awards over a 6-Year Period, 2005-2010			
Organization	Number of Awards	Combined Total Value	Other*
AIESEC, Halifax	3	\$2,347	Not assessed tax (university).
Adsum Association for Women & Children, Halifax	4	\$11,440	75% tax exempt (By-law T-200). Discounted property.
Atlantic Filmmakers Cooperative, Halifax	3	\$9,700	Rent. Not assessed tax (federal govt).
Bide Awhile Animal Shelter, Dartmouth	4	\$40,000	100% tax exempt (By-law T-200).
Centre for Art Tapes, Halifax	6	\$16,000	
CKDU Society, Halifax	3	\$11,900	Not assessed for tax (university).
CMHA, Halifax/Dartmouth	3	\$10,300	Rent. Not assessed for tax.
Cole Harbour Rural Heritage Society, Cole Harbour	5	\$40,000	100% tax exempt (By-law T-200).
Cole Harbour Parks & Trails Association, Cole Harbour	4	\$11,640	
Dartmouth Boys & Girls Club, Dartmouth	5	\$19,822	Not assessed for tax (NSP).
Eastern Front Theatre, Dartmouth	5	\$24,300	Tenancy in 100% tax exempt (By-law T-200).
Friends of St. James United Church, Spry Bay	3	\$24,370	Not assessed tax (church).
Halifax Regional Ground Search & Rescue, Lakeside	3	\$38,091	100% tax exempt (By-law T-200).
Hope for Wildlife Society, Seaforth	3	\$37,870	Residential assessment.
Hubbards Yacht Club, Hubbards	3	\$10,269	
Lake Charlotte & Area Heritage Society, Lake Charlotte	5	\$43,000	100% tax exempt (By-law T-200).
Live Art Productions, Halifax	4	\$13,200	
Metro Non-Profit Housing Society, Halifax	3	\$30,340	75% tax exempt (By-law T-200).
Moose River Gold Mine Museum, Moose River	3	\$5,800	100% tax exempt (By-law T-200).
Neptune Theatre Foundation, Halifax	6	\$120,000	100% tax exempt (By-law T-200).
Nova Scotia Sea School, Halifax	4	\$9,735	
Old Burying Grounds Foundation, Halifax	3	\$30,000	Not assessed tax (cemetery)
Opera Nova Scotia, Halifax	3	\$5,500	
Sac-A-Wa Canoe Club, Sackville	3	\$16,000	100% tax exempt (By-law T-200).

Attachment 3 continues on following page....

Attachment 3. Continued

Organization	Number of Awards	Combined Total Value	Other*
Sackville Rivers Association, Sackville	5	\$22,000	Rent. Not assessed for tax.
Shakespeare by the Sea, Halifax	4	\$20,000	Rent. Not assessed for tax.
Shearwater Aviation Museum, Shearwater	5	\$14,500	Not assessed for tax (federal).
St. John's Anglican Church, Necum Teuch	3	\$15,000	Not assessed tax (church).
St. Margaret's Bay Hall & Legion, Seabright	3	\$10,123	Not assessed tax (Legion).
St. Mary's University: Community-Based Monitoring Network, Halifax	4	\$18,000	Not assessed tax (university).
St. Paul's Church Guild, Moser River	3	\$10,308	Not assessed tax (church hall).
Supportive Housing for Young Mothers, Dartmouth	4	\$19,868	75% tax exempt (By-law T-200). Discounted property sale.
Symphony Nova Scotia Society, Halifax*	5	\$97,500	
Upper Musquodoboit Community Association, Upper Musquodoboit	3	\$32,732	100% tax exempt (By-law T-200).
Upstream Music Association, Halifax	3	\$7,000	
Ward 5 Community Centre, Halifax	3	\$19,343	Not assessed for tax (church hall).
Zuppa Theatre Company, Halifax	6	\$20,230	
37	142	\$888,228	

Findings

- Thirty-seven (37) organizations (8.3%) out of a total of ~445 grant recipients received 3 or more grants over a 6-year period (2005-2010).
- Of the sub-set in receipt of recurring awards, twenty (20) organizations (54%) fall under the Cultural Communities sector, ie. Arts & Crafts, Community History, and Diversity. This finding is consistent with an increase in the number of applicants/awards, notably from urban professional arts groups and heritage property owners.
- The combined value of awards is skewed by the different award thresholds for project (>\$5,000) and capital (>\$25,000) grants. For example, Affordable Housing and Community History grants tend to be for capital projects, whereas the vast majority of grants to Arts & Crafts organizations are project-based or for small equipment.

Attachment 4

Organizations in Receipt of 3 or more Awards over a 6-Year Period and HRM Property Tax Exemption or Rent Subsidy			
Organization	HRM Rent	Tax Status	HRM Tax Exemption Value 2010
AIESEC, Halifax		Exempt	
Adsum Association for Women & Children, Halifax/Dartmouth	YES	By-law T-200. 75% exempt	\$19,848.77
Atlantic Filmmakers Cooperative, Halifax		Exempt	
Bide Awhile Animal Shelter, Dartmouth		By-law T-200. 100% exempt	\$17,834.57
Centre for Art Tapes, Halifax			
CKDU Society, Halifax		Exempt	
CMHA, Halifax/Dartmouth	YES	Not assessed	
Cole Harbour Rural Heritage Society, Cole Harbour		By-law T-200. 100% exempt	\$3,856.41
Cole Harbour Parks & Trails Association, Cole Harbour			
Dartmouth Boys & Girls Club, Dartmouth		Not assessed**	
Eastern Front Theatre, Dartmouth		By-law T-200. 100% exempt	\$4,122.46*
Friends of St. James United Church, Spry Bay		Exempt	
Halifax Regional Ground Search & Rescue, Lakeside		By-law T-200. 100% exempt	\$4,762.83
Hope for Wildlife, Seaforth		Not assessed**	
Lake Charlotte & Area Heritage Society, Lake Charlotte		By-law T-200. 100% exempt	\$14,068.98
Live Art Productions, Halifax			
Metro Non-Profit Housing Society, Halifax/Dartmouth		By-law T-200. 75% exempt	\$18,595.38
Moose River Gold Mine Museum, Moose River		By-law T-200. 100% exempt	\$315.46
Neptune Theatre Foundation, Halifax		By-law T-200. 100% exempt	\$413,555.19
Nova Scotia Sea School, Halifax			
Old Burying Grounds Foundation, Halifax		Exempt	
Opera Nova Scotia, Halifax			
Sac-A-Wa Canoe Club, Sackville	YES	By-law T-200. 100% exempt	\$10,396.89
Sackville Rivers Association, Sackville	YES	Not assessed	
Shakespeare by the Sea, Halifax	YES	Not assessed	
Shearwater Aviation Museum Foundation, Shearwater		Not assessed	
St. John's Anglican Church, Necum Teuch		Exempt	
St. Margaret's Bay Hall & Legion, Seabright		Exempt	

Attachment 4 continues on the following page

Attachment 4. Continued			
Organization	HRM Rent	Tax Status	HRM Tax Exemption Value 2010
St. Mary's University: Community-Based Monitoring Network, Halifax		Exempt	
St. Paul's Church Guild, Moser River		Exempt	
Symphony Nova Scotia Society, Halifax			
Supportive Housing for Young Mothers, Dartmouth		By-law T-200. 75% exempt	\$8,240.69
Upper Musquodoboit Community Association, Upper Musquodoboit		By-law T-200. 100% exempt	\$1,339.86
Upstream Music Association, Halifax			
Ward 5 Community Centre, Halifax		Exempt	
Zuppa Theatre Company, Halifax			
36***	5		\$516,937.49

*Eastern Front Theatre leases the second floor of a property owned by the Dartmouth Non-Profit Housing Society. As a registered heritage building, the property is currently 100% exempt (By-law T-200). Therefore, Eastern Front Theatre's proportional share is represented at 50% of the value of the total tax subsidy.

** The Dartmouth Boys & Girls Club property is located on land owned by Nova Scotia Power and has not been assessed for commercial tax; the Hope for Wildlife Society operates out of a private property assessed at the Residential rate.

***In 2010, the Hubbards Yacht Club re-located outside HRM's geographic boundary and has been deleted from this listing.

Findings

- Ten (10) organizations receive some form of rent subsidy; five in HRM-owned buildings, two in federal buildings, and three in provincial university buildings. The Rebecca Cohen Auditorium owned and operated by Dalhousie University, is also exempt tax. Therefore, there is no commercial tax included in rental rates.
- Seventy-eight percent (78%) receive full (25) or partial (3) tax exemption. Those in receipt of partial exemption are all residential properties under HRM By-law T-200 (Adsum, Metro Non-Profit Housing, and SHYM) whereas full exemption falls into three categories: those exempt by legislation, properties not assessed for tax, and 100% exempt under By-law T-200.
- The eight (8) organizations not exempt tax rent in the market or do not own/lease property.