

**HERITAGE ADVISORY COMMITTEE  
December 12, 2007  
MINUTES**

**PRESENT:**

Mr. Tom Creighton, Chair  
Mr. Ryan Deschamps  
Mr. Arthur Irwin  
Ms. Catherine Thibeault  
Councillor Bob Harvey  
Ms. Susan Carroll  
Mr. Clarence Butler  
Mr. Elias Metlej  
Mr. Mark Pothier  
Mr. Michael Cross

**REGRETS:**

Councillor Dawn Sloane  
Mr. Paul Shakotko  
Ms. Lisa Miller  
Mr. Stephen Terauds

**STAFF:**

Ms. Maggie Holm, Heritage Planner  
Mr. Bill Plaskett, Heritage Planner  
Ms. Jennifer Weagle, Legislative Assistant

**Table of Contents**

1.	CALL TO ORDER .....	3
2.	APPROVAL OF MINUTES - None .....	3
3.	APPROVAL OF THE ORDER OF BUSINESS, ADDITIONS AND DELETIONS .....	3
4.	BUSINESS ARISING FROM THE MINUTES .....	3
5.	DEFERRED BUSINESS .....	3
6.	CORRESPONDENCE, PETITIONS & DELEGATIONS .....	3
6.1	Correspondence .....	3
6.2	Petitions .....	3
6.3	Presentations .....	3
6.4	Updates from HAC members - HRM Committees and HAC sub-committees ..	3
6.4.1	Appointment of HAC representative to the Fallen Peace Officer's Memorial Evaluation Committee .....	3
7.	REPORTS .....	4
7.1	Case H00213: Substantial alteration to 5820 Spring Garden Road, Halifax (Sacred Heart School) .....	4
8.	ADDED ITEMS .....	4
9.	DATE OF NEXT MEETING .....	6
9.1	Approval of the 2008 Meeting Schedule .....	6
10.	ADJOURNMENT .....	7

1. **CALL TO ORDER**

The Chair called the meeting to order at 3:05 p.m. in Halifax Hall, 2<sup>nd</sup> Floor, 1841 Argyle Street, Halifax.

Roundtable introductions were provided to introduce new Committee members.

The Chair noted that the annual election of Chair and Vice-Chair of the Committee will be held at the next meeting.

2. **APPROVAL OF MINUTES** - None

3. **APPROVAL OF THE ORDER OF BUSINESS, ADDITIONS AND DELETIONS**

**Addition:**

8.1 Standing Committee on Finance, House of Commons - Councillor Harvey

**Deletion:**

7.1 Case H00213: Substantial alteration to 5820 Spring Garden Road, Halifax (Sacred Heart School)

**The agenda was agreed upon as amended.**

4. **BUSINESS ARISING FROM THE MINUTES** - None

5. **DEFERRED ITEMS** - None

6. **CORRESPONDENCE, PETITIONS & DELEGATIONS**

6.1 **Correspondence** - None

6.2 **Petitions** - None

6.3 **Presentations** - None

6.4 **Updates from HAC members - HRM Committees and HAC Sub-Committees**

Mr. Michael Cross, HAC representative on the Cultural Advisory Committee, distributed information and spoke to the Committee regarding the 2010 Cultural Capitals Application by

HRM. Mr. Cross reviewed proposed activities, including several activities involving historical/heritage elements. He encouraged the HAC to involve itself in the planning.

**6.4.1 Appointment of HAC representative to the Fallen Peace Officer's Memorial Evaluation Committee**

Ms. Maggie Holm, Heritage Planner, indicated that staff had made a presentation to the Committee a few months ago for feedback on a proposed memorial to Fallen Peace Officers, which will be located in Grand Parade. She noted that they had asked for a representative of the HAC to sit on the design review committee for the memorial. Ms. Holm advised that the term for the HAC member on the design review committee is ending on December 1<sup>st</sup>, and she requested another volunteer to take his place on the design review committee.

The Chair indicated that if any members are interested, to contact Maggie, otherwise he would offer to sit on the design review committee.

**7. REPORTS**

**7.1 Case H00213: Substantial alteration to 5820 Spring Garden Road, Halifax (Sacred Heart School)**

This item was deleted from the agenda. See item 3.

**8. ADDED ITEMS**

**8.1 Standing Committee on Finance, House of Commons - Councillor Harvey**

Councillor Harvey indicated that last week he had an opportunity to attend, in Halifax, the House of Commons Standing Committee on Finance. He indicated that a number of presentations were made to the Standing Committee, including a presentation by Mr. Phil Pacey on behalf of the Heritage Trust of Nova Scotia.

Councillor Harvey reviewed with the Committee five recommendations for financial measures to assist in the preservation of heritage buildings in Canada made by the Heritage Trust of Nova Scotia during their presentation to the Standing Committee on Finance. The recommendations are as follows:

1. Canada should establish a tax credit for the commercial rehabilitation of heritage buildings.
2. Canada should establish an individual income tax credit for the repair of heritage buildings.
3. GST and HST on the cost of qualified repairs to heritage buildings should be rebated.
4. An owner who demolishes a heritage property should not be allowed to write-off its value in order to reduce the taxes payable.

5. Volunteers should be allowed a deduction for the expenses entailed in their volunteer work.

Councillor Harvey suggested that the Committee endorse the recommendations, and through Council, request that the Mayor write a letter to the Prime Minister, the Finance Minister, and the Standing Committee on Finance, recommending serious consideration by the Minister to include these recommendations in the budget.

Councillor Harvey clarified that heritage buildings that would qualify would be those Municipally and Provincially registered heritage properties which were also on the National Register of Historic Places.

Mr. Phil Pacey, President, Heritage Trust of Nova Scotia, addressed the Committee, noting the following:

- C There was a Federal program, the Commercial Heritage Properties Incentive Fund (CHPIF), which provided grants to heritage property owners that was cancelled in 2006;
- C The Federal grant program was a key element to the Barrington Street Historic District plan, and staff are now trying to identify alternative funds to move the plan forward;
- C The proposed tax incentives could be considered during the upcoming Federal budget debate in February 2008.

Responding to questions from the Committee, Mr. Bill Plaskett, Heritage Planner, advised the following:

- C The CHPIF program was through Parks Canada, and he understood the intention for the program was to mature into a tax credit program;
- C A tax incentive program for heritage property owners in the United States has been very successful;
- C Heritage Canada has been lobbying for such a tax incentive for years;
- C HRM staff presented to the Nova Scotia Voluntary Planning Heritage Strategy Task Force in 2006 recommending increased Provincial grant funding, strengthened demolition controls, and that the Province should request Revenue Canada to accept income tax deductions for conservation easements for heritage buildings in the same way that they accept them for natural areas.

Responding to questions from the Committee, Mr. Pacey advised the following:

- C With regard to recommendation #4, currently, a person demolishing a building can claim a capital deduction from their taxes, to reduce the income tax payable, which the Heritage Trust believe provides incentive to demolish buildings; and
- C Provincial Heritage funding has eroded, and the Heritage Trust will be approaching the Province on this matter as well.

The Chair suggested that Provincial Heritage staff could be invited to a future meeting to discuss Provincial initiatives with the Committee.

Mr. Ryan Deschamps noted that he believes heritage property owners would best benefit from tax incentives for property tax, not income tax.

Mr. Plaskett made reference to a study from Maryland being reviewed by HRM finance and heritage staff, which includes an analysis of tax incentive programs in relation to heritage designations. He noted that the study suggests that income tax deductions are a more powerful incentive than property tax incentives.

It was noted by Committee members that recommendation #4 is more of a punishment than an incentive, and agreed not to endorse recommendation #4.

**MOVED by Councillor Harvey, seconded by Mark Pothier, that the Heritage Advisory Committee recommend that Regional Council support the following recommendations made by the Heritage Trust of Nova Scotia and request that Regional Council, through the Mayor, write to the Prime Minister, the Minister of Finance, and the Standing Committee on Finance, recommending serious consideration to include these tax incentives in the Federal budget:**

- 1. Canada should establish a tax credit for the commercial rehabilitation of heritage buildings.**
- 2. Canada should establish an individual income tax credit for the repair of heritage buildings.**
- 3. GST and HST on the cost of qualified repairs to heritage buildings should be rebated.**
- 4. Volunteers should be allowed a deduction for the expenses entailed in their volunteer work.**

**MOTION PUT AND PASSED.**

- 9. DATE OF NEXT MEETING - January 23, 2008**

The next meeting of the Heritage Advisory Committee is scheduled for Wednesday, January 23, 2008 at 3:00 p.m. in Halifax Hall, second floor, City Hall.

**9.1 Approval of the 2008 Meeting Schedule**

**MOVED by Mark Pothier, seconded by Susan Carroll, that the 2008 Heritage Advisory Committee meeting schedule be approved, as follows:**

**January 23  
February 27  
March 26  
April 23  
May 28  
June 25  
July 23  
August 27  
September 24  
October 22  
November 26**

**MOTION PUT AND PASSED.**

**10. ADJOURNMENT**

There being no further business, the meeting adjourned at 3:40 p.m.

Jennifer Weagle  
Legislative Assistant

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Legislative Assistant