



P.O. Box 1749
Halifax, Nova Scotia
B3J 3A5 Canada

Item No. 2
Halifax Regional Council
November 30, 2010

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY: Original Signed by Director

Paul Dunphy, Director of Community Development

DATE: November 3, 2010

SUBJECT: **By-law T-200: Tax Exemption for Non-Profit Organizations**
Program: List of Organizations in Receipt of Tax Exemption

INFORMATION REPORT

ORIGIN

This report originates with staff of Community Development (Grants & Contributions). Albeit organizations in receipt of exemption are listed on HRM By-law T-200 schedules (each schedule representing a different level of public subsidy), this reporting format is difficult for the general public to understand. A simplified listing has been requested and is provided in an abbreviated form as Attachment 1 of this report.

BACKGROUND

A report regarding renewals, additions, declined and deferred applications to the *Tax Exemption for Non-Profit Organizations Program* for the 2010-2011 fiscal year was submitted to the HRM Grants Committee (November 1, 2010). The report makes reference to the proposed renewal of tax exemption status for 176 organizations representing 328 properties. The report incorrectly stated that the combined total cost is \$2,580,572; several area rates were entered incorrectly (wrong rate applied to the account). Renewals will cost \$2,577,470.05; the difference is \$3,101.95¹. Readers should also note that Business Improvement District levies are not covered under the program and are shown in **Attachment 2** (marked **) and included in taxes payable by the organization.

DISCUSSION

The complete list of proposed renewals is contained in **Attachment 2** of this report. The listing is presented in alphabetical order. Organizations with multiple properties are noted with the number of properties, at the same level of exemption, shown in parenthesis (x). The full value of taxes is shown in the third column followed by the value of HRM's tax exemption and the balance paid by the organization. If a property has not been assessed for tax the value is shown as \$0. The listing shows that the total assessed value of taxes is \$3,379,687 of which HRM pays \$2,577,470.05 (76%). The balance of \$802,216.95 is payable.

BUDGET IMPLICATIONS

There are no budget implications. Council's approval to renew existing tax exemptions is sought under By-law T-227 in a separate report to the HRM Grants Committee dated October 7, 2010.

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.

¹ For the purpose of reporting figures are usually rounded to the nearest whole number.

ATTACHMENTS

1. Table 1. By-law T-200 Current Levels of Tax Exemption
2. Table 2. Tax Exemption Renewals 2010-2011

Report Prepared by:	Peta-Jane Temple, Team Lead, Grants & Contributions, Community Development 490-5469; Christine Buckley, Grants Program Technician, Community Development
Report Approved by:	_____ Andrew Whittemore, Manager, Community Relations & Cultural Affairs, 490-1615

Original Signed

Attachment 1

Table 1. By-law T-200 Current Levels of Tax Exemption			
Category	Description	Subsidy Level	Schedule
Conversion	Property assessed as Commercial converted to the Residential rate	Organization pays full tax at the Residential rate (~2/3rds saving)	Schedule 29
Partial Exemption	Property assessed as Commercial converted to the Residential rate and then a portion (%) exempt	25% Exempt HRM pays 25% group pays 75%	Schedule 30
		50% Exempt HRM pays 50% group pays 50%	Schedule 28
	OR Property assessed as Residential and then a portion (%) exempt	75% Exempt HRM pays 75% group pays 25%	Schedule 27
Tax Exempt	Full exemption from tax. HRM pays full amount.	100% Exempt HRM pays 100%	Schedule 26
<p>Presently, groups on the by-law receive the same level of exemption on fire protection tax.</p> <p>Area rates and mandatory provincial contributions are also included.</p> <p>Local improvement charges, business improvement district levies, fines are excluded.</p>			

Attachment 2

Table 2. Tax Exemption Renewals 2010-2011				
Non Profit Organization	Level of Exemption*	Full Taxes	HRM Portion	Group's Portion
Abenaki Aquatic Club (1)	100%	\$16,762.65	\$16,762.65	\$0.00
Affirmative Industries (1)	25%	\$10,081.99	\$2,520.52	\$7,561.47
Alexandra Children's Centre (1)	Conversion	\$47,613.59	\$31,558.16	\$16,055.43
Anchor Industries (1)	75%	\$24,592.34	\$22,469.52	\$2,122.82
Arthur Kidston Memorial Camp (1)	100%	\$5,938.19	\$5,938.19	\$0.00
Ashlar Masonic Bldg. Co Ltd. (1)	Conversion	\$2,347.28	\$1,489.20	\$858.08
Atlantic Canadian Aviation Museum (1)	100%	\$43,061.46	\$43,061.46	\$0.00
Atlantic Marksmen Association Inc (1)	Conversion	\$4,429.83	\$2,923.09	\$1,506.74
Atlantic Marksmen Association Inc (1)	100%	\$1,027.39	\$783.15	\$244.24
Banook Canoe Club (1)	100%	\$12,517.23	\$12,517.23	\$0.00
Bayside United Baptist Camp Association (1)	100%	\$71,116.67	\$71,116.67	\$0.00
BCM International - Mount Traber Bible Camp (3)	100%	\$9,560.75	\$8,155.86	\$1,404.89
Beacon House Interfaith Society (2)	100%	\$17,792.34	\$17,792.34	\$0.00
Beaver Bank Community Centre (1)	100%	\$0.00	\$0.00	\$0.00
Bedford Basin Yacht Club (1)	Conversion	\$20,689.80	\$13,636.86	\$7,052.94
Bedford Masonic Lodge (1)	Conversion	\$5,985.00	\$3,944.77	\$2,040.23
Bide A While Animal Shelter (1)	100%	\$17,834.57	\$17,834.57	\$0.00
Big Brothers Big Sisters of Greater Halifax (1)**	100%	\$8,205.86	\$7,449.65	\$756.21
Black Cultural Society of NS (1)	100%	\$60,868.81	\$60,868.81	\$0.00
Boutilliers Point Recreation Centre (2)	100%	\$251.90	\$251.90	\$0.00
Brookside Community Hall (1)	100%	\$1,948.66	\$1,948.66	\$0.00
Brunswick Street United Church Camp (1)	100%	\$5,011.53	\$5,011.53	\$0.00
Canadian Cancer Society (1)	50%	\$55,032.95	\$37,723.19	\$17,309.76
Canadian Mental Health Association (1)**	100%	\$9,158.05	\$8,314.09	\$843.96
Canadian Red Cross (1)	Conversion	\$96,535.53	\$44,506.20	\$52,029.33
Carrols Corner Community Centre (1)	100%	\$417.22	\$417.22	\$0.00
Charles Court House- North End United Housing Cooperative (1)	25%	\$43,214.77	\$10,350.02	\$32,864.75
Cheema Aquatic Club (1)	100%	\$13,937.90	\$13,937.90	\$0.00
Chezzetcook and District Lions Club (1)	100%	\$6,784.17	\$6,784.17	\$0.00
Clean Nova Scotia Foundation (1)**	Conversion	\$9,818.24	\$5,881.66	\$3936.58
Club 24 (1)**	75%	\$5,260.38	\$4,369.52	\$890.86
Colby Village Preschool Association (1)	75%	\$5,752.19	\$5,261.68	\$490.51
Cole Harbour Rural Heritage Society (3)	100%	\$3,881.99	\$3,881.99	\$0.00
Columbus Club of Sackville (1)	Conversion	\$7,171.32	\$4,695.20	\$2,476.12
Community Care Network (1)	100%	\$6,911.78	\$6,911.78	\$0.00

Community Care Network (1)	50%	\$13,268.94	\$11,031.78	\$2,237.16
Cow Bay Community Hall (1)	100%	\$1,916.24	\$1,916.24	\$0.00
Creighton/Gerrish Development Association (1)	100%	\$6,191.04	\$6,191.04	\$0.00
Cultural Federation of NS (1)	Conversion	\$11,153.70	\$7,392.64	\$3,761.06
Cunard Street Children's Centre (1)	75%	\$14,577.07	\$13,348.21	\$1,228.86
Dartmouth Adult Services Society (DASC Industries) (1)	Conversion	\$12,978.27	\$8,563.90	\$4,414.37
Dartmouth Clay Target Association (1)	Conversion	\$3,037.50	\$2,000.05	\$1,037.45
Dartmouth Curling Club (1)**	Conversion	\$15,311.37	\$9,172.35	\$6,139.02
Dartmouth Day Care Centre (1)	75%	\$13,815.83	\$12,641.02	\$1,174.81
Dartmouth Family Centre (1)	Conversion	\$6,838.76	\$4,512.66	\$2,326.10
Dartmouth Lawn Bowls Club (1)	100%	\$6,435.38	\$6,435.38	\$0.00
Dartmouth Masonic Properties (1)	Conversion	\$31,120.20	\$20,535.12	\$10,585.08
Dartmouth Non-Profit Housing Society (67)	25%	\$155,066.76	\$38,766.94	\$116,299.85
Dartmouth Non-Profit Housing Society (1)**	100%	\$9,081.87	\$8,244.93	\$836.94
Dartmouth Work Activity Society (1)	Conversion	\$32,000.02	\$21,115.68	\$10,884.34
Diman Association Canada (1)	Conversion	\$8,530.91	\$5,623.78	\$2,907.12
East Preston Day Care Centre (1)	75%	\$7,976.36	\$7,238.50	\$737.86
Eastern Passage/Cow Bay Lions Club (1)	100%	\$15,163.09	\$15,163.09	\$0.00
Eastern Shore Ground Search and Rescue Team (1)	100%	\$3,392.07	\$3,392.07	\$0.00
Eastern Shore Recreation Commission (2)	100%	\$0.00	\$0.00	\$0.00
Eastern Shore Wildlife Assoc (1)	100%	\$4,818.30	\$4,818.30	\$0.00
Ecology Action Centre (1)	Conversion	\$8,453.25	\$5,602.79	\$2,850.46
Emmanuel Baptist Church (1)	100%	\$97.91	\$97.91	\$0.00
Farrell Benevolent Society (1)	100%	\$19,171.58	\$19,171.58	\$0.00
Feed Nova Scotia (1)	100%	\$15,951.99	\$15,951.99	\$0.00
Feeding Others of Dartmouth (1)**	100%	\$9,835.17	\$8,928.81	\$906.36
Freedom Foundation of Nova Scotia (1)	75%	\$2,382.31	\$1,786.74	\$595.57
Friends of Children Atlantic Assoc/Ronald McDonald House (1)	75%	\$12,091.90	\$9,068.93	\$3,022.97
Fultz Corner Restoration Society (2)**	100%	\$16,537.04	\$15,461.28	\$537.88
Golden Age Social Centre (1)**	75%	\$7,178.28	\$6,231.05	\$947.23
Grand Lake Community Society (2)	100%	\$3,252.40	\$3,252.40	\$0.00
Halifax Alta Gymnastics Club (1)	100%	\$0.00	\$0.00	\$0.00
Halifax Curling Club (1)	Conversion	\$29,945.69	\$17,726.21	\$12,219.57
Halifax Junior Bengal Lancers (1)	100%	\$20,983.95	\$20,983.95	\$0.00
Halifax Regional Search and Rescue (1)	100%	\$4,762.83	\$4,762.83	\$0.00
Halifax Transition House Assoc - Bryony House (1)	75%	\$14,277.34	\$11,772.53	\$2,504.81
Harbour City Homes (4)	100%	\$14,721.81	\$14,721.81	\$0.00
Harbour City Homes (23)	25%	\$121,863.71	\$33,196.41	\$88,667.30
Harbour Lites New Horizon (1)	100%	\$3,897.42	\$3,897.42	\$0.00
Harbour Lodge #53-9Trustees RAOB Harbour Lodge 7946 (1)**	Conversion	\$13,165.75	\$7,887.01	\$5,278.74

Home of the Guardian Angel/Single Parent Centre (1)	75%	\$5,967.00	\$5,463.98	\$503.02
Homes For Independent Living (1)	75%	\$3,463.71	\$2,552.79	\$910.92
Hubbard's Community Waterfront Association (1)	Conversion	\$6,722.35	\$4,252.35	\$2,470.00
Indian Point Recreation Centre (1)	100%	\$966.17	\$966.17	\$0.00
Italian Canadian Cultural Association of NS (1)	Conversion	\$45,812.03	\$30,364.10	\$15,447.93
Ketch Harbour Area Residents Association (1)	100%	\$288.34	\$288.34	\$0.00
Khyber Arts Society (1)	100%	\$7,768.57	\$7,768.57	\$0.00
Kinsmen Club of Dartmouth (1)	50%	\$4,925.45	\$4,087.80	\$837.66
Kinsmen Club of Sackville (1)	100%	\$58,288.47	\$58,288.47	\$0.00
Kiwanis Club of Cole Harbour Westphal (1)	100%	\$4,443.12	\$4,443.12	\$0.00
La Societe Acadienne (1)**	Conversion	\$11,714.17	\$7,017.43	\$4,696.74
Laing House Association (1)**	50%	\$14,271.76	\$11,559.69	\$2,712.07
Lake Charlotte Area Heritage Society (1)	100%	\$14,086.98	\$14,086.98	\$0.00
Lake Echo Community Centre (1)	100%	\$71,349.99	\$71,349.99	\$0.00
LakeCity Employment Services Assoc (1)	75%	\$63,746.47	\$58,325.87	\$5,420.61
Lakeview, Windsor Junction, Fall River Fireman's Assoc (1)	Conversion	\$0.00	\$0.00	\$0.00
Lawrencetown Community Centre (1)	100%	\$4,239.24	\$4,239.24	\$0.00
Lesbian, Gay & Bisexual Youth Project (1)	Conversion	\$10,178.32	\$6,746.16	\$3,432.16
MacDonald House Association (1)	100%	\$14,162.73	\$14,162.73	\$0.00
Maskwa Aquatic Club (1)	100%	\$29,597.32	\$29,597.32	\$0.00
Masonic Lodge, Eureka Lodge #42 (1)	Conversion	\$2,393.04	\$1,522.56	\$870.48
Mayflower Curling Club (1)	Conversion	\$34,229.94	\$22,687.52	\$11,542.42
Metro Community Housing Association (6)	75%	\$26,823.82	\$20,117.89	\$6,705.93
Metro Non Profit Housing (3)	75%	\$24,793.84	\$18,595.39	\$6,198.45
MicMac Amateur Aquatic Club (1)	100%	\$13,639.10	\$13,639.10	\$0.00
Mic Mac Native Friendship Centre (1)	75%	\$10,782.69	\$9,873.70	\$908.98
MicMac Native Friendship Society (4)	50%	\$10,340.22	\$8,303.66	\$2,036.57
Mission to Seafears (1)	Conversion	\$10,090.34	\$6,687.85	\$3,402.49
Moose River Gold Mines Museum Society (1)	100%	\$315.46	\$315.46	\$0.00
Moser River & Area Historical Society (1)	100%	\$385.84	\$385.84	\$0.00
Moser River Community Centre (2)	100%	\$1,738.38	\$1,738.38	\$0.00
Musquodoboit Harbour and District Lions Club (1)	Conversion	\$4,911.60	\$3,341.97	\$1,569.63
Musquodoboit Harbour Heritage Society (1)	100%	\$1,516.22	\$1,516.22	\$0.00
Mutual Benefit Society (1)	100%	\$2,750.33	\$2,750.33	\$0.00
Native Council of Nova Scotia (1)	75%	\$503.39	\$466.80	\$36.59
Nature Conservancy of Canada (1)	100%	\$251.95	\$251.95	\$0.00
Needham Preschool & Daycare (1)	75%	\$4,410.23	\$4,038.44	\$371.78
Neptune Theatre (1)**	100%	\$424,496.83	\$413,555.19	\$10,941.64
North End Community Health Centre (1)	Conversion	\$5,944.05	\$3,939.70	\$2,004.35
North Preston Medical Society (1)	75%	\$4,117.33	\$3,767.35	\$349.98
North Ship Community Auxiliary Club Hall (1)	100%	\$983.68	\$983.68	\$0.00

North Star Rowing Club (1)	100%	\$0.00	\$0.00	\$0.00
Northwoodcare Incorporated (1)	25%	\$53,517.69	\$13,379.44	\$40,138.25
Northwoodside Community Centre (1)	100%	\$2,485.78	\$2,485.78	\$0.00
Nova Scotia Islamic Community Centre (1)	100%	\$1,169.58	\$1,169.58	\$0.00
Nova Scotia Nature Trust (5)	100%	\$654.47	\$654.47	\$0.00
Nova Scotia Society for the Prevention of Cruelty to Animals (1)	50%	\$15,055.56	\$12,449.87	\$2,605.69
Osprey Archery Club (1)	100%	\$3,948.29	\$3,948.29	\$0.00
Ostrea Lake Wharf Preservation Society (1)	100%	\$613.94	\$613.94	\$0.00
Petpeswick Yacht Club (1)	Conversion	\$5,684.99	\$3,606.75	\$2,078.24
Philae Building Society(1)	Conversion	\$17,487.91	\$11,668.67	\$5,819.24
Phoenix Housing (2)	75%	\$8,421.13	\$6,315.85	\$2,105.28
Pier 21 (1)	100%	\$96,340.28	\$96,340.28	\$0.00
Porters Lake & Myra Road Wilderness Area Association (1)	100%	\$1,082.87	\$1,082.87	\$0.00
Portuguese Social Club of NS (1)	Conversion	\$12,962.91	\$8,553.76	\$4,409.14
Prospect Peninsula Residents Association (2)	100%	\$308.66	\$308.66	\$0.00
Provincial Autism Centre (1)**	Conversion	\$22,295.06	\$13,735.70	\$8,559.36
Quest - A Society for Adult Support and Rehabilitation (1)	100%	\$896.05	\$896.05	\$0.00
RAOB Eastern Lodge 8686 (1)	Conversion	\$20,589.98	\$13,738.49	\$6,851.48
RC Episcopal Corporation/St. Thomas More Church (3)	100%	\$5,488.56	\$5,488.56	\$0.00
Regional Residential Services Society (8)	75%	\$40,819.89	\$30,614.93	\$10,204.96
Riverview Community Centre (1)	100%	\$18,071.56	\$18,071.56	\$0.00
Royal Canadian Naval Association (1)	Conversion	\$5,810.19	\$3,876.81	\$1,933.38
Royal Nova Scotia Yacht Squadron (1)	Conversion	\$82,653.74	\$54,798.32	\$27,855.42
Sack-A-Wa Canoe Club (1)	100%	\$10,396.89	\$10,396.89	\$0.00
Sackville Family Daycare - Memory Lane (1)**	75%	\$18,082.99	\$15,945.54	\$2,137.44
Sackville Heights Community Centre Association (1)	100%	\$0.00	\$0.00	\$0.00
Sackville Masonic Building Society Inc (1)	100%	\$9,984.94	\$9,984.94	\$0.00
Sackville NS Lions Club (2)	100%	\$19,953.85	\$19,953.85	\$0.00
Sackville Volunteer Firefighters Organization (1)	100%	\$677.90	\$677.90	\$0.00
Saint Leonard's Society of NS (2)	75%	\$16,399.83	\$12,299.88	\$4,099.95
Saint Margaret's Masonic Building Centre (1)	Conversion	\$4,204.87	\$2,659.87	\$1,545.00
Salvation Army- Halifax Centre of Hope (1)	Conversion	\$6,908.26	\$4,580.17	\$2,328.09
Scotia Chamber Players (1)	100%	\$19,576.34	\$19,576.34	\$0.00
Scouts Canada (1)	100%	\$765.47	\$765.47	\$0.00
Seaforth Community Society (1)	100%	\$4,714.08	\$4,714.08	\$0.00
Senobe Aquatic Club (2)	100%	\$17,212.16	\$17,212.16	\$0.00
Sheet Harbour & Area Chamber of Commerce (2)	100%	\$4,521.54	\$4,521.54	\$0.00
Sheet Harbour Rockets Association (1)	100%	\$867.68	\$867.68	\$0.00
Sheet Harbour Snow Mobile Club (1)	100%	\$7,324.99	\$7,324.99	\$0.00
Silverside Residence Association (2)	100%	\$1,462.32	\$1,462.32	\$0.00

Society for Rehabilitation of Addicted Persons (1)	50%	\$5,383.61	\$2,691.80	\$2,691.81
Society for Supportive Housing for Young Mothers (1)	75%	\$10,987.58	\$8,240.69	\$2,746.89
Society for Women Healing From Addictions & Abuse (1)	50%	\$5,367.39	\$2,683.70	\$2,683.69
Society of St. Vincent De Paul (1)	100%	\$1,748.98	\$1,748.98	\$0.00
South End Community Daycare (1)	75%	\$15,475.95	\$14,171.32	\$1,304.63
South End Lawn Tennis (1)	Conversion	\$29,636.09	\$19,642.72	\$9,993.37
Spencer House Seniors Centre (1)	75%	\$12,760.20	\$11,684.51	\$1,075.69
Sport NS (1)**	Conversion	\$71,087.89	\$40,913.06	\$30,174.83
SS Atlantic Heritage Park Society (1)	100%	\$3,442.90	\$3,442.90	\$0.00
St George's Lawn Tennis Club (1)	Conversion	\$13,539.21	\$8,934.04	\$4,605.16
St Margaret's Sailing Club (1)	Conversion	\$24,208.63	\$15,313.63	\$8,895.00
St. John Council for Nova Scotia/PEI (2)	50%	\$11,856.44	\$9,840.05	\$2,016.39
St. John Council for Nova Scotia/PEI (1)**	Conversion	\$17,493.72	\$11,104.18	\$6,389.54
St. Joseph's Children's Centre (1)	75%	\$4,689.45	\$4,294.13	\$395.32
Street Connections Bread of Life Ministries (1)	Conversion	\$3,126.66	\$899.64	\$2,227.03
Tangier Deanery (1)	100%	\$3,371.07	\$3,371.07	\$0.00
Tantallon Centennial Athletic Club (2)	100%	\$1,265.26	\$1,265.26	\$0.00
Taoist Tai Chi Society of Canada (3)	Conversion	\$15,303.09	\$9,154.61	\$6,148.48
The Association for Women's Residential Facilities (3)	75%	\$26,465.02	\$19,848.77	\$6,616.25
Theatre Arts Guild (1)	50%	\$15,066.69	\$12,526.42	\$2,540.26
Three Village Recreation Association (1)	100%	\$344.65	\$344.65	\$0.00
Upper Musquodoboit Community Association (1)	100%	\$1,339.86	\$1,339.86	\$0.00
Upper Musquodoboit Fellowship Club (3)	100%	\$668.68	\$668.68	\$0.00
W. Williams Non-Profit Housing Association-Alice Housing (1)**	Conversion	\$11,341.76	\$6,794.34	\$4,547.42
W. Williams Non-Profit Housing Association- Alice Housing (5)	75%	\$15,549.62	\$11,704.96	\$3,844.66
Wagewolitic Club (1)	Conversion	\$188,958.92	\$124,501.17	\$64,457.73
West Chezzetcook/Grand Dessert Comm (2)	100%	\$1,896.00	\$1,896.00	\$0.00
Windsor Junction Community Centre (1)	100%	\$8,017.57	\$8,017.57	\$0.00
TOTAL		\$3,379,687.00	\$2,577,470.05	\$802,216.95

* Refer to Attachment 1. Table 1. By-law T-200 Current Levels of Tax Exemption.

** Accounts with Business Improvement Development fees not paid under By-Law T200 and included in the amount payable by the organization.

Total Number of Organizations = 176
Combined Total Number of Properties = 328