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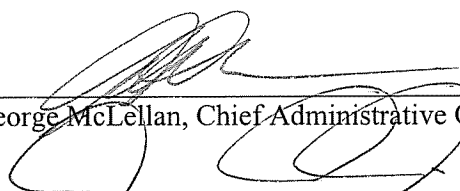


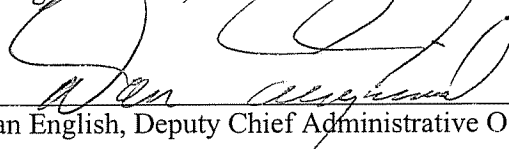
PO Box 1749  
Halifax, Nova Scotia  
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**Halifax Regional Council  
November 18th, 2003**

**TO:** Mayor Kelly and Halifax Regional Council

**SUBMITTED BY:**

  
George McLellan, Chief Administrative Officer

  
Dan English, Deputy Chief Administrative Officer

**DATE:** November 12, 2003

**SUBJECT:** By-law T-211, An Amendment to By-law T-201 Tax Exemption for Non-Profit Organizations

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### **ORIGIN**

This report originates with staff of the Grants Program, HRM Financial Services. By-law T-201 formally expired March 31st, 2003. Staff request a two-year extension of the present by-law to allow for consultation with the general public and stakeholders prior to recommending substantive changes to the by-law.

Due to a lack of a quorum at the October 20<sup>th</sup>, 2003, meeting of the HRM Grants Committee those members present voted unanimously to forward the report to Regional Council through a staff report due to the need for a timely decision.

### **RECOMMENDATIONS**

Staff recommend that Regional Council approve:

1. Extension of By-law T-201 for a period of two (2) years, effective April 1st, 2003 to March 31st, 2005;
2. The tax exemptions or partial tax exemptions provided herein shall apply for the fiscal year 2002-2003 as detailed in Schedules 26 to 29 attached to this report.

**PLEASE RETAIN FOR PUBLIC HEARING**

## **BACKGROUND**

In 2003 the Provincial Government amended specific sections of the Municipal Government Act (1998) which pertain to a municipality's authority to provide certain forms of tax exemption to non-profit organizations. These changes need to be incorporated in the development of a new by-law when T-201 expires. In addition to legislative changes, staff will also be recommending changes to the program's eligibility criteria and the scope of the proposed changes warrants input from the non-profit sector and the general public. A community consultation process will be conducted in 2003-04 to 2004-05.

## **DISCUSSION**

If approved by Regional Council the present by-law, By-Law T-201 will be extended for a two year period; effective April 1st, 2003 and expiring March 31st, 2005.

## **BUDGET IMPLICATIONS**

The awards recommended under the present By-law T-201, as detailed in Attachment 1 of this report total \$1,501,104 and are within the program's budget allocation for 2003-04 of \$1,640,800.

## **FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN**

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

## **ALTERNATIVES**

Regional Council could direct staff to revise the existing by-law prior to March 31st, 2004.

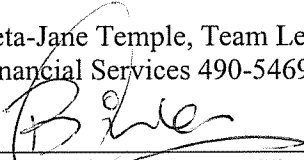
This action is not recommended: The recommended extension of the by-law provides time for staff to gather public input with respect to proposed changes to the by-law and does not penalize organizations presently receiving HRM's assistance.

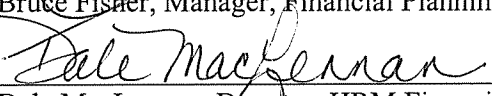
## **ATTACHMENTS**

1. By-law T-211 Respecting Tax Exemption for Non-Profit Organizations, Schedules 26 to 29, 2003-04.

Additional copies of this report, and information on its status, can be obtained by contacting the Office of the Municipal Clerk at 490-4210 or Fax 490-4208.

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Report Approved by:   
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