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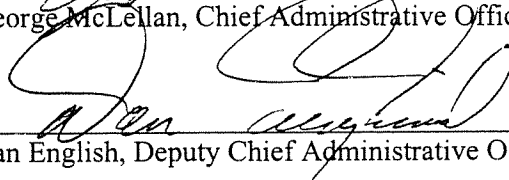
Halifax Regional Council
November 18th, 2003
December 9, 2003

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**

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 20th, 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.

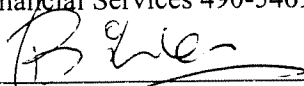
This action is not recommended: The recommended extension of the by-law provides time for staff to gather public input with respect to proposed changes to the by-law and does not penalize organizations presently receiving HRM's assistance.


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.

Report Prepared by: Peta-Jane Temple, Team Leader Tax, Grants & Special Projects, HRM
Financial Services 490-5469

Report Approved by: 
Bruce Fisher, Manager, Financial Planning, HRM Financial Services

Report Approved by: 
Dale MacLennan, Director, HRM Financial Services

2001, Schedule 26: At One Hundred Per Cent (100%) Exempt At The Residential Rate

AAN	NAME	PROPERTY
011584	Abenaki Aquatic Club	43 Swanton Dr., Dartmouth
	Alta Gymnastic Club	6957 Bayer's Road., Halifax, NS
124087	Arthur Kidston Memorial Camp	Bunkhouse, 4 Comp. Moose River
139386	Atlantic Beagle Club (Osprey Archery)	clubhouse - Shad Bay
1188372	Atlantic Canada Aviation Museum	lot, building
0208833	Banook Canoe Club Ltd.	17 Banook Ave., Dartmouth
04710916	Bayside Baptist Camp	camp land, Bayside (not permanent residences)
321389	BCM International (Can.) Inc. - Mt. Traber Bible Camp	250A Cooks Brook, Woodland (not Director's Residence)
0321397	BCM International, Mt. Traber Bible Camp	property, Cooks Brook
03355594	BCM International, Mt. Traber Bible Camp	woodland, Cooks Brook
01361198	Beacon House Interfaith Sociey	450 Cobequid Road, Sackville
010577138	Beacon House Interfaith Society	470 Cobequid Road, Sackville
0322474	Bide A While Shelter	12 Eaton Ave., Dartmouth
1907484	Big Brothers - Big Sisters of Halifax - Dartmouth	86 Ochterloney St., Dartmouth
4559908	Black Cultural Society	3 acre lot, Westphal
420417	Boutilier's Point Family Recreation Association	property
0487104	Brookside Community Hall	lot and Hall, Brookside
676705	Carroll's Corner Community Centre	Land and Building, RR 1 Milford Station
5327814	Cheema Aquatic Club	lot and storage and training buildings, Waverley lake
03403882	Chezzetcook and District Lions Club	89 East Chezzetcook Road, Head of Chezzetcook
5242118	Club 75-80	43 East Petpeswick Rd., Musquodoboit
3551865 3551903	Cole Harbour Heritage Farm Society	Reading House, Cole Harbour Rd. & Otega Dr.
02066092	Community Care Network Society	building, 2415-17 Maynard St., Halifax
968447	Cow Bay Community Hall	lot, hall, Cow Bay
03468437	Creighton Gerrish Development Association	2256 Gottingen St., Halifax
03468429	Creighton Gerrish Development Association	2260 Gottingen St., Halifax
00040274	Creighton Gerrish Development Association	2264 Gottingen St., Halifax
04364708	Creighton Gerrish Development Association	2268 Gottingen St., Halifax
04364686	Creighton Gerrish Development Association	2272 Gottingen St., Halifax
04364732	Creighton Gerrish Development Association	2276 Gottingen St., Halifax
04364678	Creighton Gerrish Development Association	2280 Gottingen St., Halifax
04364759	Creighton Gerrish Development Association	2286 Gottingen St., Halifax
04364651	Creighton Gerrish Development Association	2335 Creighton St., Halifax
04364694	Creighton Gerrish Development Association	2339 Creighton St., Halifax

01530887	Creighton Gerrish Development Association	2343 Creighton St., Halifax
02470101	Creighton Gerrish Development Association	2349 Creighton St., Halifax
7556039	Dartmouth Lawn Bowling Club	Playing field, 333 Pleasant Street,
1362313	Eastern Passage/Cow Bay Lions Club	65 Horne's Road, Eastern Passage
02066025	Eastern Shore Recreation Association	Ball park - Grant Rd., Musquodoboit Harbour
1362925	Eastern Shore Recreation Commission	67 Park Rd., Musquodoboit
01363042	Eastern Shore Wildlife Association	club house, shed, East River, Sheet Harbour
06058353	Emmanuel Baptist Church	Lot 711 Pockwock Road, Upper Hammonds Plains
01409085	Emmanuel Baptist Church	Church, 711 Pockwock Road, Upper Hammonds Plains
1462466	Farrell Benevolent Society	276 Windmill Rd., Dartmouth
03622843	Feeding Others of Dartmouth (F.O.O.D.)	43 Wentworth Street, Dartmouth
1162659	Fultz Corner Restoration Society, Fultz House	Fultz House, Lower Sackville
1776681	Grand Lake/Oakfield Community Society	recreation land, lot H17, H17A, hall Oakfield
01776703	Grand Lake/Oakfield Community Society	land, hall, Oakfield
01850954	Halifax Junior Bengal Lancers	Bell Rd., Halifax
1850962	Halifax Junior Bengal Lancers	horse corral, Bell Rd., Halifax
03376699	Halifax Regional Search and Rescue	116 Lakeview Road, Lakeside
01882635	Harbourlites New Horizon Club	Grant Rd. RR 2 Musquodoboit Harbour
03376397	Head of St. Margaret's Bay/Boutilliers Point Recreation Association	11 Station Road, Head of St. Margaret's Bay
2138662	Indian Point Recreation Centre	land, tennis court, Glen Haven
3404781	Kinsman Club of Sackville	Playground, beach, building 71 First Lake Dr. Lower Sackville
7727321	Kiwanis Club of Cole Harbour	playground, park - 675 Caldwell Road
08989141	Lake Charlotte Area Heritage Society	LOT 1937 Clam Bay Rd., Lake Charlotte
2410591	Lake District Recreation Association	Leisure Centre 133 First Lake Dr., Arena 91 First Lake Dr. Sackville
02410877	Lake Echo Recreation Association	3168 Highway # 7, Lake Echo
2470845	Lawrencetown Community Centre	lot and hall 3657 Lawrencetown Rd., Dartmouth
03404773	Lions Club of Sackville	101 Old Beaver Bank Rd., Lower Sackville
1175297	MacDonald's House Association	4144 Lawrencetown Rd.
09122990	Marine Drive Fighting For Futures Association	Highway 7, Porter's Lake
03069311	Maskwa Canoe Club	Saskatoon Dr., Halifax
03223167	Mic Mac Amateur Athletic Club	192 Prince Albert Rd., Dartmouth
3296466	Moose River Citizens Club	hall, Moose River
3393372	Moser River Community Association	1 ballfield, Moser River
3330397	Moser River Community Centre	building, Moser River
3442926	Musquodoboit Railway Museum	7895 Highway #7, Dartmouth

Year 2001-2002

3443655	Mutual Benefit Association	hall Timberlea
08884986	Nature Conservancy of Canada - Atlantic Division	296 Acres, Abraham Lake
08871965	Nature Conservancy of Canada - Atlantic Division	388 Acres +/-, Abrahams Lake
00896969	Nature Conservancy of Canada - Atlantic Division	land dwell Big Gun Island, Ostrea Lake
03488527	Neptune Theatre Foundation	1593 Argyle Street, Halifax
04562518	North Ship Harbour Community Club	Land Hall - Ship Harbour
00767654	North Star Rowing Club	88A Crichton Avenue, Dartmouth
00769851	North Woodside Community Association	230 Pleasant Street, Dartmouth
01390295	Nova Scotia Nature Trust	545 Purcells Cove Road, Halifax
00412929	Nova Scotia Nature Trust	Lot 1-E.M Robertson Sub-Division, Moody Lake Harrietsfield
00412902	Nova Scotia Nature Trust	Lot 2-E.M Robertson Sub-Division, Moody Lake Harrietsfield
00412899	Nova Scotia Nature Trust	Lot 3-E.M Robertson Sub-Division, Moody Lake Harrietsfield
03602613	Ocean Glen Society	hall, East Dover
08784558	Pier 21 Society	1055 Marginal Road, Halifax
4562623	Porters Lake & Myra Road Wilderness Area Assoc.	4694 Highway #7, Porter's Lake
03383539	Prospect Peninsula Residents Association	Wharf Access, Prospect
03383547	Prospect Peninsula Residents Association	Wharf Site, Water Lot, Prospect
03393097	Quest - A Sociey for Adults Support and Rehabilitation	82 Scots Pond Road, Musquodoboit Harbour
3972127	Riverview Community Centre	recreation/sports field, Sackville Dr., Lr Sackville
05833809	Sack A Wa Canoe Club	land and storage hut, First Lake Dr., Lower Sackville
5088763	Sackville Fire Fighting Organization	property, Sackville
07669925	Sackville Lions Club	Lot 2, Old Beaver Bank Road, Lower Sackville
02065924	Sackville Masonic Building Society	playground portion, lot 128A Gloria Ave., Lower Sackville 57 Gloria Avenue, Sackville, Building portion
03730778	Scotia Chamber Players	6181 Lady Hammond Road, Halifax
4208269	Seaforth Community Society	6060 Highway #207, Seaforth
04219511	Senobe Aquatic Club	8 Nowlan St., Dartmouth
04219538	Senobe Aquatic Club	6 Nowlan St., Dartmouth
5775388 5907993	Sheet Harbour Board of Trade	museum, Tourist Centre portion, Sheet Harbour
4241258	Sheet Harbour Rockets Recreation	lot 1, ballfield, Sheet Harbour
4241266	Sheet Harbour Snowmobile Club	Lot 1, Clubhouse, Sheet Harbour
4266951	Silversides Resident Association	lot P1, Overbrook site 8 RR #1 Waverley
08881960	Silversides Resident Association - NEW	site 8 RR#1 Waverley
	Soccer Nova Scotia - North Common	Mainland North Common, Halifax
2565099	Spryfield Lions Rink	Drysdale Road, Spryfield
06380441	St. Margaret's Arena and Community Centre	12 Westwood Boulevard, Upper Tantallon
03861511	St. Thomas More Church	2 Belvedere Dr., Lot DM-20

Year 2001-2002

03861473	St. Thomas More Church	4 Belvedere Dr., Lot DM-19
03861481	St. Thomas More Church	20 Lethbridge Avenue, Lot A
7648456	Taiso Gymnastics Training Centre	133 First Lake Drive, Sackville
4524918	Tangier Deanery Association	Lot 4 Comp. 2 Hull, Ship Harbour
4530241	Tantallon Centennial Athletic Club	ballfield, clubhouse, Tantallon
04530268	Tantallon Centennial Athletic Club	land, clubhouse, Peggy's Cove
7691189	Three Villages Recreation Association	ballfield
4721144	Upper Musquodoboit Community Association	hall, Upper Musquodoboit
07671695	Upper Musquodoboit Fellowship Club	lot, Upper Musquodoboit
4721152	Upper Musquodoboit Fellowship Club	Building
04229584	Upper Musquodoboit Fellowship Club	lot 80-1 Upper Musquodoboit
00275875	West Chezzetcook/Grand Desert Community Interest Group	Lot 2AC, Hill Road, West Chezzetcook
275395	West Chezzetcook Interest Association	Hill Road, West Chezzetcook
4979206	Windsor Junction Community Centre	beach, ballfields, hall

2001, Schedule 27: At Seventy-Five Per Cent (75%) Exempt Of The Residential Rate

AAN	NAME	PROPERTY
4597176	Alice Housing (W. Williams Housing)	63 Spring Ave., Dartmouth
3900061	Alice Housing (W. Williams Housing)	61 Spring Ave., Dartmouth
00501409	Alice Housing (W. Williams Housing)	2 Floral Dr., Dartmouth
822701	Alice Housing (W. Williams Housing)	50 Fenwick St., Dartmouth
05506018	Anchor Industries	leased lot D-1, 61 Glendale Ave., Middle Sackville
5208432	Assoc. Women's Residential Facilities	2421 Brunswick St., Halifax
04563042	Assoc. Women's Residential Facilities	250 Victoria Rd., Dartmouth
03815412	Atlantic Raptor Rehabilitation	34 Mason's Point Rd., Head of St. Margaret's Bay
0772224	Children's Development Centre	5557 Cunard St., Halifax
00811149	Colby Pre-School - Clayton Development Ltd.	Lot 193 - Daycare Centre Cole Harbour
03095169 04280997	Covenant Place	centre portion of property only, 7044 Highway #207, West Chezzetcook
07531850	Dartmouth Day Care Centre	28 Caledonia Rd., Dartmouth
1360906	East Preston Day Care Centre	No. 7 highway, East Preston
5049261	Freedom Foundation of NS	15 Brule St., Dartmouth, NS
03863492	Friends of Children Assoc. Ronald MacDonald House	1133 Tower Rd., Halifax
03354873	Golden Age Social Centre	149 Herring Rd., Halifax NS
01851322	Halifax Transition House Association	land and building Halifax
5223393	Home of The Guardian Angel, Spryfield Single Parent Centre	3 Sylvia Avenue, Halifax
02275287	Home of the Guardian Angel	2893 Agricola Street, Halifax

05341019	Homes For Independent Living	2505 Oxford St., Halifax
00775495	Homes For Independent Living	26 Lyons St. Halifax
159174	Lake City Employment Services	386 Windmill Rd., Dartmouth
03220974	Metro Community Housing Association	70 Victoria Rd., Dartmouth, NS
3755983	Metro Community Housing Association	22 Albert St., Dartmouth
5276659	Metro Community Housing Association	8 Marc's Way, Dartmouth
03221377	Metro Community Housing Association	2690-92 Gottingen St., Halifax
03221369	Metro Community Housing Association	3235-41 Joseph Howe Dr., Halifax
02274507	Metro Community Housing Association	6274-76 Young St., Halifax
01133489	Metro Non-Profit Housing Association	2330-2334 Gottingen St., Halifax
4431227	Metro Non Profit Housing Association	2672-2678 Belle Aire Terrace, Halifax
01646486	Metro Non Profit Housing Association	5522-24 Cunard St., Halifax
771317	Metro Turning Point Centre	building, Barrington St., Halifax
00166324	Mic Mac Native Friendship Centre	2161 Gottingen Street
585602	Native Council of Nova Scotia	land, Building Sheet Harbour
3538982	North Preston Medical Child Care Soc.	114 Johnson Rd., North Preston
0636843	Regional Residential Services Society	1648 Vernon St., Halifax
00640069	Regional Residential Services Society	63-63A Hawthorne St. Dartmouth
00640085	Regional Residential Services Society	105 Pleasant St. Dartmouth
00640093	Regional Residential Services Society	30 McDougall Avenue
00125911	Regional Residential Services Society	31 Robert Allen Dr., Halifax
02002388	Regional Residential Services Society	3838 Basinview Dr., Halifax
01413805	Regional Residential Services Society	1615-17 Oxford Street, Halifax
00636878	Regional Residential Services Society	7097-99 Abbott Dr., Halifax
04550501	Sackville Family Day Care Assoc.	22 Memory Lane, Lower Sackville
1996053	Saint Leonards Society of NS (Sir Sandford Fleming House)	2549 Brunswick St., Halifax
5574366	South End Community Day Care Centre	5596 Morris St., Halifax
5574358	Spencer House Senior Centre	5596 Morris St., Halifax
4406133	St. Joseph's Child Care Centre	2326 Brunswick St., Halifax

2001, Schedule 28: At Fifty Per Cent (50%) of The Residential Rate

AAN	NAME	PROPERTY
01150774	Club 24	3 Dundas Street, Dartmouth
7521189	Halifax Metro Branch Society for the Prevention of Cruelty	5 Scarfe Court, Dartmouth
04773071	Metro Food Bank Society	213-217 Bedford Highway, Halifax
04128192	Mic Mac Native Friendship Centre	2158 Gottingen Street, Halifax
04128214	Mic Mac Native Friendship Centre	2152 Gottingen Street, Halifax

04128176	Mic Mac Native Friendship Centre	5511 Cornwallis Street, Halifax
04128184	Mic Mac Native Friendship Centre	2162 Gottingen Street, Halifax
04567102	Salvation Army Booth Centre	residential portion only, 2044 Gottingen Street, Halifax
03341895	Society for Rehabilitation of Alcoholics	1374 Robie Street, Halifax
08954909	Society for Women Healing from Addictions and Abuse	3178 Highway #3, Lakeside
2536196	St. Johns Priory of Canada Properties Ambulance First Aid	88 Slayter St., Dartmouth
05787742	St. John's Priory of Canada Properties Ambulance First Aid	11 Vanessa Dr., lot R, parking lot, Dartmouth
4570073	Theatre Arts Guild	6 Parkhill Rd., Halifax

2001, Schedule 29: Conversion From Commercial To Residential Rate

AAN	NAME	PROPERTY
129879	Ashlar Masonic Lodge	lot, hall Musquodoboit Harbour
267317	Bedford Masonic Lodge #104	10 Dartmouth Rd., Bedford
03984354	Canadian Cancer Society - Nova Scotia Division	lot -1, South Street Building, Halifax
2471523	Canadian Mental Health Association	63 King St., Dartmouth
00203165	Clean Nova Scotia	126 Portland St., building, Dartmouth
02208229	Columbus Club of Sackville	252 Cobequid Rd., Lower Sackville
08784345	Cultural Federation of Nova Scotia	1113 Marginal Road, Halifax
01089145	Dartmouth Clay Target Association	2500 Cow Bay Road, Eastern Passage
01088378	Dartmouth Curling Club	35 Canal St., Dartmouth
05472563	Dartmouth Masonic Centre	24 Mount Hope Rd., Dartmouth
4588797	Diman Lebanese Centre	345 Kearney Lake Rd., Bedford
05473535	Eastern Shore Wildlife Association	lot and building, Sheet Harbour
1363085	Eastern Star Lodge #51	70-72 Ochterloney St., Dartmouth
01849816	Halifax Curling Club	948 South Bland St., Halifax
2131447	IOOF M.U., Seabright	11351 Peggy's Cove Road, Seabright
2131501	IOOF Hall Moser River	lot, hall - Moser River
03005542	Italian Canadian Cultural Association	2629 Agricola St., Halifax
03574555	Lung Association of Nova Scotia	17 Alma Crescent, Halifax
03403963	Marine Drive Community Care Association	9411 Highway 7, Head of Jeddore
3075869	Masonic Hall (Eureka #42)	Highway #7 Sheet Harbour
03096882	May Flower Curling Club	3000 Monaghan Drive, Halifax
08736065	Mission to Seafarers	844 Marginal Road, Halifax
03539776	North End Community Health Association	2165-67 Gottingen Street, Halifax
03234185	Philae Building Society	3530 Connolly Street, Halifax
05712912	Portuguese Society of NS	30 Mount Hope Rd., Dartmouth
1362046	RAOB Eastern Star Lodge	625 Cow Bay Road, Eastern Passage

4568281	Royal Canadian Naval Assoc. (Hfx./Dart. Branch)	2623 Agricola Street, Halifax
4403444	Saint Margaret's Masonic Bldg Ltd.	lot, hall Head of St. Margaret's Bay
04567102	Salvation Army Booth Centre	commercial portion only, 2044 Gottingen Street, Halifax
4373944	South End Lawn Tennis Club	949 Young Ave. Halifax
04394595	Sport Nova Scotia	Non-Profit tenant portion, Spring Garden Rd., Halifax
4401638	St. Georges Lawn Tennis Club	6 St. George's Lane, Dartmouth
08571848	St. Margaret's Sailing Club	5 Foxberry Hill Road, St. Margaret's Bay
8601526	Street Connections, Bread of Life Ministries	2 Fox Hollow, Upper Tantallon
00790699	Taoist Tai Chi Society of Atlantic Canada	2035 North Park Street, Halifax
00790702	Taoist Tai Chi Society of Atlantic Canada	2084-86 Bauer St., Halifax
00790729	Taoist Tai Chi Society of Atlantic Canada	2029 North Park Street, Halifax
04778561	Waegwoltic Club	Coburg Rd., Halifax

HALIFAX REGIONAL MUNICIPALITY

BY-LAW NUMBER T-211

BY-LAW RESPECTING TAX EXEMPTIONS

Be it enacted by the Council of the Halifax Regional Municipality, under the authority of section 5 (1)(r) of the Assessment Act, Chapter 23, R.S.N.S. 1989, is amended as follows:

- 1 By-law T-200 is amended by adding immediately following Section 1 Short Title, thereof the following sections:
 - 1.B The tax exemptions or partial tax exemptions provided herein for the fiscal year 2001-2002, shall also apply to the fiscal year 2003-2004.
 - 1.C The tax exemptions or partial tax exemptions provided herein for the fiscal year 2001-2002, shall also apply to the fiscal year 2004-2005.