

# HALIFAX

## Finance & ICT's

### Grants & Contributions



# Grants and Contributions

## Portfolio...

- **Community Grants Program**
- **Tax Exemption For Non-Profit Organizations**
  - **Non-Profit Fire Tax Concessions**
  - **Business Improvement Districts**
  - **Less Than Market Value Property Sales**
- **Grants & Contributions – Interdepartmental Support**

# Community Grants Program

- Annual Program: accepts applications January 1<sup>st</sup> to March 31<sup>st</sup> from eligible non-profit societies, cooperatives, charities, or those incorporated under an Act of Legislation or Parliament
- One time project specific grants > \$5,000 program or > \$25,000 for capital projects (properties & large equipment)
- Funding sectors: **Healthy Communities** – Environment, Recreation & Leisure, Affordable & Supportive Housing. **Safe Communities** – Emergency Assistance, Neighbourhood Safety. **Cultural Communities** – Community History, Community Diversity, Arts & Crafts.
- Application process: applications screened for eligibility, recommendations based on project merit relative to other sector applicants, and initial sector allocation of program budget. Grants Committee reviews/debate recommendations: approves, rejects, or amends for recommendation to Regional Council.
- Awards: Possible outcomes include approved, declined, amended, referred back to Grants Committee.
- Final report from grant recipient due by fiscal year end (March 31<sup>st</sup>)

## **Administrative Order 2014-001-ADM Tax Relief for Non-Profit Organizations**

- Provides property tax concessions to non-profit organizations and charities registered with NS Registry of Joint Stocks, Canada Customs & Revenue Agency, or granted society status through an Act of NS Legislature or Parliament of Canada, non-profit cooperatives
- Levels of tax concessions (5 Schedules): conversion commercial to residential, and /or partial exemptions of 25%, 50%, and 75%, or 100% tax exempt
- Awarded to organizations based on the type and scope of service provision or precedence.
- Applications to program (September to November): recipient organizations must re-apply annually to maintain status or apply for changes, new applications may be declined, deferred, or awarded a tax concession pending annual budget capacity.
- Program redesign currently underway.

## Non-Profit Fire Tax Concessions

- Fire Tax concessions (interim) for properties exempt real property tax under the Assessment Act (1989) or an Act of the NS Legislature. Examples: place of worship, burial grounds, Canadian Legion, Scouts and Guides. Fire hydrant charges are recovered via a special “Fire Protection” area rate that HRM levied on all properties within 1,200 feet of a hydrant that is designed and operated for public fire protection purposes.
- The Municipality pays the difference between the residential and the commercial rate.

# Business Improvement District (BID) Fund

- Business community leaders initiate BID-formation.
- Municipality conducts a formal plebiscite to confirm public support for BID formation.
- The main purpose of a BID is to revitalize and maintain a dynamic commercial district and promote the area as a business, retail, or tourism destination.
- All non-residential property owners within the district's geographic boundaries pay an area rate levy.
- Each business improvement district is managed by a non-profit entity.
- BIDs are autonomous but work closely with HRM to accomplish mutual business development objectives.
- Regional Council approves BID budgets, area rate levies and activity plans on an annual basis.
- HRM provides annual discretionary grants (matching) shared among eligible BIDs as a proportional share of total levy.

## Less Than Market Value Sales

- Land or buildings declared surplus and assigned to the Community Interest Category through Administrative Order 50 Disposal of Surplus Properties may be sold to eligible non-profit organizations at less-than-market value.
- The HRM Charter (2008) allows a municipality to sell or lease property at a price less than market value to a non-profit organization that the council considers to be carrying on an activity that is beneficial to the Municipality.
- The Charter requires that the sale of a municipally-owned property at less than market value, over \$10,000, be approved by two-thirds of Regional Council members present and voting at a public hearing.
- Open ended process: property becomes surplus and allocated to Community Interest category, mandatory public information meeting, a request for proposals issued to and reviewed by an interdepartmental staff team, staff recommendation report presented to Grants Committee and Regional Council, public hearing held. May include restrictive covenants (terms & conditions).