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Halifax Regional Council
October 12th, 2004

TO: Mayor Kelly and Halifax Regional Council

SUBMITTED BY:

Sherryl Murphy
Councillor Russell Walker, Chair, HRM Grants Committee
for

DATE: September 20, 2004

SUBJECT: By-law T-213, An Amendment to By-law T-201 Respecting Tax Exemption for Non-Profit Organizations: 2004-2005. New Applications.

ORIGIN

This report originates with staff of the Grants Program, HRM Financial Services. The report makes recommendations for the approval of the HRM Grants Committee and Regional Council regarding appeals, additions, deletions, and corrections to By-law T-201.

RECOMMENDATIONS

It is recommended that Regional Council:

1. Direct staff to set a public hearing date to approve the recommendations as set out in the Discussion section and Schedules 26 to 29 of this report, effective April 1, 2004 unless otherwise noted;
2. Approve the addition of Schedule 30 to By-law T-201, partial exemption at 25% the Residential tax rate as recommended in Attachment 1 of this report. Further, that eligibility for continued tax subsidy shall be in accordance with rental rates at or below 30% of combined household income;
3. Approve a procedure whereby appeals referred to the HRM Grants Committee from Regional Council shall be conducted on the basis of new information or an error in fact or procedure and that such a request for re-consideration of an application shall require the Councillor(s) requesting further review appear before the HRM Grants Committee to provide details of the reason for the appeal.

PLEASE RETAIN FOR PUBLIC HEARING

BACKGROUND

The Municipal Government Act (1998) permits Municipalities, at their discretion, to provide partial or full tax exemption to non-profit organizations. HRM presently provides property tax subsidies to eligible registered non-profit organizations and charities under the authority of By-law T-201. This report covers applications deferred from 2003-04 (January, 2004) and new applications for fiscal year 2004-05.

Appeal Procedure: the HRM Grants Committee recommend that appeals be conducted on the basis of new information, or an error in fact or procedure, and that a request for re-consideration of an application declined public subsidy or a change in level of public subsidy, require that the Councillor(s) requesting an appeal appear before the HRM Grants Committee to provide details of the reason for the appeal.

Addition of 25% Exemption Level: The proposed addition of a partial exemption level at 25% of the Residential tax rate to By-law T-201 is in support of local non-profit affordable housing programs. Further, this level of tax assistance is meant to distinguish between "independent living" in rent-geared-to-income housing from "social housing" programs which provide on-site support services, treatment programs, supervision or care for persons with special needs (disabled). For the purpose of By-law T-201, emergency shelters and homeless shelters are not considered affordable housing and are included under "social housing".

Presently, under By-law T-201 social housing programs and emergency shelters receive a partial exemption at 75% of the Residential rate. Properties that are in the HRM Heritage Property Program receive 100% tax exemption conditional upon registration. Institutional housing is not included.

The proposed 25% partial exemption would apply to affordable housing projects whose tenants' income is comparable to the low income cut-off for tax assistance under Administrative Order 10 (\$26,000 in 2004-05). The aim is to target assistance to low income individuals and families who might otherwise be at risk of sub-standard housing or homelessness.

DISCUSSION

A. Recommend Approval:

Community Cultural Facilities

1. Societe Maison Acadienne, 28 Wentworth Street, Dartmouth - Ethnocultural

The society is a registered non-profit organization which serves five provincial organizations, all non-profit, who serve the Acadian and francophone community of Nova Scotia:

L'Association des Acadiennes de la Nouvelle-Ecosse: promotes the advancement of Acadian and francophone women of Nova Scotia.

Federation Culturelle Acadienne de la Nouvelle-Ecosse: an umbrella organization for Acadian and francophone cultural societies, regional arts councils, radio and festivals in Nova Scotia. Promotes cultural programming at a national and international level.

Conseil Jeunesse Provincial de la Nouvelle-Ecosse: council for Acadian and francophone youth.

La Federation Acadienne de la Nouvelle-Ecosse: an umbrella organization of 20 community groups represents the interests of Acadians and francophones and undertakes advocacy, research, communications and consultation.

Regroupement des Ainees et Aines de la Nouvelle-Ecosse: seniors.

The property is assessed at the Commercial rate and annual taxes are \$8,706. The applicant has requested conversion to the Residential tax rate.

Staff recommend Conversion from the Commercial tax rate to the Residential tax rate. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$5,460.

2. Nova Scotia Islamic Community Centre, 777 Kearney Lake Road, Bedford - Ethnocultural

The Nova Scotia Islamic Community Centre is a registered non-profit and Canadian charity which provides congregational activities to the Muslim community, youth activities, and voluntary service to persons in need. The Centre is sustained primarily through donations and membership fees. The by-laws of the association restrict contributions to sources within the local community to protect the integrity of practice and programming. The membership acquired land for the purpose of building a community centre, in an effort to counter the migration of Muslim immigrants to Quebec and Ontario; most of whom left HRM because of a lack of services to assist in their settlement and integration into the local community.

The Centre is located on a 15.7 acre parcel of land. The community centre portion of the property is assessed as Commercial Exempt (as a "place of worship") and the vacant land is assessed as Residential. HRM staff have asked Nova Scotia Assessment Services to review the reason for a Residential assessment on vacant land as opposed to a Resource category. The centre has no intention of developing a residential sub-division: the land holdings are for the future construction of amenities for social activities and religious practice: including a prayer hall, gymnasium, classrooms, library and possible Muslim cemetery (the nearest venue is Truro). Application has been made for 100% tax exemption.

Staff recommend 100% exemption on the vacant land holdings pending development of a expanded community centre. The status of the exemption shall be reviewed annually according to the construction of amenities and revised property assessment. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$1,064.

Community Heritage

3. Moser River and Area Historical Society, 28961 Highway #7, Moser River - Historical Attraction

In January, 2004, Regional Council approved 100% tax exemption for a period of one (1) year, effective April 1st, 2003 to March 31st, 2004 pending confirmation of the programming conducted from the premises. The property itself is not a registered heritage building but is intended to serve as a tourist attraction, provide a genealogy program and information on local history, as well as display and sale of local crafts. The property is not operational; an extension of tax exemption does not add to the cost of the program because the subsidy was added under By-law T-210.

Staff recommend an extension at 100% tax exemption, effective April 1st, 2004 to March 31st, 2005 in support of the renovation of McMann House and local history programming. The level of tax exemption shall be reviewed as the development of the premises proceeds.

4. Dartmouth Family Centre, 47 Wentworth Street, Dartmouth - Heritage

The Dartmouth Family Centre leases an HRM-owned property on Wentworth Street, Dartmouth. The building is a municipally registered heritage building. The operations of the facility are primarily funded through federal and provincial grants, grants from foundations and private enterprise. Programs include parent education, peer support, and early childhood education ("TLC3 Program" in language development and "Growing Together" for infants to age six). Presently, the property is owned by HRM and not taxed, when the lease is registered or the property becomes taxable through sale, the estimated Commercial taxes would be \$2,120.

Staff recommend 100% tax exemption on the condition that the property remain a municipally registered heritage building. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$2,120.

5. Dartmouth Non-Profit Housing Society, 53-55 Ochterloney Street, Dartmouth - Heritage

Dartmouth Non-Profit Housing Society is a registered non-profit organization whose mandate is the provision of affordable housing for low income individuals and families. The property located on Ochterloney Street is owned by HRM and leased to the group for administrative offices. The transfer of title to the society was approved by Regional Council and the Heritage Advisory Committee in March, 1998. The sale of the property will result in a Commercial tax assessment and annual taxes estimated to be \$7,483.

Staff recommend 100% tax exemption, effective as of the date of closing for the Purchase and Sale Agreement, on the condition that the property remain a municipally registered heritage building. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$7,483.

6. Harbour City Homes, Halifax - Heritage

Harbour City Homes is a registered Canadian charity whose mandate is the provision of housing for low income individuals and families. Under the former City of Halifax a number of properties located on Brunswick Street were retained with the aim of preserving heritage buildings and a potential heritage streetscape or district.

2519-2521-2523 Brunswick Street, Halifax

The property, known as "Anderson House", is a municipally registered heritage building owned and operated by Harbour City Homes (title is in the name of City of Halifax Non-Profit Housing Society) The property is assessed as Residential and taxes are \$2,461.

Staff recommend 100% tax exemption, on the condition that the property remain a municipally registered heritage building. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$2,461.

2461-2463 Brunswick Street, Halifax

The property is owned by HRM and leased to Harbour City Homes. The property is known as "James West House" and is a municipally registered heritage property.

Staff recommend 100% tax exemption, effective as of the date of closing for the Purchase and Sale Agreement, on the condition that the property remain a municipally registered heritage building. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$1,067.

Community Recreation Facilities

7. Scouts Canada (1st Glen Haven Scout Group), Lot B and Lot C, James H. Smith Sub-Division, Glen Haven - Recreation/Camp

The Provincial Boys Scouts Property Society have leased an HRM-owned property in Glen Haven since 1981. The rent is \$1/year and the tenant is responsible for all operating and capital costs, including property taxes (Item 4.a). The site includes a former school house. In 2003 the property was assessed for Commercial property tax.

Staff recommend 100% tax exemption as a community recreation amenity (camp). The estimated annual cost is \$641.

8. Petpeswick Yatch Club, 4 East Petpeswick Road, Musquodoboit Harbour - (Late) Sport

The Club is a registered non-profit organization which owns and operates a clubhouse and wharf. Since its inception in the early 1960's the club's programming has focused on youth sailing instruction and has grown to include adult instructional classes. Non-members have access to the boat launch and swimming, a Canada Day event is open to the general public, and the clubhouse is used for an HRM Day Camp program, community group or individual rentals. The property is assessed at the Commercial rate and taxes are \$3,971 a year.

Staff recommend a Conversion from the Commercial to the Residential tax rate. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$2,378.

9. Bedford Basin Yacht Club, Bedford - (Late) Sport

Founded in 1953, the Bedford Basin Yacht Club is registered non-profit organization which owns and operates a sailing and boating facility. The club has programs for members and non-members; notably public sailing classes. The youth (9-16) program annually averages about 120 participants of which ~3% are club members. Other activities include adult sailing instruction, youth regattas, competitive races, marina and moorings. Under the former Town of Bedford By-law 21243, the 73 Shore Drive (Lot 5) was 100% tax exempt. Following amalgamation, By-law 21243 was repealed and replaced by By-law T-201. In 1998, the club was added to the new by-law (Schedule 11) starting at 60% exempt at the Commercial rate with a diminishing level of exemption to 2001. Presently, the club pays full Commercial taxes of \$12,954.

73 Shore Drive (Lot 5), Bedford

The property is assessed at the Commercial tax rate (land and clubhouse) and taxes are \$11,992 a year.

Staff recommend a Conversion from the Commercial to Residential tax rate. Any commercial activity on site shall be taxed at the Commercial rate. The estimated annual cost is \$7,477.

75 Shore Drive (Lot 4), Bedford

The property is co-owned by HRM and the club with a verbal agreement regarding usage with the former Town of Bedford. The site has no buildings but there is a tennis court. The property is assessed at the Residential rate and taxes are \$962 a year. Nova Scotia Assessment Services are reviewing the residential designation.

Staff recommend no change in level of tax rate - remains at the Residential rate pending further review with HRM Real Property & Assessment Management Services and Nova Scotia Assessment Services.

10. Atlantic Marksmen Association, Dartmouth - Sport

The AMA is a civilian shooting club which promotes various forms of the sport, competitive leagues and tournaments. The membership varies in age from juniors (14-18) to adults and numbers approximately 40-50 individuals. The facility is also rented by HRM Police Services, Cadets, the Nova Scotia Department of Fisheries, and security personnel. The club provides instructional courses, safety training, and firearm certification open to non-members. The Association has a reserve fund for (1) the eventual purchase of the outdoor range property which is presently leased from the provincial government, and (2) to instal an improved ventilation system in the indoor range.

6 Clement Street, Dartmouth

The property serves as a year-round indoor shooting range. The property is owned and operated by the club and is assessed as Commercial. Annual taxes are \$2,296.

Staff recommend a Conversion from the Commercial to the Residential tax rate. The annual cost is estimated to be \$1,386 .

2965 Old Guysborough Road, Dartmouth.

The property is resource with no buildings and serves as a seasonal rifle range (10 acres) and safety zone (264 acres). The land is leased from the Nova Scotia Department of Natural Resources. The property is assessed at the Rural Commercial rate and the Rural Resource rate. Annual taxes are \$764. The Commercial portion applies to the actual target range while the Resource applies to the safety zone.

Staff recommend a Conversion from the Commercial to the Residential tax rate for the shooting range and 100% exemption for the safety zone (portion assessed as Resource). The safety zone serves the public good in terms of accident prevention, generates no revenue, and is a mandatory requirement (Nova

Scotia Department of Justice). The estimated annual cost is \$697.

11. Hubbards Cove Waterfront Development Association, 20 Yacht Club Road, Hubbards - Recreation

The Hubbards Cove Waterfront Development Association (HCWDA) is a registered non-profit organization whose mandate is to maintain public access to the waterfront at the former fish plant facilities at 20 Yacht Club Road. Title to the property was transferred from the Aspotogen Heritage Trust (formerly Mill Cove Development Agency) in 2002. Under the agreement HCWDA pay interest only on the mortgage for a two year period and then assume principle payments. An arms length organization, the Hubbards Marine Cooperative Limited, has been formed to make floating docks available to members. The cooperative pays annual fees to HCWDA. The deterioration of the former fish plant building has resulted in limited rental revenue and most operating funds come from marine services (boat and equipment storage and mooring fees). A private kayak rental operator and mobile canteen operate from the site during the summer. Presently, there is no commercial activity on site.

In June, 1999, HRM purchased a portion of the property and was deeded right-of-way to secure public waterfront access (Minutes, Regional Council, 1999). The property is assessed as Commercial and taxes are \$7,605. The association plan to develop a waterside park, attract cruise and tour boat operators to the wharf, and expand the cove's moorings capacity.

Staff recommend Conversion from the Commercial to Residential tax rate (except where commercial activity is conducted on the premise, including leases and third party agreements such as the mooring operations of the Hubbards Marine Cooperative Limited) conditional upon the following : (i) annual application shall include the most recent Constitution and By-laws, and (ii) public access to the waterfront is maintained at no cost. The estimated annual cost is \$4,489.

Rationale: Staff have confirmed that the Constitution and By-laws prohibits dividends to individual members. The property owner shall be required to report changes in occupancy or site use.

Community-Based Social Supports

12. Beacon House Interfaith Society, 450, Cobequid Road, Sackville - Social Benevolence

In 2003-04, Beacon House was awarded 100% tax exemption on two buildings located at 450 and 470 Cobequid Road. One building (470) houses a food bank, household furnishings program, office, and storage. The second building (450) is a house which at the time of purchase was vacant; 100% tax exemption was provided conditional upon further review once the use of the building had been determined. The property cannot be sub-divided due to local zoning.

A review was conducted in July, 2004, with representatives of the Board and the facility is used for a live-in caretaker. The premises have been repaired with the assistance of a Residential Assistance Program grant from Nova Scotia Department of Community Services and now provides a 'home' for a low income individual or family. The property is assessed at the Residential rate and taxes are \$978 per year. There is no additional to cost to HRM's tax exemption program because the tax subsidy was awarded under By-law T-210.

Staff recommend an extension at 100% tax exemption conditional upon the use of the premises for a live-in caretaker, conditional that there be no net revenue from the property and the occupant meets the low income criteria (combined household income <\$26,000/year). Any business activity conducted from the premises or sub-leasing shall be taxed at the Commercial rate.

13. Dartmouth Family Centre, 107 Albro Lake Road, Dartmouth - Family Services

The Dartmouth Family Centre is registered non-profit organization which operates two parent support facilities in Dartmouth. The organization's "Family Centre" located on Albro Lake Road, Dartmouth, is leased from a private business and is assessed at the Commercial tax rate. The operations of the facility are primarily funded through federal and provincial grants, grants from foundations and private enterprise. Programs include parent education, peer support, and early childhood education. The applicant has applied for a conversion to the Residential tax rate. Annual taxes are \$5,860.

Staff recommend a Conversion from Commercial to the Residential tax rate. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$3,537.

14. Needham Preschool and Daycare, 3372 Devonshire Road, Halifax. - Family Services

The Needham Preschool and Daycare is a registered non-profit group who lease space from HRM in the Needham Community Centre. The operations of the centre are primarily funded through user fees. Of the 40 licensed placements, 4 are presently subsidized by the Nova Scotia Department of Community Services. The proportional occupancy (28,592 sq. ft) of the preschool will be assessed and taxed at the Commercial rate. Taxes are estimated to be \$2,244/year.

Staff recommend Conversion from the Commercial tax rate and a partial exemption at 75% of the Residential rate. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$1,364.

15. Creighton-Gerrish Development Association, Halifax - Affordable Housing

2375-2379 (Block G-2) Creighton Street, Halifax

The Creighton-Gerrish Development Association acquires property, designs and constructs affordable housing projects in urban Halifax. The Association has made application for 100% tax exemption on a property known as the "Neuman property" located on Creighton Street which is to be developed as part of an affordable housing initiative. Once the buildings are constructed and available for occupancy the property shall revert to the full Residential tax rate.

Staff recommend 100% tax exemption for the duration of the holding and construction period for an affordable housing development. The property tax status shall revert to Residential once the facility becomes operational. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$1,917.

Staff recommend the request for retroactive exemption for 2003-04 be declined. The Municipal Government Act (1996) stipulates that exemptions cannot be applied retroactively.

2351 (Lot cg.1) Creighton Street, Halifax

The association constructed affordable housing units on lands located on Creighton Street. Application has been made for 100% tax exemption until title is transferred through an Agreement of Purchase and Sale.

Staff recommend 100% tax exemption as of April 1st, 2004, until the date of closing for the Agreement of Purchase and Sale. The estimated annual cost is \$497.

2343 (Lot cg.4) Creighton Street, Halifax

The association constructed affordable housing units on lands located on Creighton Street. Application has been made for 100% tax exemption until title is transferred through an Agreement of Purchase and Sale.

Staff recommend 100% tax exemption as of April 1st, 2004, until the date of closing for the Agreement of Purchase and Sale. The estimated annual cost is \$497.

16. Northwood Care Incorporated, Lot 1-10 5523 Bloomfield Street, Halifax - Affordable Housing

Northwood Care is federally registered Canadian charity which owns and operates a seniors complex on Northwood Terrace, Halifax. The organization's facility and programming includes nursing care (440 beds) and supervised apartment accommodations (220 apts) for seniors, respite adult day care (75 adults), and home care (2,500 clients). The organization intends to re-develop five (5) staff parking lots into a 60-unit affordable housing residence for seniors under the Bilateral Affordable Housing Agreement. The lots have been consolidated into Lot L-10 and assessed at Commercial. Taxes are \$15,526.

Staff recommend 100% tax exemption effective upon notification and verification that the property no longer operates as a parking lot and the land-holding and construction period has commenced. Once construction is complete the facility shall be taxed at the full Residential tax rate. Any business activity conducted on the premises shall be taxed at the Commercial rate. Any reduction in the Residential property tax rate shall be applied for under By-law T-201. The estimated annual cost for 2004-2005 is \$7,763 (6 months as of the date By-law T-213 comes into effect).

Note: partial exemption does not come into effect April 1, 2004.

17. Phoenix Youth Programs, 6035 Coburg Road, Halifax - Affordable Housing/Youth

Founded in 1984, Phoenix Youth programs is a federally registered Canadian charity which owns and operates several residential facilities for homeless and "high-risk" youth. Presently, the association operates a Youth Centre and 20-bed shelter (6035 Coburg Road), Phoenix House a 10-bed long-term residence, and a Supervised Apartment Program which provides long-term accommodation for youth and young adults (16-24) with live-in support staff. The applicant has requested a partial exemption at 75% of the residential tax rate.

1253 Henry Street, Halifax

The property is a Supervised Apartment Program facility serving "at risk" and homeless youth. On-site support staff who oversee the day-to-day operations and provide guidance to residents. The property is assessed at the Residential tax rate and annual taxes are \$3,212 a year.

Staff recommend partial exemption at 75% of the Residential tax rate. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$2,409.

6041 Willow Street, Halifax

The property is a Supervised Apartment Program facility serving "at risk" and homeless youth. On-site support staff who oversee the day-to-day operations and provide guidance to residents. The property is assessed at the Residential tax rate and annual taxes are \$2,624.

Staff recommend partial exemption at 75% of the Residential tax rate. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost is \$ 1,968.

18. Association for Women's Residential Facilities, 103 Albro Lake Road, Dartmouth. - Affordable Housing

The Association is a federally registered Canadian charity whose programming provides an emergency shelter for abused women and their children (Halifax), short-stay supportive housing for women (Lakeside), and second stage rental housing (Dartmouth). The Association has made application for 103 Albro Lake Road, Dartmouth, for which application to the federal affordable housing program has been made to expand the second stage housing abutting their Victoria Road complex. The property is assessed at the Residential tax rate. Annual taxes are \$191.

Staff recommend a partial exemption at 75% of the Residential tax rate. Any business activity conducted on the premises shall be taxed at the Commercial rate. Conditional upon lot consolidation. The estimated annual cost is \$143.

19. Dartmouth Non-Profit Housing Society - Affordable Housing

Dartmouth Non-Profit Housing is a registered non-profit organization that was formed under the auspices of the former City of Dartmouth; at amalgamation title to property was transferred to the organization and its established independent status. Presently, the organization owns and operates 119 units of affordable housing in the central Dartmouth and its communities of Woodlawn, Woodside, Albro, and Westphal. Housing stock is primarily of three types (1) small apartment buildings, (2) single family dwellings, and (3) 3-bedroom duplexes. In 2004, for the first time in the history of the Association property had to be sold to raise cash for the immediate repair of aging housing stock. A total of 11 properties were sold, 3 duplexes and 8 townhouses, which housed low income families. Application has been made for partial tax exemption on a total of 67 properties, 2 of which are wheelchair accessible, which are presently paying full residential property tax. The combined annual tax bill for all 119 units is \$103,810.

Presently, rents are calculated as either 25% of monthly gross income or as a fixed rent (\$450/month).

Rental rates changes will be phased in over the next year to a minimum rent plus 25% of income. A provincial subsidy is received for 119 units calculated on a percentage of the renewal mortgage interest rate. Of a total of 119 households, 58% (70) have incomes in the \$5,000-\$20,000/year range, 26% in the \$20,000-\$26,000 range, and 16% have income \$26,000-\$35,000. Therefore, 84% of the present tenant population are at or below the \$26,000 eligibility criteria for a tax rebate awarded to private homeowners. The \$26,000 ceiling used in HRM homeowner assistance programs is from the Canadian Council on Social Development, urban rates for a population over 300,000. Staff conclude that the majority of residents living in Dartmouth Non-Profit Housing facilities meet the criteria for low income households, albeit non have an equity position.

Staff recommend a partial tax exemption not to exceed 25% of the Residential tax rate owner pays 75% of Residential tax). Further, that eligibility for continued tax subsidy shall be in accordance with rental rates at or below 30% of combined household income, with an income ceiling of \$26,000 or less per year. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated annual cost (67 properties) is \$25,952.

See **Attachment 1** for itemized listing by civic address, type of housing, and estimated annual cost of partial tax exemption at 25% of the Residential tax rate.

20. Harbour City Homes Society - Affordable Housing

Harbour City Homes is a registered charity formed under the auspices of the former City of Halifax (City of Halifax Non-Profit Housing Society). The organization owns and operates 27 residential properties in central Halifax and Spryfield for low income individuals and families. Of the 27 properties, HRM holds title to 7 and leases the premises to Harbour City Homes, 2 are municipally registered heritage properties, and 18 are the property of the society. Application has been made for partial tax exemption on a total of 27 properties which are taxed at the full Residential rate (\$57,282)

Presently, rents are calculated below the low-end of market value rents. Many rents are maintained at the level of shelter allowances provided under Social Assistance. Sixty-three apartment rents are reduced further because they are part of a Rent Geared to Income (RGI) program; rents are calculated as a % of the tenant's income. All Harbour City Home residents meet the Canada Mortgage & Housing Corporation definition of "core need". Of a total of 176 households, 76% (141 households) have annual incomes in the \$5,000-\$20,000 range, and 24% (35 households) in the \$20,000-\$35,400 range.

Staff recommend a partial tax exemption not to exceed 25% of the Residential tax rate conditional upon a signed payment plan agreement for tax arrears and annual compliance. Further, that eligibility for continued tax subsidy shall be in accordance with rental rates at or below 30% of combined household income, with an income ceiling of \$26,000 or less per year. Any business activity conducted on the premises shall be taxed at the Commercial rate. The estimated combined annual cost (17 properties) \$14,320.

See **Attachment 1** for itemized listing by civic address, type of housing, and estimated annual cost of partial tax exemption at 25% of the Residential tax rate.

21. Harbour City Homes Society, 2581 Brunswick Street, Halifax - Emergency Shelter

"Barry House" is an emergency shelter for women and their children. The 4-bedroom property is owned by Harbour City Homes and the operation of the shelter is overseen by the St. Leonard's Society. The property is taxed at the Residential rate and taxes are \$1,635.

Staff recommend partial exemption at 75% of the Residential rate. Any business activity conducted on the premises shall be taxed at the Commercial rate. Estimated annual cost is \$1,226.

22. Community Care Network Society, Halifax - Social Supports

The Community Care Network is a federally registered Canadian charity which operates a food and household furnishings program on Maynard Street, Halifax. In 2004, the group purchased two abutting properties, one of which was vacant land. Under By-law T-210 (January 13, 2004) a partial tax exemption was awarded (Conversion to the Residential tax rate and partial exemption at 50%). The award was conditional upon a review of the facility operations after one (1) year.

Staff recommend a continuation of the partial exemption rate for 2004-05. There is no change to the program budget.

B. Recommend Decline:

23. Harbour City Homes, Halifax - Affordable Housing

The following seven (7) properties are owned by HRM and leased to Harbour City Homes. Application has been made by the society to acquire title to the property. The properties are assessed at the Residential tax rate for a combined value of \$28,133. Partial exemption has been requested.

Lot A-12 2485-87 Brunswick Street	3 units
Lot A-9, 2569-75 Brunswick Street	4 units
Lot-1, 2289-99 Brunswick Street	6 units
Lot AM-18, 2525-35 Brunswick Street	6 units
Lot AM-17, 2537-47 Brunswick Street	6 units
Lot B1- 2429 Brunswick Street	18 apartment units
Lot G-1, 5515 Gerrish Street	16 apartments and 4 commercial units

Staff recommend decline pending Regional Council's approval of title transfer to Harbour City Homes. Applicant may re-apply in 2005-06 conditional upon Agreement of Purchase and Sale and a payment plan for tax arrears.

24. South End Lawn Tennis Club, 945 South Street, Halifax - Sport

The South End Lawn Tennis Club applied for a further reduction in property tax (presently receives a conversion from Commercial to Residential tax rate) for a period of up to 3 years so as to re-direct these savings to a capital project to re-surface the club's tennis courts. In 2003-04, a determination on the tax application was deferred pending application to the *HRM Community Grants Program* (Minutes,

Regional Council, February 10, 2004).

Staff recommend decline. Application has been reviewed under the 2004-2005 Community Grants Program.

25. Resolute Amateur Athletic Club, 5461 Inglis Street, Halifax - Sport/Fundraising

Formed in 1991 through an Act of the Nova Scotia Legislature, the R.A.A.C the aim of the club is to promote athletics and "...the physical improvement of its members". The club has made annual donations to local charities (sports associations, health groups/hospitals, and Saint Mary's University). Revenues are primarily generated through bar sale (alcohol and tobacco products) and lottery machines.

Staff recommend decline. The club appears to serve primarily as a social club for members. The value of donations to charitable organizations is approximately 0.5% of net revenues (2003-04 financial report).

26. Canadian Red Cross Society, 1940 Gottingen Street, Halifax - Health & Safety

The Canadian Red Cross is a federally registered charity. The organization's programming includes Disaster Services, home support to persons with special needs, health equipment loans, a violence prevention program, first aid and water safety instruction. While health programs are not a municipal program, emergency response and water safety instruction complement HRM's mandate in public safety and recreational programs (swimming, boating). The Canadian Red Cross applied for 100% tax exemption for the portion of the building they occupy (about 30%). In 2003-04, a determination on the tax application was deferred pending a review of the land lease in effect (Minutes, Regional Council, February 10, 2004). A copy of the original lease enacted under the former City of Halifax indicates that in November, 1967, a 25-year lease was approved for an annual rental fee of \$35/year, with an option to renew for a further 18 years. The original lease term concluded in 1992 and was evidently renewed for a further term (to expire November 30th, 2010). In effect, the municipality has realized a total of \$1,505 in rental revenue over a period of 43 years.

Staff recommend decline. The Canadian Red Cross has received public subsidy indirectly through a long-term lease on prime urban land for a nominal fee; the building they constructed on the land generates significant income through the lease of ~70% of the property to a third party.

27. Young Womens Christian Association, 1239 Barrington Street, Halifax - Tourism

The YWCA is a federal charity which owns and operates a facility on Barrington Street, Halifax. The organization provides various health, fitness, and instructional programs for women and their children. The portion of the property occupied by the YWCA is exempt property tax under an Act of the Nova Scotia Legislature. The portion of the premises used for tourist accommodations (8 rooms) is now subject to Commercial and Business Occupancy tax (25% of the Commercial rate) in accordance with the Hotel Regulations Act. The taxes on this account are \$1,495/year. Application made for exemption.

Staff recommend decline. The provision of tourist accommodations does not conform to the municipality's mandate and tax exempt status could provide an unfair advantage relative to other hostel accommodations and small business.

28. Vineyard Christian Fellowship, 1129 Sackville Drive, Sackville - Religion/Faith

The Fellowship is a federally registered Canadian charity. The portion of the property that serves as "a place of worship" is tax exempt but a cafe and ice cream hut are taxed at the Commercial rate. The organization uses refreshments sales as a means of fundraising towards their mortgage payment and hire summer students to operate the seasonal program. Reduced or free access to the property made available to local non-profit groups. Application has been made for a Conversion from the Commercial to the Residential tax rate.

The Nova Scotia Assessment Act, Section 5 (1) b. exempts a church hall from commercial tax conditional upon net annual income is less than \$100. The premises operated by the Vineyard Fellowship do not meet the criteria as a church hall and are therefore ineligible for exemption under the Act. Net annual income also exceeds \$100.

Staff recommend decline. The cafe revenues are substantial (>\$200,000 in 2003-04) and 'rent' is paid to the church by its own operations). The profitability of such a venture (profit, loss, or breakeven) is not the basis for a public subsidy. The service is not restricted to congregational members and may be perceived as competing with local small business ventures.

C. Recommend Removal from By-law T-201

29. Creighton-Gerrish Development Association, Halifax - Affordable Housing

In 2002 the Creighton-Gerrish Development Association made application to consolidate seven (7) properties formerly listed under By-law- T201 (2002-03) into one site: 2286 Gottingen Street, Halifax. The consolidation was approved, effective January, 3003. The seven (7) properties must be removed from Schedule 26, 100% exempt, to update HRM's records. There is no cost saving.

Staff recommend the deletion of the following properties from Schedule 26: 2256 Gottingen Street; 2260-62 Gottingen Street; 2264-66 Gottingen Street; 2268-70 Gottingen Street; 2272 Gottingen Street; 2276 Gottingen Street; 2280 Gottingen Street.

30. Creighton-Gerrish Development Association, Halifax - Affordable Housing

The Creighton-Gerrish Development Association has completed the construction of six (6) residential dwellings on lands located on Creighton Street, Halifax. The 100% tax exemption awarded during the planning and construction phase will now revert to the full Residential tax rate as of the date of the Agreement of Purchase and Sale. The new owners are expected to assume title to the properties in September/October, 2004. The six (6) lots must be removed from Schedule 26, 100% exempt, to update HRM's records.

Staff recommend the deletion of the following properties from Schedule 26: 2335 Creighton Street; 2339 Creighton Street; 2343 Creighton Street; 2345 Creighton Street; 2349 Creighton Street; 2351 Creighton Street; effective as of the date of closing for the respective Agreement of Purchase and Sale. The estimated saving to By-law T-201 is \$1,990.

D. Other

31. Woodside Daycare, 341 Pleasant Street, Dartmouth - Withdrawn

The property is owned by HRM and formerly leased to the local Lions Club; a portion was sub-leased to the Woodside Daycare. In 2003, the Lions Club re-located and the lease to the daycare assumed by HRM. An application for tax exemption has been withdrawn due to the daycare's closure in 2004.

32. Halifax Regional Development Association, 2437 Maynard Street, Halifax - Ineligible

An incomplete application received from HRDA for a property owned and operated by the Community Care Network (Parker Street Food & Furniture Bank). Ineligible: application incomplete and applicant not the title-holder.

33. Rockingham Community Centre, 166 Bedford Highway, Halifax - Recreation/Community Centre

The property is owned by HRM and leased to the Rockingham Community Centre Association. An application for tax exemption has been deferred by HRM staff pending confirmation of the facility's status and registration of the lease with Assessment Services.

34. Shakespeare By the Sea, Point Pleasant Park, Halifax - Performing Arts

The property is located in the lower parking lot of Point Pleasant Park and was formerly used for a restaurant. A portion of the premises is leased to Shakespeare By the Sea for \$1,200/yr. a registered non-profit theatre company. An application for tax exemption has been deferred by HRM staff pending confirmation of registration of the lease with Assessment Services.

35. Spryfield Day Care, Spryfield - Social Services

In 1991, the former City of Halifax entered into a 15 year lease with the Spryfield Day Care for use of the former Riverview School, 530 Old Sambro Road. The lease stipulated property taxes were to be paid at the Residential tax rate (Item 8.1). This tax agreement was accounted for under the Pre-Amalgamation Agreements budget and moved to By-law T-201 with the termination of the pre-amalgamation agreements account (February, 2004). A fire at the premises forced the re-location of the day care to the former B.C Silver School but operations ceased as of March, 2003. If the association resumes operations application will need to be make application to By-law T-201

BUDGET IMPLICATIONS

The *Tax Exemption for Non-Profit Organizations Program* budget for 2004-05 is \$1,660,800. By-law T-212 (organizations presently on the By-law) accounts for \$1,570,981 of capacity in 2004-05, leaving a balance of **\$89,819** available for new applications in 2004-05.

If approved by Regional Council, the addition of organizations recommended under By-law T-213 are estimated to cost **\$96,326**. **If approved, the program will be \$6,503 over budget** (This takes into

account the deletions from the By-law). **The Grants Program portfolio budget will be balanced by applying the un-expended balance from the HRM Community Grants Program against the tax subsidy program for 2004-05 fiscal year.**

Note: the value of accounts receiving municipal property tax subsidies was reduced in 2004-05 due to (1) vacancies at Sport Nova Scotia which reduced the assessment value -\$12,000, (2) decreased municipal tax rates, and (3) property consolidation. It should be noted, however, that 8 Agreements of Purchase and Sale have not been completed and the tax value of future development is unknown (eg. Alexandra Children's Centre and Affirmative Industries Association of Nova Scotia).

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

1. Regional Council could decline or amend the recommendations of the HRM Grants Committee.

Standard practice has been to refer disputed awards, on a case-by-case basis, to the HRM Grants Committee to review additional information or for further investigation by staff.

ATTACHMENTS

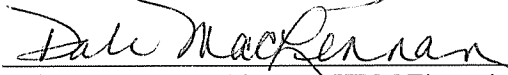
1. Proposed addition of Schedule 30. Partial tax Exemption at 25% of the Residential Rate for Residential Affordable Housing.
Dartmouth Non-Profit Housing Society
Harbour City Homes Society
2. By-law T-213, Schedule 26 to 29, 2004-05.
3. By-law T-213, Schedule 30, 2004-05.

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 :


Bruce Fisher, Manager, Financial Planning, HRM Financial Services


Dale MacLennan, Director, HRM Financial Services.

Attachment 1.

Proposed Addition of Schedule 30. Partial Exemption at 25% of the Residential Tax Rate for Residential Affordable Housing.

The addition of a 25% exempt at the Residential tax rate to By-law T-201 is recommended for non-profit residential housing so as to distinguish independent housing programs from assisted living housing programs which have received 75% exemption under By-law T-201. For the purpose of this tax program, "assisted" or "supportive" housing is defined as residential treatment, emergency shelters, supervised accommodations, or homes for persons with special needs with on-site care.

Schedule 30 excludes residential housing that is municipally registered property (presently receive 100% tax exemption under By-law T-201), emergency shelters or supervised accommodations (presently receive partial exemption at 75% of the Residential tax rate).

19. Dartmouth Non-Profit Housing Association, Dartmouth

The following is an itemized listing of residential rental units owned and operated by the Dartmouth Non-Profit Housing Association for which application has been made for assistance in payment of Residential property tax:

(19.1) Small Apartment Complexes

7 Galaxy Avenue, Dartmouth	4 apartment units
116 Albro Lake Road, Dartmouth	6 apartment units
357 Portland Street, Dartmouth	12 apartment units
112 Albro Lake Road, Dartmouth	4 apartment units

4 apartment complexes; combined total taxes \$10,292. Estimated combined annual cost of subsidy \$2,573 at 25% exempt at the Residential tax rate.

(19.2) Single Family Dwellings

15 Trinity Avenue, Dartmouth	2 bedroom house
10 Eaton Avenue	3 bedroom house
2 Laurier Street, Dartmouth	3 bedroom house
24 Woodland Avenue, Dartmouth	3 bedroom house
47 - 47A, 47B, and 47C Old Ferry Road, Dartmouth	3 bedroom house and 3 apartments
44 Pinecrest Drive, Dartmouth	3 bedroom house, wheelchair access
46 Pinecrest Drive, Dartmouth	3 bedroom home, wheelchair access

4 apartment complexes; combined total taxes \$10,969. Estimated combined annual cost \$2,742 at 25% exempt at the Residential tax rate.

(19.3) Duplex

8-8A John Street, Dartmouth	2 units
43 Brompton Road, Dartmouth	1 unit
50-52 Robert Drive, Dartmouth	2 units
25-25A Spring Avenue, Dartmouth	2 units
10-12 Roblea Drive, Dartmouth	2 units

25-25A Marilyn Drive, Dartmouth	2 units
49-49A Spring Avenue, Dartmouth	2 units
8-8A Spring Avenue, Dartmouth	2 units
279-281 Main Street, Dartmouth	2 units
34-34A Lucien Drive, Dartmouth	2 units
6-6A Owen Drive, Dartmouth	2 units
10-10A Owen Drive, Dartmouth	2 units
12-12A Owen Drive, Dartmouth	2 units
9A-9B Acacia Street, Dartmouth	2 units
20-22 Grant Street, Dartmouth	2 units
24-26 Grant Street, Dartmouth	2 units
20-22 Carleton Street, Dartmouth	2 units
15 Novawood Drive, Dartmouth	1 unit
17 Novawood Drive, Dartmouth	1 unit
22 Spar Crescent, Dartmouth	1 unit
22A Marilyn Drive, Dartmouth	1 unit
47-47A Andover Street, Dartmouth	2 units
21 1/2 A and B Dahlia Street, Dartmouth	2 units
15 Acacia Street, Dartmouth	1 unit
17 Acacia Street, Dartmouth	1 unit
52A-B Trinity Avenue, Dartmouth	2 units
146-148 Albro Lake Road, Dartmouth	2 units
38-38A Regent Street, Dartmouth	2 units
6-6A Old Ferry Road, Dartmouth	2 units
26 Ancona Place, Dartmouth	1 unit
28 Ancona Place, Dartmouth	1 unit
5 Dominion Court, Dartmouth	1 unit
6 Dominion Court, Dartmouth	1 unit
80 Montebello Road, Dartmouth	1 unit
82 Montebello Road, Dartmouth	1 unit
53A Andover Street, Dartmouth	1 unit
53 B Andover Street, Dartmouth	1 unit
53C Andover Street, Dartmouth	1 unit
53D Andover Street, Dartmouth	1 unit
7A Catherine Street, Dartmouth	1 unit
7B Catherine Street, Dartmouth	1 unit
26 Venice Court, Dartmouth	1 unit
28 Venice Court, Dartmouth	1 unit
41 Brompton Road, Dartmouth	1 unit
95A Lakecrest Drive, Dartmouth	1 unit
95B Lakecrest Road, Dartmouth	1 unit
1B Lynn Drive, Dartmouth	1 unit
1C Lynn Drive, Dartmouth	1 unit
17 Collins Grove, Dartmouth	1 unit
19 Collins Grove, Dartmouth	1 unit
10 Nicole Court, Dartmouth	1 unit
12 Nicole Court, Dartmouth	1 unit
17 Lot 1XA Lakecrest Drive, Dartmouth	1 unit
19 Lakecrest Drive, Dartmouth	1 unit

21 Lakecrest Drive, Dartmouth	1 unit
23 Lakecrest Drive, Dartmouth	1 unit

56 units combined taxes \$82,548. Estimated combined annual subsidy cost \$20,637 at 25% exempt at the Residential tax rate.

20. Harbour City Homes Society, Halifax

The following is an itemized listing of residential rental units operated by the Harbour City Homes Society for which application has been made for assistance in payment of Residential property tax (excludes portion of premises used for Commercial activities):

(20.1) Single Family Dwellings

Lot D-1 2275 Brunswick Street	4 bedroom house
Lot A-15, 5215 Artz Street	2 bedroom house
Lot A-14, 5219 Artz Street	2 bedroom house
Lot A-13, 5521 Artz Street	2 bedroom house

Four (4) properties combined taxes \$3,436. *Estimated combined annual subsidy cost \$859.*

(20.2) Duplexes

Lot 135/306, 32 Old Sambro Road	3 units
Lot 134/305, 34 Old Sambro Road	2 units
Lot A-8, 2579 Brunswick Street	2 units
Lot E-5, 2219 Brunswick Street	2 units

Four (4) properties combined total taxes \$7,278. *Estimated combined annual subsidy cost \$1,820.*

(20.3) Small Apartment Complexes

Lot E-4, 2223 Brunswick Street	2 units
Lot E-3 2229 Brunswick Street	3 units
Lot E-2, 2237 Brunswick Street	3 units
Lot A-B, 2014-2020 Maynard Street	4 units
Lot B-3, 2415 Brunswick Street	6 units

Five (5) properties combined total taxes \$11,658. *Estimated combined annual subsidy cost \$2,914.*

(20.4) Apartment Complexes

Lot AM-19, 2515 Brunswick Street	16 units
Lot AM-20, 2497 Brunswick Street	16 units
Lot GR, 2444 Barrington Street	23 units
Lot A, 2388 Gottingen Street	24 units

Four (4) properties combined total taxes \$34,908. *Estimated combined annual subsidy cost \$8,727.*

HALIFAX REGIONAL MUNICIPALITY

BY-LAW NUMBER T-213

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. Schedule 26 of By-law T-201 is amended by:

- (a) Adding AAN # 00102083, Nova Scotia Islamic Community Centre, Lot Hammonds Plains Rd through Kearney Lake Rd.,
 - (b) Extending AAN # 033301668, Moser River & Area Historical Society, 28961 Highway 7 Moser River, Land Dwelling
 - (c) Adding AAN # 00852082, Dartmouth Family Centre, 47 Wentworth Street, Dartmouth
 - (d) Adding AAN # 00766984, Dartmouth Non-Profit Housing Society, 53-55 Ochterloney Street, Dartmouth
 - (e) Adding AAN # 05208386, Harbour City Homes, 2519-23 Brunswick Street, Anderson House
 - (f) Adding AAN # 03352552, Harbour City Homes, 2461-63 Brunswick Street, James West House
 - (g) Adding AAN # 03402576, Scouts Canada, Smith Sub Victoria Elementary School - Glen Haven
 - (h) Adding AAN # 08885591, Atlantic Marksmen Association, Lease # 3967 - Natural Resources, 2965 Old Guysborough Road, Dartmouth - safety zone (resource portion only)
 - (i) Extending AAN # 01361198, Beacon House Interfaith Society, 450 Cobequid Road, Sackville
 - (j) Adding AAN # 00035742, Creighton Gerrish Development Association, Block G-2, 2375-2379 Creighton Street, Halifax
 - (k) Adding AAN # 09491546, Creighton Gerrish Development Association, 2351 Creighton Street, Lot CG-1 Halifax
 - (l) Adding AAN # 09491570, Creighton Gerrish Development Association, 2343 Creighton Street, Lot CG-4 Halifax
 - (m) Adding AAN # 03774988, Northwoodcare Incorporated, Bloomfield St - Lot 1 - 10, Halifax
 - (n) Delete AAN # 03468437, Creighton Gerrish Development Association, 2256 Gottingen St., Halifax
 - (o) Delete AAN # 03468429, Creighton Gerrish Development Association, 2260 Gottingen St., Halifax
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- (p) Delete AAN # 00040274, Creighton Gerrish Development Association, 2264 Gottingen St., Halifax
- (q) Delete AAN # 04364708, Creighton Gerrish Development Association, 2268 Gottingen St., Halifax
- (r) Delete AAN # 04364686, Creighton Gerrish Development Association, 2272 Gottingen St., Halifax
- (s) Delete AAN # 04364732, Creighton Gerrish Development Association, 2276 Gottingen St., Halifax
- (t) Delete AAN # 04364678, Creighton Gerrish Development Association, 2280 Gottingen St., Halifax
- (u) Delete AAN # 04364651, Creighton Gerrish Development Association, 2335 Creighton Street, Halifax (upon purchase and sale agreement)
- (v) Delete AAN # 04364694, Creighton Gerrish Development Association, 2339 Creighton Street, Halifax (upon purchase and sale agreement)
- (w) Delete AAN # 09491570, Creighton Gerrish Development Association, 2343 Creighton Street, Lot CG-4 Halifax (upon purchase and sale agreement)
- (x) Delete AAN # 01530887, Creighton Gerrish Development Association, 2343 Creighton Street, Halifax (upon purchase and sale agreement) (property is in actuality 2345 Creighton Street and listed incorrectly on by-law)
- (y) Delete AAN # 02470101, Creighton Gerrish Development Association 2349 Creighton Street, Halifax (upon purchase and sale agreement)
- (z) Delete AAN # 09491546, Creighton Gerrish Development Association, 2351 Creighton Street, Lot CG-1 Halifax (upon purchase and sale agreement)

2. Schedule 27 of By-law T-201 is amended by:

- (a) Adding Needham Pre-School and Daycare, 3372 Devonshire Road, Halifax (AAN # To be determined)
- (b) Adding AAN # 01274546, Phoenix Youth Programs, 1253 Henry Street, Halifax
- (c) Adding AAN # 01523473, Phoenix Youth Programs, 6041 Willow Street, Halifax
- (d) Adding AAN # 00661929, Association for Women's Residential Facilities, 103 Albro Lake Road, Dartmouth
- (e) Adding AAN # 05208408, Harbour City Homes, 2581 Brunswick Street, Halifax

3. Schedule 28 of By-law T-201 is amended by:

- (a) Extending AAN # 00036919, Community Care Network Society, 2425 Maynard St., Lots 86 & 87, Halifax
-

4. Schedule 29 of By-law T-201 is amended by:

- (a) Adding AAN # 04864816, La Societe Maison Acadienne, 28 Wentworth St., Dartmouth
 - (b) Adding AAN # 03737012, Petpeswick Yacht Club, Lot 6 - Gilbert Sub - Clubhouse - East Petpeswick Road - Musquodoboit Harbour
 - (c) Adding AAN # Bedford Basin Yacht Club, Lot 5 Bedford Basin Yacht Club Sub - BLDG - 73 Shore Dr., Bedford
 - (d) Adding AAN # 00140627, Atlantic Marksmen Association, 6 Clement Street, Dartmouth
 - (e) Adding AAN # 08885591, Atlantic Marksmen Association, Lease # 3967 - Natural Resources, 2965 Old Guysborough Road, Dartmouth - shooting range portion only
 - (f) Adding AAN # 00141305, Hubbards Cove Waterfront Development Association, Fish Plant - Store House Warehouse, 20 yacht Club Road, Hubbards excludes commercial activity
 - (g) Adding AAN # 02097818, Dartmouth Family Centre, 107 Albro Lake Road, Dartmouth
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Attachment 3.

5. Schedule 30 of By-law T-201 At twenty-five percent (25%) exempt of the residential rate

- (a) Adding AAN # 03691063, Dartmouth Non-Profit Housing Society, 7 Galaxy Ave, Dartmouth
 - (b) Adding AAN # 02499347, Dartmouth Non-Profit Housing Society, 116 Albro Lake Rd., Dartmouth
 - (c) Adding AAN # 00666955, Dartmouth Non-Profit Housing Society, 357 Portland Street, Dartmouth
 - (d) Adding AAN # 04507401, Dartmouth Non-Profit Housing Society, 112 Albro Lake Rd., Dartmouth
 - (e) Adding AAN # 06309666, Dartmouth Non-Profit Housing Society, 15 Trinity Avenue, Dartmouth
 - (f) Adding AAN # 00322482, Dartmouth Non-Profit Housing Society, 10 Eaton Avenue, Dartmouth
 - (g) Adding AAN # 01118226, Dartmouth Non-Profit Housing Society, 2 Laurier Street Lot K-13, Dartmouth
 - (h) Adding AAN # 03497739, Dartmouth Non-Profit Housing Society, 24 Woodland Avenue, Dartmouth
 - (i) Adding AAN # 02000407. Dartmouth Non-Profit Housing Society, 47 Old Ferry Road, Dartmouth
 - (j) Adding AAN # 07579411, Dartmouth Non-Profit Housing Society, 44 Pinecrest Drive, Dartmouth
 - (k) Adding AAN # 04798074, Dartmouth Non-Profit Housing Society, 46 Pinecrest Drive, Dartmouth
 - (l) Adding AAN # 00892114, Dartmouth Non-Profit Housing Society, 8 John Street, Dartmouth
 - (m) Adding AAN # 02215616, Dartmouth Non-Profit Housing Society, 43 Brompton Rd., Dartmouth
 - (n) Adding AAN # 03111083, Dartmouth Non-Profit Housing Society, 50-52 Robert Drive, Dartmouth
 - (o) Adding AAN # 00192783, Dartmouth Non-Profit Housing Society, 25-25A Spring Avenue, Dartmouth
 - (p) Adding AAN # 04542444, Dartmouth Non-Profit Housing Society, 10-12 Roblea Dr., Dartmouth
 - (q) Adding AAN # 00834645, Dartmouth Non-Profit Housing Society, 25 Marilyn Drive, Dartmouth
 - (r) Adding AAN # 00691089, Dartmouth Non-Profit Housing Society, 49 Spring Avenue, Dartmouth
 - (s) Adding AAN # 02218844, Dartmouth Non-Profit Housing Society, 8 Spring Avenue, Dartmouth
 - (t) Adding AAN # 00442968, Dartmouth Non-Profit Housing Society, 279 Main St., Lot 1A, Dartmouth
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- (u) Adding AAN # 04772083, Dartmouth Non-Profit Housing Society, 34 Lucien Drive, Dartmouth
 - (v) Adding AAN # 00732532, Dartmouth Non-Profit Housing Society, 6 Owen Drive, Dartmouth
 - (w) Adding AAN # 00732524, Dartmouth Non-Profit Housing Society, 10 Owen Drive, Dartmouth
 - (x) Adding AAN # 00732516, Dartmouth Non-Profit Housing Society, 12 Owen Drive, Dartmouth
 - (y) Adding AAN # 05965535, Dartmouth Non-Profit Housing Society, 9A & 9B Acacia Street, Dartmouth
 - (z) Adding AAN # 03675637, Dartmouth Non-Profit Housing Society, 20-22 Grant Street, Dartmouth
 - (aa) Adding AAN # 05401852, Dartmouth Non-Profit Housing Society, 24-26 Grant Street, Dartmouth
 - (bb) Adding AAN # 02057891, Dartmouth Non-Profit Housing Society, 20-22 Carelton Street, Dartmouth
 - (cc) Adding AAN # 05893054, Dartmouth Non-Profit Housing Society, 15 Novawood Drive, Dartmouth
 - (dd) Adding AAN # 05938309, Dartmouth Non-Profit Housing Society, 17 Novawood Drive, Dartmouth
 - (ee) Adding AAN # 04970241, Dartmouth Non-Profit Housing Society, 22 Spar Crescent, Dartmouth
 - (ff) Adding AAN # 06119867, Dartmouth Non-Profit Housing Society, 22A Marilyn Drive, Dartmouth
 - (gg) Adding AAN # 02080192, Dartmouth Non-Profit Housing Society, 47 Andover Street, Dartmouth
 - (hh) Adding AAN # 03499855, Dartmouth Non-Profit Housing Society, 21A Dahlia Street, Dartmouth
 - (ii) Adding AAN # 01621874, Dartmouth Non-Profit Housing Society, 15 Acacia Street, Dartmouth
 - (jj) Adding AAN # 01621866, Dartmouth Non-Profit Housing Society, 17 Acacia Street, Dartmouth
 - (kk) Adding AAN # 06276318, Dartmouth Non-Profit Housing Society, 52 Trinity Avenue, Dartmouth
 - (ll) Adding AAN # 04823257, Dartmouth Non-Profit Housing Society, 146-148 Albro Lake Rd., Dartmouth
 - (mm) Adding AAN # 03976408, Dartmouth Non-Profit Housing Society, 38 Regent Drive, Dartmouth
 - (nn) Adding AAN # 01079735, Dartmouth Non-Profit Housing Society, 6 Old Ferry Road, Dartmouth
 - (oo) Adding AAN # 05891485, Dartmouth Non-Profit Housing Society, 26 Ancona Place, Dartmouth
 - (pp) Adding AAN # 05891477, Dartmouth Non-Profit Housing Society, 28 Ancona Place, Dartmouth
 - (qq) Adding AAN # 05962625, Dartmouth Non-Profit Housing Society, 5 Dominion Court, Dartmouth
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- (rr) Adding AAN # 05962617, Dartmouth Non-Profit Housing Society, 6 Dominion Court, Dartmouth
 - (ss) Adding AAN # 05822734, Dartmouth Non-Profit Housing Society, 80 Montebello Drive, Dartmouth
 - (tt) Adding AAN # 05822742, Dartmouth Non-Profit Housing Society, 82 Montebello Drive, Dartmouth
 - (uu) Adding AAN # 07539274, Dartmouth Non-Profit Housing Society, 53A Andover Street, Dartmouth
 - (vv) Adding AAN # 07539568, Dartmouth Non-Profit Housing Society, 53B Andover Street, Dartmouth
 - (ww) Adding AAN # 07539282, Dartmouth Non-Profit Housing Society, 53C Andover Street, Dartmouth
 - (xx) Adding AAN # 07539576, Dartmouth Non-Profit Housing Society, 53D Andover Street, Dartmouth
 - (yy) Adding AAN # 07539665, Dartmouth Non-Profit Housing Society, 7A Catherine Street, Dartmouth
 - (zz) Adding AAN # 075440825, Dartmouth Non-Profit Housing Society, 7B Catherine Street, Dartmouth
 - (aaa) Adding AAN # 05819105, Dartmouth Non-Profit Housing Society, 26 Venice Court, Dartmouth
 - (bbb) Adding AAN # 05819113, Dartmouth Non-Profit Housing Society, 28 Venice Court, Dartmouth
 - (ccc) Adding AAN # 00964735, Dartmouth Non-Profit Housing Society, 41 Brompton Rd., Dartmouth
 - (ddd) Adding AAN # 00791822, Dartmouth Non-Profit Housing Society, 95A Lakecrest Drive., Dartmouth
 - (eee) Adding AAN # 06010725, Dartmouth Non-Profit Housing Society, 95B Lakecrest Drive, Dartmouth
 - (fff) Adding AAN # 02964023, Dartmouth Non-Profit Housing Society, 1B Lynn Drive, Dartmouth
 - (ggg) Adding AAN # 07579012, Dartmouth Non-Profit Housing Society, 1C Lynn Drive, Dartmouth
 - (hhh) Adding AAN # 06039626, Dartmouth Non-Profit Housing Society, 17 Collins Grove, Dartmouth
 - (iii) Adding AAN # 06072739, Dartmouth Non-Profit Housing Society, 19 Collins Grove, Dartmouth
 - (jjj) Adding AAN # 05893399, Dartmouth Non-Profit Housing Society, 10 Nicole Court, Dartmouth
 - (kkk) Adding AAN # 05893372, Dartmouth Non-Profit Housing Society, 12 Nicole Court, Dartmouth
 - (lll) Adding AAN # 07581300, Dartmouth Non-Profit Housing Society, 17 Lakecrest Drive, Dartmouth
 - (mmm) Adding AAN # 07581327, Dartmouth Non-Profit Housing Society, 19 Lakecrest Drive, Dartmouth
 - (nnn) Adding AAN # 04819977, Dartmouth Non-Profit Housing Society, 21 Lakecrest Drive, Dartmouth
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- (ooo) Adding AAN # 07581335, Dartmouth Non-Profit Housing Society, 23 Lakecrest Drive, Dartmouth
 - (ppp) Adding AAN # 05208335, Harbour City Homes, 2275 Brunswick Street, Halifax
 - (qqq) Adding AAN # 05209692, Harbour City Homes, 5215 Artz Street, Halifax
 - (rrr) Adding AAN # 05209684, Harbour City Homes, 5219 Artz Street, Halifax
 - (sss) Adding AAN # 05209706, Harbour City Homes, 5221 Artz Street, Halifax
 - (ttt) Adding AAN # 04765966, Harbour City Homes, 32 Sambro Road, Halifax
 - (uuu) Adding AAN # 04765958, Harbour City Homes, 34 Sambro Road, Halifax
 - (vvv) Adding AAN # 05208416, Harbour City Homes, 2579 Brunswick Street, Halifax
 - (www) Adding AAN # 05238617, Harbour City Homes, 2219 Brunswick Street, Halifax
 - (xxx) Adding AAN # 00770914, Harbour City Homes, 2223 Brunswick Street, Halifax
 - (yyy) Adding AAN # 00771511, Harbour City Homes, 2229 Brunswick Street, Halifax
 - (zzz) Adding AAN # 05238625, Harbour City Homes, 2237 Brunswick Street, Halifax
 - (aaaa) Adding AAN # 00773867, Harbour City Homes, 2014-20 Maynard Street, Halifax
 - (bbbb) Adding AAN # 00772186, Harbour City Homes, 2415 Brunswick Street, Halifax
 - (cccc) Adding AAN # 05474671, Harbour City Homes, 2515 Brunswick Street, Halifax
 - (dddd) Adding AAN # 05474698, Harbour City Homes, 2497 Brunswick Street, Halifax
 - (eeee) Adding AAN # 01824775, Harbour City Homes, 2444 Barrington Street, Halifax
 - (ffff) Adding AAN # 04077601, Harbour City Homes, 2388 Gottingen Street, Halifax
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