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Item No. 9.2

Halifax Regional Council

September 29, 2009

October 6, 2009

October 27, 2009

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:

Dan English, Chief Administrative Officer

Paul Dunphy, Acting Deputy Chief Administrative Officer - Operations

DATE: August 12, 2009

SUBJECT: **By-law T-225: Tax Exemption for Non-Profit Organizations
2009-2010**

ORIGIN

June 1, 2009, Grants Committee meeting - Staff was directed to develop an interim approach for the 2009-2010 program given the budget shortfall. The staff report was to include preliminary cost implications.

August 11, 2009 - Regional Council approved the Grants Committee's recommended interim approach and directed staff to prepare a report to proceed through the public hearing process.

RECOMMENDATION

It is recommended that Regional Council approve:

1. The renewal of tax exemption status for the 2009-2010 fiscal year for 172 organizations presently on By-law T-200 at a combined cost of 2,257,200;
2. The addition of 10 properties as detailed in Attachment 2 of this report for a combined total cost of \$93,417;
3. The removal of 16 properties as detailed in Attachment 3 of this report for a combined annual saving of \$16,433;
4. The deferral of 50 applicants as detailed in Attachment 4 of this report;
5. The decline of 10 applications as detailed in Attachment 5 of this report; and
6. Set a date for a public hearing.

BACKGROUND

The 2009-2010 budget approved by Regional Council on May 26, 2009, included a \$200,000 increase in the *Tax Exemption for Non-Profit Organizations Program* budget. This year's total program budget is \$2,382,700. However, this amount is insufficient to cover all renewals and new requests. Staff and the HRM Grants Committee developed an interim approach for this fiscal year that was approved by Regional Council (August 11, 2009). On August 12, 2009, a letter was sent to all organizations presently in the program and to new applicants to encourage them to read the council report for a detailed overview of costs, what options were considered, and the context in which their request was considered.

The Grants Committee and Regional Council agreed there was insufficient time to provide adequate notice of any change in exemption level to renewals; few of those currently on the by-law will have made provision in this year's budget. The Grants Committee and Council also approved the following order of priority for new applicants, including those deferred from prior years:

- Renew organizations currently on the by-law, effective April 1, 2009, at current levels of exemption.
- Organizations previously on the by-law but removed due to a change in ownership or relocation be reinstated at prior level of exemption provided that the type of service is identical.
- Organizations assessed at the Commercial rate, or that portion of assessment at the Commercial rate, be funded as first priority in 2009-2010.
- Organizations assessed at the Resource rate, or that portion of assessment at the Resource rate, be funded as second priority.
- Organizations assessed at the Residential rate be deferred to 2010-2011.
- Requests for an increase in exemption level or leases in the private sector be declined.
- The balance of applicants be deferred (eg. leases in government property).

DISCUSSION

Renewals:

Unless noted to the contrary in this report, the 172 organizations listed on the by-law, for a total of 331 properties, shall be renewed for fiscal year 2009-2010¹. The estimated cost of these existing tax

¹ Excludes Ocean Glen Society and Coastal Communities Development Association that are to be removed under By-law T-225.

subsidies is \$2,257,200 (95% of budget capacity). The cost of existing subsidies increased \$69,103 over last year due primarily to changes in assessment, property acquisition, construction, or leasing a government-owned property.

New Applicants:

The 2009-2010 program received 22 on-time applications and 1 late application for a total of 66 properties. Of the 22 applicants, fifteen (15) were from organizations new to the program; five (5) from groups already on the by-law seeking an increase in subsidy level²; and two (2) organizations already in the program who have either acquired or been assessed for an existing property. These new applications have been added to the program's waiting list for a total of 76 applications.

In 2008, the Conservation Property Tax Exemption Act was enacted. Land trusts and permanent conservation easements may be exempt real property tax. A grant in lieu of taxes is to be paid to municipalities. This program is administered by the Nova Scotia Department of the Environment. Some properties owned by the Nova Scotia Nature Trust and Nature Conservancy of Canada have been exempt under this legislation and can be removed from By-law T-200.

Nursing Homes:

HRM has received notification from Service Nova Scotia & Municipal Relations that the Department of Health is "...in discussions concerning policies with respect to the municipal taxation of Nursing Homes which could affect the amount of municipal taxes that the nursing homes are required to pay" (Letter to UNSM dated April 27, 2009). It is not stated if such discussions include a grant in lieu of taxes paid by the Province of Nova Scotia to offset all or a portion of any municipal revenue loss.

Correction to Previous Report of August 11:

In August, 2008, HRM acquired the two parcels of land formerly owned by the Coastal Communities Development Association, 1030 Terence Bay Road, Terence Bay. As a municipally owned and operated site the property will be tax exempt and should be removed from the by-law.

Next Steps:

On a go forward basis there is an immediate need to review the current *Tax Exemption for Non-Profit Organizations Program* with the aim of enhancing consistency, accountability, and efficiency. This process will start with a report from staff of Community Development and Finance that will provide information to support re-designing the current program. To encourage broad participation in an informed debate the public needs to understand the basics of what is. To most, a complex tax system. Feedback will be incorporated and recommendations forwarded by staff to the HRM Grants Committee and Regional Council. It is anticipated that if substantive changes are required that implementation would be phased.

² Community Care Network, Alice Housing, St. Leonard's Society of NS, Home of the Guardian Angel, Cunard Street Children's Centre, and Friends of Children (Atlantic) Association.

Arguably, there is also a need to review HRM's overall organizational approach to the provision of assistance to the non-profit sector. Hence, a re-designed *Tax Exemption for Non-Profit Organizations Program* may be rationalized with other formal programs and/or informal practices. An overview of the proposed review will be forwarded to Regional Council under separate cover.

All figures stated in Attachments 2-6 inclusive are rounded up to the nearest dollar.

BUDGET IMPLICATIONS

If the recommended renewals, additions, and deletions are approved, the balance of the 2009-2010 budget is \$32,083. The budget availability has been confirmed by Financial Services.

2009-2010 Budget		\$2,382,700
Renewal of Organizations funded in 08/09	(\$2,273,633)	
Removal of 16 properties	<u>\$16,433</u>	
2009/10 Renewals		(\$2,257,200)
Addition of 10 properties	<u></u>	(\$ 93,417)
Balance:		<u>\$ 32,083</u>

This balance differs from the Grants Committee report of August 11, 2009, due to the removal of the Coastal Communities Development Association, and the revision of the funding for three organizations (Musquodoboit Harbour Lions Club, Dartmouth Work Activity Society, Dartmouth Adult Services) due to more accurate information and a change to the methodology in order to be consistent.

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 relevant legislation.

ALTERNATIVES

Regional Council could overturn or amend a recommendation.


ATTACHMENTS


1. By-law T-200 Current Levels of Tax Exemption
2. Proposed Addition to By-law T-200, 2009-2010
3. Removal from By-law T-200, 2009-2010
4. Proposed Deferrals to 2010-2011
5. Recommend Decline


- 6. Records Management
- 7. By-law T-225 Respecting Tax Exemption


A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/cagenda.html> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

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Attachment 1

By-Law T-200 Current Levels of Tax Exemption			
Category	Description	Subsidy Level	Schedule
Conversion	Property assessed as Commercial converted to the Residential tax rate	Organization pays full tax at the Residential rate	Schedule 29
Partial Exemption	Property assessed as Commercial converted to the Residential tax rate and then a portion (%) exempt OR	25% Exempt HRM pays 25% group pays 75%	Schedule 30
		50% Exempt HRM pays 50% group pays 50%	Schedule 28
	Property assessed as Residential and then a portion (%) exempt	75% Exempt HRM pays 75% group pays 25%	Schedule 27
Tax Exempt	Full exemption from tax. HRM pays full amount	100% Exempt HRM pays 100%	Schedule 26
Presently, groups on the by-law receive the same level of exemption on fire protection tax. Area rates and mandatory provincial contributions are also included.			

Attachment 2

Proposed Addition to By-law T-200, 2009-2010

RECREATION

1. Bayside Baptist Camp Association 1503 Ketch Harbour Road, Sambro Head

Since 1953, the Bayside United Baptist Camp Association has owned and operated a non-denominational residential summer camp for youth. The association is a registered charity. Revenues are self-generated through registration fees, fundraising and donations. In 2008, the association received a donation of 100 acres and sold their original property to develop a larger year-round operation at the new location. Tax exemption is non-transferable, therefore the former camp was removed from By-law T-200 in 2008 (By-law T-224). The new 100 acre property is assessed at the Commercial rate (\$8,839). The programming is identical. The applicant requested reinstatement at full exemption.

Recommend addition of Bayside United Baptist Camp Association to By-law T-200 at full tax exemption (Schedule 26). The estimated annual cost is \$8,839.

SUPPORTIVE HOUSING

2. St. Leonard's Society of NS (Formerly Metro Turning Point Society), 2170 Barrington Street, Halifax

The St. Leonard's Society is a registered charity that provides transitional housing and support services to men and women in conflict with the law, and emergency shelters for homeless and 'hard to house' individuals. Revenues are primarily core operating grants from Correctional Services Canada and the Province of Nova Scotia. In 2008, the society acquired title to the Metro Turning Point shelter. Tax exemption is non-transferable. Therefore, the former owner must be removed from the program and the new owner must make application to be added to the program. In February, 2009, a letter of notification regarding change in tax status was sent to both the former and new owner. The assessment classification has been corrected to Residential (\$10,240) resulting in a saving of ~\$14,560 over the prior year. The service is identical. See: Item 19. Attachment 3.

Recommend addition of St. Leonards Society of Nova Scotia to By-law T-200 at 75% exempt at the Residential rate (Schedule 27). The estimated annual cost is \$7,870.

SOCIAL SUPPORTS

3. Dartmouth Work Activity Society, 15 Poseidon Court, Dartmouth

The Dartmouth Work Activity Society is a registered charity that provides employment support services to adults. The society receives core funding from Nova Scotia Department of Community Services, Service Canada, and Corrections Canada, supplemented by project-specific grants. In 2007, the society purchased land from the provincial government to build a facility. Construction is complete and the new building occupied as of November, 2007. The property is assessed at the Commercial rate (\$29,920). Conversion to the Residential rate was requested.

Staff recommend addition of Dartmouth Work Activity Society to By-law T-200 at a Conversion from the Commercial to Residential tax rate (Schedule 29). The estimated annual cost \$19,524.

Note: this is not a 'vocational agency' that employs persons with a disability. Hence, the recommended exemption level is lower ie. the same as the employment-related services offered in cooperation with the Nova Scotia Community College by the Community Care Network, Halifax,

4. Dartmouth Adult Services Society (DASC Industries), 59 Dorey Avenue, Dartmouth

DASC Industries is a vocational agency owned and operated by the Dartmouth Adult Services Centre Society. DASC provides employment opportunities and community placements for persons with an intellectual disability. Revenues are from product sales, Nova Scotia Community Services, and fundraising. In 2009, Dartmouth Adult Services Centre Society purchased land from HRM for the construction of a new workshop. Due to the timing of the sale, the property does not appear on this year's tax roll.

Recommend addition of DASC Industries to By-law T-200 at a Conversion from the Commercial to Residential tax rate (Schedule 29). The estimated cost in 2009 is ~ \$3,790 , but will increase significantly once construction of the facility is complete.

The cost is expected to increase substantially with construction of a new building.

SERVICE CLUB

5. Musquodoboit Harbour Lions Club, 45 East Petpeswick Road, Musquodoboit

The Lions club is a registered charity and largely self-supporting through fundraising events supplemented by grants. In 2008, the club purchased the former 75/80 seniors club property. In addition to a club house and meeting room, the building is expected to host the re-location of the

Eastern Shore Food Bank once a small addition has been constructed. The property is assessed at the Commercial rate (\$2,625). The applicant requested full exemption.

Recommend addition of the Musquodoboit Harbour Lions Club to By-law T-200 at Conversion from the Commercial to Residential tax rate (Schedule 29). The estimated annual cost is \$1,691.

The applicant may make application to the 2010-2011 program for additional tax exemption for that portion of the premises to be occupied by the Eastern Shore Food Bank.

6. Harbour Lodge #53 Royal Antediluvian Order of Buffaloes, 2 Wentworth Street, Dartmouth

The Royal Antediluvian Order of Buffaloes is self-supporting with revenues primarily from bar and lottery sales. The property is assessed at the Commercial tax rate (\$8,549). A Conversion from Commercial to Residential tax rate was requested.

Staff recommend addition of Harbour Lodge #53 Royal Antediluvian Order of Buffaloes to By-law T-200 at a Conversion from the Commercial to Residential tax rate (Schedule 29). The estimated annual cost is \$5,526.

7. Lakeview, Windsor Junction, Fall River Fireman's Association, 843 Fall River Road, Fall River

The LWF Fireman's Association own and operate the property located at 843 Fall River Road. Until recently, a portion of the premises was leased to HRM Fire & Emergency Services to accommodate a municipal fire station. The property was not assessed for tax. In 2009, completion of the new HRM-owned and operated Fire Station #45 resulted in the re-location of HRM's Fire Services. The property is not assessed in 2009 but should be at the Commercial rate (~\$5,157) in 2010.

Recommend addition of Lakeview, Windsor Junction, Fall River Fireman's Association to By-law T-200 at a Conversion from the Commercial to Residential tax rate (Schedule 29), effective April 1, 2010. The estimated annual cost is ~\$3,333.

HEALTH

8. Canadian Red Cross Society: Atlantic Division, 133 Troop Avenue, Dartmouth

The Canadian Red Cross is a registered charity that provides international aid, domestic disaster response assistance, and various health and safety programs. Revenues are primarily from government grants (Canadian International Development Agency and provincial ministries of Health), the United Way, corporate and private donations. The property located at 133 Troop

Avenue is primarily an administrative centre with a commercial tenant occupying approximately 30% of the building. The property is taxed at the Commercial rate (\$87,704).

The Municipal Government Act (1998) does not permit tax exemption to business, industry or commerce therefore any municipal tax assistance shall apply only to the owner-occupied portion of the premises.

Recommend the addition of Canadian Red Cross Society: Atlantic Division to By-law T-200 at a Conversion from the Commercial to Residential tax rate (Schedule 29), effective April 1, 2009 to March 31, 2010, excluding that portion of the premises leased to a third party. The estimated annual cost is \$40,344.

Staff recommend a one-year term pending a determination of eligibility for properties owned by a society or national governing body located outside the geographic boundary of HRM (in this case the head office is in Ottawa, Ontario). The by-law and policy is silent on this matter and the issue could be applicable to other organizations.

If approved in 2009-2010, the Canadian Red Cross would pay \$18,951 (the Residential rate on 70% of occupancy) plus the full Commercial tax of \$23,115 on the 30% leased, for a combined total of ~\$42,065.

COMMUNITY HISTORY

9. Fultz House Restoration Society, ANN#10176697, 25 Sackville Drive, Sackville

The Fultz House Restoration Society is a registered charity whose purpose is to protect, preserve and interpret Fultz House, outbuildings and grounds, and to maintain a collection related to the history of Sackville, Beaver Bank/Kinsac, and the Lucasville area. Revenues are primarily government grants and fundraising. The society is on By-law T-200 (Schedule 26) as a community museum but in 2008 an abutting parcel of land was assessed for property tax. The land is vacant and used as green space or park land. The assessment classification is Resource/Residential (\$568).

Recommend addition of Fultz House Restoration Society to By-law T-200 as tax exempt (Schedule 26). The estimated annual cost ~568.

Staff recommend follow-up with Assessment Services to confirm the rationale for a Residential classification on a portion of the land.

ENVIRONMENT

10. Nova Scotia Nature Trust, ANN#02344203, Purcell's Cove, Halifax

The Nova Scotia Nature Trust is a federally registered charity whose mandate is to conserve ecologically significant lands throughout the province. The Trust receives property donations and bequests, acquires property through purchase or exchange, and manages conservation easements to protect woodland, wetlands, coastal plains, islands, waterways, and wildlife. In January, 2009, the Trust received a donation of two (2) parcels of land in Purcell's Cove. These lands known as the Napier Family Conservation Lands include a portion of the shoreline of Purcell's Pond that includes rare plants and important forest species. Both parcels are assessed as Resource (combined total \$1,932). Together with the abutting Captain Arnell Conservation Lands, the Napier lands form part of an area known as the Purcell's Cove Conservation Lands. Full exemption requested.

Lot ANN#02344203 Purcell's Cove Road, Halifax (PID#00334391)

Lot 6, ANN#02344203 Purcell's Cove Road, Halifax (PID#41294158)

Recommend addition of the Nature Trust of Nova Scotia to By-law T-200 as tax exempt (Schedule 26). The estimated annual cost is ~\$1,932.

Attachment 3

Removal from By-law T-200, 2009-2010

11. Nova Scotia Nature Trust

The following nine (9) properties are exempt under the Conservation Property Tax Exemption Act (2008) and can be removed from By-law T-200 (4 properties remain pending evaluation under the Act).

ANN#01390295, 545 Purcell's Cove Road, Purcell's Cove. Saving ~\$1,857.

ANN#07724268 Lot 1, Ostrea Lake Road, Ostrea Lake. Saving ~\$167.

ANN# 07724276 Lot 2, Ostrea Lake Road, Ostrea Lake. Saving ~\$81.

ANN# 07724284 Lot 3, Ostrea Lake Road, Ostrea Lake. Saving ~\$403.

ANN# 07724292 Lot 4Z, Ostrea Lake Road, Ostrea Lake. Saving ~\$81.

ANN#05227763 Lot 5Y, Ostrea Lake Road, Ostrea Lake. Saving ~\$168.

ANN# 07662599 Ostrea Lake Road. Saving ~\$192.

ANN#07724306 Ostrea Lake (Islands, Musquodoboit Harbour). Saving ~\$37.

Lot 5, Shelter Cove, Pope's Harbour Saving ~\$698.

Recommend removal of nine (9) properties owned by Nova Scotia Nature Trust from By-law T-200 (Schedule 26). The combined annual cost saving to the program is \$4,597.

12. Nature Conservancy of Canada: Atlantic Regional Office

The following three (3) properties are exempt under the Conservation Property Tax Exemption Act (2008) and can be removed from By-law T-200 (2 properties remain pending evaluation under the Act).

ANN#08871965, Abraham Lake Road. Saving ~\$1,355.

ANN#08887713, Indian Point Road, Prospect. Saving ~\$120.

ANN# 09590153, Prospect Road, Prospect. Saving ~\$1,559.

Recommend removal of three (3) properties owned by the Nature Conservancy of Canada from By-law T-200 (Schedule 26). The combined annual cost saving to the program is \$3,034.

13. Ocean Glen Society, 9 Leary's Cove Road, East Dover

The Ocean Glen Society acquired title to the property located at 9 Leary's Cove Road from the former Halifax County. The property was used for community social functions and meetings. In 2004, the society ceased operations and the property abandoned. In 2008, the property was placed

under an HRM Dangerous & Unsightly Premises order and staff initiated efforts to locate the former owner and recover title.

Recommend removal of Ocean Glen Society from By-law T-200 (Schedule 26), effective as of the closing date for the Agreement of Purchase and Sale with HRM. The annual cost saving to the program is ~\$753.

14. Home of the Guardian Angel, 2893 Agricola Street, Halifax

In January, 2009, the property located at 2893 Agricola Street, Halifax, was sold to a private interest. Tax exemption is non-transferable and the property must be removed from the By-law. Note: The property owned by Home of the Guardian Angel, 3 Sylvia Avenue, Halifax, remains on By-law T-200 (Schedule 27).

Recommend removal of the Home of the Guardian Angel, 2893 Agricola Street, from By-law T-200 (Schedule 27), effective February 1, 2009. The annual cost saving to the program ~\$6,072.

15. Metro Turning Point Society, 2170 Barrington Street, Halifax

Metro Turning Point is a shelter for homeless men with supplementary drop-in and referral programs. In 2008, operations were assumed by the St. Leonard's Society and title to the property transferred. Tax exemption is non-transferable. Therefore, the Metro Turning Point Society must be removed from the program and St. Leonard's Society added. The new owner has made application to the program. The property will continue to be used for an identical purpose.

Recommend removal of the Metro Turning Point Society from By-law T-200 (Schedule 27). If reinstatement of the property to the program is approved the net saving is \$0.

16. Coastal Communities Development Association, 1030 Terence Bay Road, Terence Bay

In 2003, Coastal Communities Development Association was added to By-law T-200 at a Conversion from the Commercial to Residential tax rate, excluding any on-site private or business activity. Municipal tax assistance was conditional upon public access to the park area, water supply, and overflow parking at no cost based upon the site's proximity to an abutting HRM-owned boat launch. Annual reporting was also to be monitored for membership dividends or equity. In August, 2008, HRM acquired the two parcels of land formerly owned by the association for recreational/park use. As a municipally owned and operated site the property will be exempt tax and should be removed from the by-law.

Recommend removal of Coastal Communities Development Association from By-law T-200 (Schedule 29) effective as of date of closing of the Agreement of Purchase and Sale by HRM. The annual cost saving to the program is ~\$2,890.

Attachment 4

Proposed Deferrals to 2010-2011

SUPPORTIVE HOUSING

17. St. Leonard's Society of Nova Scotia

The St. Leonard's Society is a registered charity that provides transitional housing and support services to men and women in conflict with the law, and emergency shelters for homeless and 'hard to house' individuals.

2706 Gottingen Street, Halifax

The Gottingen Street residence, known as Barry House, provides emergency shelter for homeless women. The property is assessed as Residential (\$3,927). Requesting full exemption.

3170 Romans Avenue, Halifax

The property, known as Nehiley House, accommodates up to eight female parolees and is recognized as a community-based residential facility by Corrections Services of Canada. The property is assessed as Residential (\$3,488). Requesting full exemption.

Recommend defer to 2010-2011 program.

18. E. Fry Society of Mainland Nova Scotia, 1 Tulip Street, Dartmouth

The E.Fry Society is a registered charity that serves women in conflict with the law. Services include advocacy, counselling, educational workshops, and outreach. Revenues are primarily government grants (Correctional Services Canada, Law Foundation of Nova Scotia, Nova Scotia Department of Justice) and fundraising. The property, known as Holly House, accommodates eight clients and a live-in supervisor. The property is assessed as Residential (\$4,014). Full exemption requested.

Recommend defer to 2010-2011 program.

19. Metro Non-Profit Housing Society, 2437-2447 Maynard Street, Halifax

The Metro Non-Profit Housing Association is a registered charity that provides supportive housing for mental health consumers. Revenues are from rent, grants and a core operating subsidy from the Nova Scotia Department of Community services. In 2009, the association

constructed a 20-unit apartment building. The property will be assessed as Residential. Partial exemption requested at 75% of the Residential rate.

Recommend defer to 2010-2011 program.

AFFORDABLE HOUSING

20. City of Halifax Non-Profit Housing Society Halifax

2540 Maynard Street, Halifax

The property is assessed as Residential (\$17,121).

5522 Buddy Daye Street, Halifax

The property is assessed as Residential (\$2,681)

2421 Creighton Street, Halifax

The property is assessed as Residential (\$894)

Recommend defer to the 2009-2010 program.

21. ABC Housing Cooperative Limited, Dartmouth/Cole Harbour

The ABC coop was established in 1983 and merged with Harbourview Continuing Housing Cooperative in 2001. The combined portfolio has 8 properties (52 units) in Dartmouth (7) and Cole Harbour (1). The properties are assessed at the Residential rate (\$13,359). Partial exemption requested at 25% of the Residential rate. Note: excludes 681/2 Everette Street, Dartmouth. This property was declined in 2007 (By-law T-221) because title is held by a business, the Irving Oil Company.

Recommend defer to the 2009-2010 program.

22. New Armdale Housing Cooperative Limited, Halifax/Dartmouth

The coop owns 10 properties located in Halifax (8), Harrietsfield (1), and Dartmouth (1). The properties are assessed at the Residential rate (\$12,601). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

23. Atlantic Housing Cooperative Limited, Cole Harbour/Eastern Passage

The coop owns 14 properties located in Cole Harbour (9), Eastern Passage (1), Sackville (1), and

Dartmouth (1). The properties are assessed at the Residential rate (\$18,916). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

24. Central Dartmouth Housing Cooperative Limited, Dartmouth

The coop owns 13 properties assessed at the Residential rate (\$20,298). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

25. Cliffside Housing Cooperative Limited, Halifax

The coop owns 12 properties (24 units) assessed at the Residential rate (\$27,168). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

26. Cranberry Lake Housing Cooperative Limited, 1-47 Cedarwood Drive/1-15 Pioneer Court, Dartmouth

The coop owns a 60-unit apartment building in Dartmouth. Because the complex is located on a corner lot with two entrances there are two civic addresses but only one property tax account. The property is assessed at the Residential rate (\$38,400). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

27. Dunbrack Housing Cooperative Limited, Halifax

The coop owns 11 properties (30 units) assessed at the Residential rate (\$17,857). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

28. Flip Flop Housing Cooperative Limited, Cole Harbour

The coop owns 12 properties assessed at the Residential rate (\$15,988). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

**29. Highfield Park Housing Cooperative Limited, 35A-45J Joseph Young Drive,
Dartmouth**

The coop owns a 60-unit complex with 34 townhouses and 26 apartments. The property is assessed at the Residential rate (\$29,869). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

30. James MacDonald Housing Cooperative Limited, 2467-2475 Brunswick Street, Halifax

The coop owns a 30-unit townhouse complex assessed at the Residential rate (\$16,254). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

31. Kabuki Housing Cooperative Limited, 2473-2475-2476-2479 Agricola Street, Halifax

The coop owns 2 multi-unit apartment buildings (located on one lot and comprising 8 units) assessed at the Residential rate (\$5,085). Partial exemption requested at 25% of the Residential rate. Note: Lot 3, 5689 Roberts Street, was declined under By-law T-221 because the property is not a residence.

Recommend defer to the 2009-2010 program.

32. McIntosh Housing Cooperative Limited, Halifax

The coop owns 27 properties (54 units) assessed at the Residential rate (\$48,191). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

33. New Armdale Housing Cooperative Limited, Halifax

As of June, 2007, the properties formerly owned by Harbour West Housing Cooperative are owned by New Armdale Westside Housing Cooperative. The coop owns a combined portfolio of 3 properties (14 units) assessed at the Residential rate (\$3,652). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

34. Nunodin Housing Cooperative Limited, Halifax

The coop owns 8 properties (12 units) assessed at the Residential rate (\$10,578). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

35. Rogers Housing Cooperative Limited, Lower Sackville

The coop owns 11 properties (22 units) assessed at the Residential rate (\$22,244). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

36. Rooftops Housing Cooperative Limited, Dartmouth

The coop owns 13 properties assessed at the Residential rate (\$14,246). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

37. Saduke Housing Cooperative Limited, Sackville

The coop owns 10 properties (20 units) assessed at the Residential rate (\$25,573). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

38. Seaview Housing Cooperative Limited, 2390-2422 Barrington Street, Halifax

The coop owns a 24-unit complex with 21 townhouses and 4 apartments assessed at the Residential rate (\$13,945). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

39. Spryview Housing Cooperative Limited, Halifax

The coop owns 9 properties assessed at the Residential rate (\$11,428). Partial exemption requested at 25% of the Residential rate

Recommend defer to the 2009-2010 program.

40. Tri-Sack Housing Cooperative Limited, Sackville/Halifax

In 2005, Fairmount Housing Cooperative and Sry-Sack Housing Cooperative merged and the combined portfolio now comprises 19 properties in Sackville (17) and Halifax (2). The properties are assessed at the Residential rate (\$25,885). Partial exemption requested at 25% of the Residential rate

Recommend defer to the 2009-2010 program.

41. True North Housing Cooperative Limited, 21 True North Crescent, Dartmouth

The coop owns a 12-unit apartment building assessed at the Residential rate (\$10,862). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

42. Westmoor 57 Housing Cooperative Limited, Halifax

The coop owns 56 single family dwellings assessed at the Residential rate (\$107,613). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

43. Longhouse Housing Cooperative Limited, Halifax

The coop owns 11 properties (22 units) assessed at the Residential rate (\$33,022). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

44. Crossroads Housing Cooperative Limited, 1 Unity Court, Sackville

The coop owns a complex comprising townhouses and apartments assessed at the Residential rate (\$45,639). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

45. Fresh Start Housing Cooperative Limited, Lower Sackville

The coop owns 16 properties (32 units) assessed at the Residential rate (\$15,104). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

46. High Hopes Housing Cooperative Limited, Halifax

The coop owns 9 properties (23 units) assessed at the Residential rate (\$19,213). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

47. Needham Housing Cooperative Limited, Halifax

The coop owns 5 properties assessed at the Residential rate (\$9,770). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

48. Rocky Road Housing Cooperative Limited, Halifax

The coop owns 5 properties assessed at the Residential rate (\$25,296). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2009-2010 program.

RELIGIOUS

49. Eastern Land Buddhist Association, 9703 Peggy's Cove Road, Hackett's Cove

The association purchased the property in 1984 to serve as a Zen Buddhist community centre to host retreats, religious and meditation practice. In 2007, the property was assessed as two (2) lots; the lot with the house was classified as Residential and the balance was classified Resource (includes a barn and cabin). In 2008, the assessment was changed to six (6) lots of which five (5) are classified as Residential and one (1) as Resource. The combined value of taxes is \$2,641. Applicant requesting partial exemption at 75% of the Residential rate.

Recommend defer. The residence appears to be the equivalent of a manse and outbuildings are used to accommodate retreat participants. Requires further review. Staff to ask Assessment Services to confirm rationale for change in classification .

HEALTH

50. Halifax Haven Guest Home Society, 5897 Inglis Street, Halifax

The Church of God in Christ, Mennonite Canada is a registered charity that owns two properties located in Halifax and operated by the Halifax Haven Guest Home Society, a registered non-

profit society. Specific programs and services delivered by the society are funded by the church through a charity called the Central Charities Board. The property located at 5897 Inglis Street is a guest home for patients and family members attending local hospitals. The service is non-denominational and by donation. The property is assessed at the Residential rate (\$5,450). Applicant requesting partial exemption.

Recommend defer to 2010-2011 program.

51. Canadian Cancer Society: Nova Scotia Division, 1188 Wellington Street, Halifax

The Canadian Cancer Society is a registered charity that promotes cancer prevention, patient support services, and research. The Nova Scotia Division also operates a lodge for outpatients at 5826 South Street. In 2007, the Canadian Cancer Society purchased an abutting property located at 1188 Wellington Street for the purpose of expanding their existing premises. The former private residence has been demolished. The current tax exemption applied to 5826 South Street is non-transferable unless the land is consolidated. Given the timing of the sale, the assessment classification will be Residential (\$7,718) in this fiscal year. In 2010, the classification and value should be amended to reflect a change in use and a decrease in market value due to the demolition of the former private home. The land is a strategic land holding and will remain vacant until new construction commences. The future use of the site (administrative and/or residential) has yet to be determined. Applicant requesting partial exemption at 50% of the Residential rate.

Recommend defer to 2010-2011 program.

52. Canadian Mental Health Association: Halifax Branch, Room 216/114, 2786 Agricola Street, Halifax

CMHA is a registered charity that promotes mental health and recovery through advocacy, public education, and support services to mental health consumers and their caregivers. The association is dependent upon core funding from the United Way supplemented by grants and donations. The association lease 726 sf in the HRM-owned Bloomfield Centre for office space (Room 216) of which a portion is sub-let to People First and 1,433 sf (Room 114) for the *Sharing and Caring Club*. The space will be assessed at the Commercial tax rate.

Recommend defer pending program re-design re: leased property.

COMMUNITY HISTORY

53. St. Leonard's Society of Nova Scotia, 2549 Brunswick Street, Halifax

The St. Leonard's Society is a registered charity that provides transitional housing and support

services to men and women in conflict with the law, and emergency shelters for homeless and 'hard to house' individuals. The property located at 2549 Brunswick Street, known as Sir Sandford Fleming House, was registered in 1984 as a municipal heritage property. The property is on By-law T-200 (Schedule 27) at 75% exemption at the Residential rate. Full exemption requested as a registered heritage property.

Recommend defer pending program re-design re: heritage properties.

54. Icelandic Memorial Society, Lot, Fairbanks Lake Road, Markland (PID#40747925)

The Icelandic Memorial Society promotes the history of Icelandic settlement in the Markland area. Revenues are self-generated through membership dues, donations, fundraising and grants. In 2009, the society entered into a lease agreement with Nova Scotia Department of Natural Resources for 2.5 acres of land upon which to construct a replica log cabin. As government owned land there was no assessment in 2009-2010.

Recommend defer pending program re-design re: leased property.

SERVICE CLUB

55. Beaver Bank Kinsac Lions Club, 40 Sandy Lake Road, Beaver Bank

The Lions club is a registered charity that raises funds for various community groups and individuals. In 2007, the club purchased the property from a private owner and intend to use the premises as a club house and for meetings. The property is on the 2009-2010 tax roll as assessed at the Residential rate (~\$228.48). Staff suggest the assessment is incorrect and should be revised based on a change in use to Commercial in 2010.

Recommend defer to 2010-2011 program.

RECREATION

56. Rocky Lake Development Association, 76 Duke Street, Bedford - Late

In 2002, the Rocky Lake Development Association was formed for the purpose of developing lands located in Bedford. The initial proposal included commercial and residential development but has since been modified to focus only on sports and recreation facilities. In 2007, the group purchased 50 acres of land from St. Paul's Home. The former owner had been exempt tax under the Act to Incorporate St. Paul's Alms House for Girls (1887). With a change in ownership the property became taxable and a Notice of Assessment was issued in January, 2008, showing the assessment classification as Commercial.

In July, 2009, HRM staff initiated a meeting with the association to address tax arrears for 2008-2009 and a request for full exemption. In a follow-up letter dated July 9, 2009, staff recommended the group ask Assessment Services to consider application of the Recreational Property Tax rate as per Item 29 of the Assessment Act (1998). Further discussions with Assessment Services indicate that the recreational rate can be applied in this fiscal year. This will significantly decrease the tax bill ie. Commercial tax will only apply to the first 3 acres and any buildings. The revised classification is not retroactive. The zoning (ie. Light Industrial) could also impact the market value. Staff will follow up with HRM Planning & Development, Assessment Services, and the association re: the impact of zoning on assessed value and thereby taxes.

Recommend defer late application to 2009-2010 program. A payment plan to be negotiated with HRM Finance for 2008-2009 arrears.

Note: In discussions with Assessment Services HRM staff have indicated that other non-profit organizations might be eligible for the Recreational Tax Rate. For example, summer camp sites, a mandatory safety zone for a rifle range, or large parks owned and operated by a non-profit.

57. Canoe/Kayak: Atlantic Division, Lot OH, Chrichton Avenue, Dartmouth

Canoe/Kayak Canada serves various paddling organizations in the Atlantic region, the majority of which are located within HRM. Revenues are from membership dues, grants and donations. In 2008, the association leased 8,500 sf of HRM-owned land abutting Lake Banook and expanded an existing building. The land will be assessed at the Commercial rate.

Recommend defer pending program re-design re: leased property.

58. Halifax City Soccer Club, Room 211/108/144, 6955 Bayers Road, Halifax

The Halifax City Soccer Club provides recreational and competitive soccer for children and adults. Revenues are self-generated through registration fees. The club leases 708 sf at the HRM-owned St. Andrew's Centre and will be assessed at the Commercial rate. Note this is an administrative office and not a sports facility.

Recommend defer pending program re-design re: leased property.

59. Lakeshore Curling Club, 409 Glendale Avenue, Lower Sackville

The Lakeshore Curling Club provides recreational and competitive curling primarily for adults. Revenues are self-generated through membership dues and events. The club lease ~18,545 sf at the HRM-owned Sackville Sports Stadium and will be assessed at the Commercial rate.

Recommend defer pending program re-design re: leased property.

60. Northern Lights Seniors Citizens Club, Room 104, 2786 Agricola Street, Halifax

The Northern Lights Club provides social and leisure activities for seniors. Revenues are self-generated through membership dues and fundraising events. The group has a service agreement with HRM Community Recreation. The club lease 800 sf in the Bloomfield Centre and will be assessed at the Commercial rate.

*Recommend defer pending program re-design re: leased property.*_____

EMERGENCY ASSISTANCE

61. Halifax Amateur Radio Club, Room 214, 6955 Bayers Road, Halifax

The Halifax Amateur Radio Club promotes public and amateur radio. Aside from hobbyists, the club also supports local community events, special events, and has an MOU with HRM Fire & Emergency Services for communications support. The club lease 1,040 sf at the HRM-owned St. Andrew's Centre and will be assessed at the Commercial tax rate.

*Recommend defer pending program re-design re: leased property.*_

ETHNOCULTURAL

62. Halifax Immigrant English as a Second Language Association//Metropolitan Immigrant Settlement Association, Room 208/222, 6955 Bayers Road, Halifax

The Halifax Immigrant ESL Association and MISA are both registered charities that provide a diverse array of social, educational and employment-related programs to new immigrants. The centre lease 1,290.5 sf at the HRM-owned St. Andrew's Centre that will be assessed at the Commercial tax rate.

*Recommend defer pending program re-design re: leased property.*_

63. Multicultural Council of Halifax/Dartmouth, Room 225, 6955 Bayers Road, Halifax

The Council serves as an umbrella organization for several ethnocultural groups. The society's revenues are self-generated through membership dues and fundraising (ie. refreshment sales at the annual Multicultural Festival). The council lease 170 sf at the HRM-owned St. Andrew's Centre and will be assessed at the Commercial rate.

*Recommend defer pending program re-design re: leased property.*_

ENVIRONMENT

64. Ecology Action Centre, Basement (Fielding Building), 2786 Agricola Street, Halifax

The Ecology Action Centre is a registered charity that provides educational and advocacy environmental programs. The society's *Bike Again Program* lease 1,200 sf at the HRM-owned Bloomfield Centre and will be assessed at the Commercial tax rate.

Recommend defer pending program re-design re: leased property._

SOCIAL SUPPORTS

65. Safe Harbour Metropolitan Church, Room 108, 2786 Agricola Street, Halifax

The Safe Harbour church is a registered charity the serves predominantly, but not exclusively, the gay and lesbian community. The church is self-supporting through congregational offerings, donations, and fundraising. The *Manna For Health Food Bank* is an outreach program that serves homebound persons with a chronic illness many of whom have special dietary needs. The space will be assessed at the Commercial tax rate.

Recommend defer pending program re-design re: leased property._

66. Independent Living Resource Centre, Room 210/212/214, 2786 Agricola Street, Halifax

ILRC provides advocacy, information, and educational services that promote independent living for persons with a disability. Revenues are primarily from government contracts and the Canadian Association of Independent Living Centres, supplemented by grants and fundraising. The centre lease 2,232 sf in the HRM-owned Bloomfield Centre and will be assessed at the Commercial tax rate.

Recommend defer pending program re-design re: leased property._

Attachment 5

Recommend Decline

BUSINESS

67. Preston Area Board of Trade, 1900 Highway #7, East Preston

The Preston Area Board of Trade promotes local business development and leases office space in an incubator mall to for profit and non-profit tenants. The property is assessed as Commercial (\$8,788).

Recommend decline: the operation is a business-related enterprise. Refer to HRM Finance for payment plan to assist in resolving arrears.

CHILD CARE/FAMILY SERVICES

68. Home of the Guardian Angel, 3 Sylvia Avenue, Halifax

The Home of the Guardian Angel owns and operates the Single Parent Resource Centre . The property is on By-law T-200 (Schedule 27) at 75% exempt at the Residential rate. Requesting an increase to full exemption.

Recommend decline. The current level of exemption is comparable to other child services providers.

69. Cunard Street Children's Centre 5557 Cunard Street, Halifax

The Cunard Street Children's Centre provides child care. In 2003, HRM entered a lease-to-purchase agreement for the property; a portion is owner occupied but there are also for profit and non-profit tenants. The centre is on By-law T-200 at 75% exempt at the Residential rate. Requesting an increase to full exemption.

Recommend decline. The current level of exemption is comparable to other child services providers. Possible review for tenancy (ie. for profit).

70. YWCA, 1233-1239 Barrington Street, Halifax

The YWCA is incorporated under an Act of the Nova Scotia Legislature and provides recreational and educational services to women and child care. Under the Act to Incorporate the Women's Christian Association of Halifax (1897) the association is exempt tax on properties

they own. However, their premises at 1233-1239 Barrington Street are leased from private enterprise and legislation appears to be restricted to owner occupied property.

Recommend decline. The lease is in private property.

SOCIAL SUPPORTS

71. Community Care Network 2425 Maynard Street, Halifax

The property located at 2425 Maynard Street is primarily used for employment related programs delivered in cooperation with the Nova Scotia Community College (ie. not a vocational agency employing persons with a disability). The property is on By-law T-200 at 50% exemption at Residential rate (Schedule 28). An increase to full exemption requested.

Recommend decline.

72. Abilities Foundation of Nova Scotia, 3670 Kempt Road, Halifax

The Abilities Foundation is a registered charity that provides programs and services to persons with physical disabilities. The property is owned by Granville Developments Inc and assessed at the Commercial rate. The foundation has a 10-year lease for 8,050 sf.

Recommend decline. The lease is in private property.

SUPPORTIVE HOUSING

73. W. Williams Non-Profit Housing Association (Alice Housing), Dartmouth

The association provides second stage housing for women and children leaving domestic abuse. On-site programming includes counselling, educational and employment supports. The six (6) properties are on By-law T-200 (Schedule 28) at 50% exempt at the Residential rate. Increase to full exemption requested.

Recommend decline. The current level of exemption is comparable to other supportive housing providers.

HEALTH

74. Friends of Children (Atlantic) Association, 1133 Tower Road, Halifax

The association is a registered charity that owns and operates “Ronald McDonald House”, a lodge for families of children receiving hospital care. The property is on By-law T-200 (Schedule 27) at 75% exempt at the Residential rate. Requesting an increase to full exemption.

Recommend decline. The current level of exemption is higher than comparable lodges (eg. Canadian Cancer Society is on By-law T-200 at 50% exempt at the Residential rate).

ETHNOCULTURAL

75. Centre for Diverse Visible Cultures, Room 213, 2786 Agricola Street, Halifax

The Centre provides language instruction and support services primarily to immigrants and ethnocultural groups. The Centre lease 898 sf in the HRM-owned Bloomfield Centre that will be assessed at the Commercial rate.

Recommend decline. Lease has not been signed and rent arrears collection proceedings in progress. Staff will meet with representatives of the group to consider a recurring room rental as an affordable alternative.

76. Halifax Community Planning & Design Association, 1656 Barrington Street, Halifax

Formed in 2007, the Halifax Community Planning & Design Association’s mandate is to promote innovative urban planning and design. In 2009, the group entered into a lease with Starfish Properties. The property is assessed as Commercial.

Recommend decline. The lease is in private property.

Attachment 6

Records Management

Address Change:

Supportive Housing for Young Mothers, 341 Pleasant Street, Dartmouth. Change address to 4 Mount Hope Avenue, Dartmouth.

Attachment 7

HALIFAX REGIONAL MUNICIPALITY

BY-LAW NUMBER T-225

BY-LAW RESPECTING TAX EXEMPTIONS

Be it enacted by the Council of the Halifax Regional Municipality, under authority of Section 71 of the Municipal Government Act , Chapter 18, R S.N.S, By-law T-200 is amended as follows:

Schedule 26 of By-law T-200 is amended by:

Remove ANN# 01390295, Nova Scotia Nature Trust, 5454 Purcell's Cove Road, Halifax
Remove ANN#07724268 Lot 1, Nova Scotia Nature Trust, Ostrea Lake Road, Ostrea Lake
Remove ANN# 07724276 Lot 2, Nova Scotia Nature Trust, Ostrea Lake Road, Ostrea Lake
Remove ANN# 07724284 Lot 3, Nova Scotia Nature Trust, Ostrea Lake Road, Ostrea Lake
Remove ANN# 07724292 Lot 4Z, Nova Scotia Nature Trust, Ostrea Lake Road, Ostrea Lake
Remove ANN#05227763 Lot 5Y, Nova Scotia Nature Trust, Ostrea Lake Road, Ostrea Lake
Remove ANN# 07662599, Nova Scotia Nature Trust, Ostrea Lake Road. Ostrea Lake
Remove ANN#07724306, Nova Scotia Nature Trust, Ostrea Lake (Islands, Musquodoboit Harbour)
Remove ANN# 08566283, Nova Scotia Nature Trust, Lot 5, Shelter Cove, Pope's Harbour
Remove ANN#08871965, Nature Conservancy of Canada, Abraham Lake Road, Abraham Lake
Remove ANN#08887713, Nature Conservancy of Canada, Indian Point Road, Prospect
Remove ANN# 09590153, Nature Conservancy of Canada, Prospect Road, Prospect
Remove ANN#03602613, Ocean Glen Society, 9 Leary's Cove Road, East Dover
Add ANN#04710916, Bayside United Baptist Camp Association, 1503 Ketch Harbour Road, Sambro Head
Add ANN# 02344203, Nova Scotia Nature Trust, Purcell's Cove Road, Halifax
Add ANN#02344203, Fultz House Restoration Society, 25 Sackville Drive, Sackville

Schedule 27 of By-law T-200 is amended by:

Remove ANN#02275287, Home of the Guardian Angel, 2893 Agricola Street, Halifax
Remove ANN#00771252, Metro Turning Point Society, 2170 Barrington Street, Halifax
Add ANN#00771252, Saint Leonard's Society of Nova Scotia, 2170 Barrington Street, Halifax
Amend ANN#0077094, Supportive Housing for Young Mothers, from 341 Pleasant Street, Dartmouth to 4 Mount Hope Avenue, Dartmouth

Schedule 29 of By-law T-200 is amended by:

Add ANN#05242118, Musquodoboit Harbour Lions Club, 45 East Petpeswick Road,
Musquodoboit

Add ANN# 09502033, Canadian Red Cross Society, 133 Troop Avenue, Dartmouth

Add ANN#04684109, Royal Antediluvian Order of Buffalos: Harbour Lodge #53, 2 Wentworth
Street, Dartmouth

Add ANN#06342124, Dartmouth Work Activity, 15 Poseidon Court, Dartmouth

Add ANN#05468906 Lakeview, Windsor Junction, Fall River Fireman's Association, 843 Fall
River Road, Fall River

Add ANN#06342124 Dartmouth Adult Services Society, 59 Dorey Avenue, Dartmouth

Remove ANN# 04554035 Coastal Communities Development Association, 1030 Terence Bay
Road, Terence Bay

MAYOR

MUNICIPAL CLERK

I, Cathy Mellett, Acting Municipal Clerk for the Halifax Regional Municipality, hereby certify
that the above noted by-law was passed at a meeting of the Halifax Regional Council held on
(month), (day), 2009.

ACTING MUNICIPAL CLERK