

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY: Original Signed
Councillor Russell Walker, Chair, Grant Committee

DATE: May 2, 2011

SUBJECT: Tax Exemption for Non-Profit Organizations 2010 -- Appeal: Titans
Gymnastics & Trampoline Club

ORIGIN

January 11, 2011 motion of Regional Council and May 2, 2011 Grant Committee meeting.

RECOMMENDATION

It is recommended that Halifax Regional Council decline the appeal from the Titans Gymnastics & Trampoline Club requesting full tax exemption in fiscal year 2010-2011.

BACKGROUND

This matter was before Regional Council on January 11, 2011 and referred back to the Grant Committee for further discussion in regard to the request for full tax exemption. The Grant Committee received the staff Supplementary Report, dated January 12, 2011, at their May 2, 2011 meeting.

DISCUSSION

The Grant Committee reviewed the information provided by staff in the January 12, 2011 Supplementary Report. The Committee concurred with staff's recommendation to decline the appeal from the Titans Gymnastics & Trampoline Club requesting full tax exemption in fiscal year 2010-2011 as explained in the January 12, 2011 Supplementary Report, attached as Attachment 1 to this report.

BUDGET IMPLICATIONS

There are no budget implications with this report. See the Supplementary Report dated January 12, 2011.

FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN

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

COMMUNITY ENGAGEMENT

The Grant Committee is comprised of twelve (12) members, six (6) of whom are citizens at large and six (6) of whom are elected officials representing the six (6) Community Councils of the Halifax Regional Municipality.

ATTACHMENTS

1. Supplementary Report dated January 12, 2011.
2. By-Law T-227 Respecting Tax Exemption for Non-Profit Organizations 2010-2011 report dated November 15, 2010.

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.

Report Prepared by: Chris Newson, Legislative Assistant, 490-6732.



P.O. Box 1749
Halifax, Nova Scotia
B3J 3A5 Canada

HRM Grants Committee
May 2, 2011

TO: Chair and Members of HRM Grants Committee

SUBMITTED BY: Original Signed
Paul Dunphy, Director Community Development

DATE: January 12, 2011

SUBJECT: Tax Exemption for Non-Profit Organizations 2010 – Appeal. Titans
Gymnastics & Trampoline Club

SUPPLEMENTARY REPORT

ORIGIN

Halifax Regional Council, January 11, 2011 – Item 9.1. Proposed By-law T-227 An Amendment to By-law T-200 Respecting Tax Exemption for Non-Profit Organizations 2010-2011. Item 7. “The matter regarding an increase from residential rate to total exemption for the Titans Gymnastics & Trampoline Club be referred back to the Grants Committee”.

RECOMMENDATION

It is recommended that the HRM Grants Committee decline the appeal from the Titans Gymnastics & Trampoline Club requesting full tax exemption in fiscal year 2010-2011.

BACKGROUND

In 2009, the Titans Gymnastics & Trampoline Club purchased land and constructed a new facility located in Dartmouth. The property is assessed at the Commercial rate (\$7,726). Application was made to the *Tax Exemption for Non-Profit Organizations Program* (By-law T-200) in 2010-2011 requesting full exemption. Given the program's budget constraints, staff recommended a Conversion from the Commercial to the Residential tax rate for a saving to the club of ~\$5,091. Regional Council approved this level of exemption at the public hearing of January 11, 2011, but referred the request for full exemption back to the HRM Grants Committee.

DISCUSSION

1. Precedence

Beyond the Titans Gymnastics & Trampoline Club there are two other known gymnastics clubs in HRM that own property, but each has a distinctly different tax status:

- a) The Taiso Gymnastics Club (Sackville) owns a facility located on land owned by the Lake District Recreation Association (LDRA). The LDRA is exempt under an Act of the Nova Scotia Legislature and as such HRM is not the party providing the tax exempt status (See: staff report By-law T-218, October 21, 2006).
- b) The Alta Gymnastics Club owns a facility located on land leased from HRM at 6955 Bayers Road, Halifax. The club pays less than market value rent of \$100/year and the term of the lease is 25 years (1997-2022). Article 4.02 (p.4) of the lease agreement states that taxes are payable but the property has never been assessed or taxes billed. The club was added to By-law T-200 in 1998 as fully exempt but the value of HRM's subsidy is not listed due to the lack of an assessment account.

2. Request for Full Exemption: 2010-2011

As noted in the staff report dated October 7, 2010, the program budget is insufficient to cover all renewals, deferred applications, new applicants, and requests for an increase in level of subsidy. Therefore, this year's program prioritized requests. After allowing for the renewal of exemptions at their existing level (ie. not decreasing subsidy levels or removing any groups/properties from the program), and reducing eligible applicants from a Commercial to Residential tax rate, the program did not have the financial capacity to address requests from applicants assessed at the Residential rate, those requesting an increase in subsidy level, or from tenants. As such, the partial assistance provided to the Titans Gymnastics & Trampoline Club is consistent and fair within the context of this year's program.

In summary, it is not possible to follow the precedence set in prior years with respect to levels of exemption. Many other groups on By-law T-227 will not receive the same level of exemption as

organizations added to the program prior to amalgamation or in subsequent years. The issue of inconsistency will be addressed through the proposed program re-design.

3. Summary

The Titans Club has asked for full exemption based on the *current* tax status of two other clubs. The Taiso Gymnastics Club exemption is beyond HRM's control. Detailed documentation to substantiate the rationale for full exemption for the Alta Gymnastics Club is unavailable. However, if level of public subsidy is predicated on use of the facility by HRM Community Recreation at no cost, and subject to certain terms and conditions, then conceivably, this same condition could be applied to other non-profit groups in receipt of full exemption and included in the proposed re-design of the *Tax Exemption for Non-Profit Organizations Program*. However, the wording of the lease agreement between HRM and the Alta Gymnastics Club seems to imply that limited free public access relates more to the less than market value land lease insofar as it states that taxes are payable.

BUDGET IMPLICATIONS

If the staff recommendation is upheld there is no impact to the program's budget in 2010-2011.

FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN

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

COMMUNITY ENGAGEMENT

A public hearing was convened January 11, 2011. In advance of the public hearing all applicants are advised by mail in addition to a public notice placed in the Chronicle-Herald newspaper.

ALTERNATIVES

The Grants Committee or Regional Council may overturn the staff recommendation to decline the appeal. The additional cost to the program in 2010-2011 would be \$2,635 from Account M311-8006 leaving a revised balance of \$22,261.92.

This action is not recommended: Legislation does not permit a retroactive tax grant, therefore the basis of any award would have to be determined (ie. an error in assessment, or an error in the application of policy or procedure).

ATTACHMENTS

None.

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

Report Prepared by : Peta-Jane Temple, Team Lead Grants & Contributions, HRM Community Development 490-5469

Original Signed

Report Approved by: Andrew Whittemore, Manager Community Relations & Cultural Affairs,
HRM Community Development.

Original Signed

Financial Approval by: Cathie O'Toole, CGA, MBA Director of Finance/CFO, 490-6308



P.O. Box 1749
Halifax, Nova Scotia
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Halifax Regional Council
November 30, 2010
December 7, 2010
January 11, 2011

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY: Original signed
Councillor Russell Walker, Chair, HRM Grants Committee

DATE: November 15, 2010

SUBJECT: By-law T-227 Respecting Tax Exemption for Non-Profit
Organizations 2010-2011

ORIGIN

HRM Grants Committee meeting of November 15, 2010.

RECOMMENDATION

It is recommended that Halifax Regional Council approve:

1. The renewal of tax exemption status for the 2010-2011 fiscal year for 176 organizations presently on By-law T-200 at a combined cost of \$2,580,572;
2. A one-time adjustment to Sport Nova Scotia and Ocean Glen Society tax accounts for a combined total cost of \$9,502;
3. The addition of twelve (12) properties as detailed in Attachment 2 of the October 7, 2010 staff report for a combined total cost of \$113,074;
4. The removal of Nova Scotia Nature Trust Account ANN#04958535, Ostrea Lake, for an annual saving of \$322;
5. The decline of eleven (11) applications as detailed in Attachment 4 of the October 7, 2010 staff report; and
6. The deferral of fifty-two (52) applications as detailed in Attachment 5 of the October 7, 2010 staff report.

BACKGROUND

As per the attached October 7, 2010 staff report.

DISCUSSION

As per the attached October 7, 2010 staff report.

BUDGET IMPLICATIONS

As per the attached October 7, 2010 staff report.

FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN

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

COMMUNITY ENGAGEMENT

As per the attached October 7, 2010 staff report.

ALTERNATIVES

No alternatives were provided by the IIRM Grants Committee.

ATTACHMENTS

A. October 7, 2010 Staff Report

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

Report Prepared by Krista Tidgwell, Legislative Assistant, Municipal Clerks Office, 490-6519

Attachment A



PO Box 1749
Halifax, Nova Scotia
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HRM Grants Committee
November 15, 2010

TO: Chair and Members HRM Grants Committee

SUBMITTED BY: Original signed

Paul Dunphy, Director of Community Development

DATE: October 7, 2010

SUBJECT: By-law T-227 Respecting Tax Exemption for Non-Profit Organizations
2010-2011.

ORIGIN

The 2010-2011 budget approved by Regional Council, 2010-2011, included a \$344,000 increase in the *Tax Exemption for Non-Profit Organizations Program* budget. However, given that the cost of renewals for organizations currently assisted by the program account for 95% of this year's program budget, the increase remains insufficient to cover all new and deferred requests.

RECOMMENDATION

It is recommended that HRM Grants Committee recommend that Regional Council approve:

1. The renewal of tax exemption status for the 2010-2011 fiscal year for 176 organizations presently on By-law T-200 at a combined cost of \$2,580,572;
2. A one-time adjustment to Sport Nova Scotia and Ocean Glen Society tax accounts for a combined total cost of \$9,502;
3. The addition of twelve (12) properties as detailed in Attachment 2 of this report for a combined total cost of \$113,074;
4. The removal of Nova Scotia Nature Trust ANN#04958535, Ostrea Lake, for an annual saving of \$322;
5. The decline of eleven (11) applications as detailed in Attachment 4 of this report;
6. The deferral of fifty-two (52) applications as detailed in Attachment 5 of this report.

BACKGROUND

The 2010-2011 budget included a \$344,000 increase in the *Tax Exemption for Non-Profit Organizations Program* for a total program budget of \$2,726,700. However, this amount is insufficient to cover all renewals, deferred applications and new requests. Therefore, HRM staff recommendations have applied the order of priority used in last year's program:

- Renewal of organizations currently on the by-law, effective April 1, 2010, at current levels of exemption;
- Organizations previously on the by-law but removed due to re-location be reinstated at prior level of exemption provided that the type of service is identical;
- Organizations assessed at the Commercial rate, or that portion assessed at the Commercial rate, be funded first;
- Organizations assessed at the Residential rate, or that portion assessed as Residential, be funded as second priority and in chronological based on date of application;
- The balance of applications be deferred;
- Requests for an increase in exemption level be declined if current level of exemption is comparable to other organizations providing the same service, or deferred.

DISCUSSION

Corrections: Two accounts (Sport Nova Scotia and Ocean Glen Society) require retroactive corrections due to HRM's error for a combined total of \$9,502. These adjustments are detailed in Attachment 7, Records Management.

Cost of Renewals: Unless noted to the contrary in this report, the 176 organizations listed on the by-law, for a total of 328 properties, shall be renewed for the fiscal year 2010-2011. The estimated cost of these existing tax subsidies is \$2,580,572 (~95% of budget capacity).

New Applications: The 2010-2011 program received 28 on-time and 1 late applications¹ for a total of 33 properties. Of the 29 applications, 15 were for the addition of properties²; 12 from groups

¹ Indo-Canadian Community Centre Association.

² Rocky Lake Development Association, Royal Nova Scotia Yatch Squadron (Saraguay), Titans Gymnastics & Trampoline Club, Hooked Rug Museum of North America Society, Waverley Ratepayers Association, Hospice Society of Greater Halifax, Beaver Bank Kinsac Lions Club, Resolute Amateur Athletic Club, Chalice Canada, Icelandic Memorial Society, Metro Non-Profit Housing Society, St. Leonard's Society, Fultz House

already on the by-law seeking an increase in their current level of subsidy³; and 2 for reinstatement (Lung Association of Nova Scotia and the Nature Conservancy of Canada).

Nursing Homes: HRM is awaiting a decision by Service Nova Scotia & Municipal Relations regarding municipal taxation of nursing homes. Staff recommend that HRM seek a grant in lieu of taxes should the Department of Health seek exemption for government owned and/or private nursing homes.

Registered Heritage Properties: To date, registered heritage properties have received full exemption on the basis of the perceived public benefit of heritage protection and higher costs associated with authentic restoration. However, the current process lacks accountability: Are the taxes saved actually invested in the heritage property? Are groups in receipt of a higher level of exemption also seeking capital grants under the *HRM Community Grants Program* for these same properties? A separate report will be submitted to the Grants Committee on this issue, including alternate approaches.

Proposed Program Re-Design: A review of the current program has commenced with the aim of developing detailed policy and procedures to create greater ease of understanding, consistency, and administrative efficiencies. Given the complexity and scope of project, the review will start with an examination of all properties assessed as Residential then proceed to Commercial/Resource. The review will conclude with a review of the status of leased properties; both government owned and private sector. Notwithstanding a fundamental re-design of the program, HRM's ability to eliminate the backlog of applications will be largely a function of financial capacity. Options for managing costs include rationalization with other municipal assistance programs such as but not limited to capital grants.

BUDGET IMPLICATIONS

2010-2011 Budget M310- 8006	\$2,726,700
Renewal of 176 Organizations Funded in 2009-2010	(\$2,580,572)
Removal of 1 Property (NS Nature Trust)	\$322
Proposed Addition of 12 Properties for 2010-2011	(\$113,074)
Less Sport Nova Scotia one-time tax adjustment for 2008-09	(\$8,178)
Less Ocean Glen Society one-time tax adjustment for 2009-10	<u>(\$1,324)</u>
Balance:	\$23,874

Museum Society, Society of Saint Vincent DePaul (Halifax Conference).

³ St. Leonard's Society of Nova Scotia, Affirmative Industries, South End Lawn Tennis Club, Sackville Family Day Care Association, Community Care Network, Alexander Children's Centre, Musquodoboit Harbour Lions Club, Halifax Transition House Association, East Preston Day Care, Friends of Children (Atlantic) Association, Cultural Federations of Nova Scotia, and Women Healing from Addictions and Abuse Association.

Note: The balance of \$23,874 will be used to address three (3) accounts (Waverley Ratepayers Association, Hospice Society of Greater Halifax, and Icelandic Memorial Society) that have not been assessed for tax in 2010-2011. As well, the Beaver Bank Kinsac Lions Club, Metro Non-Profit Housing Society, Society of Saint Vincent DePaul, and Fultz House Restoration Society (ANN#04188322) assessment classifications require correction to reflect current use. The tax status of HRM-owned properties leased to third parties, excluding facility management agreements, warrant review to provide for greater consistency and accountability.

FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN

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

COMUNITY ENGAGEMENT

Public access to information is available through the HRM web site and a program newsletter. Legislation also requires a public hearing for any amendments to the by-law. Legislation has been amended with the option of using an administrative order to add, delete, or change exemption levels. Staff anticipate the development of a new administrative order as part of the proposed program re-design. If approved, use of an administrative order should expedite processing applications and a public hearing would only be required to amend policy ie. the by-law itself.

ALTERNATIVES

The HRM Grants Committee could overturn or amend a staff recommendation.

ATTACHMENTS

1. By-law T-200 Current Levels of Exemption
2. Proposed Additions to By-law T-200
3. Proposed Removal from By-law T-200
4. Recommend Decline
5. Proposed Deferrals to 2011-2012
6. Records Management
7. By-law T-227 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.

Report Prepared by: Peta-Jane Temple, Team Lead Grants & Contributions, Community Development 490-5469;
Christine Buckley, Grants Program Technician, Community Development

Report Approved by: Original signed
Andrew Whittemore, Manager, Community Relations & Cultural Affairs,
Community Development, 490-1585

Financial Approval by: Original signed
Cathie O'Toole, CGA, Director of Finance, 490-6308

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 rate	Organization pays full tax at the Residential rate (~2/3rds saving)	Schedule 29
Partial Exemption	Property assessed as Commercial converted to the Residential 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
<p>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. Local improvement charges, business improvement district levies, fines are excluded.</p>			

Attachment 2

Proposed Additions to By-law T-200

ENVIRONMENT

1. Nature Conservancy of Canada: Atlantic Regional Office, ANN#0896969 Big Gun Island (Martinique Beach), East Petpeswick

The Nature Conservancy is a registered charity whose mandate is the protection of biodiversity through land conservation. Revenues are self-generated through donations (land and cash) and fundraising. In 2008, the Nature Conservancy was successful in receiving full exemption on three (3) properties under the Conservation Property Tax Exemption Act (2008). These three properties were removed from By-law T-200 under By-law T-225 (September 29, 2009, p.12). However, a fourth property was only exempt on the Resource portion of assessment under the Conservation Property Tax Exemption Act. The Residential portion of assessment (\$252) was excluded because there is a derelict structure on site. Further, this fourth property was removed from the by-law in error.

Staff recommend reinstatement of ANN#0896969 Big Gun Island, East Petpeswick, at full exemption (Schedule 26). The estimated cost is \$252.

RECREATION

2. Rocky Lake Development Association, 44 Verdi Drive, Bedford

In 2002, the Rocky Lake Development Association was formed for the purpose of developing lands located in Bedford. Revenues are primarily provincial government loans/grants, user fees, and fundraising. The initial proposal included commercial and residential development but has since been modified to focus on sports and recreation amenities. 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. In July, 2009, HRM staff initiated a meeting with the association to address tax arrears for 2008-2009 and a request for full exemption. The property is assessed as Commercial (\$69,528). Full exemption requested.

Staff recommend Conversion from the Commercial to Residential tax rate (Schedule 29). The estimated cost is \$45,827.

Note: In the event of a sale of any portion of land to a third party, tax exemption shall be prorated as of the date of sale.

3. Royal Nova Scotia Yacht Squadron (Saraguay Club), 360 Purcell's Cove Road, Halifax

The Royal Nova Scotia Yacht Squadron is incorporated under an Act of the Nova Scotia Legislature (1888). Revenues are self-generated through food and bar sales, membership dues, instructional fees, and marina services. The Squadron is on By-law T-200 (Schedule 29) at a Conversion from the Commercial to Residential rate. In 2006, the club purchased the abutting property of the Saraguay Club. The new property is assessed at the Commercial rate (\$50,677).

Staff recommend Conversion from the Commercial to Residential tax rate (Schedule 29). The estimated cost is \$33,208.

4. Titans Gymnastics & Trampoline Club, 40 Broom Road, Dartmouth

The Titans Club offers recreational and competitive training in gymnastics, trampoline, and cheerleading. Revenues are primarily self-generated through registration fees, membership fees and fundraising. In 2009, the club purchased land and constructed a new facility. The property is assessed at the Commercial rate (\$7,726). Full exemption requested.

Staff recommend conversion from the Commercial to Residential tax rate (Schedule 29). The estimated cost is \$5,091.

Note: The applicant states "Our type of operation is nearly identical to two other gymnastics clubs (Alta and Taiso) who both own their facilities and have traditionally received 100% tax reductions". For clarification the Taiso facility is located on the property of the Lake District Recreation Association, Sackville, who are exempt under Provincial legislation. Staff sought an opinion from HRM Legal Services who advised that the legislation includes the Taiso Club by virtue of the recreational nature of its programming (Report, By-law T-218, October 21, 2006). The Alta Gymnastics Club, Halifax, own their own building but lease land from HRM. The club was exempt tax under the former City of Halifax (By-law T-201, April 14, 1998). Article 4.02 (p.4) of the land lease states that taxes are payable but the property has not been assessed therefore there is no tax account. Arguably, this is an error of omission on the part of HRM and staff have been advised.

COMMUNITY HISTORY

5. Hooked Rug Museum of North America Society, 9849 St. Margaret's Bay Road, Queensland

Incorporated as a charity in August, 2006, the society aims to preserve the craft of rug hooking and develop a museum for the display of archival materials. To date, the society is self-funded through private donations and grants. In 2009, the society purchased a former commercial property in Queensland and a major capital campaign is underway to re-develop the site as a community museum. The property is assessed at the Commercial rate (\$8,410). Full exemption requested.

Staff recommend a Conversion from the Commercial to Residential tax rate (Schedule 29), excluding any retail portion of the premises. Estimated cost of \$3,231.

6. Waverley Ratepayers Association, 2463 Rocky Lake Road, Waverley

The Waverley Ratepayers Association has operated the former church since 1991, primarily for use as a meeting venue, hosting small social events, a CAP site, and to house a private collection of artifacts related to Waverley's history. The Association is sustained through an HRM service rate supplemented by fundraising and grants. In 2010, HRM transferred title to the former St. John's Anglican Church (c.1893), a registered heritage property. Under HRM's ownership and the Association's occupancy the property was not assessed for taxes but should be on the 2011-2012 tax roll. Full exemption requested.

Staff recommend a Conversion from the Commercial to Residential rate (Schedule 29). Estimate not available - property not assessed.

HEALTH

7. Hospice Society of Greater Halifax, 9 Spring Street, Bedford

Founded in 2006, the Hospice Society is a registered charity that provides support to persons who are terminally ill and their caregivers. Revenues are self-generated through donations and fundraising. In 2010, HRM transferred title to the registered heritage property known as "The Teachery" for use as a hospice. A public access easement was applied to the grounds so as to ensure continued public access to the HRM-owned tennis court and playground apparatus. In the short-term a portion of the premises will be used for the society's office and for programming. The property is not assessed for tax in 2010-2011. Based on current use it is anticipated that the premises will be assessed as Commercial.

Staff recommend a Conversion from the Commercial to Residential rate. Estimate not available - property not assessed.

Staff recommend pro-rated full exemption for the lands based on the execution of a public access easement. Estimate not available - property not assessed.

Note: HRM staff will review the classification categories for the property once assessed to confirm if the land has been exempt on the basis of a public access easement.

8. Lung Association of Nova Scotia, 6331 Lady Hammond Road, Halifax

In 2009, the Lung Association of Nova Scotia sold their premises located at 17 Alma Crescent, Halifax, and re-located to a two-storey office building at 6331 Lady Hammond Road, Halifax. As of April, 2009, ~30% of the building is leased to a third party; 5% to the Association of

Workplace Education (non-profit) and 25% for commercial use. The property is assessed as Commercial (\$18,695).

Staff recommend reinstatement at a Conversion from the Commercial to Residential rate, excluding that portion of the premises leased to third party tenants/occupants. The estimated annual cost (Conversion on 70%) is \$12,391.

SERVICE CLUBS

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

In 2007, the Club purchased a small property for use as a club house. In 2009, application for full exemption was deferred because the assessment classification was Residential (By-law T-225, September 29, 2009). Unless providing alternate service delivery, service clubs receive a Conversion from the Commercial to Residential rate. Based on use, the correct assessment classification should be Commercial. Full exemption requested.

Staff recommend Conversion from the Commercial to Residential rate (Schedule 29). HRM staff to follow up with Assessment Services regarding the assessment classification. Given that the current assessment shows as Residential the estimated cost to the program in 2010-2011 is \$0.

10. Resolute Amateur Athletic Club, 5461 Inglis Street, Halifax

The Resolutes Amateur Athletic Club of Halifax was incorporated under an Act of the Nova Scotia Legislature in 1901 and primarily served local baseball teams. In 2000, the club's membership was re-structured as a community-based service club. Membership categories now include seniors (free), regular members (\$25/year), and non-voting associate members (\$10/year). The ~700 members are primarily neighbourhood residents and local universities. Revenues are self-generated through food and beverage sales, and membership dues. The club makes donations to local charitable organizations (food banks, Rainbow Haven, IWK), sponsors amateur sports teams, and issues an annual scholarship to St. Mary's University. The property is assessed at the Commercial rate (\$16,628). Unless providing alternate service delivery, service clubs receive a Conversion from the Commercial to Residential rate.

Staff recommend Conversion from the Commercial to Residential tax rate. Conditional upon an itemized annual reporting of donations to community charitable organizations the combined value of which is comparable to the HRM's tax subsidy. The estimated cost to the program is \$11,020.

Note: The club applied for tax assistance in 2004 but were declined based upon the nominal value of charitable donations as a percentage of net revenues (By-law T-213, October 12, 2004). Upon further review, staff regard the club as comparable to other service clubs who derive the bulk of their revenues from bar and food sales, gaming, and fundraising. The proposed program

re-design will review the status of permanent bars and restaurants so as to establish a clear policy and its consistent application.

SOCIAL SERVICES

11. Society of St. Vincent DePaul (Halifax Conference), 438 and 440 Herring Cove Road, Halifax

In 2003, the property owned by the Society of St. Vincent DePaul located at 436 Herring Cove Road, Halifax, was added to the program under By-law T-212 as exempt (Schedule 26). The former residential building operated as the Hand to Hand Store; the program retails second hand clothing and household items at low or no cost. The society is a registered charity sustained by sales revenues and congregational donations. Two abutting properties, both vacant land, were developed in 2009-10 with the construction of a two-storey office building. The Hand to Hand store and administration will be re-located to the new building and the existing building at 436 Herring Cove Road will be used for storage. The property located at 438 Herring Cove Road is assessed as Residential (\$316) and 440 Herring Cove Road is assessed as Commercial (\$3,099).

Staff recommend Conversion from the Commercial to Residential tax rate (Schedule 29). The estimated cost is \$2,054.

Note: The assessment classification for 436 Herring Cove Road and 438 Herring Cove Road should be Commercial based on use and the value amended to reflect new construction. Therefore, the cost of tax exemption will increase if renewed in successive years.

Attachment 3

Proposed Removal from By-law T-200, 2010-2011

ENVIRONMENT

12. Nova Scotia Nature Trust, ANN#04958535, Ostrea Lake

The property located at ANN#04958535 is exempt under the Conservation Property Tax Exemption Act (2008) and can be removed from By-law T-200. The land is assessed as Resource (\$322).

Recommend removal of ANN#04598535 from By-law T-200 (Schedule 26) effective April 1, 2010. Estimated saving to the program of \$322.

Attachment 4

Recommend Decline

RELIGIOUS

13. 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 decline. The property serves a congregational purpose.

RECREATION

14. South End Lawn Tennis Club, 949 Young Avenue, Halifax

The Club owns and operates tennis courts and a small club house. The club is self-sustaining through membership dues and tournament fees. The property is on By-law T-200 (Schedule 29) at Conversion from the Commercial to Residential rate (By-law T-201, April 14, 1998). The property is assessed as Commercial (\$29,634) of which HRM pays \$19,645. An increase to 50% exempt at the Residential rate requested.

Staff recommend decline. The inconsistency in level of exemption awarded membership-based sports and recreation clubs will be addressed under the proposed re-design of the Tax Exemption for Non-Profit Organizations Program.

Note: Presently, there are significant inconsistencies in the level of exemption awarded membership-based sports clubs. For example, canoe, kayak, rowing, atv/snowmobile, archery, lawn bowls, and arenas have been exempt whereas curling clubs, sailing, and tennis have received a Conversion to the Residential tax rate.

SOCIAL SERVICES

15. Community Care Network Society, 2425 Maynard Street, Halifax

The property located at 2425 Maynard Street is on By-law T-200 at 50% exempt at the Residential rate (Schedule 28). The property is assessed as Commercial (\$13,269) of which HRM pays \$11,032. In 2009, a request for full exemption was declined on appeal (By-law T-224, November 3, 2008; Supplementary Report February 16, 2009). Full exemption requested in

2010-11. The food/furniture bank located at 2415 Maynard Street remains on By-law T-200 at full exemption.

Staff recommend decline. Staff find no basis to overturn or amend a prior decision of Regional Council.

Note: Lake City Employment Services, Dartmouth, and Regional Residential Services Society, Halifax, are both on By-law T-200 at 75% exempt at the Residential rate (1998); DASC Industries, Dartmouth, and the Dartmouth Work Activity Society, Dartmouth, were added to By-law T-200 in 2009 at a Conversion from the Commercial to Residential rate. Due to budget limitations the latter two organizations were awarded a Conversion only.

16. East Preston Day Care Centre, 1799 Highway #7, East Preston

The Centre is a registered charity that provides child care. The property is on By-law T-200 (Schedule 27) at 75% exempt at the Residential rate. The property is assessed at the Commercial rate (\$7,977) of which HRM pays \$7,238. Full exemption requested. Application incomplete - no financial statement provided.

The current level of exemption is consistent with other day care providers. Staff recommend decline.

17. Sackville Family Day Care Association (Memory Place), 22 Memory Lane, Lower Sackville

The Association is a registered society that provides child care. Operations are sustained through a provincial grant supplemented by program fees, grants, and fundraising. The property was added to By-law T-200 (Schedule 27) at 75% exempt at the Residential rate (By-law T-201, April 14, 1998). The property is assessed as Commercial (\$17,452) of which HRM pays \$15,946. Full exemption requested.

The current level of exemption is consistent with other day care providers. Staff recommend decline. Refer to HRM Finance for payment plan on arrears.

HEALTH

18. Friends of Children (Atlantic) Association, 1113 Tower Road, Halifax

The Association is a registered charity that provides short-term accommodation for families of children receiving hospital treatment. The Association is self-sustaining through donations and fundraising. The property known as "Ronald MacDonald House" is on By-law T-200 (Schedule 27) at 75% exempt at the Residential rate. The property is assessed as Commercial (\$12,092) of which HRM pays \$9,069. Full exemption requested.

The application for full exemption was declined in 2009 (By-law T-225). Staff note that 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; Halifax Haven Guest House was deferred in 2009 and pay full Residential taxes). Staff find no basis to overturn or amend a prior decision of Regional Council and recommend decline.

SUPPORTIVE HOUSING

19. Society for Women Healing from Addictions and Abuse, (PID# 41184847) 3178 St. Margaret's Bay Road, Timberlea

The society owns and operates an 11-bed recovery centre for women. Operations are sustained through provincial government grants supplemented by fundraising and donations. The primary residence is on By-law T-200 (Schedule 28) at 50% exempt. In 2010, the centre acquired a vacant lot abutting the residence to be used for private parking and a garden for clients. The land is assessed at the Resource rate (\$36).

Staff recommend decline. The lot could be consolidated with the residence which is already on By-law T-200 (Schedule 28).

20. 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 persons in conflict with the law. Operations are sustained through federal and provincial grants. The property located at 2549 Brunswick Street, Halifax, is a registered heritage property known as the Sir Sandford Flemming House. The property is on By-law T-200 (Schedule 27) at 75% exempt at the Residential rate. Full exemption requested as a registered heritage property.

Staff recommend decline.

Staff recommend that the current practise of full exemption for registered heritage properties be reviewed under the proposed re-design of the Tax Exemption for Non-Profit Organizations Program.

21. Halifax Transition House Association

The property known as Bryony House serves as a shelter for women leaving domestic violence, hence the address of this property is not published. The property is on By-law T-200 (Schedule 27) at 75% exempt at the Residential rate. The property is assessed as Residential (\$14,278) of which HRM pays \$13,712. Full exemption requested.

Staff recommend decline. The current level of exemption is consistent with other shelters.

ARTS & CRAFTS

22. Cultural Federations of Nova Scotia, 1113 Marginal Road, Halifax⁴

The Federation comprises member agencies most of whom are provincial umbrella organizations sustained through provincial and federal grants (Dance Nova Scotia, Nova Scotia Designer Crafts Council, Writers Federation of Nova Scotia, Theatre Nova Scotia, Visual Arts Nova Scotia, Nova Scotia Choral Federation, Association of Nova Scotia Museums, and Multicultural Association of Nova Scotia). The premises are primarily administrative offices with shared amenities. The property is on By-law T-200 (Schedule 27) at 75% exempt at the Residential rate. The Federation's operations are sustained by a provincial grant. The property is assessed as Commercial (\$11,154) of which HRM pays \$7,393. Full exemption requested.

Staff recommend decline.

Note: This property is leased from the Halifax Port Authority; leased properties are to be reviewed under the proposed re-design of the *Tax Exemption for Non-Profit Organizations Program*.

23. Affirmative Industries Association of Nova Scotia, 66 Lakecrest Drive, Dartmouth

Affirmative Industries Association is a registered society that assists mental health consumers achieve economic independence through work and/or home ownership. The society has established a registered charity (Affirmative Industry Association Incorporated) operating as the Neighbourhood Dollar Store and Petstuff on the Go. The Association owns and operates a 10-unit apartment building for mental health consumers. In 2006, the property was added to By-law T-200 at full exemption during the holding and construction period (By-law T-212, December 16, 2003) and then changed to 25% exempt at the Residential rate once construction was complete (By-law T-221, November 5, 2007). The property is assessed at the Residential rate (\$10,082) of which HRM pays \$2,521. An increase in exemption level to 50% exempt requested.

Staff recommend decline. The residence operates on an "asset-based housing model" whereby tenants receive a proportional share of all or a portion of net revenues to direct towards personal goals (ie. employment, education, leasing or home ownership). This form of profit-sharing will be reviewed under the proposed tax assistance program re-design.

⁴ Note: The property is leased from the Halifax Port Authority. The status of leased properties is under review by HRM staff as part of a proposed program re-design.

Attachment 5

Proposed Deferrals

A. Property Owned by Non-Profit

COMMUNITY HISTORY

24. Fultz House Restoration Society, Sackville

Fultz House Society is a registered charity formed to protect, preserve, and interpret Fultz House and associated outbuildings and grounds, and to maintain a collection related to the history of Sackville, Beaver Bank/Kinsac, and Lucasville area. Two properties owned by the society, 25 Sackville Drive (Fultz House) and 33 Sackville Drive (land), are on By-law T-200 as exempt (Schedule 26). In 2009, the society acquired title to three properties.

13 Sackville Drive (ANN#01189433), Sackville

Vacant land. The property is assessed at the Residential rate (\$1,170). Full exemption requested.

Staff recommend defer to the 2011-2012 program.

17 Sackville Drive, Sackville (ANN# 04188322)

This property includes a vacant house to be used for artifact displays and storage. The property is assessed at the Residential rate (\$1,273). Note: based on the proposed use it is likely that the assessment classification will change to Commercial. Full exemption requested.

Staff recommend defer to the 2011-2012 program.

21 Sackville Drive, Sackville (ANN#04926293)

Vacant land. The property is assessed at the Residential rate (\$585). Full exemption requested.

Staff recommend defer to the 2011-2012 program.

SERVICE CLUB

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

The Lions Club is a registered charity and self-supporting through fundraising events supplemented by grants and room rentals. In 2008, the club purchased the former 75/80 Seniors

Club property that will serve as a club house with meeting rooms available to the public. In 2009, the club was added to By-law T-200 (Schedule 29) at a Conversion from the Commercial to Residential tax rate with the provision that *"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"* (Report, September 29, 2009). In 2009, an addition to the premises was completed and is occupied by the Eastern Shore Food Bank at no cost to the tenant. Full exemption requested.

Staff recommend defer to the 2011-2012 program. Given the 2010-2011 budget, all requests for an increase in exemption level have either been declined or deferred⁵.

SOCIAL SERVICES

26. Alexander Children's Centre, 3405 Devonshire Avenue, Halifax

The Centre is a registered charity that provides child care services. Revenues are primarily service fees, government grants, and fundraising. In 2006, the Centre purchased land and constructed a new facility. The property is assessed at the Commercial rate (\$47,614) of which HRM pays \$31,559. The property is on By-law T-200 (Schedule 29) at a Conversion from the Commercial to Residential rate. An increase to 50% exempt at the Residential rate requested.

Staff recommend defer to the 2011-2012 program. Given the 2010-2011 budget, all requests for an increase in exemption level have either been declined or deferred.

Note: Child care facilities presently receive exemption at 75% of the Residential rate.

HEALTH

27. 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 an out-patient Lodge at 5826 South Street. In 2007, the society purchased an abutting Residential property for the purpose of expanding their existing premises. The future use of the site (administrative and/or residential) has yet to be determined. The property is assessed at the Residential rate (\$4,667) Partial exemption requested at 50% exempt at the Residential rate.

Staff recommend defer to the 2011-2012 program.

⁵ Requests for an increase in exemption level from applicants whose current level of subsidy is comparable to other service providers have been declined. Requests for an increase in exemption level to realize a comparable level of public subsidy have been deferred.

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

The property is owned by the Church of God in Christ, Mennonite Canada and operated by the Halifax Haven Guest House Society. The property is a guest house for outpatients attending local hospitals and their family. The property is assessed at the Residential rate (\$7,512). Partial exemption requested at 50% of the Residential rate.

Staff recommend defer to the 2011-2012 program.

ETHNOCULTURAL

29. Indo-Canadian Community Society, Lot 18A-164 Chain Lake Drive, Halifax - Late

The Indo-Canadian Community Centre Society is a non-religious organization formed to further the interests of the local Indo-Canadian community. Revenues are self-generated through donations, fundraising and grants. In 2009, the society purchased land for the development of a community centre. The land is assessed as Commercial (\$6,449). Full exemption requested.

Staff recommend defer to the 2011-2012 program.

RELIGIOUS/INTERNATIONAL AID

30. Chalice Canada, Suite 1-445 Sackville Drive, Lower Sackville

Chalice Canada (formerly Christian Child Care International) is a registered charity that provides international aid through sponsorship of children and seniors. Revenues are self-generated through charitable donations and fundraising. The property is assessed as Residential (\$1,170) and Commercial (\$39,935). Conversion from Commercial to Residential rate requested.

Staff recommend defer to the 2011-2012 program pending further review.

SUPPORTIVE HOUSING

31. St. Leonard's Society of Nova Scotia, 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.

2706 Gottingen Street, Halifax

The Gottingen Street residence, known as Barry House, provides emergency shelter for homeless women. The property is assessed as Residential (\$6,439). Full exemption requested.

Staff recommend defer to the 2011-2012 program.

3170 Romans Avenue, Halifax

The property, known as Nehiley House, accommodates up to eight female parolees. The property is assessed as Residential (\$3,821). Full exemption requested.

Staff recommend defer to the 2011-2012 program.

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

The E.Fry Society is a registered charity that provides transitional housing and support services to women in conflict with the law. 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 (\$4,152). Full exemption requested.

Staff recommend defer to the 2011-2012 program.

33. 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 society constructed a 30-unit apartment building. The property is assessed at the Commercial rate (\$4,896). Exemption at 75% of the Residential rate requested.

Staff recommend defer to the 2011-2012 program.

Note: the assessment classification and value are have not been amended to reflect the completion of construction and operation as a multi-unit residence. Staff anticipate that the assessed value (and thereby cost of tax subsidy) will increase significantly in 2011-2012.

AFFORDABLE HOUSING

In 2008, the Province of Nova Scotia introduced a cap on assessments for non-profit housing cooperatives. It should be noted that this “freeze” on assessment values was not extended to (a) other forms of non-profit housing such as shelters, supportive housing, or affordable housing, or (b) other non-profit groups in other sectors, including other social service providers.

34. 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 (combined taxes: \$10,884). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

Note: excludes 681/2 Everett Street, Dartmouth. This property was declined in 2007 (By-law T-221) because title is held by a business, the Irving Oil Company.

35. 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 (combined taxes: \$14,526). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

36. 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 (combined taxes: \$20,011). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

37. Central Dartmouth Housing Cooperative Limited, Dartmouth

The coop owns 13 properties assessed at the Residential rate (combined taxes: \$20,566). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

38. Cliffside Housing Cooperative Limited, Halifax

The coop owns 12 properties (24 units) assessed at the Residential rate (combined taxes: \$31,040). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

39. 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 (combined taxes: \$41,753). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

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

The coop owns a complex comprising townhouses and apartments assessed at the Residential rate (combined taxes: \$47,462). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

41. Dunbrack Housing Cooperative Limited, Halifax

The coop owns 11 properties (30 units) assessed at the Residential rate (combined taxes: \$21,835). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

42. Flip Flop Housing Cooperative Limited, Cole Harbour

The coop owns 12 properties assessed at the Residential rate (combined taxes: \$19,512). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

43. Fresh Start Housing Cooperative Limited, Lower Sackville

The coop owns 16 properties (32 units) assessed at the Residential rate (combined taxes: \$28,812). Partial exemption requested at 25% of the Residential rate.

44. Halifax Peninsula Housing Cooperative, Halifax

The coop owns 13 units assessed at the Residential rate (combined taxes: \$4,738). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

45. High Hopes Housing Cooperative Limited, Halifax

The coop owns 9 properties (23 units) assessed at the Residential rate (combined taxes: \$37,285). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

46. 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 (combined taxes: \$36,519). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

47. 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 (combined taxes: \$10,568). Partial exemption requested at 25% of the Residential rate requested.

Recommend defer to the 2011-2012 program.

Note: Lot 3, 5689 Roberts Street, was declined under By-law T-221 because the property is not a residence

48. Longhouse Housing Cooperative Limited, Halifax

The coop owns 11 properties (22 units) assessed at the Residential rate (combined taxes: \$33,750). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

49. Maria's Housing Cooperative, Halifax

The coop owns 20 properties assessed at the Residential rate (combined taxes: \$28,399). Partial exemption at 25% of the Residential rate requested.

Recommend defer to the 2011-2012 program.

50. McIntosh Housing Cooperative Limited, Halifax

The coop owns 27 properties (54 units) assessed at the Residential rate (combined taxes: \$59,231). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

51. Needham Housing Cooperative Limited, Halifax

The coop owns 5 properties assessed at the Residential rate (combined taxes: \$17,814). Partial exemption requested at 25% of the Residential rate.

52. 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 (combined taxes: \$4,390). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

53. North End United Housing Cooperative, Halifax

In September, 2009, The North End United Housing Cooperative was formed through the merger of James MacDonald Housing Cooperative, Seaview Housing Cooperative, Charles Court Housing Cooperative, and Anathoth Housing Cooperative. As per By-law T-225, the properties formerly owned by Charles Court Housing Coop were reinstated under By-law T-225 (September 29, 2009). Application has been made for the balance of properties whose combined taxes total \$45,645.

Former James MacDonald Coop, 2467-2475 Brunswick Street, Halifax

A 30-unit housing complex. The property is assessed at the Residential rate (\$18,104). Partial exemption requested at 25% of the Residential rate.

Former Seaview Housing Cooperative, 2388 Portia White Court, Halifax

A 24-unit complex with townhouses and apartments at 2390-2422 Barrington Street. The property is assessed at the Residential rate (\$14,849). Partial exemption requested at 25% of the Residential rate.

Anathoth Housing Cooperative 5500 Charles Street, Halifax.

The property is assessed at the Residential rate (\$12,692). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

54. Nunodin Housing Cooperative Limited, Halifax

The coop owns 8 properties (12 units) assessed at the Residential rate (combined taxes: \$12,303). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

55. Rogers Housing Cooperative Limited, Lower Sackville

The coop owns 11 properties (22 units) assessed at the Residential rate (combined taxes: \$27,391). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

56. Rocky Road Housing Cooperative Limited, Halifax

The coop owns 5 properties assessed at the Residential rate (combined taxes: \$29,616). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

57. Rooftops Housing Cooperative Limited, Dartmouth

The coop owns 13 properties assessed at the Residential rate (combined taxes: \$16,668). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

58. Saduke Housing Cooperative Limited, Sackville

The coop owns 10 properties (20 units) assessed at the Residential rate (combined taxes: \$30,902). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

59. Spryview Housing Cooperative Limited, Halifax

The coop owns 9 properties assessed at the Residential rate (combined taxes: \$13,902). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

60. 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 (combined taxes: \$31,363). Partial exemption requested at 25% of the Residential rate

Recommend defer to the 2011-2012 program.

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

The coop owns a 12-unit apartment building assessed at the Residential rate (combined taxes: \$13,280). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

62. Westmoor 57 Housing Cooperative Limited, Halifax

The coop owns 56 single family dwellings assessed at the Residential rate (combined taxes: \$113,702). Partial exemption requested at 25% of the Residential rate.

Recommend defer to the 2011-2012 program.

B. Leased Property

SOCIAL SERVICES

63. 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.

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

The ILRC provides advocacy, information, and educational services to 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 at the HRM-owned Bloomfield Centre and will be assessed at the Commercial rate.

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

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

The Safe Harbour Church is a registered charity that 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 serving homebound persons with a chronic illness, many of whom have special dietary needs. The church leases 100 sf at the HRM-owned Bloomfield Centre that will be assessed at the Commercial rate. Full exemption requested.

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

ETHNOCULTURAL

66. 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 space in the HRM-owned Bloomfield Centre that will be assessed at the Commercial rate.

Recommend defer pending program re-design re: leased property. The leases status is under review.

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

HIESLA/MISA are both registered charities that provide an array of social, educational, and employment-related programs for new immigrants. The centre lease 1,290 sf at the HRM-owned St Andrews Centre that will be assessed at the Commercial rate.

Recommend defer pending program re-design re: leased property

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

The Council is an umbrella organization serving several ethnocultural groups. The society's revenues are self-generated through membership dues and fundraising. The council lease 170 sf at the HRM-owned St. Andrews Centre that will be assessed at the Commercial rate.

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

RECREATION

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

Canoe/Kayak Canada: Atlantic Division serves various paddling clubs in the region. Revenues are from membership dues, grants and donations. In 2008, the association leased 8,500 sf of

HRM-owned land abutting Lake Banook to serve as an elite training centre. Based on use the facility should be assessed at the Commercial rate. The property has not been assessed for taxes.

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

70. 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 membership dues and events. The club lease 708 sf at the HRM-owned St. Andrews Community Centre. Based on use the space will be assessed at the Commercial rate. The property has not been assessed for taxes.

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

71. 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 ~8,500 sf at the HRM-owned Sackville Sports Stadium. Based on use the space will be assessed at the Commercial rate. The property has not been assessed for tax.

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

72. Northern Lights Senior Citizens Club, Room 106, 2786 Agricola Street, Halifax

The Northern Lights Seniors Club provides social and leisure activities for seniors. Revenues are self-generated through membership dues and fundraising. The group has a service agreement with HRM Community Recreation. The club leases 700 sf in the HRM-owned Bloomfield Centre and will be assessed at the Commercial rate. The property has not been assessed for tax.

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

ENVIRONMENT

73. 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 1,000 sf at the HRM-owned Bloomfield Centre and will be assessed at the Commercial rate. The property has not been assessed for tax.

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

EMERGENCY ASSISTANCE

74. 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 and has an MOU with HRM Fire & Emergency Services for communications support. The club lease 1,040 sf in the HRM-owned St. Andrew's Centre and will be assessed at the Commercial rate.

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

COMMUNITY HISTORY

75. Icelandic Memorial Society, Lot PID#40747925, Fairbanks Lake Road, Markland

The Icelandic memorial Society promotes the history of Icelandic settlement in the markland area. Revenues are self-generated through membership dues, donations, and grants. In 2009, the society leased 2.5 acres of land from the Nova Scotia Department of Natural Resources upon which to construct a replica log cabin. The property has not been assessed for taxes. Full exemption requested.

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

Attachment 6

Records Management

Corrections

76. Sport Nova Scotia, 5516 Spring Garden Road, Halifax - Appeal

Sport Nova Scotia promotes amateur sport. The society owns and operates an office building that primarily houses local non-profit sports, recreation and leisure groups. Revenues are primarily government grants and rentals. The property is assessed at the Commercial rate (\$61,728) and is on By-law T-200 (Schedule 29) at a Conversion from the Commercial to Residential rate excluding any commercial or private occupancy (ie. for non-profit tenants only). This account differs in that the assessment is an "Income Based Assessment" that fluctuates annually with any change in tenant occupancy and further complicated by the application of municipal tax assistance only to non-profit tenants.

An appeal has been received requesting a retroactive adjustment to the 2008-2009 based on an error by HRM in calculating the pro-rated tax exemption. The 2008-2009 Conversion calculation was based on 32% non-profit occupancy whereas the actual should have been 42.6%. The difference between the actual value of award and what it should have been applied to the account is \$8,177.84.

Staff recommend a one-time refund for tax over-payment in the amount of \$8,178 from the 2010-2011 program.

77. Ocean Glen Society, 9 Leary's Cove Road, East Dover - Status Update

In 2009, HRM removed the Ocean Glen Society from By-law T-200 (Schedule 26) "...effective as of the date of closing for the Agreement of Purchase and Sale" (by-law T-225, September 29, 2009). Negotiations for the acquisition and proposed future disposition of the land are in progress and tax exempt status remains in effect. Tax exemption is non-transferable and the new owner shall make separate application to the program for the 2011-2012 fiscal year. Adjustments to the 2009 account were not made and a balance of \$1,324 remains payable under the program.

Ocean Glen Society remains on Schedule 26 of By-law T-200 pending discharge of the Agreement of Purchase and Sale.

Staff recommend a one-time adjustment in the amount of \$1,324 from the 2010-2011 program.

Change in Assessment Account Number

78. Bayside United Baptist Camp Association, 1503 Ketch Harbour Road, Ketch Harbour

Amend Schedule 26, Bayside United Baptist Camp Association, from ANN#04710916 to ANN#09906754.

79. Alta Gymnastics Club, Lot 3A 6955 Bayers Road, Bayers Road, Halifax

In 1997, HRM entered into an agreement with the Halifax Alta Gymnastics Club for the lease of land for a term of 25 years (expires 2022). The organization was added to By-law T-200 in 1998 at full exemption.

Amend Schedule 26, Alta Gymnastics Club, to add ANN#04405994.

80. Needham PreSchool and Day Care Society, 3372 Devonshire Avenue, Halifax

The organization is on By-law T-200 at 75% exempt at the Residential rate.

Amend Schedule 27, Needham PreSchool and Day Care, to add ANN#01851098.

Name Change

81. Sackville Volunteer Firefighters Association, 471 Patten Road, Lower Sackville

The Sackville Fire Fighting Organization have changed their name to the Sackville Volunteer Firefighters Association.

Amend Schedule 26, ANN#5088763, Sackville Fire Fighting Organization to Sackville Volunteer Firefighters Association.

Attachment 7

BY-LAW NUMBER T-227

BY-LAW RESPECTING TAX EXEMPTIONS

Be it enacted by the Council of the Halifax Regional Municipality, under the authority of Section 89, of the Halifax Charter (2008), By-law T-200 is amended as follows:

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

Add ANN#0896969, Nature Conservancy of Canada: Atlantic Division, Big Gun Island, East Petpeswick

Remove ANN#04958535, Nova Scotia Nature Trust, Ostrea Lake

Amend ANN#04710916, Bayside United Baptist Camp Association to ANN#09906754

Amend ANN#04405994, Alta Gymnastics Club, Lot 3A-6955 Bayers Road, Halifax

Amend ANN#5088763, Sackville Fire Fighting Organization, 471 Patten Road, Lower Sackville, to Sackville Volunteer Firefighters Association

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

Amend ANN#01851098, Needham Preschool and Day Care Society, 3372 Devonshire Avenue, Halifax

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

Add ANN#1003199, Rocky Lake Development Association, 44 Verdi Drive, Bedford

Add ANN#04137973, Royal Nova Scotia Yatch Squadron, 360 Purcell's Cove Road, Halifax

Add ANN#10113075, Titans Gymnastics & Trampoline Club, 40 Broom Road, Dartmouth

Add ANN#761106, Hooked Rug Museum of North America Society, 9849 St. Margaret's Bay Road, Queensland

Add ANN#00088706, Waverley Ratepayers Association, 2463 Rocky Lake Road, Waverley

Add ANN#10289602, Hospice Society of Greater Halifax, 9 Spring Street, Bedford

Add ANN#02140152, Lung Association of Nova Scotia, 6331 Lady Hammond Road, Halifax

Add ANN#7727372, Beaver Bank Kinsac Lions Club, 40 Sandy Lake Road, Beaver Bank

Add ANN#02175312, Resolute Amateur Athletic Club, 5461 Inglis Street, Halifax

Add ANN#03351882, Society of Saint Vincent DePaul (Halifax Conference), 438 Herring Cove Road, Halifax

Add ANN#07745877, Society of Saint Vincent DePaul (Halifax Conference), 440 Herring Cove Road, Halifax

MAYOR

MUNICIPAL CLERK

I, Cathy Mellett, 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 on (month) (day), 2010.

MUNICIPAL CLERK

Amendment to By-law T-227 - January 11, 2011

Subsequent to the staff report of November 15, 2010, staff have been advised of the sale of a property in receipt of partial tax exemption under By-law T-200.

W.Williams Non-Profit Housing (Alice Housing) sold a property located at 95-97 Windmill Road, Dartmouth on November 8th, 2010. The property was exempt at 75% of the Residential rate, Schedule 27.

Therefore, By-law T-227 (page 32) should be amended as follows:

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

Remove ANN#04687558, W.Williams Non-Profit Housing, 95-97 Windmill Road, Dartmouth

The current exemption is pro-rated for 222 days (April 1, 2010 to November 8th, 2010) for a cost of \$1,588.05. The new owner shall be responsible for payment of the balance of \$1,022.92.

This one-time saving (\$1,022.92) to the program amends the budget implications section of the report (page 3) to increase the balance from \$23,874 to \$24,896.92.