

TO: Mayor Savage and Members of Halifax Regional Council

SUBMITTED BY: Original Signed *for*
Councillor Bill Karsten, Chair, Audit and Finance Standing Committee

DATE: April 15, 2013

SUBJECT: Request for Funding Increase to T-229 Budget

ORIGIN

The Audit and Finance Standing Committee meeting, March 20, 2013.

LEGISLATIVE AUTHORITY

Halifax Regional Municipality Council approved, Dec 11, 2012, that all budget increases are to be presented to the Audit and Finance Standing Committee, prior to submission to Council.

Halifax Charter, section 93(1) - The Council shall make estimates of the sums that are required by the Municipality for the fiscal year; Halifax Charter, section 79(1) - Specifies areas that the Council may expend money required by the Municipality; Halifax Charter, section 35(2)(d)(i) - The CAO can only authorize budgeted expenditures or within the amount determined by Council by policy; Halifax Charter, section 120(6) - The Municipality may maintain other reserve funds for such purposes as the Council may determine; Halifax Regional Municipality policy on Changes to Cost Sharing for Capital Projects - Changes requiring Council approval; and the Halifax Regional Municipality Reserve Policy - No reserve funds will be expended without the CAO's recommendation and Council approval.

RECOMMENDATION

It is recommended that Halifax Regional Council approve an increase to the 2013-14 budget, By-law T-229 of \$250,000 to help cover the cost of the deferred 'Affordable Housing/Co-operatives' listed in the January 22, 2013 staff report.

BACKGROUND

At its February 4, 2013 meeting, the Grants Committee received the Request for Funding Increase to T-229 Budget report, dated January 22, 2013. The committee voted to recommend the report to the Audit and Finance Standing Committee.

A report, dated February 4, 2013 was received by Audit and Finance Standing Committee at its meeting of March 20, 2013 and recommended it to Regional Council.

An amendment to the report, dated April 2, 2013, was passed by the Audit and Finance Standing Committee at its meeting on April 3, 2013. This amendment made clear the budget year to which the recommendation applied.

DISCUSSION

At its March 20, 2013 meeting, the Audit and Finance Standing Committee voted to recommend approval of the Grants Committee recommendation report, dated February 4, 2013 to Regional Council.

At its April 3, 2013 meeting the Audit and Finance Standing Committee voted to amend the recommendation report, dated February 4, 2013 to include the budget year.

FINANCIAL IMPLICATIONS

The financial implications are as outlined in the attached reports dated January 22, 2013 and February 4, 2013.

COMMUNITY ENGAGEMENT

Audit and Finance Standing Committee meetings are open to the public and all agendas, reports and minutes are available on the internet.

ENVIRONMENTAL IMPLICATIONS

No environmental implications have been identified.

ATTACHMENTS

1. April 2, 2013, Grants Committee: Amendment to Request for Funding Increase to T-229 Budget
2. February 4, 2013, Grants Committee: Request for Funding Increase to T-229 Budget

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: Matt Godwin, Legislative Assistant, 490-6521



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Item No.
Audit & Finance Standing Committee
April 3, 2013

TO: Chair and Members of Audit & Finance Standing Committee

SUBMITTED BY: Original Signed *for.*
Councillor Russell Walker, Chair, Grants Committee

DATE: April 2, 2013

SUBJECT: Amendment to Request for Funding Increase to T-229 Budget

ORIGIN

Grants Committee February 4, 2013, the motion was passed by the Grants Committee to increase funding to the T-229 budget to address previously deferred accounts. Audit and Finance passed the motion on March 20 2013.

LEGISLATIVE AUTHORITY

See February 4th, 2013 Request for Funding Increase to By-law T229 Budget report to Audit and Finance Standing Committee.

RECOMMENDATION

Audit and Finance motion to read: "It is recommended that Halifax Regional Council approve an increase to the 2013-14 budget, By-law T-229 of \$250,000 to help cover the cost of the deferred 'Affordable Housing/Co-operatives' listed in the January 22, 2013 staff report."

BACKGROUND

See February 4th, 2013 Request for Funding Increase to By-law T229 Budget report to Audit and Finance Standing Committee.

DISCUSSION

See February 4th, 2013 Request for Funding Increase to By-law T229 Budget report to Audit and Finance Standing Committee.

FINANCIAL IMPLICATIONS

If approved the requested increase of \$250,000 to account M311 8006 will provide funding for deferred applications awaiting tax exemption under the Tax Exemption for Non-Profit Organizations Program in the 2013-14 Budget year.

COMMUNITY ENGAGEMENT

None.

ATTACHMENTS

None.

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: Christine Buckley, Program Technician, Finance and Information Technology

Report Approved by:


Original Signed
Greg Keefe, Director of Finance/CT

490-6308



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Item No.
Audit & Finance Standing Committee
March 20, 2013

TO: Chair and Members of Audit & Finance Standing Committee

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

DATE: February 4th, 2013

SUBJECT: Request for Funding Increase to T-229 Budget

ORIGIN

Grants Committee meeting – February 4th, 2013

LEGISLATIVE AUTHORITY

December 11, 2012 motion of Regional Council that any proposal to Halifax Regional Council, outside the annual budget or tender process, be referred to the Audit and Finance Standing Committee for review and recommendation to Regional Council including but not limited to; new programs or services not yet approved or funded; programs or services that are being substantially altered; proposed changes in any operating or project budget items; committing funds where there is insufficient approved budget; new or increased capital budget due to cost sharing; or creation or modification of reserves and withdrawals not approved in the approved budget.

Requirement of the HRM Reserve Policy that no Reserve Funds will be expended without the CAO's recommendation and Council approval

RECOMMENDATION

It is recommended that the Audit and Finance Committee recommend that Halifax Regional Council approve an increase to the T-229 budget, in the amount of \$250,000 to help cover some of the costs of the deferred programs in the January 22, 2013 staff report.

BACKGROUND

HRM awards tax assistance to registered non-profit organizations under the authority of s. 89 (1) of the HRM Charter (2008) enacted through HRM By-law T-200. The attached staff report includes applications recommended to be renewed, added, increased, removed, declined or deferred. Table 1a (Attachment 1) describes the different levels of exemption currently available under the Tax Exemption for Non-Profit Organizations Program.

DISCUSSION

The Grants Committee reviewed and discussed the January 22, 2013 staff report at the February 5, 2013 Grants Committee meeting. The Committee noted that there have been applicants on the deferred applicants list since 2006. It was noted that the deferred applicants would be eligible to receive funding if it were available.

FINANCIAL IMPLICATIONS

If approved the requested increase of \$250,000 to account M311 8006 will provide funding for deferred applicants awaiting tax exemption under the Tax Exemption for Non-Profit Organizations Program.

COMMUNITY ENGAGEMENT

The Grants Committee is comprised of six (6) citizen representatives and six (6) elected officials representing the six Community Councils. The Grants Committee meetings are open to the public.

ENVIRONMENTAL IMPLICATIONS

None indicated.

ALTERNATIVES

The Audit and Finance Standing Committee could deny the Grants Committee request of an additional \$250,000 to the T-229 budget. This is not the recommended action.

ATTACHMENTS

1. January 22, 2013 By-law T-229 Tax Exemption for Non-Profit Organizations 2012-2013

**Request for Funding Increase
To T-229 Budget.
Audit & Finance Standing Committee**

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March 20, 2013

A copy of this report can be obtained online at <http://www.halifax.ca/boardscom/SCfinance/index.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: Quentin Hill, Legislative Assistant, 490-6732



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Item No. HRM Grants Committee

TO: Chair and Members of HRM Grants Committee

Original Signed

SUBMITTED BY: _____
Greg Keefe, Director of Finance & Information, Communications &
Technology/CFO

DATE: January 22, 2013

SUBJECT: **By-law T-229 Tax Exemption for Non-Profit Organizations 2012-2013**

ORIGIN

The 2012-2013 budget approved by Regional Council included an \$8,000 increase in the *Tax Exemption for Non-Profit Organizations Program* for a total of \$2,985,000. This report addresses renewal of exemptions, new applicants, and records management.

RECOMMENDATION

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

1. The renewal of tax exemption status for the 2012-2013 fiscal year for 148 organizations (297 properties) as listed in Table 3a (Attachment 3), for a total combined cost of \$2,368,878;
2. The renewal of tax exemption status for the 2012-2013 fiscal year for the 35 organizations (35 leased properties) as listed in Table 3b (Attachment 3) for a total \$369,585;
3. The addition of 5 organizations (5 properties) for the 2012-2013 fiscal year as detailed in Table 4a (Attachment 4) for a total combined cost of \$20,301;
4. A change in exemption level for 1 organization (3 properties) for the 2012-2013 fiscal year as detailed in Table 4b (Attachment 4) for an increase in cost of \$2,470;
5. The removal of 5 organizations (6 properties) in 2012-2013 as detailed in Table 5a (Attachment 5) for a combined saving of \$2,065;

6. The decline of 6 new applicants (12 properties) as detailed in Table 6a (Attachment 6);
7. The declined of an increase in current level of 12 applicants (12 properties) as detailed in Table 6b (Attachment 6);
8. The deferral of 25 organizations (308 properties) previously deferred and 6 new applicants (7 properties) as detailed in Tables 7a & b (Attachment 7);

BACKGROUND

HRM awards tax assistance to registered non-profit organizations under the authority of s. 89 (1) of the HRM Charter (2008) enacted through HRM By-law T-200. This report includes applications recommended to be renewed, added, increased, removed, declined or deferred. Table 1a (Attachment 1) describes the different levels of exemption currently available under the *Tax Exemption for Non-Profit Organizations Program*.

Organizations currently receiving tax assistance must renew their status annually by remitting documentation to confirm their non-profit or charitable status, financial status, and property use. In addition to renewals, this year the program received 5 new applications of which 2 were received after the program closing date. The program also received 20 applications from organizations currently on By-law T-200; 13 requested an increase in current tax exemption level, and 7 already on the by-law acquired additional property.

DISCUSSION

Presentation of Information: For clarity information is presented in summary tables and where applicable a descriptive narrative of the applicant and recommendation rationale. A property identification number (PID#) is used in the absence of a civic address. Organizations are identified using their incorporated name, followed by the number of properties shown in the column marked #. Costs are cited as "estimates" to allow for any subsequent change in assessment classification or value, assessment appeal, or correction.

Budget Capacity: The program's 2012-2013 budget is \$2,985,000, an increase of \$8,000 over the prior year. However, if approved, the cost to renew existing exemptions for the 183 organizations currently on By-law T-200 (as listed in Attachment 3) is \$2,738,463, which accounts for ~ 92% of budget capacity. Consequently, there is insufficient capacity to address all new and deferred applicants, most of which are from non-profit housing groups assessed at the Residential tax rate. Therefore, as per past practice, applications were considered in the following order of priority:

- Renewal of organizations on the by-law and in good standing.
- Reinstatement of an organization provided the service is identical.
- Properties assessed at the Commercial tax rate.
- A contingency for properties not assessed for tax in 2012-2013, incorrect assessment classifications, valuation appeals, and billing errors.
- Organizations whose level of exemption is significantly lower than comparable service providers due to prior year budget constraints. In circumstances where existing

exemption levels show a high degree of inconsistency, the recommended award errs to the lower exemption rate.

Review of Conditional Awards: As part of the audit compliance work plan, conditional awards have been reviewed to confirm if the terms have been met and any amendments that may be warranted. See: Attachment 2.

Renewals: The applicants recommended for renewal are listed in Tables 3a and 3b (Attachment 3). The use of two listings distinguishes between property ownership and leasing.

Reinstatement: The term “reinstatement” is used to describe exemption recipients who sold a property and relocated to a new property within the preceding 12 months. The organization may be reinstated at their prior level of exemption provided the type of service is identical. The term does not apply to an organization with properties on the by-law who wish to add an additional/new property.

Contingency Allowance: Typically, there is a lag of up to one year between the conveyance or construction of a property and its inclusion on the municipal tax roll. Consequently, several properties have been added to the program in prior years that have not been assessed. These awards need to be calculated so as to avoid a budget overrun once the tax roll is updated. The proposed contingency also allows for account reconciliation for any assessment appeal or billing error.

Contingency Allowance					
Current Use	Estimated Assessed Value*	Level	Estimated Taxes for 2012-2013	Cost** to Program upon Assessment	Cost** to NP Organizations upon Assessment
Alta Gymnastics Club	\$1,646,800	100%	\$59,282	\$59,282	\$0
Soccer Nova Scotia Training Centre Inc.	\$9,557,800	100%	\$345,323	\$345,323	\$0
North Star Rowing Club***	\$1,322,500	100%	\$47,782	\$47,782	\$0
Village Green Recreation Society	\$17,600	Conversion	\$557	\$206	\$351
Total			\$452,944	\$452,593	\$351

* Estimates have been calculated using area rates and 2012 property assessments.

** New assessments will create new tax revenue for HRM, most of which will be absorbed by additional tax exemption program costs. The net financial impact on HRM is seen in “Cost to Organizations” column, which is equivalent to “net incremental taxes” for HRM.

*** The value estimate is inclusive of all land and buildings located on the property.

Request for an Increase in Exemption Level: As part of the work related to the Auditor General’s audit report, staff are currently in the process of developing detailed policies and

procedures in an effort to standardize exemption levels. Therefore, it may be premature to increase exemption levels for comparable services. It is recommend that requests for an increase from organizations *already in receipt of an award comparable to other groups in the same sector* be declined. Requests for an increase in exemption level from those organizations whose *level of exemption was significantly lower than comparable service providers due to prior year budget constraints* may be recommended for a modest increase subject to budget capacity.

Policy Development: A legal opinion has been sought regarding the eligibility of leased property and exemption levels set out in legislation. The findings will form the basis for the development of detailed policy and procedures. If policy is approved, inconsistent exemption levels among comparable service providers will need to be addressed, possibly using a phased approach.

BUDGET IMPLICATIONS

2012-2013 Budget M311-8006		\$2,985,000
Renewals of 148 Organizations, Table 3a	(\$2,368,878)	
Renewals of 35 Organizations, Table 3b Leased	(\$369,585)	
Recommend Additions, Table 4a	(\$20,301)	
Recommended Change in Exemption Level, Table 4b	(\$2,470)	
Recommended Removal, Table 5	\$2,065	
Program Cost at Recommended Exemption Levels		(\$2,759,169)
Balance		<u>\$225,831</u>

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 HRM Charter has been amended to permit tax exemptions by policy an Administrative Order. The development of a new Administrative Order will be incorporated into the proposed program re-design and, if approved by Regional Council, could realize administrative efficiencies. In the interim, a public hearing process will continue to be used through which any member of the public can submit a written or verbal opinion for or against the proposed recommendations.

ENVIRONMENTAL IMPLICATIONS

None.

ALTERNATIVES

The HRM Grants Committee could recommend that Regional Council amend or overturn a recommendation.

ATTACHMENTS

1. By-law T-200 Current Levels of Tax Exemption.
Table 1a
2. Review of Current Awards
Table 2a Recommended Amendment to Exemption Level in 2013-2014
Table 2b Recommended Reduction in Exemption Level in 2013-2014: Leased
Property
3. Recommended Renewals
Table 3a Recommended Renewals 2012-2013
Table 3b Recommended Renewals: Leased Property 2012-2013
4. Recommended Additions to By-law T-200
Table 4a Recommended Additions
Table 4b Recommended Change in Exemption Level 2012-2013
5. Recommend Removal
Table 5a Recommended Removals
6. Recommend Decline
Table 6a Recommend Decline: New or Deferred Applicants
Table 6b Recommend Decline Request for Increase in Level of Tax Exemption
7. Recommend Deferrals
Table 7a Previously Deferred Applicants: Recommend Defer
Table 7b New Applicants: Recommend Defer
8. Records Management
9. By-Law Number T-229

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, Finance & Information Technology, 490-5469; Christine Buckley, Grants Program Technician, Finance & Information Technology.

Original Signed

Report Approved by:

Bruce Fisher, Manager Financial Policy & Planning 490-4493

Attachment 1

Table 1a. By-law T-200 Current Levels of Tax Exemption

Category	Description	Subsidy Level	Schedule
Conversion	Property assessed as Commercial rate converted to the Residential tax rate	Organization pays full tax at the Residential rate (~2/3rd saving)	Schedule 29
Partial Exemption	Property assessed as Commercial rate converted to the Residential rate with a further % reduction	25% Exempt HRM pays 25% Organization pays 75%	Schedule 30
		50% Exempt HRM pays 50% Organization pays 50%	Schedule 28
	OR Property assessed as Residential or Resource with a further % reduction	75% Exempt HRM pays 75% Organization pay 25%	Schedule 27
Tax Exempt	Full exemption from tax.	100% Exempt HRM pays 100%	Schedule 26
<ul style="list-style-type: none"> • Presently, groups on By-law T-200 receive the same level of exemption on fire protection tax. • Area rates and mandatory provincial contributions are included. • Local improvement charges, business improvement district levies, fines and interest on arrears are excluded. 			

Note: This table outlines possible exemption levels awarded under HRM's *Tax Exemption for Non-Profit Organizations Program*. Recommendations are also based on eligibility, program budget capacity, assessment classification, public access, and/or type of program or service.

Attachment 2

Review of Current Awards

2.1 Review of Conditional Awards: Recommended Reduction in Exemption Level Next Fiscal Year (2013- 2014)

Albeit all tax exemptions have standard conditions applied some maybe been subject to additional case-specific requirements. The latter have been identified as “conditional” awards and should be monitored for compliance. If the terms of a conditional exemption have been met the conditional status is removed. In other cases the terms or level of exemption may need to be amended.

The 2012 review identified thirteen (13) conditional awards. Seven (7) of the conditional awards have been met or are redundant. Six (6) of the conditional awards will require Regional Council’s approval to renew, amend, or revoke. Recommended amendments are summarized in Table 2a. below followed by a narrative description and rationale. There are no budget implications in this fiscal year (2012-2013).

Table 2a. Recommended Amendment to Exemption Level in 2013-2014.

Organization	Current Exemption Level	Conditional Award	Recommendation
Anglican Diocese of NS & PEI (St. Paul’s Anglican Church)	100%	Limited to 2 years, payment of arrears, proof of assessment appeal required.	Issue notice in 2012-2013 that exemption revoked April 1, 2013.
Beacon House Inter-Faith Society	100%	Low income occupancy. No net revenue.	Issue notice in 2012-2013 of intent to reduce exemption level to 25% as per affordable housing.
Creighton-Gerrish Development Association	100%	Exempt during holding and construction period.	Apply conditions in 2012-2013 to restrict duration and potential change of use tax if sold.
Kinsmen Club of Dartmouth	50%	Secure replacement tenant(s).	Issue notice in 2012-2013 of intent to reduce exemption level to Conversion in 2012 as per other service clubs.
Neptune Theatre Foundation	100%	Savings from increase in tax exemption to be directed to debt retirement.	Issue notice in 2012-2013 of intent to reduce exemption level to 50% in 2013.
Scotia Chamber Players	100%	Exempt during holding and construction period.	Issue notice in 2012-2013 of intent to reduce exemption level to 50% in 2013.

1. Anglican Dioceses of Nova Scotia & PEI (St. Paul's Anglican Church), Lot 2-71 St. Paul's Lane, French Village

In 2010, St. Paul's Anglican Church requested HRM waive tax arrears resulting from the assessment of a parcel of land at the Resource rate and provide full exemption. The parcel of land is a vacant holding. The request was declined and referred to the *Tax Assistance for Non-Profit Organizations Program*. In 2011, a conditional exemption was awarded pending the Parish's appeal to the Nova Scotia Registry of Deeds and Property Valuation Services (By-law T-228). Arrears have been paid but proof of an appeal has not been submitted. A letter of caution will be issued to the organization to advise that the award was conditional and time-limited. Full exemption will be revoked April 1, 2013. HRM does not fund religious/congregational activities and the land does not serve a public function. Therefore, the property is unlikely to be considered for continued exemption.

It is recommended that full exemption for the Anglican Dioceses of Nova Scotia & PEI (St. Paul's Anglican Church) Lot 2-71A St. Paul's Lane, French Village, be renewed in 2012-2013 conditional upon receipt of appeal documentation.

2. Beacon House Inter-Faith Society, 450 Cobequid Road, Sackville

The Beacon House Inter-Faith Society sub-leased space in an HRM-owned facility for sixteen (16) years that, in error, was not assessed for tax. In 2002, the Society purchased two properties which were added to By-law T-200 in 2003 (By-law T-210). As per other food banks, the property located at 470 Cobequid Road was awarded full exemption. The use of the vacant residential property located at 450 Cobequid Road was unconfirmed but proposed use included (1) accommodations for a live-in caretaker to discourage theft of donated goods dropped off after hours, and/or (2) low income housing for an individual or family. The residence was awarded full exemption based on a grant to the society from the Nova Scotia Department of Community Services in support of affordable housing. Given the uncertainty of the property's use, conditions were applied to 450 Cobequid Road, not the food bank. A site visit in May, 2012, confirmed that the premises have been used for a live-in caretaker. The occupants do not pay rent or receive any financial remuneration and submit annual proof of household income to the Society. The current level of exemption exceeds comparable affordable housing (Schedule 30) which is 25% exempt at the Residential rate.

It is recommended that full exemption for Beacon House Interfaith Society, 450 Cobequid Road, Sackville, be renewed in 2012-2013 and that the Society be advised in writing of the recommendation to reduce the level of exemption granted to 450 Cobequid Road, Sackville, to 25% exempt at the Residential rate commencing April 1, 2013, as per other affordable housing organizations on By-law T-200. A phased reduction at a rate of 25% per annum is recommended to assist the society with budget adjustments.

Note: The recommendation applies only to the residential property, renewal of full exemption for the food bank located at 470 Cobequid Road, Sackville, is recommended.

3. Creighton-Gerrish Development Association, 2286 Gottingen Street, Halifax

In 2002, thirteen (13) properties acquired by the Creighton-Gerrish Development Association were added to By-law T-200 as fully exempt pending development for affordable and supportive non-profit housing (By-law T-213). Once construction was complete, irrespective of occupancy, full exemption was to be revoked. In 2004, six (6) properties were sold to private interests and removed from the by-law. The remaining seven (7) properties were consolidated into one parcel that is due to be developed in 2012. In practise, major capital projects have been exempt for up to 2 years pending development approvals and construction; a capital-intensive phase of development with no revenue generated through sale or tenancy. The exemption awarded 2286 Gottingen Street raised concerns regarding the duration of full exemption (10 years) and the cumulative financial cost to HRM if the property were subsequently sold to a third party.

It is recommended that full exemption for Creighton-Gerrish Development Association, 2286 Gottingen Street, Halifax, be renewed for 2012-2013, effective April 1, 2012. In the event that the property is conveyed to a third party, full tax shall be payable retroactive to April 1, 2012 or earlier.

In the event of a market value sale the status of exemption, including prior awards, shall be reviewed.

4. Kinsmen Club of Dartmouth, 30 Caledonia Road, Dartmouth

In 1976, the former City of Dartmouth donated a former residential building to the Kinsmen Club that was moved to its present location on land leased from the municipality. The building served as a clubhouse and the upper floor was leased to the Dartmouth Boys & Girls Club. In error, the property was not assessed for tax until 2007. The Club was added to By-law T-200 at a Conversion from the Commercial to Residential rate (By-law T-221). Upon appeal, the level of exemption was increased to 100% on the basis that the Club provided subsidized accommodation to the Boys & Girls Club (By-law T-222). The award was conditional pending construction of the East Dartmouth Recreation Centre and relocation of the Dartmouth Boys & Girls Club to the HRM-owned facility.

In 2008, following the opening of the East Dartmouth Recreation Centre and relocation of the Dartmouth Boys & Girls Club, the level of exemption was reduced to 50% exempt at the Residential rate. The award was conditional pending new tenancy and renewal of the land lease agreement with HRM. Both of these conditions have been met. For consistency with other service clubs who do not provide alternate service delivery, the exemption rate should be reduced to a Conversion from the Commercial to Residential rate.

It is recommended that partial exemption at 50% of the Residential rate be renewed for the Kinsmen Club of Dartmouth, 30 Caledonia Road, Dartmouth, effective April 1, 2012, and that written notice be issued of the recommendation to reduce the exemption level to a Conversion from the Commercial to Residential rate in 2013.

5. Neptune Theatre Foundation, 5216 Sackville Street, Halifax

In 1997, Neptune Theatre Foundation was added to By-law T-200 at 50% exempt at the Residential rate (By-law T-200). In 1999, the level of tax exemption increased to 75% exempt at the residential rate (By-law T-201) to help maintain financial stability. In 2001, full exemption was awarded on an interim basis to assist operating viability. The annual saving in operating costs realized by an increase in tax exemption was to be applied to outstanding capital debt related to the construction of the theatre complex, commencing in fiscal year 2001-2002 (By-law T-206). The condition attached to the increase in tax exemption has been met. The Foundation has established an endowment fund (Trident Fund) to assist with future re-capitalization.

It is recommended that full tax exemption for the Neptune Theatre Foundation, 5216 Sackville Street, Halifax, be renewed effective April 1, 2012, and that written notice be issued of the recommendation to reduce the level of exemption to 50% in 2013.

6. Scotia Chamber Players, 6181 Lady Hammond Road, Halifax

In 2002, the Scotia Chamber Players expanded their existing facility (a former residence donated to the society) to encompass a 110-seat concert room and recording studio. Full exemption was awarded during the expansion phase. In part, this level of exemption was based on increased access to the facility for community, professional arts groups and individuals (By-law T-209). The award was conditional and restricted to the construction phase. Once the new amenities were complete and a new assessment value determined, the level of exemption was to be reviewed. The expansion was completed in 2003 and assessed at the Commercial tax rate.

It is recommended that full exemption for Scotia Chamber Players, 6181 Lady Hammond Road, Halifax, be renewed effective April 1, 2012, and that written notice be issued of the recommendation to reduce the level of exemption to 50% in 2013.

2.2 Review of Leased Property: Recommended Conditional Renewal

HRM Finance has requested a legal opinion regarding the eligibility of leased properties pursuant to Section 89(1) of the HRM Charter (2008). Through the review process for 2012-2013 it was identified that there are properties known to be leased from non-profit organizations, government and private owners; those properties currently on By-law T-200 are listed in Table 3b.

2.3 Review of Leased Property: Recommended Reduction in Exemption Level

The review of leased properties also identified two (2) properties whose current level of exemption may warrant a reduction in the 2012-2013 fiscal year.

Table 2b. Recommended Reduction in Exemption Level in 2013-2014: Lease Property

Tenant Organization	Owner	Current Exemption Level	Recommendation
HRM	Roman Catholic Episcopal Corporation (St. Thomas Moore Church)	100%	Amend new lease to include payment of rent and remove the property from By-law T-200 in 2013.
MacDonald House Association	Nova Scotia Department of Natural Resources	100%	Renew in 2013 and issue notice of intent to reduce exemption level in 2013 to exclude all sub-leasing to private or business interests.

7. Roman Catholic Episcopal Corporation (Saint Thomas More Church), 2 and 4 Belvedere Drive, and 20 Lethbridge Avenue, Dartmouth

In 2002, HRM Parks & Recreation entered into a 10-year land license agreement with the Roman Catholic Episcopal Corporation for three parcels of vacant land located at Belvedere Drive and Lethbridge Avenue for use as a children’s playground. HRM owns the playground equipment and is responsible for site maintenance. The lands are not ancillary to a place of worship and therefore not exempt under the Assessment Act (1996). The assessment classification is Residential (\$5,666). The lands have high market value due to their potential residential development. The license agreement expired April 23, 2012, and is under review.

The playground is not owned or operated by the church and as such they are not the party providing a community or alternate service. In preference to an exemption under By-law T-200, HRM should pay rent to the property owner. This approach provides protection for the property owner insofar as tax exemption cannot be guaranteed for the duration of a license agreement. Further, HRM programming costs are accurately captured and paid by the applicable departmental program. A rental payment would also enable an evaluation of the total cost of providing a playground at this location and in relation to comparable municipal facilities.

It is recommended that full tax exemption for Roman Catholic Episcopal Corporation (Saint Thomas More Church), 2 and 4 Belvedere Drive, and 20 Lethbridge Avenue, Dartmouth, be conditionally renewed effective April 1, 2012, and that written notice be issued of intent to revoke exemption effective April 1, 2013. The proposed renewal in 2012 recognizes that the owner does not derive any revenue while the license agreement is under review.

8. MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown - Conditional

The property known as MacDonald House is leased from the Department of Natural Resources. The lease expires in 2014. In 1984, the property was added to By-law T-51 of the former County of Halifax and added to By-law T-200 in 1998 at the same exemption level (By-law T-201). Presently, portions of the premises are sub-leased to seasonal and year-round small businesses (tearoom, massage therapist, craft shop, surf school), a non-profit daycare, and a private apartment. To date, non-profit daycares who own their premises receive partial, not full, exemption and a private apartment or small business enterprise is not eligible for tax exemption. Therefore, a reduction in exemption level is recommended.

It is recommended that full tax exemption for MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown, be conditionally renewed effective April 1, 2012, excluding any portion of the premises sub-let to business interests, and that written notice be issued of intent to reduce the level of tax exemption applied to any residential or non-profit tenants in 2013-2014.

Attachment 3

Table 3a. Recommended Renewals 2012-2013							
Assessed Owner		AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Adsum Association for Women's Residential Facilities	3	04563042	Do not List	75%	\$11,204.75	\$8,403.56	\$2,801.19
		03393062	Do not List	75%	\$7,157.51	\$5,368.14	\$1,789.38
		04559215	Do not List	25%	\$4,694.92	\$1,173.73	\$3,521.19
Affirmative Industries Association	1	00165778	64-66 Lakecrest Dr, Dart	25%	\$8,564.98	\$2,141.23	\$6,423.74
Alexandra Children's Centre	1	09785930	3405 Devonshire Ave, Hfx	50%	\$56,668.50	\$47,045.25	\$9,623.25
W. Williams Non-Profit Housing	5	04597176	Do not List	75%	\$2,595.23	\$1,946.42	\$648.81
		03900061	Do not List	75%	\$2,498.74	\$1,874.06	\$624.69
		00501409	Do not List	75%	\$3,660.29	\$2,745.22	\$915.07
		00822701	Do not List	75%	\$3,608.35	\$2,706.27	\$902.08
		08945942	84 Ochterloney St, Dart	Conv	\$12,193.14	\$7,237.30	\$4,955.84
Alrasoul Islamic Society	1	00267201	1247 Bedford Hwy , Bed	Conv	\$11,542.95	\$7,384.18	\$4,158.77
Anglican Dioceses of NS and PEI St. Paul's Anglican Church <i>Conditional</i>	1	09666672	St Paul's Lane, French Village	100%	\$59.25	\$59.25	\$0.00
Arthur Kidston Memorial Camp	1	00124087	7429 Moose River Rd, Long Lake	100%	\$5,848.10	\$5,848.10	\$0.00
Ashlar Masonic Bldg. Co Ltd.	1	00129879	1 Chestnut Dr, Smith Sett	Conv	\$2,183.85	\$1,375.17	\$808.68
Atlantic Marksmen Association Inc.	1	00140627	6 Clements St, Dart	Conv	\$4,317.55	\$2,830.67	\$1,486.87
Banook Canoe Club	1	00208833	17 Banook Ave, Dart	100%	\$18,292.63	\$18,292.63	\$0.00
Bayside United Baptist Camp Association	1	09906754	1503 Ketch Harbour Rd, Sambro Head	100%	\$92,073.53	\$91,183.65	\$889.88
BCM International - Mount Traber Bible Camp	3	00321389	14008 Hwy 224, Cooks Brook	100%	\$7,991.86	\$6,585.71	\$1,406.14
		00321397	14008 Hwy 224, Cooks Brook	100%	\$134.11	\$134.11	\$0.00
		03355594	14008 Hwy 224, Cooks Brook	100%	\$1,120.65	\$1,120.65	\$0.00
Beacon House Interfaith Society	2	01057138	470 Cobequid Rd, Sack	100%	\$15,525.11	\$15,525.11	\$0.00
		01361198	450 Cobequid Rd, Sack	100%	\$1,757.84	\$1,757.84	\$0.00

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner		AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Beaver Bank Kinsac Lions Club	1	07727372	40 Sandy Lake Rd, Beaver Bank	Conv	\$258.40	\$0.00	\$258.40
Bedford Basin Yacht Club	1	00267082	377 Shore Dr, Bed	Conv	\$27,798.94	\$18,328.46	\$9,470.47
Bedford Masonic Lodge	1	00267317	10 Dartmouth Rd, Dart	Conv	\$5,707.93	\$3,763.37	\$1,944.56
Bide A While Animal Shelter	1	09765425	67 Neptune Cres, Dart	100%	\$18,639.47	\$18,639.47	\$0.00
Big Brothers Big Sisters of Greater Halifax	1	01907484	86 Ochterloney St, Dart	100%	\$8,326.24	\$7,515.04	\$811.20
Black Cultural Centre	1	04559908	10 Cherry Brook Rd, Cherry Brook	100%	\$57,887.48	\$57,887.48	\$0.00
Boutilier's Point Recreation Centre	1	00420417	Island View Dr. Boutilier's Point	100%	\$387.72	\$387.72	\$0.00
Canadian Cancer Society	1	03984354	5826 South St, Hfx	50%	\$58,848.14	\$34,689.19	\$24,158.95
Canadian Lebanon Society of Halifax	1	04431154	253 Bedford Hwy, Hfx	Conv	\$10,629.44	\$6,990.18	\$3,639.25
Canadian Mental Health Association	1	02471523	63 King St, Dart	100%	\$8,910.68	\$8,042.54	\$868.14
Canadian Red Cross @70% owner occupancy	1	09502033	133 Troop Ave, Dart	Conv	\$102,137	\$47,053	\$55,084
Carrols Corner Community Centre	1	00676705	9 Milford Rd, Carrols Corner	100%	\$481.08	\$481.08	\$0.00
Chalice Canada Excludes Residential Portion of the Property	1	08872228	445 Sackville Dr, Sack	Conv	\$56,960.54	\$35,537.85	\$21,422.69
Chezzetcook and District Lions Club	1	03403882	89 East Chezzetcook Rd, Hd Chezzetcook	100%	\$6,228.12	\$6,228.12	\$0.00
City of Halifax Non-Profit Housing Society	27	00770914	2223 Brunswick St, Hfx	100%	\$4,990.64	\$4,990.64	\$0.00
		00771511	2229 Brunswick St, Hfx	100%	\$4,680.26	\$4,680.26	\$0.00
		05208335	2275 Brunswick St, Hfx	100%	\$3,177.20	\$3,177.20	\$0.00
		05208386	2519 Brunswick St, Hfx	100%	\$4,451.74	\$4,451.74	\$0.00
		03352552	2461 Brunswick St, Hfx	100%	\$2,346.24	\$2,346.24	\$0.00
		05238625	2237 Brunswick St, Hfx	100%	\$2,541.76	\$2,541.76	\$0.00
		00772186	2415 Brunswick St, Hfx	100%	\$3,519.36	\$3,519.36	\$0.00
		00771104	2429 Brunswick St, Hfx	100%	\$10,558.08	\$10,558.08	\$0.00

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner		AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
City of Halifax Non-Profit Housing Society...Con't		04630254	5515 Buddy Daye St, Hfx	25%	\$18,151.90	\$3,026.60	\$15,125.30
		05208408	2581 Brunswick St, Hfx	25%	\$3,113.66	\$778.41	\$2,335.24
		04765966	32A Old Sambro Rd	25%	\$2,390.24	\$597.57	\$1,792.67
		04765958	34B Old Sambro Rd	25%	\$2,390.24	\$597.57	\$1,792.67
		05208416	2579 Brunswick St, Hfx	25%	\$3,959.28	\$989.82	\$2,969.46
		05238617	2219 Brunswick St, Hfx	25%	\$3,175.98	\$793.98	\$2,381.99
		05474671	2515 Brunswick St, Hfx	25%	\$9,971.52	\$2,492.88	\$7,478.64
		05474698	2497 Brunswick St, Hfx	25%	\$8,211.84	\$2,052.96	\$6,158.88
		03539792	2485 Brunswick St, Hfx	25%	\$3,734.44	\$933.62	\$2,800.82
		00081833	2573 Brunswick St, Hfx	25%	\$2,346.24	\$586.56	\$1,759.68
		01256653	2289 Brunswick St, Hfx	25%	\$3,666.00	\$916.50	\$2,749.50
		05474647	2525-35 Brunswick St, Hfx	25%	\$3,812.64	\$953.16	\$2,859.48
		05474655	2537-47 Brunswick St, Hfx	25%	\$3,812.64	\$953.16	\$2,859.48
		04077601	2388 Gottingen St, Hfx <i>Excludes commercial portion of the Property</i>	25%	\$16,130.40	\$4,032.60	\$12,097.80
		00773867	2014 Maynard St, Hfx	25%	\$3,226.08	\$806.52	\$2,419.56
		05209684	5219 Artz St, Hfx	25%	\$1,811.00	\$452.74	\$1,358.25
		05209706	5221 Artz St, Hfx	25%	\$1,945.42	\$486.36	\$1,459.07
	01824775	2444 Barrington St, Hfx	25%	\$17,425.72	\$4,356.43	\$13,069.29	
	05209692	5215 Artz St, Hfx	25%	\$1,730.36	\$432.60	\$1,297.76	
Clean Nova Scotia Foundation	1	00203165	126 Portland St, Dart	Conv	\$12,373.28	\$7,344.24	\$5,029.06
Club 24	1	01150774	3 Dundas St, Dart	75%	\$5,295.98	\$4,370.88	\$925.11
Colby Village Preschool Association	1	00811149	144 Avondale Rd. Cole Hrb	75%	\$5,979.53	\$5,467.72	\$511.81
Cole Harbour Rural Heritage Society	3	03551865	471 Poplar Dr, Cole Hrb	100%	\$1,963.14	\$1,963.14	\$0.00
		03551903	475 Poplar Dr, Cole Hrb	100%	\$1,864.18	\$1,864.18	\$0.00
		04716914	1436 Cole Harbour Rd, Cole Hrb	100%	\$9.66	\$9.66	\$0.00
Columbus Club of Sackville	1	02208229	252 Cobequid Rd, Sack	Conv	\$7,041.68	\$4,643.14	\$2,398.54
Community Care Network	2	02066092	2415 Maynard St, Hfx	100%	\$8,627.89	\$8,282.62	\$345.27
		00036919	2425 Maynard St, Hfx	50%	\$18,777.48	\$14,964.87	\$3,812.61
Creighton/Gerrish Development Assoc	1	04364759	2256 Gottingen St, Hfx	100%	\$14,664.00	\$14,664.00	\$0.00

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner		AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Cunard Street Children's Centre	1	00737321	5557 Cunard St. Hfx	75%	\$15,074.45	\$13,845.73	\$1,228.72
Dartmouth Adult Services Society	1	09888330	59 Dorey Ave, Dart	50%	\$13,959.41	\$11,573.24	\$2,386.17
Dartmouth Clay Target Association	1	01089145	2500 Cow Bay Rd, Cow Bay	Conv	\$2,925.31	\$1,945.22	\$980.10
Dartmouth Curling Club	1	01088378	35 Canal St, Dart	Conv	\$14,963.22	\$8,881.50	\$6,081.73
Dartmouth Masonic Properties	1	05472563	24 Mount Hope Ave, Dart	Conv	\$31,624.60	\$20,797.14	\$10,827.46
Dartmouth Non-Profit Housing Society	68	04507401	112 Albro Lake Rd, Dart	25%	\$2,431.95	\$608.00	\$1,823.96
		02499347	118 Albro Lake Rd, Dart	25%	\$5,107.58	\$1,276.90	\$3,830.68
		03691063	7 Galaxy Ave, Dart	25%	\$2,722.65	\$680.67	\$2,041.98
		00666955	357 Portland St, Dart	25%	\$4,858.94	\$1,214.73	\$3,644.20
		06309666	15 Trinity Ave, Dart	25%	\$1,867.87	\$466.97	\$1,400.90
		00322482	10 Eaton Ave, Dart	25%	\$2,634.81	\$658.70	\$1,976.11
		01118226	2 Laurier St, Dart	25%	\$2,182.06	\$545.51	\$1,636.55
		03497739	24 Woodland Ave, Dart	25%	\$2,060.85	\$515.22	\$1,545.63
		02000407	47 Old Ferry Rd, Dart	25%	\$2,957.68	\$739.43	\$2,218.25
		07579411	44 Pinecrest Dr, Dart	25%	\$2,289.70	\$572.43	\$1,717.27
		04798074	46 Pinecrest Dr, Dart	25%	\$2,289.70	\$572.43	\$1,717.27
		05965535	9B Acacia St, Dart	25%	\$2,689.23	\$672.30	\$2,016.93
		01621874	15 Acacia St, Dart	25%	\$1,674.89	\$418.71	\$1,256.17
		01621866	17 Acacia St, Dart	25%	\$1,674.89	\$418.71	\$1,256.17
		04823257	146 Albro Lake Rd, Dart	25%	\$2,355.24	\$588.80	\$1,766.44
		05891485	26 Ancona Pl, Dart	25%	\$2,033.62	\$508.40	\$1,525.22
		05891477	28 Ancona Pl, Dart	25%	\$2,033.62	\$508.40	\$1,525.22
		02080192	47 Andover St, Dart	25%	\$3,038.08	\$759.53	\$2,278.55
		07539274	53A Andover St, Dart	25%	\$2,652.12	\$663.02	\$1,989.10
		07539568	53B Andover St, Dart	25%	\$2,652.12	\$663.02	\$1,989.10
		07539282	53C Andover St, Dart	25%	\$2,572.96	\$643.24	\$1,929.72
		07539576	53D Andover St, Dart	25%	\$2,665.76	\$666.45	\$1,999.30
		00964735	41 Brompton Rd, Dart	25%	\$1,489.34	\$372.33	\$1,117.01
		02215616	43 Brompton Rd, Dart	25%	\$1,481.93	\$370.48	\$1,111.44
02057891	20 Carleton St, Dart	25%	\$2,513.58	\$628.40	\$1,885.19		
07539665	7A Catherine St, Dart	25%	\$1,803.55	\$450.89	\$1,352.66		
07540825	7B Catherine St, Dart	25%	\$1,803.55	\$450.89	\$1,352.66		
06039626	17 Collins Grove, Dart	25%	\$2,136.32	\$534.09	\$1,602.22		
06072739	19 Collins Grove, Dart	25%	\$2,136.32	\$534.09	\$1,602.22		

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner	AAN	Civlc Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Dartmouth Non-Profit Housing Society...Con't	03499855	21H Dahlia St, Dart	25%	\$2,758.51	\$689.63	\$2,068.88
	05962625	5 Dominion Crt, Dart	25%	\$1,892.61	\$473.15	\$1,419.46
	05962617	6 Dominion Crt, Dart	25%	\$1,892.61	\$473.15	\$1,419.46
	03675637	20 Grant St, Dart	25%	\$2,399.78	\$599.95	\$1,799.84
	05401852	24 Grant St, Dart	25%	\$2,444.32	\$611.09	\$1,833.23
	00892114	8 John Street	25%	\$2,533.38	\$633.34	\$1,900.03
	07581300	17 Lakecrest Dr, Dart	25%	\$2,533.35	\$625.30	\$1,875.91
	07581327	19 Lakecrest Dr, Dart	25%	\$2,501.21	\$625.30	\$1,875.91
	04819977	21 Lakecrest Dr, Dart	25%	\$2,501.21	\$625.30	\$1,875.91
	07581335	23 Lakecrest Dr, Dart	25%	\$2,501.24	\$625.33	\$1,875.91
	00791822	95A Lakecrest Dr, Dart	25%	\$2,149.91	\$537.48	\$1,612.43
	06010725	95B Lakecrest Dr, Dart	25%	\$2,149.91	\$537.48	\$1,612.43
	04772083	34 Lucien Dr, Dart	25%	\$2,497.50	\$624.38	\$1,873.13
	02964023	1B Lynn Dr, Dart	25%	\$2,325.56	\$581.39	\$1,744.17
	07579012	1C Lynn Dr, Dart	25%	\$2,553.16	\$638.28	\$1,914.88
	00442968	279 Main St, Dart	25%	\$1,867.86	\$466.96	\$1,400.90
	06119867	22A Marilyn Dr, Dart	25%	\$1,411.43	\$352.86	\$1,058.56
	00834645	25A Marilyn Dr, Dart	25%	\$2,339.18	\$584.80	\$1,754.38
	05822734	80 Montebello Dr, Dart	25%	\$1,959.40	\$489.84	\$1,469.56
	05822742	82 Montebello Dr, Dart	25%	\$1,959.40	\$489.84	\$1,469.56
	05893399	10 Nicole Crt, Dart	25%	\$2,007.65	\$501.91	\$1,505.74
	05893372	12 Nicole Crt, Dart	25%	\$2,010.16	\$502.56	\$1,507.59
	05893054	15 Novawood Dr, Dart	25%	\$1,736.74	\$434.18	\$1,302.56
	05938309	17 Novawood Dr, Dart	25%	\$1,694.69	\$423.67	\$1,271.02
	01079735	6 Old Ferry Rd, Dart	25%	\$3,185.30	\$796.34	\$2,388.96
	00732532	6A Owen Dr, Dart	25%	\$2,921.79	\$730.45	\$2,191.35
	00732524	10 Owen Dr, Dart	25%	\$2,977.48	\$744.38	\$2,233.09
	00732516	12 Owen Dr, Dart	25%	\$3,076.44	\$769.12	\$2,307.31
	03976408	38A Regent Dr, Dart	25%	\$2,232.81	\$558.22	\$1,674.59
	03111083	50 Robert Dr, Dart	25%	\$3,049.23	\$762.32	\$2,286.90
	04542444	10 Ronlea Dr, Dart	25%	\$2,847.57	\$711.89	\$2,135.68
	04970241	22 Spar Cres, Dart	25%	\$1,511.61	\$377.90	\$1,133.71
	02218844	523 Spring Ave, Dart	25%	\$2,727.61	\$681.92	\$2,045.69
00192783	460 Spring Ave, Dart	25%	\$2,580.39	\$645.11	\$1,935.29	
00691089	328 Spring Ave, Dart	25%	\$2,629.87	\$657.48	\$1,972.40	
06276318	52 Trinity Ave, Dart	25%	\$3,137.04	\$784.27	\$2,352.77	
05819105	26 Venice Crt, Dart	25%	\$2,267.42	\$566.86	\$1,700.57	
05819113	28 Venice Crt, Dart	25%	\$2,268.65	\$567.15	\$1,701.49	
00766984	53 Ochterloney St, Dart*	100%	\$8,678.51	\$4,699.79	\$3,978.72	

*53 Ochterloney is @60% of owner occupied

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner		AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Dartmouth Work Activity Society	1	06342124	15 Poseidon Crt, Dart	Conv	\$33,730.97	\$22,182.34	\$11,548.63
Diman Association Canada	1	04588797	345 Kearney Lake Rd, Bed	Conv	\$8,105.91	\$5,323.99	\$2,781.91
East Preston Day Care Centre	1	01360906	1799 Hwy 7, East Preston	75%	\$7,825.80	\$7,092.05	\$733.75
Eastern Passage/Cow Bay Lions Club	1	01362313	65 Hornes Rd, Eastern Passage	100%	\$14,246.07	\$14,246.07	\$0.00
Eastern Shore Ground Search and Rescue Team	1	02629313	5688 Hwy 7, Hd Chezztcook	100%	\$3,829.99	\$3,829.99	\$0.00
Eastern Shore Wildlife Assoc	1	01363042	200 Pool Rd, Sheet Hrb	100%	\$4,294.09	\$4,294.09	\$0.00
Ecology Action Centre	1	03440303	2705 Fern Lane, Hfx	Conv	\$10,711.79	\$6,790.62	\$3,921.18
Elizabeth Fry Society	1	00468622	1 Tulip St, Dart	25%	\$4,127.89	\$1,031.99	\$3,095.90
Emmanuel Baptist Church	1	06058353	Pockwock Rd, Hammonds Plains	100%	\$73.95	\$73.95	\$0.00
Farrell Benevolent Society	1	01462466	276 Windmill Rd, Dart	100%	\$18,859.86	\$18,859.86	\$0.00
Feed Nova Scotia	1	04773071	213-217 Bedford Hwy, Bed	100%	\$15,553.98	\$15,553.96	\$0.00
Feeding Others of Dartmouth	1	03622843	43 Wentworth St, Dart	100%	\$10,223.66	\$9,227.62	\$996.04
Freedom Foundation of Nova Scotia	1	05049261	15 Brule St, Dart	75%	\$2,572.96	\$1,929.73	\$643.24
Friends of Children Atlantic Assoc/Ronald McDonald House	1	03863492	1133 Tower Rd, Hfx	75%	\$11,803.30	\$8,852.47	\$2,950.82
Fultz Corner Restoration Society	5	10176697	25 Sackville Dr, Dart	100%	\$673.01	\$673.01	\$0.00
		01189433	13 Sackville Dr, Dart	100%	\$673.01	\$673.01	\$0.00
		04926293	21 Sackville Dr, Dart	100%	\$673.01	\$673.01	\$0.00
		04188322	17 Sackville Dr, Dart	100%	\$1,412.58	\$1,412.58	\$0.00
		01162659	33 Sackville Dr, Dart	100%	\$14,626.27	\$14,083.35	\$542.92
Golden Age Social Centre	1	03354873	212 Herring cove Rd, Hfx	75%	\$6,842.97	\$5,916.61	\$926.35
Grand Lake Community Society	2	01776681	5466 Hwy 2, Grand Lake	100%	\$709.02	\$709.02	\$0.00
		01776703	22 Lakeside Dr, Grand Lake	100%	\$2,685.70	\$2,685.70	\$0.00

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner		AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Halifax Curling Club	1	01849816	948 South Bland St, Hfx	Conv	\$32,226.92	\$19,031.76	\$13,195.16
Halifax Haven Guest Home	1	01991434	5897 Inglis St, Hfx	25%	\$7,965.00	\$1,991.25	\$5,973.75
Halifax Regional Search and Rescue	1	03376699	116 Lakeview Rd, Lakeview	100%	\$6,307.91	\$6,307.91	\$0.00
Halifax Transition House - Bryony House	1	01851322	Do not List	75%	\$14,930.87	\$12,325.57	\$2,605.30
Harbour Lites New Horizon	1	01882635	167 Hwy 357, Musquodbt Hbr	100%	\$3,756.85	\$3,756.85	\$0.00
Harbour Lodge #53-9 Trustees RAOB Harbour Lodge 7946	1	04684109	2 Wentworth St, Dart	Conv	\$13,450.08	\$7,983.36	\$5,466.72
Home of the Guardian Angel	1	05223393	3 Sylvia Ave, Hfx	75%	\$9,214.48	\$8,432.09	\$782.39
Hooked Rug Museum of North America	1	07691106	9849 St Margaret's Bay Rd, Queensland	50%	\$8,658.22	\$7,046.56	\$1,611.66
Hospice Society of Greater Halifax <i>Conditional</i>	1	10289602	9 Spring St, Bed	Conv	\$3,778.81	\$0.00	\$3,778.81
Indian Point Recreation Centre	1	02138662	435 Indian Point Rd, Glen Haven	100%	\$1,073.15	\$1,073.15	\$0.00
Indo-Canadian Community Centre Soc	1	09378774	164 Chain Lake Dr, Hfx	Conv	\$14,392.00	\$9,503.99	\$4,888.00
Italian Canadian Cultural Association	1	03005542	2629 Agricola St, Hfx	Conv	\$57,910.35	\$36,711.57	\$21,198.77
Ketch Harbour Area Residents Association	1	03383687	No 349 Hwy, Ketch Hbr	100%	\$297.50	\$297.50	\$0.00
Kiwanis Club of Cole Harbour Westphal	1	07727321	759 Caldwell Rd, Eastern Passage	100%	\$4,413.62	\$4,413.62	\$0.00
La Societe Acadienne	1	04864816	54 Queen St, Dart	Conv	\$11,640.73	\$6,909.42	\$4,731.32
Laing House Association	1	09227571	1225 Barrington St, Hfx	50%	\$15,138.14	\$12,243.71	\$2,894.43
Lake Charlotte Area Heritage Society	1	08989141	5435 Clam Hbr, Lk Charolette	100%	\$13,637.98	\$13,637.98	\$0.00
LakeCity Employment Services Assoc	1	00159174	386 Windmill Rd, Dart	75%	\$63,780.30	\$58,321.11	\$5,459.19
Lakeview, Windsor Junction, Fall River Fireman's Assoc	1	05468906	843 Fall River Rd, Fall River	Conv	\$5,071.44	\$3,312.95	\$1,758.50

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner		AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Lawrencetown Community Centre	1	02470845	3657 Lawrencetown Rd, Dart	100%	\$3,999.00	\$3,999.00	\$0.00
Lesbian, Gay & Bisexual Youth Project	1	03227626	2281 Brunswick St, Hfx	Conv	\$11,380.48	\$7,515.30	\$3,865.19
Lung Association @ 70% owner occupancy	1	02140152	6331 Lady Hammond Rd, Hfx	Conv	\$35,069.71	\$16,211.21	\$18,858.50
Masonic Lodge, Eureka Lodge #42	1	03075869	No7 Hwy, Sheet Harbour	Conv	\$2,255.82	\$1,424.87	\$830.95
Mayflower Curling Club	1	03096882	3000 Monaghan Dr, Hfx	Conv	\$40,938.05	\$27,034.14	\$13,903.92
Memory Lane - Sackville Family Daycare	1	04550501	22 Memory Lane, Sackville	75%	\$18,511.02	\$16,283.28	\$2,227.74
Metro Community Housing Association	6	02274507	6274 Young St, Hfx	75%	\$4,341.76	\$3,256.31	\$1,085.44
		03220974	70 Victoria Rd, Dart	75%	\$6,073.67	\$4,555.25	\$1,518.42
		03221369	3235 Joseph Howe Dr, Hfx	75%	\$3,848.32	\$2,886.24	\$962.08
		03221377	2690 Gottingen St, Hfx	75%	\$5,413.46	\$4,060.10	\$1,353.37
		03755983	22 Albert St, Dart	75%	\$2,779.55	\$2,084.66	\$694.88
		05276659	8 Marcs Way, Dart	75%	\$4,401.25	\$3,300.93	\$1,100.31
Metro Non Profit Housing	4	01133489	2330 Gottingen St, Hfx.	75%	\$18,574.40	\$13,930.80	\$4,643.60
		04431227	2672 Belle Aire Terr, Hfx.	75%	\$3,226.08	\$2,419.56	\$806.52
		01646486	5522 Cunard St. Hfx	75%	\$4,399.20	\$3,299.40	\$1,099.80
		00036927	2437 Maynard St, Hfx	25%	\$20,774.00	\$5,193.50	\$15,580.50
MicMac Amateur Aquatic Club	1	03223167	192 Prince Albert Rd, Dart	100%	\$12,869.50	\$12,869.50	\$0.00
Mic Mac Native Friendship Centre	5	00166324	2161 Gottingen St, Hfx	75%	\$12,274.71	\$10,782.95	\$1,491.76
		04128176	5511 Cornwallis St, Hfx	50%	\$457.02	\$228.51	\$228.51
		04128184	2164 Gottingen St, Hfx	50%	\$2,107.27	\$1,525.54	\$581.73
		04128192	2156 Gottingen St, Hfx	50%	\$6,394.09	\$5,095.82	\$1,298.27
		04128214	2158 Gottingen St, Hfx	50%	\$1,765.31	\$1,406.88	\$358.43
Moser River & Area Historical Society	1	03330168	28961 Hwy 7, Moser River	100%	\$414.17	\$414.17	\$0.00
Moser River Community Centre	2	03393372	No 7 Hwy, Moser River	100%	\$198.57	\$198.57	\$0.00
		03330397	No 7 Hwy, Moser River	100%	\$1,462.23	\$1,462.23	\$0.00
Musquodoboit Harbour District Lions	1	05242118	43 East Petpeswick Rd, Hfx	Conv	\$5,541.92	\$3,489.74	\$2,052.17
Musquodoboit Harbour Heritage Soc	1	03442926	7895 Hwy 7, Musqudbt Hbr	100%	\$1,430.58	\$1,430.58	\$0.00

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner		AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Mutual Benefit Society	1	03443655	2016 St Margaret's Bay Rd, Hfx	100%	\$3,043.71	\$3,043.71	\$0.00
Native Council of Nova Scotia	1	00585602	Church Point Rd, Sheet Hbr	75%	\$473.79	\$431.37	\$42.42
Neptune Theatre	1	03488527	5216 Sackville St, Hfx	100%	\$462,280	\$450,372.45	\$11,907.71
North End Community Health Centre	1	03539776	2165 Gottingen St, Hfx	Conv	\$9,444.96	\$5,987.52	\$3,457.44
North Preston Medical Society	1	03538982	52 Cain St, North Preston	75%	\$4,060.65	\$3,713.07	\$347.59
North Ship Community Auxiliary Club Hall	1	04562518	214 West Ship Hrb Rd, Ship Hbr	100%	\$927.35	\$927.35	\$0.00
Northwoodcare Incorporated	1	03774988	5534 Almon St, Hfx	25%	\$51,631.94	\$12,907.99	\$38,723.96
Nova Scotia Nature Trust	4	00412929	Lot1-3 E.M Robertson	100%	\$355.81	\$355.81	\$0.00
		00412902	Sub-Division, Moody Lk	100%	\$355.81	\$355.81	\$0.00
		00412899	Harrietsfield	100%	\$355.81	\$355.81	\$0.00
		03421775	87 Brans Way, Williamswood	100%	\$355.81	\$355.81	\$0.00
Nova Scotia Society for the Prevention of Cruelty to Animals	1	07521189	5 Scarfe Crt, Dart	100%	\$14,115.00	\$14,115.00	\$0.00
Ostrea Lake Wharf Preservation	1	09193405	Wharf Rd, Oстера Lake	100%	\$300.69	\$300.69	\$0.00
Petpeswick Yacht Club	1	03737012	East Petpeswick Rd, Musquodbt Hbr	Conv	\$5,469.12	\$3,443.90	\$2,025.22
Philae Building Society	1	03234185	3530 Connolly St, Hfx	Conv	\$23,933.89	\$15,805.14	\$8,128.74
Phoenix Housing	2	01274546	Do not list	75%	\$4,817.12	\$3,612.84	\$1,204.28
		01523473	Do not list	75%	\$4,339.33	\$3,254.50	\$1,084.83
Porters Lake & Myra Road Wilderness Area Association	1	04562623	4694 Hwy 7, Porters Lk	100%	\$1,167.18	\$1,167.18	\$0.00
Portuguese Social Club of NS	1	05712912	30 Mount Hope Ave, Dart	Conv	\$13,057.38	\$8,586.86	\$4,470.52
Prospect Peninsula Residents Association	2	03383547	Prospect	100%	\$79.14	\$79.14	\$0.00
		03383539	Prospect	100%	\$237.39	\$237.39	\$0.00
Provincial Autism Centre	1	03628698	1456 Brenton St, Hfx	Conv	\$25,564.96	\$15,503.41	\$10,061.55
RAOB Eastern Lodge 8686	1	01362046	625 Cow Bay Rd, Eastern Passage	Conv	\$30,341.94	\$20,036.82	\$10,305.13

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner		AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
RC Episcopal Corporation/St. Thomas Moore Church <i>Conditional</i>	3	03861511	2 Belvedere Dr, Dart	100%	\$1,091.03	\$1,091.03	\$0.00
		03861473	4 Belvedere Dr, Dart	100%	\$1,091.03	\$1,091.03	\$0.00
		03861481	20 Lethbridge Ave, Dart	100%	\$3,273.11	\$3,273.11	\$0.00
Regional Residential Services Society	8	00636878	7097 Abbott Dr, Hfx	75%	\$4,665.96	\$3,499.47	\$1,166.49
		00640069	63 Hawthorne St, Dart	75%	\$4,016.56	\$3,012.42	\$1,004.13
		00640085	105 Pleasant St, Dart	75%	\$5,020.99	\$3,765.75	\$1,255.25
		00636843	1648 Vernon St, Hfx	75%	\$8,214.28	\$6,160.71	\$2,053.57
		01413805	1615 Oxford St, Hfx	75%	\$6,560.92	\$4,920.69	\$1,640.23
		02002388	3838 Basinview Dr, Hfx	75%	\$3,545.03	\$2,658.78	\$886.26
		00125911	31 Robert Allen Dr, Hfx	75%	\$5,873.28	\$4,404.96	\$1,468.32
	00640093	30 McDougal Ave, Sack	75%	\$3,619.89	\$2,714.92	\$904.97	
Resolute Amateur Athletic Club <i>Conditional</i>	1	02175312	5461 Inglis St, Hfx	Conv	\$18,734.78	\$12,371.82	\$6,362.95
Riverview Community Centre	1	03972127	268 Sackville Dr, Sack	100%	\$16,897.85	\$16,897.85	\$0.00
Royal Canadian Naval Association	1	04568281	2623 Agricola St, Hfx	Conv	\$10,456.92	\$6,629.04	\$3,827.88
Royal Nova Scotia Yacht Squadron	2	04137973	360 Purcell's Cove Rd, Hfx	Conv	\$23,420.36	\$14,735.99	\$8,684.37
		04076192	376 Purcell's Cove Rd, Hfx	Conv	\$44,640.51	\$28,327.99	\$16,312.52
Sack-A-Wa Canoe Club	1	05833809	159 First Lake Dr, Sack	100%	\$7,306.77	\$7,306.77	\$0.00
Sackville Masonic Building Society Inc.	1	02065924	57 Gloria Ave, Sack	100%	\$9,508.32	\$9,508.32	\$0.00
Sackville Volunteer Firefighters Organization	1	05088763	471 Patton Rd, Sack	100%	\$884.82	\$884.82	\$0.00
Saint Leonard's Society of NS	4	01996053	2549 Brunswick St, Hfx, Hfx	75%	\$5,750.74	\$4,313.06	\$1,437.68
		04376544	2706 Gottingen St, Hfx	75%	\$6,294.53	\$4,720.90	\$1,573.63
		03689581	3170 Romans Ave, Hfx	25%	\$3,811.42	\$952.84	\$2,858.57
		00771252	2170 Barrington St, Hfx	75%	\$17,308.40	\$12,981.30	\$4,327.10
Saint Margaret's Masonic Building Centre	1	04403444	6384 St Margaret's Bay Rd, Hd St Margs Bay	Con	\$3,962.37	\$2,533.41	\$1,428.96
Salvation Army Booth Centre	1	04567102	2019 Creighton St, Hfx	Conv	\$10,445.58	\$6,617.17	\$3,828.41

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner	#	AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Scotia Chamber Players	1	03730778	6181 Lady Hammond Rd, Hfx	100%	\$20,548.18	\$20,548.18	\$0.00
Seaforth Community Society	1	04208269	6060 Highway 207, Seaforth	100%	\$4,659.13	\$4,659.13	\$0.00
Senobe Aquatic Club	1	04219511	6 Nowlan St, Dart	100%	\$14,654.33	\$14,654.33	\$0.00
Sheet Harbour Rockets Association	1	04241258	207 Church Point Rd, Sheet Hrb	100%	\$816.85	\$816.85	\$0.00
Sheet Harbour Snow Mobile Club	1	04241266	Musquodoboit Rd, Musqudibt Hrb	100%	\$7,155.24	\$7,155.24	\$0.00
Silverside Residence Association	2	04266951	48 Overbrook Dr, Waverley	100%	\$781.60	\$781.60	\$0.00
		08881960	1971 Waverley Rd, Waverley	100%	\$997.41	\$997.41	\$0.00
Social & Benefit Society/Cow Bay Community Hall	1	00968447	1493 Cow Bay Rd, Cow Bay	100%	\$1,796.68	\$1,796.68	\$0.00
Society for Rehabilitation of Addicted Persons	1	03341895	1374 Robie St, Hfx	50%	\$5,651.77	\$2,825.90	\$2,825.88
Society for Women Healing From Addictions & Abuse	1	08954909	3178 St. Margaret's Bay Rd, Timberlea	50%	\$5,366.28	\$2,683.14	\$2,683.13
Society of St. Vincent De Paul	3	07745877	440 Herring Cove Rd, Spryfield	50%	\$25,153.62	\$20,882.12	\$4,271.50
		03351882	440 Herring Cove Rd, Spryfield	50%	\$311.63	\$155.83	\$155.81
		02169428	436 Herring Cove Rd, Spryfield	100%	\$1,956.43	\$1,956.43	\$0.00
South End Lawn Tennis	1	04373944	949 Young Ave, Hfx	Conv	\$38,156.80	\$25,197.49	\$12,959.31
Sport NS <i>Conditional (Non Profit Portion Only 53.6%)</i>	1	04394585	5512 Spring Garden Rd, Hfx	Conv	\$131,135	\$42,625.25	\$88,510.21
St. George Lawn Tennis	1	04401638	6 St Georges Lane, Dart	Conv	\$12,811.70	\$8,425.30	\$4,386.40
St. John Council for Nova Scotia/PEI	1	01292897	101 Main St, Dart	Conv	\$17,405.59	\$10,931.99	\$6,473.61
St. Margaret's Sailing	1	08571848	5 Foxberry Hill, Glen Haven	Conv	\$29,591.00	\$18,919.60	\$10,671.40

Table 3a. Continued... Recommended Renewals 2012-2013

Assessed Owner	#	AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Tantallon Centennial Athletic Club	1	04530268	200 Ballfield Rd, Tantallon	100%	\$1,791.33	\$1,791.33	\$0.00
Taoist Tai Chi Society of Canada	3	00790729	2029 North Park St, Hfx	Conv	\$17,370.06	\$9,717.84	\$7,652.22
		00790699	2035 North Park St, Hfx	Conv	\$3,485.64	\$2,209.68	\$1,275.96
		00790702	2084 Bauer St, Hfx	Conv	\$2,361.24	\$1,496.88	\$864.36
Theatre Arts Guild	1	04570073	6 Parkhill Rd, Hfx	50%	\$15,514.57	\$12,879.93	\$2,634.63
Three Village Recreation Association	1	09796460	Glen Haven	100%	\$588.04	\$588.04	\$0.00
Titans Gymnastics	1	10113075	40 Broom Rd, Dart	100%	\$37,708.88	\$37,708.88	\$0.00
Upper Musquodoboit Community Association	1	04721144	Up Musquodbt	100%	\$1,262.83	\$1,262.83	\$0.00
Upper Musquodoboit Fellowship Club	3	04721152	8397 Hwy 224, Up Musquodbt	100%	\$566.53	\$566.53	\$0.00
		07671695	Main Rd, Up Musquodbt	100%	\$42.67	\$42.67	\$0.00
		04229584	No 224 Hwy, Up Musquodbt	100%	\$21.34	\$21.34	\$0.00
Village Green Recreation Society	1	03602613	9 Leary's Cove Rd, Est Dover	100%	\$0.00	\$0.00	\$0.00
Wagewolitic Club	1	04778561	6549 Coburg Rd, Hfx	Conv	\$234,379.18	\$151,422.48	\$82,956.70
Waverley Rate Payers Association	1	00088706	2463 Rocky Lk Dr, Waverley	Conv	\$1,460.74	\$954.41	\$506.33
West Chezzetcook/Grand Dessert Comm.	2	00275875	77 Hill Rd, W Chezztcook	100%	\$1,115.87	\$1,115.87	\$0.00
		00275395	79 Hill Rd, W Chezztcook	100%	\$877.87	\$877.87	\$0.00
Windsor Junction Community Centre	1	04979206	48 Community Centre Lane, Windsor Jct	100%	\$7,802.55	\$7,802.55	\$0.00
Total Properties	297				\$3,330,005	\$2,368,878	\$961,127

Table 3b. Recommended Renewals Leased Property 2012-2013

Partial Owner and/or Tenant	#	AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Abenaki Aquatic Club	1	00011584	22A Swanton Dr, Dart.	100%	\$15,694.87	\$15,694.87	\$0.00
Adsum Association for Women's Residential Facilities	1	05208432	Do Not List	75%	\$8,678.64	\$6,508.98	\$2,169.66
Anchor Industries	1	05506018	61 Glendale Ave, Sack	75%	\$23,031.60	\$21,025.78	\$2,005.82
Association of Special Needs Recreation	1	03393097	82 Cobblestone Lane, Musquodbt Hbr	100%	\$857.60	\$857.60	\$0.00
Atlantic Canadian Aviation Museum	1	01188372	20 Sky Blvd. Goffs	100%	\$45,968.45	\$45,968.45	\$0.00
Atlantic Marksmen Association Inc.	1	08885591	3967 Old Guysborough Rd, Devon	100% /Conv	\$1,132.41	\$964.57	\$167.84
Cheema Aquatic Club	1	05327814	1390 Cobequid Rd, Sack	100%	\$13,657.58	\$13,657.58	\$0.00
Cultural Federation of NS	1	08784345	1113 Marginal Rd, Hfx	Conv	\$10,916.33	\$7,208.78	\$3,707.55
Dartmouth Day Care Centre	1	07531850	28 Caledonia Rd, Dart	75%	\$13,198.30	\$12,068.61	\$1,129.69
Dartmouth Family Centre	1	02097818	107 Albro Lake Rd, Dart	Conv	\$7,323.53	\$4,816.13	\$2,507.40
Dartmouth Lawn Bowls Club	1	07556039	2 Mount Hope Ave, Dart	100%	\$5,892.81	\$5,892.81	\$0.00
Halifax Alta Gymnastics Club	1	04405994	6957 Bayers Rd, Hfx	100%	Exempt	\$0.00	\$0.00
Halifax Junior Bengal Lancers	1	01850962	1690 Bell Rd, Hfx	100%	\$26,207.83	\$26,207.83	\$0.00
Homes For Independent Living	1	05341019	2505 Oxford St. Hfx	75%	\$6,740.56	\$5,055.42	\$1,685.14
Hubbard's Community Waterfront Assoc	1	00141305	20 Yacht Club Rd, Hubbard's	Conv	\$8,785.22	\$5,617.00	\$3,168.22
Khyber Arts Society /Heritage Trust of NS	1	00228354	1588 Barrington St, Hfx	100%	\$9,579.62	\$9,329.62	\$250.00
Kinsmen Club of Dartmouth	1	00769363	30 Caledonia Rd, Dart	50%	\$4,743.88	\$3,931.79	\$812.09
Kinsmen Club of Sackville	1	03404781	1A Kingfisher Way, Sackville	100%	\$55,156.75	\$55,156.75	\$0.00
Lions Club of Sackville	2	09423117	Lot 2 Beaver Bank Rd, Sack	100%	\$5,336.69	\$5,336.69	\$0.00
		03404773	Lot AB-101 Beaver Bank Rd, Sack	100%	\$14,076.08	\$14,076.08	\$0.00

Table 3b. Continue... Recommended Renewals Leased Property 2012-2013

Assessed Owner	#	AAN	Civic Address	Level	2012 Taxes	HRM Pays (Proposed)	Organization Pays
MacDonald House Association	1	01175297	4144 Lawrencetown Rd, Lawrencetown	100%	\$14,420.66	\$14,420.66	\$0.00
Maskwa Aquatic Club	1	03069311	91 Saskatoon Dr. Hfx	100%	\$34,702.67	\$34,702.67	\$0.00
Mission to Seafarers	1	08736065	844 Marginal Rd, Hfx	Conv	\$10,315.46	\$6,811.98	\$3,503.47
Needham Preschool & Daycare	1	01851098	3372 Devonshire Ave, Hfx	75%	\$4,188.07	\$3,832.47	\$355.60
North End United Cooperative	1	00790818	2154-2579 Wood Ave, Hfx	25%	\$43,772.04	\$10,943.01	\$32,829.03
North Star Rowing Club	1	00767654	20 & 22 Boat House Lane, Dart	100%	\$0.00	\$0.00	\$0.00
Northwoodside Community Centre	1	00769851	230 Pleasant St, Dart	100%	\$2,359.30	\$2,359.30	\$0.00
Osprey Archery Club	1	00139386	4093 Prospect Rd, Shad Bay	100%	\$3,851.81	\$3,851.81	\$0.00
Senobe Aquatic Club	1	04219538	6 Nowlan Street, Dart	100%	\$1,315.14	\$1,315.14	\$0.00
Sheet Harbour & Area Chamber of Commerce	1	05873509	22404 Highway #7, Sheet Harbour	100%	\$0.00	\$0.00	\$0.00
Soccer NS Training Centre	1	09127259	210 Thomas Raddall Dr, Hfx	100%	\$0.00	\$0.00	\$0.00
South End Community Daycare	1	05574366	5594 Morris St, Hfx	75%	\$16,709.11	\$15,290.37	\$1,418.74
Spencer House Seniors Centre	1	05574358	5596 Morris St, Hfx	75%	\$13,935.06	\$12,751.86	\$1,183.20
SS Atlantic Heritage Park Society	1	04404351	180 Sandy Cove Rd, Terrence Bay	100%	\$3,247.30	\$3,247.29	\$0.00
Street Connections Bread of Life Ministries	1	08601526	2 Fox Hollow Dr, Upper Tantallon	Conv	\$3,208.43	\$914.99	\$2,293.44
Total	35				\$428,772	\$369,585	\$59,187

Attachment 4

Table 4a. Recommend Additions to By-law T-200

Organization	#	AAN	Civic Address	Level Proposed	2012 Taxes	HRM Pays (Proposed)	Organization Pays
Old School Community Gathering Place <i>Conditional (New 2012)</i>	1	03393615	7962 Highway #7, Musquodoboit Harbour	Conv	\$3,601.77	\$2,041.23	\$1,560.54
Emmanuel Baptist Church (Upper Hammonds Plains Community Centre Association) <i>Pro-Rated</i>	1	09735720	711 Pockwock Road, Upper Hammonds Plains	100%	\$460.29	\$460.29 (plus one time cost of \$1,459.08)	\$0
Canoe-Kayak Canada: Atlantic Division <i>(Deferred from 2008)</i>	1	00767654	34 Boathouse Lane, Dartmouth	Conv	\$0.00	\$0.00	\$0.00
Village Green Recreation Society <i>(Deferred from 2009)</i>	1	03859509	15 Leary's Cove Road, East Dover	Conv	\$0.00	\$0.00	\$0.00
St. Johns Priory of Canada Properties Ambulance First Aid <i>(Deferred from 2010)</i>	1	10363748	70 Highfield Park, Dartmouth	50%	\$19,716.14	\$16,341	\$3,375.14
TOTAL:	5				\$23,778	\$20,301	\$4,936

9. Old School Gathering Place Cooperative Limited, 7962 Highway #7, Musquodoboit Harbour - Conditional

In 2010, HRM donated the former Musquodoboit Harbour Elementary school for use as a community centre. Programs and services include meeting rooms, fitness and art classes, community events, and workshops. Local artists have access to studio space and sell their work through the *Community Gallery* and a second-hand shop which receives donated items which in turn donates items back into the community. If any monetary donations are received by the shop they are used to help maintain the building. The property is assessed at the Commercial rate (\$3,601.77).

It is recommended that Old School Gathering Place Cooperative Limited, 7962 Highway #7, Musquodoboit Harbour be added to By-law T-200 (Schedule 29) at a Conversion from the Commercial to Residential rate excluding the portion of the property which houses the retail gallery, effective April 1, 2012. The estimated cost is \$2,268.

10. Emmanuel Baptist Church, 711 Pockwock Road, Upper Hammonds Plains Pro-Rated

In 1967, the former school property was de-commissioned and reverted to the County of Halifax. The building is located on land owned by the Emmanuel Baptist Church. With the church's agreement, the property was leased to the Upper Hammonds Plains Community Centre Association. In error, the property was not assessed for tax until 2002 and was added to By-law T-200 as fully exempt (By-law T-210). The land was subsequently sub-divided for the construction of a new church and the community centre was incorrectly removed from the by-law. Reinstatement is recommended pending a review of the current lease agreement between the three parties. The property is assessed at the Residential rate (\$409.46) and the Resource rate (\$50.83).

It is recommended that Emmanuel Baptist Church, 711 Pockwock Road, Upper Hammonds Plains, be reinstated on By-law T-200 as full exemption (Schedule 26) effective April 1, 2012. The estimated cost is \$460.

It is recommended HRM request a correction to the assessment classification and valuation for the property located at 711 Pockwock Road, Upper Hammonds Plains, from Property Valuation Services; based on use the assessment classification should be Commercial.

It is recommended that taxes paid in error to HRM by the Emmanuel Baptist Church in regards to the Upper Hammonds Plains Community Centre, 711 Pockwock Road, Upper Hammonds Plains, for the period April 1, 2007, to March 31, 2011, be reimbursed under the 2012-2013 Tax Exemption for Non-Profit Organizations Program. The estimated one-time cost to the program is \$1,459.

11. Canoe-Kayak Canada: Atlantic Division Association, 34 Boathouse Lane, Dartmouth

In 2008, Regional Council approved a revised land lease agreement between HRM and Canoe-Kayak Canada: Atlantic Division Association to upgrade and expand an existing clubhouse. In 2011, an application for tax exemption was deferred because the property had not been assessed for tax (By-law T-228).

It is recommended that Canoe-Kayak Canada: Atlantic Division Association, 34 Boathouse Lane, Dartmouth, be added to By-law T-200 (Schedule 29) at a Conversion from the Commercial to the Residential rate, effective April 1, 2012. The estimated cost is currently under review; in the absence of a sub-division the land needs to be mapped and individual assessments accounts assigned to both the Canoe-Kayak Canada: Atlantic Division Association and the Northstar Rowing Club.

12. Village Green Recreation Society, 15 Leary's Cove Road, East Dover

The subject property was previously owned by The Roman Catholic Episcopal Corporation of Canada and used as a church hall and was issued a commercial exempt status as per the use. In 2012, the Society acquired title of the former group; however the Commercial Exempt status was non-transferable. A property reassessment is currently underway.

It is recommended that Village Green Recreation Society, 15 Leary's Cove Road, East Dover, be added to By-law T-200 (Schedule 29) at a Conversion from the Commercial to Residential rate, effective April 1, 2012. The estimated cost is to be determined in the 2013-2014 tax roll.

13. St. Johns Priory of Canada Properties Ambulance First Aid, 70 Highfield Park, Dartmouth

In 2011, the society sold two properties and consolidated operations in a newly constructed building. An application for partial exemption was deferred under By-law T-228 because the property had not been assessed. The 2012 tax roll now lists the premises as assessed Commercial (\$19,716). The provision of service at the new location is identical.

It is recommended that St. Johns Priory of Canada Properties Ambulance First Aid, 70 Highfield Park, Dartmouth, be reinstated on By-law T-200 at 50% of the Residential rate(Schedule 28), effective April 1, 2012. The estimated cost is \$16,341.

Note: The property located at 101 Main Street, Dartmouth, was not sold and remains on Schedule 29 at a Conversion from the Commercial to Residential rate.

Table 4b. Recommended Change in Exemption Level 2012-2013

Organization	#	AAN	Civic Address	Current Level (Proposed)	2012 Taxes	Current Cost to HRM	Increase Cost to HRM	Organization Pays
St. Vincent DePaul Society	3	02169428	436 Herring Cove Road, Halifax	100% to (Conv)	\$1,956.40	\$1,956.40	Savings (\$1,956.40)	\$1,956.40
		03351882	438 Herring Cove Road, Halifax	50% to (100%)	\$311.63	\$155.82	\$155.82	\$0
		07745877	440 Herring Cove Road, Halifax	50% to (100%)	\$25,153.63	\$20,882.78	\$4,270.85	\$0
Total:	3				\$27,421	\$22,995	\$2,470	\$1,956

14. St. Vincent DePaul Society, 436,438, and 440 Herring Cover Road, Halifax

In 2009-10, the society constructed a two-storey building that accommodates the Hand to Hand store, administration offices, and private parking. The new building encroaches on two properties (438 and 440 Herring Cove Road). The former Hand in Hand store located at 436 Herring Cove Road is still listed on By-law T-200 as fully exempt but only serves as a storage amenity.

It is recommended the St. Vincent DePaul Society, 438 and 440 Herring Cove Road, Halifax, be removed from By-law T-200, 50% exemption (Schedule 28), and added to Schedule 26 as fully exempt, effective April 1, 2012. The estimated for both properties cost is \$25,465.26.

It is recommended that the St. Vincent DePaul Society, 436 Herring Cove Road, Halifax, be removed from By-law T-200 (Schedule 26) and added to schedule 28, effective April 1, 2012. The estimated saving to the program is \$1,956.40.

Table 5a Recommended Removals 2012-2013

Organization	#	AAN	Civic Address	Level	2012 Taxes	Cost to HRM for Current Year Only	Savings to HRM
Camp Brunswick Society	1	04716965	42 Mines Road, East Chezzetcook	100%	\$5,268	\$0	\$5,268
Moose River Gold Mines Museum Society	1	03296466	6690 Moose River Road, Moose River	100%	\$378	\$0	\$378
Society for Supportive Housing for Young Mothers <i>pro-rated @ 244 days</i>	1	00770094	4 Mount Hope Ave, Dart	75%	\$6,739.45	\$5,054.59	\$1,684.86
St. Johns Priory of Canada Properties Ambulance First Aid	2	02536196	88 Slayer Street, Dartmouth	50%	\$1,546.98	\$1,282.15	\$264.82
		05787742	11 Vanessa Drive, Dartmouth	50%	\$302.51	\$250.73	\$51.79
St. Joseph's Children's Centre – <i>pro-rated @ 61 days</i>	1	04406133	2326 Brunswick Street, Halifax	75%	\$745.02	\$681.76	\$63.26
Total (Savings)	6				\$14,726	\$12,661	\$2,065

15. Camp Brunswick Society, 42 Mines Road, East Chezzetcook

Incorporated in 2004, the Camp Brunswick Society leased and operated the Brunswick Street United Church campground. In 2005, the property was added to By-law T-200 at full exemption (By-law T-216). The Society has notified HRM that the camp is no longer operational and the owner is pursuing a sale.

It is recommended that Camp Brunswick Society, 42 Mines Road, East Chezzetcook, be removed from By-law T-200 (Schedule 26) effective April 1, 2012. The estimated saving to the program is \$5,268.

16. Moose River Gold Mines Museum Society, 6690 Moose River Road, Moose River

In 1999, the society was added to By-law T-200 at full exemption (By-law T-201). In 2011, the society notified HRM that the museum was relocated to leased lands. The property located at 6690 Moose River Road is not used for mining.

It is recommended that Moose River Gold Mines Museum, 6690 Moose River Road, Moose River, be removed from By-law T-200 (Schedule 26) effective April 1, 2012. The estimated saving to the program is \$378.

17. Society for Supportive Housing for Young Mothers, 4 Mount Hope Ave, Dartmouth

In 2007, the society was added to By-law T-200 at 75% exempt at the Residential rate (By-law T-221). In April 2012, the society notified HRM that they have partnered with the YWCA Halifax, and the YWCA has assumed assets of the Society. As per section 5(v) of the Assessment Act, the YWCA is exempt from municipal taxation.

It is recommended that Society for Supportive Housing for Young Mothers, 4 Mount Hope Ave, Dartmouth, be removed from By-law T-200 (Schedule 27) effective November 9th, 2012. The estimated saving to the program is \$5,054.69.

18. St. Johns Priory of Canada Properties Ambulance First Aid, 88 Slayter Street & 11 Vanessa Drive, Dartmouth Pro-Rated

In 1997, the property owned by St. Johns Priory of Canada located at 88 Slayter Street, Dartmouth, was added to By-law T-200 at 50% exempt at the Residential rate (By-law 200).

In 2001, the property located at 11 Vanessa Drive, Dartmouth, was added at to the By-law at 50% exempt at the Residential rate (By-law T205). Both properties were sold in May 2012, and the society relocated to a newly constructed facility.

It is recommended that St. Johns Priory of Canada Properties Ambulance First Aid, 88 Slayter Street and 11 Vanessa Drive, Dartmouth, be removed from By-law T-200 (Schedule 28) effective June 1, 2012. The estimated pro-rated saving to the program is \$316.61. The total cost to the program for 2012-2013 is \$1,532.88 based on 61 days of ownership.

19. St. Joseph's Children's Centre, 2326 Brunswick Street, Halifax Pro-Rated

St. Joseph's Children's Centre previously leased a portion of the former St. Patrick's Alexandra School, 2277 Maitland Street, Halifax from the Halifax Regional School Board (HRSB) and were added to By-law T-200 at amalgamation. In 2011, the school closed and the lease with HRSB was not renewed. The tenant has relocated and the property is vacant pending disposal.

It is recommended that St. Joseph's Children's Centre, 2326 Brunswick Street, Halifax be removed from By-law T-200 (Schedule 27) effective May 31, 2012. The total cost to the program for 2012-2013 is \$681.76 based on 61 days on the property.

Attachment 6

Table 6a. Recommend Decline: New or Deferred Applicants

Organization	#	AAN	Civic Address	Level Requested	2012 Taxes	HRM Pays	Organization Pays
Bayside Baptist Camp	1	09906754	1503 Ketch Harbour Road, Sambro	100%	\$92,161.10	\$91,183.65	\$889.88
Canadian Blood Services - Late	2	10369606	Lot 1167A Mellor Avenue, Dartmouth	100%	\$16,195.51	\$0	\$16,195.51
		10231531	270 John Savage Drive, Dartmouth	Commercial (100%)	\$532,161	\$0	\$532,161
Chisholm Youth Services Foundation - Late	4	04281462	Do Not List	Residential (100%)	\$7,731.59	\$0	\$7,731.59
		04281446	Do Not List	Residential (100%)	\$5,561.32	\$0	\$5,561.32
		04281454	Do Not List	Residential (100%)	\$9,103.90	\$0	\$9,103.90
		10361524	Do Not List	Residential (100%)	\$307.94	\$0	\$307.94
Society for Women Healing from Addiction and Abuse	1	09775595	3196 St. Margaret's Bay Road, Lakeside	50%	\$46.57	\$0	\$46.57
Roman Catholic Episcopal Corporation (St. Thomas Moore Church)	2	03861457	5 Caledonia Road, Dartmouth	100%	Exempt	\$0	\$0
		03861465	7 Caledonia Road, Dartmouth	100%	\$2,097.30	\$0	\$2,097.30
The Deanery Project Cooperative	1	04524918	37 Deanery Road, Lower Ship Harbour	100%	\$3,775.85	\$0	\$3,775.85
Victoria Hall	1	03614166	2438 Gottingen Street, Halifax	Residential (25%)	\$9,989.85	\$0	\$9,989.85
Total:6	12				\$679,045	\$91,184	\$587,861

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

In 2008, Bayside Baptist Camp sold their former campground at 1 Youth Camp Road, Bayside and purchased a new property at 1503 Ketch Harbour Road, Sambro Head. The campground was reinstated to By-law T-200 (By-law T-225). In 2011, the Association built a Director's residence on the property; this facility was not included in the initial assessment classification and is assessed at the Residential rate (\$889.88). The premises serve as a permanent place of residence for an Association staff member.

It is recommended that the Residential assessment for the Director's residence be excluded from the tax exemption for 1503 Ketch Harbour, Sambro Head

21. Canadian Blood Services, Lot 1140- 270 John Savage Avenue, Dartmouth – Late (Received May 31, 2012)

Canadian Blood Services is a registered charity that provides blood collection, testing, and delivery service to ~50 hospitals in Nova Scotia and PEI. The organization was formed in 1998 as a successor to the Canadian Red Cross Society Blood Program and the Canadian Blood Agency (the former funding arm of Canada's blood supply system). The organization's sole mandate is to manage the blood and blood supply products in Canada. The organization is largely dependent upon funding from provincial, territorial and federal governments.

Prior to 1998, the blood service operated out of the Canadian Red Cross Society property located on land leased from the former City of Halifax at 1940 Gottingen Street, Halifax. With the separation of roles and independent incorporation, Canadian Blood Services became a tenant of the Red Cross and paid taxes pursuant to a lease agreement. In 2004, Canadian Blood Services applied for full exemption and was declined: the applicant was not the owner of the property, there was no separate tax account, and the provision of health/medical services is not within the Municipality's mandate.

In 2009, Canadian Blood Services purchased two properties in the City of Lakes Business Park, Dartmouth. The John Savage Avenue property is assessed at the Commercial rate (\$16,195.51) and its primary function is as a production facility (blood storage, testing, distribution, and quality control). Full exemption has been requested. The application was received May 31, 2012; the application deadline for this year's program was November 30, 2011.

It is recommended that the Canadian Blood Service, Lot 1140-270 John Savage Drive, Dartmouth, be declined. Staff find no basis to overturn a previous decision of Regional Council regarding the provision of medical services. Presently, HRM's tax assistance focuses on the community-based non-profit sector rather than arms-length government agencies.

22. Canadian Blood Services, Lot 1167A Mellor Avenue, Dartmouth – Late (Received May 31, 2012)

In 2009, Canadian Blood Services purchased two properties in the City of Lakes Business Park, Dartmouth. The Mellor Avenue property is vacant land and a strategic holding for future, under-determined options. The property is assessed at the Commercial rate (\$532,161.47). Full exemption has been requested. The application was received May 31, 2012; the application deadline for this year's program was November 30, 2011.

It is recommended that the addition of Canadian Blood Services, Lot 1167A Mellor Avenue, Dartmouth, be declined. The land is a strategic holding and provides no public program or service.

23. Chisholm Youth Services Foundation, Halifax – Late (Received January 24, 2012).

Incorporated in 2010, the Foundation is a registered charity whose purpose is to support the Chisholm Youth Services which is a charity that provides support services for children in the care of the Nova Scotia Department of Community Services. Chisholm Youth Services is sustained by provincial government funding. The two entities are related by virtue of common directors and management.

In 2011, the Foundation received a gift of three properties consisting of land and buildings from the Sisters of the Good Shepherd and a significant donation from the Euphrasia Walsh Foundation. The properties are assessed at the Residential rate combined value ~\$22,704). The premises are leased to Chisholm Youth Services at no cost to the tenant. One of the properties is an easement with shared access to abutting property private owners.

It is recommended that the Chisholm Youth Services Foundation, Halifax, be declined. Staff find no basis to overturn a previous decision of Regional Council regarding the provision of services.

Precedence: The recommendation with respect to Chisholm Youth Services Foundation is consistent with a previous decision of Regional Council. In 2002, the Association for the Development of Children's Residential Facilities' application for tax exemption for a residential youth care facility was declined funding on the basis of: an ability to pay via provincial government operating subsidies; a provincially mandated social service provided under contract by a non-profit service provider (By-law T-209). The same application was declined in 2005 (By-law T-216).

24. Society for Women Healing from Addiction and Abuse, 3196 St. Margaret's Bay Road, Lakeside

In 2010, the Society purchased an abutting parcel of vacant land for future use as a garden for clients of the residential recovery centre. The property is assessed at the Residential rate (\$46.57). The lot is under-sized and may have limited utility unless consolidated.

It is recommended that the Society for Women Healing from Addictions and Abuse, 3196 St. Margaret's Bay Road, Lakeside, request for 50% exemption be declined. The owner has the option to consolidate the lot with 3178 St. Margaret's Bay Road, Lakeside, which is on Schedule 28 of By-law T-200 at 50% exempt at the Residential rate.

25. RC Episcopal Corporation, St. Thomas More Church, 15 Caledonia Road, Dartmouth

In 2011, the subject property was reassessed from Commercially Exempt to Residential and Commercial Exempt. The residential portion was applied to accommodate the Priest's residence. An application was made to add the residential portion of the property to By-law T-200 at full exemption.

It is recommended that the Residential portion of 15 Caledonia Road, Dartmouth, be declined tax exemption as the program does not fund a private residence.

26. The Deanery Project Cooperative Limited, 37 Deanery Road, Lower Ship Harbour

In 2011, a private citizen acquired title to the former United Church of Canada campground located in Lower Ship Harbour. In 2011, a Co-op Association cooperative was incorporated for the purpose of offering art, environmental and community events with a focus on youth. The property is assessed at the Commercial rate (\$3,775.85).

It is recommended that the addition of The Deanery Project Cooperative Limited, 37 Deanery Road, Lower Ship Harbour, be declined. Title is held by a private party.

27. Victoria Hall, 2438 Gottingen Street, Halifax

In 2010, an application from Victoria Hall was deferred pending a determination of type of housing. The property is assessed at the Residential rate (\$9,989.85). Resident services include medication management, personal care, housekeeping and laundry; the facility is equivalent to a nursing home.

In 1998, Regional Council upheld the exclusion of long-term care facilities, nursing homes, and "homes for the aged" under By-law T-200 (December 1, 1998). The rationale for exclusion included: (a) municipal mandate, (b) municipal tax assistance to lower income households which includes seniors and persons with disabilities, and (c) provision of support for residents in long-term care facilities by the Nova Scotia Department of Health. In 2001, Council reaffirmed the exclusion of nursing homes and long-term care facilities and deferred any further consideration to the formal review of By-law T-200 (April 10, 2001).

It is recommended that the Victoria Hall, 2438 Gottingen Street, Halifax, request for partial exemption be declined.

The property owned by Northwood Incorporated (5534 Almon Street, Halifax) is a seniors' independent living apartment building and part of a continuum of care that allows for transition to assisted living facilities if required. The property receives a discount of 25% at the residential rate as per comparable affordable housing service providers.

Table 6b. Recommend Decline Request for Increase in Level of Exemption

Organization	#	AAN	Civic Address	Increase Requested	2012 Taxes	At Current Level HRM Pays	Org will continue to Pay
Affirmative Industries	1	00165778	66 Lakecrest Drive, Dartmouth	25% to 75%	\$8,564.98	\$2,141.23	\$6,423.74
Community Care Network	1	00036919	2425 Maynard Street, Halifax	50% to 100%	\$18,777.48	\$14,254.44	\$3,812.61
Columbus Club of Sackville	1	02208229	252 Cobequid Road, Lower Sackville	Conv to 100%	\$7,041.68	\$4,643.14	\$2,398.54
Cultural Federations of Nova Scotia	1	09784345	Leased – 1113 Marginal Road, Halifax	Conv to 100%	\$10,916.33	\$7,208.78	\$3,707.55
Dartmouth Adult Service Centre	1	09888330	59 Dorey Avenue, Dartmouth	50% to 75%	\$13,959.41	\$11,573.24	\$2,386.17
Dartmouth Daycare Centre	1	07531850	Land Lease - 28 Caledonia Road, Dartmouth	75% to 100%	\$13,198.30	\$12,068.61	\$1,129.69
Friends of Children (Atlantic) Association	1	03863492	1133 Tower Road, Halifax	75% to 100%	\$11,803.30	\$8,852.47	\$2,950.82
Grand Lodge of Ancient Free & Accepted Masons of NS (Eureka Lodge #42)	1	03075869	42 Sprott Lane, Sheet Harbour	Conv to 100%	\$2,255.82	\$1,424.87	\$830.95
Indo-Canadian Community Centre Society	1	09378774	Lot 18A, 164 Chain Lake Drive, Halifax	Conv to 100%	\$14,392.00	\$9,503.99	\$4,888.00
La Societe Acadienne	1	04864816	54 Queen Street, Halifax	75% to 100%	\$11,640.73	\$6,909.42	\$4,731.32
St. Leonard's Society of Nova Scotia	1	03689581	3170 Romans Avenue, Halifax	25% to 100%	\$3,811.42	\$952.84	\$2,858.57
Waverley Ratepayers Association	1	00088706	2463 Rocky Lake Drive, Waverley	Conv to 100%	\$1,460.74	\$954.41	\$506.33
Total:	12				\$117,822	\$81,198	\$36,624

Any increase in existing exemption level, including those for comparable service, may be premature in advance of comprehensive policy approved by Regional Council. Some existing levels may be too high in relation to (a) current legislation and (b) what constitutes alternate service delivery pursuant to the Provincial/Municipal Service Exchange Agreement.

28. Affirmative Industries, 66 Lakecrest Drive, Dartmouth

In 2004, the society purchased vacant land at less than market value from HRM and constructed a 10-unit apartment building for mental health consumers with assistance from the Affordable Housing Rental Program from the Nova Scotia Housing Development Corporation. The property is assessed at the Residential rate (\$8,564.98) and was added to By-law T-200 in 2004 (By-law T-212) at 100% exempt during the construction phase of the project. Upon completion of the project the exemption was reduced to 25% exempt at the Residential rate in 2007 (By-law T-221) as per other organizations offering supportive housing services. A previous request for an increase in exemption level was deferred based on revenue-sharing with residents; when tenants leave the residence their equity is available for use as a down payment, education etc. The residence supports independent living and tenants are employed.

It is recommended that Affirmative Industries request for an increase to 75% exempt at the Residential rate be declined. The current level of exemption is comparable to other supportive housing service providers.

29. Community Care Network, 2425 Maynard Street, Halifax

In 2004, the property located at 2425 Maynard Street, Halifax, was added to By-law T-200 at a Conversion from the Commercial to Residential rate plus a further 50% discount (By-law T-212). The property is assessed at the Commercial rate (\$18,777.48) of which HRM will pay \$14,255 for property tax, if renewed in 2012-2013. In 2008, a request for full exemption was declined upon appeal (By-law T-224, 2008; Supplementary Report, 2009). In 2010, the same request was declined (By-law T-227) and again in 2011 (By-law T-228). The applicant has requested full exemption. The Community Care Network's food/furniture bank located at 2415 Maynard Street, Halifax, remains on By-law T-200 as fully exempt (\$8,283).

It is recommended that the Community Care Network's request for full exemption be declined. The premise is used for employment training and storage and does not qualify for full exemption as per previous requests declined.

30. Columbus Club of Sackville, 252 Cobequid Road, Lower Sackville

In 2006, the Club was added to By-law T-200 at a Conversion from the Commercial to Residential rate (By-law T-226). The property is assessed at the Commercial rate (\$7,041.68) of which HRM will pay \$4,643 in property taxes if renewed in 2012-2013. Current practise restricts tax exemption for service clubs to a Conversion from Commercial to Residential rate unless the club provides alternate service delivery. The Club's request for full exemption was declined in 2011.

It is recommended that the Columbus Club of Sackville's request for full exemption be declined as the basis of comparable service providers.

31. Cultural Federations of Nova Scotia, 113 Marginal Road, Halifax – Property Lease

The Federation comprises provincial umbrella organizations sustained through provincial and federal operating grants. The premises are leased from the Halifax Port Authority and serve primarily as administrative offices with shared amenities. The property was added to By-law T-

200 in 2000 at the Conversion from the Commercial to the Residential tax rate. The property is assessed at the Commercial tax rate (\$10,916.33) of which HRM will pay \$7,209 in property taxes if renewed in 2012-2013. A request for full exemption was declined in 2010 (By-law T-227).

It is recommended that the Cultural Federations of Nova Scotia's request for full exemption be declined.

32. Dartmouth Adult Service Centre Association, 59 Dorey Avenue, Dartmouth

The Association operates a vocational facility (DASC Industries) for mental health consumers. The property is assessed at the Commercial rate (\$13,959.41) of which HRM will pay \$11,573 in property taxes if renewed in 2012-2013. A request to increase exemption to 75% exempt at the Residential rate was declined in 2012 but an increase to 50% exempt at the Residential rate was approved (By-law T-228). An appeal was deferred to the 2012-2013 program.

Presently, DASC Industries receives a 50% exemption at the Residential rate; this level is higher than Dartmouth Work Activity (Conversion) and lower than Anchor Industries and Lake City Employment Services (75%). It should be noted, however, that the higher exemptions were awarded just after amalgamation when municipalities had responsibility for the direct delivery of social services and as such were aligned with the municipality's mandate.

It is recommended that Dartmouth Adult Service Centre Association's request for an increase to 75% exempt at the Residential rate be declined.

33. Dartmouth Daycare Centre, 28 Caledonia Road, Dartmouth – Land Lease

In 1989, the former City of Dartmouth entered into a land lease agreement with the Centre who have constructed a daycare at this location. The lease expires 2019. In 1998, the Centre was added to By-law T-200 at a Conversion from the Commercial to Residential rate with a further 75% discount (By-law T-201). The property is assessed at the Commercial rate (\$13,198.30) of which HRM will pay \$12,068.61 if renewed in 2012-2013. A request for full exemption was declined in 2011 (By-law T-228).

It is recommended that the Dartmouth Daycare Centre's request for full exemption be declined. The current level of exemption is comparable to other daycare facilities currently on the by-law.

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

The property known as "Ronald MacDonald House" was added to By-law T-200 in 1998 at 75% exempt at the Residential rate. The property is assessed at the Residential rate (\$11,803.30) of which HRM will pay \$8,852.47 if renewed in 2012-2013. A request for full exemption was declined in 2010 (By-law T-227) and 2011 (By-law T-228).

It is recommended that the Friends of Children (Atlantic) Association's request for full exemption be declined. The current level of exemption is higher than comparable facilities on By-law T-200.

It is also recommended that the Friends of Children (Atlantic) Association, 1133 Tower Road, Halifax, be reviewed with respect to decreasing the exemption level in 2013- 2014 to that of comparable out-patient support facilities.

Other residences on By-law T-200 serving out-patients and/or family members on By-law T-200 include the Canadian Cancer Society (50% exempt), Halifax Haven Guest House (25% exempt), Hospice Society of Greater Halifax (Conversion), the Hospice Society of Greater Halifax (Conversion).

35. Grand Lodge of Ancient Free and Accepted Masons of Nova Scotia, Eureka Lodge #42, 42 Spratt Lane, Sheet Harbour

In 1998, the Freemasons were added to By-law T-200 at a Conversion from the Commercial to Residential rate (By-law T-201). The property is assessed at the Commercial rate (\$2,255.85) of which HRM will pay \$1,424.87 if renewed in 2012-2013. A request for full exemption was declined in 2012 (By-law T-228). Current practise restricts tax exemption for service clubs to a Conversion from Commercial to Residential rate unless the club provides alternate service delivery.

It is recommended that the request for full exemption from Grand Lodge of Ancient Free and Accepted Masons of Nova Scotia, Eureka Lodge, 42 Spratt Lane, Sheet Harbour, be declined. The current level of exemption is comparable to other service clubs currently on the by-law who do not provide alternate service delivery.

36. Indo-Canadian Community Centre Association, Lot 18A, 164 Chain Lake Drive, Halifax

In 2011, the Association was added to By-law T-200 at a Conversion from the Commercial to Residential rate (By-law T-228). Full exemption requested. Presently, the property is a vacant land holding pending a capital campaign to construct a community centre. There is a risk to HRM that (a) the capital campaign could be a lengthy endeavour, and (b) if unsuccessful the property could be sold at a profit. The current exemption level is comparable to other ethnocultural community centres such as the Diman Association Canada, Canadian Lebanese Society of Halifax, Alrasoul Islamic Society Centre, Italian Canadian Cultural Association, and the Portuguese Social Club of Nova Scotia.

It is recommended that the Indo-Canadian Community Centre Association's request for full exemption be declined. The current level of exemption is comparable to other ethnocultural community centres on By-law T-200.

37. La Societe Acadienne, 54 Queen Street, Halifax

In 2004, the Society was added to By-law T-200 at a Conversion from Commercial to the Residential rate (By-law T-213). The property is assessed at the Commercial rate (\$11,640.73) of which HRM will pay \$6,909.42 if renewed in 2012-2013. A request to increase exemption to 75% exempt at the Residential rate was declined in 2011 (By-law T-228).

It is recommended that La Societe Acadienne's request for an increase to 75% exempt at the Residential rate be declined. The current level of exemption is comparable to other ethnocultural facilities currently on the by-law.

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

The Ratepayers Association own a registered heritage property which houses the group's meetings, local events, and a private collection on loan from a local resident that features photographs and artefacts regarding village history. In 2010, the Ratepayers association was awarded a Conversion from the Commercial to Residential rate (By-law T-227). The property is assessed at the Commercial rate (\$1,460.74) of which HRM will pay \$506.33 if renewed in 2012-2013. The Association's stewardship of a private collection may be considered a public service given access to the resource, but the operations standing with respect to museum or archival standards is unconfirmed.

It is recommended that Waverley Ratepayers Association's request for full exemption be declined.

Precedence: In 2012, the Hooked Rug Museum of North America was declined full tax exemption, and a capital grant, pending confirmation of museum status, including an assessment by a provincial archival expert (collections policy, preservation standards) and membership in the Nova Scotia Association of Museums.

Attachment 7

Table 7a. Previously Deferred Applicants: Recommend Defer

Organization	#	AAN	Civic Address	Assessed (Request)	2012 Taxes	HRM Pays	Organization Pays
ABC Housing Cooperative Limited (Deferred 2006)	6		Dartmouth Cole Harbour	Residential (25%)	\$10,943.73	\$0	\$10,943.73
Atlantic Housing Cooperative (Deferred 2006)	13		Cole Harbour Eastern Passage	Residential (25%)	\$20,174.45	\$0	\$20,174.45
Central Dartmouth Housing Cooperative (Deferred 2006)	12		Dartmouth	Residential (25%)	\$20,483.59	\$0	\$20,483.59
Cranberry Lake Housing Cooperative (Deferred 2006)	1	03552551	1-47 Cedarwood Drive/1-15 Pioneer Court	Residential (25%)	\$42,253.45	\$0	\$42,253.45
Crossroads Housing Cooperative (Deferred 2009)	1	06218725	1 Unity Court, Sackville	Residential (25%)	\$48,410.22	\$0	\$48,410.22
Dunbrack Housing Cooperative (Deferred 2006)	11		Halifax	Residential (25%)	\$37,802.03	\$0	\$37,802.03
Flip Flop Housing Cooperative (Deferred 2006)	12		Cole Harbour	Residential (25%)	\$21,850.33	\$0	\$21,850.33
Fresh Start Housing Cooperative Limited (Deferred 2009)	16		Lower Sackville	Residential (25%)	\$29,427.60	\$0	\$29,427.60
Highfield Park Housing Cooperative Limited (Deferred 2006)	1	06451942	35A-45J Joseph Young Drive, Dartmouth	Residential (25%)	\$36,956.62	\$0	\$36,956.62
High Hopes Housing Cooperative Limited (Deferred 2009)	7		Halifax	Residential (25%)	\$30,018.48	\$0	\$30,018.48
Icelandic Memorial Society (Deferred 2009)	1	10340489	PID#40747925 Fairbanks Lake Road, Markland	Residential (100%)	\$25.41	\$0	\$25.41
Kabuki Housing Cooperative (Deferred 2009)	2		2467 Agricola Street, Halifax	Residential (25%)	\$7,643.63	\$0	\$7,643.63

Table 7a. Continued...Previously Deferred Applicants: Recommend Defer

Organization	#	AAN	Civic Address	Assessed (Request)	2012 Taxes	HRM Pays	Organization Pays
Longhouse Housing Cooperative Limited (Deferred 2009)	11		Halifax	Residential (25%)	\$34,170.83	\$0	\$34,170.83
Maria's Housing Cooperative (Deferred 2010)	20		Halifax	Residential (25%)	\$26,746.03	\$0	\$26,746.03
McIntosh Run Housing Cooperative Limited (Deferred 2006)	27		Halifax	Residential (25%)	\$61,031.65	\$0	\$61,031.65
New Armdale Westside Housing Cooperative (Deferred 2006)	37		Halifax/Dartmouth	Residential (25%)	\$67,015.40	\$0	\$67,015.40
Needham Housing Cooperative (Deferred 2009)	5		Halifax	Residential (25%)	\$18,037.98	\$0	\$18,037.98
North End United Housing Cooperative (Deferred 2006)	3	00772151	2467 Brunswick Street, Halifax (Jim MacDonald Coop)	Residential (25%)	\$18,337.34	\$0	\$18,337.34
		03558983	2481-2497 Creighton Street, Halifax (Anathoth Coop)	Residential (25%)	\$12,854.22	\$0	\$12,854.22
		06015379	2400-2429 Victory Lane Halifax (Seaview Coop)	Residential (25%)	\$15,037.94	\$0	\$15,037.94
Rocky Road Housing Cooperative Limited (Deferred 2009)	5		Halifax	Residential (25%)	\$28,850.25	\$0	\$28,850.25
Rogers Housing Cooperative Limited (Deferred 2006)	11		Lower Sackville	Residential (25%)	\$26,513.74	\$0	\$26,513.74
Rooftops Housing Cooperative Limited (Deferred 2006)	12		Dartmouth	Residential (25%)	\$16,756.50	\$0	\$16,756.50

Table 7a. Continued...Previously Deferred Applicants: Recommend Defer

Organization	#	AAN	Civic Address	Assessed (Request)	2012 Taxes	HRM Pays	Organization Pays
Saduke Housing Cooperative Limited (Deferred 2006)	28		Sackville	Residential (25%)	\$67,378.98	\$0	\$67,378.98
Spryview Housing Cooperative Limited (Deferred 2006)	9		Halifax	Residential (25%)	\$14,062.35	\$0	\$14,062.35
True North Housing Cooperative Limited (Deferred 2006)	1	06186165	21 True North Crescent, Dartmouth	Residential (25%)	\$13,437.53	\$0	\$13,437.53
Westmoor 57 Housing Cooperative Limited (Deferred 2006)	56		Halifax	Residential (25%)	\$115,102.83	\$0	\$115,102.83
Total	308				\$841,323		\$841,323

**Table 7b. New Applications: Recommend Defer
2012-2013**

Organization	#	AAN	Civic Address	Assessed (Request)	2012 Taxes	HRM Pays	Organization Pays
Bayside United Baptist Camp Association	1	00142255	PID#00394775, 349 Highway #349, Sambro Head	Resource (100%)	\$2,504.57	\$0	\$2,504.57
City of Halifax Non-Profit Housing Society	1	06021336	2540 Maynard Street, Halifax	Residential (25%)	\$20,835.10	\$0	\$20,835.10
John Hugh Mackenzie Housing Cooperative	1	04568451	5293 Green Street, Halifax	Residential (25%)	\$31,303.99	\$0	\$31,303.99
Petpeswick Yacht Club	1	10360994	PID# 40289738 East Petpeswick Road, Musquodoboit Harbour	Residential (100%)	\$261.57	\$0	\$261.57
St. Leonard's Society of Nova Scotia	1	03863514	5506 Cunard Street, Halifax	Residential (25%)	\$6,975.18	\$0	\$6,975.18
W. Williams Non-Profit Housing Association (Alice Housing)	2	04013859	Do Not List	Residential (75%)	\$1,912.41	\$0	\$1,912.41
		09654720	Do Not List	Residential (75%)	\$1,912.41	\$0	\$1,912.41
TOTAL:	7				\$65,705.23	\$0	\$65,705.23

39. Bayside United Baptist Camp Association, PID# 00394775, Highway #349, Sambro Head

In 2011, Bayside United Baptist Camp Association received a donation of a 359-acre parcel of woodland from a private company. The terms of the conveyance stipulate that no part of the land can be sold for a period of 50 years. The property abuts the Association's 100-acre campground located at 1503 Ketch Harbour Road, Sambro Head. The land is assessed at the Resource rate (\$2,504.57). Full exemption requested.

It is recommended that the application from Bayside United Baptist Camp Association, PID#00394775 Highway #349, Sambro Head, for full exemption be deferred to the 2013-2014 program.

40. City of Halifax Non-Profit Housing Society, 2540 Maynard Street, Halifax

In 2007, the Society purchased an apartment building from a private interest. The property is assessed at the Residential rate (\$20,835.10). Partial exemption requested.

It is recommended that the application for partial exemption (25%) from City of Halifax Non-Profit Housing Society, 2540 Maynard Street, Halifax, be deferred to the 2013-2014 program.

41. John Hugh Mackenzie Housing Cooperative Limited, 5293 Green Street, Halifax

Incorporated in 1986 the cooperative is a non-profit housing organization that owns and operates a 42-unit apartment building targeting senior residents. Approximately 50% of residents receive a rent supplement from the Nova Scotia Department of Community Services. The property is assessed at the Residential rate (\$31,303.99). Partial exemption requested.

It is recommended that the application for partial exemption (25%) from John Hugh Mackenzie Housing Cooperative Limited, 5293 Green Street, Halifax, be deferred to the 2013-2014 program.

42. Petpeswick Yacht Club, PID#40289738, 434 East Petpeswick Road, Musquodoboit Harbour

The Club was added to By-law T-200 in 2004 at conversion from the Commercial to the Residential rate (By-law T-213). In 2011, the club applied for a mortgage to finance capital repairs to the existing clubhouse when it was discovered that a remnant piece of land abutting the parent parcel (434 Petpeswick Road) had not been correctly migrated. Although this parcel of vacant land has a separate assessment account number, it has not been listed under By-law T-200. The property is assessed at the Residential rate (\$261.57) Partial exemption requested.

It is recommended that the application from the Petpeswick Yacht Club, PID#40289738, 434 East Petpeswick Road, Musquodoboit Harbour, for full exemption be deferred to the 2013-2014 program. The owner has the option to consolidate.

43. St. Leonard's Society of Nova Scotia, 5506 Cunard Street, Halifax

In 2011, the Society started construction of a multi-unit apartment building. The property is assessed at the Residential rate (\$6,975.18). Full exemption has been requested.

It is recommended that the application for full exemption from St. Leonard's Society of Nova Scotia, 5506 Cunard Street, Halifax, be deferred to the 2013-2014 program.

44. W. Williams Non-Profit Housing Association, Dartmouth

Alice Housing provides second stage housing and support services to women and children leaving abusive and violent situations. The Association has requested the addition of two properties located in Dartmouth. Both are assessed at the Residential rate (\$3,824.82 combined value). Partial exemption at 75% of the Residential rate requested.

It is recommended that the application for partial exemption of (75%) from W. Williams Non-Profit Housing Association, Dartmouth, be deferred to the 2013-2014 program.

Attachment 8

Records Management

Corrections to the by-law schedules ensure that the formal public record corresponds with the official recommendations approved by Regional Council. This section includes changes to an organization's legally incorporated name, civic address, assessment account number etc.

CHANGE IN ASSESSMENT CLASSIFICATION

As per section 5(1) (g) of the Assessment Act, all public landings, public breakwaters and public wharves are exempt from taxation. A portion of Ostrea Lake Wharf Preservation Society, 97-A Ostrea Lake Road, Ostrea Lake, qualifies under the Act reducing the taxable portion of the property. *The estimate saving in 2012 -2013 is \$300.*

As per section 29(1) of the Assessment Act, all recreation land in excess of three acres of any non-profit community group qualifies for a per acre recreation tax rate determined by the Province. For 2012- 2013, Royal Nova Scotia Yacht Squadron, 360 & 367 Purcell's Cove Road, Halifax, qualified for this rate reducing the Commercial Assessed value for both properties. *The estimated saving in 2012-2013 is \$53,362.*

CHANGE IN USE

As of April 1, 2012, Dartmouth Non-Profit Housing Society discontinued all lease agreements with a non- profit group that leased 40% of 53 Ochterloney Street, Dartmouth and entered into a lease agreement with a private sector tenant for the space. Due to the discontinuation of the lease with the non-profit group, it is recommended that Dartmouth Non-Profit Housing exemption be reduced based on the 60% owner occupancy (60% of property) AAN 00766984, 53 Ochterloney Street, and Dartmouth. *The estimated saving in 2012-2013 is \$3,133.20.*

NAME CHANGE

- Replace St. John Council for Nova Scotia/Prince Edward Island with St. John Priory of Canada Properties Ambulance First Aid.

Attachment 9

BY-LAW NUMBER T-229

BY-LAW RESPECTING TAX EXEMPTIONS

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

Schedule 26 is amended by:

Amend AAN 09906754, Bayside United Baptist Camp Association, 1503 Ketch Harbour Road, Sambro Head, to exclude the residential portion of the property.

Add AAN 09735720, Emmanuel Baptist Church, 711 Pockwock Road, Upper Hammonds Plains

Remove AAN 0416965, Camp Brunswick Society, 45 Mines Road, East Chezzetcook

Remove AAN 32296466, Moose River Gold Mines Museum Society, 6690 Moose River Road, Moose River

Schedule 27 is amended by:

Remove AAN 04406133, St. Joseph's Daycare Centre, 2326 Brunswick Street, Halifax

Remove AAN 00770094, Society Supportive Housing for Young Mothers, 4 Mount Hope Avenue, Dartmouth

Schedule 28 is amended by:

Remove AAN 02536196, St. Johns Priory of Canada Properties Ambulance First Aid, 88 Slayter Street, Dartmouth

Remove AAN 05787742, St. Johns Priory of Canada Properties Ambulance First Aid, 11 Vanessa Drive, Dartmouth

Add AAN 10363748, St. Johns Priory of Canada Properties Ambulance First Aid, 70 Highfield Park, Dartmouth

Schedule 29 is amended by:

Add AAN 03393615, Old School Community Gathering Place, 7962 Highway #7, Musquodoboit Harbour

Add AAN 00767654, Canoe-Kayak Canada: Atlantic Division, 34 Boathouse Lane, Dartmouth

Add AAN 03859509, Village Green Recreation Society, 15 Leary's Cove Road, East Dover