



P.O. Box 1749
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Item No. 11.2.2
Halifax Regional Council
March 24, 2015

TO: Mayor Savage and Members of Halifax Regional Council

Original Signed

SUBMITTED BY:

Councillor Barry Dalrymple, Chair, Grants Committee

DATE: March 4, 2015

SUBJECT: Tax Relief to Non-Profit Organizations: Referral by Council

ORIGIN

January 13, 2015 Motion of Regional Council to refer three (3) applications to the Grants Committee for further review pursuant to Section 17 of Administrative Order 2014-001-ADM. Specifically, the validation of non-profit registration and tax status of the North Preston Medical Society and a request for an increase in the level of tax relief from the Dartmouth Adult Services Centre Association and Atlantic Division Canoe-Kayak Canada.

March 2, 2015 Grants Committee meeting, at which time the staff recommendation below was approved by the Committee.

LEGISLATIVE AUTHORITY

HRM Charter (2008) s. 79(1) respecting Council's authority to provide discretionary grants and contributions.

Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations.

Terms of Reference of the HRM Grants Committee, s. 4.1, duties of the Committee to include: "Advise Regional Council on all matters related to the allocation of grants, as defined by Regional Council."

RECOMMENDATION

The Grants Committee recommends that Halifax Regional Council repeal and replace Schedules 27, 28, and 29 of Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations as set out in Attachments 1, 2, 3, and 4 of the attached supplementary staff report dated January 15, 2015.

BACKGROUND

The January 15, 2015 supplementary staff report (attached) was before the Grants Committee at their March 2, 2015 meeting.

DISCUSSION

At their March 2, 2015 meeting, the Grants Committee discussed the supplementary report with staff. The Committee asked about the benefits of asking HRM Volunteer Services if it is possible to provide support to a group requiring assistance in complying with municipal tax regulations. Staff indicated they would follow up on this query and reiterated that staff is happy to offer support when possible.

The Committee approved by motion the staff recommendation, which is set out in the Recommendation section on page 1 of this report.

Refer to the Discussion section of the January 15, 2015 supplementary staff report (attached) for details specific to proposed changes to Schedules 27, 28 and 29 of Administrative order 2014-001-ADM.

FINANCIAL IMPLICATIONS

Refer to the Financial Implications section of the January 15, 2015 supplementary staff report (attached).

COMMUNITY ENGAGEMENT

The Grants Committee is comprised of a voting membership of one elected member of Regional Council from each Community Council, the Chair appointed from the membership of the Audit & Finance Standing Committee (also an elected member of Regional Council), and six (6) members-at-large from the community. Grant Committee meetings are open to the public, unless otherwise indicated. Agendas, minutes and reports are available on the HRM website.

ENVIRONMENTAL IMPLICATIONS

None identified.

ALTERNATIVES

Alternatives are set out in the January 15, 2015 supplementary staff report (attached).

ATTACHMENTS

Attachment 1 Supplementary staff report dated January 15, 2015

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/agenda.php> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 902.490.4210, or Fax 902.490.4208.

Report Prepared by: Jennifer Weagle, Legislative Assistant, 902.490.6517

Item No. 7.1.2
Grants Committee
March 2, 2015

TO: Chair and Members of HRM Grants Committee

Original signed

SUBMITTED BY:

Greg Keefe, Director of Finance & ICT/CFO

DATE: January 15, 2015

SUBJECT: Tax Relief to Non-Profit Organizations: Referral by Council

SUPPLEMENTARY REPORT

ORIGIN

January 13, 2015 – Motion of Council to refer three (3) applications to the Grants Committee for further review pursuant to Section 17 of Administrative Order 2014-001-ADM. Specifically, the validation of non-profit registration and tax status of the North Preston Medical Society and a request for an increase in level of tax relief from the Dartmouth Adult Services Centre Association and Atlantic Division Canoe-Kayak Canada.

LEGISLATIVE AUTHORITY

HRM Charter (2008) s.79(1) respecting Council's authority to provide discretionary grants and contributions.

Administrative Order 2014-001-ADM Tax Relief to Non-Profit Organizations.

RECOMMENDATION

It is recommended that the Grants Committee recommend that Regional Council repeal and replace Schedules 27, 28 and 29 of Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations as set out in Attachments 1, 2, 3, and 4 of this report.

BACKGROUND

Under Section 17 of Administrative Order 2014-001-ADM Regional Council may refer an application for further review. For clarification, the councillor making the motion of referral may provide a rationale within the motion itself or submit additional information in writing or a presentation to the committee. If amendments to the existing Schedules are proposed by the Grants Committee, Notice of Motion must be issued seven (7) days prior to Council's deliberations.

DISCUSSION

In addition to the correction of typographical errors to Schedules 27, 28 and 29, there are two (2) changes proposed to the existing Schedules of Administrative Order 2014-001-ADM as follows:

1. The reinstatement of the North Preston Medical Society on Schedule 27 pro-rated as of January 13, 2014;
2. The removal of Dartmouth Adult Services Centre Association from Schedule 28 (reduction of 50% from the Residential rate) and the addition of this same property to Schedule 27 (reduction of 75% from the Residential rate), effective April 1, 2014.

Proposed Pro-Rated Eligibility for Renewal: Schedule 27

1. North Preston Medical Society, 52 Cain Street, North Preston

The applicant was deemed ineligible for consideration in the 2014 program due to expiry of their non-profit registration in 2010 and recurring non-compliance with the program's renewal requirements. The organization has been removed from Schedule 27 of the program.

- The basis of referral is to seek recognition of the Society's application for renewal of registration as a non-profit society as per application made to the Nova Scotia Registry of Joint Stocks on January 13, 2014.

It is recommended that the North Preston Medical Society be reinstated in the Tax Relief for Non-Profit Organizations Program, Schedule 27, pro-rated as of January 13, 2014, conditional upon payment of tax or a signed payment plan. The estimated cost to the program is \$699.

Rationale for Recommendation

- Non-compliance with the program's policy and procedures is a recurring problem for the Society but previous recommendations to revoke tax relief have been overturned by Council. If policy and procedures are not applied with consistency HRM could inadvertently enable non-compliance and provide a disincentive to other organizations who abide by the program's eligibility and reporting requirements.
- A reduction in tax relief for fiscal year 2014 is proposed because the applicant was not a duly registered non-profit society which is a condition of eligibility under s.4A(b) of the program's policy. If pro-rated, tax relief would be granted effective as of the date of application to the Nova Scotia Registry of Joint Stocks (January 13, 2015) and presumes acceptance of the application by the Registry. The value of tax grant is calculated by dividing the full value of tax due in 2014 by 365 days and deducting one day's eligibility for each day late.
- If pro-rated relief is approved, the Society would pay \$2,620 (288 days) and could be assisted by making application to HRM for a payment plan whereby tax is paid in monthly installments rather than one lump-sum.

The applicant has been advised that their renewal for 2015 is overdue. If not received by March 1, 2015, notice of intent to recommend a pro-rated award for the 2015 fiscal year shall be issued in writing. A meeting with the applicant has been requested for the purpose of trying to assist the group understand their obligations under the tax relief program: reply pending.

Proposed Increase in Level of Tax Relief: Schedule 27

2. Dartmouth Adult Services Centre Association, 59 Dorey Avenue, Dartmouth

In 2009, the Dartmouth Adult Services Centre Association (DASCA) acquired HRM land at less than market value for the purpose of constructing a workshop and was added to Schedule 29 at a Conversion from the Commercial to Residential rate. In 2012, the level of tax relief was increased from a Conversion to 50% exempt at the Residential rate. The report to the Grants Committee noted: "There are inconsistencies in the level of exemption awarded vocational agencies: two were awarded at a Conversion to the Residential rate while two organizations were awarded 75% exemption at the Residential rate prior to amalgamation which have continued under By-law T-200. The proposed increase in exemption from payment of full Residential tax to 50% is intended as incremental pending the proposed program re-design" (Report to Grants Committee meeting of January 9, 2012, page 33).

- The basis of referral was the current level of tax relief awarded "DASC Industries" in relation to Lake City Employment Services and other social enterprises.

It is recommended that Dartmouth Adult Services Centre Association, 59 Dorey Avenue, Dartmouth be removed from Schedule 28 and this same property be added to Schedule 27, effective April 1, 2014, at an estimated additional cost of \$10,046.

Background

The term "social enterprise" is open to numerous interpretations and encompasses a range of activities from socially conscious purchasing, corporate social responsibility, for-profit/non-profit partnerships, and businesses either as a service within a non-profit organization or as a separate revenue generating enterprise: the term is insufficient to distinguish DASCA from many other non-profits included in the tax relief program¹. Therefore, this review compared only those organizations in receipt of tax relief who operate a business primarily for the purpose of employing persons with a disability and may be referred to as 'vocational agencies' ie. Lake City Employment Services Association and Building Futures Employment Association.

The difference in level of tax relief for the three (3) vocational agencies identified is a function of precedence established prior to amalgamation and implementation of former HRM By-law T-200, the timing of application in relation to program budget capacity, and amendments under the former by-law's public hearing process. Lake City Woodworkers (Lake City Employment Services) and Anchor Industries (Building Futures Employment) received full exemption prior to amalgamation at a time when municipalities had responsibility for the direct delivery of social services. From 1998 to 2000 the number of Schedules under former By-law T-200 was reduced and these two organizations transitioned down to 75% exempt at the Residential rate. DASCA was not added to the program until 2009.

¹ For example, non-profits who collect donated goods and enter into a business arrangement with a for-profit retailer, distributor, manufacturer or exporter. The review also excluded skills training facilities (eg. Community Care Network), employment networking and job readiness (eg. Dartmouth Work Activity Centre), educational upgrading, literacy, or advocacy.

Rationale for Recommendation

The difference in amount of tax paid by the three organizations is not simply a function of the level of municipal tax relief. As shown below in Table 1 property values vary significantly (from \$730,500 to \$3,320,700) but the amount of tax as a percentage of gross annual revenue is uniformly less than 1%. The review compared the amount of tax paid by DASCA (1) in relation to other organizations in the program, and (2) organizations seeking an increase in level of tax relief in 2014.

Organization	Gross Total Revenues	Assessed Value	Total Tax	Tax Relief	Tax Payable	Tax Paid as % of Gross Revenues
Building Future Employment Society (2001)	\$1,237,134	\$730,500	\$24,910	(\$22,680)	\$2,230	0.1%
Dartmouth Adult Services Centre Association (2009/2012)	\$2,634,908	\$3,320,700	\$112,904	(\$92,797)	\$20,107	0.7%
Lake City Employment Services Association (1998)	\$2,538,993	\$1,800,300	\$62,210	(\$55,760)	\$6,450	0.2%

Data collected for the proposed program re-design indicates that organizations paying \$20,000 or more (excluding BID levy, fees, interest on arrears) are primarily membership-based sports clubs or large-scale provincial, regional or national organizations. Typically, membership-based sports clubs do not receive government operating funds but some have the capacity to recover some portion of their expenses from membership and programming fees or restaurant and bar operations whereas vocational agencies serve predominantly lower income clients. An increase to 75% of the Residential rate would reduce DASCA's tax payment in 2014 to \$10,061 or 0.3% of gross revenues which is reasonable given that this organization's level of government funding (~75%) is higher than their counterparts.

Recommend Decline Increase to Full Exemption

3. Atlantic Division Canoe-Kayak Canada, 34 Boathouse Lane, Dartmouth

Prior to 2008, the building located on municipal land abutting Lake Banook was not party to a lease agreement and consequently not billed for tax. In 2008, Council approved a 10-year land lease. In 2011, an application for tax relief was deferred because the lease had not been assessed and billed for tax. In 2012, the association was added to Schedule 29 at a Conversion from the Commercial to Residential tax rate but as noted in the report dated December 5, 2012, the estimated cost was under review because:

"....in the absence of a sub-division the land needs to be mapped and individual assessment accounts assigned to both the Atlantic Division Canoe-Kayak Canada and the North Star Rowing Club" (Report to Grants Committee meeting of December 5, 2012, Item 11, page 28). An application for full exemption made in 2013 was declined and preference afforded new applicants to the program pending the proposed program re-design.

- The basis of appeal is that paddling clubs have been awarded full exemption and the association has an Outdoor Facility Management Agreement with HRM Parks & Recreation.

It is recommended that the request for an increase in level of tax relief for Atlantic Division Canoe-Kayak Canada be declined full exemption pending Council's consideration of a proposed program re-design.

Rationale for Recommendation

The association's request for full exemption is based on the tax exemption awarded their member clubs and an Outdoor Facility Maintenance Agreement with HRM Parks & Recreation. The issue appears to be not an inability to pay \$680 but rather ADCKC wants full exemption as per their member clubs.

Table 2. 2014 Tax Payable as Percentage of Gross Revenues: 2014 2014 Financial Statement, Assessment Value and Municipal Tax Rates						
Organization	Gross Total Revenues	Assessed Value	Total Tax	Tax Relief	Tax Payable	Tax Paid as % of Gross Revenues
Atlantic Division Canoe-Kayak Canada (2012)	\$444,596	\$59,300 ²	\$1,911 ³	(\$1,231)	\$680	0.1%

A reduction in tax in relation to an Outdoor Facilities Maintenance Agreement is no longer a factor in the evaluation of tax relief requests. Under Section 89(1)(b) of the HRM Charter discretionary tax exemption for a non-profit *could* be granted if "...the organization provides a service that might otherwise be a responsibility of the Council". In 2013, HRM By-law 200 was repealed and the program now operates in accordance with Section 79(1) of the Charter respecting grants and contributions. "Alternate service delivery", however defined, is no longer a rationale for tax relief.

The amount of tax paid by ADCKC is modest when compared to the 25 organizations that made application for an increase in tax relief in 2014. Of these requests 76.5% paid over \$1,000, 64% paid \$1,000 to \$5,000, and 3% paid over \$10,000. These applicants included service clubs, housing, child care, health, cultural organizations, and sport/leisure.

Overall, levels of tax relief to membership-based clubs are inconsistent with canoeing, rowing, kayaking, soccer, gymnastics, horse-riding, archery, lawn bowls, and a snowmobile club in receipt of 100% tax relief while sailing, curling, rifle/target shooting, and tennis clubs receive a Conversion to the Residential rate. These historical levels of tax relief do not correlate with financial capacity or year-round versus seasonal operations.

Pro-Rated Tax Relief: Refund of Over-Payment to Metro Community Housing Association, 2690 Gottingen Street, Halifax

Tax relief for the property located at 2690 Gottingen Street, Halifax, must be pro-rated because title was conveyed December 1, 2014. The Association had paid their taxes in full for the 2014 fiscal year and as such is entitled to a refund of \$3,013.

Note: This is a procedural issue and the property will be removed from Schedule 27 in 2015. It is included in this report because a refund has an impact on this year's budget. On a go-forward basis recommendations regarding additions or renewals should be conditional upon both (a) payment of any

² The market value of the building is low because the owner does not own the land upon which the structure is located. A potential buyer would have either re-locate the building or accept any uncertainty associated with leasing the land.

³ Total tax is under-valued because as of April 1, 2014, the portion of land leased to ADCKC has not been assessed as taxable and billed to the tenant.

arrears to HRM and (b) pro-rated for a lease expiry or property conveyance. Including pro-rated awards in standard procedures will enable staff to adjust accounts in a timely manner as approved by Council.

Corrections to Schedules

In the Schedules attached to Administrative Order 2014-001-ADM the Assessment Account Number (ANN) must align with the property's civic address. The Schedules in Attachments 2, 3 and 4 are amended as follows:

Schedule 27: Corrections			
Organization	Incorrect ANN	Correction	Civic Address
Metro Non-Profit Housing Association	01646486	04431227	2672 Belle Air Terrace, Halifax
Metro Non-Profit Housing Association	04431227	01646486	5522 Cunard Street, Halifax
Regional Residential Services	00125911	00636878	7097 Abbott Drive, Halifax
Regional Residential Services	00636843	00640069	63 Hawthorne Street, Dartmouth
Regional Residential Services	00636878	00640085	105 Pleasant Street, Dartmouth
Regional Residential Services	00640069	00636843	1648 Vernon Street, Halifax
Regional Residential Services	00640085	01413805	1615 Oxford Street, Halifax
Regional Residential Services	00640093	02002388	3838 Basinview Drive, Halifax
Regional Residential Services	01413805	00125911	31 Robert Allen Drive, Halifax
Regional Residential Services	02002388	004640093	30 McDougal Avenue, Sackville

Schedule 28: Corrections			
Organization	Incorrect ANN	Correction	Civic Address
Mic Mac Native Friendship Centre	041287176	04128214	2158 Gottingen Street, Halifax
Mic Mac Native Friendship Centre	04128192	04128176	5511 Cornwallis Street, Halifax
Mic Mac Native Friendship Centre	04128214	04128192	2156 Gottingen Street, Halifax
St. John's Priory of Canada Properties	n/a	10363748	72 Highfield Park, Dartmouth Listed incorrectly as 70 Highfield Park

Schedule 29: Corrections			
Organization	Incorrect ANN	Correction	Civic Address
Atlantic Marksmen Association	0088951	08885591	3967 Old Guysborough Road, Goffs
Bay Road Community Hall Association	00587766	09118918	4408 St. Margaret's Bay Road, Lewis Lake

Purcell's Cove Social Club	03234185	03842207	505 Purcell's Cove Road, Halifax
Royal Nova Scotia Yacht Squadron	04076192	04137973	360 Purcell's Cove Road, Halifax
Royal Nova Scotia Yacht Squadron	04137973	04076192	376 Purcell's Cove Road, Halifax
Village Green Recreation Society	03850509	00693529	15 Leary's Cove Road, East Dover

FINANCIAL IMPLICATIONS

2014-15 Budget M311-8006	\$3,535,000
Less Approved Awards and Adjustments	(\$3,063,732) ¹
Less Recommended Pro-rated Relief (North Preston Medical Society)	(\$699)
Less Increase in Tax Relief (Dartmouth Adult Services Centre Association)	(\$10,046) ²
Less Pro-rated Refund (Metro Community Housing Association)	(\$3,013)
Balance	\$458,741
2521 Allowance for Uncollectable Tax	\$2,016,432
Less Valuation Allowance 2014 Deduction	(\$131,041) ³
Balance	\$1,885,391

Notes:

1. As approved by Council January 13, 2014, Atlantic Division Canoe-Kayak Canada was not removed from the program; the cost of renewal in 2014 (an increase of \$1,231) has been added to the combined cost of awards.
2. The cost of approved renewal at current level of exemption is included in Approved Awards and Adjustments; \$10,046 represents the additional cost if an increase is approved.
3. Atlantic Division Canoes-Kayak Canada removed from Valuation Allowance (a decrease of \$1,231).

Excluding any costs associated with new applications to the program in 2015, a balance of \$458,741 may be insufficient to cover existing tax relief commitments if (1) those removed from the program in 2014 and assisted under the Valuation Allowance are reinstated and (2) the assessment/tax billing are corrected for Soccer Nova Scotia Training Centre Inc (~\$300,000), Sheet Harbour Chamber of Commerce, and the Village Green Recreation Society (9 Leary's Cove Road, East Dover).

COMMUNITY ENGAGEMENT

Not applicable.

ENVIRONMENTAL IMPLICATIONS

None.

ALTERNATIVES

1. The Grants Committee could recommend that the North Preston Medical Society be reinstated as of April 1, 2014, for the full fiscal year as fully exempt at a total cost of \$3,319.
This action is not recommended: the applicant's eligibility is a recurring issue and prior recommendations to remove from the program for non-compliance have been overturned.

Inadvertently, the Municipality may be enabling default if there are no consequences for non-compliance including other non-profit organizations in similar circumstances.

2. The Grants Committee could recommend an increase in level of tax relief for Dartmouth Adult Services Centre Society be declined pending the proposed program re-design.
3. The Grants Committee could recommend full exemption for the Atlantic Division Canoe-Kayak Canada as of April 1, 2014, at an additional cost of \$681. An amendment to Schedules 29 and 26 of Administrative Order 2014-001-ADM would be required.

This action is not recommended: Of the 34 properties requesting an increase in tax relief, 30 pay more than \$681 (a list of applicant organizations is included in Table 7, pages 17 to 19 of the staff report to the Grants Committee dated November 3, 2014).

ATTACHMENTS

1. Amending Administrative Order Repealing and Replacing Schedules 27, 28 and 29.
2. Schedule 27: Amended.
3. Schedule 28: Amended.
4. Schedule 29: Amended.

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/cagenda.php> 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 & ICT 902.490.5469;
Shelley Hutt, Grants Technician, Finance & ICT; Peter Greechan, Community Developer,
Finance & ICT.

Original signed

Report Approved by: Greg Keefe for Bruce Fisher, Manager, Financial Policy & Planning, Finance & ICT
902.490-4393

Attachment 1

Amending Administrative Order

**ADMINISTRATIVE ORDER 2014-001-ADM
TAX RELIEF TO NON-PROFIT ORGANIZATIONS
ADMINISTRATIVE ORDER**

BE IT RESOLVED by the Council of the Halifax Regional Municipality that Administrative Order 2014-001-ADM, the *Tax Relief to Non-Profit Organizations Administrative Order*, is amended as follows:

1. Repealing Schedules 27, 28 and 29.
2. Adding Schedules 27, 28 and 29 as set out in Attachments 2, 3, and 4 attached hereto.

Attachment 2

Schedule 27: Seventy Five Percent (75%) of the Residential Rate - Amended

Name of Organization	AAN	Civic Address
Adsum Association for Women & Children	03393062	Do not List
Adsum Association for Women & Children	04563042	Do not List
Adsum Association for Women & Children	05208432	Do not List
Building Futures Employment Society	05506018	61 Glendale Avenue, Lower Sackville
Club 24 Society	01150774	3 Dundas Street, Dartmouth
Colby Village Preschool Association	00811149	144 Avondale Road, Cole Harbour
Cunard Childcare Centre	00737321	5557 Cunard Street, Halifax
Dartmouth Adult Services Centre	09888330	59 Dorey Avenue, Dartmouth
Dartmouth Daycare Centre	07531850	28 Caledonia Road, Dartmouth
East Preston Day Care Centre	01360906	1799 Highway7, East Preston
Freedom Foundation of Nova Scotia	05049261	15 Brule Street, Dartmouth
Friends of Children Atlantic Association (Ronald McDonald House)	03863492	1133 Tower Road, Halifax
Golden Age Seniors Club	03354873	212 Herring Cove Road, Halifax
Halifax Transition House Association	01851322	Do Not List
Home of the Guardian Angel	05223393	3 Sylvia Avenue, Halifax
Homes for Independent Living	05341019	2505 Oxford Street, Halifax
Lake City Employment Services Association	00159174	386 Windmill Road, Dartmouth
Memory Lane - Sackville Family Daycare	04550501	22 Memory Lane, Sackville
Metro Community Housing Association	02274507	6274 Young Street, Halifax
Metro Community Housing Association	03220974	70 Victoria Road, Dartmouth
Metro Community Housing Association	03221369	3235 Joseph Howe Drive, Halifax
Metro Community Housing Association	03221377	2690 Gottingen Street, Halifax

Metro Community Housing Association	03755983	22 Albert Street, Dartmouth
Metro Community Housing Association	05276659	8 Marcs Way, Dartmouth
Metro Non-Profit Housing Association	01133489	2330 Gottingen Street, Halifax
Metro Non-Profit Housing Association	04431227	2672 Belle Air Terrace, Halifax
Metro Non-Profit Housing Association	01646486	5522 Cunard Street, Halifax
Mic Mac Native Friendship Centre	00166324	2161 Gottingen Street, Halifax
Native Council of Nova Scotia	00585602	Church Point Road, Sheet Harbour
Needham Preschool	01851098	3372 Devonshire Avenue, Halifax
North Preston Medical Child Care Society	03538982	114 Johnson Road, North Preston
Phoenix Housing	01274546	Do not List
Phoenix Housing	01523473	Do not List
Regional Residential Services Society	00636878	7097 Abbott Drive, Halifax
Regional Residential Services Society	00640069	63 Hawthorne Street, Dartmouth
Regional Residential Services Society	00640085	105 Pleasant Street, Dartmouth
Regional Residential Services Society	00636843	1648 Vernon Street, Halifax
Regional Residential Services Society	01413805	1615 Oxford Street, Halifax
Regional Residential Services Society	02002388	3838 Basinview Drive, Halifax
Regional Residential Services Society	00125911	31 Robert Allen Drive, Halifax
Regional Residential Services Society	00640093	30 McDougal Avenue, Sackville
Saint Leonard's Society of NS	01996053	2549 Brunswick Street, Halifax
Saint Leonard's Society of NS	04376544	2706 Gottingen Street, Halifax
Saint Leonard's Society of NS	00771252	2170 Barrington Street, Halifax
Second Stage Housing Association of Dartmouth	00501409	Do not List
Second Stage Housing Association of Dartmouth	00822701	Do not List

Second Stage Housing Association of Dartmouth	03900061	Do not List
Second Stage Housing Association of Dartmouth	04597176	Do not List

Attachment 3

Schedule 28: Fifty Per Cent (50%) of the Residential Rate - Amended

Name of Organization	AAN	Civic Address
Alexandra Children's Centre	09785930	3405 Devonshire Avenue, Halifax
Canadian Cancer Society (Lodge)	03984354	5826 South Street, Halifax
Community Care Network	00036919	2425 Maynard Street, Halifax
Hooked Rug Museum of North America Society	07691106	9849 St Margaret's Bay Road, Queensland
Housing Trust of Nova Scotia	04039769	2183 Gottingen Street, Halifax
Laing House Association	09227571	1225 Barrington Street, Halifax
Mic Mac Native Friendship Centre	04128214	2158 Gottingen Street, Halifax
Mic Mac Native Friendship Centre	04128176	5511 Cornwallis Street, Halifax
Mic Mac Native Friendship Centre	04128184	2164 Gottingen Street, Halifax
Mic Mac Native Friendship Centre	04128192	2156 Gottingen Street, Halifax
Second Stage Housing Association	08945942	Do Not List
Society for Rehabilitation of Addicted Persons	03341895	1374 Robie Street, Halifax
Society for Women Healing From Addictions & Abuse	08954909	3178 St. Margaret's Bay Road, Timberlea
St. John's Priory of Canada Properties	10363748	72 Highfield Park, Dartmouth
Theatre Arts Guild	04570073	6 Parkhill Road, Halifax

Attachment 4

Schedule 29: Conversion From Commercial to Residential Rate – Amended

Name of Organization	AAN	Civic Address
Alrasoul Islamic Society	00267201	1247 Bedford Highway, Bedford
Ashlar Masonic Building Company Limited	00129879	1 Chestnut Drive, Smith Settlement
Atlantic Division - Canoe-Kayak Canada	00767654	34 Boathouse Lane, Dartmouth
Atlantic Marksmen Association Incorporated	00140627	6 Clements Street, Dartmouth
Atlantic Marksmen Association Incorporated	08885591	3967 Old Guysborough Road, Goffs
Bay Road Community Hall	09118918	4408 St. Margaret's Bay Road, Lewis Lake
Bedford Basin Yacht Club	00267082	379 Shore Drive, Bedford
Bedford Basin Yacht Club	00267082	377 Shore Drive, Bedford
Bedford Masonic Lodge	00267317	10 Dartmouth Road, Dartmouth
Bread of Life Ministries/Street Connections	08601526	2 Fox Hollow Drive, Upper Tantallon
Bridge Centre for Arts & Technology	04710118	50 Queen Street, Dartmouth
Canadian Cancer Society (Offices)	03984354	5826 South Street, Halifax
Canadian Lebanon Society of Halifax	04431154	253 Bedford Highway, Halifax
Canadian Red Cross	09502033	133 Troop Avenue, Dartmouth
Chalice Canada	08872228	445 Sackville Drive, Sackville
Clean Nova Scotia Foundation	00203165	126 Portland Street, Dartmouth
Columbus Club of Sackville	02208229	252 Cobequid Road, Sackville
Cultural Federation of Nova Scotia	08784345	1113 Marginal Road, Halifax
Dartmouth Clay Target Association	01089145	2500 Cow Bay Road, Cow Bay
Dartmouth Curling Club	01088378	35 Canal Street, Dartmouth
Dartmouth Family Centre	02097818	107 Albro Lake Road, Dartmouth
Dartmouth Masonic Properties	05472563	24 Mount Hope Avenue, Dartmouth
Dartmouth Work Activity Society	06342124	15 Poseidon Court, Dartmouth
Dartmouth Yacht Club	01089307	697 Windmill Road, Dartmouth
Deanery Project Co-operative Ltd.	45224918	37 Deanery Road, Lower Ship Harbour
Diman Association Canada	04588797	345 Kearney Lake Road, Bedford
Ecology Action Centre	03440303	2705 Fern Lane, Halifax
Halifax Curling Club	01849816	948 South Bland Street, Halifax

Halifax Refugee Clinic	00006203	5538 Macara Street, Halifax
Hammonds Plains Fire Hall & Community Centre Association	01870114	2041 Hammonds Plains Road, Halifax
Harbour Lodge #53-9 Trustees RAOB Harbour Lodge 7946	04684109	2 Wentworth Street, Dartmouth
Hospice Society of Greater Halifax	10289602	9 Spring Street, Bedford
Hubbards Community Waterfront Association	00141305	20 Yacht Club Road & Lot W-D, Hubbards
Indo-Canadian Community Centre Society	09378774	164 Chain Lake Drive, Halifax
Italian Canadian Cultural Association	03005542	2629 Agricola Street, Halifax
Jost Mission Day Care Society	01143255	11 Mont Street, Halifax
La Societe Acadienne	04864816	54 Queen Street, Dartmouth
Lake Echo Community Recreation Centre/Lake Echo Lions Club	02410877	3168 Highway 7, Lake Echo
Lakeview, Windsor Junction, Fall River Fireman's Association	05468906	843 Fall River Road, Fall River
Lakeview, Windsor Junction, Fall River Fireman's Association	03032655	3214 Highway 2, Fall River
Lesbian, Gay & Bisexual Youth Project	03227626	2281 Brunswick Street, Halifax
Lung Association of Nova Scotia	02140152	6331 Lady Hammond Road, Halifax
Masonic Lodge, Eureka Lodge #42	03075869	42 Sprott Lane , Highway 7, Sheet Harbour
Mayflower Curling Club	03096882	3000 Monaghan Drive, Halifax
Mission to Seafarers	08736065	844 Marginal Road, Halifax
North End Community Health Centre	03539776	2165-67 Gottingen Street, Halifax
Old School Gathering Place Co-operative Ltd.	03393615	7962 Highway 7, Musquodoboit Harbour
PAC Autism Nova Scotia	01430068	594 Spring Garden Road, Halifax
Petpeswick Yacht Club	03737012	East Petpeswick Road, Musquodoboit Harbour
Philae Building Society	03234185	3530 Connolly Street, Halifax
Purcell's Cove Social Club	03842207	505 Purcell's Cove Road, Halifax
RAOB Eastern Lodge 8686	01362046	625 Cow Bay Road, Eastern Passage
Resolute Amateur Athletic Club	02175312	5461 Inglis Street, Halifax
Royal Canadian Naval Association	04568281	2623 Agricola Street, Halifax
Royal Nova Scotia Yacht Squadron	04137973	360 Purcell's Cove Road, Halifax
Royal Nova Scotia Yacht Squadron	04076192	376 Purcell's Cove Road, Halifax
South End Lawn Tennis	04373944	949 Young Avenue, Halifax

Sport Nova Scotia	04394585	5512 Spring Garden Road, Halifax
St. George's Lawn Tennis Club	04401638	6 St George's Lane, Dartmouth
St. Margaret's Masonic Building Centre	04403444	6384 St. Margret's Bay Road, Head of St. Margaret's Bay
St. Margaret's Sailing Club	08571848	5 Foxberry Hill Road, Street Margaret's Bay
Village Green Recreation Society	00693529	15 Leary's Road Cove, East Dover
Waegwoltic Club	04778561	6549 Cobourg Road, Halifax
Waverley Community Association	00088706	2463 Rocky Lake Drive, Waverley