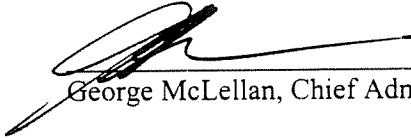


Halifax Regional Council  
February 19th, 2002

*February 26, 2002  
March 19, 2002*

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:

  
George McLellan, Chief Administrative Officer

DATE: February 6th, 2002

SUBJECT: **By-law T-208, Respecting Tax Exemption for Non-Profit Organizations,  
2001-2002: Saint Thomas Moore Church**

**ORIGIN**

At the Regional Council meeting of February 5th, 2002, on a motion by Councillors Warshick and Sarto a Grants Committee recommendation was approved which provides for 100% tax exemption for the properties owned by Saint Thomas Moore Church, Dartmouth, and under agreement with HRM as a children's playground. These properties shall be added to By-law T-201, Tax Exemption for Non-Profit Organizations, for fiscal year 2001-2002.

**RECOMMENDATION**

It is recommended that Regional Council approve first reading and authorize staff to proceed to a public hearing for the addition of Saint Thomas Moore Church, 2 Belvedere Drive, 4 Belvedere Drive, and 20 Lethbridge Avenue, Dartmouth, to grant 100% tax exemption under By-law T-201, for 2001-2002.

**Please retain this report for the public hearing.**

### **BACKGROUND**

The properties located at Belvedere Drive and Lethbridge Avenue combine to form a children's playground. The assessed value of the three (3) lots is \$180,000 which are presently taxed at the commercial rate for \$2,703. The parish and HRM Parks & Recreation have entered into a formal agreement whereby the Saint Thomas Moore shall be awarded 100% tax exemption under By-law T-201 in lieu of free public access to the playground.

HRM shall be held responsible for the safety of playground equipment and site maintenance as per the agreement. The church provides the land at no cost to HRM and do not generate revenues from its present use. Hence, the parish shall be compensated for their public service through exemption from taxes.

### **DISCUSSION**

The provision of a service that falls within the Municipality's core mandate and would otherwise be cost to HRM is recognized through tax exemption. A copy of the agreement between Saint Thomas Moore Church and HRM is enclosed as Attachment 1. In accordance with the terms of the by-law, the addition of an organization to the By-law T-201 requires a public hearing. The proponent and members of the general public will have the opportunity to address the recommendation.

### **COMMUNITY IMPACTS**

This agreement safeguards the provision of a children's playground in Dartmouth through a cooperative agreement with a charitable organization.

### **BUDGET IMPLICATIONS**

The estimated annual cost of this tax concession is \$2,703.

### **FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN**

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

The specific legislation includes By-law T-201 and the Municipal Government Act (1998).

### **ALTERNATIVES**

None recommended.

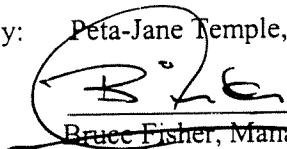
ATTACHMENTS

1. Agreement between Halifax Regional Municipality and the Roman Episcopal Corporation of Halifax.

Additional copies of this report, and information on its status, can be obtained by contacting the Office of the Municipal Clerk at 490-4210 or Fax 490-4208.

Report Prepared By: Peta-Jane Temple, Grants Coordinator 490-5469

Approved By:

  
Bruce Fisher, Manager, Financial Planning, HRM Financial Services

Peter Bigelow, General Manager, HRM Parks & Recreation Services



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- (2) HRM will maintain the Property to the same standard as other municipal playgrounds in the Halifax Regional Municipality, including keeping the Property and playground equipment clean and in good repair.

Right of Revocation

- (3) Subject to clause 4 of this Agreement the Church may, with 150 days written notice to HRM, cancel this Agreement.

Option to Purchase

- (4) If the Church wishes to sell the Property, HRM shall have an option to purchase the Property (“the Option”) on the following terms and conditions:
- (a) the Church shall deliver written notice to HRM of its intention to sell the Property;
  - (b) HRM shall have 90 days from the date of receipt of the written notice to notify the Church in writing of its intention to purchase the Property. If HRM fails to notify the Church of its intention to purchase the Property within the time specified then the Option shall be null and void;
  - (c) the purchase price of the Property shall be the fair market value of the Property calculated as the average of two appraisals of fair market value. These appraisals shall be conducted by certified real estate appraisers; one of the appraisers shall be selected and paid by the Church and the other shall be selected and paid by HRM;
  - (d) upon HRM exercising the Option, HRM shall pay to the Church the sum of one thousand dollars (\$1000) to be held in trust by the Church’s solicitor pending completion to be credited on the purchase price on closing. Balance of purchase price subject to any adjustments shall be paid by HRM on closing;
  - (e) the closing date shall be a date mutually agreed upon by the Parties;
  - (f) upon HRM exercising the Option, the Church shall furnish HRM with a legal description for the Property and HRM shall have 30 days to investigate title to the Property; and
  - (g) conveyance of the Property shall be by warranty deed, drawn at the expense of the Church, free and clear of encumbrances except as otherwise accepted by HRM, and delivered to HRM on payment of the purchase price on closing.

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Equipment

- (6) All equipment placed on the Property by HRM shall remain the property of HRM.

Improvements

- (7) No improvements to the Property shall be made to the Property by HRM without the prior written consent of the Church, which consent shall not be unreasonably withheld. This includes, but is not limited to, new capital expenditures, playground expansion, cutting of trees, and sewer or utility work.
- (8) Any improvements by HRM to the Property shall be at HRM's own expense. If the Church cancels this Agreement pursuant to clause 3 of this Agreement it shall not be required to indemnify HRM for any improvements made to the Property.
- (9) The Church shall not make any improvements to the Property that may interfere with use of the Property as a public playground without the prior written consent of HRM, which consent shall not be unreasonably withheld. This includes, but is not limited to, new capital expenditures, playground expansion, cutting of trees, and sewer or utility work.

Encumbrances

- (10) The Church shall not grant any encumbrances on the Property to a third party which interfere with HRM's use of the Property as a public playground without the prior written consent of HRM.
- (11) HRM shall not grant any interest in the Property to a third party without the prior written consent of the Church.

Limitation of Liability

- (12) HRM shall indemnify and save harmless the Church from and against all claims arising from its use and occupation of the Property and including, without limiting the generality of the foregoing, all claims for personal injury or property damage resulting from the Property being utilized as a public playground.

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Taxes

- (13) The assessment classification of the Property is taxable at the commercial rate. At the discretion of the Church, annual application to tax exemption shall be made through the HRM Tax Exemption for Non-Profit Organizations Program, By-law T-200. The Church is responsible for annual renewal as per the terms and conditions of By-law T-200. If in any year the application for tax exemption is not granted, HRM [Parks and Recreation Services] shall reimburse the Church for all taxes payable for that year with respect to the Property.
- (14) HRM shall refund the full amount of taxes paid on the Property for the tax year 2001.

Term

- (15) Subject to clause 3 of this Agreement the term of this Agreement is 10 years from the date of execution. At the end of the term HRM shall have the option to renew this Agreement for a further term of 10 years.

Notice

- (16) Any notice required pursuant to this Agreement shall be in writing unless otherwise specified and sent by registered mail, delivered to the Parties as follows:
- (a) St. Thomas More Church
  - (b) Halifax Regional Municipality  
c/o Manager, Parks & Open Spaces  
Parks & Recreation Services  
Alderney Gate, 2<sup>nd</sup> Floor  
P.O. Box 1749  
Halifax, NS B3J 3A5

Previous Agreements

- (17) All previous agreements between HRM and the Church with respect to the Property are hereby revoked.
- (18) This Agreement represents the entirety of the agreement between HRM and the Church with respect to the Property.

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*Costs*

(19) The Parties shall bear their own costs with respect to this Agreement.

**IN WITNESS WHEREOF** the Parties hereto have affixed their respective seals, attested to by the hands of their duly authorized officers.

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HRM - City Manager



**HALIFAX REGIONAL MUNICIPALITY**

**BY-LAW NUMBER T-208**

**BY-LAW RESPECTING TAX EXEMPTIONS**

Be it enacted by the Council of the Halifax Regional Municipality, under the authority of section 5 (1)(r) of the Assessment Act, Chapter 23, R.S.N.S. 1989, is amended as follows:

1. **Schedule 26 of By-law T-200 is amended by:**
  - a. Adding AAN # 03861511, St. Thomas Moore Church, 2 Belvedere Dr., Lot DM-20, Dartmouth
  - b. Adding AAN # 03861473, St. Thomas Moore Church, 4 Belvedere Dr., Lot DM-19, Dartmouth
  - c. Adding AAN # 03861481, St. Thomas Moore Church, 20 Lethbridge Avenue, Lot A, Dartmouth