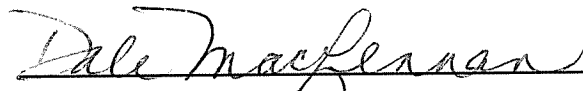

Halifax Regional Council
June 11th, 2002

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:



Dale MacLennan, Director, HRM Financial Services

DATE: May 15, 2002

SUBJECT: **By-law T-209, An Amendment to By-law T-201, Tax Exemption for Non-Profit Organizations (2002-2003): Amendment to Recommendations**

SUPPLEMENTARY REPORT

ORIGIN

At the Regional Council meeting of April 23rd, 2002, staff were asked to conduct a further review of two applicants under By-law T-209. Specifically, Councillor Keith Colwell asked that a meeting be arranged with representatives of Chezzetcook and District Lions Club, 89 Chezzetcook Road (See page 2, Item A.1) regarding the intended use of their facility for recreational purposes. Councillor Gary Meade asked staff to meet with representatives of Coastal Communities Economic Development Co-operative Limited (See page 10, Item B.4).

Staff have conducted site visits, met with representatives and received additional documentation from both parties. On the basis of this information staff made recommendations to the HRM Grants Committee at their meeting of May 6th, 2002.

RECOMMENDATION

It is recommended that Regional Council approve the following amendments to By-law T-209:

1 That Chezzetcook and District Lions Club, 89 East Chezzetcook Road, be awarded 100% tax exemption on the basis of the provision of a facility for recreational programming in cooperation with HRM Parks & Recreation and local community groups.

2. That the case of Coastal Communities Economic Development Co-Operative Limited be withdrawn from By-law T-209 for further review and consideration by the Grants Committee. This case will be brought forward in 2002-2003 fiscal year in a subsequent report to Regional Council under By-law T-201.

BACKGROUND

1. Chezzetcook and District Lions Club.

Subsequent to the request for further documentation, staff met with representation from the Lions Club on April 30th. The Club has provided written verification from Frances Matheson, Area Coordinator, HRM Parks & Recreation detailing the intended cooperative access to the facility located at 89 East Chezzetcook Road to deliver recreation programming at the site, as well as potential trail-head amenities to serve the Trans Canada Trail. The community centre is also expected to provide meeting space for local groups, a social venue, and affordable rental space for receptions and events. A site visit was made by staff on April 25th, 2002.

On the basis of the provision of a community-owned and operated facility for recreational programming, the Lions Club are providing a service that might otherwise be an expense to the municipality.

2. Coastal Communities Economic Development Co-Operative Limited.

A meeting with representatives from the Co-Operative was held May 1st at which time a revised business plan was submitted. It was agreed that staff would request the case be withdrawn from the By-law T-209 report pending a further review of the business plan, financial statement, development agreement, and tax status of the Co-Operative. The application will still be considered in fiscal year 2002-2003. In the interim, Financial Services have agreed to suspend any tax sale proceedings pending completion of the review.

DISCUSSION

Both community groups have undergone changes in the leadership of their respective organizations. It is important that each feels they have had appropriate and sufficient opportunity to represent their case to HRM. Both applicants will be sent a copy of this supplementary report and will be notified, along with all other applicants to the By-law, of the public hearing June 11th, 2002.

COMMUNITY IMPACTS

In the case of the Chezzetcook and District Lions Club, the development of a community centre to serve the recreational and social interests of local residents will enhance accessibility, affordability, and participatory opportunities. Collaborative ventures with the West Chezzetcook and Grand Desert Community Interest Group for the development of an extended Trans Canada Trail route and a trail-head facility, the local historical society, and youth groups should enhance community relations.

A delay in a determination of the Coastal Communities Economic Development Co-Operative application seems warranted given the substantive re-organization outlined in the revised business plan. Further details regarding shareholder's equity will be provided to the Grants Committee. Staff anticipate a further presentation by the organization to the Committee at a future date.

BUDGET IMPLICATIONS

If approved by Regional Council, an increased tax subsidy to the Chezzetcook and District Lions Club of 100% exempt will add \$1,607 to the estimated cost of this year's program.

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.

ALTERNATIVES

This is an information report only.

ATTACHMENTS

By-law T-209 Revised as per supplementary report dated June 11, 2002

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

HALIFAX REGIONAL MUNICIPALITY

BY-LAW NUMBER T-209

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-201 is amended by:

- a. Adding AAN # 03403882, Chezzetcook and District Lions Club, 89 East Chezzetcook Road, Head of Chezzetcook
- b. Adding AAN # 03376699, Halifax Regional Search and Rescue, 116 Lakeview Road, Lakeside
- c. Adding AAN # 03376397, Head of St. Margaret's Bay/Boutilliers Point Recreation Association, 11 Station Rd, Head of St. Margaret's Bay.
- d. Adding AAN# 02410877, Lake Echo Recreation Association, 3168 Highway #7, Lake Echo
- e. Adding AAN # 08884986, Nature Conservancy of Canada - Atlantic Division, 296 Acres, Abraham Lake
- f. Adding AAN # 08871965, Nature Conservancy of Canada - Atlantic Division, 388 Acres+-, Abrahams Lake
- g. Adding AAN # 00896969, Nature Conservancy of Canada - Atlantic Division, land dwell Big Gun Island, Ostrea Lake
- h. Adding AAN # 00275875, West Chezzetcook/Grand Desert Community Interest Group, Lot 2AC, Hill Road, West Chezzetcook
- i. Adding AAN # 01390295, Nova Scotia Nature Trust, 545 Purcells Cove Road, Halifax
- j. Adding AAN # 00412929, Nova Scotia Nature Trust, Lot 1 - E.M Robertson Sub-Division, Moody Lake Harrietsfield
- k. Adding AAN # 00412902, Nova Scotia Nature Trust, Lot 2 - E.M Robertson Sub-Division, Moody Lake Harrietsfield
- l. Adding AAN # 00412899, Nova Scotia Nature Trust, Lot 3 - E.M Robertson Sub-Division, Moody Lake Harrietsfield
- m. Adding AAN # 05887909, Beacon House, Lot H-1CA-B - Industrial Estates Sub. - Sackville Industrial Park - Lower Sackville
- n. Adding AAN # 07669925, Sackville Lions Club, Lot 2, Old Beaver Bank Road, Lower Sackville
- o. Adding AAN # 03730778, Scotia Chamber Players, 6181 Lady Hammond Road, Halifax
- p. Adding AAN # 06380441, St. Margaret's Arena and Community Centre, 12 Westwood Boulevard, Upper Tantallon
- q. Adding AAN # 04229584, Upper Musquodoboit Fellowship Club, Lot 80-1 Upper Musquodoboit

- r. DELETE AAN # 01133489, Creighton Gerrish Development Association, 2330 - 2334 Gottingen St., Halifax
- s. DELETE AAN # 01088017, Dartmouth Boys & Girls Club, 60 Farrell Rd., Dartmouth
- t. DELETE AAN # 06156932, Sambro and District Fastball Association, sports field, Sambro

2. Schedule 27 of By-law T-201 is amended by:

- a) Adding AAN # 02275287, Home of the Guardian Angel, 2893 Agricola Street, Halifax
- b) Adding AAN # 01133489, Metro Non-Profit Housing Association, 2330 - 2334 Gottingen St., Halifax
- c) DELETE AAN # 08707049, Alexandra Children's Centre, 5450 Russell Street, Halifax

3. Schedule 28 of By-law T-201 is amended by:

- a) Adding AAN # 08954909, Society for Women Healing from Addictions and Abuse, 3178 Highway #3, Lakeside
- b) Adding AAN # 01150774, Club 24, 3 Dundas Street, Dartmouth
- c) DELETE AAN # 03393666, Blue Water Business Centre, 22756 Main St., Sheet Harbour

4. Schedule 29 of By-law T-201 is amended by:

- a) Adding AAN # 08736065, Mission to Seafarers, 844 Marginal Road, Halifax
- b) Adding AAN # 03234185, Philae Building Society, 3530 Connolly Street, Halifax
- c) Adding AAN # 08571848, St. Margaret's Sailing Club, 5 Foxberry Hill Road, St. Margaret's Bay
- d) Adding AAN # 01089145, Dartmouth Clay Target Association, 2500 Cow Bay Road, Eastern Passage
- e) DELETE AAN # 01855271, Dufferin Lodge #89, lot, hall, Port Dufferin
- f) DELETE AAN # 08939543, Canadian Paraplegic Association, lot 64 - 9D Crane Lake Drive, Halifax

Mayor

Municipal Clerk

I, Vi Carmichael, Municipal Clerk of the Halifax Regional Municipality, hereby certify that the above noted by-law was passed at a meeting of Halifax Regional Council held on (day), (date), (month), (year).

Vi Carmichael
Municipal Clerk