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Halifax, Nova Scotia
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Item No. 14.3.1
Halifax Regional Council
January 24, 2017

TO: Mayor Savage and Members of Halifax Regional Council
Original Signed

SUBMITTED BY: _____
Ms. Sara Colburne, Vice Chair, Grants Committee

DATE: November 8, 2016

SUBJECT: **Tax Relief for Non-Profit Organizations Program Fiscal Year 2016-17:
Proposed Renewal of Tax Relief and Additions to the Program**

ORIGIN

Motion passed at a meeting of the Grants Committee held on November 7, 2016.

LEGISLATIVE AUTHORITY

Grants Committee Terms of Reference – “The HRM Grants Committee shall review, evaluate and make recommendations to Regional Council regarding annual cash grants, rent subsidies, property tax exemptions, less than market value property sales and leases to registered non-profit organizations and charities managed by a duly appointed Grants Committee.”

RECOMMENDATION

The Grants Committee recommend Regional Council adopt the amendments to Administrative Order 2014-001-ADM, the Tax Relief for Non-Profit Organizations Administrative Order, as presented in the October 27, 2016 staff report, and as amended at the November 7, 2016 Grants Committee meeting.

BACKGROUND

At the Grants Committee meeting on November 7, 2016 staff presented the report on tax relief for non-profit organizations program fiscal year 2016-17: Proposed renewal of tax relief and additions to the program. The Committee considered the report.

DISCUSSION

In presenting the report, staff highlighted an error in the Background section of the report, page 2, paragraph 5 noting that the Dartmouth Lawn Bowls Club is effective April 1, 2017, and not recommended in fiscal year 2016-17 as stated. The Committee passed a motion to clarify the statement as follows:

Proposed Reinstatement: The reinstatement of Beaver Bank Kinsac Lions Club, Spencer House Seniors Centre is recommended in fiscal year 2016-17, and the Dartmouth Lawn Bowls Club is effective April 1, 2017.

The Committee reviewed the report and passed the following amendments:

- Table 4. *Applications Not Recommended for Tax Relief* be amended to transfer Akoma Holdings Incorporated, Parcel HCC2 to Schedule 28.
- Table 5 *Increase in Level of Tax Relief Not Recommended* be amended to recommend the conversion of the level of tax relief for the Old School Community Gathering Place to 75% and to recommend the conversion of tax relief for the Porter's Lake Community Services Association to 100%.

Subsequently, the Committee was supportive of the staff report, with the amendments, and passed a motion in this regard, as noted above.

FINANCIAL IMPLICATIONS

Financial implications have not been identified. Any financial implications associated with this request would have to be identified in a future staff report.

RISK CONSIDERATION

Risk considerations have not been identified. Any risk associated with this request would have to be identified in a future staff report.

COMMUNITY ENGAGEMENT

The Grants Committee meetings are open to public attendance. The Grants Committee is comprised of one elected member from each Community Council, a Chair appointed from the membership of the Audit and Finance Standing Committee and six (6) members of the public. The agenda, minutes, and reports for the Grants Committee are posted on the HRM website.

ENVIRONMENTAL IMPLICATIONS

None identified.

ALTERNATIVES

The Committee did not provided alternatives

ATTACHMENTS

Attachment 1: Staff report dated October 27, 2016.

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 902.490.4210, or Fax 902.490.4208.

Report Prepared by: Sheilagh Edmonds, Legislative Assistant 902.490.6520



P.O. Box 1749
Halifax, Nova Scotia
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Item No.
HRM Grants Committee
November 7, 2016

TO: Chair and Members of HRM Grants Committee

SUBMITTED BY: **ORIGINAL SIGNED**

Amanda Whitewood, Director of Finance & ICT/CFO

DATE: October 27, 2016

SUBJECT: **Tax Relief for Non-Profit Organizations Program Fiscal Year 2016-17:
Proposed Renewal of Tax Relief and Additions to the Program**

ORIGIN

Pursuant to Administrative Order 2014-001-ADM application must be made annually to confirm eligibility for renewal of municipal tax relief. To accommodate the annual budget process, the application deadline to add a property to the program is November 30. For those organizations/properties previously accepted into the program the renewal deadline is March 1.

July 26, 2016 – Regional Council approved tax relief for fiscal year 2016-17 for nine (9) organizations/ten (10) properties removed from the tax relief program because their lease agreement had expired. During debate two amendments were approved.

- Motion by Councillor Johns seconded by Councillor Dalrymple that the motion be amended to include Beaver Bank Kinsac Lions Club.
- Motion by Councillor Mason seconded by Councillor Dalrymple that the motion be amended that South End Day Care be returned to the Grants Committee for a determination if their 'partial' tax relief is a result of ongoing lease negotiations.

LEGISLATIVE AUTHORITY

- *HRM Charter* (2008) s. 79 (1) clause (av) "Council may expend money required by the Municipality for...(av) a grant or contribution to (v) a charitable, nursing, medical, athletic, educational, environmental, cultural, community, fraternal, recreational, religious, sporting or social organization; and (vii) a registered Canadian charitable organization
- *Administrative Order 2014-001-ADM Tax Relief to Non-Profit Organizations.*
- *Administrative Order 54 Procedures for the Development of Administrative Orders.*

Recommendation on Page 2....

RECOMMENDATION

It is recommended that the Grants Committee recommend that Regional Council adopt the amendments to Administrative Order 2014-001-ADM, the *Tax Relief For Non-Profit Organizations Administrative Order*, as set out in Attachments 2,3,4,5 and 6 of Attachment 1 of this report, which will repeal and replace Schedules 26, 27, 28, 29 and 30 of the Administrative Order at a combined estimated total cost of \$3,640,296 from Operating Account M311-8006.

BACKGROUND

Discretionary tax relief provided by the Municipality is non-transferable and must be renewed annually in accordance with Administrative Order 2014-001-ADM. The current program has five (5) levels of tax relief, referred to as Schedules, as described in Attachment 1. Those organizations/properties recommended for renewal or addition in fiscal year 2016-17 are listed in the Schedules includes as Attachments 2, 3, 4, 5 and 6 of this report.

Some awards are conditional: applicable terms and conditions are noted in the companion Information Report "*Tax Relief to Non-Profit Organizations: Itemized Cost of Renewals*", dated September 21, 2016, but do not appear in the schedules attached to Administrative Order 2014-001-ADM.

Properties not recommended for addition to the program and requests for an increase in level of tax relief not recommended for funding are listed in Tables 4 and 5 in the Discussion section of this report. All dollar values are rounded to the nearest dollar and are based on 2016 assessment values.

In accordance with Administrative Order 54, any amendment to an Administrative Order requires a Notice of Motion to Regional Council at least seven (7) days prior to debate.

Right-of-Way Stormwater Charge: At their meeting of June 23, 2015, Regional Council approved a uniform charge of \$42 on property owners within a defined "Stormwater Service Area" to be collected by HRM commencing fiscal year 2016. In accordance with subclause 15(a)(i) of Administrative 2014-001-ADM this charge is eligible for tax relief. If the additions and renewals proposed in this report are approved payment of the levy as applied to 583 properties represents a 'new' cost of \$24,486.

Proposed Reinstatement: The reinstatement of Beaver Bank Kinsac Lions Club, Spencer House Seniors Centre, and Dartmouth Lawn Bowls Club is recommended in fiscal year 2016-17.

Referral: South End Community Day Care was removed from the program due to the expiry of their lease agreement. At their meeting of July 26, 2016, Regional Council approved a grant equivalent to partial tax relief for this fiscal year but as stated in the staff report an award by resolution of Council was intended as an *interim* measure to transition tenants previously accepted into the program: the practice is not expected to continue in fiscal year 2017. South End Day Care receives tax relief comparable to other child care providers at a level unrelated to protracted lease negotiations.

DISCUSSION

PROPOSED AWARDS

For fiscal year 2016-17 is it recommended that:

1. Tax relief for 644 properties be renewed as listed in Schedules 26 to 30 as detailed in the companion Information Report dated June 2, 2016, effective April 1, 2016, unless stated otherwise, at an estimated combined total cost of \$3,522,445 as summarized in Table 1 of this report, including any adjustment for pro-rated awards for late application in accordance with Section 6 of Administrative Order 2014-001-ADM.

In addition to the proposed renewals, there are six (6) changes proposed and included in the 'new' Schedules included as Attachments 2, 3, 4, 5 and 6. The proposed changes are as follows:

2. The removal of twenty (20) properties from the tax relief program effective April 1, 2016, or pro-rated as detailed in Table 2 of this report;
3. The addition of Dartmouth Lawn Bowls Club, 2 Mount Hope Avenue, Dartmouth, to Schedule 26, **effective April 1, 2017**;
4. The addition of Affirmative Ventures Association, 139 Lakecrest Drive, Dartmouth; Spencer House Seniors Centre, 5596 Morris Street, Halifax; and Akoma Holdings Incorporated, 1016-18 Highway 7, Westphal, to Schedule 27, effective April 1, 2016, at an estimated combined cost of \$21,197 as summarized in Table 3 of this report;
5. The addition of Akoma Holdings Incorporated, PID 40150567, Wilfred Jackson Way, Westphal, to Schedule 28 at an estimated cost of \$17,666;
6. The addition of Armdale Yacht Club, 75 Burgee Run, Halifax; Austenville Owl's Club, 34 Oakdale Crescent, Dartmouth; Chalice (Canada), 26 Union Street, Bedford; and Beaver Bank Kinsac Lions Club, 40 Sandy Lake Road, Beaver Bank to Schedule 29, effective April 1, 2016, at an estimated combined cost of \$59,503 as summarized in Table 3 of this report;
7. The addition of West Halifax Housing Co-operative Limited, 6721 Regent Road, Halifax, to Schedule 30, effective April 1, 2016, at an estimated cost of \$6,210.

Tax relief awards shall be conditional upon payment of any debt to the Municipality and/or pro-rated for any default or any change in ownership or tenancy occurring within fiscal year 2016.

- **Proposed Renewals**

If approved, the combined estimated cost to renew tax relief for 644 properties included in the program is \$3,522,445. Note: this cost is for *renewals only* and excludes proposed additions. The distribution of properties by level of tax relief is shown below in Table 1. Of note, Schedule 30 which comprises affordable housing organizations represents ~65% of program uptake, the majority of which are non-profit housing cooperatives with multiple holdings.

Table 1. Recommend Renewal: Summary by Schedule 2016 Assessment Values and Municipal Tax Rates			
Schedule	Number of Properties	Combined Total Tax	Cost of Proposed Tax Relief
Schedule 26	88	\$1,678,741	\$1,649,174
Schedule 27	47	\$559,844	\$472,181
Schedule 28	19	\$282,868	\$210,781
Schedule 29	62	\$1,378,376	\$809,650
Schedule 30	428	\$1,450,694	\$380,659
TOTAL	644	\$5,350,623	\$3,522,445

REMOVAL FROM TAX RELIEF PROGRAM

For the 2016 program there are twenty (20) properties to be removed from the program due to a change in ownership, a revised assessment classification, or expired lease as listed below in Table 2. After

deducting pro-rated awards totalling \$13,275 the net saving to the program is \$98,340. The net saving is included in the program's 2016 budget allocation of \$3,775,000.

Table 2. Properties to be Removed from Schedules 2016 Fiscal Year			
Schedule	Organization	Civic Address	Rationale
26	City of Halifax Non-Profit Housing Society	2223 Brunswick Street, Halifax	Property sold August 30, 2016. Pro-rated
		2229 Brunswick Street, Halifax	Property sold August 30, 2016. Pro-rated
		2237 Brunswick Street, Halifax	Property sold August 30, 2016. Pro-rated
		2249 Brunswick Street, Halifax	Property sold August 30, 2016. Pro-rated
		2275 Brunswick Street, Halifax	Property sold July 29, 2016. Pro-rated
	Cole Harbour Rural Heritage Society	1436 Cole Harbour Road, Cole Harbour	Property is assessed incorrectly as Commercial Exempt and billed nominal fire protection of \$7. Letter of Notification sent June 10, 2016.
	Grand Lake Community Society	5466 Highway 2, Oakfield	Property reassessed as Commercial Exempt (premises includes a fire station).
	River Community Association/HRM	28975 Highway 7, Moser River	Lease expired. Proposed grant in 2016 by Resolution of Council.
	Silverside Residence Association	48 Overbrook Drive, Waverley	No application received for 2015-16 or 2016-17. Organization in default of program's eligibility criteria. Letter of Notification sent June 10, 2016.
		1971 Waverley Road, Waverley	
29	Chalice (Canada)	445 Sackville Drive, Sackville	Organization has moved and property now vacant (sale pending).
	Dartmouth Masonic Properties Foundation Limited	24 Mount Hope Avenue, Dartmouth	Property sold July 13, 2016. No application received for fiscal year 2016.
	Estabrook Community Hall/HRM/Province of NS	4408 St. Margaret's Bay Road, Lewis Lake	Land lease expired August 31, 2016. Pro-rated
	Fung Loy Kok Institute of Taoism	2029 North Park Street, Halifax	Property reassessed Commercial Exempt as a place of worship.
	Royal Nova Scotia International Tattoo Society	2250 Gottingen Street, Halifax	Property sold February 26, 2016.
30	Adsum Association for Women and Children	209-110 Farnham Gate, Halifax	Property sold April 19, 2016.
	City of Halifax Non-Profit Housing Society	5219 Artz Street, Halifax	Property sold March 10, 2016.
		5215 Artz Street, Halifax	Property sold May 13, 2016. Pro-rated

Table 2 Continued. Properties to be Removed from Schedules 2016 Fiscal Year			
Schedule	Organization	Civic Address	Rationale
30	City of Halifax Non-Profit Housing Society	5221 Artz Street, Halifax	Property sold May 13, 2016. Pro-rated
		2219 Brunswick Street, Halifax	Property sold July 31, 2016. Pro-rated
TOTAL	11	20	

PROPOSED ADDITION TO THE PROGRAM

- **Schedule 26**

(1) Dartmouth Lawn Bowls Club/HRM/Province of Nova Scotia, 2 Mount Hope Avenue, Dartmouth – Land Lease 31/08/2021

At their meeting of September 20, 2016, Regional Council approved renewal of a 5-year land lease on a portion of land leased by the Municipality from the Province of Nova Scotia. Reinstatement at full exemption recommended pending the proposed re-design of the tax relief program. The property is assessed Commercial (\$5,160). ***It is recommended that Dartmouth Lawn Bowls Club, 2 Mount Hope Avenue, Dartmouth, be added to Schedule 26, effective April 1, 2017.***

- **Schedule 27**

(2) Affirmative Ventures Association, 139 Lake Crest Drive, Dartmouth - Conditional

The Affirmative Ventures Association is a registered Canadian charity that provides assistance to mental health consumers and people with disabilities. Services include employment readiness, affordable housing, and financial literacy. Operations are sustained by rental income and grants from Independent Living Nova Scotia and the Nova Scotia Department of Community Services. The property located at 139 Lake Crest Drive is primarily a retail operation for *Petstuff on the Go* and the *Common Values Gift Store*¹ (660 sf) with storage, office and classroom in the rear (750 sf). The property is assessed as Commercial (\$8,339). Partial relief requested. ***It is recommended that Affirmative Ventures Association, 139 Lake Crest Drive, Dartmouth, be added to Schedule 27, effective April 1, 2016, at an estimated cost of \$3,804. Conditional: excludes any retail portion of the premises.***

(3) Akoma Holdings Incorporated, 1016-18 Highway 7, Westphal

In 2015, the Home for Colored Children conveyed title to its property holdings to a separate but related charity, Akoma Holdings Incorporated. The property located at 1016-18 Highway 7 includes two buildings that house the Akoma Family Centre, a short-term residential facility for children in care of the Minister of Community Services. A community garden also operates at this location. Operations are sustained by provincial government funding and fundraising. The property is assessed as Residential (\$4,549). Full exemption requested. ***It is recommended that Akoma Holdings Incorporated, 1016-18 Highway 7, Westphal, be added to Schedule 27, effective April 1, 2016, at an estimated cost of \$3,422.***

Note: The former exempt status appears to have been related to a school exempt under the Assessment Act. In error the classification was not updated when the school ceased operations. In 2015, the transfer

¹ In April, 2015, The Affirmative Industry Association Incorporated, a registered company, ceased operations; all revenues from *Common Values Gifts & Goods Emporium* are recorded under *Petstuff on the Go*.

of title prompted a re-assessment and the classification error was detected and corrected. The proposed level of tax relief is comparable to that provided other child care facilities accepted into the program².

(4) Spencer House Seniors Centre/HRM, 5596 Morris Street, Halifax – Occupancy Lease 30/09/2020

In 2016, the Centre entered into a 5-year less than market value lease agreement with the Municipality that expires September 30, 2020. Although there is only one building located on the site, a separate civic address, assessment value, and tax account number has been assigned to tenant occupancy and a tax bill is issued by HRM in care of the tenant whose proportional share is \$14,678. Reinstatement at 75% of the Residential rate requested. ***It is recommended that Spencer House Seniors Centre, 5596 Morris Street, Halifax, be added to Schedule 27, effective April 1, 2016, at an estimated cost of \$13,971 in fiscal year 2016.***

- Schedule 28

(5) Akoma Holdings Incorporated, PID#40150567 18-20-35-49 Wilfred Jackson Way and 990 Highway 7, Westphal

In 2015, title to a 302-acre parcel of land was conveyed from the Home for Colored Children to Akoma Holdings Incorporated. Full exemption requested. In 2016, total tax is \$24,058 but because the land has not been sub-divided it is not possible to align a civic address with a specific use. For the purpose of this application, the assessed value has been identified for each of the four (4) tax assessment categories: Commercial, Residential, Resource, and Commercial Exempt³ and the estimated proportional share of total tax as follows:

- Residential: two (2) vacant buildings comprising the former Home now used for storage and a vacant former caretaker's residence. Estimated tax \$1,773.
- Commercial: a former school building converted to a community hall with offices and room rentals (*Bauld Centre*) and a 2-year 40,000sf land lease upon which the Watershed Association Development Enterprises Limited (#1501913) has located a mobile office building – the lease expired April 30, 2005. In 2016, the assessed value was adjusted to correct an error in assessment classification: the proportion assessed Commercial exempt had been over-stated. Estimated tax \$17,679.
- Commercial Exempt: a 99-year land lease to Nova Scotia Power Incorporated. The utility is exempt by legislation and the Department of Municipal Affairs provides a grant-in-lieu of taxes to HRM. \$0 tax. Fire protection tax of \$644 excluded from tax relief based on third party tenancy.
- Resource: vacant land holding. Estimated tax \$4,606.

Partial tax relief recommended on the basis that there is limited public benefit in terms of program and service delivery from vacant holdings (storage building, a vacant residence, resource land). ***It is recommended that Akoma Holdings Incorporated, PID 40150567, 18-20-35-49 Wilfred Jackson Way and 990 Highway #7, Westphal, be added to Schedule 28, effective April 1, 2016, at an estimated cost of \$17,666.***

Note: The \$17,666 in proposed tax relief aligns with the Commercial assessment and public benefit derived from the development of a community hall. The owner has the option to amend their land lease agreement with Watershed Association Development Enterprises Limited to apportion a share of tax to the tenant.

- Schedule 29

² With the exception of the Alexandra Children's Centre and the Jost Mission Day Care Society, daycare providers pay less than \$2,500 per annum after tax relief: amounts payable range from \$500 to \$2,500. Akoma would pay \$1,127 per annum if added to Schedule 27. Variance in taxes paid is primarily due to property value.

³ The latest revised assessment values are as follows: Residential (\$146,800); Commercial (\$537,200); Commercial Exempt (\$1,571,100); and Resource (\$381,300).

(6) Armdale Yacht Club/Department of National Defence, 75 Burgee Run, Halifax – Land Lease 20/06/2046

The Club is a non-profit organization pursuant to An Act to Incorporate the Armdale Yacht Club (1937). Operations are self-sustained through membership dues and fees, moorings, marina rentals, boat storage and related services. In June, 1956, the Club entered into a 90-year lease agreement for 38.3 acres of Crown land known as Melville Island which expires June 20, 2046. The rent is \$1 per annum. The site includes the former jail that housed prisoners during the War of 1812. The lease has been registered with the Nova Scotia Registry of Deeds and tax is billed by HRM directly in care of the tenant. The property is assessed as Commercial (\$29,694) and Residential (\$866). A Conversion from the Commercial to Residential rate requested. ***It is recommended that the Armdale Yacht Club, 75 Burgee Run, Halifax, be added to Schedule 29, effective April 1, 2016, at an estimated cost of \$18,262.***

Note: The Residential portion of the assessment is incorrect. HRM has requested Property Valuation Services Corporation review the residential classification for this property.

(7) Austenville Owl's Club, 34 Oakdale Crescent, Dartmouth

Founded in 1931, the Owl's Club was originally a private social club for men, primarily those who shared an interest in sports and outdoor pursuits. The Club incorporated as a non-profit society in 1937 and acquired three properties on Lake Banook in the suburb of Dartmouth known as Austenville. Operations are sustained through membership dues, facility rentals and fundraising. The property is assessed as Commercial (total tax \$8,260). A conversion from the Commercial to Residential rate requested. ***It is recommended that the Austenville Owl's Club, 34 Oakdale Crescent, Dartmouth, be added to Schedule 29, effective April 1, 2016, at an estimated cost of \$5,243.***

Note: Tax relief for two abutting parcels of land has not been recommended: the owner has the option to consolidate these holdings.

(8) Beaver Bank Kinsac Lions Club, 40 Sandy Lake Road, Beaver Bank - Pro-Rated

In 2015, the Lions Club property was removed from Schedule 29 of the tax relief program; the property had been assessed at the Recreation Tax Rate and annual tax totalled \$60. As stated in a letter to the Club dated January 29, 2015, a Conversion from the Commercial to Residential tax rate was essentially redundant: the Club already received a tax concession by virtue of the classification assigned by Property Valuation Services Corporation. A building permit issued to the owner prompted a re-assessment of the property at which time the classification error was detected and corrected by PVSC. The property is now assessed as Commercial (ie. non-residential) based on use and total tax is \$2,811.

The Club did not make application to the 2016 program by the stated deadline of November 30, 2015, and as such any award would be pro-rated as of April 1, 2016. Reinstatement is recommended on the basis of an appraisal error. ***It is recommended that the Beaver Bank Kinsac Lions Club, 40 Sandy Lake Road, Beaver Bank, be added to Schedule 29, pending receipt of an application and pro-rated in accordance with the tax relief program policy. The estimated cost is \$1,697.***

(9) Chalice (Canada), 26 Union Street, Bedford

Chalice (Canada) is an extension of the Christian Foundation for Children and Aging (CFCA) in the United States. In 1996, an autonomous Canadian charity was incorporated under the name of Christian Child Care International that changed its name to Chalice (Canada) in 2007. The purpose of the organization is fundraising for the provision of aid to developing countries but has recently expanded to include local fundraising in support of local programs. In 2015, the organization acquired the property located at 26 Union Street, Bedford, and closed operations at 445 Sackville Street, Sackville. The new property is assessed as Commercial (total tax \$54,169). Conversion requested. ***It is recommended that Chalice (Canada), 26 Union Street, Bedford, be added to Schedule 29, effective April 1, 2016, at an estimated cost of \$34,301.***

Note: The former facility located at 445 Sackville Drive, Sackville, is to be removed from Schedule 29 of the program: the premises are vacant pending sale and provides no public benefit. The tenancy of the Veritas Catholic Books & Gifts retail outlet has been discontinued.

- **Schedule 30**

(10) West Halifax Housing Co-Operative Limited/HRM, 6721 Regent Road, Halifax – Land Lease 30/12/2024

Incorporated in 1984, the Cooperative entered into a 40-year land lease agreement with the former City of Halifax in 1985 and constructed a 32-unit apartment building. The rent was paid in one lump sum at commencement of the agreement which expires December 31, 2024. The lease agreement has been registered with the Nova Scotia Registry of Deeds and tax is billed directly in care of the tenant. The property is assessed as Residential (\$24,720). Operations are sustained by rental income and individual rent subsidies from the Nova Scotia Department of Community Services. Partial tax relief of 25% requested. If approved, partial tax relief would lower the tax per unit from \$772 to \$580. ***It is recommended that West Halifax Housing Co-Operative Limited, 6721 Regent Road, Halifax, be added to Schedule 30, effective April 1, 2016, excluding any employment-related benefit, at an estimated cost of \$6,210.***

If approved, the combined total cost of additions to the program is \$104,576. The distribution of awards by level of tax relief (Schedule) is shown below in Table 3.

Table 3. Summary of Proposed Additions by Schedule 2016 Assessment Values and Municipal Tax Rates				
Schedule	Number of Properties	of	Combined Total Tax	Cost of Proposed Tax Relief
Schedule 26	1		\$5,160	\$5,150 ¹
Schedule 27	3		\$28,136	\$21,197
Schedule 28	1		\$24,745	\$17,666
Schedule 29	4		\$94,934	\$59,503
Schedule 30	1		\$24,713	\$6,210
TOTAL	10		\$177,688	\$109,726
LESS: APPROVED RELIEF¹	1		(\$5,160)	\$5,150
TOTAL	9		\$172,528	\$104,576

1. The cost of tax relief for Dartmouth Lawn Bowls is included in leases to be renewed by resolution of Council total as approved July 26, 2016, as listed in the Financial Implications section of this report.

APPLICATIONS NOT RECOMMENDED FOR ADDITION TO THE PROGRAM

A total of eighteen (18) properties are not recommended for addition to the program in 2016. Five (5) applicants are tenants with partial occupancy of a commercial property. At the landlord's discretion, these tenants are either assigned some portion of tax and other costs as "additional rent" plus HST or tax is incorporated into the tenant's monthly rent payment to which HST is also applicable.

Although Administrative Order 2014-001-ADM makes provision for tax relief to non-profit tenants, the practical application of this intent with regard to commercial (private sector) leasing presents challenges in terms of:

- detection and tenant turnover;
- risk management;
- level of tax relief relative to non-profit property owners (comparable risk and financial exposure);
- budget capacity; and

- administrative capacity.

Past practice has recognized only those tenants **billed directly by the Municipality**. Consequently, those tenants included in the current program tend to be either (i) government leases registered with the Nova Scotia Registry of Deeds and assigned a separate assessment account number, or (ii) leases for an entire property and therefore not subject to a proportional allocation of tax including common areas, additional charges, and HST.

The provision of some form of tax relief for market tenancy is a desirable goal in terms of equitable consideration relative to government leasing practices but poses risk in protecting the public interest through an objective, independent verification of the tenant's proportional share of real property tax. With abolition of the Business Occupancy Tax an independent valuation of market value has ceased. As such, there are no measures in place to prevent a disproportionate allocation of tax to parties eligible for municipal tax relief. Regardless, to replace the current grant program, legislative changes to the Halifax Charter are required to provide tax relief for leased properties.

At their meeting of March 22, 2016, Regional Council requested a staff report examining the Municipality's ability to provide tax relief for property, or some portion thereof, leased by a non-profit organization in the private sector. Specifically, the report is to identify the implications of extending tax relief to the private sector in regard to:

- (i) the Municipality's legislative authority;
- (ii) policy rationale for the tax relief;
- (iii) the capacity of the Municipality to administer the tax relief; and
- (iv) the Municipality's financial capacity and any indirect impact on other taxpayers, including non-profit organizations.

An analysis of the legislative, financial and administrative implications of extending tax relief uniformly to market leasing is under review and will be addressed in a separate report to Regional Council.

Table 4. Applications Not Recommended for Tax Relief			
Request	Organization	Civic Address	Rationale
100%	Akoma Holdings Incorporated	Parcel HCC2 Old Lawrencetown Road, Cole Harbour	Vacant land assessed as Resource and Commercial Exempt leased to Nova Scotia Power. Limited public benefit in terms of program or service. Nominal tax (\$236/yr).
100%	Amity Goodwill Industries/Dream Industrial Twofer (GP) Incorporated <i>Occupancy Lease: 31/12/2021</i>	202 Brownlow Avenue, Dartmouth	Market Lease. Party not billed directly by HRM for tax.
Conversion	Austenville Owls Club	36 Oakdale Crescent, Dartmouth 38 Oakdale Crescent, Dartmouth	Option to consolidate with clubhouse recommended for addition to Schedule 29.
Conversion	Bedford Basin Yacht Club	PID#00431015, Lot 4, 379 Shore Drive, Bedford	Incorrectly assessed as Residential. Conversion redundant. Option to consolidate with abutting clubhouse property. Declined in 2015.
Conversion	Dartmouth Family Centre/Sobey's Leased Properties Limited <i>Occupancy Lease: 30/06/2025</i>	140-6 Primrose Street, Dartmouth	Market lease. Party not billed directly by HRM for tax.

Table 4 Continued. Applications Not Recommended for Tax Relief			
Request	Organization	Civic Address	Rationale
Conversion	Emmanuel Baptist Church	633 Pockwock Road, Hammonds Plains	Property exempt from tax under <u>Assessment Act</u> ; only billed fire protection. Receives Conversion of fire protection tax rate from HRM. Nominal tax (\$331/yr).
100%	Halifax Young Women's Christian Association/Maxwell Properties Limited <i>Occupancy Lease: 14/10/2027</i>	Portion of 1233 Barrington Street, Halifax	Market lease. Party not billed directly for tax by HRM.
50%	Housing Trust of Nova Scotia	2215 Gottingen Street, Halifax	Vacant land operated 24/7 as a private parking lot managed by Imperial Parking Corporation (Impark). Development for housing not anticipated until 2019. Declined in 2014.
Conversion to 25%	Hospice Society of Greater Halifax/Atlantic School of Theology <i>Proposed Land Lease</i>	618 Francklyn Street, Halifax 620 Francklyn Street, Halifax	The Atlantic School of Theology is exempt under the <u>Assessment Act</u> . Land leases not executed; tenant not assessed. Refer applicant to 2017 program. Permitted use in relation to current zoning not confirmed.
100%	IWK Health Centre Charitable Foundation/Westwood Developments Limited <i>Occupancy Lease: 31/01/2014</i>	B220-5855 Spring Garden Road, Halifax	Market lease. Party not billed directly by HRM for tax.
100%	Lake Echo Community Food Bank Association/HRM <i>Proposed license for partial occupancy.</i>	3168 Highway 7, Lake Echo	Not assessed on 2016 tax roll. No lease or license in effect as of date of application. Refer applicant to 2017 program.
Conversion	North End Community Clinic	2230 Maitland Street, Halifax	Parking lot. Owner might consider consolidation with abutting property on Schedule 29. Declined in 2014 and 2015.
Conversion to 25% at Residential rate.	Preston Area Board of Trade	1900 Highway 7, East Preston	Incomplete application. No response to requests for information. Building includes tenancy that may be ineligible for consideration.
50%	Society for Women Healing From Addictions and Abuse	3175 St. Margaret's Bay Road, St. Margaret's Bay	Option to consolidate with abutting residence on Schedule 28. Nominal tax (\$56).
25%	Spryview Housing Co-operative Limited	1872 Old Sambro Road, Halifax	Applicant not titleholder as per Administrative Order and no lease. Late application (March 25, 2015). Declined in 2015.
TOTAL	15	17	

INCREASE IN TAX RELIEF NOT RECOMMENDED

The 2016 tax relief program received applications from fourteen (14) organizations requesting an increase in level of tax relief for a total of 86 properties. The number of properties is a function of requests from affordable housing groups with multiple holdings: these applications and the rationale to decline are listed below in Table 5.

Table 5. Increase in Level of Tax Relief Not Recommended			
Request	Organization	Civic Address	Rationale
25% to 75%	Adsum Association for Women and Children	209-15 Knightsbridge Drive, Halifax 304-40 Veronica Drive, Halifax	Not emergency or overnight shelter for the homeless. Current level consistent with affordable housing sector Schedule 30.
50% to 100%	Canadian Cancer Society	5826 South Park Street, Halifax	Adjunct medical/health service: not emergency or overnight shelter for the homeless. Current level higher than affordable housing.
Conversion to 50%	Cultural Federation of Nova Scotia	1133 Marginal Road, Halifax	Primarily administrative function: declined in 2004, 2005, and 2010.
25% to 50%	Dartmouth Non-Profit Housing Society	Entire portfolio of 66 properties	Not emergency or overnight shelter for the homeless. Current level consistent with affordable housing sector Schedule 30.
Conversion to 100%	Deanery Project Co-operative Limited	37 Deanery Road, Ship Harbour	Declined in 2014 and 2015.
50% to 100%	Fairview United Family Resource Centre	6 Titus Street, Halifax	Current level of tax relief comparable to child care/preschool facilities in the program.
Conversion to 25%	Fisherman's Cove Development Association	4 Government Wharf, Eastern Passage	Business/tourism related enterprise. Not an affordable housing service provider.
75% to 100%	Friends of Children Atlantic Association	1133 Tower Road, Halifax	Adjunct health service. Declined in 2012, 2013, 2014 and 2015.
50% to 75%	Laing House Association	1225 Barrington Street, Halifax	Not a residential facility and therefore level of tax subsidy lower than a short-stay or group home for mental health consumers (Council Report, January 13, 2004, p.4).
75% to 100%	Halifax Transition House Association	Do Not List	Current level of tax relief comparable to other emergency shelters and overnight shelter for the homeless (eg. Adsum, Phoenix, and St. Leonard's Society).

Table 5 Continued. Increase in Level of Tax Relief Not Recommended			
Request	Organization	Civic Address	Rationale
25% to 75%	Metro Non-Profit Housing Association	2437 Maynard Street, Halifax	Tax relief was increased in 2015 from 25% to 50%.
Conversion to 75%	Old School Community Gathering Place	7962 Highway 7, Musquodoboit Harbour	Declined in 2014 and 2015.
Conversion to 100%	Porter's Lake Community Services Association	4693 Highway 7, Porter's Lake	Added to program in 2015. Not alternate service delivery. Other service providers in close proximity (10 minutes).
75% to 100%	Second Stage Housing Association of Dartmouth	Entire portfolio of 7 properties	Not emergency shelter or overnight shelter for the homeless. Current level comparable to other providers of supportive housing. Declined in 2013 and 2015.
TOTAL	14	86	

FINANCIAL IMPLICATIONS

All figures in this report have been rounded to the nearest dollar and are estimates that exclude any assessment appeal or account corrections.

2016-17 Budget M311-8006	\$3,775,000
Less Recommended Renewal of 644 properties (Table 1)	(\$3,522,445)
Less Pro-rated Removal of 9 properties (Table 2)	(\$13,275)
Less Recommended Addition of 9 properties (Table 3)	(\$104,576)
Balance	\$134,704
Less Leases to be Renewed (Resolution of Council July 26, 2016) ¹	(\$114,608) ¹
Balance	\$20,097

1. The cost to renew leased property by resolution of Council is provided in this report to show the overall budget implications of all renewals. Leases to be renewed are tenants formerly accepted into the program whose lease has expired and as such do not meet the program's eligibility requirements as detailed in a companion Recommendation Report, "Tax Relief for Non-Profit Organizations: Proposed Renewal of Tax Relief for Leases Removed from Administrative Order 2014-001-ADM Schedules", dated June 2, 2016. The combined cost has increased due to the application of wastewater charges to some properties.

RISK CONSIDERATION

November 4, 2013 – Grants Committee has procedures for default prevention and management practices for cash grants, tax relief, community sales and leasing approved by the Audit and Finance Standing Committee at their meeting of November 20, 2013.

COMMUNITY ENGAGEMENT

In accordance with s.79(2) of the HRM Charter notice of a grant issued by the Municipality pursuant to s.79(1) shall be published in a newspaper circulating in the region. The Municipality complies with legislation by placing a notice in the Municipal Notices section of the Chronicle-Herald newspaper and on HRM's web site <http://www.halifax.ca/legislation/adminorders/documents/2014-001-ADM.pdf>

ENVIRONMENTAL IMPLICATIONS

Not applicable.

ALTERNATIVES

1. The Grants Committee could amend or overturn a staff recommendation. The budget remaining in fiscal year 2016 is \$20,097 if renewals are approved at prior levels.
2. The Grants Committee could refer an application to staff for further review.

ATTACHMENTS

1. Amending Administrative Order repealing and replacing Schedules 26, 27, 28, 29 and 30.
 2. Recommended Awards: Amended Schedule 26.
 3. Recommended Awards: Amended Schedule 27.
 4. Recommended Awards: Amended Schedule 28.
 5. Recommended Awards: Amended Schedule 29.
 6. Recommended Awards: Amended Schedule 30.
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A copy of this report can be obtained online at <http://www.halifax.ca/commcoun/index.php> then choose the appropriate Community Council and meeting date, or by contacting the Office of the Municipal Clerk at 902.490.4210, or Fax 902.490.4208.

Report Prepared by: Peta-Jane Temple, Team Lead, Grants & Contributions, Finance & ICT 902.490.5469;
Shelley Hutt, Grants Program Technician, Finance & ICT.

Report Reviewed by: Derk Slaunwhite, Senior Solicitor, Legal & Risk Management Services 902.490.4226

Report Approved by: ORIGINAL SIGNED

Bruce Fisher, Manager Financial Policy & Planning, Finance & ICT 902.490.4493

Report Approved by: ORIGINAL SIGNED

John Traves, Q.C. Director Legal, Insurance & Risk Management Services 902.490.4226

**Attachment 1
Amending Administrative Order**

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

RE 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 further amended as follows:

1. Repealing Schedules 26, 27, 28, 29 and 30.
2. Adding Schedules 26, 27, 28, 29 and 30 as attached to this amending Administrative Order as Attachments 2, 3, 4, 5 and 6.

Done and passed in Council this day of 2016

Mayor

Municipal Clerk

Attachment 2

Schedule 26: One Hundred Percent (100%) Fully Exempt

Name of Organization	AAN	Civic Address
Arthur Kidston Memorial Camp	00124087	7429 Moose River Road, Long Lake
Atlantic Canada Aviation Museum	01188372	20 Sky Boulevard, Goffs
Atlantic Marksmen Association	08885591	3967 Old Guysborough Road, Devon
Banook Canoe Club Limited	00208833	17 Banook Avenue, Dartmouth
Bayside United Baptist Camp Association	09906754	1503 Ketch Harbour Road, Sambro Head
BCM International (Canada) Incorporated	00321389	14015 Highway 224, Cooks Brook
BCM International (Canada) Incorporated	00321397	14008 Highway 224, Cooks Brook
BCM International (Canada) Incorporated	03355594	14008 Highway 224, Cooks Brook
Beacon House Interfaith Society	01057138	470 Cobequid Road, Sackville
Bide A While Animal Shelter Society	09765425	67 Neptune Crescent, Dartmouth
Big Brothers Big Sisters Of Greater Halifax	01907484	86 Ochterloney Street, Dartmouth
Canadian Mental Health Association: Nova Scotia Division	02471523	63 King Street, Dartmouth
Carrol's Corner Community Centre	00676705	9 Milford Road, Carroll's Corner
Cheema Aquatic Club	05327814	1390 Cobequid Road, Sackville
Chezzetcook and District Lions Club	03403882	89 East Chezzetcook Road, East Chezzetcook
City of Halifax Non-Profit Housing Society	00772186	2415 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	03352552	2461-2463 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05208386	2519-2523 Brunswick Street, Halifax
Cole Harbour Rural Heritage Society	03551865	471 Poplar Drive, Cole Harbour
Cole Harbour Rural Heritage Society	03551903	475 Poplar Drive, Cole Harbour
Community Care Network Society	02066092	2415 Maynard Street, Halifax
Dartmouth Non-Profit Housing Society	00766984	53 Ochterloney Street, Dartmouth
Eastern Passage-Cow Bay Lions Club	01362313	65 Hornes Road, Eastern Passage
Eastern Shore Ground Search and Rescue Team	02629313	5688 Highway 7, Chezzetcook

Name of Organization	AAN	Civic Address
Eastern Shore Wildlife Association	01363042	200 Pool Road, Sheet Harbour
Farrell Benevolent Society	01462466	276 Windmill Road, Dartmouth
Feed Nova Scotia	04773071	213 Bedford Highway, Bedford
Feed Nova Scotia	04773616	215-217 Bedford Highway, Bedford
Feeding Others of Dartmouth Society	03622843	43 Wentworth Street, Dartmouth
Fultz Corner Restoration Society	01189433	13 Sackville Drive, Lower Sackville
Fultz Corner Restoration Society	04188322	17 Sackville Drive, Lower Sackville
Fultz Corner Restoration Society	04926293	21 Sackville Drive, Lower Sackville
Fultz Corner Restoration Society	10176697	25 Sackville Drive, Lower Sackville
Fultz Corner Restoration Society	01162659	33 Sackville Drive, Lower Sackville
Grand Lake-Oakfield Community Society	01776681	5466 Highway 2, Grand Lake
Halifax Alta Gymnastics Club	08995206	6957 Bayer's Road, Halifax
Halifax Junior Bengal Lancers	01850962	1690 Bell Road, Halifax
Halifax Regional Ground Search and Rescue Team	03376699	116 Lakeview Road, Lakeview
Harbour Lites New Horizons Club	01882635	167 Highway 357, Musquodoboit Harbour
Head of St. Margaret's Bay Boutilier's Point Recreation Association	00420417	PID#40209850 Island View Drive, Boutiliers Point
Indian Point Recreation Centre	02138662	435 Indian Point Road, Glen Haven
Ketch Harbour Area Residents Association	03383687	PID#03383687 Highway 349, Ketch Harbour
Kiwanis Club of Cole Harbour Westphal	07727321	759 Caldwell Road, Eastern Passage
L'Acadie de Chezzetcook Association	00275395	77 Hill Road, West Chezzetcook
L'Acadie de Chezzetcook Association	00275875	79 Hill Road, West Chezzetcook
Lake Charlotte Area Heritage Society	08989141	5435 Clam Harbour Road, Lake Charlotte
Lawrencetown Community Centre	02470845	3657 Lawrencetown Road, Dartmouth
MacDonald House Association	01175297	4144 Lawrencetown Road, Lawrencetown
Maskwa Aquatic Club	03069311	91 Saskatoon Drive, Halifax
Mic Mac Aquatic Club	03223167	192 Prince Albert Road, Dartmouth
Moser River and Area Historical Society	03330168	28961 Highway 7, Moser River
Musquodoboit Harbour District Lions Club	05242118	43 Petpeswick Road, Musquodoboit Harbour
Musquodoboit Harbour Heritage Society	03442926	7895 Highway 7, Musquodoboit Harbour
Mutual Benefit Society	03443655	2016 St Margaret's Bay Road, Halifax

Name of Organization	AAN	Civic Address
Neptune Theatre Foundation	03488527	1593 Argyle Street, Halifax
North Ship Community Auxiliary	04562518	214 West Ship Harbour Road, Ship Harbour
Nova Scotia Nature Trust	00412899	PID#00648501 E.M Robertson Sub-Division, Moody Lake, Harrietsfield and 87 Brans Way, Williamswood
Nova Scotia Nature Trust	00412902	PID#00648493 E.M Robertson Sub-Division, Moody Lake, Harrietsfield
Nova Scotia Nature Trust	00412929	PID#40071177 E.M Robertson Sub-Division, Moody Lake, Harrietsfield
Nova Scotia Nature Trust	03421775	87 Brans Way, Williamswood
Nova Scotia Society for the Prevention of Cruelty	07521189	5 Scarfe Court, Dartmouth
Osprey Archery Club	00139386	4093 Prospect Road, Shad Bay
Ostrea Lake Wharf Preservation Society	09193405	61 Wharf Road, Musquodoboit Harbour
Prospect Peninsula Residents Association	03383539	PID#00572248 Prospect Wharf Road, Prospect
Prospect Peninsula Residents Association	03383547	PID#40680902 Prospect Wharf Road, Prospect
River Community Association	03393372	PID#00545830 Highway 7, Moser River
Riverview Community Centre	03972127	268 Sackville Drive, Sackville
Sack-A-Wa Canoe Club	05833809	159 First Lake Drive, Sackville
Sackville Masonic Building Society Incorporated	02065924	57 Gloria Avenue, Sackville
Sackville Volunteer Firefighters Organization	05088763	471 Patton Road, Sackville
Scotia Chamber Players	03730778	6181 Lady Hammond Road, Halifax
Seaforth Community Society	04208269	6060 Highway 207, Seaforth
Senobe Aquatic Club	04219511	6 Nowlan Street, Dartmouth
Sheet Harbour Rockets Association	04241258	207 Church Point Road, Sheet Harbour
Sheet Harbour Snowmobile and ATV Club	04241266	1023 Highway 224, Musquodoboit Harbour
Soccer Nova Scotia	09127259	210 Thomas Raddall Drive, Halifax
Social and Beneficial Society of Cow Bay	00968447	1493 Cow Bay Road, Cow Bay
Society for the Protection and Preservation of Black Culture in Nova Scotia	04559908	10 Cherry Brook Road, Cherry Brook
Society of St. Vincent De Paul	02169428	436 Herring Cove Road, Spryfield
Society of St. Vincent De Paul	07745877	440 Herring Cove Road, Spryfield
SS Atlantic Heritage Park Society	04404351	180 Sandy Cove Road, Terence Bay

Name of Organization	AAN	Civic Address
Tantallon Centennial Athletic Club	04530268	200 Ballfield Road, Tantallon
Three Village Recreation Association	09796460	Glen Haven
Titans Gymnastics and Trampoline Club	10113075	40 Broom Road, Dartmouth
Upper Musquodoboit Community Association	04721144	8344 Highway 224, Upper Musquodoboit
Upper Musquodoboit Fellowship Club	07671695	8397 Highway 224, Upper Musquodoboit
Upper Musquodoboit Fellowship Club	04229584	8397 Highway 224, Upper Musquodoboit
Upper Musquodoboit Fellowship Club	04721152	PID#00564401 Highway 224, Upper Musquodoboit
Windsor Junction Community Centre	04979206	48 Community Centre Lane, Windsor Junction

Attachment 3

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

Name of Organization	AAN	Civic Address
Akoma Holdings Incorporated	03453065	1016-1018 Highway 7, Westphal
Adsum Association for Women and Children	05208432	2421 Brunswick Street, Halifax
Adsum Association for Women and Children	03393062	158 Greenhead Road, Lakeside
Adsum Association for Women and Children	04563042	250 Victoria Road, Dartmouth
Affirmative Ventures Association	03445526	139 Lake Crest Drive, Dartmouth
Building Futures Employment Society	05506018	61 Glendale Avenue, Sackville
Club 24	01150774	3 Dundas Street, Halifax
Colby Village Preschool Association	00811149	144 Avondale Road, Cole Harbour
Cunard Street Children's Centre	00737321	5557 Cunard Street, Halifax
Dartmouth Adult Services Centre Association	09888330	59 Dorey Avenue, Dartmouth
Dartmouth Day Care Centre	07531850	28 Caledonia Road, Dartmouth
East Preston Day Care Centre	01360906	1799 Highway 7, East Preston
Freedom Foundation of Nova Scotia	05049261	15 Brule Street, Dartmouth
Friends of Children (Atlantic) Association	03863492	1133 Tower Road, Halifax
Golden Age Social Centre	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 Nova Scotia	05341019	2505 Oxford Street, Halifax
Lake City Employment Services Association	00159174	386 Windmill Road, Dartmouth
Memory Lane Family Place Association	04550501	22 Memory Lane, Sackville
Metro Community Housing Association	03755983	3235 Albert Street, Dartmouth
Metro Community Housing Association	03221369	3235 Joe Howe Drive, Halifax
Metro Community Housing Association	05276659	8 Marc's Way, Dartmouth
Metro Community Housing Association	03220974	70 Victoria Road, Dartmouth

Name of Organization	AAN	Civic Address
Metro Community Housing Association	02274507	6274 Young Street, Halifax
Metro Non-Profit Housing Association	04431227	2672-2678 Bell Aire Terrace, Halifax
Metro Non-Profit Housing Association	01133489	5510 Buddy Daye Street, Halifax
Metro Non-Profit Housing Association	01646486	5522-5526 Cunard Street, Halifax
Mi'Kmaq Native Friendship Society	00166324	2161 Gottingen Street, Halifax
Native Council of Nova Scotia	00585602	PID#40210114 and PID#40210122 Church Point Road, Sheet Harbour
Needham Preschool and Daycare	01851098	3372 Devonshire Avenue, Halifax
North Preston Medical Child Care Society	03538982	52 Cain Street, North Preston
Phoenix Youth Programs	01274546	Do Not List
Phoenix Youth Programs	01523473	Do Not List
Regional Residential Services Society	00636878	7097 Abbott Drive, Halifax
Regional Residential Services Society	02002388	3838 Basinview Drive, Halifax
Regional Residential Services Society	00640069	63 Hawthorne Street, Dartmouth
Regional Residential Services Society	00640093	30 McDougall Avenue, Sackville
Regional Residential Services Society	01413805	1615 Oxford Street, Halifax
Regional Residential Services Society	00640085	105 Pleasant Street, Dartmouth
Regional Residential Services Society	00125911	31 Robert Allen Drive, Halifax
Regional Residential Services Society	00636843	1648 Vernon Street, Halifax
Saint Leonard's Society of Nova Scotia	00771252	2170 Barrington Street, Halifax
Saint Leonard's Society of Nova Scotia	01996053	2549 Brunswick Street, Halifax
Saint Leonard's Society of Nova Scotia	04376544	2706 Gottingen Street, Halifax
Second Stage Housing Association of Dartmouth	03900061	Do Not List

Name of Organization	AAN	Civic Address
Second Stage Housing Association of Dartmouth	00822701	Do Not List
Second Stage Housing Association of Dartmouth	00501409	Do Not List
Second Stage Housing Association of Dartmouth	04597176	Do Not List
Spencer House Seniors Centre	05574358	5596 Morris Street, Halifax

Schedule 28: Fifty Per Cent (50%) From the Residential Rate

Name of Organization	AAN	Civic Address
Akoma Holdings Incorporated	03453073	PID#40150567 18-20-35-49 Wilfred Jackson Way, Westphal
Alexandra Children's Centre	09785930	3405 Devonshire Avenue, Halifax
Canadian Cancer Society	03984354	5286 South Street, Halifax
Community Care Network Society	00036919	2425 Maynard Street, Halifax
Fairview United Family Resource Centre	01416669	6 Titus Street, Halifax
Hammonds Plains Community Centre Association	01870114	2041 Hammonds Plains Road, Halifax
Hooked Rug Museum of North America Society	07691106	9848 St Margaret's Bay Road, St Margaret's Bay
Laing House Association	09227571	1225 Barrington Street, Halifax.
Metro Community Housing Association	05737974	30 Chartwell Lane, Halifax
Metro Non-Profit Housing Association	00036927	2437 Maynard Street, Halifax
Mi'Kmaq Native Friendship Society	04128176	5511 Cornwallis Street, Halifax
Mi'Kmaq Native Friendship Society	04128214	2158 Gottingen Street, Halifax
Mi'Kmaq Native Friendship Society	04128192	2156 Gottingen Street, Halifax
Mi'Kmaq Native Friendship Society	04128184	2164 Gottingen Street, Halifax
Saint Leonard's Society of Nova Scotia	03689581	3170 Romans Avenue, Halifax
Second Stage Housing Association of Dartmouth	08945942	Do Not List
Second Stage Housing Association of Dartmouth	04013859	Do Not List
Second Stage Housing Association	09654720	Do Not List
Society for the Rehabilitation of Addicted Persons	03341895	1374 Robie Street, Halifax
Society for Women Healing From Addictions and Abuse	08954909	3178 St. Margaret's Bay Road, St Margaret's Bay
St. John Council for Nova Scotia and Prince Edward Island	10363748	72 Highfield Park Drive, Dartmouth
Theatre Arts Guild	04570073	6 Parkhill Road, Halifax

Schedule 29: Conversion from Commercial to Residential Rate

Name of Organization	AAN	Civic Address
Alrasoul Islamic Society Centre	00267201	1247 Bedford Highway, Bedford
Armdale Yacht Club	00111767	75 Burgee Run, Halifax
Ashlar Masonic Building Company Limited	00129879	1 Chestnut Drive, Smith Settlement
Atlantic Marksmen Association Incorporated	00140627	6 Clements Street, Dartmouth
Atlantic Marksmen Association Incorporated	08885591	3967 Old Guysborough Road, Goffs
Austenville Owls Club	00157546	34 Oakdale Crescent, Dartmouth
Beaver Bank Kinsac Lions Club	07727372	40 Sandy Lake Road, Beaver Bank
Bedford Basin Yacht Club	10148758	379 Shore Drive, Bedford
Bedford Basin Yacht Club	00267082	377 Shore Drive, Bedford
Bedford Masonic Lodge	00267317	10 Dartmouth Road, Dartmouth
Bibles for Missions Halifax Enterprises	09766871	31 Temple Terrace, Lower Sackville
Black Educators Association	00795151	2136 Gottingen Street, Halifax
Bread of Life Ministries Association	08601526	2 Fox Hollow Drive, Upper Tantallon
Canadian Cancer Society	03984354	5826 South Street, Halifax
Canadian Lebanon Society of Halifax	04431154	253 Bedford Highway, Halifax
Canadian Red Cross Society	09502033	133 Troop Avenue, Dartmouth
Chalice (Canada)	06478344	26 Union Street, Bedford
Clean Nova Scotia Foundation	00203165	126 Portland Street, Dartmouth
Columbus Club of Sackville	02208229	252 Cobequid Road, Sackville
Cultural Federations of Nova Scotia	08784345	1113 Marginal Road, Halifax
Dartmouth Clay Target Association	01089145	2500 Cow Bay Road, Eastern Passage
Dartmouth Curling Club	01088378	35 Canal Street, Dartmouth
Dartmouth Family Centre	02097818	107 Albro Lake Road, Dartmouth
Dartmouth Work Activity Society	06342124	15 Poseidon Court, Dartmouth
Dartmouth Yacht Club	01089307	697 Windmill Road, Dartmouth
Deanery Project Co-operative Limited	45224918	37 Deanery Road, Lower Ship Harbour
Diman Association Canada	04588797	345 Kearney Lake Road, Bedford
Ecology Action Centre	03440303	2705 Fern Lane, Halifax
Fisherman's Cove Development Association	08887411	4 Government Wharf, Eastern Passage
Halifax Curling Club	01849816	948 South Bland Street, Halifax
Halifax Refugee Clinic Association	00006203	5538 Macara Street, Halifax
Harbour Lodge #53 Royal Antediluvian Order of Buffaloes	04684109	2 Wentworth Street, Dartmouth

Name of Organization	AAN	Civic Address
Hospice Society of Greater Halifax	10289602	9 Spring Street, Bedford
Hubbards Community Waterfront Association	00141305	20 and PID#40386666 Yacht Club Road, Hubbards
Italian Canadian Cultural Association of Nova Scotia	03005542	2629 Agricola Street, Halifax
Jost Mission Day Care Society	01143255	11 Mont Street, Halifax
La Societe Acadienne	04864816	54 Queen Street, Dartmouth
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 Society	03227626	2281 Brunswick Street, Halifax
Masonic Lodge: Eureka Lodge #42	03075869	42 Sprott Lane, Sheet Harbour
Mayflower Curling Club	03096882	3000 Monaghan Drive, Halifax
McPhee Centre for Creative Learning	04710118	50 Queen Street, Dartmouth
Mission to Seafarers	08736065	844 Marginal Road, Halifax
North End Community Health Centre	03539776	2165-2167 Gottingen Street, Halifax
Nova Scotia Lung Association	02140152	6331 Lady Hammond Road, Halifax
Old School Gathering Place Co-operative Limited	03393615	7962 Highway 7, Musquodoboit Harbour
PAC Autism Nova Scotia Society	01430068	594 Spring Garden Road, Halifax
Petpeswick Yacht Club	03737012	East Petpeswick Road, Musquodoboit Harbour
Philae Building Society	03234185	3530 Connolly Street, Halifax
Porter's Lake Community Services Association	07727070	4693 Highway 7, Porter's Lake
Purcell's Cove Social Club	03842207	505 Purcell's Cove Road, Halifax
Eastern Lodge	01362046	625 Cow Bay Road, Eastern Passage
Resolute Amateur Athletic Club	02175312	5461 Inglis Street, Halifax
Royal Canadian Naval Association: Peregrine Branch	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 Club	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. Margaret's Bay Road, Head of St. Margaret's Bay

Name of Organization	AAN	Civic Address
St. Margaret's Sailing Club	08571848	5 Foxberry Hill Road, St. Margaret's Bay
Village Green Recreation Society	00693529	15 Leary's Road Cove, East Dover
Waegwoltic Limited	04778561	6549 Cobourg Road, Halifax
Waverley Community Association	00088706	2463 Rocky Lake Drive, Waverley

Schedule 30: Twenty-Five Per Cent (25%) From Residential Rate

Name of Organization	AAN	Civic Address
5534 Almon Street Incorporated	03774988	5534 Almon Street, Halifax
Adsum Association for Women and Children	04559215	2380 Gottingen Street, Halifax
Adsum Association for Women and Children	05948037	209-15 Knightsridge Drive, Halifax
Adsum Association for Women and Children	09659390	304-40 Veronica Drive, Halifax
Affirmative Ventures Association	00165778	66 Lakecrest Drive, Dartmouth
Albro Court Housing Co-operative Limited	03860132	1-4 Cedar Court, Dartmouth
Albro Court Housing Co-operative Limited	03860124	5-8 Cedar Court, Dartmouth
Albro Court Housing Co-operative Limited	03861031	9-12 Cedar Court, Dartmouth
Albro Court Housing Co-operative Limited	03861066	13-16 Cedar Court, Dartmouth
Albro Court Housing Co-operative Limited	03861058	17-20 Cedar Court, Dartmouth
Albro Court Housing Co-operative Limited	03860159	21-24 Cedar Court, Dartmouth
Atlantic Housing Co-operative Limited	02839679	24 Almora Court, Cole Harbour
Atlantic Housing Co-operative Limited	05051541	163 Amaranth Street, Cole Harbour
Atlantic Housing Co-operative Limited	02975319	16 Andover Street, Dartmouth
Atlantic Housing Co-operative Limited	01489003	106 Arklow Drive, Cole Harbour
Atlantic Housing Co-operative Limited	01126954	329 Astral Drive, Cole Harbour
Atlantic Housing Co-operative Limited	03264637	7 Himmelman Drive, Eastern Passage
Atlantic Housing Co-operative Limited	03183815	21 Howland Drive, Sackville
Atlantic Housing Co-operative Limited	01696904	7 Kirthland Court, Cole Harbour
Atlantic Housing Co-operative Limited	02390825	33 Lanarkshire Court, Cole Harbour
Atlantic Housing Co-operative Limited	04208072	119A Mount Edward Road, Dartmouth
Atlantic Housing Co-operative Limited	00810657	63 Poplar Drive, Cole Harbour
Atlantic Housing Co-operative Limited	04268989	30 Roblea Drive, Dartmouth
Atlantic Housing Co-operative Limited	01474936	33 Shrewsbury Road, Cole Harbour
Central Dartmouth Housing Co-operative Limited	03426378	79-79A Belle Vista Drive, Dartmouth

Name of Organization	AAN	Civic Address
Central Dartmouth Housing Co-operative Limited	00951455	124-124A Dorothea Drive, Dartmouth
Central Dartmouth Housing Co-operative Limited	00854069	31A Lucien Drive, Dartmouth
Central Dartmouth Housing Co-operative Limited	04772032	32 Lucien Drive, Dartmouth
Central Dartmouth Housing Co-operative Limited	05397804	32A Lucien Drive, Dartmouth
Central Dartmouth Housing Co-operative Limited	04772075	37-37A Lucien Drive, Dartmouth
Central Dartmouth Housing Co-operative Limited	04772091	42-42A Lucien Drive, Dartmouth
Central Dartmouth Housing Co-operative Limited	00435805	43A Lucien Drive, Dartmouth
Central Dartmouth Housing Co-operative Limited	00192694	15 Medway Court, Dartmouth
Central Dartmouth Housing Co-operative Limited	03538079	60 Spar Crescent, Dartmouth
Central Dartmouth Housing Co-operative Limited	03618285	226-228 Spring Avenue, Dartmouth
Central Dartmouth Housing Co-operative Limited	00079251	280-282 Spring Avenue, Dartmouth
Central Dartmouth Housing Co-operative Limited	04772059	7-7A Wilbur Court, Dartmouth
City of Halifax Non-Profit Housing Society	01824775	2444 Barrington Street, Halifax
City of Halifax Non-Profit Housing Society	01256653	2289-2299 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	03539792	2485-2487 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05474698	2495-2497 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05474671	2515 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05474647	2525-2535 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05474655	2537-2547 Brunswick Street, Halifax,
City of Halifax Non-Profit Housing Society	00081833	2569-2575 Brunswick Street, Halifax

Name of Organization	AAN	Civic Address
City of Halifax Non-Profit Housing Society	05208416	2579 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05208408	2581 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	04630254	5515 Buddy Daye Street, Halifax
City of Halifax Non-Profit Housing Society	00035742	5522 Buddy Daye Street, Halifax
City of Halifax Non-Profit Housing Society	04077601	2388 Gottingen Street, Halifax
City of Halifax Non-Profit Housing Society	00773867	2014-2020 Maynard Street, Halifax
City of Halifax Non-Profit Housing Society	06021336	2540 Maynard Street, Halifax
City of Halifax Non-Profit Housing Society	04765966	32A Sambro Road, Halifax
City of Halifax Non-Profit Housing Society	04765958	34 Sambro Road, Halifax
Cranberry Lake Housing Co-operative Limited	03552551	1-47 Cedarwood Drive, Dartmouth
Cross-Roads Non Profit Housing Limited	06218725	1 Unity Court, Middle Sackville
Dartmouth Non-Profit Housing Society	01621866	9A-B Acacia Street, Dartmouth
Dartmouth Non-Profit Housing Society	05965535	15 Acacia Street, Dartmouth
Dartmouth Non-Profit Housing Society	01621874	17 Acacia Street, Dartmouth
Dartmouth Non-Profit Housing Society	04507401	112 Albro Lake Road, Dartmouth
Dartmouth Non-Profit Housing Society	02499347	116 Albro Lake Road, Dartmouth
Dartmouth Non-Profit Housing Society	04823257	146-148 Albro Lake Road, Dartmouth
Dartmouth Non-Profit Housing Society	05891485	26 Ancona Place, Dartmouth
Dartmouth Non-Profit Housing Society	05891477	28 Ancona Place, Dartmouth
Dartmouth Non-Profit Housing Society	02080192	47-47A Andover Street, Dartmouth
Dartmouth Non-Profit Housing Society	07539274	53A Andover Street, Dartmouth
Dartmouth Non-Profit Housing Society	07539568	53B Andover Street, Dartmouth
Dartmouth Non-Profit Housing Society	07539282	53C Andover Street, Dartmouth
Dartmouth Non-Profit Housing Society	07539576	53D Andover Street, Dartmouth
Dartmouth Non-Profit Housing Society	00964735	41 Brompton Road, Dartmouth
Dartmouth Non-Profit Housing Society	02215616	43 Brompton Road, Dartmouth
Dartmouth Non-Profit Housing Society	02057891	20-22 Carleton Street, Dartmouth
Dartmouth Non-Profit Housing Society	07539665	7A Catherine Street, Dartmouth

Name of Organization	AAN	Civic Address
Dartmouth Non-Profit Housing Society	07540825	7B Catherine Street, Dartmouth
Dartmouth Non-Profit Housing Society	06039626	17 Collins Grove, Dartmouth
Dartmouth Non-Profit Housing Society	06072739	19 Collins Grove, Dartmouth
Dartmouth Non-Profit Housing Society	03499855	21 ½ A-B Dahlia Street, Dartmouth
Dartmouth Non-Profit Housing Society	05962625	5 Dominion Court, Dartmouth
Dartmouth Non-Profit Housing Society	05962617	6 Dominion Court, Dartmouth
Dartmouth Non-Profit Housing Society	00322482	10 Eaton Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	03691063	7 Galaxy Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	03675637	20-22 Grant Street, Dartmouth
Dartmouth Non-Profit Housing Society	05401852	24-26 Grant Street, Dartmouth
Dartmouth Non-Profit Housing Society	00892114	8-8A John Street, Dartmouth
Dartmouth Non-Profit Housing Society	07581300	17 Lakecrest Drive, Dartmouth
Dartmouth Non-Profit Housing Society	07581327	19 Lakecrest Drive, Dartmouth
Dartmouth Non-Profit Housing Society	04819977	21 Lakecrest Drive, Dartmouth
Dartmouth Non-Profit Housing Society	07581335	23 Lakecrest Drive, Dartmouth
Dartmouth Non-Profit Housing Society	00791822	95A Lakecest Drive, Dartmouth
Dartmouth Non-Profit Housing Society	06010725	95B Lakecrest Drive, Dartmouth
Dartmouth Non-Profit Housing Society	01118226	2 Laurier Street, Dartmouth
Dartmouth Non-Profit Housing Society	04772083	34-34A Lucien Drive, Dartmouth
Dartmouth Non-Profit Housing Society	02964023	18 Lynn Drive, Dartmouth
Dartmouth Non-Profit Housing Society	07579012	1C Lynn Drive, Dartmouth
Dartmouth Non-Profit Housing Society	00442968	279-281 Main Street, Dartmouth
Dartmouth Non-Profit Housing Society	06119867	22A Marilyn Drive, Dartmouth
Dartmouth Non-Profit Housing Society	00834645	25-25C Marilyn Drive, Dartmouth
Dartmouth Non-Profit Housing Society	05822734	80 Montebello Drive, Dartmouth
Dartmouth Non-Profit Housing Society	05822742	82 Montebello Drive, Dartmouth
Dartmouth Non-Profit Housing Society	05893372	12 Nicole Court, Dartmouth
Dartmouth Non-Profit Housing Society	05893399	10 Nicole Court, Dartmouth
Dartmouth Non-Profit Housing Society	05893054	15 Novawood Drive, Dartmouth
Dartmouth Non-Profit Housing Society	05938309	17 Novawood Drive, Dartmouth
Dartmouth Non-Profit Housing Society	01079735	6 Old Ferry Road, Dartmouth
Dartmouth Non-Profit Housing Society	02000407	47A-B-C Old Ferry Road, Dartmouth
Dartmouth Non-Profit Housing Society	00732532	10-10A Owen Drive, Dartmouth
Dartmouth Non-Profit Housing Society	00732524	6-6A Owen Drive, Dartmouth
Dartmouth Non-Profit Housing Society	00732516	12-12A Owen Drive, Dartmouth
Dartmouth Non-Profit Housing Society	07579411	44 Pinecrest Drive, Dartmouth

Name of Organization	AAN	Civic Address
Dartmouth Non-Profit Housing Society	04798074	46 Pinecrest Drive, Dartmouth
Dartmouth Non-Profit Housing Society	03976408	38-38A Regent Drive, Dartmouth
Dartmouth Non-Profit Housing Society	03111083	50-52 Robert Drive, Dartmouth
Dartmouth Non-Profit Housing Society	04542444	10-12 Roblea Drive, Dartmouth
Dartmouth Non-Profit Housing Society	04970241	22 Spar Crescent, Dartmouth
Dartmouth Non-Profit Housing Society	02218844	328 Spring Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	00192783	460 Spring Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	00691089	523 Spring Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	06309666	15 Trinity Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	06276318	52A Trinity Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	05819105	26 Venice Court, Dartmouth
Dartmouth Non-Profit Housing Society	05819113	28 Venice Court, Dartmouth
Dartmouth Non-Profit Housing Society	03497739	24 Woodland Avenue, Dartmouth
Elizabeth Fry Society	00468622	1 Tulip Street, Dartmouth
Flip Flop Housing Co-operative Limited	05851793	5 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851807	7 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851815	9 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851823	11 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851831	13 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851858	15 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851866	17 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851874	19 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851912	29 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851939	31 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851947	33 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851955	35 Beaufort Drive, Cole Harbour
Fresh Start Housing Co-operative Limited	05839009	22 Bruce Drive, Sackville
Fresh Start Housing Co-operative Limited	05839017	26 Bruce Drive, Sackville
Fresh Start Housing Co-operative Limited	05741947	1 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742145	2 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05741955	3 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742137	4 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05741963	5 Jennifer Court, Sackville

Name of Organization	AAN	Civic Address
Fresh Start Housing Co-operative Limited	05742129	6 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05741971	7 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742102	8 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05741998	9 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742099	10 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742005	11 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742072	12 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742064	14 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742013	15 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742056	16 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742021	17 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05839025	2 Louise Court, Sackville
Fresh Start Housing Co-operative Limited	05839157	5 Louise Court, Sackville
Fresh Start Housing Co-operative Limited	05839033	6 Louise Court, Sackville
Fresh Start Housing Co-operative Limited	05839041	10 Louise Court, Sackville
Fresh Start Housing Co-operative Limited	05839068	14 Louise Court, Sackville
Halifax Haven Guest Home	01991434	5897 Inglis Street, Halifax
Halifax Peninsula Housing Co-operative Limited	02002418	2065 Beech Street, Halifax
Halifax Peninsula Housing Co-operative Limited	01851055	5807 Charles Street, Halifax
Halifax Peninsula Housing Co-operative Limited	02189461	5508 Kane Place, Halifax
Halifax Peninsula Housing Co-operative Limited	02002396	2096 Kline Street, Halifax
Halifax Peninsula Housing Co-operative Limited	02002353	3258 Union Street, Halifax

Name of Organization	AAN	Civic Address
Halifax Peninsula Housing Co-operative Limited	03530078	6312 Willow Street, Halifax
High Hopes Housing Co-operative Limited	01995057	2364 Agricola Street, Halifax
High Hopes Housing Co-operative Limited	02576678	6209 Allan Street, Halifax
High Hopes Housing Co-operative Limited	00027634	6201 Cedar Street, Halifax
High Hopes Housing Co-operative Limited	02301245	6162 Duncan Street, Halifax
High Hopes Housing Co-operative Limited	01096346	6237 Lawrence Street, Halifax
High Hopes Housing Co-operative Limited	03225283	6131-6133 Pepperell Street, Halifax
High Hopes Housing Co-operative Limited	03533085	2531 Poplar Street, Halifax
High Hopes Housing Co-operative Limited	03776239	6030 Willow Street, Halifax
High Hopes Housing Co-operative Limited	02261405	6299 Yale Street, Halifax
Highfield Park Housing Co-operative Limited	06451942	35 Joseph Young Street, Dartmouth
Housing Trust of Nova Scotia	04039769	2183 Gottingen Street, Halifax
John Hugh Mackenzie Housing Co-operative Limited	04568451	5293 Green Street, Halifax
Kabuki Housing Co-operative Limited	01390597	2467-2481 Agricola Street, Halifax
Lamplight Housing Co-operative Limited.	01256629	5535 Inglis Street, Halifax
Lamplight Housing Co-operative Limited.	02229331	6305 North Street, Halifax
Lamplight Housing Co-operative Limited.	02603322	6069 Pepperell Street, Halifax
Lamplight Housing Co-operative Limited.	02230216	1749 Preston Street, Halifax
Lamplight Housing Co-operative Limited.	01431447	920 South Bland Street, Halifax
Lamplight Housing Co-operative Limited.	00040231	1185 South Park Street, Halifax
Lamplight Housing Co-operative Limited.	04037804	5520 Victoria Road, Dartmouth
Longhouse Housing Co-Operative Limited	01275143	2352 Agricola Street, Halifax
Longhouse Housing Co-Operative Limited	03731642	2356 Agricola Street, Halifax
Longhouse Housing Co-Operative Limited	03731634	2358 Agricola Street, Halifax

Name of Organization	AAN	Civic Address
Longhouse Housing Co-Operative Limited	01275151	2360 Agricola Street, Halifax
Longhouse Housing Co-Operative Limited	03948234	6027 Charles Street, Halifax
Longhouse Housing Co-Operative Limited	04570707	6042 Compton Avenue, Halifax
Longhouse Housing Co-Operative Limited	04594169	6163 Duncan Street, Halifax
Longhouse Housing Co-Operative Limited	03068269	2672 Fuller Terrace, Halifax
Longhouse Housing Co-Operative Limited	00159085	2358 Maynard Street, Halifax
Longhouse Housing Co-Operative Limited	01417789	2577 Maynard Street, Halifax
Longhouse Housing Co-Operative Limited	01725084	5665 Woodill Street, Halifax
Maria's Housing Co-operative Limited	03913678	59 Abby Road, Halifax
Maria's Housing Co-operative Limited	03223302	31 Bromley Road, Halifax
Maria's Housing Co-operative Limited	04758099	33 Bromley Road, Halifax
Maria's Housing Co-operative Limited	00081655	39 Bromley Road, Halifax
Maria's Housing Co-operative Limited	05146496	51 Bromley Road, Halifax
Maria's Housing Co-operative Limited	03224341	53 Bromley Road, Halifax
Maria's Housing Co-operative Limited	05146518	101 Bromley Road, Halifax
Maria's Housing Co-operative Limited	05146526	107 Bromley Road, Halifax
Maria's Housing Co-operative Limited	03226387	110 Bromley Road, Halifax
Maria's Housing Co-operative Limited	04836642	48 Cavendish Road, Halifax
Maria's Housing Co-operative Limited	04941926	52 Cavendish Road, Halifax
Maria's Housing Co-operative Limited	00315575	106 Drumdonald Road, Halifax
Maria's Housing Co-operative Limited	00521272	111 Drumdonald Road, Halifax
Maria's Housing Co-operative Limited	00819956	117 Drumdonald Road, Halifax
Maria's Housing Co-operative Limited	03223965	37 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	04019466	66 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	03987027	94 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	01358227	96 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	04271122	190 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	01081209	22 Shepherd Road, Halifax
McIntosh Run Housing Co-Operative Limited	06273912	1 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06273971	2 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06273939	5 Emerald Crescent, Halifax

Name of Organization	AAN	Civic Address
McIntosh Run Housing Co-Operative Limited	06273998	6 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06273947	9 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06274005	10 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06273955	13 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06274285	14 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06273963	17 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06274293	18 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06274307	22 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06274315	26 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06274277	30 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06274269	34 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06274242	38 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06274234	42 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06274226	46 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729480	47 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729537	52 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729499	53 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729545	54 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729502	57 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729553	58 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729561	62 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729588	66 Emerald Crescent, Halifax

Name of Organization	AAN	Civic Address
McIntosh Run Housing Co-operative Limited	07729529	67 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729510	63 Emerald Crescent, Halifax
Needham Housing Co-operative Limited	03266788	3342 Agricola Street, Halifax
Needham Housing Co-operative Limited	02226847	5401 Glebe Street, Halifax
Needham Housing Co-operative Limited	04451023	6141 North Street, Halifax
Needham Housing Co-operative Limited	03355314	5533 Russell Street, Halifax
Needham Housing Co-operative Limited	01776258	3194 Union Street, Halifax
New Armdale Westside Housing Co-operative Limited	01674412	6A-6B Aldergrove Drive, Halifax
New Armdale Westside Housing Co-operative Limited	01873679	10 Avon Crescent, Halifax
New Armdale Westside Housing Co-operative Limited	00809586	7A-7B Catamaran Road, Halifax
New Armdale Westside Housing Co-operative Limited	05732913	40A-40B Circle Drive, Halifax
New Armdale Westside Housing Co-operative Limited	02228165	9 Claymore Avenue, Halifax
New Armdale Westside Housing Co-operative Limited	03542068	17A-17B Dentith Road, Halifax
New Armdale Westside Housing Co-operative Limited	03542084	17C-17D Dentith Road, Halifax
New Armdale Westside Housing Co-operative Limited	01087843	89 Drumdonald Road, Halifax
New Armdale Westside Housing Co-operative Limited	02526522	113 Drumdonald Road, Halifax
New Armdale Westside Housing Co-operative Limited	01425773	2 Elmsdale Court, Halifax
New Armdale Westside Housing Co-operative Limited	01358081	20 Elmsdale Crescent, Halifax
New Armdale Westside Housing Co-Operative Limited	04804953	9 Green Acres Road, Halifax
New Armdale Westside Housing Co-operative Limited	04281527	31 Hartlen Avenue, Halifax
New Armdale Westside Housing Co-operative Limited	02398907	40 Hartlen Avenue, Halifax
New Armdale Westside Housing Co-operative Limited	02391287	42 Hartlen Avenue, Halifax

Name of Organization	AAN	Civic Address
New Armdale Westside Housing Co-operative Limited	00111619	8 Heather Street, Halifax
New Armdale Westside Housing Co-operative Limited	04397673	412A-412B Herring Cove Road, Halifax
New Armdale Westside Housing Co-operative Limited	00111597	464 Herring Cove Road, Halifax
New Armdale Westside Housing Co-operative Limited	03731863	476 Herring Cove Road, Halifax
New Armdale Westside Housing Co-operative Limited	01315455	629 Herring Cove Road, Halifax
New Armdale Westside Housing Co-operative Limited	01522221	16A-16B Hilden Drive, Halifax
New Armdale Westside Housing Co-operative Limited	00730688	29 Hilden Drive, Halifax
New Armdale Westside Housing Co-operative Limited	00111562	10 Limerick Road, Halifax
New Armdale Westside Housing Co-operative Limited	02189372	12 Linden Road, Halifax
New Armdale Westside Housing Co-operative Limited	03862143	11A-11B Lynett Street, Halifax
New Armdale Westside Housing Co-operative Limited	01455141	56A-56B Mountain Road, Halifax
New Armdale Westside Housing Co-operative Limited	02632314	26-28 Olie Street, Halifax
New Armdale Westside Housing Co-operative Limited	01683721	27 Pinegrove Drive, Halifax
New Armdale Westside Housing Co-operative Limited	04554566	137 Ridgevalley Road, Halifax
New Armdale Westside Housing Co-operative Limited	00111589	181 Ridgevalley Road, Halifax
New Armdale Westside Housing Co-operative Limited	03274012	4 Rockingstone Road, Halifax
New Armdale Westside Housing Co-operative Limited	05960347	12A-12B Spencer Avenue, Halifax
New Armdale Westside Housing Co-operative Limited	04611381	89-90 Thornhill Drive, Halifax
New Armdale Westside Housing Co-operative Limited	00111627	6 Ursula Court, Halifax
New Armdale Westside Housing Co-operative Limited	04124979	92 Village Road, Halifax
New Armdale Westside Housing Co-operative Limited	02564858	6A-6B Wildwood Avenue, Halifax

Name of Organization	AAN	Civic Address
New Armdale Westside Housing Co-operative Limited	00111635	30 Williams Lake Road, Halifax
Newfie Housing Co-operative Limited	02229781	31 Abbey Road, Halifax
Newfie Housing Co-operative Limited	01675559	55 Abby Road, Halifax
Newfie Housing Co-operative Limited	01256521	61 Abby Road, Halifax
Newfie Housing Co-operative Limited	02273195	99 Bromley Road, Halifax
Newfie Housing Co-operative Limited	05026563	108 Bromley Road, Halifax
Newfie Housing Co-operative Limited	01154826	112 Bromley Road, Halifax
Newfie Housing Co-operative Limited	00695785	15 Cavendish Road, Halifax
Newfie Housing Co-operative Limited	00639648	115 Dumdonald Road, Halifax
Newfie Housing Co-operative Limited	02457563	112 Ridgevalley Road, Halifax
Newfie Housing Co-operative Limited	02605465	120 Ridgevalley Road, Halifax
Newfie Housing Co-operative Limited	03948218	188 Ridgevalley Road, Halifax
Newfie Housing Co-operative Limited	00704067	44 Shepherd Road, Halifax
Rocky Road Housing Co-operative Limited	05835151	6 Osborne Street, Halifax
Rocky Road Housing Co-operative Limited	05834988	10 Osborne Street, Halifax
Rocky Road Housing Co-operative Limited	01259075	14 Osborne Street, Halifax
Rocky Road Housing Co-operative Limited	01259083	18 Osborne Street, Halifax
Rocky Rogers Housing Co-operative Limited	05844177	3640-3667 Lynch Street and Imo Lane, Halifax
Rogers Housing Co-operative Limited	05290562	8-10 Rogers Drive, Sackville
Rogers Housing Co-operative Limited	05290589	12-14 Rogers Drive, Sackville
Rogers Housing Co-operative Limited	05290597	16-18 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290619	20-22 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290627	32-34 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290635	36-38 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290643	40-42 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290651	44-46 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290678	48-50 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290686	52-54 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290732	56-58 Rogers Drive, Sackville

Name of Organization	AAN	Civic Address
Rooftops Housing Co-operative Limited	01489461	70 Stuart Harris Drive, Dartmouth
Rooftops Housing Co-operative Limited	00378348	48 Amaranth Crescent, Cole Harbour
Rooftops Housing Co-operative Limited	05419263	130A Dorothea Drive, Dartmouth
Rooftops Housing Co-operative Limited	00248312	141 Havelock Crescent, Cole Harbour
Rooftops Housing Co-operative Limited	02996227	149 Havelock Crescent, Cole Harbour
Rooftops Housing Co-operative Limited	04311817	16 Lillian Drive, Dartmouth
Rooftops Housing Co-operative Limited	02481626	21 Lillian Drive, Dartmouth
Rooftops Housing Co-operative Limited	02416735	99 Nestor Crescent, Cole Harbour
Rooftops Housing Co-operative Limited	00202371	231 Poplar Drive, Cole Harbour
Rooftops Housing Co-operative Limited	00058556	13 Shrewsbury Road, Cole Harbour
Rooftops Housing Co-operative Limited	02103923	96 Sirus Crescent, Cole Harbour
Rooftops Housing Co-operative Limited	02062364	37 Spar Crescent, Dartmouth
Rooftops Housing Co-operative Limited	00192813	44 Spar Crescent, Dartmouth
Rooftops Housing Co-operative Limited	01973835	70 Spar Crescent, Dartmouth
Rooftops Housing Co-operative Limited	03078396	76 Spar Crescent, Dartmouth
Saduke Housing Co-operative Limited	00930687	8 Alder Crescent, Sackville
Saduke Housing Co-operative Limited	06030882	36 Bruce Drive, Sackville
Saduke Housing Co-operative Limited	06030874	40 Bruce Drive, Sackville
Saduke Housing Co-operative Limited	06030904	44 Bruce Drive, Sackville
Saduke Housing Co-operative Limited	06030912	48 Bruce Drive, Sackville
Saduke Housing Co-operative Limited	06031129	1 Emily Court, Sackville
Saduke Housing Co-operative Limited	06031102	5 Emily Court, Sackville
Saduke Housing Co-operative Limited	06031099	9 Emily Court, Sackville
Saduke Housing Co-operative Limited	06031056	10 Emily Court, Sackville
Saduke Housing Co-operative Limited	06031064	14-16 Emily Court, Sackville
Saduke Housing Co-operative Limited	06031072	18-20 Emily Court, Sackville
Saduke Housing Co-operative Limited	02695529	1 Howland Drive, Sackville
Saduke Housing Co-operative Limited	05070074	37 Matador Court, Sackville
Saduke Housing Co-operative Limited	02247062	15 Nictaux Drive, Sackville
Saduke Housing Co-operative Limited	01440349	99 Nictaux Drive, Sackville
Saduke Housing Co-operative Limited	02453452	2 Nordic Court, Sackville
Saduke Housing Co-operative Limited	04252365	14 Nordic Court, Sackville
Saduke Housing Co-operative Limited	02676915	46 Quaker Crescent, Sackville
Saduke Housing Co-operative Limited	03951561	207 Riverside Drive, Sackville
Saduke Housing Co-operative Limited	02636611	302 Riverside Drive, Sackville
Saduke Housing Co-operative Limited	01841335	9 Sampson Drive, Sackville
Saduke Housing Co-operative Limited	02574896	21 Saturn Drive, Sackville

Name of Organization	AAN	Civic Address
Saduke Housing Co-operative Limited	00531081	55 Smokey Drive, Sackville
Saduke Housing Co-operative Limited	04899385	186 Smokey Drive, Sackville
Saduke Housing Co-operative Limited	04765591	244 Smokey Drive, Sackville
Saduke Housing Co-operative Limited	01688871	18 Wilmot Street, Sackville
Saint Leonard's Society of Nova Scotia	03863514	5506 Cunard Street, Halifax
Spryview Housing Co-operative Limited	00043907	2 Hayes Street, Halifax
Spryview Housing Co-operative Limited	03748375	28 Arvida Avenue, Halifax
Spryview Housing Co-operative Limited	00143669	699 Herring Cove Road, Halifax
Spryview Housing Co-operative Limited	01297619	24 Arvida Avenue, Halifax
Spryview Housing Co-operative Limited	01154737	16 Carnation Crescent, Halifax
Spryview Housing Co-operative Limited	05648238	15 Heather Street, Halifax
Spryview Housing Co-operative Limited	03442861	1866 Old Sambro Road, Halifax
Spryview Housing Co-operative Limited	00471097	2678 Old Sambro Road, Halifax
Spryview Housing Co-operative Limited	04944747	26 Williams Lake Road, Halifax
Trillium Housing Co-Operative Limited	10501830	1-8 Trillium Court, Dartmouth
Trillium Housing Co-Operative Limited	10501849	9-16 Trillium Court, Dartmouth
Trillium Housing Co-Operative Limited	10501857	17-21 Trillium Court, Dartmouth
Trillium Housing Co-Operative Limited	10501865	22-26 Trillium Court, Dartmouth
Trillium Housing Co-Operative Limited	10501873	66A Valkyrie Crescent Dartmouth
Trillium Housing Co-Operative Limited	05511496	49A Cranberry Crescent, Dartmouth
True North Housing Co-operative Limited	06186165	21 True North Crescent, Dartmouth
West Halifax Housing Co-operative Limited	05843588	6721 Regent Road, Halifax
Westmoor 57 Housing Co-operative Limited	04879406	3118 Coleman Court, Halifax
Westmoor 57 Housing Co-operative Limited	04879708	3119 Coleman Court, Halifax
Westmoor 57 Housing Co-operative Limited	04879775	3122 Coleman Court, Halifax
Westmoor 57 Housing Co-operative Limited	04879503	3125 Coleman Court, Halifax
Westmoor 57 Housing Co-operative Limited	04879368	3128 Coleman Court, Halifax
Westmoor 57 Housing Co-operative Limited	04879783	3129 Coleman Court, Halifax
Westmoor 57 Housing Co-operative Limited	04879651	3138 Coleman Court, Halifax
Westmoor 57 Housing Co-operative Limited	04879511	3141 Coleman Court, Halifax
Westmoor 57 Housing Co-operative Limited	04879791	6826 Cook Avenue, Halifax

Name of Organization	AAN	Civic Address
Westmoor 57 Housing Co-operative Limited	04879546	6828 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879805	6832 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879414	6834 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879821	6838 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879686	6842 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879627	6848 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879767	6849 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879678	6853 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879597	6856 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879562	6861 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879376	6864 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879392	6867 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879589	6868 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879724	6875 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879694	6876 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879325	6879 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879457	6882 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879422	6889 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879473	6894 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879384	6895 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879538	6898 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879759	6907 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879554	6908 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879619	6911 Cook Avenue, Halifax

Name of Organization	AAN	Civic Address
Westmoor 57 Housing Co-operative Limited	04879341	6912 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879333	6918 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879643	6919 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879732	6923 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879716	6924 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879481	6931 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879465	6932 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879449	6937 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879635	6940 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04880005	6810 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879937	6817 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879929	6818 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879996	6822 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879988	6829 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879848	6839 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879945	6842 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879872	6848 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879899	6849 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04880013	6858 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879856	6866 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879813	6876 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879902	6882 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879961	6888 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879953	6892 Vaughan Avenue, Halifax