



P.O. Box 1749
Halifax, Nova Scotia
B3J 3A5 Canada

Item No. 14.3.1
Halifax Regional Council
March 28, 2017

TO: Mayor Savage and Members of Halifax Regional Council

Original Signed

SUBMITTED BY: _____
Councillor Russell Walker, Chair, Grants Committee

DATE: March 9, 2017

SUBJECT: **Tax Relief for Non-Profit Organizations Program Fiscal Year 2016:
Referrals**

ORIGIN

Motion passed by Halifax Regional Council on January 24, 2017 referring applications back to the Grants Committee for further consideration.

Motion passed by the Grants Committee at a meeting held on March 6, 2017.

LEGISLATIVE AUTHORITY

Section 4.1 of the Committee's Terms of Reference – "Advise Regional Council on all matters related to the allocation of grants, as defined by Regional Council."

RECOMMENDATION

The Grants Committee recommend Halifax Regional Council

1. Direct staff to prepare a report to consider amendments to Administrative Order 2014-001-ADM, the *Tax Relief to Non-Profit Organizations Administrative Order*, in fiscal year 2017, as set out in the discussion section of this report, to address:
 - (a) incremental pro-rating of late renewal applications with maximum deduction thresholds;
 - (b) expired lease or license agreements; and that staff return to Council for consideration of the amendments.
2. Adopt the amendments to Administrative Order 2014-001-ADM, the *Tax Relief to Non-Profit Organizations Administrative Order*, as set out in Attachment 2 of this report to add Austenville Owls Club, 36 and 38 Oakdale Crescent, Dartmouth, to Schedule 29, effective April 1, 2016, at a combined estimated cost of \$1,736.

Recommendations continued on page 2

3. Confirm that the Estabrook Community Hall, 4408 St. Margaret's Bay Road, Lewis Lake, Schedule 29, tax relief be pro-rated for the period April 1, 2016 to August 31, 2016, at an estimated cost of \$775.
4. Provide a grant equivalent to a grant under Schedule 26 of the Administrative Order, without deduction, for:
 - (a) Feeding Others of Dartmouth, 43 Wentworth Street, Dartmouth;
 - (b) Sheet Harbour Rockets Association, 207 Church Point Road, Sheet Harbour; and
 - (c) the River Community Centre Association, Highway 7, Moser River, effective April 1, 2016, at a combined estimated cost of \$10,970.
5. Provide a grant equivalent to a grant under the Administrative Order pro-rated for the lesser of \$5,000 or a deduction of 1/365th for each day the application is late after June 30st, 2016, to the following organizations:
 - (a) MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown, equivalent to a grant under Schedule 26 but excluding any portion of the premises used for a commercial or residential purpose, effective April 1, 2016, and pro-rated as of July 1, 2016, at an estimated cost of \$685;
 - (b) Lawrencetown Community Centre, 3657 Lawrencetown Road, Lawrencetown, equivalent to a grant under Schedule 26, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$700;
 - (c) Banook Canoe Club Limited, 17 Banook Avenue, Dartmouth, equivalent to a grant under Schedule 26 effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$11,668;
 - (d) Ketch Harbour Area Residents Association, PID#03383687 Highway 349, Ketch Harbour, equivalent to a grant under Schedule 26, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$51;
 - (e) St. Leonard's Society of Nova Scotia, 2170 Barrington Street, 2549 Brunswick Street and 2706 Gottingen Street, Halifax, equivalent to a grant under Schedule 27, at an estimated combined cost of \$13,284;
 - (f) St. Leonard's Society of Nova Scotia, 3170 Romans Avenue, Halifax equivalent to a grant under Schedule 28, at an estimated combined cost of \$366;
 - (g) Alrasoul Islamic Society, 1247 Bedford Highway, Bedford, equivalent to a grant under Schedule 29, effective April 1, 2016, pro-rated as of July 1st, 2016, at an estimated cost of \$5,815;
 - (h) Black Educators Association, 2136 Gottingen Street, Halifax, equivalent to a grant under Schedule 29, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$3,437; and
 - (i) St. Leonard's Society of Nova Scotia, 5506 Cunard Street, Halifax, equivalent to a grant under Schedule 30, effective April 1st, 2016, pro-rated as of July 1st, 2016, at an estimated cost of \$763.

BACKGROUND

At Regional Council's January 24, 2017 meeting, Council considered a report in regard to tax relief for non-profit organizations program fiscal year 2016, and passed a motion which included amendments to refer various applications back to the Grants Committee for further consideration.

DISCUSSION

A subsequent staff report was submitted to the Grants Committee and, at the March 6, 2017 meeting, the Committee considered the report and passed a motion endorsing the staff recommendation.

FINANCIAL IMPLICATIONS

Financial implications have been identified in the attached staff report dated, February 1, 2017.

RISK CONSIDERATION

The attached staff report dated February 1, 2017 identifies the risk consideration as low.

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

Not applicable.

ALTERNATIVES

The Committee did not provide alternatives. The attached staff report dated February 1, 2017 provides alternatives.

ATTACHMENTS

Attachment 1: Staff report dated February 1, 2017.

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.
Grants Committee
March 6, 2017

TO: Chair and Members of Grants Committee

SUBMITTED BY: Original Signed by:

Amanda Whitewood, Director of Finance & ICT/CFO

DATE: February 1, 2017

SUBJECT: Tax Relief for Non-Profit Organizations Program Fiscal Year 2016: Referrals

ORIGIN

January 24, 2017 Halifax Regional Council passed the following motion:

That Halifax Regional Council adopt the amendments to Administrative Order 2014-001-ADM, *the Tax Relief for Non-Profit Organizations Administrative Order*, as recommended at the November 7, 2016 Grants Committee meeting and as outlined in the Attachment 1 of the staff supplementary report dated January 6, 2017, **as amended**.

Amendments are as follows:

That 4408 St. Margaret's Bay Road (Estabrook Community Hall/HRM/Province of NS) go back to the Grants Committee for further consideration.

That the following addresses in Table 4 be referred back to the Grants Committee for further consideration:

- 36 Oakdale Crescent (Austenville Owls Club)
- 38 Oakdale Crescent (Austenville Owls Club)
- 379 Shore Drive Bedford (Bedford Basin Yacht Club)
- 2230 Maitland Street (North End Community Clinic)
- 3175 Saint Margaret's Bay Road (Society for Women Healing from Addictions and Abuse)

That the following organizations be referred back to Grants Committee for consideration:

- Alrasoul Islamic Society Centre
- Banook Canoe Club Limited
- Black Educators Association Conditional: excludes residential
- Ketch Harbour Area Residents Association
- Lawrencetown Community Centre
- MacDonald House Association
- Saint Leonard's Society of NS
- Feeding Others of Dartmouth
- River Community Centre Association
- Sheet Harbour Rockets

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LEGISLATIVE AUTHORITY

Halifax Regional Municipality 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;

Tax Relief to Non-Profit Organizations Administrative Order ("Administrative Order").

RECOMMENDATION

It is recommended that the Grants Committee recommend that Halifax Regional Council:

1. Direct staff to prepare a report to consider amendments to Administrative Order 2014-001-ADM, the *Tax Relief to Non-Profit Organizations Administrative Order*, in fiscal year 2017, as set out in the discussion section of this report, to address:
 - (a) incremental pro-rating of late renewal applications with maximum deduction thresholds;
 - (b) expired lease or license agreements; andthat staff return to Council for consideration of the amendments.
2. Adopt the amendments to Administrative Order 2014-001-ADM, the *Tax Relief to Non-Profit Organizations Administrative Order*, as set out in Attachment 2 of this report to add Austenville Owls Club, 36 and 38 Oakdale Crescent, Dartmouth, to Schedule 29, effective April 1, 2016, at a combined estimated cost of \$1,736.
3. Confirm that the Estabrook Community Hall, 4408 St. Margaret's Bay Road, Lewis Lake, Schedule 29, tax relief be pro-rated for the period April 1, 2016 to August 31, 2016, at an estimated cost of \$775.
4. Provide a grant equivalent to a grant under Schedule 26 of the Administrative Order, without deduction, for:
 - (a) Feeding Others of Dartmouth, 43 Wentworth Street, Dartmouth;
 - (b) Sheet Harbour Rockets Association, 207 Church Point Road, Sheet Harbour; and
 - (c) the River Community Centre Association, Highway 7, Moser River,effective April 1, 2016, at a combined estimated cost of \$10,970.
5. Provide a grant equivalent to a grant under the Administrative Order pro-rated for the lesser of \$5,000 or a deduction of 1/365th for each day the application is late after June 30st, 2016, to the following organizations:
 - (a) MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown, equivalent to a grant under Schedule 26 but excluding any portion of the premises used for a commercial or residential purpose, effective April 1, 2016, and pro-rated as of July 1, 2016, at an estimated cost of \$685;

- (b) Lawrencetown Community Centre, 3657 Lawrencetown Road, Lawrencetown, equivalent to a grant under Schedule 26, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$700;
- (c) Banook Canoe Club Limited, 17 Banook Avenue, Dartmouth, equivalent to a grant under Schedule 26 effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$11,668;
- (d) Ketch Harbour Area Residents Association, PID#03383687 Highway 349, Ketch Harbour, equivalent to a grant under Schedule 26, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$51;
- (e) St. Leonard's Society of Nova Scotia, 2170 Barrington Street, 2549 Brunswick Street and 2706 Gottingen Street, Halifax, equivalent to a grant under Schedule 27, at an estimated combined cost of \$13,284;
- (f) St. Leonard's Society of Nova Scotia, 3170 Romans Avenue, Halifax equivalent to a grant under Schedule 28, at an estimated combined cost of \$366;
- (g) Alrasoul Islamic Society, 1247 Bedford Highway, Bedford, equivalent to a grant under Schedule 29, effective April 1, 2016, pro-rated as of July 1st, 2016, at an estimated cost of \$5,815;
- (h) Black Educators Association, 2136 Gottingen Street, Halifax, equivalent to a grant under Schedule 29, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$3,437; and
- (i) St. Leonard's Society of Nova Scotia, 5506 Cunard Street, Halifax, equivalent to a grant under Schedule 30, effective April 1st, 2016, pro-rated as of July 1st, 2016, at an estimated cost of \$763.

BACKGROUND

At their meeting of January 24, 2017, Regional Council referred twelve (12) applications to the Grants Committee for further review. These referrals fall into three categories:

- proposed pro-rated awards for late applications requesting the renewal of tax relief;
- proposed removal from the tax relief program in 2016; and
- applications requesting the addition of a property to the tax relief program declined in 2016.

Throughout this report reference to "Administrative Order" or "policy" denotes Administrative Order 2014-001-ADM. A copy of the policy is available online at: www.halifax.ca/legislation/adminorders/index.php

DISCUSSION

The individual grants outside of the Administrative Order are as follows:

1. The provision of a grant equivalent to a grant under Schedule 26 of the Administrative Order, without deduction, for Feeding Others of Dartmouth, Sheet Harbour Rockets, and the River Community Centre Association, effective April 1, 2016, at a combined estimated cost of \$10,970;
2. The provision of a grant equivalent to a grant under Schedule 26 of the Administrative Order, pro-rated as of July 1, 2016, for the Banook Canoe Club Limited, Ketch Harbour Area Residents Association, Lawrencetown Community Centre, and MacDonald House Association, at a combined estimated cost of \$13,104;

3. The provision of a grant equivalent to a grant under Schedule 27 of the Administrative Order, pro-rated as of July 1, 2016, for St. Leonard's Society of Nova Scotia, 2170 Barrington Street, 2549 Brunswick Street and 2706 Gottingen Street, Halifax, effective April 1, 2016, at a combined estimated cost of \$13,284;
4. The provision of a grant equivalent to a grant under Schedule 28 of the Administrative Order, for St. Leonard's Society of Nova Scotia, 3170 Romans Avenue, Halifax, effective April 1, 2016, at an estimated cost of \$366;
5. The provision of a grant equivalent to a grant under Schedule 29 of the Administrative Order, for the Alrasoul Islamic Society, Bedford, and the Black Educators Association, Halifax, on Schedule 29, effective April 1, 2016, at a combined estimated cost of \$9,252;
6. The provision of a grant equivalent to a grant under Schedule 30 of the Administrative Order, pro-rated as of July 1, 2016, for the St. Leonard's Society of Nova Scotia, 5506 Cunard Street, Halifax, effective April 1, 2016, at an estimated cost of \$763;

The proposed change to the 2016 Schedules of the Administrative Order is as follows:

The addition of Austenville Owls Club, 36 and 38 Oakdale Crescent, Dartmouth, to Schedule 29, effective April 1, 2016, at a combined estimated cost of \$1,736.

An amendment to the Administrative Order is not required for Estabrook Community Hall 4408 St. Margaret's Bay Road, Lewis Lake, as it is already listed in Schedule 29. However, in accordance with policy, the award is pro-rated as of April 1st, 2016, to August 31, 2016, at an estimated cost of \$775.

PRO-RATED RENEWAL

Precedence: Organizations accepted into the tax relief program (meaning those organizations and properties listed in the Schedules) are mailed a renewal application form in September. By policy, the recipient organization must provide a complete financial statement for the prior fiscal year, sign the form¹ and return on or before the stated deadline. This process is also an opportunity for organizations to update their contact information or alert the Municipality to any change in occupancy or property use.

Organizations that have not submitted the required information by the stated deadline are reminded using telephone calls, email or by mail. In April, as a measure of last resort, a notice is sent by registered mail of intent to recommend pro-rating any award as per section 7B of the Administrative Order. These late applications are itemized in an Information Report to the Grants Committee².

Pro-rating late renewal applications was instituted in 2014 in preference to simply revoking eligibility which was perceived as too polarized ("all-or-nothing"). The current formula deducts one day of tax relief for each day late and is expressed as the formula $1/365$. The total tax relief that might otherwise have been awarded is divided by 365 and then multiplied by the number of days late to determine the amount deducted from any award. Pro-rata tax relief is an incentive for program participants to self-manage their continued eligibility.

Since the inception of Administrative Order 2014-001-ADM six (6) organizations have been pro-rated for late renewal. The default timeline ranged from 20 days to in excess of 365 days. The value of deduction ranged from \$16 to \$5,151 as shown below in Table 1.

¹ Two signatures are required, one of whom must be a member of the Board of Directors. The intent is to hold the Board accountable in relation to municipal funding and not an individual (employee or volunteer).

² November 7, 2016.

Table 1. Late Renewal Applications as of Stated Deadline (Fiscal 2014 and 2015) 2014 and 2015 Municipal Tax Rates and Assessment Values			
Organization	Date Received	Total Tax	Pro-Rated Deduction (1/365)
North Preston Medical Society	January 13, 2014	\$3,648	\$3,648
Ketch Harbour Area Residents Association	April 20, 2015	\$291	\$16
Seaforth Community Centre	April 24, 2015	\$4,283	\$282
Mayflower Curling Club	June 6, 2015	\$44,403	\$5,151
McPhee Centre for Creative Learning	June 9, 2015	\$16,380	\$2,116
Silversides Residents Association ¹	Not Received	\$789	\$789

1. In 2016, the Silverside Residents Association was removed from the program. As of January 24, 2017, no application has been received and the organization has been in default for over a year.

Note: The amount of tax relief forfeited by an applicant in default of the program's requirements is a function of the following:

- the applicant's due diligence in meeting their obligations (how late is "late");
- the level of tax relief otherwise received by the recipient organization (the Schedule); and
- property location, assessed value, and municipal tax rate.

For the 2016 fiscal year, the application deadline for renewals was moved to March 1st (from November 30th) to address the high volume of annual renewals and the time-sensitivity of applications requesting addition to the program.

Conclusion: Although the pro-rating formula is easy to understand and apply with consistency, the formula 1/365th does not take into account the proportional impact.

Proposed Approach: Current policy cannot be selectively applied and there is insufficient time remaining within fiscal year 2016 to amend the Administrative Order. In the alternative, it is recommended that Regional Council provide a grant outside of the tax relief program for ten (10) organizations with an incremental pro-rated deduction by resolution of Regional Council.

The proposed approach to late renewals is incremental and intended to moderate the financial impact of pro-rating by capping the value of a deduction in the first year of default. If the organization remains in default for a second consecutive year the maximum payment threshold is removed and the organization is removed from the program after 18 months. The approach does not however remove the applicant's role in determining the duration of penalty ie. the date upon which their application is submitted.

If approved, an incremental approach would:

- allow a "grace period" of up to 3 months (April 1 to June 30th);
- discontinue reminder telephone call, emails or letters;
- issue a notice of intent to pro-rate by registered mail in April;
- apply a deduction of 1/365 per day late up to a maximum dollar amount; and
- increase the maximum deduction threshold incrementally.

Due to the timing of decision-making it might not be possible to remove an organization in default of the program's reporting requirements prior to the fiscal year-end (by March 31st). Therefore, pro-rata awards may be granted for the first year moderated by a cap on the amount deducted. If default continues into a second *consecutive* year the maximum threshold is removed and tax relief shall be revoked after a combined total of 18 months as shown below in Tables 2 and 3.

Table 2. Proposed Incremental Pro-Rating for Overdue Renewal Applications Year 1. Pro-Rated with Maximum Deduction	
Default Timeline	Pro-Rated Formula
April 1st to June 30 th (3 months)	3 month "grace period" with \$0 deduction
July 1st to September 30 th (6 months)	3 month "grace period" Pro-rated as of July 1 st up to a maximum of \$2,500 per property
October 1st to March 31st (12 months)	3 months "grace period" Pro-rated as of July 1 st up to a maximum of \$5,000 per property
All organizations can request a payment plan whereby an amount due or arrears can be paid in monthly installments. Non-profit owners can also request a Pre-Authorized Payment Plan. Any over-payment at year-end can be refunded or carried forward as a credit on the account.	

If default continues into the following fiscal year the maximum threshold is removed and the organization shall be notified by registered mail of intent to revoke tax relief (ie. after a combined total of 18 months in default).

Table 3. Year 2. Pro-Rated by 1/365 Formula with No Maximum/Revoke Eligibility	
Late	Pro-Rated
April 1 st to September 30 th (18 months)	No "grace period" Pro-rated 1/365 as of April 1st
October 1 st (over 18 months)	Pro-rated award ends September 30 th and recommend eligibility be revoked

Application Deadline for New Applicants: To address the issue of organizations who wish to apply to add a property to the program after the November 30th deadline consideration could be given to accepting applications throughout the year but any award would be conditional upon budget capacity.

Accepting 'new' applications over a 12 month period would alleviate the administrative pressure created by a 3-month call for applications (September 1 to November 30) but for budgeting purposes only those received on or before November 30th would be included in any budget increase request.

RECOMMENDED RENEWALS

The following recommendations apply the *proposed* incremental pro-rating formula. Because these recommendations do not comply with the current program policy they are by resolution of Regional Council and would be grants outside of the exiting Administrative Order.

If approved, the three (3) organizations that responded to HRM's registered letter on or before June 30, 2016, would not receive any pro-rated deduction: these groups responded to HRM's notification within the proposed 3-month "grace period".

- ***It is recommended that Feeding Others of Dartmouth, 43 Wentworth Street, Dartmouth, be provided a grant equivalent to Schedule 26, effective April 1, 2016, at an estimated cost of \$10,027.***

- ***It is recommended that Sheet Harbour Rockets Association, 207 Church Point Road, Sheet Harbour, be provided a grant equivalent to Schedule 26, effective April 1, 2016, at an estimated cost of \$758.***
- ***It is recommended that River Community Centre Association, PID#00545830 Highway 7, Moser River, be provided a grant equivalent to Schedule 26, effective April 1, 2016, at an estimated cost of \$185.***

If approved, the following seven (7) organizations would receive a grant pro-rated as of July 1st up to a maximum of \$5,000. When compared to the current 1/365 formula the deduction is significantly lower for Banook Canoe Club Limited (lower by \$8,974), St. Leonard Society of Nova Scotia (lower by \$8,434) and the Alrasoul Islamic Society (lower by \$5,815).

- ***It is recommended that MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown be provided a grant equivalent to Schedule 26, excluding any portion of the premises used for a commercial or residential purpose, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$685.***
- ***It is recommended that the Lawrencetown Community Centre, 3657 Lawrencetown Road, Lawrencetown be provided a grant equivalent to Schedule 26, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$700.***
- ***It is recommended that Banook Canoe Club Limited, 17 Banook Avenue, Dartmouth, be provided a grant equivalent to Schedule 26, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$11,668.***
- ***It is recommended that Ketch Harbour Area Residents Association, PID#03383687 Highway 349, Ketch Harbour, be provided a grant equivalent to Schedule 26, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$51.***
- ***It is recommended that St. Leonard's Society of Nova Scotia, 2170 Barrington Street, 2549 Brunswick Street and 2706 Gottingen Street, Halifax, be provided a grant equivalent to Schedule 27, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated combined cost of \$13,284.***
- ***It is recommended that St. Leonard's Society of Nova Scotia, 3170 Romans Avenue, Halifax, be provided a grant equivalent to Schedule 28, effective April 1, 2016, pro-rated as of July 1st, 2016, at an estimated cost of \$366.***
- ***It is recommended that Alrasoul Islamic Society, 1247 Bedford Highway, Bedford, be provided a grant equivalent to Schedule 29, effective April 1, 2016, pro-rated as of July 1st, 2016, at an estimated cost of \$5,815.***
- ***It is recommended that the Black Educators Association, 2136 Gottingen Street, Halifax, be provided a grant equivalent to Schedule 29, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$3,437.***
- ***It is recommended that St. Leonard's Society of Nova Scotia, 5506 Cunard Street, Halifax, be provided a grant equivalent to Schedule 30, effective April 1st, 2016, pro-rated as of July 1st, 2016, at an estimated cost of \$763.***

RECOMMEND ADDITION TO THE TAX RELIEF PROGRAM

Austenville Owls Club 36 and 38 Oakdale Crescent, Dartmouth

The Owls Club made application in 2015 for consideration in the 2016 tax relief program. The addition of one of the society's clubhouse property (34 Oakdale Crescent, Dartmouth) to Schedule 29 was approved. The recommendation to decline the addition of two (2) abutting vacant parcels of land based on the option to consolidate was referred back to the Grants Committee. A further review identified the three parcels of land as abutting the waterfront and their collective use for outdoor events and rentals. Further, restrictive covenants apply to all three (3) parcels albeit not specified in the deed. Acceptance of this application is recommended on the basis of this additional information. The Club has indicated they wish to retain three (3) separate parcels so as to maintain the option to sell without the cost of sub-division.

It is recommended that the Austenville Owls Club, 36 and 38 Oakdale Crescent, Dartmouth, be added to Schedule 29, effective April 1, 2016, at a combined cost of \$1,736.

PRO-RATED AWARD: LEASE EXPIRED

Precedence: Current policy requires that an expired lease be pro-rated as of the date of expiry. As an *interim* measure those previously accepted into the program have been awarded tax relief outside of the Administrative Order by resolution of Regional Council. This approach has created inequity and administrative inefficiencies in terms of the delivery two concurrent programs. The approach also poses reputational risk to the Municipality given that a majority of tenants accepted into the program lease government property.

Conclusion: Administrative Order 2014-001-ADM could be amended in fiscal year 2017 to address expired leases, including those with a contractual holdover clause, to parallel the proposed incremental pro-rating of late renewals.

Estabrook Community Hall/HRM/Province of Nova Scotia, 4408 St. Margaret's Bay Road, Lewis Lake – Land Lease: Expired August 31, 2016

Following the decommissioning of HRM Fire Station #59 the land owner (Province of Nova Scotia) agreed to an assignment of HRM's land lease to the Bay Community Hall Association for use as a community hall. The lease expired August 31, 2016, with no holdover clause. In accordance policy Section 5A and 7 of the Administrative Order the society's eligibility for tax relief ceases as of the expiry of the lease. In this case, the society would be eligible to receive pro-rated tax relief from April 1, 2016, to August 31, 2016.

The society was provided written notified in advance of the expiry of the land lease (June 5, 2015) with a reminder (September 12, 2015) and notice of intent to recommend pro-rated unless a new/revised lease or a copy of the deed was submitted. On January 22, 2016, the society requested that the recommendation to remove the society from the program be deferred pending resolution of the conveyance of the subject land from the Province of Nova Scotia to the society. The lease expiry also raised the question as to who would be responsible for the payment of taxes as of September 1st, 2016.

Ultimately, tax is the responsibility of the property owner but the Provincial government makes payment in lieu of tax through a separate billing and collection process. In consultation with Property Valuation Services Corporation the status of this property has been amended to Commercial Exempt effective September 1st, 2016. Once the society holds title to the land the property will be assessed as taxable at which time the party responsible for payment of taxes (the society or a related organization) can be determined and make application to the program.

In accordance with the policy, it is recommended that the Estabrook Community Hall, 4408 St. Margaret's Bay Road, Lewis Lake, tax relief be pro-rated for the period April 1, 2016, to August 31st, 2016, at an estimated cost of \$775.

RECOMMENDED DECLINE

As per Regional Council's motion of referral of January 24, 2017, four (4) organizations declined tax relief were referred for further review. All four properties are vacant land holdings.

Precedence: Following amalgamation, vacant land in receipt of tax relief is used primarily for environmental protection³ and recreational amenities⁴ whereby the property's use reflects the non-profit owner's programming mandate as stated in the organization's Articles of Incorporation.

With the possible exception of property destruction, a review of applications declined tax relief over a 10-year period (2005 to 2015) identified the following reasons:

- vacant land used for a commercial purpose;
- limited public benefit (eg. private parking);
- nominal tax;
- incorrect assessment classification (based on current property use);
- prior application declined (Council decision upheld unless denied due to budget constraints);
- insufficient program budget and relative priority; or
- scope and type of public program or service delivered using the subject property as per the applicant's Articles of Incorporation.

Note: In 2016, the staff recommendation to decline application from Akoma Holdings Incorporated, Old Lawrencetown Road, Cole Harbour, was overturned by the Grants Committee and the addition of this property was approved by Regional Council. The Nova Scotia Registry of Deeds is now assigning separate Property Identification Numbers (PID) to properties severed by "an intervening parcel" such as a public road, railway or watercourse. Consequently, the subject parcel cannot be consolidated.

Bedford Basin Yacht Club, PID#00431015 Lot 4 379 Shore Drive, Bedford

This property is an abutting parcel of vacant land used primarily for boat storage. In 2016, taxes are \$1,723. The application was declined in 2015 on the basis of the tax classification (Resource) in relation to partial exemption under Schedule 29. A conversion from the Commercial to Residential tax rate would be moot – the Club is already paying tax at a rate equivalent to Residential.

It is recommended that the Bedford Basin Yacht Club, PID#00431015 Lot 4 379 Shore Drive, Bedford, be declined partial tax relief on the basis of current assessment classification.

Housing Trust of Nova Scotia, 2215 Gottingen Street, Halifax

The subject property is a vacant land-holding pending future development and was declined tax relief in 2012. The property is used for private parking under agreement with a commercial entity. Typically, all or some defined portion of real property tax would be collected through a lease, license or management agreement. Under these circumstances HRM would risk providing an indirect incentive to a commercial operator or risk "double entry" ie. the operator pays tax to an owner in receipt of tax relief. A copy of the agreement would be required to verify.

It is recommended that the Housing Trust of Nova Scotia, 2215 Gottingen Street, Halifax, be declined partial tax relief on the basis of a commercial operating agreement and associated use.

North End Community Clinic, 2230 Maitland Street, Halifax

The subject property is vacant land to the rear of the medical clinic used primarily for parking (~6 cars). Application for tax relief was declined in 2014 and 2015. The clinic itself is on Schedule 29. The subject

³ Nova Scotia Nature Trust.

⁴ For example, Arthur Kidston Memorial Camp, Atlantic Marksmen Association, Carroll's Corner Community Centre (non-municipal ballfield), River Community Association, Sackville Volunteer Firefighters Association.

land provides no public program or service and due to its size is used primarily for private parking. The property is to be sold and will be removed from the program effective as of date of closing.

It is recommended that the North End Community Health Clinic, 2230 Maitland Street, Halifax, be declined partial tax relief based on limited public benefit and impending sale.

Society for Women Healing from Addictions and Abuse, 3175 St. Margaret's Road, St. Margaret's Bay

The subject property is a wooded parcel of land abutting a residence assessed as Resource. Annual taxes are nominal (\$56).

It is recommended that the Society for Women Healing from Addictions and Abuse, 3175 St. Margaret's Bay Road, St. Margaret's Bay be declined on the basis of nominal annual tax.

FINANCIAL IMPLICATIONS

2016-17 Budget M311-8006	\$3,775,000
Less Leases to be Renewed (Resolution of Council July 26, 2016)	(\$114,608)
Less Approved Renewal of 630 Properties (January 24, 2017)	(\$3,433,700) ¹
Less Approved Pro-rated Removal of 9 Properties (January 24, 2017)	(\$13,275)
Less Recommended Addition of 10 Properties (January 24, 2017)	(\$104,714)
Balance	\$108,703
Less Proposed Renewal of 14 Properties by Resolution of Council	(\$47,739)
Less Proposed Pro-Rated Award (Estabrook Comm Ctr)	(\$775)
Less Proposed Addition of 2 Properties (Austenville Owls Club)	(\$1,736)
Balance	\$58,453²

1. Revised total to deduct 14 properties referred January 24, 2017, decreased cost of approved renewals by \$90,998.
2. The balance remaining has increased (from \$17,705 to \$58,453) due to the contingency allocation for pro-rated renewals included in the January 24, 2017, report. The full value of renewal was included should Regional Council overturn or amend a staff recommendation to pro-rate an award.

RISK CONSIDERATION

Low. Administrative Order 2014-001-ADM includes criteria for tax relief eligibility and pro-rated awards. The Municipality has exercised due diligence in notifying organizations in default of the policy and the potential repercussions.

COMMUNITY ENGAGEMENT

The Grants Committee is comprised of one elected official from each Community Council, a Chair appointed by the Audit & Finance Standing Committee, and six (6) members of the public. Meetings are open to members of the general public and the agenda, minutes and reports are posted on the HRM web site.

ENVIRONMENTAL IMPLICATIONS

Not applicable.

ALTERNATIVES

1. The Grants Committee could recommend that Regional Council uphold the current pro-rating formula for late applications and refuse to provide a grant equivalent to the applicable Schedule.

This action is not recommended because the proportional impact of pro-rating varies significantly. Few, if any, organizations in receipt of municipal tax relief budget conservatively to allow for any reduction in prior tax relief.

By applying a maximum pro-rated deduction of the current 1/365 penalty up to a maximum of \$2,500 after 3 months and \$5,000 after 6 months those organizations in default are better positioned to pay taxes due using a monthly payment plan.

2. The Grants Committee could recommend that Regional Council decline the addition of the Austenville Owls Club to Schedule 29.

This action is not recommended: the lands about Lake Banook and are used in relation to water-based recreational activities and revenue-generating facility rentals.

3. The Grants Committee could amend or overturn the staff recommendation to initiate amendments to Administrative Order 2014-001-ADM in regard to pro-rata renewals and expired leases.

This action is not recommended. This review of pro-rata deduction for late renewal of tax relief indicates that the current 1/365 formula has a disproportional impact on high market value properties and organizations in receipt of full tax exemption. Further, current policy is silent on the issue of lease or license agreements that include a holdover clause.

ATTACHMENTS

1. Showing Proposed Changed to the Schedules of the Administrative Order
2. Amending Administrative Order.
3. Recommended Awards: Amended Schedule 26.
4. Recommended Awards: Amended Schedule 27.
5. Recommended Awards: Amended Schedule 28.
6. Recommended Awards: Amended Schedule 29.
7. Recommended Awards: Amended Schedule 30.

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, FICT 902.490.5469; Shelley Hutt, Grants Program Technician, Grants & Contributions, FICT

Legal Review by: Derk Slaunwhite, Senior Solicitor, Legal, Insurance & Risk Management 902.490.4226

Report Approved by: Original Signed by:

Bruce Fisher, Manager Financial Policy & Planning, FICT 902.490.4493

Report Approval by: Original Signed by:

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

Attachment 1
Showing Proposed Changes

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

Schedule 29: Conversion from Commercial to Residential Rate

Name of Organization	AAN	Civic Address
Austenville Owls Club	00157546	34 Oakdale Crescent, Dartmouth
Austenville Owls Club	00157562	36 Oakdale Crescent, Dartmouth
Austenville Owls Club	10566282	38 Oakdale Crescent, Dartmouth
Beaver Bank Kinsac Lions Club	07727372	40 Sandy Lake Road, Beaver Bank

Attachment 2
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. Schedule 29 is amended by adding the rows:

Austenville Owls Club	00157562	36 Oakdale Crescent, Dartmouth
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Austenville Owls Club	10566282	38 Oakdale Crescent, Dartmouth
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after the row starting "Austenville Owls Club" and before the row starting "Beaver Bank Kinsac Lions Club".

Done and passed in Council this day of 2017.

Mayor

Municipal Clerk

Attachment 3

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
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
Estabrook Community Hall	09118918	4408 St Margaret's Bay Road, St Margaret's Bay
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
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 Boutillier's Point Recreation Association	00420417	PID#40209850 Island View Drive, Boutilliers Point
Indian Point Recreation Centre	02138662	435 Indian Point Road, Glen Haven
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
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
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

Name of Organization	AAN	Civic Address
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
Porter's Lake Community Services Association	07727070	4693 Highway 7, Porter's Lake
Prospect Peninsula Residents Association	03383539	PID#00572248 Prospect Wharf Road, Prospect
Prospect Peninsula Residents Association	03383547	PID#40680902 Prospect Wharf Road, Prospect
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 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
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

Name of Organization	AAN	Civic Address
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 4

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
Metro Community Housing Association	02274507	6274 Young Street, Halifax

Name of Organization	AAN	Civic Address
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
Old School Gathering Place Co-operative Limited	03393615	7962 Highway 7, Musquodoboit Harbour
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
Second Stage Housing Association of Dartmouth	03900061	Do Not List
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

Attachment 5

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

Name of Organization	AAN	Civic Address
Akoma Holdings Incorporated	10531128	Old Lawrencetown Road, Parcel HCC2, Cole Harbour
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
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

Attachment 6

Schedule 29: Conversion from Commercial to Residential Rate

Name of Organization	AAN	Civic Address
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
Austenville Owls Club	00157562	36 Oakdale Crescent, Dartmouth
Austenville Owls Club	10566282	38 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
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

Name of Organization	AAN	Civic Address
Harbour Lodge #53 Royal Antediluvian Order of Buffaloes	04684109	2 Wentworth Street, Dartmouth
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
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
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
St. Margaret's Sailing Club	08571848	5 Foxberry Hill Road, St. Margaret's Bay

Name of Organization	AAN	Civic Address
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

Attachment 7

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
Central Dartmouth Housing Co-operative Limited	00951455	124-124A Dorothea Drive, Dartmouth

Name of Organization	AAN	Civic Address
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
City of Halifax Non-Profit Housing Society	05208416	2579 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05208408	2581 Brunswick Street, Halifax

Name of Organization	AAN	Civic Address
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
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

Name of Organization	AAN	Civic Address
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
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

Name of Organization	AAN	Civic Address
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
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

Name of Organization	AAN	Civic Address
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
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

Name of Organization	AAN	Civic Address
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
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

Name of Organization	AAN	Civic Address
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
McIntosh Run Housing Co-Operative Limited	06273998	6 Emerald Crescent, Halifax
McIntosh Run Housing Co-Operative Limited	06273947	9 Emerald Crescent, Halifax

Name of Organization	AAN	Civic Address
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
McIntosh Run Housing Co-operative Limited	07729529	67 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729510	63 Emerald Crescent, Halifax

Name of Organization	AAN	Civic Address
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 Sirius 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
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

Name of Organization	AAN	Civic Address
Westmoor 57 Housing Co-operative Limited	04879554	6908 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879619	6911 Cook Avenue, Halifax
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

Name of Organization	AAN	Civic Address
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