



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

Item No. 9.1.2
HRM Grants Committee
February 5, 2018

TO: Chair and Members of HRM Grants Committee

SUBMITTED BY: Original Signed

Jerry Blackwood, Acting Director of Finance & Asset Management/CFO

DATE: December 5, 2017

SUBJECT: Tax Relief for Non-Profit Organizations Program: Fiscal Year 2017-18

SUPPLEMENTARY RECOMMENDATION REPORT

ORIGIN

December 12, 2017 – Regional Council approved the referral of the Estabrooks Community Hall, Fort Sackville Foundation, Ketch Harbour Residents Association [964 Ketch Harbour Road], MacDonald House Association, and S.P Lodge Limited for further review.

LEGISLATIVE AUTHORITY

HRM Charter, S.N.S. 2008, c. 39

Section 79 (1) 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

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

1. Adopt the amendments to Administrative Order 2014-001-ADM, the Tax Relief for Non-Profit Organizations Administrative Order, as set out in Attachment 1 of this report, to repeal and replace Schedule 26, and to amend Schedule 29, of the Administrative Order at a combined estimated cost of \$32,453 from Operating Account M311 Grants and Tax Concessions; and
2. Review the level of tax relief provided to the Kinsmen Club of Sackville, 71 First Lake Drive, and the MacDonald House Association, 4144 Lawrencetown Road, in fiscal year 2018-19.

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 shown below.

Administrative Order 2014-001-ADM Levels of Tax Relief			
Category	Description	Subsidy Level	Schedule
Conversion	Property assessed as Commercial converted to the Residential rate.	Organization pays full tax at the Residential rate (~2/3rds saving)	Schedule 29
Partial tax Relief	Property assessed as Commercial converted to the Residential rate and then a portion (%) exempt	25% Exempt. HRM pays 25% Organization pays 75%	Schedule 30
	OR	50% Exempt HRM pays 50% Organization pays 50%	Schedule 28
	Property assessed as Residential and a portion (%) exempt	75% Exempt HRM pays 75% Organization pays 25%	Schedule 27
Full Tax Relief	Full exemption from real property tax.	100% Exempt HRM pays 100%	Schedule 26
Excluded from relief: Business Improvement District levy, charges imposed or fixed pursuant to a by-law, fees, fines, or interest owed to the Municipality, Local Improvement Charge, and any amount not specified in s.15(a) of the Administrative Order.			

All dollar values are rounded to the nearest dollar.

DISCUSSION

Further to the renewals and additions approved by Regional Council at their meeting of December 12, 2017, there are six (6) changes to Schedule 26 included as Attachment A in Attachment 1 of this report. The proposed changes are as follows:

1. The removal of the **Estabrooks Community Hall**, 4488 St. Margaret's Bay Road, Lewis Lake, from Schedule 29 and the addition of this same property to Schedule 26, effective April 1, 2017, at an estimated cost of \$3,047.
2. The addition of the **Fort Sackville Foundation**, 15 Fort Sackville Road, Bedford, and 31 N John Gorham Lane, Bedford, effective April 1, 2017, at a combined estimated cost of \$23,349.
3. The addition of **Ketch Harbour Residents Association**, 964 Ketch Harbour Road, Ketch Harbour, to Schedule 26, effective April 1, 2017, at an estimated cost of \$2,255.
4. The reinstatement of the **Kinsmen Club of Sackville**, 71 First Lake Drive, Sackville, to Schedule 26, effective as of the date of Council's approval, at no additional cost in 2017.
5. The reinstatement of partial tax relief for the **MacDonald House Association**, 4144 Lawrencetown Road, Lawrencetown, to Schedule 26, effective April 1, 2017, at an estimated cost of \$3,802.
6. Records management amendments to Schedule 26 to:

- (i) replace the name **Feed Nova Scotia** with the name Metro Food Bank Society – Nova Scotia; and
- (ii) add two (2) property identification numbers to the **Ketch Harbour Residents Association**, AAN 03383687 Ketch Harbour Road, Ketch Harbour. This property was renewed under the December 12, 2017, tax relief awards report.

There is a corresponding amendment to Schedule 29 to remove the Estabrooks Community Hall from that schedule.

RECOMMEND RENEWAL AND PROPOSED INCREASE IN LEVEL OF TAX RELIEF

Estabrooks Community Hall, 4488 St. Margaret's Bay Road, Lewis Lake

In 2016, the society was added to Schedule 29 of Administrative Order 2014-001-ADM. The level of tax relief was based on a pending decision regarding conveyance of land from the Department of Natural Resources and a land lease that expired August 31, 2016. The society's award was pro-rated as of the date the lease expired after which the assessment reverted to Commercial Exempt. In 2017, title to the land was deeded to the society and the taxable status of the property reinstated as Commercial (\$3,047) based on non-residential use. Full exemption requested. An increase is recommended based on property use and full ownership of the land and building.

It is recommended that the Estabrooks Community Hall, 4488 St. Margaret's Bay Road, Lewis Lake, be removed from Schedule 29 and added to Schedule 26 at an estimated cost of \$3,047.

RECOMMENDED ADDITIONS

Fort Sackville Foundation/Halifax Regional Municipality, 15 Fort Sackville Road and 31N John Gorham Lane, Bedford – Lease: Expires:31/03/2027

The property known as Scott Manor House located at 15 Fort Sackville Road, Bedford, was acquired by the Town of Bedford in 1992. In 1996, the Municipality executed a 21-year lease agreement with the Fort Sackville Foundation, a registered Canadian charity. The property is registered heritage and is operated as a community museum. In error the property was assessed Residential Exempt. The lease expired March 28, 2017, and did not include a holdover clause.

HRM's review of the lease agreement has confirmed that tenancy encompasses two (2) properties. The property located at 15 Fort Sackville Road is a land area of 93,614 sf with a former residence (\$17,563). The expansion of a garage/carriage house at this location is expected to be assessed once Property Valuation Services Corporation is notified of the lease. The abutting 25,358 sf of land is identified by the civic address 31N John Gorham Lane. As the site of the circa 1749 Fort Sackville military outpost this property is also a registered heritage property (\$5,786). The new less than market value lease agreement has a 10-year term at an annual rent of \$1.00.

It is recommended that the Fort Sackville Foundation, 15 Fort Sackville Road and 31N John Gorham Lane, Bedford, be added to Schedule 26, effective April 1, 2017, at an estimated combined cost of \$23,349.

Ketch Harbour Residents Association, 964 Ketch Harbour Road, Ketch Harbour

In 2015, the Association acquired title to 964 Ketch Harbour Road, Ketch Harbour, at less than market value from the Nova Scotia Department of Natural Resources. The property is a small former fire station that has been re-purposed as a community hall available for private functions, meetings, and instructional classes at hourly rental rates. The property is assessed as Commercial (\$2,234). Full exemption is requested. A deferral was recommended in a report to the Grants Committee dated October 30, 2017.

It is recommended that the Ketch Harbour Residents Association, 964 Ketch Harbour Road, Ketch Harbour, be added to Schedule 26, effective April 1, 2017, at an estimated cost of \$2,255.

RECOMMENDED ADDITIONS: REINSTATEMENT IN TAX RELIEF PROGRAM

Kinsmen Club of Sackville/Halifax Regional Municipality, 71 First Lake Drive, Sackville – Land Lease: Expires: 31/08/2027

In 2015, the property located at 71 First Lake Drive, Sackville, was removed from Schedule 26 due to expiry of a lease agreement with HRM. In the interim, tax relief has been provided by resolution of Council. In 2017, tax relief cost \$52,093¹ due to the scale of leased land totalling 4 acres. Under the new lease agreement, the land area is reduced to that of the building owned and operated by the Club, a fenced playground area, and access pathways. The lower level of the building is occupied by the First Lake Early Learning Centre, a registered charity serving children with special needs. The tenant will be recognized under the Club's tax relief. However, a review of the level of tax relief should be undertaken in 2018. Any decrease in the level of tax relief could be phased. Reinstatement in fiscal year 2017 has no impact on the program's budget as it has already been accounted for in the grant approved by Regional Council on November 28, 2017, but allows for renewal through the regular tax relief program process in 2018.

It is recommended that Kinsmen Club of Sackville, 71 First Lake, Sackville, be reinstated in Schedule 26 effective as of the date of Council's approval; and

It is recommended that the level of tax relief provided to the Kinsmen Club of Sackville be reviewed in fiscal year 2018.

MacDonald House Association/Nova Scotia Department of Natural Resources, 4144 Lawrencetown Road, Lawrencetown – Lease: Expires: 31/05/2022

In 2016, the Association was removed from Schedule 26 and awarded pro-rated tax relief by resolution of Council due to late application. In 2017, the original 10-year lease expired. On October 6, 2017, HRM received notification that a new 5-year lease agreement has been issued by the Nova Scotia Department of Natural Resources. The property is assessed Commercial (\$7,603) and Residential (\$1,009).

The Association was awarded full exemption under the former Halifax County By-law 51 and this level was continued under former HRM By-law T-200. In 2015, the level of tax relief was reduced to remove an apartment and commercial leases. Excluding a non-profit preschool (the Open View Children and Parent Association) the property's use is exclusively for-profit retail. As advertised, these operations include a surf shop, tea room, massage therapy, and craft/vintage goods sales. Hence, a review of tax relief should be undertaken in 2018. Any reduction in the level of tax relief could be phased. The recommended partial tax relief shall apply only to that portion of the premises occupied by the non-profit society and the Open View Children and Parent Association.

It is recommended that the MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown, be reinstated on Schedule 26, effective April 1, 2017, with partial exemption applied to that portion of the Commercial assessment applicable to non-profits, at an estimated cost of \$3,802; and

It is recommended that the level of tax relief provided to the MacDonald House Association be reviewed in fiscal year 2018.

Table 1. Itemized Cost of Proposed Additions: Fiscal Year 2017: Schedule 26
--

¹ Recommendation report to the November 28, 2017, meeting of Regional Council, Tax Relief for Non-Profit Organizations: Proposed Renewal of Tax Relief for Leases Removed from A0 2014-001-ADM Schedules, dated August 14, 2017.

2017 Assessed Value and Municipal Tax Rates					
Name of Organization	AAN	Civic Address	Estimated Total Tax	HRM Pays	Pays
Eastabrooks Community Hall	09118918	4408 St. Margaret's Bay Road, Lewis Lake	\$3,047	(\$3,047)	\$0
Fort Sackville Foundation	04629442	15 Fort Sackville Road, Bedford	\$17,563	(\$17,563)	\$0
	08572429	31N John Gorham Lane, Bedford	\$5,786	(\$5,786)	\$0
Ketch Harbour Residents Association	05590485	964 Ketch Harbour Road, Ketch Harbour	\$2,255	(\$2,255)	\$0
Kinsmen Club of Sackville	03404781	71 First Lake Drive, Sackville	2017-18 fiscal year award by resolution of Council in the amount of \$52,093.		
MacDonald House Association	01175297	4144 Lawrencetown Road, Lawrencetown	\$8,612	(\$3,802)	\$4,810
Total			\$37,263	(\$32,453)	\$4,810

Notes to Schedule 26

1. Kinsmen Club of Sackville: the ~3,660 sf occupancy of the First Lake Early Learning Centre (#2507056) is recognized under the Kinsmen Club's tax relief.
2. MacDonald House Association: the 732 sf tenancy of the Open View Children and Parent Association (#1287171) is recognized under the lessee's tax relief.

APPLICATION NOT RECOMMENDED FOR ADDITION TO THE PROGRAM

S.P Lodge Limited, 1121 South Park Street, Halifax

Incorporated in 1972, S.P Lodge Limited is a registered company (Limited by Guarantee) that operates a "specialty hotel" providing short-stay accommodations. The property is assessed as Commercial (\$112,989). The facility is considered a hotel business by Property Valuation Services Corporation. Revenues are derived from room rentals, parking fees, and restaurant sales. Full exemption was requested.

In 2015, the Lodge reserved 40 of its 100 rooms for the Capital Health District under contract to the authority for individuals receiving medical attention in the Halifax area that are subject to renewal under a competitive tender process. A recommendation was deferred pending receipt of additional information requested in a registered letter to S.P Lodge Limited dated October 1, 2017. A response was received December, 2017.

Several local hotels, inns, and bed and breakfast establishments located within the vicinity of Halifax's major hospitals provide discounts or special rates for patients. In contrast, the three (3) out-patient accommodations in receipt of tax relief under Administrative Order 2014-001-ADM² share common characteristics:

- the property is assessed as Residential;
- the property is owned and operated by a charitable organization or operates in a direct relationship with a registered Canadian charity;
- the property, or that defined portion of the premises in receipt of tax relief, is used solely and directly for the purpose of out-patient accommodation;

² Canadian Cancer Society, Ronald MacDonald House Charities: Atlantic Division, and Halifax Haven Guest House (operated in affiliation with The Church of God in Christ, Mennonite Canada a registered Canadian charity).

- the service is provided at no cost or by donation with nominal overnight rates available to family members/caregivers as capacity permits;
- operations are managed by volunteers (Halifax Haven Guest Home) or supported by significant volunteer assistance (for example, self-directed fundraising, a corporate charitable foundation);
- operations rely heavily upon volunteer fundraising, corporate and private donations; and
- the property or a defined portion receives partial tax relief – the facility is not an emergency shelter for the homeless or a place of refuge for victims of violence.

Given the short-term duration of the government service contract and the property's primary operation as a hotel, the review did not consider the facility comparable to those operated by a charitable organization and used directly and exclusively for a charitable purpose.

RECORDS MANAGEMENT

Name Change: Schedule 26 is amended to replace the name **Feed Nova Scotia** with the name **Metro Food Bank Society – Nova Scotia** (#1517854). Incorporated in 1984 as the Metro Food Bank Society the organization changed its name in 1998 to Metro Food Bank Society – Halifax Regional Municipality and again in 2002 to Metro Food Bank Society – Nova Scotia. Title is held in the name of the Metro Food Bank Society – Nova Scotia.

Property Identification Number: Schedule 26 is amended to add PID#00391151 and PID#40770004 to identify the land owned by the **Ketch Harbour Residents Association**, Ketch Harbour Road, Ketch Harbour. The property has only one (1) assessment account number 03383687.

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.

2017-18 Program Budget M311-8006	\$4,020,000
Less Recommended Renewal (643 properties)	(\$3,552,519)
Less Recommended Additions (29 properties)	(\$88,350)
Balance	\$379,131
Less Expired Leases to be Renewed	(\$104,047)
Balance as of December 5, 2017	\$275,084
Less Recommended Additions (5 properties)	(\$29,406)
Less Recommended Renewal (1 property)	(\$3,047)
Balance	\$242,631

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

The Grants Committee could recommend an amendment to Regional Council regarding the provision of tax relief and the applicable level.

ATTACHMENTS

1. Amending Administrative Order, repealing and replacing Schedule 26 and amending Schedule 29.

A copy of this report can be obtained online at halifax.ca or by contacting the Office of the Municipal Clerk at 902.490.4210.

Report Prepared by: Peta-Jane Temple, Team Lead, Grants & Contributions, Finance & Asset Management
902.490.5469;

Shelley Hutt, Grants Program Technician, Finance & Asset Management – 490-7191

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 Schedule 26;
2. Adding Schedule 26 as attached to this amending Administrative Order as Attachment A;
3. Amending Schedule 29 by striking out the row that begins "Estabrooks Community Hall", after the row that begins "Ecology Action Centre" and before the row that begins "Fisherman's Cove Development Association".

Done and passed in Council this day of 2017

Mayor

Municipal Clerk

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
Carroll'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 Lawn Bowls Club	07556039	2 Mount Hope Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	00766984	53 Ochterloney Street, Dartmouth
Estabrooks Community Hall	09118918	4488 St. Margaret's Bay Road, Lewis Lake
Eastern Passage-Cow Bay Lions Club	01362313	65 Hornes Road, Eastern Passage
Eastern Shore Ground Search and Rescue Team	02629313	5688 Highway 7, Chezzetcook
Eastern Shore Wildlife Association	01363042	200 Pool Road, Sheet Harbour
Farrell Benevolent Society	01462466	276 Windmill Road, Dartmouth
Metro Food Bank Society-Nova Scotia	04773071	213 Bedford Highway, Bedford
Metro Food Bank Society-Nova Scotia	04773616	215-217 Bedford Highway, Bedford
Feeding Others of Dartmouth	03622843	43 Wentworth Street, Dartmouth
Fort Sackville Foundation	04629442	15 Fort Sackville Road, Bedford
Fort Sackville Foundation	08572429	31N John Gorham Lane, 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, Boutillier's Point
Indian Point Recreation Centre	02138662	435 Indian Point Road, Glen Haven
Ketch Harbour Residents Association	05590485	964 Ketch Harbour Road, Ketch Harbour
Ketch Harbour Residents Association	03383687	PID# 00391151 and PID#40770004 Ketch Harbour Road, Ketch Harbour
Kinsmen Club of Sackville	03404781	71 First Lake Drive, Sackville
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, Lawrencetown
Lions Club of Sackville	09423117	Lot 2 Beaver Bank, Beaver Bank
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
Neptune Theatre Foundation	03488527	1593 Argyle Street, Halifax
North Ship Community Auxiliary	04562518	214 West Ship Harbour Road, Ship Harbour
Nova Scotia Nature Trust	00412902	PID 00648493 Moody Lake, Harrietsfield
Nova Scotia Nature Trust	00412899	PID 00648501 Moody Lake, Harrietsfield
Nova Scotia Nature Trust	00412929	PID 40071177 Moody Lake, Harrietsfield
Nova Scotia Nature Trust	03421775	PID 40071193 Moody Lake, Harrietsfield
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 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
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