



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

Item No. 14.5.1
Halifax Regional Council
February 23, 2016

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

SUBMITTED BY: 
Councillor Barry Dalrymple, Chair, Grants Committee

DATE: February 9, 2016

SUBJECT: Tax Relief to Non-Profit Organizations: New Applications, Renewals, and Proposed Amendments for 2015-16 Fiscal Year

ORIGIN

February 1, 2016 Grants Committee Meeting

LEGISLATIVE AUTHORITY

- Grants Committee Terms of Reference "The duties of the HRM Grants Committee are to 4.1 Advise Regional Council on all matters related to the allocation of grants, as defined by Regional Council [and]
- 4.3 Evaluate programs and services managed under the auspices of the HRM Grants Program portfolio in cooperation with HRM staff, stakeholders, and the general public with a view to making recommendations to Regional Council respecting scope of programming, service standards, and funding capacity.
- HRM Charter (2008) sub-clauses 79 (1) (av)(v)(vii) "The Council may expend money required by the Municipality for... (av) a grant or contribution to (v) any charitable, nursing, medical, athletic, educational, environmental, cultural, community, fraternal, recreational, religious, sporting or social organization within the Province, ... (vii) a registered Canadian charitable organization;"
- HRM Charter (2008) subsection 79 (2) "The Municipality shall publish annually a list of the organizations and grants or contributions made pursuant to clause (1) (av) in a newspaper circulating in the Municipality."
- HRM Charter (2008) subsection 71(2) "The Municipality may not grant a tax concession or other form of direct financial assistance to a business or industry."
- Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations.

RECOMMENDATION

It is recommended that Halifax Regional Council repeal and replace Schedules 26, 27, 28, 29 and 30 of Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations as set out in Attachment 2,3,4,5,6 and 7 of the report dated January 21, 2016 at a combined total cost of \$3,308,002 from Account M311-8006.

Tax Relief to Non-Profit Organizations: New Applications, Renewals, and Proposed Amendments for 2015-16 Fiscal Year

Council Report

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BACKGROUND/DISCUSSION

The Grants Committee reviewed a staff recommendation report on this matter at the December 7, 2015 meeting. The Grants committee received a staff presentation and a supplementary recommendation report on this matter at the February 1, 2016 meeting.

FINANCIAL IMPLICATIONS

As seen in Attachment 1. Supplementary Staff Report dated January 21, 2016

COMMUNITY ENGAGEMENT

The Grants Committee is comprised of a voting membership of up to twelve (12) members, with six (6) members of large from the community. The meetings of the Grants committee are open to the public.

ENVIRONMENTAL IMPLICATIONS

None

ALTERNATIVES

No alternatives were identified by the Committee.

ATTACHMENTS

1. Tax Relief to Non-Profit Organizations: New Applications, Renewals, and Proposed Amendments for 2015-16 Fiscal Year, Supplementary Staff Report dated January 21, 2016

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/cagenda.php> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 902.490.4210, or Fax 902.490.4208.

Report Prepared by: Cathy Collett, Legislative Assistant, 902.490.6517

Original Signed

Report Approved by: Sherrill Murphy, Deputy Clerk, 902.490-4211



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

Attachment 1
Regional Council
February 23, 2016

TO: Chair and Members HRM Grants Committee

SUBMITTED BY: Original Signed

Amanda Whitewood Director of Finance & ICT/CFO

DATE: January 21, 2016

SUBJECT: **Tax Relief to Non-Profit Organizations: New Applications, Renewals, and Proposed Amendments for 2015-16 Fiscal Year**

SUPPLEMENTARY REPORT

ORIGIN

December 7, 2015 – Grants Committee approval of proposed additions, deletions, renewals and records management changes for fiscal year 2015-16 as presented in the staff recommendation and information reports dated October 22, 2015.

December 8, 2015 – Notice of Motion for proposed amendments to Administrative Order 2014-001-ADM.

LEGISLATIVE AUTHORITY

- *HRM Charter (2008)* sub-clauses 79 (1) (av)(v)(vii) “The Council may expend money required by the Municipality for... (av) a grant or contribution to
 - (v) any charitable, nursing, medical, athletic, educational, environmental, cultural, community, fraternal, recreational, religious, sporting or social organization within the Province,
 - ...
 - (vii) a registered Canadian charitable organization;”
- *HRM Charter (2008)* subsection 79 (2) “The Municipality shall publish annually a list of the organizations and grants or contributions made pursuant to clause (1) (av) in a newspaper circulating in the Municipality.”
- *HRM Charter (2008)* subsection 71(2) “The Municipality may not grant a tax concession or other form of direct financial assistance to a business or industry.”
- *Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations.*

RECOMMENDATION

It is recommended that the Grants Committee recommend that Regional Council repeal and replace Schedules 26, 27, 28, 29 and 30 of Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations as set out in Attachments 2, 3, 4, 5, 6 and 7 of this report at a combined total cost of \$3,308,002 from Account M311-8006..

BACKGROUND

Discretionary tax relief provided by the Municipality is non-transferable and must be renewed annually. A recommendation and an information staff report dated October 22, 2015, were reviewed by the Grants Committee at their meeting of December 7, 2015 and accepted without amendments. The different levels of tax relief are described as Schedules as set out in sections 14, 15 and 16 of policy.

This report addresses only proposed amendments to the program's Schedules (removal, addition, renewals); applications not recommended for addition to the program or an increase in level of tax relief are listed in the Information Report to the Grants Committee dated October 22, 2015.

Note: Some awards are conditional: these restrictions are noted in the Recommendation Report to the Grants Committee dated October 22, 2015, but do not appear in the schedules affixed to Administrative Order 2014-001-ADM.

DISCUSSION

The recommendation in this report fall into two categories:

1. Proposed amendments to Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations to coordinate policy and practice; and
2. Proposed changes included in the 'new' schedules included as Attachments, 2, 3, 4, 5, 6 and 7.

1. Proposed Amendments to Administrative Order 2014-001-ADM

The proposed amendments are intended to bring the Administrative Order in line with practice. The addition of a license agreement with HRM recognizes that in some circumstances a license is preferable to a lease agreement.

- Section 5A – amended to require 3 of 5 years remaining in a lease or license agreement **at the time that tax relief initially applied for**. An applicant's eligibility is not compromised by the time to process application. In practice, the "time of application" shall be the stated application deadline for new applications or renewals.
- Clause 2(ea) added to **include a license agreement with the Municipality** and subsequent sections revised to include reference to same.

Note: Because a license is non-exclusive the inclusion of a license agreement is restricted to those issued by Halifax Regional Municipality. In practice there can be more than one license issued for a property or portion thereof, including private or for-profit interests.

- Section 2e(ii) added **head-lease** to include sub-leases within the definition of "lease".
- Section 7A – **late applications from renewals** subject to pro-rated deduction. Late applications for the addition of 'new' properties or amended levels of tax relief remain ineligible.

- Section 5A(c) and 5B – inclusion of eligible non-profit or charity leasing from the non-profit property owner of the real property or eligible non-profit holder of the head-lease, at the same level of tax relief awarded the owner/head-lease. Clarification of a long-standing practice.

2. Proposed Awards Fiscal Year 2015-16

There are nine (9) changes proposed and included in the 'new' Schedules included as **Attachments 2, 3, 4, 5, 6 and 7**. The proposed changes are as follows:

1. the removal of ten (10) organizations from the tax relief program as detailed in Table 1 of this report;
2. pro-rated tax relief for the Kinsmen Club of Dartmouth, Dartmouth Non-Profit Housing Society (357 Portland Street, Dartmouth) and Creighton/Gerrish Development Association at a combined cost of \$9,575;
3. the removal of Metro Non-Profit Housing Society (2437 Maynard Street, Halifax), St. Leonard's Society of Nova Scotia (3170 Romans Avenue, Halifax) and Second Stage Housing Society (ANN#04013859 and ANN#09654720, Dartmouth) from Schedule 30 and the addition of these same properties to Schedule 28, effective April 1, 2015, at a combined net increased cost of \$7,394;
4. the addition of Feed Nova Scotia (215-217 Bedford Highway, Bedford) and Soccer Nova Scotia Training Centre Incorporated to Schedule 26, at a combined cost of \$0 in 2015-16 fiscal year;
5. the addition of Fairview United Family Resource Centre and Metro Community Housing Association (30 Chartwell Lane, Halifax) to Schedule 28, effective April 1, 2015, at a combined cost of \$7,394;
6. the addition of BFM Halifax Enterprises Society, Black Educators Association, Fisherman's Cove Development Association, Fung Loy Kok Institute of Taoism, Porter's Lake Community Services Association, and Royal Nova Scotia Tattoo Society (2250 Gottingen Street, Halifax) to Schedule 29, effective April 1, 2015, at a combined total cost of \$79,023;
7. the addition of 5534 Almon Street Incorporated, Adsum Association for Women and Children (209-15 Knightsbridge Drive, 205-110 Farnham Gate Road, 12-40 Veronica Drive, Halifax), Albro Court Housing Cooperative Limited (1 to 24 Cedar Court Dartmouth), City of Halifax Non-Profit Housing Society (5522 Buddy Daye Street, Halifax), Newfie Housing Cooperative Limited (31,55 and 61 Abby Road, 99,108 and 112 Bromley Road, 15 Cavendish Road, 115 Drummond Road, 112, 120 and 188 Ridgeway Road, and 44 Shepherd Road, Halifax), and Trillium Housing Cooperative Limited (1 to 26 Trillium Court, 66A Valkyrie Crescent and 49B Cranberry Crescent, Dartmouth) to Schedule 30, effective April 1, 2015, at a combined total cost of \$37,819;
8. the renewal of tax relief for 626 properties as listed in Schedules 26 to 30, including an increase in tax relief for four (4) properties in Table 5, further detailed in the staff report dated October 22, 2015, effective April 1, 2015 unless stated otherwise, at an estimated combined cost of \$3,044,426;
9. all tax relief awards are conditional upon payment of any debt to the Municipality and/or pro-rated for default or any change in ownership or tenancy occurring within fiscal year 2015.

- **Recommend Removal from Program in Fiscal Year 2015-16**

Schedules 26, 27, 29 and 30 are amended with the removal of properties listed below in Table 1.

Table 1. Properties to be Removed from Schedules 2015-16 Fiscal Year			
Schedule	Organization	Civic Address	Rationale
26	Beacon House Inter-Faith Society	450 Cobequid Road, Sackville	Employment-related benefit.
	Creighton-Gerrish Development Association (pro-rated)	2256 Gottingen Street, Halifax	Sold October 15, 2015
	Dartmouth Lawn Bowls Club/HRM (tax relief recommended under by resolution of Council)	2 Mount Hope Avenue, Dartmouth	Land lease expired July 5, 2014.
	Society of St. Vincent DePaul	440 Herring Cove Road, Halifax	Consolidated.
27	Metro Community Housing Association	2690 Gottingen Street, Halifax	Sold December 1, 2014.
29	Indo-Canadian Community Centre Association	164 Chain Lake Drive, Halifax	Sold March 3, 2015.
	Lake Echo Lions Club (pro-rated) by resolution of Council	3168 Highway 7, Lake Echo	Non-renewal of lease effective November 9, 2015.
30	Dartmouth Non-Profit Housing Society (pro-rated)	357 Portland Street, Dartmouth	Sold May 22, 2015.
	New Armdale Westside Housing Co-operative Limited	12 Sylvia Avenue, Halifax	Residence demolished.
	Northwood Care Incorporated	5534 Almon Street, Halifax	Title transfer to affiliate.

Pro-rated awards are recommended for the Kinsmen Club of Dartmouth, Dartmouth Non-Profit Housing Society (357 Portland Street, Dartmouth) and Creighton/Gerrish Development Association at a combined cost of \$9,575.

- **Recommend Increase in Level of Tax Relief**

A modest increase is recommended for three (3) supportive housing providers, all of which are registered Canadian charities that operate supportive housing facilities in the urban core. If approved, an increase in tax relief would reduce the average tax per unit to below the average tax paid by homeowners (\$2,515)¹ and the average tax paid by lower income homeowners under the *Residential Tax Rebate Program* (\$1,051)² as shown below in Table 2.

Note: if approved, the net increase in cost of tax relief is \$7,394 and is included in the total cost of renewals in Table 5 (Schedule 28).

¹ 2013 data and regional average.

² 2013 data and program average across region.

Current Schedule	Proposed Schedule	Organization	Civic Address	Rationale	Impact Per Unit
30	28	Metro Non-Profit Housing Society	2437 Maynard Street, Halifax	19 units supportive housing for homeless	Decrease from ~\$905/unit to ~\$607/unit
30	28	St. Leonard's Society of Nova Scotia	3170 Romans Avenue, Halifax	8-bed halfway house	Decrease from \$2,585 to \$1,922 (\$240/bed)
30	28	Second Stage Housing Association of Dartmouth	ANN#04013859 ANN#09654720	Transition housing	Decrease from ~\$1,511 to ~\$1,008

- **Recommend Additions to the Program in 2015-16**

Those organizations/properties recommended for addition to the tax relief program in 2015-16 are described in the Recommendation Report to the Grants Committee dated October 22, 2015, pages 5 to 9. The majority (~75%) are affordable housing properties.

Note: Property Valuation Services has confirmed that the assessment classification for Soccer Nova Scotia and Feed Nova Scotia (215-217 Bedford Highway) will be corrected for the 2016 tax roll. Note: name correction to Schedule 26 for Soccer Nova Scotia.

Schedule	Number of Properties	Combined Total Tax	Cost of Proposed Tax Relief
Schedule 26	2	\$0	\$0
Schedule 27	0	\$0	\$0
Schedule 28	2	\$11,571	(\$7,394)
Schedule 29	6	\$145,259	(\$79,023)
Schedule 30	29	\$151,277	(\$37,819)
TOTAL	39	\$308,107	(\$124,236)

- **Recommend Tax Relief: Leases to be Renewed**

Administrative Order 2014-001-ADM limits tax relief to the property owner or those with a long-term written lease billed directly by HRM. Several organizations previously accepted into the program are in long-term leases with HRM which have either not been formalized in writing or have expired and the holdover term does not conform to current policy. While they generally meet the intent of the program these contracts do not meet the technical requirements of current policy. As such, these organizations have been removed from the applicable Schedule but it is recommended that for fiscal year 2015-16 tax relief continue through Account M311-8006 as per the level of tax relief they would otherwise receive pending either (i) a new written lease, or (ii) the disposal of a surplus municipal property through Administrative Order 50.

Table 4. Recommended Tax Assistance for Leases to be Renewed ³			
2015 Assessment Value and Tax Rates			
Schedule	Number of Properties	Combined Total Tax	Cost of Proposed Tax Relief
Schedule 26	7	\$98,711	\$98,711
Schedule 27	2	\$31,936	\$29,048
Schedule 29	1	\$ 3,345	\$ 2,007
TOTAL	10	\$133,992	\$129,766

- Recommend Renewal of Current Tax Relief in 2015-16: Attachments 2 to 6

Table 5. Recommend Renewal: Summary by Schedule			
2015 Assessment Values and Municipal Tax Rates			
Schedule	Number of Properties	Combined Total Tax	Cost of Proposed Tax Relief
Schedule 26	97	\$1,258,995	\$1,229,360
Schedule 27	47	\$545,368	\$438,736
Schedule 28	18	\$297,985	\$213,110
Schedule 29	60	\$1,445,890	\$846,752
Schedule 30	404	\$1,275,063	\$316,468
TOTAL	626	\$4,823,301	\$3,044,426

Pro-Rated Late Renewals: To date, Council has not accepted revoking tax relief for late renewal applications. In the alternative, a pro-rated deduction of one day's eligibility for each day late avoids an abrupt "all-or-nothing" penalty while acknowledging that the vast majority of program participants abide by the program's policies and/or respond to reminder notices issued by HRM. The aim of pro-rating is not to save money; it is a default prevention technique to encourage program participants to self-manage. As of the date of this report a total of eight (8) organizations have been notified of a recommendation to pro-rate any tax relief approved for fiscal year 2015-16⁴.

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.

Revision: the figures below differ from those presented in the Recommendation Report to the Grants Committee dated October 22, 2015, due to non-renewal of a lease agreement with the Lake Echo Lions Club.

2015-16 Budget M311-8006	\$3,535,000
Less pro-rated awards for property removed (Table 1)	(\$9,575)
Less recommended addition of 39 properties (Table 3)	(\$124,236)
Less Leases to be renewed (Table 4)	(\$129,766)
Less recommended renewal of 626 properties (Table 5)	(\$3,044,426)
Balance	\$226,998

A balance of \$226,998 is insufficient budget capacity for 2016 fiscal year *if current levels of exemption were to be renewed*. This shortfall in capacity will be due to the addition of Soccer Nova and Feed Nova

³ Abenaki Aquatic Club, Association of Special Needs Recreation, Dartmouth Lawn Bowls Club, Sackville Nova Scotia Lions Club (2), Sackville Kinsmen, Senobe Aquatic Club, South End Community Daycare, and Spencer House Seniors Centre.

⁴ Chezzetcook and District Lions Club, Ketch Harbour Area Residents Association, Seaforth Community Centre, Silversides Residence Association, McPhee Centre for Creative Learning, Mayflower Curling Club, Kabucki Housing Co-operative Limited, and Lamplight Housing Co-operative Limited.

Scotia at full exemption, corrections to Residential assessments (based on use the correct classification is Commercial), major construction, additions to the program, and any increase in assessed values not offset by municipal tax rates.

Note to Financial Implications: The value of proposed renewal of leases removed from the program is included in this report to show the total combined cost of all awards proposed in 2015-16. Approval of tax relief for the leases is requested in a separate report to the Audit & Finance Standing Committee. The cost of these awards will be deducted from M311-8006 as stated.

COMMUNITY ENGAGEMENT

In accordance with the 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.

ENVIRONMENTAL IMPLICATIONS

None.

ALTERNATIVES

1. Regional Council could overturn or amend a recommendation.
2. Council may refer a particular property to the Grants Committee for further review pursuant to Section 17 of Administrative Order 2014-001-ADM.

ATTACHMENTS

1. Proposed Changes to Administrative Order 2014-001-ADM.
2. Amending Administrative Order repealing and replacing Schedules 26,27,28,29 and 30.
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/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: Peta-Jane Temple, Team Lead Grants & Contributions, Finance & ICT 902.490.5469;
Shelley Hutt, Grants Technician, Finance & ICT.

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

Report Approved by: Original Signed

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

Report Approved by: Original Signed

Martin Ward, Q.C, Acting Director Legal, Insurance & Risk Management Services
902.490.4219

Attachment 1
Showing Proposed Change

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

BE IT ENACTED by the Council of the Halifax Regional Municipality, under the authority of the *Halifax Regional Municipality Charter*, 2008 S.N.S. c. 39, as amended, as follows:

Short Title

1. This Administrative Order may be cited as Administrative Order 2014-001-ADM, the *Tax Relief For Non-Profit Organizations Administrative Order*.

Interpretation

2. In this Administrative Order,

(a) "Council" means the Council of the Municipality;

(b) "dwelling unit" means a dwelling unit as defined by clause 3(z) of the *Halifax Regional Municipality Charter*, S.N.S., 2008, c. 39, as amended;

(c) "fiscal year" means the period of time from April 1st of a given calendar year up to and including March 31st of the next calendar year;

(d) "Government" means the Government of Canada, Government of the Province of Nova Scotia, a corporation that is an agent of Her Majesty in Right of Canada or the Province, a First Nation, the Municipality and a service commission;

(e) "lease" means a written contractual agreement signed by both:

(i) the owner of the real property and the occupant of the real property whereby the lessee has care and control over the real property by mutual agreement in accordance with the terms and conditions of the agreement; or

(ii) the lessee of the real property and the occupant of the real property whereby the sub-lessee has care and control over the real property by mutual agreement in accordance with the terms and conditions of the agreement;

(ea) "license" means a written contractual agreement signed by the Municipality and another organization whereby the organization has the permission of the Municipality to use or occupy real property in which the Municipality has an estate, right, title or interest in,

(f) "Municipality" means the Halifax Regional Municipality;

(g) "non-profit organization" includes:

(i) a society incorporated pursuant to the *Societies Act*, R.S.N.S.1989 c.435, as amended,

(ii) a non-profit association incorporated pursuant to the *Co-operative Associations Act*, R.S.N.S.1989 c. 98, as amended,

(iii) a non-profit association to which the *Co-operative Associations Act* applies,

(iv) a not-for-profit corporation incorporated pursuant to the *Canada Not-for-profit Corporations Act*, S.C. 2009, c. 23, and

(v) a non-profit organization otherwise incorporated pursuant to an Act of the Nova Scotia Legislature;

(h) "service commission" means a service commission as defined by clause 3(bj) of the *Halifax Regional Municipality Charter*; and

(i) "tax relief" means a grant or contribution provided by the Municipality pursuant to sections 14 and 16 of this Administrative Order.

Application for Tax Relief

3. For an initial application for tax relief, an applicant must provide to the Municipality:

(a) a copy of its Articles of Incorporation;

(b) proof satisfactory to the Municipality respecting:

(i) the ownership of the property for which tax relief is sought such as a deed, or

(ii) the occupancy of the property for which tax relief is sought such as a signed lease agreement or license agreement;

(c) a complete financial statement for the prior fiscal year of the applicant including:

(i) all revenues and expenses, assets and liabilities of the applicant, and

(ii) list of the Board of Directors of the applicant; and

(d) a description of the program or service provided by the applicant.

4. For a subsequent application for tax relief, the applicant must provide to the Municipality:

(a) the information required pursuant to clauses 3c and 3d of this Administrative Order; and

(b) any change of ownership or occupancy relating to the real property for which tax relief has previously been provided.

Eligibility of Non-Profit Organization for Tax Relief

4A. To be eligible for consideration by the Council for tax relief pursuant to this Administrative Order, a non-profit organization:

(a) shall be one of the following:

(i) a charitable organization,

(ii) a community organization,

(iii) a cultural organization,

(iv) an educational organization,

(v) a fraternal organization,

- (vi) a recreational organization,
 - (vii) a religious organization, or
 - (viii) a sporting organization;
- (b) shall be:
- (i) registered with the Registrar of Joint Stock Companies or with Corporations Canada, or
 - (ii) created by a statute that expressly names the non-profit organization; and
- (c) shall own, license or lease real property as set out in sections 5 or 5A of this Administrative Order.

Eligibility of Registered Canadian Charitable Organization for Tax Relief

4B. To be eligible for consideration by the Council for tax relief pursuant to this Administrative Order, a registered Canadian charitable organization:

(a) shall be a charitable organization registered pursuant to the *Income Tax Act* (Canada) and the regulations made pursuant to that Act; and

(b) shall own, license or lease real property as set out in sections 5 or 5A of this Administrative Order.

Provision of Tax Relief for Owned Property

5. Council may provide tax relief to an eligible non-profit organization or an eligible registered Canadian charitable organization that owns real property that is located within the Municipality.

Provision of Tax Relief for Licensed or Leased Property

5A. Council may provide tax relief to an eligible non-profit organization or an eligible registered Canadian charitable organization that leases or has a license for real property that is located within the Municipality if:

(a) the real property is leased or licensed, for a minimum of five (5) consecutive years with a minimum of three (3) years remaining at the time tax relief is initially applied for, from

- (i) the Government,
 - (ii) another non-profit organization or registered Canadian charitable organization,
 - (iii) another person, or
 - (iv) another entity;
- and

(b) the lease or license requires an eligible tenant non-profit organization or an eligible tenant registered Canadian charitable organization to pay the real property taxes on that portion of the real property that has been leased or licensed to the eligible organization; and

(c) the real property is owned by a non-profit organization or registered Canadian charitable organization and it is leased to another non-profit organization or registered Canadian charitable organization, the applicant is the owner of the property and such owner provides to the Municipality:

- (i) the lessee's registration number listed in either the Registry of Joint Stock Companies or the charities listings of the Canada Revenue Agency;
- (ii) a copy of the signed lease; and
- (iii) the total area the lessee occupies under the lease.

5B If clause 5A(c) applies, the amount of tax relief provided to the eligible lessee shall be the lesser of the amount of tax relief provided to the owner of the property or the total amount of the tax relief provided to the owner of the property divided by the area of the property occupied by the eligible lessee.

Pro Rata Tax Relief

6. (1) If tax relief has been provided pursuant to this Administrative Order, the amount of tax relief shall be pro-rated based on the proportional occupancy of the subject real property by an eligible non-profit organization or an eligible registered Canadian charitable organization and the duration of such occupancy during the current taxation year as follows:

(a) that portion of the real property leased, sub-leased or occupied by Government, another person or another entity must be excluded from eligibility for tax relief and the amount of tax relief must be pro-rated based on the proportional share of non-profit organization or registered Canadian charitable organization occupancy, expressed as a percentage for the entire real property;

(b) if any portion of the real property owned by an eligible non-profit organization or an eligible registered Canadian charitable organization for which tax relief has been provided is conveyed to a Government, another non-profit organization or another registered Canadian charitable organization, another person or another entity, the amount of tax relief shall be calculated by,

(i) dividing the number of days in the calendar year by the dollar amount of the tax relief; and

(ii) multiplying the result of sub-clause (b) (i) of this clause by the number of days the eligible non-profit or eligible registered Canadian charity organization owned the real property.

(c) if the lease or license is terminated for any reason or expires prior to the end of the current taxation year, the amount of tax relief shall be calculated by:

(i) dividing the number of days in the calendar year by the dollar amount of the tax relief; and

(ii) multiplying the result of sub-clause (c) (i) of this clause by the number of days the eligible non-profit or eligible registered Canadian charity organization leased or licensed the real property.

(2) For greater certainty, a vacant portion of the real property that:

(a) is the subject of tax relief that has been provided,

(b) is owned by an eligible non-profit organization or an eligible registered Canadian charitable organization,

(c) is vacant, and

(d) is not otherwise ineligible for tax relief or subject to a pro-rate reduction, is eligible for tax relief.

7. Where tax relief is provided pursuant to this Administrative Order and the property owner or lessee or licensee terminates the lease or license for any reason or the lease or license expires prior to the end of the fiscal year the amount of tax relief must be calculated by:

(a) dividing the number of days in the calendar year by the dollar amount of the tax relief; and

(b) multiplying the result of clause (a) of this section by the number of days the eligible non-profit or eligible registered Canadian charity organization is in possession of the property.

7A Where

(a) the real property is owned by a non-profit organization or registered Canadian charitable organization and it is leased to another non-profit organization or registered Canadian charitable organization; and

(b) tax relief is provided pursuant to this Administrative Order to the eligible lessee; and

(c) the owner of real property is no longer eligible for tax relief or the tax relief is pro-rate;

then the tax relief of the eligible lessee shall terminate.

7B If the application for renewal of tax relief has been filed with the Municipality after the advertised deadline for such applications and the applicant had previously been provided tax relief for the property or one of the properties that is the subject of the application for the prior taxation year, the amount of tax relief for the property or properties that were previously provided tax relief shall be reduced by the 1/365 for every calendar day such application is late.

Provision of Tax Relief

8. The provision of tax relief to an eligible non-profit organization or an eligible registered Canadian charity organization is at the sole discretion of the Council.

9. Tax relief for a subsequent taxation year is at the sole discretion of the Council.

10. Any tax relief provided by the Council pursuant to this Administrative Order must exclude that portion of the owned or leased or licensed real property that is used as a dwelling unit for an employee of the eligible non-profit organization or the eligible registered Canadian charitable organization.

11. Tax relief provided by the Council pursuant to this Administrative Order is valid only for the fiscal year in which it was applied for and cannot be awarded retroactively to a prior fiscal year.

12. Tax relief is not transferable including not being transferable to another person, organization, entity or other real property.

13. ~~Tax relief is not transferable including not being transferable to another person, organization, entity or other real property~~ Repeal.

13A. Any tax relief provided under this Administrative Order shall be subject to the eligible non-profit organization or an eligible registered Canadian charitable organization:

(a) complying with any obligation owed to the Municipality respecting any other grant program of the Municipality; and

(b) all taxes owed by such organization to the Municipality have been fully paid or all instalments or interim payments for taxes that are due to the Municipality have been paid as of the date of Council awarding tax relief.

Tax Relief - Conversion to Residential Rate

14. The amount of tax relief provided by the Council to an eligible non-profit organization or an eligible registered Canadian charitable organization named in a Schedule attached to this Administrative Order is equal to a conversion of its current tax rate to the residential tax rate.

15. In determining the amount of the residential tax rate pursuant to this Administrative Order:

- (a) the following amounts of real property tax are eligible for tax relief:
 - (i) area rates or uniform charge except for a business improvement district area rate;
 - (ii) mandatory provincial contributions; and
 - (iii) the fire protection rate.
- (b) the following amounts of real property tax are not eligible and are excluded from tax relief:
 - (i) an area rate levied for a business improvement district,
 - (ii) charges imposed or fixed pursuant to a by-law including a subdivision by-law,
 - (iii) fees, fines or interest owed to the Municipality for arrears on taxes, and
 - (iv) any other amount that is not specified pursuant to clause (a) of this section.

Tax Relief - Reduction of Residential Rate

16. For an eligible non-profit organization or an eligible registered Canadian charitable organization named in Schedules 26, 27, 28, or 30 there is a further reduction of the residential tax rate of those named in:

- (a) Schedule 26 - one hundred percent (100%);
- (b) Schedule 27 - seventy-five percent (75%);
- (c) Schedule 28 - fifty percent (50%);
- (d) Schedule 30 - twenty-five percent (25%); and
- (e) Schedule 29 - zero percent (0%)

Referral by Council

17. The question of the tax relief for a particular property pursuant to this Administrative Order may be referred by the Council to a Standing Committee or to the Council in Committee for a recommendation to the Council on whether to provide tax relief.

Schedules

18. Schedules 26, 27, 28, 29 and 30 attached hereto form part of this Administrative Order.

Done and passed in Council this day of 2014.

Attachment 2
Amending Administrative Order

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

BE 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. Clause 2(e) is amended by:
 - (a) adding a colon after the word "both";
 - (b) numbering the remainder of the clause as sub-clause (i) of clause 2(e);
 - (c) adding the word "or" after the semi-colon in the newly numbered sub-clause (i); and
 - (d) adding sub-clause (ii) after sub-clause (i) as follows:
 - (ii) the lessee of the real property and the occupant of the real property whereby the sub-lessee has care and control over the real property by mutual agreement in accordance with the terms and conditions of the agreement;
2. Clauses 2(ea) is added after clause 2(e) and before clause 2(f) as follows:
 - (ea) "license" means a written contractual agreement signed by the Municipality and another organization whereby the organization has the permission of the Municipality to use or occupy real property in which the Municipality has an estate, right, title or interest in,
3. Sub-clause 3(b)(ii) is amended by adding the words "or license agreement" after the word "agreement" and before the semi-colon.
4. Clause 4A(c) is amended by adding the comma and word ", license" after the word "own" and before the word "or".
5. Clause 4B(b) is amended by adding the word and comma ", license" after the word "own" and before the word "or".
6. The header of section 5A is amended by adding the word "Licensed or" after the word "for" and before the word "Leased".
7. Section 5A is amended by:
 - (a) adding the words "or has a license for" after the word "leases" and before the word "real";
 - (b) adding the word "or licensed" after the word "leased" and before the comma in clause a;
 - (c) adding the words "at the time tax relief is initially applied for" after the word "remaining" and before the comma and word ", from" in clause a;

(d) adding the word "or license" after the word "lease" and before the word "requires" in the first line of clause b and adding the words "or licensed" after the word "leased" and before the words "to the" in the third line;

(e) striking out the period at the end of clause b and adding a semi-colon and the word "; and" at the end of the clause;

(f) adding clause c as follows:

(c) the real property is owned by a non-profit organization or registered Canadian charitable organization and it is leased to another non-profit organization or registered Canadian charitable organization, the applicant is the owner of the property and such owner provides to the Municipality:

- (i) the lessee's registration number listed in either the Registry of Joint Stock Companies or the charities listings of the Canada Revenue Agency;
- (ii) a copy of the signed lease; and
- (iii) the total area the lessee occupies under the lease.

8. Section 5B is added after section 5 and before section 6 as follows:

5B If clause 5A(c) applies, the amount of tax relief provided to the eligible lessee shall be the lesser of the amount of tax relief provided to the owner of the property or the total amount of the tax relief provided to the owner of the property divided by the area of the property occupied by the eligible lessee.

9. Clause 6(1)(c) is amended by:

(a) by adding the words "or license" after the word "lease" and before the words "is terminated" in the first line of the clause; and

(b) adding the words "or licensed" after the word "leased" and before the words "the real" in sub-clause (ii) of the clause.

10. Section 7 is amended by:

(a) adding the words "or licensee" after the word "lessee" and before the word "terminates";

(b) adding the words "or license" after the word "lease" and before the words "for any"; and

(c) adding the words "or licensed" after the word "lease" and before the word "expires".

11. Sections 7A and 7B are added after section 7 and before section 8 as follows:

7A Where

(a) the real property is owned by a non-profit organization or registered Canadian charitable organization and it is leased to another non-profit organization or registered Canadian charitable organization; and

(b) tax relief is provided pursuant to this Administrative Order to the eligible lessee; and

- (c) the owner of real property is no longer eligible for tax relief or the tax relief is pro-rate;

then the tax relief of the eligible lessee shall terminate.

7B If the application for renewal of tax relief has been filed with the Municipality after the advertised deadline for such applications and the applicant had previously been provided tax relief for the property or one of the properties that is the subject of the application for the prior taxation year, the amount of tax relief for the property or properties that were previously provided tax relief shall be reduced by the 1/365 for every calendar day such application is late.

12. Section 10 is amended by adding the words "or licensed" after the word "leased" and before the word "real".

13. Section 13 is repealed.

14. Section 13A is added after the repealed section 13 and before section 14 as follows:

13A. Any tax relief provided under this Administrative Order shall be subject to the eligible non-profit organization or an eligible registered Canadian charitable organization:

- (a) complying with any obligation owed to the Municipality respecting any other grant program of the Municipality; and

- (b) all taxes owed by such organization to the Municipality have been fully paid or all instalments or interim payments for taxes that are due to the Municipality have been paid as of the date of Council awarding tax relief.

15. Repealing Schedules 26, 27, 28, 29 and 30.

16. Adding Schedules 26, 27, 28, 29 and 30 as attached to this amending Administrative Order as Attachments 3,4,5,6,and 7.

Done and passed in Council this day of 2016.

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 Canadian Aviation Museum	01188372	20 Sky Boulevard, Goffs
Atlantic Marksmen Association	08885591	3967 Old Guysborough Road, Devon
Banook Canoe Club	00208833	17 Banook Avenue, Dartmouth
Bayside United Baptist Camp Association	09906754	1503 Ketch Harbour Road, Sambro Head
BCM International: Mount Traber Bible Camp	00321389	14015 Highway 224, Cooks Brook
BCM International: Mount Traber Bible Camp	00321397	14008 Highway 224, Cooks Brook
BCM International: Mount Traber Bible Camp	03355594	14008 Highway 224, Cooks Brook
Beacon House Interfaith Society	01057138	470 Cobequid Road, Sackville
Bide A While Animal Shelter	09765425	67 Neptune Crescent, Dartmouth
Big Brothers Big Sisters of Greater Halifax	01907484	86 Ochterloney Street, Dartmouth
Black Cultural Centre	04559908	10 Cherry Brook Road, Cherry Brook
Canadian Mental Health Association: Nova Scotia Division	02471523	63 King Street, Dartmouth
Carroll's Corner Community Centre	00676705	9 Milford Road, Carroll's Corner
Cheema Aquatic Club/Province of Nova Scotia	05327814	1390 Cobequid Road, Sackville
Chezzetcook and District Lions Club	03403882	89 East Chezzetcook Road, East Chezzetcook
City of Halifax Non-Profit Housing Society	00771104	2249 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	00770914	2223 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	00771511	2229 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05208335	2275 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05238625	2237 Brunswick Street, Halifax
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

Name of Organization	AAN	Civic Address
City of Halifax Non-Profit Housing Society	05208386	2519-23 Brunswick Street, Halifax
Cole Harbour Rural Heritage Society	04716914	1436 Cole Harbour Road, Cole Harbour
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	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
Eastern Shore Wildlife Association	01363042	200 Pool Road, Sheet Harbour
Farrell Benevolent Society	01462466	276 Windmill Road, Dartmouth
Feed Nova Scotia	04773071	213 Bedford Highway, Bedford
Feed Nova Scotia	04773616	215-217 Bedford Highway, Bedford
Feeding Others of Dartmouth	03622843	43 Wentworth Street, Dartmouth
Fultz Corner Restoration Society	01189433	13 Sackville Drive, Lower Sackville
Fultz Corner Restoration Society	04188322	17 Sackville Drive, Lower Sackville
Fultz Corner Restoration Society	04926293	21 Sackville Drive, Lower Sackville
Fultz Corner Restoration Society	10176697	25 Sackville Drive, Lower Sackville
Fultz Corner Restoration Society	01162659	33 Sackville Drive, Lower Sackville
Grand Lake Community Society	01776681	5466 Highway 2, Grand Lake
Grand Lake Community Society	01776703	22 Lakeside Drive, Grand Lake
Halifax Alta Gymnastics Club/HRM	08995206	6957 Bayer's Road, Halifax
Halifax Junior Bengal Lancers/HRM	01850962	1690 Bell Road, Halifax
Halifax Regional Ground Search and Rescue	03376699	116 Lakeview Road, Lakeview
Harbour Lites New Horizon	01882635	167 Highway 357, Musquodoboit Harbour
Head of St. Margaret's Bay Boutiliers Point Recreation Centre	00420417	Island View Drive, Boutiliers Point
Indian Point Recreation Centre	02138662	435 Indian Point Road, Glen Haven
Ketch Harbour Area Residents' Association	03383687	PID#03383687 Highway 349, Ketch Harbour
Kiwanis Club of Cole Harbour Westphal	07727321	759 Caldwell Road, Eastern Passage
L'Acadie de Chezzetcook Association	00275395	77 Hill Road, West Chezzetcook

Name of Organization	AAN	Civic Address
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
MacDonald House Association/Province of Nova Scotia	01175297	4144 Lawrencetown Road, Lawrencetown
Maskwa Aquatic Club/Province	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	5216 Sackville Street, Halifax
North Ship Community Auxiliary Club Hall	04562518	214 West Ship Harbour Road, Ship Harbour
Nova Scotia Nature Trust	00412899	Lot1 E.M Robertson Sub-Division, Moody Lake, Harrietsfield and 87 Brans Way, Williamswood
Nova Scotia Nature Trust	00412902	Lot 2 E.M Robertson Sub-Division, Moody Lake, Harrietsfield
Nova Scotia Nature Trust	00412929	Lot 3 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 to Animals	07521189	5 Scarfe Court, Dartmouth
Osprey Archery Club/Dolphi Inc	00139386	4093 Prospect Road, Shad Bay
Ostrea Lake Wharf Preservation Society	09193405	61 Wharf Road, Musquodoboit Harbour
Prospect Peninsula Residents' Association	03383539	PID#00572248 Prospect Wharf Road, Prospect
Prospect Peninsula Residents Association	03383547	PID#40680902 Prospect Wharf Road, Prospect
River Community Association	03393372	PID# 00545830 Highway 7, Moser River
River Community Association/HRM	03330397	28975 Highway 7, Moser River
Riverview Community Centre	03972127	268 Sackville Drive, Sackville
Sack-A-Wa Canoe Club	05833809	159 First Lake Drive, Sackville
Sackville Masonic Building Society Incorporated	02065924	57 Gloria Avenue, Sackville
Sackville Volunteer Firefighters Organization	05088763	471 Patton Road, Sackville
Scotia Chamber Players	03730778	6181 Lady Hammond Road, Halifax

Name of Organization	AAN	Civic Address
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 Club	04241266	1023 Highway 224, Musquodoboit Harbour
Silverside Residence Association	04266951	48 Overbrook Drive, Waverley
Silverside Residence Association	08881960	1971 Waverley Road, Waverley
Soccer Nova Scotia/HRM	09127259	210 Thomas Drive, Halifax
Social and Benefit Society of Cow Bay Community Hall	00968447	1493 Cow Bay Road, Cow Bay
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/St. Paul's Anglican Church	04404351	180 Sandy Cove Road, Terence Bay
Tantallon Centennial Athletic Club	04530268	200 Ballfield Road, Tantallon
Three Village Recreation Association/Province of Nova Scotia	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

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

Name of Organization	AAN	Civic Address
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
Building Futures Employment Society	05506018	61 Glendale Avenue, Lower Sackville
Club 24 Society	01150774	3 Dundas Street, Dartmouth
Colby Village Preschool Association	00811149	144 Avondale Road, Cole Harbour
Cunard Street Childcare Centre	00737321	5557 Cunard Street, Halifax
Dartmouth Adult Services Centre	09888330	59 Dorey Avenue, Dartmouth
Dartmouth Daycare Centre	07531850	28 Caledonia Road, Dartmouth
East Preston Day Care Centre	01360906	1799 Highway 7, East Preston
Freedom Foundation of Nova Scotia	05049261	Do not List
Friends of Children Atlantic Association	03863492	1133 Tower Road, Halifax
Golden Age Seniors Club	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/HRM	05341019	2505 Oxford Street, Halifax
Lake City Employment Services Association	00159174	386 Windmill Road, Dartmouth
Memory Lane Sackville Family Daycare	04550501	22 Memory Lane, Sackville
Metro Community Housing Association	03755983	22 Albert Street, Dartmouth
Metro Community Housing Association	03221369	3235 Joseph Howe Drive, Halifax
Metro Community Housing Association	05276659	8 Marcs Way, Dartmouth
Metro Community Housing Association	03220974	70 Victoria Road, Dartmouth
Metro Non-Profit Housing Association	04431227	2672-2678 Bell Aire Terrace, Halifax
Metro Non-Profit Housing Association	01133489	5510 Buddy Daye/2330 Gottingen Street, Halifax

Name of Organization	AAN	Civic Address
Metro Non-Profit Housing Association	01646486	5522-5526 Cunard Street, Halifax
Mi'kmaw Native Friendship Society	00166324	2161 Gottingen Street, Halifax
Native Council of Nova Scotia	00585602	Church Point Road, Sheet Harbour
Needham Preschool and Daycare/HRM	01851098	3372 Devonshire Avenue, Halifax
North Preston Medical and Child Care Society	03538982	114 Johnson Road, North Preston
Phoenix Housing	01274546	Do not List
Phoenix Housing	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 McDougal Avenue, Sackville
Regional Residential Services Society	00640085	105 Pleasant Street, Dartmouth
Regional Residential Services Society	01413805	1615 Oxford Street, Halifax
Regional Residential Services Society	00125911	31 Robert Allen Drive, Halifax
Regional Residential Services Society	00636843	1648 Vernon Street, Halifax
Saint Leonard's Society of Nova Scotia	00771252	2170 Barrington Street, Halifax
Saint Leonard's Society of Nova Scotia	01996053	2549 Brunswick Street, Halifax
Saint Leonard's Society of Nova Scotia	04376544	2706 Gottingen Street, Halifax
Second Stage Housing Association of Dartmouth	00501409	Do not List
Second Stage Housing Association of Dartmouth	00822701	Do not List
Second Stage Housing Association of Dartmouth	03900061	Do not List
Second Stage Housing Association of Dartmouth	04597176	Do not List

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

Name of Organization	AAN	Civic Address
Alexandra Children's Centre	09785930	3405 Devonshire Avenue, Halifax
Canadian Cancer Society	03984354	5826 South Street, Halifax
Community Care Network	00036919	2425 Maynard Street, Halifax
Fairview United Family Resource Centre	01416669	6 Titus Street, Halifax
Hooked Rug Museum of North America Society	07691106	9849 St Margaret's Bay Road, Queensland
Laing House Association	09227571	1225 Barrington Street, Halifax
Metro Community Housing Association	05737974	30 Chartwell Lane, Halifax
Metro Non-Profit Housing Society	00036927	2437 Maynard Street, Halifax
Mi'Kmaq Native Friendship Society	04128176	5511 Cornwallis Street, Halifax
Mi'Kmaq Native Friendship Society	04128184	2164 Gottingen Street, Halifax
Mi'Kmaq Native Friendship Society	04128214	2158 Gottingen Street, Halifax
Mi'Kmaq Native Friendship Society	04128192	2156 Gottingen Street, Halifax
Second Stage Housing Association	08945942	Do Not List
Second Stage Housing Association	04013859	Do Not List
Second Stage Housing Association	09654720	Do Not List
Society for Rehabilitation of Addicted Persons	03341895	1374 Robie Street, Halifax
Society for Women Healing From Addictions and Abuse	08954909	3178 St. Margaret's Bay Road, Timberlea
St. John's Priory of Canada Properties	10363748	72 Highfield Park, Dartmouth
St. Leonard's Society of Nova Scotia	03689581	3170 Romans Avenue, Halifax
Theatre Arts Guild	04570073	6 Parkhill Road, Halifax

Schedule 29: Conversion from Commercial to Residential Rate

Name of Organization	AAN	Civic Address
Alrasoul Islamic Society	00267201	1247 Bedford Highway, Bedford
Ashlar Masonic Building Company Limited	00129879	1 Chestnut Drive, Smith Settlement
Atlantic Division Canoe-Kayak Canada/HRM	00767654	34 Boathouse Lane, Dartmouth
Atlantic Marksmen Association Incorporated	00140627	6 Clements Street, Dartmouth
Atlantic Marksmen Association Incorporated/Province of Nova Scotia	08885591	3967 Old Guysborough Road, Goffs
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/BFM Foundation Real Estate Management (2008)	09766871	31 Temple Terrace, Lower Sackville
Black Educators Association	00795151	2136 Gottingen Street, Halifax
Bread of Life Ministries/R. and S. Pattison	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	09502033	133 Troop Avenue, Dartmouth
Chalice Canada	08872228	445 Sackville Drive, Sackville
Clean Nova Scotia Foundation	00203165	126 Portland Street, Dartmouth
Columbus Club of Sackville	02208229	252 Cobequid Road, Sackville
Cultural Federation of Nova Scotia/Halifax Port Authority	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 District Masonic Properties	05472563	24 Mount Hope Avenue, Dartmouth
Dartmouth Family Centre/Basin Apartments Limited	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
Estabrook Community Hall/Province of Nova Scotia	09118918	4408 St. Margaret's Bay Road, Lewis Lake
Ecology Action Centre	03440303	2705 Fern Lane, Halifax
Fisherman's Cove Development Association/Province of Nova Scotia	08887411	4 Government Wharf, Eastern Passage

Name of Organization	AAN	Civic Address
Fung Loy Kok Institute of Taoism	00790729	2029 North Park Street, Halifax
Halifax Curling Club	01849816	948 South Bland Street, Halifax
Halifax Refugee Clinic	00006203	5538 Macara Street, Halifax
Hammonds Plains Fire Hall and Community Centre Association	01870114	2041 Hammonds Plains Road, Halifax
Harbour Lodge #53-9 Trustees RAOB Harbour Lodge 7946	04684109	2 Wentworth Street, Dartmouth
Hospice Society of Greater Halifax	10289602	9 Spring Street, Bedford
Hubbards Community Waterfront Association	00141305	20 Yacht Club Road & Lot W-D, Hubbards
Italian Canadian Cultural Association	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	03227626	2281 Brunswick Street, Halifax
Lung Association of Nova Scotia	02140152	6331 Lady Hammond Road, 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/Halifax Port Authority	08736065	844 Marginal Road, Halifax
North End Community Health Centre	03539776	2165-67 Gottingen Street, Halifax
Old School Gathering Place Co-operative Limited	03393615	7962 Highway 7, Musquodoboit Harbour
PAC Autism Nova Scotia/3090726 Nova Scotia Limited	01430068	594 Spring Garden Road, Halifax
Petpeswick Yacht Club	03737012	East Petpeswick Road, Musquodoboit Harbour
Philae Building Society	03234185	3530 Connolly Street, Halifax
Porter's Lake Community Services Association	07727070	4693 Highway 7, Porter's Lake
Purcell's Cove Social Club	03842207	505 Purcell's Cove Road, Halifax
RAOB Eastern Lodge 8686	01362046	625 Cow Bay Road, Eastern Passage
Resolute Amateur Athletic Club	02175312	5461 Inglis Street, Halifax
Royal Nova Scotia International Tattoo Society	00204498	2250 Gottingen Street, Halifax
Royal Canadian Naval Association	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	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. Margret's Bay Road, Head of St. Margaret's Bay
St. Margaret's Sailing Club	08571848	5 Foxberry Hill Road, St. Margaret's Bay
Village Green Recreation Society	00693529	15 Leary's Road Cove, East Dover
Waegwoltic Club	04778561	6549 Cobourg Road, Halifax
Waverley Community Association	00088706	2463 Rocky Lake Drive, Waverley

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

Name of Organization	AAN	Civic Address
5534 Almon Street Incorporated	03774988	5534 Almon Street, Halifax
Adsum for Women and Children	05977517	205-110 Farnham Gate Road, Halifax
Adsum for Women and Children	04559215	2380 Gottingen Street, Halifax
Adsum for Women and Children	05948037	209-215 Knightsbridge Drive, Halifax
Adsum for Women and Children	09659390	12-40 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

Name of Organization	AAN	Civic Address
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
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	05209692	5215 Artz Street, Halifax
City of Halifax Non-Profit Housing Society	05209684	5219 Artz Street, Halifax
City of Halifax Non-Profit Housing Society	05209706	5221 Artz Street, Halifax
City of Halifax Non-Profit Housing Society	01824775	2444 Barrington Street, Halifax
City of Halifax Non-Profit Housing Society	05238617	2219 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	05208416	2579 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05208408	2581 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	00081833	2569-2575 Brunswick Street, Halifax

Name of Organization	AAN	Civic Address
City of Halifax Non-Profit Housing Society	05474655	2537-2547 Brunswick Street Halifax,
City of Halifax Non-Profit Housing Society	03539792	2485-87 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	01256653	2289-2299 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	05474647	2525-2535 Brunswick Street, Halifax
City of Halifax Non-Profit Housing Society	04630254	5515 Buddy Daye Street, Halifax
City of Halifax Non-Profit Housing Society	00035742	5522 Buddy Daye Street, Halifax
City of Halifax Non-Profit Housing Society	04077601	2388 Gottingen Street, Halifax
City of Halifax Non-Profit Housing Society	06021336	2540 Maynard Street, Halifax
City of Halifax Non-Profit Housing Society	00773867	2014-2020 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	05209692	1-47 Cedarwood Drive, Dartmouth
Cross Roads Non-Profit Housing Co-operative Limited	06218725	1 Unity Court, Middle Sackville
Dartmouth Non-Profit Housing Society	01621874	15 Acacia Street, Dartmouth
Dartmouth Non-Profit Housing Society	01621866	17 Acacia Street, Dartmouth
Dartmouth Non-Profit Housing Society	05965535	9A-B 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

Name of Organization	AAN	Civic Address
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	05962617	6 Dominion Court, Dartmouth
Dartmouth Non-Profit Housing Society	05962625	5 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	00791822	95A Lakecrest Drive, 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	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

Name of Organization	AAN	Civic Address
Dartmouth Non-Profit Housing Society	07579012	1C Lynn Drive, Dartmouth
Dartmouth Non-Profit Housing Society	00834645	25-25C Marilyn 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	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	02000407	47A-B-C Old Ferry Road, Dartmouth
Dartmouth Non-Profit Housing Society	01079735	6 Old Ferry Road, Dartmouth
Dartmouth Non-Profit Housing Society	00732524	10-10A Owen Drive, Dartmouth
Dartmouth Non-Profit Housing Society	00732532	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	00691089	328 Spring Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	00192783	460 Spring Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	02218844	523 Spring Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	06309666	15 Trinity Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	06276318	52A Trinity Avenue, Dartmouth

Name of Organization	AAN	Civic Address
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

Name of Organization	AAN	Civic Address
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
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	05839033	6 Louise Court, Sackville
Fresh Start Housing Co-operative Limited	05839157	5 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

Name of Organization	AAN	Civic Address
High Hopes Housing Co-operative Limited	01995057	2364 Agricola Street, Halifax
High Hopes Housing Co-operative Limited	02576678	6209 Allan Street, Halifax
High Hopes Housing Co-operative Limited	00027634	6201 Cedar Street, Halifax
High Hopes Housing Co-operative Limited	02301245	6162 Duncan Street, Halifax
High Hopes Housing Co-operative Limited	01096346	6237 Lawrence Street, Halifax
High Hopes Housing Co-operative Limited	03225283	6131-6133 Pepperell Street, Halifax
High Hopes Housing Co-operative Limited	03533085	2531 Poplar Street, Halifax
High Hopes Housing Co-operative Limited	03776239	6030 Willow Street, Halifax
High Hopes Housing Co-operative Limited	02261405	6299 Yale Street, Halifax
Highfield Park Housing Co-operative Limited	06451942	35 Joseph Young Street, Dartmouth
Housing Trust of Nova Scotia	04039769	2183 Gottingen Street, Halifax
John Hugh MacKenzie Housing Co-operative Limited	04568451	5293 Green Street, Halifax
Kabuki Housing Co-operative Limited	01390597	2467-2481 Agricola Street, Halifax
Lamplight Housing Co-operative Limited	01256629	5535 Inglis Street, Halifax
Lamplight Housing Co-operative Limited	02229331	6305 North Street, Halifax
Lamplight Housing Co-operative Limited	02603322	6069 Pepperell Street, Halifax
Lamplight Housing Co-operative Limited	02230216	1749 Preston Street, Halifax
Lamplight Housing Co-operative Limited	01431447	920 South Bland Street, Halifax
Lamplight Housing Co-operative Limited	00040231	1185 South Park Street, Halifax
Lamplight Housing Co-operative Limited	04037804	5520 Victoria Road, Dartmouth
Longhouse Housing Co-operative Limited	03731642	2356 Agricola Street, Halifax
Longhouse Housing Co-operative Limited	01275143	2352 Agricola Street, Halifax
Longhouse Housing Co-operative Limited	01275151	2360 Agricola Street, Halifax
Longhouse Housing Co-operative Limited	03731634	2358 Agricola Street, Halifax
Longhouse Housing Co-operative Limited	03948234	6027 Charles Street, Halifax
Longhouse Housing Co-operative Limited	04570707	6040 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 Drummond Road, Halifax
Maria's Housing Co-operative Limited	00521272	111 Drummond Road, Halifax
Maria's Housing Co-operative Limited	00819956	117 Drummond Road, Halifax
Maria's Housing Co-operative Limited	06273912	1 Emerald Crescent, 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

Name of Organization	AAN	Civic Address
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
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	50 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

Name of Organization	AAN	Civic Address
McIntosh Run Housing Co-operative Limited	07729553	58 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729510	61 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729561	62 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729529	65 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729588	66 Emerald Crescent, Halifax
Needham Housing Co-operative Limited	03266788	3342 Agricola Street, Halifax
Needham Housing Co-operative Limited	02226847	5401 Glebe Street, Halifax
Needham Housing Co-operative Limited	04451023	6141 North Street, Halifax
Needham Housing Co-operative Limited	03355314	5533 Russell Street, Halifax
Needham Housing Co-operative Limited	01776258	3194 Union Street, Halifax
New Armdale Westside Housing Co-operative	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

Name of Organization	AAN	Civic Address
New Armdale Westside Housing Co-operative Limited	02391287	42 Hartlen Avenue, Halifax
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
New Armdale Westside Housing Co-operative Limited	00111635	30 Williams Lake Road, Halifax
Newfie Housing Co-operative Limited	02229781	31 Abbey Rd

Name of Organization	AAN	Civic Address
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
Rogers Drive Housing Co-operative Limited	05290562	8,10 Rogers Drive, Halifax
Rogers Drive Housing Co-operative Limited	05290589	12-14 Rogers Drive, Halifax
Rogers Drive Housing Co-operative Limited	05290597	16-18 Rogers Drive, Halifax
Rogers Drive Housing Co-operative Limited	05290619	20-22 Rogers Drive, Halifax
Rogers Drive Housing Co-operative Limited	05290627	32-34 Rogers Drive, Halifax
Rogers Drive Housing Co-operative Limited	05290635	36-38 Rogers Drive, Halifax
Rogers Drive Housing Co-operative Limited	05290643	40-42 Rogers Drive, Halifax
Rogers Drive Housing Co-operative Limited	05290651	44-46 Rogers Drive, Halifax
Rogers Drive Housing Co-operative Limited	05290678	48-50 Rogers Drive, Halifax

Name of Organization	AAN	Civic Address
Rogers Drive Housing Co-operative Limited	05290686	52-54 Rogers Drive, Halifax
Rogers Drive Housing Co-operative Limited	05290732	56-58 Rogers Drive, Halifax
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
Rooftops Housing Co-operative Limited	01489461	70 Stuart Harris Drive, 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

Name of Organization	AAN	Civic Address
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
Saduke Housing Co-operative Limited	00531081	55 Smokey Drive, Sackville
Saduke Housing Co-operative Limited	04899385	186 Smokey Drive, Sackville
Saduke Housing Co-operative Limited	04765591	244 Smokey Drive, Sackville
Saduke Housing Co-operative Limited	01688871	18 Wilmot Street, Sackville
Saint Leonard's Society of Nova Scotia	03863514	5506 Cunard Street, Halifax
Spryview Housing Co-operative Limited	01297619	24 Arvida Avenue, Halifax
Spryview Housing Co-operative Limited	03748375	28 Arvida Avenue, Halifax
Spryview Housing Co-operative Limited	01154737	16 Carnation Crescent, Halifax
Spryview Housing Co-operative Limited	00043907	2 Hayes Street, Halifax

Name of Organization	AAN	Civic Address
Spryview Housing Co-operative Limited	05648238	15 Heather Street, Halifax
Spryview Housing Co-operative Limited	00143669	699 Herring Cove Road, 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
True North Housing Co-operative Limited	06186165	21 True North Crescent, Dartmouth
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
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
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

Name of Organization	AAN	Civic Address
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	04879813	6876 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879325	6879 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879457	6882 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879422	6889 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879473	6894 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879384	6895 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879538	6898 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879759	6907 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879554	6908 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879619	6911 Cook Avenue, Halifax
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

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