



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

Item No. 9.1.4
HRM Grants Committee
June 11, 2018

TO: Chair and Members of HRM Grants Committee

Original Signed

SUBMITTED BY:

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

Original Signed

Jacques Dubé, Chief Administrative Officer

DATE: April 20, 2018

SUBJECT: **Tax Relief for Non-Profit Organizations Program: Fiscal Year 2018-19**
Part 1 Proposed Amendments to Schedules

ORIGIN

February 27, 2018 – Council approved a motion recommending a review of the level of tax relief provided to the Kinsmen Club of Sackville, 71 First Lake Drive, Sackville, and the MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown, in fiscal year 2018-19.

LEGISLATIVE AUTHORITY

Halifax Regional Municipality Charter, S.N.S. 2008, c. 39

Section 79 (1) Council may expend money required by the Municipality for
(av) a grant or contribution to

...

(v) a charitable, nursing, medical, athletic, educational, environmental, cultural, community, fraternal, recreational, religious, sporting or social organization; and

...

(vii) a registered Canadian charitable organization.

Administrative Order 2014-001-ADM Tax Relief to Non-Profit Organizations.

RECOMMENDATION

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

1. Approve renewal of tax relief for 668 properties as listed in Schedules 26 to 30 as detailed in Attachment 1 of the Information Report "Tax Relief for Non-Profit Organizations: Fiscal Year

2018-19 – Part 2 Renewal of Tax Relief” dated April 20, 2018, and included in Attachments 1 through 5 of this report, effective April 1, 2018, unless stated otherwise, at an estimated combined cost of \$3,755,688 from Operating Account M311-8006;

2. Approve the addition of 44 properties to *Administrative Order 2014-001-ADM* as detailed in the Discussion section of this report at an estimated combined cost of \$160,525 from Operating Account M311-8006; and
3. Adopt the amendments to *Administrative Order 2014-001-ADM* as set out in Attachments A through E in Attachment 1 of this report which will repeal and replace Schedules 26, 27, 28, 29 and 30 of the administrative order.

BACKGROUND

Applications to the tax relief program increased in 2018 due to a Nova Scotia Supreme Court ruling¹ that resulted in a review of daycare operations in church-owned property by Property Valuation Services Corporation (“PVSC”). Under sub-clause 5(1)(b) of the Assessment Act a place of worship and church hall used exclusively for a religious or congregational purpose is exempt real property tax except where net revenues exceed the threshold stated in the Act:

“every church and place of worship and the land connected therewith, and every churchyard and church burial ground and every church hall used for religious or congregational purposes exclusively save for occasions specially authorized by church authorities and for which no revenue in excess of one hundred dollars per annum is received, but in computing revenue for the purposes of this clause there shall be excluded any contribution paid towards the reasonable additional costs of upkeep imposed by the use”

Although the PVSC review focused only on child care operations, HRM may receive further applications in relation to leasing and/or occupancy of church property. The review of applications from churches for tax relief takes into account (i) the non-profit status of the occupant and (ii) sub-clause 5A(c) of *Administrative Order 2014-001-ADM* under which a non-profit or charity leasing property from another non-profit or charity is eligible for tax relief if the agreement requires the lessee to pay the applicable tax on the portion of the property they occupy. Under these circumstances, the owner must provide the documentation required under HRM’s policy for the tenant to be included in any tax relief afforded the non-profit owner.

Tax relief awards are reviewed for any debt to the Municipality and may be pro-rated for any default or change in ownership or tenancy occurring within fiscal year 2018-19. Late renewal applications may also be pro-rated in accordance with Section 7C of *Administrative Order 2014-001-ADM*.

DISCUSSION

SUMMARY OF PROPOSED CHANGES

In addition to the proposed renewals, there are twenty-one (21) changes proposed to the ‘new’ Schedules included as Attachment A, B, C, D and E in Attachment 1 of this report. For ease of reference the proposed additions are presented by Schedule and alphabetical order as follows:

1. The removal of nine (9) properties from the tax relief program: **Halifax Refugee Clinic**, 5538 Macara Street, Halifax; **Metro Community Housing Association**, 70 Victoria Road, Dartmouth; **Metro Food Bank Society- Feed Nova Scotia**, 213 and 215-17 Bedford Highway, Bedford; **North End Community Health Clinic**, 2165 Gottingen Street, Halifax; **Nova Scotia Nature Trust**, PID 00648493, PID 00648501, PID 40071177 and PID 40071193 Moody Lake, Harrietsfield; effective April 1, 2018, as detailed in Table 1 of this report.

¹ New Minas Baptist Church v. Nova Scotia (Director of Assessment), [2017] N.S.J. No. 94 (NSSC) March 20, 2017.

2. The addition of **Metro Food Bank Society – Feed Nova Scotia**, 67 Wright Avenue, Dartmouth, to Schedule 26, effective April 1, 2018, at an estimated cost of \$53,450.
3. The addition of the **Atlantic District of the Wesleyan Church: Cornerstone Wesleyan Church**, 125 Hammonds Plains Road, Hammonds Plains; **Birch Cove Baptist Church**, 50 Donaldson Avenue, Halifax; **Knox United Church**, 567 Sackville Drive, Sackville; **Metro Community Housing Association**, 93 Woodlawn Road, Dartmouth; **Rock Church Christian Association**, 222 Sackville Drive, Sackville; **Saint Leonard’s Society of Nova Scotia**, 191 Herring Cove Road, Herring Cove; **Synod of the Diocese of Nova Scotia and Prince Edward Island: Parish of St. Mark’s Church**, 5540 Russell Street, Halifax; **Temple Baptist Church: Stoneridge Fellowship Baptist Church**, 85 Temple Terrace, Lower Sackville; and the **Universalistic Unitarian Church of Halifax**, 5498-5500 Inglis Street, Halifax, to Schedule 27, effective April 1, 2018, at a combined estimated cost of \$54,970.
4. The addition of the **Freedom Foundation of Nova Scotia**, 16 Brule Street, Dartmouth, to Schedule 28, effective April 1, 2018, at an estimated cost of \$638.
5. The addition of the **Delmore Buddy Daye Learning Institute Incorporated**, 5539 Cornwallis Street, Halifax, excluding any third-party occupancy, to Schedule 29, effective April 1, 2018, at an estimated cost of up to \$31,139.
6. The addition of **ABC Housing Co-Operative Housing Limited**, 1F Arklow Drive, Dartmouth, 42A Booth Street, Dartmouth, 7 Floral Crescent, Dartmouth, 13 Pine Street, Dartmouth, 25 Pine Street, Dartmouth, 47 Pine Street, Dartmouth; **Dartmouth Non-Profit Housing Society**, 23 Lynn Drive, Dartmouth; **Dunbrack Housing Co-Operative Limited**, 2-4 Sunset Avenue, Halifax, 29A-29B Mountain Road, Halifax, 29C-29D Mountain Road, Halifax, 77-202B Withrod Drive, Halifax, 77-202A Withrod Drive, Halifax, 83 Withrod Drive, Halifax, 85 Withrod Drive, Halifax, 87 Withrod Drive, Halifax, 89 Withrod Drive, Halifax, 91 Withrod Drive, Halifax, 93 Withrod Drive, Halifax, 95-97 Withrod Drive, Halifax, 98-100 Withrod Drive, Halifax, 99-101 Withrod Drive, Halifax, 103-105 Withrod Drive, Halifax, 107-109 Withrod Drive, Halifax, 111-113 Withrod Drive, Halifax, 115-117 Withrod Drive, Halifax, 119-121 Withrod Drive, Halifax; and the **Needham Housing Co-operative Limited**, 3724-26 Basinview Drive, Halifax, 3410 Claremont Street, Halifax, 3329 Prescott Street, Halifax, 31 School Avenue, Halifax, 85 Frederick Street, Halifax, and 20-22 Birch Street, Halifax, to Schedule 30, effective April 1, 2018, at an estimated combined cost of \$20,328.
7. The renewal of tax relief for the Kinsmen Club of Sackville, 71 First Lake Drive, Sackville, and the MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown, on Schedule 26 in fiscal year 2018-19 and direct staff to notify the Club and the Association that the recommendation will be to remove from Schedule 26 and add to Schedule 27 in fiscal year 2019.

PROPOSED REMOVAL FROM TAX RELIEF PROGRAM

In 2018, there are nine (9) properties to be removed from the tax relief program as listed below in Table 2.

| Table 1. Properties to be Removed from Schedules: Fiscal Year 2018-19 | | | |
|--|--|--|---|
| Schedule | Organization | Civic Address | Rationale |
| 26 | Metro Food Bank Society - Feed Nova Scotia | 213 Bedford Highway, Bedford | Property sold April 30, 2018. See: Notes to Table 2. |
| | | 215-217 Bedford Highway, Bedford | |
| | Nova Scotia Nature Trust | PID00648493 Moody Lake, Harrietsfield | Vacant land assessed Residential (\$432): strategic holdings to be sold at some undetermined future date to generate revenue: these lands represent an investment opportunity not ecological conservation. Notification of intent to recommend removal in fiscal year 2018-19 was sent to the Nature Trust August 23, 2017. |
| | | PID 00648501 Moody Lake, Harrietsfield and | |
| PID 40071177 Moody Lake, Harrietsfield | | | |
| PID 40071193 Moody Lake, Harrietsfield | | | |
| 27 | Metro Community Housing Association | 70 Victoria Road, Dartmouth | Property sold October 2, 2017. |
| 29 | North End Community Health Clinic | 2165 Gottingen Street, Halifax | Property sold July 31, 2017. |
| | Halifax Refugee Clinic | 5538 Macara Street, Halifax | Assessed as Residential. Conversion moot. Notice of intent to remove sent August 23, 2017. |

Notes to Table 2:

Metro Food Bank Society - Feed Nova Scotia

The removal of the two (2) properties located on the Bedford Highway may result in the Society paying for one (1) month's tax at an estimated cost of \$2,000² but this cost will be offset if the addition of the Society's new property to Schedule 26 at a cost of \$53,450 is approved. In 2018, the cost of HRM's tax relief will increase by approximately \$33,000 for the Dartmouth property as compared to the cost of tax relief for the Bedford property.

PROPOSED ADDITIONS TO THE PROGRAM

| Table 2. Proposed Additions: Summary by Schedule 2018 Assessment Values and 2017 Municipal Tax Rates | | | |
|--|-----------------------------|---------------------------|------------------------------------|
| Schedule | Number of Properties | Combined Total Tax | Cost of Proposed Tax Relief |
| Schedule 26 | 1 | \$53,450 | (\$53,450) |
| Schedule 27 | 9 | \$63,183 | (\$54,970) |
| Schedule 28 | 1 | \$1,276 | (\$638) |

² This cost might be recovered from the proceeds from a market value sale.

| | | | |
|--------------------|-----------|------------------|--------------------|
| Schedule 29 | 1 | \$48,735 | (\$31,139) |
| Schedule 30 | 32 | \$81,313 | (\$20,328) |
| Total | 44 | \$247,957 | (\$160,525) |

- **Schedule 26**

1.Metro Food Bank Society – Feed Nova Scotia, 67 Wright Avenue, Dartmouth

The Metro Food Bank Society is a registered Canadian charity (#119039337 RR0001). Incorporated in 1984, the Society collects and distributes primarily non-perishable food through a network of affiliates across Nova Scotia under the brand name “Feed Nova Scotia”³. Operations are sustained primarily through the donation of food products by individuals, institutions and corporations. With approximately 145 member-agencies, the Bedford Highway location lacked safe and efficient trucking logistics and insufficient storage space. In 2017, the society purchased property in Burnside Industrial Park to consolidate warehouse, distribution, and administrative functions. The property is assessed Commercial (\$53,450). Full exemption requested.

It is recommended that the Metro Food Bank Society-Feed Nova Scotia, 67 Wright Avenue, Dartmouth, be added to Schedule 26, effective April 1, 2018, at an estimated cost of \$53,450.

- **Schedule 27**

2.Atlantic District of the Wesleyan Church: Cornerstone Wesleyan Church, 1215 Hammonds Plains Road, Hammonds Plains

Cornerstone Wesleyan Church (“Cornerstone”) is a member congregation of the Atlantic District of the Wesleyan Church and a registered Canadian charity (#896241361 RR0001). The church primarily serves the community of Hammonds Plains, Bedford, and Halifax. Under sub-clause 5(1)(b) of the Assessment Act a place of worship is exempt real property taxes. Cornerstone also receives a reduction in fire protection levy from HRM. In 2018, that portion of the premises used for the Kingswood Kids preschool was assessed as Commercial (\$8,969). The preschool is a registered non-profit society (#3104032). Although there is no lease or license agreement, all revenues and expenses are included in the Church’s financial statement and as such the preschool is recognized as an outreach program integral to the applicant’s operations at this location.

It is recommended that the Atlantic District of the Wesleyan Church (Cornerstone Wesleyan Church), 1215 Hammonds Plains Road, Hammonds Plains, be added to Schedule 27, effective April 1, 2018, at an estimated cost of \$8,160.

3.Birch Cove Baptist Church Limited, 50 Donaldson Avenue, Halifax

Incorporated in 2005, the Birch Cove Baptist Church is a registered not-for-profit corporation Limited by Guarantee (#3104638) and a registered Canadian charity (#82838967 RR0001). The church is exempt real property taxes under sub-clause 5(1)(b) of the Assessment Act and receive a reduction in fire protection levy. In 2018, that portion of the premises used for the BCBC Preschool was assessed as Commercial (\$6,171). The BCBC Preschool is a registered not-for-profit corporation Limited by Guarantee (#3247793). Although there is no lease or license agreement, all revenues and expenses are included in the Church’s financial statement and as such the preschool is recognized as an outreach program integral to the applicant’s operations at this location.

It is recommended that the Birch Cove Baptist Church, 50 Donaldson Avenue, Halifax, be added to Schedule 27, effective April 1, 2018, at an estimated cost of \$5,614.

4.Metro Community Housing Association, 93 Woodlawn Road, Dartmouth

The Metro Community Housing Association is a registered Canadian charity (#129935185 RR0001) serving mental health consumers in the provision of supportive housing, counseling, life skills and

³ In 2002, the society changed their name to reflect an expanded scope of operations. In 2005, the society registered the business name Feed Nova Scotia.

recreational programming. In 2017, the Association sold their property at 70 Victoria Road, Dartmouth, and purchased a new property at 93 Woodlawn Road, Dartmouth. This single-family dwelling is to be converted into duplexes each with 3 beds. The property is assessed at Residential (\$4,224). If approved, the tax payable will be reduced to \$528 per dwelling unit.

It is recommended that the Metro Community Housing Association, 93 Woodlawn Road, Dartmouth, be added to Schedule 30, effective April 1, 2018, at an estimated cost of \$3,168.

5.Knox United Church, 567 Sackville Drive, Sackville

Knox United Church is a member of the Maritime Conference: The United Church of Canada and a registered Canadian charity (#118986256 RR0001). The church is exempt real property tax under sub-clause 5(1)(b) of the Assessment Act⁴. In 2018, of the premises used for the Lower Sackville Nursery School was assessed as Commercial (\$2,157). Although there is no lease or license agreement, all revenues and expenses are included in the Church's financial statement and as such the nursery school is recognized as an outreach program integral to the applicant's operations at this location.

It is recommended that the Knox United Church, 567 Sackville Drive, Sackville, be added to Schedule 27, effective April 1, 2018, at an estimated cost of \$1,960.

6.Rock Church Christian Association, 222 Sackville Drive, Sackville

Founded in 1971, the Rock Church is a registered Canadian charity (#107906851 RR0001) and a non-profit society (#1284714). In 2013, the congregation constructed the church premises on Sackville Drive. The Church is exempt real property tax under sub-clause 5(1)(b) of the Assessment Act and receives a reduction in fire the fire protection levy from HRM. In 2018, that portion of the premises occupied by the Tiny Treasures Nursery School and Playgroup was assessed as Commercial (\$11,818). Tiny Treasures Nursery School and Playgroup is a registered business name operated by Rock Church Christian Association, and as such, all revenues and expenses are included in the Church's financial statement and as such the nursery school is recognized as an outreach program integral to the applicant's operations at this location.

It is recommended that the Rock Church Christian Association, 222 Sackville Drive, Sackville, be added to Schedule 27, effective April 1, 2018, at an estimated cost of \$10,745.

7.Saint Leonard's Society of Nova Scotia, 191 Herring Cove Road, Herring Cove

Established in 1968, the Saint Leonard's Society of Nova Scotia own and operate a portfolio of residential properties that includes emergency shelters, transitional and supportive housing. In 2015, the Society purchased the property at 191 Herring Cove Road to operate a 4-unit residence with on-site support personnel.

It is recommended that the Saint Leonard's Society of Nova Scotia, 191 Herring Cove Road, Herring Cove, be added to Schedule 27, effective April 1, 2018, at an estimated cost of \$7,706.

8.Synod of the Diocese of Nova Scotia and Prince Edward Island: Parish of St. Mark's Church/North End Community Daycare Centre, 5540 Russell Street, Halifax - Occupancy Lease: Expires 30/06/2020.

The original Anglican Church building (5522 Russell Street) was constructed in 1866 and the deed for the St. Mark's Church property cannot be located. The applicant has been recognized as eligible for tax relief under sub-clause 3(av)(ii)(D) of the *HRM Charter* which, in the absence of proof to the contrary, recognizes "owner" to include the assessed owner of the property as stated on the current assessment roll. The church and church hall have been exempt real property tax under sub-clause 5(1)(b) of the Assessment Act and both the church and church hall receive a reduction in the fire protection levy from HRM.

⁴ In error, the property has not been billed for fire protection – this omission will be corrected by HRM.

St. Mark's Church hall has its own civic address (5540 Russell Street) and has operated as a "community centre" with the lower level of the premises occupied by the Ward 5 Neighbourhood Centre (a registered non-profit society #1292706), and the upper floor leased by the North End Community Daycare Centre, a registered non-profit society (#1281939) incorporated in 1973 with its own Board of Directors and financial records. In 2017, the lease of approximately 3,400 sf was assessed Commercial (\$1,878). The lease agreement expires June 30, 2020.

It is recommended that the Synod of the Diocese of Nova Scotia and Prince Edward Island: St. Mark's Church), 5540 Russell Street, Halifax, be added to Schedule 27, effective April 1, 2018, at an estimated cost of \$1,708.

9. Temple Baptist Church: Stoneridge Fellowship Baptist Church, 85 Temple Terrace, Lower Sackville

Stoneridge Fellowship Baptist Church is a member of the congregation of the Temple Baptist Church and is a registered Canadian charity (#119209997 RR0001) and a non-profit society (#1288834) primarily serving the Sackville and Bedford area. Under sub-clause 5(1)(b) of the Assessment Act the church is exempt real property taxes and also receives a reduction in fire protection levy from HRM. Within the premises the Church operates a licensed preschool, the Pebblestone Creek Preschool. The preschool is not a registered non-profit or charity. Although there is no lease or license agreement, all revenues and expenses are included in the Church's financial statement and as such the nursery school is recognized as an outreach program integral to the applicant's operations at this location. The preschool is assessed as Commercial (\$9,897).

It is recommended that the Temple Baptist Church (Stoneridge Fellowship Baptist Church), 85 Temple Terrace, Lower Sackville, be added to Schedule 27, effective April 1, 2018, at an estimated cost of \$8,999.

10. Universalistic Unitarian Church of Halifax/Halifax Early Childhood School, 5498-5500 Inglis Street, Halifax – Occupancy Agreement: Expires 31/08/2024

Incorporated in 1880 under an Act of the Nova Scotia Legislature the Universalistic Unitarian Church of Halifax officially changed its name to the Universalistic Unitarian Church of Halifax in 1962 and is a member congregation of the Canadian Unitarian Council. The Church is also a registered Canadian charity (#108160813 RR0001). The property is exempt real property tax under sub-clause 5(1)(b) of the Assessment Act and receives a reduction in fire protection levy from HRM. In 2017, the 2,600 sf of the premises occupied by the Halifax Early Childhood School, a registered Canadian charity (#107461352 RR0001) and non-profit society (#1268298), was assessed as Commercial (\$7,595). In response to the change in tax status, the Church implemented an occupancy agreement dated November 1, 2017, that expires August 31, 2024. Under Section 1(a) of the agreement, the school pays an unspecified amount for (a) the reasonable additional costs of upkeep resulting from their occupancy, and (b) shall reimburse the Church for any municipal taxes payable by the Church as a direct result of the use of the premises by the school.

It is recommended that the Universalistic Unitarian Church of Halifax, 5498-5500 Inglis Street, Halifax, be added to Schedule 27, effective April 1, 2018, at an estimated cost of \$6,910.

- **Schedule 28**

11. Freedom Foundation of Nova Scotia, 16 Brule Street, Dartmouth

The Foundation is a registered Canadian charity (#122491806 RR0001) that operates a 13-bed residential addictions recovery facility for men. Operations are sustained by funding from the Nova Scotia Department of Health and Wellness supplemented by per diem residential fees and fundraising. In 2017, the Foundation purchased a second property located at 16 Brule Street. The property is assessed as Residential (\$1,276). Partial tax relief requested (Schedule 27).

It is recommended that the Freedom Foundation of Nova Scotia, 16 Brule Street, Dartmouth, be added to Schedule 28, effective April 1, 2018, at an estimated cost of \$638.

The recommended level of assistance is comparable to other out-patient residential rehabilitation facilities in the tax relief program who also receive funding from the Nova Scotia Department of Health. Namely, the Society for the Rehabilitation of Addicted Persons (*Alcare Place* a 13-bed facility for men pay \$3,228) and the Society for Women Healing from Addictions and Abuse (*Marguerite Centre* an 11-bed facility pay \$2,751).

- **Schedule 29**

12. Delmore Buddy Daye Learning Institute Incorporated, 5539 Cornwallis Street, Halifax

In 2012, the Delmore “Buddy” Daye Learning Institute Incorporated (“the Institute”) is registered under the Nova Scotia Companies Act as a not-for-profit corporation Limited by Guarantee. Working under a formal partnership agreement⁵ with the Nova Scotia Department of Education and Early Childhood Education, the Institute promotes excellence in Afrocentric research and practice. Operations are sustained by funding from the Department of Education with additional revenues from rental income, project-specific grants and fundraising. In 2016, the Institute purchased an office building on Cornwallis Street, Halifax, and occupancy is expected in 2018. The property is assessed Commercial (\$48,735). It is anticipated that approximately one-third of the second floor will be leased. The inclusion of non-profit tenancy under any renewal of municipal tax relief will be considered in fiscal year 2019, or thereafter, upon receipt of documentation in accordance with sub-clause 5A(4)(c) of Administrative Order 2014-001-ADM which requires the name, registration number of the non-profit tenant, and a copy of the signed lease agreement. In the absence of tenancy that portion of the property that remains vacant is considered to be owner-occupied.

It is recommended that the Delmore Buddy Daye Learning Institute Incorporated, 5539 Cornwallis Street, Halifax be added to Schedule 29, effective April 1, 2018, at an estimated cost of \$31,139.

- **Schedule 30**

In reviewing applications from housing organizations, the level of tax relief has been considered in relation to the amount of tax payable per dwelling unit⁶ and by comparison to lower income homeowners⁷ and the average residential tax paid for a single-family dwelling in the region. In 2017, the *Residential Tax Rebate Program* provided tax relief to 2,050 lower income homeowners whose combined gross household income is \$33,000 or below. The average rebate \$611 for an average in taxes paid of \$1,056 (after the rebate is deducted). By comparison the average residential tax bill for a single-family dwelling in HRM was \$2,683.

Although the *Tax Relief for Non-Profit Organizations Program* does not require annual verification of personal income or the number/percentage of government rent-subsidized units, the tax payable per unit after the application of tax relief is taken to be a proxy of “affordability” relative to taxes paid on private residential property. It should also be noted that property assessed as Residential may benefit from the provincial residential assessment cap if eligible. Larger multi-unit apartment buildings are ineligible for the cap. However, the assessed values of such properties, and hence their tax bill, are often lower than that of single family homes or smaller residential buildings.

13. ABC Housing Co-Operative Limited

Incorporated in 1982, the ABC Housing Co-Operative Limited merged with the former Harbourview Continuing Housing Co-Operative Limited in 2001. The portfolio now comprises six (6) properties for a combined total of 10 units of affordable housing. The properties are assessed Residential with a combined total of \$11,340 taxes payable as listed below:

⁵ The Memorandum of Understanding is in effect until March 31, 2020.

⁶ Excludes rooming houses and dormitories where communal occupancy is based on the number of beds not discrete, self-contained dwelling units and/or where separate kitchen and bathroom facilities are shared with other dwelling units as per *HRM Charter* (2008) Section 3(z).

⁷ *Administrative Order 10 Partial Tax Exemption*. In 2017, the program cost \$1,253,400.

| | | |
|---------------------|--------------------------|---------|
| • 1F Arklow Drive | (single-family dwelling) | \$1,279 |
| • 42A Booth Street | (2 units) | \$2,338 |
| • 7 Floral Crescent | (3 units) | \$2,316 |
| • 13 Pine Street | (single-family dwelling) | \$1,618 |
| • 25 Pine Street | (2 units) | \$2,119 |
| • 47 Pine Street | (single-family dwelling) | \$1,669 |

If approved, the combined tax payable will be reduced to \$8,505 and tax per dwelling unit will be reduced: a range of \$579 to \$1,252.

It is recommended that ABC Housing Co-Operative Limited, 1F Arklow Drive, Dartmouth, 42A Booth Street, Dartmouth, 7 Floral Crescent, Dartmouth, 13 Pine Street, Dartmouth, 25 Pine Street, Dartmouth, and 47 Pine Street, Dartmouth, be added to Schedule 30, effective April 1, 2018, at an estimated combined cost of \$2,835.

14. Dartmouth Non-Profit Housing Society, 23 Lynn Drive, Dartmouth

The Society own and operate an extensive portfolio of residential properties in the Dartmouth area providing affordable housing. In 2017, the Society acquired title to 23 Lynn Drive, Dartmouth, a single-family dwelling. The property is assessed Residential (\$2,802). If approved, the tax payable will be reduced to \$2,102.

It is recommended that the Dartmouth Non-Profit Housing Society, 23 Lynn Drive, Dartmouth, be added to Schedule 30, effective April 1, 2018, at an estimated cost of \$700.

15. Dunbrack Housing Co-Operative Limited – Late (Received April 12, 2018)

Incorporated in 1988, the cooperative own and operate a portfolio of nineteen (19) properties for a combined total of 30 units of affordable housing. The Halifax properties are assessed Residential for a combined total of \$48,741 taxes payable as listed below:

| | | |
|-------------------------|--------------------------|---------|
| • 2-4 Sunset Avenue | (2 units) | \$2,988 |
| • 29A-29B Mountain Road | (2 units) | \$2,767 |
| • 29C-29D Mountain Road | (2 units) | \$2,614 |
| • 77-202B Withrod Drive | (single-family dwelling) | \$1,787 |
| • 77-202A Withrod Drive | (single-family dwelling) | \$1,787 |
| • 83 Withrod Drive | (single-family dwelling) | \$1,883 |
| • 85 Withrod Drive | (single-family dwelling) | \$1,868 |
| • 87 Withrod Drive | (single-family dwelling) | \$1,823 |
| • 89 Withrod Drive | (single-family dwelling) | \$1,823 |
| • 91 Withrod Drive | (single-family dwelling) | \$1,894 |
| • 93 Withrod Drive | (single-family dwelling) | \$1,860 |
| • 95-97 Withrod Drive | (2 units) | \$3,229 |
| • 98-100 Withrod Drive | (2 units) | \$3,037 |
| • 99-101 Withrod Drive | (2 units) | \$3,227 |
| • 103-105 Withrod Drive | (2 units) | \$3,229 |
| • 107-109 Withrod Drive | (2 units) | \$3,229 |
| • 111-113 Withrod Drive | (2 units) | \$3,239 |
| • 115-117 Withrod Drive | (2 units) | \$3,229 |
| • 119-121 Withrod Drive | (2 units) | \$3,226 |

If approved, the combined tax payable will be reduced to \$36,555 and tax per dwelling unit will be reduced to a range of \$980 to \$1,421.

It is recommended that Dunbrack Co-operative Limited, 2-4 Sunset Avenue, Halifax, 29A-29B Mountain Road, Halifax, 29C-29D Mountain Road, Halifax, 77-202A Withrod Drive, Halifax, 77-202B Withrod Drive, Halifax, 83 Withrod Drive, Halifax, 85 Withrod Drive, Halifax, 87 Withrod Drive, Halifax, 89 Withrod Drive, Halifax, 91 Withrod Drive, Halifax, 93 Withrod Drive, Halifax, 95-97 Withrod Drive, Halifax, 98-100 Withrod

Drive, Halifax, 99-101 Withrod Drive, Halifax, 103-105 Withrod Drive, Halifax, 107-109 Withrod Drive, Halifax, 111-113 Withrod Drive, Halifax, 115-117 Withrod Drive, Halifax, and 119-121 Withrod Drive, Halifax, be added to Schedule 30, effective April 1, 2018, at an estimated combined cost of \$12,185.

16. Needham Housing Co-operative Limited, Halifax

Incorporated in 1987, the Needham Housing Co-Operative Limited merged with the former Alliance Housing Co-Operative in 2012. The transfer of title for six (6) was completed in 2017. The portfolio now comprises a total of five (5) properties for a total of 15 units of affordable housing. The properties are assessed Residential for a combined total of \$18,470 taxes payable as listed below:

- | | | |
|---------------------------|--------------------------|---------|
| • 3724-26 Basinview Drive | (2 units) | \$4,128 |
| • 3410 Claremont Street | (2 units) | \$3,496 |
| • 3329 Prescott Street | (single-family dwelling) | \$2,864 |
| • 31 School Avenue | (single family dwelling) | \$2,315 |
| • 85 Frederick Street | (single-family dwelling) | \$2,672 |
| • 20-22 Birch Street | (2 units) | \$2,995 |

If approved, the combined tax payable will be reduced to \$13,862 and tax per dwelling unit will be reduced to a range of \$1,002 to \$2,622.

It is recommended that Needham Housing Co-operative Limited, 3724-26 Basinview Drive, Halifax, 3410 Claremont Street, Halifax, 3329 Prescott Street, Halifax, 31 School Avenue, Halifax, 85 Frederick Street, Halifax, and 20-22 Birch Street, Halifax, be added to Schedule 30, effective April 1, 2018, at an estimated combined cost of \$4,608.

REVIEW OF TAX RELIEF – PROPOSED REDUCTION IN FISCAL YEAR 2019

17. Kinsmen Club of Sackville/HRM, 71 First Lake Drive, Sackville Land Lease: Expires 31/08/2027

A review of the level of tax relief awarded to the Kinsmen Club of Sackville was prompted by negotiations between the Club and HRM for a new land lease agreement. The initial lease was for the entire park area of 4 acres (174,240 sf) a small portion of which was used for the construction of the society’s clubhouse. The new lease reduces the area to 7,320 sf to include the building, a fenced outdoor play area and access path. Once Property Valuation Service Corporation (“PVSC”) is notified of the new lease agreement the property’s assessment classification should be changed to Commercial (7,320 sf of leased land plus the building) and Commercial Exempt representing 166,920 sf of HRM park land. The new lease agreement will significantly reduce the amount of tax assessed to the Club.

Because the Club will no longer provide a service that would otherwise be HRM’s responsibility (operation of a public park and the fixtures within the park) the level of tax relief should be reduced. Typically, a service club would receive a Conversion from the Commercial to Residential rate (Schedule 29): a two-thirds saving. However, the entire lower level of the clubhouse is occupied by The First Lake Early Learning Centre Society, a registered non-profit society (#2507056). The preschool’s occupancy is a long-term arrangement and subsidized by the Club.

If approved, removal of the Kinsmen Club of Sackville from Schedule 26 and addition to Schedule 27 aligns the value of municipal tax relief with that afforded other child care service providers in the program. Further, the staff recommendation to implement the change effective as of April 1st, 2019, gives the Club time to make budget provision, negotiate any full or partial cost recovery with the preschool, and submit the documentation required under sub-clause 5A(4)(c) of *Administrative Order 2014-001-ADM*.⁸ The Club was notified in writing of the recommendation to amend the level of tax relief in fiscal year 2019 in a letter dated April 13, 2018.

⁸ As owner of the building the Club the lessee’s registration number, a copy of the signed lease, and the total area the lessee occupies under the lease.

It is recommended that the Kinsmen Club of Sackville, 71 First Lake Drive, Sackville, continue on Schedule 26 for fiscal year 2018-19 but that staff notify the Club that the recommendation will be to remove the property from Schedule 26 and reinstate on Schedule 27 in fiscal year 2019. If approved, the amended level of tax relief would be effective April 1, 2019.

Note: If the staff recommendation is accepted, the Club’s full exemption will be renewed in 2018 at an estimated cost of \$52,586. It is estimated that the taxable portion of the property will be reduced to approximately \$6,500. See: Alternative #1. Removal from Schedule 26 and reinstatement on Schedule 29.

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

A review of the level of tax relief awarded to the MacDonald House Association was recommended on the basis of largely commercial operations. Presently, approximately 65% of the building is occupied by for-profit tenants including a surf shop, tea room, massage therapist, and a crafts/vintage goods retailer. The non-profit occupancy includes only a small administrative office, shared common areas (storage, furnace room), and 732 sf leased to the Open View Children and Parent Association, a registered non-profit society (#1287171). The staff review concludes that the non-profit occupancy does not constitute alternate service delivery. If approved, removal of the MacDonald House Association from Schedule 26 and addition to Schedule 27 aligns the value of municipal tax relief afforded other child care service providers in the program. Further, the staff recommendation to implement the change effective as of April 1st, 2019, gives the Association time to make budget provision, negotiate any full or partial cost recovery with the preschool, and submit the documentation required under sub-clause 5A(4)(c) of *Administrative Order 2014-001-ADM*. The Association was notified in writing of the recommendation to amend the level of tax relief in fiscal year 2019 in a letter dated April 13, 2018. Advance notice enables the Association sufficient time to apportion the tax among the sub-leases implemented by the Association.

It is recommended that the MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown, continue on Schedule 26 for fiscal year 2018-19 but that staff notify the Association that the recommendation will be to remove from Schedule 26 and reinstate on Schedule 27 in fiscal year 2019. If approved, the amended level of tax relief would be effective April 1, 2019.

Note: If the staff recommendation is accepted, the Association’s exemption will be renewed in 2018 at an estimated cost of \$3,877. See: Alternative #1. Removal from Schedule 26 and reinstatement on Schedule 29.

APPLICATIONS NOT RECOMMENDED FOR ADDITION TO THE PROGRAM

| Table 3(a). Applications Not Recommended for Tax Relief: New Applicants | | |
|--|---------------------------------------|--|
| Organization | Civic Address | Rationale |
| Beacon House Inter-Faith Society | 450 Cobequid Road, Sackville | Employment-related benefit. Potential consolidation under future site re-development. Removed in 2015. |
| Fall River Minor Football Association | 1018 Fall River Road, Fall River | As of date of application deed not registered in name of applicant. Not assessed for tax in 2018. Refer to 2019 program. |
| Hospice Society of Greater Halifax | 618 Francklyn Street, Halifax | Not assessed for tax 2018. Refer to 2019 program. |
| Kinap Athletic Club | 181 Greenough Drive, Porter's Lake | Not assessed for tax 2018. Refer to 2019 program. |
| Nova Scotia Nature Trust | PID 00648493 Moody Lake Harrietsfield | Vacant land assessed Residential (\$432): strategic holdings to be sold at some undetermined future date to |
| | PID 00648501 Moody Lake | |

| | | |
|--|---|---|
| | Harrietsfield PID 40071177 Moody Lake Harrietsfield | generate revenue: these lands represent an investment opportunity not ecological conservation. Notification of intent to recommend removal in fiscal year 2018-19 was sent to the Nature Trust August 23, 2017. |
| | PID 40071193 Moody Lake Harrietsfield | |
| Knox United Church | 563 Sackville Drive, Sackville | Parking lot and commercial ice cream vendor. Assessed Commercial (\$761). |
| Stoneridge Fellowship Baptist Church | PID 40259756 Cobequid Road, Sackville | Vacant land holding. Assessed Residential (\$453). |
| Trustees of the United Church of Canada (Rockingham Pastoral Charge) | 12 Flamingo Drive, Halifax | The Atlantic Montessori School is a registered business (#3266014). |

| Table 3(b). Applications Not Recommended for Tax Relief: Previously Declined | | | |
|---|---|--|---|
| Request | Organization | Civic Address | Rationale |
| 100% | Canadian Blood Services | 270 John Savage Avenue, Dartmouth | Arms-length government agency. Medical/health service serving Atlantic hospitals. Declined in 2012 2014 and 2017. See: Notes to Table 4(b). |
| 100% | Covenant Place Support & Renewal Organization/M. Sharpe | 6877 Highway 207, West Chezzetcook | Private residence (single-family dwelling) and unfinished out-building described as a "youth centre" on ~68 acres of land. Assessed as Residential and Resource. Owner has received tax rebates and deferral under Administrative Order 10. |
| | | 7044 Highway 207, West Chezzetcook | 6-bedroom residence formerly used as a Jesuit retreat. Assessed as Residential. Declined in 2017. |
| 100% | Society for Women Healing from Addiction and Abuse | 3196 St. Margaret's Bay Road, St. Margaret's Bay | Abutting vacant resource land. Declined in 2015 and 2016. Nominal tax (\$55). |

Notes to Table 4(b):

Canadian Blood Services, 270 John Savage Avenue, Dartmouth

Canadian Blood Services ("CBS") was founded in 1998 in response to the recommendations of the Krevar Report on tainted blood. The agency is regulated as a biologics manufacturer by Health Canada in the collection, testing, processing and distribution of blood and blood products to Canadian hospitals. Incorporated as a Not-for-profit Corporation and a registered Canadian charity⁹, CBS manages the supply of blood and blood products in all provinces and territories except Quebec. The organization also oversees a national stem cell and marrow network, promotes public awareness of organ and tissue donation and transplant, and purchases manufactured plasma products. The CBS membership comprises the Ministers of Health of the Provinces and Territories of Canada, except for Quebec, who provide operational funding. The corporation has also established two wholly-owned "captive" insurance corporations¹⁰. According to the Revenue Canada Charities Directorate total national expenditures for

⁹ A separate Canadian Blood Services Foundation was established in 2003 but ceased activity in 2007; the fundraising carried out by the Foundation was assumed by CBS.

¹⁰ CBS Insurance Company Limited and Canadian Blood Services Captive Insurance Company Limited. "Captive" refers to an entity created and wholly owned to insure the risk of its owners, essentially a form of self-insurance.

2017 were over one billion dollars (>\$1,000,000,000). The primary role of volunteers is in donor recruitment, promotional awareness, and related fundraising events.

In 2009, the operations in Halifax and St. John, New Brunswick, were consolidated in a new manufacturing facility in Burnside Industrial Park. The property is assessed Commercial (estimated taxes \$499,897 in 2018) and its addition to the program would cause a significant shortfall in funding. Regardless, the Corporation has requested full exemption. Regional Council has rejected this request in the past for several reasons.

- January 13, 2004: By-law T-212. Canadian Blood Services applied for full tax exemption in relation to leasing a portion of the Canadian Red Cross Society's premises in Halifax. The Red Cross owned the building but leased land from HRM. Declined on the basis that the applicant was not the party assessed for tax¹¹ and provision of medical services.
- February 19, 2013: By-law T-229. Late application declined "*Staff find no basis to overturn a previous decision of Regional Council regarding the provision of medical services. Presently, HRM's tax assistance focuses on the community-based non-profit sector rather than arms-length government agencies*".
- February 25, 2014: Administrative Order 2014-001-ADM¹². recommendation to decline was based on Council's prior decisions with respect to medical/health services in relation to the Municipality's mandate. The report to Council stated "*Arguably, as an arms-length government agency the cost of municipal tax is incorporated into the service fees charged back to the provincial and federal governments: tax exemption realizes a saving to another level of government. As of September 2013, there is no formal agreement between the agency and HRM's Fire & Emergency Services (EMO)*". The staff recommendation also suggested that "*HRM Finance examine the possibility of incorporating Canadian Blood Services under a grant in lieu of taxes as per the current status of provincial hospitals served by the organization*".

In a letter to the Grants Committee dated November 15, 2017, the CBS reference full or partial tax relief provided in other provinces in which CBS owns and operates facilities. Namely, Alberta, Ontario, Manitoba, Saskatchewan, and Newfoundland. The CBS does not have facilities in the province of Quebec or the territories of Yukon, Nunavut or the Northwest Territories.

Readers are cautioned that comparing tax relief programs across Canada is a challenge. Different cities cover different services from property taxes; the role of tax relief in relation to cash grants or other government operating subsidies (eg. rent, discounted fees) varies significantly, and legislative authority may reside with a provincial government not municipal discretionary decision-making. Tax relief programs also differ in terms of the scope of program or service eligible for consideration.

In comparing the tax relief provided to CBS, most facilities have received full or partial exemption under provincial legislation, not municipal policy. The equivalent in Nova Scotia would be Section 5(1) of the Assessment Act. The two exceptions, facilities located in the City of Regina¹³, Saskatchewan, and St. John's¹⁴, Newfoundland, receive tax relief at the discretion of the municipality but these programs are not on a scale comparable to HRM's current program. Further, the Atlantic facility serves ~47 hospitals across Atlantic Canada:

- New Brunswick 20
- Nova Scotia 25
- Prince Edward Island 2

¹¹ Following repeal of By-law T-200, an Administrative Order was created which has been amended to recognize non-profits and charities leasing from a non-profit property owner.

¹² Referred to Administrative Order 59 in the staff report but subsequently re-numbered.

¹³ Regina's tax by-law has only twenty (20) properties listed for 2017.

¹⁴ St. John's tax relief program includes only registered charities and recreational amenities.

- Newfoundland 1 (only in the event of low inventory: St. John's)

Of a total of the forty-seven (47) hospital/medical facilities served by the Atlantic manufacturing facility, only five (5) or ~10% are located within HRM¹⁵; this percentage increases to 20% of facilities served in Nova Scotia.

In Nova Scotia, Section 5(1) of the Assessment Act a hospital is exempt property if it meets the definition of a hospital under the Hospitals Act. Canadian Blood Services has confirmed that they have not pursued a determination if the facility may be considered an ancillary hospital service. The staff review concludes that the operations of this medical facility are quasi-governmental and not aligned with the aims of the municipal tax relief program.

INCREASE IN TAX RELIEF NOT RECOMMENDED

The 2018, tax relief program received two (2) applications requesting an increase in level of tax relief.

| Request | Organization | Civic Address | Rationale |
|----------------|-----------------------------|--------------------------------|--|
| 100% | Black Educators Association | 2136 Gottingen Street, Halifax | Full exemption declined in 2017. Added to Schedule 29. Excludes residential portion leased to third party. |
| Not stated | Mayflower Curling Club | 3000 Monaghan Drive, Halifax | Current level of tax relief is consistent with curling clubs in the tax relief program (Schedule 29). |

FINANCIAL IMPLICATIONS

All dollar values cited in this report are rounded to the nearest dollar and are based on 2018 assessment values and 2017 tax rates¹⁶. Values are estimates to allow for any correction/change to a property's assessed value.

| | |
|---|------------------------------|
| 2018-19 Program Budget M311-8006 | \$4,170,000 |
| Less Recommended Renewal (668 properties) | (\$3,755,688) ¹ |
| Less Recommended Additions (44 properties): Table 2 | (\$160,525) |
| Balance | \$253,787 |
| Less Expired Leases to be Renewed | (\$52,251) ² |
| Balance | \$201,536³ |

Notes to Financial Implications:

1. An itemized listing of renewals is provided in a companion Information Report "Tax Relief for Non-Profit Organizations Program: Fiscal Year 2018-19 – Part 2 Proposed Renewals", dated April 20, 2018.
2. Report to Grants Committee meeting of June 4, 2018. Decision pending.
3. The balance remaining excludes a 2% contingency (\$79,369) for any increase in municipal tax rates: the revised balance would be \$122,167.

¹⁵ The list received from Canadian Blood Services includes Dartmouth General, IWK, two (2) QEII sites, and the Canadian Forces Health Services Centre, Halifax.

¹⁶ The 2018 tax rates are on average approximately 2% higher than 2017 but as of the date of this report tax accounts have not been adjusted in the municipal tax system.

RISK CONSIDERATION

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

COMMUNITY ENGAGEMENT

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

ENVIRONMENTAL IMPLICATIONS

Not applicable.

ALTERNATIVES

1. The Grants Committee could recommend that both the Kinsmen Club of Sackville and the MacDonald House Association be removed from Schedule 26 and reinstated in Schedule 29, in fiscal year 2018. The effective date could be retroactive to April 1, 2018, or effective as of the date of Council's decision.

Continuation of the current level of tax relief in fiscal 2018-19 with advance notification of intent to recommend a decrease in fiscal year 2019 (effective April 1, 2019) allows both organizations time to budget and to negotiate any proportional allocation to tenants.

2. The Grants Committee may recommend an amendment to Regional Council regarding the provision of tax relief or the applicable level of award. If the cost of an addition or amended award exceeds the program's budget capacity a supplementary report would have to be prepared and presented to the Audit & Finance Standing Committee.
3. The Grants Committee could refer an application for further review. If the additional review results in a recommendation to add an organization, add a property, or increase the level of tax relief and the combined cost exceeds the program's budget capacity a supplementary report would have to be prepared and presented to the Audit & Finance Standing Committee.

ATTACHMENTS

1. Amending Administrative Order – Attachments A through E.
 - A. Schedule 26: One Hundred Percent (100%) Full Exempt, as amended.
 - B. Schedule 27: Reduction of Seventy-Five Percent (75%) from the Residential Rate, as amended.
 - C. Schedule 28: Fifty Per Cent (50%) from the Residential Rate, as amended.
 - D. Schedule 29: Conversion from the Commercial to Residential Rate, as amended.
 - E. Schedule 30: Twenty-Five Per Cent (25%) from the Residential Rate, as amended.

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

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

Amending Administrative Order

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

RE IT RESOLVED by the Council of the Halifax Regional Municipality that Administrative Order 2014-001-ADM, the Tax Relief to Non-Profit Organizations Administrative Order, is further amended as follows:

1. Repealing Schedules 26, 27, 28, 29 and 30.
2. Adding Schedules 26, 27, 28, 29 and 30 as attached to this amending Administrative Order as Attachments A, B, C, D, and E.

Done and passed in Council this day of 2018

Mayor

Municipal Clerk

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

| Name of Organization | AAN | Civic Address |
|---|----------|--|
| Arthur Kidston Memorial Camp | 00124087 | 7429 Moose River Road, Long Lake |
| Atlantic Canada Aviation Museum | 01188372 | 20 Sky Boulevard, Goffs |
| Atlantic Marksmen Association | 08885591 | 3967 Old Guysborough Road, Devon |
| Banook Canoe Club, Limited | 00208833 | 17 Banook Avenue, Dartmouth |
| Bayside United Baptist Camp Association | 09906754 | 1503 Ketch Harbour Road, Sambro Head |
| BCM International (Canada) Incorporated | 00321389 | 14015 Highway 224, Cooks Brook |
| BCM International (Canada) Incorporated | 00321397 | 14008 Highway 224, Cooks Brook |
| BCM International (Canada) Incorporated | 03355594 | 14008 Highway 224, Cooks Brook |
| Beacon House Interfaith Society | 01057138 | 470 Cobequid Road, Sackville |
| Bide A While Animal Shelter Society | 09765425 | 67 Neptune Crescent, Dartmouth |
| Big Brothers Big Sisters of Greater Halifax | 01907484 | 86 Ochterloney Street, Dartmouth |
| Carroll's Corner Community Centre | 00676705 | 9 Milford Road, Carroll's Corner |
| Cheema Aquatic Club | 05327814 | 1390 Cobequid Road, Sackville |
| Chezzetcook and District Lions Club | 03403882 | 89 East Chezzetcook Road, East Chezzetcook |
| City of Halifax Non-Profit Housing Society | 00772186 | 2415 Brunswick Street, Halifax |
| City of Halifax Non-Profit Housing Society | 03352552 | 2461-2463 Brunswick Street, Halifax |
| City of Halifax Non-Profit Housing Society | 05208386 | 2519-2523 Brunswick Street, Halifax |
| Cole Harbour Rural Heritage Society | 03551865 | 471 Poplar Drive, Cole Harbour |
| Cole Harbour Rural Heritage Society | 03551903 | 475 Poplar Drive, Cole Harbour |
| Community Care Network Society | 02066092 | 2415 Maynard Street, Halifax |
| Dartmouth Lawn Bowls Club | 07556039 | 2 Mount Hope Avenue, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00766984 | 53 Ochterloney Street, Dartmouth |
| Estabrooks Community Hall | 09118918 | 4488 St. Margaret's Bay Road, Lewis Lake |
| Eastern Passage-Cow Bay Lions Club | 01362313 | 65 Hornes Road, Eastern Passage |
| Eastern Shore Ground Search and Rescue Team | 02629313 | 5688 Highway 7, Chezzetcook |
| Eastern Shore Wildlife Association | 01363042 | 200 Pool Road, Sheet Harbour |
| Estabrooks Community Hall | 09118918 | 4408 St. Margaret's Bay Road, Lewis Lake |
| Farrell Benevolent Society | 01462466 | 276 Windmill Road, Dartmouth |
| Feeding Others of Dartmouth | 03622843 | 43 Wentworth Street, Dartmouth |
| Fort Sackville Foundation | 04629442 | 15 Fort Sackville Road, Bedford |
| Fort Sackville Foundation | 08572429 | 31N John Gorham Lane, Bedford |
| Fultz Corner Restoration Society | 01189433 | 13 Sackville Drive, Lower Sackville |
| Fultz Corner Restoration Society | 04188322 | 17 Sackville Drive, Lower Sackville |
| Fultz Corner Restoration Society | 04926293 | 21 Sackville Drive, Lower Sackville |

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|---|----------|---|
| Fultz Corner Restoration Society | 10176697 | 25 Sackville Drive, Lower Sackville |
| Fultz Corner Restoration Society | 01162659 | 33 Sackville Drive, Lower Sackville |
| Grand Lake-Oakfield Community Society | 01776681 | 5466 Highway 2, Grand Lake |
| Halifax Alta Gymnastics Club | 08995206 | 6957 Bayer's Road, Halifax |
| Halifax Junior Bengal Lancers | 01850962 | 1690 Bell Road, Halifax |
| Halifax Regional Ground Search and Rescue Team | 03376699 | 116 Lakeview Road, Lakeview |
| Harbour Lites New Horizons Club | 01882635 | 167 Highway 357, Musquodoboit Harbour |
| Head of St. Margaret's Bay Boutilier's Point Recreation Association | 00420417 | PID#40209850 Island View Drive, Boutilier's Point |
| Indian Point Recreation Centre | 02138662 | 435 Indian Point Road, Glen Haven |
| Ketch Harbour Residents Association | 05590485 | 964 Ketch Harbour Road, Ketch Harbour |
| Ketch Harbour Residents Association | 03383687 | PID# 00391151 and 4077000 Ketch Harbour Road, Ketch Harbour |
| Kinsmen Club of Sackville | 03404781 | 71 First Lake Drive, Sackville |
| Kiwanis Club of Cole Harbour Westphal | 07727321 | 759 Caldwell Road, Eastern Passage |
| L'Acadie de Chezzetcook Association | 00275395 | 77 Hill Road, West Chezzetcook |
| L'Acadie de Chezzetcook Association | 00275875 | 79 Hill Road, West Chezzetcook |
| Lake Charlotte Area Heritage Society | 08989141 | 5435 Clam Harbour Road, Lake Charlotte |
| Lawrencetown Community Centre | 02470845 | 3657 Lawrencetown Road, Lawrencetown |
| Lions Club of Sackville | 09423117 | Lot 2 Beaver Bank, Beaver Bank |
| MacDonald House Association | 01175297 | 4144 Lawrencetown Road, Lawrencetown |
| Maskwa Aquatic Club | 03069311 | 91 Saskatoon Drive, Halifax |
| Metro Food Bank Society-Feed Nova Scotia | 04668383 | 67 Wright Avenue, Dartmouth |
| Mic Mac Aquatic Club | 03223167 | 192 Prince Albert Road, Dartmouth |
| Moser River and Area Historical Society | 03330168 | 28961 Highway 7, Moser River |
| Musquodoboit Harbour District Lions Club | 05242118 | 43 Petpeswick Road, Musquodoboit Harbour |
| Musquodoboit Harbour Heritage Society | 03442926 | 7895 Highway 7, Musquodoboit Harbour |
| Mutual Benefit Society | 03443655 | 2016 St. Margaret's Bay Road, Halifax |
| Neptune Theatre Foundation | 03488527 | 1593 Argyle Street, Halifax |
| North Ship Community Auxiliary | 04562518 | 214 West Ship Harbour Road, Ship Harbour |
| Nova Scotia Society for the Prevention of Cruelty | 07521189 | 5 Scarfe Court, Dartmouth |
| Osprey Archery Club | 00139386 | 4093 Prospect Road, Shad Bay |
| Ostrea Lake Wharf Preservation Society | 09193405 | 61 Wharf Road, Musquodoboit Harbour |
| Porter's Lake Community Services Association | 07727070 | 4693 Highway 7, Porter's Lake |
| Prospect Peninsula Residents Association | 03383539 | PID#00572248 Prospect Wharf Road, Prospect |
| Prospect Peninsula Residents Association | 03383547 | PID#40680902 Prospect Wharf Road, Prospect |
| Riverview Community Centre | 03972127 | 268 Sackville Drive, Sackville |

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|---|----------|--|
| Sack-A-Wa Canoe Club | 05833809 | 159 First Lake Drive, Sackville |
| Sackville Masonic Building Society Incorporated | 02065924 | 57 Gloria Avenue, Sackville |
| Sackville Volunteer Firefighters Organization | 05088763 | 471 Patton Road, Sackville |
| Scotia Chamber Players | 03730778 | 6181 Lady Hammond Road, Halifax |
| Seaforth Community Society | 04208269 | 6060 Highway 207, Seaforth |
| Senobe Aquatic Club | 04219511 | 6 Nowlan Street, Dartmouth |
| Sheet Harbour Rockets Association | 04241258 | 207 Church Point Road, Sheet Harbour |
| Sheet Harbour Snowmobile and ATV Club | 04241266 | 1023 Highway 224, Musquodoboit Harbour |
| Soccer Nova Scotia | 09127259 | 210 Thomas Raddall Drive, Halifax |
| Social and Beneficial Society of Cow Bay | 00968447 | 1493 Cow Bay Road, Cow Bay |
| Society for the Protection and Preservation of Black Culture in Nova Scotia | 04559908 | 10 Cherry Brook Road, Cherry Brook |
| Society of St. Vincent De Paul | 02169428 | 436 Herring Cove Road, Spryfield |
| Society of St. Vincent De Paul | 07745877 | 440 Herring Cove Road, Spryfield |
| SS Atlantic Heritage Park Society | 04404351 | 180 Sandy Cove Road, Terence Bay |
| Tantallon Centennial Athletic Club | 04530268 | 200 Ballfield Road, Tantallon |
| Three Village Recreation Association | 09796460 | Glen Haven |
| Titans Gymnastics and Trampoline Club | 10113075 | 40 Broom Road, Dartmouth |
| Upper Musquodoboit Community Association | 04721144 | 8344 Highway 224, Upper Musquodoboit |
| Upper Musquodoboit Fellowship Club | 07671695 | 8397 Highway 224, Upper Musquodoboit |
| Upper Musquodoboit Fellowship Club | 04229584 | 8397 Highway 224, Upper Musquodoboit |
| Upper Musquodoboit Fellowship Club | 04721152 | PID#00564401 Highway 224, Upper Musquodoboit |
| Windsor Junction Community Centre | 04979206 | 48 Community Centre Lane, Windsor Junction |

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

| Name of Organization | AAN | Civic Address |
|--|----------|--|
| Akoma Holdings Incorporated | 03453065 | 1016-1018 Highway 7, Westphal |
| Adsum Association for Women and Children | 05208432 | 2421 Brunswick Street, Halifax |
| Adsum Association for Women and Children | 03393062 | 158 Greenhead Road, Lakeside |
| Adsum Association for Women and Children | 04563042 | 250 Victoria Road, Dartmouth |
| Affirmative Ventures Association | 03445526 | 139 Lake Crest Drive, Dartmouth |
| Atlantic District of the Wesleyan Church/Cornerstone Wesleyan Church | 09770380 | 1215 Hammonds Plains Road, Hammonds Plains |
| Birch Cove Baptist Church Limited | 04719638 | 50 Donaldson Avenue, Halifax |
| Building Futures Employment Society | 05506018 | 61 Glendale Avenue, Sackville |
| Club 24 | 01150774 | 3 Dundas Street, Halifax |
| Colby Village Preschool Association | 00811149 | 144 Avondale Road, Cole Harbour |
| Cunard Street Children's Centre | 00737321 | 5557 Cunard Street, Halifax |
| Dartmouth Adult Services Centre Association | 09888330 | 59 Dorey Avenue, Dartmouth |
| Dartmouth Day Care Centre | 07531850 | 28 Caledonia Road, Dartmouth |
| East Preston Day Care Centre | 01360906 | 1799 Highway 7, East Preston |
| Fairview United Family Resource Centre | 01416669 | 6 Titus Street, Halifax |
| Freedom Foundation of Nova Scotia | 05049261 | 15 Brule Street, Dartmouth |
| Golden Age Social Centre | 03354873 | 212 Herring Cove Road, Halifax |
| Halifax Transition House Association | 01851322 | Do Not List |
| Home of the Guardian Angel | 05223393 | 3 Sylvia Avenue, Halifax |
| Homes for Independent Living Nova Scotia | 05341019 | 2505 Oxford Street, Halifax |
| Knox United Church | 04683129 | 567 Sackville Drive, Sackville |
| Lake City Employment Services Association | 00159174 | 386 Windmill Road, Dartmouth |
| Memory Lane Family Place Association | 04550501 | 22 Memory Lane, Sackville |
| Metro Community Housing Association | 03755983 | 3235 Albert Street, Dartmouth |
| Metro Community Housing Association | 03221369 | 3235 Joe Howe Drive, Halifax |
| Metro Community Housing Association | 05276659 | 8 Marc's Way, Dartmouth |
| Metro Community Housing Association | 03686558 | 93 Woodlawn Road, Dartmouth |
| Metro Community Housing Association | 02274507 | 6274 Young Street, Halifax |
| Metro Non-Profit Housing Association | 04431227 | 2672-2678 Bell Aire Terrace, Halifax |
| Metro Non-Profit Housing Association | 01133489 | 5510 Buddy Daye Street, Halifax |

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|--|----------|---|
| Metro Non-Profit Housing Association | 01646486 | 5522-5526 Cunard Street, Halifax |
| Mi'Kmaq Native Friendship Society | 00166324 | 2161 Gottingen Street, Halifax |
| Native Council of Nova Scotia | 00585602 | PID#40210114 and PID#40210122 Church Point Road, Sheet Harbour |
| Needham Preschool and Daycare | 01851098 | 3372 Devonshire Avenue, Halifax |
| North Preston Medical Child Care Society | 03538982 | 52 Cain Street, North Preston |
| Old School Gathering Place Co-operative Limited | 03393615 | 7962 Highway 7, Musquodoboit Harbour |
| Phoenix Youth Programs | 01274546 | Do Not List |
| Phoenix Youth Programs | 01523473 | Do Not List |
| Regional Residential Services Society | 00636878 | 7097 Abbott Drive, Halifax |
| Regional Residential Services Society | 02002388 | 3838 Basinview Drive, Halifax |
| Regional Residential Services Society | 00640069 | 63 Hawthorne Street, Dartmouth |
| Regional Residential Services Society | 00640093 | 30 McDougall Avenue, Sackville |
| Regional Residential Services Society | 01413805 | 1615 Oxford Street, Halifax |
| Regional Residential Services Society | 00640085 | 105 Pleasant Street, Dartmouth |
| Regional Residential Services Society | 00125911 | 31 Robert Allen Drive, Halifax |
| Regional Residential Services Society | 00636843 | 1648 Vernon Street, Halifax |
| Rock Church Christian Association | 04016157 | 222 Sackville Drive, Halifax |
| Ronald McDonald House Charities Atlantic Association | 03863492 | 1133 Tower Road, 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 |
| Saint Leonard's Society of Nova Scotia | 01087126 | 191 Herring Cove Road, Herring Cove |
| Second Stage Housing Association of Dartmouth | 03900061 | Do Not List |
| Second Stage Housing Association of Dartmouth | 00822701 | Do Not List |
| Second Stage Housing Association of Dartmouth | 00501409 | Do Not List |
| Second Stage Housing Association of Dartmouth | 04597176 | Do Not List |
| Spencer House Seniors Centre | 05574358 | 5596 Morris Street, Halifax |
| Synod of the Diocese of Nova Scotia and Prince Edward Island/Parish of St. Mark's Church | 03902404 | 5522 Russell Street, Halifax |
| Temple Baptist Church: Stoneridge Fellowship Baptist Church | 03016595 | 85 Temple Terrare, Lower Sackville |
| Universalist Unitarian Church of Halifax | 04569768 | 5500 Inglis Street, Halifax |

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

| Name of Organization | AAN | Civic Address |
|---|----------|--|
| Akoma Holdings Incorporated | 10531128 | Old Lawrencetown Road, Parcel HCC2, Cole Harbour |
| Akoma Holdings Incorporated | 03453073 | PID#40150567 18-20-35-49 Wilfred Jackson Way, Westphal |
| Alexandra Children's Centre | 09785930 | 3405 Devonshire Avenue, Halifax |
| Canadian Cancer Society | 03984354 | 5286 South Street, Halifax |
| Community Care Network Society | 00036919 | 2425 Maynard Street, Halifax |
| Freedom Foundation of Nova Scotia | 00016918 | 16 Brule Street, Dartmouth |
| Hooked Rug Museum of North America Society | 07691106 | 9848 St Margaret's Bay Road, St Margaret's Bay |
| Laing House Association | 09227571 | 1225 Barrington Street, Halifax. |
| MacPhee Centre for Creative Learning | 04710118 | 50 Queen Street, Dartmouth |
| Metro Community Housing Association | 05737974 | 30 Chartwell Lane, Halifax |
| Metro Non-Profit Housing Association | 00036927 | 2437 Maynard Street, Halifax |
| Mi'Kmaq Native Friendship Society | 04128176 | 5511 Cornwallis Street, Halifax |
| Mi'Kmaq Native Friendship Society | 04128214 | 2158 Gottingen Street, Halifax |
| Mi'Kmaq Native Friendship Society | 04128192 | 2156 Gottingen Street, Halifax |
| Mi'Kmaq Native Friendship Society | 04128184 | 2164 Gottingen Street, Halifax |
| Saint Leonard's Society of Nova Scotia | 03689581 | 3170 Romans Avenue, Halifax |
| Second Stage Housing Association of Dartmouth | 08945942 | Do Not List |
| Second Stage Housing Association of Dartmouth | 04013859 | Do Not List |
| Second Stage Housing Association | 09654720 | Do Not List |
| Society for the Rehabilitation of Addicted Persons | 03341895 | 1374 Robie Street, Halifax |
| Society for Women Healing from Addictions and Abuse | 08954909 | 3178 St. Margaret's Bay Road, St Margaret's Bay |
| St. John Council for Nova Scotia and Prince Edward Island | 10363748 | 72 Highfield Park Drive, Dartmouth |
| Theatre Arts Guild | 04570073 | 6 Parkhill Road, Halifax |
| Urban Farm Museum Society of Spryfield | 04212851 | 21 Kidston Road, Halifax |

Schedule 29: Conversion from Commercial to Residential Rate

| Name of Organization | AAN | Civic Address |
|---|----------|---|
| Alrasoul Islamic Society Centre | 00267201 | 1247 Bedford Highway, Bedford |
| Armdale Yacht Club | 00111767 | 75 Burgee Run, Halifax |
| Ashlar Masonic Building Company Limited | 00129879 | 1 Chestnut Drive, Smith Settlement |
| Atlantic Marksmen Association Incorporated | 00140627 | 6 Clements Street, Dartmouth |
| Atlantic Marksmen Association Incorporated | 08885591 | 3967 Old Guysborough Road, Goffs |
| Austenville Owls Club | 00157546 | 34 Oakdale Crescent, Dartmouth |
| Austenville Owls Club | 00157562 | 36 Oakdale Crescent, Dartmouth |
| Austenville Owls Club | 10566282 | 38 Oakdale Crescent, Dartmouth |
| Beaver Bank Kinsac Lions Club | 07727372 | 40 Sandy Lake Road, Beaver Bank |
| Bedford Basin Yacht Club | 10148758 | 379 Shore Drive, Bedford |
| Bedford Basin Yacht Club | 00267082 | 377 Shore Drive, Bedford |
| Bedford Masonic Lodge | 00267317 | 10 Dartmouth Road, Dartmouth |
| Bibles for Missions Halifax Enterprises | 09766871 | 31 Temple Terrace, Lower Sackville |
| Black Educator's Association | 00795151 | 2136 Gottingen Street, Halifax |
| Bread of Life Ministries Association | 08601526 | 2 Fox Hollow Drive, Upper Tantallon |
| Canadian Cancer Society | 03984354 | 5826 South Street, Halifax |
| Canadian Lebanon Society of Halifax | 04431154 | 253 Bedford Highway, Halifax |
| Canadian Red Cross Society | 09502033 | 133 Troop Avenue, Dartmouth |
| Chalice (Canada) | 06478344 | 26 Union Street, Bedford |
| Clean Nova Scotia Foundation | 00203165 | 126 Portland Street, Dartmouth |
| Columbus Club of Sackville | 02208229 | 252 Cobequid Road, Sackville |
| Cultural Federations of Nova Scotia | 08784345 | 1113 Marginal Road, Halifax |
| Dartmouth Clay Target Association | 01089145 | 2500 Cow Bay Road, Eastern Passage |
| Dartmouth Curling Club | 01088378 | 35 Canal Street, Dartmouth |
| Dartmouth Family Centre | 02097818 | 107 Albro Lake Road, Dartmouth |
| Dartmouth Work Activity Society | 06342124 | 15 Poseidon Court, Dartmouth |
| Dartmouth Yacht Club | 01089307 | 697 Windmill Road, Dartmouth |
| Deanery Project Co-operative Limited | 45224918 | 37 Deanery Road, Lower Ship Harbour |
| Delmore Buddy Daye Learning Institute Incorporated | 00913383 | 5539 Cornwallis Street, Halifax |
| Diman Association Canada | 04588797 | 345 Kearney Lake Road, Bedford |
| Ecology Action Centre | 03440303 | 2705 Fern Lane, Halifax |
| Fisherman's Cove Development Association | 08887411 | 4 Government Wharf, Eastern Passage |
| Halifax Curling Club | 01849816 | 948 South Bland Street, Halifax |
| Hammonds Plains Community Centre Association | 01870114 | 2041 Hammonds Plains Road, Halifax |
| Harbour Lodge #53 Royal Antediluvian Order of Buffaloes | 04684109 | 2 Wentworth Street, Dartmouth |
| Hubbards Community Waterfront Association | 00141305 | 20 and PID#40386666 Yacht Club Road, Hubbards |
| Italian Canadian Cultural Association of Nova Scotia | 03005542 | 2629 Agricola Street, Halifax |

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| Jost Mission Day Care Society | 01143255 | 11 Mont Street, Halifax |
| La Societe Acadienne | 04864816 | 54 Queen Street, Dartmouth |
| Lakeview, Windsor Junction, Fall River Fireman's Association | 05468906 | 843 Fall River Road, Fall River |
| Lakeview, Windsor Junction, Fall River Fireman's Association | 03032655 | 3214 Highway 2, Fall River |
| Lesbian, Gay & Bisexual Youth Project Society | 03227626 | 2281 Brunswick Street, Halifax |
| Masonic Lodge: Eureka Lodge #42 | 03075869 | 42 Sprott Lane, Sheet Harbour |
| Mayflower Curling Club | 03096882 | 3000 Monaghan Drive, Halifax |
| Mission to Seafarers | 08736065 | 844 Marginal Road, Halifax |
| Nova Scotia Lung Association | 02140152 | 6331 Lady Hammond Road, Halifax |
| PAC Autism Nova Scotia Society | 01430068 | 594 Spring Garden Road, Halifax |
| Petpeswick Yacht Club | 03737012 | East Petpeswick Road, Musquodoboit Harbour |
| Philae Building Society | 03234185 | 3530 Connolly Street, Halifax |
| Purcell's Cove Social Club | 03842207 | 505 Purcell's Cove Road, Halifax |
| Eastern Lodge | 01362046 | 625 Cow Bay Road, Eastern Passage |
| Resolute Amateur Athletic Club | 02175312 | 5461 Inglis Street, Halifax |
| Royal Canadian Naval Association: Peregrine Branch | 04568281 | 2623 Agricola Street, Halifax |
| Royal Nova Scotia Yacht Squadron | 04137973 | 360 Purcell's Cove Road, Halifax |
| Royal Nova Scotia Yacht Squadron | 04076192 | 376 Purcell's Cove Road, Halifax |
| Shakespeare by the Sea Theatre Society | 01834231 | 5480 Point Pleasant Drive, Halifax |
| South End Lawn Tennis Club | 04373944 | 949 Young Avenue, Halifax |
| Sport Nova Scotia | 04394585 | 5512 Spring Garden Road, Halifax |
| St. George's Lawn Tennis Club | 04401638 | 6 St. George's Lane, Dartmouth |
| St. Margaret's Masonic Building Centre | 04403444 | 6384 St. Margaret's Bay Road, Head of St. Margaret's Bay |
| St. Margaret's Sailing Club | 08571848 | 5 Foxberry Hill Road, St. Margaret's Bay |
| Village Green Recreation Society | 00693529 | 15 Leary's Road Cove, East Dover |
| Waegwoltic Limited | 04778561 | 6549 Cobourg Road, Halifax |
| Waverley Community Association | 00088706 | 2463 Rocky Lake Drive, Waverley |

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

| Name of Organization | AAN | Civic Address |
|--|----------|-------------------------------------|
| 5534 Almon Street Incorporated | 03774988 | 5534 Almon Street, Halifax |
| ABC Housing Co-operative Limited | 04104021 | 1F Arklow Drive, Dartmouth |
| ABC Housing Co-operative Limited | 04253752 | 42A Booth Street, Dartmouth |
| ABC Housing Co-operative Limited | 00706116 | 7 Floral Crescent, Dartmouth |
| ABC Housing Co-operative Limited | 00750514 | 13 Pine Street, Dartmouth |
| ABC Housing Co-operative Limited | 01882953 | 25 Pine Street, Dartmouth |
| ABC Housing Co-operative Limited | 00440248 | 47 Pine Street, Dartmouth |
| Adsum Association for Women and Children | 04559215 | 2380 Gottingen Street, Halifax |
| Adsum Association for Women and Children | 05948037 | 209-15 Knightsridge Drive, Halifax |
| Adsum Association for Women and Children | 09659390 | 304-40 Veronica Drive, Halifax |
| Adsum Association for Women and Children | 09658858 | 3-34 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 |
| Apartment Housing Co-Operative Limited | 01677535 | 10 Cherry Lane, Halifax |
| 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 Kirtland Court, Cole Harbour |
| Atlantic Housing Co-operative Limited | 02390825 | 33 Lanarkshire Court, Cole Harbour |
| Atlantic Housing Co-operative Limited | 04208072 | 119A Mount Edward Road, Dartmouth |
| Atlantic Housing Co-operative Limited | 00810657 | 63 Poplar Drive, Cole Harbour |
| Atlantic Housing Co-operative Limited | 04268989 | 30 Roblea Drive, Dartmouth |
| Atlantic Housing Co-operative Limited | 01474936 | 33 Shrewsbury Road, Cole Harbour |
| Central Dartmouth Housing Co-operative Limited | 03426378 | 79-79A Belle Vista Drive, Dartmouth |
| Central Dartmouth Housing Co-operative Limited | 00951455 | 124-124A Dorothea Drive, Dartmouth |
| 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 |

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| Central Dartmouth Housing Co-operative Limited | 04772091 | 42-42A Lucien Drive, Dartmouth |
| Central Dartmouth Housing Co-operative Limited | 00435805 | 43A Lucien Drive, Dartmouth |
| Central Dartmouth Housing Co-operative Limited | 00192694 | 15 Medway Court, Dartmouth |
| Central Dartmouth Housing Co-operative Limited | 03538079 | 60 Spar Crescent, Dartmouth |
| Central Dartmouth Housing Co-operative Limited | 03618285 | 226-228 Spring Avenue, Dartmouth |
| Central Dartmouth Housing Co-operative Limited | 00079251 | 280-282 Spring Avenue, Dartmouth |
| Central Dartmouth Housing Co-operative Limited | 04772059 | 7-7A Wilbur Court, Dartmouth |
| City of Halifax Non-Profit Housing Society | 01824775 | 2444 Barrington Street, Halifax |
| City of Halifax Non-Profit Housing Society | 01256653 | 2289-2299 Brunswick Street, Halifax |
| City of Halifax Non-Profit Housing Society | 03539792 | 2485-2487 Brunswick Street, Halifax |
| City of Halifax Non-Profit Housing Society | 05474698 | 2495-2497 Brunswick Street, Halifax |
| City of Halifax Non-Profit Housing Society | 05474671 | 2515 Brunswick Street, Halifax |
| City of Halifax Non-Profit Housing Society | 05474647 | 2525-2535 Brunswick Street, Halifax |
| City of Halifax Non-Profit Housing Society | 05474655 | 2537-2547 Brunswick Street, Halifax, |
| City of Halifax Non-Profit Housing Society | 00081833 | 2569-2575 Brunswick Street, Halifax |
| City of Halifax Non-Profit Housing Society | 05208416 | 2579 Brunswick Street, Halifax |
| City of Halifax Non-Profit Housing Society | 05208408 | 2581 Brunswick Street, Halifax |
| City of Halifax Non-Profit Housing Society | 04630254 | 5515 Buddy Daye Street, Halifax |
| City of Halifax Non-Profit Housing Society | 00035742 | 5522 Buddy Daye Street, Halifax |
| City of Halifax Non-Profit Housing Society | 04077601 | 2388 Gottingen Street, Halifax |
| City of Halifax Non-Profit Housing Society | 00773867 | 2014-2020 Maynard Street, Halifax |
| City of Halifax Non-Profit Housing Society | 06021336 | 2540 Maynard Street, Halifax |
| City of Halifax Non-Profit Housing Society | 04765966 | 32A Sambro Road, Halifax |
| City of Halifax Non-Profit Housing Society | 04765958 | 34 Sambro Road, Halifax |
| Cranberry Lake Housing Co-operative Limited | 03552551 | 1-47 Cedarwood Drive, Dartmouth |
| Cross-Roads Non-Profit Housing Limited | 06218725 | 1 Unity Court, Middle Sackville |
| Dartmouth Non-Profit Housing Society | 01621866 | 9A-B Acacia Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05965535 | 15 Acacia Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 01621874 | 17 Acacia Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 04507401 | 112 Albro Lake Road, Dartmouth |

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| Dartmouth Non-Profit Housing Society | 02499347 | 116 Albro Lake Road, Dartmouth |
| Dartmouth Non-Profit Housing Society | 04823257 | 146-148 Albro Lake Road, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05891485 | 26 Ancona Place, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05891477 | 28 Ancona Place, Dartmouth |
| Dartmouth Non-Profit Housing Society | 02080192 | 47-47A Andover Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 07539274 | 53A Andover Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 07539568 | 53B Andover Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 07539282 | 53C Andover Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 07539576 | 53D Andover Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00964735 | 41 Brompton Road, Dartmouth |
| Dartmouth Non-Profit Housing Society | 02215616 | 43 Brompton Road, Dartmouth |
| Dartmouth Non-Profit Housing Society | 02057891 | 20-22 Carleton Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 07539665 | 7A Catherine Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 07540825 | 7B Catherine Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 06039626 | 17 Collins Grove, Dartmouth |
| Dartmouth Non-Profit Housing Society | 06072739 | 19 Collins Grove, Dartmouth |
| Dartmouth Non-Profit Housing Society | 03499855 | 21 ½ A-B Dahlia Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05962625 | 5 Dominion Court, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05962617 | 6 Dominion Court, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00322482 | 10 Eaton Avenue, Dartmouth |
| Dartmouth Non-Profit Housing Society | 03691063 | 7 Galaxy Avenue, Dartmouth |
| Dartmouth Non-Profit Housing Society | 03675637 | 20-22 Grant Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05401852 | 24-26 Grant Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00892114 | 8-8A John Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 07581300 | 17 Lakecrest Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 07581327 | 19 Lakecrest Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 04819977 | 21 Lakecrest Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 07581335 | 23 Lakecrest Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00791822 | 95A 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 |
| Dartmouth Non-Profit Housing Society | 07579012 | 1C Lynn Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 0002802 | 23 Lynn Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00442968 | 279-281 Main Street, Dartmouth |
| Dartmouth Non-Profit Housing Society | 06119867 | 22A Marilyn Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00834645 | 25-25C Marilyn Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05822734 | 80 Montebello Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05822742 | 82 Montebello Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05893372 | 12 Nicole Court, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05893399 | 10 Nicole Court, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05893054 | 15 Novawood Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05938309 | 17 Novawood Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 01079735 | 6 Old Ferry Road, Dartmouth |
| Dartmouth Non-Profit Housing Society | 02000407 | 47A-B-C Old Ferry Road, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00732532 | 10-10A Owen Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00732524 | 6-6A Owen Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00732516 | 12-12A Owen Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 07579411 | 44 Pinecrest Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 04798074 | 46 Pinecrest Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 03976408 | 38-38A Regent Drive, Dartmouth |
| Dartmouth Non-Profit Housing Society | 03111083 | 50-52 Robert Drive, Dartmouth |

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| 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 | 04977068 | 24 Spar Crescent, Dartmouth |
| Dartmouth Non-Profit Housing Society | 02218844 | 328 Spring Avenue, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00192783 | 460 Spring Avenue, Dartmouth |
| Dartmouth Non-Profit Housing Society | 00691089 | 523 Spring Avenue, Dartmouth |
| Dartmouth Non-Profit Housing Society | 06309666 | 15 Trinity Avenue, Dartmouth |
| Dartmouth Non-Profit Housing Society | 06276318 | 52A Trinity Avenue, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05819105 | 26 Venice Court, Dartmouth |
| Dartmouth Non-Profit Housing Society | 05819113 | 28 Venice Court, Dartmouth |
| Dartmouth Non-Profit Housing Society | 03497739 | 24 Woodland Avenue, Dartmouth |
| Dunbrack Housing Co-Operative Limited | 00760587 | 29A-29B Mountain Road, Halifax |
| Dunbrack Housing Co-Operative Limited | 01087029 | 29C-29D Mountain Road, Halifax |
| Dunbrack Housing Co-Operative Limited | 00012521 | 2-4 Sunset Avenue, Halifax |
| Dunbrack Housing Co-Operative Limited | 06390773 | 77-202A Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 06476155 | 77-202B Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 06390781 | 83 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 06476163 | 85 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 06390757 | 87 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 06476171 | 89 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 06390765 | 91 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 06476198 | 93 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 07739974 | 95-97 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 07739893 | 98-100 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 07739966 | 99-101 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 07739958 | 103-105 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 07739931 | 107-109 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 07739923 | 111-113 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 07739915 | 115-117 Withrod Drive, Halifax |
| Dunbrack Housing Co-Operative Limited | 07739907 | 119-121 Withrod Drive, Halifax |
| Elizabeth Fry Society | 00468622 | 1 Tulip Street, Dartmouth |
| Flip Flop Housing Co-operative Limited | 05851793 | 5 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851807 | 7 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851815 | 9 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851823 | 11 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851831 | 13 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851858 | 15 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851866 | 17 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851874 | 19 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851912 | 29 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851939 | 31 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851947 | 33 Beaufort Drive, Cole Harbour |
| Flip Flop Housing Co-operative Limited | 05851955 | 35 Beaufort Drive, Cole Harbour |
| Fresh Start Housing Co-operative Limited | 05839009 | 22 Bruce Drive, Sackville |
| Fresh Start Housing Co-operative Limited | 05839017 | 26 Bruce Drive, Sackville |
| Fresh Start Housing Co-operative Limited | 05741947 | 1 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742145 | 2 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05741955 | 3 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742137 | 4 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05741963 | 5 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742129 | 6 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05741971 | 7 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742102 | 8 Jennifer Court, Sackville |

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| Fresh Start Housing Co-operative Limited | 05741998 | 9 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742099 | 10 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742005 | 11 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742072 | 12 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742064 | 14 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742013 | 15 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742056 | 16 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05742021 | 17 Jennifer Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05839025 | 2 Louise Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05839157 | 5 Louise Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05839033 | 6 Louise Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05839041 | 10 Louise Court, Sackville |
| Fresh Start Housing Co-operative Limited | 05839068 | 14 Louise Court, Sackville |
| Green Stem Co-Operative Limited | 00210641 | 2046-2048 Beech Street, Halifax |
| Green Stem Co-Operative Limited | 01049828 | 6374-6376 Chebucto Road, Halifax |
| Green Stem Co-Operative Limited | 01966553 | 2435-2437 Davison Street, Halifax |
| Green Stem Co-Operative Limited | 04033981 | 2085-2087 Elm Street, Halifax |
| Green Stem Co-Operative Limited | 03535339 | 2557 A & B Elm Street, Halifax |
| Green Stem Co-Operative Limited | 03966488 | 6288 A & B North Street, Halifax |
| Green Stem Co-Operative Limited | 02202301 | 6176-6178 Willow Street, Halifax |
| Green Stem Co-Operative Limited | 02202328 | 2547-2549 Windsor Street, Halifax |
| Green Stem Co-Operative Limited | 02202336 | 2551-2553 Windsor Street, Halifax |
| 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 |
| Halifax Women's Housing Co-Operative Limited | 04804651 | 2678 Fuller Terrace, Halifax |
| Halifax Women's Housing Co-Operative Limited | 00040584 | 2040 Creighton Street, Halifax |
| Halifax Women's Housing Co-Operative Limited | 01678108 | 2432 Robie Street, Halifax |
| High Hopes Housing Co-operative Limited | 01995057 | 2364 Agricola Street, Halifax |
| High Hopes Housing Co-operative Limited | 02576678 | 6209 Allan Street, Halifax |
| High Hopes Housing Co-operative Limited | 00027634 | 6201 Cedar Street, Halifax |
| High Hopes Housing Co-operative Limited | 02301245 | 6162 Duncan Street, Halifax |
| High Hopes Housing Co-operative Limited | 01096346 | 6237 Lawrence Street, Halifax |
| High Hopes Housing Co-operative Limited | 03225283 | 6131-6133 Pepperell Street, Halifax |
| High Hopes Housing Co-operative Limited | 03533085 | 2531 Poplar Street, Halifax |
| High Hopes Housing Co-operative Limited | 03776239 | 6030 Willow Street, Halifax |
| High Hopes Housing Co-operative Limited | 02261405 | 6299 Yale Street, Halifax |
| Highfield Park Housing Co-operative Limited | 06451942 | 35 Joseph Young Street, Dartmouth |
| Housing Trust of Nova Scotia | 04039769 | 2183 Gottingen Street, Halifax |
| John Hugh Mackenzie Housing | 04568451 | 5293 Green Street, Halifax |

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| Co-operative Limited | | |
| Kabuki Housing Co-operative Limited | 01390597 | 2467-2481 Agricola Street, Halifax |
| Lamplight Housing Co-operative Limited. | 01256629 | 5535 Inglis Street, Halifax |
| Lamplight Housing Co-operative Limited. | 02229331 | 6305 North Street, Halifax |
| Lamplight Housing Co-operative Limited. | 02603322 | 6069 Pepperell Street, Halifax |
| Lamplight Housing Co-operative Limited. | 02230216 | 1749 Preston Street, Halifax |
| Lamplight Housing Co-operative Limited. | 01431447 | 920 South Bland Street, Halifax |
| Lamplight Housing Co-operative Limited. | 00040231 | 1185 South Park Street, Halifax |
| Lamplight Housing Co-operative Limited. | 04037804 | 5520 Victoria Road, Dartmouth |
| Longhouse Housing Co-Operative Limited | 01275143 | 2352 Agricola Street, Halifax |
| Longhouse Housing Co-Operative Limited | 03731642 | 2356 Agricola Street, Halifax |
| Longhouse Housing Co-Operative Limited | 03731634 | 2358 Agricola Street, Halifax |
| Longhouse Housing Co-Operative Limited | 01275151 | 2360 Agricola Street, Halifax |
| Longhouse Housing Co-Operative Limited | 03948234 | 6027 Charles Street, Halifax |
| Longhouse Housing Co-Operative Limited | 04570707 | 6042 Compton Avenue, Halifax |
| 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 | 03223965 | 37 Ridgevalley Road, Halifax |
| Maria's Housing Co-operative Limited | 04019466 | 66 Ridgevalley Road, Halifax |
| Maria's Housing Co-operative Limited | 03987027 | 94 Ridgevalley Road, Halifax |
| Maria's Housing Co-operative Limited | 01358227 | 96 Ridgevalley Road, Halifax |
| Maria's Housing Co-operative Limited | 04271122 | 190 Ridgevalley Road, Halifax |
| Maria's Housing Co-operative Limited | 01081209 | 22 Shepherd Road, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06273912 | 1 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06273971 | 2 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06273939 | 5 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06273998 | 6 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06273947 | 9 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06274005 | 10 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06273955 | 13 Emerald Crescent, Halifax |

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| McIntosh Run Housing Co-Operative Limited | 06274285 | 14 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06273963 | 17 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06274293 | 18 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06274307 | 22 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06274315 | 26 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06274277 | 30 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06274269 | 34 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06274242 | 38 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06274234 | 42 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-Operative Limited | 06274226 | 46 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-operative Limited | 07729480 | 47 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-operative Limited | 07729537 | 52 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-operative Limited | 07729499 | 53 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-operative Limited | 07729545 | 54 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-operative Limited | 07729502 | 57 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-operative Limited | 07729553 | 58 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-operative Limited | 07729561 | 62 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-operative Limited | 07729588 | 66 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-operative Limited | 07729529 | 67 Emerald Crescent, Halifax |
| McIntosh Run Housing Co-operative Limited | 07729510 | 63 Emerald Crescent, Halifax |
| Needham Housing Co-operative Limited | 03266788 | 3342 Agricola Street, Halifax |
| Needham Housing Co-operative Limited | 01567977 | 3724-26 Basinview Drive, Halifax |
| Needham Housing Co-operative Limited | 04793072 | 20 Birch Street, Bedford |
| Needham Housing Co-operative Limited | 04043685 | 3410 Claremont Street, Halifax |
| Needham Housing Co-operative Limited | 03894223 | 85 Frederick Avenue, 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 | 01049399 | 3329 Prescott Street, Halifax |
| Needham Housing Co-operative Limited | 03355314 | 5533 Russell Street, Halifax |
| Needham Housing Co-operative Limited | 02231778 | 31 School Avenue, Halifax |
| Needham Housing Co-operative Limited | 01776258 | 3194 Union Street, Halifax |
| New Armdale Westside Housing Co-operative Limited | 01674412 | 6A-6B Aldergrove Drive, Halifax |
| New Armdale Westside Housing | 01873679 | 10 Avon Crescent, Halifax |

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| Co-operative Limited | | |
| New Armdale Westside Housing Co-operative Limited | 00809586 | 7A-7B Catamaran Road, Halifax |
| New Armdale Westside Housing Co-operative Limited | 05732913 | 40A-40B Circle Drive, Halifax |
| New Armdale Westside Housing Co-operative Limited | 02228165 | 9 Claymore Avenue, Halifax |
| New Armdale Westside Housing Co-operative Limited | 03542068 | 17A-17B Dentith Road, Halifax |
| New Armdale Westside Housing Co-operative Limited | 03542084 | 17C-17D Dentith Road, Halifax |
| New Armdale Westside Housing Co-operative Limited | 01087843 | 89 Drumdonald Road, Halifax |
| New Armdale Westside Housing Co-operative Limited | 02526522 | 113 Drumdonald Road, Halifax |
| New Armdale Westside Housing Co-operative Limited | 01425773 | 2 Elmsdale Court, Halifax |
| New Armdale Westside Housing Co-operative Limited | 01358081 | 20 Elmsdale Crescent, Halifax |
| New Armdale Westside Housing Co-Operative Limited | 04804953 | 9 Green Acres Road, Halifax |
| New Armdale Westside Housing Co-operative Limited | 04281527 | 31 Hartlen Avenue, Halifax |
| New Armdale Westside Housing Co-operative Limited | 02398907 | 40 Hartlen Avenue, Halifax |
| New Armdale Westside Housing Co-operative Limited | 02391287 | 42 Hartlen Avenue, Halifax |
| 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 |

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| 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 Road, Halifax |
| Newfie Housing Co-operative Limited | 01675559 | 55 Abby Road, Halifax |
| Newfie Housing Co-operative Limited | 01256521 | 61 Abby Road, Halifax |
| Newfie Housing Co-operative Limited | 02273195 | 99 Bromley Road, Halifax |
| Newfie Housing Co-operative Limited | 05026563 | 108 Bromley Road, Halifax |
| Newfie Housing Co-operative Limited | 01154826 | 112 Bromley Road, Halifax |
| Newfie Housing Co-operative Limited | 00695785 | 15 Cavendish Road, Halifax |
| Newfie Housing Co-operative Limited | 00639648 | 115 Dumdonald Road, Halifax |
| Newfie Housing Co-operative Limited | 02457563 | 112 Ridgevalley Road, Halifax |
| Newfie Housing Co-operative Limited | 02605465 | 120 Ridgevalley Road, Halifax |
| Newfie Housing Co-operative Limited | 03948218 | 188 Ridgevalley Road, Halifax |
| Newfie Housing Co-operative Limited | 00704067 | 44 Shepherd Road, Halifax |
| Rocky Road Housing Co-operative Limited | 05835151 | 6 Osborne Street, Halifax |
| Rocky Road Housing Co-operative Limited | 05834988 | 10 Osborne Street, Halifax |
| Rocky Road Housing Co-operative Limited | 01259075 | 14 Osborne Street, Halifax |
| Rocky Road Housing Co-operative Limited | 01259083 | 18 Osborne Street, Halifax |
| Rocky Road Housing Co-operative Limited | 05844177 | 3640-3667 Lynch Street and Imo Lane, Halifax |
| Rogers Housing Co-operative Limited | 05290562 | 8-10 Rogers Drive, Sackville |
| Rogers Housing Co-operative Limited | 05290589 | 12-14 Rogers Drive, Sackville |
| Rogers Housing Co-operative Limited | 05290597 | 16-18 Rogers Drive, Sackville |
| Rogers Housing Co-operative Limited | 05290619 | 20-22 Rogers Drive, Sackville |
| Rogers Housing Co-operative Limited | 05290627 | 32-34 Rogers Drive, Sackville |
| Rogers Housing Co-operative Limited | 05290635 | 36-38 Rogers Drive, Sackville |
| Rogers Housing Co-operative Limited | 05290643 | 40-42 Rogers Drive, Sackville |
| Rogers Housing Co-operative Limited | 05290651 | 44-46 Rogers Drive, Sackville |
| Rogers Housing Co-operative Limited | 05290678 | 48-50 Rogers Drive, Sackville |
| Rogers Housing Co-operative Limited | 05290686 | 52-54 Rogers Drive, Sackville |
| Rogers Housing Co-operative Limited | 05290732 | 56-58 Rogers Drive, Sackville |
| Rooftops Housing Co-operative Limited | 01489461 | 70 Stuart Harris Drive, Dartmouth |
| Rooftops Housing Co-operative Limited | 00378348 | 48 Amaranth Crescent, Cole Harbour |
| Rooftops Housing Co-operative Limited | 05419263 | 130A Dorothea Drive, Dartmouth |
| Rooftops Housing Co-operative Limited | 00248312 | 141 Havelock Crescent, Cole Harbour |
| Rooftops Housing Co-operative Limited | 02996227 | 149 Havelock Crescent, Cole Harbour |

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| Rooftops Housing Co-operative Limited | 04311817 | 16 Lillian Drive, Dartmouth |
| Rooftops Housing Co-operative Limited | 02481626 | 21 Lillian Drive, Dartmouth |
| Rooftops Housing Co-operative Limited | 02416735 | 99 Nestor Crescent, Cole Harbour |
| Rooftops Housing Co-operative Limited | 00202371 | 231 Poplar Drive, Cole Harbour |
| Rooftops Housing Co-operative Limited | 00058556 | 13 Shrewsbury Road, Cole Harbour |
| Rooftops Housing Co-operative Limited | 02103923 | 96 Sirius Crescent, Cole Harbour |
| Rooftops Housing Co-operative Limited | 02062364 | 37 Spar Crescent, Dartmouth |
| Rooftops Housing Co-operative Limited | 00192813 | 44 Spar Crescent, Dartmouth |
| Rooftops Housing Co-operative Limited | 01973835 | 70 Spar Crescent, Dartmouth |
| Rooftops Housing Co-operative Limited | 03078396 | 76 Spar Crescent, Dartmouth |
| Saduke Housing Co-operative Limited | 00930687 | 8 Alder Crescent, Sackville |
| Saduke Housing Co-operative Limited | 06030882 | 36 Bruce Drive, Sackville |
| Saduke Housing Co-operative Limited | 06030874 | 40 Bruce Drive, Sackville |
| Saduke Housing Co-operative Limited | 06030904 | 44 Bruce Drive, Sackville |
| Saduke Housing Co-operative Limited | 06030912 | 48 Bruce Drive, Sackville |
| Saduke Housing Co-operative Limited | 06031129 | 1 Emily Court, Sackville |
| Saduke Housing Co-operative Limited | 06031102 | 5 Emily Court, Sackville |
| Saduke Housing Co-operative Limited | 06031099 | 9 Emily Court, Sackville |
| Saduke Housing Co-operative Limited | 06031056 | 10 Emily Court, Sackville |
| Saduke Housing Co-operative Limited | 06031064 | 14-16 Emily Court, Sackville |
| Saduke Housing Co-operative Limited | 06031072 | 18-20 Emily Court, Sackville |
| Saduke Housing Co-operative Limited | 02695529 | 1 Howland Drive, Sackville |
| Saduke Housing Co-operative Limited | 05070074 | 37 Matador Court, Sackville |
| Saduke Housing Co-operative Limited | 02247062 | 15 Nictaux Drive, Sackville |
| Saduke Housing Co-operative Limited | 01440349 | 99 Nictaux Drive, Sackville |
| Saduke Housing Co-operative Limited | 02453452 | 2 Nordic Court, Sackville |
| Saduke Housing Co-operative Limited | 04252365 | 14 Nordic Court, Sackville |
| Saduke Housing Co-operative Limited | 02676915 | 46 Quaker Crescent, Sackville |
| Saduke Housing Co-operative Limited | 03951561 | 207 Riverside Drive, Sackville |
| Saduke Housing Co-operative Limited | 02636611 | 302 Riverside Drive, Sackville |
| Saduke Housing Co-operative Limited | 01841335 | 9 Sampson Drive, Sackville |
| Saduke Housing Co-operative Limited | 02574896 | 21 Saturn Drive, Sackville |
| Saduke Housing Co-operative Limited | 00531081 | 55 Smokey Drive, Sackville |
| Saduke Housing Co-operative Limited | 04899385 | 186 Smokey Drive, Sackville |
| Saduke Housing Co-operative Limited | 04765591 | 244 Smokey Drive, Sackville |
| Saduke Housing Co-operative Limited | 01688871 | 18 Wilmot Street, Sackville |
| Saint Leonard's Society of Nova Scotia | 03863514 | 5506 Cunard Street, Halifax |
| Spryview Housing Co-operative Limited | 00043907 | 2 Hayes Street, Halifax |
| Spryview Housing Co-operative Limited | 03748375 | 28 Arvida Avenue, Halifax |
| Spryview Housing Co-operative Limited | 00143669 | 699 Herring Cove Road, Halifax |
| Spryview Housing Co-operative Limited | 01297619 | 24 Arvida Avenue, Halifax |
| Spryview Housing Co-operative Limited | 01154737 | 16 Carnation Crescent, Halifax |
| Spryview Housing Co-operative Limited | 05648238 | 15 Heather Street, Halifax |
| Spryview Housing Co-operative Limited | 03442861 | 1866 Old Sambro Road, Halifax |
| Spryview Housing Co-operative Limited | 00471097 | 2678 Old Sambro Road, Halifax |
| Spryview Housing Co-operative Limited | 04944747 | 26 Williams Lake Road, Halifax |
| Trillium Housing Co-Operative Limited | 10501830 | 1-8 Trillium Court, Dartmouth |
| Trillium Housing Co-Operative Limited | 10501849 | 9-16 Trillium Court, Dartmouth |
| Trillium Housing Co-Operative Limited | 10501857 | 17-21 Trillium Court, Dartmouth |
| Trillium Housing Co-Operative Limited | 10501865 | 22-26 Trillium Court, Dartmouth |
| Trillium Housing Co-Operative Limited | 10501873 | 66A Valkyrie Crescent Dartmouth |
| Trillium Housing Co-Operative Limited | 05511496 | 49A Cranberry Crescent, Dartmouth |
| True North Housing Co-operative Limited | 06186165 | 21 True North Crescent, Dartmouth |

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| West Halifax Housing Co-operative Limited | 05843588 | 6721 Regent Road, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879406 | 3118 Coleman Court, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879708 | 3119 Coleman Court, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879775 | 3122 Coleman Court, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879503 | 3125 Coleman Court, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879368 | 3128 Coleman Court, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879783 | 3129 Coleman Court, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879651 | 3138 Coleman Court, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879511 | 3141 Coleman Court, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879791 | 6826 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879546 | 6828 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879805 | 6832 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879414 | 6834 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879821 | 6838 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879686 | 6842 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879627 | 6848 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879767 | 6849 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879678 | 6853 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879597 | 6856 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879562 | 6861 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879376 | 6864 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879392 | 6867 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879589 | 6868 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879724 | 6875 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879694 | 6876 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879325 | 6879 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative Limited | 04879457 | 6882 Cook Avenue, Halifax |
| Westmoor 57 Housing Co-operative | 04879422 | 6889 Cook Avenue, Halifax |

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| Limited | | |
| 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 |
| 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 |

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| 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 |