

HALIFAX

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Item No. 11.1.10
Halifax Regional Council
September 22, 2020

TO: Mayor Savage and Members of Halifax Regional Council

SUBMITTED BY:

Original Signed by 

Jacques Dubé, Chief Administrative Officer

DATE: July 31, 2020

SUBJECT: **Tax Relief for Non-Profit Organizations: Fiscal Year 2020-2021. Part 1 – Proposed Amendments to Schedules**

ORIGIN

March 18, 2014 – Implementation of Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations. The application for additions to the program is advertised as November 30th to accommodate the annual budget process and the deadline for renewals is March 31st. In response to the COVID-19 pandemic the deadline was extended to May 15th, 2020.

May 12, 2020 – Approval of Administrative Order 2020-009-ADM *Respecting Recommendations for the Allocation of Grants and Withdrawals from Reserves During COIVID-19*. The purpose of the policy is to expedite the approval process by temporarily suspending the need for Council to receive recommendations from those Standing Committees named in the policy's schedules, including the Grants Committee which is a sub-committee of the Audit & Finance Standing Committee.

LEGISLATIVE AUTHORITY

- *Halifax Regional Municipality Charter, S.N.S. 2008, c.39*
79A (1) Subject to subsections (2) to (4), the Municipality may only expend money for municipal purposes if
 - (a) The expenditure is included in the Municipality's operating budget or capital budget or is otherwise authorized by the Municipality...

RECOMMENDATIONS ON PAGE 2 AND 3

- *Administrative Order 2014-001-ADM Respecting Tax Relief for Non-Profit Organizations.*

5A If the lease or license respecting the real property that is the subject of an application for the renewal of tax relief has expired,

 - (a) The lease or license must have been expired for no more than three (3) years as of the March 31 immediately preceding the start of the fiscal year for which tax relief is sought; and
 - (b) The applicant must provide to the Municipality written confirmation from the licensor or lessor that
 - (i) the lease or license contains a provision allowing the lessee or licensee to remain in possession after the lease or the license expires, or
 - (ii) the lessor or licensor consents to remain in possession of the real property.

7C (1) If an application for the renewal of tax relief is late a late application and the application for the previous year was on time, the amount of tax relief for each property that was filed late shall be reduced in accordance with subsection 2 of this section.

(2) If the subsection 1 applies, the amount of tax relief for each property that was filed late shall be reduced as follows:

 - (a) if the application is received on or before June 30th, there shall be no reduction; or
 - (b) if the application is received after June 30th and on or before September 28th, there shall be a reduction of 1/365 for every calendar day such application is later after June 30th, to a maximum of two thousand five hundred dollars (\$2,500) per property; or
 - (c) if the application is received after September 30th, there shall be a reduction 1/365 for every calendar day such application is late after June 30th to a maximum of five thousand dollars (\$5,000) per property.

(3) If June 30th or September 28th falls on a Saturday or Sunday, the deadline shall be extended until the next business day.
 - *Administrative Order 2020-009-ADM Respecting Recommendations for the Allocation of Grants and Withdrawals from Reserves During COVID-19.*
 - *Administrative Order 54 Respecting Procedures for Developing Administrative Orders(Administrative Order 54)*
- 5.** All Administrative Orders, amendments to Administrative Orders, and repeal of Administrative Orders require at least seven (7) days notice to all of Council Members in accordance with subsection 59(1) of the *Halifax Regional Municipality Charter*.

RECOMMENDATION

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

1. Suspend the rules of Procedures under Administrative Order One, the *Procedures of the Council Administrative Order*, under Schedule 2 the Audit and Finance Standing Committee Terms of Reference;

2. Approve renewal of tax relief for 763 properties as listed in Schedules 26 to 30 as itemized in the Information Report "Tax Relief for Non-Profit Organizations Program – Fiscal Year 2020/2021 Part 2 Proposed Renewals" dated July 31, 2020, effective April 1, 2020 unless stated otherwise, at an estimated combined cost of \$4,295,800 from Operating Account M311-8006;
3. Approve an increase in level of tax relief for two (2) properties at an estimated incremental cost of \$4,600 from Operating Account M311-8006;
4. Approve the addition of forty-six (46) properties to Administrative Order 2014-001-ADM as detailed in the Discussion section of this report at an estimated combined cost of \$96,700 from Operating Account M311-8006;
5. Approve a grant equivalent to the award previously received under the tax relief program for three (3) properties at an estimated combined cost of \$30,100 from Operating Account M311-8006; and
6. Adopt the amendments to Administrative Order 2014-001-ADM as set out in Attachment 2 of this report, including
 - (a) adopting Attachments A through E attached to Attachment 1 to repeal and replace Schedules 26, 27, 28, 29 and 30 of the Administrative Order; and
 - (b) temporarily suspending the pro-rated deductions for late renewals in fiscal year 2020/2021 due to Covid-19.

BACKGROUND

Under the Non-Profit Tax Relief Program (Administrative Order 2014-001-ADM), eligible non-profits and charities can apply for tax relief and be placed on one of five schedules for tax relief. The five schedules provide tax reductions at the following levels:

- Reducing the commercial tax rate to the residential tax rate (Schedule 29),
- a 25% reduction in property taxes, at the residential rate (Schedule 30),
- a 50% reduction in property taxes, at the residential rate (Schedule 28),
- a 75% reduction in property taxes, at the residential rate (Schedule 27), and,
- a 100% reduction in property taxes (Schedule 26),

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

DISCUSSION

SUMMARY OF PROPOSED CHANGES

In addition to the proposed renewals, there are changes proposed to the Schedules in fiscal year 2020 included as Attachment A, B, C, D and E in Attachment 1 of this report. Further, there are three (3) awards proposed for expired leases removed from the program.

1. The removal of the **Dartmouth Family Centre**, 107 Albro Lake Road, Dartmouth and the **Halifax Transition House Association**, Halifax, from Schedule 27, **Harbour Lodge #53 Royal Andeluvian Order of Buffaloes**, 2 Wentworth Street, Dartmouth, from Schedule 29, and **Central Dartmouth Housing Cooperative**, from Schedule 30 effective April 1, 2020, as detailed in Table 1 of this report;

2. The removal of the **Atlantic Marksmen Association**, 2965 Old Guysborough Road, Devon, from Schedule 26 and recognize tax relief for the mandatory public safety zone under Schedule 29;
3. The removal of the **Community Care Network**, 2425 Maynard Street, Halifax, from Schedule 28 and the addition of this same property on Schedule 26, effective April 1, 2020, at an estimated additional cost of \$4,300.
4. The removal of **Sheet Harbour Ground Search and Rescue**, 44 Behie Road, Sheet Harbour, from Schedule 28 and the addition of this same property on Schedule 26, effective April 1, 2020, at an estimated additional cost of \$300.
5. The addition of **Fall River Minor Football Association**, 1018 Fall River Road, Fall River; **Kinap Athletic Club**, a Portion of PID 4049884 - 181 Greenborough Drive, West Porters Lake and **Riverline Activity Centre Association**, 80 Dutch Settlement Road, Dutch Settlement to Schedule 26, effective April 1, 2020, at an estimated combined cost of \$11,600.
6. The addition of **Yarmouth Association for Community Residential Options**, 33 Barbara Drive, Dartmouth. to Schedule 27, effective April 1, 2020, at an estimated cost of \$2,500.
7. The addition of the **Sheet Harbour and Area Chamber of Commerce**, a Portion of PID 40328528 - 22404 Highway 7, Sheet Harbour, to Schedule 28, effective April 1, 2020, at an estimated cost of \$5,900.
8. The addition of **MusGo Riders Cooperative Limited**, 325 Porters Lake Station Road, Porters Lake; the **Nova Scotia Nature Trust**, 81 Prince Albert Road, Dartmouth; **Nova Scotia Regional Tennis Development Association**, 50 Verdi Drive, Bedford, and the **Sable Island Institute**, a Portion of PID 00001248 - 5718 Point Pleasant Drive Halifax, to Schedule 29, effective April 1, 2020, at an estimated combined cost of \$54,200.
9. The addition of the **Affordable Housing Association of Nova Scotia**, 100 Pinecrest Drive, Dartmouth; **Compass Nova Scotia Co-Operative Homes Limited**, 179-79A Bella Vista Drive, Dartmouth; 10 Cockburn Drive, Lower Sackville; 12 Coburn Avenue, Lower Sackville; 3601 Deal Street, Halifax; 124-124A Dorothea Drive, Dartmouth; 22 Green Acres Road, Halifax; 121 Herring Cove Road, Halifax; 31A Lucien Drive Dartmouth; 32 Lucien Drive, Dartmouth; 32A Lucien Drive, Dartmouth; 37-37A Lucien Drive, Dartmouth; 42-42A Lucien Drive, Dartmouth; 43A Lucien Drive, Dartmouth; 27 McDougall Avenue, Lower Sackville; 29 McDougall Avenue, Lower Sackville; 31 McDougall Avenue, Lower Sackville; 33 McDougall Avenue, Lower Sackville; 35 McDougall Avenue, Lower Sackville; 37 McDougall Avenue, Lower Sackville; 15 Medway Court, Dartmouth; 22 Sampson Drive, Lower Sackville; 24 Sampson Drive, Lower Sackville; 28 Sampson Drive, Lower Sackville; 32 Sampson Drive, Lower Sackville; 38 Sampson Drive, Lower Sackville; 42 Sampson Drive, Lower Sackville; 46 Sampson Drive, Lower Sackville; 226-228 Spring Avenue, Dartmouth; 234 Spring Avenue, Dartmouth; 280-282 Spring Avenue, Dartmouth; 492 Spring Avenue, Dartmouth; 7-7A Wilbur Court, Dartmouth; **Fallout Housing Co-Operative Limited**, 6187 Lawrence Street, Halifax, 6193 Lawrence Street, Halifax, 6023 Willow Street, Halifax, and 6326 Pepperell Street, Halifax, to Schedule 30, effective April 1, 2020, at an estimated combined cost of \$22,500.
10. A grant equivalent to awards previously received under the tax relief program to the **Association of Special Needs Recreation**, 82 Cobblestone Lane, Musquodoboit Harbour; **Sackville NS Lions Club**, 101 Old Beaver Bank Road, Lower Sackville; and the **South End Daycare**, 5594 Morris Street, Halifax, at an estimated combined cost of \$30,100 from Operating Account M311-8006.
11. Records management changes.

If approved, the level of tax relief for three (3) properties would be amended and a combined total of forty-five (45) properties would be added to the program in fiscal year 2020.

REMOVAL FROM TAX RELIEF PROGRAM

In 2020, there are sixteen (16) properties to be removed from the tax relief program as listed below in Table 1.

Table 1. Properties to be Removed from Schedules: Fiscal Year 2020			
Schedule	Organization	Civic Address	Rationale
27	Dartmouth Family Centre/3097512 Nova Scotia Limited	107 Albro Lake Road, Dartmouth	Notification of private sector lease termination effective May 1, 2020.
	Halifax Transition House Association	Halifax	Property sold January 2020.
29	Harbour Lodge #53 RAOB – Royal Andeluvian Order of Buffaloes	2 Wentworth Street, Dartmouth	Property sold December 2019.
30	Central Dartmouth Housing Co-Operative Limited	79-79A Bella Vista Drive, Dartmouth	Amalgamation and transfer of title to Compass Nova Scotia Co-operative Homes Limited, November 19, 2019. Compass Nova Scotia Co-operative Homes Limited has made application to the 2020 program for the addition of these same properties.
		124-124A Dorothea Drive, Dartmouth	
		31A Lucien Drive Dartmouth	
		32 Lucien Drive, Dartmouth	
		32A Lucien Drive, Dartmouth	
		37-37A Lucien Drive, Dartmouth	
		42-42A Lucien Drive, Dartmouth	
		43A Lucien Drive, Dartmouth	
		15 Medway Court, Dartmouth	
		60 Spar Crescent, Dartmouth	
		226-228 Spring Avenue, Dartmouth	
		280-282 Spring Avenue, Dartmouth	
7-7A Wilbur Court, Dartmouth			

Notes to Table 1.

The Halifax Transition House Association's new premises located in Dartmouth remains in the tax relief program.

AMENDMENT TO SCHEDULE 26 - 100% Exempt

Atlantic Marksmen Association, 3967 Old Guysborough Road, Devon

The property leased by the Association from the Nova Scotia Department of Natural Resources is used as an outdoor shooting range. The property is assessed both Commercial (clubhouse) and Resource. When added to the tax relief program it was recognized that the acreage assessed as Resource was required by legislation to create a public safety zone for the outdoor shooting range and this portion of the property was tax exempted on Schedule 26 while the clubhouse was awarded a Conversion from the Commercial to Residential rate on Schedule 29. The presentation of one (1) property with only one assessment account number on two schedules has resulted in confusion and distorts count. Therefore, if approved, the proposed removal from Schedule 26 is considered a housekeeping matter and the club will continue to receive the same level of tax relief as originally awarded but listed in only one Schedule.

It is recommended that the exemption from Resource tax for the Atlantic Marksmen Association, 3967 Old Guysborough Road, Devon, be recognized and reported with their tax relief under Schedule 29.

RECOMMENDED CHANGE IN LEVEL OF TAX RELIEF

The 2020 tax relief program received two (2) applications requesting an increase in level of tax relief. These properties are already in the tax relief program and included in the tally of renewals. If approved, the additional cost (the cost of an increase over the existing tax grant) is shown in the individual recommendations.

1. Community Care Network Society, 2425 Maynard Street, Halifax

Two (2) properties owned and operated by the Society were added to the tax relief program under former By-law T-200: the food and furniture bank operating out of 2415 Maynard Street was added to Schedule 26 and the abutting property located at 2425 Maynard Street used for employment training was added to Schedule 28. The Society has requested that the level of tax relief for 2425 Maynard Street be increased because the government-funded employment training program ceased, and the facility is now used in relation to the food and furniture bank. The property located at 2425 Maynard Street, Halifax, is assessed Commercial and total tax is \$25,900.

It is recommended that the Community Care Network Society, 2425 Maynard Street, Halifax be removed from Schedule 28 and added to Schedule 26, effective April 1, 2020. The estimated additional cost to the tax relief program is \$4,300.

2. Sheet Harbour and Area Ground Search and Rescue, 44 Behie Road, Sheet Harbour

In 2019, the property owned by the volunteer search and rescue team was added to Schedule 28 pending construction and operation of a storage garage for vehicles owned by the society. The undeveloped land did not provide any program or service to the public. The land is assessed as Resource (total tax \$600). The garage has been constructed but an inspection and occupancy permit could not be issued due to COVID-19 public health restrictions.

It is recommended that the Sheet Harbour Ground Search and Rescue Team, 44 Behie Road, Sheet Harbour be removed from Schedule 28 and added to Schedule 26, effective April 1, 2020. The estimated additional cost to the tax relief program is \$300.

Note: As of the date of this report the property has not been re-assessed to reflect the value of the building and the classification amended from Resource to Commercial. The cost of municipal tax relief is expected to increase.

PROPOSED ADDITIONS TO THE PROGRAM

In 2020, there are forty-six (46) proposed additions to the tax relief program. A summary by proposed level of tax relief is shown below in Table 2.

Table 2. Proposed Additions: Summary by Schedule 2020 Assessment Values and 2019 Municipal Tax Rates			
Schedule	Number of Properties	Combined Total Tax	Combined Cost of Proposed Tax Relief
Schedule 26 (100% exempt)	3	\$11,600	(\$11,600)
Schedule 27 (75% reduction at Residential rate)	1	\$3,300	(\$2,500)
Schedule 28 (50% reduction at Residential rate)	1	\$7,100	(\$5,900)
Schedule 29 (Conversion to Residential rate)	4	\$81,600	(\$54,200)
Schedule 30 (25% reduction at Residential rate)	37	\$90,000	(\$22,500)
Total	46	\$193,600	(\$96,700)

- **Schedule 26 - 100% Exempt**

- Fall River Minor Football Association, 1018 Fall River Road, Fall River [Referred from 2019]**

Incorporated in 2005, the club provides instruction and competition for children and youth. Operations are primarily sustained by player registration fees and fundraising. In 2017, the society acquired the property from HRM under Administrative Order 50 at less than market value for use as a clubhouse. Hourly rentals are available, and the venue hosts a local seniors club and a popular "Fall River Community Jam Session". In 2019 the Association made application for a relief program but it was deferred to 2020 because the conveyance had not closed the applicant was not the titleholder and the property remained tax exempt on the municipal tax roll. In 2020 the property is assessed as Commercial (total tax \$4,400).

It is recommended that the Fall River Minor Football Association, 1018 Fall River Road, Fall River be added to Schedule 26, effective April 1, 2020, at an estimated cost of \$4,400.

- Kinap Athletic Club/Halifax Regional Municipality, a Portion of PID 40469884 181 Greenborough Drive, West Porters Lake – Lease Expires: 30/10/2027 [Referred from 2019]**

Incorporated in 1984, the Club offer seasonal recreational and competitive canoeing and kayaking on HRM park land abutting Porter's. In 2018, the Club entered into a 10-year less than market value land lease agreement which clarified ownership of the on-site infrastructure, the area of land

to be leased, and public access to the waterfront¹. The Club applied for tax relief in 2019 but as of the date of application the subject property was not assessed as taxable on the municipal tax roll: the application was deferred to the 2020 program. The lease includes a clubhouse building and approximately 8,047 square feet of land. The leased premises are assessed Commercial (total tax \$3,950) and Resource Exempt.

It is recommended that the Kinap Athletic Club, a Portion of PID 40469884 -181 Greenborough Drive, West Porters Lake be added to Schedule 26, effective April 1, 2020, at an estimated cost of \$3,950.

5. Riverline Activity Centre Association, 80 Dutch Settlement Road, Dutch Settlement

Incorporated as a society in 1994, the Association operates a community hall used primarily for leisure activities and private rentals. In 2018, the Association acquired title to the property from HRM at less than market value under Administrative Order 50. The property has been assessed Commercial (total tax \$3,250).

It is recommended that the Riverline Activity Centre Association, 80 Dutch Settlement Road, Dutch Settlement be added to Schedule 26, effective April 1, 2020, at an estimated cost of \$3,250.

• **Schedule 27 - 75% Reduction in Property Taxes, at the Residential Tax Rate**

6. Yarmouth Association for Community Residential Options, 33 Barbara Drive, Dartmouth

Incorporated in 1989, the Association is a registered non-profit society and Canadian charity that provides community-based residential services for mentally and physically challenged persons on behalf of the Nova Scotia Department of Community Services. In 2019, three (3) residential properties were granted tax relief under Schedule 27² each accommodates 3 to 4 persons. In 2018, the Association acquired a small residential property which is assessed Residential (total tax \$3,280).

It is recommended that the Yarmouth Association for Community Residential Options, 33 Barbara Drive, Dartmouth be added to Schedule 27, effective April 1, 2020, at an estimated cost of \$2,500.

• **Schedule 28 - 50% Reduction in Property Taxes, at the Residential Tax Rate**

7. Sheet Harbour and Area Chamber of Commerce/Halifax Regional Municipality, a Portion of PID 40328528 - 22404 Highway 7, Sheet Harbour – Lease Expires: 31/12/2029

Incorporated as a non-profit society in 1982, the Chamber's purpose is to promote and support the economic and social development of the area from East Ship Harbour to Ecum Secum on the Eastern Shore. The organization's revenues are primarily government grants supplemented by fundraising and membership dues. Occupancy of the MacPhee House (c.1875), a municipally registered heritage property, dates back to the mid-1980's when the property was moved to its current location to avoid demolition. In 2004, HRM acquired title to the premises from the Province of Nova Scotia and executed a Memorandum of Understanding with the Chamber to

¹ Report to April 24, 2018 meeting of Regional Council, Less than Market Value Lease: Kinap Athletic Club 181 Greenborough Drive, West Porters Lake, dated April 9, 2019. Leased area shown on site plan attached.

² The Association's administrative office in Dartmouth was added to Schedule 29.

continue operation of a seasonal Visitor Information Centre. The premises also accommodate a small collection owned by the Sheet Harbour Historical Society. In November 2019 Council approved a 10-year less than market value lease agreement that includes MacPhee House and accessory buildings.³ The MacPhee House and accessory buildings are assessed Commercial (total tax \$7,070) Partial tax relief is recommended to reflect the property's partial use for a seasonal community museum.

It is recommended that Sheet Harbour and Area Chamber of Commerce, a Portion of PID 40328528 – 2204 Highway 7, Sheet Harbour be added to Schedule 28, effective April 1, 2020, at an estimated cost of \$5,900.

Note: The proposed addition of the Sheet Harbour and Area Chamber of Commerce is recommended in relation to the operation of a community museum operated by the Sheet Harbour Historical Society under a sub-lease agreement with the Chamber. If approved, the addition of the Sheet Harbour Historical Society to HRM's Interim Community Museum's Grant Program in 2020 would result in a modest operating grant and the Society's proportional share of property tax is an eligible operating expenditure.

Schedule 29 – Conversion to Residential Tax Rate

8. MusGo Rider Co-operative Limited, 325 Porters Lake Station Road, Porters Lake

Incorporated in 2012, the cooperative provides wheelchair accessible transportation and charter services along the Eastern Shore. Operations are sustained by municipal and provincial transit subsidies with modest earned revenues from charters, grants and rentals. In 2018, the cooperative purchased a former residence in Porters Lake. The premises serve as an administrative office for the coop, the MusGo Rider Valley-Sheet Harbour Co-operative (#3296525), the Eastern Shore Musquodoboit Valley Literacy Network (#3095221) and a for-profit private practice, Nova Salutem. In 2019, Property Valuation Services Corporation corrected the assessment classification to Commercial to reflect a non-residential use (total tax \$9,530). Because the premises serve primarily as an office building, including leases to unrelated third parties, a Conversion from the Commercial to Residential rate is recommended.

It is recommended that MusGo Riders Co-operative Limited, 325 Porters Lake Station Road, Porters Lake be added to Schedule 29, effective April 1, 2020, excluding any portion of the premises leased, licensed otherwise occupied by a private or business interest, at an estimated cost of \$6,400.

Note: An area of 105 sf representing approximately 5% of the total building area is occupied by a private/business interest and excluded from tax relief.

9. Nova Scotia Nature Trust, 81 Prince Albert Road, Dartmouth

The Trust is a registered Canadian charity that acquires lands and conservation easements to provide stewardship in protecting such lands from development or neglect. Operations are sustained by donations, membership fees, grants, fundraising, and investment earnings. In 2016 the Trust acquired a former residence a portion of which that has been converted for office and meeting space. Property Valuation Services Corporation has corrected the assessment

³ Report to Regional Council meeting of November 26, 2019, Less than Market Value Lease: MacPhee House, 22404 Highway 7, Sheet Harbour, dated November 20, 2019. Leased area shown on site plan attached.

classification to reflect the use of the premises: the property is assessed Commercial tax (\$7,010) and Residential (tax \$2,480). Although the premises are used exclusively as an office building the assessment classification of a former rental unit has not been changed.

It is recommended that the Nova Scotia Nature Trust, 81 Prince Albert Road, Dartmouth be added to Schedule 29, effective April 1, 2020, at an estimated cost of \$4,600. In 2020 the tax relief will exclude that portion of the premises assessed as Residential.

Note: In 2021, it is anticipated that Property Valuation Services Corporation will correct the Residential assessment to Commercial to accurately reflect the property's non-residential use: therefore, the cost of HRM's operating grant will increase in subsequent years.

10. Nova Scotia Regional Tennis Development Association, 50 Verdi Drive, Bedford

The Association incorporated in 2017 for the purpose of acquiring a private tennis facility. The former domed indoor tennis facility has been re-developed and expanded to accommodate instructional programs, recreational and competitive tennis, coaching certification, and tournaments. In 2020, the total tax is \$61,240⁴. The Association requests full exemption (Schedule 26) based on an assertion that the facility is comparable to that owned by Soccer Nova Scotia. The staff review concludes that HRM's relationship with the Association is not the same as the Municipality's relationship with Soccer Nova Scotia:

- HRM owns the land and has executed a long-term land lease agreement with Soccer Nova Scotia wherein the building reverts to municipal ownership in the event of termination or upon expiry with no renewal;
- HRM owns the abutting all-weather field and has executed a Management Agreement with Soccer Nova Scotia to schedule and service this public amenity; and
- HRM and Soccer Nova Scotia exchange access to both the indoor and outdoor amenities by mutual agreement.

In contrast, the Nova Scotia Regional Tennis Association has a Contribution Agreement wherein the Municipality has negotiated a discounted facility rental agreement for HRM tennis programs in exchange for a one-time capital grant. The concession to HRM is not in perpetuity but rather is to be commensurate with HRM's capital grant. If approved, the Association would pay an estimated \$18,920 in tax for fiscal 2020 (See: Table 2 for comparison with other tennis clubs).

It is recommended that the Nova Scotia Regional Tennis Development Association, 50 Verdi Drive, Bedford be added to Schedule 29, effective April 1, 2020, effective April 1, 2020, at an estimated cost of \$42,300.

Note: Once an occupancy permit is issued a re-assessment of the property is anticipated and may increase substantially in value based on the scale of capital investment.

11. Sable Island Institute/Halifax Regional Municipality, a Portion of PID 00001248 - 5718 Point Pleasant Drive, Halifax – License Expires: 28/02/2025

The Institute is incorporated as a not-for-profit corporation under Industry Canada⁵. The group's mission is to support and promote the protection and conservation of the natural and cultural values

⁴ The Association has been referred to HRM Revenue to execute a payment plan for prior year tax arrears.

⁵ Initially, the Institute incorporated as a non-profit society in 2015 with the Nova Scotia Registry of Joint Stocks Companies but this form of registration ceased in 2018.

of Sable Island through collaborative research and education. Operations are sustained by donations, fundraising and project-specific grants. In 2018, the Institute entered into a one (1) year rental agreement with HRM that was extended for a further year and expired February 28, 2020. In November 2019 Council approved a 5-year license agreement but has also requested a staff report to determine the best use of the Lodge in relation to the goals of the Point Pleasant Park Comprehensive Plan⁶. As noted in the staff report the building has limited space for programming and operates primarily as an office. The licensed area is assessed Commercial (total taxes \$1,340).

It is recommended that the Sable Island Institute, a Portion of PID 00001248 - 5718 Point Pleasant Drive, Halifax be added to Schedule 29, effective April 1, 2020, at an estimated cost of \$900.

Further, it is recommended that municipal tax relief be reviewed pending Council's decision with respect to the Point Pleasant Park Comprehensive Plan and any change in the use or occupancy of the subject property.

• **Schedule 30 - 25% Reduction in Property Taxes, at the Residential Tax Rate**

12. Affordable Housing Association of Nova Scotia, 100 Pinecrest Drive, Dartmouth

Incorporated in 1990, the Association's mandate is to promote access and support to affordable housing throughout Nova Scotia and provides research and consulting services. The organization is sustained by federal and provincial funding. In 2019, the Association purchased a 12-unit apartment building. The property is assessed Residential (total tax \$6,400).

It is recommended that the Affordable Housing Association of Nova Scotia, 100 Pinecrest Drive, Dartmouth, be added to Schedule 30, effective April 1, 2020, at an estimated cost of \$1,600.

13. Compass Nova Scotia Co-Operative Homes Limited, Dartmouth and Lower Sackville

Incorporated in 2019, the cooperative was formed by the Community Housing Management Network⁷. The new cooperative's portfolio of properties was acquired through the merger of four (4) cooperatives located within HRM: Central Dartmouth Housing Co-Operative Limited, Chameleon Housing Co-Operative Limited (Lower Sackville), Lake City Co-Operative Limited, and Capeland Housing Co-Operative Limited. The cooperative has applied for the addition of thirty-three properties assessed Residential (combined total tax \$67,200). It is recommended that one (1) property be declined based on vacancy. If approved, acceptance of thirty-two (32) properties on Schedule 30 represents a combined total of sixty-six (66) dwelling units.

Former Central Dartmouth Housing Co-Operative Limited:

- | | | |
|---------------------------------------|----------|---------|
| • 79-79A Bella Vista Drive, Dartmouth | 2 duplex | 4 units |
| • 124A Dorothea Drive, Dartmouth | 2 duplex | 4 units |
| • 31A Lucien Drive, Dartmouth | duplex | 2 units |
| • 32 Lucien Drive, Dartmouth | duplex | 2 units |

⁶ Report to Regional Council meeting of November 26, 2019, Less than Market Value License, Sable Island Institute, Point Pleasant Park Superintendent's House, 5718 Point Pleasant Drive, Halifax, dated November 20, 2019. Licensed area shown on site plan attached.

⁷ The Community Housing Management Network was founded by the Co-Operative Housing Federation of Canada in 2009 to help cooperatives access services such as financial management, subsidy administration, paralegal advice, governance, and help in resolving tenancy issues. The Network's Nova Scotia office is located in Truro.

- 32A Lucien Drive, Dartmouth duplex 2 units
- 37-37A Lucien Drive, Dartmouth 2 duplex 4 units
- 42-42A Lucien Drive, Dartmouth 2 duplex 4 units
- 43A Lucien Drive, Dartmouth duplex 2 units
- 15 Medway Court, Dartmouth duplex 2 units
- 226-228 Spring Avenue, Dartmouth 2 duplex 4 units
- 280-282 Spring Avenue, Dartmouth 2 duplex 4 units
- 7-7A Wilbur Court, Dartmouth 2 duplex 4 units

Former Lake City Housing Co-Operative Limited:

- 234 Spring Avenue, Dartmouth 2 duplex 4 units
- 492 Spring Avenue, Dartmouth 2 duplex 4 units

Former Chameleon Housing Co-Operative Limited:

- 10 Cockburn Drive, Lower Sackville duplex 2 units
- 12 Coburn Avenue, Lower Sackville duplex 2 units
- 27 McDougall Avenue, Lower Sackville duplex 2 units
- 29 McDougall Avenue, Lower Sackville duplex 2 units
- 31 McDougall Avenue, Lower Sackville duplex 2 units
- 33 McDougall Avenue, Lower Sackville duplex 2 units
- 35 McDougall Avenue, Lower Sackville duplex 2 units
- 37 McDougall Avenue, Lower Sackville duplex 2 units
- 22 Sampson Drive, Lower Sackville 2 duplex 4 units
- 24 Sampson Drive, Lower Sackville 2 duplex 4 units
- 28 Sampson Drive, Lower Sackville 2 duplex 4 units
- 32 Sampson Drive, Lower Sackville 2 duplex 4 units
- 38 Sampson Drive, Lower Sackville 2 duplex 4 units
- 42 Sampson Drive, Lower Sackville 2 duplex 4 units
- 46 Sampson Drive, Lower Sackville 2 duplex 4 units

Former Capeland Housing Co-Operative Limited:

- 22 Green Acres Road, Halifax Single Family Dwelling
- 121 Herring Cove Road, Halifax Single Family Dwelling
- 3601 Deal Street, Halifax Single Family Dwelling

It is recommended that Compass Nova Scotia Co-Operative Homes Limited be added to Schedule 30, effective April 1, 2020, at a combined estimated cost of \$16,800.

Note: One (1) property located at 60 Spar Crescent, Dartmouth, is excluded from additions – the land is vacant and the recommendation is to decline in fiscal 2020.

14. Fallout Housing Co-Operative Limited – Halifax

Incorporated in 1982, the cooperative own and operate a portfolio of properties in Halifax. The properties are all assessed Residential (combined total tax \$16,400). If approved, acceptance of four (4) properties on Schedule 30 represents a combined total of eight (8) dwelling units.

- 6187 Lawrence Street, Halifax duplex 2 units
- 6193 Lawrence Street, Halifax duplex 2 units
- 6023 Willow Street, Halifax duplex 2 units
- 6326 Pepperell Street, Halifax duplex 2 units

It is recommended that Fallout Housing Co-Operative Limited 6187 Lawrence Street, 6193 Lawrence Street, 6023 Willow Street and 6326 Pepperell Street, Halifax, be added to Schedule 30, effective April 1, 2020, at a combined estimated cost of \$4,100.

PROPOSED AWARDS BY RESOLUTION OF COUNCIL

The following organizations previously accepted into the program whose lease or license agreement with the Municipality have reached the end of the term. While these agreements generally meet the intent of the program's policy, they do not meet the technical requirements of Section 5A of Administrative Order 2014-001-ADM and have been removed from the Schedules that form part of the Administrative Order as required under Section 18. As an interim measure, Regional Council has approved the provision of tax relief by a resolution of the Council in the form of a grant.

15. Association of Special Needs Recreation/Halifax Regional Municipality, 82 Cobblestone Lane, Musquodoboit Harbour

The Association lease land for the purpose of a seasonal summer camp. The land license expired April 20, 2013. Although the Association has expressed interest in ownership there is an issue with access to the site over private property (the easement is in HRM's name). Negotiations continue but a long-term land lease may be the only viable option in the short-term. The total tax is \$810.

It is recommended that the Association for Special Needs Recreation be awarded a grant equivalent to full exemption under Schedule 26 of the tax relief program for fiscal year 2020. The estimated value is \$810.

16. Sackville NS Lions Club/Halifax Regional Municipality, 101 Beaver Bank Road, Lower Sackville

The Club lease land from HRM for the purpose of clubhouse which is also rented to local community groups and private parties for meetings and assorted fundraising and social events. The lease expired May 31, 2004. Subsequent to the lease expiry the development of a public multi-use trail (Sackville Greenway) alongside the Sackville River to the rear of the premises has implications in terms of public access. Negotiations are in progress with respect to the development of a trailhead and accessible public parking. The property is assessed Commercial (total tax \$13,610).

It is recommended that the Sackville NS Lions Club be awarded a grant equivalent to full exemption under Schedule 26 of the tax relief program for fiscal year 2020. The estimated value is \$13,610.

The abutting parcel of land leased from the Province of Nova Scotia by the Sackville NS Lions Club (Lot 2 Beaver Bank Road, Beaver Bank) is on Schedule 26.

17. South End Daycare/Halifax Regional Municipality, 5594 Morris Street, Halifax

The lease for the South End Daycare expired March 31, 2013. At their meeting of February 16, 2016, Regional Council deferred a decision with regard to negotiating a lease with the South End Daycare to transition the rental rate to market value pending: "...the preparation of a staff report regarding the opportunities and financial implications of establishing a Child Care Policy similar to Richmond BC to support the integration of not for profit daycares at below market rent into new and existing recreation facilities" (Minutes, Item 14.1.3, p. 7). The renewal of the lease is in abeyance pending the findings of the report and Council's decision. The property is assessed Commercial (total tax \$17,170).

It is recommended that the South End Daycare be awarded a grant equivalent to partial tax relief

under Schedule 27 of the tax relief program for fiscal year 2020. The estimated value is \$15,680.

APPLICATIONS NOT RECOMMENDED

South End Lawn Tennis Club, 949 Young Avenue, Halifax

Prior to amalgamation the Club received partial tax relief under the City of Halifax Ordinance 170. With the introduction of HRM By-law T-200 the Club was added to Schedule 29 in 1997 which applies the Residential tax rate to the entire tax bill, with any exclusions noted (eg. commercial tenancy). In correspondence to HRM dated November 4, 2019, the Club has requested an increase in level of tax relief with a further reduction to 50% (Schedule 28). The rationale provided by the Club was that in 2019 "...realty taxes absorbed 96.4% of the club's total revenue". Further, the Club drew attention to the fact that with only three courts and no lighting to support night play they are "markedly different" from other non-profit tennis clubs in HRM such as Waegwoltic and St. George's. The lower tax paid by St. George's was deemed to be "...a huge inequity, only magnified by the SELT's much smaller size and restriction to daytime play".

In correspondence dated November 8, 2019 staff indicated that the level of tax relief for the three (3) non-profit tennis clubs in the program was identical – all are listed in Schedule 29 and that the difference in the amount of tax paid after the rebate is a function of the location, scale, and market value of the property. In 2019, the Club's property had an assessed value in excess of \$1 million. Also, the Club's revenues are constrained by limited amenities as compared to other clubs, private and public facilities.

Table 3. Comparison of Taxes Paid by Tennis Clubs in the 2019 Tax Relief Program

Organization	Total 2019 Tax	HRM Tax Relief	Club Paid
South End Lawn Tennis Club	\$35,462	\$22,790	\$12,672
St. George's Lawn Tennis Club	\$16,756	\$10,768	\$5,988
Waegwoltic	\$116,623	\$80,550	\$36,073

The financial information included with the application from the South End Lawn Tennis Club confirms that property tax paid after municipal tax relief has been deducted represents approximately 75% of expenditures and contributes to a small but recurring operating deficit. The estimated additional cost to the tax relief program is \$6,250.

As all other Tennis facilities (including the Nova Scotia Regional Tennis Development Association as of 2020) are on Schedule 29, it is recommended that the South End Lawn Tennis Club not be removed from Schedule 29 and added to Schedule 28.

City of Halifax Non-Profit Housing Society 2421 Creighton Street, Lot 13 North Street, Lot 11-2555 Gottingen Street, and Lot 46-2559 Gottingen Street, Halifax [Referred from 2019]

In 2019, the Society applied for tax relief for four (4) parcels of vacant land located on the corner of Gottingen and North Street that have been used for private parking. Tax relief was declined because title was not held by the applicant and there was no lease or license agreement on file. To date, the staff review has confirmed that title was incorrectly listed with the Nova Scotia Land Registry and HRM is the owner. Further, a lease agreement executed by the former City of Halifax with the City of Halifax Non-Profit Housing Society in June 29, 1987, has been located. The lease remains in effect on a month-to-month basis⁸. As

⁸ The original lease agreement was for a term of five (5) years, ending May 31, 1992, and thereafter reverted to month-to-month. Consequently, the application does not meet the eligibility criteria for the tax relief program.

such, the lands have been correctly assessed as taxable but the lease does not meet the tax program's technical requirements under Section 5A of Administrative Order 2014-001-ADM. Real estate staff have contacted Canada Mortgage & Housing Corporation to confirm if the federal government has an ownership interest pursuant to any prior urban revitalization or housing demonstration program and on December 13, 2019, met with a representative of the Society to confirm their interest in the properties and to share the initial results of the review. Once title is clearly established in HRM's name the Municipality will have the option to license, lease or sell these lands.

It is recommended that City of Halifax Non-Profit Housing Society be declined tax relief for vacant lands leased from HRM pending the execution of a new lease or license agreement that meets the program's eligibility criteria or a decision regarding the surplus status of these holdings and their potential disposal.

It is recommended that City of Halifax Non-Profit Housing Society, 2421 Creighton Street, Halifax be declined tax relief based on a prior to commitment o consolidate this land holding with an abutting apartment building.⁹

Compass Nova Scotia Co-Operative Homes Limited, 60 Spar Crescent, Dartmouth

The subject property formerly owned by the Central Dartmouth Housing Co-operative Limited is a vacant lot. There are no immediate plans for development of the site and as such the property does not provide a public benefit. The new owner, Compass Nova Scotia Co-Operative Homes Limited, can make application to a future tax relief program once the property's used has been confirmed. The site is assessed Residential (\$1,514).

It is recommended that Compass Nova Scotia Co-Operative Homes Limited, 60 Spar Crescent, Dartmouth be declined tax relief in 2020. The cooperative could make a future application to the program pending confirmation of a development timeline and occupancy of the subject property.

Covenant Place Support and Renewal Organization/M. Sharpe, 7044 Highway 207, West Chezzetcook Lease Expires: 01/10/2024

The society received tax relief for two (2) privately-owned properties under the former Halifax County By-law 51 which was replaced in 1997 by HRM By-law T-200 following amalgamation. In 2006 the organization voluntarily relinquished their charitable status and society status defaulted in 2007 leading to a recommendation to remove the organization from the program in 2008¹⁰. In 2016, charitable status was obtained, and application made in relation to a lease for two (2) privately-owned properties located on Highway 207, West Chezzetcook¹¹. Successive applications have been declined or deferred pending confirmation of referral sources; the operation is volunteer-led and appears to be small-scale and not widely advertised with some activities taking place off-site such as drives to appointments and home visits. Further, the property is owned by a member of the Board of Directors. The applicant requests full exemption (total tax \$2,110).

It is recommended that the application for tax relief from the Covenant Place and Renewal Organization be deferred to 2021 pending a review of the relationship between private property ownership and governance,

⁹ The subject property was sold at less than market value and lieu of a Buy-Back Agreement the property (used as a playground) was to be consolidated with the apartment building owned by the society.

¹⁰ By-law T-223 (July 7, 2008).

¹¹ Civic address 6877 Highway 207 was declined because it serves as a private residence and the owner was in receipt of a tax rebate under Administrative Order 10.

and that the review also encompass the Bread of Life Ministries which is currently included on Schedule 29 of the program.

**Easter Seals Nova Scotia/Granville Developments Incorporated, 22 Fielding Avenue, Dartmouth
Partial Occupancy Lease Expires: 02/05/2043**

The applicant has entered into a 25-year lease agreement with a private property owner. Under the agreement “additional or service rent” includes “real property taxes” plus HST which is charged back annually at the discretion of the property owner. The applicant is a partial commercial occupancy and not billed taxes directly by HRM.

It is recommended that Easter Seals Nova Scotia be declined tax relief based on a commercial lease agreement.

**Hospice Society of Greater Halifax/Atlantic School of Theology, 618 Franklyn Street, Halifax Land
Lease Expires: 01/04/2036**

In 2015, the society entered into a 20-year land lease with the Atlantic School of Theology for the purpose of constructing a hospice complex. The lease has successive renewal options that if exercised add up to 99 years. The complex includes 10 private patient rooms for persons who are terminally ill, a family/guest room, living/dining room, medical and administrative offices. Operations are sustained by donations and bequests, fundraising and government operating funds. As of the date of application the subject property is Commercial Exempt¹² and the society pays only the fire protection levy.

It is recommended that the Hospice Society of Greater Halifax be declined and referred to Property Valuation Services Corporation to determine the subject property's taxable status.

Nova Scotia Nature Trust PID 41102096 Gerard Island and PID 40051476 Frederick Lake, Hubley

In February 2019, the Trust acquired a parcel of vacant land on Gerard Island, off the coast of Shad Bay on the Eastern Shore. The land is assessed Resource (total tax \$1,057). In March, the Trust acquired a parcel of vacant land on Frederick Lake which is assessed as Resource Exempt (tax \$0). In September 2019 the Trust made application to the Nova Scotia Department of the Environment for exemption under the *Conservation Property Tax Exemption Act*, S.N.S c.36, 2008. An application to the municipal tax program for exemption in relation to these same lands is essentially a stop-gap measure pending a decision under the provincial program. Addition to the municipal tax relief program is not recommended based on the following:

- nominal tax due on only one (1) property and an ability to pay pending a decision pursuant to the *Conservation Property Tax Exemption Act*,
- administrative inefficiencies resulting from pro-rating during fiscal 2020 if both properties are accepted into the provincial exemption program; and
- the Nova Scotia Department of the Environment has confirmed receipt of the Trust's application and deem the land holdings eligible for consideration.

It is recommended that the Nova Scotia Nature Trust be declined based on eligibility to pursue tax relief under the Conservation Property Tax Exemption Act.

Tourism Industry Association of Nova Scotia, 6589 Chebucto Road, Halifax

The Association is an advocacy and educational organization serving the tourism industry in Nova Scotia. Individual, company, and organizational memberships include transportation, travel agents, the hospitality

¹² If assessed as taxable the estimated tax in fiscal 2020 is \$108,973.

industry, food and beverage industry, event, conference and trade show organizers, and tourism labour representation. Operations are primarily self-funded through project revenues, conferences and membership dues. In 2002 the Association applied for tax relief under former By-law T-200 for premises leased from the Halifax Port Authority. The application was declined based on the Association's mandate in serving the needs of industry and professional affiliates¹³. A subsequent appeal with respect to programming was also declined. In 2019 the Association purchased a property located in Halifax and re-located its operations. The property is assessed Commercial (\$25,359) and includes tenancy. Staff recommend the application be declined based on indirect financial assistance to business, commercial and industry interests¹⁴. The provision of tax relief could set a cost-prohibitive precedence given the number of professional, industry and trade associations, trade unions, sector-specific councils, and tourism sector associations and organizations many of which are registered non-profit organizations.

It is recommended that the Tourism Industry Association of Nova Scotia be declined.

Note: the proposed addition of the Sheet Harbour Chamber of Commerce is recommended in relation to the operation of a community museum, not a seasonal Visitor Information Centre or economic development.

Late Applications

In 2020, the application deadline was extended by forty-five (45) days from March 31 to May 15 due to the COVID-19 pandemic. Under current policy, late renewal applications may be pro-rated to deduct 1/365 using dates and maximum penalties: after June 30, 2020, late renewal applications may be pro-rated to reduce the award by up to \$2,500 per property and late applications received after September 28, 2020, shall be reduced by up to \$5,000 per property.

Following the revised application deadline (May 15), notification letters were sent to those organizations in the program who had not fulfilled their reporting obligations. Notwithstanding this proactive approach to reducing default an exceptionally high number of renewals (44) have not been received as of the date of this report. Most are smaller volunteer groups who may not have staff/volunteer continuity. Consequently, it is recommended that clause 7C of the Administrative Order be suspended for only fiscal year 2020/2021 to avoid penalties or collection proceedings. Also, those organizations with tax arrears will be encouraged to apply for a monthly payment plan, thereby reducing pressure on cash flow.

RECORDS MANAGEMENT

A. Omission of Identifying Information: Emergency Shelters

To protect clients, organizations that own and operate an emergency shelter serving victims of violence can request that the civic address be excluded from public reports. The assessment account number ("AAN") and civic address have been intentionally omitted from the program's Schedules for the following:

- Halifax Transition House Association of Nova Scotia (2)
- Mi'kmaw Native Friendship Society (1)

¹³ Recommendation Report to the April 1, 2003 meeting of Regional Council, By-law T-210 An Amendment to By-law T-200 Respecting Tax Exemption for Non-Profit Organizations: 2002-2003 Appeals and Revisions, dated January 8, 2003, pp.5-6.

¹⁴ The Municipality's role in relation to tourism is described in an Information Report to the Community Planning & Economic Development Standing Committee meeting of February 16, 2017, entitled HR's Role and Approach to Tourism, Festivals and Special Events, dated January 4, 2017.

- Phoenix Youth Programs (2)
- Second Stage Housing Association of Dartmouth (4)

HRM retains identifying information on file and any FOIPOP request would be considered in consultation with the organization.

B. Amendments to Registered Name or Civic Address

The following amendments to the program Schedules are to correct errors or any change in an organization's registered name or a property's civic address:

Schedule 26

- **Arthur Kidston Memorial Camp**, 7429 Moose River Road, Long Lake is corrected to read Arthur Kidston Memorial Camp, 7429 Moose River Road, **Middle Musquodoboit**.
- **Atlantic Marksmen Association**, 3967 Old Guysborough Road, Devon is corrected to read Atlantic Marksmen Association, **2965** Old Guysborough Road, Devon.
- **Beacon House Interfaith Society**, 470 Cobequid Road, Sackville is corrected to read Beacon House Interfaith Society, 470 Cobequid Road, **Lower Sackville**.
- **Cheema Aquatic Club**, 1390 Cobequid Road, Sackville is corrected to read Cheema Aquatic Club, 1390 Cobequid Road, **Waverley**.
- **Eastern Shore Ground Search and Rescue Team**, 5688 Highway 7, Chezzetcook is corrected to read Eastern Shore Ground Search and Rescue Team 5688 Highway 7, **Head of Chezzetcook**.
- **Riverview Community Centre**, 268 Sackville Drive, Sackville is corrected to read Riverview Community Centre, 268 Sackville Drive, **Lower Sackville**.
- **Sac-A-Wa Canoe Club**, 159 First Lake Drive, Sackville is corrected to read Sac-A-Wa Canoe Club, 159 First Lake Drive, **Lower Sackville**.
- **Sackville Volunteer Firefighters Organization**, 471 Patton Road, Sackville is corrected to read Sackville Volunteer Firefighters Organization, 471 Patton Road, **Upper Sackville**.

Schedule 27

- **Building Futures Employment Society**, 61 Glendale Avenue, Sackville is corrected to read Building Futures Employment Society, 61 Glendale Avenue, **Lower Sackville**.
- **Club 24**, 3 Dundas Street, Halifax is corrected to read Club 24, Dundas Street, **Dartmouth**.
- **Kinsmen Club of Sackville**, 71 First Lake Drive, Sackville is corrected to read Kinsmen Club of Sackville, 71 First Lake Drive, **Lower Sackville**.
- **Knox United Church**, 567 Sackville Drive, Sackville is corrected to read Knox United Church, 567 Sackville Drive, **Lower Sackville**.
- **Memory Lane Family Place Association**, 22 Memory Lane, Sackville is corrected to read Memory Lane Family Place Association, 22 Memory Lane, **Lower Sackville**.

- **Regional Residential Services Society**, 30 McDougall Avenue, Sackville is corrected to read Regional Residential Services Society, 30 McDougall Avenue, **Lower Sackville**.
- **Rock Church Christian Association**, 222 Sackville Drive, Halifax is corrected to read Rock Church Christian Association, 222 Sackville Drive, **Lower Sackville**.

Schedule 28

- The name Halifax Transition House Association of Nova Scotia is corrected to read **Halifax Transition House Association**.
- **Hooked Rug Museum of North America**, 9848 St. Margaret's Bay Road, St. Margaret's Bay is corrected to read Hooked Rug Museum of North America **9849** St. Margaret's Bay Road, **Hubbards**.
- Due to a name change the Society for Women Healing from Addictions and Abuse, 3178 St. Margaret's Bay Road, St. Margaret's Bay is amended to read **Marguerite Centre Society of Nova Scotia**, 3178 St. Margaret's Bay Road, **Timberlea**.
- Due to a name change the 1588 Barrington Building Preservation Society, 1588 Barrington Street, Halifax is amended to read the **Turret Art Space Society**, 1588 Barrington Street, Halifax.

Schedule 29

- **Hammonds Plains Community Centre Association**, 2041 Hammonds Plains Road, Halifax is corrected to read Hammonds Plains Community Centre Association, 2041 Hammonds Plains Road, **Hammonds Plains**.

FINANCIAL IMPLICATIONS

All dollar values cited in this report are rounded to the nearest dollar and are based on 2020 assessment values and tax rates. Values are estimates to allow for any correction/change to a property's assessed value.

2020/2021 Program Budget M311-8006	\$4,650,000
Less Recommended Renewals (763 properties)	(\$4,295,800) ¹
Less Recommended Increase (2 properties)	(\$4,600) ²
Less Recommended Additions/Changes (46 properties)	(\$96,700)
Less Recommended Awards by Council Resolution (3 properties)	<u>(\$30,100)</u>
Projected Balance	\$222,800

Notes to Financial Implications:

1. An itemized list of renewals is provided in a companion Information Report "Tax Relief for Non-Profit Organizations Program: Fiscal Year 2020/2021 – Part 2 Proposed Renewals", dated July 31, 2020.
2. The amount of \$4,600 represents the incremental cost of HRM's change in tax relief for two (2) properties over 2019.

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 & Finance Standing Committee at their meeting of November 20, 2013.

COMMUNITY ENGAGEMENT

The 2020/2021 program opened to applications in September 2019 and an advertisement was posted in the Municipal Notices section of the Chronicle-Herald newspaper. The program is also publicized online at: www.halifax.ca/business/doing-business-halifax/community-non-profit-resources.

ENVIRONMENTAL IMPLICATIONS

Not applicable.

ALTERNATIVES

Regional Council can amend or overturn the provision of tax relief or the level of award.

ATTACHMENTS

1. Showing Proposed Changes Respecting the Deadline for Tax Relief for 2020-2021.
2. Amending Administrative Order, including Attachments A through E.
 - A. Schedule 26: One Hundred Per Cent (100%) Full Exempt, as amended.
 - B. Schedule 27. Reduction of Seventy-Five Per Cent (75%) from the Residential rate, as amended.
 - C. Schedule 28. Reduction of 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 halifax.ca or by contacting the Office of the Municipal Clerk at 902.490.4210.

Report Prepared by: Peta-Jane Temple, Team Lead Grants & Contributions 902.490.5469;
Andre MacNeil, Senior Financial Consultant, Finance, Asset Management & ICT.

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

- 5A. (1) An application for tax relief must be made to the Municipality by the March 31st immediately preceding the start of the fiscal year for which tax relief is sought.
- (2) Any application for tax relief that does not satisfy subsection 1 is a late application.
- (3) An application for the renewal of tax relief that is a late application will result in a reduction of the amount of such relief in accordance with sections 7C and 7D.
- (4) Council may provide tax relief to an eligible non-profit organization or an eligible registered Canadian charitable organization that leases or has a license for real property that is located within the Municipality if
- (a) (i) the real property is leased or licensed, for a minimum of five (5) consecutive years with a minimum of three (3) years remaining as of the March 31st immediately preceding the fiscal year for which tax relief is initially applied for, and the real property is licensed from the Municipality or leased from
 - (A) the Government,
 - (B) another non-profit organization or registered Canadian charitable organization,
 - (C) another person, or
 - (D) another entity; or
 - (ii) the real property was licensed from the Municipality, and the license has expired as of the March 31st immediately preceding the fiscal year for which the application to renew tax relief is applied for, and the conditions set out in subsection 5 are satisfied; or
 - (iii) the real property was leased, and the lease has expired as of the March 31st immediately preceding the fiscal year for which the application to renew tax relief is applied for, and the real property was leased from
 - (A) the Government,
 - (B) another non-profit organization or registered Canadian charitable organization,
 - (C) another person, or
 - (D) another entity,and the conditions set out in subsection 5 are satisfied;
 - (b) the lease or license requires an eligible tenant non-profit organization or an eligible tenant registered Canadian charitable organization to pay the real property taxes on that portion of the real property that has been leased or licensed to the eligible organization; and

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

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

(5) If the lease or license respecting the real property that is the subject of an application for the renewal of tax relief has expired,

- (a) the lease or license must have been expired for no more than three (3) years as of the March 31st immediately preceding the start of the fiscal year for which tax relief is sought; and
- (b) the applicant must provide to the Municipality written confirmation from the licensor or lessor that
 - (i) the lease or license contains a provision allowing the lessee or licensee to remain in possession after the lease or the license expired, or
 - (ii) the lessor or licensor consents to the lessee or licensee remaining in possession of the real property.

5B If clause 5A(4)(c) applies, the amount of tax relief provided to the eligible lessee shall be the lesser of the amount of tax relief provided to the owner of the property or the total amount of the tax relief provided to the owner of the property divided by the area of the property occupied by the eligible lessee.

Application for Tax Relief During Covid-19

5C. Notwithstanding sections 5A, 7C, and 7D, for applications for tax relief for the 2020-2021 fiscal year,

- (a) the March 31st, 2020 deadline shall not apply; and
- (b) the deadlines and reductions in section 7C or 7D shall not apply.

Pro Rata Tax Relief

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

- (a) that portion of the real property leased, sub-leased or occupied by Government, another person or another entity must be excluded from eligibility for tax relief and the amount of tax relief must be pro-rated based on the proportional share of non-profit organization or registered Canadian charitable organization occupancy, expressed as a percentage for the entire real property;
- (b) if any portion of the real property owned by an eligible non-profit organization or an eligible registered Canadian charitable organization for which tax relief has been provided is conveyed to a Government, another non-profit organization or another registered Canadian

charitable organization, another person or another entity, the amount of tax relief shall be calculated by,

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

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

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

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

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

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

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

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

(c) is vacant, and

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

is eligible for tax relief.

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

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

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

7A Where

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

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

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

7B Repealed.

First Late Renewal Application

7C. (1) If an application for the renewal of tax relief is a late application and the application for the previous fiscal year was on time, the amount of tax relief for each property that was filed late shall be reduced in accordance with subsection 2 of this section.

(2) If subsection 1 applies, the amount of tax relief for each property that was filed late shall be reduced as follows:

(a) if the application is received on or before June 30th, there shall be no reduction;
or

(b) if the application is received after June 30th and on or before September 28th, there shall be a reduction of 1/365 for every calendar day such application is late after June 30th, to a maximum of two thousand five hundred dollars (\$2,500) per property; or

(c) if the application is received after September 28th, there shall be a reduction of 1/365 for every calendar day such application is late after June 30th to a maximum of five thousand dollars (\$5,000) per property.

(3) If June 30th or September 28th falls on a Saturday or Sunday, the deadline shall be extended until the next business day.

Subsequent Late Renewal Applications

7D. (1) If an application for the renewal of tax relief is the second consecutive late application, the amount of tax relief for each property that was filed late shall be reduced in accordance with the following:

(a) if the application is received on or before the September 28th, tax relief shall be reduced by 1/365 for every calendar day such application is late; or

(b) if the application is received after September 28th, then

(i) tax relief shall be revoked for the fiscal year for each property for which the application is late, and

(ii) the applicant shall be ineligible for tax relief for the fiscal year for each property for which the application is late, and

(iii) if the applicant is listed on any Schedule, the applicant is struck off such Schedule in respect of each late property.

(2) Where September 28th falls on a Saturday or Sunday, the deadline shall be extended until the next business day.

(3) If a non-profit organization or a registered Canadian charity organization is struck off a Schedule pursuant to subclause 7D(1)(b)(iii), such organization may apply for tax relief for the next fiscal year providing the application complies with this Administrative Order and if such application is late, section 7C shall apply.

ATTACHMENT 2
Amending Administrative Order

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

BE IT RESOLVED by the Council of the Halifax Regional Municipality that Administrative Order 2014-001-ADM, the *Tax Relief for 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.
3. Adding section 5C after section 5B and before section 6, as follows:

Application for Tax Relief During Covid-19

5C. Notwithstanding sections 5A, 7C, and 7D, for applications for tax relief for the 2020-2021 fiscal year,

- (a) the March 31st, 2020 deadline shall not apply; and
- (b) the deadlines and reductions in section 7C or 7D shall not apply.

Done and passed in Council this day of 2020.

Mayor

Municipal Clerk

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

Name of Organization	AAN	Civic Address
Abenaki Aquatic Club	00011584	20A-22 Swanton Drive, Dartmouth
Arthur Kidston Memorial Camp	00124087	7429 Moose River Road, Middle Musquodoboit
Atlantic Canada Aviation Museum	01188372	20 Sky Boulevard, Goffs
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, Lower 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, Waverley
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
Community Care Network Society	00036919	2425 Maynard Street, Halifax
Dartmouth Lawn Bowls Club	07556039	2 Mount Hope Avenue, Dartmouth
Dartmouth Non-Profit Housing Society	00766984	53 Ochterloney Street, Dartmouth
Eastern Passage-Cow Bay Lions Club	01362313	65 Hornes Road, Eastern Passage
Eastern Shore Ground Search and Rescue Team	02629313	5688 Highway 7, Head of Chezzetcook
Eastern Shore Wildlife Association	01363042	200 Pool Road, Sheet Harbour
Estabrooks Community Hall	09118918	4408 St. Margaret's Bay Road, Lewis Lake
Fall River Minor Football Association	03376575	1018 Fall River Road, Fall River
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
Fultz Corner Restoration Society	10176697	25 Sackville Drive, Lower Sackville
Fultz Corner Restoration Society	01162659	33 Sackville Drive, Lower Sackville
Grand Lake-Oakfield Community Society	01776681	5466 Highway 2, Grand Lake
Halifax Alta Gymnastics Club	08995206	6957 Bayer's Road, Halifax
Halifax Junior Bengal Lancers	01850962	1690 Bell Road, Halifax
Halifax Regional Ground Search and Rescue Team	03376699	116 Lakeview Road, Lakeview
Harbour Lites New Horizons Club	01882635	167 Highway 357, Musquodoboit Harbour
Head of St. Margaret's Bay Boutillier's Point Recreation Association	00420417	PID 40209850 Island View Drive, Boutillier's Point
Herring Cove Community Association	03402258	30 Latter Pond Lane, Herring Cove
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
Kinap Athletic Club	06420575	Portion of PID 40469884 181 Greenborough Drive
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 Road, Beaver Bank
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, Timberlea
Neptune Theatre Foundation	03488527	1593 Argyle Street, Halifax
North Ship Harbour Community Auxiliary Club	04562518	214 West Ship Harbour Road, Ship Harbour
North Star Rowing Club	00767654	20 & 22 Boathouse Lane, Dartmouth
Nova Scotia Society for the Prevention of Cruelty	07521189	5 Scarfe Court, Dartmouth
Orenda Canoe Club	10636132	3170 Highway 7, Lake Echo
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
Riverline Activity Centre	09121889	80 Dutch Settlement Road, Dutch Settlement
Riverview Community Centre	03972127	268 Sackville Drive, Lower Sackville
Sack-A-Wa Canoe Club	05833809	159 First Lake Drive, Lower Sackville
Sackville Masonic Building Society Incorporated	02065924	57 Gloria Avenue, Sackville
Sackville Volunteer Firefighters Organization	05088763	471 Patton Road, Upper 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
Senobe Aquatic Club	04219538	8 Nowlan Street, Dartmouth
Senobe Aquatic Club	00767328	Portion of PID 0063290 Prince Albert Road, Dartmouth
Sheet Harbour & Area Search & Rescue	06353134	44 Behie Road, Sheet Harbour
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
Terence Bay Community Hall Association	04554027	80 Sandy Cove Road, Terence Bay
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
Waverley Community Association	00088706	2463 Rocky Lake Drive, Waverley
Windsor Junction Community Centre	04979206	48 Community Centre Lane, Windsor Junction

ATTACHMENT B

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

Name of Organization	AAN	Civic Address
Adsum Association for Women and Children	05208432	2421 Brunswick Street, Halifax
Adsum Association for Women and Children	03393062	158 Greenhead Road, Lakeside
Adsum Association for Women and Children	04563042	250 Victoria Road, Dartmouth
Affirmative Ventures Association	03445526	139 Lake Crest Drive, Dartmouth
Akoma Holdings Incorporated	03453065	1016-1018 Highway 7, Westphal
Atlantic District of the Wesleyan Church: Cornerstone Wesleyan Church	09770380	1215 Hammonds Plains Road, Hammonds Plains
Atlantic Division Association, Canoe Kayak Canada	00767654	34 Boathouse Lane, Dartmouth
Birch Cove Baptist Church Limited	04719638	50 Donaldson Avenue, Halifax
Building Futures Employment Society	05506018	61 Glendale Avenue, Lower Sackville
Club 24	01150774	3 Dundas Street, Dartmouth
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
Home of the Guardian Angel	05223393	3 Sylvia Avenue, Halifax
Homes for Independent Living Nova Scotia	05341019	2505 Oxford Street, Halifax
Kinsmen Club of Sackville	03404781	71 First Lake Drive, Lower Sackville
Knox United Church	04683129	567 Sackville Drive, Lower Sackville
Lake City Employment Services Association	00159174	386 Windmill Road, Dartmouth
MacDonald House Association	01175297	4144 Lawrencetown Road, Lawrencetown
Memory Lane Family Place Association	04550501	22 Memory Lane, Lower Sackville
Metro Community Housing Association	03755983	3235 Albert Street, Dartmouth
Metro Community Housing Association	03221369	3235 Joseph 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
Metro Non-Profit Housing Association	01646486	5522-5526 Cunard Street, Halifax
Mi'Kmaq Native Friendship Society		Do Not List
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 Community Gathering Place Co-operative Limited	03393615	7962 Highway 7, Musquodoboit Harbour
Phoenix Youth Programs		Do Not List
Phoenix Youth Programs		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, Lower 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, Lower Sackville
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		Do Not List
Second Stage Housing Association of Dartmouth		Do Not List
Second Stage Housing Association of Dartmouth		Do Not List
Second Stage Housing Association of Dartmouth		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
Universalist Unitarian Church of Halifax	04569768	5500 Inglis Street, Halifax
Yarmouth Association for Community Residential Options	00572373	33 Barbara Drive, Dartmouth
Yarmouth Association for Community Residential Options	10710731	530 Cobequid Drive, Lower Sackville
Yarmouth Association for Community Residential Options	02328135	232 Dickey Drive, Lower Sackville
Yarmouth Association for Community Residential Options	07639414	13 Eastwood Terrace, Bedford

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
Freedom Foundation of Nova Scotia	00016918	16 Brule Street, Dartmouth
Halifax Transition House Association		Do Not List
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.
Lake Loon Cherry Brook Development Association	04681959	220 Lake Loon Road, Lake Loon
MacPhee Centre for Creative Learning	04710118	50 Queen Street, Dartmouth
Marguerite Centre Society of Nova Scotia	08954909	3178 St. Margaret's Bay Road, Timberlea
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	04128192	2156 Gottingen Street, Halifax
Mi'Kmaq Native Friendship Society	04128214	2158 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		Do Not List
Second Stage Housing Association of Dartmouth		Do Not List
Second Stage Housing Association of Dartmouth		Do Not List
Sheet Harbour Chamber of Commerce	05873509	Portion of PID 40328528 Highway 7, Sheet Harbour
Society for the Rehabilitation of Addicted Persons	03341895	1374 Robie Street, Halifax
St. John Council for Nova Scotia and Prince Edward Island	10363748	72 Highfield Park Drive, Dartmouth
Theatre Arts Guild	04570073	6 Parkhill Road, Halifax
Turret Art Space Society	00228354	1588 Barrington Street, Halifax
Urban Farm Museum Society of Spryfield	04212851	21 Kidston Road, Halifax

ATTACHMENT D

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 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	5450 Cornwallis Street, Halifax
Diman Association Canada	04588797	345 Kearney Lake Road, Bedford
Ecology Action Centre	03440303	2705 Fern Lane, Halifax
Eastern Lodge	01362046	625 Cow Bay Road, Eastern Passage
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, Hammonds Plains
Hope for Wildlife Society	10339741	5907 Highway 207, Seaforth

Hubbards Community Waterfront Association	00141305	PID 40386666 and 20 Yacht Club Road, Hubbards
Indo Canadian Community Centre Society	01423495	3464-3466 Dutch Village Road, Halifax
Italian Canadian Cultural Association of Nova Scotia	03005542	2629 Agricola Street, Halifax
Jost Mission Day Care Society	01143255	11 Mont Street, Halifax
La Societe Acadienne	04864816	54 Queen Street, Dartmouth
Lakeview, Windsor Junction, Fall River Fireman's Association	05468906	843 Fall River Road, Fall River
Lakeview, Windsor Junction, Fall River Fireman's Association	03032655	3214 Highway 2, Fall River
Lesbian, Gay & Bisexual Youth Project Society	03227626	2281 Brunswick Street, Halifax
Masonic Lodge: Eureka Lodge #42	03075869	42 Sprott Lane, Sheet Harbour
Mayflower Curling Club	03096882	3000 Monaghan Drive, Halifax
Mission to Seafarers	08736065	844 Marginal Road, Halifax
MusGo Riders Co-Operative Limited	07679696	325 Porters Lake Station Road, Porters Lake
Nova Scotia Lung Association	02140152	6331 Lady Hammond Road, Halifax
Nova Scotia Regional Tennis Development Association	10376531	50 Verdi Drive, Bedford
Nova Scotia Nature Trust	00029963	81 Prince Albert Road, Dartmouth
Nova Scotia Society for the Prevention of Cruelty	07521197	7 Scarfe Court, Dartmouth
PAC Autism Nova Scotia Society	01430068	594 Spring Garden Road, Halifax
Petpeswick Yacht Club	03737012	434 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
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
Sable Island Institute	01834231	Portion of PID 00001248 5718 Pleasant Drive, Halifax
Saint Antonios Antiochian Christian Orthodox Church	00249114	2304 Hunter Street, Halifax
Shakespeare by the Sea Theatre Society	01834231	5480 Point Pleasant Drive, Halifax
South End Lawn Tennis Club	04373944	949 Young Avenue, Halifax
Special Olympics Society of Nova Scotia	10334616	Unit 100-371 St Margaret's Bay Road, St Margaret's Bay
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
Tawaak Housing Association	03754332	6175 Lady Hammond Road, Halifax

Village Green Recreation Society	00693529	15 Leary's Road Cove, East Dover
Waegwoltic Limited	04778561	6549 Cobourg Road, Halifax
Yarmouth Association for Community Residential Options	07531133	1 Gloster Court, Dartmouth

ATTACHMENT E

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

Name of Organization	AAN	Civic Address
5534 Almon Street Incorporated	03774988	5534 Almon Street, Halifax
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 Knightsbridge Drive, Halifax
Adsum Association for Women and Children	09659390	3-34 Veronica Drive, Halifax
Adsum Association for Women and Children	09659390	304-40 Veronica Drive, Halifax
Affirmative Ventures Association	00165778	66 Lakecrest Drive, Dartmouth
Affordable Housing Association of Nova Scotia	01744283	100 Pinecrest 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
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
Compass Nova Scotia Co-Operative Homes Limited	03426378	79-79A Belle Vista Drive, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	03556719	10 Cockburn Dr, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556522	12 Cockburn Dr, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	02146967	3601 Deal St, Halifax
Compass Nova Scotia Co-Operative Homes Limited	00951455	124-124A Dorothea Drive, Dartmouth
Compass Nova Scotia	04784146	22 Green Acres Rd, Halifax

Co-Operative Homes Limited		
Compass Nova Scotia Co-Operative Homes Limited	03068668	121 Herring Cove Road, Halifax
Compass Nova Scotia Co-Operative Homes Limited	00854069	31A Lucien Drive, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	04772032	32 Lucien Drive, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	05397804	32A Lucien Drive, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	04772075	37-37A Lucien Drive, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	04772091	42-42A Lucien Drive, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	00435805	43A Lucien Drive, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	03556549	27 McDougall Ave, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556832	29 McDougall Ave, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556867	31 McDougall Ave, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556859	33 McDougall Ave, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556689	35 McDougall Ave, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556646	37 McDougall Ave, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	00192694	15 Medway Court, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	03558932	22 Sampson Dr, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03558967	24 Sampson Dr, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03558894	28 Sampson Dr, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03557715	32 Sampson Dr, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03558355	38 Sampson Dr, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03558002	42 Sampson Dr, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03558347	46 Sampson Dr, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03618285	226-228 Spring Avenue, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	02410419	234 Spring Ave, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	00079251	280-282 Spring Avenue, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	02410435	492 Spring Ave, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	04772059	7-7A Wilbur Court, Dartmouth
Cranberry Lake Housing Co-operative Limited	03552551	1-47 Cedarwood Drive, Dartmouth

Cross-Roads Non-Profit Housing Co-operative Limited	06218725	1 Unity Court, Middle Sackville
Dartmouth Non-Profit Housing Society	01621866	9A-B Acacia Street, Dartmouth
Dartmouth Non-Profit Housing Society	05965535	15 Acacia Street, Dartmouth
Dartmouth Non-Profit Housing Society	01621874	17 Acacia Street, Dartmouth
Dartmouth Non-Profit Housing Society	04507401	112 Albro Lake Road, Dartmouth
Dartmouth Non-Profit Housing Society	02499347	116 Albro Lake Road, Dartmouth
Dartmouth Non-Profit Housing Society	04823257	146-148 Albro Lake Road, Dartmouth
Dartmouth Non-Profit Housing Society	05891485	26 Ancona Place, Dartmouth
Dartmouth Non-Profit Housing Society	05891477	28 Ancona Place, Dartmouth
Dartmouth Non-Profit Housing Society	02080192	47-47A Andover Street, Dartmouth
Dartmouth Non-Profit Housing Society	07539274	53A Andover Street, Dartmouth
Dartmouth Non-Profit Housing Society	07539568	53B Andover Street, Dartmouth
Dartmouth Non-Profit Housing Society	07539282	53C Andover Street, Dartmouth
Dartmouth Non-Profit Housing Society	07539576	53D Andover Street, Dartmouth
Dartmouth Non-Profit Housing Society	00964735	41 Brompton Road, Dartmouth
Dartmouth Non-Profit Housing Society	02215616	43 Brompton Road, Dartmouth
Dartmouth Non-Profit Housing Society	02057891	20-22 Carleton Street, Dartmouth
Dartmouth Non-Profit Housing Society	07539665	7A Catherine Street, Dartmouth
Dartmouth Non-Profit Housing Society	07540825	7B Catherine Street, Dartmouth
Dartmouth Non-Profit Housing Society	06039626	17 Collins Grove, Dartmouth
Dartmouth Non-Profit Housing Society	06072739	19 Collins Grove, Dartmouth
Dartmouth Non-Profit Housing Society	03499855	21 ½ A-B Dahlia Street, Dartmouth
Dartmouth Non-Profit Housing Society	05962625	5 Dominion Court, Dartmouth
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	1B Lynn Drive, Dartmouth
Dartmouth Non-Profit Housing Society	07579012	1C Lynn Drive, Dartmouth
Dartmouth Non-Profit Housing Society	02143283	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	00732524	6-6A Owen Drive, Dartmouth
Dartmouth Non-Profit Housing Society	00732532	10-10A Owen Drive, Dartmouth
Dartmouth Non-Profit Housing Society	00732516	12-12A Owen Drive, Dartmouth

Dartmouth Non-Profit Housing Society	07579411	44 Pinecrest Drive, Dartmouth
Dartmouth Non-Profit Housing Society	04798074	46 Pinecrest Drive, Dartmouth
Dartmouth Non-Profit Housing Society	03976408	38-38A Regent Drive, Dartmouth
Dartmouth Non-Profit Housing Society	03111083	50-52 Robert Drive, Dartmouth
Dartmouth Non-Profit Housing Society	04542444	10-12 Roblea Drive, Dartmouth
Dartmouth Non-Profit Housing Society	04970241	22 Spar Crescent, Dartmouth
Dartmouth Non-Profit Housing Society	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
Fallout Housing Co-Operative Limited	00661961	6187 Lawrence Street, Halifax
Fallout Housing Co-Operative Limited	00661953	6193 Lawrence Street, Halifax
Fallout Housing Co-Operative Limited	04724488	6326 Pepperell Street, Halifax
Fallout Housing Co-Operative Limited	01676342	6023 Willow Street, Halifax
Flip Flop Housing Co-operative Limited	05851793	5 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851807	7 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851815	9 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851823	11 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851831	13 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851858	15 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851866	17 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851874	19 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851912	29 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851939	31 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851947	33 Beaufort Drive, Cole Harbour
Flip Flop Housing Co-operative Limited	05851955	35 Beaufort Drive, Cole Harbour
Fresh Start Housing Co-operative Limited	05839009	22 Bruce Drive, Sackville
Fresh Start Housing Co-operative Limited	05839017	26 Bruce Drive, Sackville
Fresh Start Housing Co-operative Limited	05741947	1 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742145	2 Jennifer Court, Sackville

Fresh Start Housing Co-operative Limited	05741955	3 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742137	4 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05741963	5 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742129	6 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05741971	7 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05742102	8 Jennifer Court, Sackville
Fresh Start Housing Co-operative Limited	05741998	9 Jennifer Court, Sackville
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 Co-operative Limited	04568451	5293 Green Street, Halifax
Kabuki Housing Co-operative Limited	01390597	2467-2481 Agricola Street, Halifax
Lamplight Housing Co-operative Limited.	01256629	5535 Inglis Street, Halifax
Lamplight Housing Co-operative Limited.	02229331	6305 North Street, Halifax
Lamplight Housing Co-operative Limited.	02603322	6069 Pepperell Street, Halifax
Lamplight Housing Co-operative Limited.	02230216	1749 Preston Street, Halifax
Lamplight Housing Co-operative Limited.	01431447	920 South Bland Street, Halifax
Lamplight Housing Co-operative Limited.	00040231	1185 South Park Street, Halifax
Lamplight Housing Co-operative Limited.	04037804	5520 Victoria Road, Dartmouth
Longhouse Housing Co-Operative Limited	01275143	2352 Agricola Street, Halifax
Longhouse Housing Co-Operative Limited	03731642	2356 Agricola Street, Halifax

Longhouse Housing Co-Operative Limited	03731634	2358 Agricola Street, Halifax
Longhouse Housing Co-Operative Limited	01275151	2360 Agricola Street, Halifax
Longhouse Housing Co-Operative Limited	03948234	6027 Charles Street, Halifax
Longhouse Housing Co-Operative Limited	04570707	6042 Compton Avenue, Halifax
Longhouse Housing Co-Operative Limited	04594169	6163 Duncan Street, Halifax
Longhouse Housing Co-Operative Limited	03068269	2672 Fuller Terrace, Halifax
Longhouse Housing Co-Operative Limited	00159085	2358 Maynard Street, Halifax
Longhouse Housing Co-Operative Limited	01417789	2577 Maynard Street, Halifax
Longhouse Housing Co-Operative Limited	01725084	5665 Woodill Street, Halifax
Maria's Housing Co-operative Limited	03913678	59 Abby Road, Halifax
Maria's Housing Co-operative Limited	03223302	31 Bromley Road, Halifax
Maria's Housing Co-operative Limited	04758099	33 Bromley Road, Halifax
Maria's Housing Co-operative Limited	00081655	39 Bromley Road, Halifax
Maria's Housing Co-operative Limited	05146496	51 Bromley Road, Halifax
Maria's Housing Co-operative Limited	03224341	53 Bromley Road, Halifax
Maria's Housing Co-operative Limited	05146518	101 Bromley Road, Halifax
Maria's Housing Co-operative Limited	05146526	107 Bromley Road, Halifax
Maria's Housing Co-operative Limited	03226387	110 Bromley Road, Halifax
Maria's Housing Co-operative Limited	04836642	48 Cavendish Road, Halifax
Maria's Housing Co-operative Limited	04941926	52 Cavendish Road, Halifax
Maria's Housing Co-operative Limited	00315575	106 Drumdonald Road, Halifax
Maria's Housing Co-operative Limited	00521272	111 Drumdonald Road, Halifax
Maria's Housing Co-operative Limited	00819956	117 Drumdonald Road, Halifax
Maria's Housing Co-operative Limited	03223965	37 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	04019466	66 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	03987027	94 Ridgevalley Road, Halifax

Maria's Housing Co-operative Limited	01358227	96 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	04271122	190 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	01081209	22 Shepherd Road, Halifax
McIntosh Run Housing Co-operative Limited	06273912	1 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06273971	2 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06273939	5 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06273998	6 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06273947	9 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274005	10 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06273955	13 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274285	14 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06273963	17 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274293	18 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274307	22 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274315	26 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274277	30 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274269	34 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274242	38 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274234	42 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274226	46 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729480	47 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729537	52 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729499	53 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729545	54 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729502	57 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729553	58 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729561	62 Emerald Crescent, Halifax

McIntosh Run Housing Co-operative Limited	07729588	66 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729529	67 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	07729510	63 Emerald Crescent, Halifax
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	20-22 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 Co-operative Limited	01873679	10 Avon Crescent, Halifax
New Armdale Westside Housing Co-operative Limited	00809586	7A-7B Catamaran Road, Halifax
New Armdale Westside Housing Co-operative Limited	05732913	40A-40B Circle Drive, Halifax
New Armdale Westside Housing Co-operative Limited	02228165	9 Claymore Avenue, Halifax
New Armdale Westside Housing Co-operative Limited	03542068	17A-17B Dentith Road, Halifax
New Armdale Westside Housing Co-operative Limited	03542084	17C-17D Dentith Road, Halifax
New Armdale Westside Housing Co-operative Limited	01087843	89 Drumdonald Road, Halifax
New Armdale Westside Housing Co-operative Limited	02526522	113 Drumdonald Road, Halifax
New Armdale Westside Housing Co-operative Limited	01425773	2 Elmsdale Court, Halifax
New Armdale Westside Housing Co-operative Limited	01358081	20 Elmsdale Crescent, Halifax
New Armdale Westside Housing Co-operative Limited	04804953	9 Green Acres Road, Halifax
New Armdale Westside Housing Co-operative Limited	04281527	31 Hartlen Avenue, Halifax

New Armdale Westside Housing Co-operative Limited	02398907	40 Hartlen Avenue, Halifax
New Armdale Westside Housing Co-operative Limited	02391287	42 Hartlen Avenue, Halifax
New Armdale Westside Housing Co-operative Limited	00111619	8 Heather Street, Halifax
New Armdale Westside Housing Co-operative Limited	04397673	412A-412B Herring Cove Road, Halifax
New Armdale Westside Housing Co-operative Limited	00111597	464 Herring Cove Road, Halifax
New Armdale Westside Housing Co-operative Limited	03731863	476 Herring Cove Road, Halifax
New Armdale Westside Housing Co-operative Limited	01315455	629 Herring Cove Road, Halifax
New Armdale Westside Housing Co-operative Limited	01522221	16A-16B Hilden Drive, Halifax
New Armdale Westside Housing Co-operative Limited	00730688	29 Hilden Drive, Halifax
New Armdale Westside Housing Co-operative Limited	00111562	10 Limerick Road, Halifax
New Armdale Westside Housing Co-operative Limited	02189372	12 Linden Road, Halifax
New Armdale Westside Housing Co-operative Limited	03862143	11A-11B Lynett Street, Halifax
New Armdale Westside Housing Co-operative Limited	01455141	56A-56B Mountain Road, Halifax
New Armdale Westside Housing Co-operative Limited	02632314	26-28 Olie Street, Halifax
New Armdale Westside Housing Co-operative Limited	01683721	27 Pinegrove Drive, Halifax
New Armdale Westside Housing Co-operative Limited	04554566	137 Ridgevalley Road, Halifax
New Armdale Westside Housing Co-operative Limited	00111589	181 Ridgevalley Road, Halifax
New Armdale Westside Housing Co-operative Limited	03274012	4 Rockingstone Road, Halifax
New Armdale Westside Housing Co-operative Limited	05960347	12A-12B Spencer Avenue, Halifax
New Armdale Westside Housing Co-operative Limited	04611381	89-90 Thornhill Drive, Halifax
New Armdale Westside Housing Co-operative Limited	00111627	6 Ursula Court, Halifax
New Armdale Westside Housing Co-operative Limited	04124979	92 Village Road, Halifax
New Armdale Westside Housing Co-operative Limited	02564858	6A-6B Wildwood Avenue, Halifax
New Armdale Westside Housing Co-operative Limited	00111635	30 Williams Lake Road, Halifax
Newfie Housing Co-operative Limited	02229781	31 Abbey 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 Drumdonald 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
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
Tawaak Housing Association	04071271	7159 Abbott Drive, Halifax
Tawaak Housing Association	03129799	132 Albro Lake Road, Dartmouth
Tawaak Housing Association	01425374	6215-17 Allan Street, Halifax
Tawaak Housing Association	04072294	5857-59 Almon Street, Halifax
Tawaak Housing Association	01428756	5568-70 Black Street, Halifax
Tawaak Housing Association	04823265	13 Brule Street, Dartmouth
Tawaak Housing Association	00140066	15-15A Centre Street, Dartmouth
Tawaak Housing Association	03652246	15 Charles Street, Dartmouth
Tawaak Housing Association	03862135	5815 Charles Street, Halifax
Tawaak Housing Association	04473841	6007 Charles Street, Halifax

Tawaak Housing Association	04224841	2390 Clifton Street, Halifax
Tawaak Housing Association	00667722	65 Courtney Road, Dartmouth
Tawaak Housing Association	01441426	6074 Cunard Street, Halifax
Tawaak Housing Association	02222841	7 Dawn Street, Halifax
Tawaak Housing Association	04532201	128 Frederick Street, Halifax
Tawaak Housing Association	01276646	5351 Glebe Street, Halifax
Tawaak Housing Association	05043166	27 Hartlen Avenue, Halifax
Tawaak Housing Association	01373404	43 Hartlen Avenue, Halifax
Tawaak Housing Association	05537657	45 Hartlen Avenue, Halifax
Tawaak Housing Association	00140155	12 Hiltop Terrace, Dartmouth
Tawaak Housing Association	04430999	2328-30 Hunter Street, Halifax
Tawaak Housing Association	02300303	6111 Lady Hammond Road, Halifax
Tawaak Housing Association	00058718	6257 Lawrence Street, Halifax
Tawaak Housing Association	04103645	5 Linden Court, Cole Harbour
Tawaak Housing Association	04103637	9 Linden Court, Cole Harbour
Tawaak Housing Association	02325616	67 Lynn Drive, Dartmouth
Tawaak Housing Association	07771797	30-36 Margate Drive, Halifax
Tawaak Housing Association	03731723	2334 Maynard Street, Halifax
Tawaak Housing Association	03947246	61-63 Melrose Avenue, Halifax
Tawaak Housing Association	03257924	3811 Newbery Street, Halifax
Tawaak Housing Association	05893291	26 Nicole Court, Dartmouth
Tawaak Housing Association	05893283	28 Nicole Court, Dartmouth
Tawaak Housing Association	04771176	90 Pinecrest Drive, Dartmouth
Tawaak Housing Association	04859316	122 Pinecrest Drive, Dartmouth
Tawaak Housing Association	04633008	37A Pinegrove Drive, Halifax
Tawaak Housing Association	00797367	341 Prince Albert Road, Dartmouth
Tawaak Housing Association	00797375	343 Prince Albert Road, Dartmouth
Tawaak Housing Association	03678679	3231-33 Ralston Avenue, Halifax
Tawaak Housing Association	04724232	3181 Robie Street, Halifax
Tawaak Housing Association	03526429	5299 South Street, Halifax
Tawaak Housing Association	00740632	9 Springhill Road, Dartmouth
Tawaak Housing Association	05751284	9A Springhill Road, Dartmouth
Tawaak Housing Association	01436171	6244 Summitt Street, Halifax
Tawaak Housing Association	01275739	10 Winchester Avenue, Halifax
Tawaak Housing Association	04707532	154 Windmill Road, Dartmouth
Tawaak Housing Association	04944739	2483 Windsor Street, Halifax
Trillium Housing Co-operative Limited	10501830	1-8 Trillium Court, Dartmouth
Trillium Housing Co-operative Limited	10501849	9-16 Trillium Court, Dartmouth
Trillium Housing Co-operative Limited	10501857	17-21 Trillium Court, Dartmouth
Trillium Housing Co-operative Limited	10501865	22-26 Trillium Court, Dartmouth
Trillium Housing Co-operative Limited	10501873	66A Valkyrie Crescent Dartmouth
Trillium Housing Co-operative Limited	05511496	49A Cranberry Crescent, Dartmouth
True North Housing Co-operative Limited	06186165	21 True North Crescent, Dartmouth

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

Westmoor 57 Housing Co-operative Limited	04879422	6889 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879473	6894 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879384	6895 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879538	6898 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879759	6907 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879554	6908 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879619	6911 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879341	6912 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879333	6918 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879643	6919 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879732	6923 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879716	6924 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879481	6931 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879465	6932 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879449	6937 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879635	6940 Cook Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04880005	6810 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879937	6817 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879929	6818 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879996	6822 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879988	6829 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879848	6839 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879945	6842 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879872	6848 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879899	6849 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04880013	6858 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879856	6866 Vaughan Avenue, Halifax

Westmoor 57 Housing Co-operative Limited	04879813	6876 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879902	6882 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879961	6888 Vaughan Avenue, Halifax
Westmoor 57 Housing Co-operative Limited	04879953	6892 Vaughan Avenue, Halifax