

# HALIFAX

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**Item No. 9.1.1**  
**HRM Grants Committee**  
**September 20, 2021**

**TO:** Chair and Members HRM Grants Committee

**SUBMITTED BY:** [REDACTED] (Original Signed)  
Jerry Blackwood, Executive Director/CFO, Finance & Asset Management

[REDACTED] (Original Signed)  
Jacques Dubé, Chief Administrative Officer

**DATE:** July 22, 2021

**SUBJECT:** Tax Relief for Non-Profit Organizations: Fiscal Year 2021-2022 – Proposed Amendments to Administrative Order 2014-001- ADM Program Schedules and Policy

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## **ORIGIN**

This is a Staff initiated report regarding the Municipality's annual Tax Relief for Non-Profit Organizations Program.

- March 18, 2014 – Implementation of Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations.
- September 29, 2020 – Approval of amendments to Administrative Order 2014-001-ADM to revise the renewal process for organizations accepted into the Tax Relief for Non-Profit Organizations Program.
- April 21, 2021 – During the 2021/22 budget debate the Committee of the Whole recommended that the Council "direct the Chief Administrative Officer to prepare the 2021/22 budget with the ongoing addition of \$446,000 for the proposed increase to non-profit tax rebate for affordable housing from 25% to 50% starting in fiscal year 2021/22 for Finance, Asset Management & ICT".

## **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 PAGES 2 AND 3**

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

**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 30<sup>th</sup>, there shall be no reduction; or

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

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

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

**Administrative Order 54 Respecting Procedures for Developing Administrative Orders.**

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.

**Administrative Order 2019-007-ADM Respecting Public Disclosure of Municipal Grants.**

**RECOMMENDATION**

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

1. Approve the addition of twelve properties to Administrative Order 2014-001-ADM as detailed in Table 1 and the Discussion section of this report at an estimated combined cost of \$126,240 from Operating Account M311-8006;
2. Approve a grant equivalent to the award previously received under the tax relief program to the Association of Special Needs Recreation, 82 Cobblestone Lane, Musquodoboit Harbour and the Sackville NS Lions Club, 101 Beaver Bank Road, Lower Sackville at an estimated combined cost of \$14,417 from Operating Account M311-8006;
3. Approve a Grant of \$1,186 to the North End Community Health Association, \$2,295 to the Mi'Kmaq Native Friendship Society and \$1,287 to Adsum Women and Children from Operating Account M311-8006;
4. Approve the removal of City of Halifax Non-Profit Housing 2415 Brunswick Street, 2461-2463 Brunswick Street and 2519-2523 Brunswick Street, Halifax and the Dartmouth Non-Profit Housing Society, 53 Ochterloney Street, Dartmouth and add these same properties to Schedule 30;
5. Approve removal of Tawaak Housing Association, 6175 Lady Hammond Road, Halifax from Schedule 29 and add this same property to Schedule 30;

6. Approve removal of Affirmative Ventures Association, 66 Lake Crest Drive, Dartmouth and the Elizabeth Fry Society of Mainland Nova Scotia, 1 Tulip Street, Dartmouth from Schedule 30. and add these same properties to Schedule 27;
7. Approve the removal of Halifax Haven Guest Home, 5897 Inglis Street, Halifax from Schedule 30 and add this same property to Schedule 28;
8. Approve the removal of the Canadian Cancer Society, 5826 South Street, Halifax from Schedule 29 and add this same property to Schedule 28; and
9. Adopt the amendments to Administrative Order 2014-001-ADM as set out in Attachment 2 of this report, including adopting Attachments A through E attached to Attachment 2 to repeal and replace Schedules 26, 27, 28, 29 and 30 of the Administrative Order.

**EXECUTIVE SUMMARY**

The Tax Relief to Non-Profit Organizations Program is an annual program of discretionary financial assistance to eligible nonprofit and charitable organizations located within the geographic boundary of the Municipality. The current tax program provides financial assistance at five levels described as “Schedules”. For those properties that are assessed Commercial there is a saving of approximately two-thirds when the Residential rate is applied; any further reduction is expressed as a percentage:

- A reduction from the Commercial tax rate to the Residential tax rate (Schedule 29),
- A 50% 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).

Tax relief excludes a business improvement district levy (as applicable), charges imposed or fixed pursuant to a by-law including a subdivision by-law, fees, fines or interest owed to the Municipality for arrears, and any other amount not specified in clause 15 (a) of Administrative Order 2014-001-ADM (“policy”).

The proposed additions for fiscal year 2021/22 are listed below in Table 1.

<b>Table 1. Proposed Additions Fiscal 2021: Summary by Schedule</b>			
<b>Organization</b>	<b>Civic Address</b>	<b>Total Tax</b>	<b>Estimated Cost of Tax Relief</b>
<b>Schedule 26 (100% reduction)</b>			
<b>St. Mary’s Lawn Bowls Club</b>	Portion of PID 41020439 1643 Fairfield Road, Halifax	Subject to revised assessment	
<b>Wanderer’s Lawn Bowling Club</b>	Portion of PID 00136416 5759 Sackville Street, Halifax	Subject to revised assessment	
<b>Schedule 27 (75% reduction at the Residential tax rate)</b>			
<b>Affirmative Ventures Association</b>	3-3A Westwood Drive, Dartmouth	\$3,084	(\$2,313)
<b>Affirmative Ventures Association</b>	1280 Cole Harbour Road, Cole Harbour	\$1,750	(\$1,313)
<b>Mi’Kmaq Native Friendship Society</b>	5853 College Street, Halifax	\$9,179	(\$6,884)

North End Community Health Association	2218 Maitland Street, Halifax	\$4,744	(\$3,558)
South End Community Day Care	5594 Morris Street, Halifax	\$16,709	(\$15,245)
<b>Schedule 28</b> (50% reduction at the Residential tax rate)			
Adsum Association for Women and Children/North End Community Health Association	107 Albro Lake Road, Dartmouth	\$6,221	(\$5,131)
Bus Stop Theatre Co-Operative Limited	2203-2205 Gottingen Street, Halifax	\$19,686	(\$12,679)
Mi'Kmaq Native Friendship Society	278 Wyse Road, Dartmouth	\$6,126	(\$5,053)
Upper Hammonds Plains Community Development Association	948 Pockwock Road, Upper Hammonds Plains	\$2,063	(\$1,706)
<b>Schedule 30</b> (50% reduction at the Residential tax rate)			
Northwood Realty Incorporated/158 Gary Martin Drive Incorporated	158 Gary Martin Drive, Bedford	\$144,713	(\$72,357)
<b>TOTAL</b>		<b>\$214,275</b>	<b>(\$126,240)</b>

**Notes to Table 1.**

- The cost of additions in 2021 is expected to increase when the HRM leases with the St. Mary's Lawn Bowls Club and the Wanderer's Lawn Bowling Club are assigned an assessed value by Property Valuation Services Corporation (PVSC).
- The cost to add the Upper Hammonds Plains Community Development Association is based on the current assessed value.

In addition to the mandatory reporting required under Section 17A this report advances recommendations aimed at consolidating "affordable housing" properties on one schedule at a higher rebate rate of 50%. To achieve this some individual properties will be re-assigned to or removed from Schedule 30, although all housing associations will pay less property tax in total on their combined properties. Further refinements to the program will be considered under a proposed program re-design.

**BACKGROUND**

The Tax Relief for Non-Profit Organizations Program provides financial assistance to some non-profit and charitable organizations located within the region. A list of individual properties in receipt of tax relief is presented in "Schedules" which are an integral part of the administrative order. Each property is identified using the civic address and the assessment account number shown by the abbreviation "AAN". If a property does not have a civic address, or the tax account applies only to a portion of the property, the property identification number may be used as indicated by the abbreviation "PID". Tax relief is not transferable, to another organization, entity or other real property.

With respect to annual reporting to Regional Council, Section 17A of the Administrative Order states:

*"The CAO shall, at least once per fiscal year, prepare a report and recommendation for Council's consideration which*

- (a) *recommends eligible non-profit organizations and eligible registered Canadian charitable organizations to be:*
  - (i) *added or removed from the Schedules to this Administrative Order, or*
  - (ii) *to be moved from one Schedule of this Administrative Order to a different Schedule of this Administrative Order;*

- (b) lists the eligible non-profit organizations and eligible registered Canadian charitable organizations whose tax relief will be reduced or pro-rated under this Administrative Order; and  
(c) confirm the number of renewal applications that have complied with this Administrative Order.”

A staff report with an itemized list of all renewals and the corresponding cost of tax relief is not provided in fiscal 2021. This change is the result of provincial legislation which requires that all municipalities develop an annual reporting policy through which a list of all grants is made available to the public. HRM has complied with legislation through implementation of Administrative Order 2019-007-ADM. Consequently, on an annual basis a list of organizations and the value of HRM’s discretionary municipal tax relief will be reported following the year-end at which time actual costs can be included to reflect any pro-rated deduction or any change in assessed value by Property Valuation Services Corporation.

Because the Schedules are integral to the administrative order, notice of any proposed amendments to these listings must be provided to Regional Council at least seven days in advance to comply with Administrative Order 54 and subsection 59 (1) of the Halifax Regional Municipality Charter.

## **DISCUSSION**

### **SUBSECTION 17A (a) (i) PROPOSED ADDITIONS TO THE PROGRAM 2021**

- **Schedule 26 – 100% Reduction in Property Tax at the Residential Rate**

1. **St. Mary’s Lawn Bowls Club/Halifax Regional Municipality, a Portion of PID 41020439**  
**1643 Fairfield Road, Halifax - Lease Expires: 31/03/2026**

The Club occupy a portion of HRM’s recreational property located on the North West Arm opposite the St. Mary’s Boat Club. In 2020, HRM entered into a 5-year less than market value lease agreement for the clubhouse and approximately 26,000sf (square feet) of land for the lawn bowling green. That portion of the property leased will now be assessed as Commercial taxable.

*It is recommended that St. Mary’s Lawn Bowls Club, a Portion of PID 41020439 1643 Fairfield Road, Halifax be added to Schedule 26 subject to that portion of the property leased being assessed as Commercial taxable in fiscal 2021.*

2. **Wanderer’s Lawn Bowling Club/Halifax Regional Municipality, a Portion of PID 00136416 5759**  
**Sackville Street, Halifax – Lease Expires: 31/03/2026**

The Club occupy a portion of HRM’s recreational property known as the Wanderer’s Grounds. In 2020, HRM entered into a 5-year less than market value lease agreement for the clubhouse and approximately 20,000sf for the lawn bowling green. That portion of the property leased will now be assessed as Commercial taxable.

*It is recommended that Wanderer’s Bowling Club, a Portion of PID 00136416 5759 Sackville Street, Halifax be added to Schedule 26 subject to that portion of the property leased being assessed as Commercial taxable in fiscal 2021.*

- **Schedule 27 – 75% Reduction in Property Tax at the Residential Tax Rate**

**3. Affirmative Ventures Association, 3-3A Westwood Drive, Dartmouth**

The Association is a registered Canadian charity whose primary aim is to enable access to employment for mental health consumers and enhanced independence. In 2004, the Association's mandate changed to include housing with the donation of municipal land in Dartmouth and has since expanded with the purchase of a duplex in Dartmouth assessed as Residential (\$3,084).

*It is recommended that Affirmative Ventures Association 3-3A Westwood Drive, Dartmouth be added to Schedule 27, effective April 1, 2021, at an estimated cost of \$2,313.*

**4. Affirmative Ventures Association, 1280 Cole Harbour Road, Cole Harbour**

The property located at 1280 Cole Harbour Road, Cole Harbour is a single-family dwelling. The property is assessed Residential (\$1,750).

*It is recommended that Affirmative Ventures Association, 1280 Cole Harbour Road, Cole Harbour be added to Schedule 27, effective April 1, 2021, at an estimated cost of \$1,313.*

**5. Mi'Kmaq Native Friendship Society, 5853 College Street, Halifax**

The Society is a registered Canadian charity that offers a diverse array of culturally appropriate programs and services to the Indigenous urban community including employment, health, social justice, child development, housing and research. In 2019, the federal government donated a residential property located Halifax which was subsequently selected for capital funding under the federal Rapid Housing Initiative. The site is to be re-developed to accommodate a 30-bed shelter, ten rooms of shared housing, and seven rental units. The property is assessed Residential (\$9,179). Although the property is vacant, the terms of federal funding require that the project be completed within a year of the funding agreement<sup>1</sup>. Consequently, occupancy is anticipated within the 2021 fiscal year.

*It is recommended that the Mi'Kmaq Native Friendship Society, 5853 College Street, Halifax be added to Schedule 27, effective April 1, 2021, at an estimated cost of \$6,884.*

**6. North End Community Health Association, 2218 Maitland Street, Halifax**

The Association provides medical services, including mobile outreach and individual case management. In recent years the society's operations have expanded to include assistance to persons experiencing homelessness. In 2020, the Society received capital funding under the federal Rapid Housing Initiative towards the purchase and renovation of a residential property that will be reconfigured to a 10-bedroom shared housing facility for persons of African Nova Scotian descent experiencing chronic homelessness. The property is assessed Residential (\$4,744). Although the property is vacant the terms of federal funding require that the project be completed within a year of the funding agreement<sup>2</sup>. Consequently, occupancy is anticipated within the 2021 fiscal year.

*It is recommended that the North End Community Health Association, 2218 Maitland Street, Halifax be added to Schedule 27, effective April 1, 2021, at an estimated cost of \$3,558.*

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<sup>1</sup> The property is currently zoned R-2 which allows for a maximum of 4 units. Report to November 24, 2020, meeting of Regional Council, Rapid Housing Initiative Agreement – Investment Plan, dated November 20, 2020, p.3.

<sup>2</sup> Report to November 24, 2020, meeting of Regional Council, Rapid Housing Initiative Agreement – Investment Plan, dated November 20, 2020, p.3.

**7. South End Community Day Care/Halifax Regional Municipality, 5594 Morris Street, Halifax – Lease Expires: 31/03/2026**

The daycare has leased the municipally owned premises located on Morris Street, Halifax, since 1983 but was removed from Schedule 27 due to expiry of the lease agreement. With introduction of Administrative Order 2020-013-OP, lease negotiations resumed and a new agreement was approved by Regional Council on June 8, 2021. The organization now meets the requirements of the tax relief program. The property is assessed Commercial (\$16,709).

*It is recommended that the South End Community Day Care, 5594 Morris Street, Halifax be reinstated on Schedule 27, effective April 1, 2021, at an estimated cost of \$15,245.*

- **Schedule 28 – 50% Reduction in Property Tax at the Residential Rate**

**8. Adsum Association for Women and Children/North End Community Health Association/Basin Apartments Limited, 107 Albro Lake Road, Dartmouth- Lease Expires: 31/07/2025**

In 2020, the Adsum Association for Women and Children (“Adsum”), a registered Canadian charity serving women leaving domestic violence, and the North End Community Health Association entered into a joint lease agreement for the privately-owned building located at 107 Albro Lake Road, Dartmouth. The building is assessed Commercial (total tax \$6,221) and will be used for administrative offices and client social and medical services. Both tenants will pay a proportional share of property tax.

*It is recommended that Adsum Association for Women and Children and the North End Community Health Association, 107 Albro Lake Road, Dartmouth be added to Schedule 28, effective April 1, 2021, at an estimated cost of \$5,131.*

**9. Bus Stop Theatre Co-Operative Limited, 2203-2205 Gottingen Street, Halifax**

The cooperative is a professional arts organization that supports independent productions through the provision of a facility and technical resources. In 2020, the cooperative purchased two abutting properties (2203 Gottingen and 2268 Maitland Street, Halifax) which have been consolidated to enable expansion of the premises. Currently, the upper level has two rental units that are assessed Residential (tax \$3,590) that will be converted to office/studio space; the ground floor contains the theatre/bar area and is assessed Commercial (tax \$16,096).

*It is recommended that The Bus Stop Theatre Co-operative Limited, 2203-2205 Gottingen Street, Halifax be added to Schedule 28, excluding that portion of the premises currently assessed as Residential, effective April 1, 2021, at an estimated cost of \$12,678.*

**10. Mi’Kmaq Native Friendship Society, 278 Wyse Road, Dartmouth**

In 2019, the Society purchased a small property to accommodate a second location for the Mainline Needle Exchange Program, a harm reduction safe injection program. The site will also serve as a venue for training and employment programs and an administrative office<sup>3</sup>.

The property is assessed Commercial (total tax \$6,126).

*It is recommended that the Mi’Kmaq Native Friendship Society, 278 Wyse Road, Dartmouth be added to Schedule 28, effective April 1, 2021, at an estimated cost of \$5,053.*

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<sup>3</sup> The proposed level of tax relief is comparable to that provided to the Society for the Rehabilitation of Addicted Persons, the Freedom Foundation, and Marguerite Centre Society of Nova Scotia.

**11. Upper Hammonds Plains Community Development Association, 948 Pockwock Road, Upper Hammonds Plains**

The Association promotes social and economic development for the community of Upper Hammonds Plains and also manages the municipal Upper Hammonds Plains Community Centre. In 2020, ownership of the former volunteer fire station was restored to the community through a less than market value sale for re-development as a venue to commemorate community achievements and to host arts and recreational activities for local youth<sup>4</sup>. The deed was registered by the Association in October 2020, but the property remains as assessed Commercial Exempt. Property Valuation Services Corporation has been asked to make the correction to the 2021 tax roll.

*It is recommended that the Upper Hammonds Plains Community Development Association, 948 Pockwock Road, Upper Hammonds Plains be added to Schedule 28, effective April 1, 2021, at an estimated cost of \$1,706.*

- **Schedule 30 – 50% Reduction at the Residential Rate**

**12. Northwoodcare Realty Incorporated/185 Gary Martin Drive Incorporated, 185 Gary Martin Drive, Bedford**

Northwoodcare Realty Incorporated (“Northwoodcare Realty”) is a registered Canadian charity whose purpose is the provision of rental accommodations primarily for seniors of low to moderate income. Accommodations span a continuum of care that includes long-term nursing facilities, assisted living accommodations, and independent rental units with the option to purchase goods and services such as meals and housekeeping. In 2019, Northwoodcare Realty secured financing through the federal Rental Construction Financing Initiative to build a 73-unit apartment building in Bedford for seniors able to live independently with the option to purchase housekeeping or meal services. Northwoodcare Realty then gifted title to a separate but related entity, 185 Gary Martin Drive Incorporated, a registered Canadian charity. Technically, Northwood Realty is the “beneficial owner” but for clarity both owners will be listed. The facility’s rental rates meet Canada Mortgage & Housing Corporation’s “affordability” criteria based on the median household income of the area. Further, the federal government’s funding agreement requires that the initial rent for 26 units be at least 10% below the project’s gross achievable rents for a minimum of sixteen years. The property is assessed Residential (total tax \$144,713).

*It is recommended that Northwoodcare Realty Incorporated/185 Gary Martin Drive Incorporated, 185 Gary Martin Drive, Bedford be added to Schedule 30, excluding one unit that forms part of an employment-related benefit, effective April 1, 2021, at an estimated cost of \$72,357.*

Note: the award excludes one (1) unit that accommodates a live-in staff member. Employment-related benefits are subject to personal income tax and excluded from municipal tax relief.

**SUBSECTION 17A (a) (i) PROPERTIES TO BE REMOVED FROM THE PROGRAM**

Ownership and leases that end during the tax year are pro-rated (as of termination, expiry or conveyance) for the current year and removed from the program the following year. In 2021, there are eighteen properties to be removed from the program because they were sold in 2020 to a private interest and are no longer on the tax roll as owned by the New Armdale Westside Co-Operative Limited.

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<sup>4</sup> The proposed level of tax relief is comparable to that provided to the MacPhee Centre for Creative Learning.



**New Armdale Westside Co-Operative Limited**

The following properties have been removed from Schedule 30:

- 6A-6B Aldergrove Drive, Halifax
- 10 Avon Crescent, Halifax
- 9 Claymore Avenue, Halifax
- 2 Elmdale Crescent, Halifax
- 89 Drumdonald Road, Halifax
- 113 Drumdonald Road, Halifax
- 8 Heather Street, Halifax
- 412A-412B Herring Cove Road, Halifax
- 464 Herring Cove Road, Halifax
- 629-631 Herring Cove Road, Halifax
- 16A-16B Hilden Drive, Halifax
- 12A-12B Linden Lane, Halifax
- 11A-11B Lynette Street, Halifax
- 26-28 Olie Street, Halifax
- 27 Pinegrove Drive, Halifax
- 181 Ridgevalley Road, Halifax
- 12A-12B Spencer Avenue, Halifax
- 6A-6B Wildwood Avenue, Halifax

**SUBSECTIONS 17A (b) and (c) RENEWAL OF TAX RELIEF**

The program accepts applications requesting the addition of a property by November 30<sup>th</sup> immediately preceding the start of the fiscal year for which tax relief is sought. This timeline allows for a budget adjustment request should the number and/or value of taxation exceed the program's existing allocation. Applications received after the November 30<sup>th</sup> deadline but on or before March 31<sup>st</sup> may be considered if there is sufficient budget capacity.

Continuation of tax relief for properties accepted into the program has been referred to as a "renewal". Starting in this fiscal year, the submission of a financial statement is no longer required. Instead, program participants simply fill out a brief Confirmation Form that confirms that a property has not been sold, there is no change in tenancy or use, and that the organization's non-profit or charitable registration is in good standing.

If the Confirmation Form ("renewal form") is received after June 30<sup>th</sup> but on or before September 30<sup>th</sup> tax relief will be reduced by 1/365 for each day late up to a maximum of \$2,500 per property. Confirmation forms received after September 30<sup>th</sup> shall be pro-rated up to a maximum of \$5,000 per property.

Pro-Rated Awards: Notification of potential pro-rated deductions were sent by registered mail to those organizations in default. As of June 30<sup>th</sup>, 2021, the following nine organizations had not complied with the program's reporting requirement:

- Fall River Minor Football Association (registered letter dated June 17<sup>th</sup> returned unclaimed)
- Grand Lake Oakfield Community Society (registered letter dated June 23<sup>rd</sup> returned unclaimed)
- Home of the Guardian Angel
- Kinap Athletic Club (registered letter dated June 17<sup>th</sup> returned unclaimed)
- MacDonald House Association
- Orenda Canoe Club (registered letter dated June 17<sup>th</sup> returned unclaimed)
- Sheet Harbour and Area Chamber of Commerce

- Sheet Harbour Rockets Association (registered letter dated June 21<sup>st</sup> returned unclaimed)
- Three Village Recreation Association (registered letter dated June 17<sup>th</sup> returned unclaimed)

For the 2021 program the reporting compliance rate was approximately 98%.

### **PROPOSED CHANGE TO TAX RELIEF RENEWAL PROCESS**

In current practice, “renewals” are due by end of fiscal year on March 31<sup>st</sup> after which there is a 3-month “grace period” during which HRM sends written notification of default and a caution with respect to a pro-rated reduction in accordance with Section 7C of the policy. For those who remain in default of the program’s reporting requirements pro-rating comes into effect July 1<sup>st</sup>.

Due to significant growth in the scale of program participation the volume of inquiries and forms received from both tax and grant programs at year-end has created administrative pressures. To address this issue, it is proposed that the submission deadline to submit a Confirmation Form be moved from March 31<sup>st</sup> to June 30<sup>th</sup>. This action will align practice with subsection 7C of policy which sets out the timelines and sets a cap on the maximum amount deducted per property according to the overdue date(s) and requires participants self-manage their eligibility for the program.

**It is important to note that by moving the deadline for submitting a Confirmation Form from March 31<sup>st</sup> to June 30<sup>th</sup> written reminders will be discontinued.** However, those participants that have not met the program’s renewal requirements will be notified by registered mail that a pro-rated deduction will be made to their tax relief commencing July 1<sup>st</sup>.

### **PROPOSED AWARDS BY RESOLUTION OF COUNCIL**

In 2021, there are two awards proposed by resolution of Regional Council. These are grants issued outside the formal tax relief program but funded from Operating Account M311-8006. These organizations were removed from the program because their land lease with the Municipality had expired and renewal was delayed due to technical issues. These awards are intended as interim pending reinstatement in the program.

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

Title to this property was held in Trust by the former Halifax County for use as a summer camp for adults with special needs from the local rehabilitation centre. The execution of a new lease has been delayed by issues with respect to an access easement.

*It is recommended that the Association for Special Needs Recreation be awarded a grant equivalent to full exemption under Schedule 26 for fiscal year 2021. The estimated value is \$841.*

#### **14. Sackville NS Lions Club/Halifax Regional Municipality, 101 Beaver Bank Road, Lower Sackville**

The property includes a two-storey clubhouse and parking. The Club also lease an abutting parcel of provincial land for overflow parking. Lease renewal was delayed pending a decision with respect to public access to a municipal trail to the rear of the premises.

*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 2021. The estimated grant value is \$13,576.*

In addition to these two grants, staff are recommending three one-time grants to the following three program recipients:

- Mi'Kmaq Native Friendship Society, 5853 College Street, Halifax - \$2,295
- North End Community Health Association, 2218 Maitland Street, Halifax - \$1,186
- Adsum Women and Children, 158 Greenhead Road, Lakeside - \$1,287

These three properties are all recipients of funds from the Rapid Housing Initiative discussed at Regional Council on November 24, 2020. That report indicated a preference for full tax exemption for the three applicants. Under the existing program, however, the applicants are not eligible for full tax exemption. Staff are currently completing revisions to the program and expect to present revised criteria and an updated Administrative Order to Regional Council in 2021/22. It is expected that under revised criteria, these applicants may be eligible for full exemption. Staff are recommending one-time grants (which provide the equivalent of full exemption) from M311-8006 so as to bridge the applicants to the revised program.

### **PROPOSED AMENDMENTS TO LEVEL OF TAX RELIEF**

During the 2021 budget deliberations Regional Council approved a budget increase for the tax relief program to enable an increase to the level of tax relief awarded under Schedule 30 from 25% to 50%. This schedule is the most homogeneous in terms of its composition ("like-with-like"), eligibility criteria, and property use. Schedule 30 is also the largest listing, representing approximately 65% of properties included in the program due to the size of individual housing portfolios. The increase in level of tax relief for affordable housing organizations approved in the 2021 budget requires an amendment to subsection 16 (d) of the policy to read: "16 (d) Schedule 30 – fifty percent (50%)". Towards achieving consistency in level of tax relief to affordable rental housing, some properties need to be removed from Schedule 30 and other properties re-assigned to this schedule as listed below.

- **Remove from Schedule 26 and Add to Schedule 30**

#### **15. City of Halifax Non-Profit Housing Society, 2415 Brunswick Street, 2461-2463 Brunswick Street and 2519-2523 Brunswick Street, Halifax**

The three rental properties were placed on schedule 26 in relation to their registered heritage status: a 'legacy' that would require monitoring the re-investment of tax savings in heritage restoration. Regional Council has since accepted that heritage property conservation is more effectively achieved through cash grants, not tax concessions. A decrease in tax relief on these three properties will be offset by an increase in tax relief on the Society's portfolio of seventeen other properties in the program.

*It is recommended that City of Halifax Non-Profit Housing Society, 2415 Brunswick Street, 2461-2463 Brunswick Street and 2519-2523 Brunswick Street, Halifax be removed from Schedule 26 and added to Schedule 30, effective April 1, 2021.*

#### **16. Dartmouth Non-Profit Housing Society, 53 Ochterloney Street, Dartmouth**

The property located on Ochterloney Street is a registered heritage property that is used for a non-residential purpose: administrative offices for the society and tenancy for two unrelated registered charities. Regional Council has since accepted that heritage property conservation is more effectively achieved through cash grants, not tax concessions. Re-assignment to Schedule 30 will realize consistency for the sector. A decrease in tax relief will be offset by an increase in tax relief on the Society's portfolio of sixty-eight other properties accepted into the program.

*It is recommended that Dartmouth Non-Profit Housing, 53 Ochterloney Street, Dartmouth be removed from Schedule 26 and added to Schedule 30, effective April 1, 2021.*

- **Remove from Schedule 29 and Add to Schedule 30**

**17. Tawaak Housing Association, 6175 Lady Hammond Road, Halifax**

The property located on Lady Hammond Road is an apartment building. Eight of the units are assessed Residential and two units are assessed at Commercial. The commercial assessment applies to one unit used for the Association's administrative office and one unit that is leased to a commercial enterprise. Re-assignment to Schedule 30 recognizes the Association's role in the provision of affordable housing but tax relief cannot be applied to that portion leased to a business. Therefore, the Association will pay full Commercial tax on one unit – which can be recovered from the commercial tenant – and the 50% reduction will apply to the remaining nine units.

*It is recommended that Tawaak Housing association, 6175 Lady Hammond Road, Halifax be removed from Schedule 29 and added to Schedule 30, excluding one unit used for a commercial purpose, effective April 1, 2021. The for-profit tenant shall be excluded from municipal tax relief.*

- **Remove from Schedule 29 and Add to Schedule 28**

**18. Canadian Cancer Society, 5826 South Street, Halifax**

When accepted into the tax relief program the Society's property was placed on two schedules to distinguish between the out-patient Lodge (Schedule 28) and the regional administrative offices (Schedule 29). The Society has since acquired an abutting parcel of land and substantially expanded out-patient accommodations. In 2020, the property was to be listed on only one schedule but was consolidated under Schedule 29 which reduced the level of tax relief. As proposed, the property would be moved to Schedule 28 to reflect the property's primary use in providing out-patient accommodations. If approved, the value of tax relief will increase in 2021 and the aim of having a property on only one schedule is upheld.

*It is recommended that the Canadian Cancer Society, 5826 South Street, Halifax be removed from Schedule 29 and added to Schedule 28, effective April 1, 2021.*

- **Remove from Schedule 30 and Add to Schedule 27**

**19. Affirmative Ventures Association, 66 Lake Crest Drive, Dartmouth**

The Association is a registered Canadian charity whose primary aim is to enable access to employment for mental health consumers and enhanced independence. The facility located on Lakecrest Drive provides housing, support services, and programming for tenants with special needs.

*It is recommended that Affirmative Ventures, 66 Lakecrest Drive, Dartmouth be removed from Schedule 30 and this same property be added to Schedule 27, effective April 1, 2021.*

**20. Elizabeth Fry Society of Mainland Nova Scotia, 1 Tulip Street, Dartmouth**

The Society is a registered Canadian charity serving women in conflict with the law. The premises located on Tulip Street provides transitional housing for clients who are at risk of homeless and an administrative office.

*It is recommended that the Elizabeth Fry Society of Mainland Nova Scotia, 1 Tulip Street, Dartmouth be removed from Schedule 30 and this same property added to Schedule 27, effective April 1, 2021.*

- **Remove from Schedule 30 and Add to Schedule 28**

**21. Halifax Haven Guest Home Society, 5897 Inglis Street, Halifax**

The Society operate a small, overnight/short-stay residence for persons attending medical services in Halifax. Although the property is assessed Residential it is not a domicile and does not serve an at-risk population.

*It is recommended that the Halifax Haven Guest Home Society, 5897 Inglis Street, Halifax be removed from Schedule 30 and added to Schedule 28, effective April 1, 2021.*

**PROPOSED AMENDMENTS TO SCHEDULES: RECORDS MANAGEMENT**

**Schedule 26**

- **Kinap Athletic Club**, Portion of PID 40469884 181 Greenborough Road is corrected to read Kinap Athletic Club, Portion of PID 40469884 181 Greenborough Road, **West Porter's Lake**.
- **Senobe Aquatic Club**, Portion of PID 0063290 Prince Albert Drive, Dartmouth is corrected to read Portion of **PID 00636290**

**Schedule 27**

- **Elizabeth Fry Society**, 1 Tulip Street, Dartmouth is corrected to read **Elizabeth Fry Society of Mainland Nova Scotia**, 1 Tulip Street, Dartmouth.
- **Fairview United Family Resource Centre**, 6 Titus Street, Halifax is corrected to read **Fairview Resource Centre**, 6 Titus Street, Halifax.
- **Synod of the Diocese of Nova Scotia and Prince Edward Island/Parish of St. Mark's Church**, 5522 Russell Street, Halifax is corrected to read Synod of the Diocese of Nova Scotia and Prince Edward Island/**Rector and Wardens St. Mark's Church**, 5522 Russell Street, Halifax

**Schedule 28**

- **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**.

**Schedule 29**

- **Atlantic Marksmen Association**, 3967 Old Guysborough Road, Goff is corrected to read Atlantic Marksmen Association, **2965** Old Guysborough Road, **Devon**.
- **Deanery Project Co-Operative Limited**, AAN 45224918 37 Deanery Road, Lower Ship Harbour is corrected to read Deanery Project Co-Operative Limited, **AAN 04524918**, **751 West Ship Harbour Road, Lower Ship Harbour**
- **Royal Nova Scotia Yacht Squadron**, 360 Purcell's Cove Road, Halifax is amended to read Royal Nova Scotia Yacht Squadron, **2308** Purcell's Cove Road, Halifax.
- **Royal Nova Scotia Yacht Squadron**, 376 Purcell's Cove Road, Halifax is amended to read **2372** Purcell's Cove Road, Halifax.

### Schedule 30

- **5534 Almon Street Incorporated**, 5534 Almon Street, Halifax, is amended to read **Northwoodcare Realty Incorporated/5534 Almon Street Incorporated**, 5534 Almon Street, Halifax.  
  
**Adsum Association for Women and Children**, 3-34 Veronica Drive, Halifax is amended to replace AAN 09659390 to read **09658858**.
- **New Armdale Westside Housing Co-Operative Limited**, 89-90 Thornhill Drive, Halifax is amended to civic **88-90 Thornhill Drive**, Halifax
- **Rogers Housing Co-operative Limited** is corrected to read Rogers **Drive** Housing Co-Operative Limited

### APPLICATIONS NOT RECOMMENDED

#### **Adsum Association for Women and Children/North End Community Health Association/Basin Apartments Limited, 105 Albro Lake Road, Dartmouth – Lease Expires: 31/07/2025**

The parcel of vacant land located at 105 Albro Lake Road, Dartmouth (AAN 00297877) is to be used primarily for staff parking. As such, this may be considered an employment-related benefit with limited access/benefit to the broader public interest. The land is assessed Commercial (total tax \$1,125).

*It is recommended that tax relief not be awarded for land used primarily for employee parking.*

#### **Carroll's Corner Community Centre, PID 41375593, PID 41375585, PID 41375577 and PID 41375569, Carroll's Corner**

The society manages the HRM-owned Carroll's Corner Community Centre and owns a small sports field. In 2012, the National Gypsum (Canada) Limited donated four parcels of land in support of developing a 4km linear trail. The tax per property is nominal: in 2020 the combined total tax was \$242/year as shown below:

- PID 41375593 Residential and Resource (\$166)
- PID 41375585 Residential (\$7)
- PID 41375577 Residential (\$7)
- PID 41375569 Resource (\$62)

*It is recommended that the Carroll's Corner Community Centre be declined tax relief in fiscal 2021.*

Note: Due to their configuration, the option to consolidate and re-zone the four parcels of land is unconfirmed but if this is a viable option the society could make application to the Community Grants Program for funding towards professional fees for a revised plan of survey and deed. In the interim, to assist the society's cash-flow application could be made for a payment plan whereby taxes can be paid in monthly installments (~\$20/month).

#### **Covenant Place Support and Renewal Organization/M. Sharpe, 7044 Highway 207, West Chezzetcook**

In 2020, an application for tax relief from the Covenant Place Support and Renewal Organization was deferred pending a review of the relationship between private property ownership and governance. The property has since been sold.

**Five Bridges Wilderness Heritage Trust, PID 40053654 Silver Birch Drive, Timberlea**

The Trust promotes wilderness conservation in the St. Margaret's Bay area. In 2019, the Trust acquired a 70-acre parcel of land which is assessed Resource (total tax \$365). As of the date of application, the Trust had not made application to the Nova Scotia Department of the Environment for exemption under the *Conservation Property Tax Exemption Act* (2008)<sup>5</sup>. An application to the municipal tax program for exemption in relation to this land holding is premature given that there is a designated provincial program for this purpose.

*It is recommended that the Five Bridges Wilderness Heritage Trust be declined tax relief in 2021. Re-application could be considered in 2022 upon receipt of written confirmation that the property is ineligible for consideration under the Nova Scotia Conservation Property Tax Exemption Act.*

**Link Performing Arts Society/Armco Capital Incorporated, 1800 Argyle Street, Halifax**

In 2017 the Culture Link Community Interest Company incorporated under the provincial *Community Interest Companies Act*. As a corporation, the members of the Board of Directors are public but not the shareholders. A community interest company ("CIC") is a business corporation with share capital and may engage in for-profit activities. Such corporations must have a "community purpose" beneficial to society at large and the dividends it may declare to its private shareholders are restricted to 40% of its distributable profits; the other 60% may be issued as dividends to qualified shareholders, including non-profit organizations<sup>6</sup>. Restrictions are also applied to the distribution of assets upon dissolution. In the same year, the CIC established a non-profit society as the primary operating entity who will enter into a 20-year lease agreement with the private property owner. The lease permits sub-leasing to for profit and non-profit entities.

As of the date of application, the financial information provided (to March 2020) suggests that there was no tenant income in 2019; the primary expenditures were salaries/consultants, rent/lease payments to the owner, and travel. The application is incomplete with respect to copies of the contractual agreements in effect but given that the applicant is ineligible additional information was not requested. Further, the Municipality's tax relief program does not recognize *partial* tenancy in private property. The only exceptions, to date, have been circumstances wherein (i) a charity or non-profit leases the entire property and the tax bill can be attributed and billed directly to only one occupant, or (ii) partial occupancy of government-owned property with a separate assessment value and/or assessment account number. Although Regional Council has requested staff look at options for a pilot project for small, local, registered charities leasing private property assessed as Commercial for the delivery of social services the feasibility of such a pilot project has yet to be established. A report to Council is expected in fiscal 2021. In summary, the applicant is ineligible under the current program and would not be included in the parameters of the aforementioned pilot project.

*It is recommended that the Link Performing Arts Society be declined municipal tax relief.*

**Tapa Cat Rescue Society/A. Miller, 59 Rossing Drive, Middle Sackville**

The Society is a registered charity that operates a cat rescue operation from a private residence owned by a member of the Board of Directors. The property is assessed Residential. There is no lease agreement in effect, compliance with zoning is unconfirmed, and that portion of the premises used for a non-residential purpose has not been assessed as Commercial.

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<sup>5</sup> Program details are listed at [https://www.novascotia.ca/protected\\_areas/cpte.asp](https://www.novascotia.ca/protected_areas/cpte.asp)

<sup>6</sup> Culture Link CIC does not list any qualified entities in its Memorandum of Association. For further details of the proposal readers are referred to the report to Regional Council's meeting of December 11, 2018, Funding Request – THE LINK Performing Arts Centre, dated December 3, 2018.

*It is recommended that Tappa Cat Rescue Society be declined municipal tax relief.*

### **FINANCIAL IMPLICATIONS**

In this report individual award and budget values are estimates to allow for any correction/change to a property's assessed value or pro-rated deductions.

2021/2022 Program Budget M311-8006	\$5,396,000
Less Recommended Renewals (790 properties) <sup>1</sup>	(\$4,972,132)
Less Recommended Additions (12 properties)	(\$126,240)
Less Recommended Grants by Council Resolution (5 properties)	<u>(\$19,185)</u>
<b>Projected Balance<sup>2</sup></b>	<b>\$278,443</b>

Notes to Financial Implications:

1. A complete list of organizations in receipt of tax relief ("renewals" and additions in fiscal year 2021) will be provided in accordance with Administrative Order 2019-007-ADM Respecting Public Disclosure of Municipal Grants. A total of 790 properties includes two (2) that will be pro-rated in 2021 and removed from the program in 2022 due to discontinuation of a lease and a property sold in 2021.
2. The projected balance excludes the cost of tax relief for two lawn bowling clubs that was unavailable at the time of the report. The leased lands are located in the urban core and have a high market value and, due to a non-residential use, the tax classification will be Commercial. Therefore, the balance remaining in the program's 2021 budget may be reduced substantially.

### **RISK CONSIDERATION**

The primary risk associated with grants are representational (accuracy and completeness of information), an error in assessment classification, and any substantive change in use during the fiscal year. Tax arrears may also pose financial and reputational risk should collection proceedings be required.

### **COMMUNITY ENGAGEMENT**

The 2021-2022 tax relief program opened in September 2020 and was advertised in the Municipal Notices section of the Chronicle-Herald newspaper in September and November 2020. The program is also publicized online at: [www.halifax.ca/business/doing-business-halifax/community-non-profit-resouces](http://www.halifax.ca/business/doing-business-halifax/community-non-profit-resouces).

### **ENVIRONMENTAL IMPLICATIONS**

No environmental implications were identified.

### **ALTERNATIVES**

Regional Council may amend or overturn a staff recommendation for the provision of tax relief or the level of award (Schedule).



**ATTACHMENTS**

1. Showing Proposed Changes to Administrative Order 2014-001-ADM
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: Reduction of Fifty Per Cent (50%) from the Residential rate, as amended.

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A copy of this report can be obtained online at [halifax.ca](http://halifax.ca) or by contacting the Office of the Municipal Clerk at 902.490.4210.

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

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

**BE IT ENACTED** by the Council of the Halifax Regional Municipality, under the authority of the *Halifax Regional Municipality Charter*, 2008 S.N.S. c. 39, as amended, and the *Housing Act*, 1989 R.S.N.S., c.211, as amended, as follows:

**Short Title**

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

**Interpretation**

2. In this Administrative Order,

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

(aa) "Director" means the Director responsible for the finances of the Municipality, and includes a person acting under the supervision and direction of the Director;

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

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

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

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

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

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

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

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

(g) "non-profit organization" includes:

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

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

(iii) a non-profit association to which the *Co-operative Associations Act* applies,  
(iv) a not-for-profit corporation incorporated pursuant to the *Canada Not-for-profit Corporations Act*, S.C. 2009, c. 23, and

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

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

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

### **Application for Tax Relief**

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

(a) a copy of its Articles of Incorporation;

(b) proof satisfactory to the Municipality respecting:

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

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

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

(i) all revenues and expenses, assets and liabilities of the applicant,  
(iA) if subsection 3A (3) applies or the applicant was struck under section 7D, the amount of tax relief previously provided by the Municipality, and  
(ii) list of the Board of Directors of the applicant; and

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

3A (1) For an application to renew tax relief, the eligible non-profit organization or the eligible registered Canadian charitable organization must confirm to the Municipality that:

(a) there has been no change in ownership or occupancy relating to the real property for which tax relief has previously been provided; and

(b) (i) if the applicant is a non-profit organization, that such organization is in good standing with the Registry of Joint Stock Companies, or

(ii) if the applicant is registered Canadian charitable organization, that such organization is in good standing with the Canada Revenue Agency.

(2) Subject to this Administrative Order, if subsection 1 is satisfied, tax relief may be provided to the eligible non-profit organization or the eligible registered Canadian charitable organization.

(3) If subsection 1 is not satisfied, the organization may apply under section 3 and shall be considered an initial application for tax relief.

4. For an application for the renewal of tax relief, and upon the request of the Director, the applicant must provide to the Municipality:

- (a) the information required pursuant to clauses 3c and 3d of this Administrative Order; and
- (b) Repealed;
- (c) any other information the Director may require.

#### **Eligibility of Non-Profit Organization for Tax Relief**

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

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

#### **Eligibility of Registered Canadian Charitable Organization for Tax Relief**

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

- (a) shall be a charitable organization registered pursuant to the *Income Tax Act* (Canada) and the regulations made pursuant to that *Act*; and
- (b) shall own, license or lease real property as set out in sections 5 or 5A of this Administrative Order.

#### **Provision of Tax Relief for Owned Property**

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

#### **Provision of Tax Relief for Licensed or Leased Property**

5A. (1) An application for the renewal of tax relief must be made to the Municipality by the ~~March 31<sup>st</sup> immediately preceding the start~~ **June 30<sup>th</sup>** 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.

(3A) A new application for tax relief shall be made to the Municipality by the November 30<sup>th</sup> immediately preceding the start of the fiscal year for which tax relief is sought.

(3B) A new application for tax relief that does not satisfy subsection (3A) is a late application and may only be considered if there is adequate money in the budget to cover the amount of the tax relief for the subject property.

(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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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.

### **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

(a) 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 30<sup>th</sup>, there shall be no reduction; or

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

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

(3) If June 30<sup>th</sup> or September 28<sup>th</sup> 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 28<sup>th</sup>, 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 28<sup>th</sup>, 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 28<sup>th</sup> 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.

### **Provision of Tax Relief**

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

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

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

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

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

### **Tax Relief - Conversion to Residential Rate**

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

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

(a) the following amounts of real property tax are eligible for tax relief:

(i) area rates or uniform charge except for a business improvement district area rate;

(ii) mandatory provincial contributions; and

(iii) the fire protection rate.



(b) the following amounts of real property tax are not eligible and are excluded from tax relief:

- (i) an area rate levied for a business improvement district,
- (ii) charges imposed or fixed pursuant to a by-law including a subdivision by-law,
- (iii) fees, fines or interest owed to the Municipality for arrears on taxes, and
- (iv) any other amount that is not specified pursuant to clause (a) of this section.

#### **Tax Relief - Reduction of Residential Rate**

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

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

#### **Referral by Council**

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

#### **Report to Council**

17A. The CAO shall, at least once per fiscal year, prepare a report and recommendation for Council's consideration which

(a) recommends eligible non-profit organizations and eligible registered Canadian charitable organizations to be:

- (i) added or removed from the Schedules to this Administrative Order, or
- (ii) to be moved from one Schedule of this Administrative Order to a different Schedule of this Administrative Order;

(b) lists the eligible non-profit organizations and eligible registered Canadian charitable organizations whose tax relief will be reduced or pro-rated under this Administrative Order; and

(c) confirm the number of renewal applications that have complied with this Administrative Order.

#### **Schedules**

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

Done and passed in Council this 18<sup>th</sup> day of March, 2014.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Municipal Clerk

**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 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. Amending section 5A by striking out the words and numbers “March 31<sup>st</sup> immediately preceding the start” after the words “by the” and before the words “of the fiscal” in subsection (1) and replacing them with the words and numbers “June 30<sup>th</sup>”.
4. Amending section 16 by striking out the words and numbers “twenty-five percent (25%)” after the words, numbers, and dash “Schedule 30 -” in clause 16(d) and replacing them with the words and numbers “fifty percent (50%)”.

Done and passed in Council this      day of                      , 2021.

\_\_\_\_\_  
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
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
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 Boutilier's Point Recreation Association	00420417	PID 40209850 Island View Drive, Boutilier'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 PID 4077000 Ketch Harbour Road, Ketch Harbour
Kinap Athletic Club	06420575	Portion of PID 40469884 181 Greenborough Drive, <b>West Porters Lake</b>
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 and 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, <b>Upper Sackville</b>
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 <b>00636290</b> 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
<b>St. Mary's Lawn Bowls Club</b>	<b>04033922</b>	<b>Portion of PID 41020439 1643 Fairfield Road, Halifax</b>
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
<b>Wanderer's Lawn Bowling Club</b>	<b>00774057</b>	<b>Portion of PID 00136416 5759 Sackville Street, Halifax</b>
Waverley Community Association	00088706	2463 Rocky Lake Drive, Waverley
Windsor Junction Community Centre	04979206	48 Community Centre Lane, Windsor Junction



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

Name of Organization	AAN	Civic Address
Adsum Association for Women and Children	05208432	2421 Brunswick Street, Halifax
Adsum Association for Women and Children	03393062	158 Greenhead Road, Lakeside
Adsum Association for Women and Children	04563042	250 Victoria Road, Dartmouth
<b>Affirmative Ventures Association</b>	<b>05938899</b>	<b>1280 Cole Harbour Road, Cole Harbour</b>
Affirmative Ventures Association	03445526	139 Main Street, Dartmouth
<b>Affirmative Ventures Association</b>	<b>00165778</b>	<b>66 Lake Crest Drive, Dartmouth</b>
<b>Affirmative Ventures Association</b>	<b>00259233</b>	<b>3-3A Westwood Drive, Dartmouth</b>
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
<b>Elizabeth Fry Society of Mainland Nova Scotia</b>	<b>0048622</b>	<b>1 Tuilp Street, Dartmouth</b>
<b>Fairview Resource Centre</b>	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
<b>Mi'Kmaq Native Friendship Society</b>	<b>03895122</b>	<b>5853 College Street, Halifax</b>
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
<b>North End Community Health Association</b>	<b>00950823</b>	<b>2218 Maitland Street, Halifax</b>
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
<b>South End Community Day Care</b>	<b>05574366</b>	<b>5594 Morris Street, Halifax</b>
Spencer House Seniors Centre	05574358	5596 Morris Street, Halifax
Synod of the Diocese of Nova Scotia and Prince Edward Island: <b>Rector and Wardens St. Mark's Church</b>	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
<b>Adsum Association for Women and Children/North End Community Health Association</b>	<b>02097818</b>	<b>107 Albro Lake Road, Dartmouth</b>
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
<b>Bus Stop Theatre Co-operative Limited</b>	<b>02228254</b>	<b>2203-2205 Gottingen Street, Halifax</b>
<b>Canadian Cancer Society</b>	<b>03984354</b>	<b>5826 South Street, Halifax</b>
Freedom Foundation of Nova Scotia	00016918	16 Brule Street, Dartmouth
<b>Halifax Haven Guest Home Society</b>	<b>01991434</b>	<b>5897 Inglis Street, Halifax</b>
Halifax Transition House Association		Do Not List
Hooked Rug Museum of North America Society	07691106	<b>9849 St Margaret's Bay Road, Hubbards</b>
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
<b>Mi'Kmaq Native Friendship Society</b>	<b>00073504</b>	<b>278 Wyse Road, Dartmouth</b>
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

<b>Upper Hammonds Plains Community Development Association</b>	<b>03396967</b>	<b>948 Pockwock Road, Upper Hammonds Plains</b>
Urban Farm Museum Society of Spryfield	04212851	21 Kidston Road, Halifax

## Schedule 29: Conversion from Commercial to Residential Rate

Name of Organization	AAN	Civic Address
Alrasoul Islamic Society Centre	00267201	1247 Bedford Highway, Bedford
Armdale Yacht Club	00111767	75 Burgee Run, Halifax
Ashlar Masonic Building Company Limited	00129879	1 Chestnut Drive, Smith Settlement
Atlantic Marksmen Association Incorporated	00140627	6 Clements Street, Dartmouth
Atlantic Marksmen Association Incorporated	08885591	3967 Old Guysborough Road, <b>Devon</b>
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 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 Work Activity Society	06342124	15 Poseidon Court, Dartmouth
Dartmouth Yacht Club	01089307	697 Windmill Road, Dartmouth
Deanery Project Co-operative Limited	<b>04524918</b>	<b>751 West Ship Harbour Road, Lower Ship Harbour</b>
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	2308 Purcell's Cove Road, Halifax
Royal Nova Scotia Yacht Squadron	04076192	2372 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
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

## Schedule 30 : Fifty Per Cent (50%) from the Residential Rate

Name of Organization	AAN	Civic Address
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	<b>09658858</b>	3-34 Veronica Drive, Halifax
Adsum Association for Women and Children	09659390	304-40 Veronica Drive, Halifax
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
<b>City of Halifax Non-Profit Housing Society</b>	<b>00772186</b>	<b>2415 Brunswick Street, Halifax</b>
<b>City of Halifax Non-Profit Housing Society</b>	<b>03352552</b>	<b>2461-2463 Brunswick Street, Halifax</b>
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
<b>City of Halifax Non-Profit Housing Society</b>	<b>05208386</b>	<b>2519-2523 Brunswick Street, Halifax</b>
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 Drive, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556522	12 Cockburn Drive, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	02146967	3601 Deal Street, Halifax
Compass Nova Scotia Co-Operative Homes Limited	00951455	124-124A Dorothea Drive, Dartmouth

Compass Nova Scotia Co-Operative Homes Limited	04784146	22 Green Acres Road, Halifax
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 Avenue, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556832	29 McDougall Avenue, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556867	31 McDougall Avenue, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556859	33 McDougall Avenue, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556689	35 McDougall Avenue, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03556646	37 McDougall Avenue, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	00192694	15 Medway Court, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	03558932	22 Sampson Drive, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03558967	24 Sampson Drive, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03558894	28 Sampson Drive, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03557715	32 Sampson Drive, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03558355	38 Sampson Drive, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03558002	42 Sampson Drive, Lower Sackville
Compass Nova Scotia Co-Operative Homes Limited	03558347	46 Sampson Drive, 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 Avenue, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	00079251	280-282 Spring Avenue, Dartmouth
Compass Nova Scotia Co-Operative Homes Limited	02410435	492 Spring Avenue, 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
<b>Dartmouth Non-Profit Housing Society</b>	<b>00766984</b>	<b>53 Ochterloney Street, Dartmouth</b>
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
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 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 Drummond Road, Halifax
Maria's Housing Co-operative Limited	00521272	111 Drummond Road, Halifax
Maria's Housing Co-operative Limited	00819956	117 Drummond Road, Halifax
Maria's Housing Co-operative Limited	03223965	37 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	04019466	66 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	03987027	94 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	01358227	96 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	04271122	190 Ridgevalley Road, Halifax
Maria's Housing Co-operative Limited	01081209	22 Shepherd Road, Halifax
McIntosh Run Housing Co-operative Limited	06273912	1 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06273971	2 Emerald Crescent, Halifax

McIntosh Run Housing Co-operative Limited	06273939	5 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06273998	6 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06273947	9 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06274005	10 Emerald Crescent, Halifax
McIntosh Run Housing Co-operative Limited	06273955	13 Emerald Crescent, Halifax
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	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	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	01358081	20 Elmdale 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	03731863	476 Herring Cove Road, 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	01455141	56A-56B Mountain Road, Halifax
New Armdale Westside Housing Co-operative Limited	04554566	137 Ridgevalley Road, Halifax
New Armdale Westside Housing Co-operative Limited	03274012	4 Rockingstone Road, Halifax
New Armdale Westside Housing Co-operative Limited	04611381	<b>88-90 Thornhill Drive, Halifax</b>
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	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
<b>Northwoodcare Realty Incorporated/5534 Almon Street Incorporated</b>	03774988	5534 Almon Street, Halifax
<b>Northwoodcare Realty Incorporated/185 Gary Martin Drive Incorporated</b>	<b>10809045</b>	<b>185 Gary Martin Drive, Bedford</b>
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 Drive Housing Co-operative Limited	05290589	12-14 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290597	16-18 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290619	20-22 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290627	32-34 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290635	36-38 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290643	40-42 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290651	44-46 Rogers Drive, Sackville

Rogers Drive Housing Co-operative Limited	05290678	48-50 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290686	52-54 Rogers Drive, Sackville
Rogers Drive Housing Co-operative Limited	05290732	56-58 Rogers Drive, Sackville
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
<b>Tawaak Housing Association</b>	<b>03754332</b>	<b>6175 Lady Hammond Road, Halifax</b>
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