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MEMORANDUM

TO: HRM Grants Committee
CC: Bruce Fisher, Manager Financial Policy & Planning
FROM: Peta-Jane Temple, Grants, Finance & Asset Management
DATE: August 30, 2018
SUBJECT: **Update - Tax Relief for Non-Profit Organizations**

1. Billing

Because the calculation of tax relief has been done entirely manually this has created inefficiencies in administering the program and compromised customer service. The revenue Division has worked with Grants to find a way to upload the tax relief accounts into the computerized tax billing system.

In 2018, those organizations who receive tax relief will receive one (1) tax bill that will include the value of HRM's tax relief and the balance they are to pay, with a payment due date. This will be the go-forward process for billing under the tax relief program.

2. New Applications

Staff have posted a *generic* application form for (i) "new organizations" requesting acceptance into the program, and (ii) organizations in the program requesting the addition of a "new" property. This form is available online year-round and be completed and submitted to the Grants Office throughout the year.

The annual **November 30th** deadline will still apply to "new" applicants (this is required for our program budget request calculations) but if there is sufficient time and budget every effort will be made to include applications received after November 30th in the following year's report to the Grants Committee and Council. If they cannot be accommodated, they will be referred to the following year.

Renewals (those organizations in the program) will continue to receive a renewal application form by mail from the Grants program office.