HALIFAX

Finance & Asset Management - ICT

Grants & Contributions

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Portfolio…

- **Community Grants Program**
- **Tax Exemption For Non-Profit Organizations**
- **Non-Profit Fire Tax Concessions**
- **AO50 Disposal of Surplus Real Property – Assigned to the Community Interest Category**
- **Interim Community Museums Grant Program**
- **Grants & Contributions – Interdepartmental Support**

Community Grants Program

- Annual Program: accepts applications January 1st to March 31st from eligible non-profit societies, cooperatives, charities, or those incorporated under an Act of Legislation or Parliament

- One time project specific grants > $5,000 program or > $25,000 for capital projects (properties & large equipment)

- Funding sectors: Environment, Recreation, Leisure, Housing, Emergency Assistance, Neighbourhood Safety. History, Diversity & Inclusion, Arts & Crafts.

- Application process: applications screened for eligibility, recommendations based on project merit relative to other sector applicants, and initial sector allocation of program budget. Grants Committee reviews/debate recommendations: approves, rejects, or amends for recommendation to Regional Council.

- Awards: Possible outcomes include approved, declined, amended, referred back to Grants Committee.

- Final report from grant recipient due by fiscal year end (March 31st)

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

- Provides property tax concessions to non-profit organizations and charities registered with NS Registry of Joint Stocks, Canada Customs & Revenue Agency, or granted society status through an Act of NS Legislature or Parliament of Canada, non-profit cooperatives

- Levels of tax concessions (5 Schedules): conversion commercial to residential, and /or partial exemptions of 25%, 50%, and 75%, or 100% tax exempt

- Awarded to organizations based on the type and scope of service provision or precedence.

- Applications to program (September to November): recipient organizations must re-apply annually to maintain status or apply for changes, new applications may be declined, deferred, or awarded a tax concession pending annual budget capacity.

Non-Profit Fire Tax Concessions

- Fire Tax concessions (interim) for properties exempt real property tax under the Assessment Act (1989) or an Act of the NS Legislature. Examples: place of worship, burial grounds, Canadian Legion, Scouts and Guides. Fire hydrant charges are recovered via a special "Fire Protection" area rate that HRM levied on all properties within 1,200 feet of a hydrant that is designed and operated for public fire protection purposes.

- The Municipality pays the difference between the residential and the commercial rate.

Less Than Market Value Sales

- Land or buildings declared surplus and assigned to the Community Interest Category through Administrative Order 50 Disposal of Surplus Properties may be sold to eligible non-profit organizations at less-than-market value.

- The HRM Charter (2008) allows a municipality to sell or lease property at a price less than market value to a non-profit organization that the council considers to be carrying on an activity that is beneficial to the Municipality.

- The Charter requires that the sale of a municipally-owned property at less than market value, over $10,000, be approved by two-thirds of Regional Council members present and voting at a public hearing.

- Open ended process: property becomes surplus and allocated to Community Interest category, mandatory public information meeting, a request for proposals issued to and reviewed by an interdepartmental staff team, staff recommendation report presented to Regional Council, public hearing held. May include restrictive covenants (terms & conditions).

Interim Community Museums Grant Program

- **Purpose and Objectives:** Provide interim grants to eligible community museums located within the geographic boundary of the Halifax Regional Municipality to support core museum operations and build organizational capacity in achieving and maintaining accepted standards of practice, pending the completion of the Municipality's Culture and Heritage Priorities Plan.

- Funding is intended to:
    - provide financial assistance to eligible non-profit and charitable organizations for core, recurring annual operating costs directly associated with museum operations to facilitate sustainability;
    - assist local community museums in achieving and maintaining accepted standards of practice and the provision of a quality experience for visitors;
    - realize tangible, incremental results that would not otherwise occur;
    - recognize the role of volunteers; and
    - minimize complexity, administrative costs, duplication or overlap

Types of Grants (80% Threshold)

- Operating Grant: linked to the museum's "Tier" as defined by Program policy. This includes option to apply for mutil-year funding and the ability to re-apply should Tier status change:

  - **Tier I**. Up to a maximum of $20,000 per fiscal year to a community museum under whose annual museum operating expenditures average over $10,000 for the three (3) years preceding application to the program accredited under the provincial Museum Evaluation Program with a minimum score of 50/100.

  - **Tier II**. Up to a maximum of $15,000 per fiscal year to a non-accredited community museum whose annual museum operating expenditures average over $10,000 for the three (3) years preceding application to the program.

  - **Tier III.** Up to a maximum of $5,000 per fiscal year to a non-accredited community museum whose annual museum operating expenditures average under $10,000 for the three (3) years preceding application to the program.

Grants & Contributions – Interdepartmental Support

- One-off requests in responses to a referral from Regional Council.

- Designated one-time grant programs – Example; Halifax Explosion 100th Anniversary 2-year designated grants program.

- Support to other Business Units – Examples; EMO Grants to Search and Rescue, Halifax Transit Rural Community Transit Grants.

Other Programs: Ground Search and Rescue, Events, less than market value leases,