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Item No. 14.3.1
Halifax Regional Council
March 28, 2017

TO: Mayor Savage and Members of Halifax Regional Council

Original Signed

SUBMITTED BY: _____
Councillor Russell Walker, Chair, Grants Committee

DATE: March 9, 2017

SUBJECT: **Tax Relief for Non-Profit Organizations Program Fiscal Year 2016:
Referrals**

ORIGIN

Motion passed by Halifax Regional Council on January 24, 2017 referring applications back to the Grants Committee for further consideration.

Motion passed by the Grants Committee at a meeting held on March 6, 2017.

LEGISLATIVE AUTHORITY

Section 4.1 of the Committee's Terms of Reference – "Advise Regional Council on all matters related to the allocation of grants, as defined by Regional Council."

RECOMMENDATION

The Grants Committee recommend Halifax Regional Council

1. Direct staff to prepare a report to consider amendments to Administrative Order 2014-001-ADM, the *Tax Relief to Non-Profit Organizations Administrative Order*, in fiscal year 2017, as set out in the discussion section of this report, to address:
 - (a) incremental pro-rating of late renewal applications with maximum deduction thresholds;
 - (b) expired lease or license agreements; and that staff return to Council for consideration of the amendments.
2. Adopt the amendments to Administrative Order 2014-001-ADM, the *Tax Relief to Non-Profit Organizations Administrative Order*, as set out in Attachment 2 of this report to add Austenville Owls Club, 36 and 38 Oakdale Crescent, Dartmouth, to Schedule 29, effective April 1, 2016, at a combined estimated cost of \$1,736.

Recommendations continued on page 2

3. Confirm that the Estabrook Community Hall, 4408 St. Margaret's Bay Road, Lewis Lake, Schedule 29, tax relief be pro-rated for the period April 1, 2016 to August 31, 2016, at an estimated cost of \$775.
4. Provide a grant equivalent to a grant under Schedule 26 of the Administrative Order, without deduction, for:
 - (a) Feeding Others of Dartmouth, 43 Wentworth Street, Dartmouth;
 - (b) Sheet Harbour Rockets Association, 207 Church Point Road, Sheet Harbour; and
 - (c) the River Community Centre Association, Highway 7, Moser River, effective April 1, 2016, at a combined estimated cost of \$10,970.
5. Provide a grant equivalent to a grant under the Administrative Order pro-rated for the lesser of \$5,000 or a deduction of 1/365th for each day the application is late after June 30st, 2016, to the following organizations:
 - (a) MacDonald House Association, 4144 Lawrencetown Road, Lawrencetown, equivalent to a grant under Schedule 26 but excluding any portion of the premises used for a commercial or residential purpose, effective April 1, 2016, and pro-rated as of July 1, 2016, at an estimated cost of \$685;
 - (b) Lawrencetown Community Centre, 3657 Lawrencetown Road, Lawrencetown, equivalent to a grant under Schedule 26, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$700;
 - (c) Banook Canoe Club Limited, 17 Banook Avenue, Dartmouth, equivalent to a grant under Schedule 26 effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$11,668;
 - (d) Ketch Harbour Area Residents Association, PID#03383687 Highway 349, Ketch Harbour, equivalent to a grant under Schedule 26, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$51;
 - (e) St. Leonard's Society of Nova Scotia, 2170 Barrington Street, 2549 Brunswick Street and 2706 Gottingen Street, Halifax, equivalent to a grant under Schedule 27, at an estimated combined cost of \$13,284;
 - (f) St. Leonard's Society of Nova Scotia, 3170 Romans Avenue, Halifax equivalent to a grant under Schedule 28, at an estimated combined cost of \$366;
 - (g) Alrasoul Islamic Society, 1247 Bedford Highway, Bedford, equivalent to a grant under Schedule 29, effective April 1, 2016, pro-rated as of July 1st, 2016, at an estimated cost of \$5,815;
 - (h) Black Educators Association, 2136 Gottingen Street, Halifax, equivalent to a grant under Schedule 29, effective April 1, 2016, pro-rated as of July 1, 2016, at an estimated cost of \$3,437; and
 - (i) St. Leonard's Society of Nova Scotia, 5506 Cunard Street, Halifax, equivalent to a grant under Schedule 30, effective April 1st, 2016, pro-rated as of July 1st, 2016, at an estimated cost of \$763.

BACKGROUND

At Regional Council's January 24, 2017 meeting, Council considered a report in regard to tax relief for non-profit organizations program fiscal year 2016, and passed a motion which included amendments to refer various applications back to the Grants Committee for further consideration.

DISCUSSION

A subsequent staff report was submitted to the Grants Committee and, at the March 6, 2017 meeting, the Committee considered the report and passed a motion endorsing the staff recommendation.

FINANCIAL IMPLICATIONS

Financial implications have been identified in the attached staff report dated, February 1, 2017.

RISK CONSIDERATION

The attached staff report dated February 1, 2017 identifies the risk consideration as low.

COMMUNITY ENGAGEMENT

The Grants Committee meetings are open to public attendance. The Grants Committee is comprised of one elected member from each Community Council, a Chair appointed from the membership of the Audit and Finance Standing Committee and six (6) members of the public. The agenda, minutes, and reports for the Grants Committee are posted on the HRM website.

ENVIRONMENTAL IMPLICATIONS

Not applicable.

ALTERNATIVES

The Committee did not provide alternatives. The attached staff report dated February 1, 2017 provides alternatives.

ATTACHMENTS

Attachment 1: Staff report dated February 1, 2017.

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

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