

HALIFAX

P.O. Box 1749
Halifax, Nova Scotia
B3J 3A5 Canada

Item No. 11.1.3
Halifax Regional Council
February 9, 2021

TO: Mayor Savage and Members of Halifax Regional Council

SUBMITTED BY: Original Signed by 

Jacques Dubé, Chief Administrative Officer

DATE: September 28, 2020

SUBJECT: **Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations: Registered Municipal Heritage Property**

ORIGIN

May 14, 2019 – Regional Council approved the following motion:
That the Halifax Regional Council direct the Chief Administrative Officer to

...

4. Return to Regional Council with a report and recommendations with respect to possible amendments to Administrative Order 2014-001-ADM, Respecting Tax Relief to Non-Profit Organizations, to increase the exemption for otherwise-qualified owners of registered municipal heritage properties for implementation in fiscal year 2020/21;

...

LEGISLATIVE AUTHORITY

HRM Charter, S.N.S, 2008, c.39

Section 79A (1)

Subject to subsections (2) to (4), the Municipality may only spend 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;

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

RECOMMENDATION

It is recommended that Regional Council continue to support the preservation of registered heritage properties through the provision of project-specific cash grants.

BACKGROUND

At the October 26, 2017 meeting of the Community Planning and Economic Standing Committee a motion was tabled requesting a staff report, in consultation with the Heritage Advisory Committee, regarding options and financial implications to enhanced support for the protection of registered heritage buildings. The stated intent of the motion was to obtain information in regard to how to stabilize the inventory of historic buildings by providing incentives to register historically significant buildings.¹ The motion included specific reference to taxation:

“(1) Tax Relief – that registered heritage properties could receive an annual grant calculated as a percentage of property taxes paid”, and

“(2) Tax lift – upon approval of a major renovation or restoration project any increase in property taxes that result from the resulting increased assessment would be rebated as a grant for a period of time, for example, 10 years”.

The staff report to the Heritage Advisory Committee meeting of April 18, 2019² noted that with respect to tax relief a blanket tax relief program was not recommended in the absence of legislative authority and further

“...it does not directly encourage or support conservation of heritage buildings, and there is no reasonable mechanism to accurately measure the benefits or effect of such an investment”.

Likewise, with respect to tax abatement it was recommended that Council only consider this form of incentive following consideration and adoption of the Culture and Heritage Priorities Plan which was expected to establish Council direction for the heritage program. The report did, however, recommend Council consider possible amendments to Administrative Order 2014-001-ADM Respecting Tax Relief to Non-Profit Organizations to increase the exemption to other-wise qualified owners of municipally registered heritage properties³.

In accordance with the *HRM Charter*, Council may provide full or partial tax relief to non-profit and charitable organizations. Presently, HRM delivers this discretionary program under Administrative Order 2014-001-ADM. The level of tax relief awarded under this program has been largely determined by precedence and a re-design of the program is currently underway. The redesign will streamline the application process, determine eligibility criteria, enhance predictability and reduce inconsistencies.

DISCUSSION

Context: Property taxation and the Municipality’s authority to provide full or partial tax relief are governed by provincial legislation. Namely, the *Assessment Act* (1998) and the *HRM Charter* (2008). Under Section 5 (1) of the *Assessment Act* specific organizations and/or uses may be exempt from taxation, for example

¹ Minutes, Community Planning and Economic Development Standing Committee, October 26, 2017, Item 13.1, pp. 4-5.

² Report to April 18, 2019 meeting of the HRM Heritage Advisory Committee, Case H00460 – Protection of Heritage Buildings: Options and Financial Implications, dated February 7, 2019.

³ Report to Community Planning and Economic Development Standing Committee of April 18, 2019, Case H00460 – Protection of Heritage Buildings: Options and Financial Implications, dated March 28, 2019. Note: the motion references only property ownership, not tenancy. In practice, eligible non-profit organizations leasing an entire property whereby the tax bill can be attributed to only one tenant have been included in the municipal tax relief program.

a place of worship, a burial ground, Scouts, and the Royal Canadian Legion⁴. Likewise, non-profit organizations incorporated under an individual Act of the Nova Scotia Legislature may be exempt if stated in the Act itself – usually in relation to property ownership not leasing. Examples of the latter include the Halifax Local Council of Women, St. Paul's Home, YMCA and YWCA, and the Maritime Conservatory of Performing Arts. Most of these Acts were enacted in the late 1800's and early 1900's prior to the introduction of the *Societies Act* and subsequent forms of non-profit incorporation. Consequently, some municipally registered heritage properties owned by non-profit and charitable organizations are tax exempt by provincial legislation and not at the Municipality's discretion.

Recommendation Rationale: The findings of this report indicate that a uniform exemption for non-profit and charitable organizations that own or lease a registered heritage property might not address the intent of the original motion in *preventing the loss of historic buildings* by providing financial incentives to register a property.

In general, there would not be any correlation between the upkeep required for a heritage property and a uniform tax reduction for such properties. Nor would there be a clear manner in which to ensure the tax relief funds were spent on property upkeep. A more effective approach would be to review heritage grant incentives and their impact on capital upgrades and maintenance and find more effective ways to encourage all such property owners to maintain their historic properties. Further, the non-profit sector has access to a broader array of financial assistance as compared to private property owners and perhaps less motive to demolish or de-register a property to enable re-development.

A review of non-profit and charitable organizations that occupy a municipally registered heritage property indicates that a majority are already in receipt of full exemption, but this level of tax relief is primarily a function of provincial legislation that exempts specific institutional uses. Although HRM's discretionary program has also provided full exemption to some non-profit and charitable organizations occupying a heritage property, with few exceptions the award is based on the type of program and service delivered on-site and not the heritage status of the building(s). Providing additional tax relief to the small number of non-profits that are not fully exempt may increase inconsistencies amongst the various types of non-profits who don't occupy heritage properties but offer similar services. The re-design of the non-profit grant relief program is being undertaken to address some of these inconsistencies.

Profile of Non-Profit Ownership of Municipally Registered Heritage Property (as of June 2019) – Potential Scale of Impact: In 2019, a total of 476 properties located in HRM were listed on the municipal heritage registry⁵. HRM does not maintain data with respect to non-profit tenancy because the registration relates to the heritage property itself. Municipally registered heritage properties are primarily located in the urban core which may be characteristic of provincial capital cities as well as possibly being a function of settlement patterns, socio-economic status, or the timing and scope of implementing a heritage registry among the four former municipalities that now form the HRM.

In preparing this report, eighty-three (83) properties on HRM's registry have been categorized as being "non-profit" ownership or lease. However, the number of properties does not align with the number of owners or tenancy (56 organizations) because some sites have multiple buildings. The data sample was then sorted to distinguish institutional ownership/use, primarily places of worship, burial grounds, and educational establishments from other non-profit uses. The terms "Regional Centre" and "Suburban/Rural" are used as a proxy for geographic location. This data is shown in **Attachment 1** and **Attachment 2** of this report.

⁴ The exemption applies to property ownership, not leasing, and these owners may be assessed as taxable if the property or a portion thereof is leased to another party.

⁵ The registry may be viewed online at:
<https://www.halifax.ca/sites/default/files/documents/business/planning-development/website%20Update%20Dec%202018.pdf>.

As shown below in Table 1, a majority (55%) of these heritage properties are exempt by the provincial government under Section 5 (1) of the *Assessment Act*. Consequently, an increase in tax exemption under Administrative Order 2014-001-ADM is moot for these non-profit organizations.

Table 1. Distribution of Municipally Registered Heritage Properties Owned/Leased by Non-Profit or Charitable Organizations (2019)						
Sub-Category	Location	HRM Tax Relief	Assessment Act	Act of Incorporation	No Tax Relief	Total
Non-Profit	Regional Centre	16		2	1 ¹	26
	Suburban/Rural	7				
Institutional	Regional Centre		20			30
	Suburban/Rural		10			
Total		23	30	2	1	56

Notes to Table 1.

1. The Canadian Youth Hostelling Association of Nova Scotia owns a property in Halifax and although general inquiries have been made with respect to eligibility the tax relief program has not received a formal application to date.

The heritage properties owned or leased by non-profit organizations in receipt of discretionary municipal tax relief are used for a variety of activities including administrative offices, community museums, sports and recreation, housing, youth programming, and arts. Hence, the level of municipal tax relief varies. The majority (75%) of heritage properties receiving tax relief under Administrative Order 2014-001-ADM are owned by the non-profit occupant. The tax assessment system classifies a property (Commercial, Residential, Resource) based on **property use**, not who owns the property. Therefore, if property exempt under Section 5 (1) of the *Assessment Act* is used for another purpose⁶ the tax status may change to taxable. Likewise, the level of tax relief awarded under Administrative Order 2014-001-ADM has been based primarily on the property's use in relation to on-site programming and services available to the public.

A higher level of tax relief based solely on heritage registration will cause inconsistencies amongst the various types of non-profits. Those who don't occupy heritage properties but offer similar services to those that do will see the program as inequitable and expect comparable treatment. This would make any attempt to reform the program to enhance consistency and equity even harder. In addition, a "blanket" exemption may inadvertently create an incentive for non-profits to occupy heritage properties as it could lower their tax bill. While this might provide some operating relief, they would also have to deal with the upkeep and maintenance on older buildings.

Municipal Tax Relief to Non-Profit Organizations: Registered Heritage Property – Potential Cost of Exemption:

To gauge the scale and cost in relation to the program's current participation, heritage properties in receipt of tax relief under the 2019 tax relief program were identified and are listed in Table A (Ownership) and Table B (Leasing) in **Attachment 2** of this report. From this data a total of twenty-one (21) organizations received full or partial tax relief on twenty-five (25) properties at a combined total cost of \$807,685.

The cost of tax relief is a function of (1) the proportion that receive full exemption or a high level of tax relief under Schedule 26 or 27 of the program, and (2) a concentration of property in the urban core where

⁶ The subject property is not owner occupied and is sold, conveyed, leased or licensed. A substantive change in use might also prompt re-assessment even if property ownership remains unchanged.

property values tend to be above average for the region. However, the combined total value of tax relief currently awarded to non-profit owners of a registered heritage property is distorted by the assessed market value of the Neptune Theatre complex (total tax relief in 2019 was \$484,621). It is important to note that with only two exceptions⁷ the level of tax relief is unrelated to heritage registration.

The motion does not specify how much of an increase should be provided if an applicant occupies a heritage property. Currently 11 of the 25 heritage properties are already fully exempt. A “top-up” of, for example, ten percent to the already existing exemption would minimize any inconsistency that might be created. That means that nine of the remaining 14 properties would be provided additional tax relief. That relief would total approximately \$23,000 with the individual benefits ranging from \$250 to \$12,000. Full exemption for properties already *included in the current program* would increase costs by an estimated \$55,000. Of this increase, approximately 84% can be attributed to two properties: the Waegwaltic Club (an increase of \$36,073 to a total of \$116,623 using 2019 values) and 1588 Barrington Building Preservation Society⁸ (an increase of \$10,047 to a total of \$50,569). Other heritage property owners in the current program would receive a saving in the range of \$500 to \$4,000. See: **Attachment 2**. Under either approach non-profits would continue to pay their BID levy amounts.

Summary: The findings of this review of tax relief for heritage properties owned or leased by non-profit and charitable organizations are consistent with the recommendation advanced by staff in an analysis of heritage incentives; namely, that tax relief “does not directly encourage or support conservation of heritage buildings, and there is no reasonable mechanism to accurately measure the benefits or effect of such an investment”⁹. Further, the motion approved by Council refers to property owners, not tenancy.

Unlike cash grant programs, property tax relief programs are not strong at encouraging or incentivizing behavior. Administrative Order 2014-001-ADM was not designed as an incentive program. Recipients of tax relief are not required to report on how an annual tax saving was spent, saved/accrued or invested. Nor does tax relief necessarily increase organizational capacity - there is no measure of increased outputs. Rather, the program is primarily an acknowledgment that a Commercial tax rate may not be applicable to all non-profit or charitable programs and services and that, unlike private ownership, non-profit property ownership does not represent personal equity. Predictability in tax relief for program participants would be a strength of the program rather than “affordability” which can fluctuate significantly in terms of assessed value, annual earned revenues, donations, fundraising, and non-recurring government grants.

Unlike a cash grant, tax relief is a recurring annual expense with no limit on duration or accountability as to how this concession contributes to heritage protection, restoration or operating efficiencies. Under the current tax relief program, the non-profit owner of a heritage property can receive full exemption and also make application to the Community Grants Program and/or the District Capital Fund for additional money towards capital improvements, upgrades, or repairs resulting from deferred maintenance.

This report concludes that discretionary municipal grants for heritage conservation represent a preferable approach to preserving historic buildings and sites. Cash grant programs can quantify the impact of public investment and/or target funding, for example in reducing operating costs through energy efficiency upgrades.

⁷ City of Halifax Non-Profit Housing Society (3 properties) and Dartmouth Non-Profit Housing Society (1 property).

⁸ The society has since changed its name to the Turret Arts Space Society.

⁹ Report to March 27, 2019 meeting of HRM Heritage Advisory Committee, Case H00460 – Protection of Heritage Buildings: Options and Financial Implications, dated February 7, 2019, p.4.

FINANCIAL IMPLICATIONS

There are no financial implications to the recommendations in this report

If the recommendation presented in this report are accepted by Regional Council, there are no financial implications to Operating Account M311-8006 in fiscal year 2019. However, any consolidation of heritage conservation grants (“capital grants”) under the Heritage Incentives Grant Program may have administrative and budget implications that should be quantified in a supplementary recommendation report to Council.

If Regional Council direct the CAO to move forward with the alternative and amendments are to be made to Administrative Order 2014-001-ADM Tax Relief for Non-Profit Organizations, the estimated cost for properties currently included in the program is \$54,884 in 2019 but the policy would require amendment prior to implementation. Therefore, this cost could increase in fiscal year 2020 and thereafter due to any increase in assessed values, municipal tax rates, or program uptake.

RISK CONSIDERATION

Low.

COMMUNITY ENGAGEMENT

Not applicable.

ENVIRONMENTAL IMPLICATIONS

Not applicable.

ALTERNATIVES

1. Council could direct the Chief Administrative Officer to draft amendments to Administrative Order 2014-001-ADM to create a ‘new’ Schedule to grant otherwise qualified applicants that own or lease a municipally registered heritage property full or additional exemption on real property tax. The program’s applicable exclusions would remain in effect (ie. excludes commercial occupancy, an employment-related benefit, fees, fines etc).

If Council pursues this alternative, it is recommended that amendments to Administrative Order 2014-001-ADM include recourse in the event a property owner violates heritage conservation standards or the Heritage Property Act. However, enforcement would rely on detection and as such is reactive not proactive.

ATTACHMENTS

1. HRM Registry of Municipal Heritage Properties as of July 2019.
2. Registered Heritage Property on Administrative Order 2014-001-ADM as of April 1, 2019.

A copy of this report can be obtained online at halifax.ca or by contacting the Office of the Municipal Clerk at 902.490.4210.

Report Prepared by: Peta-Jane Temple, Team Lead Grants & Contributions, Finance, Asset Management & ICT 902.490.5469

HRM Registry of Municipal Heritage Properties (as of July 2019)

For the purpose of this staff report those organizations identified as registered non-profit or charitable organizations are listed separately from institutional organizations¹. Property owners are listed in alphabetical order. Reference to a “Schedule” indicates the current level of discretionary municipal tax relief².

I. Non-Profit/Charitable Organizations: Heritage Property Owners/Tenancy

Regional Centre

Name of Owner	Location	Tax Status
1. 1588 Barrington Building Preservation Society	Halifax	Schedule 28
2. Adsum Association for Women & Children	Halifax	Schedule 27
3. Banook Canoe Club	Dartmouth	Schedule 26
4. Big Brothers Big Sisters of Greater Halifax	Dartmouth	Schedule 26
5. Canadian Hostelling Association of Nova Scotia	Halifax	
6. City of Dartmouth Non-Profit Housing	Dartmouth	Schedule 26
7. City of Halifax Non-Profit Housing (3)	Halifax	Schedule 26
8. Feeding Others of Dartmouth Society	Dartmouth	Schedule 26
9. Halifax Bengal Lancers (HRM Tenant)	Halifax	Schedule 26
10. Halifax Local Council of Women*	Halifax	Exempt by Act
11. Halifax Transition House Association	Halifax	Schedule 27
12. MacPhee Ctr Creative Learning (Private Tenant)	Dartmouth	Schedule 28
13. Neptune Theatre Foundation	Halifax	Schedule 26
14. North Star Rowing Club (HRM Tenant)	Dartmouth	Schedule 26
15. Maritime Conservatory of Performing Arts*	Halifax	Exempt by Act
16. St. Leonard's Society of Halifax/Dartmouth	Halifax	Schedule 27
17. Waegwoltic Limited	Halifax	Schedule 29

*Both the Halifax Local Council of Women and the Maritime Conservatory of Performing Arts are exempt under their respective provincial Act of incorporation.

Suburban/Rural

18. Cole Harbour Rural Heritage Society ³	Cole Harbour	Schedule 26
19. Fort Sackville Foundation (HRM Tenant)	Bedford	Schedule 26
20. Fultz Corner Restoration Society	Lower Sackville	Schedule 26
21. Lake Charlotte Area Heritage Society ⁴	Lake Charlotte	Schedule 26
22. Musq. Hbr Heritage Society (Provincial Tenant)	Musquodoboit. Harbour	Schedule 26

¹ In this report the term “institution” applies to non-governmental organizations such as religious, educational, and child welfare that may encompass other institutions or affiliates (for example, a school with more than one campus or a religious organization with several parishes).

² Schedule 26 (100% exempt); Schedule 27 (75% exempt at the Residential tax rate); Schedule 28 (50% exempt at the Residential tax rate) and Schedule 29 (Residential tax rate).

³ The society's twelve (12) buildings are located on one site and have been counted as one (1) property.

⁴ The society's nineteen (19) buildings are located on one site and have been counted as one (1) property.

23. Old School Community Gathering Place Cooperative Limited	Middle Musquodoboit	Schedule 27
24. Waverley Community Association	Waverley	Schedule 26

II. Non-Profit Institutional: Heritage Property Owners

Regional Centre

Name of Owner	Location	Tax Status
1. Corporation of Christ Church	Dartmouth	Exempt: Assessment Act
2. Deep Water Church	Halifax	Exempt: Assessment Act
3. First Baptist Church	Dartmouth	Exempt: Assessment Act
4. Fort Massey United Church of Canada	Halifax	Exempt: Assessment Act
5. New Horizons Baptist Church	Halifax	Exempt: Assessment Act
6. Parish of St. George (3) ¹	Halifax	Exempt: Assessment Act
7. Parish of St. Paul's (3) ²	Halifax	Exempt: Assessment Act
8. Roman Catholic Episcopal Corporation of Halifax/Yarmouth (2) ³	Halifax	Exempt: Assessment Act
9. Synod of the Diocese of Nova Scotia & PEI:	Halifax	Exempt: Assessment Act
10. Parish of St. Mark's Church	Halifax	Exempt: Assessment Act
11. St. Mathew's United Church	Halifax	Exempt: Assessment Act
12. Universalistic Unitarian Church of Halifax	Halifax	Exempt: Assessment Act
13. Victoria Road United Baptist Church	Dartmouth	Exempt: Assessment Act
14. Dalhousie University (2) ⁴	Halifax	Exempt: Assessment Act
15. Halifax Grammar School	Halifax	Exempt: Assessment Act
16. Nova Scotia College of Art & Design (20) ⁵	Halifax	Exempt: Assessment Act
17. Halifax Grammar School	Halifax	Exempt: Assessment Act
18. Sacred Heart School of Halifax	Halifax	Exempt: Assessment Act
19. Saint Mary's University	Halifax	Exempt: Assessment Act
20. Woodlawn Methodist Church	Dartmouth	Exempt: Assessment Act

Suburban/Rural

21. Anglican Church of Canada ⁶	Peggy's Cove	Exempt: Assessment Act
22. Beechville United Baptist Church	Beechville	Exempt: Assessment Act
23. Trustees of the United Church of Canada ⁷	Glen Margaret	Exempt: Assessment Act
24. St. Paul's Anglican Church	French Village	Exempt: Assessment Act
25. Roman Catholic Episcopal Corporation of Halifax/Yarmouth	East Quoddy	Exempt: Assessment Act

26. St. James Anglican Church	Boutlier's Point	Exempt: Assessment Act
27. St. James Church in Trust	Spry Bay	Exempt: Assessment Act
28. St. Martin's Church	Tangier	Exempt: Assessment Act
29. St. Peter's Church	Hackett's Cove	Exempt: Assessment Act
30. Parish of Saint John the Evangelist	Middle Sackville	Exempt: Assessment Act

1. St. George's Church, St. George's Church Hall, and Little Dutch Church.
2. Old Burying Grounds, St. Paul's Anglican Church, and St. Paul's Parish Hall.
3. St. Patrick's Church, St. Mary's Basilica, and Glebe House.
4. Hart House, Morroy Apartments, Moren House, Lithgow House and Grey House (2 PIDs with 5 buildings have been counted as two (2) properties).
5. Granville Mall and the Halifax Academy Building. Granville Mall comprises 19 property identification numbers.
6. William Black United Memorial Church.
7. St. John's Anglican Church.

ATTACHMENT 2

Registered Heritage Property on Administrative Order 2014-001-ADM as of April 1, 2019.

Table A. Non-Profit Registered Heritage Property Owners: 2019 Tax Relief Program						
Name	AAN	Civic Address	Estimated Total Tax	HRM Pays	Owner Pays	Property Use
Schedule 26						
Banook Canoe Club Limited	00208833	17 Banook Avenue, Dartmouth	\$15,980	\$15,980	\$0	Sport Club
Big Brothers Big Sisters of Greater Halifax	01907484	86 Ochterloney Street, Dartmouth	\$13,239	\$11,962	\$1,277 BID Levy	Youth
City of Halifax Non-Profit Housing Society	00772186	2415 Brunswick Street, Halifax	\$5,175	\$5,175	\$0	Rental Housing
	03352552	2461-2463 Brunswick Street, Halifax	\$3,597	\$3,597	\$0	
	05208386	2519-2523 Brunswick Street, Halifax	\$3,471	\$3,471	\$0	
Cole Harbour Rural Heritage Society	03551865	471 Poplar Drive, Cole Harbour	\$2,318	\$2,318	\$0	Community Museum
	03551903	475 Poplar Drive, Cole Harbour	\$2,186	\$2,186	\$0	
Dartmouth Non-Profit Housing Society	00766984	53 Ochterloney Street, Dartmouth	\$8,475	\$7,658	\$817 BID Levy	Rental Housing
Feeding Others of Dartmouth Society	03622843	43 Wentworth Street, Dartmouth	\$10,793	\$9,760	\$1,034 BID Levy	Food Distribution
Fultz Corner Restoration Society	01162659	33 Sackville Drive, Lower Sackville	\$15,217	\$14,613	\$604 BID Levy	Community Museum
Lake Charlotte Area Heritage	08989141	5435 Clam Harbour Road, Lake Charlotte	\$9,865	\$9,865	\$0	Community Museum

Society						
Neptune Theatre Foundation	03488527	5216 Sackville Street, Halifax	\$484,621	\$472,820	\$11,801 BID Levy	Arts Facility
Schedule 27						
Adsum Association for Women & Children	05208432	2421 Brunswick Street, Halifax	\$8,751	\$6,563	\$2,188	Special Needs Housing
Halifax Transition House	Do Not List	Halifax	\$16,647	\$13,982	\$2,665	Special Needs Housing
Old School Gathering Place	03393615	7962 Highway 7, Musquodoboit Harbour	\$3,566	\$3,072	\$494	Community Hall
Saint Leonard's Society of Nova Scotia	01996053	2549 Brunswick Street, Halifax	\$7,322	\$5,492	\$1,831	Special Needs Housing
Synod of the Diocese of NS & PEI: St. Mark's Church ¹	03902404	5522 Russell Street, Halifax	\$2,514	\$1,831	\$683	Child Care
Universalist Unitarian Church of Halifax ²	04569768	5500 Inglis Street, Halifax	\$7,997	\$7,094	\$903	Child Care
Schedule 28						
1588 Barrington Building Preservation Society	00228354	1588 Barrington Street, Halifax	\$50,569	\$40,522	\$10,047 Excluding BID Levy	Arts Facility (vacant)
Schedule 29						
Waegwoltic Limited ³	04778561	6549 Coburg Road, Halifax	\$116,623	\$80,550	\$36,073	Sport Club
TOTAL			\$788,926	(\$718,455)	\$70,417⁴	

Notes to Table A.

1. Exempt under section 5(1) of the Assessment Act: portion assessed as commercial taxable is leased to an unrelated non-profit society - child care.
2. Exempt under section 5(1) of the Assessment Act: portion assessed as commercial taxable is leased to an unrelated non-profit society - child care.

3. The total tax may be reduced in accordance with Section 29(1) of the Assessment Act. This section applies to land holdings in excess of three (3) acres, excluding any buildings or structures.
4. The total municipal tax/mandatory provincial transfer paid is \$54,884 and total BID Levy paid is \$15,533.

Table B. Non-Profit Tenants – Occupancy of a Registered Heritage Property: 2019 Tax Relief Program						
Name	AAN	Civic Address	Estimated Total Tax	HRM Pays	Tenant(s) Pays	Property Use
Schedule 26						
Fort Sackville Foundation/HRM	04629442	15 Fort Sackville Road, Bedford	\$18,294	\$18,294	\$0	Community Museum
Halifax Junior Bengal Lancers/HRM	01850962	1690 Bell Road, Halifax	\$51,267	\$51,267	\$0	Sport Club
Musquodoboit Harbour Heritage Society/Province of Nova Scotia	03442926	7895 Highway 7, Musquodoboit Harbour	\$1,415	\$1,415	\$0	Community Museum
North Star Rowing Club/HRM	00767654	20 & 22 Boathouse Lane, Dartmouth	\$5,974	\$5,974	\$0	Sport Club
Schedule 28						
MacPhee Centre for Creative Learning/3259059 NS Limited ¹	04710118	50 Queen Street, Dartmouth	\$16,560	\$12,280	\$4,280 Including BID Levy	Youth
TOTAL			\$93,510	(\$89,230)	\$4,280	

Notes to Table B.

1. The Community Grants Program does not fund leasehold improvements but the property owner (3259059 Nova Scotia Limited) could make application under the Heritage Incentives Program.