

TO: Mayor Savage and Members of Halifax Regional Council

SUBMITTED BY: Original Signed

Cathie O'Toole, Chief Administrative Officer

DATE: January 31, 2023

SUBJECT: **Proposed Tax Relief for Non-Profit Organizations Program Redesign Concept**

ORIGIN

This report has been initiated by staff to address inconsistencies and inefficiencies in the current Tax Relief for Non-Profit Organizations Program.

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...

89 (1) The Council may, by policy, exempt from taxation, to the extent and under the conditions set out in the policy

(a) property

(i) of a named registered Canadian charitable organization, and

(ii) that is used directly and solely for a charitable purpose;

(b) property of a non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization if, in the opinion of the Council, the organization provides a service that might otherwise be a responsibility of the Council;

(c) the buildings, pump stations, deep well pumps, main transmission lines, distribution lines, meters and associated plant and equipment of a municipal water utility.

(2) The Council may, by policy, to the extent and under the conditions set out in the policy, provide that the tax payable with respect to all or part of the taxable commercial property of any non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization named in the policy be reduced to the tax that would otherwise be payable if the property were residential property, inclusive of area rates.

• ***Housing Act, S.N.S. 1989, c.211***

- 3 The purpose of this Act is to improve and increase the housing stock of the Province.
- 9 Subject to the regulations, a municipality may
- (a) limit the municipal taxes levied in respect of the property owned by a company or corporation established for the purposes of this Act for such period as the municipality may determine;
- ***Housing Supply and Services Act, S.N.S., 2022, c. 3.***
- 2 The purpose of this Act is to improve and increase the housing stock of the Province and, without limiting the generality of the foregoing, includes
- (a) increasing and preserving the supply of housing;
 - (b) promoting more adequate and affordable housing for vulnerable persons and groups;
 - (c) promoting more adequate and affordable care facilities for vulnerable persons and groups;
 - (d) developing, delivering and supporting programs related to housing;
 - (e) advancing Government housing priorities;
 - (f) developing, engaging and supporting strategic housing policy, priorities and partnerships;
- and
- (g) providing strategic direction and oversight of the Agency.
- 13 (1) Subject to the regulations, a municipality may
- (a) limit the municipal taxes levied with respect to the property owned by a company or corporation established for the purpose of this Part for such period as the municipality may determine; and
 - (b) exempt from municipal taxation or limit the municipal taxes levied with respect to the property owned by a charitable corporation eligible for loans under Section 88 of the National Housing Act (Canada).
- (2) For greater certainty, a decision to limit or exempt municipal taxes under Section 19 of the Housing Act continues to have legal force and effect, subject to the regulations
- ***Administrative Order 2014-001-ADM Respecting Tax Relief for Non-Profit Organizations***
 - ***Administrative Order 54 Respecting Procedures for Developing Administrative Orders***
 - ***Administrative Order 2019-007-ADM Respecting Public Disclosure of Municipal Grants***
 - ***Assessment Act, S.N.S. 1998, c.23***

RECOMMENDATION

It is recommended that Halifax Regional Council direct the Chief Administrative Officer to direct staff to:

1. draft a new Administrative Order as outlined in the Discussion Section and Attachment 1 of this report to repeal and replace the *Tax Relief For Non-Profit Organizations Administrative Order*,
2. report to Council through the Grants Committee for consideration of the resulting draft Administrative Order

EXECUTIVE SUMMARY

The proposed redesign of the Tax Relief for Non-Profit Organizations Program is substantial and if approved would result in the repeal and replacement of the current Administrative Order. The overall aim is to **redistribute the tax relief program's financial capacity in a manner that is impartial and to reduce uncertainty and volatility by increasing predictability and consistency for program participants through the implementation of eligibility criteria while achieving administrative efficiencies for both HRM and participants**. However, it is acknowledged that a program redesign comes at a time when the Municipality and the nonprofit sector are facing exceptional financial pressures.

The program redesign will require an additional municipal investment of nearly \$500,000 in non-profit organizations across the region. Eighty-four percent (84%) of properties currently in the program will see increased tax relief. However, some properties will pay more tax to align with other non-profit organizations providing similar services. The redesign plus the incremental cost of 800+ existing and new properties in 2022 and 2023 will be approximately \$1.2 million, which is included in the 2023/24 proposed budget.

BACKGROUND

Municipal Legislative Authority

Property taxation and exemption in HRM are governed by the *Halifax Regional Municipality Charter* ("the Charter"), the *Housing Act*, the *Housing Supply and Services Act*, and the *Assessment Act*. Together, these provincial laws establish the Municipality's taxation powers. Legislation determines who HRM shall tax, and who may be exempt and to what level. There are also legislated exclusions with respect to the type of tax (for example, deed transfer). As with other Canadian jurisdictions, Section 89 of the Charter is highly prescriptive and based on property ownership¹. Subsection 89(1) restricts full exemption of property taxes to either a property owned by a registered Canadian charity used directly and solely for a charitable purpose or if they are a nonprofit that "...in the opinion of the Council...provides a service that might otherwise be a responsibility of the Council". All other eligible nonprofit organizations could receive a reduction in the tax payable that would otherwise be payable if the property were residential property rather than commercial (Commercial to the Residential tax rate). Consequently, by-laws and ordinances enacted by the former Halifax County, City of Dartmouth, City of Halifax, and Town of Bedford were much smaller in scale and had only two categories ie. full or partial exemption.

The limitations of Section 89 have proven problematic. For example, full exemption could be awarded to a registered charitable organization whose purpose was unrelated to a municipal interest. Likewise, a nonprofit that provides a service that "would otherwise be the responsibility of the Council" is not linked to a service mandated by legislation. Because municipal discretionary interests (non-mandated programs or services) change over time this creates volatility. In addition, past practice included tax grants for some leased properties, notably government-owned, which has led to confusion and frustration for those organizations who lease in the private sector. Finally, a restrictive interpretation of subsection 89(2) could lead to the exclusion of property assessed as Residential or Resource since they are already at the Residential rate, effectively excluding housing organizations unless they are a registered Canadian charity or fall under the *Housing Supply and Services Act*.

By-law T-200

Immediately prior to amalgamation, the tax relief by-laws and ordinances were repealed of the former municipal units. In 1997, HRM By-law T-200 Respecting Tax Exemptions was enacted². The by-law

¹ Clauses 89(1)(a) and (b) both cite "property of".

² Report to Council meeting of January 21, 1997, Soccer Nova Scotia – Property Tax Exemption Ordinance, dated January 15, 1997, Attachment 1. Draft Ordinance.

referenced Clause 5 (1) (r) of the *Assessment Act* (1989). Section 2 of the by-law stated: “The Council of the Halifax Regional Municipality is of the opinion that each of the following nonprofit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations provides a service to the Regional municipality that might otherwise be a responsibility of the Council and the property of each organization is therefore granted a tax exemption or partial tax exemption...”. The by-law did not include any criteria to determine what constituted alternate service delivery and listed only one property. The following year those organizations in receipt of tax relief prior to amalgamation were added. But, because, at that time, changes to the by-law required a public hearing, applicants were afforded the opportunity to make individual presentations to Council. In the absence of detailed criteria to determine the level of exemption, those organizations familiar with a tax program or who had an established funding relationship may have had an advantage advancing their application relative to others. A lack of detailed criteria combined with opportunities for self-advocacy resulted in unpredictable levels of exemption. This situation was compounded by a fixed annual budget that resulted in renewals taking precedence over new applicants. Those already in the program continued to receive tax relief, including full exemption, while others were deferred or received a lower level of relief than those already in the program providing a comparable service. In combination, these factors have led to inconsistency in tax assistance to those offering the same or similar services.

Administrative Order 2014-001-ADM

In 2014, rather than relying solely on tax reductions under Section 89 of the Charter and the *Housing Act* (now the *Housing Supply and Services Act*), Council started providing grants under the authority of then Section 79 of the Charter (now section 79A). This provided additional relief for some organizations previously accepted into the program, notably nonprofit housing organizations that did not fall under the *Housing Act*, and for some organizations who leased property that would otherwise be ineligible. Section 79 was less prescriptive and enabled the Municipality to issue grants to non-profits.

Tax relief represents a form of municipal annual operating grant. But, unlike cash grants, tax relief is not awarded in the form of a payment or reimbursement. Instead, the value of the tax grant is deducted from the total tax amount due and must be shown on the tax bill(s). This approach reduces risk to the Municipality and cash-flow pressure on smaller organizations while improving administrative efficiency for both. It also makes the grants consistent with tax reductions which must be shown on the tax bill.

Tax relief also differs from conventional operating grants (cash awards) insofar as there is no maximum funding threshold – expressed as a dollar value – or reporting on how the award (saving) was spent. Conceivably, the cost of this program could be reduced substantially if a maximum funding threshold was applied; this approach would limit how much tax was paid by HRM/other taxpayers rather than a proposed limit on the amount of tax paid by the nonprofit owner. This option has not been advanced in the proposed program redesign; it could inadvertently exert pressure on the Municipality to provide more and/or higher value operating cash grants and does not moderate market-driven property values which have resulted in region-wide disparities for those organizations offering the same or similar services.

Municipal Auditor’s Report (2011)

In 2011 the Auditor General of HRM published a report on Corporate Grants, Donations and Contributions. The Auditor’s review identified 57 “programs” where cash or in-kind assistance was provided to nonprofit and charitable organizations, including the Tax Relief for Non-Profit Organizations Program. The report noted that the program appeared to reflect pre-amalgamation practices when municipalities had responsibility for the direct delivery of social services. Inconsistencies regarding eligibility and level of tax relief were also noted as was the lack of clarity with respect to what constituted alternate service delivery (pp.25-26). The report recommended an evaluation of current practice and the development of detailed policy (p.36).

Current State

Program Uptake and Cost: In this fiscal year, 245 organizations were included in the program and tax relief was applied to 810 properties at a combined cost of \$5,751,066. An additional \$33,093 represented the cost of increasing tax relief for twelve supportive housing organizations and an extra \$16,692 was awarded for property developed under the federal Rapid Housing Initiatives Program. The 2022/23 program budget overrun was primarily due to the cost of renewals, but overall costs are expected to continue to increase due to property acquisitions or construction in higher market value locations.

Levels of Tax Relief: The current program has five (5) “Schedules” which are the equivalent of funding categories. Although there has been an attempt to group like-with-like, the Schedules are differentiated primarily on the percentage of tax paid to the Municipality. Consequently, although the reduction may be identical within a Schedule (expressed as a percentage) the cost to the Municipality and to recipient organizations will differ based on a property’s assessed value which is a function of use (residential vs non-residential), property size, location, utility, age/depreciation, and market demand. This variance is shown below in Table 1.

Table 1. Current Tax Schedules: Actual Range in Level of Tax Relief by Schedule

Schedule 26 - 100% exemption	100%
Schedule 27 – 75% Reduction from the Residential rate	75% to 92%
Schedule 28 – 50% Reduction from the Residential rate	50% to 84%
Schedule 29 – Conversion from Commercial to Residential tax rate	67% (commercial assessment)
Schedule 30 - 50% Reduction from the Residential rate.	50% (residential assessment)

The inclusion of a ‘conversion’ from the Commercial to Residential tax rate in calculating the value of HRM’s tax grant creates a two-step process. As a result, the actual percentage stated in policy often understates the actual reduction seen by non-profit organization. For example, a theatre on Schedule 28 would be assessed Commercial based on a non-residential use. A conversion from the Commercial to Residential tax rate represents a 67% saving. The remaining 33% of tax has the **50%** discount applied to it, resulting in a total saving of **84%** to the recipient. So, the non-profit would pay only 16% of the total tax bill, plus any charges excluded from tax relief. In this scenario the public pay 84% of the total tax bill. These calculations, plus any exclusions under legislation or policy, are done using an Excel spreadsheet then transferred into the tax billing system. The process is time-consuming, an inefficient use of human resources, and as the program gets larger there is a corresponding increased risk of errors. Implementation of the SAP-TRM system³ starting in 2022/23 is expected to expedite calculations.

Comprehension: The program’s current Schedules are named in reference to the properties to be discounted from the Commercial tax rates to Residential and the stated percentage of any further reduction. The names do not accurately represent the true tax discount and benefit to those nonprofit organizations accepted into the program resulting in confusion for program participants, staff, and the public.

Billing: Section 7C and 7D of policy require those organizations in default of annual reporting (a one-page Confirmation Form due by June 30th) be listed in a report to Regional Council. This is after the first tax bill is due. Those organizations that have complied, and new applicants, are negatively impacted by the delay created by those organizations who have not reported.

On an interim basis, a new By-law T-800 Respecting Property Tax Billing for Tax Relief Recipients and an amendment to Administrative Order 18 Revenue Collection Policy are proposed to enable one billing a year for program participants. This is being done to avoid sending out an interim bill that is 50% of the full tax amount that does not consider their potential rebate. Finance staff suggest that HRM not bill clients an

³ SAP is the brand name of a computer software module and TRM refers to a specialized tax and revenue management feature used to calculate tax billing.

interim bill for the full amount, then grant them tax relief and refund them on their final bill. By fiscal 2024/25, the billing system will be updated so participants will receive an interim bill that is 50% of their taxes with their expected rebate factored in. These policy changes will be addressed under a separate report to Regional Council.

DISCUSSION

Jurisdictional Scan

It is generally accepted practice that governments may provide a measure of tax relief to nonprofit and charitable organizations that own real property⁴. However, there is no uniform approach. For example, eligibility and/or level of tax relief may be applied based on one or more of the following:

- charitable status (program may be exclusive to a charities or they get a higher level of relief);
- registration as a nonprofit or charity;
- the type of program or service (in general the alleviation of poverty/special needs is higher);
- government-owned property (municipal only or inclusive of others);
- a specific property (a named facility, usually large-scale/civic);
- property assessed as commercial based on use;
- geographic area; or
- a particular organization.

Some programs are delivered directly by the provincial government while others are delivered by municipalities in accordance with provincial legislation. The more prescriptive the legislation, regulations, or policy the higher the probability of consistency. **Although there is considerable variance in approach, consideration is typically based on public access to, and the public benefit derived from a property in receipt of public assistance.** Through policy and program materials, applicants to the program should have a clear understanding of what to expect of the program and their obligations in maintaining eligibility.

Purpose of the Proposed Program Redesign: Predictability and Consistency

The proposed program redesign is substantial and if approved would result in the repeal and replacement of the current Administrative Order. The overall aim is to reduce uncertainty and volatility by increasing predictability and consistency. Proposed features of the redesigned program include:

1. Identify each Schedule using plain language.
2. Adopt clear criteria for each Schedule such that there is no duplication or overlap to discourage "Schedule hopping" and guide expectations of prospective applicants. Clarification in policy might also reduce requests in relation to government or private sector financing.
3. Rectify inconsistencies in the level of tax relief provided to organizations that provide similar or comparable programs or services.
4. Moderate the impact of market-driven assessment values and changes in municipal tax rates by implementing an annual maximum tax payable for each Schedule, excluding specific charges that are not eligible for tax relief.
5. Add a minimum tax payable per property for acceptance into the program and apply this same benchmark across all Schedules.
6. Replace the conversion calculations with a percent exemption level for each Schedule based on

⁴ Assessment Administration. Internal Association of Assessment Officers, Chicago. 2003.

benchmark rate (a set list of residential rates) to enable computerized billing, thereby replacing the current two-step manual process of conversion + discount. The benchmark would be automatically update annually based on the rates Council sets – this results in smaller annual incremental increases to reflect assessment values and tax rates in preference to a fixed amount that could result in an abrupt, larger increase at a later date.

7. Include a nonprofit benchmark rate (stated as \$x.xxx per \$100 of assessed value) and a maximum payment per dwelling unit threshold for affordable housing, both of which would be automatically updated annually to reflect current residential tax rates and single-family home taxes.
8. Moderate cash-flow impacts on nonprofits by issuing an “interim” tax bill (due end of April) which is 50% of the estimated net annual property tax due under the applicable Schedule. The second “final” tax bill (Fall) would represent the balance of tax due for the current fiscal year. A future staff report recommending this change will be coming forward to Council for its consideration.
9. State the obligations of tax relief recipients in policy and replace the current pro-rated deduction for reporting non-compliance⁵ with policy that is cost-effective to administer.
10. Add clarification to policy that interest and arrears charges will apply to overdue accounts attributed to nonprofits and charities in receipt of tax relief. However, interest would apply to only the net taxes payable.
11. Consideration be given to monitoring and reporting registered nonprofit and charitable organizations that receive tax relief indirectly by virtue of their tenancy in a property accepted into the program and that qualifies for tax relief in its’ own right⁶.
12. Add clarification to policy that tax relief is not connected or related to any of the following:
 - a municipal cash grant or contribution agreement;
 - “alternate service delivery”;
 - a municipal development agreement;
 - to mitigate an applicant organization’s debt; or
 - in relation to designation as a registered heritage property or a municipal heritage district⁷.

Tax relief to leased properties warrants further review and is not included in this initial program redesign. Issues include, but are not limited to, program eligibility, level of relief, presentation format (owner and/or tenant), and billing/HST

Main Elements in Proposed Program Redesign

1. Schedules and Criteria

⁵ Organizations accepted into the program must complete an annual one-page Confirmation Form to confirm no substantive change in ownership, occupancy, or use, which is the basis of tax relief.

⁶ Under current policy tenants that are registered non-profit organizations and charities receive the same level of tax relief as the property owner. This is intended to incentivize co-location and is administratively cost-effective as compared to individual applications from multiples.

⁷ Regional Council has accepted that heritage property conservation is more effectively achieved through cash grants, not tax concessions. See: Report to October 5, 2021, meeting of Regional Council, Tax Relief for Non-Profit Organizations: Fiscal Year 2021-2022 Proposed Amendments to Administrative Order 2014-001-ADM Program Schedules and Policy, dated September 27, 2021 [Item 15.3.1].

As proposed, the number of Schedules will increase to eight (8) to allow for specificity. Criteria for each Schedule is intended to mitigate the possibility of qualifying for tax relief under more than one Schedule and to remove any perceived advantage resulting from any long-standing funding relationship while mitigating significant differences in an organization's capacity for self-representation.

The level of tax relief is incremental with the lowest level of tax relief at the entry level for the "Community Benefit" category and the highest for "Organizations Providing Housing and Dedicated Services for Persons with Special Needs". The latter category (Schedule A) includes shelter for the homeless, supportive housing or employment for persons with a disability, food banks, and court-ordered guardianship: these are to be a direct service to HRM residents⁸. Typically, these programs and services are free or at no cost to clients. Schedule A is the only category that requires registration as a Canadian charity. The 'new' schedules are listed below by name with a detailed description and criteria included in **Attachment 1** of this report. To be considered for any Schedule, the charity or nonprofit must provide a direct community benefit to the residents of the Municipality.

- Schedule A. Organizations Providing Housing and Dedicated Services for Persons with Special Needs.

The provision of housing and/or programs exclusively for individuals and families who require specialized services or accommodations.

- Schedule B. Family Services, Child Care, and Dedicated Youth Services Organizations

Programs and services exclusively or primarily serving parents or youth.

- Schedule C. Cultural, Recreational, Environmental, and Community Transit Organizations

The provision of amenities, programs and services that provide residents with opportunities to participate in age and culturally appropriate cultural and recreational activities. Community-based environmental stewardship and community-based nonprofit transit services.

- Schedule D. Organizations Providing Affordable Housing Rental Accommodations

Tax relief per dwelling unit for rental housing serving lower to middle income individuals and families.

- Schedule E. Community Benefit Organizations

Organizations accepted into the program that do not meet the criteria of Schedules A, B, C, D, G or H.

- Schedule F. Organizations with Vacant Property Under Development

Property eligible for inclusion in the tax relief program that is vacant while under construction and unoccupied for a term of up to three (3) years.

- Schedule G. Organizations Under the Federal Government Rapid Housing Initiatives Program

Property subject to a signed financing agreement under the federal Rapid Housing Initiatives Program administered by Canada Mortgage and Housing Corporation.

- Schedule H. Volunteer Search and Rescue Service Organizations (Interim)

Property owned by an organization party to a signed service agreement with HRM Fire and Emergency Services used directly and primarily in the provision of an emergency service⁹. This Schedule is considered interim pending a decision with respect to a municipal registry of emergency service providers.

See: **Attachment 1**, Schedule H for reference to the *Municipal Government Act* and *Assessment Act*.

⁸ For example, a charity raising money for international aid would be excluded from Schedule A.

⁹ See: Attachment 1 of this report for reference to the *HRM Charter* and the *Assessment Act* regarding a municipal registry of emergency service providers and tax exemption.

2. Nonprofit Benchmark Formula

The proposed nonprofit tax benchmark will allow a standard approach to nonprofit tax relief without the need for a two-stage conversion. The benchmark will be equal to the sum of the following approved Residential rates for the fiscal year, as applicable:

- urban general tax rate
- regional transportation area rate
- the local transit area rate
- supplementary education rate applicable to where the property is located
- storm water right-of-way area rate
- climate change action area rate

“truncated” at the ten-cent level.

For example, for the 2022/23 fiscal year the total of the above rates would be equal to \$1.141. So, the nonprofit benchmark would be 1.100 (the last two digits removed).

3. Effective Non-Profit Formula by Schedule

The taxes payable for each property in the program shall be calculated based on the “effective rate” for each Schedule. The effective rate will be equal to the nonprofit benchmark rate, less the exemption level expressed as a percentage. The proposed exemption level for each Schedule is shown below in Table 2 and, for demonstration purposes, the (theoretical) “effective rates” for 2022/23 are included.

Table 2. Tax Formula by Schedule

Effective Rates (by Schedule)	Tax Benchmark (2022/23) ¹	Exemption Level	Effective Rate (2022/23)
Schedule A: Organizations Providing Housing and Dedicated Services for Persons with Special Needs	\$1.100	100%	\$0.000
Schedule B: Family Services, Child Care, and Dedicated Youth Services Organizations	\$1.100	85%	\$0.165
Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations	\$1.100	75%	\$0.275
Schedule D: Organizations Providing Affordable Housing Rental Accommodations	\$1.100	50%	\$0.550
Schedule E: Community Benefit Organizations	\$1.100	25%	\$0.825
Schedule F: Organizations with Vacant Property Under Development	\$1.100	75%	\$0.275
Schedule G: Organizations Under the Federal Government Rapid Housing Initiatives Program	\$1.100	100%	\$0.000
Schedule H: Volunteer Search and Rescue Service Organizations (Interim)	\$1.100	100%	\$0.000

Note: 1) \$1.100 for fiscal 2022/23, will adjust periodically to align with change in overall residential tax rate (in urban areas).

4. Minimum and Maximum Tax Payable

Schedules A to H will have a designated minimum and maximum tax payable. The minimum tax for all nonprofit properties accepted into the program shall match the minimum payable for the lowest income range for homeowners under HRM’s Affordable Access Program. In 2022/23 that amount is \$150.

Except for Schedule D, the maximum tax payable **per property** shall vary by level of exemption:

- 25% exemption level – maximum shall be \$10,000,
- 75% exemption level – maximum shall be \$5,000,
- 85% exemption level – maximum shall be \$2,500,
- 100% exemption level – maximum shall be equal to the minimum tax payable

For Schedule D the maximum tax payable **per dwelling unit** shall be set at 50% of the prior year average total property tax per single-family home rounded to the nearest \$50.

For example, in 2022/23 the average total property tax per single-family home in HRM was \$2,900. So, the

maximum per dwelling unit amount for property included in Schedule D would be \$1,450. This amount aligns with the average net property taxes paid by lower income homeowners participating in HRM's Affordable Access Program. Using this formula, the maximum a nonprofit housing provider will pay equals the average tax a low-income homeowner in HRM pays.

This formula applies only to properties in Schedule D. The maximum tax payable will vary with the number of dwelling units per property. For example, a property with one or no dwelling units (a housing administrative office) would pay net taxes no greater than the maximum amount i.e., \$1,450 in 2022/23. A property with six dwelling units would pay net tax no greater than six times the amount, i.e., 6 x \$1,450 = \$8,700.

In most cases, the net taxes paid per property (at the 50% exemption level) will be less than the maximum. However, the maximum will limit the taxes payable on those properties with higher assessed values, generally in more central locations. In 2022/23 the maximum tax payable threshold would apply where assessments exceed \$264,000.

Table 3. Minimum and Maximum by Schedule

Minimum and Maximum Taxes	Minimum Tax (per property)	Maximum Tax	
		(per property)	(per dwelling)
Schedule A: Organizations Providing Housing and Dedicated Services for Persons with Special Needs	\$150 ¹	\$150 ¹	
Schedule B: Family Services, Child Care, and Dedicated Youth Services Organizations	\$150 ¹	\$2,500	
Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations	\$150 ¹	\$5,000	
Schedule D: Organizations Providing Affordable Housing Rental Accommodations	\$150 ¹		\$1,450 ²
Schedule E: Community Benefit Organizations	\$150 ¹	\$10,000	
Schedule F: Organizations with Vacant Property Under Development	\$150 ¹	\$5,000	
Schedule G: Organizations Under the Federal Government Rapid Housing Initiatives Program	\$150 ¹	\$150 ¹	
Schedule H: Volunteer Search and Rescue Service Organizations (Interim)	\$150 ¹	\$150 ¹	
<i>Notes: 1) \$150 for fiscal 2022/23, will adjust periodically to match Low-Income Homeowner Tax Exemption Program minimum.</i>			
<i>2) \$1,450 for fiscal 2022/23, will adjust annually based on increase in average Single-Family Home taxes.</i>			

Note: the maximums stated are in relation to the benchmark formula and do not include the following charges which are excluded from tax relief:

- harmonized sales tax
- rates or uniform charges for private roads
- business improvement district levy
- fire protection levy
- property used as an employment-related benefit
- fees, fines, or interest owed to the Municipality for tax arrears
- charges imposed or fixed to a by-law, including a subdivision by-law
- occupancy serving business, commercial, industrial, or private interests
- Other (at Council's discretion to add to the Administrative Order or subsequent new charges).

The implementation of a minimum tax payable may result in the removal of a small number of properties previously accepted into the program.

5. Projected Organizational Impact (2022 Program Participants)

To demonstrate how the redesign would impact those organizations currently in the tax relief program "Before" (current program) and "After" columns have been added to the new draft Schedules that are included in **Attachment 3** of this report. A summary of the overall impact by scale of impact is shown below in Table 4.

Table 4. Distribution of Tax Increase or Decrease (2022 Program Participation)

Counts of Increases/Decreases	# Properties	
Increases \$5,000 or more	5	1%
Increases \$2,500 to \$4,999	14	2%
Increases \$1,000 to \$2,499	26	3%
Increases \$500 to \$999	9	1%
Increases \$151 to \$499	38	5%
Increases \$1 to \$150	35	4%
All Increases		16%
Value unchanged	2	0%
Decreases \$150 or less	512	63%
Decreases \$151 to \$500	34	4%
Decreases \$501 to \$1000	37	5%
Decreases \$1001 to \$2,500	46	6%
Decreases \$2,501 to \$5,000	23	3%
Decreases \$5,001 to \$10,000	11	1%
Decreases \$10,001 to \$25,000	16	2%
Decreases more than \$25,000	2	0%
All Decreases		84%
All Changes	810	100%

Although 84% of properties in the current program would see an increase in tax relief, forty-five (45) properties would see an increase in annual taxes payable of \$1,000 or more. As anticipated, those most likely to see a tax increase were fully exempt at 100% under Schedule 26 of the current program. However, to put these values in perspective only 19 properties would see an increase greater than \$2,500. See Attachment 3 for an itemized list per property, showing which properties increase or decrease and by how much.

FINANCIAL IMPLICATIONS

The program redesign with the proposed exemption levels and minimum/maximum payment thresholds described in this report is estimated to cost \$499,000 more than the current program for those properties currently in the program (2022 Schedules 26 to 30). Total program costs will increase annually, as they have done previously, due to changes in assessed values for existing properties and the addition of new applicants to the program. Funding for this has been included in the proposed 2023/24 M311-8006 Fiscal budget for Council’s consideration.

Notes to Financial Implications

2022/23 Program Budget M311-8006	\$5,596,000
2022/23 Actual Program Cost	\$5,800,851
Net Budget Overrun	(\$204,851)

Estimated cost of program redesign based on 810 properties in the current program (2022)

Estimated Cost of Program Redesign	Recommendation	Alternative 2	Alternative 3
2022/23 Program Cost	\$5,801,000	\$5,801,000	\$5,801,000
Estimated Incremental Cost of Redesign	\$499,000	\$0	\$0
Contingency for Program Changes	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Estimated Cost (for 2022 implementation)	\$6,300,000	\$5,801,000	\$5,801,000
Cost of 4% Average Tax Bill Increase 2023 (Impact: 5.65% increase in NP budget ¹)	\$356,000	\$328,000	\$328,000
Cost of New Applications 2023	<u>\$182,000</u>	<u>\$156,000</u>	<u>\$0</u>
Estimated 2023/24 Program Cost	\$6,838,000	\$6,285,000	\$6,129,000
Budget increase required	\$1,242,000	\$689,000	\$533,000

1. Average residential assessment increase is 22.8% (due to properties being uncapped, not owned by NS residents). Average commercial assessment increase is 5.7%. Assumes tax rate decreases of 6% residential and 4% commercial.

These estimates are without the benefit of the final tax rates (and impact on redesign benchmark rate) and do not include adjustments for tiered tax rates, but these two are expected to offset one another.

RISK CONSIDERATION

The projected increase in the cost of the tax relief program is expected to exert pressure on the Municipality’s budget during a period of inflationary constraint. Likewise, any continuation of government investment in large-scale housing construction will impact both program uptake and cost. Within this context, Council’s request for staff to develop options for taxes paid on property leased in the market by small, local, registered charities providing direct social services has been deferred pending an ability to gauge the estimated overall cost and administrative implications of the Tax Relief for Non-Profit Organizations Program redesign¹⁰.

COMMUNITY ENGAGEMENT

No community engagement has been undertaken.

Given that tax is essentially budget neutral a community consultation would engage all taxpayers, including those who pay more tax to offset a tax grant or rebate¹¹. This would add considerable time, is an unbudgeted expense, and requires administrative resources. Consequently, a delay in implementing a program redesign until 2024-25 or later might be expected.

With respect to consultation with those organizations in the tax relief program, it might be reasonable to assume that the proposed redesign would be received positively by organizations who would get an increase in tax relief, whereas the response among those who would see an increase in the amount they are to pay may vary based on one or a combination of the following:

¹⁰ Information Report to the June 18, 2019, meeting of Regional Council, Municipal Discretionary Tax Relief: Market Leases, dated May 3, 2019 [Item 4].

¹¹ The term “rebate” refers to lower income homeowners eligible for tax relief under Administrative Order 10 which is administered under HRM’s Affordable Access Program.

- the amount of any increase (dollar value);
- the timing of the change (e.g. first revised tax bill in October/November 2023);
- the benefit of predictability versus the amount of tax payable;
- the degree of actual or perceived dependency or entitlement;
- the ongoing viability of property ownership; or
- other.

Given the number of nonprofits and charities located in HRM and an inability to identify those that own property, consultation with those organizations not included or ineligible for consideration could not be targeted and would be an 'open' process with methodological constraints.

ENVIRONMENTAL IMPLICATIONS

No environmental implications were identified.

ALTERNATIVES

1. Regional Council could request further clarification or amendments prior to advancing to the development of a new Administrative Order to replace Administrative Order 2014-001-ADM.
2. Regional Council could elect to defer the implementation of a program redesign to fiscal 2024/2025 and maintain the status quo with provision for the addition of new applicants in 2023/2024. If this option is selected, item 1 of the motion would need to be amended to add in an effective date of April 1, 2024, as follows:

It is recommended that Halifax Regional Council direct the Chief Administrative Officer to direct staff to:

1. draft a new Administrative Order as outlined in the Discussion Section and Attachment 1 of this report to repeal and replace the *Tax Relief for Non-Profit Organizations Administrative Order*, effective April 1, 2024; and
2. report to Council through the Grants Committee for consideration of the resulting draft Administrative Order.
3. Regional Council could elect to defer the implementation of a program redesign to fiscal 2024/2025 and maintain the status quo without provision for the addition of new applicants in 2023/2024. If this option is selected, item 1 of the motion would need to be amended to add in an effective of April 1, 2024, and direction to maintain the current list of organizations, as follows:

It is recommended that Halifax Regional Council direct the Chief Administrative Officer to direct staff to:

1. draft a new Administrative Order as outlined in the Discussion Section and Attachment 1 of this report to repeal and replace the *Tax Relief for Non-Profit Organizations Administrative Order*, effective April 1, 2024; and
2. report to Council through the Grants Committee for consideration of the resulting draft Administrative Order; and
3. only process renewal applications for tax relief for 2023/2024 to maintain the current list of recipients of tax relief, subject to a current recipient otherwise being removed in accordance with the Administrative Order.

ATTACHMENTS

Attachment 1 - Draft Criteria by Proposed Schedule:

- *Schedule A Organizations Providing Housing and Dedicated Services for Persons with Special Needs*
- *Schedule B Family Services, Child Care, and Dedicated Youth Services Organizations*
- *Schedule C Cultural, Recreational, Environmental, and Community Transit Organizations*
- *Schedule D Organizations Providing Affordable Housing: Rental Accommodations*
- *Schedule E Community Benefit Organizations*
- *Schedule F Organizations with Vacant Property Under Development*
- *Schedule G Organizations Under the Federal Government Rapid Housing Initiatives Program*
- *Schedule H Municipal Government Volunteer Ground Search and Rescue Organizations (Interim)*

Attachment 2 - Tenancy Recognized Under a Non-Profit or Charitable Organization's Tax Relief Eligibility (Fiscal Year 2022)

Attachment 3 - Draft Schedules A through H Showing Increase or Decrease in Tax Payable by Property

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
902.490.5469; Andre MacNeil, Senior Financial Consultant, Finance & Asset Management

Draft Criteria by Proposed Schedule

Schedule A. Organizations Providing Housing and Dedicated Services for Persons with Special Needs

The provision of housing and/or programs exclusively for individuals and families who require specialized services or accommodations.

Includes

- (i) overnight or short stay shelter to address chronic or episodic homelessness including victims of violence, residential addictions recovery, court-ordered guardianship, and post-incarceration release or supervision;
- (ii) transitional and supportive housing serving persons with a physical or cognitive disability or mental illness;
- (iii) provision of food, clothing, and household items for lower income individuals and families;
- (iv) respite care for the acute or chronically ill; and
- (v) specialized support services, including employment and/or advocacy, for persons with a physical or cognitive disability, or mental illness.

Criteria

- Registered Canadian charity.
- The applicant's Articles of Incorporation confirm service is exclusively or predominantly to individuals and families who require specialized services or accommodation.
- Upon initial application for inclusion in the program the applicant organization shall provide an audited financial statement.
- "Dedicated Services" means that the organization's mandate exclusively or primarily serves one of the special needs' populations described in program policy and as demonstrated in their Articles of Incorporation.
- Provision of a service or program to residents of HRM.
- Free or low-cost program or service.

Tax Relief Formula: Full Exemption (100%), with a minimum of \$150 per year, plus exclusions that apply under policy as applicable.

Notes to Schedule A

1. Registered charitable status assures a high level of public scrutiny. Oversight by Revene Canada Agency includes the submission of annual reporting and a statement of accounts in accordance with specific accounting standards, investigation of complaints, compliance with pre-determined disbursement thresholds, recourse to suspend or revoke registration, and may be subject to regulations regarding advertising, care quality, or fundraising. This constitutes a higher level of accountability commensurate with a charitable purpose and full tax exemption.
2. The term "predominantly" will need to be defined in policy and quantifiable. For example, as a percentage of clients served ("100% of clients are homeless").
3. A civic address not included in a Schedule indicates that the owner has requested this information not be made public to protect the safety of residents. However, legislation requires that the subject property be identified in policy.

4. A property used by an eligible organization for an administrative office is included and considered part of a continuum of care. For example, Yarmouth Association for Community Residential Options AAN 07531133 1 Gloster Court, Dartmouth.

Schedule B. Family Services, Child Care, and Dedicated Youth Services Organizations

Programs and services exclusively or predominantly serving parents, children or youth.

Includes

- (i) a licensed nonprofit day care, preschool, nursery school, or early education facility;
- (ii) child/youth welfare organization;
- (iii) a family resource centre;
- (iv) parent/family support organization providing educational resources and referrals services for parents, caregivers, and service-providers;
- (v) an organization exclusively serving youth aged 15 to 24; and
- (vi) support services exclusively serving seniors aged 65 or over.

Criteria

- The applicant's Articles of Incorporation confirm that the services provided the applicant organization are exclusively or predominantly for children and/or families, or youth.

Tax Relief Formula: 85% Exemption Level – Net Taxes Payable by the nonprofit equal to 15% of the benchmark, up to a maximum of \$5,000 per year, plus exclusions that apply under policy as applicable.

Notes to Schedule B

1. For consistency, the operational definition of youth (15-24) is aligned with HRM's Youth Strategy but Regional Council has the ability to accommodate a reasonable variance in age-range on a case-specific basis.
2. The term "predominantly" will need to be defined in policy and quantifiable. For example, if a sport organization applied to this Schedule the percentage of members/participants would be 100%. A sport club that included junior members or instructional programs but also serves adults and social members would be included in Schedule C.

Schedule C. Cultural, Recreational, Environmental, and Community Transit Organizations

The provision of amenities, programs and services that provide residents with opportunities to participate in age and culturally appropriate recreational, sport, and cultural activities and community-based environmental stewardship or public transit.

Includes

- (i) visual, performing, literary, and media arts organizations;
- (ii) community museums and historical societies;
- (iii) sport organizations and clubs;
- (iv) recreation organizations and clubs;
- (v) community halls;
- (vi) environmental organizations;
- (vii) animal welfare or animal control;
- (viii) culture, recreation, sport, and environment umbrella organizations;
- (viii) community transit organizations party to a funding agreement with the Municipality.

Criteria

- Registered nonprofit or charitable organization.
- Articles of Incorporation confirm services are exclusively or primarily cultural, recreational, environmental, or community transit.

Tax Relief Formula: 75% Exemption Level – Net tax payable by nonprofit equal to 25% of benchmark, up to a maximum of \$5,000 per year, less exclusions that apply under policy as applicable.

Notes to Schedule C

1. For clarity, the terms “cultural” and “recreational” may need to be defined in policy. For example, in draft Schedule C the term “cultural” refers to arts and history. “Recreational” has been interpreted to include sports.

Schedule D. Organizations Providing Affordable Housing Rental Accommodations

Tax relief applied per eligible dwelling unit for rental housing serving lower to middle income individuals and families.

Includes

- (i) leased accommodations provided by organizations that do not meet the criteria of Schedule A; and
- (ii) housing development, research and advocacy organizations.

Criteria

- The dwelling unit is a domicile (“home”) - excludes recreational, institutional, and educational residential facilities.
- **Tax relief is applied per dwelling unit.**
- Application review process must determine the number of residential units at time of application.
- Excludes an employment-related benefit (live-in staff, superintendent etc).

Tax Relief Formula: 50% Exemption Level - Net Taxes Payable by nonprofit organization equals 50% of Benchmark up to the Maximum Per Dwelling Unit, less exclusions that apply under policy as applicable.

An exception to the “per dwelling unit” application of tax relief would apply if tenant parking is provided on a separate property that is abutting or adjacent to the principal property eligible for tax relief under Schedule D. In this circumstance, the “per dwelling unit” does not apply and the property is considered “one” property to which both the minimum and maximum tax relief shall apply. The property must be considered necessary and ancillary to the eligible principal (residential rental) property.

- Tax relief applied to an abutting or adjacent ancillary property excludes any employment-related benefit (designated staff parking) or commercial use.

Notes to Schedule D.

1. Tax relief applied *per dwelling unit* moderates the cost to those organizations with a large property portfolio comprising single family dwellings, row housing, duplex/triplex and as compared to a large apartment building.
2. Schedule D accepts that mixed rental rates may be required for operating viability and is a form of self-subsidy but is not targeted to lower-income households.
3. A property used by an eligible housing organization for an administrative office would be included and counted as one (1) unit. For example, Dartmouth Non-Profit Housing Society AAN 00766984 53 Ochterloney Street, Dartmouth.

4. Tawaak Housing Association AAN 03652246 15 Charles Street, Dartmouth is a single-room occupancy dwelling (8 bedrooms) counted as one (1) unit.

Schedule E. Community Benefit Organizations

A reduction in property tax for registered nonprofit and charitable organizations that do not meet the criteria of Schedules A, B, C or D.

Examples

- (i) social and hobby clubs;
- (ii) health organizations including out-patient accommodations;
- (iii) community-based educational enrichment including literacy or employment placement;
- (iv) community development organizations;
- (v) religious congregations and affiliated associations or auxiliaries;
- (vi) fraternal or sorority organizations including service clubs.

Or

as determined at the discretion of Regional Council.

Criteria

- Registered non-profit or charitable organization.
- The provision of a program or service of benefit to residents of HRM.

Tax Relief Formula – 25% Exemption Level – Net Taxes Payable by nonprofit equals 75% of the Benchmark Tax Rate up to a maximum of \$10,000 per year, plus exclusions that apply under policy, as applicable.

Notes to Schedule E

1. Excludes international aid. Umbrella, provincial, inter-provincial, or national organizations may be evaluated based on the scope of benefit to residents of HRM.
2. May exclude generic fundraising organizations or foundations (for example, institutional, family, individual or corporate foundations).
3. Excludes organizations representing the interests of commerce, industry, a profession or trade, unions, and political organizations. Note: some interest-based umbrella organizations have a charity number because they may receive donations for the purpose of bursaries or scholarships¹ but the purpose of the organization is not altruistic insofar as it advances the interests of its members.

Schedule F. Organizations with Vacant Property under Development

Tax relief for a period of up to three (3) consecutive years for vacant property while under construction and unoccupied.

Includes

- (i) Organizations and property eligible for tax relief program under Schedule A, B, C, D, or E.

Criteria

¹ This activity may qualify for charitable status under the Advancement of Education category used by Revenue Canada Agency.

- The applicant is the owner of the property or has a long-term land lease agreement and will own the building/amenities constructed on the land.
- If an occupancy permit is issued prior to the expiry of the 3-year term of tax relief, or upon the owner's request, the subject property shall be re-assigned to the applicable Schedule effective April 1st of the following fiscal year.
- If, after 3 years the project has not commenced the property shall be removed from the program.
- Excludes short-term or partial vacancy due to tenant turnover, remediation, repairs, or conveyance.
- Non-transferable.
- Awards are not retroactive to a prior fiscal year.
- No portion of an existing building is occupied.

Tax Relief Formula: the equivalent of the cost of Police and Fire services. 75% Exemption Level – Net Tax Payable by nonprofit equal to 25% of Benchmark, plus exclusions that apply under policy, as applicable.

Notes to Schedule F

1. A minimum tax payable reflects that while under construction or development the property does not provide a program or service to the public. It may be perceived as unfair if an organization were to receive full exemption (Schedule A) but does not provide a public benefit as do those organizations listed on Schedules B, C, D, or E.
2. As proposed, this category would accept an organization that has a signed a long-term land lease but will own the building constructed on the subject property.
3. Excludes buildings owned by a third party.

Schedule G. Organizations under the Federal Government Rapid Housing Initiatives Program

Tax exemption for property subject to a signed financing agreement under the federal Rapid Housing Initiatives Program administered by Canada Mortgage and Housing Corporation.

Includes

- (i) Nonprofit and charitable organizations eligible for consideration in the tax relief program who are party to a Rapid Housing Initiatives Program funding agreement.

Criteria

- Restricted to only the federal Rapid Housing Initiatives Program administered by CMHC.
- The applicant is the owner of the property or has a long-term land lease agreement and will own the building constructed on the land. .
- Application requires a signed copy of the Rapid Housing Initiative Program agreement.
- Organizations listed shall provide confirmation of compliance with CMHC annual reporting as per the terms and conditions of financing under the Rapid Housing Initiatives Program agreement.
- Upon expiry of the Rapid Housing Initiatives Program agreement the property shall be re-assigned to the applicable Schedule and eligibility criteria, effective April 1st of the following fiscal year.
- Tax relief is non-transferable.
- Awards are not retroactive to a prior fiscal year.
- The term of tax relief on Schedule G shall conform with the stated term of the signed Rapid Housing

Initiatives Program agreement as of the date of application for inclusion in this Schedule. The term of the relief shall correspond to the end-date stated on the initial agreement.

Tax Relief Formula: Full exemption (100%), with a minimum of \$150 per year, plus applicable exclusions under the tax relief program policy.

Schedule H. Volunteer Ground Search and Rescue Organizations

Tax exemption for property subject to a signed service agreement with HRM Fire & Emergency Services used directly and primarily in the provision of an emergency service.

Includes

- (i) Registered non-profit or charitable organizations that exclusively or primarily provide ground search and rescue services to residents of the Municipality.

Criteria

- Application requires a signed copy of the signed municipal service agreement.
- The applicant is the owner of the property.

Tax Relief Formula: Full exemption (100%), with a minimum of \$150 per year, plus exclusions that apply under policy, as applicable.

Notes to Schedule H

1. The intent of Schedule H is to maintain current exemption level pending a decision of Regional Council with respect to a municipal registry of emergency services providers as permitted under legislation. The legislation permits organizations party to a municipal registry to be exempt tax and as such these groups would not be required to apply under the municipal tax relief program. The following extracts from legislation explain the process; first registration and then consideration for exemption under subsection 5(1) of the *Assessment Act*.

HRM Charter

Interpretation

3 (ab) “emergency services” means services related to the provision of emergency services including fire services, emergency medical services, **search and rescue**...[emphasis added]

Registration as an emergency service provider

306 (1) A body corporate may apply to the Municipality for registration as an emergency service provider to provide emergency services other than fire services.

(2) The Municipality shall not refuse to register a body corporate that complies with this Act if the

- (a) the Municipality is satisfied that the body corporate is capable of providing the services it has undertaken to provide;
- (b) the body corporate carries liability insurance, as required by the Municipality;
- (c) the body corporate does not provide the emergency service for profit; and
- (d) the Municipality does not provide the same service, for the same area.

Transitional and Repeal

390 A reference in an enactment to the *Municipal Government Act*, or part thereof, is, to the extent that it relates to the Municipality, to be read as including a reference to the provisions of this Act relating to the same subject-matter

Exempt Property

5 **(1)** The following property is exempt from taxation under this Act

...

(ia) the property of a fire department or an emergency service provider registered pursuant to the *Municipal Government Act*, used directly and solely for community purposes or fund-raising activities the department or provider;

Tenancy Recognized Under Non-Profit or Charitable Organization's Tax Relief Eligibility (Fiscal Year 2022)

The purpose of the following list is to demonstrate the extent of HRM's indirect tax relief provided to registered nonprofit and charities leasing in a property accepted into the program. These tenants receive the same level of tax relief as the property owner (or head lease).

The cost of tax grant per tenant is not calculated separately; it is included in the tax relief provided to the organization listed in the applicable Schedule. Rental rates or duration of tenancy are not monitored by HRM, but all organizations accepted into the tax relief program must declare any occupancy of the property by another party using the program's annual Confirmation Form. The organization named in the column marked as Owner has declared tenancy and applied to HRM to have these registered groups included in their tax relief. Data is for fiscal year 2022/23.

Tenant Organization	Owner	AAN	Description
902 Man Up Association of Nova Scotia	Akoma Holdings Incorporated	03453073	Advocacy
African Nova Scotia Decade for People of African Descent Coalition	Akoma Holdings Incorporated	03453073	Advocacy
African Nova Scotia Music Association	Society for the Protection and Preservation of Black Culture in Nova Scotia	04559909	Culture
African United Baptist Church	Society for the Protection and Preservation of Black Culture in Nova Scotia	04559909	Religion
AIDS Coalition of Nova Scotia	Sport Nova Scotia	04394585	Health
Akoma Family Centre Incorporated	Akoma Holdings Incorporated	03453065	Special Needs
Archery Nova Scotia	Sport Nova Scotia	04394585	Sport
Association of Nova Scotia Museums	Cultural Federation of Nova Scotia ¹	08784345	Culture
Athletics Nova Scotia Association	Sport Nova Scotia	01428887	Sport
Badminton Nova Scotia	Sport Nova Scotia	04394585	Sport
Baseball Nova Scotia	Sport Nova Scotia	04394585	Sport
Basketball Nova Scotia	Sport Nova Scotia	04394585	Sport
BCBC Preschool	Birch Cove Baptist Church Limited	04719638	Childcare
Biathlon Nova Scotia	Sport Nova Scotia	04394585	Sport
Bicycle Nova Scotia	Sport Nova Scotia	04394585	Sport
Boxing Nova Scotia Society	Sport Nova Scotia	04394585	Sport
Camping Association of Nova Scotia	Sport Nova Scotia	04394585	Recreation
Canoe Kayak Nova Scotia Association	Sport Nova Scotia	04394585	Sport
Capital Inter-District Soccer League	Sport Nova Scotia	04394585	Sport
Climb Nova Scotia	Sport Nova Scotia	04394585	Sport
Community Links Association	Sport Nova Scotia	04394585	Seniors
Craft Nova Scotia	Cultural Federation of Nova Scotia	08784345	Culture
Cross Country Ski Nova Scotia	Sport Nova Scotia	04394585	Sport

Dance Nova Scotia	Cultural Federation of Nova Scotia	08784345	Culture
Duke of Edinburgh's International Award-Canada-Nova Scotia	Sport Nova Scotia	04394585	Youth
East Preston Empowerment Academy Society	Akoma Holdings Incorporated	03453065	Education
Eastern Shore and Musquodoboit Valley Literacy Network	MusGo Riders Co-Operative Limited	07679696	Education
Field Hockey Nova Scotia	Sport Nova Scotia	04394585	Sport
First Lake Early Learning Centre Society	Kinsmen Club of Sackville	03404781	Childcare
Football Nova Scotia Association	Sport Nova Scotia	04394585	Sport
Freestyle Skiing Nova Scotia	Sport Nova Scotia	04394585	Sport
Frontier College	Akoma Holdings Incorporated	03453073	Education
Halifax Early Childhood School	Universalist Unitarian Church of Halifax	04569768	Childcare
Health Associations of African Canadians	Society for the Protection and Preservation of Black Culture in Nova Scotia	04559909	Health
Heartwood Centre for Community Youth Development	Sport Nova Scotia	04394585	Youth
Hepatitis Outreach Society of Nova Scotia	Dartmouth Non-Profit Housing Society	00766984	Health
Heritage Trust of Nova Scotia	Dartmouth Non-Profit Housing Society	00766984	Culture
House of Intercessory Prayer Ministries: Pentacostal Assemblies of Canada Church	Canadian Lebanon Society of Halifax	04431154	Religion
Judo Nova Scotia	Sport Nova Scotia	04394585	Sport
Karate Nova Scotia	Sport Nova Scotia	04394585	Sport
Lacrosse Nova Scotia Society	Sport Nova Scotia	04394585	Sport
MusGo Rider Valley-Sheet Harbour Co-operative Limited	MusGo Riders Co-operative Limited	07679696	Transportation
North End Daycare Centre	Synod of Nova Scotia & Prince Edward Island: Parish of St. Mark's	03902404	Childcare
Nova Scotia Amateur Wrestling Association	Sport Nova Scotia	04394585	Sport
Nova Scotia Ball Hockey Association	Sport Nova Scotia	04394585	Sport
Nova Scotia Chorale Federation	Cultural Federation of Nova Scotia	08784345	Culture
Nova Scotia Curling Association	Sport Nova Scotia	04394585	Sport
Nova Scotia Equestrian Federation	Sport Nova Scotia	04394585	Sport
Nova Scotia Provincial Water Polo Association	Sport Nova Scotia	04394585	Sport
Nova Scotia Rugby Football Union	Sport Nova Scotia	04394585	Sport
Nova Scotia School Athletic Federation	Sport Nova Scotia	04394585	Sport
Nova Scotia Soccer League	Soccer Nova Scotia	04394585	Sport
Nova Scotia Tennis Association	Nova Scotia Tennis Development Association	10376531	Sport
Nova Scotia Tennis Association	Sport Nova Scotia	04394585	Sport
Nova Scotia Trails Federation	Sport Nova Scotia	04394585	Recreation

Nova Scotia Triathlon Association	Sport Nova Scotia	04394585	Sport
Open View Children and Parent Association	MacDonald House Association/Province of NS ²	01175297	Childcare
Prismatic Arts Society	Neptune Theatre Foundation	03488527	Culture
Recreation Facilities Association of Nova Scotia	Sport Nova Scotia	04394585	Recreation
Ringette Nova Scotia	Sport Nova Scotia	04394585	Sport
Rope Skipping Association of Nova Scotia	Sport Nova Scotia	04394585	Sport
Row Nova Scotia	Sport Nova Scotia	04394585	Sport
Royal Nova Scotia Lifesaving Society Canada: Nova Scotia Branch	Sport Nova Scotia	04394585	Community Benefit
Sail Nova Scotia	Sport Nova Scotia	04394585	Sport
Sheet Harbour & Area Heritage Society	Sheet Harbour Chamber of Commerce/HRM ⁴	05873509	Culture
Shooting Federation of Nova Scotia	Sport Nova Scotia	04394585	Sport
Skate Canada Nova Scotia Association	Sport Nova Scotia	04394585	Sport
Ski Nova Scotia Association	Sport Nova Scotia	04394585	Sport
Snowboard Nova Scotia	Sport Nova Scotia	04394585	Sport
Snowmobilers Association of Nova Scotia	Sport Nova Scotia	04394585	Sport
Softball Nova Scotia	Sport Nova Scotia	04394585	Sport
Speed Skate Nova Scotia	Sport Nova Scotia	04394585	Sport
Squash Nova Scotia	Sport Nova Scotia	04394585	Sport
Strategic Arts Management Society	Cultural Federation of Nova Scotia	08784345	Culture
Swim Nova Scotia Association	Sport Nova Scotia	04394585	Sport
Synchro Nova Scotia	Sport Nova Scotia	04394585	Sport
Theatre Nova Scotia	Cultural Federation of Nova Scotia	08784345	Culture
Visual Arts Nova Scotia	Cultural Federation of Nova Scotia	08784345	Culture
Volleyball Nova Scotia	Sport Nova Scotia	04394585	Sport
Writers Federation of Nova Scotia	Cultural Federation of Nova Scotia	08784345	Culture
YMCA of Greater Halifax/Dartmouth	Akoma Holdings Incorporated	03453073	Employment
80 Tenant Organizations	16 Organizations		

Notes:

1. The Cultural Federation of Nova Scotia holds the lease with the Halifax Port Authority and sub-leases to its member organizations.
2. MacDonald House Association – file under review.
3. Sheet Harbour Chamber of Commerce holds the lease with HRM and sub-leases to the Sheet Harbour and Area Heritage Society.

The total number of agreements is skewed by the number of tenants (50) in Sport Nova Scotia's property which represents ~62% of all tenancy declared to date. As program participants become familiar with the annual Confirmation Form HRM's ability to recognize tenancy may increase. A program guidebook would help participants understand the how this aspect of the program works and the potential benefits/risks of tenancy.

Draft New Schedules

The following draft schedules provide readers with a sense of which organization's tax payment (after the application of tax relief) will increase or decrease. The tables are color-coded for ease of reference, as described in the legend below. All dollar values are based on 2022 assessment values and municipal tax rates. Therefore, the dollar values are not the actual amounts that will be paid in 2023 and beyond.

Legend

The **2022 Tax (before)** column in each Schedule shows the amount of tax paid by the non-profit for each property in 2022, after tax relief was applied.

\$1,233

The **Tax (after redesign)** column shows the tax amount of that would have been paid by the non-profit in 2022, if the redesign had been implemented for fiscal 2022/23. The amount of tax payable is shown as a dollar amount but will not be lower than the minimum tax payable, i.e. \$150 per property.

\$1,200

The **Change** column shows the change in the amount to be paid by the non-profit, due to the redesign.

Green highlight indicates an increase in tax relief under the proposed re-design and a **decrease in taxes** to be paid by the non-profit.

-\$33

Red highlight indicates a decrease in tax relief under the proposed re-design and an **increase in taxes** to be paid by the non-profit.

\$150

Leased properties are shown in a separate table for each schedule¹. The last column marked **Expiry Date** is based on the term stated in the lease agreement and does not include any holdover or option to renew. Including the expiry date helps monitor eligibility and is a reminder to groups to renew their agreement and submit the new lease to stay in the tax relief program.

Blue highlight indicates that a property is leased at less than market value from the Municipality (a form of in-kind operating grant).

Bold Type indicates that the organization receives a municipal operating grant.

Exclusions may apply to specific portions of a property.

¹ Leased tables also include non-exclusive municipal licenses.

DRAFT Schedule A
Organizations Providing Housing and Dedicated Services for Persons with
Special Needs

Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change
Adsum Association for Women and Children	05208432	Supportive Housing	2421 Brunswick Street, Halifax	\$2,800	\$276	-\$2,524
Adsum Association for Women and Children	4559215	Supportive Housing	2380 Gottingen Street, Halifax	\$2,916	\$216	-\$2,700
Adsum Association for Women and Children	05948037	Supportive Housing	209-15 Knightsbridge Drive, Halifax	\$1,099	\$175	-\$924
Adsum Association for Women and Children	09658858	Supportive Housing	3-34 Veronica Drive, Halifax	\$834	\$169	-\$665
Adsum Association for Women and Children	09659390	Supportive Housing	304-40 Veronica Drive, Halifax	\$803	\$168	-\$635
Adsum Association for Women and Children	04563042	Supportive Housing	250 Victoria Road, Dartmouth	\$4,145	\$337	-\$3,809
Affirmative Ventures Association	00165778	Supportive Housing	66 Lake Crest Drive, Dartmouth	\$2,294	\$272	-\$2,022
Affirmative Ventures Association	00259233	Supportive Housing	3-3A Westwood Drive, Dartmouth	\$814	\$187	-\$627
Affirmative Ventures Association	05938899	Supportive Housing	1280 Cole Harbour Road, Cole Harbour	\$476	\$171	-\$305
Akoma Holdings Incorporated (Akoma Family Centre Inc)	03453065	Supportive Housing	1018 Highway 7, Westphal	\$994	\$195	-\$800
Beacon House Interfaith Society	01057138	Food/Household	470 Cobequid Road, Lower Sackville	\$0	\$282	\$282
Building Futures Employment Society	05506018	Supportive Employment	61 Glendale Avenue, Lower Sackville	\$3,514	\$597	-\$2,917
Community Care Network	02066092	Food/Household	2415 Maynard Street, Halifax	\$718	\$1,034	\$316
Community Care Network	00036919	Food/Household	2425 Maynard Street, Halifax	\$1,283	\$1,729	\$447
Dartmouth Adult Services Centre Association	09888330	Supportive Employment	59 Dorey Avenue, Dartmouth	\$11,239	\$1,591	-\$9,647
Dartmouth Work Activity Society	06342124	Supportive Employment	15 Poseidon Court, Dartmouth	\$14,041	\$600	-\$13,441
Elizabeth Fry Society of Mainland Nova Scotia	00468622	Supportive Housing	1 Tulip Street, Dartmouth	\$1,888	\$235	-\$1,653

Feeding Others of Dartmouth	03622843	Food	43 Wentworth Street, Dartmouth	\$1,412	\$1,707	\$295
Freedom Foundation of Nova Scotia	05049261	Supportive Housing	15 Brule Street, Dartmouth	\$926	\$192	-\$734
Freedom Foundation of Nova Scotia	00016918	Supportive Housing	16 Brule Street, Dartmouth	\$385	\$167	-\$218
Halifax Transition House Association		Supportive Housing	DO NOT LIST	\$11,473	\$667	-\$10,806
Laing House Association	09227571	Mental Health - Youth	1225 Barrington Street, Halifax	\$4,993	\$1,107	-\$3,886
Lake City Employment Services Association	00159174	Supportive Employment	386 Windmill Road, Dartmouth	\$5,865	\$902	-\$4,962
Marguerite Centre Society of Nova Scotia	08954909	Supportive Housing	3178 St. Margaret's Bay Road, Timberlea	\$1,450	\$150	-\$1,300
Metro Community Housing Association	03755983	Supportive Housing	3235 Albert Street, Dartmouth	\$839	\$188	-\$651
Metro Community Housing Association	05737974	Supportive Housing	30 Chartwell Lane, Halifax	\$1,337	\$210	-\$1,126
Metro Community Housing Association	03221369	Supportive Housing	3235 Joseph Howe Drive, Halifax	\$1,211	\$205	-\$1,006
Metro Community Housing Association	05276659	Supportive Housing	8 Marc's Way, Dartmouth	\$1,215	\$205	-\$1,010
Metro Community Housing Association	03686558	Supportive Housing	93 Woodlawn Road, Dartmouth	\$2,694	\$271	-\$2,423
Metro Community Housing Association	02274507	Supportive Housing	6274 Young Street, Halifax	\$1,619	\$223	-\$1,396
Metro Food Bank Society (Feed Nova Scotia)	04668383	Food	67 Wright Avenue, Dartmouth	\$0	\$788	\$788
Metro Non-Profit Housing Association	04431227	Supportive Housing	2672-2678 Bell Aire Terrace, Halifax	\$1,230	\$205	-\$1,025
Metro Non-Profit Housing Association	01133489	Supportive Housing	5510 Buddy Daye Street, Halifax	\$4,289	\$343	-\$3,946
Metro Non-Profit Housing Association	01646486	Supportive Housing	5522-5526 Cunard Street, Halifax	\$1,901	\$236	-\$1,666
Metro Non-Profit Housing Association	00036927	Supportive Housing	2437 Maynard Street, Halifax	\$7,696	\$1,848	-\$5,848
Metro Non-Profit Housing Association	01943898	Supportive Housing	75 Pinecrest Drive, Dartmouth	\$2,035	\$150	-\$1,885
Metro Non-Profit Housing Association	00399256	Supportive Housing	75 Primrose Street, Dartmouth	\$2,949	\$150	-\$2,799
Mi'kmaw Native Friendship Society		Supportive Housing	DO NOT LIST	\$1,001	\$195	-\$806

North End Community Health Association	02606119	Supportive Housing	6080 Compton Street, Halifax	\$896	\$150	-\$746
Phoenix Youth Programs		Supportive Housing - Youth	DO NOT LIST	\$1,754	\$229	-\$1,525
Phoenix Youth Programs Charitable Foundation		Supportive Housing - Youth	DO NOT LIST	\$1,355	\$211	-\$1,144
Regional Residential Services Society	00636878	Supportive Housing	7097 Abbott Drive, Halifax	\$1,511	\$218	-\$1,293
Regional Residential Services Society	02002388	Supportive Housing	3838 Basinview Drive, Halifax	\$1,262	\$207	-\$1,055
Regional Residential Services Society	00640069	Supportive Housing	63 Hawthorne Street, Dartmouth	\$1,436	\$215	-\$1,221
Regional Residential Services Society	00640093	Supportive Housing	30 McDougall Avenue, Lower Sackville	\$878	\$189	-\$689
Regional Residential Services Society	01413805	Supportive Housing	1615 Oxford Street, Halifax	\$2,238	\$251	-\$1,987
Regional Residential Services Society	00640085	Supportive Housing	105 Pleasant Street, Dartmouth	\$1,779	\$230	-\$1,549
Regional Residential Services Society	00125911	Supportive Housing	31 Robert Allen Drive, Halifax	\$1,477	\$217	-\$1,260
Regional Residential Services Society	00636843	Supportive Housing	1648 Vernon Street, Halifax	\$2,617	\$268	-\$2,349
Saint Leonard's Society of Nova Scotia	00771252	Supportive Housing	2170 Barrington Street, Halifax	\$6,288	\$433	-\$5,855
Saint Leonard's Society of Nova Scotia	01996053	Supportive Housing	2549 Brunswick Street, Halifax	\$2,872	\$279	-\$2,592
Saint Leonard's Society of Nova Scotia	03863514	Supportive Housing	5506 Cunard Street, Halifax	\$5,155	\$382	-\$4,772
Saint Leonard's Society of Nova Scotia	04376544	Supportive Housing	2706 Gottingen Street, Halifax	\$2,755	\$274	-\$2,481
Saint Leonard's Society of Nova Scotia	01087126	Supportive Housing	191 Herring Cove Road, Herring Cove	\$3,369	\$302	-\$3,067
Saint Leonard's Society of Nova Scotia	03689581	Supportive Housing	3170 Romans Avenue, Halifax	\$1,217	\$205	-\$1,012
Second Stage Housing Association of Dartmouth		Supportive Housing	DO NOT LIST	\$565	\$175	-\$390
Second Stage Housing Association of Dartmouth		Supportive Housing	DO NOT LIST	\$565	\$175	-\$390
Second Stage Housing Association of Dartmouth		Supportive Housing	DO NOT LIST	\$1,190	\$204	-\$986
Second Stage Housing Association of Dartmouth		Supportive Housing	DO NOT LIST	\$1,200	\$204	-\$996
Second Stage Housing Association of Dartmouth		Supportive Housing	DO NOT LIST	\$2,348	\$1,587	-\$760

Second Stage Housing Association of Dartmouth		Supportive Housing	DO NOT LIST	\$887	\$190	-\$697
Second Stage Housing Association of Dartmouth		Supportive Housing	DO NOT LIST	\$857	\$189	-\$668
Society for the Rehabilitation of Addicted Persons	03341895	Mental Health	1374 Robie Street, Halifax	\$1,934	\$237	-\$1,697
Society of St. Vincent De Paul (Hand in Hand)	02169428	Food/Household	436 Herring Cove Road, Halifax	\$0	\$157	\$157
Society of St. Vincent De Paul (Hand in Hand)	07745877	Food/Household	440 Herring Cove Road, Halifax	\$0	\$409	\$409
Special Olympics Society of Nova Scotia	10334616	Specialized Services - Disabled	Unit 100-371 St. Margaret's Bay Road, St. Margaret's Bay Road	\$4,238	\$286	-\$3,952
Yarmouth Association for Community Residential Options	00572373	Supportive Housing	33 Barbara Drive, Dartmouth	\$907	\$191	-\$716
Yarmouth Association for Community Residential Options	10710731	Supportive Housing	530 Cobequid Drive, Lower Sackville	\$1,224	\$205	-\$1,019
Yarmouth Association for Community Residential Options	02328135	Supportive Housing	232 Dickey Drive, Lower Sackville	\$684	\$181	-\$504
Yarmouth Association for Community Residential Options	07639414	Supportive Housing	13 Eastwood Terrace, Bedford	\$883	\$190	-\$693
Yarmouth Association for Community Residential Options	07531133	Supportive Housing Administrative Office	1 Gloster Court, Dartmouth	\$1,670	\$364	-\$1,306
27 Organizations			71 Properties			

Leased Property							
Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change	Expiry Date
Adsum Association for Women and Children and North End Community Health Association /Basin Apartments Limited ²	02097818	Health and Social Services/Administrative Office	107 Albro Lake Road, Dartmouth	\$1,036	\$216	-\$820	July 31, 2025
Association for Special Needs Recreation/HRM	03393097	Specialized Services - Disabled	82 Cobblestone Lane, Musquodoboit Harbour	\$0	\$150	\$150	Pending

Bread of Life Ministries Association/Robert and Sandra Pattison	08601526	Food	2 Fox Hollow Drive, Upper Tantallon	\$2,627	\$150	-\$2,477	April 01, 2027
Homes for Independent Living Nova Scotia/HRM ³	05341019	Supportive Housing	2505 Oxford Street, Halifax	\$2,530	\$264	-\$2,266	December 31, 2022.
PAC Autism Nova Scotia Society/ 3090726 Nova Scotia Limited	01430068	Specialized Services - Disabled	594 Spring Garden Road, Halifax	\$12,770	\$559	-\$12,211	February 31, 2025
Phoenix Youth Programs/Phoenix Youth Programs Charitable Foundation		Supportive Housing - Youth	DO NOT LIST	\$1,702	\$150	-\$1,552	June 01, 2031
6 Organizations			6 Properties				

Notes to Schedule A

1. The joint tenancy of Adsum Association for Women and Children/North End Community Health Association is counted as a discrete organization.
2. Homes for Independent Living AAN 05341019 2505 Oxford Street, Halifax, lease renewal pending.

DRAFT Schedule B

Family Services, Child Care, and Dedicated Youth Services Organizations

Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change
Alexandra Children's Centre	09785930	Childcare	3405 Devonshire Avenue, Halifax	\$13,521	\$3,367	-\$10,154
Birch Cove Baptist Church Limited (BCBC Preschool)	04719638	Childcare	50 Donaldson Avenue, Halifax	\$602	\$655	\$53
Colby Village Preschool Association	00811149	Childcare	144 Avondale Road, Cole Harbour	\$627	\$439	-\$188
Cunard Street Children's Centre ¹	00737321	Childcare	5557 Cunard Street, Halifax	\$1,921	\$1,551	-\$371
East Preston Day Care Centre	01360906	Childcare	1799 Highway 7, East Preston	\$573	\$341	-\$231
Fairview Resource Centre	01416669	Family Resource Centre	6 Titus Street, Halifax	\$1,294	\$906	-\$388
Home of the Guardian Angel (Chebucto Family Centre)	05223393	Family Resource Centre	3 Sylvia Avenue, Halifax	\$769	\$538	-\$231
Jost Mission Day Care Society	01143255	Childcare	11 Mont Street, Halifax	\$11,164	\$3,804	-\$7,360
Knox United Church (Lower Sackville Nursery School)	04683129	Childcare	567 Sackville Drive, Lower Sackville	\$431	\$590	\$159

Lesbian, Gay & Bisexual Youth Project Society	03227626	Youth	2281 Brunswick Street, Halifax	\$5,888	\$1,031	-\$4,857
Memory Lane Family Place Association	04550501	Family Resource Centre	22 Memory Lane, Lower Sackville	\$3,149	\$2,513	-\$635
Mi'kmaw Native Friendship Society (Mi'kmaq Child Development Centre and Daycare)	00166324	Childcare	2161 Gottingen Street, Halifax	\$3,261	\$2,632	-\$629
North Preston Medical Society (North Preston Day Care)	03538982	Childcare	52 Cain Street, North Preston	\$306	\$177	-\$129
Rock Church Christian Association (Tiny Treasurers Nursery School and Play Group)	04016157	Childcare	222 Sackville Drive, Lower Sackville	\$1,699	\$1,932	\$233
Synod of the Diocese of Nova Scotia and Prince Edward Island: Rector and Wardens St. Mark's Church (North End Community Day Care Centre)	03902404	Childcare	5522 Russell Street, Halifax	\$586	\$678	\$92
Universalist Unitarian Church of Halifax (Halifax Early Childhood School)	04569768	Childcare	5500 Inglis Street, Halifax	\$847	\$776	-\$71
Upper Hammonds Plains Community Development Association (Elizabeth Mantley Youth Recreation and Arts Centre)	03396967	Youth	948 Pockwock Road, Upper Hammonds Plains	\$396	\$150	-\$246
17 Organizations			17 Properties			

Leased Property							
Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change	Expiry Date
Dartmouth Day Care Centre/HRM)	07531850	Childcare	28 Caledonia Road, Dartmouth	\$1,665	\$1,166	-\$499	August 30, 2039
MacPhee Centre for Creative Learning/3259059 Nova Scotia Limited	04710118	Youth	50 Queen Street, Dartmouth	\$4,189	\$2,513	-\$1,677	February 1, 2026
Needham Preschool and Daycare /HRM	01851098	Childcare	3372 Devonshire Avenue, Halifax	\$719	\$503	-\$216	March 31, 2022
South End Community Day Care/HRM	05574366	Childcare	5594 Morris Street, Halifax	\$1,453	\$1,017	-\$436	March 31, 2026
4 Organizations			4 Properties				

Notes to Schedule B.

1. Cunard Street Children's Centre – amendment in 2023 to exclude ineligible tenancy.

DRAFT Schedule C

Cultural, Recreational, Environmental, and Community Transit Organizations

Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change
Armdale Yacht Club	00111767	Sport	75 Burgee Run, Halifax	\$11,483	\$3,085	-\$8,398
Arthur Kidston Memorial Camp	00124087	Recreation	7429 Moose River Road, Middle Musquodoboit	\$0	\$1,782	\$1,782
Atlantic Marksmen Association Incorporated	00140627	Sport	6 Clements Street, Dartmouth	\$1,716	\$464	-\$1,252
Banook Canoe Club Limited	00208833	Sport	17 Banook Avenue, Dartmouth	\$0	\$1,516	\$1,516
Bayside United Baptist Church Camp Association	09906754	Recreation	1503 Ketch Harbour Road, Sambro Head	\$0	\$5,000	\$5,000
BCM International (Canada) Incorporated ¹	00321389	Recreation	14015 Highway 224, Cooks Brook	\$1,627	\$2,686	\$1,060
BCM International (Canada) Incorporated	00321397	Recreation	PID 00553560 Highway 224, Cooks Brook	\$0	\$150	\$150
BCM International (Canada) Incorporated	03355594	Recreation	14008 Highway 224, Cooks Brook	\$0	\$303	\$303
Bedford Basin Yacht Club	00267082	Sport	377 Shore Drive, Bedford	\$10,188	\$2,754	-\$7,433
Bedford Basin Yacht Club	10148758	Sport	379 Shore Drive, Bedford	\$1,260	\$341	-\$919
Bide Awhile Animal Shelter Society	09765425	Environment	67 Neptune Crescent, Dartmouth	\$0	\$2,420	\$2,420
Bus Stop Theatre Co-operative Limited	02228254	Cultural	2203-2205 Gottingen Street, Halifax	\$7,246	\$6,853	-\$393
Canadian Lebanon Society of Halifax	04431154	Cultural	253 Bedford Highway, Halifax	\$4,136	\$1,118	-\$3,018
Carroll's Corner Community Centre	00676705	Sport	9 Milford Road, Carroll's Corner	\$0	\$150	\$150
Clean Nova Scotia Foundation	00203165	Environment	126 Portland Street, Dartmouth	\$5,938	\$2,636	-\$3,302
Cole Harbour Rural Heritage Society	03551865	Cultural	471 Poplar Drive, Cole Harbour	\$0	\$628	\$628
Cole Harbour Rural Heritage Society	03551903	Cultural	475 Poplar Drive, Cole Harbour	\$0	\$609	\$609
Dartmouth Curling Club	01088378	Sport	35 Canal Street, Dartmouth	\$6,886	\$3,056	-\$3,829
Dartmouth Yacht Club	01089307	Sport	697 Windmill Road, Dartmouth	\$23,347	\$5,721	-\$17,626
Deanery Project Co-operative Limited	04524918	Environment	751 West Ship Harbour Road, Lower Ship Harbour	\$1,177	\$336	-\$841
Diman Association Canada	04588797	Cultural	345 Kearney Lake Road, Bedford	\$2,725	\$737	-\$1,988
Eastern Shore Wildlife Association	01363042	Environment	200 Pool Road, Sheet Harbour	\$0	\$301	\$301
Ecology Action Centre	03440303	Environment	2705 Fern Lane, Halifax	\$9,306	\$3,343	-\$5,963
Estabrooks Community Hall	09118918	Recreation	4408 St. Margaret's Bay Road, Lewis Lake	\$0	\$308	\$308

Fall River Minor Football Association	03376575	Sport	1018 Fall River Road, Fall River	\$0	\$448	\$448
Fultz Corner Restoration Society	01189433	Cultural	13 Sackville Drive, Lower Sackville	\$0	\$190	\$190
Fultz Corner Restoration Society	01162659	Cultural	33 Sackville Drive, Lower Sackville	\$669	\$2,060	\$1,391
Fultz Corner Restoration Society	04188322	Cultural	17 Sackville Drive, Lower Sackville	\$0	\$406	\$406
Fultz Corner Restoration Society	04926293	Cultural	21 Sackville Drive, Lower Sackville	\$0	\$190	\$190
Fultz Corner Restoration Society	10176697	Cultural	25 Sackville Drive, Lower Sackville	\$0	\$190	\$190
Golden Age Social Centre	03354873	Leisure	212 Herring Cove Road, Halifax	\$1,501	\$1,562	\$61
Grand Lake Oakfield Community Society	01776681	Recreation	5466 Highway 2, Grand Lake	\$0	\$187	\$187
Halifax Curling Club	01849816	Sport	948 South Bland Street, Halifax	\$23,371	\$5,640	-\$17,731
Hammonds Plains Community Centre Association	01870114	Recreation	2041 Hammonds Plains Road, Hammonds Plains	\$2,584	\$641	-\$1,943
Harbour Lites New Horizons Club	01882635	Leisure	167 Highway 357, Musquodoboit Harbour	\$0	\$386	\$386
Head of St. Margaret's Bay Boutlier's Point Recreation Association	00420417	Recreation	PID 40209850 Island View Drive, Boutlier's Point	\$0	\$150	\$150
Hooked Rug Museum of North America Society	07691106	Cultural	9849 St Margaret's Bay Road, Hubbards	\$1,390	\$757	-\$633
Hope for Wildlife Society	10339741	Environment	5907 Highway 207, Seaforth	\$6,562	\$3,443	-\$3,119
Hubbards Community Waterfront Association	00141305	Recreation	PID 40386666 and 20 Yacht Club Road, Hubbards	\$3,352	\$913	-\$2,439
Indian Point Recreation Centre	02138662	Recreation	435 Indian Point Road, Glen Haven	\$0	\$150	\$150
Indo Canadian Community Centre Society	01423495	Cultural	3464-3466 Dutch Village Road, Halifax	\$7,681	\$5,928	-\$1,753
Italian Canadian Cultural Association of Nova Scotia	03005542		2629 Agricola Street, Halifax	\$23,622	\$8,485	-\$15,137
Ketch Harbour Residents Association	03383687	Recreation	PID 00391151 and PID 4077000 Ketch Harbour Road, Ketch Harbour	\$0	\$150	\$150
Ketch Harbour Residents Association	05590485	Recreation	964 Ketch Harbour Road, Ketch Harbour	\$0	\$210	\$210
L'Acadie de Chezzetcook Association	00275395	Cultural	77 Hill Road, West Chezzetcook	\$0	\$228	\$228
L'Acadie de Chezzetcook Association	00275875	Cultural	79 Hill Road, West Chezzetcook	\$0	\$663	\$663
La Societe Maison Acadienne	04864816	Cultural	54 Queen Street, Dartmouth	\$4,990	\$2,215	-\$2,775
Lake Charlotte Area Heritage Society	08989141	Cultural	5435 Clam Harbour Road, Lake Charlotte	\$0	\$901	\$901
Lakeview, Windsor Junction, Fall River Fireman's Association	05468906	Recreation	843 Fall River Road, Fall River	\$1,889	\$558	-\$1,331
Lakeview, Windsor Junction, Fall River Fireman's Association	03032655	Recreation	3214 Highway 2, Fall River	\$1,467	\$433	-\$1,033
Lawrencetown Community Centre	02470845	Recreation	3657 Lawrencetown Road, Lawrencetown	\$0	\$358	\$358

Mic Mac Aquatic Club	03223167	Sport	192 Prince Albert Road, Dartmouth	\$0	\$1,319	\$1,319
Moser River and Area Historical Society	03330168	Cultural	28961 Highway 7, Moser River	\$0	\$150	\$150
MusGo Riders Co-Operative Limited	07679696	Community Transit	325 Porter's Lake Station Road, Porter's Lake	\$4,104	\$1,493	-\$2,611
Native Council of Nova Scotia	00585602	Cultural	PID 40210114 and PID 40210122 Church Point Road, Sheet Harbour	\$48	\$150	\$102
Neptune Theatre Foundation	03488527	Cultural	1593 Argyle Street, Halifax	\$12,625	\$22,758	\$10,133
North Ship Harbour Community Auxiliary Club	04562518	Recreation	214 West Ship Harbour Road, Ship Harbour	\$0	\$150	\$150
Nova Scotia Nature Trust	00029963	Environment	81 Prince Albert Road, Dartmouth	\$7,700	\$3,418	-\$4,282
Nova Scotia Regional Tennis Development Association (Tennis Nova Scotia Association) ³	10376531	Sport	50 Verdi Drive, Bedford	\$97,701	\$8,133	-\$89,569
Nova Scotia Society for the Prevention of Cruelty	07521189	Environment	5 Scarfe Court, Dartmouth	\$0	\$1,449	\$1,449
Nova Scotia Society for the Prevention of Cruelty	07521197	Environment	7 Scarfe Court, Dartmouth	\$16,988	\$4,593	-\$12,395
Old School Community Gathering Place Co-operative Limited	03393615	Recreation	7962 Highway 7, Musquodoboit Harbour	\$314	\$342	\$28
Petpeswick Yacht Club	03737012	Sport	434 East Petpeswick Road, Musquodoboit Harbour	\$1,091	\$297	-\$794
Porter's Lake Community Services Association	07727070	Recreation	4693 Highway 7, Porter's Lake	\$0	\$367	\$367
Prospect Peninsula Residents Association	03383539	Recreation	PID 00572248 Prospect Wharf Road, Prospect	\$0	\$150	\$150
Prospect Peninsula Residents Association	03383547	Recreation	PID 40680902 Prospect Wharf Road, Prospect	\$0	\$150	\$150
Riverline Activity Centre	09121889	Recreation	80 Dutch Settlement Road, Dutch Settlement	\$0	\$304	\$304
Riverview Community Centre	03972127	Recreation	268 Sackville Drive, Lower Sackville	\$0	\$1,594	\$1,594
Royal Nova Scotia Yacht Squadron	04076192	Sport	2372 Purcell's Cove Road, Halifax	\$14,203	\$3,382	-\$10,821
Royal Nova Scotia Yacht Squadron	04137973	Sport	2308 Purcell's Cove Road, Halifax	\$7,200	\$1,673	-\$5,526
Senobe Aquatic Club	04219511	Sport	6 Nowlan Street, Dartmouth	\$0	\$1,389	\$1,389
Sack-A-Wa Canoe Club	05833809	Sport	159 First Lake Drive, Lower Sackville	\$0	\$4,970	\$4,970
Sackville Volunteer Firefighters Organization	05088763	Sport	471 Patton Road, Upper Sackville	\$0	\$227	\$227
Scotia Chamber Players	03730778	Cultural	6181 Lady Hammond Road, Halifax	\$0	\$1,943	\$1,943
Seaforth Community Society	04208269	Recreation	6060 Highway 207, Seaforth	\$0	\$339	\$339
Sheet Harbour Rockets Association	04241258	Sport	207 Church Point Road, Sheet Harbour	\$0	\$150	\$150
Sheet Harbour Snowmobile and ATV Club	04241266	Recreation	1023 Highway 224, Musquodoboit Harbour	\$0	\$150	\$150

Society for the Protection and Presentation of Black Culture in Nova Scotia (Black Cultural Centre)	04559908	Cultural	10 Cherry Brook Road, Cherry Brook	\$1,718	\$5,694	\$3,976
South End Lawn Tennis Club	04373944	Sport	949 Young Avenue, Halifax	\$13,816	\$3,735	-\$10,080
Sport Nova Scotia	04394585	Sport	5512 Spring Garden Road, Halifax	\$94,360	\$80,493	-\$13,867
St. George's Tennis Club	04401638	Sport	6 St. George's Lane, Dartmouth	\$7,117	\$1,924	-\$5,193
St. Margaret's Sailing Club	08571848	Sport	5 Foxberry Hill Road, St. Margaret's Bay	\$10,565	\$3,095	-\$7,470
Tantallon Centennial Athletic Club	04530268	Recreation	200 Ballfield Road, Tantallon	\$0	\$291	\$291
Terence Bay Community Hall Association	04554027	Recreation	80 Sandy Cove Road, Terence Bay	\$0	\$266	\$266
Theatre Arts Guild	04570073	Cultural	6 Parkhill Road, Halifax	\$3,071	\$1,661	-\$1,411
Titans Gymnastics and Trampoline Club	10113075	Sport	40 Broom Road, Dartmouth	\$0	\$3,307	\$3,307
Upper Musquodoboit Community Association	04721144	Recreation	8344 Highway 224, Upper Musquodoboit	\$0	\$150	\$150
Upper Musquodoboit Fellowship Club	04229584	Leisure	PID 00564401 Highway 224, Upper Musquodoboit	\$0	\$150	\$150
Upper Musquodoboit Fellowship Club	04721152	Leisure	8397 Highway 224, Upper Musquodoboit	\$0	\$150	\$150
Upper Musquodoboit Fellowship Club	07671695	Leisure	PID 00563197 Highway 224, Upper Musquodoboit	\$0	\$150	\$150
Urban Farm Museum Society of Spryfield	04212851	Cultural	21 Kidston Road, Halifax	\$94	\$152	\$58
Village Green Recreation Society	00693529	Recreation	15 Leary's Cove Road, East Dover	\$424	\$150	-\$274
Waegwoltic Limited	04778561	Sport	6549 Cobourg Road, Halifax	\$43,180	\$6,378	-\$36,802
Waverley Community Association	00088706	Recreation	2463 Rocky Lake Drive, Waverley	\$0	\$150	\$150
Windsor Junction Community Centre	04979206	Recreation	48 Community Centre Lane, Windsor Junction	\$0	\$919	\$919
79 Organizations			95 Properties			

Leased Property							
Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change	Expiry Date
Abenaki Aquatic Club/HRM	00011584	Sport	20A-22 Swanton Drive, Dartmouth	\$0	\$2,204	\$2,204	February 29, 2040
Atlantic Canada Aviation Museum/Province of NS	01188372	Cultural	20 Sky Boulevard, Goffs	\$0	\$3,437	\$3,437	April 30, 2036

Atlantic Division Association Canoe Kayak Canada/HRM	00767654	Sport	34 Boathouse Lane, Dartmouth	\$971	\$1,190	\$220	March 31, 2040
Atlantic Marksmen Association Incorporated/Province of NS	08885591	Sport	2965 Old Guysborough Road, Devon	\$1,117	\$304	-\$813	February 29, 2026
Cheema Aquatic Club/Province of NS	05327814	Sport	1390 Cobequid Road, Waverley	\$0	\$2,724	\$2,724	May 31, 2034
Cultural Federations of Nova Scotia/Halifax Port Authority	08784345	Cultural	1113 Marginal Road, Halifax	\$3,929	\$1,062	-\$2,867	March 31, 2024
Dartmouth Lawn Bowls/HRM/Province of NS	07556039	Sport	2 Mount Hope Avenue, Dartmouth	\$0	\$1,272	\$1,272	October 31, 2027
Fisherman's Cove Development Association (Interpretation Centre)/Province of Nova Scotia	08887411	Cultural	4 Government Wharf, Eastern Passage	\$17,934	\$17,925	-\$9	July 1, 2038
Fort Sackville Foundation/HRM	04629442	Cultural	15 Fort Sackville Road, Bedford	\$0	\$1,919	\$1,919	March 31, 2027
Fort Sackville Foundation/HRM	08572429	Cultural	31N John Gorham Lane, Bedford	\$0	\$506	\$506	March 31, 2027
Halifax Alta Gymnastics Club/HRM	08995206	Sport	6957 Bayer's Road, Halifax	\$0	\$2,357	\$2,357	December 31, 2037
Halifax Bengal Lancers/HRM	01850962	Sport	1690 Bell Road, Halifax	\$0	\$4,915	\$4,915	October 30, 2031
Kinap Athletic Club/HRM	06420575	Sport	Portion of PID 40469884 181 Greenough Drive, West Porter's Lake	\$0	\$362	\$362	October 30, 2027
Maskwa Aquatic Club/Province of Nova Scotia	03069311	Sport	91 Saskatoon Drive, Halifax	\$0	\$2,416	\$2,416	December 31, 2040
Musquodoboit Harbour Heritage Society/Province of NS	03442926	Cultural	7895 Highway 7, Musquodoboit Harbour	\$135	\$285	\$150	Open
Mayflower Curling Club/Young Street Equities ²	03096882	Sport	3000 Monaghan Drive, Halifax	\$23,531	\$5,754	-\$17,777	March 20, 2027
North Star Rowing Club/HRM	00767654	Sport	20-22 Boathouse Lane, Dartmouth	\$971	\$1,190	\$220	March 31, 2028
Orenda Canoe Club/HRM	10636132	Sport	3170 Highway 7, Lake Echo	\$0	\$1,652	\$1,652	April 30, 2040
Osprey Archery Club/Dolphin Incorporated	00139386	Sport	4093 Prospect Road, Shad Bay	\$0	\$316	\$316	July 27, 2024
Sable Island Institute/HRM	01834231	Environment	Portion of PID 00001248 5718 Pleasant Drive, Halifax	\$2,666	\$821	-\$1,845	February 28, 2025
Senobe Aquatic Club/HRM	04219538	Sport	8 Nowlan Street, Dartmouth	\$0	\$193	\$193	February 29, 2040

Senobe Aquatic Club/HRM ⁴	00767328	Sport	Portion of PID 0063290 Prince Albert Road, Dartmouth	\$0	\$0	\$0	February 29, 2040
S.S Atlantic Heritage Park Society/St. Paul's Anglican Church	04404351	Cultural	180 Sandy Cove Road, Terence Bay	\$0	\$278	\$278	November 30, 2025
Shakespeare by the Sea Theatre Society/HRM	01834231	Cultural	5480 Point Pleasant Drive, Halifax	\$2,666	\$821	-\$1,845	June 30, 2025
Sheet Harbour Chamber of Commerce and Sheet Harbour and Area Heritage Society/HRM	05873509	Cultural	Portion of PID 40328528 Highway 7, Sheet Harbour	\$2,365	\$2,404	\$38	December 31, 2029
Soccer Nova Scotia/HRM	09127259	Sport	210 Thomas Raddall Drive, Halifax	\$5,725	\$15,565	\$9,840	June 30, 2033
Spencer House Seniors Centre/HRM	05574358	Leisure	5596 Morris Street, Halifax	\$1,481	\$1,602	\$121	September 30, 2025
St. Mary's Lawn Bowls Club/HRM	04033922	Sport	Portion of PID 41020439 1643 Fairfield Road, Halifax	\$0	\$4,161	\$4,161	March 31, 2026
Wanderer's Lawn Bowling Club/HRM	00774057	Sport	Portion of PID 00136416 5759 Sackville Street, Halifax	\$0	\$2,611	\$2,611	March 31, 2026
29 Organizations			29 Properties				

Notes to Schedule C.

1. BCM International (Canada) Incorporated AAN 00321397 civic address under review by HRM.
2. In November 2022 the Mayflower Curling Club entered into a lease agreement with a private interest that has acquired title to the property.
3. Nova Scotia Regional Tennis Development Association has entered into a lease agreement with Tennis Nova Scotia Association.
4. Senobe Aquatic Club – municipal land lease has not been assessed as taxable. Requires correction or removal from the program.

DRAFT Schedule D
Organizations Providing Affordable Rental Accommodations

Name of Organization	AAN	Sub-Category	Civic Address	# Units	2022 Tax (before)	Tax (after redesign)	Change
ABC Housing Co-operative Limited	04253752	Cooperative	42A Booth Street, Dartmouth	2	\$1,237	\$1,207	-\$30
ABC Housing Co-operative Limited	00706116	Cooperative	7 Floral Crescent, Dartmouth	3	\$1,224	\$1,195	-\$30
ABC Housing Co-operative Limited	00750514	Cooperative	13 Pine Street, Dartmouth	1	\$855	\$834	-\$21
ABC Housing Co-operative Limited	01882953	Cooperative	25 Pine Street, Dartmouth	2	\$1,121	\$1,093	-\$27
ABC Housing Co-operative Limited	00440248	Cooperative	47 Pine Street, Dartmouth	1	\$882	\$861	-\$21
Affordable Housing Association of Nova Scotia	03846504	Society	8 Burke Street, Dartmouth	6	\$2,150	\$2,049	-\$101
Affordable Housing Association of Nova Scotia	02188104	Society	6319-6321 Pepperell Street, Halifax	2	\$3,659	\$2,900	-\$759
Affordable Housing Association of Nova Scotia	01744283	Society	100 Pinecrest Drive, Dartmouth	12	\$3,770	\$3,679	-\$91
Albro Court Housing Co-operative Limited	03860132	Cooperative	1-4 Cedar Court, Dartmouth	4	\$1,797	\$1,754	-\$44
Albro Court Housing Co-operative Limited	03860124	Cooperative	5-8 Cedar Court, Dartmouth	4	\$1,797	\$1,754	-\$44
Albro Court Housing Co-operative Limited	03861031	Cooperative	9-12 Cedar Court, Dartmouth	4	\$1,797	\$1,754	-\$44
Albro Court Housing Co-operative Limited	03861066	Cooperative	13-16 Cedar Court, Dartmouth	4	\$1,797	\$1,754	-\$44
Albro Court Housing Co-operative Limited	03861058	Cooperative	17-20 Cedar Court, Dartmouth	4	\$1,884	\$1,838	-\$46
Albro Court Housing Co-operative Limited	03860159	Cooperative	21-24 Cedar Court, Dartmouth	4	\$1,797	\$1,754	-\$44
Apartment Housing Co-operative Limited	01677535	Cooperative	10 Cherry Lane, Halifax	9	\$1,668	\$1,628	-\$40
Atlantic Housing Co-operative Limited	02839679	Cooperative	24 Almora Court, Cole Harbour	1	\$990	\$966	-\$24
Atlantic Housing Co-operative Limited	05051541	Cooperative	163 Amaranth Street, Cole Harbour	1	\$761	\$743	-\$18
Atlantic Housing Co-operative Limited	02975319	Cooperative	16 Andover Street, Dartmouth	1	\$1,020	\$995	-\$25

Atlantic Housing Co-operative Limited	01489003	Cooperative	106 Arklow Drive, Cole Harbour	1	\$746	\$728	-\$18
Atlantic Housing Co-operative Limited	01126954	Cooperative	329 Astral Drive, Cole Harbour	1	\$840	\$819	-\$20
Atlantic Housing Co-operative Limited	03264637	Cooperative	7 Himmelman Drive, Eastern Passage	1	\$905	\$883	-\$22
Atlantic Housing Co-operative Limited	03183815	Cooperative	21 Howland Drive, Sackville	1	\$702	\$680	-\$23
Atlantic Housing Co-operative Limited	01696904	Cooperative	7 Kirtland Court, Cole Harbour	1	\$1,035	\$1,010	-\$25
Atlantic Housing Co-operative Limited	02390825	Cooperative	33 Lanarkshire Court, Cole Harbour	1	\$973	\$949	-\$24
Atlantic Housing Co-operative Limited	04208072	Cooperative	119A Mount Edward Road, Dartmouth	1	\$1,013	\$988	-\$25
Atlantic Housing Co-operative Limited	00810657	Cooperative	63 Poplar Drive, Cole Harbour	1	\$1,042	\$1,017	-\$25
Atlantic Housing Co-operative Limited	04268989	Cooperative	30 Roblea Drive, Dartmouth	1	\$821	\$801	-\$20
Atlantic Housing Co-operative Limited	01474936	Cooperative	33 Shrewsbury Road, Cole Harbour	1	\$758	\$739	-\$18
Beacon House Interfaith Society	01361198	Charity	450 Cobequid Road, Lower Sackville	2	\$959	\$906	-\$53
City of Halifax Non-Profit Housing Society	01824775	Society	2444 Barrington Street, Halifax	22	\$11,302	\$11,027	-\$274
City of Halifax Non-Profit Housing Society	01256653	Society	2289-2299 Brunswick Street, Halifax	6	\$3,735	\$3,645	-\$91
City of Halifax Non-Profit Housing Society	00772186	Society	2415 Brunswick Street, Halifax	6	\$3,618	\$3,530	-\$88
City of Halifax Non-Profit Housing Society	03352552	Society	2461-2463 Brunswick Street, Halifax	4	\$1,909	\$1,863	-\$46
City of Halifax Non-Profit Housing Society	03539792	Society	2485-2487 Brunswick Street, Halifax	3	\$2,163	\$2,111	-\$52
City of Halifax Non-Profit Housing Society	05474698	Society	2495-2497 Brunswick Street, Halifax	14	\$7,220	\$7,045	-\$175
City of Halifax Non-Profit Housing Society	05474671	Society	2515 Brunswick Street, Halifax	16	\$7,978	\$7,784	-\$194
City of Halifax Non-Profit Housing Society	05208386	Society	2519-2523 Brunswick Street, Halifax	3	\$2,164	\$2,112	-\$53
City of Halifax Non-Profit Housing Society	05474647	Society	2525-2535 Brunswick Street, Halifax	6	\$3,685	\$3,596	-\$89
City of Halifax Non-Profit Housing Society	05474655	Society	2537-2547 Brunswick Street, Halifax,	6	\$3,761	\$3,670	-\$91
City of Halifax Non-Profit Housing Society	00081833	Society	2569-2575 Brunswick Street, Halifax	4	\$1,549	\$1,511	-\$38

City of Halifax Non-Profit Housing Society	05208416	Society	2579 Brunswick Street, Halifax	2	\$2,527	\$2,466	-\$61
City of Halifax Non-Profit Housing Society	05208408	Society	2581 Brunswick Street, Halifax	1	\$494	\$482	-\$12
City of Halifax Non-Profit Housing Society	04630254	Society	5515 Buddy Daye Street, Halifax	16	\$22,757	\$24,592	\$1,835
City of Halifax Non-Profit Housing Society	00035742	Society	5522 Buddy Daye Street, Halifax	12	\$5,828	\$5,701	-\$127
City of Halifax Non-Profit Housing Society	04077601	Society	2388 Gottingen Street, Halifax	12	\$7,206	\$7,031	-\$175
City of Halifax Non-Profit Housing Society	00773867	Society	2014-2020 Maynard Street, Halifax	4	\$2,461	\$2,401	-\$60
City of Halifax Non-Profit Housing Society	06021336	Society	2540 Maynard Street, Halifax	31	\$13,991	\$13,651	-\$339
City of Halifax Non-Profit Housing Society	04765966	Society	32A Sambro Road, Halifax	2	\$1,167	\$1,138	-\$28
City of Halifax Non-Profit Housing Society	04765958	Society	34 Sambro Road, Halifax	2	\$1,167	\$1,138	-\$28
Compass Nova Scotia Co-Operative Homes Limited	03426378	Cooperative	79-79A Belle Vista Drive, Dartmouth	2	\$1,131	\$1,103	-\$27
Compass Nova Scotia Co-Operative Homes Limited	03556719	Cooperative	10 Cockburn Drive, Lower Sackville	1	\$841	\$814	-\$27
Compass Nova Scotia Co-Operative Homes Limited	03556522	Cooperative	12 Cockburn Drive, Lower Sackville	1	\$1,077	\$1,042	-\$35
Compass Nova Scotia Co-Operative Homes Limited	02146967	Cooperative	3601 Deal Street, Halifax	1	\$1,294	\$1,263	-\$31
Compass Nova Scotia Co-Operative Homes Limited	00951455	Cooperative	124-124A Dorothea Drive, Dartmouth	2	\$1,231	\$1,201	-\$30
Compass Nova Scotia Co-Operative Homes Limited	04784146	Cooperative	22 Green Acres Road, Halifax	1	\$915	\$893	-\$22
Compass Nova Scotia Co-Operative Homes Limited	03068668	Cooperative	121 Herring Cove Road, Halifax	1	\$919	\$897	-\$22
Compass Nova Scotia Co-Operative Homes Limited	00854069	Cooperative	31A Lucien Drive, Dartmouth	1	\$660	\$644	-\$16
Compass Nova Scotia Co-Operative Homes Limited	04772032	Cooperative	32 Lucien Drive, Dartmouth	1	\$620	\$605	-\$15
Compass Nova Scotia Co-Operative Homes Limited	05397804	Cooperative	32A Lucien Drive, Dartmouth	1	\$681	\$665	-\$17
Compass Nova Scotia Co-Operative Homes Limited	04772075	Cooperative	37-37A Lucien Drive, Dartmouth	2	\$1,130	\$1,103	-\$27
Compass Nova Scotia Co-Operative Homes Limited	04772091	Cooperative	42-42A Lucien Drive, Dartmouth	2	\$1,248	\$1,218	-\$30
Compass Nova Scotia Co-Operative Homes Limited	00435805	Cooperative	43A Lucien Drive, Dartmouth	1	\$626	\$611	-\$15

Compass Nova Scotia Co-Operative Homes Limited	03556549	Cooperative	27 McDougall Avenue, Lower Sackville	1	\$1,083	\$1,048	-\$35
Compass Nova Scotia Co-Operative Homes Limited	03556832	Cooperative	29 McDougall Avenue, Lower Sackville	1	\$857	\$829	-\$28
Compass Nova Scotia Co-Operative Homes Limited	03556867	Cooperative	31 McDougall Avenue, Lower Sackville	1	\$872	\$843	-\$28
Compass Nova Scotia Co-Operative Homes Limited	03556859	Cooperative	33 McDougall Avenue, Lower Sackville	1	\$876	\$847	-\$29
Compass Nova Scotia Co-Operative Homes Limited	03556689	Cooperative	35 McDougall Avenue, Lower Sackville	1	\$849	\$821	-\$28
Compass Nova Scotia Co-Operative Homes Limited	03556646	Cooperative	37 McDougall Avenue, Lower Sackville	1	\$842	\$814	-\$27
Compass Nova Scotia Co-Operative Homes Limited	00192694	Cooperative	15 Medway Court, Dartmouth	1	\$860	\$839	-\$21
Compass Nova Scotia Co-Operative Homes Limited	03558932	Cooperative	22 Sampson Drive, Lower Sackville	2	\$1,538	\$1,487	-\$50
Compass Nova Scotia Co-Operative Homes Limited	03558967	Cooperative	24 Sampson Drive, Lower Sackville	2	\$1,598	\$1,546	-\$52
Compass Nova Scotia Co-Operative Homes Limited	03558894	Cooperative	28 Sampson Drive, Lower Sackville	2	\$1,685	\$1,630	-\$55
Compass Nova Scotia Co-Operative Homes Limited	03557715	Cooperative	32 Sampson Drive, Lower Sackville	2	\$1,619	\$1,566	-\$53
Compass Nova Scotia Co-Operative Homes Limited	03558355	Cooperative	38 Sampson Drive, Lower Sackville	2	\$1,524	\$1,475	-\$50
Compass Nova Scotia Co-Operative Homes Limited	03558002	Cooperative	42 Sampson Drive, Lower Sackville	2	\$1,543	\$1,493	-\$50
Compass Nova Scotia Co-Operative Homes Limited	03558347	Cooperative	46 Sampson Drive, Lower Sackville	2	\$1,723	\$1,667	-\$56
Compass Nova Scotia Co-Operative Homes Limited	03618285	Cooperative	226-228 Spring Avenue, Dartmouth	2	\$1,198	\$1,169	-\$29
Compass Nova Scotia Co-Operative Homes Limited	02410419	Cooperative	234 Spring Avenue, Dartmouth	2	\$1,554	\$1,517	-\$38
Compass Nova Scotia Co-Operative Homes Limited	00079251	Cooperative	280-282 Spring Avenue, Dartmouth	2	\$1,317	\$1,293	-\$25
Compass Nova Scotia Co-Operative Homes Limited	02410435	Cooperative	492 Spring Avenue, Dartmouth	2	\$1,558	\$1,521	-\$38
Compass Nova Scotia Co-Operative Homes Limited	04772059	Cooperative	7-7A Wilbur Court, Dartmouth	2	\$1,215	\$1,186	-\$29
Cranberry Lake Housing Co-operative Limited	03552551	Cooperative	1-47 Cedarwood Drive, Dartmouth	60	\$23,210	\$22,647	-\$563
Cross-Roads Non-Profit Housing Co-operative Limited	06218725	Cooperative	1 Unity Court, Middle Sackville	50	\$25,563	\$24,728	-\$835
Dartmouth Non-Profit Housing Society	01621866	Society	9A-B Acacia Street, Dartmouth	1	\$876	\$855	-\$21

Dartmouth Non-Profit Housing Society	05965535	Society	15 Acacia Street, Dartmouth	2	\$1,500	\$1,463	-\$36
Dartmouth Non-Profit Housing Society	01621874	Society	17 Acacia Street, Dartmouth	1	\$876	\$855	-\$21
Dartmouth Non-Profit Housing Society	04507401	Society	112 Albro Lake Road, Dartmouth	4	\$1,909	\$1,863	-\$46
Dartmouth Non-Profit Housing Society	02499347	Society	116 Albro Lake Road, Dartmouth	9	\$3,394	\$3,312	-\$82
Dartmouth Non-Profit Housing Society	04823257	Society	146-148 Albro Lake Road, Dartmouth	2	\$1,567	\$1,529	-\$38
Dartmouth Non-Profit Housing Society	05891485	Society	26 Ancona Place, Dartmouth	1	\$1,159	\$1,131	-\$28
Dartmouth Non-Profit Housing Society	05891477	Society	28 Ancona Place, Dartmouth	1	\$1,159	\$1,131	-\$28
Dartmouth Non-Profit Housing Society	02080192	Society	47-47A Andover Street, Dartmouth	2	\$1,650	\$1,610	-\$40
Dartmouth Non-Profit Housing Society	07539274	Society	53A Andover Street, Dartmouth	1	\$1,276	\$1,245	-\$31
Dartmouth Non-Profit Housing Society	07539568	Society	53B Andover Street, Dartmouth	1	\$1,276	\$1,245	-\$31
Dartmouth Non-Profit Housing Society	07539282	Society	53C Andover Street, Dartmouth	1	\$1,276	\$1,245	-\$31
Dartmouth Non-Profit Housing Society	07539576	Society	53D Andover Street, Dartmouth	1	\$1,276	\$1,245	-\$31
Dartmouth Non-Profit Housing Society	00964735	Society	41 Brompton Road, Dartmouth	1	\$754	\$804	\$50
Dartmouth Non-Profit Housing Society	02215616	Society	43 Brompton Road, Dartmouth	1	\$750	\$800	\$50
Dartmouth Non-Profit Housing Society	02057891	Society	20-22 Carleton Street, Dartmouth	2	\$1,388	\$1,355	-\$34
Dartmouth Non-Profit Housing Society	07539665	Society	7A Catherine Street, Dartmouth	1	\$1,080	\$1,053	-\$26
Dartmouth Non-Profit Housing Society	07540825	Society	7B Catherine Street, Dartmouth	1	\$986	\$962	-\$24
Dartmouth Non-Profit Housing Society	03499855	Society	21 ½ A-B Dahlia Street, Dartmouth	2	\$2,185	\$2,132	-\$53
Dartmouth Non-Profit Housing Society	06039626	Society	17 Collins Grove, Dartmouth	1	\$1,188	\$1,159	-\$29
Dartmouth Non-Profit Housing Society	06072739	Society	19 Collins Grove, Dartmouth	1	\$1,114	\$1,087	-\$27
Dartmouth Non-Profit Housing Society	05962625	Society	5 Dominion Court, Dartmouth	1	\$932	\$909	-\$23
Dartmouth Non-Profit Housing Society	05962617	Society	6 Dominion Court, Dartmouth	1	\$932	\$909	-\$23

Dartmouth Non-Profit Housing Society	00322482	Society	10 Eaton Avenue, Dartmouth	1	\$2,000	\$1,495	-\$505
Dartmouth Non-Profit Housing Society	03691063	Society	7 Galaxy Avenue, Dartmouth	6	\$1,980	\$1,932	-\$48
Dartmouth Non-Profit Housing Society	03675637	Society	20-22 Grant Street, Dartmouth	2	\$1,407	\$1,373	-\$34
Dartmouth Non-Profit Housing Society	05401852	Society	24-26 Grant Street, Dartmouth	2	\$1,426	\$1,392	-\$35
Dartmouth Non-Profit Housing Society	00892114	Society	8-8A John Street, Dartmouth	2	\$1,866	\$1,821	-\$45
Dartmouth Non-Profit Housing Society	07581300	Society	17 Lakecrest Drive, Dartmouth	1	\$1,579	\$1,486	-\$94
Dartmouth Non-Profit Housing Society	07581327	Society	19 Lakecrest Drive, Dartmouth	1	\$1,579	\$1,486	-\$94
Dartmouth Non-Profit Housing Society	04819977	Society	21 Lakecrest Drive, Dartmouth	1	\$1,579	\$1,486	-\$94
Dartmouth Non-Profit Housing Society	07581335	Society	23 Lakecrest Drive, Dartmouth	1	\$1,579	\$1,486	-\$94
Dartmouth Non-Profit Housing Society	00791822	Society	95A Lakecrest Drive, Dartmouth	1	\$1,252	\$1,222	-\$30
Dartmouth Non-Profit Housing Society	06010725	Society	95B Lakecrest Drive, Dartmouth	1	\$1,247	\$1,217	-\$30
Dartmouth Non-Profit Housing Society	01118226	Society	2 Laurier Street, Dartmouth	1	\$1,453	\$1,418	-\$35
Dartmouth Non-Profit Housing Society	04772083	Society	34-34A Lucien Drive, Dartmouth	2	\$1,722	\$1,681	-\$42
Dartmouth Non-Profit Housing Society	02964023	Society	1B Lynn Drive, Dartmouth	1	\$1,350	\$1,317	-\$33
Dartmouth Non-Profit Housing Society	07579012	Society	1C Lynn Drive, Dartmouth	1	\$1,470	\$1,434	-\$36
Dartmouth Non-Profit Housing Society	02143283	Society	23 Lynn Drive, Dartmouth	1	\$1,215	\$1,186	-\$29
Dartmouth Non-Profit Housing Society	00442968	Society	279-281 Main Street, Dartmouth	2	\$1,197	\$1,168	-\$29
Dartmouth Non-Profit Housing Society	06119867	Society	22A Marilyn Drive, Dartmouth	1	\$826	\$806	-\$20
Dartmouth Non-Profit Housing Society	00834645	Society	25-25C Marilyn Drive, Dartmouth	2	\$1,400	\$1,366	-\$34
Dartmouth Non-Profit Housing Society	05822734	Society	80 Montebello Drive, Dartmouth	1	\$1,128	\$1,101	-\$27
Dartmouth Non-Profit Housing Society	05822742	Society	82 Montebello Drive, Dartmouth	1	\$1,128	\$1,101	-\$27
Dartmouth Non-Profit Housing Society	05893399	Society	10 Nicole Court, Dartmouth	1	\$1,115	\$1,088	-\$27

Dartmouth Non-Profit Housing Society	05893372	Society	12 Nicole Court, Dartmouth	1	\$1,117	\$1,089	-\$27
Dartmouth Non-Profit Housing Society	05893054	Society	15 Novawood Drive, Dartmouth	1	\$939	\$916	-\$23
Dartmouth Non-Profit Housing Society	05938309	Society	17 Novawood Drive, Dartmouth	1	\$917	\$895	-\$22
Dartmouth Non-Profit Housing Society	00766984	Society	53 Ochterloney Street, Dartmouth	1	\$2,127	\$2,150	\$23
Dartmouth Non-Profit Housing Society	01079735	Society	6 Old Ferry Road, Dartmouth	2	\$2,140	\$2,088	-\$52
Dartmouth Non-Profit Housing Society	02000407	Society	47A-B-C Old Ferry Road, Dartmouth	4	\$1,904	\$1,857	-\$46
Dartmouth Non-Profit Housing Society	00732524	Society	6-6A Owen Drive, Dartmouth	2	\$2,054	\$2,004	-\$50
Dartmouth Non-Profit Housing Society	00732532	Society	10-10A Owen Drive, Dartmouth	2	\$2,012	\$1,963	-\$49
Dartmouth Non-Profit Housing Society	00732516	Society	12-12A Owen Drive, Dartmouth	2	\$2,123	\$2,071	-\$51
Dartmouth Non-Profit Housing Society	07579411	Society	44 Pinecrest Drive, Dartmouth	1	\$1,363	\$1,330	-\$33
Dartmouth Non-Profit Housing Society	04798074	Society	46 Pinecrest Drive, Dartmouth	1	\$1,363	\$1,330	-\$33
Dartmouth Non-Profit Housing Society	03976408	Society	38A Regent Drive, Dartmouth	2	\$1,520	\$1,484	-\$37
Dartmouth Non-Profit Housing Society	03111083	Society	50 Robert Drive, Dartmouth	2	\$1,771	\$1,728	-\$43
Dartmouth Non-Profit Housing Society	04542444	Society	10 Roblea Drive, Dartmouth	2	\$1,987	\$1,938	-\$48
Dartmouth Non-Profit Housing Society	04970241	Society	22 Spar Crescent, Dartmouth	1	\$845	\$825	-\$21
Dartmouth Non-Profit Housing Society	04977068	Society	24 Spar Crescent, Dartmouth	1	\$870	\$848	-\$21
Dartmouth Non-Profit Housing Society	02218844	Society	328 Spring Avenue, Dartmouth	2	\$1,871	\$1,826	-\$45
Dartmouth Non-Profit Housing Society	00192783	Society	460 Spring Avenue, Dartmouth	2	\$1,766	\$1,723	-\$43
Dartmouth Non-Profit Housing Society	00691089	Society	523 Spring Avenue, Dartmouth	2	\$1,818	\$1,773	-\$44
Dartmouth Non-Profit Housing Society	06309666	Society	15 Trinity Avenue, Dartmouth	1	\$1,059	\$1,033	-\$26
Dartmouth Non-Profit Housing Society	06276318	Society	52A Trinity Avenue, Dartmouth	1	\$1,773	\$1,490	-\$283
Dartmouth Non-Profit Housing Society	05819105	Society	26 Venice Court, Dartmouth	1	\$1,305	\$1,273	-\$32

Dartmouth Non-Profit Housing Society	05819113	Society	28 Venice Court, Dartmouth	1	\$1,305	\$1,274	-\$32
Dartmouth Non-Profit Housing Society	03497739	Society	24 Woodland Avenue, Dartmouth	1	\$1,372	\$1,339	-\$33
Dunbrack Housing Co-operative Limited	00760587	Cooperative	29A-29B Mountain Road, Halifax	2	\$1,344	\$1,312	-\$33
Dunbrack Housing Co-operative Limited	01087029	Cooperative	29C-29D Mountain Road, Halifax	2	\$1,257	\$1,226	-\$30
Dunbrack Housing Co-operative Limited	00012521	Cooperative	2-4 Sunset Avenue, Halifax	2	\$1,467	\$1,431	-\$36
Dunbrack Housing Co-operative Limited	06390773	Cooperative	77-202A Withrod Drive, Halifax	1	\$902	\$880	-\$22
Dunbrack Housing Co-operative Limited	06476155	Cooperative	77-202B Withrod Drive, Halifax	1	\$902	\$880	-\$22
Dunbrack Housing Co-operative Limited	06390781	Cooperative	83 Withrod Drive, Halifax	1	\$935	\$913	-\$23
Dunbrack Housing Co-operative Limited	06476163	Cooperative	85 Withrod Drive, Halifax	1	\$930	\$908	-\$23
Dunbrack Housing Co-operative Limited	06390757	Cooperative	87 Withrod Drive, Halifax	1	\$909	\$887	-\$22
Dunbrack Housing Co-operative Limited	06476171	Cooperative	89 Withrod Drive, Halifax	1	\$909	\$887	-\$22
Dunbrack Housing Co-operative Limited	06390765	Cooperative	91 Withrod Drive, Halifax	1	\$942	\$919	-\$23
Dunbrack Housing Co-operative Limited	06476198	Cooperative	93 Withrod Drive, Halifax	1	\$927	\$905	-\$22
Dunbrack Housing Co-operative Limited	07739974	Cooperative	95-97 Withrod Drive, Halifax	2	\$1,580	\$1,542	-\$38
Dunbrack Housing Co-operative Limited	07739893	Cooperative	98-100 Withrod Drive, Halifax	2	\$1,487	\$1,451	-\$36
Dunbrack Housing Co-operative Limited	07739966	Cooperative	99-101 Withrod Drive, Halifax	2	\$1,579	\$1,541	-\$38
Dunbrack Housing Co-operative Limited	07739958	Cooperative	103-105 Withrod Drive, Halifax	2	\$1,580	\$1,542	-\$38
Dunbrack Housing Co-operative Limited	07739931	Cooperative	107-109 Withrod Drive, Halifax	2	\$1,580	\$1,542	-\$38
Dunbrack Housing Co-operative Limited	07739923	Cooperative	111-113 Withrod Drive, Halifax	2	\$1,584	\$1,546	-\$38
Dunbrack Housing Co-operative Limited	07739915	Cooperative	115-117 Withrod Drive, Halifax	2	\$1,580	\$1,542	-\$38
Dunbrack Housing Co-operative Limited	07739907	Cooperative	119-121 Withrod Drive, Halifax	1	\$1,579	\$1,540	-\$38
Fallout Housing Co-Operative Limited	00661961	Cooperative	6187 Lawrence Street, Halifax	2	\$2,315	\$2,259	-\$56

Fallout Housing Co-Operative Limited	00661953	Cooperative	6193 Lawrence Street, Halifax	2	\$2,315	\$2,259	-\$56
Fallout Housing Co-Operative Limited	04724488	Cooperative	6326 Pepperell Street, Halifax	2	\$1,857	\$1,812	-\$45
Fallout Housing Co-Operative Limited	01676342	Cooperative	6023 Willow Street, Halifax	2	\$1,942	\$1,895	-\$47
Fallout Housing Co-Operative Limited	05851793	Cooperative	5 Beaufort Drive, Cole Harbour	1	\$1,024	\$999	-\$25
Fallout Housing Co-Operative Limited	05851807	Cooperative	7 Beaufort Drive, Cole Harbour	1	\$1,018	\$994	-\$25
Flip Flop Housing Co-operative Limited	05851815	Cooperative	9 Beaufort Drive, Cole Harbour	1	\$1,009	\$984	-\$24
Flip Flop Housing Co-operative Limited	05851823	Cooperative	11 Beaufort Drive, Cole Harbour	1	\$1,013	\$988	-\$25
Flip Flop Housing Co-operative Limited	05851831	Cooperative	13 Beaufort Drive, Cole Harbour	1	\$1,009	\$984	-\$24
Flip Flop Housing Co-operative Limited	05851858	Cooperative	15 Beaufort Drive, Cole Harbour	1	\$1,009	\$984	-\$24
Flip Flop Housing Co-operative Limited	05851866	Cooperative	17 Beaufort Drive, Cole Harbour	1	\$1,009	\$984	-\$24
Flip Flop Housing Co-operative Limited	05851874	Cooperative	19 Beaufort Drive, Cole Harbour	1	\$1,009	\$984	-\$24
Flip Flop Housing Co-operative Limited	05851912	Cooperative	29 Beaufort Drive, Cole Harbour	1	\$898	\$876	-\$22
Flip Flop Housing Co-operative Limited	05851939	Cooperative	31 Beaufort Drive, Cole Harbour	1	\$1,009	\$984	-\$24
Flip Flop Housing Co-operative Limited	05851947	Cooperative	33 Beaufort Drive, Cole Harbour	1	\$1,012	\$988	-\$25
Flip Flop Housing Co-operative Limited	05851955	Cooperative	35 Beaufort Drive, Cole Harbour	1	\$1,009	\$984	-\$24
Fresh Start Housing Co-operative Limited	05839009	Cooperative	22 Bruce Drive, Sackville	2	\$1,616	\$1,563	-\$53
Fresh Start Housing Co-operative Limited	05839017	Cooperative	26 Bruce Drive, Sackville	2	\$1,621	\$1,568	-\$53
Fresh Start Housing Co-operative Limited	05741947	Cooperative	1 Jennifer Court, Sackville	1	\$871	\$842	-\$28
Fresh Start Housing Co-operative Limited	05742145	Cooperative	2 Jennifer Court, Sackville	1	\$941	\$910	-\$31
Fresh Start Housing Co-operative Limited	05741955	Cooperative	3 Jennifer Court, Sackville	1	\$882	\$853	-\$29
Fresh Start Housing Co-operative Limited	05742137	Cooperative	4 Jennifer Court, Sackville	1	\$878	\$850	-\$29
Fresh Start Housing Co-operative Limited	05741963	Cooperative	5 Jennifer Court, Sackville	1	\$881	\$852	-\$29

Fresh Start Housing Co-operative Limited	05742129	Cooperative	6 Jennifer Court, Sackville	1	\$878	\$850	-\$29
Fresh Start Housing Co-operative Limited	05741971	Cooperative	7 Jennifer Court, Sackville	1	\$819	\$793	-\$27
Fresh Start Housing Co-operative Limited	05742102	Cooperative	8 Jennifer Court, Sackville	1	\$801	\$775	-\$26
Fresh Start Housing Co-operative Limited	05741998	Cooperative	9 Jennifer Court, Sackville	1	\$853	\$825	-\$28
Fresh Start Housing Co-operative Limited	05742099	Cooperative	10 Jennifer Court, Sackville	1	\$849	\$821	-\$28
Fresh Start Housing Co-operative Limited	05742005	Cooperative	11 Jennifer Court, Sackville	1	\$810	\$783	-\$26
Fresh Start Housing Co-operative Limited	05742072	Cooperative	12 Jennifer Court, Sackville	1	\$807	\$781	-\$26
Fresh Start Housing Co-operative Limited	05742064	Cooperative	14 Jennifer Court, Sackville	1	\$907	\$877	-\$30
Fresh Start Housing Co-operative Limited	05742013	Cooperative	15 Jennifer Court, Sackville	1	\$878	\$849	-\$29
Fresh Start Housing Co-operative Limited	05742056	Cooperative	16 Jennifer Court, Sackville	1	\$838	\$810	-\$27
Fresh Start Housing Co-operative Limited	05742021	Cooperative	17 Jennifer Court, Sackville	1	\$807	\$781	-\$26
Fresh Start Housing Co-operative Limited	05839025	Cooperative	2 Louise Court, Sackville	1	\$1,564	\$1,513	-\$51
Fresh Start Housing Co-operative Limited	05839157	Cooperative	5 Louise Court, Sackville	2	\$1,395	\$1,350	-\$46
Fresh Start Housing Co-operative Limited	05839033	Cooperative	6 Louise Court, Sackville	2	\$1,524	\$1,475	-\$50
Fresh Start Housing Co-operative Limited	05839041	Cooperative	10 Louise Court, Sackville	2	\$1,513	\$1,464	-\$49
Fresh Start Housing Co-operative Limited	05839068	Cooperative	14 Louise Court, Sackville	2	\$1,510	\$1,460	-\$49
Green Stem Co-operative Limited	04033981	Cooperative	2085-2087 Elm Street, Halifax	2	\$1,834	\$1,790	-\$44
Green Stem Co-operative Limited	03535339	Cooperative	2557 A & B Elm Street, Halifax	2	\$2,242	\$2,187	-\$54
Green Stem Co-operative Limited	00210641	Cooperative	2046-2048 Beech Street, Halifax	2	\$2,052	\$2,003	-\$50
Green Stem Co-operative Limited	01049828	Cooperative	6374-6376 Chebucto Road, Halifax	2	\$1,862	\$1,817	-\$45
Green Stem Co-operative Limited	01966553	Cooperative	2435-2437 Davison Street, Halifax	2	\$2,174	\$2,121	-\$53
Green Stem Co-operative Limited	03966488	Cooperative	6288 A & B North Street, Halifax	2	\$1,691	\$1,650	-\$41

Green Stem Co-operative Limited	02202301	Cooperative	6176-6178 Willow Street, Halifax	2	\$1,800	\$1,756	-\$44
Green Stem Co-operative Limited	02202328	Cooperative	2547-2549 Windsor Street, Halifax	2	\$2,204	\$2,150	-\$53
Green Stem Co-operative Limited	02202336	Cooperative	2551-2553 Windsor Street, Halifax	2	\$2,017	\$1,968	-\$49
Halifax Peninsula Housing Co-operative Limited	02002418	Cooperative	2065 Beech Street, Halifax	2	\$2,165	\$2,113	-\$53
Halifax Peninsula Housing Co-operative Limited	01851055	Cooperative	5807 Charles Street, Halifax	1	\$1,493	\$1,456	-\$36
Halifax Peninsula Housing Co-operative Limited	02189461	Cooperative	5508 Kane Place, Halifax	2	\$1,943	\$1,896	-\$47
Halifax Peninsula Housing Co-operative Limited	02002396	Cooperative	2096 Kline Street, Halifax	3	\$2,261	\$2,206	-\$55
Halifax Peninsula Housing Co-operative Limited	02002353	Cooperative	3258 Union Street, Halifax	2	\$1,365	\$1,332	-\$33
Halifax Peninsula Housing Co-operative Limited	03530078	Cooperative	6312 Willow Street, Halifax	3	\$2,665	\$2,600	-\$65
Halifax Women's Housing Co-operative Limited	00040584	Cooperative	2040 Creighton Street, Halifax	6	\$3,328	\$3,247	-\$81
Halifax Women's Housing Co-operative Limited	04804651	Cooperative	2678 Fuller Terrace, Halifax	2	\$1,645	\$1,605	-\$40
Halifax Women's Housing Co-operative Limited	01678108	Cooperative	2432 Robie Street, Halifax	2	\$1,974	\$1,926	-\$48
High Hopes Housing Co-operative Limited	01995057	Cooperative	2364 Agricola Street, Halifax	4	\$2,358	\$2,300	-\$57
High Hopes Housing Co-operative Limited	02576678	Cooperative	6209 Allan Street, Halifax	2	\$2,166	\$2,114	-\$53
High Hopes Housing Co-operative Limited	00027634	Cooperative	6201 Cedar Street, Halifax	4	\$2,973	\$2,901	-\$72
High Hopes Housing Co-operative Limited	02301245	Cooperative	6162 Duncan Street, Halifax	2	\$1,865	\$1,820	-\$45
High Hopes Housing Co-operative Limited	01096346	Cooperative	6237 Lawrence Street, Halifax	2	\$2,201	\$2,147	-\$53
High Hopes Housing Co-operative Limited	03225283	Cooperative	6131-6133 Pepperell Street, Halifax	3	\$2,768	\$2,701	-\$67
High Hopes Housing Co-operative Limited	03533085	Cooperative	2531 Poplar Street, Halifax	2	\$2,086	\$2,035	-\$51
High Hopes Housing Co-operative Limited	03776239	Cooperative	6030 Willow Street, Halifax	2	\$1,994	\$1,945	-\$48
High Hopes Housing Co-operative Limited	02261405	Cooperative	6299 Yale Street, Halifax	2	\$2,434	\$2,375	-\$59
Highfield Park Housing Co-operative Limited	06451942	Cooperative	35 Joseph Young Street, Dartmouth	60	\$20,299	\$19,807	-\$493

John Hugh Mackenzie Housing Co-operative Limited	04568451	Cooperative	5293 Green Street, Halifax	45	\$17,405	\$16,983	-\$422
Kabuki Housing Co-operative Limited	01390597	Cooperative	2467-2481 Agricola Street, Halifax	4	\$4,247	\$4,144	-\$103
Lamplight Housing Co-operative Limited.	01256629	Cooperative	5535 Inglis Street, Halifax	6	\$3,681	\$3,591	-\$89
Lamplight Housing Co-operative Limited	02229331	Cooperative	6305 North Street, Halifax	3	\$2,516	\$2,455	-\$61
Lamplight Housing Co-operative Limited	02603322	Cooperative	6069 Pepperell Street, Halifax	2	\$2,750	\$2,683	-\$67
Lamplight Housing Co-operative Limited	02230216	Cooperative	1749 Preston Street, Halifax	3	\$2,563	\$2,501	-\$62
Lamplight Housing Co-operative Limited	01431447	Cooperative	920 South Bland Street, Halifax	2	\$2,239	\$2,184	-\$54
Lamplight Housing Co-operative Limited	04037804	Cooperative	1185 South Park Street, Halifax	4	\$2,808	\$2,740	-\$68
Lamplight Housing Co-operative Limited	04037804	Cooperative	5520 Victoria Road, Dartmouth	4	\$2,808	\$2,740	-\$68
Longhouse Housing Co-Operative Limited	03731642	Cooperative	2352 Agricola Street, Halifax	1	\$1,794	\$1,751	-\$44
Longhouse Housing Co-Operative Limited	03731642	Cooperative	2356 Agricola Street, Halifax	2	\$1,794	\$1,751	-\$44
Longhouse Housing Co-Operative Limited	03731634	Cooperative	2358 Agricola Street, Halifax	3	\$1,707	\$1,666	-\$41
Longhouse Housing Co-Operative Limited	01275151	Cooperative	2360 Agricola Street, Halifax	2	\$2,006	\$1,957	-\$49
Longhouse Housing Co-Operative Limited	03948234	Cooperative	6027 Charles Street, Halifax	2	\$2,144	\$2,092	-\$52
Longhouse Housing Co-Operative Limited	04570707	Cooperative	6042 Compton Avenue, Halifax	2	\$2,266	\$2,211	-\$55
Longhouse Housing Co-Operative Limited	04594169	Cooperative	6163 Duncan Street, Halifax	2	\$2,145	\$2,093	-\$52
Longhouse Housing Co-Operative Limited	03068269	Cooperative	2672 Fuller Terrace, Halifax	2	\$1,606	\$1,567	-\$39
Longhouse Housing Co-Operative Limited	00159085	Cooperative	2358 Maynard Street, Halifax	1	\$1,134	\$1,106	-\$28
Longhouse Housing Co-Operative Limited	01417789	Cooperative	2577 Maynard Street, Halifax	2	\$1,584	\$1,545	-\$38
Longhouse Housing Co-Operative Limited	01725084	Cooperative	5665 Woodill Street, Halifax	2	\$1,774	\$1,731	-\$43
Maria's Housing Co-operative Limited	03913678	Cooperative	59 Abby Road, Halifax	1	\$814	\$794	-\$20
Maria's Housing Co-operative Limited	03223302	Cooperative	31 Bromley Road, Halifax	1	\$688	\$671	-\$17

Maria's Housing Co-operative Limited	04758099	Cooperative	33 Bromley Road, Halifax	1	\$688	\$671	-\$17
Maria's Housing Co-operative Limited	00081655	Cooperative	39 Bromley Road, Halifax	1	\$688	\$671	-\$17
Maria's Housing Co-operative Limited	05146496	Cooperative	51 Bromley Road, Halifax	1	\$688	\$671	-\$17
Maria's Housing Co-operative Limited	03224341	Cooperative	53 Bromley Road, Halifax	1	\$688	\$671	-\$17
Maria's Housing Co-operative Limited	05146518	Cooperative	101 Bromley Road, Halifax	1	\$688	\$671	-\$17
Maria's Housing Co-operative Limited	05146526	Cooperative	107 Bromley Road, Halifax	1	\$715	\$698	-\$17
Maria's Housing Co-operative Limited	03226387	Cooperative	110 Bromley Road, Halifax	1	\$841	\$820	-\$20
Maria's Housing Co-operative Limited	04836642	Cooperative	48 Cavendish Road, Halifax	1	\$841	\$820	-\$20
Maria's Housing Co-operative Limited	04941926	Cooperative	52 Cavendish Road, Halifax	1	\$841	\$820	-\$20
Maria's Housing Co-operative Limited	00315575	Cooperative	106 Drummond Road, Halifax	1	\$814	\$794	-\$20
Maria's Housing Co-operative Limited	00521272	Cooperative	111 Drummond Road, Halifax	1	\$688	\$671	-\$17
Maria's Housing Co-operative Limited	00819956	Cooperative	117 Drummond Road, Halifax	1	\$688	\$671	-\$17
Maria's Housing Co-operative Limited	03223965	Cooperative	37 Ridgevalley Road, Halifax	1	\$860	\$839	-\$21
Maria's Housing Co-operative Limited	04019466	Cooperative	66 Ridgevalley Road, Halifax	1	\$727	\$709	-\$18
Maria's Housing Co-operative Limited	03987027	Cooperative	94 Ridgevalley Road, Halifax	1	\$715	\$698	-\$17
Maria's Housing Co-operative Limited	01358227	Cooperative	96 Ridgevalley Road, Halifax	1	\$715	\$698	-\$17
Maria's Housing Co-operative Limited	04271122	Cooperative	190 Ridgevalley Road, Halifax	1	\$688	\$671	-\$17
Maria's Housing Co-operative Limited	01081209	Cooperative	22 Shepherd Road, Halifax	1	\$715	\$698	-\$17
McIntosh Run Housing Co-operative Limited	06273912	Cooperative	1 Emerald Crescent, Halifax	2	\$1,126	\$1,098	-\$27
McIntosh Run Housing Co-operative Limited	06273971	Cooperative	2 Emerald Crescent, Halifax	2	\$1,126	\$1,098	-\$27
McIntosh Run Housing Co-operative Limited	06273939	Cooperative	5 Emerald Crescent, Halifax	2	\$1,009	\$984	-\$24
McIntosh Run Housing Co-operative Limited	06273998	Cooperative	6 Emerald Crescent, Halifax	2	\$1,022	\$997	-\$25

McIntosh Run Housing Co-operative Limited	06273947	Cooperative	9 Emerald Crescent, Halifax	2	\$1,143	\$1,115	-\$28
McIntosh Run Housing Co-operative Limited	06274005	Cooperative	10 Emerald Crescent, Halifax	2	\$1,121	\$1,093	-\$27
McIntosh Run Housing Co-operative Limited	06273955	Cooperative	13 Emerald Crescent, Halifax	2	\$1,009	\$984	-\$24
McIntosh Run Housing Co-operative Limited	06274285	Cooperative	14 Emerald Crescent, Halifax	2	\$1,121	\$1,094	-\$27
McIntosh Run Housing Co-operative Limited	06273963	Cooperative	17 Emerald Crescent, Halifax	2	\$1,142	\$1,114	-\$28
McIntosh Run Housing Co-operative Limited	06274293	Cooperative	18 Emerald Crescent, Halifax	2	\$1,014	\$989	-\$25
McIntosh Run Housing Co-operative Limited	06274307	Cooperative	22 Emerald Crescent, Halifax	2	\$1,185	\$1,156	-\$29
McIntosh Run Housing Co-operative Limited	06274315	Cooperative	26 Emerald Crescent, Halifax	2	\$1,015	\$990	-\$25
McIntosh Run Housing Co-operative Limited	06274277	Cooperative	30 Emerald Crescent, Halifax	2	\$1,159	\$1,131	-\$28
McIntosh Run Housing Co-operative Limited	06274269	Cooperative	34 Emerald Crescent, Halifax	2	\$1,118	\$1,091	-\$27
McIntosh Run Housing Co-operative Limited	06274242	Cooperative	38 Emerald Crescent, Halifax	2	\$1,236	\$1,206	-\$30
McIntosh Run Housing Co-operative Limited	06274234	Cooperative	42 Emerald Crescent, Halifax	2	\$1,128	\$1,101	-\$27
McIntosh Run Housing Co-operative Limited	06274226	Cooperative	46 Emerald Crescent, Halifax	2	\$1,136	\$1,109	-\$28
McIntosh Run Housing Co-operative Limited	07729480	Cooperative	47 Emerald Crescent, Halifax	2	\$1,097	\$1,071	-\$27
McIntosh Run Housing Co-operative Limited	07729537	Cooperative	52 Emerald Crescent, Halifax	2	\$1,031	\$1,006	-\$25
McIntosh Run Housing Co-operative Limited	07729499	Cooperative	53 Emerald Crescent, Halifax	2	\$1,144	\$1,116	-\$28
McIntosh Run Housing Co-operative Limited	07729545	Cooperative	54 Emerald Crescent, Halifax	2	\$1,151	\$1,123	-\$28
McIntosh Run Housing Co-operative Limited	07729502	Cooperative	57 Emerald Crescent, Halifax	2	\$1,123	\$1,096	-\$27
McIntosh Run Housing Co-operative Limited	07729553	Cooperative	58 Emerald Crescent, Halifax	2	\$1,146	\$1,119	-\$28
McIntosh Run Housing Co-operative Limited	07729561	Cooperative	62 Emerald Crescent, Halifax	2	\$1,279	\$1,248	-\$31
McIntosh Run Housing Co-operative Limited	07729510	Cooperative	63 Emerald Crescent, Halifax	2	\$1,149	\$1,121	-\$28
McIntosh Run Housing Co-operative Limited	07729588	Cooperative	66 Emerald Crescent, Halifax	2	\$1,151	\$1,123	-\$28

McIntosh Run Housing Co-operative Limited	07729529	Cooperative	67 Emerald Crescent, Halifax	2	\$1,266	\$1,235	-\$31
Needham Housing Co-operative Limited	03266788	Cooperative	3342 Agricola Street, Halifax	4	\$3,465	\$3,381	-\$84
Needham Housing Co-operative Limited	01567977	Cooperative	3724-26 Basinview Drive, Halifax	2	\$1,829	\$1,784	-\$44
Needham Housing Co-operative Limited	04793072	Cooperative	20-22 Birch Street, Bedford	2	\$1,506	\$1,469	-\$37
Needham Housing Co-operative Limited	04043685	Cooperative	3410 Claremont Street, Halifax	2	\$1,451	\$1,416	-\$35
Needham Housing Co-operative Limited	03894223	Cooperative	85 Frederick Avenue, Halifax	1	\$1,252	\$1,221	-\$30
Needham Housing Co-operative Limited	02226847	Cooperative	5401 Glebe Street, Halifax	2	\$1,539	\$1,502	-\$37
Needham Housing Co-operative Limited	04451023	Cooperative	6141 North Street, Halifax	3	\$2,235	\$2,181	-\$54
Needham Housing Co-operative Limited	01049399	Cooperative	3329 Prescott Street, Halifax	2	\$1,108	\$1,082	-\$27
Needham Housing Co-operative Limited	03355314	Cooperative	5533 Russell Street, Halifax	2	\$2,149	\$2,097	-\$52
Needham Housing Co-operative Limited	02231778	Cooperative	31 School Avenue, Halifax	1	\$1,177	\$1,148	-\$29
Needham Housing Co-operative Limited	01776258	Cooperative	3194 Union Street, Halifax	2	\$1,654	\$1,614	-\$40
New Armdale Westside Housing Co-operative Limited	00809586	Cooperative	7A-7B Catamaran Road, Halifax	2	\$1,385	\$1,352	-\$34
New Armdale Westside Housing Co-operative Limited	05732913	Cooperative	40A-40B Circle Drive, Halifax	2	\$1,473	\$1,437	-\$36
New Armdale Westside Housing Co-operative Limited	03542068	Cooperative	17A-17B Dentith Road, Halifax	2	\$1,312	\$1,280	-\$32
New Armdale Westside Housing Co-operative Limited	03542084	Cooperative	17C-17D Dentith Road, Halifax	2	\$1,325	\$1,293	-\$32
New Armdale Westside Housing Co-operative Limited	01358081	Cooperative	20 Elmdale Crescent, Halifax	1	\$866	\$845	-\$21
New Armdale Westside Housing Co-Operative Limited	04804953	Cooperative	9 Green Acres Road, Halifax	1	\$751	\$732	-\$18
New Armdale Westside Housing Co-operative Limited	04281527	Cooperative	31 Hartlen Avenue, Halifax	1	\$717	\$700	-\$17
New Armdale Westside Housing Co-operative Limited	02398907	Cooperative	40 Hartlen Avenue, Halifax	1	\$715	\$698	-\$17
New Armdale Westside Housing Co-operative Limited	02391287	Cooperative	42 Hartlen Avenue, Halifax	1	\$699	\$682	-\$17
New Armdale Westside Housing Co-operative Limited	03731863	Cooperative	476 Herring Cove Road, Halifax	2	\$1,247	\$1,217	-\$30

New Armdale Westside Housing Co-operative Limited	00730688	Cooperative	29 Hilden Drive, Halifax	1	\$733	\$715	-\$18
New Armdale Westside Housing Co-operative Limited	00111562	Cooperative	10 Limerick Road, Halifax	1	\$860	\$839	-\$21
New Armdale Westside Housing Co-operative Limited	01455141	Cooperative	56A-56B Mountain Road, Halifax	2	\$1,539	\$1,502	-\$37
New Armdale Westside Housing Co-operative Limited	04554566	Cooperative	137 Ridgevalley Road, Halifax	1	\$715	\$698	-\$17
New Armdale Westside Housing Co-operative Limited	03274012	Cooperative	4 Rockingstone Road, Halifax	1	\$671	\$655	-\$16
New Armdale Westside Housing Co-operative Limited	04611381	Cooperative	88-90 Thornhill Drive, Halifax	2	\$1,425	\$1,391	-\$35
New Armdale Westside Housing Co-operative Limited	00111627	Cooperative	6 Ursula Court, Halifax	1	\$751	\$733	-\$18
New Armdale Westside Housing Co-operative Limited	04124979	Cooperative	92 Village Road, Halifax	1	\$448	\$437	-\$11
New Armdale Westside Housing Co-operative Limited	00111635	Cooperative	30 Williams Lake Road, Halifax	1	\$717	\$699	-\$17
Newfie Housing Co-operative Limited	02229781	Cooperative	31 Abbey Road, Halifax	1	\$1,021	\$996	-\$25
Newfie Housing Co-operative Limited	01675559	Cooperative	55 Abby Road, Halifax	1	\$1,108	\$1,082	-\$27
Newfie Housing Co-operative Limited	01256521	Cooperative	61 Abby Road, Halifax	1	\$1,108	\$1,082	-\$27
Newfie Housing Co-operative Limited	02273195	Cooperative	99 Bromley Road, Halifax	1	\$1,005	\$981	-\$24
Newfie Housing Co-operative Limited	05026563	Cooperative	108 Bromley Road, Halifax	1	\$1,131	\$1,104	-\$27
Newfie Housing Co-operative Limited	01154826	Cooperative	112 Bromley Road, Halifax	1	\$1,131	\$1,104	-\$27
Newfie Housing Co-operative Limited	00695785	Cooperative	15 Cavendish Road, Halifax	1	\$983	\$959	-\$24
Newfie Housing Co-operative Limited	00639648	Cooperative	115 Drummond Road, Halifax	1	\$1,005	\$981	-\$24
Newfie Housing Co-operative Limited	02457563	Cooperative	112 Ridgevalley Road, Halifax	1	\$1,021	\$996	-\$25
Newfie Housing Co-operative Limited	02605465	Cooperative	120 Ridgevalley Road, Halifax	1	\$1,021	\$996	-\$25
Newfie Housing Co-operative Limited	03948218	Cooperative	188 Ridgevalley Road, Halifax	1	\$931	\$909	-\$23
Newfie Housing Co-operative Limited	00704067	Cooperative	44 Shepherd Road, Halifax	1	\$1,096	\$1,070	-\$27

Northwoodcare Realty Incorporated/185 Gary Martin Drive Incorporated	10809045	Charity	185 Gary Martin Drive, Bedford	73	\$71,608	\$70,854	-\$753
Northwoodcare Realty Incorporated/5534 Almon Street Incorporated	03774988	Charity	5534 Almon Street, Halifax	65	\$39,296	\$38,941	-\$355
Rocky Road Housing Co-operative Limited	05835151	Cooperative	6 Osborne Street, Halifax	2	\$1,923	\$1,876	-\$47
Rocky Road Housing Co-operative Limited	05834988	Cooperative	10 Osborne Street, Halifax	2	\$1,774	\$1,731	-\$43
Rocky Road Housing Co-operative Limited	01259075	Cooperative	14 Osborne Street, Halifax	2	\$1,875	\$1,829	-\$45
Rocky Road Housing Co-operative Limited	01259083	Cooperative	18 Osborne Street, Halifax	2	\$1,919	\$1,872	-\$47
Rogers Drive Housing Co-operative Limited	05290562	Cooperative	8-10 Rogers Drive, Sackville	2	\$1,516	\$1,467	-\$49
Rogers Drive Housing Co-operative Limited	05290589	Cooperative	12-14 Rogers Drive, Sackville	2	\$1,543	\$1,493	-\$50
Rogers Drive Housing Co-operative Limited	05290597	Cooperative	16-18 Rogers Drive, Sackville	2	\$1,501	\$1,452	-\$49
Rogers Drive Housing Co-operative Limited	05290619	Cooperative	20-22 Rogers Drive, Sackville	2	\$1,502	\$1,453	-\$49
Rogers Drive Housing Co-operative Limited	05290627	Cooperative	32-34 Rogers Drive, Sackville	2	\$1,498	\$1,449	-\$49
Rogers Drive Housing Co-operative Limited	05290635	Cooperative	36-38 Rogers Drive, Sackville	2	\$1,502	\$1,453	-\$49
Rogers Drive Housing Co-operative Limited	05290643	Cooperative	40-42 Rogers Drive, Sackville	2	\$1,504	\$1,455	-\$49
Rogers Drive Housing Co-operative Limited	05290651	Cooperative	44-46 Rogers Drive, Sackville	2	\$1,506	\$1,456	-\$49
Rogers Drive Housing Co-operative Limited	05290678	Cooperative	48-50 Rogers Drive, Sackville	2	\$1,499	\$1,450	-\$49
Rogers Drive Housing Co-operative Limited	05290686	Cooperative	52-54 Rogers Drive, Sackville	2	\$1,481	\$1,433	-\$48
Rogers Drive Housing Co-operative Limited	05290732	Cooperative	56-58 Rogers Drive, Sackville	2	\$1,517	\$1,467	-\$50
Rooftops Housing Co-operative Limited	00378348	Cooperative	48 Amaranth Crescent, Cole Harbour	1	\$683	\$667	-\$17
Rooftops Housing Co-operative Limited	05419263	Cooperative	130A Dorothea Drive, Dartmouth	1	\$796	\$777	-\$19
Rooftops Housing Co-operative Limited	00248312	Cooperative	141 Havelock Crescent, Cole Harbour	1	\$762	\$744	-\$18
Rooftops Housing Co-operative Limited	02996227	Cooperative	149 Havelock Crescent, Cole Harbour	1	\$796	\$777	-\$19

Rooftops Housing Co-operative Limited	04311817	Cooperative	16 Lillian Drive, Dartmouth	1	\$756	\$738	-\$18
Rooftops Housing Co-operative Limited	02481626	Cooperative	21 Lillian Drive, Dartmouth	1	\$787	\$768	-\$19
Rooftops Housing Co-operative Limited	02416735	Cooperative	99 Nestor Crescent, Cole Harbour	1	\$812	\$792	-\$20
Rooftops Housing Co-operative Limited	00202371	Cooperative	231 Poplar Drive, Cole Harbour	1	\$816	\$797	-\$20
Rooftops Housing Co-operative Limited	00058556	Cooperative	13 Shrewsbury Road, Cole Harbour	1	\$781	\$762	-\$19
Rooftops Housing Co-operative Limited	02103923	Cooperative	96 Sirius Crescent, Cole Harbour	1	\$770	\$752	-\$19
Rooftops Housing Co-operative Limited	02062364	Cooperative	37 Spar Crescent, Dartmouth	1	\$691	\$674	-\$17
Rooftops Housing Co-operative Limited	00192813	Cooperative	44 Spar Crescent, Dartmouth	1	\$751	\$733	-\$18
Rooftops Housing Co-operative Limited	01973835	Cooperative	70 Spar Crescent, Dartmouth	1	\$694	\$677	-\$17
Rooftops Housing Co-operative Limited	03078396	Cooperative	76 Spar Crescent, Dartmouth	1	\$821	\$801	-\$20
Rooftops Housing Co-operative Limited	01489461	Cooperative	70 Stuart Harris Drive, Dartmouth	1	\$710	\$693	-\$17
Saduke Housing Co-operative Limited	00930687	Cooperative	8 Alder Crescent, Sackville	2	\$1,140	\$1,102	-\$37
Saduke Housing Co-operative Limited	06030882	Cooperative	36 Bruce Drive, Sackville	2	\$1,631	\$1,578	-\$53
Saduke Housing Co-operative Limited	06030874	Cooperative	40 Bruce Drive, Sackville	2	\$1,631	\$1,578	-\$53
Saduke Housing Co-operative Limited	06030904	Cooperative	44 Bruce Drive, Sackville	2	\$1,648	\$1,594	-\$54
Saduke Housing Co-operative Limited	06030912	Cooperative	48 Bruce Drive, Sackville	2	\$1,671	\$1,616	-\$55
Saduke Housing Co-operative Limited	06031129	Cooperative	1 Emily Court, Sackville	2	\$1,518	\$1,468	-\$50
Saduke Housing Co-operative Limited	06031102	Cooperative	5 Emily Court, Sackville	2	\$1,525	\$1,475	-\$50
Saduke Housing Co-operative Limited	06031099	Cooperative	9 Emily Court, Sackville	2	\$1,648	\$1,594	-\$54
Saduke Housing Co-operative Limited	06031056	Cooperative	10 Emily Court, Sackville	2	\$1,666	\$1,612	-\$54
Saduke Housing Co-operative Limited	06031064	Cooperative	14-16 Emily Court, Sackville	2	\$1,712	\$1,656	-\$56
Saduke Housing Co-operative Limited	06031072	Cooperative	18-20 Emily Court, Sackville	2	\$1,652	\$1,598	-\$54

Saduke Housing Co-operative Limited	02695529	Cooperative	1 Howland Drive, Sackville	1	\$1,087	\$1,051	-\$35
Saduke Housing Co-operative Limited	05070074	Cooperative	37 Matador Court, Sackville	1	\$799	\$773	-\$26
Saduke Housing Co-operative Limited	02247062	Cooperative	15 Nictaux Drive, Sackville	1	\$1,030	\$996	-\$34
Saduke Housing Co-operative Limited	01440349	Cooperative	99 Nictaux Drive, Sackville	1	\$818	\$792	-\$27
Saduke Housing Co-operative Limited	02453452	Cooperative	2 Nordic Court, Sackville	1	\$1,190	\$1,151	-\$39
Saduke Housing Co-operative Limited	04252365	Cooperative	14 Nordic Court, Sackville	1	\$1,057	\$1,022	-\$34
Saduke Housing Co-operative Limited	02676915	Cooperative	46 Quaker Crescent, Sackville	1	\$1,081	\$1,045	-\$35
Saduke Housing Co-operative Limited	03951561	Cooperative	207 Riverside Drive, Sackville	1	\$1,085	\$1,049	-\$35
Saduke Housing Co-operative Limited	02636611	Cooperative	302 Riverside Drive, Sackville	1	\$762	\$738	-\$25
Saduke Housing Co-operative Limited	01841335	Cooperative	9 Sampson Drive, Sackville	1	\$1,102	\$1,066	-\$36
Saduke Housing Co-operative Limited	02574896	Cooperative	21 Saturn Drive, Sackville	1	\$1,255	\$1,214	-\$41
Saduke Housing Co-operative Limited	00531081	Cooperative	55 Smokey Drive, Sackville	1	\$1,005	\$972	-\$33
Saduke Housing Co-operative Limited	04899385	Cooperative	186 Smokey Drive, Sackville	1	\$1,039	\$1,005	-\$34
Saduke Housing Co-operative Limited	04765591	Cooperative	244 Smokey Drive, Sackville	1	\$733	\$709	-\$24
Saduke Housing Co-operative Limited	01688871	Cooperative	18 Wilmot Street, Sackville	1	\$1,119	\$1,082	-\$37
Spryview Housing Co-operative Limited	01297619	Cooperative	24 Arvida Avenue, Halifax	1	\$838	\$817	-\$20
Spryview Housing Co-operative Limited	01154737	Cooperative	28 Arvida Avenue, Halifax	1	\$860	\$839	-\$21
Spryview Housing Co-operative Limited	00043907	Cooperative	16 Carnation Crescent, Halifax	1	\$789	\$770	-\$19
Spryview Housing Co-operative Limited	05648238	Cooperative	2 Hayes Street, Halifax	1	\$882	\$861	-\$21
Spryview Housing Co-operative Limited	05648238	Cooperative	15 Heather Street, Halifax	1	\$882	\$861	-\$21
Spryview Housing Co-operative Limited	00143669	Cooperative	699 Herring Cove Road, Halifax	1	\$1,059	\$1,034	-\$26
Spryview Housing Co-operative Limited	03442861	Cooperative	1866 Old Sambro Road, Halifax	1	\$692	\$754	\$62

Spryview Housing Co-operative Limited	00471097	Cooperative	2678 Old Sambro Road, Halifax	1	\$938	\$1,022	\$84
Spryview Housing Co-operative Limited	03748375	Cooperative	244 Smokey Drive, Sackville	1	\$692	\$675	-\$17
Spryview Housing Co-operative Limited	04944747	Cooperative	26 Williams Lake Road, Halifax	1	\$789	\$770	-\$19
Tawaak Housing Association	04071271	Society	7159 Abbott Drive, Halifax	3	\$2,423	\$2,364	-\$59
Tawaak Housing Association	03129799	Society	132 Albro Lake Road, Dartmouth	3	\$2,292	\$2,237	-\$56
Tawaak Housing Association	01425374	Society	6215-17 Allan Street, Halifax	2	\$2,994	\$2,921	-\$73
Tawaak Housing Association	04072294	Society	5857-59 Almon Street, Halifax	4	\$3,465	\$3,381	-\$84
Tawaak Housing Association	01428756	Society	5568-70 Black Street, Halifax	4	\$2,933	\$2,862	-\$71
Tawaak Housing Association	04823265	Society	13 Brule Street, Dartmouth	3	\$1,703	\$1,662	-\$41
Tawaak Housing Association	00140066	Society	15-15A Centre Street, Dartmouth	2	\$1,928	\$1,881	-\$47
Tawaak Housing Association	03652246	Society	15 Charles Street, Dartmouth	1	\$646	\$631	-\$16
Tawaak Housing Association	03862135	Society	5815 Charles Street, Halifax	2	\$2,907	\$2,836	-\$71
Tawaak Housing Association	04473841	Society	6007 Charles Street, Halifax	7	\$3,645	\$3,557	-\$88
Tawaak Housing Association	04224841	Society	2390 Clifton Street, Halifax	2	\$2,804	\$2,736	-\$68
Tawaak Housing Association	00667722	Society	65 Courtney Road, Dartmouth	3	\$2,150	\$2,098	-\$52
Tawaak Housing Association	01441426	Society	6074 Cunard Street, Halifax	2	\$2,725	\$2,659	-\$66
Tawaak Housing Association	02222841	Society	7 Dawn Street, Halifax	6	\$3,238	\$3,159	-\$79
Tawaak Housing Association	04532201	Society	128 Frederick Street, Halifax	2	\$2,047	\$1,998	-\$50
Tawaak Housing Association	01276646	Society	5351 Glebe Street, Halifax	8	\$2,736	\$2,669	-\$66
Tawaak Housing Association	05043166	Society	27 Hartlen Avenue, Halifax	2	\$1,932	\$1,885	-\$47
Tawaak Housing Association	01373404	Society	43 Hartlen Avenue, Halifax	1	\$1,137	\$1,109	-\$28
Tawaak Housing Association	05537657	Society	45 Hartlen Avenue, Halifax	1	\$1,140	\$1,112	-\$28
Tawaak Housing Association	00140155	Society	12 Hiltop Terrace, Dartmouth	2	\$2,376	\$2,318	-\$58
Tawaak Housing Association	04430999	Society	2328-30 Hunter Street, Halifax	2	\$3,368	\$2,976	-\$392
Tawaak Housing Association	02300303	Society	6111 Lady Hammond Road, Halifax	2	\$2,341	\$2,285	-\$57
Tawaak Housing Association	03754332	Society	6175 Lady Hammond Road, Halifax	4	\$3,415	\$3,381	-\$33
Tawaak Housing Association	00058718	Society	6257 Lawrence Street, Halifax	2	\$2,655	\$2,591	-\$64
Tawaak Housing Association	04103645	Society	5 Linden Court, Cole Harbour	1	\$1,127	\$1,100	-\$27
Tawaak Housing Association	04103637	Society	9 Linden Court, Cole Harbour	1	\$1,108	\$1,081	-\$27
Tawaak Housing Association	02325616	Society	67 Lynn Drive, Dartmouth	2	\$1,481	\$1,445	-\$36

Tawaak Housing Association	07771797	Society	30-36 Margate Drive, Halifax	4	\$2,933	\$2,862	-\$71
Tawaak Housing Association	03731723	Society	2334 Maynard Street, Halifax	3	\$2,493	\$2,432	-\$60
Tawaak Housing Association	03947246	Society	61-63 Melrose Avenue, Halifax	2	\$1,945	\$1,898	-\$47
Tawaak Housing Association	03257924	Society	3811 Newbery Street, Halifax	4	\$3,886	\$3,792	-\$94
Tawaak Housing Association	05893291	Society	26 Nicole Court, Dartmouth	1	\$1,081	\$1,055	-\$26
Tawaak Housing Association	05893283	Society	28 Nicole Court, Dartmouth	1	\$1,081	\$1,055	-\$26
Tawaak Housing Association	04771176	Society	90 Pinecrest Drive, Dartmouth	4	\$1,400	\$1,366	-\$34
Tawaak Housing Association	04859316	Society	122 Pinecrest Drive, Dartmouth	6	\$2,666	\$2,601	-\$65
Tawaak Housing Association	04633008	Society	37A Pinegrove Drive, Halifax	2	\$1,642	\$1,602	-\$40
Tawaak Housing Association	00797367	Society	341 Prince Albert Road, Dartmouth	1	\$1,015	\$990	-\$25
Tawaak Housing Association	00797375	Society	343 Prince Albert Road, Dartmouth	1	\$1,015	\$990	-\$25
Tawaak Housing Association	03678679	Society	3231-33 Ralston Avenue, Halifax	2	\$2,807	\$2,738	-\$68
Tawaak Housing Association	04724232	Society	3181 Robie Street, Halifax	2	\$2,887	\$2,817	-\$70
Tawaak Housing Association	03526429	Society	5299 South Street, Halifax	5	\$3,916	\$3,821	-\$95
Tawaak Housing Association	00740632	Society	9 Springhill Road, Dartmouth	1	\$1,084	\$1,057	-\$26
Tawaak Housing Association	05751284	Society	9A Springhill Road, Dartmouth	1	\$1,084	\$1,057	-\$26
Tawaak Housing Association	01436171	Society	6244 Summitt Street, Halifax	2	\$2,264	\$2,209	-\$55
Tawaak Housing Association	01275739	Society	10 Winchester Avenue, Halifax	2	\$1,526	\$1,489	-\$37
Tawaak Housing Association	04707532	Society	154 Windmill Road, Dartmouth	3	\$2,354	\$2,297	-\$57
Tawaak Housing Association	04944739	Society	2483 Windsor Street, Halifax	3	\$3,944	\$3,849	-\$96
Trillium Housing Co-operative Limited	05511496	Cooperative	49A Cranberry Crescent, Dartmouth	8	\$3,400	\$3,317	-\$82
Trillium Housing Co-operative Limited	10501857	Cooperative	17-21 Trillium Court, Dartmouth	5	\$2,738	\$2,672	-\$66
Trillium Housing Co-operative Limited	10501830	Cooperative	1-8 Trillium Court, Dartmouth	8	\$2,745	\$2,679	-\$67
Trillium Housing Co-operative Limited	10501865	Cooperative	22-26 Trillium Court, Dartmouth	5	\$2,738	\$2,672	-\$66
Trillium Housing Co-operative Limited	10501849	Cooperative	9-16 Trillium Court, Dartmouth	5	\$2,745	\$2,679	-\$67
Trillium Housing Co-operative Limited	10501873	Cooperative	66A Valkyrie Crescent Dartmouth	8	\$2,745	\$2,679	-\$67
True North Housing Co-operative Limited	06186165	Cooperative	21 True North Crescent, Dartmouth	12	\$6,086	\$5,938	-\$148
Westmoor 57 Housing Co-operative Limited	04879406	Cooperative	3118 Coleman Court, Halifax	1	\$1,133	\$1,105	-\$27

Westmoor 57 Housing Co-operative Limited	04879708	Cooperative	3119 Coleman Court, Halifax	1	\$1,128	\$1,101	-\$27
Westmoor 57 Housing Co-operative Limited	04879775	Cooperative	3122 Coleman Court, Halifax	1	\$1,175	\$1,147	-\$29
Westmoor 57 Housing Co-operative Limited	04879503	Cooperative	3125 Coleman Court, Halifax	1	\$1,125	\$1,098	-\$27
Westmoor 57 Housing Co-operative Limited	04879368	Cooperative	3128 Coleman Court, Halifax	1	\$1,136	\$1,109	-\$28
Westmoor 57 Housing Co-operative Limited	04879783	Cooperative	3129 Coleman Court, Halifax	1	\$1,111	\$1,084	-\$27
Westmoor 57 Housing Co-operative Limited	04879651	Cooperative	3138 Coleman Court, Halifax	1	\$1,122	\$1,095	-\$27
Westmoor 57 Housing Co-operative Limited	04879511	Cooperative	3141 Coleman Court, Halifax	1	\$1,147	\$1,119	-\$28
Westmoor 57 Housing Co-operative Limited	04879791	Cooperative	6826 Cook Avenue, Halifax	1	\$1,140	\$1,113	-\$28
Westmoor 57 Housing Co-operative Limited	04879546	Cooperative	6828 Cook Avenue, Halifax	1	\$1,118	\$1,091	-\$27
Westmoor 57 Housing Co-operative Limited	04879805	Cooperative	6832 Cook Avenue, Halifax	1	\$1,153	\$1,125	-\$28
Westmoor 57 Housing Co-operative Limited	04879414	Cooperative	6834 Cook Avenue, Halifax	1	\$1,143	\$1,115	-\$28
Westmoor 57 Housing Co-operative Limited	04879821	Cooperative	6838 Cook Avenue, Halifax	1	\$1,170	\$1,141	-\$28
Westmoor 57 Housing Co-operative Limited	04879686	Cooperative	6842 Cook Avenue, Halifax	1	\$1,130	\$1,102	-\$27
Westmoor 57 Housing Co-operative Limited	04879627	Cooperative	6848 Cook Avenue, Halifax	1	\$1,200	\$1,171	-\$29
Westmoor 57 Housing Co-operative Limited	04879767	Cooperative	6849 Cook Avenue, Halifax	1	\$1,133	\$1,105	-\$27
Westmoor 57 Housing Co-operative Limited	04879678	Cooperative	6853 Cook Avenue, Halifax	1	\$1,109	\$1,082	-\$27
Westmoor 57 Housing Co-operative Limited	04879597	Cooperative	6856 Cook Avenue, Halifax	1	\$1,143	\$1,115	-\$28
Westmoor 57 Housing Co-operative Limited	04879562	Cooperative	6861 Cook Avenue, Halifax	1	\$1,166	\$1,137	-\$28
Westmoor 57 Housing Co-operative Limited	04879376	Cooperative	6864 Cook Avenue, Halifax	1	\$1,129	\$1,102	-\$27
Westmoor 57 Housing Co-operative Limited	04879392	Cooperative	6867 Cook Avenue, Halifax	1	\$1,133	\$1,105	-\$27
Westmoor 57 Housing Co-operative Limited	04879589	Cooperative	6868 Cook Avenue, Halifax	1	\$1,138	\$1,110	-\$28
Westmoor 57 Housing Co-operative Limited	04879724	Cooperative	6875 Cook Avenue, Halifax	1	\$1,144	\$1,116	-\$28

Westmoor 57 Housing Co-operative Limited	04879694	Cooperative	6876 Cook Avenue, Halifax	1	\$1,153	\$1,125	-\$28
Westmoor 57 Housing Co-operative Limited	04879325	Cooperative	6879 Cook Avenue, Halifax	1	\$1,142	\$1,115	-\$28
Westmoor 57 Housing Co-operative Limited	04879457	Cooperative	6882 Cook Avenue, Halifax	1	\$1,323	\$1,291	-\$32
Westmoor 57 Housing Co-operative Limited	04879422	Cooperative	6889 Cook Avenue, Halifax	1	\$1,126	\$1,099	-\$27
Westmoor 57 Housing Co-operative Limited	04879473	Cooperative	6894 Cook Avenue, Halifax	1	\$1,213	\$1,183	-\$29
Westmoor 57 Housing Co-operative Limited	04879384	Cooperative	6895 Cook Avenue, Halifax	1	\$1,104	\$1,077	-\$27
Westmoor 57 Housing Co-operative Limited	04879538	Cooperative	6898 Cook Avenue, Halifax	1	\$1,133	\$1,105	-\$27
Westmoor 57 Housing Co-operative Limited	04879759	Cooperative	6907 Cook Avenue, Halifax	1	\$1,127	\$1,100	-\$27
Westmoor 57 Housing Co-operative Limited	04879554	Cooperative	6908 Cook Avenue, Halifax	1	\$1,134	\$1,107	-\$28
Westmoor 57 Housing Co-operative Limited	04879619	Cooperative	6911 Cook Avenue, Halifax	1	\$1,125	\$1,098	-\$27
Westmoor 57 Housing Co-operative Limited	04879341	Cooperative	6912 Cook Avenue, Halifax	1	\$1,130	\$1,102	-\$27
Westmoor 57 Housing Co-operative Limited	04879333	Cooperative	6918 Cook Avenue, Halifax	1	\$1,118	\$1,091	-\$27
Westmoor 57 Housing Co-operative Limited	04879643	Cooperative	6919 Cook Avenue, Halifax	1	\$1,131	\$1,103	-\$27
Westmoor 57 Housing Co-operative Limited	04879732	Cooperative	6923 Cook Avenue, Halifax	1	\$1,160	\$1,132	-\$28
Westmoor 57 Housing Co-operative Limited	04879716	Cooperative	6924 Cook Avenue, Halifax	1	\$1,185	\$1,156	-\$29
Westmoor 57 Housing Co-operative Limited	04879481	Cooperative	6931 Cook Avenue, Halifax	1	\$1,161	\$1,133	-\$28
Westmoor 57 Housing Co-operative Limited	04879465	Cooperative	6932 Cook Avenue, Halifax	1	\$1,200	\$1,170	-\$29
Westmoor 57 Housing Co-operative Limited	04879449	Cooperative	6937 Cook Avenue, Halifax	1	\$1,129	\$1,101	-\$27
Westmoor 57 Housing Co-operative Limited	04879635	Cooperative	6940 Cook Avenue, Halifax	1	\$1,167	\$1,138	-\$28
Westmoor 57 Housing Co-operative Limited	04880005	Cooperative	6810 Vaughan Avenue, Halifax	1	\$1,130	\$1,102	-\$27
Westmoor 57 Housing Co-operative Limited	04879937	Cooperative	6817 Vaughan Avenue, Halifax	1	\$1,102	\$1,075	-\$27
Westmoor 57 Housing Co-operative Limited	04879929	Cooperative	6818 Vaughan Avenue, Halifax	1	\$1,182	\$1,153	-\$29

Westmoor 57 Housing Co-operative Limited	04879996	Cooperative	6822 Vaughan Avenue, Halifax	1	\$1,133	\$1,106	-\$27
Westmoor 57 Housing Co-operative Limited	04879988	Cooperative	6829 Vaughan Avenue, Halifax	1	\$1,145	\$1,118	-\$28
Westmoor 57 Housing Co-operative Limited	04879848	Cooperative	6839 Vaughan Avenue, Halifax	1	\$1,160	\$1,132	-\$28
Westmoor 57 Housing Co-operative Limited	04879945	Cooperative	6842 Vaughan Avenue, Halifax	1	\$1,142	\$1,114	-\$28
Westmoor 57 Housing Co-operative Limited	04879872	Cooperative	6848 Vaughan Avenue, Halifax	1	\$1,123	\$1,096	-\$27
Westmoor 57 Housing Co-operative Limited	04879899	Cooperative	6849 Vaughan Avenue, Halifax	1	\$1,111	\$1,084	-\$27
Westmoor 57 Housing Co-operative Limited	04880013	Cooperative	6858 Vaughan Avenue, Halifax	1	\$1,093	\$1,066	-\$27
Westmoor 57 Housing Co-operative Limited	04879856	Cooperative	6866 Vaughan Avenue, Halifax	1	\$1,143	\$1,115	-\$28
Westmoor 57 Housing Co-operative Limited	04879813	Cooperative	6876 Vaughan Avenue, Halifax	1	\$1,133	\$1,106	-\$27
Westmoor 57 Housing Co-operative Limited	04879902	Cooperative	6882 Vaughan Avenue, Halifax	1	\$1,126	\$1,099	-\$27
Westmoor 57 Housing Co-operative Limited	04879961	Cooperative	6888 Vaughan Avenue, Halifax	1	\$1,148	\$1,120	-\$28
Westmoor 57 Housing Co-operative Limited	04879953	Cooperative	6892 Vaughan Avenue, Halifax	1	\$1,145	\$1,118	-\$28
41 Organizations			525 Properties	1,467 Units			

Leased Property								
Name of Organization	AAN	Sub-Category	Civic Address	# Units	2022 Tax (before)	Tax (after redesign)	Change	Expiry Date
Rocky Road Housing Co-operative Limited/HRM	05844177	Cooperative	3640-3667 Lynch Street and Imo Lane, Halifax	28	\$7,878	\$7,687	-\$191	December 31, 2023
West Halifax Housing Co-operative Limited/HRM	05843588	Cooperative	6721 Regent Road, Halifax	32	\$13,244	\$12,923	-\$321	December 31, 2024
2 Organizations			2 Properties	60 Units				

DRAFT Schedule E Community Benefit Organizations

Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change
Akoma Holdings Incorporated ¹	03453073	Unconfirmed	10 Wilfred Jackson Way, Westphal	\$6,412	\$9,857	\$3,445
Alrasoul Islamic Society Centre	00267201	Religion	1247 Bedford Highway, Bedford	\$5,653	\$4,223	-\$1,431
Ashlar Masonic Building Company Limited	00129879	Fraternity	1 Chestnut Drive, Smith Settlement	\$566	\$462	-\$104
Austenville Owls Club	00157546	Social Club	34 Oakdale Crescent, Dartmouth	\$2,959	\$2,210	-\$749
Austenville Owls Club	00157562	Social Club	36 Oakdale Crescent, Dartmouth	\$591	\$441	-\$150
Austenville Owls Club	010566282	Social Club	38 Oakdale Crescent, Dartmouth	\$666	\$497	-\$168
Beaver Bank Kinsac Lions Club	07727372	Fraternity	40 Sandy Lake Road, Beaver Bank	\$2,371	\$1,937	-\$434
Bedford Masonic Lodge	00267317	Fraternity	10 Dartmouth Road, Dartmouth	\$1,915	\$1,430	-\$484
Black Educator's Association	00795151	Education	2136 Gottingen Street, Halifax	\$5,338	\$5,777	\$439
Canadian Cancer Society	03984354	Out-Patient Accommodation/Health Administration	5826 South Street, Halifax	\$29,406	\$10,982	-\$18,424
Canadian Red Cross Society	09502033	Health	133 Troop Avenue, Dartmouth	\$33,059	\$11,060	-\$21,999
Chalice (Canada)	06478344	Religion	26 Union Street, Bedford	\$24,944	\$10,800	-\$14,144
Chezzetcook and District Lions Club	03403882	Fraternity	89 East Chezzetcook Road, East Chezzetcook	\$0	\$1,071	\$1,071
Club 24	01150774	Social Club	3 Dundas Street, Dartmouth	\$1,562	\$2,943	\$1,381
Columbus Club of Sackville (Knights of Columbus)	02208229	Fraternity	252 Cobequid Road, Sackville	\$3,074	\$2,277	-\$798
Delmore Buddy Daye Learning Institute Incorporated	00913383	Education	5450 Cornwallis Street, Halifax	\$31,794	\$29,407	-\$2,387
Eastern Lodge (Royal Andeluvian Order of Buffaloes)	01362046	Fraternity	625 Cow Bay Road, Eastern Passage	\$8,430	\$6,482	-\$1,948
Eastern Passage-Cow Bay Lions Club	01362313	Fraternity	65 Hornes Road, Eastern Passage	\$0	\$2,925	\$2,925
Farrell Benevolent Society	01462466	Social Club	276 Windmill Road, Dartmouth	\$0	\$5,464	\$5,464
Halifax Haven Guest Home Society	01991434	Out-Patient Accommodation	5897 Inglis Street, Halifax	\$4,557	\$6,618	\$2,061
Kiwanis Club of Cole Harbour Westphal	07727321	Fraternity	759 Caldwell Road, Eastern Passage	\$0	\$3,002	\$3,002
Masonic Lodge: Eureka Lodge #42	03075869	Fraternity	42 Sprott Lane, Sheet Harbour	\$726	\$601	-\$125

Musquodoboit Harbour District Lions Club	05242118	Fraternity	43 Petpeswick Road, Musquodoboit Harbour	\$0	\$1,543	\$1,543
Mutual Benefit Society	03443655	Fraternity	2016 St. Margaret's Bay Road, Timberlea	\$0	\$903	\$903
Nova Scotia Lung Association ²	02140152	Health Administration	6331 Lady Hammond Road, Halifax	\$23,379	\$26,816	\$3,438
Philae Building Society	03234185	Fraternity	3530 Connolly Street, Halifax	\$13,219	\$9,874	-\$3,345
Purcell's Cove Social Club	03842207	Social Club	505 Purcell's Cove Road, Halifax	\$2,758	\$1,994	-\$764
Resolute Amateur Athletic Club	02175312	Social Club	5461 Inglis Street, Halifax	\$7,300	\$5,453	-\$1,847
Ronald McDonald House Charities Atlantic Association	03863492	Out-Patient Accommodations	1133 Tower Road, Halifax	\$3,651	\$10,165	\$6,514
Sackville Masonic Building Society Incorporated	02065924	Fraternity	57 Gloria Avenue, Sackville	\$0	\$2,327	\$2,327
Saint Antonios Antiochian Christian Orthodox Church (Olympic Hall)	00249114	Religion	2304 Hunter Street, Halifax	\$36,894	\$38,387	\$1,493
Social and Beneficial Society of Cow Bay	00968447	Social Club	1493 Cow Bay Road, Cow Bay	\$0	\$513	\$513
St. John Council for Nova Scotia and Prince Edward Island	10363748	Health	72 Highfield Park Drive, Dartmouth	\$13,078	\$10,839	-\$2,240
St. Margaret's Masonic Building Centre	04403444	Fraternity	6384 St. Margaret's Bay Road, Head of St. Margaret's Bay	\$1,299	\$1,061	-\$238
30 Organizations			34 Properties			

Leased Property							
Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change	Expiry Date
Bibles for Missions Halifax Enterprises/BFM Foundation Real Estate Management	09766871	Religion	31 Temple Terrace, Lower Sackville	\$29,086	\$10,925	-\$18,161	December 31, 2023
Kinsmen Club of Sackville/HRM	03404781	Fraternity	71 First Lake Drive, Lower Sackville	\$512	\$1,516	\$1,004	March 31, 2039
MacDonald House Association/Province of NS	01175297	Other	4144 Lawrencetown Road, Lawrencetown	\$6,307	\$9,433	\$3,126	May 31, 2022
Mission to Seafarers/Halifax Port Authority	08736065	Other	844 Marginal Road, Halifax	\$2,540	\$1,897	-\$643	January 31, 2025

Royal Lifesaving Society Canada: Nova Scotia Branch/HRM	00776076	Other	Portion of PID 00251529 1014 Purcell's Cove Road, Halifax	\$627	\$448	-\$179	March 31, 2026
Sackville NS Lions Club/Province of NS ³	07669925	Fraternity	67 Old Beaver Bank Road, Beaver Bank	\$0	\$0	\$0	Pending
Sackville NS Lions Club/HRM	03404773	Fraternity	101 Old Beaver Bank Road, Beaver Bank	\$0	\$3,300	\$3,300	May 31, 2031
7 Organizations			7 Properties				

Notes to Schedule E.

1. Akoma Holdings Incorporated – property use to be confirmed, occupancy includes for-profit/private interests.
2. Nova Scotia Lung Association – reduction in 2023 due to increase in commercial occupancy.
3. Sackville NS Lions Club – provincial lease has expired.

DRAFT Schedule F

Organizations With Vacant Property Under Development

Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change	Expiry Date
Affirmative Ventures Association ¹	03445526	Unconfirmed	139 Main Street, Dartmouth	\$2,109	\$2,211	\$102	April 1, 2026
Akoma Holdings Incorporated ²	10531128	Unconfirmed	Parcel HCC2 Old Lawrencetown Road, Cole Harbour	\$112	\$153	\$41	April 1, 2026
Compass Nova Scotia Co-operative Homes Limited ³	10614333	Affordable Housing (Schedule D)	PID 40270183 – Lot 1 Maitland Street, Halifax	\$2,991	\$1,425	-\$1,565	April 1, 2026
Compass Nova Scotia Co-operative Homes Limited	10614368	Affordable Housing (Schedule D)	PID 40623910 – Lot 1C Maitland Street, Halifax	\$2,376	\$1,132	-\$1,243	April 1, 2026
Herring Cove Community Association ⁴	03402258	Recreation (Schedule C)	30 Latter Pond Lane, Herring Cove	\$0	\$308	\$308	April 1, 2026
Housing Trust of Nova Scotia ¹⁰	04039769	Affordable Housing (Schedule D)	2183 Gottingen Street, Halifax	\$14,333	\$5,323	-\$9,010	Sold
Lake Loon Cherry Brook Development Association ¹¹	04681959	Recreation (Schedule C)	220 Lake Loon Road, Lake Loon	\$196	\$163	-\$34	April 1, 2026
Mi'kmaw Native Friendship Society ⁵	04128192	Vacant Building	2156 Gottingen Street, Halifax	\$1,368	\$901	-\$468	April 1, 2026
Mi'kmaw Native Friendship Society ⁶	04128214	Vacant Building	2158 Gottingen Street, Halifax	\$1,614	\$1,034	-\$580	April 1, 2026
Mi'kmaw Native Friendship Society ⁷	04128184	Vacant Building	2164 Gottingen Street, Halifax	\$1,419	\$906	-\$513	April 1, 2026
Mi'kmaw Native Friendship Society ⁸	04128176	Vacant Building	5511 Cornwallis Street, Halifax	\$223	\$155	-\$68	April 1, 2026
Mi'kmaw Native Friendship Society ⁹	00073504	Vacant Building	278 Wyse Road, Dartmouth	\$1,036	\$560	-\$476	April 1, 2026
Turret Art Space Society ¹²	00228354	Cultural (Schedule C)	1588 Barrington Street, Halifax	\$6,681	\$4,030	-\$2,650	April 1, 2026
8 Organizations			13 Properties				

Notes to Schedule F

1. Affirmative Ventures Association – construction of mixed income apartment building.
2. Akoma Holdings Incorporated – vacant land holding.
3. Compass Nova Scotia Co-operative Homes Limited – construction of affordable housing apartment building. Not a registered charity.

4. Herring Cove Community Association - former fire station donated to the Association in 2018². Vacant building.
5. Mi'kmaw Native Friendship Society – future property use unconfirmed.
6. Mi'kmaw Native Friendship Society – future property use unconfirmed.
7. Mi'kmaw Native Friendship Society – former occupancy by Direction 180.
8. Mi'kmaw Native Friendship Society – property use unconfirmed. Needle Exchange re-located to 5367 Cogswell Street, Halifax
9. Mi'kmaw Native Friendship Society - property acquired in 2019 and added to tax relief program in 2021; remains vacant as of January 2023. Proposed use for Needle Exchange location and administration/employment-related programming.
10. Housing Trust of Nova Scotia - vacant land sold in 2022 and will be removed from the program in 2023.
11. Lake Loon Cherry Brook Development Association – former school donated to the Association in 2016³. Vacant building.
12. Turret Art Space Society – building donated to the Society in 2018. Vacant building. Remediation commenced in 2022.

DRAFT Schedule G

Organizations Under the Federal Government Rapid Housing Initiatives Program

Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change	Expiry Date
Adsum Association for Women and Children	03393062	Supportive Housing (Schedule A)	158 Greenhead Road, Lakeside	\$1,207	\$204	-\$1,002	April 1, 2041
Affordable Housing Association of Nova Scotia	07531176	Supportive Housing (Schedule A)	101 Yorkshire Avenue, Dartmouth	\$11,922	\$1,679	-\$10,243	April 1, 2042
Mi'kmaw Native Friendship Society (Diamond Bailey House)	03895122	Supportive Housing (Schedule A)	5853 College Street, Halifax	\$2,609	\$268	-\$2,341	April 1, 2041
North End Community Health Association	00950823	Supportive Housing (Schedule A)	2218 Maitland Street, Halifax	\$955	\$193	-\$762	April 1, 2041
4 Organizations			4 Properties				

² Report to March 20, 2018, meeting of Regional Council, Administrative Order 50 Disposal of Surplus Real Property: Portion of PID 40000069 and PID 40000051 30 Latter Pond Lane, Herring Cove, and Proposed Funding Contribution Agreement, dated January 26, 2018.

³ Report to May 10, 2016, meeting of Regional Council, Community Interest Sale: 220 Lake Loon Road, dated May 3, 2016.

DRAFT Schedule H (Interim)
Volunteer Ground Search and Rescue Service Organizations

Name of Organization	AAN	Sub-Category	Civic Address	2022 Tax (before)	Tax (after redesign)	Change
Eastern Shore Ground Search and Rescue Team	2629313	Ground Search and Rescue	5688 Highway 7, Head of Chezzetcook	\$0	\$150	\$150
Halifax Regional Ground Search and Rescue Team	3376699	Ground Search and Rescue	116 Lakeview Road, Lakeview	\$0	\$216	\$216
Sheet Harbour and Area Ground Search and Rescue	6353134	Ground Search and Rescue	44 Behie Road, Sheet Harbour	\$0	\$150	\$150
3 Organizations			3 Properties			