

**ADMINISTRATIVE ORDER 2024-001-ADM
RESPECTING TAX RELIEF FOR NON-PROFIT AND
REGISTERED CANADIAN CHARITABLE ORGANIZATIONS**

HALIFAX

TABLE OF CONTENTS

SHORT TITLE 1

PURPOSE 2

INTERPRETATION 3

- Area Rate 3(a)
- Assessment Roll 3(b)
- Benchmark Rate 3(c)
- Charter 3(d)
- Community Organization 3(e)
- Council 3(f)
- Dwelling Unit 3(g)
- Eligible Organization 3(h)
- Entity 3(i)
- Exemption Percentage 3(j)
- Exemption Rate 3(k)
- Exemption Rate Factor 3(l)
- Fiscal Year 3(m)
- Government 3(n)
- Lease 3(o)
- Maximum Per Dwelling Unit Amount 3(p)
- Maximum Tax Payable Amount 3(q)
- Minimum Tax Payable Amount 3(r)
- Municipal License 3(s)
- Municipality 3(t)
- Non-profit Organization 3(u)
- Owner 3(v)
- Property 3(w)
- Ratio of Use 3(x)
- Registered Canadian Charitable Organization 3(y)
- Rental Housing 3(z)
- Resident Caretaker 3(aa)
- Service Commission 3(ab)
- Tax Relief 3(ac)
- Taxable Amount 3(ad)
- Treasurer 3(ae)

**PART I
GENERAL ELIGIBILITY REQUIREMENTS**

REQUIREMENTS FOR NON-PROFIT ORGANIZATIONS 4

- Registration Requirement 4(a)
- Type of Organization 4(b)
- Provide Direct Community Benefit 4(c)
- Own, Lease or Municipal License 4(d)

REQUIREMENTS FOR REGISTERED CANADIAN CHARITABLE ORGANIZATION 5

- Registration Requirement 5(a)
- Provide Direct Community Benefit 5(b)
- Own, Lease or Municipal License 5(c)
- Use Property Solely for Charitable Purpose 5(d)

REQUIREMENT TO BE REGISTERED UNDER RENTAL REGISTRY 6

PROPERTY MUST BE ASSESSED AS TAXABLE 7

EXPIRED LEASE OR EXPIRED MUNICIPAL LICENSE8

**PART 2
APPLICATION REQUIREMENTS**

DEADLINES 9-10

- One Intake period for Initial and Renewals 9(1)
- Deadline for Initial Applications 9(2)
- Deadline for Renewal Applications 9(3)
- Deadline for Additional Information under section 17 9(4)
- Extensions of Deadlines for Emergencies..... 9(5)
- Deadlines Falling on Weekends and Holidays 9(6)
- Requirement to Post Deadlines on Website..... 9(7)
- Opportunity to Remedy..... 9(8)
- Tax Relief Subject to budget 9(9)

LATE OR INCOMPLETE APPLICATIONS 10

- Incomplete or Late Initial Applications not considered 10(1)
- Applications Late..... 10(2)
- Late or Incomplete Applications to Renew considered under section 49 10(3)
- Failure to submit completed application for three consecutive years..... 10(4)
- Where Tax Relief Revoked submit initial application..... 10(5)

APPLICATIONS FOR INITIAL TAX RELIEF 11-14

- Required Form..... 11(1)
- Required Information 11(2)
- Additional Required Information for Initial Tax Relief Application: Organization Providing Affordable Housing Rental..... 12
- Additional Required Information for Initial Tax Relief Application: Organization Under the Federal Government Rapid Housing Initiatives Program 13
- Additional Required Information for Initial Tax Relief Accommodations: Property Owned by Non-Profit/Charity and leased to Third Party..... 14

APPLICATION FOR RENEWAL OF TAX RELIEF 15-17

- Confirmation Form Required 15(1)
- Required Information 15(2)
- Additional Required information for Expired Lease or Municipal License 16
- Additional Information Required for Renewal if Requested by Treasurer 17

APPLICATION EVALUATION 18

- Screened by Treasurer for Amounts Owed 18(1)
- Outstanding Amount Identified..... 18(2)
- Evaluation Criteria 18(3)

**PART 3
TAX RELIEF CLASSIFICATIONS**

REQUIREMENT TO CLASSIFY 19

- Must Classify Based on Schedule Criteria 19(1)
- Eligible Organization Shall Meet Schedule E Criteria..... 19(2)
- Community Benefit Organization Presumed Classification 19(3)
- Classification at Council Discretion 19(4)
- Property can only be listed on one Schedule 19(5)

TAX RELIEF CLASSIFICATIONS 20

- Creation of Schedules 20(1)
- Creation of Appendix 20(2)

**PART 4
CLASSIFICATION CRITERIA**

SCHEDULE A: CHARITABLE ORGANIZATIONS PROVIDING HOUSING AND DEDICATED SERVICES FOR PERSONS WITH SPECIAL NEEDS 21

SCHEDULE B: FAMILY SERVICES, CHILD CARE, AND DEDICATED YOUTH SERVICES ORGANIZATIONS 22-23

SCHEDULE C: CULTURAL, RECREATIONAL, ENVIRONMENTAL, COMMUNITY TRANSIT ORGANIZATIONS 24-25

SCHEDULE D: ORGANIZATIONS PROVIDING AFFORDABLE HOUSING RENTAL ACCOMMODATIONS 26-27

SCHEDULE E: COMMUNITY BENEFIT ORGANIZATIONS 28-29

SCHEDULE F: ORGANIZATIONS WITH VACANT PROPERTY UNDER DEVELOPMENT 30-33

SCHEDULE G: ORGANIZATIONS UNDER THE FEDERAL GOVERNMENT RAPID HOUSING INITIATIVES PROGRAM 34-35

APPENDIX 1: ELIGIBLE ORGANIZATIONS THAT ARE TENANTS RECOGNIZED UNDER PROPERTY OWNER’S TAX RELIEF 36

**PART 5
PROVISION OF TAX RELIEF**

TAX RELIEF FOR OWNED PROPERTY 37

TAX RELIEF FOR PROPERTY LEASED BY AN ELIGIBLE ORGANIZATION FROM THE GOVERNMENT 38

- Lease within the municipality 38(1)(a)
- Lease requires taxes be paid 38(1)(b)
- Requirements for Lease other than Federal Government Rapid Housing Initiative 38(2)
- Requirements for Lease under Federal Government Rapid Housing Initiative 38(3)
- Schedule G applies 38(4)
- Applicable Schedule determined by Council 38(5)

TAX RELIEF FOR PROPERTY LEASED BY NON-PROFIT/CHARITY AND SUBLEASED TO NON-PROFIT/CHARITY 39

TAX RELIEF FOR PROPERTY UNDER MUNICIPAL LICENSE 40

TAX RELIEF BASED ON PRIMARY USE 41

TAX RELIEF APPLIES TO THE ELIGIBLE PORTIONS OF REAL PROPERTY 42

- Clarification for Vacant Portions 42(2)

TAX RELIEF FOR VACANT PROPERTY NOT UNDER DEVELOPMENT 43

- Criteria for Classification 43(1)
- Classification as Community Benefit Organization 43(2)

**PART 6
EXCLUSIONS FROM TAX RELIEF**

AMOUNTS EXCLUDED FROM CONSIDERATIONS FOR TAX RELIEF 44

EXCLUSIONS INELIGIBLE FROM TAX RELIEF 45

AMOUNTS EXCLUDED FROM TAX RELIEF 46(1)

- **Some Area Rates Included in Tax Relief 46(2)**

CERTAIN DWELLINGS UNITS EXCLUDED FROM TAX RELIEF 47

**PART 7
PRO-RATED REDUCTIONS OF TAX RELIEF**

EFFECT OF PRO-RATED REDUCTIONS 48

PRO-RATED REDUCTION FOR LATE RENEWAL APPLICATIONS 49

REDUCTION FOR PROPORTIONAL OCCUPANCY 50

- **Percentage occupied by the Eligible Organization by the amount of Tax Relief 50(2)**

LESSEE RECEIVES SAME TAX RELIEF AS OWNER 51

REDUCTION AND PROPORTIONAL OCCUPANCY FOR RATIO OF USE 52

PRO-RATED REDUCTION FOR SURRENDERING OCCUPANCY 53

PRO-RATED REDUCTION FOR PROPERTY SALE OR CONVEYANCE 54

**PART 8
AMOUNTS OWED FOR ELIGIBLE TAXES**

AMOUNT OF TAX RELIEF FOR OWNED PROPERTY 55

- **Tax Relief other than Lease or Municipal License 55(1)**
- **Amount of the Tax Relief 55(2)**

AMOUNT OF TAX RELIEF FOR MUNICIPAL LICENSE AND CERTAIN LEASED PROPERTIES 56

- **Municipal License 56(1)(a)**
- **Organization Under the Federal Government Rapid Housing Initiatives Program 56(1)(b)**
- **Owned by an Eligible Organization and Leased to another Eligible Organization 56(1)(c)**
- **Amount of the Tax Relief 56(2)**

MAXIMUM PER DWELLING UNIT AMOUNT 57

- **Determined by Treasurer 57(1)**
- **Separate Parking Spaces 57(2)**
- **Separate Property Subject to separate Tax Relief 57(3)**

DISCREPANCY BETWEEN NUMBER OF DWELLING UNITS ON APPLICATION AND ASSESSMENT ROLL 58

**PART 9
GENERAL**

CONDITIONS OF ALL TAX RELIEF 59-64

- Tax Relief Only provided if Administrative Order is satisfied 59
- Acknowledgments of Receipt of Public Funded Operating Assistance.....60
- Sole Discretion of Council 61-62
- Valid for Fiscal Year Only and Not Retroactive 63
- Subject to budget and not all applications funded 64-65
- Tax Relief Not transferable..... 66
- Terminated for breach of enactment 67

INTEREST OWED ON TAX ARREARS 68

TAX SALE PROCEEDINGS 69

REFUND AND BY-LAW F-300 FEES 70

SET OFF FOR GRANT 71

RECOURSE FOR OVERPAYMENT OF TAX RELIEF 72

REFERRAL BY COUNCIL 73

REPORT TO COUNCIL 74

CHANGES TO ASSESSMENT ROLL 75

REVIEW AND AMENDMENTS 76

SCHEDULES AND APPENDIX 77

**PART 10
TRANSITION AND REPEAL**

TRANSITION 78

REFERENCE TO FORMER TAX RELIEF ADMINISTRATIVE ORDER 79

REPEAL 80

EFFECTIVE DATE 81

**ADMINISTRATIVE ORDER 2024-001-ADM
RESPECTING TAX RELIEF FOR NON-PROFIT AND
REGISTERED CANADIAN CHARITABLE ORGANIZATIONS**

BE IT ENACTED by the Council of the Halifax Regional Municipality, under the authority of the *Halifax Regional Municipality Charter*, S.N.S. 2008, c. 39, as amended, and the *Housing Supply and Services Act*, S.N.S. 2022, c.3, as follows:

Short Title

1. This Administrative Order may be cited as the *Tax Relief Administrative Order*.

Purposes

2. The purpose of this Administrative Order is to provide Tax Relief to Non-profit Organizations and Registered Canadian Charitable Organizations that, in the sole opinion of Council, are organizations that:

- (a) are non-commercial in nature;
- (b) do not represent the interests of business, commerce, or industry; and
- (c) provide a direct community benefit to the residents of the Municipality.

Interpretation

3. In this Administrative Order,

- (a) “Area Rate” means an area rate levied under the *Charter*, and includes a uniform charge;
- (b) “Assessment Roll” means the roll that has been forward to the Clerk of the Municipality under section 52 of the *Assessment Act*, R.S.N.S 1989, c. 23, as amended;
- (c) “Benchmark Rate” means the rate calculated by adding together the urban residential property taxes rates for the current Fiscal Year that were set by Council per \$100 of taxable assessment and rounded up to the nearest tenth, except for the following rates:
 - (i) an Area Rate levied for a business improvement district;
 - (ii) an Area Rate for private road maintenance;
 - (iii) the fire protection rate, and
 - (iv) a community Area Rate;
- (d) “*Charter*” means the *Halifax Regional Municipality Charter*, S.N.S, 2008, c. 39, as amended;
- (e) “Community Organization” means:
 - (i) an interest-based organization that has a common cause or purpose, or
 - (ii) an organization representing a geographic area of the municipality,
whose mandate is to engage residents of the municipality in the identification and collaborative resolution of local issues;
- (f) “Council” means the Council of the Municipality;
- (g) “Dwelling Unit” means a dwelling unit as defined by clause 3(z) of the *Charter*;

(h) "Eligible Organization" means a registered Non-profit Organization or a Registered Canadian Charitable Organization;

(i) "Entity" includes an individual, person, corporation, and Government;

(j) "Exemption Percentage" means:

(i) for a Charitable Organization Providing Housing and Dedicated Services for Persons with Special Needs, 100%,

(ii) for a Family Services, Child Care, and Dedicated Youth Services Organization, 85%,

(iii) for a Cultural, Recreational, Environmental, and Community Transit Organization, 75%,

(iv) Subject to clause 3(j)(v), for an Affordable Housing Rental Accommodations Organization, 50%,

(v) for an Affordable Housing Rental Accommodations Organization in receipt of a reduction in the assessed market value under the Nova Scotia Capped Assessment Program, 25%,

(vi) for a Community Benefit Organization, 25%,

(vii) for an Organization under the Federal Government Rapid Housing Initiatives Program, 100%, and

(viii) for an Organization with Vacant Property Under Development, 75%;

(k) "Exemption Rate" means the rate calculated by multiplying the Benchmark Rate by the applicable Exemption Rate Factor, and is represented by the formula:

$$\text{Benchmark Rate} \times \text{Exemption Rate Factor} = \text{Exemption Rate};$$

(l) "Exemption Rate Factor" means the amount calculated by subtracting the applicable Exemption Percentage from one hundred and dividing that difference by 100, and is represented by the formula:

$$(100 - \text{Exemption Percentage}) \div 100 = \text{Exemption Rate Factor};$$

(m) "Fiscal Year" means the period from April 1st in one year to March 31st in the following year, including both dates;

(n) "Government" means His Majesty in Right of the Province of Nova Scotia, His Majesty in Right of the Government of Canada, a First Nation, the Municipality, a Service Commission, or a corporation that is an agent of His Majesty in Right of the Province of Nova Scotia or in Right of Canada, including the Canada Mortgage and Housing Corporation;

(o) "Lease" means a written agreement signed by both:

(i) the owner of the Property and the lessee Eligible Organization that occupies the Property whereby the lessee has care and control over the Property in accordance with the terms and conditions of that agreement, or

(ii) the lessee Eligible Organization of the Property, and the sub-lessee of the Property that is another Eligible Organization, whereby the sub-lessee has care and control over

the Property in accordance with the terms and conditions of that agreement;

(p) "Maximum Per Dwelling Unit Amount" means fifty per cent (50%) of the average total residential property taxes for single-family homes within the Municipality for the prior Fiscal Year, rounded to the nearest \$50;

(q) "Maximum Tax Payable Amount" means for:

(i) all Eligible Organizations other than an Affordable Housing Rental Accommodations Organization, \$25,000, or

(ii) for an Affordable Housing Rental Accommodations Organization, the lesser of

(A) \$25,000, or

(B) the amount calculated by multiplying the Maximum Per Dwelling Unit Amount by the number of Dwelling Units on the Property;

(r) "Minimum Tax Payable Amount" means one hundred and fifty dollars (\$150);

(s) "Municipal License" means a written contractual agreement signed by the Municipality and an Eligible Organization whereby that organization has the permission of the Municipality to use or occupy the Property that the Municipality has an estate, right, title or interest in;

(t) "Municipality" means the Halifax Regional Municipality;

(u) "Non-profit Organization" means:

(i) a society incorporated under the *Societies Act*, R.S.N.S. 1989 c.435, as amended,

(ii) a non-profit association incorporated under the *Co-operative Associations Act*, R.S.N.S. 1989 c. 98, as amended,

(iii) a non-profit association to which the *Co-operative Associations Act* applies,

(iv) a not-for-profit corporation incorporated under the *Canada Not-for-profit Corporations Act*, S.C. 2009, c. 23, or

(v) a non-profit organization otherwise incorporated under an Act of the Nova Scotia Legislature;

(v) "Owner" means

(i) a part owner, joint owner, tenant in common or joint tenant of the whole or any part of land or a building,

(ii) in the case of the absence or incapacity of the person having title to the land or building, a trustee, an executor, a guardian, an agent, a mortgagee in possession or a person having the care or control of the land or building,

(iii) a person who occupies shores, beaches or shoals, and

(iv) in the absence of proof to the contrary, the person assessed for the property;

(w) "Property" means the real property that is the subject of:

- (i) before Tax Relief is provided, the application for Tax Relief submitted under this Administrative Order, or
- (ii) the Tax Relief provided under this Administrative Order;
- (x) “Ratio of Use” means that portion of the Property that is used by the Eligible Organization to deliver the program, service, or program and service, forming the applicable direct community benefit to the residents of the Municipality;
- (y) “Registered Canadian Charitable Organization” means a charitable organization registered pursuant to the Income Tax Act (Canada) and the regulations made pursuant to that Act;
- (z) “Rental Housing” means rental housing as defined by the *Registration of Residential Rental Properties By-law* of the Municipality;
- (aa) “Resident Caretaker” means an employee of the Eligible Organization who:
 - (i) resides on the Property, providing that Property is listed under one Assessment Account Number (AAN),
 - (ii) resides in a building on the Property that contains at least nine (9) Dwelling Units, and
 - (iii) manages the operations, maintenance, or both, of that building;
- (ab) “Service Commission” means a service commission as defined by clause 3(bj) of the *Charter*;
- (ac) “Tax Relief” means:
 - (i) a limitation of the municipal taxes levied under the *Housing Supply and Services Act* S.N.S. 2022, c.3 , including a limitation under the *Housing Act*, R.S.N.S., 1989, c. 211 continued under section 13 of the *Housing Supply and Services Act*,
 - (ii) an exemption from taxation or a reduction to the taxes that would otherwise be payable under the *Charter*, and
 - (iii) for a Lease or a Municipal License, a grant or contribution under the *Charter*;
- (ad) “Taxable Amount” means the lesser of
 - (i) multiplying the Exemption Rate by the assessed value for the Property and then dividing that product by 100 and is represented by the formula:

$$(\text{Exemption Rate} \times \text{Assessed Value}) \div 100, \text{ or}$$
 - (ii) the applicable Maximum Tax Payable Amount; and
- (ae) “Treasurer” means the Treasurer for the Municipality, and includes a person acting under the supervision and direction of the Treasurer.

PART 1

GENERAL ELIGIBILITY REQUIREMENTS

Requirements for Non-profit Organization

4. To be eligible for consideration for Tax Relief under this Administrative Order, a Non-profit Organization shall:

- (a) be registered with the Registrar of Joint Stock Companies or with Corporations Canada, or created by a statute that expressly creates the organization as a Non-profit Organization;
- (b) be one of the following organizations:
 - (i) a Community Organization, including an environmental organization,
 - (ii) a cultural organization,
 - (iii) an education organization,
 - (iv) a fraternal organization,
 - (v) a recreational organization,
 - (vi) a religious organization, or
 - (vii) a sporting organization;
- (c) provide a direct community benefit to residents of the Municipality; and
- (d) own the Property by January 31st preceding the start of the Fiscal Year for which Tax Relief is sought, or such later date that may be extended by the Treasurer under subsection 9(5), have a Municipal License for the Property, or Lease the Property from the Government.

Requirements for Registered Canadian Charitable Organization

5. To be eligible for consideration for Tax Relief under this Administrative Order, a Registered Canadian Charitable Organization shall:

- (a) be a charitable organization registered under the *Income Tax Act*;
- (b) provide a direct community benefit to residents of the Municipality;
- (c) own the Property by January 31st preceding the start of the Fiscal Year for which Tax Relief is sought, or such later date that may be extended by the Treasurer under subsection 9(5), have a Municipal License for the Property, or Lease the Property from the Government; and
- (d) use the Property directly and solely for a charitable purpose.

Requirement to be Registered Under Rental Registry

6. If the *Registration of Residential Rental Properties By-law* applies to the Property, then the Property is ineligible for Tax Relief unless:

- (a) the Rental Housing has been validly registered under that By-law; and
- (b) proof of registration has been received by the Treasurer on or before January 31, 2025.

Property Must be Assessed as Taxable

7. To be eligible for Tax Relief, a Property shall be assessed as taxable on the Assessment Roll applicable to the Fiscal Year for which the application for Tax Relief is sought.

Expired Lease or Expired Municipal License

8. For an application to renew Tax Relief that is subject to an expired Lease or expired Municipal License, the Lease or Municipal License shall have expired for no more than three (3) consecutive years as of the March 31st preceding the Fiscal Year of the renewal application.

PART 2

APPLICATION REQUIREMENTS

Deadlines

9. (1) There is one intake period per Fiscal Year for applications for Tax Relief.

(2) Subject to subsections (4) and (5), for an initial application for Tax Relief, the deadline for an organization to submit a complete application to the Municipality is on or before the January 31st immediately preceding the start of the Fiscal Year for which Tax Relief is sought.

(3) Subject to subsections (4),(5) and (6), for an application to renew Tax Relief, the deadline for the Eligible Organization to submit the completed Confirmation Form to the Municipality is on or before the January 31st immediately preceding the start of the Fiscal Year for which the renewal is sought.

(4) In accordance with section 17, the Treasurer may request additional information and such information shall be provided as set out in that section.

(5) The Treasurer may extend the application deadlines if:

(a) a state of emergency or a state of local emergency is declared in accordance with *the Emergency Management Act*, or

(b) an order is issued by a medical officer in accordance with the *Health Protection Act*, and such declaration or order applies, in whole or in part, within the boundaries of the Municipality.

(6) If an application deadline falls on a weekend or holiday, the application deadline shall be extended to the next business day.

(7) The application deadlines shall be posted on the website of the Municipality and may be advertised in such other manners as determined by the Treasurer.

(8) If an application is submitted prior to applicable application deadline, the Municipality may provide the Eligible Organization an opportunity to remedy the application on or before that deadline.

(9) In accordance with Part 9 of this Administrative Order, applications are subject to budget and not all applications will be funded.

Late or Incomplete Applications

10. (1) Late or incomplete initial applications for Tax Relief shall not be considered for Tax Relief.

(2) Applications are late on the later of January 31st or the Day following the extended application deadline.

(3) Late or incomplete application to renew Tax Relief shall be pro-rated as set out in section 49.

(4) If the Eligible Organization fails to submit a completed Confirmation Form for three consecutive years, Tax Relief shall be revoked and the applicable Schedule automatically amended to remove the property.

(10) Where Tax Relief has been revoked under subsection (4), the organization may apply as an initial application by the deadline under section 9.

Required Information for Initial Tax Relief Application: Property Owned by Applicant Organization

11. (1) For an initial application for Tax Relief, an application shall be submitted in the form provided by the Municipality.

(2) For an initial application for Tax Relief, the applicant shall provide to the Municipality:

(a) a copy of its Articles of Incorporation;

(b) a description of the programs, services, or program and services, provided by the applicant;

(c) a description of the program, service, or program and services, actually being delivered by the applicant on the Property;

(d) a complete financial statement for the applicant's prior Fiscal Year, which shall include all revenues and expenses, assets, and liabilities of the applicant; and

(e) proof satisfactory to the Municipality demonstrating ownership of the Property, such as a deed, tax bill, or Notice of Assessment from the Property Valuation Services Corporation.

Additional Required Information for Initial Tax Relief Application: Organization Providing Affordable Housing Rental

12. If the application is in respect of an Organization Providing Affordable Housing Rental Accommodations, the initial application shall also include:

(a) the number of Dwelling Units on the Property; and

(b) a declaration respecting any Dwelling Units occupied by a Resident Caretaker at the time the application is submitted.

Additional Required Information for Initial Tax Relief Application: Organization Under the Federal Government Rapid Housing Initiatives Program

13. If the application is in respect of an Organization Under the Federal Government Rapid Housing Initiatives Program, the initial application shall also include a copy of the agreement under that program that has been signed by all the parties.

Additional Required Information for Initial Tax Relief Application: Property Owned by Applicant Organization with Occupancy or Partial Occupancy of a Third Party

14. (1) This section applies if the initial application is in respect of Property owned by an Eligible Organization and Leased to either another non-profit organization or a Canadian Registered Charitable Organization.

(2) If subsection (1) applies, the applicant shall:

(a) be the owner or lessee of the Property for which Tax Relief is sought; and

- (b) provide to the Municipality:
 - (i) a copy of the signed Lease,
 - (ii) the lessee's registration number listed in the Registry of Joint Stock Companies, or listed with the Canada Revenue Agency, or the corporation number listed under Corporations Canada,
 - (iii) the total area the lessee occupies under the Lease, and
 - (iv) the names of any other Entity in occupation of the Property.

Required Information for Renewal Tax Relief Application

15. (1) For an application to renew Tax Relief, the Eligible Organization shall complete the annual Confirmation Form provided by the Municipality.

(2) The Confirmation Form shall be completed in full, and shall confirm to the Municipality that:

(a) there has been no change in ownership or occupancy relating to the Property for which Tax Relief has previously been provided by the Municipality;

(b) if the renewal application is in respect of a Non-profit Organization, that such organization is:

(i) registered with the Registrar of Joint Stock Companies or with Corporations Canada, or

(ii) created by a statute that expressly names the Non-profit Organization;

(c) if the renewal application is in respect of a Registered Canadian Charitable Organization, that such organization is registered pursuant to the *Income Tax Act* (Canada); and

(d) if the renewal application is in respect of:

(i) an Organization Providing Affordable Housing Rental Accommodations, that there has been no change in the number of Dwelling Units on the Property at the time of renewal or, if there has been a change in the number of Dwelling Units on the Property, the new number of Dwelling Units on the Property, or

(ii) an Organizations Under the Federal Government Rapid Housing Initiatives Program, that the applicant is complying with the Government of Canada reporting conditions set out in the agreement under the Rapid Housing Initiatives Program.

Additional Required Information for Renewal Tax Relief Application: Expired Lease or Municipal License

16. (1) If the renewal application is for Tax Relief respecting an expired Lease or expired Municipal License, the applicant shall also provide to the Municipality written confirmation that:

(a) the Lease or Municipal License contains a provision allowing the lessee or licensee to remain in possession after the Lease or the Municipal License expired;

(b) the owner consents to the lessee or licensee remaining in possession of the Property; or

(c) for a Lease where the lessee is an Eligible Organization that has sub-leased to another Eligible Organization, the consent of the owner and the lessee.

(2) In accordance with section 8, Tax Relief for an expired Lease or Municipal License shall not exceed three (3) consecutive Fiscal Years.

Additional Required Information for Renewal Tax Relief Application if Requested by Treasurer

17. (1) For an application for the renewal of Tax Relief, the Treasurer may request:

(a) the applicant provide to the Municipality any additional information the Treasurer considers necessary for the renewal application, including any of the information required for an initial application; and

(b) the applicant publicly acknowledge that it has received tax relief from the Municipality, and may specify the manner of the communication.

(2) The Eligible Organization shall provide the requested additional information and the acknowledgement within the period of time specified in the request, or such greater period of time that may be granted by the Treasurer.

(3) An Eligible Organization that fails or refuses to provide the additional information and acknowledgment within the time specified in the request, shall be deemed to have withdrawn their application for renewal of Tax Relief.

Application Evaluation

18. (1) Applications for Tax Relief may be screened by the Treasurer for any outstanding lienable charges owed to the Municipality.

(2) If an outstanding amount is identified by the screening under subsection (1), an applicant may be declined or provided the opportunity to remedy through the execution of a signed payment plan.

(3) The following criteria shall be used by the Treasurer to evaluate applications for consideration by the Grants Committee for recommendation to the Council:

(a) confirmation of the applicant's registration and good standing;

(b) an applicant's Articles of Incorporation;

(c) the organization's financial statement for the prior Fiscal Year;

(d) the application of criteria for the program's Schedules and, if applicable, the Ratio of Use for the Property;

(e) the type and scope of the direct community benefit to the residents of the Municipality;

(f) occupancy of the Property by an Entity other than the applicant organization;

(g) confirmation of the Property's assessment in relation to its current use; and

(h) any additional information requested or otherwise considered relevant by the Treasurer, such as confirmation that the use is permitted under current zoning and verification of ownership, and occupancy of the Property.

PART 3

TAX RELIEF CLASSIFICATIONS

Requirement to Classify

19. (1) Each Eligible Organization shall be classified based on the Schedule criteria.
- (2) Each Eligible Organization shall meet all the criteria of Schedule E: Community Benefit Organization.
- (3) Each Eligible Organization that meets the criteria of Schedule E: Community Benefit Organization, shall only be classified as a Community Benefit Organization unless Council decides otherwise.
- (4) The classification of an Eligible Organization is at the sole discretion of Council, including where more than one classification could apply to the organization, the Property, or both the organization and the Property.
- (5) Each Property shall only be listed on one Schedule but the Property may be listed separately on an Appendix.

Tax Relief Classifications

20. (1) The following Tax Relief classifications are created:
- (a) Schedule A: Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs;
 - (b) Schedule B: Family Services, Child Care, and Dedicated Youth Services Organizations;
 - (c) Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations;
 - (d) Schedule D: Organizations Providing Affordable Housing Rental Accommodations;
 - (e) Schedule E: Community Benefit Organizations;
 - (f) Schedule F: Organizations Under the Federal Government Rapid Housing Initiatives Program; and
 - (g) Schedule G: Organizations with Vacant Property Under Development; and
- (2) Appendix 1: Tenant Organizations Recognized Under Property Owner's Tax Relief, is created and lists all the Eligible Organizations that are receiving Tax Relief under the Owner's classification.

PART 4

CLASSIFICATION CRITERIA

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

21. (1) An Eligible Organization may be classified by Council as a Charitable Organization Providing Housing and Dedicated Services for Persons with Special Needs, if Council is satisfied that:
- (a) the applicant is a Registered Canadian Charitable Organization;

- (b) the applicable eligibility requirements under Part 1 are satisfied;
- (c) the Articles of Incorporation support that the organization primarily provides housing services or programs, or a combination of them, for people who require special services or accommodations;
- (d) the direct benefit to residents of the Municipality is the provision of specialized housing services or programs, or a combination of housing services and programs, that are primarily provided to individuals and families who require specialized services or accommodations;
- (e) the housing services or programs, or the combination of them, are offered at no more than a nominal fee; and
- (f) the housing services or programs, or combination of them, primarily serve children, youth, individuals, or families with special needs, including the provision of:
 - (i) overnight or short stay shelter to address homelessness by providing residential accommodations for people who are:
 - (A) victims of violence,
 - (B) recovering from addictions,
 - (C) under a court-ordered guardianship, or
 - (D) released from incarceration;
 - (ii) transitional and supportive housing serving persons with a physical or cognitive disability, or mental illness;
 - (iii) food, clothing, and household items for lower income individuals and families;
 - (iv) respite care for the acute or chronically ill; or
 - (v) specialized support services, such as employment or advocacy for persons with a physical disability, a cognitive disability, or mental illness.

(2) If Council classifies an eligible Registered Canadian Charitable Organization as an Organizations Providing Housing and Dedicated Services for Persons with Special Needs, the organization shall provide the Municipality with an audited financial statement upon initial application to the Tax Relief Program in a form satisfactory to the Treasurer.

(3) Tax Relief shall not be processed until the Treasurer receives the audited financial statement.

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

22. (1) An Eligible Organization may be classified by Council as a Family Services, Child Care, and Dedicated Youth Services Organization, if Council is satisfied that:

- (a) the eligibility requirements under Part 1 are satisfied;
- (b) the direct community benefit to residents of the Municipality is a program or service, or a combination of them, that are primarily or exclusively provided to children, families, youth, or seniors; and

(c) the Articles of Incorporation support that the organization primarily provides the programs or services, or a combination of them, to children, families, youth, or seniors.

23. Examples of an Eligible Organization that may be classified by Council as a Family Services, Child Care, and Dedicated Youth Services Organization include an organization that:

(a) is a licensed non-profit day care, preschool, nursery school, or early education facility;

(b) is a child or youth welfare organization;

(c) is a family resource centre;

(d) is a parent or family support organization that provides educational resources and referrals services for parents, caregivers, and service-providers;

(e) exclusively serves youth at the ages for programs and services for Youth Services identified in the Youth Services Plan of the Municipality; or

(f) provides support services primarily serving seniors aged 65 or over.

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

24. (1) An Eligible Organization may be classified by Council as a Cultural, Recreational, Environmental, and Community Transit Organization, if Council is satisfied that:

(a) the eligibility requirements under Part 1 are satisfied;

(b) the direct community benefit to residents of the Municipality is a service that is primarily cultural, recreational, environmental, or community public transit, including:

(i) providing amenities, programs, and services to residents of the Municipality that enables their participation in age and culturally appropriate cultural and recreational activities, or

(ii) providing community-based environmental stewardship or public transit; and

(c) the Articles of Incorporation support that the organization primarily provides services that are cultural, recreational, environmental, or community-based public transit.

(2) A Cultural, Recreational, Environmental, and Community Transit Organization excludes a Registered Canadian Charitable Organization that primarily serves persons with a disability as such organization may be considered for classification under Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs.

25. Examples of an Eligible Organization that may be classified by Council as a Cultural, Recreational, Environmental, and Community Transit Organization include:

(a) a visual, performing, literary, or media arts organization;

(b) a community museum or historical society;

(c) a sport organization;

(d) a recreation organization;

(e) a community centre;

- (f) an environmental organization;
- (g) an animal welfare or animal control organization;
- (h) a culture, recreation, sport, or environment umbrella organization; or
- (i) a community transit organization that has a funding agreement with the Municipality.

Schedule D: Organizations Providing Affordable Housing Rental Accommodations

26. (1) An Eligible Organization may be classified by Council as an Organizations Providing Affordable Housing Rental Accommodations, if Council is satisfied that

- (a) the eligibility requirements under Part 1 are satisfied;
- (b) the direct community benefit to residents of the Municipality is a service primarily in the form of housing;
- (c) the Articles of Incorporation support that the organization primarily provides a service in the form of housing;
- (d) the building containing the Dwelling Units is residential, including a single-family dwelling, row housing, or a duplex; and
- (e) the organization serves households in the low to moderate income range.

(2) Organizations Providing Affordable Housing Rental Accommodations exclude:

- (a) recreational facilities;
- (b) institutional facilities; or
- (c) educational residential facilities such as dormitories.

27. Examples of an Eligible Organization that may be classified by Council as a Charitable Organization Providing Affordable Housing Rental Accommodations include organizations that:

- (a) provide lease accommodations but do not meet the criteria of a Charitable Organization Providing Housing and Dedicated Services for Persons with Special Needs; or
- (b) develop housing, research housing, or advocate for housing.

Schedule E: Community Benefit Organizations

28. (1) An Eligible Organization may be classified by Council as a Community Benefit Organization if Council is satisfied that:

- (a) the eligibility requirements under Part 1 are satisfied;
- (b) the direct community benefit to residents of the Municipality is in the form of programs or services, or a combination of them; and
- (c) the Articles of Incorporation supports that the organization provides the programs or services, or a combination of them, to the residents of the Municipality.

(2) A Community Benefit Organization excludes:

- (a) organizations that provide aid primarily outside of Canada;

- (b) organizations whose sole purpose is fundraising or funding foundations; and
- (c) organizations directly or indirectly representing or promoting commerce, industry, a profession or trade, unions, or political parties.

29. Examples of an Eligible Organization that may be classified by Council as a Community Benefit Organization include:

- (a) a social or hobby organization;
- (b) an organization providing health or medical services;
- (c) an organization providing services that supplement education, such as providing literacy or employment placement services;
- (d) a Community Organization;
- (e) a religious organization; or
- (f) a fraternal or sorority organization.

Schedule F: Organizations with Vacant Property Under Development

30. (1) An Eligible Organization may be classified by Council as an Organization with Vacant Property Under Development, if Council is satisfied that:

- (a) the eligibility requirements under Part 1 are satisfied, except that the direct community benefit to the residents of the Municipality will be provided on the Property once an occupancy permit is issued by the Municipality;
- (b) there is a no existing building on the Property that is habitable or would be habitable when remediated;
- (c) the Property will be developed in such a manner to provide the direct community benefit;
- (d) Tax Relief shall not be provided for the Property on this Schedule for more than three (3) consecutive Fiscal Years;
- (e) the organization is otherwise eligible for Tax Relief under:
 - (i) Schedule A: Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs,
 - (ii) Schedule B: Family Services, Child Care, and Dedicated Youth Services Organizations,
 - (iii) Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations,
 - (iv) Schedule D: Organizations Providing Affordable Housing Rental Accommodations,
 - (v) Schedule E: Community Benefit Organizations; or
 - (vi) Schedule G: Organizations Under the Federal Government Rapid Housing

Initiatives Program

(2) An Organization with Vacant Property Under Development excludes short-term or partial vacancies, such as vacancies due to tenant turnover or partial renovations to the Property.

(3) If the organization is otherwise eligible under Schedule A: Charitable Organization Providing Housing and Dedicated Services for Persons with Special Needs, then,

(a) the organization shall provide the Municipality with an audited financial statement in a form satisfactory to the Treasurer; and

(b) Tax Relief shall not be processed until the Treasurer receives the audited financial statement.

31. (1) Unless Council determines otherwise, if an occupancy permit has not been issued after three (3) consecutive Fiscal Years, the Property shall be ineligible for future Tax Relief, and Schedule F shall be automatically amended to remove the Property at the end of the third Fiscal Year.

(2) If the Property is automatically removed, the Eligible Organization may apply as an initial application for Tax Relief once an occupancy permit has been issued by the Municipality for the Property.

32. If an occupancy permit is issued by the Municipality before the end of the third Fiscal Year of Tax Relief, on April 1 of the fourth Fiscal Year,

(a) Schedule F shall be automatically amended to remove the Property from the Schedule; and

(b) the Property shall be automatically added to the applicable Schedule Council identified when Council added the Property to Schedule F, or if no such Schedule was identified, to Schedule E: Community Benefit Organization.

33. Nothing prevents Council from otherwise reclassifying the Property from Schedule E: Community Benefit Organization and moving it to the applicable Schedule.

Schedule G: Organizations Under the Federal Government Rapid Housing Initiatives Program

34. An Eligible Organization may be classified by Council as an Organization Under the Federal Government Rapid Housing Initiatives Program, if Council is satisfied that:

(a) the eligibility requirements under Part 1 are satisfied;

(b) the direct community benefit to residents of the Municipality is a service exclusively in the form of housing and ancillary services;

(c) the Articles of Incorporation support that the organization primarily provides the service of housing for people who require special services or accommodations;

(d) the organization has an agreement under the Rapid Housing Initiatives Program that has been signed by all the parties to it; and

(e) the organization confirms compliance with the annual reporting requirements under that agreement.

35. (1) At the expiration of the earlier of the Rapid Housing Initiative Program or the agreement under the Government Rapid Housing Initiatives Program,

(a) Schedule G shall be automatically amended to remove the Property at the end of the Fiscal Year in which the agreement or program expired; and

(b) Schedule E: Community Benefit Organization shall be automatically amended to add the property unless:

(i) the organization is otherwise eligible under Schedule A: Organizations Providing Housing and Dedicated Services for Persons with Special Needs, or

(ii) the organization is otherwise eligible under Schedule D: Organization Providing Affordable Housing Rental Accommodations.

(2) If subclause

(a) 35(1)(b)(i) applies, Schedule A: Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs shall be automatically amended to add the property, providing subsections 21(2) and (3) respecting the audited financial statement are satisfied; or

(b) 35(1)(b)(ii) applies, Schedule D: Organizations Providing Affordable Housing Rental Accommodations shall be automatically amended to add the property, providing the organization provides the Municipality with the number of Dwelling Units on the Property.

(3) Nothing prevents Council from otherwise reclassifying the Property and moving it to the applicable Schedule.

Appendix 1: Eligible Organizations that Are Tenants Recognized Under Property Owner's Tax Relief

36. (1) An Eligible Organization may be listed by Council on Appendix 1 if the Eligible Organization owns the Property and that Property is Leased, in whole or in part, to another Eligible Organization.

(2) The Eligible Organization that Leases the Property shall:

(a) be classified as the same classification as the Eligible Organization that owns the Property; and

(b) receive the same level of Tax Relief as the Eligible Organization that owns the Property.

(3) If the Tax Relief for the Eligible Organization that owns the Property terminates, then the Tax Relief for the lessee shall automatically terminate.

(4) The Ratio of Use under section 52 shall apply.

PART 5

PROVISION OF TAX RELIEF

Tax Relief for Owned Property

37. Council may provide Tax Relief to an Eligible Organization that owns Property that is located within the Municipality.

Tax Relief for Property Leased by an Eligible Organization from the Government

38. (1) Council may provide Tax Relief to an Eligible Organization that Leases Property from the Government, providing:

(a) the Property that is the subject of the Lease is located within the Municipality;

(b) the Lease requires the Eligible Organization to pay the property taxes on that portion of the Property that it Leases; and

(c) subsection (2) or (3) is satisfied.

(2) For a Lease from Government other than an Organization Under the Federal Government Rapid Housing Initiatives Program, the Lease shall:

(a) be for a minimum of five (5) consecutive years; and

(b) have a minimum term of three (3) years remaining as of March 31st immediately preceding the Fiscal Year that is the subject of the initial application for Tax Relief.

(3) For a Lease from Government for an Organization Under the Federal Government Rapid Housing Initiatives Program, the Lease shall

(a) be for a minimum ten (10) consecutive years;

(b) have a minimum term of three (3) years remaining as of the March 31st immediately preceding the Fiscal Year of the initial application for Tax Relief; and

(c) stipulate that the organization owns the building on the leased Property or will own the building on the leased Property once construction is completed.

(4) For a Lease under this section for an Organization Under the Federal Government Rapid Housing Initiatives Program, Schedule G: Organizations Under the Federal Government Rapid Housing Initiatives Program shall apply.

(5) For all other Leases under this section, the applicable Schedule determined by Council shall apply.

Tax Relief for Property Leased by an Eligible Organization and Sub-leased to another Eligible Organization

39. (1) Council may provide Tax Relief for Property that is Leased by an Eligible Organization and sub-leased to another Eligible Organization, providing:

(a) the Property that is subject of the Tax Relief is located in the Municipality; and

(b) the Lease is for a minimum of five (5) consecutive years, with a minimum of three (3) years remaining as of the January 31st immediately preceding the Fiscal Year of the initial application for Tax Relief.

(2) The Ratio of Use under section 52 shall apply.

Tax Relief for Property Under Municipal License

40. Council may provide Tax Relief to an Eligible Organization that has a Municipal License for the Property, providing:

(a) the Property is Licensed from the Municipality;

(b) the Municipal License:

(i) is for a minimum of five (5) consecutive years, and

(ii) has a minimum term of three (3) years remaining as of March 31st immediately preceding the Fiscal Year of the initial application for Tax Relief; and

(c) the Municipal License requires the Eligible Organization to pay the property taxes on that portion of the Property that it licenses.

Tax Relief Based on Primary Use

41. (1) The amount of Tax Relief shall be based on the actual primary use of the Property rather than the mandate of the Eligible Organization.

(2) In the event of a substantive change in the actual use or occupancy of the Property, the Eligible Organization, and the Property, may be reassigned to another Schedule or may be terminated based on the new primary use of the Property.

Tax Relief Applies to Eligible Portions of the Real Property

42. (1) Unless section 43 applies, Tax Relief is only available for that portion of the Property that the Treasurer has determined is occupied by the Eligible Organization receiving the Tax Relief.

(2) Tax Relief is only available for that portion of the Property that is used by the recipient Eligible Organization for the provision of the direct community benefit to the residents of the Municipality.

Tax Relief for Vacant Property Not Under Development

43. (1) Council may provide Tax Relief for a Property that is vacant but is not under development, providing:

- (a) the entire Property is vacant and unoccupied;
- (b) one or more of the following apply:
 - (i) there is a building on the Property that is habitable or would be habitable when remediated,
 - (ii) the property has a demonstrated cultural or historical significance,
 - (iii) there is an improvement on the Property other than a building such as a community garden, sport field, park, or playground; or
 - (iv) the Property is a water lot;
- (c) the Property is owned, Leased from the Government, or licensed under a Municipal License by an Eligible Organization; and
- (d) the Property is not classified on Schedule F: Organizations with Vacant Property Under Development.

(2) If subsection (1) is satisfied, the Eligible Organization shall be assigned to the correct Schedule as defined in section 20.

PART 6

EXCLUSIONS FROM TAX RELIEF

Amounts Excluded from Considerations for Tax Relief

44. For the purposes of determining eligibility and classification for Tax Relief, Council shall not consider the amounts owed for the following:

- (a) the deed transfer tax;
- (b) the harmonized sales tax;
- (c) a cash grant from, or a contribution agreement with, the Municipality;
- (d) a service agreement with the Municipality;
- (e) for debts of the organization, including insolvency, tax sale proceedings, or foreclosures;
- (f) ownership or occupancy of a registered heritage property or premises located within a municipal heritage district; or
- (g) a capital contribution towards the construction, remediation, or upgrade of an asset of the Municipality.

Exclusions Ineligible from Tax Relief

45. An exclusion under this Part shall be ineligible for Tax Relief and the amount of that exclusion shall be paid over and above the Maximum Tax Payable Amount.

Amounts Excluded from Tax Relief

46. (1) The following amounts for property taxes are excluded from Tax Relief:

- (a) an Area Rate levied for a business improvement district;
 - (b) an Area Rate for private road maintenance;
 - (c) the fire protection rate;
 - (d) community area rates;
 - (e) charges imposed or fixed under a by-law, including the *Regional Subdivision By-law*;
- and
- (f) fees, fines, or interest owed to the Municipality for arrears on taxes.

(2) For further clarification, Area Rates, other than Area Rates listed under subsection (1), are eligible for Tax Relief.

Certain Dwellings Units Excluded from Tax Relief

47. Tax Relief provided by the Council under this Administrative Order shall exclude:

- (a) the portion of the Property that is a Dwelling Unit occupied by one or more employees of the Eligible Organization as a condition of their employment; or
- (b) for an Eligible Organization that is classified as a Community Benefit Organization, all Dwelling Units.

PART 7

PRO-RATED REDUCTIONS OF TAX RELIEF

Effect of Pro-Rated Reductions

48. (1) A pro-rated reduction under this Part reduces the amount of Tax Relief provided by the Municipality which increases the property taxes owed.

(2) An increase in the property taxes owed resulting from a pro-rated reduction shall be paid over and above the Maximum Tax Payable Amount.

Pro-Rated Reduction for Late Renewal Applications

49. (1) If the terms and conditions set out in Part 2 for applications to renew Tax Relief have not been satisfied on or before the later of January 31st preceding the start of the Fiscal Year for which Tax Relief is sought, or the Day extended by the Treasurer under section 9, Tax Relief for the Property shall be reduced in the following Fiscal Year in accordance with this Section.

(2) Tax Relief shall be reduced by fifty percent (50%) per Property, up to a maximum reduction of \$5,000 per Property.

(3) If the Eligible Organization has not satisfied the terms and conditions set out in Part 2 for applications to renew Tax Relief for three (3) consecutive Fiscal Years, Tax Relief shall terminate and the applicable Schedule or Appendix shall be automatically amended to remove them.

(4) If subsection (3) applies, the organization may apply for Tax Relief by submitting an initial application to the Municipality by the deadline required under Part 2.

Reduction for Proportional Occupancy

50. (1) Tax Relief provided under this Administrative Order shall be reduced based on the proportional occupancy of the Property owned by an Eligible Organization as of January 31st preceding the start of the Fiscal Year for which Tax Relief is sought.

(2) The portion of the Property that is occupied by an Entity that is ineligible for tax relief under Part 1 of this Administrative Order, General Eligibility Requirements shall be excluded from Tax Relief, and the amount of Tax Relief to the Eligible Organization shall be reduced to the amount calculated by multiplying the percentage occupied by the Eligible Organization by the amount of Tax Relief, and is represented by the formula:

$$(\text{Percentage occupied} \div 100) \times \text{Amount of Tax Relief} = \text{Amount of Reduced Tax Relief}$$

(3) The Eligible Organization is deemed to occupy that portion of the Property that is occupied by another Entity as an on-site office, providing:

(a) the Entity has a written agreement with the Eligible Organization to manage the daily operations of the Property; and

(b) the building on the Property the Entity manages contains at least nine (9) Dwelling Units.

Lessee Receives Same Tax Relief as the Owner

51. An Eligible Organization that is a lessee or sub-lessee of property owned by another Eligible Organization shall receive the same level of Tax Relief as the Eligible Organization that owns the Property.

Reduction and Proportional Occupancy for Ratio of Use

52. (1) This section shall apply where there are one or more leases on the Property that is the subject of Tax Relief and the lessees and sub-lessees occupy a total of more than fifty percent of that Property.

(2) The level of Tax Relief received by the Eligible Organization shall be determined based on the ratio of use on the property, being that portion of the property that is used to deliver the program, service, or program and service, that forms the applicable direct community benefit and is represented by the proportional distribution of Eligible Organizations occupying the Property.

Pro-rated Reduction for Surrendering Occupancy

53. (1) If the Lease or Municipal License for the Property terminates or expires prior to the end of the current Fiscal Year, the amount of Tax Relief payable to the recipient shall be reduced and pro-rated to the amount calculated by:

(a) dividing the dollar amount of the Tax Relief by 365; and

(b) multiplying that result by the number of days the Eligible Organization Leased or had a Municipal License for the Property, and

is represented by the formula: $(\text{Amount of Tax Relief} \div 365) \times \text{days Leased or Licensed}$.

(2) Where the Property is owned by an Eligible Organization and it is Leased to another Eligible Organization, and the owner is no longer eligible for Tax Relief, then the Tax Relief of the lessee shall terminate.

Pro-rated Reduction for Property Sale or Conveyance

54. The portion of the Property that is sold or conveyed to another Entity shall be excluded from Tax Relief, and the amount of Tax Relief shall be pro-rated and reduced to the amount calculated by:

(a) dividing the dollar amount of the Tax Relief by 365; and

(b) then multiplying that result by the number of days the Eligible Organization owned the Property, and

is represented by the formula: $(\text{Amount of Tax Relief} \div 365) \times \text{days owned}$.

PART 8

AMOUNTS OWED FOR ELIGIBLE TAXES

Amount of Tax Relief for Owned Property

55. (1) This section applies to Tax Relief other than Tax Relief in the form of a grant or contribution under section 56.

(2) The amount of the taxes to be paid shall be the greater of:

(a) the Taxable Amount; or

(b) the Minimum Tax Payable Amount.

Amount of Tax Relief for Municipal License and Certain Leased Properties

56. (1) This section applies to Tax Relief in the form of a grant or contribution for:

(a) a Municipal License;

(b) a Lease for an Organization Under the Federal Government Rapid Housing Initiatives Program; or

(c) a Lease for Property that is owned by an Eligible Organization and Leased to another Eligible Organization.

(2) The grant or contribution shall be in an amount that would reduce the taxes to the amount that would be paid if the Eligible Organization owned the Property under section 55.

Maximum Per Dwelling Unit Amount

- 57. (1) The Maximum Per Dwelling Unit Amount shall be determined by the Treasurer.
- (2) For an Affordable Housing Rental Accommodations Organization, the Maximum Per Dwelling Unit Amount shall exclude property taxes owed for a separately assessed parking space.
- (3) A separately assessed ancillary property, including a parking lot, shall be subject to the Maximum Tax Payable Amount.

Discrepancy Between Number of Dwelling Units on Application and Assessment Roll

58. Where the Treasurer determines there is discrepancy between the number of Dwelling Units on the Assessment Roll and the number of Dwelling Units listed on the initial or renewal application, the number of Dwelling Units on the Assessment Roll shall be used for the purposes of Tax Relief.

PART 9

GENERAL

Conditions of All Tax Relief

- 59. Tax Relief under this Administrative Order may only be provided if the provisions of this Administrative Order are satisfied.
- 60. Recipients of Tax Relief shall annually acknowledge receipt of public funded operating assistance in accordance with the published program guidelines.
- 61. The provision of Tax Relief to an Eligible Organization is at the sole discretion of the Council.
- 62. Tax Relief for a subsequent Fiscal Year is at the sole discretion of the Council.
- 63. Tax Relief provided by the Council under this Administrative Order is valid only for the Fiscal Year in which it was applied for and shall not be awarded retroactively to a prior Fiscal Year.
- 64. All applications for Tax Relief are subject to the annual budget.
- 65. Not all applications for Tax Relief will be funded.
- 66. (1) Unless section 75 applies, Tax Relief is not transferable, including not being transferable to another Entity or other Property.
 - (2) For further clarity, if a subdivision occurs
 - (a) that divides the Property, Tax Relief shall not apply to the new parcel with the new assessment account number (AAN); or
 - (b) that consolidates land with the Property, Tax Relief applies to the consolidated property and the ratio of use shall be used to determine the level of Tax Relief.
 - (3) An initial application may be made for the subdivided portions not receiving Tax Relief.
- 67. Tax Relief may be terminated by Council for any reason, including if the recipient breaches an enactment of Government such as a by-law of the Municipality.

Interest Owed on Tax Arrears

- 68. (1) Taxes are payable by the stated due date.

(2) Interest shall be paid on outstanding amounts at the rate set out in *Administrative Order 14 Respecting the Application of Interest Charges on Outstanding Accounts*.

(3) Eligible Organizations in tax arrears may make application to the Municipality to execute a tax arrears payment arrangement for both principal and interest to bring the property into current status within two (2) years.

Tax Sale Proceedings

69. (1) In accordance with *Administrative Order 18, Respecting Revenue Collections Policy*, and the *Charter*, all properties with tax arrears for the preceding three (3) Fiscal Years shall be put up for tax sale.

(2) Tax sale proceedings for a property may be deferred if a tax arrears payment arrangement has been entered into and the taxpayer is complying with that agreement.

Refund and By-law F-300 Fees

70. (1) Subject to subsections (1) and (2), on the written request to the Treasurer, an overpayment of taxes resulting from Tax Relief may be refunded.

(2) A refund of taxes shall be reduced by all applicable fees under By-law F-300, *A By-law Relating to Fees for the Provision of Taxation Information*.

(3) A refund of \$150 or less shall be applied as a credit to the tax account for the Property.

Set Off for Grant

71. The Treasurer may set off, in whole or in part, the amount of Tax Relief in the form of a grant or contribution against any sums the Eligible Organization owes to the Municipality.

Recourse for Overpayment of Tax Relief

72. The Treasurer may, at their sole opinion, determine if an overpayment of Tax Relief has occurred, and if it has, the Treasurer may:

- (a) reduce, in whole or in part, the amount of Tax Relief by the amount of the overpayment;
- (b) sue to recover the overpayment; or
- (c) both.

Referral by Council

73. The question of Tax Relief for Property under this Administrative Order may be referred by the Council to a Standing Committee or to the Committee of the Whole for a recommendation to Council on whether to provide Tax Relief.

Report to Council

74. The Chief Administrative Officer shall, at least once per Fiscal Year, prepare a report and recommendation for Council's consideration which recommends Eligible Organizations to be:

- (a) added or removed from the Schedules or the Appendix to this Administrative Order; or
- (b) moved from the Appendix or a Schedule of this Administrative Order to a different Schedule or Appendix of this Administrative Order.

Changes to Assessment Roll

75. If:

(a) the name of an Eligible Organization listed in a Schedule or an Appendix has been revised on the Assessment Roll,

(b) the address of an Eligible Organization listed in a Schedule or an Appendix has been revised on the Assessment Roll, or

(c) the assessment account number for an Eligible Organization listed in a Schedule or an Appendix has been revised on the Assessment Roll,

then the name, address, or assessment account number of such organization on each Schedule or Appendix is automatically amended to the revised name, address, or assessment account number as it appears on the Assessment Roll, providing the Property that is the subject of the Tax Relief on the Schedule is the same property.

Review and Amendments

76. The Treasurer may, from time to time, review this Administrative Order and recommend amendments for Council's consideration.

Schedules and Appendix

77. (1) The following Schedules A, B, C, D, E, F, G, and Appendix 1 form part of this Administrative Order:

- (a) Schedule A: Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs;
- (b) Schedule B: Family Services, Child Care, and Dedicated Youth Services Organizations;
- (c) Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations;
- (d) Schedule D: Organizations Providing Affordable Housing Rental Accommodations;
- (e) Schedule E: Community Benefit Organizations;
- (f) Schedule F: Organizations with Vacant Property Under Development;
- (g) Schedule G: Organizations Under the Federal Government Rapid Housing Initiatives Program;
- (h) Appendix 1: Eligible Tenant Organizations Recognized Under Property Owner's Tax Relief.

PART 10

TRANSITION AND REPEAL

Transition

78. (1) On or before March 31, 2024, Tax Relief shall be provided in accordance with the Administrative Order 2014-001-ADM, the *Tax Relief for Non-Profit Organizations Administrative Order*.

(2) On and after April 1, 2024, Tax Relief shall be provided under this Administrative Order.

Reference to Former Tax Relief Administrative Order

79. A reference in an enactment to 2014-001-ADM, the *Tax Relief for Non-Profit Organizations Administrative Order*, is to be read as including a reference to the provisions of this Administrative Order relating to the same subject-matter.

Repeal

80. Administrative Order 2014-001-ADM, the *Tax Relief for Non-Profit Organizations Administrative Order*, is repealed.

Effective Date

81. This Administrative Order comes into force on April 1, 2024.

Done and passed in Council this 23rd day of April, 2024.

Mayor

Municipal Clerk

I, Iain MacLean, Municipal Clerk of the Halifax Regional Municipality, hereby certify that the above noted amendments were passed at a meeting of the Halifax Regional Council held on April 23, 2024.

Iain MacLean, Municipal Clerk

Notice of Motion:
Approval:
Effective Date:

April 9, 2024
April 23, 2024
April 1, 2024