



Tax Relief for Non-Profit and Registered Canadian Charitable Organizations

Administrative Order 2024-001-ADM

Application Form: New Applications to Add a Property to the Program

2025-26 Application Deadline: Friday, January 31, 2025

This form is to be completed by organizations applying for next year's Tax Relief Program (April 1, 2025, to March 31, 2026). A complete application form and required documents must be received on or before the application deadline. Late or incomplete applications will not be considered.

Registered Name of Applicant Organization

Please Note: This Application Form is for the 2025 Tax Relief Program only. Changes may be necessary in 2026 to reflect the eligibility of leased property; this issue requires further review to comply with legislation and a future decision of Regional Council.

Instructions:

This Application Form must be completed if your organization is:

- applying to be accepted into the Tax Relief Program, or
- in the program and wish to add another property, or
- applying for reinstatement into the program.

Do not complete this form for renewal of tax relief.

For assistance call 311 or email contactus@311halifax.ca.

List Registration Number(s):

- Registered under *Societies Act* (Nova Scotia Registry of Joint Stocks)
- Registered non-profit cooperative under *Nova Scotia Co-Operatives Associations Act* (Nova Scotia Registry of Joint Stocks)
- Registered non-profit corporation under the *Corporations Canada Not-for-Profit Corporations Act* (Industry Canada)
- Registered charity under the *Income Tax Act (Canada)* (Revenue Canada)

If your organization is incorporated as a non-profit under an Act of the Nova Scotia Legislature include a copy of the Act with this application form.

Contact Information:

Required Information	
Name:	
Telephone #	
Mailing Address	
Email Address	

The Tax Relief Program is administered under Administrative Order 2024-001-ADM. An overview of the program is available at: halifax.ca/business/doing-business-halifax/tax-relief-non-profit-organizations. If you need help in completing this Application Form or have

questions about your organization’s tax status, please contact 311 or email: contactus@311halifax.ca

Part 1 A: Application by Property Owner

A: Documents Required with Application

Please provide the following information with this Application Form.

✓	Required Information
	Proof of Property Ownership. For example, one of the following: the property deed, or a tax bill with ownership information, or the Notice of Assessment from Property Valuation Services Corporation.
	A copy of your organization’s Articles of Incorporation or equivalent. For <u>example</u> , one of the following: Constitution and By-Laws, or Charter, an Act of Incorporation by the Nova Scotia Legislature or Parliament of Canada.
	A financial statement for the prior fiscal year showing all revenue, expenses, assets and liabilities. If applying for addition to Schedule A: Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs your application must include an audited financial statement.
	If applicable, a copy of any lease or license agreement for any nonprofit tenant occupying the premises that may be included in tax relief. Property assessed on rental income (Income Approach Assessment) should include a copy of the rent roll.
	If applying for addition to Schedule D: Organizations Providing Affordable Rental Accommodations your application must include the number of rental units and disclose any unit occupied by a live-in caretaker. The HRM Residential Registry Number should also be included.
	If applying to Schedule G: Organizations Under the Federal Rapid Housing Initiatives Program you must include a copy of the funding agreement signed by both parties.

B: Property Identification

List each property using the civic address number and street name (no postal code). If the property does not have a civic number, try to identify the exact location using the street name and Property Identification Number (PID#). The PID # and Assessment Account Number (AAN#) for the property are shown on your annual Notice of Assessment from Property Valuation Services Corporation www.pvsc.ca. If you cannot locate the PID#, simply list the AAN#.

If you are applying to add for more than three (3) properties, include the additional information on a separate page attached to this Application Form.

Property Information		
Civic Address of the Property	Property Identification Number (PID#)	Assessment Account Number (AAN#)

C: Property Use: Programs and Services

Check only one (1) of the following categories to describe the programs and/or services that are delivered from the property. Administrative Order 2024-001-ADM has the criteria for each schedule. **Note: If added to the Tax Relief Program the property may be assigned to a different schedule, not the one selected by an applicant.**

Program and Services Delivered Using the Property			
✓	Schedule	Description	Eligibility Criteria in Policy
	A	Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs	Administrative Order 2024-001-ADM. Part 4. Section 21
	B	Family Services, Childcare, and Dedicated Youth Services	Administrative Order 2024-001-ADM. Part 4. Section 22 and Section 23.
	C	Cultural, Recreational, Environmental, and Community Transit Organizations	Administrative Order 2024-001-ADM. Part 4. Section 24 and Section 25.
	D	Organizations Providing Affordable Housing Rental Accommodations	Administrative Order 2024-001-ADM. Part 4. Section 26 and Section 27.
	E	Community Benefit Organizations	Administrative Order 2024-001-ADM. Part 4. Section 28 and Section 29.
	F	Organizations with Vacant Property Under Development	Administrative Order 2024-001-ADM. Part 4. Section 30, Section 31, Section 32, and Section 33.
	G	Organizations under the Federal Government Rapid Housing Initiatives Program	Administrative Order 2024-001-ADM Part 4. Section 34 and Section 35.

Briefly describe the program(s) or service(s) currently delivered at the location (property) for which tax relief is requested.


IMPORTANT: If the property is used as a shelter for victims of domestic abuse and the address cannot be published to protect the safety of residents and staff, please notify HRM with your description of the program and/or services provided at this location.

Part 1B: Application by Eligible Property Owner Requesting the Inclusion of Eligible Non-Profit Tenants

If your organization leases all or a portion of your property (land or building) to another party please identify the tenants, both nonprofit and business/private tenants. Tax Relief cannot be provided to a business/private interest, but a registered nonprofit or charity may be included in the owner's tax relief.

Your tenant(s) do not make application. The owner must identify these occupants and provide the required information listed below under A. Tenant Identification. However, Tax Relief is non-transferable; if the owner sells or conveys the property tax relief is revoked. As the owner you are responsible to notify HRM of any change in occupancy.

A: Tenant Identification


	Required Leasing Information
	The registered name of all tenants and square footage occupied under each lease agreement.
	The registration number of the nonprofit or charitable organization(s)
	A copy of each lease agreement signed by both parties.

Tenants eligible for inclusion in the owner's tax relief will be listed in Appendix 1 with the lease expiry date for monitoring. Staff will contact the property owner if additional information is required during the review process.

Part 2: Application for Addition of a Federal or Provincial Government Property Leased by an Eligible Nonprofit or Charitable Organization

A: Documents Required with Application

Provide the following information with this application. Incomplete applications will be declined.

	Required Information
	A copy of the lease agreement signed by both parties.
	A copy of your organization's Articles of Incorporation or equivalent. For example, one of the following: Constitution and By-Laws, or Charter, or an Act of Incorporation.
	A financial statement for the prior fiscal year showing all revenue, expenses, assets and liabilities.
	If applying for addition to Schedule A: Charitable Organizations Providing Housing and dedicated Services for Persons with Special Needs your application must include an audited financial statement.
	If applying for addition to Schedule D: Organizations Providing Affordable Rental Accommodations your application must include the number of rental units and disclose any unit occupied by a live-in caretaker. The Residential Registry Number should also be included.
	If applying to Schedule G: Organizations Under the Federal Rapid Housing Initiatives Program you must include a copy of the agreement signed by both parties.

If your organization leases all or a portion of your property (land or building) owned by the federal or provincial government application can be made for tax relief, pending a review of leased property.

A. Property Identification

List each property using the civic address number and street name (no postal code). If the property does not have a civic number, try to identify the exact location using the street name and Property Identification Number (PID#). The PID # and Assessment Account Number (ANN#) for the property are shown on your annual Notice of Assessment from Property Valuation Services Corporation www.pvsc.ca. If you cannot locate the PID#, simply list the AAN#.

If you are applying for tax relief for more than three (3) properties, include the additional information on a separate page attached to this application form.

Required Information		
Civic Address of the Property	Property Identification Number (PID#)	Assessment Account Number (AAN#)

Tax Relief is non-transferable; if the owner sells or conveys the property tax relief is revoked. A copy of the lease must be included with your submission. **Note: Federal Government or Provincial Government license agreements are ineligible for consideration.**

Authorization

This application must be signed by an authorized signing Officer of the Board of Directors.

I, on behalf of the Board of Directors, certify that no party, other than the applicant organization or occupancy disclosed in this Application Form, has any right (whether through lease, sub-lease or assignment) to occupy the real property for which tax relief is sought or awarded.

Board Authorization			
	Signature	Print Name	Date

Note: The application deadline is the date the Application Form is received by HRM, not the date the application was signed.

Part 3. Submitting Your Application Form

Submit the Application Form and all support materials (proof of, financial statement, Articles of Incorporation, a signed lease if applicable etcetera) to one of the following

- Email: nonprofittax@halifax.ca
- Mail: Halifax Regional Municipality, Tax Relief Program, Finance & Asset Management, PO Box 1749, Halifax, NS B3J 3A5.
- Drop off: To any HRM Customer Service Centre.

Applications must be post-marked (Canada Post Corporation) or date-stamped by HRM upon receipt. Due to the volume of applications received each year late applications will be declined. If you are delivering the application in-person to an HMR Customer Service Centre or sending by courier request a receipt with proof of delivery (date and time). The application deadline is January 31, 2025.

Keep a copy of your application on file for your records. The review and approval process usually takes up to a year as of the application deadline. All amounts due to the Municipality are to be paid until you are notified of the status of your application.

Freedom of Information and Protection of Privacy

An application made to the Tax Relief Program are part of the public review process and may be subject to access requests under Freedom of Information and Protection of Privacy legislation. Applicants will be notified by HRM should such a request be received in relation to their application or an award decision.

Part 4. Confirmation Application Form Received

If you have not received confirmation that your application has been received within two (2) weeks of submission, please email: nonprofittax@halifax.ca.

For Office Use Only	
Date Application Received:	
Signature:	
Mandatory Information Checklist	
Registration	
Articles of Incorporation	
Proof of Ownership	
Lease(s) - as applicable	
RHI Agreement – as applicable	
Residential Registry Number – as applicable	
Other	