



P.O. Box 1749
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Item No. 15.3.1
Halifax Regional Council
December 10, 2024

TO: Mayor Fillmore and Members of Halifax Regional Council

FROM: Councillor Jean St-Amand, Chair, Grants Committee

DATE: December 2, 2024

SUBJECT: **Tax Relief for Non-Profit Organizations Program: Fiscal Year 2024/2025: Proposed Amendments to Program Schedules Administrative Order 2024-001-ADM**

ORIGIN

December 2, 2024 meeting of Grants Committee, Item 9.1.2.

RECOMMENDATION

The Grants Committee recommend that Halifax Regional Council:

1. Approve the addition of thirty-one (31) properties to Administrative Order 2024-001-ADM as detailed in the Discussion section of the staff report dated November 13, 2024 at an estimated combined cost of \$212,223 from Operating Account M311- 8006.
2. Approve a one-time grant by resolution of Council to AAN 00769851 Halifax Regional Municipality (City of Lakes Amateur Boxing Club) to rectify an error of omission in fiscal year 2023 in the amount of \$6,726 from Operating Account M311-8006.
3. Approve an Operating Grant for up to three (3) consecutive years to transition six (6) organizations leasing commercial/private property to be removed from the program, commencing April 1, 2024, at a combined cost of \$125,658 from Operating Account M311-8006, subject to yearly budget availability.
4. Adopt the amendments to Administrative Order 2024-001-ADM, the Tax Relief Administrative Order, as set out in Attachment 2 to the staff report dated November 13, 2024

BACKGROUND

The Grants Committee received a staff recommendation report dated November 13, 2024 to consider applications requesting the addition of property in the municipal tax relief program in accordance with

Administrative Order 2024-001-ADM, the removal of property, records management updates, and the recommendations regarding Request for Review submissions received by the July 2, 2024, deadline.

For further information refer to the attached staff report dated November 13, 2024.

DISCUSSION

The Grants Committee considered the staff report dated November 13, 2024 and approved the recommendation to Halifax Regional Council as outlined in this report.

FINANCIAL IMPLICATIONS

Financial implications are outlined in the attached staff report dated November 13, 2024.

RISK CONSIDERATION

Risk consideration is outlined in the attached staff report dated November 13, 2024.

COMMUNITY ENGAGEMENT

The Grants Committee is comprised of 6 citizen members and 4 Councillors. Meetings are live webcast on Halifax.ca. The agenda, reports, video, and minutes of the Committee are posted on Halifax.ca.

For further information on Community Engagement refer to the attached staff report dated November 13, 2024.

ENVIRONMENTAL IMPLICATIONS

Environmental implications are outlined in the staff report dated November 13, 2024.

ALTERNATIVES

Alternatives are outlined in the attached staff report dated November 13, 2024.

LEGISLATIVE AUTHORITY

Legislative Authority is outlined in the attached staff report dated November 13, 2024.

HRM Grants Committee, Terms of Reference, Mandate:

The HRM Grants Committee shall review, evaluate, and make recommendations to Regional Council regarding annual cash grants, rent subsidies, property tax exemptions, less than market value property sales and leases to registered non-profit organizations and charities managed by a duly appointed Grants Committee.

ATTACHMENTS

Attachment 1 – Staff recommendation report dated November 13, 2024.

Report Prepared by: Olawumi Odeyinka-Apantaku, Legislative Assistant, Municipal Clerk's Office 902.717.6035

Item No. 9.1.2
Grants Committee
December 2, 2024

TO: Chair and Members of Grants Committee

SUBMITTED BY: Cathie O'Toole, Chief Administrative Officer

DATE: November 13, 2024

SUBJECT: **Tax Relief for Non-Profit Organizations Program: Fiscal Year 2024/2025:
Proposed Amendments to Program Schedules Administrative Order 2024-001-ADM**

ORIGIN

The Tax Relief for Non-Profit Organizations Program provides annual operating assistance to registered non-profit and charitable organizations located within the municipality. The application deadline for the addition of a property for the 2024 program was due on or before November 30, 2023.

April 23, 2024 – Regional Council (Item 15.2.3)
MOVED by Deputy Mayor Deagle Gammon, seconded by Councillor Mason

THAT Halifax Regional Council:

1. Adopt Administrative Order 2024-001-ADM, the Tax Relief Administrative Order, including repealing the Tax Relief for Nonprofit Organizations Administrative Order, as set out in Attachment 3 of the staff report dated March 27, 2024;

...

MOTION PUT AND PASSED UNANIMOUSLY

EXECUTIVE SUMMARY

HRM's tax relief program provides annual assistance to eligible registered nonprofit and charitable property owners. The value of these grants fluctuates annually due to assessment values, municipal tax rates, and an owner's capital investment. In 2024 the program was amended to provide greater predictability to recipients with the application of a maximum tax payable threshold and criteria to determine the level of tax relief (referred to as Schedules). The cost this form of operating grant is offset proportionally by other taxpayers in the region.

This report makes recommendations regarding applications requesting the addition of property in the municipal tax relief program in accordance with Administrative Order 2024-001-ADM, the removal of

RECOMMENDATIONS ON PAGE 2

property, and records management updates. This report also includes recommendations regarding Request for Review submissions received by the July 2, 2024, deadline. This was a one-time provision for those organizations who feel their property was incorrectly assigned in the draft schedules under the proposed program redesign and distributed to program participants by registered mail in May 2024. Minor amendments to policy are recommended for clarification.

As proposed, thirty-one (31) properties would be added to the program, pending Council's approval, at a combined cost of \$212,223 in fiscal 2024/2025. The distribution of these properties by level of tax relief is shown below in Table 1.

Table 1. Summary by Schedule of Proposed Additions: Fiscal Year 2024/2025				
Schedule	Schedule Name	Number of Properties	Combined Total Tax	Cost of Proposed Tax Relief
A	Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs	11	\$114,641	\$111,668
B	Family Services, Childcare, and Child or Youth Welfare Organizations	0	\$0	\$0
C	Cultural, Recreational, Environmental, and Community Transit Organizations	7	\$30,290	\$18,286
D	Organizations Providing Affordable Housing Rental Accommodations	8	\$42,347	\$24,284
D (C)	Organizations Providing Affordable Housing Rental Accommodations (in receipt of Provincial CAP)	3	\$5,065	\$1,243
E	Community Benefit Organizations	1	\$49,166	\$36,067
F	Organizations with Vacant Property Under Development	0	\$0	\$0
G	Organizations Funded Under Federal Government Rapid Housing Initiatives Program	1	\$21,090	\$20,674
Total		31	\$262,599	(\$212,223)

RECOMMENDATION

It is recommended that the Grants Committee recommend that Halifax Regional Council:

1. Approve the addition of thirty-one (31) properties to Administrative Order 2024-001-ADM as detailed in the Discussion section of this report at an estimated combined cost of \$212,223 from Operating Account M311- 8006.
2. Approve a one-time grant by resolution of Council to AAN 00769851 Halifax Regional Municipality (City of Lakes Amateur Boxing Club) to rectify an error of omission in fiscal year 2023 in the amount of \$6,726 from Operating Account M311-8006.
3. Approve an Operating Grant for up to three (3) consecutive years to transition six (6) organizations leasing commercial/private property to be removed from the program, commencing April 1, 2024, at a combined cost of \$125,658 from Operating Account M311-8006, subject to yearly budget availability.
4. Adopt the amendments to Administrative Order 2024-001-ADM, the *Tax Relief Administrative Order*, as set out in Attachment 2 to this report.

BACKGROUND

Under the prior Administrative Order 2014-001-ADM applications for the addition of a property to Tax Relief for Non-Profit Organizations Program were to be made by November 30th of the year preceding the fiscal year in which amendments to the program schedules are to be considered. Therefore, the application deadline for the 2024 program was November 30, 2023¹. A total of twenty-two (22) applications were received by the deadline. This report also addresses applications from Akoma Holdings Incorporated and Halifax Regional Municipality (City of Lakes Amateur Boxing Club) deferred from last year's program, sixteen (16) Request for Review submissions, and staff recommendations regarding amending the level of tax relief or removal of a property from the program.

In accordance with Administrative Order 54 Procedures for the Respecting Procedures for the Development of Administrative Orders a Notice of Motion must be issued at least seven (7) days in advance of Council's receipt of a recommendation report with respect to adoption, amendment, or repeal of an Administrative Order.

DISCUSSION

The dollar values provided in this report are estimates to allow for any correction/change to a property's assessed value or pro-rated deductions. All dollar values are rounded for ease of reference.

SUMMARY OF PROPOSED CHANGES

Proposed Additions to the Program in Fiscal Year 2024/2025 – Recommendation #1

1. The addition of **Isiah House Special Care Society**, 19 Mountain Ash Court, Dartmouth; **North End Community Health Association**, 39 Brule Street and 253 Pleasant Street, Dartmouth, 3659 Bright Street, 6242 North Street, 2071 Oxford Street, 2083 Oxford Street, and 6362 Pepperell Street, Halifax; **Mi'Kmaw Native Friendship Society**, 2512 Rocky Lake Drive, Waverley; **Stepping Stone Association**, 32 Primrose Street, Dartmouth; **Yarmouth Association for Community Residential Options**, 12 Woods Court, Beaver Bank, to Schedule A at a combined cost of \$111,668.
2. The addition of **Government of Nova Scotia (St. Margaret Sailing Club)** PID 415005876 Parcel P-052/20 Croucher's Point Road, Glen Haven; **Halifax Regional Municipality (Back to the Sea Society)** Portion of PID 40763476 140 Alderney Drive, Dartmouth, **(City of Lakes Amateur Boxing Club)**, Portion of PID 00240424 230 Pleasant Street, Dartmouth, **(Unicorn Theatre Society)**, Portion of PID 00612788 11 Station Road, Head of St. Margaret's Bay; **Seaside Broadcasting Organization**, 1540 Shore Road, Easter Passage; **Silversides Residents Association**, 48 Overbrook Drive and 1971 Waverley Road, Waverley, to Schedule C at a combined cost of \$18,286.
3. The addition of **Adsum Association for Women and Children**, 404-38 Veronica Drive, Halifax; **Affordable Housing Association of Nova Scotia**, 1101 Wellington Street, Halifax; **Central Spryfield Housing Co-operative Limited**, 3-3, 36-36, and 61-61 Cavendish Road, 12 Marriott Street, 109-109 and 161-161 Ridegeway Road, Halifax, 108 Hallmark Avenue, 34 Howland Drive, and 22 Steeves Court, Lower Sackville, to Schedule D at a combined cost of \$25,527.

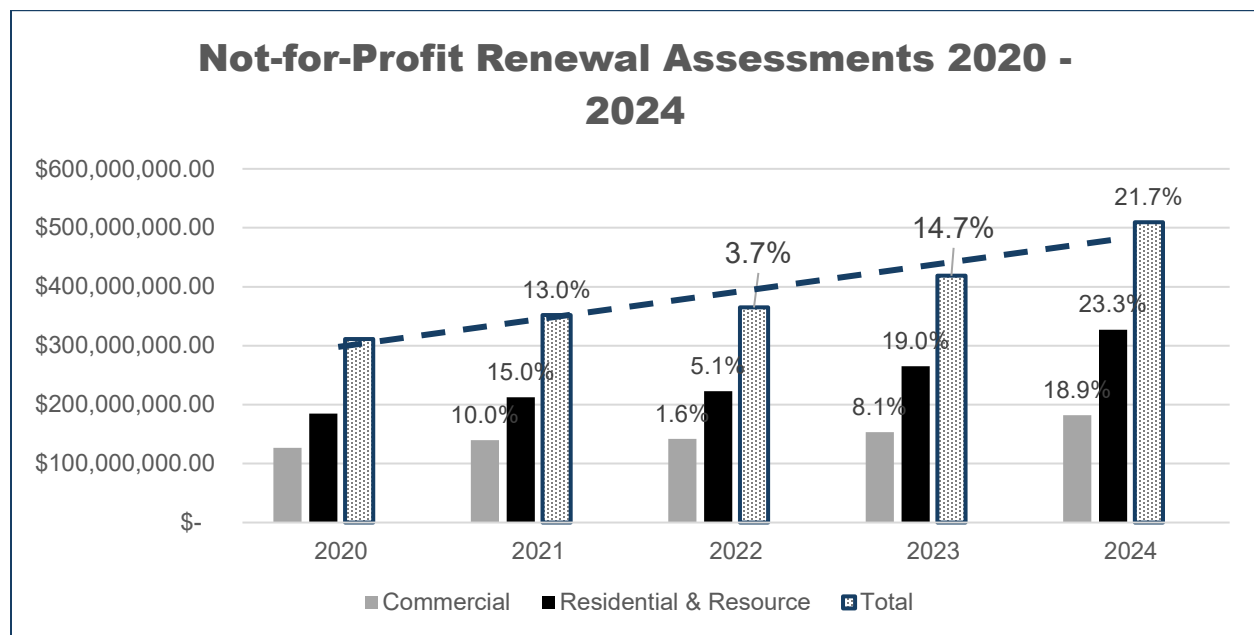
¹ Under the new Administrative Order 2024-001-ADM, the deadline for applications is January 31st. The applications for next year's program (2025) will be January 31, 2025.

4. The addition of **Halifax Regional Municipality (Dartmouth Dragon Boat Association and Kiwanis Club of Dartmouth Charitable Foundation)**, Portion of PID 00209692 45 Graham's Grove, Dartmouth to Schedule E at a cost of \$36,067.
5. The addition of **Society of Saint Vincent de Paul of Halifax**, 2445 Brunswick Street, Halifax to Schedule G at a cost of \$20,674.

Renewals Fiscal Year 2024/2025

The combined cost of renewals in 2024 (811 ²properties) is estimated to be \$7,330,379. The assessments for renewals increased by approximately 22% from 2023 to 2024, as shown in Chart 1. This is primarily due to a large injection of funding into the non-profit housing sector, as the residential assessments increased by 23%.

Chart 1



Appendix 1. Eligible Organizations that are Tenants Recognized Under an Eligible Property Owner's Tax Relief has been updated to add or remove tenancy, as applicable. Expiry dates have also been added to aid administrative efficiencies and to encourage property owners to manage their continued eligibility.

Proposed One-Time Grant by Resolution of Council - Recommendation #2

In 2023 the City of Lakes Amateur Boxing Club made application to the tax relief program. The application was deferred because at the time of application that portion of the property had not been assessed as Commercial taxable. A review of the Club's eligibility in the 2024 program has identified a process error resulting from the timing of application, review, and receipt of the municipal tax assessment roll from Property Valuation Services Corporation ("PVSC"). This process issue has been addressed in the new Administrative Order by extending the application deadline to January 31. Further clarification is provided

² The number of renewals excludes properties to be removed from the program in fiscal 2024/25, pending Council approval.

under Section 7 of policy *“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”*.

To resolve the issue of taxes billed to the Club for fiscal 2023/24, it is recommended that a one-time grant by resolution of the Council be approved in the amount that the Club would otherwise receive had they been accepted into the program under the former Administrative Order 2014-001-ADM. With respect to the on-going inclusion of the Club, staff are recommending the addition of Halifax Regional Municipality (City of Lakes Amateur Boxing Club) to Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations in accordance with the new Administrative Order 2024-001-ADM, effective April 1, 2024.

Proposed Transition Grants by Resolution of Council – Recommendation #3

The provision of tax relief for registered nonprofit and charitable organizations leasing property is contrary to provincial tax legislation which aligns tax billing with property ownership, not occupancy. Specifically, Section 71(2) of the HRM Charter states “The Municipality may not grant a tax concession or other form of direct financial assistance to a business or industry”. Likewise, HRM’s existing systems and capabilities are designed to gather information relating to property ownership consistent with the property assessment system administered by PVSC.

To comply with legislation and policy five (5) properties owned by a commercial/private interest are to be removed from the program. To assist tenants in the transition, it is proposed that those organizations impacted by this corrective action be awarded a grant by resolution of Council equivalent to what would otherwise be received under the applicable schedule for up to three (3) consecutive years. The transition term commences on April 1, 2024, and ends March 31, 2027.

In some cases, a lease is a means for an individual, a group of individuals, or a business to assist a particular program, service, cause, or organization. In these circumstances, title to the property, or a portion through subdivision, might be conveyed to the nonprofit or charity as was the case with the MacPhee Centre for Creative Learning in Dartmouth. Hence, the qualifier *“up to”* is intended to accommodate any change in ownership and subsequent application for reinstatement while also giving tenants time to budget and/or consider alternatives such as relocation or shared occupancy.

Table 2. Commercial/Private Property to be Removed					
AAN	Owner	Tenant(s)	Equivalent Schedule	Total Tax (2024)	Equivalent Grant (2024)
01430068	3090726 Nova Scotia Limited	PAC Autism Nova Scotia Society	A	\$44,350	(\$43,732)
02097818	Basin Apartments Ltd	Adsum Association for Women & Children and North End Community Health Association	A	\$6,501	(\$6,283)
00139386	Dolphi Incorporated	Osprey Archery Club	C	\$3,985	(\$3,624)
03096882	Monaghan Square South GP Limited	Mayflower Curling Club	C	\$77,177	(\$69,810)
08601526	Robert & Sandra Pattison	Bread of Life Ministries	A	\$4,550	(\$2,208)
Total	5 Properties	6 Tenants		\$136,563	(\$125,658)

Proposed Amendments to Policy - Recommendation #4

1. Amend Subsection 3 (c) to Remove Rounding from Calculation of the Benchmark Rate

Under the program redesign a “Benchmark Rate” replaces the former two-step process which manually converted Commercial tax rates to Residential rates. The new formula can be applied uniformly irrespective of property location and moderates significant variance in land values across the region. Subsection 3 (c) of Administrative Order 2024-001-ADM states that the Benchmark Rate be “*rounded up to the nearest tenth*”. Subsequent modelling and testing using 2023 data has determined that rounding up would result in a higher cost to tax relief recipients and creates additional complexities in tax billing. Staff propose removing “rounding” from the formula to simplify the process and create predictability and stability as originally intended. The amended subsection 3 (c) now reads: “*Benchmark Rate*” means the rate calculated by adding together the urban residential property rates for the current Fiscal Year that were set by Council per \$100 of taxable assessment, except for the following rates:”

2. Amend Section 7 to clarify the Exclusion Nonprofit Acreage from the Calculation of Tax Relief

For clarification, Section 7 of the Administrative Order has been amended to exclude tax exempt nonprofit acreage under section 29 of the *Assessment Act* from the calculation of tax relief:

(2) *For greater certainty, the portion of a Property that is exempt from taxation under section 29 of the Assessment Act shall be ineligible for Tax Relief.*

3. Amend the Name of Schedule B: to Family Services, Child Care, and Child or Youth Welfare Services Organizations

Eligibility for inclusion in Schedule B, subsection 23 (b) includes an organization that is a child or youth welfare organization. Reference to “dedicated youth services organizations” was to distinguish programs and services intended for a particular sub-population that may be “vulnerable” in terms of susceptibility to harm and in need of care, support, or protection due to age or the risk of abuse or neglect. In common practice child or youth welfare organizations provide community-based (non-institutional) specialized counselling services for children and/or families, child protection services, temporary custody or wardship, individual mentorship or programs to address truancy, homelessness, or social isolation. To distinguish these targeted programs and services from those serving the broader population of children and youth such as sports clubs, hobby clubs, arts, recreational³, or community-based educational programs it is proposed that:

Part 4. Classification Criteria Schedule B: Family Services, Child Care, and Dedicated Youth Services Organizations is amended to read “*Schedule B: Family Services, Child Care, and Child or Youth Welfare Services organizations*”

and

Repeal subsection “23 (e) *exclusively serves youth at the ages for programs and services for Youth Services identified in the Youth Services Plan of the Municipality;*”.

4. Add Appendix 2. Tax Relief Exclusions: Percentage Used for Calculation of Tax Relief by Assessment Classification

³ For example, cultural, recreational, sport, and environmental programs for children and/or youth are included in Schedule C and organizations that provide community-based programs and services that supplement public education/educational attainment are included in Schedule E.

The purpose of Appendix 2 is to increase transparency in decision-making, consolidate technical information management within the Administrative Order, and help program participants self-manage in terms of reporting any change in occupancy that impacts their eligibility or level of tax relief.

Proposed Additions to the Program: Fiscal Year 2024

Applications to add a property to the program in 2024 have been screened for tax arrears. Organizations with arrears may still be accepted into the program conditional upon the execution of, and compliance with, a payment plan.

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

1. Isaiah House Special Care Society, 19 Mountain Ash Court, Dartmouth (AAN 07524188)

The Isaiah House Special Care Society incorporated in 1993 for the purpose of assisting individuals with a cognitive disability. In 1994, the society received registered Canadian charity status (Relief of Poverty/Organizations Relieving Poverty) and acquired a property in Dartmouth that accommodates three clients with on-site support services including trusteeship of residents' income. Operations are sustained by funding from the Nova Scotia Department of Community Services. The property is assessed Residential (total tax \$5,629).

It is recommended that the Isaiah House Special Care Society, 19 Mountain Ash Court, Dartmouth, be added to Schedule A, effective April 1, 2024, at an estimated cost of \$5,408.

2. Mi'Kmaq Native Friendship Society, 2512 Rocky Lake Drive, Waverley (AAN 00287318)

The Society is a registered Canadian charity (Relief of Poverty/Organizations Relieving Poverty) that offers a diverse array of culturally appropriate programs and services to the urban Indigenous community including employment, health, education, social justice, childcare, housing, and advocacy. Operations are sustained by government funding. In 2021, the Society acquired a 9-bedroom residence to provide supportive housing for homeless or at-risk women and gender-diverse individuals. The property is assessed Residential (total tax \$10,694).

It is recommended that the Mi'Kmaq Native Friendship Society, 2512 Rocky Lake Road, Waverley, be added to Schedule A, effective April 1, 2024, at an estimated cost of \$10,509.

3. North End Community Health Association, 35 Brule Street and 253 Pleasant Street, Dartmouth, 3659 Bright Street, 6242 North Street, 2071 Oxford Street, 2083 Oxford Street, and 6362 Pepperell Street, Halifax (AAN 03879135, AAN 02208954, AAN 10566924, AAN 01432249, AAN 02559196, AAN 00827029, AAN 00249742)

The North End Community Health Association incorporated as a non-profit society in 1971 and is also a registered Canadian charity (Community Benefit/Core Health Care). The Association's mandate is the provision of primary health care services and operations are sustained by medical services insurance, the Nova Scotia Health Authority, government grants, and program revenues. The Association's operations have expanded to include assistance to persons experiencing homelessness including support services and residential accommodations. In 2022 and 2023 the Association added seven (7) properties to their housing-related portfolio. Five of the property acquisitions were financed through Housing Nova Scotia⁴

⁴ Low interest financing provided through the Nova Scotia Department of Municipal Affairs and Housing is secured by a right of first refusal on title.

and the Nova Scotia Department of Community Services provides operating funds for on-call support services. Tenants are selected from the Coordinated Access system ("By Name List") administered by the Affordable Housing Association of Nova Scotia. The properties are single-room occupancy facilities and assessed Residential (combined total tax \$73,993).

	<u>Total Tax (2024)</u>
• AAN 03879135 35 Brule Street, Dartmouth	\$4,848
• AAN 02208954 253 Pleasant Street, Dartmouth	\$4,534
• AAN 10566924 3659 Bright Street, Halifax	\$12,103
• AAN 01432249 6242 North Street, Halifax	\$8,127
• AAN 02559196 2071 Oxford Street, Halifax	\$10,886
• AAN 00827029 2083 Oxford Street, Halifax	\$22,421
• AAN 00249742 6362 Pepperell Street, Halifax	\$11,074

It is recommended that the North End Community Health Association, 35 Brule Street, Dartmouth, 253 Pleasant Street, Dartmouth, 3659 Bright Street, Halifax, 6242 North Street, Halifax, 2071 Oxford Street, Halifax, 2083 Oxford Street, Halifax, and 6362 Pepperell Street, Halifax, be added to Schedule A, effective April 1, 2024, at an estimated combined cost of \$72,012.

4. Stepping Stone Association, 32 Primrose Street, Dartmouth (AAN 03705579)

Initiated as an outreach program of the Elizabeth Fry Society to provide advocacy and court support, this specialized service developed into a separate entity and incorporated as a registered Canadian charity in 1089 (Relief of Poverty/Organizations Relieving Poverty). Clients include women, men, youth, and transgendered individuals currently or formerly involved in the sex trade. This population is typically stigmatized, marginalized, socioeconomically disadvantaged, and may experience a higher risk of harassment or violence. Operations are sustained by government grants and charitable donations. In 2022, the Association acquired a property to provide office space and single-occupancy housing (4 bedrooms). The property is assessed Residential and Commercial (total tax \$12,602).

It is recommended that the Stepping Stone Association, 32 Primrose Street, Dartmouth, be added to Schedule A, effective April 1, 2024, at an estimated cost of \$12,316.

5. Yarmouth Association for Community Residential Options, 12 Woods Court, Beaver Bank (AAN 10594723)

The Yarmouth Association for Community Residential Options (the "Association") incorporated as a nonprofit society in 1989 and the following year status as a registered Canadian charity (Relief of Poverty/Organizations Relieving Poverty). The organization owns a portfolio of residential properties that operate as small group homes with on-site support services for children and adults with a disability. Clients are referred by the Nova Scotia Department of Community Services. Additional programming includes caregiver respite, supportive employment, and assistance in securing and maintaining independent accommodation in the private sector. As a service provider to the Nova Scotia Department of Community Services, operations are sustained by the provincial government. In 2020 the Association purchased vacant land and constructed a single-room occupancy housing facility with on-site support services. The property is assessed Residential (total tax \$11,720).

It is recommended that the Yarmouth Association for Community Residential Options, 12 Woods Court, Beaver Bank, be added to Schedule A, effective April 1, 2024, at an estimated cost of \$11,423.

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

6. Government of Nova Scotia (St. Margaret Sailing Club), PID 415005876 Parcel P-052/20 Croucher's Point Road, Glen Haven (AAN 10960940) Expires: September 30, 2041

The Club is a registered nonprofit society that own and operate a sailing facility located at 5 Foxberry Hill, Glen Haven which is in receipt of municipal tax relief on Schedule C. Operations are sustained by instructional fees, membership dues, hospitality sales, rentals, and events hosting. In 2021, the Club entered into a 20-year agreement with the Nova Scotia Department of Lands and Forestry to lease a 15.57-acre submerged water lot located in French Village Harbour adjacent to the club's premises. The property is assessed Commercial (total tax \$3,268).

It is recommended that the Province of Nova Scotia (St. Margaret Sailing Club) PID 415005876 Parcel P-052/20 Croucher's Point Road, Glen Haven, be added to Schedule C, effective April 1, 2024, at an estimated cost of \$2,972.

7. Halifax Regional Municipality (Back to the Sea Society) Portion of PID 40763476 140 Alderney Drive, Dartmouth (AAN 06033652) Expires: April 30, 2028

The subject property is owned by HRM and known as known as Martin's Park. A small interpretive centre was constructed in the 1980's and operated by the Shubenacadie Canal Commission then subsequently leased to commercial tenants. In 2023, HRM entered into a less than market value lease agreement with the Back to the Sea Society⁵ who incorporated as a nonprofit organization in 2017 for the purpose of promoting marine education and conservation. In 2018, the organization obtained status as a registered Canadian charity (Community Benefit/Amenities). Operations are sustained by donations, government grants, and fundraising. In addition to the building, the lease includes an outdoor area of ~258 sq ft for outdoor equipment and two designated parking spaces. The rent is \$1/year for a term of five (5) years. The property is assessed Commercial taxable and Commercial Exempt. Because there is only one lease at this location the taxable portion can be attributed solely to the Society (total tax \$3,023).

It is recommended that Halifax Regional Municipality (Back to the Sea Society) a Portion of PID 40763476140 Alderney Drive, Dartmouth, be added to Schedule C, effective April 1, 2024, at an estimated cost of \$2,466.

8. Halifax Regional Municipality (City of Lakes Amateur Boxing Club), Portion of PID 00240424 230 Pleasant Street, Dartmouth (AAN 00769851) Expires: March 31, 2032

The subject property is owned by HRM and operates as the North Woodside Community Centre under agreement with the North Woodside Community Association. In 2022, HRM entered into a less than market value lease agreement with the City of Lake Amateur Boxing Club (the "Club") for an area of ~3,300 sq ft. The rent is \$1/year for a term of ten (10) years with the option to renew for an additional 10 years⁶. That portion of the property occupied by tenants is assessed Commercial taxable.

It is recommended that Halifax Regional Municipality (City of Lakes Amateur Boxing Club), a Portion of PID 00240424 230 Pleasant Street, Dartmouth, be added to Schedule C, effective April 1, 2024, at an estimated cost of \$6,789.

Note: The Growing Place Early Education Centre Limited, a business entity, also leases space within the building and both tenants will be assessed Commercial taxable. Therefore, taxes plus HST will have to be apportioned annually between the two tenants by the owner (HRM); tax relief is to be applied to only 55.74% of the Commercial Taxable portion based on proportional occupancy.

9. Halifax Regional Municipality (Unicorn Theatre Society), Portion of PID 00612788 11 Station Road, Head of St. Margaret's Bay (AAN 03376397) Expires: July 31, 2028

⁵ Recommendation report to the February 21, 2023, meeting of Regional Council, less than Market Value Lease: Back to the Sea Society, dated February 13, 2023 [Item 15.2.1].

⁶ Recommendation report to the January 25, 2022, meeting of Regional Council, Facility Operating Agreement – North Woodside Community Centre, dated November 18, 2021 [Item 15.1.1].

The subject property is owned by HRM and operates under agreement with the Head of St. Margaret's Bay/Boutillier's Point Recreation Association as the Bay Community Centre. The 2-acre parcel of land has two buildings. Although each building has its own civic number (11 Station Road and 15 Station Road) the property has only one assessment account number ("AAN"). The property is assessed Commercial Taxable and Commercial Exempt. The taxable portion is attributed to two leases executed by the Municipality in 2023 with the Unicorn Theatre Society (the "Society") and the Safety Minded ATV Association⁷. An application for tax relief has only been received from the Unicorn Theatre Society. Consequently, only that portion of the Commercial taxable assessment attributed to the theatre's tenancy will be subject to tax relief in 2024. The Society's lease is for 800 sq ft used for equipment storage, props and supplies. The base rent is \$1/year for an initial term of five (5) years with the option to renew for an additional five (5) years. Incorporated in 2014 the Society provides instructional theatre programs for children and youth. Operations are volunteer-run and sustained by summer drama camp fees, the Bay Treasure Lottery, non-recurring grants, and ticket sales. The property is assessed Commercial (total tax \$3,065) and Commercial Exempt. Because there is only one AAN, HRM will have to apportion the annual taxes plus HST between the two tenants. In 2024, Unicorn Theatre's proportional share of tax is 26.75%.

It is recommended that Halifax Regional Municipality (Unicorn Theatre Society) a Portion of PID 00612788 11 Station Road, Head of St. Margaret's Bay, be added to Schedule C, effective April 1, 2024, at an estimated cost of \$670.

Note: An application to the 2024 tax relief program was not received from the Safety Minded ATV Club whose proportional share of taxes equals 73.25%. The Association could request a payment plan pending any future application to the program.

10. Seaside Broadcasting Organization, 1540 Shore Road, Eastern Passage (AAN 03897184)

Incorporated in 2000, the society operates a community radio station sustained by paid advertising, fundraising and rental revenue. In 2020, the society acquired a former residential property which contains a small broadcast studio and offices. In 2024, the property is assessed as Residential (total tax \$4,981) and HRM will request clarification from PVSC based on the property's non-residential use. If the assessment is amended to Commercial on the 2025 assessment roll the cost to the tax relief program and the owner will increase.

It is recommended that the Seaside Broadcasting Organization, 1540 Shore Road, Eastern Passage, be added to Schedule C, effective April 1, 2024, at an estimated cost of \$3,688.

11. Silversides Residents Association, 48 Overbrook Drive, Waverley and 1971 Waverley Road, Waverley (AAN 04266951 and AAN 08881960)

Incorporated in 1975, the society's purpose is to develop, administer and promote programs and activities for its membership which is restricted to residential property owners/households located within the Silversides subdivision. In 1976, the Association acquired 1971 Waverley Road, Waverley, a narrow strip of land (18,350 sq ft) abutting Lake William used primarily as a beach and for unstructured leisure activities. The subject property is assessed Residential (total tax \$1,107). In 1982, the Association acquired 7.5 acres identified as civic 48 Overbrook Drive, Waverley, that has been improved with a playground, sports field, parking, and picnic area. In 2024, this property is assessed Resource (total tax \$1,397).

It is recommended that the Silverside Residents Association, 48 Overbrook Drive and 1971 Waverley Road, Waverley, be added to Schedule C, effective April 1, 2024, at an estimated combined cost of \$1,701, conditional upon the execution of a payment plan for tax arrears and compliance with the terms of the agreement.

⁷ Report to June 20 meeting of Regional Council, less than Market Value Lease: Unicorn Theatre Society, 11 Station Road, Head of St. Margaret's Bay, dated June 12, 2023 [Item 15.2.2]. Less than Market Value Lease; Safety Minded ATV Association, dated June 12, 2023 [Item 15.2.3].

Schedule D: Organizations Providing Affordable Housing Rental Accommodations

12. Adsum Association for Women and Children, 404-38 Veronica Drive, Halifax (AAN 09659277)

The Association is a registered Canadian charity (Relief of Poverty/Organizations Relieving Poverty) that provides housing and support services to women, families, and gender diverse persons to reduce homelessness and foster independent living. The Association’s current portfolio includes an emergency shelter for persons experiencing homelessness, a supportive housing facility with on-site client services targeting persons experiencing homelessness⁸, two transitional affordable housing facilities with on-call support, and two condominiums that provide permanent, affordable rental housing. In 2023, the Association acquired an additional condominium unit in Halifax assessed Residential (total tax \$2,789).

It is recommended that Adsum Association for Women and Children, 404–38 Veronica Drive, Halifax, be added to Schedule D, effective April 1, 2024, at an estimated cost of \$1,377.

13. Affordable Housing Association of Nova Scotia, 1101 Wellington Street, Halifax (AAN 00913456)

The Affordable Housing Association of Nova Scotia is a registered nonprofit society whose mandate is to promote and support affordable housing throughout Nova Scotia. Operations are sustained by federal government funding supplemented by rental revenues. In 2023, the Association received funding under the Nova Scotia Department of Municipal Affairs and Housing: Community Housing Acquisition Program to acquire a 4-unit apartment building in Halifax. The Association will own and manage the facility, including individual lease agreements, but tenant support services will be provided by the Coverdale Justice Society. The property is assessed Residential (total tax \$17,580).

It is recommended that the Affordable Housing Association of Nova Scotia, 1101 Wellington Street, Halifax, be added to Schedule D, effective April 1, 2024, at an estimated cost of \$10,758.

14 Central Spryfield Housing Co-operative Limited

Incorporated as a nonprofit cooperative in 1978, the cooperative own and operate five (5) condominiums and four (4) single family dwellings.

- (a) 3 Cavendish Road, 36 Cavendish Road, 61 Cavendish Road, 12 Marriott Street, 109 Ridgeway Road, and 161 Ridgeway Road, Halifax, 108 Hallmark Avenue, 34 Howland Drive, and 22 Steeves Court, Lower Sackville** (AAN 00704172, AAN 00704164, AAN 00704229, AAN 05887585, AAN 00704156, AAN 00704202)

The six (6) properties listed below are assessed Residential (combined total tax \$21,978) and are not in receipt of a reduced assessment value under the Nova Scotia Capped Assessment Program.

		<u>Total Tax (2024)</u>
AAN 00704172	3-3 Cavendish Road, Halifax	\$3,052 condominium
AAN 00704164	36-36 Cavendish Road, Halifax	\$3,231 condominium
AAN 00704229	61-61 Cavendish Road, Halifax	\$3,141 condominium
AAN 05887585	108 Hallmark Avenue, Lower Sackville	\$6,080 single family dwelling
AAN 00704156	109-109 Ridgeway Road, Halifax	\$3,231 condominium
AAN 00704202	161-161 Ridgeway Road, Halifax	\$3,241 condominium

- (b) 34 Howland Drive and 22 Steves Court, Lower Sackville, and 12 Marriott Street, Halifax** (AAN 00703508, AAN 00704121, AAN 00704237)

⁸ Residents are selected from a list of persons experiencing homelessness in consultation with the Mi'kmaw Native Friendship Society, YWCA, and Metro Non-Profit Housing Association. Rents are geared-to-income with a rent threshold of 30% of gross household income.

In accordance with subsection 3 (v) of policy the level of tax relief for an affordable housing property in receipt of a reduction in assessed market value under the Nova Scotia Capped Assessment Program is 25%. The three (3) properties listed below are assessed Residential (combined total tax \$5,065) and in receipt of a reduced assessment value under the Nova Scotia Capped Assessment Program.

		<u>Total Tax (2024)</u>
AAN 00703508	34 Howland Drive, Lower Sackville	\$1,438 single family dwelling
AAN 00704121	22 Steeves Court, Lower Sackville	\$1,714 single family dwelling
AAN 00704237	12 Marriott Street, Halifax	\$1,914 single family dwelling

It is recommended that the Central Spryfield Housing Co-operative Limited, 3 Cavendish Road, Halifax, 36 Cavendish Road, Halifax, 61 Cavendish Road, Halifax, 109 Ridgeway Road, Halifax, 161 Ridgeway Road, Halifax, 108 Hallmark Avenue, Lower Sackville, be added to Schedule D, and 34 Howland Street, Lower Sackville, 22 Steeves Court Lower Sackville, and 12 Marriott Street, Halifax, be added to Schedule D or Schedule D (C) if in receipt of the Capped Assessment Program, effective April 1, 2024, at a combined estimated cost of \$13,392.

Schedule E: Community Benefit Organizations

15. Halifax Regional Municipality (Dartmouth Dragon Boat Association/Kiwanis Club of Dartmouth Charitable Foundation), Portion of PID 00209692 45 Graham’s Grove, Dartmouth (AAN 00767298) Expires: September 30, 2027

In 2016, the Kiwanis Club of Dartmouth Charitable Foundation (“the Kiwanis Club”) made a presentation to the Harbour East-Marine Drive Community Council advocating for the construction of a replacement building in the municipally owned Kiwanis Grahams Grove Park. The subject property is 5.43 acres and includes public parking, public washrooms, walking trails, and beach access to Lake Banook. In 2023, a new 2,500 square feet multi-use building was completed at a cost of ~\$2,300,000 and less than market value leases were approved for occupancy by the Dartmouth Dragon Boat Association and the Kiwanis Club⁹. The new building has an area of 3,545 square feet of which 13% comprises public washrooms. The washrooms are owned and operated by HRM and assessed Commercial Exempt.

The leased portion of the property is assessed Commercial Taxable (total tax \$49,166). Assignment of the subject property to Schedule E: Community Benefit is based on the ratio of use: the Kiwanis Club have exclusive occupancy of 71.26% of the taxable Commercial assessment portion of the building.

- Dartmouth Dragon Boat Association: Incorporated as a nonprofit society in 2009 the club’s operations rely on program fees and non-recurring grants. The Association lease 890 sq ft of the building with non- exclusive access to designated boat storage for a term of 5 years, with the option to renew for two additional terms of five years each. The rent is \$1 for the first year with a 3% increase per annum thereafter. The lease allows for short-term rentals, including boat storage rentals, in their designated portion of the outdoor storage cage, at rates determined by the society. In lieu of a less than market value base rent the Association must provide free programming to HRM residents up to a maximum value of \$3,600 per year.
- Kiwanis Club: In 1964 the Kiwanis Club of Dartmouth was incorporated under an Act of the Nova Scotia Legislature and registered as a nonprofit society in 1989 and received registered Canadian charity status in 1991 (Community Benefit/Foundations). The Club raises funds for assorted activities in Dartmouth. The Club’s main sources of revenue are seasonal ice cream and Christmas tree sales, and gaming (lottery and bingo). The Club lease 2,185 sq ft of the building plus a 960 sq ft deck for a term of twenty (20) years with the option to renew for an additional five (5) years. In

⁹ Recommendation report to the September 26, 2023, meeting of Regional Council, Graham’s Grove Building – Less than Market Value Leases, dated September 11, 2023 [Item 15.2.2].

lieu of the Club's \$300,000 contribution towards the facility the annual base rent is \$1 in the first year with an increase of 3% per annum thereafter towards operating costs.

It is recommended that Halifax Regional Municipality (Dartmouth Dragon Boat Association/Kiwanis Club of Dartmouth Charitable Foundation), a Portion of PID 00209692 45 Graham's Grove, Dartmouth, be added to Schedule E, effective April 1, 2024, at an estimated combined cost of \$36,067.

Note: That portion of the property under a lease agreement has been assessed Commercial Taxable and the proportional share per tenant is Kiwanis Club of Dartmouth Foundation 71.26% and Dragon Boat Association 28.74% plus HST which will be invoiced by HRM Real Estate.

Although subsection 28 (2) (a) of policy excludes organizations whose sole purpose is fundraising or funding foundations, the inclusion of this property in Schedule E is based on (i) a correction to the Foundation's long-term occupancy at this location that was not assessed for tax and (ii) the Foundation's support of events in collaboration with other nonprofit organizations that are open to residents across the region¹⁰.

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

16.Society of Saint Vincent de Paul of Halifax, 2445 Brunswick Street, Halifax (AAN 05289157) Agreement Expires: November 15, 2044

The Society of Saint Vincent de Paul of Halifax (the "Society") was incorporated under an Act of the Nova Scotia Legislature in 1868 and obtained status as a registered Canadian charity in 1967 (Relief of Poverty/Organizations Relieving Poverty). The Society coordinates the work of eighteen conferences in Nova Scotia, including Catholic parishes in HRM¹¹ and operates Hope Cottage, a separate charitable organization, that provides free meals, home visits, shelter, and emergency services for the homeless. In 2022, HRM issued an invitation for expressions of interest from local nonprofit housing providers in relation to Phase 3 of the federal Rapid Housing Initiatives Program: Cities Stream under which HRM has accepted \$11,028,394 towards construction of 36 units of supportive housing¹². Funding towards the Society's proposal for a 38-unit residence with on-site support services provided by the North End Community Health Association was approved by Regional Council. Under the terms of RHI funding the project must designate units for women, Indigenous, and Black Canadians. The term of the agreement is for twenty (20) years and occupancy of the premises is expected in 2025. The property is assessed Residential (total tax \$21,090). Upon expiry of the initial agreement the property will automatically be reassigned to another Schedule.

It is recommended that the Society of Saint Vincent de Paul of Halifax, 2445 Brunswick Street, Halifax, be added to schedule G, effective April 1, 2024, at an estimated cost of \$20,674.

Note: The 2024 assessed value of \$1,900,000 is based on land and initial improvements but the cost to the tax relief program will increase significantly in 2025 based on the scale of new construction.

Recommend Change in Level of Tax Relief in Fiscal 2024

¹⁰ For example, the Nova Scotia Kiwanis Music Festival Association, the Society for the Nova Scotia Book Awards (a partnership between the Dartmouth Book Awards Society and the Writers Federation of Nova Scotia), and the Kiwanis Mother Goose Festival hosted in association with the Alderney Landing Facility Association.

¹¹ Locations in HRM include Spryfield (Hand in Hand Thrift Store); Bedford, Lower Sackville, and Fall River/Enfield.

¹² Recommendation report to March 7, 2023, meeting of Regional Council, Rapid Housing Initiative Round 3 Agreement – Investment Plan, dated March 3, 2023 [Item 15.1.9].

The following recommendations are either staff initiated or result from the Request for Review process which was a one-time opportunity extended to organizations with property in the program as of fiscal 2023. Any increase in the cost of tax relief due to a Schedule reassignment has been included in the cost of renewals shown in the Financial Implications of this report.

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

17. Club 22, 3 Dundas Street, Dartmouth (AAN 01150774) – Request for Review

Incorporated in 1951 the society received registered charity status in 1990 (Alleviation of Poverty/Relief of Poverty). The Club provides peer support and social programs in a drug and narcotic-free environment for persons in recovery. Members must be a member of Alcoholics Anonymous, AI-Teen, or Narcotics Anonymous, and alcohol or drug-free. Associate/social members cannot comprise more than 25% of the membership. Operations are sustained by rentals and fundraising. The property was assigned to Schedule E: Community Benefit (25%) in the draft schedules distributed in May 2024. The Club's Request for Review asked for assignment to Schedule A: Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs (100%). The criteria for Schedule A include addictions recovery. Specifically, subsection 21 (1) (v) references specialized support services for persons with a mental illness. An independent meta-analysis of the AA abstinence model concluded the program was effective in reducing consumption and recidivism and forms part of a continuum of care in treating substance use disorders through mentorship, peer and family support¹³. The society meets the criteria for inclusion in Schedule A, except for submission of an audited financial statement. However, under subsections 21 (2) and (3) this requirement applies only to an initial application for acceptance into the program.

It is recommended that Club 24, 3 Dundas Street, Dartmouth, be assigned to Schedule A, effective April 1, 2024.

18. Mi'Kmaq Native Friendship Society, 278 Wyse Road, Dartmouth (AAN 00073504)

The property was acquired in 2019 and was listed on Schedule F: Vacant Property Under Development (75%) in the draft schedules distributed in May 2024. The former commercial building has been renovated to provide transitional housing with support services for youth formerly in care. If approved, assignment to Schedule A: Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs meets the criteria set out in policy.

It is recommended that the Mi'Kmaq Native Friendship Society, 278 Wyse Road, Dartmouth, be assigned to Schedule A, effective April 1, 2024.

19. North End Community Health Association, 2218 Maitland Street, Halifax (AAN 00950823) – Request for Review

Incorporated in 1971, the Association provides medical and related health services and obtained registered charity status in 1976 (Community Benefit/Core Health Care). Operations have expanded to encompass addictions harm reduction, mental health outreach, and health care for persons experiencing homelessness. Housing-related health services are delivered in collaboration with other nonprofit organizations including Adsum for Women and Children Association, the Society of Saint Vincent de Paul of Halifax, and the Affordable Housing Association of Nova Scotia. In 2021, the Association acquired a 4-unit apartment building with financing under the federal Rapid Housing Initiatives Program to provide supportive housing for African Nova Scotia males. The tenants of this property are identified through the Coordinated Access Program ("By Name List"). The funding agreement is for a term of 20 years and expires April 1, 2041. The property was assigned to Schedule G. Organizations Under the Federal Rapid Housing

¹³ Kelly, J f, Humphries K, and Ferri, M. Alcoholics Anonymous and other 12-step programs for alcohol use disorder. Cochrane Database of Systematic Review 2017, Issue 11. Published by John Wiley & Sons Limited.

Initiatives Program (100%) in the draft schedules distributed in May 2024. The Association has requested assignment to Schedule A. Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs (100%). Although a change in schedule has no impact on the level of tax relief, assignment to Schedule A removes encumbrances that would not otherwise apply to comparable service providers. Namely, subsection 34 (e) annual reporting under the RHI Program agreement and Section 35 whereby at the earlier of either the expiry of the RHI Program or the RHI agreement the property would be automatically removed from Schedule G and reassigned to Schedule A or Schedule D in accordance with the respective criteria. The Association is a registered charity (Community Benefit/Core Health Care) and both the applicant and program provided on-site meet the requirements of Schedule A.

It is recommended that North End Community Health Association, 2218 Maitland Street, Halifax, be assigned to Schedule A, effective April 1, 2024.

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

20. Akoma Holdings Incorporated, PID 40150567 18 Paris Lane, Westphal (AAN 03453073)

Akoma Holdings Incorporated is a registered Canadian charity (Community Benefit/Foundation) that provides stewardship of the former Home for Colored Children assets. In 2024, the organization's portfolio comprises three (3) properties. The largest of these properties has a land area of 302.30 acres and has been partly developed through renovation of existing buildings and the construction of additional amenities.

- "Kinney Place" - Former Home for Colored Children – commercial tenancy/business incubator, non-profit tenancy, and owner-occupied office space. Registered heritage.
- "Bauld Centre" - Former school with non-profit tenancy and a community room that can be rented by the public.
- "Bauld Annex" - Non-profit tenancy.
- "Cottage" - Former Superintendent's residence. Vacant. Registered heritage building.
- Small outbuildings including a hydroponic greenhouse, community garden with washroom/storage building and greenhouse, and a playground.

In accordance with subsection 19 (5) of policy a property can only be listed on one schedule. Without subdividing, the mixed use of this property presents a challenge in determining the level of tax relief in relation to the type of program or service. Taken together, the level of tax relief could range from 25% to 75% (Schedule E: Community Benefit or Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations). The scope of mixed use is reflected in an assessment that includes Residential, Commercial, Commercial Exempt, and Resource. In 2022, the situation was further compounded with the construction of eight (8) townhouses under the federal government's Rapid Housing Initiatives Program: Phase 2. Because this development was not through subdivision it was not feasible to address the owner's request for full exemption under Schedule G: Organizations Under the Federal Rapid Housing Initiatives Program. The request was deferred pending an inquiry to PVSC with respect to the possibility of a separate assessment account number ("AAN") attached to the same property identification number ("PID"). This has proven not to be an option.

The society's long-term plan is to develop the site to accommodate various uses including housing, recreation, commercial operators and small business development. To facilitate financing for future construction Akoma have indicated they will be sub-dividing portions of the property in a phased approach but in the immediate staff recommend that the property not be listed in Schedule F: Organizations with Vacant Property Under Development (75%) and instead be listed in Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations (75%) to reflect the historical and cultural significance of the property, including a heritage designation, community garden, and access to the public through hall rentals and events.

It is recommended that Akoma Holdings Incorporated, PID 4015067 18 Paris Lane, Westphal, be assigned to Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations, effective April

1, 2024, at an estimated cost of \$38,247. The level of tax relief shall be reviewed annually to reflect the type of programs and services provided from the subject property in relation to the program's classification criteria and may be subject to change.

21. Herring Cove Community Association, 30 Latter Pond Lane, Herring Cove (AAN 03402258) – Request for Review

The subject property was listed in draft Schedule F: Organizations with Vacant Property Under Development (75%) while the former fire station building was redeveloped and on-site parking established. The Association's application sought confirmation that the property would be reassigned to Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations once development was complete. In September 2024, HRM received notification that construction is expected to be completed and the facility operational by January of 2025. Assigned to Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations (75%) is in accordance with policy and will not impact the cost of tax relief but removes the conditional award which was for a term of up to three (3) consecutive years.

It is recommended that the Herring Cove Community Association, 30 Latter Pond Lane, Herring Cove, be assigned to Schedule C, effective April 1, 2024.

22. Kiwanis Club of Cole Harbour Westphal, 759 Caldwell Road, Eastern Passage (AAN 07727321)

Incorporated in 1979, the Club is part of an international network of service clubs with a focus on child development. In 1989 the Club purchased 6-acres of provincial land abutting Morris Lake and have developed the site as a public park featuring a lakefront beach with floating docks for swimming, fishing, and canoeing. The grounds include walking trails and a picnic area. Operations are sustained by volunteers, fundraising, and project grants. The property was listed in draft Schedule E: Community Benefit (25%). This property meets the criteria of Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations (75%) based on the property's exclusive use as a public park. The property is assessed Residential and Resource.

It is recommended that the Kiwanis Club of Cole Harbour Westphal, 759 Caldwell Road, Eastern Passage, be assigned to Schedule C, effective April 1, 2024.

23. Sackville Masonic Building Society, 55-57 Gloria Avenue, Lower Sackville (AAN 02065924) – Request for Review

Incorporated as a nonprofit society in 1999 the organization is a fraternity whose membership is restricted to members of the Sackville Masonic Lodge #137, a legally separate entity that is a chapter of the Masonic Foundation of Nova Scotia which is a registered charity (Community Benefit/Foundation). Through the provincial foundation, Lodge members raise funds to provide bursaries for local high school students and donations to the Cobequid Health Centre. The property is assessed Commercial (total tax \$8,839) and was assigned to Schedule E: Community Benefit Organizations (25%) in the draft schedules distributed in May 2024.

The Association's Request for Review is based on: (i) renting the lower floor of the building for a social club run by Building Futures Employment Society – a registered charity (Community Benefit/Community Resources) serving persons with an intellectual disability, and (ii) a land agreement for \$1/year whereby the Municipality operates a children's playground and has access to an adjacent parking lot maintained by the Society. Assignment of this property to Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations is recommended based on Ratio of Use which compared the recreational programming elements (social club rental, municipal playground with public parking access) with that portion of the property's use restricted to Masonic Lodge members. If approved, this represents an increase

in the level of tax relief from 25% to 75%. Any change in use must be reported on the Tax Relief Program's annual Confirmation Form. However, in accordance with subsection 3 (x) of policy, tax relief does not apply to a license for use or occupancy of a property not owned by the Municipality. This clarification has been communicated to the Sackville Masonic Building Society, HRM Parks & Recreation, and HRM Real Estate. HRM's land license represents 8.50% of the Commercial assessment. The Society is responsible to bill the licensee (HRM) for their proportional share and remit.

It is recommended that Sackville Masonic Building Society, 55-57 Gloria Avenue, Lower Sackville, be assigned to Schedule C, effective April 1, 2024, conditional upon continued public access to a portion of the Masonic Lodge building and a municipal public playground. Tax relief shall exclude that portion of land occupied by the Municipality under a license or lease agreement for a public playground and parking.

Note: The Society's share of the land and the building are included in the calculation of tax relief; HRM's share of the land is excluded as shown in Appendix 2.

Schedule F: Organizations with Vacant Property Under Development

24. City of Halifax Non-Profit Housing Society, 2458-2487 Brunswick Street, Halifax (AAN 03539792)

In 2023, the property located at civic 2458-2487 Brunswick Street, Halifax, was listed on Schedule 30 (50%). The 3-unit apartment building was demolished in May 2022 and the Society was notified in March 2024 of staff's intent to recommend removal of the subject property from the program in fiscal 2024. Additional information provided by the owner indicates that development of the vacant lot through consolidation and re-development with an abutting property has been delayed due to zoning regulations. On May 23, 2024, Regional Council requested staff explore rezoning of several properties on Brunswick Street from ER-2 to H-1 which would permit consolidation and higher density¹⁴. A decision is expected in early 2025. In the interim, staff recommend the property be assigned to Schedule F: Organizations with Vacant Property Under Development. If approved, the level of tax relief will be increased for up to three (3) consecutive years.

It is recommended that City of Halifax Non-Profit Housing Society, 2458-2487 Brunswick Street, Halifax, be assigned to Schedule F, for a term of up to three (3) consecutive years, effective April 1, 2024, pending Council's decision with respect to re-zoning to enable increased densification.

25. Prospect Peninsula Residents Association, PID 40680902 Parcel 94-1 Prospect Bay Road, Prospect (AAN 03383547)

Acquired in 2001 from the federal Department of Fisheries and Oceans, this small parcel of land comprises ~1,375 sq ft and is used for parking in relation to the wharf which was also acquired by the Association. The property is assessed Commercial but total tax does not meet the \$150/year minimum payment threshold. The Association has expressed an interest in consolidating this land with their abutting property and have been assigned to Schedule F on an interim basis.

It is recommended that Prospect Peninsula Residents Association, PID 40680902 Parcel 94-1 Prospect Bay Road, Prospect be assigned to Schedule F, effective April 1, 2024, for a term of up to three (3) consecutive years pending consolidation with the Association's abutting park property.

26. Tawaak Housing Association, 15 Charles Street, Dartmouth (AAN 03652246)

¹⁴ Minutes, Halifax Regional Council May 21, 22 and 23, 2024, Housing Accelerator Fund – Urgent Changes to Planning Documents for Housing & Suburban Housing Accelerator SMPS & LUB, p.16 [Item 12.1].

This property is assessed Residential and was assigned to draft Schedule D: Affordable Housing Rental Accommodations (50%) in the draft schedules distributed in May 2024. The subject property was destroyed by fire and the premises are now vacant. The property has been reassigned to Schedule F: Organizations with Vacant Property under Development (75%) which represents and increase in level of tax relief for up to three consecutive years.

It is recommended that Tawaak Housing Association, 15 Charles Court, Dartmouth, be assigned to Schedule F, effective April 1, 2024, for a term of up to three (3) consecutive years pending redevelopment.

Recommend Deferral of Application to Fiscal Year 2025

27. Dartmouth Non-Profit Housing Society, 1 Circassion Drive, Dartmouth (AAN 03551687)

The property located at 1 Circassion Drive, Dartmouth, was owned by the Nova Scotia Government and assessed Commercial Exempt. Although the Nova Scotia Department of Municipal Affairs and Housing provided written confirmation that negotiations were in progress with respect to the intent to convey the property in support of the construction of 18 units of affordable housing, the property transfer was to be simultaneous with a funding agreement. Further, Section 7 of policy states that to be eligible for tax relief the property must be assessed as taxable on the assessment roll for the year for which application is made. The subject property was not listed on the assessment roll received by HRM in January 2024. Therefore, a deferral to 2025 is recommended. In the interim the Society could make application for a payment plan to assist with cash flow.

It is recommended that the application from Dartmouth Non-Profit Housing Society, 1 Circassion Drive, Dartmouth, be deferred to the 2025 tax relief program.

Recommended Decline Addition to the Program

28. Halifax Regional Municipality (Canadian Sport Institute Atlantic Society), a Portion of PID 40796005 26 Thomas Raddall Drive, Halifax (AAN 10328209)

The subject property comprises 38.7 acres with a large-scale municipal multi-district facility known as the Canada Games Centre which is operated under a Facility Management Agreement by the Canada Games Centre Society. As a condition of federal funding towards construction the facility includes a sport high performance centre operated by the Canadian Sport Institute Atlantic (the "Institute")¹⁵. In 2010 HRM entered into a less than market value lease agreement with the Institute for a term of three years which was renewed in 2014, but during this period the Institute was not billed in error. In 2019, a new lease was executed for an area of 5,300 sq ft for a term of five (5) years with the option to renew for an additional five years. In 2024, the property is assessed Commercial Exempt and Commercial taxable. The taxable portion reflects the occupancy of three tenants and an assessed value of \$2,074,700 (combined total Commercial tax \$66,351) and is assigned to the tenants on a proportional basis, plus HST, and billed by the operator. The Institute's proportional share in 2024 is 52% of that portion of the property assessed as taxable. The Institute focuses on the development of high-performance athletes and coaching at the national and international level. Operations are sustained by Sport Canada and funding from the provincial governments of Nova Scotia, New Brunswick, Newfoundland and Labrador, and Prince Edward Island. Hence, the Board of Directors includes appointees from Sport Canada, the Canadian Olympic Committee, Coaching Association of Canada, and provincial government sport representatives. The recommendation to decline is based on limited public benefit in terms of access to residents and a focus on elite sport.

¹⁵ The Society incorporated in 1999 as the National Sport Centre – Atlantic Canada Society and subsequently changed its name to the Canadian Sport Centre Atlantic Society (2002) and again in 2023.

It is recommended that Halifax Regional Municipality (Canadian Sport Institute Atlantic Society), a Portion of PID 40796005 26 Thomas Raddall Drive, Halifax, be declined tax relief.

29. Parish of St. John the Evangelist, PID 41027079 Parcel RL-1 Old Sackville Road, Middle Sackville (AAN 11007384)

In 2022, the Parish of St. John the Evangelist (the “Parish”) subdivided the property identified as civic 934-954 Old Sackville Road, Middle Sackville, to create a separate 7.6-acre parcel of vacant land for the purpose of sale. Because the original property was a municipally registered heritage property any development of the ‘new’ property (Parcel RL-1) would be subject to heritage standards and requirements. Hence, application to deregister the vacant land was requested and subsequently approved by Regional Council¹⁶. Further, because the land was no longer integral to a place of worship the Commercial Exempt status was revoked and the land is assessed Resource taxable (total tax \$2,026). The Parish is requesting the property be considered part of the abutting church property “for the purpose of tax exemption”. A recommendation to decline is based on the following: (i) the land is held for future sale and in the absence of a development timeline could be considered a speculative holding, (ii) the subject property does not provide a public benefit and its heritage status has been revoked, (iii) the subject property no longer qualifies for exemption under subsection 5 (1) (b) of the Assessment Act¹⁷, and the owner has the ability to recover holding costs in any future sale.

It is recommended that the application from the Parish of St. John the Evangelist, PID 41027079 Parcel RL-1 Old Sackville Road, Middle Sackville, be declined tax relief.

Ineligible Applications

Under the prior Administrative Order 2014-001-ADM applications for the addition of a property to Tax Relief for Non-Profit Organizations Program were to be made by November 30th of the year preceding the fiscal year in which amendments to the program schedules are to be considered. With Council’s approval of Administrative Order 2024-001-ADM in April 2024 commercial/private property leases are ineligible for consideration. Legislation does not permit tax relief for a business or industrial interest and HRM does not have the authority to bill tenants directly. The inclusion of leased property in the tax relief program will be addressed in a future report to Regional Council.

30. Granville Developments Incorporated, 22 Fielding Avenue, Dartmouth (ANN 01848569)

Granville Developments Incorporated is a Limited Company (RJSC#1746183) registered in 2001. In 2018, the owner entered into a 25-year lease agreement with Easter Seals Nova Scotia. The property is assessed Commercial. In addition to the base rent, the tenant pays “additional or service rent” which includes taxes, a management fee equal to 5% plus HST of the base rent and assorted operating costs.

31. LTS Properties Incorporated, 100 Ochterloney Street, Dartmouth (AAN 04564138)

LTS Properties Incorporated is a Limited Company (RJSC#3311238) registered in 2017. In 2018, the company purchased the property from the Trustees of the First Baptist Church and entered into a lease agreement with the church for a portion of the premises. In 2023, the business owner entered into a 10-year lease agreement with the Halifax Art and Performance Association which incorporated as a nonprofit society in 2023. The property has two Property Identification Numbers (PID 00129981 applies to the former church and adjoining church hall and PID 41422346 applies to the abutting parking lot) but only one

¹⁶ Report to May 9, 2023, meeting of Regional Council, Case H00552: Deregistration of Parcel RL-1 (PID 41027079), Old Sackville Road, Middle Sackville, dated April 26, 2023. [Item 15.6.2]. Deregistration was approved by Regional Council following a public hearing held June 20, 2023.

¹⁷ Under subsection 5 (1) (b) of the Assessment Act a place of worship “...and the land used in connection therewith” is exempt.

Assessment Account Number. The property is assessed Commercial and Commercial Exempt. The exempt portion applies to that area of the premises/parking lot leased to the First Baptist Church.

32. Spaghetti Holdings Limited, 6086 Quinpool Road, Halifax (AAN 01099825)

Spaghetti Holdings Limited is an Extra-provincial Corporation Federal (Canada) registered in 2006 (RJSC#3187116). In 2023 the owner entered into a 5-year lease agreement with 2B Theatre Company. The 3-storey building includes two apartment units and is assessed Commercial and Residential.

Recommend Removal of Commercial/Private Property Leases: Fiscal 2024

33. 3090726 Nova Scotia Limited, 594 Spring Garden Road, Halifax (AAN 01430068)

3090726 Nova Scotia Limited is a Limited Company (RJSC#3090726) registered in 2004. The owner has a lease agreement with the PAC Autism Nova Scotia Society, a registered Canadian charity (Community Benefit/Core Health Care) which expires October 31, 2025. The property is assessed Commercial.

34. Basin Apartments Ltd, 107 Albro Lake Road, Dartmouth (AAN 02097818)

Basin Apartments Ltd is a Limited Company (RJSC#3096705) registered in 2004. The owner has a joint lease agreement with two registered Canadian charities, Adsum for Women and Children (Relief of Poverty/Organizations Relieving Poverty) and the North End Community Health Association (Community Benefit/Core Health Care) which expires July 31, 2025. The property is assessed Commercial.

35. Dolphi Incorporated, PID 00656314 and PID 40236788 Block B-1A-1 Osprey Drive and 4093 Prospect Road, Shad Bay
(AAN 00139386)

Dolphi Incorporated is a Limited Company (RJSC#2505270) registered in 1995. The property comprises 210.63 acres and is leased to the Osprey Archery Club, a registered nonprofit society. A portion of the site is used for a clubhouse, indoor and outdoor archery range. The lease expires July 27, 2029. The property is assessed Commercial.

36. Monaghan Square South GP Limited, 3000 Monaghan Drive, Halifax (AAN 03096882)

In 2023, the Mayflower Curling Club sold their property located on Monaghan Drive to Monaghan Square South GP Limited. The new owner is a Limited Company (RJSC#4500984) registered in 2023. The curling club then entered into a 5-year lease agreement to remain at this location while they acquire land to construct a new curling facility. The lease expires March 20, 2028. The property is assessed Commercial and comprises 45,76 acres that encompasses the curling rink/office and parking lot.

37. Robert and Sandra Pattison, 2 Fox Hollow Drive, Upper Tantallon (AAN 08601526)

The subject property comprises a land area of 53,458 sq ft with a private residence from which the owners operate the Bread of Life Ministries, a registered Canadian charity (Advancement of Religion/Christianity) and a registered society (RJSC#2214156). The ministry constructed a garage on the property to store a vehicle used for an outreach program called Street Connections, a mobile "soup kitchen". The property is assessed Residential except for the garage which is assessed Commercial. The owners have executed a lease with the ministry which expires April 1, 2027. Tax relief has only been applied to the Commercial assessment.

Recommend Decline Change in Level of Tax Relief - Request for Review

Schedule B. Family Services, Child Care and Child or Youth Welfare Services

38. Government of Nova Scotia (Ronald McDonald House Charities Atlantic Association), Lot R 5940 South Street, Halifax (AAN 10969026) Expires: May 31, 2097 - Request for Review.

The Association is a registered Canadian charity (Community Benefit/Core Health Care) and one of fourteen chapters supported by Ronald McDonald House Charities Canada (Community Benefit/Foundation), a corporate fundraising foundation. The Nova Scotia chapter operates Ronald McDonald House to provide temporary accommodations for patients travelling to the IWK Health Centre for medical treatment. The original Ronald McDonald House located on Tower Road, Halifax, was listed on Schedule 28 of Administrative Order 2014-001-ADM (50%). In 2021, the Association launched a major fundraising campaign to construct a new facility and expand capacity. In 2023, the Tower Road property was sold to a private interest and the Association entered into a lease agreement with the new owner pending their relocation. In 2022, the Association's application for tax relief for the property located on South Street, Halifax, was deferred pending the execution of a lease agreement, subdivision, and amendments to the tax assessment roll by Property Valuation Services Corporation ("PVSC"). In 2023, the property was added to Schedule 28 (50%)¹⁸. This level of tax relief was consistent with that of other out-patient accommodations included in the program, namely the Canadian Cancer Society and Halifax Haven Guest Home Society.

Under the proposed program redesign¹⁹ criteria and levels of exemption "*health organizations including out-patient accommodations*" were included in the draft Schedule E. Community Benefit Organizations (25%). Namely, the Canadian Cancer Society, Halifax Haven Guest Home, and Ronald McDonald Charities Atlantic Association as did a subsequent supplementary report²⁰. The criteria for Schedule E were subsequently amended in the new Administrative Order 2024-001-ADM approved by Council in April 2024: reference to "*out-patient accommodations*" was removed from subsection 29 (b) which now reads "*an organization providing health or medical services*". This change acknowledges that irrespective of age, patients may need transportation or support from a family member/guardian, friends, or a contract caregiver. Out-patient accommodations such as Ronald MacDonal House, Canadian Cancer Society's Lodge, and Halifax Haven Guest Home are included in Schedule B: Family Services, Child Care, and Dedicated Youth Services. If approved, the level of tax relief granted increases from 25% to 85%.

The Association has requested assignment to Schedule A based on: (i) charity status, (ii) housing and services to families with children undergoing "*medical treatment/specialized medical care*", (iii) the

¹⁸ Report to July 10, 2023, meeting of Grants Committee, Tax Relief for Non-Profit Organizations: Fiscal Year 2023/2024 – Proposed Amendments to Program Schedules Administrative Order 2014-001-ADM, dated June 5, 2023 [Item 9.1.1].

¹⁹ Report to February 7, 2023, meeting of Regional Council, Proposed Tax Relief for Non-Profit Organizations Program Redesign, dated January 31, 2023. Attachment 1. Draft Criteria by Proposed Schedule, and Attachment 3. Draft New Schedules [Item 15.1.7].

²⁰ Supplementary recommendation report to the April 25, 2023, meeting of Regional Council, Tax Relief for Non-Profit Organizations Program Redesign, Attachment 5. Revised Draft Schedules A through H Showing Increase or Decrease in Tax Payable by Property: Draft New Schedules, dated April 14, 2023 [Item 10.1].

accommodations are “a *specialized service*”, (iv) services are free or at nominal cost, (v) other Ronald McDonald Houses are exempt property tax, and (vi) the Association is paying tax under a lease agreement.

- (i) Except for Schedule A, registration as a charity does not equate to a higher level of tax relief. Hence, charities are listed across all schedules based on the type of program or service of “...direct benefit to *residents of the Municipality*” [Policy, subsection 5 (b). Emphasis added].
- (ii) Medical services are provided by the IWK Hospital located adjacent to the new facility.
- (iii) Request for clarification with respect to “specialized services” indicates most activities are social and recreational activities, personal care options (massage, manicure/pedicure), and therapy dog visits.

Typically, out-patient lodgings provide social support and reduce the cost of accommodation, food, and transportation but are not income-tested. Ronald McDonald House visitors are charged \$11/night, but families unable to pay may be accommodated at no cost. Contributions over \$20 are eligible for an income tax receipt.

- (iv) In 2024, the Ronald McDonald House Charities Canada website listed residential facilities in eight provinces²¹. Property tax rebates, full or partial exemption, eligibility, duration, and level of tax relief differ significantly across provincial jurisdictions; legislation may be prescriptive or permissive in terms of a municipality’s authority.

HRM’s tax relief program is discretionary and funded through the general tax rate levied on all property owners with taxable real estate located within the geographic boundaries of the Municipality. The Ronald McDonald House in Halifax serves families who travel over 40 km²² to the facility including residents of HRM, Nova Scotia, New Brunswick, and Prince Edward Island²³. The annual tax relief is funded by property owners located in the Municipality. Hence, partial tax relief reflects the provision of a benefit to non-residents (those travelling from outside the region or province).

- (v) Tax relief is non-transferable. The property located at 1133 Tower Road, Halifax, was sold to a for-profit entity in July 2023. Notification of this change in ownership was received from PVSC after the submission of the 2023 tax report to the Grants Committee and Regional Council’s approval²⁴. Consequently, although the property was listed on Schedule 28 (50%) tax relief was pro-rated. The property is to be removed in 2024. The financial statement included in the Request for Review confirms that the lease is for two (2) years and is to be terminated upon re-location to the new premises on South Street, Halifax, which is anticipated to be in late 2024 (Item 7. Financial Statements 2023).

In 2024, the property is assessed Residential with a market value of \$3,399,700 and if Council approves the inclusion of Ronald McDonald House in Schedule B the estimated cost of tax relief in 2024 is \$31,672. However, at a projected capital cost of ~\$24,000,000 the assessed value of the property will increase substantially. Likewise, if the Foundation’s administrative office relocates from their commercial lease to the new facility the assessment category could change to Residential and Commercial.

²¹ Atlantic Canada (Halifax), British Columbia & Yukon (Calgary, Edmonston, Red Deer, Medicine Hat), Ontario (London, Toronto, Windsor), Manitoba (Winnipeg), Quebec (Montreal, Quebec City), and Newfoundland & Labrador (St. John’s). Source: Ronald McDonald House Charities Canada: <https://www.rmhcCanada.ca/find-an-rmhc-location>.

²² <https://remhatlantic.ca>

²³ In 2021, 42% of clients were from New Brunswick, 36% Nova Scotia, and 13% Prince Edward Island. Source: Global News, February 24, 2021.

²⁴ Report to July 10, 2023, meeting of Grants Committee, Tax Relief for Non-Profit Organizations: Fiscal Year 2023/2024 – Proposed Amendments to Program Schedules Administrative Order 2014-001-ADM, dated June 5, 2023 [Item 9.1.1].

39. Harbour Lites New Horizons Seniors Club, 167 Highway 357, Musquodoboit Harbour (AAN 01882635) – Request for Review

The Club's Request for Review is based on a reliance on volunteers and fundraising. Although the Club's programming is primarily assorted leisure and social activities comparable to a community halls on Schedule C (75%), facilities and programming for seniors have an important role to play in assisting older adults who wish to remain in their home and need connection to age-appropriate activities and support services to counter social isolation. Typically, seniors' centres provide communal meals or home delivery services, leisure activities, referrals or access to specialized services, transportation, equipment loan programs (adaptive aids) or programming. In recognizing this niche role, facilities serving exclusively senior citizens are listed under Schedule B (85%). Assignment to Schedule B: Family Services, Child Care, and Child or Youth Welfare Organizations is in accordance with subsections 22 (1) and 23 (f) of policy which emphasises direct public benefit primarily/exclusively to "seniors".

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

40. Association of Bayside Camp and Retreat Centre, 1503 Ketch Harbour Road, Sambro Head (AAN 09906754) – Request for Review

The Association is a registered Canadian charity (Advancement of Religion/Support of Religion) that own and operates a year-round campground and retreat centre. The property is assessed Residential and Commercial and was listed on draft Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations. The Association requests reassignment to Schedule B: Family Services, Child Care, and Dedicated Youth Services based on the provision of "childcare/recreation programs for families".

A review of the Association's articles of incorporation confirm that the mandate of the organization is to benefit member churches of the Halifax Region United Baptist Atlantic Canada, and groups within the Convention of Atlantic Baptist Churches, and other Evangelist churches and individuals. Persons admitted to membership must profess faith in Jesus for salvation, witness of obediently following Jesus, is a member in good standing of a church in the Halifax Region United Baptist Association and approved by two-thirds of the Board of Directors. Two-thirds of the Board of Directors positions must be filled by church members of the Halifax Region United Baptist Association and the remaining positions from members of the Association, including "members of other Evangelical Churches". Operations are sustained by funding from the Atlantic Baptist Foundation, registration fees, merchandise sales, and facility rentals.

Section 23 (a) (b) and (c) of policy clarify eligible in terms of childcare as (a) a licensed daycare, preschool, nursery, or early education facility, (b) child or youth welfare organizations, or (c) a family resource centre. In common usage child/youth welfare organizations provide specialized counselling services for children or families including child protection, temporary custody or wardship, to address truancy or homelessness, or serve economically marginalized or racialized communities. Likewise, family resources centres provide programs and services to foster parenting skills and form part of a continuum of early learning and childcare²⁵. Although faith-based programming and practices may represent a perceived barrier to inclusion, faith-based organizations have been accepted in the tax relief program. For example, service clubs, fraternal organizations, housing, food banks etcetera). Assignment to Schedule C is based on the operation of a recreational camp facility and is in accordance with policy.

Note: In 2024 the level of tax relief will be reduced in accordance with subsection 47 (a) of policy to exclude the Residential assessment which is an employment-related benefit.

²⁵ Additional clarification will be provided to program participants/applicants in the program guidebook.

41. Fultz Corner Restoration Society, 13 Sackville Drive, 17 Sackville Drive, 21 Sackville Drive, 25 Sackville Drive and 33 Sackville Drive, Lower Sackville (AAN 01189433, AAN 04188322, AAN 04926293, AAN 10176697, AAN 01162659) – **Request for Review**

The Society own five (5) properties of which the principal property is the former residence known as Fultz House, a registered heritage property operated as a seasonal museum. The remaining lands are vacant except for a small residence used for storage. These properties are listed in Schedule C: Cultural, Recreation, Environmental, and Community Transit Organizations. The Society's request is for (i) a higher level of tax relief for "community museums and heritage centres", (ii) the Society's reliance on volunteers and fundraising, and (iii) a 3-month operation.

The staff review indicates that the Society has successfully appealed the assessment values for the properties they acquired from the provincial government resulting in a significant reduction in value and a change in classification from Residential to Resource. Consequently, the total tax for three (3) properties falls *below* the minimum annual tax payable threshold of \$150. The Society was given the option to remove these properties and pay the lesser amount but have opted to keep them in the program. Evidently, the lands are on a flood plain with limited development potential. The classification of the small residence used for storage assessed as Residential (a non-residential use) remains unchanged due to limited utility (no water, driveway access, and located on a flood plain). In addition to annual tax relief the Society is also in receipt of provincial and municipal operating grants. Assignment to Schedule C is in accordance with policy.

42. Government of Nova Scotia (Atlantic Canadian Aviation Museum), 20 Sky Boulevard, Goffs (AAN 01188372) **Expires: April 20, 2029 – Request for Review**

The property is listed in Schedule C: Cultural, Recreation, Environmental, and Community Transit Organizations. The society's Request for Review is based on a higher level of tax relief received under the former Administrative Order 2014-001-ADM. The applicant has requested assignment to Schedule A, or a new schedule be created for community museums with 100% exemption.

- (i) The applicant does not meet the criteria for Schedule A.
- (ii) The addition of a new schedule exclusively for "museums" is not defensible in relation to other organizations included in Schedule C most of whom do not receive federal, provincial, and municipal funding over-and-above partial tax relief.

Note: When the initial lease 30-year lease agreement expired it was replaced with a 5-year license agreement that expired in 2023 after which the term reverted to year-to-year. This change was in anticipation of development of the site by the Nova Scotia Department of Transportation & Infrastructure. The tax relief program only recognizes municipal licences and as such the license does not meet the program's eligibility criteria under Section 28 of policy. The property owner has consented to the museum's continued occupancy and is agreeable to replacing the license with a 5-year lease agreement to enable continued eligibility for municipal tax relief and an Operating Grant under the Community Museums Grants Program. A new lease agreement signed by both parties has been submitted and by virtue of the Provincial Government's cooperation, removal from the program is not recommended. In addition to annual tax relief the society is also in receipt of provincial and municipal operating grants. Assignment to Schedule C is in accordance with policy.

43. Halifax Regional Municipality (Sheet Harbour Chamber of Commerce) Portion of PID 40328528 22404 Highway 7, Sheet Harbour (AAN 05873509) **Expires: December 31, 2029 – Request for Review**

A portion of the HRM-owned property is leased to the Sheet Harbour Chamber of Commerce under a less than market lease agreement for \$1/year. The Chamber is a registered nonprofit society whose purpose is the promotion of local economic development. Operations are sustained by instructional courses, donations, and government grants including seasonal tourism grants. HRM has permitted a sub-lease of 50% of the building to the Sheet Harbour & Area Heritage Society for the operation of a small seasonal museum. In 2023, the property was listed on Schedule 26 with partial tax relief provided only for that portion

of the premises (50%) sub-leased to the Sheet Harbour and Area Heritage Society. The society's Request for Review is based on: (i) a reliance on volunteers, (ii) operation of a seasonal Visitor Information Centre and occupancy of a community museum by a separate nonprofit entity. Assignment to Schedule C is based on the operation of a community museum and is in accordance with policy.

**44. Indo-Canadian Community Centre Society, 3464-3466 Dutch Village Road, Halifax
(AAN 01423495) – Request for Review (Late)**

Incorporated in 1996 the society and received registered charity status in 1998 (Community Benefit/Public Amenities). The society acquired a commercial property in 2017 to develop as a community hall. The property was added subsequently added to the tax relief program under Schedule 29. The property is mixed use with residential tenancy, commercial tenancy, and the basement level if vacant. The property is assessed Residential and Commercial. A review of current occupancy indicates that no portion of the premises has been used for a community hall – the basement is vacant and unfinished²⁶. A reduction in level of tax relief to exclude 50% of the Commercial assessment occupied by businesses, is recommended to reflect the property's current use which is exclusively rental income generation to meet the Society's mortgage commitments. Continued tax relief for that portion of the premises that is vacant is conditional upon an evidence-based evaluation of progress in the provision of public access to on-site programs and/or services.

It is recommended that the Indo-Canadian Community Centre Society, 3464-3466 Dutch Village Road, Halifax, be assigned to Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations, effective April 1, 2024, and tax relief be applied to only 50% of the Commercial assessed value to exclude commercial occupancy. Eligibility for continued tax relief shall be based on progress in the provision of programs and service to the public and substantiated on or before the January 31, 2025, deadline for the submission of the program's annual Confirmation Form.

Note: In the alternative, the property could be removed from the program in 2024 based on limited public benefit and the owner could apply for reinstatement at some undetermined future date once a community hall has been established.

**45. North Ship Harbour Community Auxiliary, 214 West Ship Harbour Road, Ship Harbour
(AAN 04562518) – Request for Review**

The Association's request for Review is based on (i) a reliance on volunteers and fundraising, and (ii) the facility's availability as an EMO Comfort Centre. Programming comprises assorted leisure and social activities, primarily card games and rentals for social events. The subject property was listed in draft Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations based on the type of program or service delivered on-site which is comparable to other community halls. Operations are sustained by bingo, fundraising, and HRM weekly exercise classes. Assignment to Schedule C is in accordance with policy.

46. Tantallon Centennial Athletic Club, 200 Ballfield Road, Tantallon (AAN 04530268) – Request for Review

The subject property comprises 126-acres with a small outbuilding and was listed in Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations based on sports programming and amenities comprising two baseball fields. Operations are sustained by registration fees and fundraising. The Club's request is based on a reliance on volunteers and limited earned revenues. Assignment to Schedule C is in accordance with policy.

²⁶ In 2024 a Capital Grant towards basement remediation was approved conditional upon confirmation of the owner's ability to proceed with the project in 2024 [Report to June 4 meeting of Regional Council, Community Grants Program: Fiscal 2024 – Recommended Awards, Attachment 2, #16, p.5. Item 15.4.6].

**47. Terence Bay Community Hall Association, 80 Sandy Cove Road, Terrence Bay (AAN 04554027)
– Request for Review**

The property was listed in draft Schedule C: Cultural, Recreational, Environmental, and Community Transit Organizations. Programming comprises assorted leisure and social activities, primarily card games, yoga/exercise classes, luncheons, and rentals for social events which is comparable to other community halls. The Association's Request for Review is based on a reliance on volunteers and fundraising. Assignment to Schedule C is in accordance with policy.

**Schedule D: Organizations Providing Affordable Housing Rental Accommodations
48. Spryview Housing Co-operative Limited – Request for Review (Late/Incomplete)**

The basis of the Request for Review cannot be determined because the application was incomplete. The co-operative has nine (9) properties listed in Schedule D (C) all of which receive a reduced assessment value under the Nova Scotia Capped Assessment Program (25%). Assignment to Schedule D is in accordance with policy.

Schedule E: Community Benefit Organizations

49. Philae Building Society 3530 Connolly Street, Halifax (AAN 03234185) – Request for Review

Incorporated in 1972 as a nonprofit society, the Society is a fraternal organization providing fellowship, networking, and social activities for its male members. This Masonic Lodge appear to be affiliated with the Philae Temple Crippled Children Travel Fund in Trust – a registered Canadian charity (Community Benefit/Foundation) based in Halifax that raises funds to provide travel assistance for children from Nova Scotia attending the IWK Health Centre or a Shriner Hospital in Canada, the USA, or Mexico. The property is listed in Schedule E. Community Benefit; the premises do not provide direct service to the public. Although subsection 28 (2) (a) excludes organizations that provide aid primarily outside Canada and/or organizations whose sole purpose is fundraising or funding foundations, the inclusion of this property in Schedule E: Community Benefit is based on prior acceptance in the absence of detailed eligibility criteria which has since been rectified under the program redesign. In the alternative, the property could be removed from the program in 2025 with advance notification.

50. Philae Building Society Lot 5 Larry Uteck Boulevard, Bedford (AAN 09607153) – Request for Review

The subject property is a 7.7-acre parcel of vacant land acquired in 2004 from a private developer. The property is assessed Resource and is not in the Tax Relief Program. The Society could make application to add the property, but the land appears to be a speculative land holding in the absence of any evidence of an on-site program or service to benefit residents.

Recommend Removal of Property from the Program: Fiscal 2024

The following are staff initiated, case-specific recommendations due to the expiry of a lease, property sale or conveyance, non-compliance with the program's reporting requirements, or a change in assessment from taxable to exempt are listed under the Records Management section of this report.

**50. BCM International (Canada) Incorporated, PID 00553560 Highway 224, Chaswood²⁷
(AAN 00321397)**

The 270-acre parcel of land is assessed Resource and does not meet the program's minimum tax payable threshold. Further, the property does not provide an on-site program or service to benefit residents. The owner was notified of staff's recommendation in writing May 25, 2024.

²⁷ The Nova Scotia Land Registry notes that the civic address is under review by the Municipality.

It is recommended that BCM International (Canada), PID 00553560 Highway 224, Chaswood be removed from the program effective April 1, 2024.

51. Government of Nova Scotia (MacDonald House Association) 4144 Lawrencetown Road, Lawrencetown (AAN 01175297)

The subject property is owned by the Government of Nova Scotia and has been leased to the MacDonald House Association since 2007. The most recent lease agreement expired May 31, 2022. Since 2021 requests for a copy of a new lease agreement (or amending agreement) and updated tenancy have not met with a satisfactory response. The premises are primarily used for the operation of small businesses which are ineligible for tax relief. The Association was notified in March 2024 of the intent to recommend removal from the program in fiscal 2024.

It is recommended that the Government of Nova Scotia (MacDonald House Association), 4144 Lawrencetown Road, Lawrencetown be removed from the program effective April 1, 2024.

52. Upper Musquodoboit Fellowship Club

Incorporated in 1983, the Club provides leisure and social activities for seniors. The Club owns three (3) properties. The clubhouse located at 8397 Highway 224 (AAN 04721152) is listed on Schedule B: Family Services, Child Care, and Dedicated Youth Services (85%). The two abutting parcels of land owned by the Club have not been consolidated and due to their modest size and market value the total annual tax in 2024 falls below the minimum tax payable threshold of \$150. The Club was given the option to either remove the vacant land from the program and pay the lower amount or remain in the program and pay the minimum tax of \$150 for each of the two properties.

- (a) **PID 00563197 Highway 224, Upper Musquodoboit** (AAN 07671695)
Acquired in 1989 this 2,000 sq ft parcel of land is assessed Residential. In 2024, the total tax is \$106.
- (b) **PID 00564401 Highway 224, Upper Musquodoboit** (AAN 04229584)
Acquired in 2000 this 7,506 sq ft parcel of land is assessed Residential. In 2024, the total tax is \$53.

At the Club's request, dated September 17, 2024, these two properties have been removed from the program. The Club has the option to consolidate the abutting lands with their clubhouse property and could apply for funding towards the cost of consolidation from municipal and/or non-municipal sources. The clubhouse property located at 8344 Highway 224, Upper Musquodoboit remains in the program on Schedule B.

It is recommended that the Upper Musquodoboit Fellowship Club, PID 00563197 and PID 00564401 Highway 224, Upper Musquodoboit be removed from the program effective April 1, 2024.

Records Management

Properties Removed from the Program

- **Government of Nova Scotia (Sackville NS Lions Club)**, 67 Old Beaver Bank Road, Lower Sackville (AAN 07669925) is owned by the Province of Nova Scotia: Department of Municipal Affairs and Housing. A portion was leased to the Lions Club for use as a parking lot. The original 5-year lease expired in 2021 and thereafter reverted to a year-to-year term. The lease has not been renewed and is listed as Commercial Exempt on the 2024 municipal tax roll. On May 27, 2024, the Club confirmed that the land is to be developed for affordable housing, but the owner has granted them informal use of the land pending development.

- **Ronald McDonald House Charities Atlantic Association**, 1133 Tower Road, Halifax (AAN 03863492) has been removed from the program. The property was sold in July 2023.
- **Society for the Rehabilitation of Addicted Persons**, 1374 Robie Street, Halifax (AAN 03341895) has been removed from the program. The property was sold in July 2024.
- **Saduke Co-operative Housing Limited**, 99 Nictaux Drive, Lower Sackville (AAN 01440349) has been removed from the program. The property was sold in March 2024.
- **St. Margaret's Masonic Building Company Limited**, 6384 St. Margaret's Bay Road, Head of St. Margaret's Bay (AAN 04403444) has been removed from the program. The property was sold in March 2024.

Effective December 12, 2023, the taxable status of property owned and operated by volunteer ground search and rescue teams formally recognized under Administrative Order 2023-003-ADM Municipal Registry of Emergency Services Providers has been amended to Commercial Exempt by Property Valuation Services Corporation. The following property owners were notified by HRM in writing on April 12, 2024, and have been removed from the Tax Relief Program:

- **Eastern Shore Ground Search and Rescue Team**, 5688 Highway 7, Head of Chezzetcook (AAN 02629313).
- **Halifax Regional Ground Search and Rescue Team**, 116 Lakeview Road, Lakeview (AAN 03376699).
- **Sheet Harbour and Area Ground Search and Rescue** – 44 Behie Road, Sheet Harbour (AAN 06353134)

Amendment or Correction to Civic Address or Property Identification

Schedule A.

- **Akoma Holdings Incorporated**, 1016-1018 Highway 7, Westphal (ANN 03453065) is amended due to a change in civic address to read **1-2 Dr. Donald Skeir Way, Westphal**.

Schedule C.

- **Halifax Regional Municipality (Halifax Alta Gymnastics Club)** (AAN 08995206) is amended to correct the civic address to **3360 Barnstead Lane, Halifax**.
- **Prospect Peninsula Residents Association**, PID 00572248 Prospect Wharf Road, Prospect, (AAN 03383539) is amended to correct the civic address to read **PID 00572248 Parcel PR-1 Prospect Bay Road, Prospect**.
- **St. Margaret's Sailing Club**, 5 Foxberry Hill Road, St. Margaret's Bay (AAN 08571848) is amended to correct the name and civic address to read **St. Margaret Sailing Club, 5 Foxberry Hill Road, Glen Haven**.

Schedule D.

- **Adsum Association for Women and Children**, 3-34 Veronica Drive, Halifax (AAN 09658858) is amended to correct the unit to read **203-34 Veronica Drive, Halifax**.

Schedule F.

- **Mi'Kmaq Native Friendship Society**, 5511 Cornwallis Street, Halifax (AAN 04128176) is amended due to a change in civic address to read **5511 Nora Bernard Street, Halifax**.

- **Prospect Peninsula Residents Association**, PID 40680902 Prospect Wharf Road, Prospect (AAN 03383547) is amended to correct the civic address to read PID 40680902 **Parcel 94-1 Prospect Bay Road, Prospect**.

Name Change

Schedule A.

- **Metro Food Bank Society**, 67 Wright Avenue, Dartmouth (AAN 04668383) is amended to **Feed Nova Scotia Society**. The registered name was changed in 2023.

Schedule C.

- **Bayside United Baptist Church Camp Association**, 1503 Ketch Harbour Road, Samro Head (AAN 09906754) is amended to **Association of Bayside Camp and Retreat Centre**. The registered name was changed in 2015.

Schedule D.

- The name **New Armdale Westside Housing Co-Operative Limited** has been removed from Schedule D due to the cooperative's amalgamation with Compass Nova Scotia Co-operative Homes Limited, effective May 12, 2022. The Certificate of Amalgamation indicates that the amalgamated entity will operate under the name of Compass Nova Scotia Co-Operative Homes Limited and a new registration number. The nineteen (19) properties listed below remain in Schedule D, without any pro-rated deduction, but the name of the property owner has been amended to Compass Nove Scotia Co-Operative Homes Limited:

AAN 00809586	7B Catamaran Road, Halifax
AAN 05732913	40A Circle Drive, Halifax
AAN 03542068	17A-17B Dentith Road, Halifax
AAN 03542084	77C- 17D Dentith Road, Halifax
AAN 01358081	20 Elmdale Crescent, Halifax
AAN 04804953	9 Green Acres Road, Halifax
AAN 04281527	31 Hartlen Avenue, Halifax
AAN 02398907	40 Hartlen Avenue, Halifax
AAN 02391287	42 Hartlen Avenue, Halifax
AAN 03731863	476 Herring Cove Road, Halifax
AAN 00730688	29 Hilden Drive, Halifax
ANN 00111562	10-10 Limerick Road, Halifax
AAN 01455141	56A Mountain Road, Halifax
AAN 04554566	137-137 Ridgevalley Road, Halifax
AAN 03274012	4 Rockingstone Road, Halifax
AAN 04611381	88 Thornhill Drive, Halifax
AAN 00111627	6 Ursula Court, Halifax
AAN 04124979	92 Village Road, Herring Cove
AAN 00111635	30 Williams Lake Road, Halifax

Appendix 1.

- **Akoma Holdings Incorporated**, 1-2 Dr. Donald Skeir Way, Westphal (AAN 03453065) is amended to include a lease agreement with the **East Preston Day Care Centre**.
- **Halifax Regional Municipality (Halifax Junior Bengal Lancers)**, 1690 Bell Road, Halifax (AAN 01850962) is amended to **Halifax Regional Municipality (Halifax Lancers Society)**. The tenant's registered name was changed in 2021.

- **Halifax Regional Municipality (Needham Preschool and Daycare)**, 3372 Devonshire Avenue, Halifax (AAN 01851098) is amended to **Halifax Regional Municipality (Needham Early Learning Centre Society)**. The tenant's registered name was changed in 2022.
- **Halifax Regional Municipality (Sackville Lions Club)**, 101 Beaver Bank Road, Lower Sackville (AAN 03404773) is amended to correct the registered name to **Sackville NS Lions Club**.

FINANCIAL IMPLICATIONS

The funding for this program is available from the 2024/25 Operating Budget under M311-8006, with the budget summary outlined below:

Budget Summary: M311-8006

Opening 2024/25 Program Balance	\$7,504,000
Less: Recommended Renewals (811 properties)	(\$7,330,379)
Less: Recommended Additions (31 properties)	(\$212,223)
Less: One-time Grant by Council Resolution (1 property)	(\$6,726)
Less: Recommended Grants by Council Resolution (5 properties)	(\$125,658)
Projected Ending Balance (Deficit)	(\$170,986)

Notes to Financial Implications:

1. The cost of Renewals has been amended to reflect the removal of any properties from the program in 2024, exclusions, and any recommended change in level of tax relief.

The recommendation would result in a deficit of \$170,986.

RISK CONSIDERATION

The primary risks associated with tax grants are representational (accuracy and completeness of information), an error in assessment classification, and any substantive change in use during the fiscal year. Tax arrears might also pose reputational risk should collection proceedings be required.

COMMUNITY ENGAGEMENT

Under the program redesign those organization included in the program up to and including 2024 were issued a Communications Package by registered mail in May 2024. The information provided included draft schedules and the opportunity to submit a Request for Review for those program participants that felt they had been incorrectly assigned to a schedule based on the eligibility criteria stated in Administrative Order 2024-001-ADM. The notification also advised that leased property was under review.

October 2024 – Memorandum mailed to all organizations accepted into the program as of 2023 with notification of delay in mailing the 2024 tax bill and extended payment due date. The mailout included the annual Confirmation Form for fiscal 2025 and a reminder that late submission will result in a reduction in tax relief.

November 2024 – Notification of removal of commercial/private property communicated to current tenants via telephone calls and written notification with a copy to the property owner.

ENVIRONMENTAL IMPLICATIONS

No environmental implications were identified.

ALTERNATIVES

The Grants Committee could recommend that Halifax Regional Council:

1. Refuse to adopt the amendments to Administrative Order 2024-001-ADM, the *Tax Relief Administrative Order*. This is not recommended;
2. Adopt the amendments to Administrative Order 2024-001-ADM, the *Tax Relief Administrative Order* subject to modifications. This could include moving eligible organizations from different schedules or removing or adding eligible organizations from the program. If changes are substantive, a supplementary report may be required to include any policy or financial implications.

LEGISLATIVE AUTHORITY

- Assessment Act, S.N.S. 1989, c.23 as amended.
- *Halifax Regional Municipality Charter, S.N.S. 2008, c.39*

71(2) The Municipality may not grant a tax concession or other form of direct financial assistance to a business or industry.

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...

Tax exemption by-law for organizations

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.

(3) A tax exemption or reduction pursuant to this Section must be shown on the tax bill and accounted for by the Municipality as an expenditure.

(4) The Council may, in its discretion, refuse to grant an exemption or reduction pursuant to this Section and a policy made pursuant to this Section extends only to properties specifically named in the policy.

(5) An exemption given pursuant to this Section does not apply to area rates unless specified in the policy.

(6) A policy made pursuant to this Section has effect in the fiscal year following the fiscal year in which it is published, unless the policy sets a different effective date, including an effective date retroactive to the beginning of the current fiscal year.

Taxes in respect of other properties

128 Where property is

- (a) vested in His Majesty or any person for Imperial, Dominion or Provincial purpose; and
- (b) occupied by a person other than in an official capacity, the occupant shall be taxed in respect of the property, but the property may not be sold for taxes.

Tax bills

129

- (1) Every person liable to pay taxes shall be served with a tax bill showing the amount of taxes for the current year, the due date and all arrears of taxes or in respect of the property.
- (2) Subject to subsection (2A), the tax bill must be served personally or mailed to the address shown on the assessment roll or any more current address known to the Treasurer.

- *Administrative Order 2023-003-ADM Respecting Municipal Registry of Emergency Services Providers.*
- *Administrative Order 2024-001-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.*

ATTACHMENTS

Attachment 1 – Showing Proposed Changes to Administrative Order 2024-001-ADM.

Attachment 2 – Amendments to Administrative Order 2024-001-ADM, including Schedule A through G, Appendix 1, and Appendix 2.

- A. Schedule A: Charitable Organizations Providing Housing and Dedicated Services for Persons with Special Needs.
- B. Schedule B: Family Services, Childcare, and Child or Youth Welfare Services.
- 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.

Appendix 1: Eligible Organizations that are Tenants Recognized Under an Eligible Property Owner's Tax Relief.

Appendix 2: Tax Relief Exclusions: Percentage Used for Calculation of Tax Relief by Tax Assessment Classification.

A copy of this report can be obtained online at 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; Carolyn Penny, Senior Financial Consultant, Finance & Asset Management

**Attachment 1
(Showing Proposed Changes)**

**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 LICENSE 8

**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)-(3)

**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 CHILD OR YOUTH WELFARE 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

APPENDIX 2: TAX RELIEF EXCLUSIONS: PERCENTAGE USED FOR CALCULATION OF TAX RELIEF BY TAX ASSESSMENT CLASSIFICATION 36A

**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<b style="background-color: yellow;">APPENDICES.....	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~~ Child or Youth Welfare 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:

Benchmark Rate x Exemption Rate Factor = 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. (1) 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.

(2) For greater certainty, the portion of a Property that is exempt from taxation under section 29 of the *Assessment Act* shall be ineligible for Tax Relief.

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.

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

(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~~ **Child or Youth Welfare** 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.
- (3) **Appendix 2: Tax Relief Exclusions: Percentage Used for Calculation of Tax Relief by Tax Assessment 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 Child or Youth Welfare Services Organizations

22. (1) An Eligible Organization may be classified by Council as a Family Services, Child Care, and ~~Dedicated Youth~~ Child or Youth Welfare 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~~ **Child or Youth Welfare** 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~~ **Repealed**; 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 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~~ **Child or Youth Welfare** 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.

(4) 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.

Appendix 2: Tax Relief Exclusions: Percentage Used for Calculation of Tax Relief by Assessment Classification

36A. (1) An Eligible Organization may be listed by Council on Appendix 2 if:

(a) a portion of the Property subject to tax relief is ineligible for tax relief under section 42; or

(b) a portion of the Property subject to tax relief is exempt from taxation under section 29 of the *Assessment Act*.

(2) Inclusion on Appendix 2 shall not exclude an Eligible Organization from tax relief on the eligible portion of the Property or the classification it has received on its applicable Schedule.

(3) Appendix 2 shall list the portion of the assessed value of the Property that is included for the purposes of calculation of tax relief.

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;

- and (e) charges imposed or fixed under a by-law, including the *Regional Subdivision By-law*;
- (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~~ **Appendices** to this Administrative Order; or
- (b) moved from ~~the an~~ **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~~ Appendices

77. (1) The following Schedules A, B, C, D, E, F, G, and ~~Appendix~~ **Appendices 1 and 2** 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~~ **Child or Youth Welfare** 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;
- (i) Appendix 2: Tax Relief Exclusions: Percentage Used for Calculation of Tax Relief by Assessment Classification

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

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

BE IT RESOLVED by the Council of the Halifax Regional Municipality, that Administrative Order 2024-001-ADM, the *Tax Relief Administrative Order*, is amended as follows:

1. The Table of Contents is amended by:

- (a) adding the number, symbol, and brackets “-(3)” immediately after the numbers and brackets “20(2)” in Part 3;
- (b) striking out the words “**DEDICATED YOUTH**” after the words and colon “**SCHEDULE B: FAMILY SERVICES, CHILD CARE AND**” and before the words “**SERVICES ORGANIZATIONS**” and replacing it with the words “**CHILD OR YOUTH WELFARE**” in Part 4;
- (c) adding the following line immediately after the line starting with the word and number “Appendix 1” in Part 4:

**APPENDIX 2: TAX RELIEF EXCLUSIONS: PERCENTAGE USED FOR
CALCULATION OF TAX RELIEF BY ASSESSMENT
CLASSIFICATION.....36A**

; and

- (d) striking out the word “**APPENDIX**” after the words “**SCHEDULES AND**” and before the periods and replacing it with the word “**APPENDICES**” in Part 9.

2. Section 3 is amended by:

- (a) striking out the words “and rounded up to the nearest tenth” after the word “assessment” and before the comma and word “, except” in clause 3(c); and
- (b) striking out the words “Dedicated Youth” after the words and comma “Child Care, and” and before the words “Services Organization” and replacing it with the words “Child or Youth Welfare” in subclause 3(j)(ii).

3. Section 7 is amended by:

- (a) numbering section 7 as subsection 7(1); and
- (b) adding the following subsection immediately after the newly created subsection 7(1):
 - (2) For greater certainty, the portion of a Property that is exempt from taxation under section 29 of the *Assessment Act* shall be ineligible for Tax Relief.

4. Section 20 is amended by:

- (a) striking out the words “Dedicated Youth” after the words and comma “Child Care, and” and before the words “Services Organizations” and replacing it with the words “Child or Youth Welfare” in clause 20(1)(b); and

(b) adding the following subsection immediately after subsection 20(2):

(3) Appendix 2: Tax Relief Exclusions: Percentage Used for Calculation of Tax Relief by Tax Assessment Classification.

5. Amending the header immediately before section 22 by striking out the words “Dedicated Youth” after the words and comma “Child Care, and” and before the words “Services Organizations” and replacing it with the words “Child or Youth Welfare”.

6. Subsection 22(1) is amended by striking out the words “Dedicated Youth” after the words and comma “Child Care, and” and before the words “Services Organization” and replacing it with the words “Child or Youth Welfare”.

7. Section 23 is amended by striking out the words “Dedicated Youth” after the words and comma “Child Care, and” and before the words “Services Organization” and replacing it with the words “Child or Youth Welfare”.

8. Repealing clause 23(e).

9. Subclause 30(1)(e)(ii) is amended by striking out the words “Dedicated Youth” after the words and comma “Child Care, and” and before the words “Services Organizations” and replacing it with the words “Child or Youth Welfare”.

10. Adding the following header and section immediately after section 36:

Appendix 2: Tax Relief Exclusions: Percentage Used for Calculation of Tax Relief by Assessment Classification

36A. (1) An Eligible Organization may be listed by Council on Appendix 2 if:

(a) a portion of the Property subject to tax relief is ineligible for tax relief under section 42; or

(b) a portion of the Property subject to tax relief is exempt from taxation under section 29 of the *Assessment Act*.

(2) Inclusion on Appendix 2 shall not exclude an Eligible Organization from tax relief on the eligible portion of the Property or the classification it has received on its applicable Schedule.

(3) Appendix 2 shall list the portion of the assessed value of the Property that is included for the purposes of calculation of tax relief.

11. Section 74 is amended by:

(a) striking out the words “the Appendix” after the words “Schedules or” and before the words “to this Administrative” and replacing it with the word “Appendices” in clause 74(a); and

(b) striking out the word “the” after the words “moved from” and before the word “Appendix” and replacing it with the word “an” in clause 74(b).

12. Amending the header immediately before section 77 by striking out the word “Appendix” after the words “Schedules and” and replacing it with the word “Appendices”.

13. Section 77 is amended by:

- (a) striking out the word "Appendix" after the words, and commas "Schedules A, B, C, D, E, F, G and" and before the number "1" and replacing it with the word "Appendices" in subsection 77(1);
- (b) adding the word and number "and 2" after the number "1" and before the words "form part of this Administrative" in subsection 77(1);
- (c) striking out the words "Dedicated Youth" after the words and comma "Child Care, and" and before the words "Services Organizations" and replacing it with the words "Child or Youth Welfare" in clause 77(1)(b);
- (d) striking out the period at the end of clause 77(1)(h) and replacing it with a semi-colon; and
- (e) adding the following clause immediately after clause 77(1)(h):
 - (i) Appendix 2: Tax Relief Exclusions: Percentage Used for Calculation of Tax Relief by Assessment Classification

14. Adding Schedules A, B, C, D, E, F, G and Appendices 1 and 2 as attached to this amending Administrative Order as Schedules A, B, C, D, E, F, G and Appendices 1 and 2.

Done and passed in Council this _____ day of _____, 202 .

Mayor

Municipal Clerk

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

Name of Organization (Owner)	AAN	Sub-Category	Civic Address	Total Tax 2024	Tax Relief 2024
Adsum Association for Women and Children	05208432	Supportive Housing	2421 Brunswick Street, Halifax	\$14,194	(\$13,865)
Adsum Association for Women and Children	04559215	Supportive Housing	2380 Gottingen Street, Halifax	\$10,704	(\$10,419)
Adsum Association for Women and Children	04563042	Supportive Housing	250 Victoria Road, Dartmouth	\$17,966	(\$17,590)
Affirmative Ventures Association	05938899	Supportive Housing	1280 Cole Harbour Road, Cole Harbour	\$2,951	(\$2,764)
Affirmative Ventures Association	00165778	Supportive Housing	66 Lake Crest Drive, Dartmouth	\$11,377	(\$11,084)
Affirmative Ventures Association	00259233	Supportive Housing	3-3A Westwood Drive, Dartmouth	\$6,944	(\$6,707)
Akoma Holdings Incorporated	03453065	Supportive Housing	1 and 2 Dr. Skeir Way, Westphal	\$7,028	(\$6,790)
Beacon House Interfaith Society	01057138	Food/Household	470 Cobequid Road, Lower Sackville	\$13,107	(\$12,780)
Building Futures Employment Society	05506018	Supportive Employment	61 Glendale Avenue, Lower Sackville	\$49,206	(\$48,385)
Club 22	01150774	Specialized Service	2 Dundas Street, Dartmouth	\$10,415	(\$9,133)
Community Care Network	02066092	Food/Household	2415 Maynard Street, Halifax	\$20,481	(\$19,058)
Community Care Network	00036919	Food/Household	2425 Maynard Street, Halifax	\$35,771	(\$33,395)
Dartmouth Adult Services Centre Association	09888330	Supportive Employment	59 Dorey Avenue, Dartmouth	\$159,487	(\$157,739)
Dartmouth Work Activity Society	06342124	Supportive Employment	15 Poseidon Court, Dartmouth	\$45,216	(\$44,589)
Elizabeth Fry Society of Mainland Nova Scotia	00468622	Supportive Housing	1 Tulip Street, Dartmouth	\$9,044	(\$8,780)
Feed Nova Scotia Society	04668383	Food	67 Wright Avenue, Dartmouth	\$77,672	(\$76,709)
Feeding Others of Dartmouth	03622843	Food	43 Wentworth Street, Dartmouth	\$19,071	(\$16,848)
Freedom Foundation of Nova Scotia	05049261	Supportive Housing	15 Brule Street, Dartmouth	\$5,332	(\$5,115)
Freedom Foundation of Nova Scotia	00016918	Supportive Housing	16 Brule Street, Dartmouth	\$2,277	(\$2,098)
Halifax Regional Municipality	03393097	Specialized Services	82 Cobblestone Lane Musquodoboit Harbor	\$1,931	(\$1,771)
Halifax Regional Municipality	05341019	Supportive Housing	2505 Oxford Street, Halifax	\$11,102	(\$10,812)
Halifax Transition House Association		Supportive Housing	Lot 5A and 5B, Halifax Regional Municipality	\$54,040	(\$53,209)
Isaiah Home Special Care Society	07524188	Supportive Housing	19 Mountain Ash Court, Dartmouth	\$5,629	(\$5,408)
Laing House Association	09227571	Specialized Services	1225 Barrington Street, Halifax	\$30,667	(\$29,036)
Lake City Employment Services Association	00159174	Supportive Employment	386 Windmill Road, Dartmouth	\$77,812	(\$76,842)
Marguerite Centre Society of Nova Scotia	08954909	Supportive Housing	3178 St. Margaret's Bay Road, Timberlea	\$7,487	(\$7,337)

Metro Community Housing Association	03755983	Supportive Housing	3235 Albert Street, Dartmouth	\$4,610	(\$4,402)
Metro Community Housing Association	05737974	Supportive Housing	30 Chartwell Lane, Halifax	\$7,120	(\$6,880)
Metro Community Housing Association	03221369	Supportive Housing	3235 Joseph Howe Drive, Halifax	\$7,295	(\$7,053)
Metro Community Housing Association	05276659	Supportive Housing	8 Marc's Way, Dartmouth	\$6,379	(\$6,149)
Metro Community Housing Association	01260189	Supportive Housing	100 Melrose Avenue, Halifax	\$8,601	(\$8,343)
Metro Community Housing Association	03686558	Supportive Housing	93 Woodlawn Road, Dartmouth	\$11,272	(\$10,980)
Metro Community Housing Association	02274507	Supportive Housing	6274 Young Street, Halifax	\$7,935	(\$7,685)
Metro Non-Profit Housing Association	04431227	Supportive Housing	2672-2678 Bell Aire Terrace, Halifax	\$5,382	(\$5,165)
Metro Non-Profit Housing Association	01133489	Supportive Housing	5510 Buddy Daye Street, Halifax	\$17,759	(\$17,385)
Metro Non-Profit Housing Association	01646486	Supportive Housing	5522-5526 Cunard Street, Halifax	\$7,926	(\$7,677)
Metro Non-Profit Housing Association	00036927	Supportive Housing	2437 Maynard Street, Halifax	\$28,884	(\$28,370)
Metro Non-Profit Housing Association	01943898	Supportive Housing	75 Pinecrest Drive, Dartmouth	\$8,009	(\$7,758)
Metro Non-Profit Housing Association	00399256	Supportive Housing	75 Primrose Street, Dartmouth	\$14,444	(\$14,112)
Mi'kmaw Native Friendship Society	00287318	Supportive Housing	2512 Rocky Lake Drive, Waverley	\$10,694	(\$10,509)
Mi'kmaw Native Friendship Society		Supportive Housing	Lot 46A-1A, Halifax Regional Municipality	\$4,045	(\$3,844)
North End Community Health Association	10566924	Supportive Housing	3659 Bright Street, Halifax	\$12,103	(\$11,801)
North End Community Health Association	03879135	Supportive Housing	35 Brule Street, Dartmouth	\$4,848	(\$4,637)
North End Community Health Association	02606119	Supportive Housing	6080 Compton Street, Halifax	\$7,959	(\$7,708)
North End Community Health Association	00950823	Supportive Housing	2218 Maitland Street, Halifax	\$11,676	(\$11,379)
North End Community Health Association	01432249	Supportive Housing	6242 North Street, Halifax	\$8,127	(\$7,875)
North End Community Health Association	02559196	Supportive Housing	2071 Oxford Street, Halifax	\$10,886	(\$10,598)
North End Community Health Association	00827029	Supportive Housing	2083 Oxford Street, Halifax	\$22,421	(\$21,988)
North End Community Health Association	00249742	Supportive Housing	6362 Pepperell Street, Halifax	\$11,074	(\$10,785)
North End Community Health Association	02208954	Supportive Housing	253 Pleasant Street, Dartmouth	\$4,534	(\$4,327)
Phoenix Youth Programs		Supportive Housing	Lot 36, Halifax Regional Municipality	\$6,953	(\$6,715)
Phoenix Youth Programs Charitable Foundation		Supportive Housing	Lot 4, Halifax Regional Municipality	\$4,552	(\$4,345)
Phoenix Youth Programs Charitable Foundation		Supportive Housing	Lot 172, Halifax Regional Municipality	\$8,137	(\$7,885)
Phoenix Youth Programs Charitable Foundation		Supportive Housing	Lot A, Halifax Regional Municipality	\$9,056	(\$8,792)
Regional Residential Services Society	00636878	Supportive Housing	7097 Abbott Drive, Halifax	\$7,433	(\$7,189)

Regional Residential Services Society	02002388	Supportive Housing	3838 Basinview Drive, Halifax	\$6,259	(\$6,030)
Regional Residential Services Society	00640069	Supportive Housing	63 Hawthorne Street, Dartmouth	\$7,831	(\$7,582)
Regional Residential Services Society	00640093	Supportive Housing	30 McDougall Avenue, Lower Sackville	\$4,865	(\$4,611)
Regional Residential Services Society	01413805	Supportive Housing	1615 Oxford Street, Halifax	\$11,415	(\$11,121)
Regional Residential Services Society	00640085	Supportive Housing	105 Pleasant Street, Dartmouth	\$8,632	(\$8,374)
Regional Residential Services Society	00125911	Supportive Housing	31 Robert Allen Drive, Halifax	\$8,601	(\$8,343)
Regional Residential Services Society	00636843	Supportive Housing	1648 Vernon Street, Halifax	\$12,335	(\$12,030)
Saint Leonard's Society of Nova Scotia	00771252	Supportive Housing	2170 Barrington Street, Halifax	\$27,648	(\$27,149)
Saint Leonard's Society of Nova Scotia	01996053	Supportive Housing	2549 Brunswick Street, Halifax	\$14,650	(\$14,315)
Saint Leonard's Society of Nova Scotia	03863514	Supportive Housing	5506 Cunard Street, Halifax	\$22,022	(\$21,595)
Saint Leonard's Society of Nova Scotia	04376544	Supportive Housing	2706 Gottingen Street, Halifax	\$11,665	(\$11,368)
Saint Leonard's Society of Nova Scotia	01087126	Supportive Housing	191 Herring Cove Road, Herring Cove	\$13,924	(\$13,598)
Saint Leonard's Society of Nova Scotia	03689581	Supportive Housing	3170 Romans Avenue, Halifax	\$6,959	(\$6,721)
Second Stage Housing Association of Dartmouth		Supportive Housing	Lot 4 Block A, Halifax Regional Municipality	\$3,409	(\$3,216)
Second Stage Housing Association of Dartmouth		Supportive Housing	Lot 4 A-2-X, Halifax Regional Municipality	\$3,492	(\$3,298)
Second Stage Housing Association of Dartmouth		Supportive Housing	Lot 10 AA, Halifax Regional Municipality	\$5,130	(\$4,916)
Second Stage Housing Association of Dartmouth		Supportive Housing	Lot 10 AB, Halifax Regional Municipality	\$5,080	(\$4,866)
Second Stage Housing Association of Dartmouth		Supportive Housing	Lot 103, Halifax Regional Municipality	\$15,091	(\$13,301)
Second Stage Housing Association of Dartmouth		Supportive Housing	Lot 104, Halifax Regional Municipality	\$4,525	(\$4,318)
Second Stage Housing Association of Dartmouth		Supportive Housing	Portion of Lot 23, Halifax Regional Municipality	\$4,572	(\$4,364)
Society of Saint Vincent de Paul of Halifax	02169428	Food/Household	436 Herring Cove Road, Halifax	\$2,220	(\$2,042)
Society of Saint Vincent de Paul of Halifax	07745877	Food/Household	440 Herring Cove Road, Halifax	\$28,112	(\$27,669)
Souls Harbour Rescue Mission	02131714	Food/Household	5568 Cunard Street, Halifax	\$3,121	(\$2,754)
Special Olympics Society of Nova Scotia	10334616	Specialized Services	Unit 100-371 St Margaret's Bay Road, St Margaret's Bay	\$12,538	(\$12,257)
Stepping Stone Association	03705579	Specialized Services	32 Primrose Street, Dartmouth	\$12,602	(\$12,316)
Yarmouth Association for Community Residential Options	00572373	Supportive Housing	33 Barbara Drive, Dartmouth	\$5,389	(\$5,171)
Yarmouth Association for Community Residential Options	10710731	Supportive Housing	530 Cobequid Drive, Lower Sackville	\$6,827	(\$6,531)
Yarmouth Association for Community Residential Options	02328135	Supportive Housing	232 Dickey Drive, Lower Sackville	\$4,138	(\$3,900)
Yarmouth Association for Community Residential Options	07639414	Supportive Housing	13 Eastwood Terrace, Bedford	\$5,581	(\$5,361)

Yarmouth Association for Community Residential Options	07531133	Supportive Housing	1 Gloster Court, Dartmouth	\$25,568	(\$25,152)
Yarmouth Association for Community Residential Options	10594723	Supportive Housing	12 Woods Court, Beaver Bank	\$11,720	(\$11,423)
32 Organizations			86 Properties	\$1,302,952	(\$1,266,289)

Schedule B. Family Services, Child Care, and Child or Youth Welfare Services

Name of Property Owner	AAN	Sub-Category	Civic Address	Total Tax 2024	Tax Relief 2024
Alexandra Children's Centre	09785930	Childcare	3405 Devonshire Avenue, Halifax	\$88,572	(\$83,165)
Birch Cove Baptist Church Limited	04719638	Childcare	50 Donaldson Avenue, Halifax	\$8,453	(\$7,176)
Canadian Cancer Society	03984354	Family Services	5826 South Street, Halifax	\$100,570	(\$89,428)
Colby Village Preschool Association	00811149	Childcare	144 Avondale Road, Cole Harbour	\$12,325	(\$11,576)
Cunard Street Children's Centre	00737321	Childcare	5557 Cunard Street, Halifax	\$14,641	(\$6,284)
East Preston Daycare Centre	01360906	Childcare	1799 Highway 7, East Preston	\$7,764	(\$7,343)
Fairview Resource Centre	01416669	Family Centre	6 Titus Street, Halifax	\$18,153	(\$17,050)
Golden Age Social Centre	03354873	Seniors Centre	212 Herring Cove Road, Halifax	\$9,798	(\$8,381)
Government of Nova Scotia	10969026	Family Services	5940 South Park Street, Halifax	\$37,737	(\$31,672)
Halifax Haven Guest Home Society	01991434	Family Services	5897 Inglis Street, Halifax	\$12,791	(\$10,735)
Halifax Regional Municipality	07531850	Childcare	28 Caledonia Road, Dartmouth	\$45,150	(\$42,370)
Halifax Regional Municipality	01851098	Childcare	3372 Devonshire Avenue, Halifax	\$8,247	(\$7,746)
Halifax Regional Municipality	05574366	Childcare	5594 Morris Street, Halifax	\$18,960	(\$17,808)
Halifax Regional Municipality	05574358	Seniors Centre	5596 Morris Street, Halifax	\$18,300	(\$17,188)
Harbour Lites New Horizons Club	01882635	Seniors Centre	167 Highway 357, Musquodoboit Harbour	\$7,577	(\$7,165)
Home of the Guardian Angel	05223393	Family Centre	3 Sylvia Avenue, Halifax	\$14,755	(\$13,858)
Jost Mission Day Care Society	01143255	Childcare	11 Mont Street, Halifax	\$40,216	(\$34,373)
Knox United Church	04683129	Childcare	567 Sackville Drive, Lower Sackville	\$3,265	(\$2,160)
MacPhee Centre for Creative Learning	04710118	Youth Support	50 Queen Street, Dartmouth	\$19,376	(\$16,391)
Memory Lane Family Place Association	04550501	Family Services	22 Memory Lane, Lower Sackville	\$28,590	(\$25,450)
Mi'kmaw Native Friendship Society	00166324	Childcare	2161 Gottingen Street, Halifax	\$28,983	(\$25,799)
North Preston Medical Society	03538982	Childcare	52 Cain Street, North Preston	\$4,456	(\$4,229)
Rock Church Christian Association	04016157	Childcare	222 Sackville Drive, Lower Sackville	\$16,429	(\$12,745)
Ummah Society	10356598	Childcare	148 Chain Lake Drive, Halifax	\$60,760	(\$56,985)
Universalist Unitarian Church of Halifax	04569768	Childcare	5500 Inglis Street, Halifax	\$11,114	(\$9,920)
Upper Hammonds Plains Community Development Association	03396967	Youth Support	948 Pockwock Road, Upper Hammonds Plains	\$4,419	(\$4,180)

Upper Musquodoboit Fellowship Club	04721152	Seniors Centre	8397 Highway 224, Upper Musquodoboit	\$560	(\$410)
24 Organizations			27 Properties	\$641,959	(\$571,588)

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

Name of Property Owner	AAN	Schedule	Civic Address	Total Tax 2024	Tax Relief 2024
Akoma Holdings Incorporated	03453073	Cultural Centre	18 Paris Lane, Westphal	\$58,485	(\$38,247)
Arthur Kidston Memorial Camp	00124087	Recreation	7429 Moose River Road, Middle Musquodoboit	\$7,106	(\$5,082)
Association of Bayside Camp and Retreat Centre	09906754	Recreation	1503 Ketch Harbour Road, Sambro Head	\$107,626	(\$94,759)
Atlantic Marksmen Association Incorporated	00140627	Recreation	6 Clements Street, Dartmouth	\$9,204	(\$8,336)
Banook Canoe Club Limited	00208833	Recreation	17 Banook Avenue, Dartmouth	\$19,032	(\$17,236)
BCM International (Canada) Incorporated	03355594	Recreation	14008 Highway 224, Cooks Brook	\$1,167	(\$835)
BCM International (Canada) Incorporated	00321389	Recreation	14015 Highway 224, Cooks Brook	\$7,782	(\$5,794)
Bedford Basin Yacht Club	00267082	Recreation	377 Shore Drive, Bedford	\$47,428	(\$42,886)
Bedford Basin Yacht Club	10148758	Recreation	379 Shore Drive, Bedford	\$5,061	(\$4,583)
Bide Awhile Animal Shelter Society	09765425	Environment	67 Neptune Crescent, Dartmouth	\$29,023	(\$26,285)
Bus Stop Theatre Co-operative Limited	02228254	Arts	2203-2205 Gottingen Street, Halifax	\$24,355	(\$17,981)
Canadian Lebanon Society of Halifax	04431154	Community Centre	253 Bedford Highway, Halifax	\$13,700	(\$12,408)
Carroll's Corner Community Centre	00676705	Recreation	9 Milford Road, Carroll's Corner	\$620	(\$470)
Clean Nova Scotia Foundation	00203165	Environment	126 Portland Street, Dartmouth	\$16,501	(\$13,460)
Cole Harbour Rural Heritage Society	03551865	History	471 Poplar Drive, Cole Harbour	\$3,530	(\$2,614)
Cole Harbour Rural Heritage Society	03551903	History	475 Poplar Drive, Cole Harbour	\$3,526	(\$2,611)
Dartmouth Curling Club	01088378	Recreation	35 Canal Street, Dartmouth	\$20,311	(\$16,568)
Dartmouth Yacht Club	01089307	Recreation	697 Windmill Road, Dartmouth	\$69,525	(\$61,990)
Deanery Project Co-operative Limited	04524918	Environment	751 West Ship Harbour Road, Lower Ship Harbour	\$5,232	(\$4,758)
Diman Association Canada	04588797	Community Centre	345 Kearney Lake Road, Bedford	\$7,709	(\$6,981)
Eastern Shore Wildlife Association	01363042	Environment	200 Pool Road, Sheet Harbour	\$5,178	(\$4,687)
Ecology Action Centre	03440303	Environment	2705 Fern Lane, Halifax	\$27,953	(\$23,993)
Estabrooks Community Hall	09118918	Community Centre	4408 St. Margaret's Bay Road, Lewis Lake	\$4,431	(\$4,031)
Fall River Minor Football Association	03376575	Recreation	1018 Fall River Road, Fall River	\$7,118	(\$6,446)
Fultz Corner Restoration Society	01189433	History	13 Sackville Drive, Lower Sackville	\$50	\$101
Fultz Corner Restoration Society	04188322	History	17 Sackville Drive, Lower Sackville	\$1,662	(\$1,220)
Fultz Corner Restoration Society	04926293	History	21 Sackville Drive, Lower Sackville	\$50	\$101

Fultz Corner Restoration Society	10176697	Recreation	25 Sackville Drive, Lower Sackville	\$50	\$101
Fultz Corner Restoration Society	01162659	History	33 Sackville Drive, Lower Sackville	\$16,688	(\$14,324)
Government of Canada	00111767	Recreation	75 Burgee Run, Halifax	\$34,564	(\$31,139)
Government of Canada: Halifax Port Authority	08784345	Arts	1113 Marginal Road, Halifax	\$12,109	(\$10,964)
Government of Nova Scotia	05327814	Recreation	1390 Cobequid Road, Waverley	\$75,652	(\$69,139)
Government of Nova Scotia	08887411	Environment	4 Government Wharf, Eastern Passage	\$20,298	(\$4,993)
Government of Nova Scotia	03442926	History	7895 Highway 7, Musquodoboit Harbour	\$1,425	(\$1,145)
Government of Nova Scotia	07556039	Recreation	2 Mount Hope Avenue, Dartmouth	\$16,332	(\$14,791)
Government of Nova Scotia	08885591	Recreation	2965 Old Guysborough Road, Devon	\$1,362	(\$1,029)
Government of Nova Scotia	03069311	Recreation	91 Saskatoon Drive, Halifax	\$33,397	(\$30,552)
Government of Nova Scotia	01188372	History	20 Sky Boulevard, Goffs	\$43,045	(\$39,147)
Government of Nova Scotia	10960940	Recreation	PID-052/20 Croucher's Point Road, Glen Haven	\$3,268	(\$2,972)
Grand Lake Oakfield Community Society	01776681	Recreation	5466 Highway 2, Grand Lake	\$1,172	(\$820)
Halifax Curling Club	01849816	Recreation	948 South Bland Street, Halifax	\$76,603	(\$68,065)
Halifax Regional Municipality	08995206	Recreation	3360 Barnstead Lane, Halifax	\$28,383	(\$25,705)
Halifax Regional Municipality	01850962	Recreation	1690 Bell Road, Halifax	\$60,641	(\$54,794)
Halifax Regional Municipality	00767654	Recreation	20-22 and 34 Boathouse Lane, Dartmouth	\$24,366	(\$22,068)
Halifax Regional Municipality	04629442	History	15 Fort Sackville Road, Bedford	\$29,503	(\$26,719)
Halifax Regional Municipality	10636132	Recreation	3170 Highway 7, Lake Echo	\$22,775	(\$20,719)
Halifax Regional Municipality	08572429	History	31N John Gorham Lane, Bedford	\$2,664	(\$1,973)
Halifax Regional Municipality	04219538	Recreation	6 Nowlan Street, Dartmouth	\$3,960	(\$3,587)
Halifax Regional Municipality	10988985	Arts	5480 Point Pleasant Drive, Halifax	\$9,595	(\$8,779)
Halifax Regional Municipality	00011584	Recreation	20A-22 Swanton Drive, Dartmouth	\$24,912	(\$22,562)
Halifax Regional Municipality	09127259	Recreation	210 Thomas Raddall Drive, Halifax	\$555,645	(\$518,248)
Halifax Regional Municipality	06033652	Environment	Portion of PID 40763476 140 Alderney Drive, Dartmouth	\$3,023	(\$2,466)
Halifax Regional Municipality	04033922	Recreation	Portion of PID 41020439; 1643 Fairfield Road, Halifax	\$26,548	(\$24,043)
Halifax Regional Municipality	06420575	Recreation	Portion of PID 40469884 181 Greenough Drive, West Porter's Lake	\$5,123	(\$4,659)
Halifax Regional Municipality	05873509	History	Portion of PID 40328528; Highway 7, Sheet Harbour	\$6,758	(\$3,062)
Halifax Regional Municipality	00769851	Recreation	Portion of PID 00240424 230 Pleasant Street, Dartmouth	\$13,449	(\$6,789)

Halifax Regional Municipality	10988993	Environment	Portion of PID 00001248 5718 Pleasant Street, Dartmouth	\$8,464	(\$7,744)
Halifax Regional Municipality	00774057	Recreation	Portion of PID 00136416; 5759 Sackville Street, Halifax	\$33,965	(\$30,755)
Halifax Regional Municipality	03376397	Arts	Portion of PID 00612788 11 Station Road, Head of St. Margaret's Bay	\$3,065	(\$670)
Hammonds Plains Community Centre Association	01870114	Community Centre	2041 Hammonds Plains Road, Hammonds Plains	\$7,323	(\$6,662)
Head of St. Margaret's Bay Boutlier's Point Recreation Association	00420417	Community Centre	PID 40209850 Island View Drive, Boutlier's Point	\$651	(\$467)
Herring Cove Community Association	03402258	Community Centre	30 Latter Pond Lane, Herring Cove	\$6,935	(\$6,281)
Hooked Rug Museum of North America Society	07691106	History	9849 St Margaret's Bay Road, Hubbards	\$10,591	(\$9,054)
Hope for Wildlife Society	10339741	Environment	5907 Highway 207, Seaforth	\$12,619	(\$7,286)
Hubbards Community Waterfront Association	00141305	Recreation	PID 40386666 and 20 Yacht Club Road, Hubbards	\$13,956	(\$12,692)
Indian Point Recreation Centre	02138662	Recreation	435 Indian Point Road, Glen Haven	\$1,816	(\$1,651)
Indo Canadian Community Centre Society	01423495	Community Centre	3464-3466 Dutch Village Road, Halifax	\$15,659	(\$4,826)
Italian Canadian Cultural Association of Nova Scotia	03005542	Community Centre	2629 Agricola Street, Halifax	\$72,609	(\$62,142)
Ketch Harbour Residents Association	05590485	Recreation	964 Ketch Harbour Road, Ketch Harbour	\$2,309	(\$2,100)
Ketch Harbour Residents Association	03383687	Recreation	PID 00391151 and PID 4077000 Ketch Harbour Road, Ketch Harbour	\$681	(\$531)
Kiwanis Club of Cole Harbour Westphal	07727321	Recreation	759 Caldwell Road, Eastern Passage	\$5,238	(\$3,879)
L'Acadie de Chezzetcook Association	00275395	History	77 Hill Road, West Chezzetcook	\$1,058	(\$757)
L'Acadie de Chezzetcook Association	00275875	History	79 Hill Road, West Chezzetcook	\$3,254	(\$2,328)
La Societe Maison Acadienne	04864816	Cultural Centre	54 Queen Street, Dartmouth	\$14,065	(\$11,473)
Lake Charlotte Area Heritage Society	08989141	History	5435 Clam Harbour Road, Lake Charlotte	\$12,882	(\$11,715)
Lakeview, Windsor Junction, Fall River Fireman's Association	05468906	Recreation	843 Fall River Road, Fall River	\$9,935	(\$8,998)
Lakeview, Windsor Junction, Fall River Fireman's Association	03032655	Recreation	3214 Highway 2, Fall River	\$5,358	(\$4,852)
Lawrencetown Community Centre	02470845	Recreation	3657 Lawrencetown Road, Lawrencetown	\$3,940	(\$3,583)
Mic Mac Aquatic Club	03223167	Recreation	192 Prince Albert Road, Dartmouth	\$16,446	(\$14,894)
Moser River and Area Historical Society	03330168	History	28961 Highway 7, Moser River	\$672	(\$477)
MusGo Riders Co-Operative Limited	07679696	Community Transit	325 Porter's Lake Station Road, Porter's Lake	\$15,496	(\$12,911)
Native Council of Nova Scotia	00585602	Environment	PID 40210114 and PID 40210122 Church Point Road, Sheet Harbour	\$489	(\$314)
Neptune Theatre Foundation	03488527	Arts	1593 Argyle Street, Halifax	\$595,321	(\$542,572)
North Ship Harbour Community Auxiliary Club	04562518	Recreation	214 West Ship Harbour Road, Ship Harbour	\$1,867	(\$1,698)

Nova Scotia Nature Trust	00029963	Environment	81 Prince Albert Road, Dartmouth	\$25,364	(\$20,690)
Nova Scotia Regional Tennis Development Association	10376531	Recreation	50 Verdi Drive, Bedford	\$425,331	(\$396,572)
Nova Scotia Society for the Prevention of Cruelty	07521189	Environment	5 Scarfe Court, Dartmouth	\$18,483	(\$16,740)
Nova Scotia Society for the Prevention of Cruelty	07521197	Environment	7 Scarfe Court, Dartmouth	\$60,579	(\$54,738)
Old School Community Gathering Place Co-operative Limited	03393615	Community Centre	7962 Highway 7, Musquodoboit Harbour	\$5,447	(\$4,954)
Petpeswick Yacht Club	03737012	Recreation	434 East Petpeswick Road, Musquodoboit Harbour	\$6,527	(\$5,936)
Porter's Lake Community Services Association	07727070	Recreation	4693 Highway 7, Porter's Lake	\$5,302	(\$4,822)
Prospect Peninsula Residents Association	03383539	Recreation	PID 00572248 Parcel PR-1 Prospect Bay Road, Prospect	\$409	(\$259)
Riverline Activity Centre	09121889	Recreation	80 Dutch Settlement Road, Dutch Settlement	\$3,786	(\$3,443)
Riverview Community Centre	03972127	Recreation	268 Sackville Drive, Lower Sackville	\$17,685	(\$15,968)
Royal Nova Scotia Yacht Squadron	04137973	Recreation	2308 Purcell's Cove Road, Halifax	\$22,487	(\$20,320)
Royal Nova Scotia Yacht Squadron	04076192	Recreation	2372 Purcell's Cove Road, Halifax	\$47,565	(\$43,296)
Sack-A-Wa Canoe Club	05833809	Recreation	159 First Lake Drive, Lower Sackville	\$63,656	(\$57,331)
Sackville Masonic Building Society	02065924	Recreation	55-57 Gloria Avenue, Lower Sackville	\$8,839	(\$7,303)
Sackville Volunteer Firefighters Organization	05088763	Recreation	471 Patton Road, Upper Sackville	\$1,839	(\$1,307)
Scotia Chamber Players	03730778	Arts	6181 Lady Hammond Road, Halifax	\$25,780	(\$23,348)
Seaforth Community Society	04208269	Community Centre	6060 Highway 207, Seaforth	\$6,055	(\$5,507)
Seaside Broadcasting Organization	03897184	Arts	1540 Shore Road, Eastern Passage	\$4,981	(\$3,688)
Senobe Aquatic Club	04219511	Recreation	6 Nowlan Street, Dartmouth	\$15,724	(\$14,241)
Sheet Harbour Rockets Association	04241258	Recreation	207 Church Point Road, Sheet Harbour	\$1,154	(\$979)
Sheet Harbour Snowmobile and ATV Club	04241266	Recreation	1023 Highway 224, Musquodoboit Harbour	\$434	(\$259)
Silversides Residents Association	04266951	Recreation	48 Overbrook Drive, Waverley	\$1,397	(\$906)
Silversides Residents Association	08881960	Recreation	1971 Waverley Road, Waverley	\$1,107	(\$795)
Society for the Protection and Presentation of Black Culture in Nova Scotia	04559908	Cultural Centre	10 Cherry Brook Road, Cherry Brook	\$52,978	(\$46,053)
South End Lawn Tennis Club	04373944	Recreation	949 Young Avenue, Halifax	\$48,418	(\$43,779)
Sport Nova Scotia	04394585	Recreation	5512 Spring Garden Road, Halifax	\$127,285	(\$52,031)
St. George's Tennis Club	04401638	Recreation	6 St. George's Lane, Dartmouth	\$21,911	(\$19,844)
St. Margaret Sailing Club	08571848	Recreation	5 Foxberry Hill Road, Glen Haven	\$42,973	(\$38,809)

St. Paul's Anglican Church	04404351	History	180 Sandy Cove Road, Terence Bay	\$4,146	(\$3,770)
Tantallon Centennial Athletic Club	04530268	Recreation	200 Ballfield Road, Tantallon	\$3,818	(\$3,419)
Terence Bay Community Hall Association	04554027	Community Hall	80 Sandy Cove Road, Terence Bay	\$4,167	(\$3,790)
Theatre Arts Guild	04570073	Arts	6 Parkhill Road, Halifax	\$24,432	(\$22,127)
Titans Gymnastics and Trampoline Club	10113075	Recreation	40 Broom Road, Dartmouth	\$50,919	(\$46,033)
Upper Musquodoboit Community Association	04721144	Recreation	8344 Highway 224, Upper Musquodoboit	\$1,241	(\$1,091)
Urban Farm Museum Society of Spryfield	04212851	History	21 Kidston Road, Halifax	\$200	(\$47)
Village Green Recreation Society	00693529	Community Centre	15 Leary's Road Cove, East Dover	\$1,483	(\$1,333)
Waegwoltic Limited	04778561	Recreation	6549 Cobourg Road, Halifax	\$134,259	(\$121,529)
Waverley Community Association	00088706	Recreation	2463 Rocky Lake Drive, Waverley	\$1,361	(\$1,197)
Windsor Junction Community Centre	04979206	Community Centre	48 Community Centre Lane, Windsor Junction	\$13,835	(\$12,511)
88 Organizations			123 Properties	\$3,836,689	(\$3,353,289)

Schedule D. Organizations Providing Affordable Housing Rental Accommodations

Name of Property Owner	AAN	Sub-Category	Civic Address	Units	Total Tax 2024	Tax Relief 2024
185 Gary Martin Drive Incorporated	10809045	Affordable Housing	185 Gary Martin Drive, Bedford	73	\$150,601	(\$123,702)
5534 Almon Street Incorporated	03774988	Affordable Housing	5534 Almon Street, Halifax	66	\$84,219	(\$58,157)
ABC Housing Co-operative Limited	04253752	Affordable Housing (C)	42 A Booth Street, Dartmouth	2	\$2,643	(\$652)
ABC Housing Co-operative Limited	00706116	Affordable Housing (C)	7 Floral Crescent, Dartmouth	3	\$2,617	(\$646)
ABC Housing Co-operative Limited	00750514	Affordable Housing (C)	13 Pine Street, Dartmouth	1	\$1,828	(\$451)
ABC Housing Co-operative Limited	01882953	Affordable Housing (C)	25 Pine Street, Dartmouth	2	\$2,394	(\$591)
ABC Housing Co-operative Limited	00440248	Affordable Housing (C)	47 Pine Street, Dartmouth	1	\$1,885	(\$465)
Adsum Association for Women and Children	05948037	Affordable Housing	209 - 15 Knightsbridge Drive, Halifax	1	\$3,283	(\$1,621)
Adsum Association for Women and Children	09658858	Affordable Housing	203 - 34 Veronica Drive, Halifax	1	\$2,882	(\$1,423)
Adsum Association for Women and Children	09659390	Affordable Housing	304- 40 Veronica Drive, Halifax	1	\$2,697	(\$1,332)
Adsum Association for Women and Children	09659277	Affordable Housing	404 - 38 Veronica Drive, Halifax	1	\$2,789	(\$1,377)
Affordable Housing Association of Nova Scotia	03846504	Affordable Housing	8 Burke Street, Dartmouth	6	\$6,429	(\$3,174)
Affordable Housing Association of Nova Scotia	02188104	Affordable Housing	6319 - 6321 Pepperell Street, Halifax	2	\$10,998	(\$7,559)
Affordable Housing Association of Nova Scotia	01744283	Affordable Housing	100 Pinecrest Drive, Dartmouth	12	\$8,114	(\$4,006)
Affordable Housing Association of Nova Scotia	00913456	Affordable Housing	1101 Wellington Street, Halifax	4	\$17,580	(\$10,758)
Albro Court Housing Co-operative Limited	03860132	Affordable Housing (C)	1 - 4 Cedar Court, Dartmouth	4	\$3,842	(\$948)
Albro Court Housing Co-operative Limited	03860124	Affordable Housing (C)	5 - 8 Cedar Court, Dartmouth	4	\$3,842	(\$948)
Albro Court Housing Co-operative Limited	03861031	Affordable Housing (C)	9 - 12 Cedar Court, Dartmouth	4	\$3,842	(\$948)
Albro Court Housing Co-operative Limited	03861066	Affordable Housing (C)	13 - 16 Cedar Court, Dartmouth	4	\$3,842	(\$948)
Albro Court Housing Co-operative Limited	03861058	Affordable Housing (C)	17 - 20 Cedar Court, Dartmouth	4	\$4,027	(\$994)
Albro Court Housing Co-operative Limited	03860159	Affordable Housing (C)	21 - 24 Cedar Court, Dartmouth	4	\$3,842	(\$948)
Apartment Housing Co-operative Limited	01677535	Affordable Housing (C)	10 Cherry Lane, Halifax	9	\$3,565	(\$880)
Atlantic Housing Co-operative Limited	02839679	Affordable Housing (C)	24 Almora Court, Cole Harbour	1	\$2,117	(\$523)
Atlantic Housing Co-operative Limited	05051541	Affordable Housing (C)	163 Amaranth Street, Cole Harbour	1	\$1,626	(\$401)
Atlantic Housing Co-operative Limited	02975319	Affordable Housing (C)	16 Andover Street, Dartmouth	1	\$2,180	(\$538)
Atlantic Housing Co-operative Limited	01489003	Affordable Housing (C)	106 Arklow Drive, Cole Harbour	1	\$1,594	(\$393)

Atlantic Housing Co-operative Limited	01126954	Affordable Housing (C)	329 Astral Drive, Cole Harbour	1	\$1,795	(\$443)
Atlantic Housing Co-operative Limited	03264637	Affordable Housing (C)	7 Himmelman Drive, Eastern Passage	1	\$1,934	(\$477)
Atlantic Housing Co-operative Limited	03183815	Affordable Housing (C)	21 Howland Drive, Sackville	1	\$1,501	(\$367)
Atlantic Housing Co-operative Limited	01696904	Affordable Housing (C)	7 Kirtland Court, Cole Harbour	1	\$2,212	(\$546)
Atlantic Housing Co-operative Limited	02390825	Affordable Housing (C)	33 Lanarkshire Court, Cole Harbour	1	\$2,079	(\$513)
Atlantic Housing Co-operative Limited	04208072	Affordable Housing (C)	119 A Mount Edward Road, Dartmouth	1	\$2,164	(\$534)
Atlantic Housing Co-operative Limited	00810657	Affordable Housing (C)	63 Poplar Drive, Cole Harbour	1	\$2,228	(\$550)
Atlantic Housing Co-operative Limited	04268989	Affordable Housing (C)	30 Roblea Drive, Dartmouth	1	\$1,753	(\$433)
Atlantic Housing Co-operative Limited	01474936	Affordable Housing	33 Shrewsbury Road, Cole Harbour	1	\$1,619	(\$400)
Beacon House Interfaith Society	01361198	Affordable Housing	450 Cobequid Road, Lower Sackville	1	\$2,991	(\$1,464)
Central Spryfield Housing Co-Operative Limited	00704172	Affordable Housing	3-3 Cavendish Road, Halifax	1	\$3,052	(\$1,507)
Central Spryfield Housing Co-Operative Limited	00704164	Affordable Housing	36-36 Cavendish Road, Halifax	1	\$3,231	(\$1,595)
Central Spryfield Housing Co-Operative Limited	00704229	Affordable Housing	61-61 Cavendish Road, Halifax	1	\$3,141	(\$1,551)
Central Spryfield Housing Co-Operative Limited	05887585	Affordable Housing	108 Hallmark Avenue, Lower Sackville	1	\$6,080	(\$4,300)
Central Spryfield Housing Co-Operative Limited	00703508	Affordable Housing (C)	34 Howland Drive, Lower Sackville	1	\$1,438	(\$352)
Central Spryfield Housing Co-Operative Limited	00704237	Affordable Housing (C)	12 Marriott Street, Halifax	1	\$1,914	(\$472)
Central Spryfield Housing Co-Operative Limited	00704156	Affordable Housing	109-109 Ridgeway Road, Halifax	1	\$3,231	(\$1,595)
Central Spryfield Housing Co-Operative Limited	00704202	Affordable Housing	161-161 Ridgeway Road, Halifax	1	\$3,241	(\$1,600)
Central Spryfield Housing Co-Operative Limited	00704121	Affordable Housing (C)	22 Steeve Court, Lower Sackville	1	\$1,714	(\$419)
City of Halifax Non-Profit Housing Society	01824775	Affordable Housing	2444 Barrington Street, Halifax	22	\$23,138	(\$11,423)
City of Halifax Non-Profit Housing Society	01256653	Affordable Housing	2289 - 2299 Brunswick Street, Halifax	6	\$9,346	(\$4,614)
City of Halifax Non-Profit Housing Society	00772186	Affordable Housing	2415 Brunswick Street, Halifax	6	\$7,743	(\$3,823)
City of Halifax Non-Profit Housing Society	03352552	Affordable Housing	2461 - 2463 Brunswick Street, Halifax	4	\$4,047	(\$1,998)
City of Halifax Non-Profit Housing Society	05474698	Affordable Housing	2495 - 2497 Brunswick Street, Halifax	14	\$16,382	(\$8,088)
City of Halifax Non-Profit Housing Society	05474671	Affordable Housing	2515 Brunswick Street, Halifax	16	\$14,745	(\$7,280)
City of Halifax Non-Profit Housing Society	05208386	Affordable Housing	2519 - 2523 Brunswick Street, Halifax	3	\$6,168	(\$3,045)

City of Halifax Non-Profit Housing Society	05474647	Affordable Housing	2525 - 2535 Brunswick Street, Halifax	6	\$7,858	(\$3,879)
City of Halifax Non-Profit Housing Society	05474655	Affordable Housing	2537 - 2547 Brunswick Street, Halifax,	6	\$8,041	(\$3,970)
City of Halifax Non-Profit Housing Society	00081833	Affordable Housing	2569 - 2575 Brunswick Street, Halifax	4	\$3,283	(\$1,621)
City of Halifax Non-Profit Housing Society	05208416	Affordable Housing	2579 Brunswick Street, Halifax	2	\$7,134	(\$3,744)
City of Halifax Non-Profit Housing Society	05208408	Affordable Housing	2581 Brunswick Street, Halifax	1	\$3,432	(\$1,739)
City of Halifax Non-Profit Housing Society	04630254	Affordable Housing	5515 Buddy Daye Street, Halifax	16	\$24,224	(\$9,347)
City of Halifax Non-Profit Housing Society	00035742	Affordable Housing	5522 Buddy Daye Street, Halifax	12	\$14,543	(\$7,180)
City of Halifax Non-Profit Housing Society	04077601	Affordable Housing	2388 Gottingen Street, Halifax	12	\$12,077	(\$5,962)
City of Halifax Non-Profit Housing Society	06021336	Affordable Housing	2540 Maynard Street, Halifax	31	\$31,740	(\$15,670)
City of Halifax Non-Profit Housing Society	00773867	Affordable Housing	2014 - 2020 Maynard Street, Halifax	4	\$5,382	(\$2,657)
City of Halifax Non-Profit Housing Society	04765966	Affordable Housing	32 A Sambro Road, Halifax	2	\$3,617	(\$1,786)
City of Halifax Non-Profit Housing Society	04765958	Affordable Housing	34 Sambro Road, Halifax	2	\$3,623	(\$1,789)
Compass Nova Scotia Co-Operative Homes Limited	03426378	Affordable Housing (C)	79 - 79 A Belle Vista Drive, Dartmouth	2	\$2,416	(\$597)
Compass Nova Scotia Cooperative Housing Limited.	00809586	Affordable Housing (C)	7A - 7B Catamaran Road, Halifax	2	\$2,960	(\$731)
Compass Nova Scotia Cooperative Housing Limited	05732913	Affordable Housing (C)	40 A - 40 B Circle Drive, Halifax	2	\$3,147	(\$777)
Compass Nova Scotia Co-Operative Homes Limited	03556719	Affordable Housing (C)	10 Cockburn Drive, Lower Sackville	1	\$1,798	(\$440)
Compass Nova Scotia Co-Operative Homes Limited	03556522	Affordable Housing (C)	12 Cockburn Drive, Lower Sackville	1	\$2,303	(\$603)
Compass Nova Scotia Co-Operative Homes Limited	02146967	Affordable Housing (C)	3601 Deal Street, Halifax	1	\$2,766	(\$1,081)
Compass Nova Scotia Cooperative Housing Limited	03542068	Affordable Housing (C)	17A - 17B Dentith Road, Halifax	2	\$2,804	(\$692)
Compass Nova Scotia Cooperative Housing Limited	03542084	Affordable Housing (C)	17C - 17D Dentith Road, Halifax	2	\$2,832	(\$699)
Compass Nova Scotia Co-Operative Homes Limited	00951455	Affordable Housing (C)	124 - 124A Dorothea Drive, Dartmouth	2	\$2,631	(\$649)
Compass Nova Scotia Cooperative Housing Limited	01358081	Affordable Housing (C)	20 Elmdale Crescent, Halifax	1	\$1,850	(\$457)
Compass Nova Scotia Cooperative Housing Limited	04804953	Affordable Housing (C)	9 Green Acres Road, Halifax	1	\$1,604	(\$396)
Compass Nova Scotia Co-Operative Homes Limited	04784146	Affordable Housing (C)	22 Green Acres Road, Halifax	1	\$1,956	(\$483)
Compass Nova Scotia Cooperative Housing Limited	04281527	Affordable Housing (C)	31 Hartlen Avenue, Halifax	1	\$1,532	(\$378)
Compass Nova Scotia Cooperative Housing Limited	02398907	Affordable Housing (C)	40 Hartlen Avenue, Halifax	1	\$1,527	(\$377)
Compass Nova Scotia Cooperative Housing Limited	02391287	Affordable Housing (C)	42 Hartlen Avenue, Halifax	1	\$1,494	(\$369)

Compass Nova Scotia Co-Operative Homes Limited	03068668	Affordable Housing (C)	121 Herring Cove Road, Halifax	1	\$1,964	(\$485)
Compass Nova Scotia Cooperative Housing Limited	03731863	Affordable Housing (C)	476 Herring Cove Road, Halifax	2	\$2,665	(\$658)
Compass Nova Scotia Cooperative Housing Limited	00730688	Affordable Housing (C)	29 Hilden Drive, Halifax	1	\$1,565	(\$386)
Compass Nova Scotia Cooperative Housing Limited	00111562	Affordable Housing (C)	10-10 Limerick Road, Halifax	1	\$1,837	(\$454)
Compass Nova Scotia Co-Operative Homes Limited	00854069	Affordable Housing (C)	31 A Lucien Drive, Dartmouth	1	\$1,411	(\$348)
Compass Nova Scotia Co-Operative Homes Limited	04772032	Affordable Housing (C)	32 Lucien Drive, Dartmouth	1	\$1,325	(\$327)
Compass Nova Scotia Co-Operative Homes Limited	05397804	Affordable Housing (C)	32 A Lucien Drive, Dartmouth	1	\$1,455	(\$359)
Compass Nova Scotia Co-Operative Homes Limited	04772075	Affordable Housing (C)	37 - 37A Lucien Drive, Dartmouth	2	\$2,415	(\$596)
Compass Nova Scotia Co-Operative Homes Limited	04772091	Affordable Housing (C)	42 - 42A Lucien Drive, Dartmouth	2	\$2,667	(\$658)
Compass Nova Scotia Co-Operative Homes Limited	00435805	Affordable Housing (C)	43 A Lucien Drive, Dartmouth	1	\$1,338	(\$330)
Compass Nova Scotia Co-Operative Homes Limited	03556549	Affordable Housing (C)	27 McDougall Avenue, Lower Sackville	1	\$2,316	(\$617)
Compass Nova Scotia Co-Operative Homes Limited	03556832	Affordable Housing (C)	29 McDougall Avenue, Lower Sackville	1	\$1,831	(\$448)
Compass Nova Scotia Co-Operative Homes Limited	03556867	Affordable Housing (C)	31 McDougall Avenue, Lower Sackville	1	\$1,864	(\$456)
Compass Nova Scotia Co-Operative Homes Limited	03556859	Affordable Housing (C)	33 McDougall Avenue, Lower Sackville	1	\$1,871	(\$458)
Compass Nova Scotia Co-Operative Homes Limited	03556689	Affordable Housing (C)	35 McDougall Avenue, Lower Sackville	1	\$1,815	(\$444)
Compass Nova Scotia Co-Operative Homes Limited	03556646	Affordable Housing (C)	37 McDougall Avenue, Lower Sackville	1	\$1,799	(\$440)
Compass Nova Scotia Co-Operative Homes Limited	00192694	Affordable Housing (C)	15 Medway Court, Dartmouth	1	\$1,837	(\$454)
Compass Nova Scotia Co-Operative Homes Limited	01455141	Affordable Housing (C)	56A-56B Mountain Road, Halifax	2	\$3,289	(\$812)
Compass Nova Scotia Cooperative Housing Limited	04554566	Affordable Housing (C)	137-137 Ridgevalley Road, Halifax	1	\$1,527	(\$377)
Compass Nova Scotia Cooperative Housing Limited	03274012	Affordable Housing (C)	4 Rockingstone Road, Halifax	1	\$1,434	(\$354)
Compass Nova Scotia Co-Operative Homes Limited	03558932	Affordable Housing (C)	22 Sampson Drive, Lower Sackville	2	\$3,288	(\$804)
Compass Nova Scotia Co-Operative Homes Limited	03558967	Affordable Housing (C)	24 Sampson Drive, Lower Sackville	2	\$3,417	(\$836)
Compass Nova Scotia Co-Operative Homes Limited	03558894	Affordable Housing (C)	28 Sampson Drive, Lower Sackville	2	\$3,602	(\$881)
Compass Nova Scotia Co-Operative Homes Limited	03557715	Affordable Housing (C)	32 Sampson Drive, Lower Sackville	2	\$3,461	(\$847)
Compass Nova Scotia Co-Operative Homes Limited	03558355	Affordable Housing (C)	38 Sampson Drive, Lower Sackville	2	\$3,259	(\$797)
Compass Nova Scotia Co-Operative Homes Limited	03558002	Affordable Housing (C)	42 Sampson Drive, Lower Sackville	2	\$3,301	(\$807)
Compass Nova Scotia Co-Operative Homes Limited	03558347	Affordable Housing (C)	46 Sampson Drive, Lower Sackville	2	\$3,685	(\$901)

Compass Nova Scotia Co-Operative Homes Limited	03618285	Affordable Housing (C)	226 - 228 Spring Avenue, Dartmouth	2	\$2,561	(\$632)
Compass Nova Scotia Co-Operative Homes Limited	02410419	Affordable Housing (C)	234 Spring Avenue, Dartmouth	2	\$3,322	(\$820)
Compass Nova Scotia Co-Operative Homes Limited	00079251	Affordable Housing (C)	280 - 282 Spring Avenue, Dartmouth	2	\$3,729	(\$1,554)
Compass Nova Scotia Co-Operative Homes Limited	02410435	Affordable Housing (C)	492 Spring Avenue, Dartmouth	2	\$3,331	(\$822)
Compass Nova Scotia Cooperative Housing Limited	04611381	Affordable Housing (C)	88 - 90 Thornhill Drive, Halifax	2	\$3,047	(\$752)
Compass Nova Scotia Cooperative Housing Limited	00111627	Affordable Housing (C)	6 Ursula Court, Halifax	1	\$1,605	(\$396)
Compass Nova Scotia Cooperative Housing Limited	04124979	Affordable Housing (C)	92 Village Road, Halifax	1	\$957	(\$236)
Compass Nova Scotia Co-Operative Homes Limited	04772059	Affordable Housing (C)	7 - 7A Wilbur Court, Dartmouth	2	\$2,597	(\$641)
Compass Nova Scotia Cooperative Housing Limited	00111635	Affordable Housing (C)	30 Williams Lake Road, Halifax	1	\$1,531	(\$378)
Cranberry Lake Housing Co-operative Limited	03552551	Affordable Housing (C)	1 - 47 Cedarwood Drive, Dartmouth	60	\$49,626	(\$24,000)
Cross-Roads Non-Profit Housing Co-operative Limited	06218725	Affordable Housing (C)	1 Unity Court, Middle Sackville	50	\$54,674	(\$28,502)
Dartmouth Non-Profit Housing Society	01621866	Affordable Housing	9 A - B Acacia Street, Dartmouth	1	\$2,870	(\$1,417)
Dartmouth Non-Profit Housing Society	05965535	Affordable Housing	15 Acacia Street, Dartmouth	2	\$4,207	(\$2,077)
Dartmouth Non-Profit Housing Society	01621874	Affordable Housing	17 Acacia Street, Dartmouth	1	\$2,872	(\$1,418)
Dartmouth Non-Profit Housing Society	04507401	Affordable Housing	112 Albro Lake Road, Dartmouth	4	\$4,047	(\$1,998)
Dartmouth Non-Profit Housing Society	02499347	Affordable Housing	116 Albro Lake Road, Dartmouth	9	\$6,981	(\$3,446)
Dartmouth Non-Profit Housing Society	04823257	Affordable Housing	146 - 148 Albro Lake Road, Dartmouth	2	\$4,645	(\$2,293)
Dartmouth Non-Profit Housing Society	05891485	Affordable Housing	26 Ancona Place, Dartmouth	1	\$3,129	(\$1,545)
Dartmouth Non-Profit Housing Society	05891477	Affordable Housing	28 Ancona Place, Dartmouth	1	\$3,135	(\$1,548)
Dartmouth Non-Profit Housing Society	02080192	Affordable Housing	47 - 47A Andover Street, Dartmouth	2	\$5,025	(\$2,481)
Dartmouth Non-Profit Housing Society	07539274	Affordable Housing	53A Andover Street, Dartmouth	1	\$3,822	(\$2,124)
Dartmouth Non-Profit Housing Society	07539568	Affordable Housing	53B Andover Street, Dartmouth	1	\$3,733	(\$2,036)
Dartmouth Non-Profit Housing Society	07539282	Affordable Housing	53C Andover Street, Dartmouth	1	\$3,825	(\$2,127)
Dartmouth Non-Profit Housing Society	07539576	Affordable Housing	53D Andover Street, Dartmouth	1	\$3,825	(\$2,127)
Dartmouth Non-Profit Housing Society	00964735	Affordable Housing	41 Brompton Road, Dartmouth	1	\$2,331	(\$1,044)
Dartmouth Non-Profit Housing Society	02215616	Affordable Housing	43 Brompton Road, Dartmouth	1	\$2,299	(\$1,030)
Dartmouth Non-Profit Housing Society	02057891	Affordable Housing	20 - 22 Carleton Street, Dartmouth	2	\$3,904	(\$1,927)
Dartmouth Non-Profit Housing Society	07539665	Affordable Housing	7A Catherine Street, Dartmouth	1	\$3,395	(\$1,703)
Dartmouth Non-Profit Housing Society	07540825	Affordable Housing	7B Catherine Street, Dartmouth	1	\$3,185	(\$1,572)

Dartmouth Non-Profit Housing Society	06039626	Affordable Housing	17 Collins Grove, Dartmouth	1	\$3,496	(\$1,802)
Dartmouth Non-Profit Housing Society	06072739	Affordable Housing	19 Collins Grove, Dartmouth	1	\$3,296	(\$1,627)
Dartmouth Non-Profit Housing Society	03499855	Affordable Housing	21 ½ A-B Dahlia Street,	2	\$5,794	(\$2,861)
Dartmouth Non-Profit Housing Society	05962625	Affordable Housing	5 Dominion Court, Dartmouth	1	\$2,783	(\$1,374)
Dartmouth Non-Profit Housing Society	05962617	Affordable Housing	6 Dominion Court, Dartmouth	1	\$2,791	(\$1,378)
Dartmouth Non-Profit Housing Society	00322482	Affordable Housing	10 Eaton Avenue, Dartmouth	1	\$4,944	(\$3,232)
Dartmouth Non-Profit Housing Society	03691063	Affordable Housing	7 Galaxy Avenue, Dartmouth	6	\$3,878	(\$1,915)
Dartmouth Non-Profit Housing Society	03675637	Affordable Housing	20 - 22 Grant Street, Dartmouth	2	\$4,008	(\$1,979)
Dartmouth Non-Profit Housing Society	05401852	Affordable Housing	24 - 26 Grant Street, Dartmouth	2	\$4,154	(\$2,051)
Dartmouth Non-Profit Housing Society	00892114	Affordable Housing	8 - 8A John Street, Dartmouth	2	\$5,231	(\$2,583)
Dartmouth Non-Profit Housing Society	07581300	Affordable Housing	17 Lakecrest Drive, Dartmouth	1	\$3,869	(\$2,171)
Dartmouth Non-Profit Housing Society	07581327	Affordable Housing	19 Lakecrest Drive, Dartmouth	1	\$3,869	(\$2,171)
Dartmouth Non-Profit Housing Society	04819977	Affordable Housing	21 Lakecrest Drive, Dartmouth	1	\$3,869	(\$2,171)
Dartmouth Non-Profit Housing Society	07581335	Affordable Housing	23 Lakecrest Drive, Dartmouth	1	\$3,869	(\$2,171)
Dartmouth Non-Profit Housing Society	00791822	Affordable Housing	95A Lakecrest Drive, Dartmouth	1	\$3,185	(\$1,572)
Dartmouth Non-Profit Housing Society	06010725	Affordable Housing	95B Lakecrest Drive, Dartmouth	1	\$3,179	(\$1,570)
Dartmouth Non-Profit Housing Society	01118226	Affordable Housing	2 Laurier Street, Dartmouth	1	\$3,869	(\$2,171)
Dartmouth Non-Profit Housing Society	04772083	Affordable Housing	34 - 34A Lucien Drive, Dartmouth	2	\$4,335	(\$2,140)
Dartmouth Non-Profit Housing Society	02964023	Affordable Housing	1B Lynn Drive, Dartmouth	1	\$3,842	(\$2,143)
Dartmouth Non-Profit Housing Society	07579012	Affordable Housing	1C Lynn Drive, Dartmouth	1	\$4,104	(\$2,402)
Dartmouth Non-Profit Housing Society	02143283	Affordable Housing	23 Lynn Drive, Dartmouth	1	\$3,679	(\$1,982)
Dartmouth Non-Profit Housing Society	00442968	Affordable Housing	279 - 281 Main Street, Dartmouth	2	\$3,273	(\$1,616)
Dartmouth Non-Profit Housing Society	06119867	Affordable Housing	22 A Marilyn Drive, Dartmouth	1	\$2,946	(\$1,454)
Dartmouth Non-Profit Housing Society	00834645	Affordable Housing	25 - 25 C Marilyn Drive, Dartmouth	2	\$4,574	(\$2,258)
Dartmouth Non-Profit Housing Society	05822734	Affordable Housing	80 Montebello Drive, Dartmouth	1	\$3,158	(\$1,559)
Dartmouth Non-Profit Housing Society	05822742	Affordable Housing	82 Montebello Drive, Dartmouth	1	\$3,150	(\$1,555)
Dartmouth Non-Profit Housing Society	05893399	Affordable Housing	10 Nicole Court, Dartmouth	1	\$3,421	(\$1,728)
Dartmouth Non-Profit Housing Society	05893372	Affordable Housing	12 Nicole Court, Dartmouth	1	\$3,428	(\$1,734)
Dartmouth Non-Profit Housing Society	05893054	Affordable Housing	15 Novawood Drive, Dartmouth	1	\$2,848	(\$1,406)

Dartmouth Non-Profit Housing Society	05938309	Affordable Housing	17 Novawood Drive, Dartmouth	1	\$2,809	(\$1,387)
Dartmouth Non-Profit Housing Society	00766984	Affordable Housing	53 Ochterloney Street, Dartmouth	0	\$8,229	(\$6,090)
Dartmouth Non-Profit Housing Society	01079735	Affordable Housing	6 Old Ferry Road, Dartmouth	2	\$5,528	(\$2,729)
Dartmouth Non-Profit Housing Society	02000407	Affordable Housing	47A - B - C Old Ferry Road, Dartmouth	4	\$4,065	(\$2,007)
Dartmouth Non-Profit Housing Society	00732524	Affordable Housing	6 - 6A Owen Drive, Dartmouth	2	\$5,054	(\$2,495)
Dartmouth Non-Profit Housing Society	00732532	Affordable Housing	10 - 10A Owen Drive, Dartmouth	2	\$5,035	(\$2,486)
Dartmouth Non-Profit Housing Society	00732516	Affordable Housing	12 - 12A Owen Drive, Dartmouth	2	\$5,231	(\$2,583)
Dartmouth Non-Profit Housing Society	07579411	Affordable Housing	44 Pinecrest Drive, Dartmouth	1	\$4,281	(\$2,577)
Dartmouth Non-Profit Housing Society	04798074	Affordable Housing	46 Pinecrest Drive, Dartmouth	1	\$4,281	(\$2,577)
Dartmouth Non-Profit Housing Society	03976408	Affordable Housing	38A Regent Drive, Dartmouth	2	\$4,208	(\$2,077)
Dartmouth Non-Profit Housing Society	03111083	Affordable Housing	50 Robert Drive, Dartmouth	2	\$4,604	(\$2,273)
Dartmouth Non-Profit Housing Society	04542444	Affordable Housing	10 Roblea Drive, Dartmouth	2	\$5,004	(\$2,470)
Dartmouth Non-Profit Housing Society	04970241	Affordable Housing	22 Spar Crescent, Dartmouth	1	\$2,551	(\$1,259)
Dartmouth Non-Profit Housing Society	04977068	Affordable Housing	24 Spar Crescent, Dartmouth	1	\$2,680	(\$1,323)
Dartmouth Non-Profit Housing Society	02218844	Affordable Housing	328 Spring Avenue, Dartmouth	2	\$4,848	(\$2,394)
Dartmouth Non-Profit Housing Society	00192783	Affordable Housing	460 Spring Avenue, Dartmouth	2	\$4,571	(\$2,257)
Dartmouth Non-Profit Housing Society	00691089	Affordable Housing	523 Spring Avenue, Dartmouth	2	\$4,702	(\$2,321)
Dartmouth Non-Profit Housing Society	06309666	Affordable Housing	15 Trinity Avenue, Dartmouth	1	\$3,205	(\$1,582)
Dartmouth Non-Profit Housing Society	06276318	Affordable Housing	52A Trinity Avenue, Dartmouth	1	\$5,205	(\$2,570)
Dartmouth Non-Profit Housing Society	05819105	Affordable Housing	26 Venice Court, Dartmouth	1	\$3,459	(\$1,765)
Dartmouth Non-Profit Housing Society	05819113	Affordable Housing	28 Venice Court, Dartmouth	1	\$3,483	(\$1,789)
Dartmouth Non-Profit Housing Society	03497739	Affordable Housing	24 Woodland Avenue, Dartmouth	1	\$3,929	(\$2,230)
Dunbrack Housing Co-operative Limited	00760587	Affordable Housing (C)	29A - 29 B Mountain Road, Halifax	2	\$2,874	(\$709)
Dunbrack Housing Co-operative Limited	01087029	Affordable Housing (C)	29C - 29D Mountain Road, Halifax	2	\$2,686	(\$663)
Dunbrack Housing Co-operative Limited	00012521	Affordable Housing (C)	2 - 4 Sunset Avenue, Halifax	2	\$3,135	(\$774)
Dunbrack Housing Co-operative Limited	06390773	Affordable Housing (C)	77 - 202A Withrod Drive, Halifax	1	\$1,927	(\$476)
Dunbrack Housing Co-operative Limited	06476155	Affordable Housing (C)	77 - 202B Withrod Drive, Halifax	1	\$1,927	(\$476)
Dunbrack Housing Co-operative Limited	06390781	Affordable Housing (C)	83 Withrod Drive, Halifax	1	\$1,998	(\$493)

Dunbrack Housing Co-operative Limited	06476163	Affordable Housing (C)	85 Withrod Drive, Halifax	1	\$1,988	(\$491)
Dunbrack Housing Co-operative Limited	06390757	Affordable Housing (C)	87 Withrod Drive, Halifax	1	\$1,942	(\$480)
Dunbrack Housing Co-operative Limited	06476171	Affordable Housing (C)	89 Withrod Drive, Halifax	1	\$1,942	(\$480)
Dunbrack Housing Co-operative Limited	06390765	Affordable Housing (C)	91 Withrod Drive, Halifax	1	\$2,012	(\$497)
Dunbrack Housing Co-operative Limited	06476198	Affordable Housing (C)	93 Withrod Drive, Halifax	1	\$1,981	(\$489)
Dunbrack Housing Co-operative Limited	07739974	Affordable Housing (C)	95 - 97 Withrod Drive, Halifax	2	\$3,378	(\$834)
Dunbrack Housing Co-operative Limited	07739893	Affordable Housing (C)	98 - 100 Withrod Drive, Halifax	2	\$3,178	(\$784)
Dunbrack Housing Co-operative Limited	07739966	Affordable Housing (C)	99 - 101 Withrod Drive, Halifax	2	\$3,375	(\$833)
Dunbrack Housing Co-operative Limited	07739958	Affordable Housing (C)	103 - 105 Withrod Drive, Halifax	2	\$3,378	(\$834)
Dunbrack Housing Co-operative Limited	07739931	Affordable Housing (C)	107 - 109 Withrod Drive, Halifax	2	\$3,378	(\$834)
Dunbrack Housing Co-operative Limited	07739923	Affordable Housing (C)	111 - 113 Withrod Drive, Halifax	2	\$3,387	(\$836)
Dunbrack Housing Co-operative Limited	07739915	Affordable Housing (C)	115 - 117 Withrod Drive, Halifax	2	\$3,378	(\$834)
Dunbrack Housing Co-operative Limited	07739907	Affordable Housing (C)	119 - 121 Withrod Drive, Halifax	2	\$3,374	(\$833)
Fallout Housing Co-Operative Limited	00661961	Affordable Housing (C)	6187 Lawrence Street, Halifax	2	\$4,948	(\$1,586)
Fallout Housing Co-Operative Limited	00661953	Affordable Housing (C)	6193 Lawrence Street, Halifax	2	\$4,948	(\$1,586)
Fallout Housing Co-Operative Limited	04724488	Affordable Housing (C)	6326 Pepperell Street, Halifax	2	\$3,968	(\$980)
Fallout Housing Co-Operative Limited	01676342	Affordable Housing (C)	6023 Willow Street, Halifax	2	\$4,150	(\$1,024)
Flip Flop Housing Co-operative Limited	05851793	Affordable Housing (C)	5 Beaufort Drive, Cole Harbour	1	\$2,188	(\$540)
Flip Flop Housing Co-operative Limited	05851807	Affordable Housing (C)	7 Beaufort Drive, Cole Harbour	1	\$2,176	(\$537)
Flip Flop Housing Co-operative Limited	05851815	Affordable Housing (C)	9 Beaufort Drive, Cole Harbour	1	\$2,156	(\$532)
Flip Flop Housing Co-operative Limited	05851823	Affordable Housing (C)	11 Beaufort Drive, Cole Harbour	1	\$2,164	(\$534)
Flip Flop Housing Co-operative Limited	05851831	Affordable Housing (C)	13 Beaufort Drive, Cole Harbour	1	\$2,156	(\$532)
Flip Flop Housing Co-operative Limited	05851858	Affordable Housing (C)	15 Beaufort Drive, Cole Harbour	1	\$2,156	(\$532)
Flip Flop Housing Co-operative Limited	05851866	Affordable Housing (C)	17 Beaufort Drive, Cole Harbour	1	\$2,156	(\$532)
Flip Flop Housing Co-operative Limited	05851874	Affordable Housing (C)	19 Beaufort Drive, Cole Harbour	1	\$2,156	(\$532)
Flip Flop Housing Co-operative Limited	05851912	Affordable Housing (C)	29 Beaufort Drive, Cole Harbour	1	\$1,918	(\$473)
Flip Flop Housing Co-operative Limited	05851939	Affordable Housing (C)	31 Beaufort Drive, Cole Harbour	1	\$2,156	(\$532)
Flip Flop Housing Co-operative Limited	05851947	Affordable Housing (C)	33 Beaufort Drive, Cole Harbour	1	\$2,163	(\$534)
Flip Flop Housing Co-operative Limited	05851955	Affordable Housing (C)	35 Beaufort Drive, Cole Harbour	1	\$2,156	(\$532)

Fresh Start Housing Co-operative Limited	05839009	Affordable Housing (C)	22 Bruce Drive, Sackville	2	\$3,454	(\$845)
Fresh Start Housing Co-operative Limited	05839017	Affordable Housing (C)	26 Bruce Drive, Sackville	2	\$3,465	(\$848)
Fresh Start Housing Co-operative Limited	05741947	Affordable Housing (C)	1 Jennifer Court, Sackville	1	\$2,640	(\$1,292)
Fresh Start Housing Co-operative Limited	05742145	Affordable Housing (C)	2 Jennifer Court, Sackville	1	\$2,775	(\$1,358)
Fresh Start Housing Co-operative Limited	05741955	Affordable Housing (C)	3 Jennifer Court, Sackville	1	\$2,697	(\$1,320)
Fresh Start Housing Co-operative Limited	05742137	Affordable Housing (C)	4 Jennifer Court, Sackville	1	\$2,731	(\$1,336)
Fresh Start Housing Co-operative Limited	05741963	Affordable Housing (C)	5 Jennifer Court, Sackville	1	\$1,884	(\$461)
Fresh Start Housing Co-operative Limited	05742129	Affordable Housing (C)	6 Jennifer Court, Sackville	1	\$1,878	(\$460)
Fresh Start Housing Co-operative Limited	05741971	Affordable Housing (C)	7 Jennifer Court, Sackville	1	\$1,752	(\$429)
Fresh Start Housing Co-operative Limited	05742102	Affordable Housing (C)	8 Jennifer Court, Sackville	1	\$1,711	(\$419)
Fresh Start Housing Co-operative Limited	05741998	Affordable Housing (C)	9 Jennifer Court, Sackville	1	\$1,822	(\$446)
Fresh Start Housing Co-operative Limited	05742099	Affordable Housing (C)	10 Jennifer Court, Sackville	1	\$1,814	(\$444)
Fresh Start Housing Co-operative Limited	05742005	Affordable Housing (C)	11 Jennifer Court, Sackville	1	\$1,730	(\$423)
Fresh Start Housing Co-operative Limited	05742072	Affordable Housing (C)	12 Jennifer Court, Sackville	1	\$1,725	(\$422)
Fresh Start Housing Co-operative Limited	05742064	Affordable Housing (C)	14 Jennifer Court, Sackville	1	\$1,938	(\$474)
Fresh Start Housing Co-operative Limited	05742013	Affordable Housing (C)	15 Jennifer Court, Sackville	1	\$1,876	(\$459)
Fresh Start Housing Co-operative Limited	05742056	Affordable Housing (C)	16 Jennifer Court, Sackville	1	\$1,790	(\$438)
Fresh Start Housing Co-operative Limited	05742021	Affordable Housing (C)	17 Jennifer Court, Sackville	1	\$1,725	(\$422)
Fresh Start Housing Co-operative Limited	05839025	Affordable Housing (C)	2 Louise Court, Sackville	2	\$3,344	(\$818)
Fresh Start Housing Co-operative Limited	05839157	Affordable Housing (C)	5 Louise Court, Sackville	2	\$2,983	(\$730)
Fresh Start Housing Co-operative Limited	05839033	Affordable Housing (C)	6 Louise Court, Sackville	2	\$3,259	(\$797)
Fresh Start Housing Co-operative Limited	05839041	Affordable Housing (C)	10 Louise Court, Sackville	2	\$3,236	(\$792)
Fresh Start Housing Co-operative Limited	05839068	Affordable Housing (C)	14 Louise Court, Sackville	2	\$3,228	(\$790)
Green Stem Co-operative Limited	00210641	Affordable Housing (C)	2046 - 2048 Beech Street, Halifax	2	\$4,387	(\$1,083)
Green Stem Co-operative Limited	01049828	Affordable Housing (C)	6374 - 6376 Chebucto Road, Halifax	2	\$3,980	(\$983)
Green Stem Co-operative Limited	01966553	Affordable Housing (C)	2435 - 2437 Davison Street, Halifax	2	\$4,648	(\$1,289)
Green Stem Co-operative Limited	04033981	Affordable Housing (C)	2085 - 2087 Elm Street, Halifax	2	\$3,920	(\$968)
Green Stem Co-operative Limited	03535339	Affordable Housing (C)	2557 A & B Elm Street, Halifax Elm	2	\$4,792	(\$1,431)

Green Stem Co-operative Limited	03966488	Affordable Housing (C)	6288 A & B North Street, Halifax North	2	\$3,613	(\$892)
Green Stem Co-operative Limited	02202301	Affordable Housing (C)	6176 - 6178 Willow Street, Halifax	2	\$3,847	(\$950)
Green Stem Co-operative Limited	02202328	Affordable Housing (C)	2547 - 2549 Windsor Street, Halifax	2	\$4,711	(\$1,351)
Green Stem Co-operative Limited	02202336	Affordable Housing (C)	2551 - 2553 Windsor Street, Halifax	2	\$4,312	(\$1,065)
Halifax Peninsula Housing Co-operative Limited	02002418	Affordable Housing (C)	2065 Beech Street, Halifax	2	\$4,629	(\$1,270)
Halifax Peninsula Housing Co-operative Limited	01851055	Affordable Housing (C)	5807 Charles Street, Halifax	1	\$3,191	(\$1,501)
Halifax Peninsula Housing Co-operative Limited	02189461	Affordable Housing (C)	5508 Kane Place, Halifax	2	\$4,154	(\$1,025)
Halifax Peninsula Housing Co-operative Limited	02002396	Affordable Housing (C)	2096 Kline Street, Halifax	3	\$4,833	(\$1,193)
Halifax Peninsula Housing Co-operative Limited	02002353	Affordable Housing (C)	3258 Union Street, Halifax	2	\$2,917	(\$720)
Halifax Peninsula Housing Co-operative Limited	03530078	Affordable Housing (C)	6312 Willow Street, Halifax	3	\$5,696	(\$1,406)
Halifax Regional Municipality	05844177	Affordable Housing (C)	3640 - 3667 Lynch Street and Imo Lane, Halifax	28	\$16,843	(\$4,158)
Halifax Regional Municipality	05843588	Affordable Housing (C)	6721 Regent Road, Halifax	32	\$28,318	(\$6,990)
Halifax Women's Housing Co-operative Limited	00040584	Affordable Housing (C)	2040 Creighton Street, Halifax	6	\$7,115	(\$1,756)
Halifax Women's Housing Co-operative Limited	04804651	Affordable Housing (C)	2678 Fuller Terrace, Halifax	2	\$3,516	(\$868)
Halifax Women's Housing Co-operative Limited	01678108	Affordable Housing (C)	2432 Robie Street, Halifax	2	\$4,219	(\$1,041)
High Hopes Housing Co-operative Limited	01995057	Affordable Housing (C)	2364 Agricola Street, Halifax	4	\$5,039	(\$1,244)
High Hopes Housing Co-operative Limited	02576678	Affordable Housing (C)	6209 Allan Street, Halifax	2	\$4,631	(\$1,273)
High Hopes Housing Co-operative Limited	00027634	Affordable Housing (C)	6201 Cedar Street, Halifax	4	\$6,356	(\$1,569)
High Hopes Housing Co-operative Limited	02301245	Affordable Housing (C)	6162 Duncan Street, Halifax	2	\$3,986	(\$984)
High Hopes Housing Co-operative Limited	01096346	Affordable Housing (C)	6237 Lawrence Street, Halifax	2	\$4,704	(\$1,345)
High Hopes Housing Co-operative Limited	03225283	Affordable Housing (C)	6131 - 6133 Pepperell Street, Halifax	3	\$5,917	(\$1,461)
High Hopes Housing Co-operative Limited	03533085	Affordable Housing (C)	2531 Poplar Street, Halifax	2	\$4,459	(\$1,103)
High Hopes Housing Co-operative Limited	03776239	Affordable Housing (C)	6030 Willow Street, Halifax	2	\$4,262	(\$1,052)
High Hopes Housing Co-operative Limited	02261405	Affordable Housing (C)	6299 Yale Street, Halifax	2	\$5,204	(\$1,838)
Highfield Park Housing Co-operative Limited	06451942	Affordable Housing (C)	35 Joseph Young Street, Dartmouth	60	\$43,402	(\$17,855)
Housing Trust of Nova Scotia	03468836	Affordable Housing	21 Albert Drive, Dartmouth	59	\$59,883	(\$34,128)
Housing Trust of Nova Scotia	04638239	Affordable Housing	18 Crown Drive, Halifax	84	\$84,908	(\$58,837)
Housing Trust of Nova Scotia	03312623	Affordable Housing	27 Evans Avenue, Halifax	40	\$32,186	(\$15,890)

Housing Trust of Nova Scotia	03312631	Affordable Housing	35 Evans Avenue, Halifax	50	\$34,954	(\$17,257)
Housing Trust of Nova Scotia	03468844	Affordable Housing	240 Portland Street, Dartmouth	61	\$63,471	(\$37,670)
John Hugh Mackenzie Housing	04568451	Affordable Housing (C)	5293 Green Street, Halifax	45	\$37,214	(\$11,744)
Kabuki Housing Co-operative Limited	01390597	Affordable Housing (C)	2467 - 2481 Agricola Street, Halifax	4	\$9,080	(\$2,365)
Lamplight Housing Co-operative Limited.	01256629	Affordable Housing (C)	5535 Inglis Street, Halifax	6	\$7,869	(\$1,942)
Lamplight Housing Co-operative Limited.	02229331	Affordable Housing (C)	6305 North Street, Halifax	3	\$5,378	(\$1,328)
Lamplight Housing Co-operative Limited.	02603322	Affordable Housing (C)	6069 Pepperell Street, Halifax	2	\$5,879	(\$2,504)
Lamplight Housing Co-operative Limited.	02230216	Affordable Housing (C)	1749 Preston Street, Halifax	3	\$5,480	(\$1,353)
Lamplight Housing Co-operative Limited.	01431447	Affordable Housing (C)	920 South Bland Street, Halifax	2	\$4,785	(\$1,425)
Lamplight Housing Co-operative Limited.	00040231	Affordable Housing (C)	1185 South Park Street, Halifax	4	\$8,647	(\$2,134)
Lamplight Housing Co-operative Limited.	04037804	Affordable Housing (C)	5520 Victoria Road, Dartmouth	4	\$6,002	(\$1,482)
Longhouse Housing Co-Operative Limited	01275143	Affordable Housing (C)	2352 Agricola Street, Halifax	1	\$1,984	(\$490)
Longhouse Housing Co-Operative Limited	03731642	Affordable Housing (C)	2356 Agricola Street, Halifax	2	\$3,836	(\$947)
Longhouse Housing Co-Operative Limited	03731634	Affordable Housing (C)	2358 Agricola Street, Halifax	2	\$3,649	(\$901)
Longhouse Housing Co-Operative Limited	01275151	Affordable Housing (C)	2360 Agricola Street, Halifax	2	\$4,287	(\$1,058)
Longhouse Housing Co-Operative Limited	03948234	Affordable Housing (C)	6027 Charles Street, Halifax	2	\$4,583	(\$1,225)
Longhouse Housing Co-Operative Limited	04570707	Affordable Housing (C)	6042 Compton Avenue, Halifax	2	\$4,845	(\$1,484)
Longhouse Housing Co-Operative Limited	04594169	Affordable Housing (C)	6163 Duncan Street, Halifax	2	\$4,586	(\$1,229)
Longhouse Housing Co-Operative Limited	03068269	Affordable Housing (C)	2672 Fuller Terrace, Halifax	2	\$3,432	(\$847)
Longhouse Housing Co-Operative Limited	00159085	Affordable Housing (C)	2358 Maynard Street, Halifax	1	\$2,423	(\$743)
Longhouse Housing Co-Operative Limited	01417789	Affordable Housing (C)	2577 Maynard Street, Halifax	2	\$3,385	(\$836)
Longhouse Housing Co-Operative Limited	01725084	Affordable Housing (C)	5665 Woodill Street, Halifax	2	\$3,791	(\$936)
Maria's Housing Co-operative Limited	03913678	Affordable Housing (C)	59 Abby Road, Halifax	1	\$1,738	(\$429)
Maria's Housing Co-operative Limited	03223302	Affordable Housing (C)	31 Bromley Road, Halifax	1	\$1,470	(\$363)
Maria's Housing Co-operative Limited	04758099	Affordable Housing (C)	33 Bromley Road, Halifax	1	\$1,470	(\$363)
Maria's Housing Co-operative Limited	00081655	Affordable Housing (C)	39 Bromley Road, Halifax	1	\$1,470	(\$363)
Maria's Housing Co-operative Limited	05146496	Affordable Housing (C)	51 Bromley Road, Halifax	1	\$1,470	(\$363)
Maria's Housing Co-operative Limited	03224341	Affordable Housing (C)	53 Bromley Road, Halifax	1	\$1,470	(\$363)
Maria's Housing Co-operative Limited	05146518	Affordable Housing (C)	101 Bromley Road, Halifax	1	\$1,470	(\$363)

Maria's Housing Co-operative Limited	05146526	Affordable Housing (C)	107 Bromley Road, Halifax	1	\$1,527	(\$377)
Maria's Housing Co-operative Limited	03226387	Affordable Housing (C)	110 Bromley Road, Halifax	1	\$1,797	(\$444)
Maria's Housing Co-operative Limited	04836642	Affordable Housing (C)	48 Cavendish Road, Halifax	1	\$1,797	(\$444)
Maria's Housing Co-operative Limited	04941926	Affordable Housing (C)	52 Cavendish Road, Halifax	1	\$1,797	(\$444)
Maria's Housing Co-operative Limited	00315575	Affordable Housing (C)	106 Drummond Road, Halifax	1	\$1,738	(\$429)
Maria's Housing Co-operative Limited	00521272	Affordable Housing (C)	111 Drummond Road, Halifax	1	\$1,470	(\$363)
Maria's Housing Co-operative Limited	00819956	Affordable Housing (C)	117 Drummond Road, Halifax	1	\$1,470	(\$363)
Maria's Housing Co-operative Limited	03223965	Affordable Housing (C)	37 Ridgevalley Road, Halifax	1	\$1,837	(\$454)
Maria's Housing Co-operative Limited	04019466	Affordable Housing (C)	66 Ridgevalley Road, Halifax	1	\$1,554	(\$384)
Maria's Housing Co-operative Limited	03987027	Affordable Housing (C)	94 Ridgevalley Road, Halifax	1	\$1,527	(\$377)
Maria's Housing Co-operative Limited	01358227	Affordable Housing (C)	96 Ridgevalley Road, Halifax	1	\$1,527	(\$377)
Maria's Housing Co-operative Limited	04271122	Affordable Housing (C)	190 Ridgevalley Road, Halifax	1	\$1,470	(\$363)
Maria's Housing Co-operative Limited	01081209	Affordable Housing (C)	22 Shepherd Road, Halifax	1	\$1,527	(\$377)
McIntosh Run Housing Co-operative Limited	06273912	Affordable Housing (C)	1 Emerald Crescent, Halifax	2	\$2,406	(\$594)
McIntosh Run Housing Co-operative Limited	06273971	Affordable Housing (C)	2 Emerald Crescent, Halifax	2	\$2,406	(\$594)
McIntosh Run Housing Co-operative Limited	06273939	Affordable Housing (C)	5 Emerald Crescent, Halifax	2	\$2,156	(\$532)
McIntosh Run Housing Co-operative Limited	06273998	Affordable Housing (C)	6 Emerald Crescent, Halifax	2	\$2,184	(\$539)
McIntosh Run Housing Co-operative Limited	06273947	Affordable Housing (C)	9 Emerald Crescent, Halifax	2	\$2,443	(\$603)
McIntosh Run Housing Co-operative Limited	06274005	Affordable Housing (C)	10 Emerald Crescent, Halifax	2	\$2,394	(\$591)
McIntosh Run Housing Co-operative Limited	06273955	Affordable Housing (C)	13 Emerald Crescent, Halifax	2	\$2,156	(\$532)
McIntosh Run Housing Co-operative Limited	06274285	Affordable Housing (C)	14 Emerald Crescent, Halifax	2	\$2,395	(\$591)
McIntosh Run Housing Co-operative Limited	06273963	Affordable Housing (C)	17 Emerald Crescent, Halifax	2	\$2,441	(\$603)
McIntosh Run Housing Co-operative Limited	06274293	Affordable Housing (C)	18 Emerald Crescent, Halifax	2	\$2,167	(\$535)
McIntosh Run Housing Co-operative Limited	06274307	Affordable Housing (C)	22 Emerald Crescent, Halifax	2	\$2,533	(\$625)
McIntosh Run Housing Co-operative Limited	06274315	Affordable Housing (C)	26 Emerald Crescent, Halifax	2	\$2,169	(\$535)
McIntosh Run Housing Co-operative Limited	06274277	Affordable Housing (C)	30 Emerald Crescent, Halifax	2	\$2,476	(\$611)
McIntosh Run Housing Co-operative Limited	06274269	Affordable Housing (C)	34 Emerald Crescent, Halifax	2	\$2,390	(\$590)
McIntosh Run Housing Co-operative Limited	06274242	Affordable Housing (C)	38 Emerald Crescent, Halifax	2	\$2,641	(\$652)
McIntosh Run Housing Co-operative Limited	06274234	Affordable Housing (C)	42 Emerald Crescent, Halifax	2	\$2,411	(\$595)

McIntosh Run Housing Co-operative Limited	06274226	Affordable Housing (C)	46 Emerald Crescent, Halifax	2	\$2,428	(\$599)
McIntosh Run Housing Co-operative Limited	07729480	Affordable Housing (C)	47 Emerald Crescent, Halifax	2	\$2,345	(\$579)
McIntosh Run Housing Co-operative Limited	07729537	Affordable Housing (C)	52 Emerald Crescent, Halifax	2	\$2,203	(\$544)
McIntosh Run Housing Co-operative Limited	07729499	Affordable Housing (C)	53 Emerald Crescent, Halifax	2	\$2,445	(\$604)
McIntosh Run Housing Co-operative Limited	07729545	Affordable Housing (C)	54 Emerald Crescent, Halifax	2	\$2,460	(\$607)
McIntosh Run Housing Co-operative Limited	07729502	Affordable Housing (C)	57 Emerald Crescent, Halifax	2	\$2,400	(\$592)
McIntosh Run Housing Co-operative Limited	07729553	Affordable Housing (C)	58 Emerald Crescent, Halifax	2	\$2,450	(\$605)
McIntosh Run Housing Co-operative Limited	07729561	Affordable Housing (C)	62 Emerald Crescent, Halifax	2	\$2,734	(\$675)
McIntosh Run Housing Co-operative Limited	07729510	Affordable Housing (C)	63 Emerald Crescent, Halifax	2	\$2,455	(\$606)
McIntosh Run Housing Co-operative Limited	07729588	Affordable Housing (C)	66 Emerald Crescent, Halifax	2	\$2,460	(\$607)
McIntosh Run Housing Co-operative Limited	07729529	Affordable Housing (C)	67 Emerald Crescent, Halifax	2	\$2,705	(\$668)
Needham Housing Co-operative Limited	03266788	Affordable Housing (C)	3342 Agricola Street, Halifax	4	\$7,608	(\$3,756)
Needham Housing Co-operative Limited	01567977	Affordable Housing (C)	3724 - 26 Basinview Drive, Halifax	2	\$3,909	(\$965)
Needham Housing Co-operative Limited	04793072	Affordable Housing (C)	20 - 22 Birch Street, Bedford	2	\$3,218	(\$794)
Needham Housing Co-operative Limited	04043685	Affordable Housing (C)	3410 Claremont Street, Halifax	2	\$3,101	(\$766)
Needham Housing Co-operative Limited	03894223	Affordable Housing (C)	85 Frederick Avenue, Halifax	1	\$2,675	(\$991)
Needham Housing Co-operative Limited	02226847	Affordable Housing (C)	5401 Glebe Street, Halifax	2	\$3,290	(\$812)
Needham Housing Co-operative Limited	04451023	Affordable Housing (C)	6141 North Street, Halifax	3	\$4,777	(\$1,179)
Needham Housing Co-operative Limited	01049399	Affordable Housing (C)	3329 Prescott Street, Halifax	1	\$2,369	(\$689)
Needham Housing Co-operative Limited	02231778	Affordable Housing (C)	31 School Avenue, Halifax	1	\$2,515	(\$834)
Needham Housing Co-operative Limited	03355314	Affordable Housing (C)	5533 Russell Street, Halifax	2	\$4,593	(\$1,235)
Needham Housing Co-operative Limited	01776258	Affordable Housing (C)	3194 Union Street, Halifax	2	\$3,534	(\$872)
Newfie Housing Co-operative Limited	02229781	Affordable Housing	31 Abbey Road, Halifax	1	\$3,139	(\$1,550)
Newfie Housing Co-operative Limited	01675559	Affordable Housing	55 Abby Road, Halifax	1	\$3,438	(\$1,744)
Newfie Housing Co-operative Limited	01256521	Affordable Housing	61 Abby Road, Halifax	1	\$3,470	(\$1,776)
Newfie Housing Co-operative Limited	02273195	Affordable Housing	99 Bromley Road, Halifax	1	\$3,250	(\$1,605)
Newfie Housing Co-operative Limited	05026563	Affordable Housing	108 Bromley Road, Halifax	1	\$3,509	(\$1,814)
Newfie Housing Co-operative Limited	01154826	Affordable Housing	112 Bromley Road, Halifax	1	\$3,500	(\$1,806)
Newfie Housing Co-operative Limited	00695785	Affordable Housing	15 Cavendish Road, Halifax	1	\$3,086	(\$1,523)

Newfie Housing Co-operative Limited	00639648	Affordable Housing	115 Drummond Road, Halifax	1	\$3,250	(\$1,605)
Newfie Housing Co-operative Limited	02457563	Affordable Housing	112 Ridgevalley Road, Halifax	1	\$3,109	(\$1,535)
Newfie Housing Co-operative Limited	02605465	Affordable Housing	120 Ridgevalley Road, Halifax	1	\$3,109	(\$1,535)
Newfie Housing Co-operative Limited	03948218	Affordable Housing	188 Ridgevalley Road, Halifax	1	\$2,998	(\$1,480)
Newfie Housing Co-operative Limited	00704067	Affordable Housing	44 Shepherd Road, Halifax	1	\$3,460	(\$1,766)
OVO Co-operative Limited	03633373	Affordable Housing (C)	2341 Clifton Street, Halifax	2	\$4,554	(\$1,197)
OVO Co-operative Limited	03633365	Affordable Housing (C)	6516 Duncan Street, Halifax	2	\$5,237	(\$1,871)
OVO Co-operative Limited	03633322	Affordable Housing (C)	2514 - 2516 Duncan Street, Halifax	1	\$4,894	(\$3,182)
OVO Co-operative Limited	03633403	Affordable Housing (C)	6150 - 6152 Duncan Street, Halifax	1	\$4,713	(\$3,004)
OVO Co-operative Limited	03633314	Affordable Housing (C)	6167 - 6169 Duncan Street, Halifax	2	\$5,143	(\$1,778)
OVO Co-operative Limited	03633349	Affordable Housing (C)	6304 - 6306 Duncan Street, Halifax	4	\$7,215	(\$1,781)
OVO Co-operative Limited	03633357	Affordable Housing (C)	6151 - 6152 - 5155 - 6157 Lawrence Street, Halifax	2	\$4,515	(\$1,159)
OVO Co-operative Limited	03633381	Affordable Housing (C)	2527 Windsor Street, Halifax	2	\$4,642	(\$1,283)
Quest - A Society for Adult Support and Rehabilitation	00231703	Affordable Housing	2 Lynnett Street, Halifax	1	\$8,928	(\$7,165)
Rocky Road Housing Co-operative Limited	05835151	Affordable Housing (C)	6 Osborne Street, Halifax	2	\$4,110	(\$1,015)
Rocky Road Housing Co-operative Limited	05834988	Affordable Housing (C)	10 Osborne Street, Halifax	2	\$3,792	(\$936)
Rocky Road Housing Co-operative Limited	01259075	Affordable Housing (C)	14 Osborne Street, Halifax	2	\$4,007	(\$989)
Rocky Road Housing Co-operative Limited	01259083	Affordable Housing (C)	18 Osborne Street, Halifax	2	\$4,101	(\$1,012)
Rogers Drive Housing Co-operative Limited	05290562	Affordable Housing (C)	8 - 10 Rogers Drive, Sackville	2	\$3,241	(\$793)
Rogers Drive Housing Co-operative Limited	05290589	Affordable Housing (C)	12 - 14 Rogers Drive, Sackville	2	\$3,299	(\$807)
Rogers Drive Housing Co-operative Limited	05290597	Affordable Housing (C)	16 - 18 Rogers Drive, Sackville	2	\$3,209	(\$785)
Rogers Drive Housing Co-operative Limited	05290619	Affordable Housing (C)	20 - 22 Rogers Drive, Sackville	2	\$3,210	(\$785)
Rogers Drive Housing Co-operative Limited	05290627	Affordable Housing (C)	32 - 34 Rogers Drive, Sackville	2	\$3,203	(\$784)
Rogers Drive Housing Co-operative Limited	05290635	Affordable Housing (C)	36 - 38 Rogers Drive, Sackville	2	\$3,211	(\$786)
Rogers Drive Housing Co-operative Limited	05290643	Affordable Housing (C)	40 - 42 Rogers Drive, Sackville	2	\$3,215	(\$787)
Rogers Drive Housing Co-operative Limited	05290651	Affordable Housing (C)	44 - 46 Rogers Drive, Sackville	2	\$3,220	(\$788)
Rogers Drive Housing Co-operative Limited	05290678	Affordable Housing (C)	48 - 50 Rogers Drive, Sackville	2	\$3,204	(\$784)

Rogers Drive Housing Co-operative Limited	05290686	Affordable Housing (C)	52 - 54 Rogers Drive, Sackville	2	\$3,166	(\$775)
Rogers Drive Housing Co-operative Limited	05290732	Affordable Housing (C)	56 - 58 Rogers Drive, Sackville	2	\$3,242	(\$793)
Rooftops Housing Co-operative Limited	00378348	Affordable Housing (C)	48 Amaranth Crescent, Cole Harbour	1	\$1,460	(\$360)
Rooftops Housing Co-operative Limited	05419263	Affordable Housing (C)	130 A Dorothea Drive, Dartmouth	1	\$1,702	(\$420)
Rooftops Housing Co-operative Limited	00248312	Affordable Housing (C)	141 Havelock Crescent, Cole Harbour	1	\$1,628	(\$402)
Rooftops Housing Co-operative Limited	02996227	Affordable Housing (C)	149 Havelock Crescent, Cole Harbour	1	\$1,702	(\$420)
Rooftops Housing Co-operative Limited	04311817	Affordable Housing (C)	16 Lillian Drive, Dartmouth	1	\$1,615	(\$399)
Rooftops Housing Co-operative Limited	02481626	Affordable Housing (C)	21 Lillian Drive, Dartmouth	1	\$1,683	(\$415)
Rooftops Housing Co-operative Limited	02416735	Affordable Housing (C)	99 Nestor Crescent, Cole Harbour	1	\$1,735	(\$428)
Rooftops Housing Co-operative Limited	00202371	Affordable Housing (C)	231 Poplar Drive, Cole Harbour	1	\$1,744	(\$430)
Rooftops Housing Co-operative Limited	00058556	Affordable Housing (C)	13 Shrewsbury Road, Cole Harbour	1	\$1,668	(\$412)
Rooftops Housing Co-operative Limited	02103923	Affordable Housing (C)	96 Sirius Crescent, Cole Harbour	1	\$1,645	(\$406)
Rooftops Housing Co-operative Limited	02062364	Affordable Housing (C)	37 Spar Crescent, Dartmouth	1	\$1,476	(\$364)
Rooftops Housing Co-operative Limited	00192813	Affordable Housing (C)	44 Spar Crescent, Dartmouth	1	\$1,605	(\$396)
Rooftops Housing Co-operative Limited	01973835	Affordable Housing (C)	70 Spar Crescent, Dartmouth	1	\$1,483	(\$366)
Rooftops Housing Co-operative Limited	03078396	Affordable Housing (C)	76 Spar Crescent, Dartmouth	1	\$1,755	(\$433)
Rooftops Housing Co-operative Limited	01489461	Affordable Housing (C)	70 Stuart Harris Drive, Dartmouth	1	\$1,517	(\$375)
Saduke Housing Co-operative Limited	00930687	Affordable Housing (C)	8 Alder Crescent, Sackville	1	\$2,436	(\$734)
Saduke Housing Co-operative Limited	06030882	Affordable Housing (C)	36 Bruce Drive, Sackville	2	\$3,487	(\$853)
Saduke Housing Co-operative Limited	06030874	Affordable Housing (C)	40 Bruce Drive, Sackville	2	\$3,487	(\$853)
Saduke Housing Co-operative Limited	06030904	Affordable Housing (C)	44 Bruce Drive, Sackville	2	\$3,522	(\$862)
Saduke Housing Co-operative Limited	06030912	Affordable Housing (C)	48 Bruce Drive, Sackville	2	\$3,573	(\$874)
Saduke Housing Co-operative Limited	06031129	Affordable Housing (C)	1 Emily Court, Sackville	2	\$3,245	(\$794)
Saduke Housing Co-operative Limited	06031102	Affordable Housing (C)	5 Emily Court, Sackville	2	\$3,260	(\$798)
Saduke Housing Co-operative Limited	06031099	Affordable Housing (C)	9 Emily Court, Sackville	2	\$3,525	(\$862)
Saduke Housing Co-operative Limited	06031056	Affordable Housing (C)	10 Emily Court, Sackville	2	\$3,563	(\$872)
Saduke Housing Co-operative Limited	06031064	Affordable Housing (C)	14 - 16 Emily Court, Sackville	2	\$3,661	(\$896)
Saduke Housing Co-operative Limited	06031072	Affordable Housing (C)	18 - 20 Emily Court, Sackville	2	\$3,531	(\$864)

Saduke Housing Co-operative Limited	02695529	Affordable Housing (C)	1 Howland Drive, Sackville	1	\$2,323	(\$623)
Saduke Housing Co-operative Limited	05070074	Affordable Housing (C)	37 Matador Court, Sackville	1	\$1,708	(\$418)
Saduke Housing Co-operative Limited	02247062	Affordable Housing (C)	15 Nictaux Drive, Sackville	1	\$2,201	(\$538)
Saduke Housing Co-operative Limited	02453452	Affordable Housing (C)	2 Nordic Court, Sackville	1	\$2,543	(\$839)
Saduke Housing Co-operative Limited	04252365	Affordable Housing (C)	14 Nordic Court, Sackville	1	\$2,259	(\$561)
Saduke Housing Co-operative Limited	02676915	Affordable Housing (C)	46 Quaker Crescent, Sackville	1	\$2,309	(\$610)
Saduke Housing Co-operative Limited	03951561	Affordable Housing (C)	207 Riverside Drive, Sackville	1	\$2,319	(\$620)
Saduke Housing Co-operative Limited	02636611	Affordable Housing (C)	302 Riverside Drive, Sackville	1	\$1,630	(\$399)
Saduke Housing Co-operative Limited	01841335	Affordable Housing (C)	9 Sampson Drive, Sackville	1	\$2,356	(\$656)
Saduke Housing Co-operative Limited	02574896	Affordable Housing (C)	21 Saturn Drive, Sackville	1	\$2,685	(\$977)
Saduke Housing Co-operative Limited	00531081	Affordable Housing (C)	55 Smokey Drive, Sackville	1	\$2,148	(\$526)
Saduke Housing Co-operative Limited	04899385	Affordable Housing (C)	186 Smokey Drive, Sackville	1	\$2,221	(\$543)
Saduke Housing Co-operative Limited	04765591	Affordable Housing (C)	244 Smokey Drive, Sackville	1	\$1,566	(\$383)
Saduke Housing Co-operative Limited	01688871	Affordable Housing (C)	18 Wilmot Street, Sackville	1	\$2,391	(\$690)
Spryview Housing Co-operative Limited	01297619	Affordable Housing (C)	24 Arvida Avenue, Halifax	1	\$1,790	(\$442)
Spryview Housing Co-operative Limited	03748375	Affordable Housing (C)	28 Arvida Avenue, Halifax	1	\$1,505	(\$372)
Spryview Housing Co-operative Limited	01154737	Affordable Housing (C)	16 Carnation Crescent, Halifax	1	\$1,837	(\$454)
Spryview Housing Co-operative Limited	00043907	Affordable Housing (C)	2 Hayes Street, Halifax	1	\$1,687	(\$416)
Spryview Housing Co-operative Limited	05648238	Affordable Housing (C)	15 Heather Street, Halifax	1	\$1,885	(\$465)
Spryview Housing Co-operative Limited	00143669	Affordable Housing (C)	699 Herring Cove Road, Halifax	1	\$2,264	(\$586)
Spryview Housing Co-operative Limited	3442861	Affordable Housing (C)	1866 Old Sambro Road, Halifax	1	\$1,464	(\$213)
Spryview Housing Co-operative Limited	00471097	Affordable Housing (C)	2678 Old Sambro Road, Halifax	1	\$1,987	(\$337)
Spryview Housing Co-operative Limited	04944747	Affordable Housing (C)	26 Williams Lake Road, Halifax	1	\$1,687	(\$416)
Tawaak Housing Association	04071271	Affordable Housing	7159 Abbott Drive, Halifax	3	\$6,515	(\$3,216)
Tawaak Housing Association	03129799	Affordable Housing	132 Albro Lake Road, Dartmouth	3	\$6,450	(\$3,184)
Tawaak Housing Association	01425374	Affordable Housing	6215 - 17 Allan Street, Halifax	2	\$10,599	(\$7,166)
Tawaak Housing Association	04072294	Affordable Housing	5857 - 59 Almon Street, Halifax	4	\$7,608	(\$3,756)
Tawaak Housing Association	01428756	Affordable Housing	5568 - 70 Black Street, Halifax	4	\$6,303	(\$3,112)
Tawaak Housing Association	04823265	Affordable Housing	13 Brule Street, Dartmouth	3	\$4,924	(\$2,431)

Tawaak Housing Association	00140066	Affordable Housing	15 - 15A Centre Street, Dartmouth	2	\$5,105	(\$2,520)
Tawaak Housing Association	03862135	Affordable Housing	5815 Charles Street, Halifax	2	\$7,173	(\$3,782)
Tawaak Housing Association	04473841	Affordable Housing	6007 Charles Street, Halifax	7	\$8,336	(\$4,115)
Tawaak Housing Association	04224841	Affordable Housing	2390 Clifton Street, Halifax	2	\$7,125	(\$3,735)
Tawaak Housing Association	00667722	Affordable Housing	65 Courtney Road, Dartmouth	3	\$5,731	(\$2,829)
Tawaak Housing Association	01441426	Affordable Housing	6074 Cunard Street, Halifax	2	\$8,132	(\$4,729)
Tawaak Housing Association	02222841	Affordable Housing	7 Dawn Street, Halifax	6	\$7,144	(\$3,527)
Tawaak Housing Association	04532201	Affordable Housing	128 Frederick Street, Halifax	2	\$7,006	(\$3,618)
Tawaak Housing Association	01276646	Affordable Housing	5351 Glebe Street, Halifax	3	\$10,058	(\$4,981)
Tawaak Housing Association	05043166	Affordable Housing	27 Hartlen Avenue, Halifax	2	\$5,416	(\$2,674)
Tawaak Housing Association	01373404	Affordable Housing	43 Hartlen Avenue, Halifax	1	\$3,515	(\$1,821)
Tawaak Housing Association	05537657	Affordable Housing	45 Hartlen Avenue, Halifax	1	\$3,488	(\$1,794)
Tawaak Housing Association	00140155	Affordable Housing	12 Hiltop Terrace, Dartmouth	2	\$5,557	(\$2,743)
Tawaak Housing Association	04430999	Affordable Housing	2328 - 30 Hunter Street, Halifax	2	\$8,511	(\$5,104)
Tawaak Housing Association	02300303	Affordable Housing	6111 Lady Hammond Road, Halifax	2	\$7,123	(\$3,733)
Tawaak Housing Association	03754332	Affordable Housing	6175 Lady Hammond Road, Halifax	4	\$13,108	(\$9,107)
Tawaak Housing Association	00058718	Affordable Housing	6257 Lawrence Street, Halifax	2	\$7,196	(\$3,805)
Tawaak Housing Association	04103645	Affordable Housing	5 Linden Court, Cole Harbour	1	\$3,210	(\$1,585)
Tawaak Housing Association	04103637	Affordable Housing	9 Linden Court, Cole Harbour	1	\$3,263	(\$1,611)
Tawaak Housing Association	02325616	Affordable Housing	67 Lynn Drive, Dartmouth	2	\$4,060	(\$2,005)
Tawaak Housing Association	07771797	Affordable Housing	30 - 36 Margate Drive, Halifax	4	\$6,303	(\$3,112)
Tawaak Housing Association	03731723	Affordable Housing	2334 Maynard Street, Halifax	3	\$7,106	(\$3,508)
Tawaak Housing Association	03947246	Affordable Housing	61 - 63 Melrose Avenue, Halifax	2	\$6,769	(\$3,383)
Tawaak Housing Association	03257924	Affordable Housing	3811 Newbery Street, Halifax	4	\$8,302	(\$4,099)
Tawaak Housing Association	05893291	Affordable Housing	26 Nicole Court, Dartmouth	1	\$4,017	(\$2,316)
Tawaak Housing Association	05893283	Affordable Housing	28 Nicole Court, Dartmouth	1	\$3,602	(\$1,907)
Tawaak Housing Association	04771176	Affordable Housing	90 Pinecrest Drive, Dartmouth	4	\$2,964	(\$1,463)
Tawaak Housing Association	04859316	Affordable Housing	122 Pinecrest Drive, Dartmouth	6	\$5,165	(\$2,550)

Tawaak Housing Association	04633008	Affordable Housing	37 A Pinegrove Drive, Halifax	2	\$4,752	(\$2,346)
Tawaak Housing Association	00797367	Affordable Housing	341 Prince Albert Road, Dartmouth	1	\$3,146	(\$1,553)
Tawaak Housing Association	00797375	Affordable Housing	343 Prince Albert Road, Dartmouth	1	\$3,127	(\$1,544)
Tawaak Housing Association	03678679	Affordable Housing	3231 - 33 Ralston Avenue, Halifax	2	\$8,710	(\$5,300)
Tawaak Housing Association	04724232	Affordable Housing	3181 Robie Street, Halifax	2	\$7,198	(\$3,808)
Tawaak Housing Association	03526429	Affordable Housing	5299 South Street, Halifax	5	\$8,304	(\$4,100)
Tawaak Housing Association	05751284	Affordable Housing	9 A Springhill Road, Dartmouth	1	\$3,216	(\$1,588)
Tawaak Housing Association	00740632	Affordable Housing	9 Springhill Road, Dartmouth	1	\$3,221	(\$1,590)
Tawaak Housing Association	01436171	Affordable Housing	6244 Summitt Street, Halifax	2	\$6,573	(\$3,245)
Tawaak Housing Association	01275739	Affordable Housing	10 Winchester Avenue, Halifax	2	\$4,639	(\$2,290)
Tawaak Housing Association	04707532	Affordable Housing	154 Windmill Road, Dartmouth	3	\$6,109	(\$3,016)
Tawaak Housing Association	04944739	Affordable Housing	2483 Windsor Street, Halifax	3	\$9,479	(\$4,680)
Trillium Housing Co-operative Limited	05511496	Affordable Housing (C)	49 A Cranberry Crescent, Dartmouth	8	\$7,268	(\$1,794)
Trillium Housing Co-operative Limited	10501830	Affordable Housing (C)	1 - 8 Trillium Court, Dartmouth	8	\$5,869	(\$1,449)
Trillium Housing Co-operative Limited	10501849	Affordable Housing (C)	9 - 16 Trillium Court, Dartmouth	8	\$5,869	(\$1,449)
Trillium Housing Co-operative Limited	10501857	Affordable Housing (C)	17 - 21 Trillium Court, Dartmouth	5	\$6,034	(\$2,979)
Trillium Housing Co-operative Limited	10501865	Affordable Housing (C)	22 - 26 Trillium Court, Dartmouth	5	\$6,034	(\$2,979)
Trillium Housing Co-operative Limited	10501873	Affordable Housing (C)	66 A Valkyrie Crescent Dartmouth	8	\$5,869	(\$1,449)
True North Housing Co-operative Limited	06186165	Affordable Housing (C)	21 True North Crescent, Dartmouth	12	\$13,011	(\$3,212)
Westmoor 57 Housing Co-operative Limited	04879406	Affordable Housing (C)	3118 Coleman Court, Halifax	1	\$2,421	(\$740)
Westmoor 57 Housing Co-operative Limited	04879708	Affordable Housing (C)	3119 Coleman Court, Halifax	1	\$2,411	(\$731)
Westmoor 57 Housing Co-operative Limited	04879775	Affordable Housing (C)	3122 Coleman Court, Halifax	1	\$2,512	(\$830)
Westmoor 57 Housing Co-operative Limited	04879503	Affordable Housing (C)	3125 Coleman Court, Halifax	1	\$2,405	(\$725)
Westmoor 57 Housing Co-operative Limited	04879368	Affordable Housing (C)	3128 Coleman Court, Halifax	1	\$2,428	(\$747)
Westmoor 57 Housing Co-operative Limited	04879783	Affordable Housing (C)	3129 Coleman Court, Halifax	1	\$2,375	(\$695)
Westmoor 57 Housing Co-operative Limited	04879651	Affordable Housing (C)	3138 Coleman Court, Halifax	1	\$2,399	(\$718)
Westmoor 57 Housing Co-operative Limited	04879511	Affordable Housing (C)	3141 Coleman Court, Halifax	1	\$2,452	(\$771)
Westmoor 57 Housing Co-operative Limited	04879791	Affordable Housing (C)	6826 Cook Avenue, Halifax	1	\$2,438	(\$757)

Westmoor 57 Housing Co-operative Limited	04879546	Affordable Housing (C)	6828 Cook Avenue, Halifax	1	\$2,389	(\$709)
Westmoor 57 Housing Co-operative Limited	04879805	Affordable Housing (C)	6832 Cook Avenue, Halifax	1	\$2,463	(\$782)
Westmoor 57 Housing Co-operative Limited	04879414	Affordable Housing (C)	6834 Cook Avenue, Halifax	1	\$2,443	(\$762)
Westmoor 57 Housing Co-operative Limited	04879821	Affordable Housing (C)	6838 Cook Avenue, Halifax	1	\$2,500	(\$818)
Westmoor 57 Housing Co-operative Limited	04879686	Affordable Housing (C)	6842 Cook Avenue, Halifax	1	\$2,414	(\$734)
Westmoor 57 Housing Co-operative Limited	04879627	Affordable Housing (C)	6848 Cook Avenue, Halifax	1	\$2,565	(\$883)
Westmoor 57 Housing Co-operative Limited	04879767	Affordable Housing (C)	6849 Cook Avenue, Halifax	1	\$2,421	(\$740)
Westmoor 57 Housing Co-operative Limited	04879678	Affordable Housing (C)	6853 Cook Avenue, Halifax	1	\$2,370	(\$690)
Westmoor 57 Housing Co-operative Limited	04879597	Affordable Housing (C)	6856 Cook Avenue, Halifax	1	\$2,443	(\$762)
Westmoor 57 Housing Co-operative Limited	04879562	Affordable Housing (C)	6861 Cook Avenue, Halifax	1	\$2,491	(\$809)
Westmoor 57 Housing Co-operative Limited	04879376	Affordable Housing (C)	6864 Cook Avenue, Halifax	1	\$2,413	(\$733)
Westmoor 57 Housing Co-operative Limited	04879392	Affordable Housing (C)	6867 Cook Avenue, Halifax	1	\$2,421	(\$740)
Westmoor 57 Housing Co-operative Limited	04879589	Affordable Housing (C)	6868 Cook Avenue, Halifax	1	\$2,431	(\$750)
Westmoor 57 Housing Co-operative Limited	04879724	Affordable Housing (C)	6875 Cook Avenue, Halifax	1	\$2,444	(\$763)
Westmoor 57 Housing Co-operative Limited	04879694	Affordable Housing (C)	6876 Cook Avenue, Halifax	1	\$2,463	(\$782)
Westmoor 57 Housing Co-operative Limited	04879325	Affordable Housing (C)	6879 Cook Avenue, Halifax	1	\$2,442	(\$761)
Westmoor 57 Housing Co-operative Limited	04879457	Affordable Housing (C)	6882 Cook Avenue, Halifax	1	\$2,828	(\$1,143)
Westmoor 57 Housing Co-operative Limited	04879422	Affordable Housing (C)	6889 Cook Avenue, Halifax	1	\$2,408	(\$727)
Westmoor 57 Housing Co-operative Limited	04879473	Affordable Housing (C)	6894 Cook Avenue, Halifax	1	\$2,592	(\$909)
Westmoor 57 Housing Co-operative Limited	04879384	Affordable Housing (C)	6895 Cook Avenue, Halifax	1	\$2,359	(\$679)
Westmoor 57 Housing Co-operative Limited	04879538	Affordable Housing (C)	6898 Cook Avenue, Halifax	1	\$2,421	(\$740)
Westmoor 57 Housing Co-operative Limited	04879759	Affordable Housing (C)	6907 Cook Avenue, Halifax	1	\$2,410	(\$729)
Westmoor 57 Housing Co-operative Limited	04879554	Affordable Housing (C)	6908 Cook Avenue, Halifax	1	\$2,424	(\$744)
Westmoor 57 Housing Co-operative Limited	04879619	Affordable Housing (C)	6911 Cook Avenue, Halifax	1	\$2,405	(\$725)
Westmoor 57 Housing Co-operative Limited	04879341	Affordable Housing (C)	6912 Cook Avenue, Halifax	1	\$2,414	(\$734)
Westmoor 57 Housing Co-operative Limited	04879333	Affordable Housing (C)	6918 Cook Avenue, Halifax	1	\$2,390	(\$710)
Westmoor 57 Housing Co-operative Limited	04879643	Affordable Housing (C)	6919 Cook Avenue, Halifax	1	\$2,416	(\$736)
Westmoor 57 Housing Co-operative Limited	04879732	Affordable Housing (C)	6923 Cook Avenue, Halifax	1	\$2,480	(\$798)
Westmoor 57 Housing Co-operative Limited	04879716	Affordable Housing (C)	6924 Cook Avenue, Halifax	1	\$2,532	(\$850)

Westmoor 57 Housing Co-operative Limited	04879481	Affordable Housing (C)	6931 Cook Avenue, Halifax	1	\$2,481	(\$800)
Westmoor 57 Housing Co-operative Limited	04879465	Affordable Housing (C)	6932 Cook Avenue, Halifax	1	\$2,564	(\$882)
Westmoor 57 Housing Co-operative Limited	04879449	Affordable Housing (C)	6937 Cook Avenue, Halifax	1	\$2,412	(\$732)
Westmoor 57 Housing Co-operative Limited	04879635	Affordable Housing (C)	6940 Cook Avenue, Halifax	1	\$2,493	(\$812)
Westmoor 57 Housing Co-operative Limited	04880005	Affordable Housing (C)	6810 Vaughan Avenue, Halifax	1	\$2,414	(\$734)
Westmoor 57 Housing Co-operative Limited	04879937	Affordable Housing (C)	6817 Vaughan Avenue, Halifax	1	\$2,355	(\$676)
Westmoor 57 Housing Co-operative Limited	04879929	Affordable Housing (C)	6818 Vaughan Avenue, Halifax	1	\$2,525	(\$843)
Westmoor 57 Housing Co-operative Limited	04879996	Affordable Housing (C)	6822 Vaughan Avenue, Halifax	1	\$2,422	(\$741)
Westmoor 57 Housing Co-operative Limited	04879988	Affordable Housing (C)	6829 Vaughan Avenue, Halifax	1	\$2,448	(\$767)
Westmoor 57 Housing Co-operative Limited	04879848	Affordable Housing (C)	6839 Vaughan Avenue, Halifax	1	\$2,480	(\$798)
Westmoor 57 Housing Co-operative Limited	04879945	Affordable Housing (C)	6842 Vaughan Avenue, Halifax	1	\$2,441	(\$760)
Westmoor 57 Housing Co-operative Limited	04879872	Affordable Housing (C)	6848 Vaughan Avenue, Halifax	1	\$2,401	(\$721)
Westmoor 57 Housing Co-operative Limited	04879899	Affordable Housing (C)	6849 Vaughan Avenue, Halifax	1	\$2,374	(\$694)
Westmoor 57 Housing Co-operative Limited	04880013	Affordable Housing (C)	6858 Vaughan Avenue, Halifax	1	\$2,335	(\$656)
Westmoor 57 Housing Co-operative Limited	04879856	Affordable Housing (C)	6866 Vaughan Avenue, Halifax	1	\$2,443	(\$762)
Westmoor 57 Housing Co-operative Limited	04879813	Affordable Housing (C)	6876 Vaughan Avenue, Halifax	1	\$2,422	(\$741)
Westmoor 57 Housing Co-operative Limited	04879902	Affordable Housing (C)	6882 Vaughan Avenue, Halifax	1	\$2,408	(\$727)
Westmoor 57 Housing Co-operative Limited	04879961	Affordable Housing (C)	6888 Vaughan Avenue, Halifax	1	\$2,453	(\$772)
Westmoor 57 Housing Co-operative Limited	04879953	Affordable Housing (C)	6892 Vaughan Avenue, Halifax	1	\$2,448	(\$767)
50 Organizations			552 Properties	1787	\$2,715,296	(\$1,198,439)

Schedule E. Community Benefit Organizations

Name of Property Owner	AAN	Sub-Category	Civic Address	Total Tax 2024	Tax Relief 2024
Alrasoul Islamic Society Centre	00267201	Religion	1247 Bedford Highway, Bedford	\$20,112	(\$14,839)
Ashlar Masonic Building Company Limited	00129879	Fraternal	1 Chestnut Drive, Smith Settlement	\$2,533	(\$1,845)
Austenville Owls Club	00157546	Social Club	34 Oakdale Crescent, Dartmouth	\$9,867	(\$7,280)
Austenville Owls Club	00157562	Social Club	36 Oakdale Crescent, Dartmouth	\$1,779	(\$1,313)
Austenville Owls Club	10566282	Social Club	38 Oakdale Crescent, Dartmouth	\$2,005	(\$1,479)
Beaver Bank Kinsac Lions Club	07727372	Service Club	40 Sandy Lake Road, Beaver Bank	\$10,473	(\$7,628)
Bedford Masonic Lodge	00267317	Fraternal	10 Dartmouth Road, Dartmouth	\$10,043	(\$7,410)
Bibles for Missions Halifax Enterprises	09766871	Religion	31 Temple Terrace, Lower Sackville	\$104,494	(\$78,094)
Black Educator's Association	00795151	Education	2136 Gottingen Street, Halifax	\$12,831	(\$7,646)
Canadian Red Cross Society	09502033	Health	133 Troop Avenue, Dartmouth	\$94,535	(\$69,994)
Chalice (Canada)	06478344	Religion	26 Union Street, Bedford	\$71,788	(\$52,666)
Chezzetcook and District Lions Club	03403882	Service Club	89 East Chezzetcook Road, East Chezzetcook	\$5,852	(\$4,263)
Columbus Club of Sackville (Knights of Columbus)	02208229	Fraternal	252 Cobequid Road, Sackville	\$9,730	(\$7,157)
Delmore Buddy Daye Learning Institute Incorporated	00913383	Education	5450 Cornwallis Street, Halifax	\$65,941	(\$32,790)
Eastern Lodge: Royal Andeluvian Order of Buffaloes	01362046	Fraternal	625 Cow Bay Road, Eastern Passage	\$29,137	(\$21,498)
Eastern Passage-Cow Bay Lions Club	01362313	Service Club	65 Hornes Road, Eastern Passage	\$13,135	(\$9,691)
Farrell Benevolent Society	01462466	Social Club	276 Windmill Road, Dartmouth	\$24,060	(\$17,752)
Government of Canada: Halifax Port Authority	08736065	Religion	844 Marginal Road, Halifax	\$7,555	(\$5,574)
Government of Nova Scotia	09423117	Service Club	Old Beaver Bank Rd, Lower Sackville	\$5,075	(\$3,643)
Halifax Regional Municipality	03404781	Service Club	71 First Lake Drive, Lower Sackville	\$7,365	(\$5,418)
Halifax Regional Municipality	03404773	Service Club	101 Old Beaver Bank Road, Lower Sackville	\$13,100	(\$9,636)
Halifax Regional Municipality	00767298	Service Club	Portion of PID 00209692 45 Graham's Grove, Dartmouth	\$49,166	(\$36,067)
Halifax Regional Municipality	00776076	Health	Portion of PID 00251529 1014 Purcell's Cove Road, Halifax	\$2,184	(\$1,612)
Masonic Lodge: Eureka Lodge #42	03075869	Fraternal	42 Sprott Lane, Sheet Harbour	\$2,228	(\$1,605)
Musquodoboit Harbour District Lions Club	05242118	Service Club	43 Petpeswick Road, Musquodoboit Harbour	\$8,055	(\$5,867)
Mutual Benefit Society	03443655	Fraternal	2016 St. Margaret's Bay Road, Timberlea	\$6,435	(\$4,748)
Nova Scotia Lung Association	02140152	Health	6331 Lady Hammond Road, Halifax	\$33,111	(\$14,520)

Philae Building Society	03234185	Fraternal	3530 Connolly Street, Halifax	\$43,082	(\$31,655)
Purcell's Cove Social Club	03842207	Social Club	505 Purcell's Cove Road, Halifax	\$9,073	(\$6,764)
Resolute Amateur Athletic Club	02175312	Social Club	5461 Inglis Street, Halifax	\$23,541	(\$17,369)
1483 Saint Antonios Antiochian Christian Orthodox Church	00249114	Religion	2304 Hunter Street, Halifax	\$57,477	(\$35,153)
Social and Beneficial Society of Cow Bay	00968447	Social Club	1493 Cow Bay Road, Cow Bay	\$2,908	(\$2,168)
St. John Council for Nova Scotia and Prince Edward Island	10363748	Health	72 Highfield Park Drive, Dartmouth	\$103,431	(\$77,357)
27 Organizations			33 Properties	\$862,100	(\$602,501)

Schedule F. Organizations with Vacant Property Under Development

Name of Property Owner	AAN	Sub-Category	Civic Address	Total Tax 2024	Tax Relief 2024	Expires
Affirmative Ventures Association	03445526	Affordable Housing	139 Main Street, Dartmouth	\$4,976	(\$3,685)	31-Mar-27
Akoma Holdings Incorporated	10531128	Unconfirmed	Old Lawrencetown Road, Parcel HCC2, Cole Harbour	\$492	(\$335)	31-Mar-27
City of Halifax Non-Profit Housing Society	03539792	Affordable Housing	2458-2487 Brunswick Street, Halifax	\$3,108	(\$2,302)	31-Mar-27
Compass Nova Scotia Co-operative Homes Limited	10614333	Affordable Housing	PID 40270183 – Lot 1 Maitland Street, Halifax	\$131,796	(\$119,503)	31-Mar-27
Compass Nova Scotia Co-operative Homes Limited	10614368	Affordable Housing	PID 40623910 – Lot 1C Maitland Street, Halifax	\$145,722	(\$132,174)	31-Mar-27
Lake Loon Cherry Brook Development Association	04681959	Community Centre	220 Lake Loon Road, Lake Loon	\$1,110	(\$949)	31-Mar-27
Mi'kmaw Native Friendship Society	04128176	Unconfirmed	5511 Cornwallis Street, Halifax	\$430	(\$274)	31-Mar-27
Mi'kmaw Native Friendship Society	04128192	Unconfirmed	2156 Gottingen Street, Halifax	\$6,213	(\$5,219)	31-Mar-27
Mi'kmaw Native Friendship Society	04128214	Unconfirmed	2158 Gottingen Street, Halifax	\$8,809	(\$7,561)	31-Mar-27
Mi'kmaw Native Friendship Society	04128184	Unconfirmed	2164 Gottingen Street, Halifax	\$5,840	(\$4,656)	31-Mar-27
Mi'kmaw Native Friendship Society	00073504	Unconfirmed	5511 Nora Bernard Street, Halifax	\$7,065	(\$6,399)	31-Mar-27
Prospect Peninsula Residents Association	03383547	Recreation	PID 40680902 Prospect Bay Road, Prospect	\$136	\$14	31-Mar-27
Sheet Harbour Marina Association	03384322	Recreation	430 Church Point Road, Sheet Harbour	\$4,388	(\$3,968)	31-Mar-27
Tawaak Housing Association	03652246	Affordable Housing	15 Charles Street, Dartmouth	\$2,497	(1,850)	31-Mar-27
Turret Art Space Society	00228354	Arts	1588 Barrington Street, Halifax	\$40,897	(\$35,580)	31-Mar-27
10 Organizations			15 Properties	\$363,480	(\$324,440)	

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

Name of Organization	AAN	Sub-Category	Civic Address	Total Tax 2024	Tax Relief 2024	Expires
Adsum Association for Women and Children	03393062	Supportive Housing	158 Greenhead Road, Lakeside	\$52,197	(\$51,388)	31-Mar-44
Affordable Housing Association of Nova Scotia	07531176	Supportive Housing	101 Yorkshire Avenue, Dartmouth	\$76,061	(\$74,951)	1-Jan-43
Affordable Housing Association of Nova Scotia	06186106	Affordable Housing	80 True North Crescent, Dartmouth	\$23,979	(\$23,527)	31-Dec-43
Mi'kmaw Native Friendship Society	03895122	Supportive Housing	5853 College Street, Halifax	\$34,396	(\$33,812)	31-Mar-44
Society of Saint Vincent de Paul of Halifax	05289157	Supportive Housing	2445 Brunswick Street, Halifax	\$21,090	(\$20,674)	15-Nov-44
Souls Harbour Rescue Mission		Supportive Housing	Lot 1 Halifax Regional Municipality	\$21,854	(\$21,704)	1-Jan-43
5 Organizations			6 Properties	\$229,576	(\$226,056)	

**Appendix 1. Eligible Organizations that are Tenants Recognized
Under Property Owner's Tax Relief**

Property Owner	AAN	Tenant Organization(s)	Sub-Category	Civic Address	Lease Expiry Date
Akoma Holdings Incorporated	03453065	Akoma Family Centre Incorporated	Specialized Services	1-2 Dr. Donald Skeir Way, Westphal	Not on File
		East Preston Day Care Society	Childcare		01-Jul-28
	03453073	902 Man Up Association of Nova Scotia	Community Development	18 Paris Lane, Westphal	31-May-23
		African Nova Scotia Decade for People of African Descent Coalition	Community Development		31-Dec-23
		East Preston Empowerment Academy Society	Education		30-Nov-23
		Frontier College	Education		Not on File
YMCA of Greater Halifax/Dartmouth	Employment	30-Jun-19			
Birch Cove Baptist Church	04719638	BCBC Preschool	Childcare	50 Donaldson Avenue, Halifax	Holdover
Canadian Lebanon Society of Halifax	04431154	House of Intercessory Prayer Ministries: Pentecostal Assemblies of Canada Church	Religion	255 Bedford Highway, Halifax	30-Nov-27
Government of Canada	00111767	Armdale Yacht Club	Recreation	75 Burgee Run, Halifax	20-Jun-55
Government of Canada: Halifax Port Authority	08784345	Cultural Federations of Nova Scotia		113 Marginal Road, Halifax	31-Mar-27
		Association of Nova Scotia Museums	History		
		Craft Nova Scotia	Arts		
		Dance Nova Scotia	Arts		
		Nova Scotia Chorale Federation	Arts		
		Strategic Arts Management Society	Arts		
		Theatre Nova Scotia	Arts		
		Visual Arts Nova Scotia	Arts		
Writers Federation of Nova Scotia	Arts				
Government of Canada: Halifax Port Authority	08736065	Mission to Seafarer's	Religion	844 Marginal Road, Halifax	31-Jan-25
Government of Nova Scotia	05327814	Cheema Aquatic Club	Recreation	1390 Cobequid Road, Waverley	31-May-34
Government of Nova Scotia	08887411	Fishermen's Cove Development Association	Environment	4 Government Wharf, Eastern Passage	1-Jul-38
Government of Nova Scotia	03442926	Musquodoboit Harbour Heritage Society	History	7895 Highway 7, Musquodoboit Harbour	Open
Government of Nova Scotia	08885591	Atlantic Marksmen Association	Recreation	2965 Old Guysborough Road, Devon	28-Feb-26
Government of Nova Scotia	10960940	St. Margaret Sailing Club	Recreation	PID 415005876 Parcel P-052/20, Croucher's Point Road, Glen Haven	30-Sept- 41
Government of Nova Scotia	07556039	Halifax Regional Municipality and	Recreation	2 Mount Hope Avenue, Dartmouth	31-Aug-27

		Dartmouth Lawn Bowls			
Government of Nova Scotia	03969311	Maskwa Aquatic Club	Recreation	91 Saskatoon Drive, Halifax	31-Dec-40
Government of Nova Scotia	01188372	Atlantic Canada Aviation Museum	History	20 Sky Boulevard, Goffs	20-Apr-29
Government of Nova Scotia	10969206	Ronald McDonald House Charities Atlantic	Family Services	5940 South Park Street, Halifax	31-May-97
Halifax Regional Municipality	08995206	Halifax Alta Gymnastics Club	Recreation	6957 Bayer's Road, Halifax	31-Dec-37
Halifax Regional Municipality	01850962	Halifax Lancers Society	Recreation	3360 Barnstead Lane, Halifax	31-Mar-40
Halifax Regional Municipality	00767654	North Star Rowing Club	Recreation	20-22 and 34	31-Mar-28
		Atlantic Division Association Canoe Kayak Canada	Recreation	Boathouse Lane, Dartmouth	31-Mar-40
Halifax Regional Municipality	07531850	Dartmouth Day Care Centre	Childcare	28 Caledonia Road, Dartmouth	30-Aug-39
Halifax Regional Municipality	03393097	Association for Special Needs Recreation	Specialized Services	82 Cobblestone Lane, Musquodoboit Harbour	Pending Sale
Halifax Regional Municipality	01851098	Needham Early Learning Centre Society	Childcare	3372 Devonshire Avenue, Halifax	31-Mar-27
Halifax Regional Municipality	04629442	Fort Sackville Foundation	History	15 Fort Sackville Road, Bedford	31-Mar-27
Halifax Regional Municipality	03404781	Kinsmen Club of Sackville	Service Club	71 First Lake Drive, Lower Sackville	31-Mar-39
Halifax Regional Municipality	10636132	Orenda Canoe Club	Recreation	3170 Highway 7, Lake Echo	30-Apr-38
Halifax Regional Municipality	08572429	Fort Sackville Foundation	History	31A John Gorman Lane, Bedford	31-Mar-27
Halifax Regional Municipality	05844177	Rocky Road Housing Co-operative Limited	Affordable Housing	3640-3667 Lynch Street and Imo Lane, Halifax	Not on File
Halifax Regional Municipality	05574366	South End Community Daycare	Childcare	5594 Morris Street, Halifax	31-Mar-26
Halifax Regional Municipality	05574358	Spencer House Seniors Centre	Seniors Centre	5596 Morris Street, Halifax	30-Sep-25
Halifax Regional Municipality	04219538	Senobe Aquatic Club	Recreation	6 Nowlan Street, Dartmouth	29-Feb-40
Halifax Regional Municipality	00767328	Senobe Aquatic Club	Recreation	8 Nowlan Street, Dartmouth	29-Feb-40
Halifax Regional Municipality	03404773	Sackville NS Lions Club	Service Club	101 Old Beaver Bank Road, Lower	30-Sep-32
Halifax Regional Municipality	05341019	Homes for Independent Living	Supportive Housing	2505 Oxford Street, Halifax	31-Dec-38
Halifax Regional Municipality	10988985	Shakespeare by the Sea Theatre Society	Arts	5480 Point Pleasant Drive, Halifax	30-Jun-25
Halifax Regional Municipality	01834231	Sable Island Institute	Environment	Portion of PID 00001248 5718 Pleasant Drive, Halifax	28-Feb-25
Halifax Regional Municipality	00774057	Wanderer's Lawn Bowls	Recreation	Portion of PID 00136416 5759 Sackville Street, Halifax	30-Sep-27
Halifax Regional Municipality	00767298	Dartmouth Dragon Boat Association	Recreation	Portion of PID 00209692	30-Sep-27
		Kiwanis Club of Dartmouth Charitable Foundation	Foundation	45 Graham's Grove, Dartmouth	30-Sep-27
Halifax Regional Municipality	00769851	City of Lakes Amateur Boxing Club	Recreation	Portion of PID 00240424 230 Pleasant Street, Dartmouth	31-Apr-32

Halifax Regional Municipality	00776076	Royal Lifesaving Society Canada: Nova Scotia Branch	Health	Portion of PID 00251529 1014 Purcell's Cove Road, Halifax	31-Mar-26
Halifax Regional Municipality	03376397	Unicorn Theatre Society	Arts	Portion of PID 00612788 11 Station Road, Head of St. Margaret's Bay	31-Jul-28
Halifax Regional Municipality	05873509	Sheet Harbour Chamber of Commerce and Sheet Harbour and Area Heritage Society	History	Portion of PID 40328528 22404 Highway 7, Sheet Harbour	31-Dec-29
Halifax Regional Municipality	06420575	Kinap Athletic Club	Recreation	Portion of PID 40469884 181 Greenough Drive, West Porter's Lake	30-Nov-27
Halifax Regional Municipality	06033652	Back to the Sea Society	Environment	Portion of PID 40763476 140 Alderney Drive, Dartmouth	30-Apr-28
Halifax Regional Municipality	04033922	St. Mary's Lawn Bowling Club	Recreation	Portion of PID 41020439 1643 Fairfield Road, Halifax	31-Mar-26
Halifax Regional Municipality	05843588	West Halifax Housing Co-operative Limited	Affordable Housing	6721 Regent Road, Halifax	31-Mar-47
Halifax Regional Municipality	00011584	Abenaki Aquatic Club	Recreation	20A-22 Swanton Drive, Dartmouth	28-Feb-40
Halifax Regional Municipality	09127259	Soccer Nova Scotia		210 Thomas Raddall Drive, Halifax	30-Jun-38
		Capital Inter-District Soccer League	Recreation		
		Nova Scotia Soccer League	Recreation		
Home of the Guardian Angel	05223393	Chebucto Family Centre	Family Services	3 Sylvia Avenue, Halifax	Not on File
Knox United Church	04683129	Lower Sackville Nursery School	Childcare	567 Sackville Drive, Lower Sackville	Not on File
La Societe Acadienne	04864816	Federation acadienne de la Nouvelle-Ecosse		54 Queen Street, Dartmouth	31-Aug-25
		Regroupement des aines de la Nouvelle-Ecosse			31-Jan-25
		Federation Culturelle acadienne de la Noeuvellle- Ecosse			30-Jun-25
		Conseil jeunesse provincial de la Nouvelle-Ecosse			31-Aug-25
		Federation des parents acadiens de la Nouvelle- Ecosse	Education		31-Mar-25
MusGo Riders Co-Operative Limited	07679696	Eastern Shore and Musquodoboit Valley Literacy Network	Education	325 Porter's Lake Station Road, Porter's Lake	30-Jun-25
		MusGo Rider Valley-Sheet Harbour Co-operative Limited	Community Transit		31-Mar-25
Neptune Theatre Foundation	03488527	Prismatic Arts Society	Arts	1593 Argyle Street, Halifax	Not on File
North Preston Medical Society	03538982	North Preston Daycare	Childcare	52 Cain Street, North Preston	Not on File

Nova Scotia Regional Tennis Development Association	10376531	Tennis Nova Scotia	Recreation	50 Verdi Drive, Bedford	30-Sep-25
Phoenix Youth Programs		Phoenix Youth Programs Charitable Foundation	Supportive Housing		01-Jun-31
Rock Church Christian Association	04016157	Tiny Treasurers Nursery School and Play Group	Childcare	222 Sackville Drive, Lower Sackville	Not on File
Sackville Masonic Building Society	40779522	Building Future Employment Society	Specialized Services	55-57 Gloria Avenue, Lower Sackville	Open
Society for the Protection and Preservation of Black Culture in Nova Scotia	04559909	African Nova Scotia Music Association	Arts	10 Cherry Brook Road, Cherry Brook	Not on File
		African United Baptist Church	Religion		Not on File
		Health Associations of African Canadians	Health		Not on File
Sport Nova Scotia	04394585	AIDS Coalition of Nova Scotia	Health	5516 Spring Garden Road, Halifax	Annual Rent Roll
		Archers Association of Nova Scotia	Recreation		
		Athletics Nova Scotia Association	Recreation		
		Badminton Nova Scotia	Recreation		
		Baseball Nova Scotia	Recreation		
		Basketball Nova Scotia	Recreation		
		Biathlon Nova Scotia	Recreation		
		Bicycle Nova Scotia	Recreation		
		Boxing Nova Scotia Society	Recreation		
		Camping Association of Nova Scotia	Recreation		
		Canoe Kayak Nova Scotia Association	Recreation		
		Cross Country Ski Nova Scotia	Recreation		
		Field Hockey Nova Scotia	Recreation		
		Football Nova Scotia Association	Recreation		
		Freestyle Ski Nova Scotia	Recreation		
		Gymnastics Nova Scotia	Recreation		
		Judo Nova Scotia	Recreation		
		Karate Nova Scotia	Recreation		
		Lacrosse Nova Scotia Society	Recreation		
		Maritime Taekwondo Union and Society	Recreation		
		Nova Scotia Amateur Wrestling Association	Recreation		
		Nova Scotia Artistic Swimming	Recreation		
		Nova Scotia Curling Association	Recreation		
		Nova Scotia Equestrian Federation	Recreation		
		Nova Scotia Golf Association	Recreation		
		Nova Scotia Provincial Water Polo Association	Recreation		
		Nova Scotia Rugby Football Union	Recreation		
Nova Scotia Trails Federation	Recreation				
Nova Scotia Triathlon Association	Recreation				
Nova Scotia Weightlifting Association	Recreation				

		Recreation Facilities Association of Nova Scotia	Recreation		
		Ringette Nova Scotia	Recreation		
		Rope Skipping Association of Nova Scotia	Recreation		
		Row Nova Scotia	Recreation		
		Royal Nova Life Saving Society Canada: Nova Scotia Branch	Health		
		Sail Nova Scotia	Recreation		
		Skate Canada Nova Scotia Association	Recreation		
		Ski Nova Scotia Association	Recreation		
		Snowboard Nova Scotia	Recreation		
		Snowmobilers Association of Nova Scotia	Recreation		
		Softball Nova Scotia	Recreation		
		Speed Skate Nova Scotia	Recreation		
		Squash Nova Scotia	Recreation		
		Swim Nova Scotia Association	Recreation		
		Volleyball Nova Scotia	Recreation		
St. Paul's Anglican Parish	04404351	S.S. Atlantic Heritage Park	History	178 Sandy Cove Road, Terence Bay	30-Nov-25
Universalist Unitarian Church of Halifax	04569768	Halifax Early Childhood School	Childcare	5500 Inglis Street, Halifax	Not on File
		129 Tenant Organizations			

**Appendix 2. Tax Relief Exclusions: Percentages Used for Calculation of Tax Relief
by Tax Assessment Classification**

The percentage (%) listed under each tax classification indicates that portion of the assessed value **included** in the calculation of tax relief. The shaded area means “not applicable”. The number in the left column corresponds to the Notes.

Note	Property Owner	AAN	Assessment Classification			
			Residential	Resource	Commercial	Non-Profit Acreage
1	Akoma Holdings Incorporated	03453073	100.00%	100.00%	72.00%	
2	Association of Bayside Camp and Retreat Centre	09906754	0.00%		100.00%	
3	BCM International (Canada) Incorporated	00321389	0.00%	100.00%	100.00%	
4	Black Educator’s Association	00795151	0.00%		100.00%	
5	Bus Stop Theatre Co-operative Limited	02228254	0.00%		100.00%	
6	City of Halifax Non-Profit Housing Society	04630254	100.00%		0.00%	
7	Cunard Street Children’s Centre	00737321			50.00%	
8	Dartmouth Yacht Club	01089307			100.00%	0.00%
9	Delmore “Buddy” Daye Learning Institute	00913383			67.91%	
10	Government of Nova Scotia	08887411			27.16%	
11	Halifax Regional Municipality	00769851			55.74%	
12	Halifax Regional Municipality	03376397			26.75%	
13	Halifax Regional Municipality	05873509			50.00%	
14	Halifax Regional Municipality	09127259			98.76%	
15	Hope for Wildlife	10339741	66.63%		100.00%	
16	Hooked Rug Museum of North America	07691106			94.00%	
17	Indo-Canadian Community Centre Society	01423495	0.00%		50.00%	
18	MusGo Riders Co-operative Limited	07679696			94.66%	
19	Government of Nova Scotia	03442926			90.84%	
20	Lung Association of Nova Scotia and Prince Edward Island	02140152			59.45%	

21	Royal Nova Scotia Yacht Squadron	04076184				0.00%
		04076192			100.00%	0.00%
		04137973			100.00%	0.00%
		10488257				0.00%
22	Sackville Masonic Building Society	02065924			91.50%	
23	Saint Antonios Antiochian Christian Orthodox Church	00249114			83.51%	
24	Society for the Preservation of Black Culture in Nova Scotia	04559908			96.18%	
25	Sport Nova Scotia	04394585			49.77%	
26	Waegwoltic Limited	04778561			100.00%	0.00%

Notes to Appendix 2

1. Akoma Holdings Incorporated. Excludes Commercial occupancy.
2. Association of Bayside Camp and Retreat Centre. Excludes employment-related benefit.
3. BCM International (Canada) Incorporated. Excludes employment-related benefit.
4. Black Educator's Association. Excludes Residential assessment.
5. Bus Stop Theatre Co-operative Limited. Excludes Residential assessment.
6. City of Halifax Non-Profit Housing Society (Buddy Daye Street). Excludes commercial occupancy.
7. Cunard Street Children's Centre. Excludes ineligible tenancy.
8. Dartmouth Yacht Club. Excludes Nonprofit Acreage Exemption.
9. Delmore "Buddy" Daye Learning Institute. Excludes commercial occupancy.
10. Government of Nova Scotia (Fishermen's Cove Development Association). Excludes commercial occupancy.
11. Halifax Regional Municipality (City of Lakes Amateur Boxing Club). Excludes commercial occupancy.
12. Halifax Regional Municipality (Unicorn Theatre Society). Excludes nonprofit tenant not in tax relief program.
13. Halifax Regional Municipality (Sheet Harbour Chamber of Commerce). Tax relief applied only to Sheet Harbour and Area Heritage Society.
14. Halifax Regional Municipality (Soccer Nova Scotia). Excludes commercial occupancy.
15. Hope for Wildlife. Excludes employment-related benefit.
16. Hooked Rug Museum of North America. Excludes commercial occupancy.
17. Indo-Canadian Community Centre Society. Excludes residential assessment and commercial occupancy.
18. MusGo Riders Co-operative Limited. Excludes commercial occupancy.
19. Government of Nova Scotia (Musquodoboit Harbour Heritage Society). Excludes HRM occupancy.
20. Lung Association of Nova Scotia and Prince Edward Island. Excludes commercial occupancy.
21. Royal Nova Scotia Yacht Squadron. Excludes Nonprofit Acreage Exemption
22. Sackville Masonic Building Society. Excludes HRM occupancy.
23. Saint Antonios Antiochian Christian Orthodox Church. Excludes commercial occupancy.
24. Society for the Preservation of Black Culture in Nova Scotia. Excludes commercial occupancy.
25. Sport Nova Scotia. Excludes commercial occupancy.
26. Waegwoltic Limited. Excludes Nonprofit Acreage Exemption.