



Tax Relief for Non-Profit Organizations Program

Administrative Order 2014-001-ADM

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

Annual Application Deadline: November 30th

Instructions

This form is to be completed if your organization is:

- applying to be accepted into the tax relief program;
- in the program and you wish to add a property;
- applying for reinstatement into the program.

Do not complete this form for renewal of tax relief. For assistance contact the Grants & Contributions office, HRM Financial Services at 902.490.7191 or email: nonproffitax@halifax.ca

Important Notice

This application is made for acceptance into **next year's** tax relief program (April 1st to March 31st). The application and required documents must be received by the Grants & Contributions office by **November 30th**. The timing of this application allows HRM to gauge the program's budget capacity and review applications.

Official Registered Name of Applicant Organization:	Application for Tax Year
<p>List Registration Number(s) here: _____</p> <ul style="list-style-type: none"> • Registered under <i>Societies Act</i> (Nova Scotia Registry of Joint Stocks) • Registered non-profit cooperative under <i>Nova Scotia Co-Operatives Associations Act</i> (Nova Scotia Registry of Joint Stocks) • Registered non-profit corporation under the <i>Corporations Canada Not-for-Profit Corporations Act</i> (Industry Canada) • Registered charity under the <i>Income Tax Act (Canada)</i> (Revenue Canada) <p>If your organization is incorporated as a non-profit under an Act of the Nova Scotia Legislature include a copy of the Act with this application form.</p>	

Contact Information

List the civic address to which all correspondence should be sent, the name of a contact person, telephone number, and email address in the box below:

If your organization has municipal tax arrears (overdue in excess of the current year) your application for tax relief may be denied until an active payment plan as approved by HRM Finance (Revenue Division) at: proptax@halifax.ca. Applications may also be declined for arrears to the Municipality such as rent or repayment of all or a portion of a cash grant.

The Tax Relief for Non-Profit Organizations Program is administered under Administrative Order 2014-001-ADM. This policy is posted on-line at: halifax.ca/city-hall/legislation-by-laws/administrative-order-2014-001-adm. An overview of the program is available at: halifax.ca/business/doing-business-halifax/tax-relief-non-profit-organizations. If you need help in completing this application form or have questions about your organization's tax status please contact the Grants & Contributions office at 902.490.7191 or email: nonproftax@halifax.ca.

A. Property Identification: Application by Property Owner

The following information **must** be included with this application. Incomplete applications may be declined.

- Proof of property ownership (deed).
- Copy of the organization's Articles of Incorporation or equivalent (Constitution and by-laws, charter, or Act of incorporation).
- A financial statement for the prior fiscal year showing all revenue, expenses, assets and liabilities.
- If applicable, a copy of any lease or license agreement for a non-profit tenant occupying the premises for which you are making application for tax relief. Property assessed on rental income (Income Approach Assessment) should include a copy of the rent roll.

Complete column 1 in Table 1.

List each property using the civic address number and street name (no postal code). If the property does not have a civic number, try to identify the exact location using the street name and Property Identification Number (PID#). The property identification number (PID#) and assessment account number (ANN#) for the property are shown on your annual Notice of Assessment from Property Valuation Services Corporation. If unable to locate these numbers leave the columns blank and HRM will complete. If you are applying for tax relief for more than three (3) properties, include the additional information on a separate page attached to this application form.

Table 1. Property Identification

Column 1	Column 2		
Civic Address of the Property	Property Identification Number (PID#)	Assessment Account Number (AAN#)	Annual Tax
			\$
			\$
			\$
If you do not know the PID#, Assessment Account #, or tax details leave Column 2 blank and HRM staff will complete.			

If your organization leases a portion of your property (land or building) to another registered non-profit you can include the leased area in your application for tax relief. If tax relief is granted, the tenant will receive the same level of tax relief awarded the owner and does not need to submit a separate application. Tax relief is non-transferable; if an owner sells or conveys the property tax relief is revoked. As the owner you are responsible to notify HRM of any change in occupancy. **A copy of the lease must be included with your submission.**

Table 2. Non-Profit Tenants Leasing from Non-Profit Property Owner

Name of Organization	Registration Number	Square feet occupied by Tenant	Lease Enclosed (Yes/No)

Important: If the property is used as an emergency shelter and the address cannot be published to protect the security of residents please note on this application form.

1. Property Use: Programs and Services

Check only one (1) of the following categories to describe your organization's **primary** mission. Typically, this mission statement is included in your Articles of Incorporation, Charter, or Act of Incorporation.

- Housing**
 - Emergency shelter
 - Supportive housing (includes support programs for residents)
 - Affordable housing (independent living with below market value rents/mixed income)
- Emergency Assistance**
 - Food bank or feeding program (“soup kitchen”)
 - Volunteer rescue
 - Donation of clothing or household items (not a retail operation)

3. Authorization

The applicant for tax relief certifies that no party, other than the applicant or occupancy disclosed in this application, has any right (whether through lease, sub-lease or assignment) to occupy the real property for which tax relief is being sought. This application must be signed by an authorized signing officer of the Board of Directors.

Application prepared by:	Signature	Print Name	Date
Board Authorization:	Signature	Print Name	Date

B. Property Identification: Tenant Application

The following information **must** be included with this application. Incomplete applications may be declined.

- Copy of the organization's Articles of Incorporation or equivalent (Constitution and by-laws, charter, or Act of incorporation).
- A financial statement for the prior fiscal year showing all revenues, expenses, assets and liabilities.
- A copy of the signed lease agreement. The lease must be for a minimum term of 5 years with 3 years remaining as of date of application (November 30th).
- Copy of your last tax bill.

Civic Address of the Property	Unit #	Property Identification Number (PID#)	Property Owner Property or Management Company	Annual Tax Paid by Tenant

1. Property Use: Programs and Services

Check only one (1) of the following categories to describe your organization's **primary** mission. Typically, this mission statement is included in your Articles of Incorporation, Charter, or Act of Incorporation.

- Housing**
 - Emergency shelter
 - Supportive housing (includes support programs for residents)
 - Affordable housing (independent living with below market value rents/mixed income)

- Emergency Assistance**
 - Food bank or feeding program (“soup kitchen”)
 - Volunteer rescue
 - Donation of clothing or household items (not a retail operation)
 - Disaster response and emergency preparedness

- Victim services
- Adult or child protection

Community Development

- Child care
- Crime prevention
- Community economic development
- Community development (event, resident or tenancy association, planning)
- Community hall (assorted programming)
- Cultural (event, arts, craft, ethno-cultural, socio-cultural, historical)
- Educational
- Environment
- Health
- Religious or faith-based
- Sport, recreation, leisure (individual or team competition, development of proficiency/skills, participatory instruction, games and social events)
- Service Club (fraternity or sorority)

Other

- Office building for assorted non-profit tenancy
- Fund-raising (eg. retail operation, charitable foundation, international aid)
- If not listed above in any category: _____ [Describe]

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

2. Freedom of Information and Protection of Privacy

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

3. Authorization

The applicant for tax relief certifies that no party, other than the applicant or occupancy disclosed in this application, has any right (whether through lease, sub-lease or assignment) to occupy the real property for which tax relief is being sought. This application must be signed by an authorized signing officer of the Board of Directors.

Application prepared by:	Signature	Print Name	Date
Board Authorization:	Signature	Print Name	Date

C. Submitting the Application

Mail this application form and all support materials (deed, lease, financial statement, Articles of Incorporation etc.) to Halifax Regional Municipality, Grants & Contributions, Finance & Asset Management, PO Box 1749, Halifax, NS B3J 3A5. Or, drop off your application at any HRM Customer Service Centre.

Important

Applications must be post-marked (Canada Post Corporation) or date-stamped by HRM upon receipt. Due to the volume of applications received each year late applications are reviewed after on-time applications and may be declined. If you are using a drop off or courier service request a receipt with proof of delivery (date and time). **The application deadline is November 30th.**

Keep a copy of your application on file for your records.

The review and approval process usually takes one (1) year as of the application deadline. **All amounts due to the Municipality are to be paid until you are notified of the status of your application.**

For Office use only:

<p>Received by Date</p>

<p>Information Received</p> <p><input type="checkbox"/> Financial</p> <p><input type="checkbox"/> Deed / Lease</p> <p><input type="checkbox"/> Articles of Incorporation or equivalent</p>

Methods of Payment

Payments in person:

Payments may be made in person at the following **Customer Service Centres** from 8:30 a.m. to 4:30 p.m. Monday to Friday (except holidays).

40 Alderney Drive — 1st floor — Alderney Gate
Duke Street — Lower Level Scotia Square
7071 Bayers Road — 2nd floor

636 Sackville Drive — Acadia School
Hwy. 7 East Petpeswick — Musquodoboit Harbour
(8:30 a.m. to 4 p.m.)

Payments by mail:

Halifax Regional Municipality
PO Box 1749
Halifax, NS B3J 3A5

Note: Please write **Account Number** on back of cheque or money order
Please make cheque or money **payable to Halifax Regional Municipality**

Payment Drop-Off Locations (cheque and money orders only):

40 Alderney Drive — 1st floor — Alderney Gate
636 Sackville Drive — Acadia School
7071 Bayers Road — 2nd floor
Duke Street — Lower Level Scotia Square

Note: Please write **Account Number** on back of cheque or money order
Please make cheque or money **payable to Halifax Regional Municipality**

Pre-Authorized Payment Options

- **Due date option** — On the due date, the municipality will debit your bank account for the balance due on the bill.
- **Monthly or bi-weekly options** — The municipality will debit your bank account monthly or bi-weekly for a set amount and apply it to your tax account.

For more information call 311 or visit:
halifax.ca/home-property/municipal-payments/preauthorized-payment-plan

Assessment inquiries:

- Provincial Valuation Services Corporation (PVSC), 1-800-380-7775
- Property owners can view detailed information on their assessment by accessing their 'My Property Report' on pvsc.ca using their Assessment Account Number (AAN) and PIN access number, found on your assessment notice.