



## Policy 10

### **TAX EXEMPTIONS FOR COMMUNITY ORGANIZATIONS**

#### **POLICY PURPOSE**

- 10.1 It shall be the policy of the Municipality of the District of Shelburne to have a standard policy for tax exemptions for properties of registered Canadian charitable organizations or non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organizations, when council determines that the organizations is providing a service that might otherwise be a responsibility of council.

#### **POLICY DETAILS**

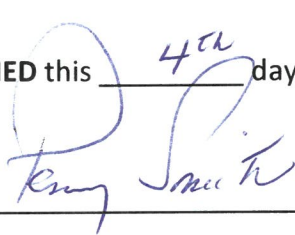
- 10.2 The property of the organizations listed in Schedule "A" that would otherwise be classified as commercial, residential or resource property shall be totally exempt from taxation, including area rates, in the Municipality of the District of Shelburne.
- 10.3 Where a property or part thereof, listed in Schedule "A" ceases to be occupied by the organization or for the purposes set out in the Schedule, total exemption from taxation shall cease and the owner of the property shall immediately be liable for the real property tax on such property or part thereof for the portion of the year then unexpired.
- 10.4 This bylaw shall be reviewed on an annual basis, to examine the tax-exempt status of the properties exempted by this bylaw.
- i. *A completed Schedule "B" must be submitted to the Municipality by January 15<sup>th</sup>, annually, for each community organization to qualify for this tax exemption under this Policy.*

#### **REPEAL**

- 10.7 Tax Exemption Policy adopted by the Council of the Municipality of the District of Shelburne on the 27th day of July, 2015, is hereby repealed.

**THIS IS TO CERTIFY** that the Council of the Municipality of the District of Shelburne duly passed the policy respecting Tax Exemptions for Community Organizations on the 14<sup>th</sup> day of December 2022.

SIGNED this 4<sup>th</sup> day of January, 2023.

  
\_\_\_\_\_

WARDEN

  
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CHIEF ADMINISTRATIVE OFFICER

|                      |                                                                                   |
|----------------------|-----------------------------------------------------------------------------------|
| Approved by Council: | February 27, 2017                                                                 |
| Effective Date:      | April 1, 2017                                                                     |
| Amended:             | January 28, 2019, change to Schedule "A"                                          |
| Amended:             | April 14, 2020, change to Schedule "A"                                            |
| Amended:             | June 15, 2020, 2020, change to Schedule "A"                                       |
| Amended:             | September 14, 2020, change to Schedule "A"                                        |
| Amended:             | November 23, 2020, change to Schedule "A"                                         |
| Amended:             | March 23, 2022, change to Schedule "A"                                            |
| Amended:             | July 27, 2022, change to Schedule "A"                                             |
| Amended:             | December 14 <sup>th</sup> , 2022, Revision of Policy and addition of Schedule "B" |

**Schedule "A"**

| <b><u>Assessment District</u></b> | <b><u>Organization</u></b>                | <b><u>Assessment Account No.</u></b> |
|-----------------------------------|-------------------------------------------|--------------------------------------|
| 1                                 | Ingomar/Roseway Fire Department           | 01854143                             |
| 1                                 | Northeast Harbour Community Hall          | 01855646                             |
| 1                                 | The Leisure Hour Club                     | 04561929                             |
| <hr/>                             |                                           |                                      |
| 2                                 | Birchtown Community Centre                | 03401669                             |
| 2                                 | Black Loyalist Heritage Museum            | 04438442                             |
| 2                                 | Black Loyalist Heritage Museum            | 10486610                             |
| 2                                 | Roseway Community Association             | 04048342                             |
| <hr/>                             |                                           |                                      |
| 3                                 | 3086659 Nova Scotia Limited               | 09717846                             |
| 3                                 | Jordan Bay Community Club                 | 02268841                             |
| 3                                 | Jordan Bay Community Club                 | 08413983                             |
| 3                                 | Sandy Point Community Recreation Group    | 01190466                             |
| 3                                 | Sandy Point Community Recreation Group    | 02601761                             |
| 3                                 | Sandy Point Community Recreation Group    | 09717803                             |
| 3                                 | Sandy Point Community Recreation Group    | 02578549                             |
| <hr/>                             |                                           |                                      |
| 4                                 | Ohio Recreation Centre                    | 02614693                             |
| 4                                 | Ohio Recreation Centre                    | 03606945                             |
| 4                                 | Upper Clyde Social Club                   | 00760331                             |
| <hr/>                             |                                           |                                      |
| 5                                 | Camp Jordan Trustees                      | 00615226                             |
| 5                                 | Jordan Lodge IOOF                         | 02270161                             |
| <hr/>                             |                                           |                                      |
| 6                                 | West Green Harbour Recreation Association | 03401774                             |
| <hr/>                             |                                           |                                      |
| 7                                 | East Sable River Community Centre         | 01354477                             |
| 7                                 | Louis Head Historical Society             | 00758191                             |
| 7                                 | Sable River Community Hall                | 01500791                             |
| 7                                 | Sable River Community Hall                | 04108698                             |

**Schedule "B"**

To be submitted by January 15th, annually.

Name of Community Organization: \_\_\_\_\_

Assessment Account Number: \_\_\_\_\_

Registry of Joint Stocks Number (if applicable): \_\_\_\_\_

If no registry of joint stocks number, please indicate your form of verification:

\_\_\_\_\_ Copy of Deed from property

\_\_\_\_\_ Letter from District Councillor confirming community organization

\_\_\_\_\_  
Name (Printed)

\_\_\_\_\_  
Name (Signed)

\_\_\_\_\_  
Date