



## **TAX EXEMPTIONS FOR COMMUNITY ORGANIZATIONS**

### **POLICY PURPOSE**

It shall be the policy of the Municipality of the District of Shelburne (“Municipality”) to provide a standard policy for tax exemptions for properties owned by a named registered Canadian charitable organization or non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organizations, where Council determines that the organization provides a service that might otherwise be a responsibility of Council.

### **DEFINITIONS**

For the purposes of this Policy:

- a) “Registered Organization” means an organization that is a verifiable named registered Canadian charitable organization or a non-profit organization that is a verifiable legal entity in good standing with the Nova Scotia Registry of Joint Stock Companies.
- b) “Eligible Property” means the property listed in Schedule “A” (by assessment account number) that is owned and used in accordance with this Policy.
- c) “Owner” means the person(s) or entity shown on the property title/deed.
- d) “Reimbursement Amount” is the portion of municipal taxes (including area rates) that would have been payable to the Municipality if not for the Tax Exemption calculated on a daily pro-rated basis from the date the exemption ended to the end of the applicable taxation period (March 31st).
- e) “Tax Exemption” means the exemption from municipal taxation described in this Policy, subject to compliance with all terms and conditions.

### **TAX EXEMPTION SCOPE**

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, subject to ongoing compliance with this Policy.

### **ELIGIBILITY REQUIREMENTS (OWNERSHIP, REGISTRATION, USE)**

To qualify for, and continue to receive, a Tax Exemption under this Policy the Registered Organization must:

- a) provide a Canadian Charitable registration number or Nova Scotia Registry of Joint Stock Companies registration number and proof of good standing; and
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- b) not have any outstanding fees, reports or taxes owed to the Municipality of the District of Shelburne

### **USE**

The Eligible Property must be occupied and used for the purposes described in Schedule “B” and in accordance with this Policy.

### **DUTY TO NOTIFY CHANGES**

The organization must notify the Municipality in writing, without delay, of any change that could affect eligibility, including:

- a) change in legal name;
- b) loss of good standing, dissolution, revocation, or wind-up;
- c) sale, transfer, or other disposition of the Eligible Property;
- d) change in use away from the exempt purpose, as described in Schedule “B”.

Failure to notify may result in cancellation of the Tax Exemption and recovery of taxes as set out in next section. All recovery and adjustments of taxes will be effective the earliest date of which any above noted changes occurred.

### **RECOVERY OF TAX EXEMPTION/PRO-RATED REIMBURSEMENT**

Where a Tax Exemption has been granted for a taxation year and eligibility ends for any reason during that year, the Municipality may:

- a) pro-rate the exemption to the last day the organization remained eligible; and
- b) issue an invoice to the Registered Organization for the Reimbursement Amount.

### **RESPONSIBILITY FOR PAYMENT**

The Reimbursement Amount is payable upon issuance of an invoice and due in accordance with the Municipality’s standard payment terms.

### **REVIEW**

This Policy shall be reviewed annually to examine the tax-exempt status of the properties exempted by this Policy.

### **APPLICATION DEADLINE**

A completed Schedule “B” must be submitted to the Municipality by January 31st annually for each organization seeking exemption under this Policy.

### **VERIFICATION**

The Municipality may request additional documentation at any time to verify eligibility, including proof of:

- a) legal existence and good standing;
  - b) ownership; and
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c) continued qualifying use.

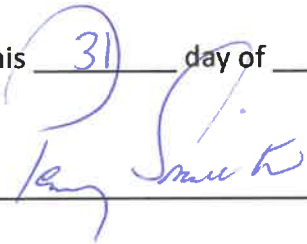
Failure to provide requested documentation may result in suspension or cancellation of the Tax Exemption for that year.

**REPEAL**

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 25<sup>th</sup> day of March 2026.

SIGNED this 31 day of March, 2026.

  
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WARDEN

  
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CHIEF ADMINISTRATIVE OFFICER

Approved by Council: February 11, 2026

Effective Date: April 1, 2026

Amended Date: March 25, 2026 (Amendment: Schedule A updated)

**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	Harbour Fire Department	01855646
1	The Leisure Hour Club	04561929
1	Clyde River Society & Cemetery	00759627
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2	Birchtown Community Centre Association	03401669
2	Black Loyalist Heritage Society	04438442
2	Black Loyalist Heritage Society	10486610
2	Roseway Community Hall	04048342
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3	3086659 Nova Scotia Limited	09717846
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
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4	Ohio Recreation Centre	02614693
4	Ohio Recreation Centre	03606945
4	Upper Clyde Social Club	00760331
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5	Jordan Lodge IOOF	02270161
5	Jordan Bay Community Club	02268841
5	Jordan Bay Community Club	08413983
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6	West Green Harbour Recreation Association	03401774
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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 31st, annually.

**Registered Organization**

**Municipal District** \_\_\_\_\_

Name \_\_\_\_\_ Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Service Provided to the Community:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Registry of Joint Stocks Number: \_\_\_\_\_

Canadian Charitable Registration Number: \_\_\_\_\_

**Eligible Property**

Legal Ownership Name \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

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

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

\_\_\_\_\_  
Date

**For Internal Use Only:**

- \_\_\_ Registration Number and Proof of Good Standing
- \_\_\_ No Outstanding Reports, Fees or Taxes

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Date