

STAFF REPORT

TO: Shelburne Municipal Council
FROM: Val Kean, Community Development Coordinator
APPROVED BY: Trudy Payne, Chief Administrative Officer
DATE: November 23, 2020
SUBJECT: Tax Exemptions for Community Organizations - Revised

ORIGIN

Policy 10, Tax Exemptions for Community Organizations states that 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.

RECOMMENDATION

It is recommended to Council:

THAT the Municipality of the District of Shelburne approve the attached Tax Exemptions for Community Organizations Policy as amended.

BACKGROUND

On October 30, 2020, the Municipality received a letter from the Sandy Point Community Recreation Group requesting that the newly purchased parcel of land, adjacent to their Community Centre property, be considered for tax exemption under the Municipality's exist Tax Exemptions for Community Organizations Policy.

DISCUSSION

Effective October 22, 2020, the Sandy Point Community Recreation Group purchased land, AAN 02578549, adjacent to their active Community Recreation Centre. After receiving a written request from the group staff are recommending that Policy 10 – Tax Exemptions for Community Organizations be amended to include this parcel of land. The purchase of this land will allow the Recreation Group to continue to provide the Municipality and surrounding area with a safe and picturesque property to hold many community and private events.

BUDGET IMPLICATIONS

AAN 02478549 is currently assessed at a value of \$12,500 and is currently resource taxable land. The annual tax invoice would be \$157.50, based on 2020 assessment value and 2020/2021 tax rate of 1.26.

ATTACHMENTS

1. Tax Exemptions for Community Organizations Policy - Revised
2. Letter of Request from Sandy Point Community Recreation Group
3. Property Online Map and Land Registration Information



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 policy shall be reviewed on an annual basis, to examine the tax-exempt status of the properties exempted by this bylaw.

REPEAL

- 10.5 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.

Schedule "A"

<u>Assessment District</u>	<u>Organization</u>	<u>Assessment Account No.</u>
1	Clyde River Busy Bee Club	00889997
1	Ingomar/Roseway Fire Department	01854143
1	Northeast Harbour Community Hall	01855646
1	The Leisure Hour Club	04561929
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2	Birchtown Community Centre	03401669
2	Black Loyalist Heritage Museum	04438442
2	Black Loyalist Heritage Museum	10486610
2	Roseway Community Association	04048342
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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
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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	Camp Jordan Trustees	00615226
5	Jordan Lodge IOOF	02270161
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6	West Green Harbour Recreation Association	03401774
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7	East Sable River Community Centre	01354477
7	Sable River Community Hall	01500791
7	Sable River Community Hall	04108698

Sandy Point Community Recreation Group
1586 Sandy Point Rd.,
Shelburne, N.S. B0T 1W0

Trudy Payne

October 30, 2020

Municipality of the District of Shelburne
Shelburne, N.S.

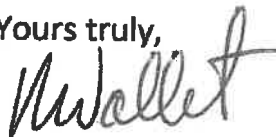
Dear Trudy,

Sandy Point Community Recreation Group has recently completed the purchase of land adjacent to the Sandy Point Community Centre. We are a non profit organization that does much to further community activities in Shelburne County and would like to receive a tax free exemption on PID 80095912.

It was necessary to purchase this neighbouring parcel of land as we hold weddings and community events on the land and wanted to ensure the continuation of such activities.

Please see attached information that will assist in your decision making process. We would appreciate notification as soon as council makes a decision.

Yours truly,



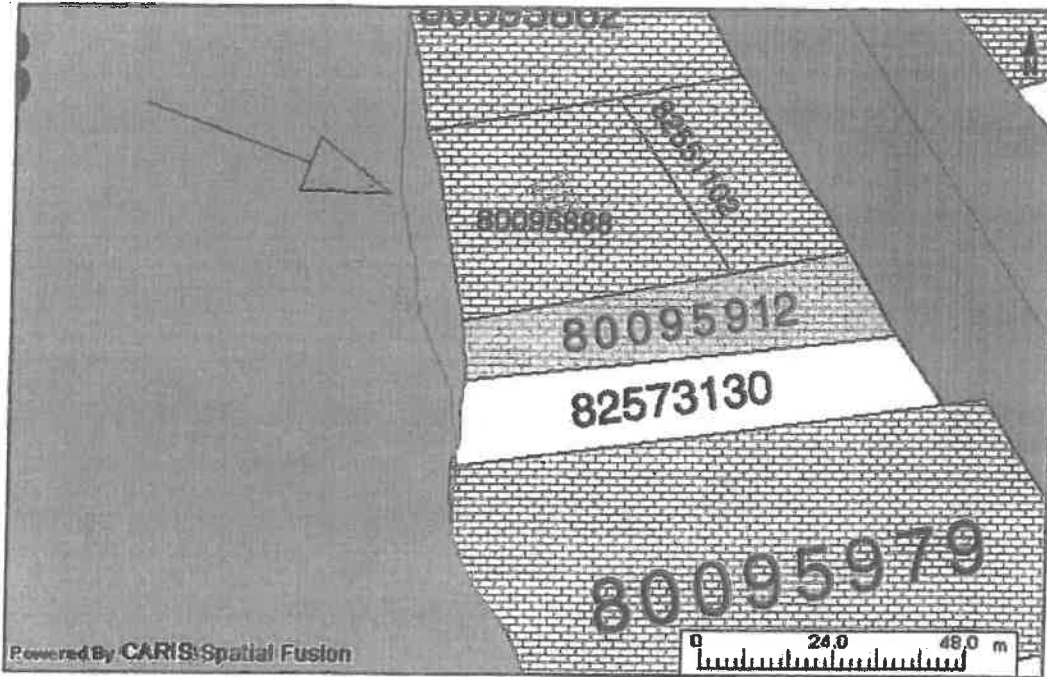
Norman Wallet

Secretary



Property Online Map

Date: Oct 27, 2020 5:09:24 PM



PID:	80095912	Owner:	ALEXANDRA STEPHENSON	AAN:	02578549
County:	SHELBURNE COUNTY		ALEXANDRA OLIVIA STEPHENSON	Value:	\$12,500 (2020 RESOURCE TAXABLE)
LR Status:	LAND REGISTRATION	Address:	SANDY POINT ROAD SANDY POINT		

The Provincial mapping is a graphical representation of property boundaries which approximate the size, configuration and location of parcels. Care has been taken to ensure the best possible quality, however, this map is not a land survey and is not intended to be used for legal descriptions or to calculate exact dimensions or area. The Provincial mapping is not conclusive as to the location, boundaries or extent of a parcel [*Land Registration Act* subsection 21(2)]. THIS IS NOT AN OFFICIAL RECORD.

Property Online version 2.0

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Search Provincial Map Bulletin Board Help

Land Registration View

* Indicates interests inherited on subdivision or re-configuration of parcel

PID	80095912	Parcel Type	STANDARD PARCEL	Status	ACTIVE
Area	9920.0 SQUARE FEET	Parcel Access	PUBLIC	Manag. Unit	MU1602
Lot		Created	Mar 01, 1996 12:00:00AM		
PDCA Status	APPROVED	Municipal Unit	MUNICIPALITY OF THE DISTRICT OF SHELBURNE	Manner of Tenure	NOT APPLICABLE
LR Status	LAND REGISTRATION	LR Date	Oct 22, 2020 05:43:41PM		

Location	County	Primary Location	Source
SANDY POINT ROAD SANDY POINT	SHELBURNE COUNTY	Yes	Not Assigned by Municipality

Comments

Assessment Account	Value	Tax District	Tax Ward	Tax Sub
02578549	\$12,500 (2020 RESOURCE TAXABLE)	030	000	

[Back to Results](#)
[Details View](#)
[Parcel Archive View](#)
[Map View](#)

Registered Interests

Interest Holder (Qualifier)	Interest Holder Type	Mailing Address	Type	Year	Doc #	Book/Page/Plan	Registration Date	NS Non-Resident
ALEXANDRA STEPHENSON	FEE SIMPLE	161 FORT POINT ROAD GUNNING COVE NS CA B0T 1W0	DEED UNDER POWER OF SALE	2014	106144059 View Doc		Nov 12, 2014	No
ALEXANDRA OLIVIA STEPHENSON	FEE SIMPLE	161 FORT POINT ROAD GUNNING COVE NS CA B0T 1W0	DEED	2018	112335089 View Doc		Mar 23, 2018	No

Farm Loan Board - Occupants & Mailing Addresses

Name	Interest Holder Type	Mailing Address
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No Records Found

Benefits to the Registered Interests

Benefit Details	Interest Holder Type	Type	Year	Doc #	Book/Page/Plan	Registration Date
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No Records Found

Burdens on the Registered Interests

Interest Holder (Qualifier)	Interest Holder Type	Mailing Address	Type	Year	Doc #	Book/Page/Plan	Registration Date
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No Records Found

Textual Qualifications on Title

Qualifications Text

Tenants in Common not registered pursuant to the Land Registration Act

Interest Holder (Qualifier)	Interest Holder Type	Mailing Address	Type	Year	Doc #	Book/Page/Plan	Registration Date
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No Records Found

Recorded Interests

Interest Holder (Qualifier)	Interest Holder Type	Mailing Address	Type	Year	Doc #	Book/Page/Plan	Registration Date
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No Records Found

Parcel Description

ALL THAT certain piece of land lying on the western side of the main road through Sandy Point, Shelburne County, in the Province of Nova Scotia, formerly occupied and possessed by John Goodick and bounded as follows:

BOUNDED on the east by the main road;

BOUNDED on the south by a strip of land 50 feet wide extending from the main road along the north line of lands formerly occupied by Freeman Butler to the shore of Shelburne Harbour, and reserved by John Goodick aforesaid, as having been given to Oliver Goodick aforesaid, as a right-of-way to the shore;

BOUNDED on the west by the waters of Shelburne Harbour;