

STAFF REPORT

TO: Shelburne Municipal Council

FROM: Val Kean, Community Development Coordinator

APPROVED BY: Trudy Payne, Chief Administrative Officer

DATE: July 27, 2022

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, to include Louis Head Historical Society AAN #00758191 and;

THAT the Municipality of the District of Shelburne write the tax amount owing, up to \$750.00, on property own by Louis Head Historical Society, AAN #00758191.

BACKGROUND

In June 2022, the Municipality received a letter from the Louis Head Historical Society requesting that the parcel of land, formerly known as the Louis Head Community Church Society, be considered for tax exemption under the Municipality's exist Tax Exemptions for Community Organizations Policy.

DISCUSSION

On January 21, 2022, the Municipality received name change information from Property Valuation Services Corporation that, AAN #00758191, is now owned under the name Louis Head Historical Society. Prior to the name change, this property was owned by the Louis Head Community Church. Religious institutions exempt from property tax, under the *Nova Scotia Assessment Act*, if the property is used for religious or congregational however, because the facility is no longer used for religious services the group changed the name of the Society which prompted them to no longer receive tax exemption. In April 2022, the Society received a Tax Invoice from the Municipality of Shelburne in the amount of \$722.54. After reviewing the information above, staff are recommending that Policy 10 – Tax Exemptions for Community Organizations be amended to include AAN #00758191. Staff are also recommending that Council consider a tax write-off of \$722.54, plus interest, for this property.

BUDGET IMPLICATIONS

AAN #00758191 is currently assessed at a value of \$39,700 and is currently commercial taxable land. The annual tax invoice would be \$722.54, based on 2022 assessment value and tax rate of 1.26.

ATTACHMENTS

1. Tax Exemptions for Community Organizations Policy - Revised
2. Letter of Request from Louis Head Historical Society
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 bylaw 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.

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 27th day of February, 2017.

SIGNED this _____ day of _____, 2017

WARDEN

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"

Schedule "A"

<u>Assessment District</u>	<u>Organization</u>	<u>Assessment Account No.</u>
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	Louis Head Historical Society	00758191
7	Sable River Community Hall	01500791
7	Sable River Community Hall	04108698


Finance Department
Municipality of the District of Shelburne

Re: Louis Head Historical Society
Assessment number - 00758191

We recently received a tax bill (copy enclosed) and realized that our status was changed from "exempt" to "taxable". The Society did a name change in 2021 and a change of officers. Nothing else has changed with the organization. We are struggling to keep up with expenses and maintenance on the building. We did receive a letter from Property Valuation Services in January 2022 advising acknowledgement of the name change. With the change in officers etc., the letter was not reviewed in detail and the part indicating the status was changed to taxable was not noticed and therefore we missed our opportunity to appeal.

We are enclosing a copy of the CRA section indicating the Society's status as "charity". We are asking that our status be changed back to "exempt" to help this small community organization to be able to continue.

Thank you for your consideration.


Lois & Darrell Foster (Directors)

Louis Head Historical Society
PID 80133002
AAN 00758191

1803 West Sable Road

West Sable Rd

1803

