

## STAFF REPORT

**TO:** Shelburne Municipal Council

**FROM:** Robin Smith, Community Development Coordinator

**APPROVED BY:** Val Kean, Director of Economic & Community Development

**DATE:** December 14<sup>th</sup>, 2022

**SUBJECT:** Tax Exemptions for Community Organizations Policy - Revised

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### **ORIGIN**

Revision of Policy 10, Tax Exemption for Community Organizations to consider incorporating an annual renewal process for organizations eligible to receive this exemption.

### **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**

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. Currently, this Policy does not provide direction to staff on how to annually determine accuracy of Schedule "A".

### **DISCUSSION**

Staff have made revisions to Policy 10, Tax Exemption for Community Organizations, to include a clear process for determining the accuracy of Schedule "A" annually. This revision will ensure staff have the proper information annually to ensure all organizations listed in Schedule "A" are still operational and eligible to receive the exemption.

The most ideal documentation to determine the standing of a community organization is a Registry of Joint Stock number; however, in some cases, community organizations are not a registered non-profit group or organization but could still qualify for the tax exemption. Upon consultation with our solicitor, it was suggested that, in these cases, using a deed if the non-profit

owns property/building and if not, confirmation from the District Councillor confirming the group is a non-profit group in their community could be acceptable proof of eligibility to receive this tax exemption.

To streamline this annual renewal process Schedule “B” has also been added to the policy. Community Organizations wishing to receive the tax exemption will be required to submit Schedule “B” to designated staff by January 15<sup>th</sup>, annually, to be eligible for the Tax Exemption for Community Organizations for the following fiscal year.

This policy was circulated to Council via email on December 6, 2022 as per MGA requirements.

### **BUDGET IMPLICATIONS**

There are no budget implications from the policy revision.

### **ATTACHMENTS**

1. Tax Exemptions for Community Organizations Policy - Revised



## 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 \_\_\_\_\_ day of \_\_\_\_\_, 2022.

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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
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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

**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