

STAFF REPORT

TO: Shelburne Municipal Council

FROM: Robin Smith, Community Development Coordinator

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

DATE: February 8th, 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 Clyde River Society & Cemetery AAN #00759627.

BACKGROUND

In January 2023, the Municipality received an email from the Clyde River Society & Cemetery requesting that the parcel of land, AAN#00759627 be considered for tax exemption under the Municipality's existing Tax Exemptions for Community Organizations Policy.

DISCUSSION

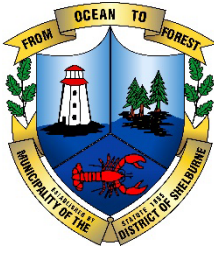
The Municipality received an application from the Clyde River Society & Cemetery to receive tax exemption for AAN#00759627. Prior to a recent name change, this property was owned by the St. Matthews United Church. Religious institutions are exempt from property tax, under the *Nova Scotia Assessment 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 will prompt them to no longer receive the provincial tax exemption. After reviewing the information above, staff are recommending that Policy 10 – Tax Exemptions for Community Organizations be amended to include AAN #00759627.

BUDGET IMPLICATIONS

AAN #00759627 is currently assessed at a value of \$143,500.

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 15th, 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 14th day of December 2022.

SIGNED this _____ day of _____, 2022.

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"
- Amended: July 27, 2022, change to Schedule "A"
- Amended: December 14th, 2022, Revision of Policy and addition of Schedule "B"
- Amended: February 8th, 2023, 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
1	Clyde River Society & Cemetery	00759627
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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