



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Policy adopted by the Council of the Municipality of the District of Shelburne on the 27th day of July, 2015, is hereby repealed.

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 16th day of September, 2020



WARDEN



CHIEF ADMINISTRATIVE OFFICER

Approved by Council:	February 27, 2017
Effective Date:	April 1, 2017
Amended Date:	January 28, 2019, change of Schedule "A"
Amended Date:	April 14, 2020, change of Schedule "A"
Amended Date:	June 15, 2020, change of Schedule "A"
Amended Date:	September 14, 2020, change of Schedule "A"

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
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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