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**TITLE:** Tax Exemption Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03800-04

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**APPROVAL DATE:**

**CAO Signature:** \_\_\_\_\_

**PURPOSE:**

The purpose of this policy is to provide relief of current taxes for property of qualifying registered Canadian charitable organizations and/or non-profit organizations as defined within this policy and as specifically identified on the appendices attached.

**AUTHORITY:**

This policy is authorized under Part IV, Sections 69A and 71, *Municipal Government Act*, as amended from time to time.

**DEFINITIONS:**

For the purpose of this policy:

**Qualifying non-profit organization** means:

- a registered Canadian charity [Canadian Revenue Agency] if the property being exempted is used directly and solely for a charitable purpose;
- a non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization.

**POLICY STATEMENT:**

**Tax Exemption – Charitable and Non-profit Community Organizations**

- a. Council may, at its discretion, provide a tax exemption to qualifying non-profit organizations demonstrating services to the residents of the Town of Amherst.
- b. In order to be considered for a tax exemption, all organizations or institutions must apply in writing to the Town of Amherst by January 31 of each year by completing Appendix C. Included with the application will be the annual financial statements for the most recent fiscal year. Exemptions granted will be based on the financial need of the organization or institution.
- c. The property of the organizations named in Appendices A and B to this policy shall be exempt or taxed in accordance with the particular appendix.
- d. The partial or total exemption provided in paragraph 4. c. shall apply only to that portion of the property specified in the appendix.

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- e. When a property, or part thereof, listed on an appendix to this policy ceases to be occupied by the association or for the purposes set out in the appendix, or if not in good standing, then the partial or 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 expired.

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## **APPENDIX A**

Properties of a named registered Canadian charitable organization and that is used directly and solely for a charitable purpose be exempt from taxation under Section 71(1) (a) of the Municipal Government Act and from area rates in accordance with Section 71(5) of the Municipal Government Act, to the extent set out in the last two columns of this appendix. Properties in Appendix A can be Residential or Commercial assessed. The exemption for these properties is 100% of the commercial or residential taxes.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	CHARITABLE NUMBER
Land and Building 25 Park St.	Bright Beginnings Child Care Centre	00064017	106708126
Land and Building 1 Rupert St.	Amherst & District Residential Services Society	00635928	854331394
Land and Building 16 Station St.	Bridge Adult Services Society	03030563	852586551
Land and Building 20 Havelock St. 4 Ratchford St.	Trinity-St. Stephen's United Church	044053074	130164007
Land and Building 82 Willow St.	Amherst and District Residential Services Society	05127858	854331394
Land and Building 44 Park Street	Cumberland County Transition House	03533654	106995624

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## **APPENDIX B**

Properties of non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations that are assessed as taxable commercial property be reduced to the tax that would otherwise be payable if the property were residential, inclusive of area rates under Section 71(2) of the Municipal Government Act, to the extent set out in the last two columns of this appendix. Properties in Appendix B can only be assessed Commercial. The exemption for these properties is the difference between the amount of commercial taxes and residential taxes.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER
Land and Building 20 Lawrence St	Amherst Masonic Society	00064149
<del>Land and Building 3 Robie St.</del>	<del>Cumberland Columbia Club</del>	<del>01030914</del>
<del>Parking Lot 4-6 Robie St.</del>	<del>Cumberland Columbia Club</del>	<del>01030906</del>
<del>Parking Lot 5 Robie St.</del>	<del>Cumberland Columbia Club</del>	<del>01076573</del>
<del>Parking Lot 7 Robie St.</del>	<del>Cumberland Columbia Club</del>	<del>03256952</del>
Land and Building 5 Electric St.	Amherst Lions Club	05127807
Land and Building 45 Prince Arthur St.	Amherst Curling Club	00064009
Board Room and Counselling Rooms 41 Russell Street (Commercial portion only)	Cumberland County Transition House Association	07419112
Land and Building 80 Church Street (Commercial portion only)	Tantramar Community Radio Society	00005045
Playground 36 Hickman St	Amherst Lions Club	04641027

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## **APPENDIX C - APPLICATION**

### 1. ORGANIZATION OR INSTIUTION INFORMATION

Name of Organization/Institution: \_\_\_\_\_

**Civic Address:** \_\_\_\_\_

**AAN:** \_\_\_\_\_

Full Mailing Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

2. Are you a registered Canadian Charitable Organization? YES \_\_\_\_ NO \_\_\_\_

If so, what is your Charitable number: \_\_\_\_\_

3. Are you a non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organization? YES \_\_\_\_ NO \_\_\_\_

4. Attached are our most recent financial statements: YES \_\_\_\_ NO \_\_\_\_

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5. If your organization were NOT to receive the property tax exemption, what impact would this have on your organization?

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6. What social and financial benefit does your organization provide to the community? What would the community lose if this organization did not exist?

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7. What other services and/or support does the Town provide to this organization?

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Please drop off at Town Hall, located at 98 Victoria Street East, or mail to P.O. BOX 516 Amherst, NS B4H 4A1. Direct all enquiries to the Revenue Officer, 902-667-6514.

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## ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
<b>Director of HR &amp; Customer Services</b>	The Director will: <ul style="list-style-type: none"> <li>a. Ensure applications are received annually and that club exemptions are applied to accounts after the annual operating budget is approved.</li> </ul>
<b>Revenue Officer</b>	The Revenue Officer will: <ul style="list-style-type: none"> <li>a. Notify the Director of changes to be considered;</li> <li>b. Administer and facilitate the application of the tax exemption policy to qualifying organization tax accounts in accordance with the policy.</li> </ul>

For Administrative Use Only:

## VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
<b>Policy reviewed for preparation of 2023/24 operating budget:</b> remove Cumberland Columbia Club from Appendix "B" due to sale of properties.	Crossman: Director, HR and Customer Services	Council	

Minutes Reference Date: June 25, 2018 May 25, 2020