
DEPARTMENT: CORPORATE SERVICES

TITLE: **Tax Exemption Policy**

Minutes reference date: June 25, 2018

PURPOSE:

1. 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:

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

DEFINITIONS:

3. 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:

4. 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 D. 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, B and C 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.
- 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.

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.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	CHARITABLE NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION
Land and Building 25 Park St.	Bright Beginnings Child Care Centre	00064017	106708126	The Whole	100%
Land and Building 1 Rupert St.	Amherst & District Residential Services Society	00635928	854331394	The Whole	100%
Land and Building 16 Station St.	Bridge Adult Services Society	03030563	852586551	The Whole	100%
Land and Building 1 Ratchford St.	Trinity-St. Stephen's United Church	04405301	130164007	The Whole	100%
Land and Building 82 Willow St.	Amherst and District Residential Services Society	05127858	854331394	The Whole	100%

APPENDIX B

Properties of non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations and which in the opinion of Council provide a service to the municipality that might otherwise be a responsibility of Council *be* exempt from taxation under Section 71(1) (b) of the Municipal Government Act to the extent set out in the last two columns of this appendix.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	CHARITABLE NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION

APPENDIX C

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.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION
Land and Building 20 Lawrence St	Amherst Masonic Society	00064149	The Whole	100%
Land and Building 3 Robie St.	Cumberland Columbia Club	01030914	The Whole	100%
Parking Lot 4 – 6 Robie St.	Cumberland Columbia Club	01030906	The Whole	100%
Parking Lot 5 Robie St.	Cumberland Columbia Club	01076573	The Whole	100%
Parking Lot 7 Robie St.	Cumberland Columbia Club	03256952	The Whole	100%
Land and Building 5 Electric St.	Amherst Lions Club	05127807	The Whole	100%
Land and Building 45 Prince Arthur St.	Amherst Curling Club	00064009	The Whole	100%
Board Room and Counselling Rooms 41 Russell Street	Cumberland County Transition House Association	07419112	The Whole of Commercial Portion	100%
Land and Building 80 Church Street	Tantramar Community Radio Society	00005045	The Whole of Commercial Portion	100%
Playground 36 Hickman St	Amherst Lions Club	04641027	The Whole	100%

APPENDIX D - 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 ____

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

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

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

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 Office, 902-667-6514.