

Municipality of the District of St. Mary's

Non-Profit Organization Property Tax Exemption Policy

1. Purpose

The Municipality of the District of St. Mary's recognizes the valuable societal contributions of local non-profit organizations in the community. The intent of this policy is to provide a standard method for exemption of current property taxes for property(s) of a qualified local non-profit organization so they can continue to provide necessary services, support and/or charitable programs to residents.

2. Authority

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

3. Conditions for Eligibility

- 3.1 The qualified local non-profit organization must
 - 3.1.2 show need for financial relief; and
 - 3.1.3 have an assessment of less than \$300,000; and
 - 3.1.4 be an actively registered non-profit organization with the NS Registry of Joint Stocks; and
 - 3.1.5 maintain its facilities and not let the facilities become derelict; and
 - 3.1.6 demonstrate that it provides benefits to local municipal residents; and
 - 3.1.7 hold at least a minimum of 2 active community events each year; and
 - 3.1.8 be consistent with the needs of the community; and
 - 3.1.9 allow the St. Mary's Municipal Recreation Department to periodically host events such as day camps or special programming.

4. Policy Details

- 4.1 The property of the organizations listed in the *Approved Organizations List* (Schedule A) that would otherwise be classified as commercial, residential or resource property shall be exempt from taxation and area rates (excluding utility fees), in the Municipality of the District of St. Mary's.
- 4.2 Each of the properties identified in the *Approved Organizations List* (Schedule A) are exempted upon the condition that, and only for so long as, the property (or portion of the property, in the case of a partial exemption from taxes and rates) meets the conditions of eligibility set out for the part of the policy.
- 4.3 Where a property, or portion of the property, listed in the *Approved Organizations List* (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 and any area rates on such property for the portion of the fiscal year then unexpired.



4.4 Owners of the properties listed in the *Approved Organizations List* (Schedule A) shall report to the Municipality's Municipal Clerk, any change in the status of the ownership or use of the property for the portion of the fiscal year then unexpired.

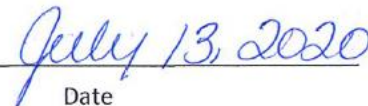
5. Application and Approval Process

- 5.1 The organization shall make a formal request in writing to Council by submitting a completed *Non-Profit Property Tax Exemption Application Form* (Appendix A) and attaching a copy of their most recent financial statements.
- 5.2 Council will review the new applications and the *Approved Organizations List* (Schedule A) annually at a meeting of Council to ensure the organizations meet the listed criteria for eligibility.
- 5.3 Once the *Approved Organizations List* (Schedule A) is reviewed and accepted by Council, it may be approved by way of motion at the Annual General Meeting of Council.
- 5.4 Approved organizations must provide financial documents as requested to maintain their approved status.



Municipal Clerk





Date



Schedule A- Approved Organizations List

Properties of non-profit entities, charitable, educational, recreational, religious, cultural or sporting organizations and which in the opinion of Council provides a service to the Municipality that might otherwise be a responsibility of Council, may be exempt from taxation under Section 71 (1) (b) of the *Municipal Government Act* to the extent decided by Council.

Account Number	Name	Property Description	Notes



Appendix A- Non-Profit Property Tax Exemption Application Form

1. Organization Information:

Name of organization: _____

Civic Address: _____

Assessment Account #: _____

Full Mailing Address: _____

Contact Person: _____

Email Address: _____

Telephone Number: _____

2. Is your organization actively registered with NS Joint Stocks? Yes No Joint Stocks #: _____

3. Are you a non-profit community, charitable, educational, recreational, religious, cultural or sporting organization? Yes No

4. Have you attached your 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 financially or any other way?

What impact would this have on events that you hold?

6. What social and financial benefits does your organization provide to the community? What programs/events would the community lose out on if this organization did not exist?

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

- Grant writing
- Financial support
- Training
- Other: Please specify _____

Please drop your application off at the Municipal Office, located at 8296 Hwy 7, or mail to P.O. BOX 296 Sherbrooke, NS B0J3C0. For any other inquiries call the office at 902-522-2049