
TAX EXEMPTION POLICY

1. PURPOSE

- 1.1. To provide a single policy directing the tax reduction or exemption of eligible properties located within the Region of Windsor and West Hants Municipality (or name of the Regional Municipality given as per Section 11 of the Region of Windsor and West Hants Municipality Act), effective April 1, 2020, in accordance with Section 71 of the *Municipal Government Act*.

2. DEFINITIONS

- 2.1. "Annual Tax Exemption Property Listing" is the list of properties eligible for exemption as per the Tax Exemption Policy and approved by Council.
- 2.2. "Council" means the Council of the Region of Windsor and West Hants Municipality (or name of the Regional Municipality given as per Section 11 of the Region of Windsor and West Hants Municipality Act), effective April 1, 2020.
- 2.3. "Exempt" means the release from obligation to pay whole or a portion of taxes excluding rates for sewer, water, road maintenance, area rates and special tax arrangements.
- 2.4. "Municipality" means the Region of Windsor and West Hants Municipality (or name of the Regional Municipality given as per Section 11 of the Region of Windsor and West Hants Municipality Act), effective April 1, 2020.
- 2.5. "Non-Profit Organization" means an association, club, society which are not registered charities, and are organized and operated exclusively for social welfare, civic improvement, pleasure, recreation, or any other purpose except profit. A non-profit organization must be registered and in good standing with the Joint Registry of Stocks of Nova Scotia.
- 2.6. "Registered Charity" means a charitable organization, public foundation, or private foundation that is created and resident in Canada. The charity must use its resources for charitable activities and purposes for the relief of poverty, the advancement of education, the advancement of religion or other purposes that benefit the community. A registered charity must be registered with the Canadian Revenue Agency.
- 2.7. "Tax Reduction" means a reduction in the amount of taxes payable on a property from the amount calculated using the commercial tax rate to the amount calculated using the residential tax rate.

3. POLICY

- 3.1 Council may, by resolution, identify by assessment account number and description, certain properties, which are exempt from taxes levied by the Municipality or which may qualify for a tax reduction.
- 3.2 Unless the description of the property in the Annual Tax Exemption Property Listing identifies that the tax exemption applies in regards to a specific

TAX EXEMPTION POLICY

portion of the assessment for the property, the exemption is for 100% of the taxes levied by the Municipality. Where the description of a property in the Annual Tax Exemption Property Listing makes reference to a portion of the assessment, the property is exempt from such taxes only to the extent of the portion referenced.

- 3.3 Each of the properties identified in the Annual Tax Exemption Property Listing is exempted upon the condition that it meets the eligibility requirements of its particular classification.
- 3.4 When a property listed in the Annual Tax Exemption Property Listing ceases to meet the applicable conditions of eligibility for the tax exemption or reduction as per this Policy, the tax exemption or reduction will cease and the owner of the property will immediately be liable.
- 3.5 Owners of the properties listed in the Annual Tax Exemption Property Listing will report to the Municipality Treasurer and change in the status of ownership or use of the property which would affect or could reasonably be interpreted as affecting its eligibility for tax exemption or reduction status pursuant to this Policy within thirty (30) days of such change.
- 3.6 This Policy will apply to taxes payable or would otherwise be payable for the fiscal year April 1, 2020 – March 31, 2021 and each subsequent fiscal year thereafter.

4. CLASSIFICATION and REQUIREMENTS

- 4.1 Registered Canadian Charity – property of a registered Canadian charitable organization that is used directly for charitable purpose. These properties may be eligible for tax exemption.
- 4.2 Nonprofit – property of a non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization, if, in the opinion of Council, the organization provides a service that might otherwise be a responsibility of the Municipality. These properties may be eligible for tax exemption.
- 4.3 Nonprofit Commercial – commercial properties of any non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization. These properties may be given a tax reduction from the commercial to residential rate on all or part of the taxable commercial property, provided they have submitted appropriate documentation.

5. APPLICATION

- 5.1 A request for tax exemption or reduction must be submitted to the Municipality in writing. The request should include the property assessment number, property identification description (PID), property description, purpose or use of the property (including a description of activities of the property), the class under which the exemption or reduction is being requested (as identified in Section 4), and proof of current registration with Canada Revenue Agency as a charity or the Registry of Joint Stocks of Nova

TAX EXEMPTION POLICY

Scotia. If the property is leased to a non-profit organization or registered charity, a copy of the lease agreement should be included with the application.

- 5.2 The request for tax exemption or reduction will be given to Council for consideration of approval.

6. ANNUAL REQUIREMENTS

- 6.1 Owners of properties listed in the Annual Tax Exemption Property Listing will, on or before February 28th of each year, provide a statement that the property use remains the same, the intent is to remain on the tax exemption list and they will provide a copy of their status as a registered charity or as active with the Registry of Joint Stocks of Nova Scotia date within the last twelve (12) months.

7. REMOVAL OF EXEMPTION

- 7.1 Tax exemption or reductions will be automatically removed when a property changes ownership. The new owners must submit a new written application for tax exemption or reduction to be approved by Council.
- 7.2 Properties who fail to submit annual requirements by February 28th will be recommended to Council for removal from the Annual Tax Exemption Property Listing and will not be eligible again until the following fiscal year.
- 7.3 The Municipality does not retroactively exempt a property's prior years taxes, that previously missed the reporting deadline.
- 7.4 When a property changes status or use and is removed from exemption, the property owner shall be responsible for the taxes for the portion of fiscal year remaining.

8. REVIEW

- 8.1 Council will review the Annual Tax Exemption Property listing annually during budget deliberations for approval.

9. REPEAL

- 9.1 The Tax Exemption Policy, COFN-004.00, as amended to September 10, 2019 of the former Municipality of the District of West Hants is here by repealed effective April 1, 2020.

TAX EXEMPTION POLICY

I, Rhonda Brown, Municipal Clerk of the Region of Windsor and West Hants Municipality, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Region of the Windsor and West Hants Municipality at a meeting duly called and held on the 24th day of February, 2020.

R. N. Brown
Municipal Clerk

<i>Adoption</i>	
Notice to Council:	February 10, 2020
Approval:	February 24, 2020
Description: Initial approval of the Tax Exemption Policy, RCOFN-002.00. Approved by the Co-ordinating Committee of the Region of Windsor and West Hants Municipality.	