

MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL	AM - 1.4.12
Section MUNICIPAL SERVICES	Subject Tax Exemption and Reduction Policy

1. Purpose

The purpose of this Policy is to provide relief of current taxes and area rates for:

- (a) property of qualifying non-profit organizations as defined within this policy and as specifically identified on appendices attached;
- (b) the taxes or a portion of the taxes payable on a building destroyed or partially destroyed by fire, storm, or otherwise proportionate to the reduction in assessed value;
- (c) the Annapolis County Water Utility.

2. Authority

This policy is enacted pursuant to Part IV, Sections 69A and 71, *Municipal Government Act*, as amended.

3. Definitions

For the purposes of this policy:

Qualifying Non-profit Organizations means – a registered Canadian charity [*Can. Revenue Agency*] (if the property being exempted is used directly and solely for a charitable purpose);

OR

a non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization (if, in the opinion of the council, the organization provides a service that might otherwise be a responsibility of the council).

Tax Reduction means – a reduction from commercial tax rates to residential tax rates.

4. Tax Exemption – Charitable and Non-profit Community Organizations

- (a) Municipal Council may, at their discretion, provide a tax exemption or tax reduction to qualifying non-profit organizations demonstrating service to the residents of the County of Annapolis.
- (b) When a property listed in this policy ceases to be owned by the organization named or ceases to be used for the purpose for which the exemption or reduction was granted, the exemption or reduction shall cease and the owner shall immediately be liable for the full property tax and area rates on the entire property for the remainder of the current taxation year and all future taxation years.
- (c) New applications for tax exemptions must be received prior to February 28th of each year for the upcoming taxation year. Any applications received after this deadline shall be considered for the subsequent taxation year.
- (d) Notwithstanding § 4 (c) above, a property which is disqualified from tax exempt status under the *Assessment Act* may submit an application for exemption at any time.

5. Building Destroyed or Partially Destroyed

- (a) For a building that has been destroyed or partially destroyed by fire, storm, or otherwise, the County of Annapolis shall request Assessment Services to provide a new valuation for the purposes of this policy reflecting the reduction in value due to damage. Such reductions do not cover tax arrears.

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(b) If the owner of the property is found guilty of arson, or if the County has reasonable and probable grounds to believe that the owner willfully and intentionally caused the property damage, the tax reduction shall be denied / revoked and the full taxes shall become due and payable with interest accrued thereon.

Municipal Clerk’s Annotation for Official Policy Book
I certify that this policy was adopted by Municipal Council as indicated below:
Seven (7) Day Notice **Approved March 8, 2022**
Council Approval **Approved March 15, 2022**

Carolyn Young **March 16, 2022**
Municipal Clerk Date
At Annapolis Royal Nova Scotia

Approved April 19, 2011

Amended 2011/06/21; 2011/10/18; 2012/03/20; 2012/08/21; 2013/02/19; 2013/05/21; 2014/04/15; 2014/07/15; 2015/04/21; 2015/06/16; 2016/02/16

Amendments:

Feb. 16, 2016

- added in District 10 – Carleton Road Industries, 11 Prince St., Lawrencetown
- deleted Section 6 which exempted water utilities
- deleted – Carleton Road Industries, 3306 Highway 201, Centrelea (sold)

Feb. 22, 2017

- deleted Parker’s Cove United Baptist Church (AAN 03231399) as this property has been sold to a private individual;
- moved Trustees of Tupperville School Building (AAN 03392295) and Tupperville Community Hall Association (AAN 04692225) to District 4 and added assessment account numbers; and
- moved Bridgetown and Area Historical Society (AAN 1854275) to District 7.

June 20, 2017

- deleted Clementsvale and District Recreation Commission Prop. #803 394 336 and Prop. #810-548-543 as these properties have been sold to private individuals

Feb. 20, 2018

- added in District 10 – Carleton Road Industries, 468 Main St., Lawrencetown
- deleted in District 10 - Carleton Road Industries, 7.41 ac land / building Prop. #1007-031-912, Lawrencetown

Mar. 20, 2018

- added in District 7 – Paradise Community Hall Assoc, Land Highway 1, Paradise AAN#10638887

July 18, 2018

- deleted the words ““*or tax reductions*” in Sub-section 4 (c); and
- added “**and #510-699-789**” listing for Fundy Community Recreation Club

Mar. 26, 2019

- added in District 2 – Margaretsville Shore Society 37 Haddock Alley, Parcel HMQ-1A Margaretsville Buildings Prop. #203-390-616

Feb. 18, 2020

- added in District 10 – Carleton Road Industries Land Dining (Restaurant) 465 Main St., Lawrencetown AAN 2470853
- changed in District 7 – “Paradise Women’s Institute” to “Paradise Historical Society”
- changed in District 9 – “United Baptist Church (Twelve Baskets Food Bank)” to “Nictaux Baptist Church (Twelve Baskets Food Bank)”

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July 21, 2020

- added in District 7 – Paradise Historical Society (including AAN 10859220 and 10859239)

March 2021

- added in District 2 – Mount Hanley & District Schoolhouse Museum Society AAN#09812881
- deleted in District 2 - Genesis Christian Ministries Prop. #203-325-318
- deleted in District 6 - Upper Clements Parks Society (3 properties) Prop# 607-008-457; Prop# 610-415-098; Prop. # 607-033-214

June 2021

- deleted in District 6 - HMCS/CFB Cornwallis Military Historical Association, Lot 97-2 Bldg. 413 Museum, 726 Broadway Ave., Cornwallis Park Prop. #607-041-403

March 2022

- moving Middleton & District Lions Club – Prop #903-228-819 from district #8 to #9
- moving The Keith Lodge Prop #804-561-856 from district #9 to #8.
- adding in District 8 – Bear River of Trade, Lot 95-1CDEF, 100 Wharf Street Prop. #807-029-330

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Full Tax Exemption

<u>Organization</u>	<u>Description</u>	<u>Incorp #</u>
In District #1		
Kinsman Club of Kingston – Greenwood Field Card #05969000	Land, Hall and Other Building at Wilmot Prop. #104-965-086	1275916
Melvern Square & Area Community Association (1988) Field Card #05500000	Land and Community Centre at Melvern Square 165 Bridge St. Prop. #103-394-018	1848245
Melvern Square & Area Community Association (1988) Field Card #05504000	Land and Community Hall at Melvern Square Prop. #109-900-276 Bridge St.	1848245
In District #2		
Forest Glade Community Club	Land – Forest Glade Prop. #201-540-572	1750415
Forest Glade Community Hall Field Card #05309000	Land, Community Hall and Other Building at Forest Glade Prop. #201-540-599	1750415
Margaretville Community Hall Society Field Card #05185000	Land at Margaretville Prop. #200-890-022	1280358
Margaretville Community Hall Society Field Card #05173000	Land and Building at Margaretville Prop. #203-024-466	1280358
Margaretville Shore Society	37 Haddock Alley, Parcel HMQ-1A Margaretville Buildings Prop. #203-390-616	79986892 2RR0001
Mount Hanley & District Schoolhouse Museum Society	2130 Mount Hanley Rd., Mount Hanley Land and building AAN 09812881	81365514 9RR001
Port George District Lighthouse Society	Land/lighthouse Port George Prop. #203-390-551	3027988
Port George Regional Recreation Centre Field Card #06362001	1.32 Acres Land & Community Hall at Port George Prop #206-338-984	1756504
Wilmot Community Group Field Card #06186000	Land and Community Hall at Wilmot Prop. #204-964-969	1815847
In District #3		
Clarence Community Club Trust Field Card #07252000	Land and Community Hall at Clarence East Prop. #300-794-163	1742981
Hampton Social and Recreation Society Field Card #07874000	Land and Community Hall at Hampton (Bayshore Rd) Prop. #301-870-521	1846472
Hampton Lighthouse Society	Land/lighthouse Hampton Prop. #303-390-659	3060949
Mt. Rose Community Club Trustees	Land and Community Hall Mount Rose Prop #303-344-231	3051697
Port Lorne Community Centre SAP#11714	Land & Hall Port Lorne Prop #303-789-004	3061761

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In District #4		
74th Crusaders Motorcycle Touring Club Field Card #17273000	Land and Building (Boat Club) at Lequille Prop. #400-092-193	1481297
Granville Ferry Community Hall Field Card #10510000	Land and Community Hall at Granville Ferry Prop. #401-787-373	1267453
Granville Centre Community Club Trustees SAP#0000105720	Land & Hall 5650 #1 Hwy Granville Centre Prop. #404-371-178	3080694
Moschelle Community Hall Society Field Card #17216000	Land and Community Hall at Moschelle Prop. #403-620-956	2340493
Round Hill & District Recreation Commission Field Card #17128	Land and Community Hall at Round Hill Prop. #405-147-883	1286421
Round Hill Hall Company Field Card #17064000	Land and Community Hall at Round Hill Prop. #704-064-089	1286421
Trustees of Tupperville School Building SAP#114906	School Museum Land – 2663 Highway 201 AAN 03392295	3006590
Tupperville Community Hall Association Field Card #16859000	0.05 Acres Land and Community Hall at Tupperville AAN 04692225	2046824
In District #5		
Fundy Community Recreation Club Field Card #08358000	Land and Community Hall at Young's Cove Prop. #501-618-237 and #510-699-789	1755952
Fundy Community Recreation Club Field Card #08333000	0.69 Acres Land at Young's Cove Prop. #505-042-887	1755952
Habitation New Horizons Club Field Card #09316000	Land and Building at Port Wade Prop. #501-835-939	1267940
Litchfield-Delaps Cove Community Hall Association Field Card #09670000	Land and Community Hall at Litchfield Prop. #502-566-281	1732031
Lower Granville Community Hall Field Card #09556000	Land and Community Hall at Port Royal Prop. #502-613-077	1765193
Parker's Cove Fundy Thread and Thimble Field Card #09962000	Land and Building at Parker's Cove Prop. #500-811-734	1964798
Parker's Cove United Baptist Church SAP#106772	Land – 614 Milbury Lake Rd Young's Cove Prop. #502-021-897 AAN# 02021897 PID # 05136387	1078153 18RR0001
In District #6		
Cornwallis Park Recreation & Parks Society SAP#0000103275	Resource General for Land at Martingale Place Deep Brook Prop. #607-042-566	86385073 1RR0001
Cornwallis Park Recreation & Parks Society SAP#0000103274	Commercial Land at 285 Shady Lane Cornwallis Park Prop. #607-042-647	86385073 1RR0001

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Cornwallis Park Community Assoc.	Community Centre Cornwallis Park Prop. #609-146-415	3012134
Deep Brook / Waldec Lions Club Field Card #11245000	23 Acres Land and Building at Deep Brook Prop. #603-394-212	2504520
Upper Clements & District Community Council Field Card #18034000	Leased Land, Hall and Other Building at Upper Clements Prop. #601-188-283	1532146
In District #7		
Bridgetown and Area Historical Society (effective April 1, 2015)	<u>12 Queen Street, Bridgetown</u> (James House Museum) AAN 1854275	1253941
Centrelea Community Club Field Card #16747000	Land and Community Hall at Centrelea Prop. #700-704-296	2093393
Centrelea Community Club SAP#118519	Lot 1 – Land Highway 201 Centrelea Prop. # 709-800-204	2093393
Paradise Historical Society Field Card #07664000	Land and Building at Paradise Prop. #703-394-077 (including AAN 10859220 and 10859239) 3317879	3317879
Paradise Community Hall Assoc. Field Card #07686000	Land and Community Hall at Paradise Prop. #703-653-617	1759696
Paradise Community Hall Assoc.	Land, Highway 1, Paradise ANN 10638887	1759696
Saint Anne's Anglican Youth Camp Field Card #16417000	2.5 Acres Leased Land and Buildings at Gibson Lake Prop. #709-554-017	1285879
West Paradise Community Club Field Card #16239000	Land and Community Hall at West Paradise Prop. #704-874-951	1768883
In District #8		
Bear River Board of Trade	Land & Windmill Bldg. 100 Wharf Rd Prop. # 805-396-395	1647197
Bear River Board of Trade	Lot 95-1 CDEF – 100 Wharf Rd Prop. #807-029-330	
Bear River Community Crafts & Recreation Field Card #12344000	Land & Building (fmr Oakdene School) at Bear River Prop. #803-394-239	2453306
Clementsvalle & District Recreation Commission Field Card #12677000	2 Acres Land and Hall at Clementsvalle Prop. #800-644-714	1574617
Community Hall Trustees (Maitland Bridge) Field Card #117560000	Land and Community Hall at Maitland Bridge Prop. #800-889-717	1699201
Milford Area Community Association Field Card #13224000	Community Hall at South Milford Prop. #803-233-588	1281442
The Keith Lodge, No. 16, AF & AM Field Card #12325000	Land and Lodge Hall at Bear River Prop. #804-561-856	1280832

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In District #9		
Middleton & District Lions Club	Land Nictaux Prop. #903-527-794	1281400
Middleton & District Lions Club	Land and Hall at Nictaux Falls Prop. #903-228-819	1281400
Nictaux Baptist Church (Twelve Baskets Food Bank) SAP#115013	Land (Lot 8 Plan AC52) Buildings – Food Bank Highway 10 – Nictaux Prop #904-712-498	2169103
In District #10		
Annapolis Co Family Resource Centre Customer # 131401	10 Middle Road, Lawrencetown SAP# 131401	86686497 8RR0001
Brickton Community Hall Field Card #07413000	Land and Community Hall and Other Building at Brickton Prop. #1000-475-173	1767300
Carleton Road Industries Assoc. SAP #101188	Lot 2 – Land Lawrencetown Prop #1007-028-016	1285160
Carleton Road Industries Assoc. SAP # 108130	Land & Building 468 Main St., Lawrencetown AAN 1003-216-667	1285160
Carleton Road Industries Assoc. SAP # 111610	Land & Dwelling 455 Main St., Lawrencetown Prop # 05125166 AAN 04225546	1285160
Carleton Road Industries Assoc.	<u>Land, 11 Prince St., Lawrencetown</u> <u>AAN 00260827</u>	1285160
Carleton Road Industries Assoc.	Land Dining (Restaurant), 465 Main St., Lawrencetown AAN 2470853	1285160
Christian Community Council of Nova Scotia Field Card #13889000	Land and Buildings, 37 Old Lodge Rd., Lot 39/05 Albany Cross Campground SAP# 102772 AAN 00028061	11885613 7RR0001
Inglisville Community Club Field Card #14683000	Land and Community Hall at East Inglisville Prop. #1002-141-175	2010889
South Shore Annapolis Valley Recreational Trail Association	Land Princess Road Springfield Prop. #1004-324-153 SAP# 113673	3051950
Springfield Golden Age Seniors Club Field Card #13327000	Land and Community Hall at Falkland Ridge Prop. #1001-453-793	3014249
Springfield Union Picnic Grounds Commission Field Card #13563000	12 Acres Land at Springfield Lake Prop. #1004-395-603	1719861
In District #11		
Three Rivers Community Association Field Card #16040000	Land, Community Centre and Other Buildings at Torbrook Mines Prop. #1103-394-085	1844670

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Tax Reduction

The residential rate shall be applied rather than the commercial rate. Area rates shall be charged.

Bridgetown Curling Club <i>(effective April 1, 2015)</i>	<u>McKenna Street, Bridgetown</u> <u>AAN 475602</u>	Private Act
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SCHEDULE B – Application Forms

COUNTY *of* ANNAPOLIS

NATURALLY ROOTED

Tax Exemption or Reduction Application Form

Please complete and return to:

Municipality of the County of Annapolis, P. O. Box 100, Annapolis Royal, NS B0S 1A0

ATTN: Ms. Shelly Hudson

****Please attach a copy of the Tax Bill or Assessment Notice to this application form****

Property Owner (Charitable or Non-profit Organization) _____

Assessment Account # _____ Property Location (civic address) _____

Mailing Address _____

Briefly explain activities of the organization which provide a service to the residents of the County of Annapolis:

Please attach a copy of the constitution or bylaws of the organization

NS Registry of Joint Stock Number: _____ Federal Charitable Status Number: _____

I hereby request Municipal Council to consider a tax exemption on the above noted property. I also declare that the information contained in the application is true and correct to the best of my knowledge.

Name (please print)

Signature

Date

Contact Phone#

Email

If you require assistance, phone 902-532-3132 or email to: shudson@annapoliscounty.ca

COUNTY of ANNAPOLIS
NATURALLY ROOTED

PROPERTY TAX REDUCTION FOR DAMAGE TO BUILDING

APPLICATION FORM

Please complete and return to:

Municipality of the County of Annapolis, P. O. Box 100, Annapolis Royal, NS B0S 1A0

ATTN: Ms. Shelly Hudson

****Please attach a copy of the Tax Bill or Assessment Notice****

Assessed Owner _____ Assessment Account # _____

Property Location (please use civic address) _____

Applicant _____

Mailing Address _____

Date Damage Occurred (Month/Day/Year) _____

Type of Damage (fire, wind, etc.) _____

Estimate of Damage/Loss _____

Briefly explain the situation that occurred (attach copies of reports such as Fire Department, Insurance Company, etc.)

I hereby request a reduction in taxes on the above noted property based on the information provided. I declare that the information contained in the application is true and correct to the best of my knowledge. Any approved reduction does not cover area rates, tax arrears, or related interest charges.

Name (please print)

Signature

Date

Contact Phone#

Email

If you require assistance, phone 902-532-3132 or email to: shudson@annapoliscounty.ca