

MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL	Policy 109
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.

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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.

- (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.....	March 12, 2024
Council Approval	March 19, 2024
<i><u>Carolyn Young</u></i>	<u>March 19, 2024</u>
Municipal Clerk	Date
<i>At Annapolis Royal Nova Scotia</i>	

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<u>Organization</u>	<u>Description</u>	<u>Incorp #</u>
In District #1		
Kinsman Club of Kingston – Greenwood	Land, Hall and Other Building at Wilmot AAN #104-965-086	1275916
Melvorn Square & Area Community Association (1988)	Land and Community Centre at Melvorn Square 165 Bridge St AAN #103-394-018	1848245
Melvorn Square & Area Community Association (1988)	Land and Community Hall at Melvorn Square Bridge St AAN #109-900-276	1848245
In District #2		
Forest Glade Community Club	Land – Forest Glade AAN #201-540-572	1750415
Forest Glade Community Hall	Land, Community Hall and Other Building at Forest Glade AAN #201-540-599	1750415
Margaretville Community Hall Society	Land at Margaretsville AAN #200-890-022	1280358
Margaretville Community Hall Society	Land and Building at Margaretsville AAN #203-024-466	1280358
Margaretsville Shore Society	37 Haddock Alley, Parcel HMQ-1A Margaretsville Buildings AAN #203-390-616	799868922 RR0001 3293382
Mount Hanley & District Schoolhouse Museum Society	2130 Mount Hanley Rd., Mount Hanley Land and Building AAN #09812881	813655149 RR001 *3124871
Port George District Lighthouse Society	Land/lighthouse Port George AAN #203-390-551	3027988
Port George Regional Recreation Centre	1.32 Acres Land & Community Hall at Port George AAN #206-338-984	1756504
The Friends of Margaretsville Lighthouse	13 Lighthouse Rd, Parcel 2015-1 Margaretsville AAN # 203-390-594	3274056 804282739 RR001
Wilmot Community Group	Land and Community Hall at Wilmot AAN #204-964-969	1815847
In District #3		
Clarence Community Club Trust	Land and Community Hall at Clarence East AAN #300-794-163	1742981
Bridgetown Curling Club	Land/Club and Lounge AAN # 300-475-602	Private Act
Hampton Social and Recreation Society	Land and Community Hall at Hampton (Bayshore Rd) AAN #301-870-521	1846472

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Hampton Lighthouse Society	Land/lighthouse Hampton AAN #303-390-659	3060949
Mt. Rose Community Club Trustees	Land and Community Hall Mount Rose AAN #303-344-231	3051697
Port Lorne Community Centre	Land & Hall Port Lorne AAN #303-789-004	3061761

In District #4		
74th Crusaders Motorcycle Touring Club	Land and Building (Boat Club) at Lequille AAN #400-092-193	1481297
Granville Ferry Community Hall	Land and Community Hall at Granville Ferry AAN #401-787-373	1267453
Granville Centre Community Club Trustees	Land & Hall 5650 #1 Hwy Granville Centre AAN #404-371-178	3080694
Moschelle Community Hall Society	Land and Community Hall at Moschelle AAN #403-620-956	2340493
Round Hill & District Recreation Commission	Land and Community Hall at Round Hill AAN #405-147-883	1286421
Round Hill Hall Company	Land and Community Hall at Round Hill AAN #404-064-089	1286421
Trustees of Tupperville School Building	School Museum Land – 2663 Highway 201 AAN #403-392-295	3006590
Tupperville Community Hall Association	0.05 Acres Land and Community Hall at Tupperville AAN #404-692-225	2046824
In District #5		
Fundy Community Recreation Club	Land and Community Hall at Young's Cove AANs #501-618-237 and #510-699-789	1755952
Fundy Community Recreation Club	0.69 Acres Land at Young's Cove AAN #505-042-887	1755952
Habitation New Horizons Club	Land and Building at Port Wade AAN #501-835-939	1267940
Litchfield-Delaps Cove Community Hall Association	Land and Community Hall at Litchfield AAN #502-566-281	1732031
Lower Granville Community Hall	Land and Community Hall at Port Royal AAN #502-613-077	1765193

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Parker's Cove Fundy Thread and Thimble	Land and Building at Parker's Cove AAN #500-811-734	1964798
Parker's Cove United Baptist Church	Land – 614 Milbury Lake Rd Young's Cove AAN #502-021-897	107815318 RR0001 3273179
Port Royal Lighthouse Association	Land and Lighthouse – 3420 Granville Rd AAN# 503-390-721	4445386
In District #6		
Cornwallis Park Recreation & Parks Society	Resource General for Land at Martingale Place Deep Brook AAN #607-042-566	863850731R R0001 *3062786
Cornwallis Park Recreation & Parks Society	Commercial Land at 285 Shady Lane Cornwallis Park AAN #607-042-647	863850731R R0001 *3062786
Cornwallis Park Community Assoc.	Community Centre Cornwallis Park AAN #609-146-415	3012134
Atalanta Hospice Society	1126 Highway 1, lot 225 Cornwallis Park AAN #609-148-698	3310042 799430913 RR0001
Atalanta Hospice Society	Commercial Land No 1 Hwy Cornwallis Park AAN #609-149-295	3310042 799430913 RR0001
Deep Brook / Waldeck Lions Club Field Card #11245000	23 Acres Land and Building at Deep Brook AAN #603-394-212	2504520
Upper Clements & District Community Association	Land, Hall and Other Building at Upper Clements AAN #610-017-262	1532146
In District #7		
Bridgetown and Area Historical Society (effective April 1, 2015)	12 Queen Street, Bridgetown (James House Museum) AAN #701- 854-275	1253941
Centrelea Community Club	Land and Community Hall at Centrelea AAN #700-704-296	2093393
Centrelea Community Club	Lot 1 – Land Highway 201 Centrelea AAN # 709-800-204	2093393
Paradise Historical Society	Land and Building at Paradise AAN #703-394-077 (including AAN #10859220 and AAN #10859239)	3317879
Paradise Community Hall Assoc.	Land and Community Hall at Paradise AAN #703-653-617	1759696
Paradise Community Hall Assoc.	Land, Highway 1, Paradise	1759696

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	AAN #710-638-887	
Saint Anne's Anglican Youth Camp	2.5 Acres Leased Land and Buildings at Gibson Lake AAN #709-554-017	1285879
West Paradise Community Club	Land and Community Hall at West Paradise AAN #704-874-951	1768883
In District #8		
Bear River Board of Trade	Land & Windmill Bldg. 100 Wharf Rd AAN #805-396-395	*1647197
Bear River Board of Trade	Lot 95-1 CDEF – 100 Wharf Rd AAN #807-029-330	*1647197
Bear River Community Crafts & Recreation	Land & Building (fmr Oakdene School) at Bear River AAN #803-394-239	2453306
Clementsvalle & District Recreation Commission	2 Acres Land and Hall at Clementsvalle AAN #800-644-714	1574617
Community Hall Trustees (Maitland Bridge)	Land and Community Hall at Maitland Bridge AAN #800-889-717	1699201
Milford Area Community Association	Community Hall at South Milford AAN #803-233-588	1281442
The Keith Lodge, No. 16, AF & AM	Land and Lodge Hall at Bear River AAN #804-561-856	1280832
In District #9		
Middleton & District Lions Club	Land at Nictaux AAN #903-527-794	1281400
Middleton & District Lions Club	Land and Hall at Nictaux Falls AAN #903-228-819	1281400
Nictaux Baptist Church (Twelve Baskets Food Bank)	Land (Lot 8 Plan AC52) Buildings – Food Bank Highway 10 at Nictaux AAN #904-712-498	2169103
In District #10		
Annapolis Co Family Resource Centre	10 Middle Road, Lawrencetown AAN #1010-279-161	3041287 866864978 RR0001
Brickton Community Hall	Land and Community Hall and Other Building at Brickton AAN #1000-475-173	1767300

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Carleton Road Industries Assoc.	Lot 2 – Land Lawrencetown AAN #1007-028-016	1285160 107891020 RR001
Carleton Road Industries Assoc.	Land & Building 468 Main St., Lawrencetown AAN #1003-216-667	1285160 107891020 RR001
Carleton Road Industries Assoc.	Land & Dwelling 455 Main St., Lawrencetown AAN #1004-225-546	1285160 107891020 RR001
Carleton Road Industries Assoc.	Land, 11 Prince St., Lawrencetown AAN #1000-260-827	1285160 107891020 RR001
Carleton Road Industries Assoc.	Land Dining (Restaurant), 465 Main St., Lawrencetown AAN #1002-470-853	1285160 107891020 RR001
Carleton Road Industries Assoc.	Dwellings & Building Lot 1 -347 Main St. Lawrencetown AAN #1001-127-705	1127705
Christian Community Council of Nova Scotia	Land and Buildings, 37 Old Lodge Rd., Lot 39/05 Albany Cross Campground AAN #1000-028-061	1251456 118856137 RR0001
Inglisville Community Club	Land and Community Hall at East Inglisville AAN #1002-141-175	2010889
South Shore Annapolis Valley Recreational Trail Association	Land Princess Road at Springfield AAN #1004-324-153	3051950
Springfield Golden Age Seniors Club	Land and Community Hall at Falkland Ridge AAN #1001-453-793	*3014249
Springfield Union Picnic Grounds Commission	12 Acres Land at Springfield Lake AAN #1004-395-603	*1719861
In District #11		
Three Rivers Community Association	Land, Community Centre and Other Buildings at Torbrook Mines AAN #1103- 394-085	1844670

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