



POLICY

Property Tax Exemption	
Policy Number: 140-014	Supersedes Bylaws: <ul style="list-style-type: none">• Chapter 45, Property Tax Reduction Bylaw• Chapter 69, Wolfville Historical Society Tax Exemption Bylaw• Chapter 74, Eastern Kings Memorial Health Foundation Property Tax Exemption Bylaw• Chapter 75, Acadia Cinema Co-op Property Tax Reduction Bylaw• Chapter 78, Earnscliffe Avenue Property Tax Reduction Bylaw
Effective Date: 2016-04-19 2018-02-20	Approved by Council Motion Number: 21-04-16 24-02-18

1.0 Purpose

To provide a single policy directing the tax reduction and exemptions for eligible properties in the Town of Wolfville in accordance with Section 71 of the *Municipal Government Act*. Until such time that Day Care Centre's can be exempt by Policy, Chapter 76, Day Care Centre's Property Tax Exemption Bylaw shall remain active.

2.0 Scope

This policy is applicable to the properties outlined in Schedules A through C.

3.0 References

List resources that may be useful when following the Policy; for example:

- 3.1 Municipal Government Act, Section 71
- 3.2 Chapter 76, Day Care Centre's Property Tax Exemption Bylaw

4.0 Definitions

Define key terminology identified within the Policy

- 4.1 **Exempt** means the release from obligation to pay the whole or portion of taxes.



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- 4.2 **Non-Profit Organization** means an incorporated non-profit organization as defined by the Canada Revenue Agency.
- 4.3 **Policy** means a course or principle of action adopted or proposed by a government, party, business or individual.
- 4.4 **Registered Charity** means a charity registered as defined by the Canada Revenue Agency.
- 4.5 **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.

5.0 Policy

- 5.1 The real property for the organizations or institutions named in Schedules A, B, and C to this policy that would otherwise be classified as commercial property shall be exempt or taxed in accordance with the particular schedule.
- 5.2 The partial or total exemption provided in Section 5.1 shall apply only to that portion of the real property specified in the Schedule.
- 5.3 Each of the properties identified in the Policy is 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.
- 5.4 When a property listed in the Policy ceases to meet the applicable conditions of eligibility for the tax exemption, the tax exemption shall cease and the owner of the property shall immediately be liable for the taxes and rates on such property for a portion of the fiscal year then unexpired.
- 5.5 Owners of the properties listed in the Policy shall report to the Town's Director of Finance any change in the status of the ownership or use of the property which would affect or could reasonably be interpreted as affecting its eligibility for tax exempted status pursuant to this Policy within thirty (30) days of such change.
- 5.6 Annually, as part of the budget presentation, Schedules A, B and C will be presented to Council.
- 5.7 This Policy shall have effect and shall apply to rates and taxes that are payable or would otherwise be payable during the fiscal year April 1, 2016 – March 31, 2017 and each subsequent fiscal year thereafter.



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5.8 Policy Review

This policy will be reviewed every year from effective/amended date.

A handwritten signature in blue ink, appearing to read 'M. Bruden', written over a horizontal line.

CAO

2018-02-20

Date



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SCHEDULE A

Property of a named registered Canadian Charitable organization that is used directly and solely for a charitable purpose to be taxed under Section 71(1)(a) of the *Municipal Government Act* in the manner set out in the last two columns of this Schedule.

OWNER	PROPERTY	CHARITABLE NUMBER	EXTENT OF APPLICATION	EXTENT OF TAX EXEMPTION
Wolfville Historical Society	Land and Building 259 Main Street Account #04989724	119301943RR0001 (Benefits to the Community and other)	The Whole	100% of commercial and residential property taxation including all area rates except fire hydrant protection rates.



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SCHEDULE B

Properties of incorporated non-profit organization which are either community-oriented, charitable, fraternal, educational, recreational, religious, cultural or sporting organization and in which the opinion of the Council provide an active services, through programs or maintenance of the property, to the Town that might otherwise be a responsibility of the Council which are to be taxed under Section 71(1)(b) of the *Municipal Government Act* to the extent set out in the last two columns of this Schedule.

OWNER	PROPERTY	EXTENT OF APPLICATION	EXTENT OF TAX EXEMPTION
Eastern Kings Memorial Health Foundation	Land "Quiet Park" Lot 1.35 acres Earnscliff Avenue Account #08112843	The Whole	100% of commercial and residential property taxation including all area rates except fire hydrant protection rates.



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SCHEDULE C

The Council may, by Policy, to the extent and under the conditions set out in the policy, provide that the tax payable with respect to all or part of the taxable commercial property of any non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization named in the policy be reduced to the tax that would otherwise be payable if the property were a residential property, inclusive of area rates as set out in Section 71(2) of the *Municipal Government Act* as is determined by Council from year to year to the extent set out in column three.

To be eligible for a reduced property tax rate, the applicant must:

- a) Provide a service to Town residents that might otherwise be a responsibility of the Council;
- b) Be open for public use;
- c) Be a non-profit organization with a volunteer board of directors;
- d) Generate at least 30 percent of their operating funds from non-governmental sources;
- e) Be able to demonstrate that the assessed address/location is the site of the program(s) and/or service(s) that are provided to Town residents; and
- f) Demonstrate a financial need.

Owner	Property	Extent of Application	Extent of Tax Exemption
Acadia Cinema Co-op Limited	Building 450 Main Street Account #03620697	Partial	The residential rate is applied to rather than the commercial rate to the portion of commercial assessment applicable to the theatre portion of the building where films and motion pictures are presented for public viewing.
Wolfville Curling Club	Land and Building 19 Elm Avenue Account #04989643	The Whole	The residential rate is applied rather than the commercial rate. Area Rates for other Town services will be applied.
Wolfville Lions Club	Land and Building 36 Elm Avenue Account #08084637	The Whole	The residential rate is applied rather than the commercial rate. Area Rates for other Town services will be applied.