

MUNICIPALITY OF THE COUNTY OF
ANTIGONISH

TOPIC:	Tax Exemption for Non-Profit Organizations
POLICY NUMBER:	35
DATE APPROVED:	October 15, 2013 (#2013-131)
DATE REVISED:	November 19, 2013 (#2013-141) March 18, 2014 (#2014-043) February 17, 2015 (#2015-025) & (#2015-026) September 15, 2015 (#2015-126) April 19, 2016 (#2016-055) September 20, 2016 (#2016-120) February 21, 2017 (#2017-18) July 25, 2017 (#2017-101) October 17, 2017 (#2017-140)

1. In accordance with Section 71 of the *Municipal Government Act*, being Chapter 18 of the Revised Statutes of Nova Scotia 1998, Municipal Council for the Municipality of the County of Antigonish hereby enacts a policy with respect to tax exemption for certain properties.
2. This policy shall be known as the Tax Exemption Policy.
3. Municipal Council may, from time to time by resolution, identify by assessment account number and by description, certain properties, which are exempt from taxes and rates levied by the Municipality, including area rates and fire protection rates in areas served by a water system in the Municipality levied in order to recover that part of the cost of the water system that is attributable to fire protection.
4. Unless the description of the property in the policy identifies that the tax exemption applies in regard to a specific portion of the assessment for the property, the exemption is for 100% of taxes and rates levied by the Municipality, including area rates and fire protection rates. Where the description of a property in the policy makes reference to a portion of the assessment, the property is exempt from such taxes and rates only to the extent of the portion referenced in the policy.
5. 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.
6. 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.
7. Owners of the properties listed in the Policy shall report to the Municipality's Municipal Clerk/Treasurer 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. 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, 2013 – March 31, 2014 and each subsequent fiscal year thereafter.

**TAX EXEMPTION POLICY
PROPERTY LIST
PART 1**

Properties must be owned or leased by non-profit community, charitable, fraternal, education, religious, cultural or sporting organizations that might otherwise be the responsibility of Council.

District 1

Account #	Name	Property Description
03377903	Harbour Authority of Ballantynes Cove	Tuna Interpretive Centre
01415557	Catholic Episcopal Corporation	Arisaig Hall
00695491	Catholic Episcopal Corp of Antigonish	School (Hall)
00661295	Cape George Development Association	Heritage Museum
03377857	Harbour Authority of Arisaig	Interpretive Centre
01556347	Four Valley's Fire Department	Fire Department
03377865	Cape George Lighthouse	Lighthouse
03377873	Harbour Authority of Livingstone's Cove	Harbour Authority
03892123	Municipality of the County of Antigonish	Land (Cape George Point)
10110211	Harbour Authority of Livingston's Cove	Lot 2A, Livingstone's Cove
01413996	Roman Catholic Episcopal Corporation	Glebe House (05549 Hwy 245)

District 2

Account #	Name	Property Description
09025057	Harbour Authority of Cribbons Point	Harbour Authority
07150768	Harbour Authority of Cribbons Point	Harbour Authority
05805686	Antigonish Yacht Club	Yacht Club
03394514	Mini Trail Community Centre Association	Hall
10086760	Triton Brook, Fairmont	1.73 Acre Land
00098663	Antigonish Golf & Country Club	Lot "1B", Sport Facility

District 3

Account #	Name	Property Description
03394522	Catholic Episcopal Corp of Antigonish	Hall
02577623	Lochaber Community Development Association	Hall
02354063	Municipality of the County of Antigonish	Keppoch Recreation Facility

District 4

Account #	Name	Property Description
05088046	Lions Club of Antigonish	Hall
10137519	Bens Brae	Lot 07-26
05832128	Hugh D. MacLellan	Pleasantdale Ball field

District 5

Account #	Name	Property Description
09100601	La Societe Development de Pomquet	Chez Deslauriers
03784843	Pomquet Volunteer Fire Department	Ball field
03392724	Lower South River Community Centre	Community Centre
01413856	Episcopal Corp of Antigonish	Old Hall
03027929	The Nature Conservancy	Scout Camp Road
01414038	The Nature Conservancy	Scout Camp
09691936	The Nature Conservancy	Monks Head Road
09591871	The Nature Conservancy	Scout Camp
05933803	Pomquet Fire & Emergency	Fire Department

District 6

Account #	Name	Property Description
07135963	St. Andrews District Community Centre	Hall
07128479	Highlander Curling Club Limited	Sport Facility
02917319	MacMillan George Mrs.	Sports Park
05259886	Dagger Recreation Softball Association	Community Rink
04399706	St. Andrews & District Volunteer Fire Dept.	Fire Hall

District 7

Account #	Name	Property Description
07114508	Heather Club 60 Meeting Place	Club
03378004	Harbour Authority of Bayfield	Interpretative Centre
01961713	Heatherton Recreational Association	Ball field
01414046	Episcopal Corp of Antigonish	Hall
02448564	The Nature Conservancy	Bayfield
00739898	Heatherton Activity Centre	Activity Centre
03392805	Heatherton Development Culture & Wellness Association	4 Acres of Land (42 Summerside Road)
10637635	Heatherton Development Culture & Wellness Association	Lot H-2, Heatherton

District 8

Account #	Name	Property Description
09023801	Harbour Authority of Barrios	Boardwalk
09023763	Harbour Authority of Barrios Beach	Lease by Harbour Authority
06300979	Mattie & Grosvenor Planning Association	Community Hall
05970598	Boyle, Ronald	Ball field, Portion
05410088	Tracadie Community Centre	Hall
05369991	Spin, Paul Angus	Sports Park (Part commercial)
05112397	Elms, Joseph	Community Centre
04661125	Tracadie Fire Department	Fire Station
04661117	Catholic Episcopal Corporation	Meeting Place
03378098	Harbour Authority of Barrios Beach	Boardwalk area
03281361	St. Augustine's Monastery	Farm
01415344	Catholic Episcopal Corporation	Parish Hall
01130803	Harbour Authority of Barrios Beach	Land
10270626	Catholic Episcopal Corporation	Church Parking Lot
10270618	Catholic Episcopal Corporation	Swamp/Church Parking Lot
01415379	Catholic Episcopal Corporation	Glebe House / Land
01143557	Strait Area Ground Search and Rescue Assoc.	Commercial - Storage

District 9

Account #	Name	Property Description
07121156	Catholic Episcopal Corporation	Funeral Home
05995531	Havre Boucher & District Medical Centre	Medical Centre
05596424	Tate, Margaret	Ball field
05596394	Auld's Cove Recreation Association	Ball field
04992326	Willow Tree Club	Club
04981243	Winter Wanderers Snowmobile Club	Club
04532996	Tate, Joseph A. Est.	Sports Park Land
01944185	Havre Boucher & Area Cultural Dev. & Rec	Fire Station
00991007	Municipality of the County of Antigonish	Island
00098574	Havre Boucher Fisherman's Association	Land
03392848	Havre Boucher & Area Cultural Dev. & Rec	Land, Soccer Field

District 10

Account #	Name	Property Description
04948572	Williams Point Community Centre	Land

Part II

The buildings, pump stations, deep well pumps, main transmission lines, distribution lines, meters, and associated plant and equipment of a municipal water utility.

<i>DISTRICT</i>	<i>ACCOUNT #</i>	<i>NAME</i>	<i>DESCRIPTION</i>
#3	09691979	Municipality of the County of Antigonish	Gaspereaux Lake Treatment Facility
#4	03392716	Municipality of the County of Antigonish	Wrights River Aquifer
	07157243	Municipality of the County of Antigonish	Water Utility (Brierly Brook Road)
#6	10363160	Municipality of the County of Antigonish	Pumping Station
	03392619	Municipality of the County of Antigonish	St. Andrews Utility
	03392708	Municipality of the County of Antigonish	Reservoir
	10363152	Municipality of the County of Antigonish	Water Tower
	10363098	Municipality of the County of Antigonish	Land - LSR