

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) February 10, 2020 (#2020-015) October 13, 2020 (#2020-118) |

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 | St. Josephs Lakeside Community Centre | 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 10760836 | 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 |
| 03392783 | Msgr. Donnelly Hall Parking Area | Parking Area |

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 |