



TOWN OF SHELBURNE

TAX EXEMPTIONS FOR NON-PROFIT ORGANIZATIONS BY-LAW

THIS BY-LAW SHALL REPEAL AND SUPERCEDE ANY AND ALL PREVIOUS REGULATIONS AND/OR BY-LAWS HELD BY THE TOWN OF SHELBURNE REGARDING PARTIAL OR FULL TAX EXEMPTIONS FOR NON-PROFIT ORGANIZATIONS.

Short Title

1. This By-Law shall be cited as "**Tax Exemptions for Non-Profit Organizations By-Law**".

Interpretation

2. In this By-Law, unless the context otherwise indicates:
 - a) "Non-Profit Organization" means, as described by the Municipal Government Act, properties of named registered Canadian Charitable organization, property used directly and solely for a charitable purpose, property of a nonprofit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization if, in the opinion of Council, the organization provides a service that might otherwise be a responsibility of the Council.
 - b) "Day Care Providers" means, as described by the Municipal Government Act, any day care licensed under the *Day Care Act*. Council may, by the By-Law, provide that the tax payable with respect to all or part of the taxable commercial property be reduced to the tax that would be payable if the property were residential property, including area tax rates.

Provisions

- a) Properties listed in Schedule "A", Policies under the Tax Exemptions for Non-Profit Organizations By-Law, have been determined by Council to have met the criteria outlined herein. Properties may be added or removed by motion of Council.
- b) Properties listed in Schedule "A", Policies under the Tax Exemptions for Non-Profit Organizations By-Law, are defined as:
 - i. Properties which would otherwise be classified as, and taxed at the rate of, commercial property which shall be taxed at the percentage of the assessed value of taxable residential property; partial tax exemption.

BYLAW

- ii. Properties which would otherwise be classified as, and taxed at the rate of, a taxable commercial or residential property, receiving full tax exemption.

- c) When a property or part thereof, listed in Schedule "A", Policies under the Tax Exemptions for Non-Profit Organizations By-Law, ceases to be occupied by the non-profit owner/organization, as described above, the partial or full tax exemption allowance shall cease and the owner of the property shall immediately be liable for the real property tax for the remainder of that tax year onward.

THIS IS TO CERTIFY that the By-Law of which the foregoing is a true copy and was duly passed at duly called meeting of the Council of the Town of Shelburne, held on the day of , 2016.

GIVEN under the hand of the Clerk and the corporate seal of the said Town this day of , 2016.

Mayor

Karen Mattatall,

Lauren Race, Clerk

SCHEDULE "A"

Account Assessment Number (AAN)

PARTIAL TAX EXEMPTIONS (Commercial Rate to Residential Rate)

Shelburne Historical Society – 10 Ann Street

AAN02167336

50% of the Commercial Assessment Rate is reduced to Residential Rate.

Albert Lodge #30 – 156 Water Street

AAN00034703

50% of the Commercial Assessment Rate is reduced to Residential Rate.

Shelburne Area Lions Club – 188 Elliot Street

AAN04242262

FULL TAX EXEMPTIONS

Shelburne Historical Society – 20 Dock Street

AAN01160354

Shelburne Historical Society – 24 Dock Street

AAN01188232

Shelburne Library Association – 17 Glasgow Street

AAN04463668