



Subject: *Bylaw F-400-7, an amendment to Bylaw F-400, Tax Exemption Bylaw*
To: Parks, Recreation and Culture Committee
Date Prepared: January 12, 2022
Related Motions: N/A
Prepared by: Catherine Jobin, Community Development Coordinator
Approved by: Alana Tapper, Director of Parks, Recreation and Culture

Summary

Staff have completed their annual review of all properties currently receiving tax exemption under Bylaw F-400 *Tax Exemption Bylaw*. As a result, staff recommends removing three (3) properties from Schedule A as they no longer qualify for tax exemption:

1. Remove Property # 7857012 - East Hants Arena Association from Schedule A - the property was sold to the Municipality of East Hants and no longer qualifies for tax exemption under the bylaw
2. Remove Property # 7857020 - East Hants Arena Association from Schedule A - the property was sold to the Municipality of East Hants and no longer qualifies for tax exemption under the bylaw
3. Remove Property # 03397645 - Trustees of Clarksville Community Hall from Schedule A - the property was transferred to the Municipality of East Hants and no longer qualifies for tax exemption under the bylaw.

During the annual review, a housekeeping item was noted and staff are recommending updating the name of Property # 01360884 from East Noel Community Club to read East Noel Heritage Schoolhouse Society.

Financial Impact Statement

There is no loss of tax revenue from this Bylaw F-400 review. The three properties removed from Schedule A are now owned by the Municipality of East Hants.

This information has been incorporated in the draft 2022/2023 budget.

Recommendation

Staff recommends that By-law F-400, Tax Exemption Bylaw, be amended to reflect the following changes:

- Remove Property # 07857012 - East Hants Arena Association from Schedule A - the property was sold to the Municipality of East Hants and no longer qualifies for tax exemption under the bylaw
- Remove Property # 07857020 - East Hants Arena Association from Schedule A - the property was sold to the Municipality of East Hants and no longer qualifies for tax exemption under the bylaw
- Remove Property # 03397645 - Trustees of Clarksville Community Hall from Schedule A - the property was transferred to the Municipality of East Hants and no longer qualifies for tax exemption under the bylaw
- Correct the name of Property # 01360884 to read East Noel Heritage Schoolhouse Society.

Recommended Motion

Move that the Park, Recreation and Culture Committee recommend to Council that Council give first reading to By-law F-400-7, an amendment to By-law F-400, Tax Exemption By-law, and be amended to reflect the following changes:

- *Remove Property # 7857012, East Hants Arena Association*
- *Remove Property # 7857020, East Hants Arena Association*
- *Remove Property # 03397645, Trustees of Clarksville Community Hall*
- *Correct name of Property # 01360884 to read East Noel Heritage Schoolhouse Society*

Background

The Municipality of the District of East Hants enacted By-law F-400, a bylaw that exempts non-profit and charitable organizations from paying property tax. A review of properties receiving tax exemption under the bylaw is completed annually to ensure the organizations continue to meet eligibility criteria. Amendments to the bylaw are recommended based on the findings during the annual review.

Discussion

Staff have completed their annual review of all properties receiving tax exemption under Bylaw F-400 *Tax Exemption Bylaw*. As a result, staff recommend the following updates.

Removals to Bylaw F-400, Schedule A

Property # 7857012 and # 7857020, East Hants Arena Association

This property is owned by the Municipality of East Hants. In July 2021 the Municipality of East Hants purchased the East Hants Sportsplex. The facility was formerly owned by the East Hants Arena Association.

Property # 03397645, Trustees of Clarksville Community Hall

This property is owned by the Municipality of East Hants. In December 2021, the property was transferred to the Municipality of East Hants.

Update existing information, Schedule A

Property # 01360884

During the annual review of Bylaw F-400, it was noted that the property owners of property # 01360884 had changed their registered name on the Nova Scotia Registry of Joint Stocks from East Noel Community Club to East Noel Heritage Schoolhouse Society.

Conclusion

The annual review of properties currently receiving exemption under the Bylaw F-400 has concluded.

Three (3) properties are no longer eligible for tax exemption under the bylaw and staff are recommending Properties # 7857012 # 7857020 (East Hants Arena Association) and Property # 03397645 (Trustees of Clarksville Community Hall) be removed from Schedule A.

Staff noted a housekeeping amendment to make regarding the name of Property # 01360884.

Recommendation

Staff recommends that Bylaw F-400, Tax Exemption Bylaw, be amended to reflect the following changes:

- Remove Property # 7857012 - East Hants Arena Association from Schedule A - the property was sold to the Municipality of East Hants and no longer qualifies for tax exemption under the bylaw
- Remove Property # 7857020 - East Hants Arena Association from Schedule A - the property was sold to the Municipality of East Hants and no longer qualifies for tax exemption under the bylaw
- Remove Property # 03397645 - Trustees of Clarksville Community Hall from Schedule A - the property was transferred to the Municipality of East Hants and no longer qualifies for tax exemption under the bylaw
- Correct the name of Property # 01360884 to read East Noel Heritage Schoolhouse Society.