



Subject: *Bylaw F-400-8, an amendment to Bylaw F-400, Tax Exemption Bylaw*
To: Parks, Recreation and Culture Committee
Date Prepared: January 6, 2022
Related Motions: N/A
Prepared by: Jo Swinemer, 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 recommend three changes including one addition of a property to Schedule A, one removal from Schedule A and one ownership update, which are summarized below.

1. Remove Property # 01855654 - Northfield Community Club from Schedule A. The group is in dissolution, the property has changed ownership and will no longer qualify for exemption
2. Add Property # 00838918 - Lions Memorial Park Society to Schedule A. The ownership transferred to the society from the Municipality.
3. Update Property # 04720601 to reflect transfer of ownership from Upper Nine Mile River Community Hall Association to East Hants Ground Search & Rescue.

Financial Impact Statement

There will be little to no financial impact from the 2023 review of Bylaw F-400.

Recommendation

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

- Remove Property # 01855654 - Northfield Community Club from Schedule A. The group is in dissolution, the property has changed ownership and will no longer qualify for exemption.
- Add Property # 00838918 - Lions Memorial Park Society to Schedule A. The ownership transferred to the society from the Municipality.
- Update Property # 04720601 to reflect transfer of ownership from Upper Nine Mile River Community Hall Association to East Hants Ground Search & Rescue.

Recommended Motion

Move that the Park, Recreation and Culture Committee recommend to Council that Council give first reading to By-law F-400-8, an amendment to By-law F-400, Tax Exemption By-law, and be amended to reflect the following changes:

- *Remove Property # 01855654, Northfield Community Club*
- *Add Property # 00838918, Lions Memorial Park Society*
- *Update Property Ownership for Property # 04720601 from Upper Nine Mile River Community Hall Association to East Hants Ground Search & Rescue.*

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.

[Removal to Bylaw F-400, Schedule A](#)

Property #01855654, Northfield Community Club

The Northfield Community Club is in the process of dissolution and no longer had use for their community hall. The property in question has been sold to the adjacent property owner.

[Addition to Bylaw F-400, Schedule A](#)

Property # 00838918, Lions Memorial Park Society

The Lions Memorial Park had been is owned by the Municipality of East Hants and leased to the Lions. In July 2021, ownership was transferred to the newly formed Society.

[Update Ownership of Existing Listing, Schedule A](#)

Property # 04720601

In early 2022, East Hants Ground Search & Rescue took ownership of the property from Upper Nine Mile River Community Hall Association. Ground Search & Rescue have long used the lower level as their headquarters in agreement with the Hall Association. As the Hall Association was nearing dissolution, an agreement was made to transfer ownership to East Hants Ground Search & Rescue, who continue to use the upper level as a community hall space.

STRATEGIC ALIGNMENT

Organizations receiving property exemptions are able to provide services and community spaces which support and connect East Hants residents, aligning with “*Strong Community*” strategy, and our Vision as a “*vibrant, welcoming community that embraces rural and urban living - a place where everyone feels connected.*”

LEGISLATIVE AUTHORITY

Under the MGA, By-Law F-400 Tax exemption falls within Council authority.

FINANCIAL CONSIDERATIONS

There will be little to no financial impact from the 2023 review of Bylaw F-400.

Attachments

Draft Bylaw F-400-8 with Track Changes