

Municipality of the District of Lunenburg POLICY

Title: Tax Exemption / Reduction Policy	
Policy No. MDL-12	
Effective Date: August 14, 2001	Amended Date: July 11, 2017

1.0 Purpose

The purpose of this Policy is to provide tax relief of current taxes for:

- a. certain qualifying non-profit organizations as defined in the Partial and Full Tax Exemption By-laws
- b. to the extent Municipal council considers appropriate of the taxes payable on a building destroyed or partially destroyed by fire, storm, or otherwise.

This Policy does not provide any exemption from area rates.

2.0 a. Policy re: Tax Exemption -- Non-profit Community Organizations:

It is the intention of the Municipality of the District of Lunenburg to provide partial or full tax exemption to certain qualifying non-profit organizations demonstrating service to the community at Council's discretion.

A major consideration for qualification of tax exemption will be the service the organization provides to the community.

To be eligible to be placed on Schedule "A" or "A-1" of the Tax Exemption By-law, the owner of the property must meet the requirements of Section 71(1) or 71(2) of the *Municipal Government Act* and Council must pass a motion authorizing the addition of that organization's property to the Schedule relating to the appropriate By-law.

When a property listed in Schedule "A" or "A-1" of the Tax Exemption By-law ceases to be owned by the organization named or ceases to be used for the purpose for which the exemption was granted, then the exemption shall cease and the owner shall immediately be liable for the full property tax on the entire property for the remainder of the current taxation year and all future taxation years.

Awards for tax exemptions are for a three year period. Renewal is required every three years. Any tax exemption awarded is not retroactive. Awards do not cover tax arrears. Final awards, renewals, and removals are subject to approval and motion by Municipal Council.

New applications for full or partial tax exemption must be received prior to February 28th of each year for the upcoming taxation year. All applicants are responsible for area rates, arrears of taxes and any interest levied on arrears.

Renewals require that the applicant send the following information to staff of the Municipality:

- 1) a completed renewal form
- 2) an updated list of the Board of Directors
- 3) a brief report of programs outlining the benefit to the community

2.0 b. Policy re: Tax Exemption -- Building Destroyed:

It is the intention of the Municipality of the District of Lunenburg to effect a reduction, to the extent that Municipal Council considers appropriate, of the property taxes payable on a building that has been destroyed or partially destroyed by fire, storm, or otherwise where the assessment of the property does not reflect this damage and to provide for the reimbursement of any overpayment resulting from the reduction. Reductions do not cover tax arrears or area rates. [amended July 11/17]

To be eligible for such a reduction, the owner of the property must apply to the Municipality and provide satisfactory evidence of such damage. The current assessment on the property cannot reflect this decrease in value due to the damage. [amended July 11/17]

Council, by way of motion, at their discretion, may provide for a reduction in taxes payable on the destroyed building.

The Municipal Treasurer can approve a reduction of up to \$500 in taxes payable on the destroyed building. Reductions over \$500 require approval by Council. [amended July 11/17]

This reduction, at Council's discretion, may be made retroactive not earlier than April 1, 1999.

To calculate the reduction, the Tax Clerk shall request the Director of Assessment to value the property considering the proof of damage. Furthermore, the Tax Clerk is authorized to provide for the reimbursement of any overpayment resulting from the reduction once Council or Municipal Treasurer approval is received. [amended July 11/17]

Reductions require the applicant to send the following information to the staff of the Municipality:

- 1) a complete damage building form
- 2) supporting documentation as proof of damage or loss [amended July 11/17]

Annotation for Official Policy Book

Date of Adoption: August 14, 2001

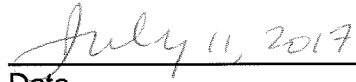
Date of Notice to Council Members of Intent to Consider:
(7 days minimum) July 4, 2017

Date of Passage of Amendments: July 11, 2017

I certify that this "*Tax Exemption / Reduction Policy*" was adopted by Council as indicated above.



Sherry Conrad, Municipal Clerk



Date

PROPERTY TAX REDUCTION DAMAGE TO BUILDING

APPLICATION FORM

Please complete and return to the Municipality of Lunenburg, 10 Allée Champlain Drive, Cookville NS B4V 9E4.
Please attach a copy of the Tax Bill or Assessment Notice.

Assessed Owner _____ Assessment Account Number _____

Property Location (please use civic address) _____

Applicant _____

Mailing Address _____

Date Damage Occurred (Month/Day/Year) _____

Type of Damage (fire, wind, etc) _____

Estimate of Damage/Loss _____

In the space provided, briefly explain the situation that occurred (attach copies of any outside information such as Fire Department, Insurance, etc.)

I hereby request Municipal Council to consider a reduction in taxes on the above noted property based on the information provided. I also declare that the information contained in the application is true and correct to the best of my knowledge. Any approved reduction does not cover area rates, tax arrears, or related interest charges.

Signature

Date

OFFICE USE ONLY

Assessed Value of Building Destroyed _____ Related Current Taxes _____

Remaining Months in taxation year after loss _____ Extent of Damage _____

Municipality of the District of Lunenburg
10 Allée Champlain Drive, Cookville, NS B4V 9E4
Telephone 902-541-1329

APPLICATION FORM
TAX EXEMPTION FOR NON-PROFIT ORGANIZATIONS
As provided by Section 71 (1) of the Municipal Government Act (1998)

PLEASE PRINT

Date _____	Assessment Account # _____	
		(please attach copy of tax bill)
Organization Name	_____	
Charitable Organization #	_____	
Property Location	_____	
Mailing Address	_____ _____ _____	
Postal Code	_____	
Phone #	_____	
Applicant	_____	
Phone #	_____	

Please attach a brief report of the program, benefit or source of the community

Board of Directors	
Name	Position
_____	_____
_____	_____
_____	_____
_____	_____

I (we) hereby request the Municipal Government to renew our tax exemption for the non profit organization. I (we) also declare that the information contained above and/ or attached to the renewal application is true and correct to the best of my (our) knowledge.

Signature _____	Date _____
-----------------	------------