

# Town of Truro – Bylaws

**Subject:** Tax Exemption for Non-Profit and Charitable Organizations  
**Bylaw Number:** B1040201  
**Approval Date:** September 5, 2000  
**Departments:** Finance

1. This By-law is enacted by the Town of Truro pursuant to and under the authority of S. 71 (1) and (2) of the Municipal Government Act c. 18 S.N.S. 1998;
2. This By-law shall be known as the Tax Exemptions for Charitable and Non-Profit Organizations By-law;
3. The Town Council of the Town of Truro is of the opinion that each of the following charitable or non-profit organizations be they community, charitable, fraternal, educational, recreational, religious, cultural or sporting which provide a service which might otherwise be the responsibility of Council to provide and the property of each organization to the extent and under conditions as listed in Schedule “A”, are therefore granted a tax exemption to the extent noted;
4. The Town Council of the Town of Truro with respect to the property of the following charitable or non-profit organizations be they community, charitable, fraternal, educational, recreational, religious, cultural or sporting to the extent and under the conditions as listed in Schedule “B” that would otherwise be classified as commercial property shall have the property tax reduced to the amount of tax payable if the property were residential property, inclusive of area rates;
5. Full or partial tax exemption provided for in sections 3 and 4 herein shall apply only to that portion of properties specified in Schedules “A” and “B”;
6. Continued exemption is subject to review and compliance with requests for financial, program and organizational materials by the Town Council as they see fit. Continued exemption is discretionary to Town Council;
7. When assessing applications the Town shall consider criteria to be adopted by policy;
8. This By-law shall have effect commencing in the Municipal taxation year 2000-2001; Tax Exemption policy criteria (Adopted by Policy)

When assessing applications pursuant to the tax exemptions for Non-Profit and Charitable Organizations By-law applications shall be considered using the following criteria;

#### General Criteria

1. Application is to be made every three years in accordance with set procedure. With the exception of the 2002-2001 fiscal year, all new applications must be received by the Town Clerk by December 31 in order to be considered for the following fiscal period.
2. The application must include board and financial information.
3. The applicants are to be duly registered non-profit organizations, in good standing, with an operational community based volunteer board of directors.
4. The applicants must show that the assessed address/location is the site of the program(s) and/or service(s) of the organization.
5. The applicant must demonstrate financial need and that payment of full or partial taxes will be detrimental to the delivery of the program or service.
6. The community-based operation accepted by the municipality is to be more effective and economical than a potential municipal operation.
7. The applicant may be delivering services that might otherwise be delivered by the town, such as community rinks, parks, community centres, community fire halls, or recreational facilities.
8. The applicant may offer services to the neighbourhood or region that enhances the quality of life for special needs, populations, such as youth, seniors, persons with disabilities, and also disadvantages communities and peoples.
9. The application can demonstrate that the users of its programs and services cannot pay for such services or pay any increased fees.

#### Exemption Levels

1. Full Exemption .for those selected occupants who would deliver a service otherwise offered by the municipality \or a service not likely to be offered directly by the town, but is supported by the town as a priority community need.
2. Partial exemption .conversion from commercial to residential rate for occupants delivering a social, recreational, or heritage service not likely to be offered directly by the Town, but supported by the town.

Town Council proposes to consider second reading of this by-law on Tuesday, September 5, 2000 at 1:30 p.m. A copy of this proposed by-law is available at the Town Clerk's Office, 730 Prince Street, Truro, N.S.

August 24, 2000  
Truro, N.S.

D.G. Gilroy  
Town Clerk and Treasurer

**Adoption approved by Council September 5, 2000.**

>>>end bylaw<<<