



New Caledonian Curling Club Partial Tax Exemption Policy
(Date: August 28, 2017 – as amended)

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Short Title

New Caledonian Curling Club Partial Tax Exemption Policy

Policy Objective

The purpose of this policy is to provide partial property taxation exemption for property owned by the New Caledonian Curling Club.

Policy Presentation

1.0 In This Policy:

- 1.1 “Fiscal Year” means the period between April 1 of one year and March 31 in the following year including the dates.
- 1.2 “Property” means the land and building of the owner situated within the Town of Pictou with Property Identification Description number 00974485, and the Assessment Account Number 03490653.
- 1.3 “Owner” is the New Caledonian Curling Club, a body corporate registered under the laws of Nova Scotia.
- 1.4 “Taxation” has the same meaning as in the Municipal Government Act and to the extent permitted by law, includes all rates, charges or taxes of the Town of Pictou prescribed by statute as a lien on real property.

2.0 Authority

- 2.1 Provision 71 of the Municipal Government Act, “Tax exemption policy for certain organizations”.

3.0 Exemption

- 3.1 Pursuant to provision 71(1) of the *Municipal Government Act*, that the property have related taxation **reduced** to the residential rate.
- 3.2 Notwithstanding the provisions detailed in provision 3.1 of this policy, the property shall be subject to (be **non-exempted** from) the applicable sewer related taxation as levied by the Town of Pictou for the entire fiscal year.
- 3.3 Notwithstanding the provisions detailed in provision 3.1 of this policy, the property shall be **exempt** from the applicable business improvement taxation as levied by the Town of Pictou for the entire fiscal year.

- 3.4 Any change in use of the property, the exemption provided under provision 3.1 of this policy shall cease and the commercial taxation shall reapply for the portion of the fiscal year then unexpired.
- 3.5 Any change in occupancy of the property shall trigger a review of this policy with the possible cessation of exemption and reapplication of commercial taxation for the portion of the fiscal year then unexpired.
- 3.6 Pursuant to provision 71(5) of the Municipal Government Act, the property shall be subject to **(non-exempted)** the applicable Fire Protection (hydrant rental) related taxation and rates.
- 3.7 The property is not subject to the applicable Curbside Collection related taxation and rates, as this property is not residential and does not receive Town services in this regard.
- 3.8 Change of ownership of the property shall automatically trigger a review of this policy with a possible cessation of exemption and reapplication of commercial taxation for the portion of the fiscal year then unexpired.
- 3.9 Notwithstanding any other provision of this policy, no exemption is conferred from obligations to remedy unsightly or dangerous premises or any other infractions against a statute, regulation or by-law, and any charges imposed upon a property arising from enforcement of such provisions shall not be subject to a tax exemption pursuant to this policy.
- 3.10 Notwithstanding any other provision of this policy, the exemption of the Properties shall be reviewed every three years provided no change in the Town taxation structure; in the event of a change in the Town taxation structure, the exemption of the Properties shall be reviewed.
- 3.11 This policy shall apply to the April 1, 2017 to March 31, 2018 fiscal year and each year thereafter unless amended or repealed.

Clerk's Annotations

Clerk's Annotation for Official Policy Book

Date of Notice to Council Members
of Intent to Consider [7 days minimum]: February 17, 2015

Date of Passage of Former Policy: March 16, 2015

Date of Notice to Council Members
of Intent to Consider amendment [7 days minimum]: July 31, 2017

Date of Passage of amended Policy: August 28, 2017

I certify that this Policy was adopted by Council as indicated above.

Nicole MacDonald

Nicole MacDonald
Deputy Clerk

November 24, 2021

Date