

**TITLE:** Tax Exemption Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03800-04

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**APPROVAL DATE:** March 9, 2026

**CAO Signature:** 

**PURPOSE:**

The purpose of this policy is to provide relief of current taxes for property of qualifying registered Canadian charitable organizations and/or non-profit organizations as defined within this policy and as specifically identified on the appendices attached.

**AUTHORITY:**

This policy is authorized under Part IV, Section 71, *Municipal Government Act*, as amended from time to time.

**DEFINITIONS:**

For the purpose of this policy:

**Qualifying non-profit organization means:**

- a registered Canadian charity, as defined by the Canada Revenue Agency, if the property being exempted is used directly and solely for a charitable purpose;
- a non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization.

**POLICY STATEMENT:**

Tax Exemption – Charitable and Non-profit Community Organizations

- a. Council may, at its discretion, provide a tax exemption to qualifying non-profit organizations demonstrating services to the residents of the Town of Amherst that might otherwise be a responsibility of Council.
- b. In order to be considered for a tax exemption, all organizations or institutions must apply in writing to the Town of Amherst no later than January 31 of each year by completing Appendix C. Included with the application will be the annual financial statements for the most recent fiscal year. Awards for tax exemption are for a one-year period. Renewal is required annually.
- c. The property of the organizations named in Appendices A and B to this policy shall be exempt or taxed in accordance with the particular appendix.
- d. The partial or total exemption shall apply only to that portion of the property specified in the appendix.

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- e. When a property, or part thereof, listed on an appendix to this policy ceases to be occupied by the association or for the purposes set out in the appendix, or if not in good standing, then the partial or total exemption from taxation shall cease and the owner of the property shall immediately be liable for the real property tax on such property or part thereof for the portion of the year then expired.
- f. The applicant must not be 100% funded by other government agencies.
- g. If the applicant provides housing it is for emergency short-term housing/shelter only (no rental income received).
- h. If the applicant provides housing and receives rental income for this housing, the property (or portion of property that rental income is received for) does not qualify.

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## **APPENDIX A**

Properties of a named registered Canadian charitable organization and that is used directly and solely for a charitable purpose be exempt from taxation under Section 71(1) (a) of the Municipal Government Act and from area rates in accordance with Section 71(5) of the Municipal Government Act, to the extent set out in the last two columns of this appendix. Properties in Appendix A can be Residential or Commercial assessed.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	CHARITABLE NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION
Land and Building 25 Park St.	Bright Beginnings Child Care Centre	00064017	106708126	Whole	100%
Land and Building 16 Station St.	Bridge Adult Services Society	03030563	852586551	Whole	100%
Land and Building 20 Havelock St.	Trinity-St. Stephen's United Church	04405307	130164007	Whole	100%
Land and Building 10 Prince Arthur St.	Cumberland Homelessness & Housing Support Association	02484935	737309484	Whole	45% *
Land and Building 41 Russell Street	Cumberland County Transition House Association	07419112	106995624	Whole	100% *

\* effective April 1, 2027

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## **APPENDIX B**

Properties of non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations that are assessed as taxable commercial property be reduced to the tax that would otherwise be payable if the property were residential, inclusive of area rates under Section 71(2) of the Municipal Government Act, to the extent set out in the last two columns of this appendix. Properties in Appendix B can only be assessed Commercial. The exemption for these properties is the difference between the amount of commercial taxes and residential taxes.

<b>PROPERTY</b>	<b>OWNER</b>	<b>ASSESSMENT ACCOUNT NUMBER</b>	<b>EXTENT OF APPLICATION</b>	<b>EXTENT OF EXEMPTION</b>
Land and Building 20 Lawrence St	Amherst Masonic Society	00064149	Whole	100%
Land and Building 5 Electric St.	Amherst Lions Club	05127807	Whole	100%
Land and Building 45 Prince Arthur St.	Amherst Curling Club	00064009	Whole	100%
Land and Building 80 Church Street	Tantramar Community Radio Society	00005045	Whole of Commercial Portion	100%
Playground 36 Hickman St	Amherst Lions Club	04641027	Whole	100%

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## **APPENDIX C - APPLICATION**

### 1. ORGANIZATION OR INSTIUTION INFORMATION

Name of Organization/Institution: \_\_\_\_\_

**Civic Address:** \_\_\_\_\_

**AAN:** \_\_\_\_\_

**Full Mailing Address:** \_\_\_\_\_

**Contact Person:** \_\_\_\_\_

**Email Address:** \_\_\_\_\_

**Telephone:** \_\_\_\_\_

2. Are you a registered Canadian Charitable Organization? YES \_\_\_ NO \_\_\_

If so, what is your Charitable number: \_\_\_\_\_

3. Are you a non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organization? YES \_\_\_ NO \_\_\_

4. Attached are our most recent financial statements: YES \_\_\_ NO \_\_\_

5. What square footage of the building produces housing rental income? \_\_\_\_\_

a. What is the total square footage of the building? \_\_\_\_\_



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## ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
<b>Director of Finance</b>	The Director will: <ol style="list-style-type: none"> <li>Ensure applications are received annually and that club exemptions are applied to accounts after the annual operating budget is approved.</li> </ol>
<b>Revenue Officer</b>	The Revenue Officer will: <ol style="list-style-type: none"> <li>Notify the Director of changes to be considered;</li> <li>Administer and facilitate the application of the tax exemption policy to qualifying organization tax accounts in accordance with the policy.</li> </ol>

For Administrative Use Only:

## VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
<b>Policy reviewed for preparation of 2023/24 operating budget:</b> remove Cumberland Columbia Club from Appendix "B" due to sale of properties.	Director, HR and Customer Services	Council	April 24, 2023
<b>Policy reviewed for preparation of 2025-26 operating budget:</b> add Cumberland Homelessness & Housing Support Association to Appendix "A".	Director of Finance	Council	April 28, 2025
<b>Policy reviewed for preparation of the 2025-26 operating budget:</b> - Clarification of the definition of a qualifying non-profit organization. -Clarification that the non-profit organization demonstrates services to the residents of the Town of Amherst that might, in the opinion of Council, otherwise be a responsibility of Council. -Additional text that awards for tax exemption are for a one-year period and renewal is required annually and applications and financial information <u>must</u> be received no later than January 31 in order to be considered for the exemption in the following fiscal year. -Defining new criteria that applicant must not be 100% funded from other government agencies. -Defining new criteria that if applicant provides housing it is for short-term housing/shelter only (no rental income received).	Director of Finance	Council	March 9, 2026

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-Defining new criteria that if the applicant provides housing and receives rental income for this housing, the property (or portion of property that rental income is received for) does not qualify.			
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Minutes Reference Date:    March 9, 2026    June 25, 2018    May 25, 2020    April 28, 2025