

**TOWN OF BRIDGEWATER
CHAPTER 184
TAX EXEMPTIONS FOR
NON PROFIT ORGANIZATIONS BY-LAW**

1. This by-law is enacted by the Town Council of Bridgewater, under the authority of Section 71(1)(b) and (2) of the Municipal Government Act, Chapter 18, S.N.S. 1998.
2. This by-law shall be known as the Tax Exemptions for Non Profit Organizations By-law.
3. The Council of the Town of Bridgewater is of the opinion that each of the following non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations provides a service that might otherwise be a responsibility of the Council, and the property of each organization to the extent and under the conditions as listed in Schedule A, is therefore granted a tax exemption.
4. The property of those non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations or institutions to the extent and under the conditions as listed in Schedule B to this by-law that would otherwise be classified as commercial property shall be reduced to the tax that would otherwise be payable if the property were residential property, inclusive of area rates.
5. The full or partial tax exemption provided in Sections 3 and 4 shall apply only to that portion of the properties specified in Schedules A and B.
6. Continued exemption is subject to compliance every three years with requests respecting financial and other related program and other organizational materials.
7. This by-law shall have effect commencing in the municipal taxation year 1999-2000.

SCHEDULE A - Exemptions pursuant to Section 3

**SCHEDULE B - Exemptions pursuant to Section 4
Conversion from
Commercial to the Residential Rate**

<u>Property</u>	<u>Owner</u>	<u>Extent of Application</u>
216 North Street	Bridgewater Masonic Society	Entire Property
115 North Park Street	Bridgewater Lions Club	Entire Property
740 King Street	LaHave Lodge #60	Entire Property
200 Logan Road Units 1 and 2	Ark Industries / The Lunenburg Association for the Specially Challenged	Entire Property
150 Churchill Street	Bridgewater Interchurch Food Bank Association	Entire Property
1137 King Street	Bridgewater and Area Kinsmen Club	Entire Property
655 King Street	The Ark / Lunenburg County Association for the Specially Challenged	Entire Property
90 Dominion Street	Bridgewater Curling Club	Entire Property

TAX EXEMPTION CRITERIA

CONDITIONS

1. General factors preferred when determining eligibility, including:
 - A. Fulfills Town's needs.
 - B. Open to public use
 - C. With public use, accessible to physically challenged citizens
 - D. Does not restrict use of any group or person by virtue of their religious beliefs, race, culture, ethnics, or abilities.
 - E. Fund raises at least 10% of operating funds from non-governmental resources
2. An appeal process will be made available to unsuccessful applicants.

GENERAL CRITERIA

1. Application is to be made every three years in accordance with set procedure. With the exception of the 1999-2000 fiscal year, all new applications must be received by the Town Manager by December 31 in order to be considered for the following fiscal period.
2. The application must include board and financial information.
3. The applicant is a duly registered non-profit organization, in good standing, with an operational community based volunteer board of directors.
4. The applicant can show that the assessed address/location is the site of the program(s) and/or service(s) of the organization.
5. The applicant can 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 is delivering services that might otherwise be delivered by the town, such as community rinks, parks, community centres, community firehalls, or recreational facilities.
8. The applicant is offering a service to the neighborhood or region that enhances the quality of life for special needs, populations, such as youth, seniors, persons with disabilities, and also disadvantaged communities and peoples.
9. The applicant can demonstrate that they are providing increased afford ability for users where the market place or town is not providing a service.
10. The applicant can demonstrate that the users of its programs and services cannot pay for such services or pay any increased fees.

EXEMPTION LEVEL

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 is supported by the town.