



Village of Chester Tax Exemption for Non-Profit Organizations By-law

A By-law of the Village of Chester, in the Province of Nova Scotia, to authorize a tax exemption for property of a non-profit community group pursuant to the provisions of the ***Municipal Government Act***, article 71.

WHEREAS the Commission of the Village of Chester has the powers of a municipality to make by-laws pursuant to the Municipal Government Act, article 429(1) for tax reductions, exemptions, and deferrals; and

WHEREAS the Commission of the Village of Chester has authority to pass a bylaw to exempt non-profit organizations from taxation pursuant to article 71(1) of the Municipal Government Act; and

BE IT RESOLVED that the following By-law is hereby approved as the Tax Exemption By-law for the Village of Chester,

NOW THEREFORE PURSUANT to the provisions of the Municipal Government Act, Chapter 21, the Commission of the Village of Chester, Nova Scotia, in regular session duly assembled, enacts as follows:

1. Severability

If any provision of this by-law is declared invalid because of any word, phrase, clause, sentence, paragraph or section of this by-law or any documents which form part of this by-law or an application thereof to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

2. Real Property

- 2.1 This by-law allows for non-profit organization exemptions in full or in part from the Village of Chester's Property Tax levy for General Government Services only.
- 2.2 An exemption to the Property Tax levy for Fire and Emergency Services is not permitted under this by-law.

- 2.3 Subject to this by-law, the non-profit organizations named in Appendix A shall be granted full or partial exemptions from the Village Commission's Property Tax as listed therein.
- 2.4 When the named non-profit organization(s) cease to occupy the property cited, then the exemption from taxation shall cease and the owner of the real property shall immediately be liable for the real property tax on such real property for the portion of the year unexpired.
- 2.5 A registered non-profit organization that is not named in Appendix A may apply to the Commission for consideration using the form in Appendix B.
- 2.6 The Appendices may be amended by Commission motion.

3. Eligibility

- 3.1 To be eligible the organization must be incorporated as:
- A registered society or a registered non-profit cooperative under the Societies Act (Nova Scotia Registry of Joint Stocks Companies); or
 - A registered not-for-profit corporation under the Canada Not for Profit Corporations Act (Industry Canada); or
 - A registered Canadian charity (Canada Revenue Agency); or
 - An organization incorporated by an Act of the Nova Scotia Legislature or the Parliament of Canada
- 3.2 The organization must be located within the boundaries of the Village of Chester.

4. Effective Date

This amended by-law shall come into force and effect commencing in the Fiscal Year on April 1st, 2024.

5. Repeal and Replace

Previously adopted versions of the Village of Chester's Tax Exemptions for Non-Profit Organizations By-law are hereby repealed and replaced upon the effective date of adoption of this amended by-law.

Village of Chester
Clerk's Annotation for Official By-law Book
Re: Tax Exemption for Non-Profit Organizations By-law (Amendment)

Date of first reading: December 13, 2024

Date of advertisement of notice of intent: January 3, 2024

Date of second/final reading: February 21, 2024 (Motion #24-008)

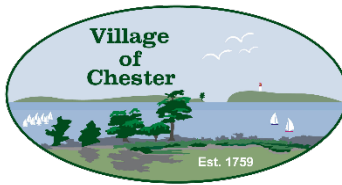
Date of advertisement of passage of by-law: March 6, 2024

Date of mailing to Provincial Minister a certified copy of the by-law: March 1, 2024

I certify that this by-law was adopted by the Village Commission and advertised as indicated above.

Nancy Hatch
Commission Chair

Heather McCallum
Clerk/Treasurer

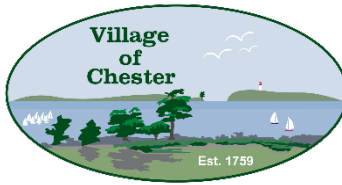


Appendix A

List of Approved Organizations for Tax Exemption

Subject to the ***Tax Exemption for Non-Profit Organizations By-law***, the following non-profit organizations shall be exempt from the Village Commission's Property Tax as follows:

- Chester Garden Club
Civic address: Water Street, Chester
Exemption: 100%
Municipal account number: 10858615
- Our Health Centre
Civic address: 3769 Highway #3, Chester
Exemption: 50%
Municipal account number: 05053455



Appendix B

Application re: *Tax Exemption for Non-Profit Organizations By-law*

1	Name of Registered Non-Profit/Charity	
2	Attach: Proof of registration	___ yes ___ no
3	Address? (note: if more than one, please submit a separate application per address)	
4	Attach: Proof of Property Ownership (or proof of lease that lists occupant as responsible to pay property tax)	___ yes ___ no
5	Municipal Account Number	
6	Attach: Notice of Assessment from Property Valuation Services Corporation (or a property tax bill from the Municipality of the District of Chester)	___ yes ___ no
7	Attach: A financial statement for the prior fiscal year showing all revenues, expenses, assets, and liabilities	___ yes ___ no
8	Rationale for requesting tax relief (continue on separate page if needed)	

9	Contact person and title	
10	Contact person email and phone	
11	Any other information or comment you'd like to include?	

Signature of person authorized to sign for the organization:

Signature

Date

Please print name

Title

Thank you for your application. The Commission will review your application and consider at an upcoming meeting. You will be notified by the Clerk/Treasurer when a decision is made.

Questions? Please contact:

Heather McCallum
 Clerk/Treasurer
 Village of Chester
 902-275-4994
 heather.mccallum@villageofchesterns.ca