

**TOWN OF ANNAPOLIS ROYAL  
NON-PROFIT ORGANIZATION PROPERTY TAX REDUCTION  
BY-LAW #205**

**1.0 Definitions**

- (1) “Non-profit organization” means any community, charitable, fraternal, recreational, cultural or sporting organization that is incorporated under the Society’s Act through the Nova Scotia Registry of Joint Stock Companies.
- (2) “Tax Reduction” means a reduction in the amount of taxes payable on a property from the amount calculated using the commercial tax rate to the amount calculated using the residential tax rate.

**2.0 Tax Reduction**

- (1) The Council of the Town of Annapolis Royal will grant a reduction, effective April 1, 2010, to each of the non-profit organizations listed in Schedule 1 provided that they meet the criteria outlined in Section 3.0 below. All applicable area rates for any property approved for a tax reduction would remain payable at full rates.
- (2) Identified organizations listed in Schedule 1 will not be guaranteed a tax reduction in subsequent years. These organizations, along with new applicants, will be reviewed on an annual basis. Application must be made each fiscal year by March 31 for the Town’s next fiscal year beginning on April 1. Tax reduction status will be awarded on the criteria for tax reduction as outlined in this bylaw and the organization’s ability to provide all information requested.

**3.0 Criteria for Tax Reduction**

To be eligible for a reduced property tax rate, the applicant must:

- (A) demonstrate a benefit to Town residents in general;

- (B) be open for public use;
- (C) be a non-profit organization with a volunteer board of directors;
- (D) generate at least 30 percent of **its** operating funds from non-governmental sources;
- (E) be able to demonstrate that the assessed address/location is the site of the program(s) and/or service(s) that are provided to Town residents; and
- (F) demonstrate financial need based on suitable financial statements.

#### **4.0 Ineligible Organizations**

The following types of organizations shall not be eligible for a reduction in their property tax rate:

- (A) Organizations that provide professional services to the private sector in addition to non-profit services.
- (B) Healthcare facilities funded by the private sector, or by the federal and/or provincial government. Examples would include long-term residential care facilities and nursing homes.
- (C) Non-profit housing organizations, housing cooperatives, small option homes, and residential living units.
- (D) Administrative offices or non-program sites for recreation and social service organizations funded by the federal and/or provincial government.

#### **5.0 Repeal**

Council hereby repeals the Property Tax Reduction By-law passed by Town Council on June 19, 2025.

6.0 This by-law is effective date of publication.



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DRAFT

## SCHEDULE 1

### ***Potentially Eligible Non-Profit Organizations as at March 31, 2026:***

**Historical Association of Annapolis Royal**

Masonic Lodge

Annapolis Heritage Society

Annapolis Royal Historic Gardens

Annapolis Region Community Arts Centre (ARCAC)

**Annapolis Royal Haul Up Association**