TOWN OF OXFORD
PROPERTY TAX EXEMPTION BY-LAW

(Section 71, Municipal Government Act)

1. Legislative Authority

This By-law is made pursuant to Section 71 of the Municipal Government Act, S.N.S. 1998, c. 18, as amended.

2. Title

This By-law shall be known and may be cited as the “Town of Oxford Property Tax Exemption By-law”.

3. Purpose

The purpose of this By-law is to provide for the exemption from taxation of the real property of qualifying non-profit organizations identified in Schedule “A”, to the extent and under the conditions set out in this By-law, in accordance with Section 71 of the Municipal Government Act.

4. Definitions

In this by-law:

“Council” means the Municipal Council of the Town of Oxford.
“Municipal Government Act” means the Municipal Government Act, S.N.S. 1998, c. 18, as amended.
“Organization” means a named qualifying non-profit organization as identified in Schedule “A”.
“Property” means real property of a qualifying non-profit organization as identified in Schedule “A”.

5. Exemption

5.1 Property described in Schedule “A” is exempt from taxation to the extent specified in Schedule “A”.
5.2 The exemption is specific to the Property and Organization named in Schedule “A” and does not extend to any other property or organization.
5.3 The exemption granted under this by-law applies only to general municipal property tax rates and does not apply to any area rate, service charges, or to the fire protection rate.

6. Conditions of Exemption

6.1 To be eligible for an exemption and to maintain an exemption, an Organization must:
(a) be a registered non-profit association, charity, or cooperative;
(b) own or occupy the Property for which the exemption is sought;
(c) use the Property directly and primarily for the purposes of the Organization;
(d) provide a service, program, or facility that Council, in its sole and absolute opinion, deems a municipal responsibility or of direct benefit to the general public of the Town of Oxford; and
(e) continue to satisfy every condition specified in Schedule “A”.

6.2 The Organization shall notify the Town in writing within thirty (30) days of any change in ownership, occupancy, use of the Property, organizational status, or other circumstance that may affect eligibility for the exemption.
6.3 Where a condition of exemption is no longer met, the exemption ceases in accordance with the Municipal Government Act, and the Property is liable for taxation from the date determined under applicable law.

7. Council Authority

Council may add, remove, or amend an exemption only by amending this By-law, including Schedule “A”, in accordance with the Municipal Government Act.

8. Application and Renewal Process

8.1 Organizations wishing to apply for a tax exemption for the upcoming fiscal year must submit a completed application form, proof of ownership or lease, a financial statement from the prior fiscal year, and a report outlining their community benefits to the Town no later than the last day of January.
8.2 Existing Organizations on Schedule "A" may be reviewed periodically, as Council may determine by policy, and must submit updated documentation, including a list of their Board of Directors and current program reports, upon request.
8.3 Final placement, modification, or removal of any Organization on Schedule "A" requires a formal motion and approval by Council.

9. Interpretation

This By-law shall be interpreted and administered in a manner consistent with Section 71 of the Municipal Government Act and applicable regulations, including requirements respecting Uniform Assessment.

10. Coming into Force and Effective Date

10.1 This By-law comes into force upon adoption by Council and publication in accordance with Section 169 of the Municipal Government Act.
10.2 For the purpose of subsection 71(6) of the Municipal Government Act, the exemption set out in Schedule “A” has effect beginning April 1, 2026.

SCHEDULE "A"

PROPERTY TAX EXEMPTION

Owner/Organization	Oxford Community Centre Association
Property Name / PVSC Label	Oxford Community Centre Association / Lot 2023 Oxford Sport Facility
Civic Address	177 Lower Main Street, Oxford, Nova Scotia
Parcel Identification Number (PID)	25500943
Assessment Account Number	10733499
Extent of Application	The whole of the Property
General Real Property Tax Exemption	100% exemption from general real property taxation
Area Rates	No exemption. All applicable area rates remain payable.
Fire Protection Rate	No exemption. The applicable fire protection rate remains payable.
Effective Date	April 1, 2026
Conditions	The exemption applies only while the Property is owned or occupied and used directly and primarily by the Organization for its non-profit purposes, the Organization provides a service that might otherwise be a responsibility of Council, and all conditions of this By-law continue to be met.

Date of First Reading: October 28, 2026

Notice of Intent to Consider: November 5, 2026

Date of Second Reading: November 25, 2026

Date of Publication: _____

Date of Filing with Minister: _____