

Allotment Exemption Application

This form must be completed in its entirety and all relevant documents must accompany the application in order for this application to be accurately assessed.

Name of Parish: _____ Parish No: _____

Canon 16:4

Exemptions:

- (2) Subject to subsection (2A), the Parish Relations Sub-Committee may reduce the assessable income of a parish for any year by an amount equal to a capital expenditure made during that year or a memorial donation made during that year if the purchase of the memorial is made during that year or the memorial donation is paid into the memorial endowment fund during that year.

- (2A) The Parish Relations Sub-Committee may make a reduction pursuant to Subsection (2) provided it has received a written request, justified in accordance with documentation requirement in Subsection 4(4) of this Canon.

- (3) EXEMPTION THROUGH ALLOTMENT APPEAL. Any income received for a special purpose as result of any special appeal or donation or transfer from capital, or expenditure made for special purpose, which amounts to more than 10% of assessable income of a parish or pastoral unit for the previous year and which is not a regular or annual occurrence, provides grounds for an Appeal to the Parish Relations Sub-Committee, as specified in Paragraph 8(4) of this Canon, to reduce the assessable income on which allotment is based.

- (4) Documentation required. Parish Returns in which exemptions are claimed as outlined in clauses 1(d) and 1(e) above shall include appropriate documentation to substantiate the exemption. Requests for exemption under paragraphs (2) and 3) above must be made in writing to the Parish Relations Committee, not later than 60 days after the date the parish council approves the project or the purchase of the item, and must include adequate documentation to enable the Parish Relations Committee to determine that the request is consistent with the criteria for these exemptions.

Please ensure that the Parish Relations Sub-Committee receives your completed application form within the deadlines established with Canon 16:4(4).

Project for which exemption is requested (please be as detailed as possible):

Estimated Cost of Project: \$ _____
{Please provide a copy of the Parish Council Minutes Approving the Project}

Project Timetable: (Please give estimated start and completion dates)

Please identify the appropriate section(s) of Canon 16 under which you are seeking exemption: _____

Please identify if this project is new work or a repair/replacement of existing facilities.

Please explain how this project will be funded. [Special Appeals/General Funds/Borrowing, etc]

Signature/Position{Rector/Warden/Treasurer}: _____

Date Submitted: _____

All forms should be addressed to: The Diocese of NS and PEI, Attn. Controller, 1340 Cathedral Lane, Halifax, NS B3H 2Z1

For Office Use Only:

Date Received by Synod Office: _____

Date Reviewed by Parish Relations Task Group: _____

Action: _____