

TAX EXEMPTION BY-LAW

Be it resolved that the following be and the same is hereby adopted and enacted as a By-Law of the Municipality of the County of Antigonish when and if the same has received approval of the Minister of Municipal Affairs, and that the Municipal Clerk be and he is hereby instructed to forward the same to the Minister and request his approval hereof.

BY-LAW RESPECTING TAX EXEMPTION

SHORT TITLE

- 1) This By-Law shall be known as and may be cited as the “Tax Exemption By-Law”.

SCOPE

- 2) The property of the organizations or institutions named in Schedule “A” and “B” to this By-Law that would otherwise be classified as Commercial or Residential property shall be exempt from taxation or taxes in accordance with the provision of this By-Law.

EXEMPTION

- 3)
 - (a) The properties of the organizations or institutions named in Schedule “A” to this By-Law shall receive full exemption of taxes.
 - (b) The property of the organizations or institutions named in Schedule “B” to this By-Law shall receive a partial tax exemption to be reduced from the commercial rate to the residential tax rate.

PROPERTY

- 4) The partial or total tax exemption provided to Section 3 shall apply only to that portion of the property specified in the Schedule.

PROPERTY CEASING TO BE EXEMPT

- 5)
 - (a) When a property or part thereof, listed in a Schedule ceases to be occupied by the association or for recreational and/or community use purposes, then the partial or total exemption from taxation shall cease and the owner of the property shall immediately be liable for the real property tax on such property or part thereof for the portion of the year then unexpired.

ADDITION OF PROPERTY

- 5) (b) When a property, or part thereof, becomes occupied by an association for recreational and/or community use purposes, then this By-Law shall be amended to include such properties and the owner/occupier of the property or any part thereof may be exempt from taxation effective as of that taxation year and shall continue to the expiry date of this By-Law.

EFFECTIVE DATE

- 6) This By-Law shall have effect commencing in the Municipal taxation year 2002.

This is to certify that the By-Law of which the forgoing is a true copy and was duly passed at a duly meeting of the Municipal Council of the Municipality of the County of Antigonish duly held on the 15th Day of October A.D. 2002.

Given under the hand of the Municipal Clerk and under the corporate seal of the said Municipality this 15th day of October A.D. 2002.

Alan J. Bond, Municipal Clerk