

MUNICIPALITY OF THE DISTRICT OF YARMOUTH



**Tax Exemption By-Law
T-082-24**

Effective Date:

Part 1 Purpose

- 1.1 The purpose of this By-Law is to provide a reduction of taxes to nonprofit community, charitable, fraternal, educational, recreation, religious, cultural or sporting organization if, in the opinion of council, the organization provides a service that might otherwise be a responsibility of the council as allowed under Section 71(1) of the Municipal Government Act.

Part 2 Reduction

- 2.1 The property taxes due as regards to certain taxable property or properties of certain organizations are hereby reduced to the extent indicated in Schedule "A" attached. Only those properties fully exempt (100%) will be exempt from any applicable Area Rates as well.

Part 3 Eligibility

- 3.1 To be eligible to be placed on Schedule "A" the owner of the property must meet the requirements of Sec. 71(1) of the Municipal Government Act and Council must pass a motion authorizing the addition of that property, by amendment to this by-law.

Part 4 Ownership

- 4.1 When a property listed in Schedule "A" (attached) ceases to be owned by the organization named, then the exemption shall cease and the new owner shall immediately be liable for the full property tax, along with the applicable Area Rates on the entire property for the remainder of the taxation year.

Part 5

~~This bylaw shall be effective for the 2002-2003 taxation year and each year thereafter.~~

Part 6

~~The previous By-Law #22, respecting Tax Exemptions currently in force in the Municipality of the District of Yarmouth is hereby repealed.~~

Part 7 Repeal

- 7.1 This By-Law hereby repeals and replaces By-Law T-082-03.

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Schedule "A"

| OWNER | PROPERTY ACCT. NUMBER | % of REDUCTION |
|--|----------------------------------|-----------------------|
| Club Lestantue | 822329 | 100% |
| Club Lestantue | 6079237 | 100% |
| Yarmouth Amateur Radio Club | 3390047 | 100% |
| In care of Friends of the Light | 03390152 | 100% |
| In care of Friends of the Light | 1184709 | 100% |
| Arcadia Women's Institute | 10359287 | 100% |
| Gardners Mill Dam | 10347866 | 100% |
| Light of Hope Port Maitland Lighthouse Society | 03390071 | 100% |