

THE MUNICIPALITY OF THE DISTRICT OF GUYSBOROUGH

PARTIAL TAX EXEMPTION BY-LAW SECTION 71(2)

BE IT HEREBY RESOLVED by the Council of the Municipality of the District of Guysborough:

THAT the following By-Law is hereby enacted and that the Municipal Clerk will forward one copy to the Minister of Housing and Municipal Affairs, for the information of the Department.

1. This By-Law shall be known as "**THE PARTIAL TAX EXEMPTION BY-LAW**";
2. The property of those non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations or institutions that are classified as Commercial property for taxation purposes shall be taxed at the percentage of the assessed value of taxable Residential property to which the tax rate applies with the Council granting a tax exemption being the difference between Commercial and Residential General and area rates;
3. The partial tax exemption provided in Section 2 of this By-Law shall only apply to that portion of the property specified in a schedule that shall be approved by Council at the time the Tax Rate is established or at the Annual Meeting of Council;
4. The partial exemption shall only be granted to those organizations who have completed the necessary application forms for Partial Exemption pursuant to Schedule 1 of this By-Law and who have provided the necessary supporting documentation as may be required by the Municipality of the District of Guysborough;
5. The partial exemption shall only apply to that portion of the property specified in the application;
6. When a property, or part thereof ceases to be occupied by the owner for the purpose provided in Section 2, above, then the partial exemption from taxation shall cease and the owner of the property shall immediately be liable for the real property tax on the property or part thereof to which an exemption had been provided for the portion of the year unexpired;
7. This By-Law shall have effect commencing in the Municipal Taxation Year 2000/2001 and shall remain in effect until revised or amended in accordance with the Municipal Government Act, R.S.N.S. or by the Council of the Municipality of the District of Guysborough;

8. Applications for the Partial Tax Exemption shall be received until the end of February of each calendar year. Application for Tax Exemption under this By-Law are to be forwarded to the recipients of the exemption for the previous year during the first week of January of each year.