

Town of Mahone Bay

Tax Exemptions for Non-Profit Organizations By-law

This by-law shall repeal and supersede any and all previous regulations and/or by-laws held by the town of Mahone Bay regarding partial or full tax exemptions for non-profit organizations.

1.0 Short Title

This By-law shall be cited as "Tax Exemption for Non-Profit Organizations By-Law."

2.0 Interpretation

In this By-Law, unless the context otherwise indicates:

"Non-Profit Organization" means, as described by the Municipal Government Act:

- a) Properties of named registered Canadian Charitable organizations;
- b) Property used directly and solely for a charitable purpose;
- c) Property of a nonprofit community, charitable, fraternal, educational, recreational, 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.

3.0 Provisions

3.1 Properties listed in Schedule "A" *Policies under the Tax Exemptions for Non-Profit Organizations By-Law* have been determined by Council to have met the criteria outlined herein. Properties may be added or removed by motion of Council.

3.2 Properties listed in Schedule "A". Policies under the Tax Exemptions for Non-Profit Organizations By-Law, are defined as:

3.2.1 Properties which would otherwise be classified as, and taxed at the rate of, commercial property which shall be taxed at the percentage of the assessed value of taxable residential property; partial tax exemption.

3.2.2 Properties which would otherwise be classified as, and taxed at the rate of, a taxable commercial or residential property, receiving full tax exemption.

3.3 When a property or part thereof, listed in Schedule "A" *Policies under the Tax Exemptions for Non-Profit Organizations By-Law* ceases to be occupied by the non-profit owner/organization, as described above, the partial or full tax exemption allowance

shall cease and the owner of the property shall immediately be liable for the real property tax for the remainder of that tax year onward.

THIS IS TO CERTIFY that the foregoing is a true copy of a by-law passed at a duly convened meeting of the Council of the Town of Mahone Bay, held on the 27th day of June, 2019.

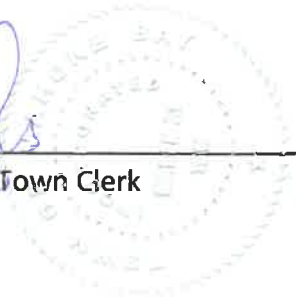
GIVEN under the hand of the Clerk and the corporate seal of the said Town this 28th day of June, 2019.



David Devenne, Mayor



Maureen Hughes, Town Clerk



CLERK'S NOTATION

FIRST READING:	May 14, 2019
"NOTICE OF INTENT" PUBLICATION:	June 5, 2019
SECOND READING:	June 27, 2019
MINISTERIAL APPROVAL:	N/A
DATE OF PUBLISHING:	July 10, 2019
FORWARDED TO THE MINISTER:	July 3, 2019
FORWARDED TO TOWN WEBSITE:	June 28, 2019

SCHEDULE "A"

Account Assessment Number (AAN)

FULL TAX EXEMPTIONS

Mahone Bay Centre – 45 School Street

AAN04647513

Mahone Bay Founders' Society – 578 Main Street

AAN00186791

Town of Mahone Bay Water Utility – 68 Zwicker Lane

AAN04647459