

TAX EXEMPTION BY-LAW FOR CHARITABLE PROPERTIES

BYLAW NO. 35

BE IT HEREBY RESOLVED by the Council of the Municipality of the County of Inverness that Bylaw No. 35, Tax Exemption By-Law for Charitable Properties, be enacted as follows:

1. This By-law shall be known as "**TAX EXEMPTION BY-LAW FOR CHARITABLE PROPERTIES**"
2. An exemption pursuant to the this By-law does not apply to area rates or fire protection rates.
3. The properties of the organizations or institutions named in Schedule "A" to the By-law shall receive full exemption of taxes, except for area rates or fire protection rates.
4. The property of the organizations or institutions named in Schedule "B" to the By-law shall receive a partial tax exemption, that is, a reduction from the commercial rate to the residential tax rate.
5. The partial or total tax exemption provided for in Section 3 and Section 4 shall apply only to that portion of the property specified in the respective Schedules A and B.
6.
 - 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.
 - b) When a property, or part thereof, becomes occupied by an association for recreational and/or community use purposes, except where the same is rented from the owner at more than a nominal rate of rent, 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 for as long as the property continues to be used for a recreational and/or community purpose.

BE IT FURTHER RESOLVED by the council of the Municipality of the County of Inverness that the existing Tax Exemption By-Law #35 be and the same is hereby repealed.

THIS IS TO CERTIFY that the bylaw, of which this is a true copy, was duly passed at a duly called meeting of the Municipal Council of the Municipality of the County of Inverness duly held on the 6th day of November A.D., 2006.

GIVEN under the hand of the Municipal Clerk and under the Corporate Seal of the said Municipality this 6th day of November A.D., 2006.


Clerk

Clerk's Notation for Official By-law Book

Date of First Reading:	October 2, 2006
Date of Advertisement of Notice of Intent to Consider	October 11, 2006
Date of Second Reading:	November 6, 2006
Date of Advertisement of Passage of By-law:	November 22, 2006
Date of Mailing to Minister a Certified Copy of the By-law:	November 23, 2006