



## TAX EXEMPTION FOR CHARITABLE PROPERTIES BY-LAW

### BY-LAW # 2000-06

Be it enacted by the Town Council of the Town of Digby, pursuant to Part 4, Section 71 of the Municipal Government Act as follows:

1. This by-law shall be known as the "Tax Exemption for Charitable Properties By-Law."

2. In this By-Law:

"Charitable Property" shall be defined as a property used solely for charitable or non profit purposes, that is registered as such under the Canada Income Tax Act.

3. Subject to subsection (2) hereof, all charitable properties named in Schedule "A" to this by-law shall be tax exempt by reason that Council feels that properties named in Schedule "A" are providing a service which Council would provide if that organization did not exist.

4. When, before December 1<sup>st</sup> of any year, any charitable property named in Schedule "A" to this by-law ceases to be occupied by the owner thereof solely for charitable or non profit purposes, the tax exemption shall cease and the owner of the property shall immediately be liable for the taxes on such property for the portion of the year then unexpired.

5. Subject to subsection (4) this by-law shall have effect commencing on the municipal taxation year 2000-2001.

### SCHEDULE A

Land and building belonging to Admiral Digby Library and Historical Society, 95 Montague Row assessed on the Assessment Roll as Map ID 30229769.

I, Linda Fraser, Clerk of the Town of Digby, do hereby certify that the foregoing is a true copy of the by-law passed by the Council of the Town of Digby at a meeting duly held and convened on the 3<sup>rd</sup> day of April, 2000.

Given under the hand of the Town Clerk and under the corporate seal of the said Town this 6<sup>th</sup> day of April, 2000.

Linda Fraser, Town Clerk

## SCHEDULE A

Land and building belonging to Digby Boys and Girls Club, 145 Third Avenue assessed on the Assessment Roll as Map ID 30225874.

Spaced leased in Provincial Building at 84 Warwick Street by the Digby Pre-School Cooperative Society.