

## **BY-LAW NO. 25**

### **TAX EXEMPTION BY-LAW**

1. This By-law is entitled the “Tax Exemption By-law”.
2. Pursuant to the authority granted by Section 71 of the Municipal Government Act, Council of the Municipality of The District of Barrington authorizes the following tax exemptions;

3. **NON-PROFIT, COMMUNITY and CHARITABLE ORGANIZATIONS**

The property of those non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organizations or institutions named in Schedule “A” to this By-law shall annually be exempt of the responsibility for payment of rates and taxes, exclusive of area rates, sewer charges, services charges, and any other special levies.

4. **RECREATION FACILITIES AND BARRINGTON AND AREA LIONS CLUB**

In recognition of the importance of recreational facilities to the community, and the valuable contribution of community organizations that own and operate such facilities, and the importance of the Barrington and Area Lions Club, Council shall annually exempt these organizations, as named in Schedule “B” to this By-law, of responsibility for payment of rates and taxes, exclusive of area rates, sewer charges, service charges, and any other special levies.

5. **FIRE COMPANY PROPERTY**

In recognition of the importance of the Volunteer Fire Departments who provide fire fighting services to the Municipality, Council shall annually exempt the property of the Volunteer Fire Departments named in Schedule “C” to this By-law of responsibility for payment of rates and taxes and area fire rates, exclusive of sewer charges, and any other special levies.

6. **EMERGENCY SERVICE PROVIDER**

In recognition of the importance of the Barrington Ground Search and Rescue Group, Council shall annually exempt their property named in Schedule “C” to this By-law of responsibility for payment of rates and taxes and area fire rates, exclusive of sewer charges, and any other special levies.

7. **HISTORICAL SOCIETIES**

The property of Historical Societies, including both museums and properties owned by and used for the purpose of raising funds for the operation and maintenance of a museum, as named in Schedule "D" to this By-law shall be exempt from the responsibility of payment of rates and taxes, exclusive of area rates, sewer charges, service charges and any other special charges.

8. Section repealed June 11, 2003.

9. This By-law shall have effect commencing in the municipal taxation year 2002/2003.

10. This By-law shall replace the previous By-laws numbered 25, 26, and 29, and the previous Policy 31 - Tax Relief - Recreational Facilities all of which shall be repealed upon the coming into effect of this By-law.

Amended by Council January 10, 2011

**SCHEDULE "A"**

**NON-PROFIT, COMMUNITY and CHARITABLE ORGANIZATIONS**

<u>ORGANIZATIONS</u>	<u>ASSESSMENT ACCOUNT</u>
Falls Point Fisherman's Haven	08422273
Newellton Community Hall Land and Hall, Newellton	03498662
Trustees of Centreville & N.E. Point Community Hall Hall and Land, North East Point	04682742
Trustees of Stoney Island Community Club Community Hall and Land, Stoney Island	04684362
Goodwill Club Club Hall and Land, Barrington	01737325
Philadelphia Masonic Lodge Lodge Hall and Land, Barrington Passage	03747824
Green Hill Senior Citizens Club Hall and Land, Upper Port LaTour	05092841
Woods Harbour Community Centre Association Hall and Land, Woods Harbour	10502160
Wesley Heritage Community Seniors Association Lot 1 Barrington - former church	00760412

Amended by Council May 14, 2007  
Amended by Council January 10, 2011  
Amended by Council March 24, 2014  
Amended by Council March 24, 2014

**SCHEDULE "B"**  
**RECREATIONAL FACILITIES**

<b>ORGANIZATION</b>	<b>ASSESSMENT ACCOUNT</b>
Clubhouse Playground Association	03526186
Shag Harbour Baseball and Recreation Association	04225635
Bear Point Rifle Club	00251801
Wayne Perry Memorial Park Association	03639258
Barrington Area Lions Club Lions Hall and Land, Barrington	00227617

Amended by Council May 14, 2007  
Amended by Council January 10, 2011  
Amended by Council February 25, 2013  
Amended by Council April 27, 2015

**SCHEDULE "C"**

**VOLUNTEER FIRE DEPARTMENTS  
AND EMERGENCY SERVICE PROVIDERS**

<b><u>ORGANIZATION</u></b>	<b><u>ASSESSMENT ACCOUNT</u></b>
Barrington/Port LaTour Volunteer Fire Department	00227811 01500872
Port Clyde Volunteer Fire Department	03788687
Wood's Harbour Volunteer Fire Department	05002869
Island and Barrington Passage Volunteer Fire Department	01935658
Barrington Ground Search and Rescue Group	04682947

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Amended by Council January 10, 2011  
Amended by Council February 25, 2013  
Amended by Council May 25, 2015

**SCHEDULE "D"**

**HISTORICAL SOCIETIES**

<b>ORGANIZATION</b>	<b>ASSESSMENT ACCOUNT</b>
Cape Sable Historical Society	00661465 03832627
Archelaus Smith Historical Society	00962198
Samuel Wood Historical Society	00198188
Trustees - United Baptist Church and being property occupied by Chapel Hill Historical Society	00760196
The Shag Harbour Incident Society	04338553

Approved September 12, 2001  
Amended by Council June 11, 2003  
Amended by Council November 28, 2005  
Amended by Council February 25, 2013  
Amended by Council March 5, 2013

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**THIS IS TO CERTIFY THAT** the foregoing is a true copy of By-Law No. 25, "Tax Exemption By-Law", as amended by the Barrington Municipal Council at their meeting held May 25, 2015. Public notice was given by way of a publication in the Coast Guard Newspaper on June 2, 2015.

**GIVEN UNDER** the hand of the Clerk and under the seal of the Municipality of the District of Barrington this 29<sup>th</sup> day of May 2015.

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Brian Holland, Clerk/Treasurer

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