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**TAX EXEMPTION BY-LAW  
BY-LAW NO. 25**

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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 Section repealed June 11, 2003.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.

**SCHEDULE "A"**

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

| <b><u>ORGANIZATIONS</u></b>  | <b><u>ASSESSMENT<br/>ACCOUNT</u></b> |
|--|--------------------------------------|
| Falls Point Fisherman's Haven  | 08422273                             |
| Newellton Community Hall<br>Land and Hall, Newellton                                   | 03498662                             |
| Trustees of Centreville & N.E. Point Community Hall<br>Hall and Land, North East Point | 04682742                             |
| Trustees of Stoney Island Community Club<br>Community Hall and Land, Stoney Island     | 04684362                             |
| Goodwill Club<br>Club Hall and Land, Barrington  | 01737325                             |
| Philadelphia Masonic Lodge<br>Lodge Hall and Land, Barrington Passage                  | 03747824                             |
| Green Hill Senior Citizens Club<br>Hall and Land, Upper Port LaTour                    | 05092841                             |
| Woods Harbour Community Centre Association<br>Hall and Land, Woods Harbour             | 10502160                             |
| Wesley Heritage Community Seniors Association<br>Lot 1 Barrington - former church      | 00760412                             |
| <del>Agape Café Youth Ministry</del>   | <del>01612204</del>                  |
| Clyde Area Community Centre Association  | 03788687                             |

**SCHEDULE "B"**

**RECREATIONAL FACILITIES**

| <b><u>ORGANIZATION</u></b>                                    | <b><u>ASSESSMENT<br/>ACCOUNT</u></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<br>Lions Hall and Land, Barrington | 00227617                             |
| Woods Harbour Ball Field Society<br>Woods Harbour Ball Field  | 04999088                             |
| Barrington Leisure Park Association                           | 04761294<br>06099688<br>10712297     |

**SCHEDULE "C"**

**VOLUNTEER FIRE DEPARTMENTS  
AND EMERGENCY SERVICE PROVIDERS**

| <b><u>ORGANIZATION</u></b>                              | <b><u>ASSESSMENT<br/>ACCOUNT</u></b> |
|---|--------------------------------------|
| Barrington/Port LaTour Volunteer Fire Department        | 08441359                             |
| Wood's Harbour Volunteer Fire Department                | 05002869                             |
| Island and Barrington Passage Volunteer Fire Department | 01935658                             |
| Barrington Ground Search and Rescue Group               | 04682947                             |

**SCHEDULE "D"**

**HISTORICAL SOCIETIES**

| <b><u>ORGANIZATION</u></b>  | <b><u>ASSESSMENT<br/>ACCOUNT</u></b> |
|---|--------------------------------------|
| Cape Sable Historical Society (2402 Highway No. 3)  | 00661465                             |
| (Seal Island Lighthouse Museum)   | 03832627                             |
| (2401 Highway No. 3)  | 03404919                             |
| (Parking/Washrooms - Kiack Brook)   | 82572439 (PID)                       |
| Archelaus Smith Historical Society  | 00962198                             |
| Samuel Wood Historical Society  | 00198188                             |
| Trustees - United Baptist Church and being property<br>occupied by Chapel Hill Historical Society | 00760196                             |
| The Shag Harbour Incident Society   | 04338553                             |

**Chief Administrative Officer’s Annotation for Official By-law Book**

Date of first reading: January 27, 2020  
Date of advertisement of Notice of Intent to Consider: February 5, 2020  
Date of second and final reading: February 24, 2020  
\*Date of advertisement of Passage of By-law: March 4, 2020  
Date of mailing to Minister a certified copy of By-law: March 4, 2020

I certify that amendments to Schedules A, B and C of By-law No. 25 “Tax Exemption By-law” were approved by Council on February 24, 2020 and published as indicated above.

\_\_\_\_\_ Date

Chief Administrative Officer

\*Effective Date of the By-law unless otherwise specified in the text of the By-Law.

**VERSION LOG**

| Version Number | Amendment Description        | Amendment/Policy Owner | Approved By | Approval Date      |
|----------------|------------------------------|------------------------|-------------|--------------------|
| 1              | Schedule D                   | Council                | Council     | September 12, 2001 |
| 2              | Schedule D                   | Council                | Council     | June 11, 2003      |
| 3              | Schedule D                   | Council                | Council     | November 28, 2005  |
| 4              | Schedule A, Schedule B       | Council                | Council     | May 14, 2007       |
| 5              | Section 3, Schedules B and C | Council                | Council     | January 10, 2011   |
| 6              | Schedules B, C and D         | Council                | Council     | February 25, 2013  |
| 7              | Schedule D                   | Council                | Council     | March 5, 2013      |
| 8              | Schedule A                   | Council                | Council     | March 24, 2014     |
| 9              | Schedule B                   | Council                | Council     | April 27, 2015     |
| 10             | Schedule C                   | Council                | Council     | May 25, 2015       |
| 11             | Schedules A, C and D         | CAO                    | Council     | August 28, 2017    |
| 12             | Schedule B                   | CAO                    | Council     | February 26, 2018  |
| 13             | Schedules A, B and C         | CAO                    | Council     | February 24, 2020  |
| 14             |                              |                        |             |                    |

