



TOWN OF STELLARTON

Tax Exemption BY-LAW # 57

TITLE

This By-Law may be cited as the “**Tax Exemption BY-LAW**”.

The purpose of this By-Law is to provide a reduction of taxes to nonprofit community, charitable, fraternal, educational, recreation, 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 as allowed under Section 71(1) of the Municipal Government Act.

The property taxes due as regards to certain taxable property or properties of certain organizations are hereby exempt to the extent indicated in Schedule “A” attached.

To be eligible to be placed on Schedule “A” the owner of the property must meet the requirements of Sec. 71(1) of the Municipal Government Act and Council must pass a motion authorizing the addition of that property, by amendment to this by-law.

When a property listed in Schedule “A” (attached) ceases to be owned by the organization named, then the exemption shall cease and the new owner shall immediately be liable for the full property tax on the entire property for the remainder of the taxation year.

This bylaw shall be effective for the 2021-2022 taxation year and each year thereafter.

CAO ANNOTATION

Date of First Reading: **November 8, 2021**

Date of advertisement of Notice of Intent to Consider: **November 24, 2021 & November 25, 2021**

Date of Second Reading: **December 13, 2021**

I certify that the above **Tax Exemption BY-LAW** was duly adopted by Stellarton Town Council at duly called meetings and was published as indicated above.



Chief Administrative Officer

SCHEDULE "A"

OWNER

**PROPERTY ACCT.
NUMBER**

**% of
REDUCTION**

Riverview Home Corp	03187675	43 Burch Hill Dr.	100%
Riverview Home Corp	04014642	31 St. Bernard St.	100%