

TOWN OF BERWICK BYLAW

TAX EXEMPTION AND REDUCTION

1. This bylaw shall be known as the Tax Exemption and Reduction Bylaw.
2. All or part of the Property:
 - (a) of a named registered Canadian charitable organization that is used directly and solely for a charitable purpose;
 - (b) of a nonprofit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization if, the organization provides a service that might otherwise be a responsibility of the council;
 - (c) of a fire department, registered pursuant to this Act, used directly and solely for community purposes or fund raising activities of the fire department;
 - (d) of an emergency services provider, registered pursuant to this Act, used directly and solely for community purposes or fund raising activities of the emergency services provider; and
 - (e) including: buildings, pump stations, deep well pumps, main transmission lines, distribution lines, meters and associated plant and equipment of a municipal water utility;

which are named and identified in Schedule “A” to this Bylaw shall be exempt from taxation.

3. All or part of the taxable commercial property of any nonprofit community, charitable, fraternal, educational, and identified in Schedule “B” to this Bylaw shall be reduced to the tax that would otherwise be payable if the property were residential property, inclusive of area rates.
4. An exemption or reduction shall apply only to that portion of the property identified and specified in Schedules “A” and “B”.
5. When a property or part thereof listed in Schedule “A” or “B” ceases to be occupied for the purposes specified in Section 2 or 3 then the exemption or reduction from taxation shall cease and the owner of the property shall be immediately liable for the real property tax on such property or part thereof for the remaining portion of the taxation year then unexpired.
6. The effective date of exemption or reduction shall be specified in Schedule “A” or “B”.

7. Schedule "A" and "B" to this Bylaw as amended from time to time shall form part of this Bylaw.

History of this Bylaw:

Enacted - May 11, 1999

Amended - January 13, 2004

