

TOWN OF BERWICK

TAX EXEMPTION AND REDUCTION BYLAW

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;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, recreational, religious, cultural or sporting organization which are named 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. All or part of the taxable commercial property of any day care centre licensed under the Day Care Act which are named and identified in Schedule "C" to this Bylaw shall:
 - (a) be reduced to the tax that would otherwise be payable if the property were residential property, inclusive of area rates; and
 - (b) be exempt from taxes payable in respect of business occupancy assessment.
5. An exemption or reduction shall apply only to that portion of the property identified and specified in Schedules "A", "B" and "C".
6. When a property or part thereof listed in Schedule "A", "B" or "C" ceases to be occupied for the purposes specified in Section 2, 3, or 4 of this By-Law 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.
7. The effective date of exemption or reduction shall be specified in Schedule "A", "B" and "C".
8. Schedule "A", "B" and "C" to this Bylaw as amended from time to time shall form part of this Bylaw.

This is to certify that the foregoing is a true copy of a Bylaw passed at a duly convened meeting of the Council of the Town of Berwick, held the 12th day of April, 2005.

Given under the hand and seal of the Chief Administrative Officer of the Town of Berwick this 18 day of April, 2004.

Linda Parker, CMM
Chief Administrative Officer

History of this Bylaw:

Enacted - May 11, 1999
Amended - January 13, 2004
Amended - April 12, 2005

SCHEDULE “A”~ Full Exemption

<i>Owner</i>	<i>Property</i>	<i>Effective Date</i>	<i>Extent of Application</i>
Apple Capital Museum Society	Land, 73 Mill Street	April 1, 1999	Whole
Apple Capital Museum Society	Land and Buildings, Commercial Street	April 1, 1999	Whole
St. Eudora Rebekah Lodge No. 43	Land and Hall, 149 Cottage	January 13, 2004	Whole
Western Kings Memorial Health Society	Land Medical Centre Paramedic Station	April 1, 2005	Whole

SCHEDULE “B” ~ Partial Reduction

<i>Owner</i>	<i>Owner</i>	<i>Effective Date</i>	<i>Extent of Application</i>
Berwick Curling Club	Land and building, Orchard Street	September 12, 1978	Whole
Valley Lodge A.F. & A.M. #90	Land and hall	September 12, 1978	Whole

SCHEDULE “C” ~ Day Care Partial Reduction

<i>Owner</i>	<i>Property</i>	<i>Effective Date</i>	<i>Extent of Application</i>
Berwick & District Nursery School	Land and educational facility, 155 Orchard Street	February 13, 2002	Partial
Stannage & Marilyn Corkum	Daycare Building 302 Main Street	April 1, 2005	Partial ~ Commercial Property Assessment Whole ~ Business Occupancy Assessment
Carol Allen	Orchards Away Day Care	April 1, 2005	Partial ~ Commercial Property Assessment Whole ~ Business Occupancy Assessment