

TOWN OF BERWICK BYLAW

PARTIAL TAX EXEMPTION

1. This bylaw shall be known as the Partial Tax Exemption Bylaw.
2. The property of those non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations or institutions named in Schedule A to this bylaw that is classified as commercial property shall be taxed at the percentage of the assessed value of taxable residential property to which the tax rate applies, as is determined by the Council from year to year.
3. The partial exemption provided in Section 2 shall apply only to that portion of the property specified in Schedule A.
4. When a property, or part thereof, listed in Schedule A ceases to be occupied by the owner for the purposes provided in Section 2, then the partial exemption from taxation shall cease and the owner of the property shall immediately be liable for the real property tax on such property or part thereof for the portion of the year then unexpired.
5. This bylaw shall have effect commencing in the municipal taxation year January 1, 1979.

SCHEDULE A

Property Code 70-000096-000-000-000
Berwick Curling Club

Property Code 70-000341-000-000-000
Valley Lodge A. F. & A. M. #90

Property Code 70-000174-000-000-000
I.O.O.F. Lodge #53

Property Code 70-000098-002-000-000
Berwick & District Nursery School

History of this Bylaw:

Enacted - September 12, 1978

Amended - December 12, 1978
February 13, 2002

Repealed - April 12, 2005

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 18th day of April, 2005.

Linda Parker, CMM
Chief Administrative Officer