

MUNICIPALITY OF THE DISTRICT OF ARGYLE

BY-LAW # 28

TAX EXEMPTIONS FOR NON PROFIT ORGANIZATIONS

WHEREAS under Section 71 of the Municipal Government Act (1998), Council may by By-Law exempt from taxation property under the conditions set out by by-law.

NOW THEREFORE, the Council of the Municipality of the District of Argyle, in open meeting assembled enacts as follows:

1. This By-law is entitled the “Tax Exemption By-law”.

TAX EXEMPTION

2. The Council of the Municipality of the District of Argyle is of the opinion that each of the following non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations provides a service to the Municipality that might otherwise be a responsibility of the Council.
3. The property of each organization is granted a tax exemption or partial tax exemption as listed in Schedule A.
4. The Council shall review Schedule A attached to the bylaw on a yearly basis, which lists those organizations which are tax exempt to determine whether it will continue its exemption or be deleted from the list. During the review process, additional organizations may be included for tax exemption.
5. Amendments to Schedule A may be executed by resolution and shall not require an amendment to this By-Law.
6. Notwithstanding any amendment made to the list of organizations set out in Schedule A of this By-Law, any organization which changes use between the deadline to appeal their assessment(s) and the issue date of the tax bill, will be taxed according to its status as of December 31st of the prior year.
7. This bylaw shall have effect commencing in the municipal taxation year 2002/2003.

REPEAL

8. Council By-Law No. 24 is hereby repealed.

| Chief Administrative Officer's Annotation for Official By-Law Book | |
|---|---------------|
| Date of First Reading | May 14, 2002 |
| Date of Advertisement of Notice of Intent to Consider | May 28, 2002 |
| Date of Second Reading | June 18, 2002 |
| Date of Advertisement of Passage of By-Law | |
| Date of Mailing to Minister a Certified Copy of By-Law | |
| Effective Date of By-Law | |
| I certify that this Tax Exemption By-Law #28 was adopted by Council and published as indicated above. | |
| _____ | _____ |
| Warden | Date |
| _____ | _____ |
| Chief Administrative Officer | Date |

Amendment #1

| | |
|---|-------|
| Date of First Reading | |
| Date of Advertisement of Notice of Intent to Consider | |
| Date of Second Reading | |
| Date of Advertisement of Passage of By-Law | |
| Date of Mailing to Minister a Certified Copy of By-Law | |
| Effective Date of By-Law | |
| I certify that this Tax Exemption By-Law #28 was amended by Council and published as indicated above. | |
| _____ | _____ |
| Warden | Date |
| _____ | _____ |
| Chief Administrative Officer | Date |

**MUNICIPALITY OF ARGYLE
SCHEDULE A 2015
CHARITABLE ORGANIZATIONS**

| Assessed Owner | Assessment Account | Assessment Type | Property Address |
|---------------------------------------|---------------------------|------------------------|--------------------------------------|
| <u>100 % Exemptions</u> | | | |
| Abrams River Wharf Assoc. | 00637653 | 02 | 637 Abrams River Rd |
| Argyle Municipal Historical | 04718321 | 02 | 8162 Highway 3 |
| Argyle Glenwood Comm. | 05361087 | 02 | 5832 Highway 3 |
| Argyle Glenwood Comm. | 04711629 | 02 | Highway 3 |
| Association du Musee | 04506723 | 03 | No. 334 Highway |
| Association du Musee | 08499233 | 03 | End Cottreau Rd |
| Club Acadien | 00014567 | 02 | 7191 Highway 3 |
| Columbus Club 8988 | 00110736 | 02 | 30 Rocco Point Rd |
| Comeau s Hill Little River | 08479410 | 02 | Comeau's Hill Rd |
| Comeau s Hill Little River | 08488568 | 03 | Comeau's Hill Rd |
| Comeau s Hill Little River | 08492727 | 03 | Comeau's Hill Rd. |
| Community Hall Comeau's Hill | 00889776 | 02 | 1979 Comeau's Hill |
| Community Hall Abrams River | 00889792 | 02 | 466 Abrams River |
| Community Hall Sluice Point | 00889903 | 02 | 6 Chemin de Lance des Bourque |
| Community Hall Plymouth | 00889784 | 02 | 1074 Highway 334 |
| Community Hall Pubnico Library | 00889865 | 02 | 35 Highway 335 |
| Harbour Authority of Little River | 05393825 | 02 | 50 Little River Wharf Road |
| Hubbard Point & Area Community | 01190539 | 02 | Wharf Rd.,Plymouth Land Wharf |
| Development Association | 01190601 | 02 | 6010 Rd Hubbards Point Land Blocking |
| | 01291629 | 02 | 342 Chemin de la Point Hubbard's Pt |
| La Societe Historique | 01068563 | 03 | 898 Highway 335 |
| La Societe Historique | 02402203 | 02 | 898 No.335 Hwy W. |
| L Association du Musee | 04852982 | 02 | 57 Tuna Wharf Rd Lwr. Wedgeport |
| L Association du Festival de la barge | 10160766 | 02 | 6 Chemin Neuf |
| Le Club des Audatieux de | 02474425 | 02 | 2686 Highway 308 |
| Le Village Historique Acadien | 10036411 | 03 | Ile a Simon LeBlanc |
| Le Village Historique Acadien | 10084415 | 03 | Rocher de l'île a Simon |
| Le Village Historique Acadien | 01050761 | 03 | Grande Ile |
| New Horizons Seaside | 06018742 | 03 | 414 Green Grove Road |
| Pubnico Area Lions | 02035901 | 02 | 2562 Highway 3 |
| R.C. Episcopal | | | |
| Club Social des Iles | 04031873 | 02 | 1402 No. 308 Hwy S, Surettes Island |
| R.C. Episcopal | | | |
| Twin Village Social Club | 04031806 | 02 | 2699 No. 308 Hwy S,Amiraults Hill |
| R.C. Episcopal | | | |
| East Pubnico Comm | 04031962 | 02 | 700 Highway 3 East Pubnico |
| R.C. Episcopal | | | |
| Pubnico Athletic | 04032071 | 03 | 1562 No. 335 Hwy, West Pubnico |

| | | | |
|---|----------|----|------------------------------------|
| R.C. Episcopal Land, Chapel & Museum | 04031911 | 02 | 257 Rocco Pt. Rd |
| Society du Quai Eve Joe Blocking) | 00637645 | 02 | No. 3 Hwy, St. Anne Du Russ (land, |
| Societe Historique Acadienne | 00064653 | 03 | 882 Highway 335 |
| West Pubnico Athletic | 08547920 | 02 | No. 335 Hwy |
| West Pubnico Funeral Service | 04875052 | 02 | 1125 Highway 335 |
| West Pubnico Athletic Association | 05623839 | 02 | Highway 335 |
| Yarmouth County Historical Society | 05021537 | 02 | 8188 No. 3 Hwy, Tusket (land,park) |

Partial Exemptions

| | | | |
|------------------------------|----------|----|--------------------------------|
| Nakile Home for Special Care | 00115665 | 03 | 35 Nakile Drive (Nursing Home) |
|------------------------------|----------|----|--------------------------------|