

**BE IT RESOLVED** by the Council of Parrsboro that the following bylaw is hereby amended.

**BYLAW RESPECTING TAX EXEMPTION FOR FIRE COMPANIES, CHARITABLE  
AND NON-PROFIT ORGANIZATIONS**

1. This bylaw shall be known as the Tax Exemption Bylaw.
2. The property of the organizations or institutions named in Schedule "D" to this bylaw that would otherwise be classified as commercial property shall be exempt or taxed in accordance with the particular schedule.
3. The partial or total exemption provided in Section 2 shall apply only to that portion of the property specified in the Schedule.
4. When a property, or part thereof, listed in a Schedule ceases to be occupied by the association or for the purposes set out in the Schedule then the partial or total 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 2009.

**THIS IS TO CERTIFY** that the foregoing is a true copy of a bylaw duly passed at a duly called meeting of the Council of the Town of Parrsboro duly held on the 24<sup>th</sup> day of November, 2009.

**GIVEN** under the hand of the Clerk and the seal of the Town of Parrsboro the 24<sup>th</sup> day of November, 2009.

C.A.O.





SCHEDULE "A"

Properties to be taxed under Section 3(1) (wa) of the Assessment Act in the manner set out in the last two columns of this Schedule.

<u>PROPERTY</u>	<u>PARCEL #</u>	<u>OWNER</u>	<u>CHARITABLE NUMBER</u>	<u>EXTENT OF APPLICATION</u>	<u>EXTENT OF TAX EXEMPTION</u>
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