

**Tax Exemption By-Law  
T-082-2426**

Effective Date:

**Part 1 Purpose**

- 1.1 The purpose of this By-Law is to provide a reduction of property taxes relief to nonprofit community, charitable, fraternal, educational, recreation, religious, cultural or sporting organization if, in the opinion of council, the organization provides a service that might otherwise be a responsibility of the council as allowed under Section 71(1) of the Municipal Government Act.

**Part 2 Reduction**

- 2.1 The property taxes due as regards to certain commercially taxable properties on Schedule "A" are reduced to residential tax rate;
- 2.2 The property taxes due as regards to certain taxable property or properties of certain organizations, including those in 2.1 above, are hereby reduced to the extent indicated in Schedule "A" attached. Only those properties fully exempt (100%) will be exempt from any applicable Area Rates as well, including the applicable Fire Rate.

**Part 3 Eligibility**

- 3.1 To be eligible to be placed on Schedule "A" the owner of the property must meet the requirements of Sec. 71(1) of the Municipal Government Act and Council must pass a motion authorizing the addition of that property, by amendment to this by-law.

**Part 4 Ownership**

- 4.1 When a property listed in Schedule "A" (attached) ceases to be owned by the organization named, then the exemption shall cease and the new owner shall immediately be liable for the full property tax, along with all the applicable Area Rates on the entire property for the remainder of the taxation year.

**Part 5 Repeal**

- 5.1 This By-Law hereby repeals and replaces Tax Reduction By-Law T-083-22 and Tax Exemption By-Law T-082-0324.




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**Schedule "A"**

<b>OWNER</b>	<b>PROPERTY ASSESSMENT ACCT. NUMBER</b>	<b>% of REDUCTION</b>
Club Lestantue	822329	100%
Club Lestantue	6079237	100%
Yarmouth Amateur Radio Club	3390047	100%
Arcadia Women's Institute	10359287	100%
Gardners Mill Dam	10347866	100%
Light of Hope Port Maitland Lighthouse Society	03390071	100%
<b>Camp Peniel</b>	<b>615293</b>	<b>100%</b>
<b>Durkee Memorial Library</b>	<b>1346261</b>	<b>100%</b>
<b>SPCA (Town of Yarmouth)</b>	<b>5485584</b>	<b>100%</b>
<b>Community Hall Trustees Short Beach</b>	<b>889857</b>	<b>100%</b>
<b>Greenville Community Centre</b>	<b>1809725</b>	<b>100%</b>
<b>Greenville Community Centre</b>	<b>8470928</b>	<b>100%</b>
<b>Pembroke Community Hall</b>	<b>889814</b>	<b>100%</b>
<b>Community Hall Trustees Sandford</b>	<b>889571</b>	<b>100%</b>
<b>Community Hall Trustees Forest Glen</b>	<b>889822</b>	<b>100%</b>
<b>Forest Glen Community Centre</b>	<b>6467695</b>	<b>100%</b>
<b>Community Hall Trustees Pleasant Valley</b>	<b>889881</b>	<b>100%</b>
<b>Brooklyn United Baptist Church</b>	<b>10029228</b>	<b>100%</b>
<b>Ducks Unlimited</b>	<b>8499667</b>	<b>100%</b>

MUNICIPALITY OF THE DISTRICT OF YARMOUTH



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Overton Markland Comm.	3633292	100%
Yarmouth County Historical Society	5021308	100%
Pembroke Recreational Community Field	8461287	100%
Hiram Lodge #12	4711866	100%
Community Hall Trustees	0889849	100%
South Ohio		100%
Highland Gun Club	4182537	100%
Highland Gun Club	02011654	100%
Yarmouth County Ground Search and Rescue	2633604	100%
South Ohio Community Centre	8474583	100%
South Ohio Community Centre	4711793	100%
Pleasant Valley Baptist Church	3758052	100%
South Ohio Community Center	5820758	100%
Valley and District Volunteer Fire Department	06382223	100%
Yarmouth Arts Regional Council	5022142	100%
Highland Gun Club	10885299	100%