

## CAPE BRETON REGIONAL MUNICIPALITY

### External Organizations Tax Exemption By-law

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1. This By-law shall be known as the "External Organizations Tax Exemption By-law".
  2. In this By-law:
    - (1) "taxes" includes all municipal taxes.
  3. As per section 71(1) of the Municipal Government Act, CBRM Council may exempt from taxation, or provide that the tax payable with respect to all or part of the taxable commercial property be reduced to the tax that would be payable if the property were residential property of any : charitable organizations, property of educational, recreational, religious, cultural or sporting organizations if, in the opinion of council, the organization provides a service that might otherwise be a responsibility of the council.
  4. When a property ceases to meet the requirements of Section 3 of this By-law, the tax exemption shall cease, and the owner of the property shall immediately be liable for the additional taxes that would have been paid but for Section 3, for the portion of the fiscal year then unexpired.
  5. Owners of properties seeking to make use of the tax exemption provided in Section 3 shall make application to a staff committee designated by council outlining the nature of activities and or services offered in their organization, the benefit to the community and a current financial statement. The staff committee will then make their recommendation to a committee of council. All approved exemptions will be listed in Schedule A of this By-law.
  6. Council will delegate authority to a Committee of Council to review Schedule A of this By Law from time to time and make revisions to the list, without the need to have Council formally change its By-law. The designated Committee is obliged to take into consideration budget allotments for any additions to the list.
  7. The effective date of this By-law shall be April 1<sup>st</sup>, 2010.

**PASSED AND ADOPTED** by a majority of the whole Council at a duly called meeting of the Cape Breton Regional Municipality held on March 16, 2010.

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**MAYOR JOHN MORGAN**

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**BERNIE WHITE**  
**MUNICIPAL CLERK**

**Publication Date: April 1, 2010**

**Schedule A****COUNTY OF CAPE BRETON**

Anglican Church (Camp Breton Dean)  
Boisdale Community Center  
Cape Breton Presb. Church (Camp)  
Dist 4 & 5 Senior Citizens & Pensioners  
Immaculate Heart of Mary Parish (Playground)  
Roman Catholic Episc. (St. Andrews Parish Gillis House)  
Roman Catholic Episc. (Unity House)  
Roman Catholic Episc. (Villa Madonna Retreat House)  
Senior Citizens & Pensioners (Bras D'Or)  
Senior Citizens Sixty Club (Frenchvale)  
St. Joseph's Parish (Hall)  
Trustees of CB Dist. Baptist (Camp)  
Two Rivers Development Assoc.  
Talbot House  
Frenchvale Community Center  
Harbourside Seniors  
Harbourside Seniors Pensioners Club  
Birch Grove Fire Station  
Birch Grove Fire Station  
Frenchvale Fire Station  
Gabarus Fire Station  
Westmount Fire Station  
Roman Catholic Episc. ( Gouthro Rd. Frenchvale)  
Roman Catholic Episcopal Corp Talbot  
Brooks Haven Seniors Recreation  
Roman Catholic Episcopal Corp  
St Marys Parish  
Roman Catholic Episcopal Corp  
Grand Lake Road Volunteer Fire Department  
Big Pond Fire Dept  
Mira Seniors & Pensioners  
Point Edward Seniors & Pensioners Club  
Community Development Association of Millville  
Community Development Association of Alder Point  
Point Aconi Road Development Association

**Schedule A (continued)**

**SYDNEY**

Club 55  
Kinsmen Club of Sydney  
Sydney Pensioners Club  
Sydney Amateur Radio Club  
Whitney Pier Comm. Rink  
St. Joseph's Parish ( Men's Club)  
Roman Catholic Episc. (Prince St.)  
Roman Catholic Episc. (Sydney Offices & Programs)  
Sydney Harbour Fortification Society  
Whitney Pier Historical Society  
3131528 Nova Scotia Ltd  
Cape Breton Centre for Craft & Design  
Cape Breton Regional Municipality- 731 Victoria Rd  
Cape Breton Regional Municipality- Jamison St School

**DOMINION**

Dominion & Dist Community Center

**GLACE BAY**

Brasstack Industries Society  
Brasstack Industries Society  
Glace Bay Food Bank Society  
Glace Bay Miners Forum  
Glace Bay Pensions Union  
Savoy Theatre  
Glace Bay Harbour Authority  
Glace Bay Historical Society  
Cape Breton Miners Museum  
Cape Breton Regional Municipality-ST PAUL'S PRESBYTERIAN CHURCH  
Glce Bay Seniors & Pensioners Club  
Harvest House Ministries

**LOUISBOURG**

Cape Breton Regional ( Louisbourg Senior Citizens)  
Cape Breton Regional Municipal-24 Harbour Front Cres

**Schedule A (continued)**

**NEW WATERFORD**

New Waterford & Dist. Community Center  
New Waterford Mem. Centre(NW Senior Citizens & Pensioners)  
Playschool Day Care  
New Waterford Miners Memorial Centre

**NORTH SYDNEY**

North Sydney Comm. Forum  
North Sydney Senior Citizens & Pensioners Club  
North Sydney Fire Hall  
North Sydney Fire Hall

**SYDNEY MINES**

Senior Citizens & Pensioners (Sydney Mines)  
Sydney Mines Fire Hall  
Sydney Mines Heritage Society (FOSSIL CENTER)  
Kinsmen Club of S.M. Day Care  
Cape Breton Regional Municipality-1 Cottage St (Group Home)

**THIS IS TO CERTIFY** that the attached is a true and correct copy of the "External Organizations Tax Exemption By-law" of the Cape Breton Regional Municipality adopted by Council on the 16<sup>th</sup> day of March, 2010.

**BERNIE WHITE, CLERK**