

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 1st, 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.

MAYOR JOHN MORGAN

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
Glac Bay Food Bank Society
Glac Bay Miners Forum
Glac Bay Pensions Union
Savoy Theatre
Glac Bay Harbour Authority
Glac Bay Historical Society
Cape Breton Miners Museum
Cape Breton Regional Municipality-ST PAUL'S PRESBYTERIAN CHURCH
Glac 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
North Sydney Fire Hall
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 16th day of March, 2010.

BERNIE WHITE, CLERK