



**Town of Mulgrave
By-Law #03
By-Law Respecting Tax Exemptions**

Be it enacted by Council of the Town of Mulgrave, under the authority of the *Municipal Government Act*, S.N.S., Chapter 18, as amended, as follows:

TITLE

1. This By-Law shall be known as By-Law Number 3 and may be cited as "The Tax Exemption By-Law".

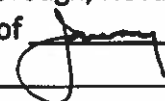
INTERPRETATION

2. The property of the organizations, or institutions named in Schedule "A" that would otherwise be classified as commercial, residential or resource property shall be totally exempt from taxation, including sewer rates and fire protection rates, in the Town of Mulgrave and the property of the organizations, or institutions named in Schedule "B" that would otherwise be classified as commercial property shall be partially exempt from taxation, including sewer rates and fire protection rates, and will be required to pay the residential rate of taxes in the Town of Mulgrave.
3. Where a property or part thereof, listed in Schedule "A" or "B", ceases to be occupied by the association or for the purposes set out in the Schedule, 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.
4. This By-Law shall be reviewed on an annual basis, to examine the tax-exempt status of the properties exempted by this By-Law.
5. This By-Law shall have effect in the municipal taxation year commencing on April 1, 2006.

Date of First Reading:	June 6, 2011
Date of advertisement of notice to consider:	August 30, 2011
Date of Second Reading:	September 6, 2011
Date of advertisement of passage of By-Law:	September 15, 2011
Date of mailing to Minister a certified copy of By-Law:	January 10, 2012

I, J. Hugh Landry, Chief Administrative Officer of the Town of Mulgrave do hereby certify that the foregoing is a true copy of the By-Law Respecting Tax Exemptions passed by the full Council of the Town of Mulgrave at a meeting duly held and convened on the 6th day of September, 2011.


 Chief Administrative Officer/ Municipal Clerk

DATED at Mulgrave, in the County of Guysborough, Nova Scotia, this 10th day of January, A.D., 2012


SCHEDULE "A"
Non-Profit Organizations – Full Exemption

Name	Assessment Account Number
Mulgrave & Area Resting Place	7126050
Mulgrave & Area Medical Centre Committee	5814332

SCHEDULE "B"
Non-Profit Organizations – Rate Reduction

Name	Assessment Account Number
Masonic Lodge	3075834
Mulgrave Heritage Centre	10114330