

TOWN OF LUNENBURG

TAX EXEMPTION BY-LAW #43 AMENDMENT

BE IT RESOLVED by the Lunenburg Town Council that the Tax Exemption By-law #43 be amended as follows:

Section 3. D. is added:

- D. Lunenburg Day Care Centre, 26 Lincoln Street, owned by Lunenburg Day Care Centre.**

Section 4. G. is added:

- G. in the case of the Lunenburg Day Care Centre, cease to be used for a licensed day care under the Day Care Act or related legislation.**

Section 8 is added:

- 8. Sections 3. D. and 4. G. are effective for the taxation year 2006/07 and subsequent years subject to any amendment of this By-law.**

Date

Bea Renton
Town Manager/Clerk

I, Bea Renton, Town Manager/Clerk for the Town of Lunenburg do certify that the foregoing is a true and current copy of the amended By-law #43 of the Town of Lunenburg, duly passed by the Lunenburg Town Council on February 23, 2006 with first reading having been given on January 26, 2006 and second and third reading on February 23, 2006 and an effective date of March 8, 2006, the date of advertisement in the Progress Enterprise newspaper .

Town of Lunenburg
Tax Exemption By-law #43 Amendments

BE IT RESOLVED by the Lunenburg Town Council that the Tax Exemption By-law #43 is hereby amended as follows:

Section 3. B. is added: "B. Lunenburg Curling Club and leased Town of Lunenburg land associated therewith, located at 21 Green Street."

Section 3. C. is added: " and C. Alexandra Rebekah Lodge #22, 164 Cumberland Street, owned by Alexandra Rebekah Lodge #22."

Section 4. E. is added: "or, E. in the case of the Lunenburg Curling Club, cease to be used as a community Curling Club."

Section 4. F. is added: "or, F. in the case of the Alexandra Rebekah Lodge #22, cease to be used as a non-profit fraternal organization meeting place".

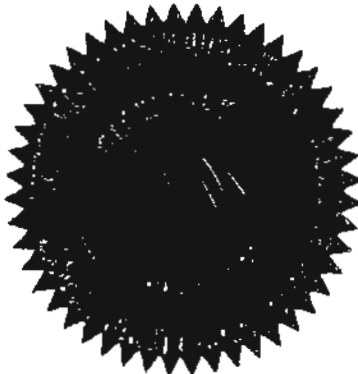
Section 7. is added: "7. Sections 3. B. and C. and 4. E. and F. are effective for the taxation year 2003-2004 and subsequent years subject to any amendment of this By-law."

October 23/03

Date

Bea Renton

Bea Renton
Town Manager/Clerk



I, Bea Renton, Town Manager/Clerk for the Town of Lunenburg, do certify that the above is a true copy of an amendment to the Town of Lunenburg's Tax Exemption By-law #43, duly approved by the Lunenburg Town Council on October 9, 2003, with first reading having been given on September 11, 2003, second and third/final readings on October 9, 2003, and effective on October 29, 2003, the date of advertisement in the Progress Enterprise newspaper.

**Certified Copy of the Revised Tax Exemption for Charitable Properties By-law #43
and
Certified Copy of a Motion to Repeal Bandstand Tax Exemption By-law #50**

September 5/01
Date

Bea Renton
Bea Renton,
Town Manager/Clerk

I, Bea Renton, Town Manager/Clerk for the Town of Lunenburg, do certify that the attached document is a true and current copy of the revised Tax Exemption Charitable Properties By-law #43 and certified copy of a motion to repeal Bandstand Tax Exemption By-law #50 of the Town of Lunenburg, duly passed by the Lunenburg Town Council on May 10, 2001 with first reading having been given on February 22, 2001, second reading on March 29, 2001 and third and final reading on May 10, 2001.



By-law #43

Tax Exemption By-law

WHEREAS the Lunenburg Heritage Society is a registered Canadian Charitable organization and has represented that it uses its property directly and solely for a charitable purpose as referred to in Section 71(1)(a) of the Municipal Government Act;

AND WHEREAS the Lunenburg Swimming Pool Society is a non-profit Society, operating a swimming pool in the Town of Lunenburg, and Council of the Town of Lunenburg is of the opinion that the organization provides a service that might otherwise be a responsibility of Council;

Title

1. This By-law is entitled the Tax Exemption By-law

Extent of Exemption

2. Pursuant to section 71 of the Municipal Government Act, the following properties are exempt from taxation:

PROPERTY DESCRIPTION	CURRENT OWNER	EXTENT OF PROPERTY TAX EXEMPTION
Lunenburg Swimming Pool and Building <u>and</u> Leased Town of Lunenburg property associated therewith	Lunenburg Swimming Pool Society <u>and</u> Town of Lunenburg (for property leased to the Lunenburg Swimming Pool Society)	Fully exempt

Lunenburg Heritage Band Stand <u>and</u> Leased Town of Lunenburg property associated therewith	Lunenburg Heritage Society (Bandstand) - and - Town of Lunenburg (for property leased to the Lunenburg Heritage Society by Lease dated December 29, 1988)	Fully Exempt
Land, Tourist Bureau, Washroom and trailer park at Blockhouse Hill Road	Land leased by Lunenburg Board of Trade Society from the Town of Lunenburg for Tourist bureau, washroom and trailer park at Blockhouse Hill Road	Fully exempt

3. Pursuant to Section 71(2) of the Municipal Government Act, the tax payable with respect to the following taxable commercial property, shall be reduced to the tax that would otherwise be payable if the property were residential property:
 - A. Knaut-Rhuland house, 125 Pelham Street - owner: Lunenburg Heritage Society
4. If any property referred to in Section 2 or Section 3 of this By-law shall:
 - A. cease to be owned by the owner referred to in this By-law, or
 - B. in the case of the Lunenburg Heritage Society, cease to be used directly and solely for a charitable purpose, or
 - C. in the case of the Lunenburg Swimming Pool Society, cease to be used for a swimming pool and related activities,

D. in the case of the Lunenburg Board of Trade Society, cease to be used for a Tourist Bureau, Washroom and Trailer Park.

the exemption or reduction, as the case may be, shall cease and the owner of the property shall immediately be liable for all applicable taxes on such property for the portion of the year then unexpired.

Repeal

5. By-laws #43. entitled "Tax Exemption for Charitable Properties By-law" and #50. entitled "Bandstand Tax Exemption By-law" of the Town of Lunenburg are hereby repealed and replaced by this By-law.
6. This By-law is effective for the taxation year 2001 - 2002 and subsequent years subject to any amendment of this By-law.