

## MUNICIPALITY OF THE COUNTY OF VICTORIA

### External Organizations Tax Exemption By-Law

1. The 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*, Victoria County 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 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 revision to the list, without the need to have Council formally changes 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 the By-law shall be April 1, 2014.

**PASSED AND ADOPTED** by Council at a duly called meeting of the Victoria County Municipal Council held on 24 day of March, 2014.

**GIVEN** under the hand of the Municipal Clerk and under the Corporate Seal of the said Municipality this 24 day of March, 2014



A. W. (Sandy) Hudson, CAO

**Clerk's Annotation For Official By-Law Book**

Date of First Reading: February 24, 2014

Date of Advertisement of Notice of Intent to Consider:  
March 3, 2014

Date of Second Reading: March 24, 2014

Date of Advertisement of Passage of By-Law:  
March 31, 2014

Date of Mailing to Minister a Certified Copy of the By-Law:  
March 25, 2014

\*Effective Date of the By-Law – April 1, 2014