

**TOWN OF BRIDGEWATER
CHAPTER 192**

**TAX EXEMPTION BY-LAW FOR NAMED
REGISTERED CHARITABLE ORGANIZATIONS**

1. This by-law shall be known as the Tax Exemption By-law for Named Registered Charitable Organizations.
2. Under Section 71(1)(a) of the *Municipal Government Act* (MGA) which states:
71(1) The Council may, by by-law, exempt from taxation, to the extent and under the conditions set out in the by-law
 - (a) *property*
 - i) *of a named registered Canadian charitable organization, and*
 - ii) *that is used directly and solely for a charitable purpose;*
3. The full tax exemption provided in Section 71(1) of the *Municipal Government Act* shall apply to those properties specified in Schedule "A" to the extent set out in the Schedule.
4. When a property, or part thereof, listed in Schedule "A" ceases to be occupied by the owner for the purposes provided in Section 2 herein, then the full 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.
5. The owner of the property, upon initial application for the exemption, provided for in this by-law, and each year thereafter, on or before December 31st, shall provide to the Chief Administrative Officer for the Town of Bridgewater, proof of its status as a registered Canadian charitable organization. Failure to provide said proof shall result in the removal of the property from Schedule "A" and the immediate termination of any exemption set out, therein.
6. This by-law shall have effect retroactive to the beginning of the current fiscal year under the authority of Section 71(6) of the *Municipal Government Act*.

SCHEDULE A

<i>Property</i>	<i>Owner</i>	<i>Extent of Application of Section 2</i>
352 York Street	Small World Learning Centre Society	The Whole
48 Elm Street	South Shore Transition House	The Whole