



Province of Nova Scotia
Department of Municipal Affairs

P.O. Box 216, Halifax, Nova Scotia B3J 2M4

ADMINISTRATION DIVISION

December 2, 1977

Mr. Clyde A. Purvis,
Town Clerk-Treasurer,
Town of Westville,
P.O. Box 923,
Corner Drummond Road & Queen Streets,
Westville, Nova Scotia,
B0K 2A0.

Dear Mr. Purvis:

Re: Partial Tax Exemption By-law

This By-law, concerning partial tax exemptions, was passed by Council on November 28, 1977. The Minister of Municipal Affairs has approved the By-law and I return a copy bearing his approval dated December 1, 1977.

Although, the Minister has approved Schedule "A" to this By-law in its present form, in the future it would be preferable if the description of the property in the first column of the Schedule included the street name, if applicable.

Yours very truly,

Janet D. W. Willwerth

Janet D. W. Willwerth,
Departmental Solicitor.

Encl.

JW/gml

Rec'd

Dec. 6/77

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TOWN OF WESTVILLE--BY-LAW

RE: PARTIAL TAX EXEMPTION

(Assessment Act, Section 25A)

BE IT RESOLVED by the Council of Town of Westville that the following by-law is hereby enacted and that the clerk forward two copies of it to the Minister of Municipal Affairs for his approval.

BY-LAW RESPECTING PARTIAL TAX EXEMPTION

1. This By-law shall be known as the Partial Tax Exemption By-law.
2. The property of those non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations or institutions named in Schedule A to this by-law that would otherwise be classified as commercial property shall be taxed at the percentage of the assessed value of taxable residential property to which the tax rate applies, as is determined by the Council from year to year.
3. The partial exemption provided in Section 2 shall apply only to that portion of the property specified in Schedule A.
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, then the partial 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. This by-law shall have effect commencing in the municipal taxation year 1978.

THIS IS TO CERTIFY that the foregoing is a true copy of a by-law duly passed at a duly called meeting of the Council of the Town of Westville duly held on the 28th day of November 1977.

GIVEN under the hand of the Clerk and under the seal of the Town of Westville the 29th day of November 1977.

Clyde A. Dune
CLERK

DEPARTMENT OF MUNICIPAL AFFAIRS	
Recommended for approval of the Minister	
<i>James D. W. Williams</i>	
APPROVED this <u>1st</u> day of <u>December</u> 19 <u>77</u>	
<i>[Signature]</i> Minister of Municipal Affairs	

SCHEDULE "A"

<u>PROPERTY</u>	<u>OWNER</u>	<u>EXTENT OF APPLICATION OF SECTION 2</u>
Land & Building	Acadia L.O.L	Upstairs (40%)
Land & Building	Scotia Lodge I.O.O.F.	Upstairs (50%)
Land & Building	Western Star Lodge	Upstairs (35%)
Land & Building	Maple Leaf Lodge K.ofP.	Entire (100%)
Land & Building	Westville Curling Club	Entire (100%)