MUNICIPALITY OF THE DISTRICT OF YARMOUTH

	Tax Exemption By-Law T-082-26-2	Effective Date: November 12, 2026

Part 1 Purpose

1.1 The purpose of this By-Law is to provide property tax relief to nonprofit community, charitable, fraternal, educational, recreation, religious, cultural or sporting organization if, in the opinion of council, the organization provides a service that might otherwise be a responsibility of the council as allowed under Section 71(1) of the Municipal Government Act.

Part 2 Reduction

2.1 The property taxes due as regards to certain commercially taxable properties on Schedule “A” are reduced to residential tax rate;

2.2 The property taxes due as regards to certain taxable property or properties of certain organizations, including those in 2.1 above, are hereby reduced to the extent indicated in Schedule “A” attached. Only those properties fully exempt (100%) will be exempt from any applicable Area Rates as well, including the applicable Fire Rate.

Part 3 Eligibility

3.1 To be eligible to be placed on Schedule “A” the owner of the property must meet the requirements of Sec. 71(1) of the Municipal Government Act and Council must pass a motion authorizing the addition of that property, by amendment to this by-law.

Part 4 Ownership

4.1 When a property listed in Schedule “A” (attached) ceases to be owned by the organization named, then the exemption shall cease and the new owner shall immediately be liable for the full property tax, along with all ~~the~~ applicable Area Rates on the entire property for the remainder of the taxation year.

Part 5 Procedure

1.1 The deadline for submitting new applications will be December 31st each year, for the following tax year, to align with the annual budget cycle. Any applications received after this date will be considered for the next tax year.

Part 6 Review

2.1 The Tax Exemption By-law will be reviewed by Council each year in January.

Part 7 Repeal

7.1 This By-Law hereby repeals and replaces Tax Exemption By-Law T-082-26.

Chief Administrative Officer's Annotation for Official By-Law Book	
Date of First Reading	September 23, 2026
Date of Advertisement of Notice of Intent to Consider	October 2, 2026
Date of Second Reading	October 28, 2026
Date of Advertisement of Passage of By-law	November 12, 2026
Date of Mailing to Minister a Certified Copy of By-law	November 13, 2026
I certify that this Tax Exemption By-Law T-082-26-2 was adopted by Council and published as indicated above.	
Chief Administrative Officer	November 12, 2026 Date

Schedule "A"

OWNER	ASSESSMENT ACCT. NUMBER	% of REDUCTION
Brazil Lake Hall Society	4711718	100%
Brazil Lake Hall Society	3758052	100%
Club Lestantue	822329	100%
Club Lestantue	6079237	100%
Yarmouth Amateur Radio Club	3390047	100%
Arcadia Women's Institute	10359287	100%
Gardners Mill Dam	10347866	100%
Light of Hope Port Maitland Lighthouse Society	03390071	100%
Camp Peniel	615293	100%
Durkee Memorial Library	1346261	100%
SPCA (Town of Yarmouth)	5485584	100%
Community Hall Trustees Short Beach	889857	100%
Greenville Community Centre	1809725	100%
Greenville Community Centre	8470928	100%
Pembroke Community Hall	889814	100%
Community Hall Trustees Sandford	889571	100%
Forest Glen Community Centre	889822	100%
Community Hall Trustees Pleasant Valley	889881	100%
Brooklyn United Baptist Church	10029228	100%
Ducks Unlimited	8499667	100%
Overton Markland Comm.	3633292	100%

Yarmouth County Historical Society	5021308	100%
Pembroke Recreational Community Field	8461287	100%
Hiram Lodge #12	4711866	100%
Community Hall Trustees	0889849	100%
South Ohio		100%
Highland Gun Club	4182537	100%
Highland Gun Club	02011654	100%
Yarmouth County Ground Search and Rescue	2633604	100%
South Ohio Community Centre	8474583	100%
South Ohio Community Centre	4711793	100%
South Ohio Community Center	5820758	100%
Valley and District Volunteer Fire Department	06382223	100%
Highland Gun Club	10885299	100%