



**MUNICIPALITY OF EAST HANTS
BYLAW NUMBER F-400-4
A BYLAW IN AMENDMENT TO BYLAW F-400, A BYLAW RESPECTING EXEMPTION
FROM TAXATION**

WHEREAS the Municipal Government Act, Section 71 relating to tax exemption bylaw for organization provides as follows:

71 (1) The council may, by policy, 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;

(b) property of a nonprofit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization if, in the opinion of the council, the organization provides a service that might otherwise be a responsibility of the council;

(e) the buildings, pump stations, deep well pumps, main transmission lines, distribution lines, meters and associated plant and equipment of a municipal water utility.

71 (5) An exemption given pursuant to this Section does not apply to area rates or the fire protection rate unless specified in the by-law.

And, WHEREAS the Municipal Government Act, Section 71A relating to tax reduction for day cares provides as follows:

71A (1) The council may, by by-law, to the extent and under the conditions set out in the by-law, provide that the tax payable with respect to all or part of the taxable commercial property of any day care licensed under the Day Care Act be reduced to the tax that would be payable if the property were residential property, including area rates.

(2) A by-law made pursuant to this Section may have an effective date retroactive to the beginning of the current fiscal year.





BE IT ENACTED by the Council of the Municipality of East Hants, as follows:

1. SHORT TITLE

This bylaw shall be known as the “Tax Exemption Bylaw”.

2. QUALIFICATION

- 2.1 The property of a named registered Canadian charitable organization that is used directly and solely for a charitable purpose, named in Schedule “A”, be totally exempt from taxation including area and fire protection rates in the Municipality of East Hants;
- 2.2 The property of a fire department used directly and solely for community purposes and fund raising activities of the fire department, named in Schedule “A”, be totally exempt from taxation including area and fire protection rates in the Municipality of East Hants;
- 2.3 The property of nonprofit community, charitable, fraternal, educational, recreation, religious, cultural or sporting organizations which, in the opinion of council, provide a service that might otherwise be a responsibility of council, named in Schedule “A”, be totally exempt from taxation including area and fire protection rates in the Municipality of East Hants;
- 2.4 The property of a non-profit day care licensed under the Day Care Act, named in Schedule “B”, be partially exempt from taxation in that tax is payable as if the property were residential property, including area rates;
- 2.5 All property of the East Hants Water Utility, including those not specifically listed in this bylaw, be totally exempt from taxation, including area and fire protection rates in the Municipality of East Hants.
- 2.6 To the extent that any property exempted under this bylaw is leased, in full or in part, to a for-profit organization and that the rent is used solely to fund the non-profit organization’s operations, Council deems any revenue generated from tenancy agreement to be directly supporting the charitable purpose.

3. CESSATION OF EXEMPTION

Where a property or part thereof, listed in Schedule “A” and Schedule “B”, ceases to be occupied by the association or for the purposes set out in the Schedules, total 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.





4. REVIEW

The Schedules “A” and “B” to this by-law shall be reviewed on an annual basis to examine the tax exempt status of the properties exempted by this bylaw.

5. EFFECTIVE DATE

This by-law shall have effect in the municipal taxation year commencing April 1, 2008 except otherwise noted on Schedule “A” or “B”.

6. REPEAL & REPLACE

The previous version, and all other versions of the Tax Exemption Bylaw, are repealed and replaced by this Bylaw.

Bylaw 150, Water Utilities Exemption Bylaw is also repealed and replaced by this version.

I, Connie Nolan, CAO and Municipal Clerk of the Municipality of East Hants, hereby certify that the above-noted bylaw was passed at a meeting of the East Hants Municipal Council on January 23, 2019.

Connie Nolan, CPA, CA, CFE
CAO/Municipal Clerk





Bylaw Adoption	
First Reading	September 23, 2009
Notice Publication	December 2, 2009
Second Reading & Enactment	December 16, 2009
Final Publication	December 23, 2009
Amendment #1	
First Reading	March 28, 2012
Notice Publication	
Second Reading & Enactment	April 25, 2012
Final Publication	
Amendment #2	
First Reading	December 19, 2012
Notice Publication	January 9, 2013
Second Reading & Enactment	January 23, 2013
Final Publication	January 30, 2013
Amendment #3	
First Reading	November 26, 2014
Notice Publication	December 3, 2014
Second Reading & Enactment	December 17, 2014
Final Publication	December 24, 2014
Amendment #4	
First Reading	February 24, 2016
Notice Publication	March 2, 2016
Second Reading & Enactment	March 23, 2016
Final Publication	March 30, 2016
Amendment #5	
First Reading	January 25, 2017
Notice Publication	February 3, 2017
Second Reading & Enactment	February 22, 2017
Final Publication	March 3, 2017
Amendment #6	
First Reading	October 25, 2017
Notice Publication	November 8, 2017
Second Reading & Enactment	November 29, 2017
Final Publication	December 13, 2017





Amendment #7	
First Reading	November 28, 2018
Notice Publication	December 26, 2018
Second Reading	January 23, 2019
Final Publication & Enactment	February 6, 2019





Version Log	Amendment Description	Council Approval Date
148E	Bylaw creation	Dec 16, 2009
148E-1	Corridor Community Options Society (21 Convent Road, Enfield), added to Schedule A	April 25, 2012
148E-2	East Hants Water Utility properties added to bylaw and Tot's Academy Child Care Society added to Schedule B.	January 23, 2013
F-400	Change made to Bylaw number; added section 2.6; removed the following properties from Schedule A: #10201731 Rawdon Hills Health Centre Association, #00161802 Avon Boat Club, #03621286 Orange Hall, and #02146525 Ypres Lodge 132 IOOF; added the following	December 17, 2014
	properties to Schedule A: #00838861 Municipality of East Hants (leased to E.H. Horne School Preservation Society), #06469078 Municipality of East Hants (leased to Enfield Earthkeepers), #01749005 Gore District Volunteer Fire Department, and #01175777 NS Department of Natural Resources (leased to Stanley Sport Aviation Association); and added Registered Charitable # and Registry of Joint Stock Companies Registry ID # where applicable to properties on Schedule A.	
F-400-1	Removed Property #01450646 Crescent Rebekah Lodge #28 from Schedule A. Land consolidation resulted in change of property owner and property number of former Property #07835086 United Church of Canada; now Property #10426014, Hants North Medical Association. Land transaction resulted in change of property owner for Property #04207637 from South Maitland Historical Association to Municipality of East Hants; removed from Schedule A.	March 30, 2016
F-400-2	Add Property #04717635 The CHArt Society of Maitland	February 22, 2017
F-400-3	Remove Property #0889288 Noel Shore Hall Association; Repeal Bylaw 150 - Water Utilities - Exemption; added wording under Effective Date - "The previous version, and all other versions, are repealed and replaced by this Bylaw." Change Property # for CHArt Society of Maitland to #04715012.	December 13, 2017
F-400-4	Remove Property #03397556, formerly owned by the Municipality of East Hants, sold to SIPEKNE'KATIK; Remove Property #07919492, formerly owned by Rawdon Hills Health Centre Association, sold to PAIGE M. A. GERTRIDGE;	January 23, 2019





Add Property #00088897, Anglican Church of Canada (Christ Church Lantz);
Add the following Registry of Joint Stock Company Registration IDs:
#3315150, Rawdon Gold Mines Community Hall
#2264677, Nine Mile River & District Volunteer Fire Department
#3309557, Stanley & Mosherville Hall Association
#2274794, Tennecape Community Club
#1822549, Hants North Medical Association
#3050367, E.H. Horne School Preservation Society
#3194473, Enfield Earthkeepers
#1267231, Gore District Volunteer Fire Department
#1257894, Stanley Sport Aviation Association;
Correct name of Property #03397645, to read "Trustees of the Clarksville Community Hall";
Correct name of Property #04176545 to read "Trustees of the Hardwoodland Community Centre"





SCHEDULE "A"

	Property	Owner/Use	Extent of Exemption (Sec. 2)
1	Lot 37, 19 Towerview Crt Lantz Property # 00010855 Registered Charitable #865379119RR0001/RR003 Registry of Joint Stock Companies Registry ID#3064551/2415622	Corridor Community Options	100%
2	1178 Highway No. 2 Lantz Property # 00698709 Registered Charitable #865379119RR0001/RR003 Registry of Joint Stock Companies Registry ID#3064551/2415622	Corridor Community Options	100%
3	21 Convent Road Enfield Property #00838888 Registered Charitable #865379119RR0001/RR0002 Registry of Joint Stock Companies Registry ID#3064551/1485359	Corridor Community Options	100% (effective April 1, 2011)
4	21 Convent Road Enfield Property #10356334 Registered Charitable #865379119RR0001/RR0002 Registry of Joint Stock Companies Registry ID#3064551/1485359	Corridor Community Options	100% (effective April 1, 2011)





5	Highway # 236 Upper Kennetcook Property # 09802274 Registry of Joint Stock Companies Registry ID#1443460	East Hants Historical Society	100%
6	Lot 90-1, Highway No. 2 Milford Property # 07848609	East Hants Municipal Housing	100%
7	7 Point Road East Noel Property # 01360884 Registry of Joint Stock Companies Registry ID#3016917	East Noel Community Club	100%
8	801 Highway # 215 East Walton Property # 01361066 Registry of Joint Stock Companies Registry ID#2130481	East Walton Community Hall	100%
9	162 Old Enfield Road, Lot L Enfield Property # 02565048 Registry of Joint Stock Companies Registry ID#2031313	Enfield/Elmsdale & District Lion's Club	100%
10	8807 Highway No. 215 Maitland Property # 01853503	Forester Club (IOF Foresters)	100%
11	Lot 2E, Highway No. 2 Lantz Property # 04682416 Registry of Joint Stock Companies Registry ID#1276817	Lantz Recreation Society	100%





12	13 Church Street Lantz Property # 03397432 Registry of Joint Stock Companies Registry ID#1276817	Lantz Recreation Society	100%
13	8247 Highway No. 215 Selma Property # 04218825 Registry of Joint Stock Companies Registry ID#1682218	Maitland & District Development Association	100%
14	8741 Highway No. 215 Maitland Property # 06395597 Registry of Joint Stock Companies Registry ID#1682218	Maitland & District Development Association	100%
15	7160 Highway No. 14, Lot A Nine Mile River Property # 04683277 Registry of Joint Stock Companies Registry ID#1282745	Nine Mile River Community Club & Hall	100%
16	6936 Highway No. 354 Noel Road Property # 00889318 Registry of Joint Stock Companies Registry ID#3062198	Noel Road Willing Workers Community Club	100%
17	23 Academy Street Maitland Property # 03540227	Northern Hants Benevolent Society	100%
18	Northfield Road Property # 01855654 Registry of Joint Stock Companies Registry ID#1733318	Northfield Community Club	100%





19	60 Highway No. 354 North Noel Road Property # 03874176 Registry of Joint Stock Companies Registry ID#3067705	Rainbow Community Club Hall	100%
20	711 Highway No. 1 Mount Uniacke Property # 04684478	Uniacke Lodge No. 128 AF & AM	100%
21	11 Slate Quarry Road Upper Nine Mile River Property # 04720601 Registry of Joint Stock Companies Registry ID#2338796	Upper Nine Mile River Community Hall Association	100%
22	170 Highway No. 214 Elmsdale Property # 00588342	C. W. Saunders Lodge Hall 125	100%
23	2886 Highway #14 Rawdon Property # 01852639 Registry of Joint Stock Companies Registry ID#3315150	Rawdon Gold Mines Community Hall	100%
24	821 Burntcoat Road Burntcoat Property #00889296	Burntcoat Community Hall	100%
25	Highway 202 East Gore Property # 01360825 Registry of Joint Stock Companies Registry ID#2129101	East Gore Community Club Hall	100%





26	Highway #2, Block S-1 Lantz Property # 07857012 Registry of Joint Stock Companies Registry ID#2119264	East Hants Arena Association	100%
27	Highway #2, Block S-2 Lantz Property # 07857020 Registry of Joint Stock Companies Registry ID#3062198	East Hants Arena Association	100%
28	7088 Highway No. 236 Lot HR-1, Latties Brook Property # 07840764 Registry of Joint Stock Companies Registry ID#1954599	Four Points Community Centre	100%
29	2288 Highway No. 2 Milford Property # 03233782 Registered Charitable #888298791RR0001 Registry of Joint Stock Companies Registry ID#1281455	Milford Recreation Association	100%
30	3680 Highway No. 215 Minasville Property # 03260992 Registry of Joint Stock Companies Registry ID#2128308	Minasville Community Centre Association	100%
31	7307 Highway No. 14 Nine Mile River Property # 07848870 Registry of Joint Stock Companies Registry ID#2264677	Nine Mile River & District Volunteer Fire Department	100%





32	2848 Highway No. 2 Shubenacadie Property # 00889261 Registry of Joint Stock Companies Registry ID#1289735	Shubenacadie Hall & Grounds Society 1995	100%
33	People's Park Property Shubenacadie Property # 05293596 Registry of Joint Stock Companies Registry ID#2489883	Shubenacadie Community Development Association	100%
34	346 Highway No. 236 Stanley Property # 01856561 Registry of Joint Stock Companies Registry ID#3309557	Stanley & Mosherville Hall Association	100%
35	1933 Highway No. 215 Lot 98-1GB, Tennecape Property # 01856766 Registry of Joint Stock Companies Registry ID#2274794	Tennecape Community Club	100%
36	10 Highway No. 202 Clarksville Property # 03397645 Registered Charitable #	Trustees of Clarksville Community Hall	100%
37	Highway No. 14 Hardwoodlands Property # 04176545 Registry of Joint Stock Companies Registry ID#1405191	Trustees of the Hardwoodland Community Centre	100%
38	4539 Highway No. 215 Noel Property # 10426014	Hants North Medical Association	100%





Registry of Joint Stock
Companies Registry
ID#1822549

39	248 Highway No. 2 Enfield Property # 00838861 Registry of Joint Stock Companies Registry ID#3050367	Municipality of East Hants Leased to E.H. Horne School Preservation Society	100% (effective April 1, 2014)
40	753 Highway No. 2 Elmsdale Property # 06469078 Registry of Joint Stock Companies Registry ID#3194473	Municipality of East Hants Leased to Enfield Earthkeepers	100% (effective April 1, 2014)
41	1020 Highway No. 202 West Gore Property # 01749005 Registry of Joint Stock Companies Registry ID#1267231	Gore District Volunteer Fire Department	100% (effective April 1, 2014)
42	50 Stanley Airport Road Stanley Property # 01175777 Registry of Joint Stock Companies Registry ID#1257894	Nova Scotia Department of Natural Resources Land lease to Stanley Sport Aviation Association	100% (effective April 1, 2014)
43	9 Church Hill Maitland Property #04715012 Registry of Joint Stock Companies Registry ID#3246432	The CHArt Society of Maitland	100% (effective November 30, 2016)
44	14 Church Street Lantz Property #00088897	Anglican Church of Canada (Christ Church Lantz)	100% (effective April 1, 2018)





SCHEDULE "B"

Property	Owner/Use	Extent of Exemption (Sec. 2)
LOT 09-2, 480 NO 2 HWY Enfield AAN # 10299519 PID # 45382769 Registry of Joint Stock Companies Registry ID#3031275	Tot's Academy Child Care Society	Partial - Commercial to Residential (including urban service rate only, exempt from other area rates) (effective April 1, 2012)

