



**MUNICIPALITY OF EAST HANTS
BYLAW NUMBER F-400-10
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 bylaw
- (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;
 - (c) 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 bylaw.

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

71A (1) The council may, by bylaw, to the extent and under the conditions set out in the bylaw, 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 bylaw 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 fundraising 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 bylaw shall be reviewed on an annual basis to examine the tax exempt status of the properties exempted by this bylaw.

5. EFFECTIVE DATE

This bylaw 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.





Certification

I, Kim Ramsay, 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 February 26, 2025.

Kim Ramsay, CPA, CMA
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 |





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| Amendment #7 | |
| First Reading | November 28, 2018 |
| Notice Publication | December 26, 2018 |
| Second Reading | January 23, 2019 |
| Final Publication & Enactment | February 6, 2019 |
| Amendment #8 | |
| First Reading: | March 26, 2020 |
| Website and Social Media Notifications: | April 9, 2020 |
| Formal Notice of Publication: | April 9, 2020 |
| Second Reading: | April 29, 2020 |
| Website and Social Media Notifications: | May 5, 2020 |
| Formal Final Publication and Enactment: | May 5, 2020 |
| Enacted Bylaw posted to website: | May 15, 2020 |
| Notice to Service Nova Scotia & Municipal Relations: | May 15, 2020 |
| Amendment #9 | |
| First Reading: | January 27, 2021 |
| Website and Social Media Notifications: | February 5, 2021 |
| Formal Notice of Publication: | February 5, 2021 |
| Second Reading: | February 24, 2021 |
| Website and Social Media Notifications: | March 3, 2021 |
| Formal Final Publication and Enactment: | February 27, 2021 |
| Enacted Bylaw posted to website: | March 3, 2021 |
| Notice to Service Nova Scotia & Municipal Relations: | March 3, 2021 |
| Amendment #10 | |
| First Reading: | February 23, 2022 |
| Website and Social Media Notifications: | February 26, 2022 |
| Formal Notice of Publication: | February 26, 2022 |
| Second Reading: | March 30, 2022 |
| Website and Social Media Notifications: | April 4, 2022 |
| Formal Final Publication and Enactment: | April 4, 2022 |
| Enacted Bylaw posted to website: | April 4, 2022 |
| Notice to Service Nova Scotia & Municipal Relations: | April 4, 2022 |
| Amendment #11 | |
| First Reading: | January 25, 2023 |
| Website and Social Media Notifications: | January 28, 2023 |
| Formal Notice of Publication: | January 28, 2023 |





| Amendment #11 continues | |
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| Second Reading: | February 22, 2023 |
| Website and Social Media Notifications: | February 28, 2023 |
| Formal Final Publication and Enactment: | February 28, 2023 |
| Enacted Bylaw posted to website: | February 28, 2023 |
| Notice to the Province: | February 28, 2023 |
| Amendment #12 | |
| First Reading: | February 28, 2024 |
| Website and Social Media Notifications: | March 6, 2024 |
| Formal Notice of Publication: | March 6, 2024 |
| Second Reading: | March 27, 2024 |
| Website and Social Media Notifications: | April 5, 2024 |
| Formal Final Publication and Enactment: | April 5, 2024 |
| Enacted Bylaw posted to website: | April 12, 2024 |
| Notice to the Province: | April 12, 2024 |
| Amendment #13 | |
| First Reading: | January 29, 2025 |
| Website and Social Media Notifications: | February 4, 2025 |
| Formal Notice of Publication: | Newspaper ad no longer required |
| Second Reading: | February 26, 2025 |
| Website and Social Media Notifications: | March 5, 2025 |
| Formal Final Publication and Enactment: | Newspaper ad no longer required - Enactment on March 5, 2025 |
| Enacted Bylaw posted to website: | March 5, 2025 |
| Notice to the Province: | March 5, 2025 |

| 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 |





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| 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 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. | December 17, 2014 |
| 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 |





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| 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; 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" | January 23, 2019 |
| F-400-5 | Remove AAN 889296, Burntcoat Community Hall; Remove AAN 10426014, Hants North Medical Association Remove AAN 6395597, Maitland & District Development Association | May 5, 2020 |
| F-400-6 | Add Property # 4717511, East Hants Historical Society; Add Property # 10560985, Corridor Community Options Society; Add Property # 10560977, Corridor Community Options Society; Update property ownership for Property # 07840764 from Four Points Community Centre to Hants North Community Food Bank | February 24, 2021 |
| F-400-7 | Remove Property # 07857012, East Hants Arena Association; Remove Property #07857020, East Hants Arena Association; Remove Property # 03397645, Trustees of Clarksville Community Hall; Correct name of Property # 01360884 to read East Noel Heritage Schoolhouse Society | March 30, 2022 |
| F-400-8 | Remove Property #01855654, Northfield Community Club Add Property #00838918, Lions Memorial Park Society Update Property Ownership for Property #04720601 from Upper Nine Mile River Community Hall Association to East Hants Ground Search & Rescue | February 22, 2023 |
| F-400-9 | Add Properties #10976723 and 10976731, Milford Memorial Park Society | March 27, 2024 |





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| | Remove Property #00889261, Shubenacadie Hall & Grounds Society Add Property #10987512, Uniacke & District Fire Department | |
| F-400-10 | Remove Property #00088897, Anglican Church of Canada Add Property #01078852, Tots' Academy Child Care Society Remove Property #10560985, Corridor Community Options Society Update civic address for Property #10560977, Corridor Community Options Society to 201 Park Rd, and for Property #07840764, Hants North Food Bank to 7070 Hwy 236 | February 26, 2025 |





SCHEDULE "A"

| Owner | Property - AAN | Property - Address | Registry Joint Stocks/Charitable # | Extent of Exemption (Sec. 2) |
|--|----------------|---|--|------------------------------|
| C. W. Saunders Lodge Hall 125 | AAN# 00588342 | 170 Highway 214, Elmsdale | | 100% |
| Corridor Community Options | AAN# 00010855 | Lot 37, 19 Towerview Crt, Lantz | Charitable #865379119RR0001/RR003 RJS ID#3064551/2415622 | 100% |
| Corridor Community Options | AAN# 00698709 | 1178 Highway 2, Lantz | Charitable #865379119RR0001/RR003 RJS ID#3064551/2415622 | 100% |
| Corridor Community Options | AAN# 00838888 | 21 Convent Road, Enfield | Charitable #865379119RR0001/RR002 RJS ID#3064551/1485359 | 100% |
| Corridor Community Options | AAN# 10356334 | 21 Convent Road, Enfield | Charitable #865379119RR0001/RR002 RJS ID#3064551/1485359 | 100% |
| Corridor Community Options Society | AAN# 10560977 | 201 Park Road, Elmsdale | ID# 3064551 | 100% |
| East Gore Community Club Hall | AAN# 01360825 | 7 Barr Settlement Rd, East Gore | 1D# 2129101 | 100% |
| East Hants Ground Search & Rescue | AAN# 04720601 | 11 Slate Quarry Road, Upper Nine Mile River | ID# 1999803 | 100% |
| East Hants Historical Society | AAN# 9802274 | Highway 236, Upper Kennetcook | ID# 1443460 | 100% |
| East Hants Historical Society | AAN# 04717511 | 6971 Highway 215, Lower Selma Lot 90 - 1A | ID# 1443460 | 100% |
| East Hants Municipal Housing | AAN# 07848609 | Lot 90-1, Highway 2, Milford | | 100% |
| East Noel Heritage Schoolhouse Society | AAN# 01360884 | 7 Point Road, East Noel | ID# 3016917 | 100% |
| East Walton Community Hall | AAN# 01361066 | 801 Highway 215, East Walton | ID# 2130481 | 100% |





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| EH Horne School Preservation Society | AAN# 00838861 | 248 Highway 2, Enfield | ID# 3050367 | 100% |
| Enfield Earthkeepers/Leased from Municipality of East Hants | AAN# 06469078 | 753 Highway 2, Elmsdale | ID# 3194473 | 100% |
| Enfield/Elmsdale & District Lion's Club | AAN# 02565048 | 162 Old Enfield Road, Lot L, Enfield | ID# 2031313 | 100% |
| Forester Club (IOF Foresters) | AAN# 01853503 | 8807 Highway 215, Maitland | | 100% |
| Gore District Volunteer Fire Department | AAN# 01749005 | 1020 Highway 202, West Gore | ID# 1267231 | 100% |
| Hants North Community Food Bank | AAN# 07840764 | 7070 Highway 236, Latties Brook | ID# 3050281 | 100% |
| Hardwoodlands Community Centre | AAN# 04176545 | 8110 Highway 14, Hardwoodlands | ID# 1405191 | 100% |
| Lantz Recreation Society | AAN# 04682416 | Lot 2E, Highway 2, Lantz | ID# 1276817 | 100% |
| Lantz Recreation Society | AAN# 03397432 | 13 Church Street, Lantz | ID# 1276817 | 100% |
| Lions Memorial Park Society | AAN# 00838918, 10976723 & 10976731 | Highway 2, Milford | ID# 4360132 | 100% |
| Maitland & District Development Association | AAN# 04218825 | 8247 Highway 215, Selma | ID# 1682218 | 100% |
| Milford Recreation Association | AAN # 03233782 | 2288 Highway 2, Milford | Charitable #888298791RR0001 RJS ID# 1281455 | 100% |
| Minasville Community Centre Association | AAN# 03260992 | 3680 Highway 215, Minasville | ID# 2128308 | 100% |
| Nine Mile River & District Volunteer Fire Department | AAN# 07848870 | 7307 Highway 14, Nine Mile River | ID# 2264677 | 100% |
| Nine Mile River Community Club & Hall | AAN# 04683277 | 7160 Highway 14, Lot A, Nine Mile River | ID# 1282745 | 100% |
| Noel Road Willing Workers Community Club | AAN# 00889318 | 6936 Highway 354, Noel Road | ID# 3062198 | 100% |
| Northern Hants Benevolent Society | AAN# 03540227 | 23 Academy Street, Maitland | | 100% |
| Rainbow Community Club Hall | AAN# 03874176 | 60 Highway 354, North Noel Road | ID# 3067705 | 100% |





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| Rawdon Gold Mines Community Hall | AAN# 01852639 | 2886 Highway 14, Rawdon | ID#3315150 | 100% |
| Shubenacadie Community Development Association | AAN# 05293596 | People's Park Property, Shubenacadie | ID#2489883 | 100% |
| Stanley & Mosherville Hall Association | AAN# 01856561 | 346 Highway 236, Stanley | ID#3309557 | 100% |
| Stanley Sport Aviation Association/Land leased from NS Department of Natural Resources | AAN# 01175777 | 50 Stanley Airport Road, Stanley | ID#1257894 | 100% |
| Tennecape Community Club | AAN# 01856766 | 1933 Highway 215, Lot 98-1GB, Tennecape | ID#2274794 | 100% |
| The CHArt Society of Maitland | AAN# 04715012 | 9 Church Hill, Maitland | ID#3246432 | 100% |
| Uniacke & District Fire Department | AAN# 10987512 | Nature Drive, East Uniacke | ID#1289431 | 100% |
| Uniacke Lodge No. 128 AF & AM | AAN# 04684478 | 711 Highway 1, Mount Uniacke | | 100% |





SCHEDULE "B"

| Owner | Property - AAN | Property - Address | Registry Joint Stocks/Charitable # | Extent of Exemption (Sec. 2) |
|---------------------------------|----------------|----------------------------------|------------------------------------|---|
| Tots Academy Child Care Society | AAN# 10299519 | LOT 09-2, 480 Highway 2, Enfield | ID#3031275 | Partial - Commercial to Residential (including urban service rate only, exempt from other area rates) |
| Tots Academy Child Care Society | AAN# 01078852 | 1208 Hwy 2, Lantz | ID#3031275 | Partial - Commercial to Residential (including urban service rate only, exempt from other area rates) |

