



**MUNICIPALITY OF EAST HANTS
BYLAW NUMBER F-400-7
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 March 30, 2022.

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 6, 2023 |
| Website and Social Media Notifications: | |
| Formal Notice of Publication: | |





| 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 |





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| | <p>Add Property #00088897, Anglican Church of Canada (Christ Church Lantz);</p> <p>Add the following Registry of Joint Stock Company Registration IDs:</p> <p>#3315150, Rawdon Gold Mines Community Hall</p> <p>#2264677, Nine Mile River & District Volunteer Fire Department</p> <p>#3309557, Stanley & Mosherville Hall Association</p> <p>#2274794, Tennecape Community Club</p> <p>#1822549, Hants North Medical Association</p> <p>#3050367, E.H. Horne School Preservation Society</p> <p>#3194473, Enfield Earthkeepers</p> <p>#1267231, Gore District Volunteer Fire Department</p> <p>#1257894, Stanley Sport Aviation Association;</p> <p>Correct name of Property #03397645, to read “Trustees of the Clarksville Community Hall”;</p> <p>Correct name of Property #04176545 to read “Trustees of the Hardwoodland Community Centre”</p> | |
| F-400-5 | <p>Remove AAN 889296, Burntcoat Community Hall;</p> <p>Remove AAN 10426014, Hants North Medical Association</p> <p>Remove AAN 6395597, Maitland & District Development Association</p> | May 5, 2020 |
| F-400-6 | <p>Add Property # 4717511, East Hants Historical Society;</p> <p>Add Property # 10560985, Corridor Community Options Society;</p> <p>Add Property # 10560977, Corridor Community Options Society;</p> <p>Update property ownership for Property # 07840764 from Four Points Community Centre to Hants North Community Food Bank</p> | February 24, 2021 |
| F-400-7 | <p>Remove Property # 07857012, East Hants Arena Association;</p> <p>Remove Property #07857020, East Hants Arena Association;</p> <p>Remove Property # 03397645, Trustees of Clarksville Community Hall;</p> <p>Correct name of Property # 01360884 to read East Noel Heritage Schoolhouse Society</p> | March 30, 2022 |
| F-400-8 | | |





SCHEDULE "A"

| | Property | Owner/Use | Extent of Exemption (Sec. 2) |
|---|--|-------------------------------|-----------------------------------|
| 1 | Lot 37, 19 Towerview Crt Lantz AAN# 00010855 Registered Charitable #865379119RR0001/RR003 Registry of Joint Stock Companies Registry ID#3064551/2415622 | Corridor Community Options | 100% |
| 2 | 1178 Highway No. 2 Lantz AAN# 00698709 Registered Charitable #865379119RR0001/RR003 Registry of Joint Stock Companies Registry ID#3064551/2415622 | Corridor Community Options | 100% |
| 3 | 21 Convent Road Enfield AAN# 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 AAN# 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 | East Hants Historical Society | 100% |





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| | Companies Registry ID#1443460 | | |
| 6 | Lot 90-1, Highway No. 2 Milford AAN# 07848609 | East Hants Municipal Housing | 100% |
| 7 | 7 Point Road East Noel Property # 01360884 Registry of Joint Stock Companies Registry ID#3016917 | East Noel Heritage Schoolhouse Society | 100% |
| 8 | 801 Highway # 215 East Walton AAN# 01361066 Registry of Joint Stock Companies Registry ID#2130481 | East Walton Community Hall | 100% |
| 9 | 162 Old Enfield Road, Lot L Enfield AAN# 02565048 Registry of Joint Stock Companies Registry ID#2031313 | Enfield/Elmsdale & District Lion's Club | 100% |
| 10 | 8807 Highway No. 215 Maitland AAN# 01853503 | Forester Club (IOF Foresters) | 100% |
| 11 | Lot 2E, Highway No. 2 Lantz AAN# 04682416 Registry of Joint Stock Companies Registry ID#1276817 | Lantz Recreation Society | 100% |
| 12 | 13 Church Street Lantz AAN# 03397432 Registry of Joint Stock Companies Registry | Lantz Recreation Society | 100% |





ID#1276817

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| 13 | 8247 Highway No. 215 Selma AAN# 04218825 Registry of Joint Stock Companies Registry ID#1682218 | Maitland & District Development Association | 100% |
| 14 | 7160 Highway No. 14, Lot A Nine Mile River AAN# 04683277 Registry of Joint Stock Companies Registry ID#1282745 | Nine Mile River Community Club & Hall | 100% |
| 15 | 6936 Highway No. 354 Noel Road AAN# 00889318 Registry of Joint Stock Companies Registry ID#3062198 | Noel Road Willing Workers Community Club | 100% |
| 16 | 23 Academy Street Maitland AAN# 03540227 | Northern Hants Benevolent Society | 100% |
| 17 | Northfield Road AAN# 01855654 Registry of Joint Stock Companies Registry ID#1733318 | Northfield Community Club | 100% |
| 18 | 60 Highway No. 354 North Noel Road AAN# 03874176 Registry of Joint Stock Companies Registry ID#3067705 | Rainbow Community Club Hall | 100% |
| 19 | 711 Highway No. 1 Mount Uniacke AAN# 04684478 | Uniacke Lodge No. 128 AF & AM | 100% |





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| 20 | 11 Slate Quarry Road Upper Nine Mile River AAN# 04720601 Registry of Joint Stock Companies Registry ID# <u>23387961999803</u> | <u>Upper Nine Mile River Community Hall Association</u> <u>East Hants Ground Search & Rescue</u> | 100% |
| 21 | 170 Highway No. 214 Elmsdale AAN# 00588342 | C. W. Saunders Lodge Hall 125 | 100% |
| 22 | 2886 Highway #14 Rawdon AAN# 01852639 Registry of Joint Stock Companies Registry ID#3315150 | Rawdon Gold Mines Community Hall | 100% |
| 23 | Highway 202 East Gore AAN# 01360825 Registry of Joint Stock Companies Registry ID#2129101 | East Gore Community Club Hall | 100% |
| 24 | | | |
| 25 | | | |
| 26 | 7088 Highway No. 236 Lot HR-1, Latties Brook AAN# 07840764 Registry of Joint Stock Companies Registry ID#3050281 | Hants North Community Food Bank | 100% |
| 27 | 2288 Highway No. 2 Milford AAN # 03233782 Registered Charitable #888298791RR0001 Registry of Joint Stock Companies Registry ID#1281455 | Milford Recreation Association | 100% |
| 28 | 3680 Highway No. 215 | Minasville Community Centre Association | 100% |





Minasville
AAN# 03260992
Registry of Joint Stock
Companies Registry
ID#2128308

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| 29 | 7307 Highway No. 14 Nine Mile River AAN# 07848870 Registry of Joint Stock Companies Registry ID#2264677 | Nine Mile River & District Volunteer Fire Department | 100% |
| 30 | 2848 Highway No. 2 Shubenacadie AAN # 00889261 Registry of Joint Stock Companies Registry ID#1289735 | Shubenacadie Hall & Grounds Society 1995 | 100% |
| 31 | People's Park Property Shubenacadie AAN# 05293596 Registry of Joint Stock Companies Registry ID#2489883 | Shubenacadie Community Development Association | 100% |
| 32 | 346 Highway No. 236 Stanley AAN# 01856561 Registry of Joint Stock Companies Registry ID#3309557 | Stanley & Mosherville Hall Association | 100% |
| 33 | 1933 Highway No. 215 Lot 98-1GB, Tennecape AAN# 01856766 Registry of Joint Stock Companies Registry ID#2274794 | Tennecape Community Club | 100% |
| 34 | | | |
| 35 | Highway No. 14 Hardwoodlands | Trustees of the Hardwoodlands Community Centre | 100% |





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| | AAN# 04176545 Registry of Joint Stock Companies Registry ID#1405191 | | |
| 36 | 248 Highway No. 2 Enfield AAN# 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) |
| 37 | 753 Highway No. 2 Elmsdale AAN# 06469078 Registry of Joint Stock Companies Registry ID#3194473 | Municipality of East Hants Leased to Enfield Earthkeepers | 100% (effective April 1, 2014) |
| 38 | 1020 Highway No. 202 West Gore AAN# 01749005 Registry of Joint Stock Companies Registry ID#1267231 | Gore District Volunteer Fire Department | 100% (effective April 1, 2014) |
| 39 | 50 Stanley Airport Road Stanley AAN# 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) |
| 40 | 9 Church Hill Maitland AAN# 04715012 Registry of Joint Stock Companies Registry ID#3246432 | The CHArt Society of Maitland | 100% (effective November 30, 2016) |
| 41 | 14 Church Street Lantz AAN# 00088897 | Anglican Church of Canada (Christ Church Lantz) | 100% (effective April 1, 2018) |





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| 42 | 6971 Highway 215 Lower Selma Lot 90-1A AAN# 04717511 Registry of Joint Stock Companies Registry ID# 1443460 | East Hants Historical Society | 100% |
| 43 | Lot 179, Park Road, Elmsdale AAN# 10560977 Registry of Joint Stock Companies Registry ID# 3064551 | Corridor Community Options Society | 100% |
| 44 | Lot 180, Park Road, Elmsdale AAN# 10560985 Registry of Joint Stock Companies Registry ID# 3064551 | Corridor Community Options Society | 100% |
| 45 | <u>Highway 2, Milford</u> <u>AAN# 00838918</u> <u>Registry of Joint Stock</u> <u>Companies Registry</u> <u>ID# 4360132</u> | <u>Lions Memorial Park Society</u> | <u>100%</u> |





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) |

