



**MUNICIPALITY OF EAST HANTS
BYLAW NUMBER F-400-8
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 Month, day, year.

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





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

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

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 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	December 13, 2017





	repealed and replaced by this Bylaw.” Change Property # for CHArt Society of Maitland to #04715012.	
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, Tencape 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





SCHEDULE "A"

Owner	Property - AAN	Property - Address	Registry Joint Stocks/Charitable #	Extent of Exemption (Sec. 2)
Anglican Church of Canada (Christ Church Lantz)	AAN# 00088897	14 Church Street, Lantz		100%
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	Lot 179, Park Road, Elmsdale	ID# 3064551	100%
Corridor Community Options Society	AAN# 10560985	Lot 180, 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%





EH Horne School Preservation Society/Leased from Municipality of East Hants	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	7088 Highway 236, Lot HR-1, 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%





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%
Shubenacadie Hall & Grounds Society 1995	AAN # 00889261	2848 Highway 2, Shubenacadie	ID#1289735	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 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)
Tot's 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)

