

MUNICIPALITY OF THE COUNTY OF KINGS

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BY-LAW 99

TAX EXEMPTION FOR NON-PROFIT ORGANIZATIONS BY-LAW

1. This By-law is enacted by the Municipality of the County of Kings under the authority of Section 71 (1) (a) and (b) and Section 71 (2) of the *Municipal Government Act*, Chapter 18, S.N.S. 1998.
2. This By-law shall be known as the “Tax Exemption For Non-Profit Organizations By-law”.
3. The Council of the Municipality of the County of Kings has determined that the property identified and belonging to the named Canadian charitable organization listed in Schedule A is used directly and solely for a charitable purpose and is therefore granted a tax exemption to the extent and under the conditions listed in Schedule A.
4. The Council of the Municipality of the County of Kings is of the opinion that each of the following non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations provides a service that might otherwise be a responsibility of the Council, and the property of each organization to the extent and under the conditions as listed in Schedule B, is therefore granted a tax exemption.
5. The property of those non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organizations or institutions to the extent and under the conditions as listed in Schedule C to this By-law that would otherwise be classified as commercial property shall be reduced to the tax that would otherwise be payable if the property were residential property.
6. The full or partial tax exemption provided in Sections 3, 4 and 5 shall apply only to that portion of the properties specified in Schedules A, B and C.
7. Unless the description of the property in the By-law identifies that the tax exemption applies in regard to a specific percentage of the assessment for the property, the exemption is for 100% of taxes and rates levied by the Municipality to a maximum of \$ 30,000 of taxes and/or rates per property, excluding Area Rates. Where the description of a property in the By-law makes reference to a percentage of assessment, the property is exempt from such taxes and rates only to the extent of the percentage referenced in the By-law.

- 8. When a property or part thereof, listed in the By-law ceases to be occupied by the non-profit association identified as the owner or the property is no longer exclusively used for the community, charitable, fraternal, educational, recreational, religious, cultural or sporting purposes identified at the time of application for the exemption, then the partial or 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.
- 9. Nothing in this By-law shall relieve the owners of the properties in the By-law from paying Area Rates and Capital Charges.
- 10. Owners of the properties listed in the By-law shall report to the Municipality's Treasurer any change in the status of the ownership or use of the property which would affect or could reasonably be interpreted as affecting its eligibility for tax exemption pursuant to this By-law within 30 days of such change. Municipal staff may periodically review the assessment roll during the fiscal year to determine any such changes in ownership. Changes of ownership for any property listed in Schedules A, B or C shall result in immediate cessation of the partial or total exemption of taxes. In the event that the new owner meets the qualifications as a non-profit organization as defined by this By-law, then staff shall encourage the property owner to make application for inclusion under Schedule A, B or C.
- 11. Owners of properties seeking to make use of the tax exemption provided in Section 3, Section 4 or Section 5 shall make application to the Municipality outlining the nature of activities and or services offered in their organization, the benefit to the community and a current financial statement. Any exemption granted under this By-law is at the sole discretion of Council.
- 12. Applications made pursuant to Section 11 of this By-law must be received by the Municipality on or before February 28th in any year.

History of this By-law:

- Enacted - January 14, 2014
- Amended - April 14, 2016
- Amended - July 4, 2017
- Amended - June 5, 2018
- Amended - September 3, 2019
- Amended - June 2, 2020
- Amended - September 6, 2022

By-law Amendments since June 2, 2020					
First Reading	Notice of Second Reading	Second Reading	Notice of Passing	Certified Copy to Minister	Approval/ Acknowledgement by Minister
April 5, 2022	August 2, 2022	September 6, 2022	September 13, 2022	October 20, 2022	

TAX EXEMPTION FOR NONPROFIT ORGANIZATIONS BY-LAW PROPERTY LIST

Schedule A

Properties must be owned by a named registered Canadian charitable organization and used directly and solely for a charitable purpose.

PROPERTY	PROPERTY NUMBER	OWNER	EXTENT OF APPLICATION OF SECTION 3	CHARITABLE NUMBER
Land Arena 1035 J Jordan Rd Canning	PID # 55008676 AAN # 02372789	Annapolis Valley Regional School Board	100 %	889967592 Canning District Recreational Commission
Land Building 4120 Hwy 359 Halls Harbour	PID # 55040513 AAN # 01619616	Fundy View Community Centre	100 %	118934348
Land Arena 1490 Westwood St Kingston	PID # 55084784 AAN # 04876717	Western Kings Rink Association	100 %	127946036
Land 1204 Ridge Rd Wolfville Ridge	PID # 55319966 AAN # 09312587	Rotary Club of Wolfville Society	100 %	119125755 Rotary Club of Wolfville Charitable Trust
Land Educational 9412 Commercial St. New Minas	PID # 55209654 AAN # 02372851	The Flower Cart	100 %	107390676
Fellowship Halls 2080 Bishop Mountain Rd N Kingston	PID # 55086961 AAN # 03538826	Multi Addiction Centre Society	100 %	892111782
Lot 1A Building, Fire Hall 3580 Hwy 359	PID # 55040125 AAN # 04682874	Halls Harbour District Firefighters Association (exempt)	100 %	133978148
Lot ABC-1, Fire Station 6 Jones Rd	PID # 55385710 AAN # 03491226	New Minas Volunteer Fire Department (exempt)	100 %	11905630
Lot 298 9798 Hwy 1 Greenwich	PID # 55378434 AAN # 01809822	Greenwich Fire Commissioners (exempt)	100 %	118947720
Land Fire Station/Hall Garage 570 Sparky St Kingston	PID # 55083273 AAN # 00112364	Kingston District Fire Commission (exempt)	100 %	886929991
Land Fire Station/Hall 1083 Park Street	PID # 55091441 AAN # 00163805	Aylesford Fire District (exempt)	100 %	118797851

PROPERTY	PROPERTY NUMBER	OWNER	EXTENT OF APPLICATION OF SECTION 3	CHARITABLE NUMBER
Lot Daycare 1063 J Jordan Rd Canning	PID # 55020820 AAN # 08074372	Apple Tree Landing Family Education Centre	100 %	106718984
Land Fellowship Hall 1951 Hwy 359 Centreville	PID # 55038806 AAN # 00704326	Centreville Community Club	100 %	85816771
Land Garage 485 Gibson Woods Rd	PID # 55044663 AAN # 01693646	Gibson Woods United Baptist Church	100 %	89080323
Land Building 342 Bligh Rd Woodville	PID # 55077176 AAN # 05004047	Woodville Community Centre	100 %	863422796
Land Fellowship Hall 3083 Aylesford Rd Lake Paul	PID # 55126874 AAN # 02412608	Lake Paul and Lake George Community Club	100 %	888532793
Land 1542 White Rock Rd White Rock	PID # 55192595 AAN # 04906799	White Rock Community Assoc	100 %	888136843
Land Fellowship Hall 1159 Woodville Rd Lakeville	PID # 55077309 AAN # 02414899	Trustee of the Lakeville BR WINS	100 %	875150781
Land Fellowship Hall 11794 Highway 1 Grand Pré	PID # 55231674 AAN # 02079615	Horton Community Centre Association	100 %	881098032
Land Fellowship Hall 410 West Brooklyn Mtn Rd West Brooklyn	PID # 55236574 AAN # 06381332	West Brooklyn Community Association	100 %	134112366
Lot 1 29 Main St Kingsport	PID # 55017016 AAN # 02575221	Kingsport Community Association	100 %	889936910
Land Incorp Farm 551 Ross Creek Rd Ross Creek	PID # 55015457 AAN # 04816587	Coastarts Association Ross Creek Centre for the Arts	100 %	139921563
Lot Fellowship Hall 2564 Hwy 360 Harbourville	PID # 55071633 AAN # 01883739	Harbourville Community Hall Sewing Circle	100 %	891388548
Lot 10 Dwelling 56 Eden Row Greenwich	PID # 55193619 AAN # 01393421	Wolfville Homefires Society	100 %	108219106

PROPERTY	PROPERTY NUMBER	OWNER	EXTENT OF APPLICATION OF SECTION 3	CHARITABLE NUMBER
Lot 1-2 Building 1172 Huntington Point Rd Halls Harbour	PID # 55041214 AAN # 04913582	Charles MacDonald House of Centreville Society	100 %	880862966
Land Museum 19 Saxon St Centreville	PID # 55054183 AAN # 02673401	Charles MacDonald House of Centreville Society	100 %	880862966
Land Cottage/Cabin 1224 Baxters Harbour Rd Baxters Harbour	PID # 55011449 AAN # 03716457	Fundy Camp Society	100 %	891410797
Lot Buildings 8 Q-7 Rd Lake George	PID # 55125488 AAN # 02373998	Eastern Valley Baptist Association	100 %	107273740
Lot 1 Museum 1158 Steadman Rd Billtown	PID # 55437693 AAN # 09309918	Northville Farm Heritage Centre	100 %	894693712
Land Barley St Burlington	PID # 55097869 AAN # 00814423	Nova Scotia Nature Trust (exempt)	100 %	889627691
Land Hardwood Lake Rd S Lake Paul	PID # 55148068 AAN # 08070644	Nova Scotia Nature Trust (exempt)	100 %	889627691
Land Brow of Mnt Rd W Aylesford Mnt	PID # 55097810 AAN # 00814415	Nova Scotia Nature Trust (exempt)	100 %	889627691
Land Nollett Beckwith Rd Viewmount	PID # 55097836 AAN # 00814431	Nova Scotia Nature Trust (exempt)	100 %	889627691
Land Incorp Farm Ridge Rd Wolfville Ridge	PID # 55374789 AAN # 08118787	Nova Scotia Nature Trust (exempt)	100 %	889627691
Land Ridge Rd Wolfville Ridge	PID # 55392583 AAN # 09311165	Nova Scotia Nature Trust (exempt)	100 %	889627691
Land White Rock Rd Gaspereau	PID # 55323612 AAN # 08124205	Nova Scotia Nature Trust (exempt)	100 %	889627691
Land White Rock Rd Gaspereau	PID # 55323745 AAN # 08124183	Nova Scotia Nature Trust (exempt)	100 %	889627691
Land 1 White Rock Rd Gaspereau	PID # 55193031 AAN # 00816957	Nova Scotia Nature Trust (exempt)	100 %	889627691

PROPERTY	PROPERTY NUMBER	OWNER	EXTENT OF APPLICATION OF SECTION 3	CHARITABLE NUMBER
Land White Rock Rd Gaspereau	PID # 55193064 AAN # 00816981	Nova Scotia Nature Trust (exempt)	100 %	889627691
Land Educational Lot CDL-7 11 Opportunity Lane Coldbrook	PID # 55476881 AAN # 09803831	Peopleworx Society	100 %	130015258
Lot CDL-8A Opportunity Lane Coldbrook	PID # 55476899 AAN # 09803858	Communityworx Society	100%	859292054
Land Dwelling 9809 Main Street, Canning	PID # 55021729 AAN # 03997995	Fieldwood Heritage Society	100 %	895986057
Lot SPCA 1285 County Home Rd Cambridge	PID # 55437743 AAN # 09309969	Kings County Branch, Nova Scotia Society for the Prevention of Cruelty	100 %	888698065
Land Warehouse 1119 Station Rd Aylesford	PID # 55373872 AAN # 03076504	The Beehive Adult Service Centre	100 %	119215481
Lot GKK-1 Dwlg Bldg 113 Cornwallis Ave New Minas	PID # 55477913 AAN # 02310937	Crosbie House Society	100%	857415806
Lot CC-1 Aylesford Rd Lake Paul	PID # 55517510 AAN # 10487560	Lake Paul and Lake George Community Club	100 %	888532793
Land Pier Rd Kingsport	PID # 55004444 AAN # 01189794	Kingsport Community Association	100%	889936910RT0001
9453 Commercial St New Minas	PID #55210629 AAN #05841429	New Minas Baptist Church	100%	861207330RR0001

Schedule B

Properties must be owned by non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organizations providing a service that might otherwise be the responsibility of Council.

PROPERTY	PROPERTY NUMBER	OWNER	EXTENT OF APPLICATION OF SECTION 4
Lot Building Glenmont	PID # 55012363 AAN # 01726862	Glenmont West Community Club	100 %
Land and Hall 2521 Perea Rd Lower Blomidon	PID # 55007009 AAN # 00356743	White Waters Community Association	100 %
Lot S-1 5790 Hwy 358 Scots Bay	PID # 55376701 AAN # 04206061	Scots Bay Women's Institute	100 %
Land Sports Park 1042 Sherman Belcher Rd Centreville	PID # 55056345 AAN # 00704393	Centreville Community Park Recreation Commission	100 %
Lot 6A Fellowship Hall 4404 Black Rock Rd	PID # 55068340 AAN # 05830419	Trustees Black Rock Community Association	100 %
Land Building 5350 Brooklyn St Grafton	PID # 55059273 AAN # 01768727	Grafton Community Association	100 %
Land Building 4361 Hwy 221 Welsford	PID # 55076608 AAN # 04862244	Welsford Community Club	100 %
Land Fellowship Hall 3157 Hwy 1 Aylesford East	PID # 55077846 AAN # 00163791	Aylesford East Community Club	100 %
Land Hall 3469 Brooklyn St Weston	PID # 55077614 AAN # 04880188	Weston Community Hall Association	100 %
Fellowship Halls 2122 Long Point Rd Burlington	PID # 55094619 AAN # 00552763	Burlington Community Hall	100 %
Land Bishop Mountain Rd North Kingston	PID # 55086987 AAN # 03538834	North Kingston Community Hall	100 %
Land Building 2321 Morden Rd Morden	PID # 55099733 AAN # 03301273	Morden Community Hall	100 %
Land Hall 1481 East Dalhousie Rd East Dalhousie	PID # 55128292 AAN # 01077252	Dalhousie Community Centre	100 %
Land Hall 659 Victoria Rd Millville	PID # 55116164 AAN # 03255107	Millville Community Hall	100 %

Lot Building 8464 Brooklyn St North Kentville	PID # 55047641 AAN # 03187861	Meadowview Development Association	100 %
Land Fellowship Hall 10 Prospect Rd Morristown	PID # 55124325 AAN # 03323978	Morristown Community Club	100 %
Lot NCC-1 Fellowship Hall 413 Victoria Rd Nicholsville	PID # 55103360 AAN # 03508374	Nicholsville Community Club	100 %
Land Fellowship Hall 5961 Hwy 1 Cambridge	PID # 55157812 AAN # 00597821	Cambridge Community Centre	100 %
Land Buildings 1015 Maple St Waterville	PID # 55162994 AAN # 04828097	Waterville Recreation Club	100 %
Lot 1A 402 Windermere Rd Windermere	PID # 55144075 AAN # 04978668	Windermere Community Club	100 %
Land Fellowship Hall 1458 Bishopville Rd Bishopville	PID # 55216204 AAN # 00334057	Bishopville Daisy Club Trustees of	100 %
Land Fellowship Hall 2833 Lovett Rd Coldbrook	PID # 55159891 AAN # 00839124	Coldbrook Recreation Comm	100 %
Land Fellowship Hall 4528 Prospect Rd North Alton	PID # 55195838 AAN # 03538419	North Alton Community Hall	100 %
Land Fellowship Hall 3992 Highway 12 South Alton	PID # 55195440 AAN # 04373022	South Alton Community Association	100 %
Land Fellowship Hall 106 Greenwich Rd Greenwich	PID # 55194435 AAN # 01809814	Greenwich Community Centre	100 %
Land 1211 Gospel Rd Glenmont	PID # 55012173 AAN # 01726889	Glenmont Hillcrest Club	100 %
Land 5796 Highway 358 Scots Bay	PID # 55014484 AAN # 04206053	Scotts Bay Community Hall Assoc	100 %
Land Fellowship Hall 989 Deep Hollow Rd Black River	PID # 55188197 AAN # 00337692	Black River Community Club	100 %
Fellowship Halls 2806 Greenfield Rd Gaspereau	PID # 55218218 AAN # 00890006	Gaspereau Community Centre Trustees of	100 %
Land 59 English Mountain Rd Canaan	PID # 55181689 AAN # 04990943	Canaan Community Club Association	100 %
Lot SMCA-1 98 Black Hole Rd Sheffield	PID # 55021422 AAN# 04241703	Sheffield Mills Community Association	100 %
Land Sports Park 792 Meadowvale Rd Tremont	PID # 55104525 AAN # 04876695	Western Kings Community Club	100 %
Land Fellowship Hall 204 Hutchinson Rd Lockhartville	PID # 55226039 AAN # 00889768	Lockhartville Community Hall	100 %
Land 2739 Perea Rd White Water	PID # 55019822 AAN # 04685377	Canadian Sunday School Mission Truth for Youth Bible Society	100 %

Land 1290 Victoria Rd Aylesford	PID # 55092688 AAN # 01892568	Harmony Lodge 52 AF & AM	100 %
Land 4158 Highway 1 South Berwick	PID # 55141295 AAN # 04373049	South Berwick Community Club	100 %
Fellowship Hall Steadman Road Billtown	PID # 55042212 AAN # 05195691	Apple Valley Riders	100 %
Land 1684 Victoria Rd Dempseys Corner	PID # 55090997 AAN # 05555957	Dempsey Corner Community Hall	100 %
Land 13893 Hwy 1 Hants Border	PID # 55235741 AAN # 05605407	Hants Border Community Club	100 %
Land 4078 Black Rock Rd Whites Corner	PID # 55068266 AAN # 00337943	Jolly Workers of Black Rock	100 %
Land Dwelling 377 White Rock Rd Canaan	PID # 55323455 AAN # 00092584	Annapolis Valley Shooting Sports Club	100 %
Land Hall 1599 Baxters Harbour Rd Baxters Harbour	PID # 55011001 AAN # 04717988	Baxters Harbour Community Association	100 %
Land French Cross Rd Morden	PID # 55324941 AAN # 08132682	Morden Community Association	100 %
Land Morden Rd Morden	PID #55450902 AAN # 09429085	Morden Community Association	100%
Land 1152 Hwy 12 Murphy Lake	PID # 55175129 AAN # 00357405	Blue Mountain Field Day Association	100 %
Land Treatment Fac 1040 Meadowvale Rd East Tremont	PID # 55105969 AAN # 03399788	Greenwood Water Utility	40%
Lions Hall Auburn	PID # 55116255 AAN # 00163783	Aylesford District Lions Club	100%
Land Fellowship Hall 1000 Seminary Ave Canning	PID # 55007231 AAN # 00650889	Canning District Lions Club	100%
Lot 3 Fellowship Hall Garage 1482 Veterans Lane Kingston	PID # 55121917 AAN # 02565056	Lions Club of Kingston	100%
Land Bigelow St Canning	PID # 55301451 AAN # 08126879	Canning District Lions Club	100%
Land Seminary Ave Canning	PID # 55019970 AAN # 03567753	Canning District Lions Club	100%
Land Bigelow St Canning	PID # 55301444 AAN # 08126860	Canning District Lions Club	100%
Land Building 9806 Main Street Canning	PID#55016448 PID#55003305 AAN#02154749 AAN#02154706	Canning Library and Heritage Centre	100%

Lot Building 5687 Hwy # 1 Cambridge	PID # 55158505 AAN # 05885191	Kings Regional Rehabilitation Centre (Plank Industries)	100%
Lot Building 177 Middle Dyke Rd Kentville	PID # 55031147 AAN # 05283248	Valley Search and Rescue	100%
Land Fellowship Hall 3201 Long Point Road Harbourville	PID # 55095434 AAN # 04718119	United Church of Canada (Trustees of)	100%
New Minas Children's Centre 9453 Commercial St New Minas	PID # 55510629 AAN # 05841429	New Minas Baptist Church	100%
Parcel A Starrs Point Loop Port Williams	PID # 55037618 AAN # 05254108	Port Williams Women's Institute	100%
Parcel C 1058 Cape Split Rd Scotts Bay	PID # 55307540 AAN # 01763288	Scott's Bay Wilderness Society	100%
Land Long Point Road Burlington	PID # 55094486 AAN # 09313451	Burlington Community Park Society	100%

Schedule C

No properties currently fall within this category.