

# MUNICIPALITY OF THE COUNTY OF KINGS



**For By-Law information contact the Municipal Clerk**  
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## BY-LAW # 48

### TAX EXEMPTION FOR CHARITABLE PROPERTIES BY-LAW

1. This By-Law shall be known as Tax Exemption for Charitable Properties By-Law.
2. In this Ordinance,
  - (a) "Charitable Property" means a property used directly and solely for a charitable purpose, of a particular charitable organization registered as such under the Income Tax Act (Canada) and regulations made there under.
3. Subject to subsection (2) hereof, all charitable properties named in Schedule "A" to this By-Law shall be exempt from taxation to the extent set out in Section 4 hereof.
4. Subject to Section 5 hereof, no taxes shall be payable on the properties named in Schedule "A" to this Ordinance.
5. Nothing in this Ordinance shall relieve the owners of charitable property from paying Special Area Rates and Fire Protection Rates.
6. When, before December 1st in any year, any charitable property named in Schedule "A" to this Ordinance ceases to be occupied by the owner thereof directly or solely for charitable purposes, the tax exemption shall cease and the owner of the property shall immediately be liable for the taxes on such property for the portion of the year then unexpired.

#### History of this By-law

Enacted -	April 4, 1978	
Amended -	May 5, 1981	January 6, 2004
	February 17, 1986	January 3, 2006
	June 2, 1987	June 6, 2006
	March 2, 1993	December 5, 2006
	August 7, 1993	March 6, 2007
	April 4, 2000	August 3, 2010
	July 4, 2000	
	October 3, 2000	
	March 7, 2001	
	April 3, 2001	
	August 7, 2001	
	March 5, 2002	
<b>Repealed-</b>	<b>January 14, 2014</b>	

SCHEDULE "A"

PROPERTY	PROPERTY NUMBER	OWNER	EXTENT OF APPLICATION OF SECTION 4	CHARITABLE NUMBER
Rink Canning	PID # 55008676 AAN # 02372789	Annapolis Valley Regional School Board	The Whole	889967592 Canning District Recreational Commission
Lot and Building Halls Harbour Road	PID # 55040513 AAN # 01619616	Fundy View Community Centre	The Whole	118934348
Lot and Building Meadowview	PID # 55047641 AAN # 03187861	Meadowview Development Association	The Whole	
Land and Building Hoskins Subdivision, Westwood Street	PID # 55084784 AAN # 04876717	Western Kings Rink Association	The Whole	127946036
Land Ridge Road	PID # 55319966 AAN # 09312587	Rotary Club of Wolfville Society	The Whole	119125755 Rotary Club of Wolfville Charitable Trust
Land and Building 1196 Commercial St. New Minas	PID # 55209564 AAN # 02372851	The Flower Cart	The Whole	107390676
Land and Building North Kingston	PID # 55086961 AAN # 03538826	Multi Addiction Centre Society	The Whole	892111782
Land and Building Canning	PID # 55007231 AAN # 00650889	Canning District Lions Club		
Lot and Buildings Woodworth Road	PID # 55077614 AAN # 04880188	Weston Community Hall		
Lot A and Firehall East Dalhousie	PID # 55351282 AAN # 08102899  PID # 55128292 AAN # 01077252	Dalhousie Community Centre	Exempt	
Lions Hall Auburn	PID # 55116255 AAN # 00163783	Aylesford District Lions Club		
Land, Cemetery Coldbrook	PID # 55153977 AAN # 00839116	Coldbrook Recreation Committee	Exempt	
Lot Building 2564 Hwy 360 Harbourville	PID # 55504971 AAN # 01883739	Harbourville Community Hall Sewing Circle		
Land Building Kingston Village	PID # 55121917 AAN # 02565056	Lions Club of Kingston		

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Lot Building, Fire Hall 3580 Hwy 359	PID # 55040125 AAN # 04682874	Halls Harbour District Firefighters Association	Exempt	
Lot ABC-1, Fire Station 1102 Jones Road	PID # 55385710 AAN # 03491226	New Minas Volunteer Fire Department	Exempt	
3.67 Acre Lot, Building Hwy # 1 Greenwich	PID # 55378434 AAN # 01809822	Greenwich Fire Commissioners	Exempt	118947720
Land - 3 Acres & Lot - Fire Station 570 Pine Ridge Drive	PID # 55083273 AAN # 00112364	Kingston District Fire Commission	Exempt	886929991 Kingston Volunteer Fire Department
Lot – Fire Hall Park Street	PID # 55091441 AAN # 00163805	Aylesford Fire District	Exempt	118797851 Aylesford District Fire Commissioners
Land and Building	PID # 55020820 AAN # 08074372	Apple Tree Landing Family Education Centre	The Whole	106718984 Apple Tree Landing Children's Centre
Land and Dwelling 56 Eden Row Greenwich	PID # 55193618 AAN # 01393421	Wolfville L'Arche Homefires Society	The Whole	108219106
Lot Buildings Lake George	PID # 55125488 AAN # 02373998	Kingswood Camp	The Whole	
Lot Cottage Huntington	PID # 55041214 AAN # 04913582	Charles Macdonald House of Centreville Society	The Whole	880862966
Lot Dwelling Garage Centreville	PID # 55054183 AAN # 02673401	Charles Macdonald House of Centreville Society	The Whole	880862966
Land and Buildings Baxters Harbour Road	PID # 55011449 AAN # 03716457  PID # 55011423 AAN # 03716384	Fundy Camp Society	The Whole	891410797
Lot 1 Building Billtown	PID # 55437693 AAN # 09309918	Northville Farm Heritage Centre	The Whole	894693712
Lot 6 Dwelling and Building, North Kentville	PID # 55033609 AAN # 04327985	Community Living Alternatives Society, CLAS	The Whole	106962749

PROPERTY	PROPERTY NUMBER	OWNER	EXTENT OF APPLICATION OF SECTION 4	CHARITABLE NUMBER
Land		Nova Scotia Nature Trust	The Whole	889627691
Hardwood Lake	PID # 55148068 AAN # 08070644		Exempt	
Aylesford Mountain	PID # 55097810 AAN # 00814415		Exempt	
Viewmount	PID # 55097836 AAN # 00814431		Exempt	
Burlington	PID # 55097869 AAN # 00814423		Exempt	
Wolfville Ridge (6 lots)	PID # 55374789 AAN # 08118787  PID # 55392583 AAN # 09311165  PID # 55323612 AAN # 08124205  PID # 55323745 AAN # 08124183  PID # 55193031 AAN # 00816957  PID # 55193064 AAN # 00816981		Exempt  Exempt  Exempt  Exempt  Exempt	
Lot and Building 2769 Lovett Road Coldbrook	PID # 55160071 AAN # 03399559	Native Council of Nova Scotia	The Whole	
Land and Building Lot CDL-7 Coldbrook Village Park Drive, Coldbrook	PID # 55476881 AAN # 09803831	Annapolis Valley Work Activity Society	The Whole	130015258 PeopleWorx Society
Land and Dwelling 9809 Main Street, Canning	PID # 55021729 AAN # 03997995	Fieldwood Heritage Society	The Whole	895986057
Land – Ridge Road Wolfville Ridge	PID # 55319966 AAN # 09312587  PID # 55191001 AAN # 04989767	Rotary Club of Wolfville Charitable Trust	The Whole	119125755

PROPERTY	PROPERTY NUMBER	OWNER	EXTENT OF APPLICATION OF SECTION 4	CHARITABLE NUMBER
Property Located at County Home Road, Lot SPCA, Cambridge	PID # 55437743 AAN # 09309969	Kings County Branch, Nova Scotia Society for the Prevention of Cruelty	The Whole	888698065
Property Located at 1119 Station Street, Aylesford	PID # 55373872 AAN # 03076504	The Beehive Adult Service Centre	The Whole	119215481
Land - Bigelow Street	PID AAN#08126879	Canning District Lions Club	The Whole	
Land-Bigelow Street	PID# AAN#08126860	Canning District Lions Club	The Whole	
Land-Seminary Ave	PID# AAN#03567753	Canning District Lions Club	The Whole	