

MUNICIPALITY OF THE COUNTY OF KINGS



For By-Law information contact the Municipal Clerk
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BY-LAW # 49

PARTIAL TAX EXEMPTION BY-LAW

1. This By-Law shall be known as the Partial Tax Exemption By-Law.
2. The property of those non-profit community, charitable, fraternal, education, recreation, religious, cultural, or sporting organizations or institutions named in Schedule "A" to this By-Law that would otherwise be classified as commercial property shall be taxed at the percentage of the assessed value of taxable residential property to which the tax rate applies, as is determined by the Council from year to year.
3. The partial exemption provided in Section 2 shall apply only to that portion of the property specified in Schedule "A".
4. When a property, or part thereof, listed in Schedule "A" ceases to be occupied by the owner for the purposes provided in Section 2, then the partial 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.
5. This By-Law shall have effect commencing in the municipal taxation year 1995-96.

History of this By-law

Enacted - April 4, 1978

Amended -	June 6, 1978	January 3, 1989	January 3, 2006
	July 4, 1978	July 4, 1989	December 7, 2010
	April 3, 1979	March 2, 1993	
	October 2, 1979	January 4, 1994	
	November 13, 1979	February 1, 1994	
	February 3, 1982	June 6, 1995	
	August 3, 1982	December 1, 1998	
	April 5, 1983	July 6, 1999	
	February 20, 1984	April 4, 2000	
	March 6, 1984	April 3, 2001	
	February 28, 1995	January 6, 2004	
	December 3, 1985	May 3, 2005	

Repealed- January 14, 2014

SCHEDULE "A"

<u>PROPERTY</u>	<u>OWNER</u>	<u>EXTENT OF APPLICATION OF SECTION 2</u>	<u>CHARITABLE NUMBER</u>
Lot and Building Blomidon	Blomidon Women's Institute	The Whole	
Lot and Building Glenmont	Glenmont Women's Community Club Trustees of	The Whole	
Lot and Building Pereaux	Pereaux Community Club	The Whole	
Lot and Building Scotts Bay Road	Scotts Bay Women's Institute	The Whole	
Land Saxon Street Centreville	Centreville Community Park and Recreation Association	The Whole	
Land and Building Centreville	Centreville Community Hall Association	The Whole	
Lot and Building Gibson Woods Road	Gibson Woods Community Hall	The Whole	
Lot and Building Black Rock, East	Black Rock Community Center	The Whole	
Land and Hall Grafton	Grafton Community Center	The Whole	
Land Middle Road	Lakeville Women's Institute of N.S., Trustees of	The Whole	
Lot and Building Welsford	Welsford Community Club	The Whole	
Lot and Building Woodville	Woodville Community Centre	The Whole	
Land and Building Aylesford # 1 Highway	Aylesford East Community Club	The Whole	

<u>PROPERTY</u>	<u>OWNER</u>	<u>EXTENT OF APPLICATION OF SECTION 2</u>	<u>CHARITABLE NUMBER</u>
Lot and Building Long Point Road Burlington	Burlington Community Hall	The Whole	
Lot and Buildings North Kingston Bishop Mountain Road	North Kingston Community Hall	The Whole	
Lot and Building Morden, Church Street	Morden Community Hall	The Whole	
Lot and Building Dalhousie	Dalhousie Community Center	The Whole	
Land and Building Lake Paul Dalhousie Road	Lake Paul and Lake George Community Club	The Whole	
Lot and Building Millville	Millville 60 Plus Community Group	The Whole	
Lot and Building Morristown	Morristown Community Club	The Whole	
Lot and Building Millville	Nicholsville Community Club	The Whole	
Land and Building Main Highway, Cambridge	Cambridge Community Centre	The Whole	
School Main Highway, Waterville	Waterville Community Club	The Whole	
Land and Building Berwick Road Waterville	Waterville Recreation Club	The Whole	
Land and Building Windermere Morristown Road	Windermere Community Club	The Whole	
Lot and Building Bishopville	Bishopville Daisy Club Trustees of	The Whole	

<u>PROPERTY</u>	<u>OWNER</u>	<u>EXTENT OF APPLICATION OF SECTION 2</u>	<u>CHARITABLE NUMBER</u>
Lot and Building Coldbrook, Lovett Road	Coldbrook Station Community Hall, Trustees of	The Whole	
Lot and Building North Alton	North Alton Community Hall Association	The Whole	
Lot and Building South Alton	South Alton Community Association	The Whole	
Lot and Building Greenwich	Greenwich Community Center	The Whole	
Lot and Building White Rock Gaspereau Road	White Rock Community Hall	The Whole	
Lot and Buildings Glenmont Halls Harbour Road	Glenmont Community Club	The Whole	
Lot and Building Scotts Bay, Bay Road	Scotts Bay Community Hall Trustees of	The Whole	
Lot and Building Berwick Road, Garland	Garland Community Hall	The Whole	
Lot and Building South Waterville	South Waterville Community Hall	The Whole	
Lot and Building Prospect	Prospect Community Hall	The Whole	
Lot and Building Black River	Black River Community Club	The Whole	
Lot and Building Gaspereau	Community of Gaspereau Trustees of	The Whole	
Lot and Building Canaan English Mountain	Canaan Community Association	The Whole	
Lot and Building Black Hole Road	Sheffield Mills Community Association	The Whole	

<u>PROPERTY</u>	<u>OWNER</u>	<u>EXTENT OF APPLICATION OF SECTION 2</u>	<u>CHARITABLE NUMBER</u>
Land and Hall Lakeville	Lakeville Community Center	The Whole	
Land Tremont, Neily Road	Western Kings Community Club	The Whole	
Land and Building Lockhartville Hutchinson Road	Community Hall, Trustees of	The Whole	
Land and Building # 1 Highway, Grand Pré	Hortonville Community Centre	The Whole	
Lot and Building Aylesford Mountain Brow Road	Community Hall, Aylesford	The Whole	
Land and Building Lower Blomidon	Truth for Youth Bible Society	The Whole	
Land and Building Kingston	Kingston Lodge 65 Rebekah Lodge IOOF	The Whole	
Land and Building Somerset	Somerset Community Hall	The Whole	
Building Kingston, NS	Markland Lodge	The Whole	
Building Aylesford, NS	Harmony Lodge	The Whole	
Building Canning, NS	Scotia Lodge	The Whole	
Lot of Land White Rock Gasperaux Road	White Rock Community Association	The Whole	
Lot and Building South Berwick	South Berwick Community Hall	The Whole	

<u>PROPERTY</u>	<u>OWNER</u>	<u>EXTENT OF APPLICATION OF SECTION 2</u>	<u>CHARITABLE NUMBER</u>
Lot and Building Steadman Road Billtown	Apple Valley Riders * (this addition was approved on April 15, 1983)	The Whole	
Lot and Building Aylesford	Dempsey Corner Community Club	The Whole	
Lot and Building Hants Border	Hants Border Community Hall	The Whole	
Lot and Building Black Rock	Jolly Workers Sewing Centre	The Whole	
Lot and Building West Brooklyn	West Brooklyn Community Association	The Whole	
Land and Building Canaan	Annapolis Valley Gun Club	The Whole	
Land, Building Main Street, Kingston	Paragon Golf & Country Club Kingston Lawn Bowling	The Whole	
Lot and Buildings Baxters Harbour Road	Baxters Harbour Community Association	The Whole	04717988
Lot and Building 29 Main Street, Canning	Kingsport Community Association	The Whole	02575221
Land (2 lots) French Cross Road, Morden Morden Road	Morden Community Association	The Whole	08132682 09429085
Land and Buildings North Avenue, Canning	Canning Water Commission	40%	00652415
Land and Buildings Collins Road Port Williams	Port Williams Water Commission	40%	01400738
Land and Buildings Forsythe Road New Minas	New Minas Water Commission	40%	08079102

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Land and Buildings Woodvale Place New Minas	New Minas Water Commission	40%	04764439
Land and Buildings Meadowvale Road Greenwood	Greenwood Water Utility	40%	03399788
Land and Buildings 555 551 Ross Creek Road, Ross Creek	Ross Creek Centre for the Arts	The Whole	04816587
Land – 1152 Hwy 12, Murphy Lake	Blue Mountain Field Day Association	The Whole	00357405