



**TOWN OF KENTVILLE BY-LAW  
CHAPTER 87  
PARTIAL TAX EXEMPTION**

---

**AUTHORITY**

1. Municipal Government Act – Section 71 and Municipal Grants Act – Section 14 (1)(b)

**TITLE**

2. This Bylaw shall be known as Chapter 87 - Partial Tax Exemption Bylaw.

**GENERAL PROVISIONS**

3. The property of those non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations or institutions named in Schedule A to this Bylaw, 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.
4. The partial exemption provided in Section 4.1 shall apply only to that portion of the property specified in Schedule A.
5. When a property or part thereof, listed in Schedule A, ceases to be occupied by the owner for the purposes provided in Section 4.1, 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.

**EFFECTIVE DATE**

6. This Bylaw shall have effect commencing in the municipal taxation year 2011.

**REPEAL**

7. Chapter 39 – Tax Exemption Bylaw and any amendments are hereby repealed.

**CLERK'S ANNOTATION FOR OFFICIAL BY-LAW BOOK**

Date of first reading:	September 26, 2011
Date of advertisement of Notice of Intent to Consider:	October 4, 2011
Date of second reading:	October 31, 2011
*Date of advertisement of Passage of By-Law:	November 8, 2011
Date of mailing to Minister a certified copy of By-Law:	November 8, 2011

I certify that this Partial Tax Exemption Bylaw – Chapter 87 was adopted by Council and published as indicated above.



CAO Mark Phillips

\*Effective Date of the By-Law unless otherwise specified in the By-Law

CHAPTER 87 – Partial Tax Exemption Bylaw

Schedule A

<b>Property</b>	<b>Owner</b>	<b>Extent of Application</b>
Land and Buildings Aberdeen Street	Kentville Masonic Association	30% of the whole
Land and Building Crescent Avenue	Glooscap Curling Club	49% - Ice Shed and Land
Land and Buildings River Street	Evangeline Child Care Centre	100% - the whole
Kings Court House Museum Cornwallis Street	Kings Historical Society	100% - the whole
Fundy Interchurch Food Bank Belcher Street	St. Joseph's Roman Catholic Church	100% - the whole
Land and Building Cornwallis Street	Open Arms Resource Centre Society	100%- the whole
Land and Building Gary Pearl Drive	Credit Union Rec Centre	100% the whole