

Town of Kentville Council Advisory Committee Meeting

February 9, 2026, 5:00 pm, Kentville Town Hall

1. CALL TO ORDER AND ROLL CALL

2. APPROVAL OF THE AGENDA

3. APPROVAL OF MINUTES

- (a) Council Advisory Committee meeting minutes, January 12, 2026

4. DEPARTMENT REPORTS

- (a) Finance
- (b) Planning and Development
- (c) Parks and Recreation
- (d) Engineering and Public Works

5. NEW BUSINESS

- (a) Large Scale Housing Housekeeping Amendments (First Reading)
- (b) Rezone 160 Main Street (First Reading)
- (c) Award Mitchell Brook Culvert Replacement
- (d) Targeted Income Property Tax Exemption
- (e) Recommended Tax Write Offs
- (f) Bylaw 204 - Partial Tax Exemption (First Reading)

6. PUBLIC COMMENTS

7. CLOSED SESSION

- (a) Municipal Government Act - Section 22(2)(c) – Personnel Matters

8. ADJOURNMENT



TOWN OF KENTVILLE
COUNCIL ADVISORY COMMITTEE

Meeting Minutes: January 12, 2026

Town Hall, 354 Main Street, Kentville, Nova Scotia

This meeting was held at Town Hall and livestreamed to YouTube with closed captions.

PRESENT: Mayor Andrew Zebian
Deputy Mayor Debra Crowell
Councillor Cate Savage
Councillor Rob Baker
Councillor Cathy Maxwell
Councillor Samantha Hamilton

STAFF: Chris McNeill, Chief Administrative Officer
Victoria Martin, Deputy Clerk
Dave Bell, Director of Engineering and Public Works
Darren Shupe, Director of Planning

REGRET: Councillor John Andrew

1. CALL TO ORDER AND ROLL CALL

Mayor Andrew Zebian called the meeting to order at 5:00 p.m. He respectfully acknowledged that Kentville is on the traditional and unceded land of the Mi'kmaq People. The Town honours their deep connection to this land, past, present, and future; and also recognizes and honours the contributions and heritage of African Nova Scotians whose ancestors have shaped and enriched this community for generations.

DECLARATIONS OF CONFLICT OF INTEREST

Councillor Samantha Hamilton declared a conflict of interest with item 5.g. Policy 108 – Fire Services.

2. APPROVAL OF THE AGENDA

It was moved by Councillor Rob Baker, seconded by Councillor Cate Savage that the agenda of January 12, 2026, be approved as presented.

MOTION CARRIED UNANIMOUSLY.

3. APPROVAL OF MINUTES – December 8, 2025

Mayor Andrew Zebian asked if there were any changes to the minutes of December 8, 2025. With none forthcoming, he declared the minutes approved.

4. PRESENTATIONS

- a. Community Climate Capacity: Town of Kentville Year 2, Quarter 3 updates – Sofia Munoz, Clean Foundation

Council was advised that the presentation would provide a brief overview of activities completed during Quarter 3 and an update on projects currently underway and planned.

Stormwater Management continues to be a priority for both the Town and the Community Climate Capacity Program and has been a focus since April 2024. Work has included:

- Identifying opportunities to mitigate siltation and washout issues in the gorge, where sand, dirt, and debris are entering inappropriate areas of the town;
- Conducting a site visit in the fall to review conditions in the gorge and other problem areas;
- Exploring nature-based solutions, such as in-stream debris capture methods;
- Supporting the Planning Department with the integration of provincial flood line mapping data into municipal planning documents.

QUEST Energy Planning – Net Zero Community Accelerator Program: Sofia Munoz provided an update on the Town's participation in the Net Zero Community Accelerator Program through QUEST. Key points included:

- Development of a Community Energy and Emissions Plan, intended to guide greenhouse gas mitigation over the next 5–10 years;
- Review of the Town's greenhouse gas inventory, developed in collaboration with regional partners;
- Community, Council, and staff workshops to inform the plan.

Council was advised that the Community Energy Implementation Plan workshop has been completed, marking the completion of Kentville's participation in the program. The final report is expected within the next few weeks and will represent Kentville's first Energy and Emissions Plan.

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Bird Friendly Kentville: Council was advised that this initiative is currently on hold due to development activity in and around Donald E. Hiltz connector road. Alignment with Nature Canada's preservation priorities will be reviewed once the final development plans are available.

Funding Update: Council was informed that the Town has received just under \$400,000 in grant funding to support feasibility and design projects identified in the Stormwater Management Master Plan. Implementation of this work is expected to begin shortly.

Alignment with Strategic Priorities: Sofia Munoz outlined how Community Climate Capacity Program (CCCP) activities align with the Town's strategic priorities, noting:

- Opportunities to support energy-efficient and climate-resilient municipal buildings through funding, expertise, and resources;
- The forthcoming Climate Risk Assessment, funded through the Climate Ready Plans and Processes (CRPP) program, which will:
 - Begin in the current year;
 - Incorporate climate risk data and community priorities;
 - Support climate-informed growth and development decisions;
 - Lay the groundwork for a future Adaptation Action Plan.

Looking Ahead

Urban Forest Stewardship: Council was advised of an opportunity to apply for Green Municipal Fund support for an urban forest management strategy, which could further address Hemlock Woolly Adelgid (HWA) impacts, particularly in the gorge and ravine areas.

Implementation Phase: The CCCP is transitioning from planning to implementation, including:

- Biodiversity strategy actions;
- Community Energy and Emissions Plan implementation;
- Stormwater feasibility and design projects.

The program will focus on implementation through 2026, prior to its conclusion in 2027.

Long-Term Climate Planning: Sofia Munoz emphasized the importance of ensuring the Town is well positioned to continue climate-related work after the conclusion of the CCCP, including embedding climate responsibilities within departmental operations.

Councillor Rob Baker requested clarification on the stormwater feasibility and design process. Sofia Munoz explained that one priority area identified in the Stormwater Management Master Plan will be selected. Feasibility work will further refine project recommendations and develop materials suitable for tendering capital projects.

Councillor Cathy Maxwell asked whether the grants referenced were confirmed or potential opportunities. Sofia Munoz confirmed that:

- Stormwater management funding has been approved and awarded, with Council-approved matching funds;
- The urban forest grant is a potential opportunity that the Town may apply for in the future.

5. NEW BUSINESS

a. Policy G41 – Repeal Anti-Idling Standard Operating Procedure

It was moved by Deputy Mayor Debra Crowell, seconded by Councillor Rob Baker that Council repeal Policy G41 - Anti-Idling Standard Operating Procedure.

MOTION CARRIED UNANIMOUSLY.

b. Bylaw 300 – Repeal Idling Control (First Reading)

It was moved by Councillor Cate Savage, seconded by Councillor Cathy Maxwell that Council give first reading to Bylaw 300 - Idling Control Bylaw 77 Repeal.

MOTION CARRIED UNANIMOUSLY.

c. Policy 107 – Traffic Authority

It was moved by Councillor Cate Savage, seconded by Deputy Mayor Debra Crowell that Council approve Policy 107 - Traffic Authority.

MOTION CARRIED UNANIMOUSLY.

d. Policy G23 – Repeal Smoke-Free Town-Owned Vehicles

Councillor Cate Savage asked to confirm that the reason why it would be repealing is because it is covered under the Provincial Law and that town-owned vehicles will remain smoke free. CAO Chris McNeill confirmed.

It was moved by Councillor Cathy Maxwell, seconded by Councillor Rob Baker that Council repeal Policy G23 - Smoke-free Town-Owned Vehicles.

MOTION CARRIED UNANIMOUSLY.

- e. Bylaw 301 Chapter 99 - Repeal Smoke-Free Public Place (First Reading)

It was moved by Councillor Cate Savage, seconded by Deputy Mayor Debra Crowell that Council give First Reading to Bylaw 301 - Repeal of Bylaw 99 Respecting Smoke-free Public Place.

MOTION CARRIED UNANIMOUSLY.

f. Policy 101 – Council Remuneration

Councillor Cate Savage requested clarification from CAO Chris McNeill regarding the total remuneration increase shown in the report, noting that the combined increases for the Mayor, Deputy Mayor, and Councillors appeared to total just over \$10,200, while the full amount reported was north of \$16,000. He clarified that the increases must be totaled as follows:

- Mayor: +\$4,444
- Deputy Mayor: +\$4,222
- Councillors: +\$1,522 each

The Councillor increase must be multiplied by five, not six. Councillor Savage acknowledged the correction.

It was moved by Deputy Mayor Debra Crowell, seconded by Councillor Cate Savage that Council approve Policy 101- Council Remuneration.

MOTION CARRIED UNANIMOUSLY.

g. Policy 108 – Fire Services

It was moved by Councillor Cate Savage, seconded by Councillor Cathy Maxwell that Council approve Policy 108 - Fire Services.

MOTION CARRIED UNANIMOUSLY.

h. Policy 109 – Community Investment Program (CIP)

Councillor Cate Savage requested clarification regarding the Business Investment portion referenced in the report, specifically asking:

- Whether the levy would apply to all commercial properties or only a portion; and
- Whether it would be administered through Kentville Business Community (KBC).

CAO Chris McNeill responded that the intention from staff is that the levy would apply to all businesses. Administration of the levy would be handled directly by the Town, not through KBC.

Councillor Cate Savage further asked whether an estimate existed for the levy rate (e.g., 2–3 cents), noting the Town needs to generate approximately \$65,000. CAO Chris McNeill responded that the final rate has not yet been determined. Staff will decide whether the levy represents new revenue or a reallocation of current funding during the budget process, at which time the rate will be finalized.

Councillor Samantha Hamilton sought clarification on whether the updated grant application process would still require submission of financial statements, noting the previous policy required extensive financial review. CAO Chris McNeill responded that a new, simplified two-page application will replace the previous lengthy and complex form. Applicants will still be required to submit their budget and financial statements, but the overall process will be more accessible, particularly for smaller organizations seeking modest amounts.

Councillor Samantha Hamilton also asked whether a standard rubric would be used to ensure transparency in how applications are assessed. CAO Chris McNeill responded that

due to the diversity of applicant organizations, a single rigid rubric is not practical. However, staff will apply consistent assessment criteria, including:

- Organizational need;
- Number of users/participants;
- Availability of other funding sources;
- Whether the organization is established and stable.

Should an applicant question the rationale behind a recommendation, staff will have documentation available outlining the basis for their assessment.

It was moved by Deputy Mayor Debra Crowell, seconded by Councillor Cathy Maxwell that Council approve Policy 109 - Community Investment Program.

MOTION CARRIED UNANIMOUSLY.

i. 2026 FCM Council Members Attendance

Council was advised that the 2026 Federation of Canadian Municipalities (FCM) Annual Conference and Trade Show will take place in Edmonton from June 4–7, 2026. To secure accommodations and travel at reasonable cost, a motion was requested to select two Council members to attend.

Councillor Samantha Hamilton put her name forward to attend and Councillor Rob Baker indicated willingness to attend as an alternate if required. As no other members

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expressed interest, Councillor Rob Baker was confirmed as the second attendee (no longer in an alternate role).

Councillor Cate Savage noted the value of having two newer councillors attend and commented that with only three conferences left in the term, this aligns well with the Council policy ensuring equitable participation.

It was moved by Deputy Mayor Debra Crowell, seconded by Councillor Cate Savage that Council approve the attendance of Councillor Samantha Hamilton and Councillor Rob Baker at the 2026 Federation of Canadian Municipalities Annual Conference and Trade Show in Edmonton, scheduled for June 4-7, 2026.

MOTION CARRIED UNANIMOUSLY.

j. Town Hall Accessibility Renovations

6. PUBLIC COMMENTS

There were no public comments.

7. ADJOURNMENT

It was moved by Deputy Mayor Debra Crowell, seconded by Councillor Cate Savage, that the meeting be adjourned at 5:25 p.m.

MOTION CARRIED UNANIMOUSLY.

Approval Date

Mayor Andrew Zebian



TOWN OF KENTVILLE
Staff Report to Council Advisory Committee
For the Month of January 31, 2026
DEPARTMENT- FINANCE

Operations

- Department of Municipal Affairs and Housing (DMAH) semiannual monitoring reports related to infrastructure funding are due early February 2026.
- A capital investment plan for the period 2026-2027 through 2030-2031 will be presented to Council late February. Capital expenditure requests have been submitted with senior leadership review scheduled for mid-February.
- Internal audit planning is underway. Interim is expected to commence in February, with an audit planning meeting to be scheduled with Finance and Audit Committee. The timing of year-end audit work has not yet been finalized. The audit quality improvement initiative continues, with a focus on optimizing audit working papers and audit evidence to improve efficiency, distribute audit work more evenly throughout the accounting cycle, and reduce the burden on staff.
- GP Dynamics, the Town's financial and permitting platform, will be discontinued effective December 31, 2029. In collaboration with the Towns of Wolfville and Berwick, a situational assessment is underway, including the development of a request for information, a needs assessment, and an evaluation of replacement options to ensure continuity of critical financial and permitting services. Data cleanup and system readiness activities are planned to begin in 2026–2027. Capital investment will be required within the next five-year Capital Improvement Plan to support the timely replacement of this critical operating system and mitigate service disruption risks.

Financial

- 2026-2027 uniform assessment (UA) received: a 5.56% increase in value over the previous year.
- Year-to-date (YTD) December Statement of Operations results are presented in Appendix A. Revenues represent 92.3% and expenses represent 77.2% of their respective annual budgets, 75% through the fiscal year. Overall, the forecast indicates a surplus position; however, the potential financial impacts of unpredictable winter weather remain a key financial risk and will continue to be monitored closely.
- As of February 2, 2026, year-to-date Town General Capital expenditures total \$ 8,543,594, representing 71% of the overall General Capital Budget or 87% of the General Capital Forecast. The significant reduction in spending compared to the previous month is attributable to the reallocation of Donald E. Hiltz Connector Road costs to the Kentville Water Commission and Sanitary Sewer. Further details are provided in Appendix B and B.1 – Capital Investment Plan Update.
- Tax billing for the 2025–2026 fiscal year totaled \$ 13,879,493, based on the approved property tax rate and August assessment values. As of February 3, 2026 2.0% of the levy remained outstanding.

Outstanding Tax Receivable Aging		
2025-2026	2024-2025	Prior Years
\$ 244,315	\$ 21,743	\$ 12,310

Respectfully submitted,

Wanda Matthews, CPA, CA

Director of Finance



Town of Kentville Operating Fund

Statement of Operations

Year to Date December 31, 2025

Overall

Actual results are evaluated against the prior year's revenue and spend rates as well as the current year's budget. Overall YTD results show 77.2% of **expenditure** budget used and 92.3 % of **revenue** budget recorded creating an overall **surplus of \$ 2,865,965**.

Overall budget utilization of revenue is significantly influenced by timing factors such as the bi-annual property tax billing cycle and the annual receipt of grant funding. On the expense side, utilization is affected by the timing of billings from external partners (often quarterly or annually), the progress of specific funded projects and seasonal variations in programs and services. These timing differences affect the percentage of the budget expended.

December's statement includes forecast information that aligns with the budget except in areas where known variances exist. Senior Leadership and Finance will continue to refine the forecast values as conditions evolve.

Explanations of significant changes in revenue or expenditure rates between the current and prior year as well as budget to actual are provided below.

Revenue

- Final **taxes** levied for the 2025–2026 fiscal year total \$ 13,879,493, based on the approved property tax rate and property assessment values at the time of finalization.
 - Overall, forecasts for taxes, levies, and area rates have been adjusted downward to reflect updated and finalized estimates, ensuring revenue projections align with the most current assessment data and accurately represent the Town's expected tax base for the year.
 - Throughout the year, successful assessment appeals are processed, and taxes are adjusted to reflect PVSC's valuations.
 - Total assessment-related adjustments are now expected to be approximately \$ 32,000, which is \$ 14,000 more than budgeted.
- **Payments in Lieu of Taxes** –Provincial and federal payments are received annually, generally in Q3 or Q4. Based on the federal payment received in Q3 and the statement of estimates provided to the province, a reduction of \$ 34,755 and an additional \$ 5,410, respectively, have been forecasted.
- **Other Revenues – Own Sources** include returns on investments and year-end transfers.
 - The number of criminal record checks has increased by an average of 20% compared to last year; however, demand is variable. The budget assumes activity levels similar to last year and does not include fee increases. Based on trends observed in Q4 last year, activity typically increases, which could result in higher revenues in Q4. While the potential increase could exceed \$20,000 (and may be as high as \$55,000), the forecast uses a conservative estimate of \$20,000.
 - Interest on deposits was budgeted conservatively. Actual results are approximately \$ 70,000 lower than the same period last year due to cash flow challenges (\$ 2.1 M average balance) and lower interest rates (3.9% versus 2.7%).
- **Conditional and unconditional transfers** – Variances compared to the prior year are primarily due to the timing of grant and provincial funding receipts, as well as the filling of a previously vacant, funded specialized police position in 2025. In addition, Canadian Parks and Recreation Association job grants were significantly reduced this year, and the Town's application was not successful. The budgeted amount of \$ 7,000, net of an increase of \$ 1,200 from the Canada Summer Jobs program, results in an overall forecasted revenue reduction of \$ 5,800.
- **Other – Deed Transfer Tax** – Budget estimates were originally based on nine (9) months of deed transfer tax collections; however, with 18 months of transactions now available (as the tax was started on July 1, 2024), revenue estimates have been increased by \$ 150,000.

Statement of Operations
Year to Date December 31, 2025

Expenditure

- **Debt charges** are incurred in accordance with a defined payment schedule, with the principal and both semiannual interest payments now recorded for all debentures except July's issuance, for which interest of \$ 2,620 will be paid in January.
- **Administration**
 - Given that legislative expenditure is trending below anticipated levels, a \$ 15,000 reduction has been applied to the Council's forecasted expenses. Legal and professional fees have been distributed from Administration to departments with greater precision. The forecast reflects a realignment of the budget to match projections for Administration, Protective Services and Transportation Services. This redistribution ensures that professional fees related to code of conduct investigations can be funded.
 - Staff turnover has resulted in favourable variances in administrative salaries.
- **Protective Services**
 - Police Core
 - Vacancy levels are lower this year compared to the same period last year.
 - Overtime expenses are nearing the annual budget, and they are forecasted to be over budget by \$ 6,000. Coverage for schedule changes due to sick calls is expected to continue placing pressure on the overtime budget. Some overtime costs have been reimbursed by a third party and recorded as revenue.
 - The gasoline allocation from Public Works has been accrued for nine months based on last year's actuals.
 - Fire
 - The annual transfer of \$ 351,342 to the Kentville Volunteer Fire Department from the area rate has occurred.
- **Transportation Services**
 - Maintenance costs at the Public Works building are higher than anticipated for this point in the year, with an over-expenditure of \$ 8,500 forecast. However, the introduction of new equipment has reduced the need for external equipment repairs. These savings are expected to offset the increased building maintenance costs.
 - The vacant manager position, net of additional leadership premiums and other compensation variances, is expected to result in a forecasted surplus of \$ 70,000 in this area by year-end.
 - Snow removal expenditures are expected to begin earlier in the season than the prior year. No forecast adjustments have been made at this time; however, utilization will continue to be monitored closely.
 - Expenditures in other areas remain consistent with the prior year.
- **Planning and Zoning** are fully staffed this year, while vacancies existed in these positions at the same time last year. Legal expenses exceeded the full annual budget within the first six months with the overage offset by savings in other areas that are currently under budget.
- **Parks and Recreation** – A forecasted under-expenditure of \$ 43,336 is expected primarily due to:
 - Lower net costs associated with swimming program, summer outreach initiatives, the HWA program and seasonal parks staffing.
 - Arena allocated salaries exceeding budget.
 - Expansion of the Before and After School Program being limited due to staffing constraints, with additional revenues anticipated.
 - Receipt of a \$ 25,000 grant from CCTH for Active Communities funding, which has been recorded as revenue.

Town of Kentville Operating Fund

Statement of Operations

For the Period December 31, 2025

APPENDIX A

Revenue	Annual Budget	Forecast	Preliminary YTD Amount	% Budget Revenue CY	% Budget Revenue PY
TAXES					
Tax (including Industrial Park)					
Assessable property	12,884,655	12,852,742	12,870,742	99.9%	99.4%
Resource	77,661	77,661	77,661	100.0%	99.5%
Economic development	141,758	153,874	153,292	108.1%	109.8%
	13,104,074	13,084,278	13,101,696	100.0%	99.5%
Area rates and frontages					
Area rates	765,598	767,241	770,819	100.7%	100.4%
Special assessments	2,000	2,000	5,616	280.8%	408.5%
	767,598	769,241	776,435	101.2%	101.2%
Based on revenue					
Business property	32,670	32,670	32,670	100.0%	100.0%
Other					
Deed Transfer Fee	600,000	750,000	736,434		
TOTAL TAXATION	14,504,342	14,636,189	14,647,235	101.0%	99.6%
PAYMENTS IN LIEU OF TAXES					
Federal and agencies	390,774	356,019	355,989	91.1%	94.9%
Provincial and agencies	178,590	184,000	-	0.0%	0.0%
	569,364	540,019	355,989	62.5%	65.9%
SERVICES TO OTHER GOVERNMENTS					
Provincial government	130,557	130,557	68,511	52.5%	38.9%
Local government	98,253	98,253	24,096	24.5%	48.6%
	228,810	228,810	92,608	40.5%	42.9%
SALES OF SERVICES					
Agencies	1,270,630	1,290,630	924,504	72.8%	61.7%
OTHER REVENUE-OWN SOURCES					
Fines, fees, permits	46,700	46,700	72,864	156.0%	107.2%
Rentals	402,633	411,333	251,539	62.5%	63.5%
Interest	200,000	200,000	209,048	104.5%	141.8%
Return on investments	660,000	660,000	-	0.0%	0.0%
Other	41,400	41,400	38,613	93.3%	77.3%
	1,350,733	1,359,433	572,065	42.4%	45.4%
UNCONDITIONAL TRANSFERS	450,128	450,128	367,004	81.5%	82.8%
CONDITIONAL TRANSFERS	183,094	177,294	151,162	82.6%	71.2%
FINANCING AND TRANSFERS					
From reserves	407,030	407,030	402,597	98.9%	35.3%
TOTAL REVENUE	18,964,131	19,089,533	17,513,164	92.3%	89.3%
Revenue budget to forecast variance (value)	125,402				
Revenue budget to forecast variance (%)	0.66%				

Town of Kentville Operating Fund

APPENDIX A

Statement of Operations

For the Period December 31, 2025

Expenditures	Annual Budget	Forecast	Preliminary YTD Amount	% Budget Expended CY	% Budget Expended PY
GENERAL ADMINISTRATION					
Legislative	297,422	282,422	202,714	68.2%	69.5%
General administration	2,065,100	1,989,840	1,458,811	70.6%	72.5%
	2,362,522	2,272,262	1,661,525	70.3%	72.1%
PROTECTIVE SERVICES					
Police- core program	3,412,349	3,418,349	2,530,384	74.2%	70.1%
Police-sales of service	193,656	193,656	118,058	61.0%	58.8%
Law enforcement	148,279	170,279	130,450	88.0%	67.0%
Fire fighting	1,052,596	1,052,596	759,035	72.1%	56.1%
Protective service- debt charge	2,120	2,120	2,090	98.6%	96.2%
Emergency measures and other	212,205	212,205	138,476	65.3%	81.4%
	5,021,205	5,049,205	3,678,494	73.3%	67.1%
TRANSPORTATION SERVICES					
Common services	1,482,448	1,412,448	950,422	64.1%	63.9%
Road transportation	957,800	957,800	629,129	65.7%	81.0%
Public transit	437,251	437,251	368,184	84.2%	81.4%
Transportation- debt charge	62,411	62,411	59,546	95.4%	169.0%
Other	100,000	100,000	102,145	102.1%	97.5%
	3,039,910	2,969,910	2,109,425	69.4%	74.5%
ENVIRONMENTAL HEALTH SERVICES					
Solid waste collection and recycling	826,739	826,739	675,802	81.7%	57.9%
ENVIRONMENTAL DEVELOPMENT					
Planning and zoning	411,848	411,848	302,144	73.4%	51.0%
Other community development	497,856	497,856	417,962	84.0%	82.3%
	909,704	909,704	720,106	79.2%	69.1%
RECREATION AND CULTURAL					
Recreation-Administration	759,376	754,519	566,326	74.6%	68.7%
-Programmes (net)	125,505	111,390	100,193	79.8%	29.7%
-Facilities and Trees	1,037,345	1,012,752	788,990	76.1%	80.8%
-Debt charge	44,645	44,645	26,680	59.8%	128.1%
Cultural	141,184	141,413	106,210	75.2%	75.1%
	2,108,055	2,064,719	1,588,399	75.3%	73.6%
EDUCATION	2,324,456	2,324,456	1,730,844	74.5%	75.0%
FINANCING AND TRANSFERS					
Debt charge- principal	874,040	874,040	874,040	100.0%	100.0%
Transfers to allowances and reserves	1,497,300	1,647,300	1,608,563	107.4%	121.9%
	2,371,340	2,521,340	2,482,603	104.7%	112.2%
TOTAL EXPENDITURE	18,963,931	18,938,335	14,647,198	77.2%	75.6%
SURPLUS (DEFICIT)	\$ 200	\$ 151,198	\$ 2,865,965		
Expenditure budget to forecast variance (value)	(25,596)				
Expenditure budget to forecast variance (%)	-0.13%				



**TOWN OF KENTVILLE
CAPITAL INVESTMENT PLAN
2025-2026
YTD February 2, 2026**

PROJECT BY DEPARTMENT/AREA	BUDGET	FORECAST	VARIANCE	YTD ACTUAL	% Expended
Active Transportation	611,000	550,000	61,000	546,861	89.5%
General Administration	101,500	119,100	(17,600)	103,686	102.2%
Protective Services	186,400	199,275	(12,875)	159,756	85.7%
Transportation ^{Note 1}	4,394,850	3,181,335	1,213,515	3,117,444	70.9%
Expansion- Donald Hiltz Connector	5,500,000	4,930,570	569,430	3,777,610	68.7%
Planning and Development	78,000	22,000	56,000	12,712	16.3%
Parks and Recreation ^{Note 2}	1,128,250	830,450	297,800	825,525	73.2%
Total	\$ 12,000,000	\$ 9,832,730	\$ 2,167,270	\$ 8,543,594	71.2%

Note 1	comprised of:					
	Equipment	496,000	493,425	2,575	493,415	99.5%
	Buildings	136,000	137,610	(1,610)	137,538	101.1%
	Streets & Lights	1,157,000	1,018,750	138,250	1,004,426	86.8%
	Sidewalks	1,552,850	1,490,000	62,850	1,441,338	92.8%
	Flood Mitigation	665,000	33,100	631,900	32,308	4.9%
	Storm Sewer	388,000	8,450	379,550	8,417	2.2%
		\$ 4,394,850	\$ 3,181,335	\$ 1,213,515	\$ 3,117,444	70.9%
Note 2	comprised of:					
	Green Spaces	25,000	26,280	(1,280.00)	21,622	86.5%
	Parks & Playgrounds	125,650	40,515	85,135	40,417	32.2%
	Sport Facilities	906,600	715,635	190,965	715,550	78.9%
	Buildings and Equipment	71,000	48,020	22,980	47,937	67.5%
		\$ 1,128,250	\$ 830,450	\$ 297,800	\$ 825,525	73.2%

Town of Kentville Capital Investment Plan Implementation Status Report February 2, 2026				
Department	Project Description	Budget (\$)	Forecast (\$)	Status
Administration	Server Room - Town Hall	71,500	89,100	Construction/Procurement
Administration	IT Projects for Administration Systems	20,000	20,000	Construction/Procurement
Administration	Fencing- Generator	10,000	10,000	Planning
Transportation	Downtown Sidewalk Phase 2 (GIF)	611,000	550,000	Construction/Procurement
Transportation	Building Fire Escape Upgrades - Public Works	45,000	44,200	Construction/Procurement
Transportation	Building Paint & Siding Upgrades - Public Works	24,000	32,300	Construction/Procurement
Transportation	Two Way Radios	25,000	23,310	Construction/Procurement
Transportation	Fuel Pump Replacement- Town Fleet	42,000	37,800	Construction/Procurement
Transportation	Ornamental Street Lights	25,000	25,000	Construction/Procurement
Transportation	Street Sweeper	496,000	493,425	Construction/Procurement
Transportation	DE Hiltz -Storm & Access Road Design	150,000	360,000	Construction/Procurement
Transportation	DE Hiltz -Storm & Access Road Phase 1 (ICIP)	5,350,000	4,570,570	Construction/Procurement
Transportation	Storm Water Master Plan Phase 1	500,000	6,100	Planning
Transportation	Park Street - Mitchell Brook Crossing Replacement	165,000	27,000	Deferred
Transportation	South Main Street Sidewalk and Storm Sewer Replacement (Phase 1) GRID	1,330,850	1,300,000	Construction/Procurement
Transportation	Prospect Avenue Curb and Sidewalk	222,000	190,000	Construction/Procurement
Transportation	Spring Garden Road Storm Sewer Upgrades	320,000	-	Deferred
Transportation	Apple Tree Lane Storm Sewer	68,000	6,550	Deferred
Transportation	Memorial Park Storm Sewer	-	1,900	Construction/Procurement
Transportation	Provincial Trunk Roads Routes- Paving	1,000,000	900,000	Construction/Procurement
Transportation	Prospect Avenue Extension Curb and Street Paving	132,000	93,750	Construction/Procurement
Planning and Development	Downtown Betterments -Landscaping & Hardscaping	30,000	-	Cancelled
Planning and Development	Downtown Beautification and Seasonal Lighting	28,000	22,000	Construction/Procurement
Planning and Development	Ornamental Lights	20,000	-	Cancelled
Protective Services	Marked Patrol Vehicle	89,000	80,000	Construction/Procurement
Protective Services	Firearms - Sig Sauer P320 9mm pistols	37,700	37,700	Construction/Procurement
Protective Services	Body Armour Level 2	34,700	34,875	Construction/Procurement
Protective Services	SAFEKEEPER Evidence Drying Chamber	25,000	18,000	Construction/Procurement
Protective Services	Police - Technology	-	28,700	Construction/Procurement
Parks and Recreation	Tractor Bay Garage Door Replacement (Repair - Operating)	20,000	-	Construction/Procurement
Parks and Recreation	New Plow and Mounting Hardware	16,000	17,820	Construction/Procurement
Parks and Recreation	Buyout of Tractor Lease	35,000	30,200	Construction/Procurement
Parks and Recreation	Gorge Bridge	-	1,280	Cancelled (PY carry forward)
Parks and Recreation	Electrical Services and Distribution - Safety fix	10,000	5,600	Construction/Procurement
Parks and Recreation	Arena Bleachers - Fix Seating	10,000	-	Construction/Procurement
Parks and Recreation	Condenser	221,600	165,375	Construction/Procurement
Parks and Recreation	Arena - Paving back parking lot Arena - Dehumidifier	150,000	42,210	Construction/Procurement

Town of Kentville
Capital Investment Plan
Implementation Status Report
February 2, 2026

Parks and Recreation	Tables and Transport Carts for Arena	15,000	12,900	Construction/Procurement
Parks and Recreation	Pool Renovation	500,000	489,550	Construction/Procurement
Parks and Recreation	Culvert Bridge -Entry at Memorial Park and Walter Wood Playground	25,000	25,000	Construction/Procurement
Parks and Recreation	Basketball Court Fencing Replacement Oakdene	15,000	8,300	Construction/Procurement
Parks and Recreation	Oakdene Park Irrigation Tie In	15,650	21,600	Construction/Procurement
Parks and Recreation	KCA Playground - Swing Bridge Replacement	20,000	10,615	Construction/Procurement
Parks and Recreation	Batting cages (3)	75,000	-	Cancelled
Budget Total		\$ 12,000,000	\$ 9,832,730	

Legend:

Work complete <i>-Planning work complete</i> <i>-Tender Awarded</i> <i>-Asset procured</i> <i>-Construction Complete</i>	Work in progress <i>-Specifications developed</i> <i>-Tender documents at some phase of completeness</i> <i>-Construction work is in progress</i> <i>-Asset delivery pending</i> <i>-Final inspection pending</i>	Work not started <i>-Project approved and with Director or Chief to initiate procurement process for asset (infrastructure or equipment)</i>	Work deferred or cancelled <i>-Moved to future year</i> <i>-Cancelled due to cost escalation, requirements changing or funding loss</i>
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Town of Kentville

Staff Report to Council Advisory Committee

Planning & Development

February 2026

Looking Forward

The Plan Review workplan will be a primary focus over the next few months with staff continuing their review of the draft plan in February.

Interviews for the one-year Climate Action Coordinator position are complete, and we are in the process of making an offer to the selected candidate.

Month in Review

Development Applications

- **Development Permits:** Five development permits were issued in the month of January with an estimated construction value of \$1,703,555.
- **Site Plan Approval Applications:** No site plan approval applications were received in January.
- **Subdivision Applications:** No subdivision applications were received in January.

Planning Applications and Reports

New

No new planning applications were received in January.



Town of Kentville
Staff Report to Council Advisory Committee
For the Month of January 2026
Department of Parks and Recreation
Presented on February 9, 2026

Administration and Operations

- Staff hired Natalie Kroezen as our new Director for the Nature Kids After School program
 - Natalie started in January
- Staff applied to the Clean Foundation Intern program for a 15-week student placement
 - This program supports work placements for students with 60% funding subsidies
 - The focus of work will be Hemlock Woolly Adelgid and Environmental Day
- Staff hosted Acadia University for a session with the HWA Municipal Working Group
 - Discussion was focused on cryopreservation of Hemlock Seeds in the Acadian Forest and the opportunity for municipalities to be involved in preservation of their native hemlock seeds
- Staff met with COG's Development regarding development of the Hibou Court park development

Facilities and Operations

- Sled Shed at Burgher Hill opened in January, providing free sleds for the community along with the opportunity for community to donate sleds
 - Donated sleds can be placed in the Sled Shed at Burgher Hill or if easier, brought to the Parks and Recreation Department

Programs and Outreach

- 3,004 people have participated in arena programs in the Centennial Arena between October 20, 2025, to January 26, 2026.
- Average 200 people per week in the Centennial Arena for programming
- There was a total of 172 hours of programming
 - This programming would include public skates, parent and tot, and shinny programming (adult and legend)

- Indoor Walking program at the Credit Union Soccer Facility
 - Monday to Friday – 10am-11am
 - Average is 60 per day, 300 per week. Upwards of 90-100 on its busiest days
 - It has been operating for 12 weeks so far
- New Program – Musical Mornings
 - This is new program in partnership with Music in Communities
 - Demographic is infants and guardians

Future Events – February and March

- Month of February will be host of the Winter Warm Up in Kentville
 - Pop up recreational activities throughout Kentville
 - The goal is to promote physical activity in our community through pop up recreational events
 - Community can sign up for the Community Wellness Challenge through Wellnify app, which is free for use.
 - **Location:** Town Parks and Facilities
- Sledding Party – Apart of Winter Warmup
 - February 2 @ Burgher Hill
 - Staff estimated a total of 70 participants throughout the night
 - Parents around the fire, kids sledding
 - Teenagers snowboarding down the bike course
 - Date nights
- Art Lightfoot High School Hockey Tournament – Centennial Arena
 - 14 teams registered
 - February 5-8
- Division 1 Regional Female High School Hockey Tournament – Centennial Arena
 - February 19-20
 - Hosted by Horton High School
- U15 AAA Female Provincial Championships – Centennial Arena
 - Hosted by Valley Wild
 - March 27-29

Respectfully Submitted,



Craig Langille
Director of Parks and Recreation



Town of Kentville

Staff Report to Council Advisory Committee

Department of Engineering and Public Works

February 9, 2026

Programs and Operations

- **Kentville Water Commission:** As mentioned at our January meeting, the Nova Scotia Regulatory and Appeals Board (RAB) have scheduled a public hearing for the approval of the amendment to our Schedule of Water Rates & Charges and amendments to our Schedule of Rules & Regulations. It will take place here in Council Chambers at 10:00 am on Tuesday April 7th. All are welcome to attend.
- **Sanitary Sewer Area Service:** The first draft of the Regional Sewer Budget was presented to the Committee on January 15, 2026. We have suggested some edits to the budget to reduce the year-over-year increase and although we don't have an updated Regional Sewer budget to recommend to CAC tonight, we will continue to work with the Committee to have an updated budget for recommendation at a meeting in the near future.

Projects

- **Mitchell Brook Culvert Replacement:** The tender for the Mitchell Brook Culvert Replacement closed on January 29, 2026. With the tender now closed, accurate pricing is available for inclusion in the 2026/27 Capital Budget. A recommendation for award is being brought forward to this CAC to allow the successful contractor to secure time in their upcoming construction season.
This work must be completed between June and September to meet Environment and Fisheries regulatory requirements and represents a vital upgrade identified in the Town's multi-year Stormwater Management Master Plan.

- **Active Transportation Sidewalk:** We are currently preparing the design for the final section of sidewalk under this ICIP Active Transportation grant. The construction will involve removing the old, aging brick lined sidewalk on the north side of Main Street between West Main Street and Webster Street and replacing it with new infrastructure and will be discussed in more detail at our Capital Budget meetings.

Respectfully Submitted,

Ahmad Kadri
Project Engineer, Town of Kentville

Recommendation for the Proposed Municipal Planning Strategy and Land Use By-law Housekeeping Amendments re: Large-Scale Housing and Community Development

Staff Report

To: Council Advisory Committee

From: Planning & Development Department

Date: February 9, 2026

Recommendation

THAT the Council Advisory Committee recommend that Council give First Reading to the proposed amendments to the Municipal Planning Strategy and Land Use By-law related to the Large-Scale Housing and Community Development framework, as outlined in Appendix A of the staff report, and direct staff to schedule a Public Hearing.

Purpose

The purpose of this report is to present proposed amendments to the Municipal Planning Strategy (MPS) and Land Use By-law (LUB) related to Large-Scale Housing and Community Development and to seek a recommendation from the Council Advisory Committee to advance the amendments to First Reading.

The proposed amendments introduce definitions for coordinated residential development forms, clarify when Development Agreements are required, and align policy direction with regulatory implementation.

Background and Context

The Town is increasingly receiving residential development proposals that are large in scale, multi-phased, and complex in configuration. These proposals often function as integrated communities, incorporating multiple housing types, internal road networks, servicing infrastructure, and open space systems, and are typically developed over extended timeframes.

In October 2024, Council adopted amendments to the Land Use By-law intended to address specific development standards and implementation matters. Those amendments were regulatory in nature and did not include corresponding Municipal Planning Strategy policy provisions related to large-scale or comprehensive residential development.

During subsequent review, staff identified that certain Land Use By-law amendments adopted by Council in October 2024 were not included in the submission forwarded to the Province. As a result, the amendments presented in this report include both previously adopted provisions and new amendments, consolidated for completeness, clarity, and proper statutory processing.

This report advances the necessary Municipal Planning Strategy amendment and consolidates related Land Use By-law provisions to establish a clear and consistent framework for the review of coordinated residential developments.

Overview of the Proposed Planning Framework

The proposed amendments establish a clear distinction between different forms of coordinated residential development based on scale, configuration, and planning implications, including:

- Large-Scale Housing and Community Development, intended to address area-scale residential developments that require comprehensive planning, subdivision, new public streets, and coordinated infrastructure phasing; and
- Multi-Unit Dwelling Community, intended to address coordinated multi-unit residential developments within established residential zones that function as unified projects.

Together, these definitions are intended to improve clarity for applicants, staff, Council, and the public regarding how coordinated residential developments are identified and reviewed.

Municipal Planning Strategy Amendment

To support the proposed framework, an amendment to Chapter 4 – General Land Use and Development of the Municipal Planning Strategy is proposed.

The amendment updates Policy GD-5 to add Large-Scale Housing and Community Development in the Large Lot Residential (R5) Zone as a form of development that may be considered only by Development Agreement, in accordance with the Municipal Government Act and Policies IM-10 and IM-11.

The proposed amendment builds on the existing intent of Policy GD-5, which identifies specific development forms for which Development Agreements are appropriate where conventional zoning may not be advantageous.

The proposed Municipal Planning Strategy amendment is provided in Appendix A.

Land Use By-law Amendments

Corresponding amendments to the Land Use By-law are proposed to implement and align with the Municipal Planning Strategy amendment. These include:

- The addition of definitions for Large-Scale Housing and Community Development and Multi-Unit Dwelling Community in Part 1 – Definitions;
- Amendments to Section 4.1.9 – Development Agreements to clarify when coordinated residential developments are to be considered by Development Agreement; and
- Amendments to Section 5.6.3 – Permitted Uses by Development Agreement within the Large Lot Residential (R5) Zone.

The proposed Land Use By-law amendments include both newly proposed text and provisions previously adopted by Council in October 2024 that were not submitted to the Province. All amendments are consolidated in Appendix A for clarity.

Relationship to Existing Planning Tools

The proposed amendments do not replace existing planning tools but clarify how they are applied to coordinated residential developments.

Zoning continues to regulate permitted uses and baseline development standards. Subdivision approval continues to regulate lot creation and public streets. Development Agreements provide the mechanism for addressing site-specific design, phasing, servicing, and integration matters for complex developments.

The framework does not establish site-specific zoning districts and does not, in itself, permit additional uses or density.

Public Participation and Statutory Process

As amendments to the Municipal Planning Strategy and Land Use By-law are being proposed, the statutory public participation process under the Municipal Government Act is required.

Subject to Council direction at First Reading, staff will proceed with a Public Hearing prior to Second Reading. Whereas this involves a Municipal Planning Strategy amendment, there is no appeal process. Only a Provincial review is required.

Conclusion

The proposed amendments establish a clear and coordinated framework for the review of complex residential developments and address identified gaps in existing policy and regulatory alignment. The consolidation of previously adopted and newly proposed

provisions ensures clarity, transparency, and procedural completeness prior to Provincial submission.

Attachments

Appendix A:

- Proposed Municipal Planning Strategy Amendment (Policy GD-5)
- Proposed Land Use By-law Amendments
 - Part 1 – Definitions
 - Section 4.1.9 – Development Agreements
 - Section 5.6.3 – Large Lot Residential (R5) Zone

APPENDIX A Consolidated Municipal Planning Strategy and Land Use By-law Amendments

(Additions shown in green, deletions in red. Provisions previously adopted by Council in October 2024 but not submitted to the Province are identified accordingly.)

MUNICIPAL PLANNING STRATEGY

Chapter 4 General Land Use and Development

Section 4.2.4 Development Agreements

Kentville has used Development Agreements in a limited fashion since the adoption of the 1994 Municipal Planning Strategy and will continue to do so for specific uses. A Development Agreement is a contract between the Town and a property owner within Town. The purpose of the Agreement is to specify the standards and conditions that will govern development of the property, where conventional zoning may not be advantageous.

Policy GD-5 *It shall be the intention of Council* that the following uses be permitted only by Development Agreement in accordance with the Municipal Government Act and Policies IM-10 and IM-11:

- a) Mini Home Parks/Land Leased Communities in the Large Lot Residential (R5) Zone;
- b) The change in use of a non-conforming use of land or a non-conforming use in a structure, to another non-conforming use;
- c) The expansion, enlargement or alteration of a non-conforming structure; ~~and,~~
- d) Multi-unit dwelling community constructed on multiple adjoining lots or single lots within the High Density (R4) Zone at the developer's discretion; ~~and,~~
- e) **A Large-Scale Housing and Community Development in the Large Lot Residential (R5) Zone (proposed)**

LAND USE BYLAW

Part 1 Definitions

Large-Scale Housing and Community Development means a comprehensive residential development proposed on a large landholding, planned and implemented as an integrated community rather than as individual buildings or lots, and typically developed in phases.

Such developments may include a mix of housing types and densities, internal public or private roads, open space, active transportation connections, and supporting municipal or private infrastructure, and are characterized by the need for coordinated planning respecting land use, transportation, servicing, infrastructure phasing, and community integration.

For greater certainty, this definition applies where the scale or configuration of development would otherwise require subdivision approval or multiple development approvals, and where a Development Agreement is used to establish a comprehensive development framework for the lands.

Multi-Unit Dwelling Community means a coordinated residential development consisting of two or more dwelling units, which may be contained within one or more buildings or within multiple ground-oriented dwelling units, and which may be located on a single lot or on multiple adjoining lots.

A Multi-Unit Dwelling Community is characterized by shared access, parking, open space, or servicing infrastructure, is developed under common ownership or control, and is intended to function as a unified residential development within an established residential zone, rather than as a subdivision of individual residential lots.

For greater certainty, a Multi-Unit Dwelling Community shall include one or more shared amenity areas or common spaces intended for the collective use of residents, which may include landscaped open space, green space, recreational facilities, communal indoor or outdoor areas, or similar shared amenities.

Part 4 General Provisions

4.1 General Provisions for All Zones

4.1.9 Development Agreements

The following developments shall be considered only by development agreements in accordance with Policies IM-10 and IM-11 of the Municipal Planning Strategy:

- a) Mini-Home Parks/Land Leased Communities in the Large Lot Residential (R5) Zone;
- b) The change in use of a non-conforming use of land or a non-conforming use in a structure, to another non-conforming use; and
- c) The expansion, enlargement or alteration of a nonconforming structure.
- d) Multi-Unit Dwelling Community constructed on multiple adjoining lots or single lots within the High Density (R4) Zone at the developer's discretion; and,
- e) A Large-Scale Housing and Community Development in the Large Lot Residential (R5) Zone

Part 5 Residential Zones

5.6 Large Lot Residential (R5) Zone

5.6.3 Permitted Uses by Development Agreement

The following developments shall be considered only by development agreements in accordance with Policies IM-10 and IM-11 of the Municipal Planning Strategy

- a) Manufactured Home Parks/Land Lease Communities
- b) A Large-Scale Housing and Community Development (adopted)

Recommendation for the Amendment of the Land Use Bylaw Regarding the Rezoning (Map Amendment) of 160 Main Street (PID 55246573)

Staff Report

Meeting Date: February 9, 2026
Department: Planning and Development

FOR RECOMMENDATION

RECOMMENDATION

THAT Council Advisory Committee:

Recommends to Council to give First Reading to the proposed map and text amendments to the Land Use Bylaw, to permit a change of use within an existing building and to rezone 160 Main Street (PID 55246573) from the One and Two Unit Dwelling (R2) Zone to the Medium Density Residential (R3) and direct staff to schedule a Public Hearing.


BACKGROUND

Stephen and Catherine Evans have applied to rezone 160 Main Street (PID 55246573) from the One- & Two-Unit Dwelling (R2) zone to a Medium Density Residential (R3) zone to facilitate a change of use of the existing two bed and breakfast units to dwelling units (Figure 1). A Land Use Bylaw text amendment will also be required to enable a change of use in an existing building (Appendix A).

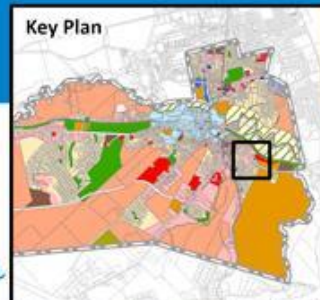
The property is designated Residential in a primarily residential neighbourhood apart from several Institutional-designated properties further east (Oak Grove Cemetery, Agricultural Research Station) (Figure 2).

Adjacent properties are primarily zoned R2 with a single R1 lot being adjacent along the southern property boundary. A recently rezoned R3 property is located across the street (Figure 3).

Aerial Imagery Map 160 Main Street, PID 55246573

 Subject Property

Kentville



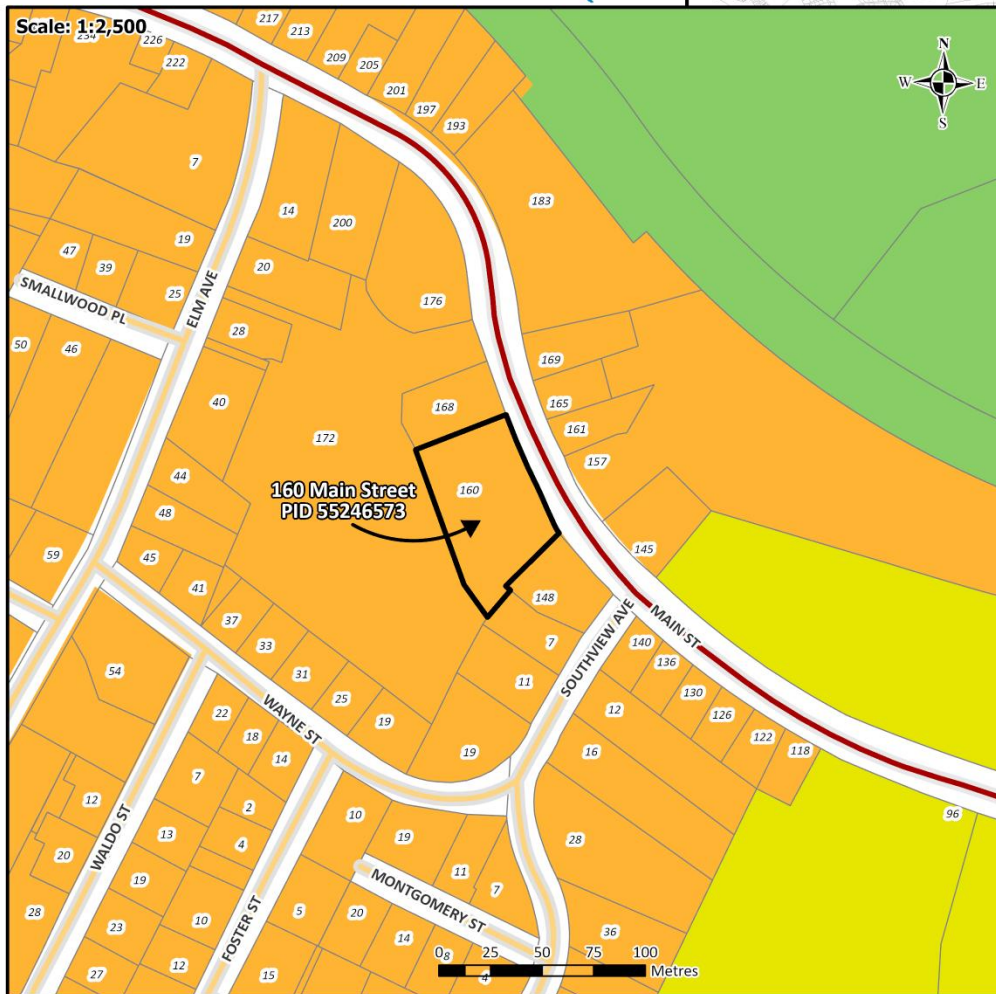
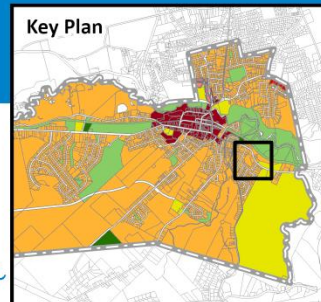
This map is a graphical representation of property boundaries which approximate the size, configuration and location of parcels. Any interpretation of this map must be confirmed with the Municipality in which the property is situated. To receive further clarification about the use of this Planning Document inquiries may be made to the Town of Kentville's Planning and Development Department.
Property Source: Nova Scotia Property Records Database (NSPRD). Compliments of the Nova Scotia Geomatics Centre (NSGC) Service Nova Scotia and Municipal Relations, 160 Willow Street, Amherst, Nova Scotia, Canada

Figure 1: Area Context Map

General Future Land Use Map 160 Main Street, PID 55246573

- | | | |
|--|---|---|
|  Subject Property | Road Classifications | Generalized Future Land Use |
|  Property Lines |  Major Collector |  Open Space |
| |  Local Street |  Residential |
| | |  Institutional |

Kentville



This map is a graphical representation of property boundaries which approximate the size, configuration and location of parcels. Any interpretation of this map must be confirmed with the Municipality in which the property is situated. To receive further clarification about the use of this Planning Document inquiries may be made to the Town of Kentville's Planning and Development Department.
Property Source: Nova Scotia Property Records Database (NSPRD). Compliments of the Nova Scotia Geomatics Centre (NSGC). Service Nova Scotia and Municipal Relations, 160 Willow Street, Amherst, Nova Scotia, Canada

Figure 2: Land Use Designation Map

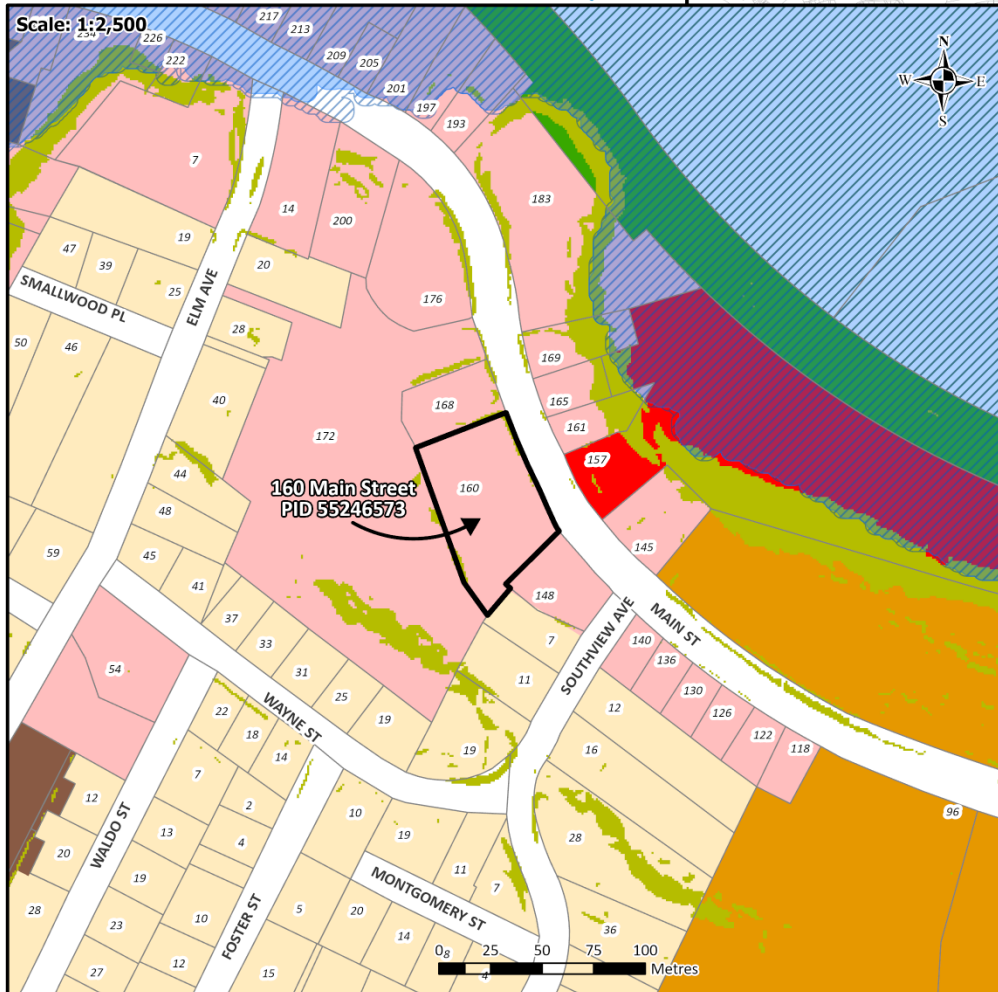
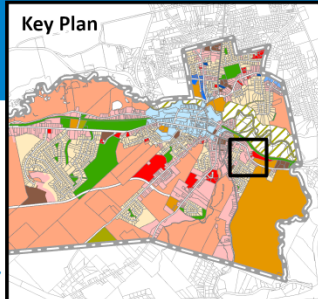
Zoning Map

160 Main Street, PID 55246573

- | | |
|---------------------------------------|------------------------------|
| R1 - Single Unit Dwelling Residential | P - Park and Open Space |
| R2 - One and Two Unit Dwelling Res | FW - Floodway Overlay |
| R3 - Medium Density Residential | FF - Floodway Fringe Overlay |
| R4 - High Density Residential | Slope >25% |
| O1 - Conservation | Property Lines |
| I - Institutional | Subject Property |

Kentville

Key Plan



This map is a graphical representation of property boundaries which approximate the size, configuration and location of parcels. Any interpretation of this map must be confirmed with the Municipality in which the property is situated. To receive further clarification about the use of this Planning Document inquiries may be made to the Town of Kentville's Planning and Development Department.
Property Source: Nova Scotia Property Records Database (NSPRD), Compliments of the Nova Scotia Geomatics Centre (NSGC), Service Nova Scotia and Municipal Relations, 160 Willow Street, Amherst, Nova Scotia, Canada

Figure 2: Zoning Map

POLICY ANALYSIS

Municipal Planning Strategy

Although the proposed change of use from bed and breakfast units to residential units is occurring within existing buildings, the request is being advanced through a Land Use By-law text amendment to modify the permitted uses within the zone, rather than as a site-specific exception. The proposed text amendment would apply uniformly to all properties and is therefore appropriately considered under Section 15.9.1 of the Municipal Planning Strategy.

The text amendment is being accompanied by a rezoning to establish the appropriate density permissions necessary to support the proposed residential use. In accordance with Policy IM-6 of the Municipal Planning Strategy, non-site-specific text amendments that do not include a specific development proposal are evaluated based on their land-use planning implications and conformity with other MPS policies, with public participation. Provided the proposed amendment is consistent with the intent of the MPS, no MPS amendment is required. In this case, the application intent matches the language of the preamble for Section 15.9.1, specifically, an amendment may be considered *“at the request of an applicant who wishes to change the zone in order to accommodate a use or site configuration not originally contemplated.”*

15.9.1 Text Amendments

Policy IM-6 *It shall be the intention of Council to evaluate text amendments to the Land Use By-law that are not site specific and that do not include a specific development proposal by considering the land use planning implications and conformance with other Municipal Planning Strategy policies. Public participation for these amendments shall be limited to the requirements set out in the Municipal Government Act for Land Use By-law Amendments.*

Section 15.9.2 of the Municipal Planning Strategy states that the proposed rezoning will allow the property to be developed for more intensive use.

A rezoning or map amendment involves the rezoning of a particular property to another zone; usually in order to allow the property to develop to a more intensive use. This type of amendment may substantially alter the type of development and uses which may be permitted on that site. Because this type of amendment may involve a specific property and include a detailed development proposal, there is an opportunity for Council to assess the land use impacts of the proposed development as part of the rezoning application.

Council will, therefore, undertake a detailed evaluation of the proposed development prior to making a decision concerning a rezoning application. This detailed assessment will require that the applicant submit a conceptual development plan and details with respect to servicing, stormwater drainage, traffic management, landscaping, and other design elements. To ensure that all potential land use impacts are considered, Council will adopt evaluative criteria that is specifically designed to assess rezoning applications.

Policy IM-7 provides a set of three conditions under which a rezoning application can be considered (in addition to it not being specifically prohibited in the Plan):

15.9.2.1 Rezoning Application Requirements

Policy IM-7 *It shall be the intention of Council* to consider amendments to the map of the Land Use By-law when the proposed zoning change is not specifically prohibited within this Plan and at least one of the following three conditions is true:

- a) the proposed zone is enabled by this Plan for use within the same designation.
- b) a non-conforming use appears to have been created by an inadvertent administrative oversight in the Municipal Planning Strategy and Land Use By-law preparation process, resulting in a property being zoned inconsistent with stated policies in this Plan; or
- c) the land to be rezoned is adjacent to a designation that permits the proposed use.

The proposed rezoning, from One and Two Unit Residential (R2) zone to Medium Density Residential (R3) zone, satisfies Policy IM-7 (a) in that they are both within the Residential designation. The proposed zoning change is also not specifically prohibited in the MPS. This allows the proposed map amendment to be considered.

15.9.2.2 Evaluative Criteria for Rezoning's

Note that the evaluative criteria for review of rezoning applications were reduced to three during amendments made to the planning documents in October 2024.

Policy IM-8 *It shall be the intention of Council* when considering a rezoning application or other Land Use By-law amendment application that includes a specific development proposal to have regard for the following matters:

- a) that the proposal is in conformance with the intent of this strategy and with the requirements of all other Town By-laws and regulations;
- b) development can be regulated in such a way as to meet or exceed the guidelines established in the Kentville Water Commission Source Water Protection Plan (SWPP) and
- c) all existing buildings are in compliance with the proposed zone requirements.

Item (a) speaks to conforming with the intent of the MPS as well as other Town bylaws and regulations which will be further discussed below.

Item (b) does not apply in this case as the property is located outside of the SWPP area.

For Item (c), two buildings on the property are legal non-conforming and their status will not change through the rezoning.

MPS Section 3.2.2 Housing/Residential states that:

The housing objectives of this Strategy strive to facilitate a mix of quality housing types which reflect the diversified needs, income levels, ages and lifestyles of Town residents. A further objective of this strategy is to achieve a greater proportion of the regional housing market within the Town. The policies will address issues such as affordability, quality design, alternative housing needs and density in all residential areas while maintaining the character of existing residential neighborhoods within the town.

The proposed rezoning is to facilitate alternative housing needs.

Policy GD-4 (c) supports compact development as being a means to create efficient additional density with existing infrastructure:

Policy GD-4 *It shall be the intention of Council* to ensure that growth and development within the Town is efficient and cost effective by:

- a) Limiting development in un-serviced areas of the Town;
- b) Concentrating new development in adequately serviced and properly planned areas; and
- c) Encouraging and facilitating infill development on underutilized and existing undersized lots within the built up area of Town.

Policy IM-9 *It shall be the intention of Council, therefore, to take into account the other potential development scenarios that may be permitted as a result of a proposed zone change when evaluating a rezoning application.*

Rezoning from R2 to R3 represents a moderate increase in density (permitting buildings of up to 8-units) and a more efficient use of existing Town infrastructure. The lot dimensions are such that a future development proposal could allow a maximum of four 8-unit buildings. However, the existing property owners have stated that they value the existing configuration of the lot and have no desire to subdivide (Appendix B).

Land Use Bylaw

The Subject Property meets the minimum lot area and frontage requirements for the R3 zone. The proposed amendments would allow three units within two buildings, which is a permitted density within this zone.

The text amendment is further described in Appendix A.

Public Participation Review

A public participation meeting was held on January 22, 2026 Council Chambers. Notification of the meeting was advertised on the Town website on January 6, 2026. 9 people were in attendance for the meeting.

Questions and comments are described generally as follows:

Q1: What is the maximum amount of units the rezoning would allow?

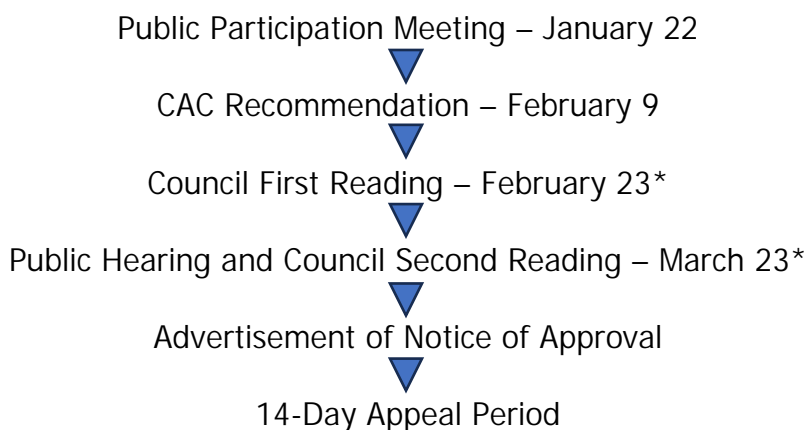
A: 32-units over 4 buildings.

Q2: Will a building permit be required for the change of use?

A: Yes.

The applicants did not attend the meeting but provided an indication of the intent of their application in correspondence (Appendix B).

Next Steps



*Anticipated dates; final dates set by Council

Legislative Authority

Municipal Government Act (MGA) - Section 210

Town of Kentville Municipal Planning Strategy (MPS) – Policies IM-6; IM-7; IM-8; IM-9; GD-4

Respectfully submitted,

Darren Shupe, Director of Planning and Development
Town of Kentville

Attachments:

Appendix A – Land Use Bylaw Text Amendment

Appendix B – Correspondence from Applicant

APPENDIX A

4.1.10 Existing Buildings

Where a building has been erected on or before the effective date of this By-law on a lot having less than the minimum frontage or area, or having less than the minimum setback or side yard or rear yard required by this By-law, the building may be permitted a change of use, enlarged, reconstructed, repaired, or renovated provided that:

- a) the enlargement, reconstruction, repair, or renovation does not further reduce the front yard or side yard or rear yard that does not conform to this By-law; ~~and~~
- b) the change of use of an existing building may be permitted notwithstanding section 4.1.19; and
- c) all other applicable provisions of this By-law are satisfied.

APPENDIX B

January 26, 2026 - via Email

Hello Darren

Regarding our rezoning application R2 to R3 please convey the following message to Council at the next meeting:

This application for rezoning is a requirement for the town and is not something we would otherwise have been pursuing. It came about following an inspection by the Fire Department who then made Kentville aware of our situation. Until that point we were unaware that we were not compliant with zoning bylaws.

We purchased the property approximately 5 years ago as a single family dwelling with the intention that our oldest sons would occupy the two additional units in the carriage house to give them more independence. No changes to this arrangement have been made by us. The existing residential units have been the same for at least 20 years, dating back to when the property operated as a bed and breakfast. The property had not been operating as a b & b some years before we bought it and was not sold as a b & b.

We have no intention of further developing the property beyond its existing arrangement. We feel very strongly in favour of maintaining the character of the property and immediate neighbourhood. That is what we moved to Kentville for. Our main aim here is to become compliant with the bylaws and would be more than happy to keep the property zoned as R2 if that were allowable whilst keeping the two units in the carriage house for our growing up family.

Best regards

Stephen and Catherine Evans

Award of Mitchell Brook Culvert Replacement – 2026/27 Fiscal Year

TOK202601

Meeting Date: February 9, 2026

Department: Engineering & Public Works

Strategic Priority: Priority identified in the Stormwater Management Master Plan

RECOMMENDATION

That Council approve the award of Mitchell Brook Culvert Replacement to Hughes Excavating Limited as per lowest bid in tender submission of \$600,000 including contingency & non-recoverable HST.

SUMMARY

This project was approved in the 2025/26 capital budget in the amount of \$165,000, of which \$27,000 has been spent on design. This project was identified in the Stormwater Management Master Plan and represents a critical step in implementation of the multi-year plan. The existing dual culvert under Park Street is at the end of its useful life and its condition has deteriorated to the point of replacement. Today's Environment & Fisheries requirements for culverts in streams & watercourses require the culvert to be a single pipe or structure and, in this case, a very wide natural bottom box culvert that will require the temporary removal and replacement of water & sanitary sewer mains that are above the culvert restricting access.

On January 29th, 2026 we received 7 bids, ranging from \$510,226 to \$1,045,005 excluding contingency & HST. We have a completed / approved design and permit to install this box culvert from the necessary Provincial authorities during the required summer construction window. We will include a Capital Expenditure Request in our upcoming Capital Budget meetings, but to meet the contract award requirements of 30 days after tender closing, we are requesting early approval of this Capital project so the successful contractor can begin ordering materials for this project and scheduling the work.

BUDGET IMPLICATIONS

The total projected cost of the project is \$627,000. In 2025/26, Council approved the allocation of \$165,000 from the CCBF reserve within the capital budget, of which \$27,000 has been spent on design, leaving a budget surplus of \$138,000 available to offset 2026/27 construction costs. As a result, the additional budget requirement is \$462,000. Based on available CCBF funding in 2026/27, the additional project funding is proposed to be sourced from the CCBF reserve (\$312,000) and Capital Reserves (\$150,000) to fully fund the project.

RECOMMENDATION

That Council approve the award of Mitchell Brook Culvert Replacement to Hughes Excavating Limited for an amount of \$600,000 including contingency and the non-recoverable portion of the HST, using the above-mentioned funding sources.

Targeted Income Property Tax Exemption

Meeting Date: February 9, 2026
Department: FINANCE

RECOMMENDATION

That Council adopt the Targeted Income Tax Exemption Policy, as attached, effective for the 2026-2027 taxation year.

SUMMARY

Town Council provides a partial property tax exemption to eligible individual property owners under the Targeted Income Property Tax Exemption Policy.

The authority to grant a tax exemption is set out in Section 69 of the Municipal Government Act (MGA). Pursuant to subsection 69(2) of the MGA, Council may grant an exemption, to the extent set out in a resolution, using income thresholds established by Council.

The use of the term “*targeted income*” reflects Council’s intent to target municipal tax relief to a Council determined income range for administrative purposes.

BACKGROUND

Past practice has aligned the income ceiling with commonly used external benchmarks; however, the proposed policy establishes an income threshold solely for the purpose of targeting municipal tax relief, as determined by Council from time to time.

The financial impact of the exemption is influenced by the exemption levels and the income ceiling for eligibility.

Past practice has set the income ceiling equivalent to the maximum Old Age Security (OAS) and Guaranteed Income Supplement (GIS) paid to a married couple (\$33,390 in 2026).

The Town’s 2025-2026 Operating Budget includes \$ 16,750 for the cost of this exemption along with Section 69 A. Actual cost in 2025-2026 is \$ 15,275 for Section 69 and \$ 176 for Section 69A (policy for reduction of taxes where destruction).

POLICY IMPLICATIONS

The introduction of the Targeted Income Property Tax Exemption Policy is authorized under Section 69 of the Municipal Government Act (MGA) and provides a formal framework for granting property tax exemptions to eligible residents.

Policy- Targeted Income Property Tax Exemption
February 9, 2026, Finance

BUDGET IMPLICATIONS

The policy establishes the income threshold for 2026-2027 as \$37,000 and reduces the income brackets from three (3) to two (2) resulting in increased exemption values for many applicants.

Based on current applicants, the consolidation of income brackets, and the increase in exemption amounts is estimated increase costs by \$2,855. As current exemptions are \$1,299 below budget, a net a budget increase of \$1,556 will be required in 2026-2027 to accommodate these changes.

The impact of increasing the income threshold from \$33,390 to \$37,000 is currently unknown, as the Town cannot predict the number of taxpayers who may qualify under this new threshold.

Exemption amounts are customarily adjusted annually in accordance with the cost-of-living factor applied to the Capped Assessment Program (CAP) as set by Property Valuation Services Corporation. For 2026, the CAP rate is 2.6%. The exemption amounts for 2026-2027 have been reset, and cost-of-living adjustments will be applied to this new value in subsequent years.

Historic exemption, income ceiling and uptake levels are noted below.

Taxation Year	Income Ceiling (\$)	Exemption Amount (\$)	# Of Taxpayers	Exemption Total Paid (\$)
2025/26	32,733	390 to 650	31	15,275
2024/25	31,372	385 to 640	27	13,170
2023/24	30,118	290 to 620	34	11,210
2022/23	28,436	271 to 575	27	8,065
2021/22	27,971	257 to 546	30	8,773

COMMUNICATION IMPLICATIONS

Communication of the exemption to residents occurs through multiple avenues including insertion of an application with the tax bills for those who received the exemption in the prior year as well a general notice on the Town's website and social media detailing the particulars of the program

ATTACHMENTS AND LINKS

Targeted Income Property Tax Exemption Policy



Policy 110 TARGETED INCOME PROPERTY TAX EXEMPTION

1. Policy Purpose

The purpose of this policy is to provide targeted municipal property tax relief of current year taxes on primary residences to eligible residents and property owners within the income ranges established by Council, in accordance with Section 69 of the Municipal Government Act.

The income thresholds set out in this policy are used solely for the administration of the exemption and are not intended to be used for any other purpose.

2. Policy Application

This policy is applicable to Town of Kentville residential taxpayers who fall within specified income ranges and who meet the eligibility criteria as set out within the policy.

3. Definitions

- a) "Total Household Income" refers to a person's total income from all sources for the previous calendar year, including the income of all persons residing in the same household and excluding allowances under the War Veterans' Allowance Act (Canada) and pensions under the Pension Act (Canada).
- b) "Town" refers to the Town of Kentville.

4. Legislation

This policy is adopted pursuant to the Municipal Government Act (MGA), S.N.S. 1998, c.18. The authority to grant a tax exemption to any person is found in the MGA, Section 69 entitled "*Low income tax exemption policy*".

5. Eligibility Criteria

To be eligible for the Targeted Income Property Tax Exemption, an applicant must meet all of the following criteria:

- Be a permanent resident of the Town.
- Own and occupy the property as their principal residence.
- Be responsible for payment of municipal property taxes on the property.
- Have a total household gross income within the thresholds set out in this policy.
- Be up to date on a payment plan approved by the Town, where applicable.

Seasonal properties, rental properties, and commercial properties are not eligible.

6. Income Threshold and Exemption Amounts

An exemption may be granted to tax rate payers whose total household income from all sources, including the income of persons residing in the same household, does not exceed \$37,000.

For the purposes of determining eligibility, the following income sources shall be excluded:

- Allowances paid under the War Veterans' Allowance Act (Canada)
- Pensions paid under the Pension Act (Canada)

Eligibility and exemption amounts are based on total household gross income from all sources in the previous personal taxation year as follows:

Household Income	Tax Exemption Amount
\$0 – \$25,000	\$650
\$25,001 – \$37,000	\$450

The income threshold and tax exemption amounts shall be adjusted annually in accordance with the cost-of-living percentage applied to the Capped Assessment Program (CAP) value, as set by Property Valuation Services Corporation, for the applicable taxation year.

Household income above \$37,000 is not eligible for an exemption under this policy.

Approved exemptions shall be applied directly to the municipal tax account final billing for the applicable taxation year.

Where a property is assessed to more than one person, any eligible person shall receive only the portion of the exemption equal to that person's share of the total assessment. Where interests are not separately defined, the portion of the exemption shall be determined by the Treasurer, whose determination is final.

7. Application Process

- Applications shall be submitted annually using the form prescribed by the Town.
- Applicants shall provide proof of income for all household members, as evidenced by the Canada Revenue Agency's Notice of Assessment.

- Applications for the exemption must be received on or before July 31 of the applicable taxation year, as specified on the application form, which is updated annually.

8. Limitations

- Only one exemption per household per taxation year is permitted.
- The exemption applies only to property taxes and does not apply to area rates, interest, or other charges.
- Where the amount of property taxes owing is less than the applicable exemption amount, the exemption applied shall be limited to the property taxes owing.

9. False or Misleading Information

If false or misleading information is provided, the Town may revoke the exemption and require repayment of any amount applied to the tax account.

Seven Day Notice of Policy: February 9, 2026

Council Approval:

In Effect:

This is to certify that Policy 110, Targeted Income Property Tax Exemption, was approved by Town Council on the th day of , 2026

Mayor

Clerk

Property Tax Write-Off

Meeting Date: February 9, 2026
Department: Finance

RECOMMENDATION

That Council approve the write-off of outstanding property taxes including interest totaling \$ 1,474.33 for assessment account numbers 10738318 and 10992672 that were revested in Crown.

SUMMARY

In July 2024, ownership for two parcels of land were revested in Crown following efforts by Town staff and the Town's solicitor to locate the property owners. Taxes that had accumulated on these accounts were rejected for payment by the Province and have instead been transferred to the provincial property in grant in lieu of taxes list, effective for the 2024-2025 fiscal year.

BACKGROUND

Properties with assessment account numbers 10738318 and 10992672 were formally transferred to Nova Scotia Department of Justice on July 29, 2024. Both were vacant (new) pieces of land identified by Land Registry and taxes had been subsequently billed. The commercial owners could not be located as they did not exist on the Registry of Joint Stocks, and the next step would have been tax sales.

As advised by our solicitor, the Province was contacted and title was escheated on both properties with the expectation that outstanding taxes would be paid.

The total amount recommended for write-off for the 2025-2026 fiscal year includes both taxes and interest on the accounts.

In accordance with Financial Reporting and Accounting Manuel (FRAM), Council may approve the write-off of taxes deemed uncollectible.

DISCUSSION

The properties are now on the tax roll as properties of the Province of Nova Scotia which are paid through payment Grant In Lieu of Taxes.

Retaining the uncollectible amounts on the tax roll would inaccurately overstate receivables and distort Town financial statements.

BUDGET IMPLICATIONS

There is no impact on the Town's budget, as forecasted allowances for uncollectible taxes are already embedded in the financial position at the time of this report.

Partial Tax Exemption Bylaw

Meeting Date: February 9, 2026

Department: Finance

RECOMMENDATION

That Council Give first reading to Bylaw 204 respecting partial tax exemption.

SUMMARY

The Partial Tax Exemption bylaw has updated to remove properties that have been sold or reclassified by Property Valuation Services Corporation (PVSC). Staff have also reviewed the bylaw and has updated it for clarity and formatting.

LEGISLATION

Sections 71 (1) and 71 (2) of the Municipal Government Act which states:

Tax exemption policy for certain organizations

71 (1) The council may, by policy, be exempt from taxation, to the extent and under the conditions set out in the policy

(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) and (d) repealed 2001, c. 14, s. 3.

(e) the buildings, pump stations, deep well pumps, main transmission lines, distribution lines, meters and associated plant and equipment of a municipal water utility.

(2) The council may, by policy, to the extent and under the conditions set out in the policy, provide that the tax payable with respect to all or part of the taxable commercial property of any nonprofit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization named in the policy be reduced to the tax that would otherwise be payable if the property were residential property, inclusive of area rates.

BACKGROUND

As part of regular bylaw review, the Partial Tax Exemption bylaw has been reviewed by staff and updated.

BUDGET IMPLICATIONS

There is no impact on the Town's budget, as neither the affected property owners nor the scope of the exemption has been changed.

COMMUNICATION IMPLICATIONS

The proposed bylaw will be advertised on our website in February for public comments before second reading. Once approved, an ad will be placed in the local newspaper to notify the public of its approval.



Town of Kentville Bylaw 204

Partial Tax Exemption

BE IT ENACTED by the Council of Town of Kentville under the authority of the *Municipal Government Act*, Statutes of Nova Scotia, 1998, Chapter 18, and amendments thereto as follows:

1. SHORT TITLE

This Bylaw shall be known as Bylaw 204 - Partial Tax Exemption Bylaw and may be cited as the "Partial Tax Exemption Bylaw".

2. DEFINITIONS

- 2.1. "Canadian charitable organization" means any organization registered as an active charity with the Canada Revenue Agency.
- 2.2. "Exemption" means a release of obligation from paying all or a portion of property taxes.
- 2.3. "Property Taxes" refers only to that portion of a property tax bill that is indicated to be residential tax, commercial tax, or resource tax.
- 2.4. "Town" means Town of Kentville.

3. GENERAL PROVISIONS

- 3.1. The property belonging to a named Canadian charitable organization that is used directly and solely for a charitable purpose and shall be granted a tax exemption to the extent and under the conditions listed in Schedule A of this Bylaw.
- 3.2. The property of a non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations or institutions, if in the opinion of Council, the organization provides a service that might otherwise be a responsibility of the Council shall be granted shall be granted a tax exemption to the extent and under the conditions listed in Schedule A of this Bylaw.
- 3.3. The partial exemption provided in Section shall apply only to that portion of the property specified in Schedule A.

- 3.4. Unless Schedule A specifies that the tax exemption applies to a defined percentage of the property's assessment, the commercial tax payable shall be reduced to the amount that would otherwise be payable if the property were assessed as residential property.
- 3.5. When a property or part thereof, listed in Schedule A, ceases to be occupied by the owner for the purposes provided in 3.1 and 3.2, 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 remaining portion of the year.
- 3.6. Organizations seeking to make use of the tax exemption provided in section 3.1 and 3.2 shall make application to the Town outlining the services offered by the organization, the benefit to the community, current financial information and proof of charitable Status with Canada Revenue Agency.

4. REPEAL

Town of Kentville Tax Exemption Bylaw, Chapter 87, approved by Council on the 31st day of October, 2011, including any amendments thereto, is hereby repealed.

CLERK'S ANNOTATION FOR OFFICIAL BYLAW BOOK

Date of first reading:

Date of advertisement of Notice of Intent to Consider:

Date of second reading:

Date of advertisement of Passage of Bylaw:

Date of mailing a certified copy to Minister:

Effective Date:

I certify that this Partial Tax Exemption Bylaw was adopted by Council of the Town of Kentville on the _____ day of _____, 2026, and published as indicated above.

SIGNED by the Mayor and Clerk this _____ day of _____, 2026.

Mayor

Clerk

BYLAW 204 – Partial Tax Exemption

Schedule A

Property	Owner	Extent of Application
Land and Building 17 Crescent Avenue	Glooscap Curling Club	49% - Ice Shed and Land
Land and Buildings 85 River Street	Evangeline Child Care Centre	100% - the whole
Kings Court House Museum 37 Bridge Street	Kings Historical Society	100% - the whole
Fundy Interchurch Food Bank 50 Belcher Street	St. Joseph's Roman Catholic Church	100% - the whole
Land and Building 38 Gary Pearl Drive	Credit Union Rec Centre	100% the whole



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

Property	Owner	Extent of Application
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