



Town of Kentville Bylaw 202

REDUCED TAXATION

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 202 and may be cited as the "Reduced Taxation Bylaw".

2. DEFINITIONS

2.1. "Assessment Act" means Chapter 23, of the Revised Statutes of Nova Scotia, 1989, and any amendments thereto.

2.2. "Owner" shall have the same meaning as noted in the *Municipal Government Act*.

2.3. "Residential property" shall have the same meaning as noted in the *Assessment Act*.

2.4. "Town" means Town of Kentville.

3. REDUCED TAXATION

3.1 Pursuant to Section 69A of the *Municipal Government Act*, any building or structure that has been destroyed or partially destroyed by fire, storm or otherwise, and that council wishes to reduce the taxes payable with respect to such a property and the assessment of the property does not reflect that the building has been destroyed or partially destroyed, may be reduced by Council by the value of the newly assessed property value as determined by Property Services Valuation Corporation in accordance with the *Assessment Act*, upon an application from the Owner to the Treasurer of the Town.

3.2 Properties fully or partially within the Town that are rural in nature and not able to receive the same services as urban properties in Kentville shall have their residential base tax rate established each fiscal year at

the rate charged to the base rate of residential properties within Municipality of the County of Kings irrespective of area rates for those parts of assessable lands and properties withing the Town. Area rates shall still apply for these properties according to Kentville's taxation approvals.

- 3.3 Residential properties that are deemed rural in nature under Section 3.2, may be returned to the regular Town residential tax rate should their property begin to receive urban services like other Town residents.

4. REDUCED TAX RATES

The following residential properties are considered rural in nature and receive only a rural level of service and shall be billed according to Section 3.2:

- a. PID 55263586
- b. PID 55434419
- c. PID 55248652
- d. PID 55248645
- e. PID 55248660

5. PENALTY

Any person or Corporation who contravenes any provision of this bylaw, including providing false or misleading information, is punishable on summary conviction by a fine of not less than \$500 and not more than \$2,000, and to imprisonment of not more than thirty (30) days in default of payment thereof.

6. EFFECTIVE DATE

All sections of this bylaw shall come into force and effect on the date of advertising of this bylaw's approval after second reading, except Section 3.2 which shall come into effect on April 1, 2026.

7. REPEAL

Town of Kentville Tax Reduction Policy - MGA (Section 69A), G37F, approved by Council on the 17th day of June 2017, including any amendments thereto, is hereby repealed.

CLERK'S ANNOTATION FOR OFFICIAL BYLAW BOOK

Date of first reading:	November 24, 2025
Date of advertisement of Notice of Intent to Consider:	December 1, 2025
Date of second reading:	December 15, 2025
Date of advertisement of Passage of Bylaw:	January 2, 2026
Date of mailing a certified copy to Minister:	February 9, 2026
Effective Date:	January 2, 2026

I certify that this Reduced Taxation Bylaw was adopted by Council of the Town of Kentville on the 15th day of December, 2025 and published as indicated above.

SIGNED by the Mayor and Clerk this 9th day of February, 2026.

Original signed by Andrew Zebian

Mayor

Original signed by Chris McNeill

Clerk