



Exhibit A

## Town of Kentville Bylaw 204 Partial Tax Exemption

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**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.

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- 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:	February 9, 2026
Date of advertisement of Notice of Intent to Consider:	March 10, 2026
Date of second reading:	March 23, 2026
Date of advertisement of Passage of Bylaw:	April 10, 2026
Date of mailing a certified copy to Minister:	April 13, 2026
Effective Date:	April 1, 2026

I certify that this Partial Tax Exemption Bylaw was adopted by Council of the Town of Kentville on the 23<sup>rd</sup> day of March, 2026, and published as indicated above.

**SIGNED** by the Mayor and Clerk this 13<sup>th</sup> day of April 2026.

*Original signed by Andrew Zebian*

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Mayor

*Original signed by Chris McNeill*

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Clerk

**BYLAW 204 – Partial Tax Exemption**

Schedule A

<b>Property</b>	<b>Owner</b>	<b>Extent of Application</b>
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