



THE MUNICIPALITY
OF THE COUNTY OF
RICHMOND

LA MUNICIPALITÉ
DU COMTÉ DE
RICHMOND

APPENDIX "B"

**MUNICIPALITY OF RICHMOND COUNTY
BYLAW NUMBER 56
TAX EXEMPTION BY-LAW (V7)**

BE IT ENACTED by the Council for the Municipality of the County of Richmond, pursuant to the *Municipal Government Act*, S.N.S. 1998, C.18, as am.:

1. SHORT TITLE

1.1. This bylaw shall be known as Tax Exemption By-Law

2. DEFINITIONS

This By-law shall be known as the Tax Exemption By-law.

This By-law provides property tax exemptions in certain conditions pursuant to authority in Section 71 of the *Municipal Government Act*.

The subject properties and tax exemptions are as set out in the following Schedules which are incorporated into and form part of this By-law:

- Schedule A: Registered Canadian Charitable Organizations
- Schedule B: Non-profit Organizations
- Schedule C: Municipal Water Utilities
- Schedule D: Licensed Day Cares
- Schedule E: Special Statutes

Tax exemption pursuant to this By-law is conditional on continuing eligibility for municipal tax exemption under the *Municipal Government Act* and terms herein.

Where a property or part thereof which is listed in a schedule to this By-law ceases to be eligible for tax exemption pursuant to the *Municipal Government Act* and / or to the conditions imposed herein, whether by loss of registration status, change of occupation or use or otherwise, then the exemption hereunder ceases and tax shall become immediately payable as at and from the date on which eligibility ceased.

Municipal By-law 31 A Partial Tax Exemption is repealed.

Municipal By-law 33 A Tax Exemption St. Peter's Water Utility, Arichat Water Utility, Louisdale Water Utility, Evanston Water Utility is repealed.

Municipal By-law 36 A Tax Exemption for Charitable Properties is repealed.

**** MAY 1, 2019 cap the current assessment account numbers included and not consider any new applicant requests for exemptions other than those currently pending**

This By-law shall be effective retroactive to 1 April 2006.

3. TITLE

Tax Exemption By-Law

4. REPEAL AND REPLACE

The previous version, and all other versions of the Tax Exemption Bylaw, are repealed and replaced by this Bylaw (v.7).

I, YVONNE BOUDREAU, Municipal Clerk of the Municipality of Richmond County, hereby certify that the above noted bylaw was passed at a meeting of the Richmond County Municipal Council on June 24, 2019

YVONNE BOUDREAU
Municipal Clerk

Bylaw Adoption	
First Reading:	May 27, 2019
Notice of Publication:	May 29, 2019
Second Reading and Enactment:	June 24, 2019
Final Publication:	July 3, 2019
Notice to Service Nova Scotia & Municipal Relations:	

Version Number	Amendment Description	Council Approval Date
Version #7	clude property account # property AAN# 00089044, owned by The Friends of St. John's Arichat Society	June 24, 2019
Version #6	Include properties AAN# 02531917 & AAN # 10615161, owned by the Hearts of Isle Madame Disability Society	June 24, 2019
Version #5	Include property account # 05410347, piece of land located between Ecole Beau Port and the soccer field	April 23, 2019
Version #4	Cap the current assessment account numbers included and not consider any new applicant requests for exemptions other than those currently pending	April 23, 2019
Version #3	nclude the property of the Rocky Bay Ballfield, AAN#10587255	March 25, 2019
Version #2	<p>Properties no longer eligible:</p> <p>3075877 MASONIC LODGE (New Owner: Ship Harbour Properties Ltd.)</p> <p>1193384 ISLE MADAME DAY CARE (New Owner: 3312593 NS Ltd.)</p> <p>1414836 L'ARDOISE MEDICAL CENTRE (New Owner: Sampson, Sherry Anne)</p> <p>4176588 WEST ARICHAT DISTRICT (New Owner: Covin, Peter Joseph)</p> <p>Properties currently provincially exempt:</p> <p>1414631 ROMAN CATHOLIC EPISCOPAL CORP</p> <p>9026754 MOWAT ENVIRON. INSTITUTE (NOVA SCOTIA NATURE TRUST)</p> <p>3317951 MOWAT ENVIRONMENTAL INST. (NOVA SCOTIA NATURE TRUST)</p> <p>1414925 STELLA MARIS PASTORAL CENTER (EPISCOPAL CORP OF ANTIGONISH)</p> <p>7944810 BONNIE BRAE SENIORS</p> <p>658723 ST. PETERS LIONS CLUB</p> <p>89044 FRIENDS OF ST. JOHN'S ARICHAT</p>	November 26, 2018
Version #1	Include the property of the West Arichat & District Village Circle Group, AAN# 10696739	October 23, 2018

SCHEDULE A**REGISTERED CHARITABLE ORGANIZATIONS**

The following properties of named registered Canadian charitable organizations under the Income Tax Act, which properties are used directly and solely for a charitable purpose are exempt from municipal taxation.

PROPERTY/FACILITY	OWNER	Charitable Registration No.	AAN	CIVIC ADDRESS
Oceanview Museum	Oceanview Wildlife Museum Society	889657060RR0001	7944454	34 Toulouse Street, St. Peter's
Arichat Parish Hall	Episcopal Corporation of Antigonish	106880107RR0004	5177553	2316-2318 No.206 Hwy, Arichat
River Bourgeois Funeral Home	River Bourgeois Community Services Society	888136884RR001	7944608	8133 Highway 4 River Bourgeois
River Bourgeois Hall	River Bourgeois Community Services Society	888126884RR001	3970698	No.4 Hwy, River Bourgeois
L'Ardoise Parish Hall	Episcopal Corp. of Antigonish	106880107RR0090	1414801	206 Chapel Cove Rd., L'Ardoise
L'Ardoise Funeral Home	Roman Catholic Episcopal Corp	106880107RR0090	1414828	201 Chapel Cove Rd., L'Ardoise
River Bourgeois Mariner Society	River Bourgeois Mariner Society	800129157RR0001	10289653	166 Northside River Bourgeois Road, River Bourgeois

NON-PROFIT ORGANIZATIONS

The following properties of non profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations which organizations are, in the opinion of Council, providing a service that might otherwise be the responsibility of Council are exempt from municipal taxation.

PROPERTY/FACILITY	OWNER	AAN	CIVIC ADDRESS
Petit de Grat Parish Hall	Episcopal Corporation of Antigonish	1415263	56 Westside Petit de Grat Road, Petit de Grat
Acadiaville Community Centre Society	Acadiaville Community Centre Society	2386453	1436 Hwy 206, West Arichat
Janvrin's Harbour Hall	Janvrin's Harbour Recreation Centre Assoc.	4176561	1442 Janvrin Harbour Road, Janvrin's Harbour
Riverdale Community Hall	Riverdale Community Services Society	3971074	106 Vince McCarthy Drive, Lower River Inhabitants
Louisdale Parish Hall	Catholic Episcopal Corp. Of Antigonish	1414712	148 Grandique Ferry Road, Louisdale
Loch Lomond Hall	Loch Lomond Heritage Association	2577607	3540 Enon Road, Loch Lomond
Johnstown Parish Hall	Episcopal Corporation of Antigonish	1413929	15290 Highway 4 Johnstown
St. Peter's United Church Hall	Trustees St. Peter's United Church	4715098	No.4 Highway, St. Peter's
Rocky Bay Hall	Rocky Bay Athletic Club	4018265	751 Rocky Bay Road, Rocky Bay
Rocky Bay Ballfield	Rocky Bay Athletic Club	10587255	751 Rocky Bay Road, Rocky Bay
Salmon River Hall	Salmon River Community Association	5494281	11-5085 Road, Barra Head

NON-PROFIT ORGANIZATIONS

PROPERTY/FACILITY	OWNER	AAN	CIVIC ADDRESS
D'Escousse Hall	D'Escousse Civic Improvement Society	1193376	No. 320 Highway, D'Escousse
Framboise Hall	Community Hall	889334	Framboise
Lakeside Hall	Lakeside Community Association	2413167	8598 Landry Lane, Sampsonville
MacAskill House Museum	MacAskill House Museum	1481606	7 MacAskill Drive, St. Peter's
Isle Madame Historical Society	Isle Madame Historical Society	2154447	708 Lower Road, Arichat
Isle Madame Historical Society	Isle Madame Historical Society	9141847	710 Lower Road, Arichat
Isle Madame Historical Society	Isle Madame Historical Society	3441598	712 Lower Road, Arichat
Forchu Hall	Fourchu Development Assoc.	1538519	9447 St. Peters Fourchu Road, N. Fourchu
River Bourgeois Historical Society	River Bourgeois Historical Society	5359287	Old Grand Goulet Rd, River Bourgeois
South Mountain Arm of Gold	South Mountain Arm of Gold Community Association	4715071	3363 West Bay Highway, St. George's Channel
Nicholas Denys Museum	St. Peter's Community Club	3501396	48 Deney's Street, St. Peter's
Grand River Volunteer Fire Department	Grand River Volunteer Fire Department	5188911	11 Eastside Grand River Rd, Grand River
Basin River War Memorial	The Basin River Inhabitants Historical Society	8815739	Whiteside
River Bourgeois Community Services Society	River Bourgeois Community Services Society	8816778	21 Recreation Road, River Tillard

NON-PROFIT ORGANIZATIONS

PROPERTY/FACILITY	OWNER	AAN	CIVIC ADDRESS
Janvrin's Island Sports & Recreation Assoc.	Janvrin's Island Community Centre	9081461	Haddock Harbour
Isle Madame Welcome Plaza	Isle Madame Tourism & Trade Association	7154178	No 320 Highway, Lennox Passage
Lennox Passage Yacht Club	Lennox Passage Yacht Club	03386554	3335 Highway 320, D'Escousse
Lennox Passage Yacht Club	Lennox Passage Yacht Club	09056106	No 320 Highway, D'Escousse
Lennox Passage Yacht Club	Lennox Passage Yacht Club	09056130	No 320 Highway, D'Escousse
Lennox Passage Yacht Club	Lennox Passage Yacht Club	09056165	No 320 Highway, D'Escousse
Lennox Passage Yacht Club	Lennox Passage Yacht Club	04826736	Cap La Ronde Road, D'Escousse
Telile Community Television	Telile – Isle Madame Community Television	02980126	High Road, Arichat
River Bourgeois Lighthouse	River Bourgeois Community Services Society	03386945	Levesconte Lane, River Bourgeois
River Bourgeois Memorial Cenotaph	River Bourgeois Community Services Society	05084792	No. 4 Highway, River Bourgeois
St. Peter's and Area Lions Club Marina	St. Peter's and Area Lions Club	9081488	Pepperell Street, St. Peter's

NON-PROFIT ORGANIZATIONS

PROPERTY/FACILITY	OWNER	AAN	CIVIC ADDRESS
Lawrence Kavanagh Monument	Kavanagh Columbus Club	9630147	No 4 Hwy., St. Peter's
Louisdale Lions Club	Louisdale Lions Club	2168286	No 320 Hwy., Louisdale
Arichat Boat Club	Arichat Boat Club	03386325	376 Robin's Road, Arichat
Arichat Boat Club	Arichat Boat Club	07935854	376 Robin's Road, Arichat
Arichat Boat Club	Arichat Boat Club	01644688	376 Robin's Road, Arichat
Little Anse Lighthouse Centre	Little Anse Social Action Club	02566648	4114 Highway 206, Little Anse
Richmond County Literacy Network Lease	Richmond County Literacy Network Society	10345049	2451 High Road, Arichat
Richmond Arena	Municipality of the County of Richmond	9081593	3122 Basin Road, Louisdale
Dr. W.B. Kingston Memorial Clinic	Dr. W.B. Kingston Memorial Clinic	10286352	42 School Road, L'Ardoise
Former Cleveland Church	Basin River Inhabitants Historical Society	04682017	3061 Riverside Road, Cleveland
Petit De Grat Baseball Field	Roman Catholic Episcopal Corporation	1414704	3441 Highway 206, Petit De Grat
Basin River Inhabitants Historical Society	Basin River Inhabitants Historical Society	10278406	Hwy 104, Riverside Road, Cleveland
West Arichat & District Village Circle Society	West Arichat & District Village Circle Society	10696739	Janvrin's Harbour Road
Basin River Inhabitants Historical Society	Basin River Inhabitants Historical Society	10278414	Hwy 104, Riverside Road, Cleveland

Basin River Inhabitants Historical Society	Basin River Inhabitants Historical Society	10278422	Hwy 104, Riverside Road, Cleveland
Société Vitalité Isle Madame	Société Vitalité Isle Madame	05410347	
Hearts of Isle Madame Disability Society	Hearts of Isle Madame Disability Society	02531917	2173 Hwy 206, Arichat, Nova Scotia
Hearts of Isle Madame Disability Society	Hearts of Isle Madame Disability Society	10615161	2173 Hwy 206, Arichat, Nova Scotia
Friends of St. John's Arichat Society	Friends of St. John's Arichat Society	00089044	2513 Hwy 206, Arichat, Nova Scotia

SCHEDULE C

MUNICIPAL WATER UTILITIES

The buildings, pump stations, deep well pumps, main transmission lines, distribution lines, meters and associated plant and equipment of the following municipal water utilities are exempt from municipal taxation.

PROPERTY/FACILITY	OWNER	AAN	CIVIC ADDRESS
Arichat / Petit de Grat Water Utility	Municipality of the County of Richmond	3397114	Arichat & Petit de Grat
Louisdale Water System	Municipality of the County of Richmond	2606399	Louisdale
Evanston Water Utility	Municipality of the County of Richmond	5233453	Evanston
Arichat Water Treatment Plant	Municipality of the County of Richmond	4011937	1803 Hwy 206, West Arichat
St. Peter's, Samsonville & Area Water Utility	St. Peter's, Samsonville & Area Water Utility	10122491	West Bay Highway, Samsonville
St. Peter's, Samsonville & Area Water Utility	St. Peter's, Samsonville & Area Water Utility	10122473	French Cove Road, Samsonville
St. Peter's, Samsonville & Area Water Utility	St. Peter's, Samsonville & Area Water Utility	10122481	West Bay Highway, Samsonville
St. Peter's, Samsonville & Area Water Utility	St. Peter's, Samsonville & Area Water Utility	10122511	West Bay Highway, Samsonville

St. Peter's, Samsonville & Area Water Utility	St. Peter's, Samsonville & Area Water Utility	10122521	West Bay Highway, Samsonville
St. Peter's, Samsonville & Area Water Utility	St. Peter's, Samsonville & Area Water Utility	10122503	West Bay Highway, Samsonville

LICENSED DAY CARES

The following day cares are subject to the following tax reductions and exemptions so long as they are duly licensed under the *Day Care Act* and operating day cares out of the referenced properties in Richmond County:

- the tax payable with respect to all of the taxable commercial property of the day care which is used for day care purposes shall be reduced to the tax that would be payable if the property were residential property; and this tax reduction shall apply to and include area rates;
- the said day care are exempt from payment of taxes in respect of business occupancy assessment for their day care operations.

PROPERTY/FACILITY	OWNER	AAN	CIVIC ADDRESS
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SPECIAL STATUTES

The following properties are subject to municipal tax exemption pursuant to Special Acts of the Legislature and annual Council resolution:

PROPERTY/FACILITY	OWNER	STATUTE	AAN	CIVIC ADDRESS
Johnstown Development Co-op	Johnstown Community Development Coop Ltd.	Johnstown Community Development Cooperative Tax Exemption Act , SNS 1990, c.63	2257424	15281 Highway 4, Johnstown
Isle Madame Seniors Club	Isle Madame New Horizons S.C. Club	Isle Madame New Horizons Senior Citizens Club Tax Exemption Act, SNS 1991, c.33	1163639	2373 Hwy 206, Arichat