THE MUNICIPALITY OF THE COUNTY OF COLCHESTER

CHAPTER 37
TAX EXEMPTION BY-LAW

RESOLVED THAT Chapter 37 of the By-Laws of the Municipality of the County of Colchester, "Tax Exemption By-Law", be and is hereby amended and the following substituted therefore:

1. This By-Law shall be known as the "Tax Exemption By-Law".

2. Municipal Council of the Municipality of the County of Colchester may from time to time by resolution (hereinafter referred to as the "Resolution") identify, by assessment account number (called "Property #" in the Resolution) and by description, certain properties, which are exempt from taxes and rates levied by the Municipality, including area rates and fire protection rates in areas served by a water system in the Municipality levied in order to recover that part of the cost of the water system that is attributable to fire protection.

3. Unless the description of the property in the Resolution identifies that the tax exemption applies in regards to a specific percentage of the assessment for the property, the exemption is for 100% of taxes and rates levied by the Municipality, including area rates and fire protection rates. Where the description of a property in the Resolution makes reference to a percentage of assessment, the property is exempt from such taxes and rates only to the extent of the percentage referenced in the Resolution.

4. Each of the properties identified under a Part of the Resolution is exempted upon the condition that, and only for so long as, the property (or portion of the property, in the case of a percentage exemption from taxes and rates), meets the conditions of eligibility set out for that Part of the Resolution.

5. When a property listed in the Resolution ceases to meet the applicable conditions of eligibility for the tax exemption, the tax exemption shall cease and the owner of the property shall immediately be liable for the taxes and rates on such property for the portion of the fiscal year then unexpired.

6. Owners of the properties listed in the Resolution shall report to the Municipality's Treasurer any change in the status of the ownership or use of the property which would affect or could reasonably be interpreted as affecting its eligibility for tax exemption pursuant to this By-Law within 30 days of such change.

7. This By-Law shall have effect and shall apply to rates and taxes that are payable or would otherwise be payable during the fiscal year April 1, 2009 – March 31, 2010, and each subsequent fiscal year thereafter.

THIS IS TO CERTIFY, that By-Law #37, Tax Exemption By-Law was duly approved at a duly called meeting of the Municipal Council of the Municipality of the County of Colchester, duly convened on the 26th day of March A.D., 2009.

GIVEN under the hand of the Municipal Clerk and under the corporate seal of said Municipality this 17th day of December, A.D., 2009.

Dan McDougall
Municipal Clerk

TAX EXEMPTION BY-LAW
PROPERTY LIST

PART I

CONDITIONS OF ELIGIBILITY:

Properties must be owned by named registered Canadian charitable organization and used directly and soley for a charitable purpose.

DIST.	PROPERTY # (AAN #)	PROPERTY OWNER	DESCRIPTION
02	00313734	Canadian Red Cross	139 Truro Heights Rd., Lot 1
03	00615242	Maritime Ministries Association	884 Forest Glen Summer Camp
03	09158235	Brookfield Railway and Heritage Society	68 Pleasant Valley Road – Land & Brookfield Railway Station
03	09866019	Forest Glen Bible Camp Society	Forest Glen Road, Forest Glen
07	01487922	Tim Horton Children's Foundation	43 Tim Horton Children's Road – Camp
07	07352581	Tim Horton Children's Foundation	236 Tim Horton Children's Camp, Bayhead
07	05253187	Vajradhatu Buddhist Church	Balmoral Rd, The Falls, Land
07	00601365	Vajradhatu Buddhist Church	2280 Balmoral Rd (excluding residential)
07	00139653	Atlantic Christian Training Centre	207 Loop of No 6 Hwy, Bayhead, Land Dwelling
07	00139661	Atlantic Christian Training Centre	252 Loop of No 6 Hwy, Bayhead, Land Dwelling Garage
07	00139688	Atlantic Christian Training Centre	Bayhead, Land Dwelling
07	00139696	Atlantic Christian Training Centre	Bayhead, Land Dwelling
07	00139726	Atlantic Christian Training Centre	Bayhead, Land Dwelling Garage
07	00139734	Atlantic Christian Training Centre	Bayhead, Land Dwellings (100% of assessment)
08	04184106	Big Brothers Big Sisters of Colchester	309 Highway 311, North River

PART II

CONDITIONS OF ELIGIBILITY:

Properties must be owned by non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations providing a service that might otherwise be the responsibility of Council.

DIST.	PROPERTY # (AAN #)	PROPERTY OWNER	DESCRIPTION
01	02304783	Tru-Fel Building Society	143 Pictou Rd, Lot 01-1AB Bible Hill Land & Building
01	07359640	Truro Rugby Club	Farnham Mill Rd, Brookside – Land
01	07395159	Truro Rugby Club	441 Farnham Mill Rd, Brookside – Clubhouse
01	00155128	Truro Horsemens Club	228 Main Street, Bible Hill
02	04129598	Trustees Harry Mumford et al (Lower Truro School)	Kent Rd – old school lot (ball fields)
02	01461974	Trustees of School Section (Cobequid Rec Association)	No 236 Hwy, Lower Truro – old school lot (ball fields)
03	00483532	Brookfield Area Recreation	55 Carter Rd, Brookfield, Lots 2 & 3 – Sportsplex Building
03	00483559	Brookfield Athletic Association	Carter Rd – 3.70 acres – Land & Ball Park
03	00058297	Alton Community Hall Trustees	Alton Ballfield
03	00469696	Cain, Edward Paul (Brentwood Community Hall)	1365 No 2 Hwy, Brentwood – Community Hall
03	00483648	Brookfield Fire Commissioners	No 289 Hwy, Brookfield – Lot (old dump)
03	07396260	Hilden Fire Brigade	No 2 Hwy, Hilden – Parking Lot & Dry Hydrant
03	10841984 &10841976	Forest Glen Bible Camp	Lots 19-1 & 19-2 Forest Glen Road, Brookfield
04	00888893	Community Fire Hall	No 289 Hwy, Middle Stewiacke – Lot
04	03392406	Eastville Community Club	18 Harrison Rd, Eastville – Community Hall
04	01774115	Graham, Aubrey et al	Burnside Community Hall - 1899 Pembroke Rd
04	00838438	Middle Stewiacke Rec Association	2395 Hwy 289, Middle Stewiacke (former school)
04	01222503	Stewiacke Valley Historical	5445 Hwy 289, Upper Stewiacke – Community Museum
04	04682815	Trustees of Community Hall	3 Ridge Rd – South Branch Community Hall
04	02342073	Trustees of Elm Mason Lodge	5300 Hwy 289, Upper Stewiacke – Masonic Lodge
04	04715853	South Branch Comm. Council	100 Meadowvale Rd, South Branch – Community Hall
04	04794559	Wallace, Burton et al (Trustees W. St Andrews Community Hall)	1880 Coldstream Rd, West St. Andrews Community Hall
04	04668774	Upper Stewiacke Fire Department	No 289 Hwy Upper Stewiacke, Driveway/Traffic Area
04	04715926	Springside Community Centre Assoc.	7072-7076 Hwy 289, Upper Stewiacke
04	07364164	Upper Stewiacke Community Development Association	14 Southside Road, Upper Stewiacke
06	07375506	Nova Scotia Federation of Agriculture (exemption from commercial to	7 Atlantic Industrial Ave, East Mountain

		residential taxation rate)	
07	03454584	North Shore Recreation Centre	30 Blair Ave, Tatamagouche – 11.565 Acres & Building
07	00196282	Balfron Hall	8715 Hwy 311, Balfron – Community Hall
07	00248347	Bayhead Community Hall	660 Hwy 6, Bayhead – Community Hall
07	00838497	Earltown Community Centre Society	5527 Hwy 311, Earltown – Lot & School
07	01535129	Middleton Community Hall Association	1467 Upper River John Rd, Middleton – Community Hall
07	01952854	North Shore Community Dev. Association	227 Main St Tatamagouche – Lot & Business Centre (50% of Assessment)
07	02557584	Liberty Lodge I.O.O.F.	247 Main St, Tatamagouche, I.O.O.F. Hall
07	03921948	Reid, Roland et al	99 Brule Shore Rd, Barachois Community Hall
07	04716035	Stonehouse, Murphy	13 Hwy 326, Earltown – Church, Community Hall
07	04561236	Trustees of Community Hall	7943 Hwy 311, The Falls – Community Hall
07	04184114	Creamery Square Association	39 Creamery Rd, Tatamagouche – Community events
07	07362048 & 11027962	Creamery Square Association	31 Creamery Road
07	04964209	Fraser Cultural Centre	362 Main St, Tatamagouche – Willow Lodge Senior Citizens Club
07	04825454	Warwick Mountain Rec Club	554 Warwick Mountain Rd – Club House & 15 Acres Land
07	05368383	Tatamagouche Clothing Bank (Colchester Food Bank)	27 Blair Ave., Tatamagouche
08	02011328	Highfield Park Playground	Valleyview Crt, Lot A13 North River – Undeveloped lot in S/D
08	02444518	Langille, Ross et al	3 Loop Old No 4 Hwy, Kemptown – Old Kemptown Community Hall
08	04535081	Tattire, Norman B et al	19 Hiram Lynds Rd – Central North River Community Centre
08	07376596	Kemptown & Area Recreation Assoc	59 Loop Old No 4 Hwy Kemptown Lot 97-1
08	07400675	North Shore ATV Mud Runners Soc.	637 Upper Kemptown Cross Rd. Building
08	11147951, 11147941, 11147933, 11147917, 11147909, 11147895, 11147887, 11147879, 11147860, 11147852, 11147844, 02215373, 11147836	Wenjikwom Housing Commission Society	Dickson Drive/Aresenault Court, North River
09	04873432	West Colchester Recreation Assoc	1089 Masstown Rd, Debert – 5 Acres & Arena
09	04561872	Debert & Area Community Association	1191 Plains Rd, Debert – Masonic Lodge
09	00680648	Debert Fire Brigade	Carter Rd, Debert – Lot
09	00003972	Joan Ewart et all (Masstown Comm)	NO 2 Hwy, Masstown, Land, Park
09	04713397	Lower Onslow Community Centre Soc	12391 Hwy 2, Lot 00-2UC, Lower Onslow
09	05221528	Debert Military History Society	35 Acadia Ave, Debert, Museum
09	10507146	Colchester Ground Search & Rescue	73 Ventura Drive, Debert
09	07413661	Mi'kmawey Debert Cultural Centre	Land and future building, Plains Rd, Debert
09	03759105	Mi'kmawey Debert Cultural Centre	Land, Plains Rd, Debert
09	00104949	Truro Housings Outreach Society (THOS)	22 Tidal Bore Rd, Central Onslow
10	05416582	Bass River & District Fire Brigade	Parking Lot at Fire Hall
10	00890014	Community of Great Village	Great Village Lot & Monument
10	03317188	Economy Community Recreation Ctr	3315 Hwy 2, Economy – Community Hall & Gym

10	01513583	Five Islands Athletic Association	Lot and outdoor skating rink
10	01617362	Bass River Community Association	Parking lot, Bass River Senior Citizens
10	02593645	Londonderry Athletic Assoc	Mines Bass River Rd, Londonderry – Ball Field
10	02593661	Londonderry Athletic (School)	4058 Mines Bass River Rd, Londonderry – Community Hall
10	03075826	North Star Lodge No 74 A.M.	17 Foreman St, Londonderry Masonic Lodge
10	01698079 & 10741246	Bass River Community Centre Assoc (formerly O'Brien, Gertrude et al – Seniors Hall)	5622 Hwy 2, Bass River – Hall & Lot
10	03971937	Trustees of the Riverside Comm Hall	30 Portapique Loop, Portapique – Hall & Lot
10	01109685	Trustees of Senior Citizens	985 Hwy 2, Five Islands – Senior Citizen's Hall & Lot
10	02131382	Webb, James et al "Trustees"	3307 Hwy 2, Economy – Comm. Hall & Lot
10	05998778	West Colchester Community Dev Assoc	3246 Hwy 2, Economy – Observation Tower
10	05777704	Donna E Campbell	924 Hwy 2, Five Islands – Ballfield & Canteen
10	01253239	Dominion Chair (1992) Ltd.	7 Birch Hill Rd, Bass River – Lot (2.25 Acres) & Museum
10	03381897	Municipality of Colchester	Five Islands Lighthouse leased to Preservation Society
10	01521586	Bass River & District Fire Brigade	No 2 Hwy, Bass River – Lot
10	00439428 & 09524290	St. James Church of Great Village Preservation Society	8740 (& adjoining lot) Hwy 2, Great Village
10	06251951	Portapique Mass Casualty Memorial Society	No. 2 Hwy, Portapique (corner lot Portapique Beach Rd. & No. 2 Hwy for memorial site)

PART III

CONDITIONS OF ELIGIBILITY:

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

07	00003875	Municipality of Colchester	254 Cooper Rd, Tatamagouche, Tata. Water Treatment Plant

revised October 2026 (added 03759105, Mi'kmawey Debert Cultural Centre, Plains Rd, Debert – partial exemption (residential gen. rate only))
revised September 2026 (added Wenjikwom Housing Commission, Dickson Dr/Arsenault Crt, North River – 11147951, 11147941, 11147933, 11147917, 11147909, 11147895, 11147887, 11147879, 11147860, 11147852, 11147844, 02215373, 11147836 – partial exemption (residential gen. rate only))
revised May 2026 (removed 02630109, 360 Willow Church Rd, Tata., removed 02804743 336Willow Church Rd, Tata. – properties no longer eligible for exemption)
revised March 2026 (added 00104949, THOS 22 Tidal Bore Rd, Central Onslow)
revised January 2025 (added 07413661, Mi'kmawey Debert Cultural Centre 1903 Plains Rd Debert)
revised October 2024 (added 11027962, Creamery Square Road per email exchange CAO/DOCS)
revised September 2024 (added 06251951, Portapique Memorial Site
revised April 2023 (removed 00888931 Dist 2 Community Hall, 18 Kent Road- no longer a community hall)
revised January 26, 2023 (added 10841984 and 10841976)
revised June 23, 2022 (added 05368383)
revised April 2021 (added 00155128)
revised January 2021 (added 07364164)
revised September 2020 (added 07375506 – exemption from commercial to residential taxation rate)
revised June 2020 (removed 03116972 & 04716086 and 07340397)
revised February 27, 2020 (added 04715926)
revised January 2020 (removed 05368383, 06336779, 00704113, 00888958, 00647985, 02131935; name changes 04964209, 04561872, 01617362 and removal of referencing leased properties)
revised January 2019 (added 00439428 & 09524290)
revised September 2018 (added 04184106)
revised August 2017 (removed 03228789)
revised June 29, 2017 (added 09866019)
revised May 30, 2016 (removed 03075737 & 02131927)
revised April 28, 2016 (added 07352581)
revised February 25, 2016 (added 03116972 & 04716086)
revised February 26, 2014 (added 10507146)
revised June 28, 2012
revised June 23, 2011
revised June 24, 2010
revised February 25, 2010