



**Subject:** *Bylaw F-400-10, an amendment to Bylaw F-400, Tax Exemption Bylaw*  
**To:** Corporate & Residential Services Committee  
**Date Prepared:** January 3, 2025  
**Related Motions:** N/A  
**Prepared by:** Jo Swinemer, Community Development Coordinator  
**Approved by:** Alana Tapper, Director of Parks, Recreation & Culture

### Summary

Staff have completed their annual review of all properties currently receiving tax exemption under Bylaw F-400 *Tax Exemption Bylaw*. As a result, staff recommend the following changes;

- Remove Property 00088897, Anglican Church of Canada as daycare operations have ceased, they are fully exempt through PVSC
- Property 01078852 needs to be added to Schedule B listing-Tots' Academy now own and operate a second facility in Lantz
- Update to Corridor Community Options Society listings; remove property 10560985, as it has been amalgamated with neighbouring property (10560977) and the civic address be updated to 201 Park Rd, from previous Lot 179
- Administrative change; correcting civic address (7070) of property 07840764, Hants North Food Bank

### Financial Impact Statement

This year's review and the proposed changes present minimal change over 2024/2025. The financial impact is noted in the discussion below for relevant properties.

### Recommendation

Staff recommends that Bylaw F-400, Tax Exemption Bylaw, be amended to reflect the following changes:

- Add Property #01078852, Tots Academy Child Care Society to Schedule B
- Remove Property #00088897, Anglican Church of Canada (Christ Church) from Schedule A
- Remove Property #10560985, Corridor Community Options Society
- Update addresses:
  - Property #10560977, Corridor Community Options Society to 201 Park Rd
  - Property #07840764, Hants North Food Bank to 7070 Hwy 236

### Recommended Motion

*Move that the Corporate & Residential Services Committee recommend to Council that Council give first reading to By-law F-400-10, an amendment to By-law F-400, Tax Exemption By-law, and be amended to reflect the following changes:*

- *Add Property #01078852, Tots Academy Child Care Society to Schedule B*
- *Remove Property #00088897, Anglican Church of Canada (Christ Church) from Schedule A*
- *Remove Property #10560985, Corridor Community Options Society*
- *Update addresses:*
  - *Property #10560977, Corridor Community Options Society to 201 Park Rd*
  - *Property #07840764, Hants North Food Bank to 7070 Hwy 236*

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## Background

The Municipality enacted Bylaw F-400, a bylaw that exempts non-profit and charitable organizations from paying property tax. A review of properties receiving tax exemption under the bylaw is completed annually to ensure the organizations continue to meet eligibility criteria. Amendments to the bylaw are recommended based on the findings during the annual review.

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## Discussion

Staff have completed their annual review of all properties receiving tax exemption under Bylaw F-400 *Tax Exemption Bylaw*. As a result, staff recommend the following updates.

### Addition to Properties to Bylaw F-400, Schedule B

#### Property #01078852, Tots Academy Child Care Society

Tots Academy, purchased this property at 1208 Hwy 2 in Lantz in 2024, to operate a not-for-profit childcare facility. They have an additional property/childcare facility in Enfield that is already listed in Schedule B. This addition to Schedule B represents an increased exemption expense of \$9,131.21.

### Removal of Properties from Bylaw F-400, Schedule A

#### Property #00088897, Anglican Church of Canada (Christ Church)

This church property in Lantz has previously been part of Schedule A because a child care centre/nursery school program operated out of the facility. Since those operations have ceased, the property now qualifies for a full religious exemption through PVSC and no longer needs to be part of Bylaw F-400.

#### Property #10560985, Corridor Community Options Society

CCOA acquired two lots in the Elmsdale Business Park for their new facility, Lots 179 and 180. Now that the build is nearly complete, the properties have been merged into one, and the account is now listed solely under #10560977.

### Administrative Changes/Address updates

#### Property #10560977, Corridor Community Options Society

This property has been listed as Lot179 in Schedule A, but has since been assigned a civic number - 201 Park Rd. The new facility, has a commercial assessment of \$6,829,900 which represents exemption of \$175,528.43

#### Property #07840764, Hants North Food Bank

Upon review, it was noted that while all other information was correct for the Hants North Food Bank, the incorrect civic address was listed. Schedule A will be updated to show 7070 Hwy 236.

## STRATEGIC ALIGNMENT

Organizations receiving property tax exemptions are able to provide services and community spaces which support and connect East Hants residents, aligning with “*Strong Community*” strategy, and our Vision as a “*vibrant, welcoming community that embraces rural and urban living - a place where everyone feels connected.*”

## LEGISLATIVE AUTHORITY

Under the MGA, Bylaw F-400 Tax exemption falls within Council authority.

## FINANCIAL CONSIDERATIONS

This year’s review and the proposed changes present minimal change over 2024/2025, but have been highlighted.

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## Attachments

Draft Bylaw F-400-10 with Track Changes