



REGION OF QUEENS MUNICIPALITY
BYLAW NO. 14
A BYLAW RESPECTING TAX EXEMPTIONS

BE IT ENACTED by the Council of the Region of Queens Municipality, under the authority of the *Municipal Government Act*, S.N.S. 1998, Chapter 18, as follows:

1. This bylaw shall be known as Bylaw Number 14 and may be cited as "The Tax Exemption Bylaw".
2. The property of the organizations, or institutions named in Schedule "A" that would otherwise be classified as commercial, residential or resource property shall be totally exempt from taxation, including area rates, in the Region of Queens Municipality and the property of the organizations, or institutions named in Schedule "B" that would otherwise be classified as commercial property shall be partially exempt from taxation, including area rates, and will be required to pay the residential rate of taxes in the Region of Queens Municipality.
3. Where a property or part thereof, listed in Schedule "A" or "B", ceases to be occupied by the association or for the purposes set out in the Schedule, partial or total 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 portion of the year then unexpired.
4. This bylaw shall be reviewed on an annual basis, to examine the tax-exempt status of the properties exempted by this bylaw.
5. This bylaw shall have effect in the municipal taxation year commencing on April 1, 2026.

REPEAL

The Tax Exemption Bylaw adopted by the Council of the Region of Queens Municipality on 23rd day of April 2025, is hereby repealed.

THIS IS TO CERTIFY THAT this Bylaw was passed by the Council of the Region of Queens Municipality at a duly constituted meeting of said Council held on the 24th day of February 2026.

SIGNED by the Mayor and Municipal Clerk this 24th day of February 2026.

Mayor

Municipal Clerk

First Reading: January 27, 2026

Public Notice: January 29, 2026

Second Reading: February 24, 2026

Notice of Passing: March 4, 2026

Filed/Approved: Municipal Affairs: March 4, 2026

SCHEDULE "A"
Non-Profit Organizations

Assessment District

Assessment Account Number

1	Hunts Point Community Hall	02116774
	Anglican Church (NO)	00756776
	Mersey Point Community Association	03217167
	District No. 3 Athletic Association (NO)	06018025
	Hollow Log Rifle & Pistol Association	02060078
	White Point Community Association (NO)	04905504
	Harbour Authority Moose Harbour (NO)	03389111
	Queens Archers Association	01641832
	Queens Archers Association	01641859
	Queens Archers Association	00197254
	Queens Archers Association	06466613
	Queens Day Care Association	03377768
	YMCA	04918665
2	Port L'Hebert Community Hall	00889555
	Port Joli Community Association	03788946
	Spectacle Light Society	01763709
	Little Red Southwest School House Society	04499182
	West Queens Recreation Association	04918053
	West Queens Recreation Association	04318137
	West Queens Coastal Community Devel Assoc	03400611
3	Milton Community Association	03257665
	Milton Community Association	10740215
	Milton Community Association	10740223
	The Milton Canoe and Camera Club	04924037
	Queens Association for Supported Living	03012212
	Region of Queens Water Treatment Plant (N)	08360332
	Region of Queens Water Treatment Plant (N)	08375305
4	Queens Association for Supported Living	00583405
	Milton Community Association(N)	03257509
5	Brooklyn Recreation Committee Society	04764269

6	Brooklyn Recreation Committee Society	00484806
	Brooklyn Recreation Committee Society	04764323
	Brooklyn Recreation Committee Society	10495318
	Queens Recreational Boating Assoc	08373183
	Queens Recreational Boating Assoc	00424897
	Queens Recreational Boating Assoc	00424501
7	Seaside Recreation & Community Centre Assoc	03401324
	Medway Head Lighthouse Society	10573548
	Medway Head Lighthouse Society	01763776
	Anglican Parish of South Queens (NO)	01230557
	Medway Area Heritage	00888125
	Medway Area Heritage	03220184
	Medway Area Heritage	11002323
8	Mill Village Community Hall (NO)	00889563
	Danesville Community Hall (NO)	01080687
9	Twinfields Community Association (NO)	08360510
	Greenfield First Settlers Place (NO)	01502379
	Greater Molega Lake Lot Owners Association	01796356
10	Westfield Community Club	04877047
	Trustees Community Club Pleasant River (NO)	00888877
11	North Queens Historic Society	03539091
	North Queens Medical Centre Association	03562956
	Roman Catholic Episcopal Corporation (NO)	00759538
	Margaret Stanhope (Hunt Park) (NO)	02110393
	North Queens Board of Trade (EX)	03539059
	North Queens Board of Trade (EX)	00650587
	North Queens Board of Trade (EX)	01543814
12	Kempt Community Hall (NO)	02331578
	New Grafton Community Assoc	03491048
	Mersey Tobeatic Research Institute	06470548
13	Hank Snow Museum	08400113
	Astor Theatre	04645693
	Parking Lot/Veteran's Park	04645995
	Friends of Hank Snow Society	02578204
	Queens Association for Supported Living	02950529
	Queens Association for Supported Living	04026489

Queens Association for Supported Living	08375305
Liverpool Baseball Club (1982) (EX)	05172322
Liverpool Baseball Club (1982) (EX)	08390274
Liverpool Baseball Club (1982) (EX)	01317288
Liverpool Curling Club	02571358
Region of Queens Water Utility	04645774
Native Council of Nova Scotia	03934934
Queens General Hospital Foundation	08401640

SCHEDULE "B"

Non-Profit Organizations

<u>Assessment District</u>		<u>Assessment Account Number</u>
9	Trustees of the Greenfield United Baptist Church (50% value)	00760064
13	Vishwa Nirmala Dharma Educational Society (50% value)	01885987
13	Queens General Hospital Foundation	02912058