



**MUNICIPALITY OF THE DISTRICT OF DIGBY
TAX EXEMPTION BY-LAW #2002-02 AND SCHEDULE A**

BE IT RESOLVED that the following be adopted and enacted as a bylaw of the Municipality of the District of Digby under the authority of the *Municipal Government Act*, S.N.S. 1998, Chapter 18.

1. The property taxes due as regards certain taxable property or properties of certain organizations are hereby reduced to the extent indicated in Schedule "A" attached.
2. The percentage exemption granted to a particular property as indicated in Schedule "A" applies to any applicable Area Rates as well.
3. To be eligible to be placed on Schedule "A" the owner of the property must meet the requirements of Sec. 71 (1) of the *Municipal Government Act* (MGA) and Council must pass a motion authorizing the addition of that property, by amendment to this bylaw.

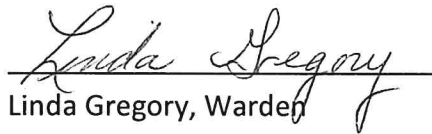
Under Section 71(1) of the MGA, a council may, by by-law, exempt from taxation, in whole or in part, the assessed value of a property that is:

- (a) a named registered Canadian charitable organization;
 - (b) that is used directly and solely for a charitable purpose;
 - (c) a nonprofit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization if, in the opinion of council, the organization provides a service that might otherwise be a responsibility of the council; and
 - (d) the buildings, pump stations, deep well pumps, main transmission lines, distribution lines, meters and associated plant and equipment of a municipal water utility.
4. When a property listed in Schedule "A" attached ceases to be owned by the organization named then the exemption shall cease and the new owner shall immediately be liable for the full property tax on the entire property for the remainder of the taxation year.
 5. This bylaw shall be effective for the 1999-2000 taxation year and each year thereafter.

6. The Bylaw Respecting Tax Exemptions for Fire Companies and Nonprofit Organizations currently in force in the Municipality of the District of Digby, is hereby repealed.

This is to certify that the foregoing is a true copy of a By-Law passed at a duly convened meeting of the Council of the Municipality of the District of Digby, held the 24th day of February, 2026.

Given under the hands of the Warden and Chief Administrative Officer and the seal of the Municipality of the District of Digby this 24th day of February, 2026.

A handwritten signature in blue ink, appearing to read "Linda Gregory", written over a horizontal line.
Linda Gregory, Warden

A handwritten signature in blue ink, appearing to read "Tyler Pulley", written over a horizontal line.
Tyler Pulley, Chief Administrative Officer

By-Law Adoption	
First Reading	February 28, 2000
Notice of Publication	March 15, 2000
Second Reading	March 27, 2000
Final Publication and Enactment	April 7, 2000
Notice to Minister	April 7, 2000
Amendment # 1	
First Reading	July 9, 2001
Notice of Publication	July 25, 2001
Second Reading	August 13, 2001
Final Publication and Enactment	August 22, 2001
Notice to Minister	August 22, 2001
Amendment # 2	
First Reading	May 27, 2002
Notice of Publication	June 5, 2002
Second Reading	June 24, 2002
Final Publication and Enactment	July 3, 2002
Notice to Minister	July 3, 2002
Amendment # 3	
First Reading	February 28, 2005
Notice of Publication	March 9, 2005
Second Reading	March 29, 2005
Final Publication and Enactment	April 13, 2005
Notice to Minister	April 13, 2005
Amendment # 4	
First Reading	February 28, 2005
Notice of Publication	March 9, 2005
Second Reading	March 29, 2005
Final Publication and Enactment	April 13, 2005
Notice to Minister	April 13, 2005
Amendment # 5	
First Reading	November 30, 2006
Notice of Publication	January 10, 2007
Second Reading	February 26, 2007
Final Publication and Enactment	March 8, 2007
Notice to Minister	March 12, 2007
Amendment # 6	
First Reading	April 30, 2007
Notice of Publication	May 10, 2007
Second Reading	May 28, 2007
Final Publication and Enactment	June 7, 2007
Notice to Minister	June 28, 2007

Amendment # 7	
First Reading	December 10, 2007
Notice of Publication	January 10, 2008
Second Reading	January 28, 2008
Final Publication and Enactment	February 6, 2008
Notice to Minister	February 6, 2008
Amendment # 8	
First Reading	October 27, 2008
Notice of Publication	November 12, 2008
Second Reading	November 24, 2008
Final Publication and Enactment	December 3, 2008
Notice to Minister	December 3, 2008
Amendment # 9	
First Reading	April 26, 2010
Notice of Publication	May 5, 2010
Second Reading	May 25, 2010
Final Publication and Enactment	May 26, 2010
Notice to Minister	May 26, 2010
Amendment # 10	
First Reading	August 23, 2010
Notice of Publication	September 16, 2010
Second Reading	September 27, 2010
Final Publication and Enactment	September 28, 2010
Notice to Minister	September 28, 2010
Amendment # 11	
First Reading	January 24, 2011
Notice of Publication	February 9, 2011
Second Reading	February 28, 2011
Final Publication and Enactment	March 9, 2011
Notice to Minister	March 9, 2011
Amendment # 12	
First Reading	February 27, 2012
Notice of Publication	March 6, 2012
Second Reading	March 26, 2012
Final Publication and Enactment	May 2, 2012
Notice to Minister	May 2, 2012
Amendment # 13	
First Reading	February 25, 2013
Notice of Publication	March 13, 2013
Second Reading	March 25, 2013
Final Publication and Enactment	April 10, 2013
Notice to Minister	April 10, 2013

Amendment # 14	
First Reading	June 27, 2016
Notice of Publication	August 2, 2016
Second Reading	September 26, 2016
Final Publication and Enactment	October 5, 2016
Notice to Minister	October 5, 2016
Amendment # 15	
First Reading	September 24, 2018
Notice of Publication	October 3, 2018
Second Reading	October 22, 2018
Final Publication and Enactment	October 31, 2018
Notice to Minister	October 31, 2018
Amendment # 16	
First Reading	January 27, 2026
Notice of Publication	February 5, 2026
Second Reading	February 24, 2026
Final Publication and Enactment	March 17, 2026
Notice to Minister	

SCHEDULE A

District	Assessment Account # Description	Property Owner	Exemption	Effective Date
1	#04074106 and #10410673 1.12 Ac Land & Medical Clinic	Bear River & Area Community Health Clinic	100%	2000-2001
1	#04712927 Land Building	Smith's Cove Historical Society	100%	2000-2001
2	#05460441 3 Ac Land & Sports Field, Jordantown	Acaciaville Conway Betterment Association	100%	2000-2001
2	#03029387 33.3 Ac Land & Buildings - JCP	Maritime Area of the Christian Church Society	100%	2000-2001
3	#07008058 3.46 Ac Land & Building	Conway Workshop Association	100%	2000-2001
3	#07011385 2.3 Ac Land & Bldg, Roxville	TLC Animal Shelter	100%	2000-2001
4	#04298004 3 Ac Land & Museum	Tiverton Board of Trade	100%	2000-2001
5	#04881907 13.5 Ac Land & Bldg, Community Centre	Langford Heritage Community Council	100%	2000-2001
3	#00059072 Land & Library Sandy Cove	Amasa Eldridge Memorial	100%	2000-2001
5	#04881834 7 Ac Land & Fair Grounds- Weymouth	Weymouth Amateur Athletic Association	100%	2000-2001
5	#04881931 Land, Church, Vestry- Weymouth	Electric City/La Nouvelle France Society	100%	2000-2001
1	#00749532 Land	Bear River Volunteer Fire Dept	100%	2000-2001
1	#01565222 Land & Garage	Bear River Volunteer Fire Dept	100%	2000-2001
3	#01228838 Land - Centreville	Digby Neck Fire Prevention Society	100%	2000-2001
3	#04063015 Land & Community Hall	Rossway Community Hall	100%	2000-2001
2	#01228676 Ridge Road Leased Land and Building DEFAGA Lodge	Digby East Fish and Game Association	100%	2002-2003
4	#03495345 243 Hwy 217, Freeport	Freeport Community Development Association	100%	2004-2005
1	#04718631 660 Highway 1, Smith's Cove	Smith's Cove Historical Society	100%	2006-2007
1	#04354672 Highway 1, Smith's Cove	Smith's Cove Historical Society	100%	2007-2008
1	#04354699 Highway 1, Smith's Cove	Smith's Cove Historical Society	100%	2007-2008
5	#04881923	Weymouth Waterfront	100%	2008-2009

	3 Fort Point Rd, Weymouth North	Development Committee		
5	#04882091 4575 & 4577 Hwy 1, Weymouth	Weymouth Waterfront Development Committee	100%	2009-2010
5	#09268561 Highway No. 1, Weymouth	Weymouth Waterfront Development Committee	100%	2010-2011
5	#09268588 Highway No. 1 Weymouth	Weymouth Waterfront Development Committee	100%	2010-2011
5	#02552922 4609 Highway No. 1, Weymouth	Weymouth Waterfront Development Committee	100%	2011-2012
5	#01874357 Back Road Weymouth	Weymouth Amateur Athletic Association	100%	2012-2013
4	#03290301 35 School Street, Freeport	Freeport Community Development Association	100%	2013-2014
5	#06042155 New Road, Weymouth	Weymouth Fire Department	100%	2016-2017
5	#05732476 New Road, Weymouth	Weymouth Fire Department	100%	2016-2017
2	#07024126 Lot A Sissiboo Rd, Doucetteville	Digby East Fish & Game Association	100%	2016-2017
5	#10592781 Weymouth	Langford Heritage Community Council	100%	2018-2019
5	#10592798 Weymouth Falls Rd, Weymouth Falls	Langford Heritage Community Council	100%	2018-2019
1	#03560864 181 Acacia Valley Rd, Acaciaville	Jordantown, Acaciaville, Conway Betterment Association	100%	2020-2021
2	#00061247 7206 Highway 101, Plympton	Plympton-Gilbert's Cove Fire Department	100%	2025-2026
5	#03392384 16 Back Street, Weymouth	Commission of the Village of Weymouth	100%	2025-2026