

RESOLUTION

BE IT RESOLVED by the Municipal Council for the Municipality of the County of Pictou that Council adopt the following policy with respect to tax exemption and tax reduction:



POLICY # 2021-04-12

MUNICIPALITY OF THE COUNTY OF PICTOU TAX EXEMPTION & TAX REDUCTION POLICY

1. This Policy shall be known as the Tax Exemption & Tax Reduction Policy.
2. This Policy shall apply to the properties listed in Schedules “A” and “B” and “C” commencing April 1, 2021.
3. Pursuant to section 71(1) of the *Municipal Government Act*, the properties listed in Schedule “A” to this Policy shall be, subject to sections 4 and 9 of this Policy, exempt from real property taxation.
4. The tax exemption provided in section 3 shall apply to general tax only and shall only apply to the portion of the property specified in Schedule “A”.
5. Pursuant to section 71(2) of the *Municipal Government Act*, the real property tax payable with respect to the properties listed in Schedule “B” to this Policy shall be, subject to sections 6 and 9 of this Policy, reduced to the tax that would otherwise be payable if the property were residential property, inclusive of area rates.
6. The tax reduction provided in Section 5 shall apply only to that portion of the property specified in Schedule “B”.
7. Pursuant to section 71(1) of the *Municipal Government Act*, the properties listed in Schedule “C” to this Policy shall be, subject to sections 8 and 9 of this Policy, exempt from real property taxation.
8. The tax exemption provided in section 7 shall only apply to general taxes and shall only apply to the portion of the property specified in Schedule “C”, exclusive of sewer user charges and fire rates.
9. When a property listed in Schedule “A”, “B”, or “C” ceases to be owned or occupied by the owner indicated in the schedule, or if the property ceases to be occupied for the purpose, which pursuant to section 71(1) and 71(2) of the *Municipal Government Act* enabled the Municipality of the County of Pictou to include the property in this Policy, the tax exemption or reduction shall cease and the owner(s) of the property shall immediately be liable for the normal real property tax on such property for the portion of the taxation year then unexpired.

SCHEDULE "A"

AAN	OWNER	PROPERTY	EXTENT OF APPLICATION	CHARITABLE #
00615196 04326997	Camp Geddie & Trustees Board of the Presbyterian Church in Canada	Lands & Buildings at 3555 & 3581 Shore Rd., Merigomish, and at Lower Barney's River	The whole of the lands & buildings at the Ponds, Merigomish of the owner	0085803-37-04
04564014	Trustees Kenzieville District Community Club	Lands & Buildings at 11677 No. 4 Highway, Kenzieville	The whole of the lands & buildings at Kenzieville of the owner	0476218-56-03
04682696	Trustees Barney's River Station Community Club	Lands & Buildings at 12507 No. 4 Highway, Barney's River	The whole of the lands & buildings at Barney's River of the owner	0484527-56-03
03757609	Piedmont Valley Community Club	Lands & Buildings at 1419 Piedmont Valley Road, Piedmont	The whole of the lands & buildings at Piedmont of the owner	0537647-56-03
04682483	Merigomish & Area Recreation & Social Association	Lands & Buildings at 1682 Shore Road, Merigomish	The whole of the lands & buildings at Merigomish of the owner	
03051633	Marshy Hope Hall	Lands & Buildings at 14432 No. 104 Highway, Marshy Hope	The whole of the lands & buildings at Marshy Hope of the owner	
04560221 04033523	Roman Catholic Episcopal Corporation	Lands & Buildings at 4699 Shore Road, Lismore & 15 Lighthouse, Ponds	The whole of the lands & buildings at Lismore & Ponds	
05388767	Presbyterian Congregation of Barney's River & Marshy Hope	Lands & Buildings at 11590 No. 4 Highway, Barney's River	The whole of the lands & buildings at Barney's River of the owner	
09702725 09702768	Trustees Board of the Presbyterian Church in Canada	Land & Buildings at 3581 Shore Road, Ponds	The whole of the lands & buildings at Ponds of the owner	0085803-37-04
03819736	Trustees St. Paul's Presbyterian Church	Lands & Buildings at 2264 Shore Road, Merigomish	The whole of the lands & buildings at Merigomish of the owner	
00220973	Trustees Kenzieville Cemetery	Lands & Buildings at Kenzieville	The whole of the lands & buildings at Kenzieville of the owner	
03388069 09094997 09097201 08273111	Harbour Authority of Pictou Landing	Lands & Buildings at Station Rd. & Lower Rd., Pictou Landing	The whole of the lands & buildings at Pictou Landing of the owner	

04683188	Trustees Little Harbour Community Centre	Lands & Buildings at 4892 Little Hbr. Rd., Little Harbour	The whole of the lands & bldgs. at Little Harbour of the owner	0430116-56-30
09089195	Sinclair's Island Fishermen's Society	Lands & Buildings at Chance Harbour and Sinclair's Island	The whole of the lands & buildings at Chance Harbour and Sinclair's Island of the owner	
00759015	Royal Canadian Naval Association – Adm. Murray Bch.	Lands & Buildings at Pictou Landing	The whole of the lands & buildings at Pictou Landing of the owner	
02567555	Pictou Co. Volunteer Ground Search & Rescue	Lands & Buildings at 8333 Pictou Landing Road, Little Harbour	The whole of the lands & buildings at Little Harbour of the owner	
01577166	Little Harbour Fire Department	Lands & Buildings at 8328 Pictou Landing Road, Little Harbour	The whole of the lands & buildings at Little Harbour of the owner	
03388069 09097201 08273111	Harbour Authority of Pictou Landing	Lands & Buildings at Station Rd. & Lower Rd., Pictou Landing	The whole of the lands & buildings at Pictou Landing of the owner	
03757269 08832404 04496167 03388328	Pictou Island Community Association	Lands & Buildings at 781, 785 & 1380 Pictou Island Road & 53 Wharf Road, Pictou Island	The whole of the lands & buildings at Pictou Island of the owner	
03757242	Pictou Island Hall	Lands & Buildings at 819 Pictou Island Road, Pictou Island	The whole of the lands & buildings at Pictou Island of the owner	
03388336 09858776	Harbour Authority of Pictou Island	Lands & Buildings at 53 Wharf Road & Pictou Island Road, Pictou Island	The whole of lands & buildings at Pictou Island of the owner	
09095667 10507472	Little Entrance Fisherman's Wharf Society	Lands & Buildings at 125 Simpson Rd., Braeshore & Simpson Rd., Caribou	The whole of lands & buildings at Braeshore & Caribou of the owner	
04681886	Trustees Caribou River Community Hall	Lands & Buildings at 5725 No. 6 Highway, Caribou River	The whole of the lands & buildings at Caribou River of the owner	
04681738	Trustees Bayview Community Hall	Lands & Buildings at Bayview Road, Bayview	The whole of the lands & buildings at Bayview of the owner	
05518784	Riverview Home Corporation	Lands & Buildings at 4933 River John Road, Three Brooks	The whole of the lands & buildings at Three Brooks of the owner	

04683714	Trustees Melville-Seafoam Community Hall	Lands & Buildings at 3629 No. 6 Highway, Seafoam	The whole of the lands & buildings at Seafoam of the owner	0917351-56-03
02050579	River John 4-H Club	Lands & Buildings at 309 Hedgeville Road, Hedgeville	The whole of the lands & buildings at Hedgeville of the owner	
04684435	Toney River Community Club	Lands & Buildings at 4854 No. 6 Highway, Toney River	The whole of the lands & buildings at Toney River of the owner	
03970833	River John & Area Recreation & Development Assoc.	Lands & Buildings at 2582 River John Station Road, River John	The whole of the lands & buildings at River John of the owner	
03819388	Presbyterian Church Manse of Canada	Lands & Buildings at 15 River John Road, River John	The whole of the lands & buildings at River John of the owner	
03970892	River John Voluntary Fire Department (1996)	Lands & Buildings at Mountain Road, River John	The whole of the lands & buildings at River John of the owner	
02716011	Friends of the River John Library Society	Lands & Buildings at 2725 River John Station Road, River John	The whole of the lands & buildings at River John of the owner	
01403192	Dalhousie Mountain Snowmobile Club	Lands & Buildings at 446 Millsville Road, Elmfield	The whole of the lands & buildings at Elmfield of the owner	
04873394	West Branch Community Hall	Lands & Buildings at 31 West Branch Road, West Branch	The whole of the lands & buildings at West Branch of the owner	
04682475	Trustees Meadowville Community Club	Lands & Buildings at 2015 Black River Road, Meadowville	The whole of the lands & buildings at Meadowville of the owner	
03819795	Presbyterian Church of Canada Manse	Lands & Buildings at 1159 Campbell Hill Road, Scotsburn	The whole of the lands & buildings at Scotsburn of the owner	
05972329	Trustees of the Durham Presbyterian Church	Lands & Buildings at 721 No. 376 Highway, Durham	The whole of the lands & buildings at Durham of the owner	
01345486	Durham Hall	Lands & Buildings at 984 No. 376 Highway, Durham	The whole of the lands & buildings at Durham of the owner	
02131455 10593751	Scotsburn Recreation Club	Lands & Buildings at 4136 & 4116 Scotsburn Road	The whole of the lands & buildings at Scotsburn of the owner	889407193R0001

02632837	Lyon's Brook Community Hall	Lands & Buildings at 2399 No. 376 Highway, Lyon's Brook	The whole of the lands & buildings at Lyon's Brook of the owner	
04684494	Trustees Union Centre Community Hall	Lands & Buildings at 1 Salter Rd., Union Centre	The whole of the lands & buildings at Union Centre of the owner	0501189-56-03
05856469	Station Road Recreation Centre	Lands & Buildings at 49 Sylvester Rd., Sylvester	The whole of the lands & buildings at Sylvester of the owner	
03228711	Middle River Community Club	Lands & Buildings at 72 E Fraser Cross Road, Rocklin	The whole of the lands & buildings at Rocklin of the owner	0542365-56-03
05239508	Trustees Salem Athletics	Lands & Buildings at 109 Salem Loop, Salem	The whole of the lands & buildings at Salem of the owner	0874461-56-03
01345443	Durham Community Hall	Lands & Buildings at 4479 West River East Side Road, Durham	The whole of the lands & buildings at Durham of the owner	09904490-59-03
03235076	Millbrook Community Club	Lands & Buildings at 1731 Millbrook Rd., Millbrook	The whole of the lands & buildings at Millbrook of the owner	0484444-56-03
04828046	Watervale Snowmobile Recreation Club	Lands & Buildings at 118 Cove Road, Watervale	The whole of the lands & buildings at Watervale of the owner	
10628385	West River Fire Department	Lands & Buildings at Gates Road, Central West River	The whole of the lands & buildings at Central West River of the owner	
04681614 04682637	Abercrombie Community Centre	Lands & Buildings at 1571 & 1589 Granton Abercrombie Road, Abercrombie	The whole of the lands & buildings at Abercrombie of the owner	0488767-56-03
04881028	Westville Road Youth Association	Lands & Buildings at Westville Road	The whole of the lands & buildings at Westville Rd. of the owner	0561944-56-03
05190762	NS Society for the Prevention of Cruelty – Pictou Co. Branch	Lands & Buildings at 3504 Granton Abercrombie Road, Granton	The whole of the lands & buildings at Granton of the owner	0488379-54-03
02560267	Linacy Community Association	Lands & Buildings at 6735, No. 4 Highway, Linacy	The whole of the lands & buildings at Linacy of the owner	

03400298 04564162	Hillside Community Society	Lands & Buildings at Chance Harbour Road, Hillside	Th whole of the lands & buildings at Hillside of the owner	
08833974	Their Light Shall Always Shine Memorial Park Society	Lands & Buildings at Walkerville Road, Priestville	The whole of the lands & buildings at Priestville of the owner	
04564022	Trustees Priestville Community Improvement Project	Lands & Buildings at Walkerville Road, Priestville	The whole of the lands & buildings at Priestville of the owner	
00762504	Churchville Community Club	Lands & Buildings at 1054 Irish Mtn. Rd. Churchville	The whole of the lands & bldgs. at Churchville of the owner	0483057-59-03
03776948	Plymouth Community & Recreation Association	Lands & Buildings at 2340 River Road, Plymouth	The whole of the lands & buildings at Plymouth of the owner	0514638-56-03
03972046	East River Valley Community Development Association	Lands & Buildings at 5678 Stellarton Trafalgar Road, Riverton	The whole of the lands & buildings at Riverton of the owner	
08835284	Town of New Glasgow	Lands & Buildings at 3720 East River East Side Road, Churchville	The whole of the lands & buildings at Churchville of the owner	
02602792	Lorne Community Club	Lands & Buildings at 847 Lorne Station Road, Lorne	The whole of the lands & buildings at Lorne of the owner	0540807-56-03
02069504 02069482	Hopewell Recreation Association	Lands & Buildings at Elgin Road & Stellarton Trafalgar Road, Hopewell	The whole of the lands & buildings at Hopewell of the owner	
08272557	Eureka Community & Recreation Club	Lands & Buildings at Ash Street, Eureka	The whole of the lands & buildings at Eureka of the owner	
01237896 01238027 01322435 01322443	District 13 Recreation & Planning Commission	Lands & Buildings at 31 New Row, Arena Road & Marsh Road, Thorburn	The whole of the lands & buildings at Thorburn of the owner	0405134-56-03
02968347	MacPherson's Mills Community Hall	Lands & Buildings at 49 Grist Mill Loop, MacPherson's Mills	The whole of the lands & buildings at MacPherson's Mills of the owner	0521385-52-03
04601076	Freedom Bible Church	Lands & Buildings at 1121 Thorburn Road, Sutherland's River	The whole of the lands & buildings at Sutherland's River of the owner	89126978 RR0001
03400395	Trustees Sutherland's River & District Association	Lands & Buildings at 1458 Thorburn Road, Sutherland's River	The whole of the lands & buildings at Sutherland's River of the owner	

04562968	Presbyterian Church of Canada	Lands & Buildings at 757 Marsh Road, Thorburn	The whole of the lands & buildings at Thorburn of the owner	
01890646	Trustees of Union Presbyterian Church	Lands & Buildings at 745 Marsh Road, Thorburn	The whole of the lands & buildings at Thorburn of the owner	
04074777	Thorburn & District War Veteran's Association	Lands & Buildings at Thorburn Road, Thorburn	The whole of the lands & buildings at Thorburn of the owner	
08270783	Trustees Dist. 17 & Area Recreation Association	Lands & Buildings at Simpson Road, French River	The whole of the lands & buildings at French River of the owner	
04684206	Springville Presbyterian Church	Lands & Buildings at 2560 East River East Side Road, Springville	The whole of the lands & buildings at Springville of the owner	0086850-37-03
04564405	MacLellan's Brook & Area Community Association	Lands & Buildings at 2271 Brookville Rd., MacLellan's Brook	The whole of the lands & buildings at MacLellan's Brook of the owner	0510297-59-03
01639218	Garden of Eden Community Hall	Lands & Buildings at 28 Garden of Eden Church Loop, Garden of Eden	The whole of the lands & buildings at Garden of Eden of the owner	0514653-56-03
04682459	Trustees MacLellan's Brook Community Hall	Lands & Buildings at Brookville Road, MacLellan's Brook	The whole of the lands & buildings at MacLellan's Brook of the owner	0621466-56-03
00888214	East River St. Mary's Community Hall Association	Land & Buildings at 822 Sherbrooke Road, East River St. Mary's	The whole of the lands & buildings at East River St. Mary's of the owner	0730358-56-03
04681789	Trustees Bridgeville Community	Lands & Buildings at 21 Elgin Road, Bridgeville	The whole of the lands & buildings at Bridgeville of the owner	
04018427	Rocky Mountain Community Hall	Lands & Buildings at 1935 Sherbrooke Road, Rocky Mountain	The whole of the lands & buildings at Rocky Mountain of the owner	
04682971	Trustees Glencoe Community Hall	Lands & Buildings at 957 East River East Side Road, Glencoe	The whole of the lands & buildings at Glencoe of the owner	
04683099 04684966	Trustees Knox Presbyterian Church	Lands & Buildings at 1684 Tower Road & Sherbrooke Road, Blue Mountain	The whole of the lands & buildings at Blue Mountain of the owner	
03757226	Pictou County Snowmobile Club	Lands & Buildings at 944 Brookville Road, Brookville	The whole of the lands & buildings at Brookville of the owner	

02636638 02687801	Sunny Brae War Memorial Society	Lands & Buildings at 2382 East River West Side Road, Sunny Brae	The whole of the lands & buildings at Sunny Brae of the owner	
01308734	East River Valley Recreation	Lands & Buildings at 2770 East River East Side Road, Springville	The whole of the lands & buildings at Springville of the owner	
10610524	Pictou County Snowmobile Club	Lands & Buildings at Brookville Road, Brookville	The whole of the lands & buildings at Brookville of the owner	

SCHEDULE "B"

AAN	OWNER	PROPERTY	EXTENT OF APPLICATION	CHARITABLE #
03292304	Moore Lodge IOOF	Lands & Buildings at Thorburn Road, Thorburn	The whole of the lands & buildings at Thorburn of the owner	
04683064	Trustees of Rebekah Lodge No. 108	Lands & Buildings at 2411 East River West Side Road, Sunny Brae	The whole of the lands & buildings at Sunny Brae of the owner	
04683013	Trustees IOOF Hall	Lands & Buildings at 2488 East River East Side Road, Springville	The whole of the lands & buildings at Springville of the owner	
02443775	River John Lions Club	Lands & Buildings at 2724 West Branch Road, River John	The whole of the lands & buildings at River John of the owner	
02146533	IOOF Hall	Lands & Buildings at 2747 River John Station Road, River John	The whole of the lands & buildings at River John of the owner	

SCHEDULE "C"

AAN	OWNER	PROPERTY	EXTENT OF APPLICATION	CHARITABLE #
02155869	Pictou County Wellness Centre Building Authority Incorporated	Lands & Buildings at 2756 Westville Road, Westville Road	The whole of the lands & buildings at Westville Road of the owner	

REPEAL

All former policies with respect to tax exemption and tax reduction are hereby repealed.

DATED at Pictou, NS this 6th day of April, 2021.

(Sgd.)

