



POLICY#2013-08-12

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" commencing June 10, 2013.
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 7 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 7 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. When a property listed in Schedule "A" or "B" 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 # |
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| 0615196 8253005 4326997 | 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 |
| 4564014 | 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 |
| 4682696 | 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 |
| 3757609 | 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 |
| 4682483 | Merigomish & Area Recreation & Social Association | Lands & Buildings at 1682 Shore Road, Merigomish | The whole of the lands & buildings at Merigomish of the owner | |
| 2613042 | Merigomish & District Fire Department | Lands & Buildings at 3414 Shore Road, Lower Barney's River | The whole of the lands & buildings at Lower Barney's River of the owner | |
| 3051633 | Marshy Hope Hall | Lands & Buildings at 14432 No. 104 Highway, Marshy Hope | The whole of the lands & buildings at Marshy Hope of the owner | |
| 4560221 4033523 | Roman Catholic Episcopal Corporation | Lands & Buildings at 4699 Shore Road, Lismore & 15 Lighthouse, Ponds | The whole of the lands & buildings at Lismore & Ponds | |
| 5388767 | 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 | |
| 04326997 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 |
| 3819736 | Trustees St. Paul's Presbyterian Church | Lands & Buildings at 2264 Shore Road, Merigomish | The whole of the lands & buildings at Merigomish of the owner | |
| 0220973 | Trustees Kenzieville Cemetery | Lands & Buildings at Kenzieville | The whole of the lands & buildings at Kenzieville of the owner | |

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| 2613042 | Merigomish & District Fire Department | Lands & Buildings at 3414 Shore Road, Lower Barney's River | The whole of the lands & buildings at Merigomish of the owner | |
| 4683188 | 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 |
| 03388239 09089195 09089209 | 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 | |
| 4684702 | MacLennan Memorial Camp of United Church of Canada | Lands & Buildings at 89 MacLennans Memorial Road, Chance Harbour | The whole of the lands & buildings at Chance Harbour of the owner | |
| 0759015 | Royal Canadian Naval Association – Adm. Murray Bch. | Lands & Buildings at Pictou Landing | The whole of the lands & buildings at Pictou Landing of the owner | |
| 2567555 | 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 | |
| 1577166 | 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 | |
| 3757269 8832404 | Pictou Island Community Association | Lands & Buildings at 785 Pictou Island Road, Pictou Island | The whole of the lands & buildings at Pictou Island of the owner | |
| 3757242 | Pictou Island Hall | Lands & Buildings at 819 Pictou Island Road, Pictou Island | The whole of the lands & buildings at Pictou Island of the owner | |
| 4681886 | 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 | |
| 4681738 | 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 | |
| 4862252 | Welsford Community Hall | Lands & Buildings at 2135 West Branch Rd., Welsford | The whole of the lands & buildings at Welsford of the owner | 0511097-56-03 |
| 4683714 | 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 |

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| 2050579 | River John 4-H Club | Lands & Buildings at 309 Hedgeville Road, Hedgeville | The whole of the lands & buildings at Hedgeville of the owner | |
| 4684435 | 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 | |
| 3970833 | 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 | |
| 3819388 | 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 | |
| 4715462 | United Church Manse of Canada | Lands & Buildings at 20 River Road, River John | The whole of the lands & buildings at River John of the owner | |
| 3970892 | 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 | |
| 2716011 | 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 | |
| 1403192 | Elmfied Community Club | Lands & Buildings at 446 Millsville Road, Elmfield | The whole of the lands & buildings at Elmfield of the owner | |
| 4873394 | 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 | |
| 4682475 | Trustees Meadowville Community Club | Lands & Buildings at 2015 Black River Road, Meadowville | The whole of the lands & buildings at Meadowville of the owner | |
| 3819795 | Presbyterian Church of Canada Manse | Lands & Buildings at 1159 Campbell Hill Road, Scotsburn | The whole of the lands & buildings at Scotsburn of the owner | |
| 5972329 | 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 | |
| 1345486 | Durham Hall | Lands & Buildings at 984 No. 376 Highway, Durham | The whole of the lands & buildings at Durham of the owner | |
| 5986362 2131455 | Scotsburn Recreation Club | Lands & Buildings at 4136 Scotsburn Road | The whole of the lands & buildings at Scotsburn of the owner | 0621656-56-03 |

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| 2632837 | 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 | |
| 4684494 | 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 | |
| 3228711 | 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 |
| 5239508 | Trustees Salem Athletice | Lands & Buildings at 109 Salem Loop, Salem | The whole of the lands & buildings at Salem of the owner | 0874461-56-03 |
| 1345443 | 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 |
| 0056618 | Alma Fire Department | Land & Buildings at #104 Highway, Alma | The whole of the lands & buildings at Alma of the owner | |
| 3235076 | Millbrook Community Club | Lands & Buildings at 1731 Millbrook Rd., Millbrook | The whole of the lands & buildings at Millbrook of the owner | 0484444-56-03 |
| 2512297 2512254 2512246 | John David Lees (Leased to Lansdowne Outdoor Rec. & Development Assoc. | Lands & Buildings at 1480 Gairloch Road, Lansdowne & lands at New Lairg, Lansdowne | The whole of the lands & buildings at Lansdowne of the owner | 0761809-56-03 |
| 4828046 | Watervale Snowmobile Recreation Club | Lands & Buildings at 118 Cove Road, Watervale | The whole of the lands & buildings at Watervale of the owner | |
| 4681614 4682637 | 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 |
| 4881028 | Westville Road Youth Association | Lands & Buildings at Westville Road | The whole of the lands & buildings at Westville Rd. of the owner | 0561944-56-03 |
| 5190762 | 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 |
| 02155869 | Pictou County Wellness Centre Building Authority Incorporated | Lands & Buildings at 2756 Westville Road, Westville Road | The whole of the lands & buildings at Granton of the owner | |

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| 1532979 2560267 2560259 | Linacy Community Association | Lands & Buildings at 6735, No. 4 Highway, Linacy | The whole of the lands & buildings at Linacy of the owner | |
| 8833974 | 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 | |
| 4564022 | Trustees Priestville Community Improvement Project | Lands & Buildings at Walkerville Road, Priestville | The whole of the lands & buildings at Priestville of the owner | |
| 0762504 | 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 |
| 3776948 | 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 |
| 3972046 | Riverton Community Hall | Lands & Buildings at 5678 Stellarton Trafalgar Road, Riverton | The whole of the lands & buildings at Riverton of the owner | 0534316-56-03 |
| 8835284 | 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 | |
| 2602792 | 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 |
| 2069504 2069482 | Hopewell Recreation Association | Lands & Buildings at Elgin Road & Stellarton Trafalgar Road, Hopewell | The whole of the lands & buildings at Hopewell of the owner | |
| 8272557 | Eureka Community & Recreation Club | Lands & Buildings at Ash Street, Eureka | The whole of the lands & buildings at Eureka of the owner | |
| 04074793 | East River Valley Community Development Association | Lands & Buildings at 6341 East River West Side Road, Eureka | The whole of the lands & buildings at Eureka of the owner | |
| 1237993 1237896 1238027 1322435 1322443 | District 13 Recreation & Planning Commission | Lands & Buildings at Old Row, 31 New Row, Arena Road & Marsh Road, Thorburn | The whole of the lands & buildings at Thorburn of the owner | 0405134-56-03 |
| 2968347 | 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 |
| 4601076 | 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 |

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| 3400395 | 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 | |
| 4562968 | Presbyterian Church of Canada | Lands & Buildings at 757 Marsh Road, Thorburn | The whole of the lands & buildings at Thorburn of the owner | |
| 1890646 | Trustees of Union Presbyterian Church | Lands & Buildings at 745 Marsh Road, Thorburn | The whole of the lands & buildings at Thorburn of the owner | |
| 4074777 | Thorburn & District War Veteran's Association | Lands & Buildings at Thorburn Road, Thorburn | The whole of the lands & buildings at Thorburn of the owner | |
| 8270783 | 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 | |
| 4684206 | 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 |
| 4564405 | 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 |
| 1639218 | Garden of Eden Community Hall | Lands & Buildings at 28 Garden Loop, Garden of Eden | The whole of the lands & buildings at Garden of Eden of the owner | 0514653-56-03 |
| 4682459 | 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 |
| 0888214 | 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 |
| 4681789 | Trustees Bridgeville Community | Lands & Buildings at 21 Elgin Road, Bridgeville | The whole of the lands & buildings at Bridgeville of the owner | |
| 4018427 | Rocky Mountain Community Hall | Lands & Buildings at 1935 Sherbrooke Road, Rocky Mountain | The whole of the lands & buildings at Rocky Mountain of the owner | |

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| 4682971 | 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 | |
| 4683099 4684966 | 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 | |
| 3757226 | Pictou County Snowmobile Club | Lands & Buildings at 944 Brookville Road, Brookville | The whole of the lands & buildings at Brookville of the owner | |
| 2636638 | 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 | |
| 1308734 | 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 | |
| 04683064 | Trustees of Rebekah Lodge No. 1 | Lands & Buildings at 2411 East River West Side Road | The whole of the lands and buildings at East River West Side Road of the owner. | |
| 11001531 | Community Support Society of River John | Lands and Buildings at 2456 River John Station Road, River John. | The whole of the lands and buildings at River John. | |

SCHEDULE "B"

| AAN | OWNER | PROPERTY | EXTENT OF APPLICATION | CHARITABLE # |
|--------------------|--------------------------------------|--|--|---------------------|
| 3292304 | Moore Lodge IOOF | Lands & Buildings at Thorburn Road, Thorburn | The whole of the lands & buildings at Thorburn of the owner | |
| 4683013 | Trustees IOOF Hall | Lands & Buildings at 2488 East River East Side Road, Springville | The whole of the lands & buildings at Springville of the owner | |
| 2400146 | Trustees of Orange Lodge | Lands & Buildings at 6241 East River West Side Road, Eureka | The whole of the lands & buildings at Eureka of the owner | |
| 4400607 | Trustees Caledonia Lodge No. 28 IOOF | Lands & Buildings at Stellarton Trafalgar Road, Hopewell | The whole of the lands & buildings at Hopewell of the owner | |
| 2443775 2258595 | 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 | |