

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

POLICY # 2025-02-03

- 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, 2019.
- 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

	EXTENT OF	CHARITABLE #
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AAN	OWNER	PROPERTY	APPLICATION	
00615196 08253005 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	

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	0430116-56-30
09089195	Sinclair's Island Fishermen's Society	Lands & Buildings at Chance Harbour and Sinclair's Island	owner 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	
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	
09095659 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

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04684435	Toney River Community Club	Lands & Buildings at 4854 No. 6 Highway,	The whole of the lands & buildings at	
	Community Club	Toney River	Toney River of the	
		Toney filver	owner	
03970833	River John & Area	Lands & Buildings at	The whole of the	
00070000	Recreation &	2582 River John Station	lands & buildings at	
	Development Assoc.	Road, River John	River John of the	
		,	owner	
03819388	Presbyterian Church	Lands & Buildings at 15	The whole of the	
	Manse of Canada	River John Road, River	lands & buildings at	
		John	River John of the	
			owner	
04715462	United Church Manse	Lands & Buildings at 20	The whole of the	
	of Canada	River Road, River John	lands & buildings at	
			River John of the	
			owner	
03970892	River John Voluntary	Lands & Buildings at	The whole of the	
	Fire Department	Mountain Road, River	lands & buildings at	
	(1996)	John	River John of the	
			owner	
02716011	Friends of the River	Lands & Buildings at	The whole of the	
	John Library Society	2725 River John Station	lands & buildings at	
		Road, River John	River John of the	
01402102	Fluefic d Community	Landa O Duildings at	owner The whole of the	
01403192	Elmfied Community Club	Lands & Buildings at 446 Millsville Road,	The whole of the	
	Club	Elmfield	lands & buildings at Elmfield of the	
		Lumeta	owner	
04873394	West Branch	Lands & Buildings at 31	The whole of the	
04070004	Community Hall	West Branch Road,	lands & buildings at	
		West Branch	West Branch of the	
			owner	
04682475	Trustees Meadowville	Lands & Buildings at	The whole of the	
	Community Club	2015 Black River Road,	lands & buildings at	
		Meadowville	Meadowville of the	
			owner	
03819795	Presbyterian Church	Lands & Buildings at	The whole of the	
	of Canada Manse	1159 Campbell Hill	lands & buildings at	
		Road, Scotsburn	Scotsburn of the	
			owner	
05972329	Trustees of the	Lands & Buildings at	The whole of the	
	Durham Presbyterian	721 No. 376 Highway,	lands & buildings at	
	Church	Durham	Durham of the	
			owner	
01345486	Durham Hall	Lands & Buildings at	The whole of the	
		984 No. 376 Highway,	lands & buildings at	
		Durham	Durham of the	
			owner	

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	
		Lyon's blook	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 Athletice	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
01532979 02560267 02560259	Linacy Community Association	Lands & Buildings at 6735, No. 4 Highway, Linacy	The whole of the lands & buildings at Linacy of the owner	
03400298	Hillside Community Society	Lands & Buildings at Chance Harbour Road, Hillside	The whole of the lands & buildings at Hillside of the owner	

Memorial Park Society Makerville Road, Iands & buildings at Ostava Makerville Road, Iands & buildings at Priestville Ostava Iands & buildings at Iands & buildi	08833974	Their Light Shall	Lands & Buildings at	The whole of the	
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Trustees Priestville Community Commu		Memorial Fark Society	FIIESTAIRE		
Community Improvement Project Improvement Impr	04564022	Truetage Prigetvilla	Lande & Buildings at		
Improvement Project Priestville Priestville of the owner	04304022		_		
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Orone		improvement roject	THESEVILLE		
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Churchville Churchville of the owner	00762304		_		0463037-39-03
O3776948 Plymouth Community & Recreation Association Riverton Community Lands & Buildings at Plymouth of the owner O54638-56-03 Riverton Community Lands & Buildings at Plymouth of the owner O544638-56-03 O54638-56-03 O54638-56		Community Club		_	
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Trafalgar Road, Riverton of the owner	039/2046	-			0534316-56-03
Riverton		Hall		_	
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3720 East River East Side Road, Churchville Side Road, Church Side Road, Church Side Road, Church Side Road, Churchville Side Road, Church Sid	00005004	Tours of New Olever			
Side Road, Churchville Churchville of the owner	08835284	Town of New Glasgow	_		
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Road, Lorne Lorne of the owner	02602792	-	_		0540807-56-03
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Road, Hopewell Owner	02069482	Association	•	_	
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District 13 Recreation & Buildings at 31 New Row, Arena Road & Marsh Road, Thorburn of the owner	08272557				
District 13 Recreation Lands & Buildings at 31 New Row, Arena Lands & Buildings at 32 Thorburn of the owner		Recreation Club	Ash Street, Eureka	_	
01238027 01322435 01322443& Planning Commission31 New Row, Arena Road & Marsh Road, Thorburnlands & buildings at Thorburn of the owner02968347MacPherson's Mills Community HallLands & Buildings at 49 Grist Mill Loop, MacPherson's Mills MacPherson's Mills of the ownerThe whole of the lands & buildings at MacPherson's Mills of the owner0521385-52-0304601076Freedom Bible Church Trustees Sutherland's River & District AssociationLands & Buildings at 1458 Thorburn Road, Sutherland's RiverThe whole of the Sutherland's River of the owner89126978 RR000104562968Presbyterian Church of CanadaLands & Buildings at 757 Marsh Road, ThorburnThe whole of the Sutherland's River of the owner					
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River & District Association O4562968 Presbyterian Church of Canada Thorburn Road, Sutherland's River O4582968 Presbyterian Church of Canada Thorburn O4562968 River O4562968 Presbyterian Church O577 Marsh Thorburn Association Sutherland's River Of the owner The whole of the lands & buildings at Thorburn Thorburn Thorburn Thorburn Thorburn Thorburn Thorburn Thorburn Road, Sutherland's River Of the owner The whole of the lands & buildings at Thorburn					
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04562968 Presbyterian Church of Canada		Association	Sutherland's River	Sutherland's River	
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Thorburn of the	04562968	Presbyterian Church		The whole of the	
		of Canada	757 Marsh Road,	lands & buildings at	
owner			Thorburn	Thorburn of the	
<u> </u>				owner	

01000040	Twisters of Union	Landa 9 Duildings at	The subale of the	
01890646	Trustees of Union	Lands & Buildings at	The whole of the	
	Presbyterian Church	745 Marsh Road,	lands & buildings at	
		Thorburn	Thorburn of the	
			owner	
04074777	Thorburn & District	Lands & Buildings at	The whole of the	
	War Veteran's	Thorburn Road,	lands & buildings at	
	Association	Thorburn	Thorburn of the	
			owner	
08270783	Trustees Dist. 17 &	Lands & Buildings at	The whole of the	
	Area Recreation	Simpson Road, French	lands & buildings at	
	Association	River	French River of the	
			owner	
04684206	Springville	Lands & Buildings at	The whole of the	0086850-37-03
	Presbyterian Church	2560 East River East	lands & buildings at	
		Side Road, Springville	Springville of the	
			owner	
04564405	MacLellan's Brook &	Lands & Buildings at	The whole of the	0510297-59-03
	Area Community	2271 Brookville Rd.,	lands & buildings at	
	Association	MacLellan's Brook	MacLellan's Brook	
			of the owner	
01639218	Garden of Eden	Lands & Buildings at 28	The whole of the	0514653-56-03
3.000210	Community Hall	Garden of Eden	lands & buildings at	131.1000 00 00
	John Marity Hatt	Church Loop, Garden	Garden of Eden of	
		of Eden	the owner	
04682459	Trustees MacLellan's	Lands & Buildings at	The whole of the	0621466-56-03
04062459		_		0021400-30-03
	Brook Community Hall	Brookville Road, MacLellan's Brook	lands & buildings at MacLellan's Brook	
	Паш	MacLettan S Brook		
00000011	5 B: O. M	1 - 1 0 D 11 11 - 1 000	of the owner	0700050 50 00
00888214	East River St. Mary's	Land & Buildings at 822	The whole of the	0730358-56-03
	Community Hall	Sherbrooke Road, East	lands & buildings at	
	Association	River St. Mary's	East River St. Mary's	
			of the owner	
04681789	Trustees Bridgeville	Lands & Buildings at 21	The whole of the	
	Community	Elgin Road, Bridgeville	lands & buildings at	
			Bridgeville of the	
			owner	
04018427	Rocky Mountain	Lands & Buildings at	The whole of the	
	Community Hall	1935 Sherbrooke	lands & buildings at	
		Road, Rocky Mountain	Rockey Mountain of	
			the owner	
04682971	Trustees Glencoe	Lands & Buildings at	The whole of the	
	Community Hall	957 East River East	lands & buildings at	
		Side Road, Glencoe	Glencoe of the	
			owner	
04683099	Trustees Knox	Lands & Buildings at	The whole of the	
04684966	Presbyterian Church	1684 Tower Road &	lands & buildings at	
		Sherbrooke Road, Blue	Blue Mountain of	
		Mountain	the owner	
03757226	Pictou County	Lands & Buildings at	The whole of the	
30,0,220	Snowmobile Club	944 Brookville Road,	lands & buildings at	
	Showmobile Olub	Brookville	Brookville of the	
		PLOOKAIIIG	owner	
02636638	Sunny Brae War	Lande & Buildings of	The whole of the	
02030038		Lands & Buildings at		
	Memorial Society	2382 East River West	lands & buildings at	
		Side Road, Sunny Brae		

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			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	
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	
02131455 10593751	Scotsburn Recreation Club	Lands and Buildings at 4136 and 4116 Scotsburn Road.	The whole of the lands and buildings at Scotsburn of the owner.	
02050579	River John 4-H Club	Lands and Buildings at 309 Hedgeville Road, Hedgeville.	The whole of the lands and buildings at Hedgeville of the owner.	

SCHEDULE B

			EXTENT OF	CHARITABLE #
AAN	OWNER	PROPERTY	APPLICATION	

SCHEDULE C

			EXTENT OF	CHARITABLE#
AAN	OWNER	PROPERTY	APPLICATION	
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	

DATED at Pictou,	NS this 3rd day of February,	2025.
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(Sgd.)	 	 	