

---

**Municipality of Cumberland Policy 18-17**

**Tax Reduction and Exemption Policy**

---


1. This Policy is entitled the "Tax Reduction and Exemption Policy".
2. This Policy shall apply to the properties listed in Schedules "A" and "B" commencing April 1, 2018.
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; shall not apply to any fire, sewer, street light, village or area rates or charges; 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 Cumberland 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.
8. All previous Tax Reduction and Exemption Policies for the Municipality are hereby repealed.
9. This Policy comes into force upon adoption.

Clerk's Annotation for Official Policy Book

Date of Notice to Council of Intent to Consider (7 days minimum) July 25, 2018

Date of Passage of Current Policy September 5, 2018

I certify that this Policy was adopted by Council as indicated above.

  
\_\_\_\_\_  
Municipal Clerk

  
\_\_\_\_\_  
Date

**Tax Reduction and Exemption Policy 18-17**  
**SCHEDULE A**

PROPERTY	#	OWNER	EXTENT OF EXEMPTION
Account #889032 Upper Linden Community Hall	1	Upper Linden Community Hall Association	Whole
Account #4479807 Northport Community Hall	2	Northport Community Organization	Whole
Account #4716329 Tidnish Community Hall	3	Tidnish Crossroads Community Association	Whole
Account #7516215 Building & Land Tidnish	4	Tidnish Crossroads Community Association	Whole
Account #889156 Hall, Wallace	5	Wallace Community Association	Whole
Account #889164 Hall, Wallace Station	6	Wallace Station Community Association	Whole
Account #2999633 Hall & Lot, Malagash Mines	7	Trustees of the Malagash Mine Community Club	Whole
Account # 5673119 Monument Lot, North Wallace	8	North Cumberland Historical Society	Whole
Account #889113 Old School, Streets Ridge	9	Streets Ridge Community Hall Association	Whole
Account #889628 Community Hall, Wentworth	10	Wentworth Community Hall Association	Whole
Account #889725 Community Hall, Collingwood	11	Collingwood Community Hall Association	Whole
Account #3402916 Old School, Westchester Station	12	Westchester Community Hall Association	Whole
Account #4864859 Recreation Centre, Wentworth	13	Wentworth Recreation Hall Association	Whole
Account #889083 Community Hall (old school) Mt Pleasant	14	Mt Pleasant Community Hall  Association	Whole
Account #3403092 Recreation Centre Springhill Junction	15	Springhill Junction Community Recreation Centre	Whole

**Tax Reduction and Exemption Policy 18-17**  
**SCHEDULE A**

PROPERTY	#	OWNER	EXTENT OF EXEMPTION
Account #28851 Fossil Display & Information Centre, Joggins	16	Municipality of Cumberland c/o Fossil & Display Centre	Whole
Account #889091 Hall, Minudie	17	Minudie Community Hall Association	Whole
Account #2298198 Recreation Hall & Lot River Hebert	18	River Hebert Citizens Association	Whole
Account #2650991 Old School, Maccan	19	Maccan Community Centre Society	Whole
Account #100749 Hall & Lot, Apple River	20	Apple River Community Association	Whole
Account #889202 Hall & Lot, Spencer's Island	21	Spencer's Island Community Hall Association	Whole
Account #889237 Community Hall, Fraserville	22	Fraserville Community Hall Association	Whole
Account #889253 Community Hall, Greenhill	23	Greenhill Community Hall Association	Whole
Account #1231456 Building & Lot, Diligent River	24	Diligent River Recreation Committee	Whole
Account #5388082 Building & Land, Advocate	25	Advocate District Development Association	Whole
Account #2582694 Hall, Wallace	26	Wallace Masonic Lodge	Whole
Account #3075885 Masonic Lodge & Community Hall, River Philip	27	River Phillip Masonic Lodge Hall and Community Hall Association	Whole
Account #687561 Building and Lands Smith Road	28	Springhill & District LA Animal Shelter Society Registered Charity	Whole
Account # 3187616 Recreation Park Meadow Park	29	Meadow Park Recreation Society	Whole

**Tax Reduction and Exemption Policy 18-17**  
**SCHEDULE A**

PROPERTY	#	OWNER	EXTENT OF EXEMPTION
Account # 889016 Community Hall & Lot, Fenwick	30	Fenwick Community Hall Association	
Account #889652 Community Hall & Lot, Brookdale	31	Brookdale Community Hall Association	Whole
Account #889024 Community Hall Lower Shinimicas	32	Sunrise Citizens Club of Northport	Whole
Account #73962 Lot & Building King St., Pugwash	33	Pugwash Ground Search & Rescue Inc.	Whole
Account #889121 Community Hall (Old School) Conn's Mills	34	Conns Mills Community Hall Association	Whole
Account #2582635 Hall & Land Water Street, Pugwash	35	Silver Spray Rebecca Lodge No. 1	Whole
Account #2582686 Hall & Lot Victoria St., Pugwash	36	Masonic Lodge (Acadia #13)	Whole
Account #2999617 House, Buildings & Land Malagash Mines	37	Malagash Christian Fellowship Registered Charity	Whole
Account #4394526 Building/Land, Miller Road	38	Sport Pugwash	Whole
Account #4796543 Land, Wallace	39	Wallace Recreation Committee	Whole
Account #889059 Lot, Oxford Junction	40	Oxford Junction Community Hall Association	Whole
Account #889067 Community Hall, Leicester	41	Leicester Community Hall Association	Whole
Account #2582589 Masonic Hall River Hebert	42	A F & A M Lodge No. 86	Whole

**Tax Reduction and Exemption Policy 18-17**  
**SCHEDULE A**

<b>PROPERTY</b>	<b>#</b>	<b>OWNER</b>	<b>EXTENT OF EXEMPTION</b>
Account #3210677 Medical Centre, River Hebert	43	The Dr. D.M. Cochrane Memorial Medical Centre	Whole
Account #3263754 Museum, Minudie	44	Minudie Tourist Association	Whole
Account #3403068 Display Centre & Land River Hebert	45	Municipality of Cumberland Heritage Models Association	Whole
Account #3383121 Light House No. 186 Spencer's Island	46	Spencer's Island Community Association	Whole
Account #5377269 Building & Lot, Port Greville	47	Greville Bay Ship building Museum Society	Whole
Account #03970949 Land	48	Trustees of Masonic Lodge c/o Bruce Stewart	Whole
Account #02647443 Land	49	Pugwash Volunteer Fire Department	Whole
Account #04864883 Land	50	Wentworth Voluntary Fire Brigade	Whole
Account #09687351 Land	51	Wallace & Area Recreation Committee	Whole
Account #02613875 Building & Lot	52	Tidnish Crossroads Community Association	Whole
Account # 10007526 Land (Lot 2007-3) Pugwash	53	Northumberland Community Curling Club	Whole
Account # 02246309 Land	54	Malagash Heritage Association	Whole
Account # 02698293 Land	55	Malagash Heritage Association	Whole
Account #05562066 Land	56	Wallace Museum Society	Whole
Account #07515294 Land	57	River Hebert Athletic Association	Whole

**Tax Reduction and Exemption Policy 18-17**  
**SCHEDULE A**

PROPERTY	#	OWNER	EXTENT OF EXEMPTION
Account #02010275 Land	58	Southampton and Area Ball Association	Whole
Account # 04530357 Building & Land	59	Between the Hearts Renewal Centre	Whole
Account # 00209929 Pugwash	60	Camp Pagweak	Whole
Account # 00487112	61	Brookside Curling Club	Whole
Account # 04839773. Land	62	Friends of the Pugwash Estuary 2169 Crowley Road	Whole
Account # 03403424 Campground, 95 Mills Road Advocate Harbour	63	Advocate District Development Association	Whole
Account # 00889733 Land/Fellowship Hall, 625 Thompson Rd, Millvale	64	Community Hall of Trustees	Whole
Account # 07517688 Land, Hwy 366 Northport	65	Northport Harbour Authority	Whole
Account # 09213015 Land, Hwy 366 Northport	66	Northport Harbour Authority	Whole
Account # 10536766 Land/Lease, Northport	67	Northport Harbour Authority	Whole
Account # 09360565 Lease, 7765 Hwy 366 Parcel 96-1 Northport	68	Northport Harbour Authority	Whole
Account # 04395786 Land/Museum 36 Main Street, Springhill	69	Anne Murray Centre Society	Whole
Account 04962834 Visitor Center 1115 West Bay Road	70	Fundy Ocean Research Center for Energy Limited (FORCE) c/o Arlene Smith	Whole
Account # 1008692 Land	71	Lions Club of Parrsboro	Whole

**Tax Reduction and Exemption Policy 18-17**  
**SCHEDULE A**

PROPERTY	#	OWNER	EXTENT OF EXEMPTION
Account # 04683323 Land / Arena 210 King St., Parrsboro	72	Lions Club of Parrsboro	Whole
Account #10599202 Land 210 King St, Parrsboro	73	Lions Club of Parrsboro	Whole
Account #04283546 Theatre, 18 Main Street Lot 02-XYZ, Parrsboro	74	The Ships Company Theatre Society	Whole
Account #03382702 Lighthouse 41 Lobster Cove Lane Lot 1 Amherst Shore	75	Coldspring Heritage Society	Whole
Account # 10678668 Land Educational 13371 Hwy 4, Wentworth Centre	76	Wentworth Learning Centre Cooperative Ltd.	Whole
Account # 03668835 Land / Fellowship Hall Parrsboro Band Hall 44 King Street	77	Parrsboro Band Association	Whole
Account #00640883 Lot 249A and Dwelling Hostel 245 Wentworth Station Road	78	Canadian Youth Hostel Association	Whole

**Tax Reduction and Exemption Policy 18-17**  
**SCHEDULE B**

<u>PROPERTY</u>	<u>#</u>	<u>OWNER</u>	<u>EXTENT OF REDUCTION</u>
Account #9361944 Building & Land Sutherland's Lake	1	Bragg Lumber Company Ltd. c/o Sutherland's Lake Trail Groomers Association (leased)	Partial
Account #2152592 Building & Lot Southampton	2	Irving Oil Ltd. c/o Glooscap Trail Snowmobile Club (Leased)	Partial
Account #00759147 Buildings & Land	3	Church of the Nazarene Big Lake Camp	Partial
Account #10345057 Land	4	Wentworth Ski Race Club	Partial
Account #01031074 Land	5	Cumberland Snowmobile Club	Partial
Account # 03769437 Land/Fellowship Hall 8 Pioneer Street, Springhill	6	Pioneer Street Club	Partial
Account # 03075842 Land/Fellowship Hall 1 Elm Street, Springhill	7	Masonic Lodge	Partial
Account # 02582678 Land Main Street, Springhill	8	Governing Council of the Salvation Army	Partial
Account # 03538605 Medical Clinic 272 Gulf Shore Road Lot 1A Pugwash	9	Pugwash and Area Professional Centre Association	Partial
Account # 03260577 Res/Com Mix 159 Main Street, Parrsboro	10	Masonic Lodge No 17	Partial
Account #03042561 Land Industrial 3874 Hwy 302, Nappan	11	Cumberland Marksman Association	Partial