

Tax Reduction and Exemption By-Law

1. This By-law is entitled the "Tax Reduction and Exemption By-law".
2. This By-law shall apply to the properties listed in Schedules "A" and "B" commencing April 1, 2007.

Pursuant to section 71(1) of the *Municipal Government Act*, the properties listed in Schedule "A" to this by-law shall be, subject to sections 3 and 6 of this by-law, exempt from real property taxation.

3. The tax exemption provided in section 2 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".
4. 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 by-law shall be, subject to sections 5 and 6 of this by-law, reduced to the tax that would otherwise be payable if the property were residential property, inclusive of area rates.
5. The tax reduction provided in Section 4 shall apply only to that portion of the property specified in Schedule "B".
6. 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 By-law, 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.

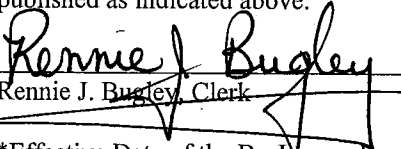
Municipality of Cumberland By-Law 07-07

7. All previous Tax Reduction and Exemption By-Laws for the Municipality are hereby repealed.
8. This By-Law comes into force on publication.

Clerk's Annotation For Official By-Law Book

Date of first reading: May 2, 2007
Date of advertisement of Notice of Intent to Consider: May 30, 2007
Date of final reading: June 27, 2007
*Date of advertisement of Passage of By-Law: July 7, 2007
Date of mailing to Minister a certified copy of By-Law: July 9, 2007

I certify that this TAX REDUCTION AND EXEMPTION BY-LAW was adopted by Council and published as indicated above.


Rennie J. Bugley, Clerk

July 6, 2007
Date

*Effective Date of the By-Law unless otherwise specified in the text of the By-Law

Municipality of Cumberland By-Law 07-07

SCHEDULE A

<u>PROPERTY</u>	<u>OWNER</u>	<u>EXTENT OF APPLICATION OF EXEMPTION</u>
Account #889032 Community Hall Upper Linden	Upper Linden Community Hall Association	Whole
Account #4479807 Community Hall Northport	Northport Community Organization	Whole
Account #4716329 Community Hall Tidnish	Tidnish Crossroads Community Association	Whole
Account #7516215 Building & Land Tidnish	Tidnish Crossroads Community Association	Whole
Account #889156 Hall Wallace	Wallace Community Association	Whole
Account #889164 Hall Wallace Station	Wallace Station Community Association	Whole
Account #2999633 Hall & Lot Malagash Mines	Trustees of the Malagash Mine Community Club	Whole
Account # 5673119 Monument Lot North Wallace	North Cumberland Historical Society	Whole
Account #889113 Old School Streets Ridge	Streets Ridge Community Hall Association	Whole
Account #889628 Community Hall Wentworth	Wentworth Community Hall Association	Whole
Account #889725 Community Hall Collingwood	Collingwood Community Hall Association	Whole

Municipality of Cumberland By-Law 07-07

Account #889733 Community Hall (old school) Milvale	Trustees of the Millvale Community Hall	Whole
Account #3402916 Old School Westchester Station	Westchester Community Hall Association	Whole
Account #4864859 Recreation Centre Wentworth	Wentworth Recreation Hall Association	Whole
Account #889083 Community Hall (old school) Mt Pleasant	Mt Pleasant Community Hall Association	Whole
Account #3403092 Recreation Centre Springhill Jct	Springhill Junction Community Recreation Centre	Whole
Account #28851 Fossil Display & Information Centre Joggins	Municipality of Cumberland c/o Fossil & Display Centre	Whole
Account #889091 Hall Minudie	Minudie Community Hall Association	Whole
Account #2298198 Recreation Hall & Lot River Hebert	River Hebert Citizens Association	Whole
Account #2650991 Old School, Maccan	Maccan Community Centre Society	Whole
Account #100749 Hall & Lot Apple River	Apple River Community Association	Whole
Account #889202 Hall & Lot Spencer's Island	Spencer's Island Community Hall Association	Whole
Account #889229 Hall (old school) New Salem	New Salem Community Hall Association	Whole
Account #889237	Fraserville Community Hall	Whole

Municipality of Cumberland By-Law 07-07

Community Hall Fraserville	Association	
Account #889253 Community Hall Greenhill	Greenhill Community Hall Association	Whole
Account #1231456 Building & Lot Diligent River	Diligent River Recreation Committee	Whole
Account #5388082 Building & Land Advocate	Advocate District Development Association	Whole
Account #2582694 Hall Wallace	Wallace Masonic Lodge	Whole
Account #3075885 Masonic Lodge & Community Hall River Philip	River Phillip Masonic Lodge Hall and Community Hall Association	Whole
Account #687561 Building and Lands Smith Road	Springhill & District LA Animal Shelter Society Registered Charity	Whole
Account # 3187616 Recreation Park Meadow Park	Meadow Park Recreation Society	Whole
Account # 889016 Community Hall & Lot Fenwick	Fenwick Community Hall Association	Whole
Account #889652 Community Hall & Lot Brookdale	Brookdale Community Hall Association	Whole
Account #889024 Community Hall Lower Shinimicas	Sunrise Citizens Club of Northport	Whole
Account #73962 Lot & Building King St., Pugwash	Pugwash Ground Search & Rescue Inc.	Whole
Account #889121 Community Hall (Old School)	Conns Mills Community Hall Association	Whole

Municipality of Cumberland By-Law 07-07

Conn's Mills

Account #2582635 Hall & Land Water St., Pugwash	Silver Spray Rebecca Lodge No. 1	Whole
Account #2582686 Hall & Lot Victoria St., Pugwash	Masonic Lodge (Acadia #13)	Whole
Account #2999617 House, Buildings & Land Malagash Mines	Malagash Christian Fellowship Registered Charity	Whole
Account #4394526 Building Land Miller Road	Sport Pugwash	Whole
Account #4796543 Land Wallace	Wallace Recreation Committee	Whole
Account #889059 Lot Oxford Junction	Oxford Junction Community Hall Association	Whole
Account #889067 Community Hall Leicester	Leicester Community Hall Association	Whole
Account #889075 Lot Little River	Little River Community Hall Association	Whole
Account #2582589 Masonic Hall River Hebert	A F & A M Lodge No. 86	Whole
Account #2582643 IOOF Hall Main Street, Joggins	I.O.O.F. LODGE	Whole
Account #3210677 Medical Centre River Hebert	The Dr. D.M. Cochrane Memorial Medical Centre	Whole
Account #3263754 Museum Minudie	Minudie Tourist Association	Whole

Municipality of Cumberland By-Law 07-07

Account #3403068 Display Centre & Land River Hebert	Municipality of Cumberland Heritage Models Association	Whole
Account #3383121 Light House No. 186 Spencer's Island	Spencer's Island Community Association	Whole
Account #5377269 Building & Lot Port Greville	Greville Bay Shipbuilding Museum Society	Whole
Account # 4429516 Land Pugwash River	The Nature Conservancy of Canada Registered Charity	Whole
Account # 4436881 Land Pugwash River	The Nature Conservancy of Canada Registered Charity	Whole
Account # 4210824 Land Crowley Road	The Nature Conservancy of Canada Registered Charity	Whole
Account # 7459025 Land Spencer's Island	The Nature Conservancy of Canada Registered Charity	Whole

Municipality of Cumberland By-Law 07-07

SCHEDULE B

<u>PROPERTY</u>	<u>OWNER</u>	<u>EXTENT OF APPLICATION OF REDUCTION</u>
Account #9361944 Building & Land Sutherland's Lake	Bragg Lumber Company Ltd. c/o Sutherland's Lake Trail Groomers Association (leased)	Whole
Account #2152592 Building & Lot Southampton	Irving Oil Ltd. c/o Glooscap Trail Snowmobile Club (Leased)	Whole