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**Municipality of Cumberland Policy 19-03**

**Tax Reduction and Exemption Policy  
Amended May 2024**

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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, **2024**.
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 and **community area rates** in **Springhill and Parrsboro** only; shall not apply to any fire, sewer, or streetlight, 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 All previous Tax Reduction and Exemption Policies for the Municipality are hereby repealed.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): November 15, 2023

Date of Passage of Current Policy: November 22, 2023

Date of Notice to Council of Intent to Consider Amendment: April 17, 2024

Date of Passage of Amended Policy: May 8, 2024

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

CAO

Date

**Tax Reduction and Exemption Policy 19-03 (Amended May 2024)**  
**SCHEDULE A**

| PROPERTY   | #  | OWNER  | EXTENT OF EXEMPTION |
|--|----|--|---------------------|
| Account #889032<br>Upper Linden Community Hall               | 1  | Upper Linden Community Hall<br>Association         | Whole               |
| Account #4479807<br>Northport Community Hall                 | 2  | Northport Community Organization                   | Whole               |
| Account #4716329<br>Tidnish Community Hall                   | 3  | Tidnish Crossroads Community<br>Association        | Whole               |
| Account #7516215<br>Building & Land Tidnish                  | 4  | Tidnish Crossroads Community<br>Association        | Whole               |
| Account #889156<br>Hall, Wallace                             | 5  | Wallace Community Association                      | Whole               |
| Account #889164<br>Hall, Wallace Station                     | 6  | Wallace Station Community<br>Association           | Whole               |
| Account #2999633<br>Hall & Lot, Malagash Mines               | 7  | Trustees of the Malagash Mine<br>Community Club    | Whole               |
| Account# 5673119<br>Monument Lot, North Wallace              | 8  | North Cumberland Historical Society                | Whole               |
| Account #889113<br>Old School, Streets Ridge                 | 9  | Streets Ridge Community Hall<br>Association        | Whole               |
| Account #889628<br>Community Hall, Wentworth                 | 10 | Wentworth Community Hall<br>Association            | Whole               |
| Account #04968808<br>Land, Malagash Mine                     | 11 | Trustees of the Malagash Mine<br>Community Club    | Whole               |
| Account #3402916<br>Old School, Westchester Station          | 12 | Westchester Community Hall<br>Association          | Whole               |
| Account #4864859<br>Recreation Centre, Wentworth             | 13 | Wentworth Recreation Hall<br>Association           | Whole               |
| Account #3403092<br>Recreation Centre<br>Springhill Junction | 14 | Springhill Junction Community<br>Recreation Centre | Whole               |

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| <b>PROPERTY</b>   | <b>#</b> | <b>OWNER</b>   | <b>EXTENT OF EXEMPTION</b> |
|---|----------|--|----------------------------|
| Account #28851<br>Fossil Display &<br>Information Centre, Joggins   | 15       | Municipality of Cumberland<br>c/o Fossil & Display Centre                | Whole                      |
| Account #889091<br>Hall, Minudie                                    | 16       | Minudie Community Hall<br>Association                                    | Whole                      |
| Account #2298198<br>Recreation Hall & Lot<br>River Hebert           | 17       | River Hebert Citizens Association  | Whole                      |
| Account #2650991<br>Old School, Maccan                              | 18       | Maccan Community Centre Society  | Whole                      |
| Account #100749<br>Hall & Lot, Apple River                          | 19       | Apple River Community Association  | Whole                      |
| Account #889202<br>Hall & Lot, Spencer's Island                     | 20       | Spencer's Island Community Hall<br>Association                           | Whole                      |
| Account #889237<br>Community Hall, Fraserville                      | 21       | Fraserville Community Hall<br>Association                                | Whole                      |
| Account #889253<br>Community Hall, Greenhill                        | 22       | Greenhill Community Hall<br>Association                                  | Whole                      |
| Account #1231456<br>Building & Lot, Diligent River                  | 23       | Diligent River Recreation Committee                                      | Whole                      |
| Account #5388082<br>Building & Land, Advocate                       | 24       | Advocate District Development<br>Association                             | Whole                      |
| Account #2582694<br>Hall, Wallace                                   | 25       | Wallace Masonic Lodge  | Whole                      |
| Account #3075885<br>Masonic Lodge & Community<br>Hall, River Philip | 26       | River Phillip Masonic Lodge Hall and<br>Community Hall Association       | Whole                      |
| Account #687561<br>Building and Lands<br>Smith Road                 | 27       | Springhill & District<br>LA Animal Shelter Society<br>Registered Charity | Whole                      |
| Account #3187616<br>Recreation Park<br>Meadow Park                  | 28       | Meadow Park Recreation Society   | Whole                      |

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**SCHEDULE A**

| <b>PROPERTY</b>  | <b>#</b> | <b>OWNER</b>  | <b>EXTENT OF EXEMPTION</b> |
|--|----------|---|----------------------------|
| Account #889016<br>Community Hall & Lot, Fenwick               | 29       | Fenwick Community Hall Association                  | Whole                      |
| Account #889652<br>Community Hall & Lot,<br>Brookdale          | 30       | Brookdale Community Hall<br>Association             | Whole                      |
| Account #73962<br>Lot & Building<br>King St., Pugwash          | 31       | Pugwash Ground Search<br>& Rescue Inc.              | Whole                      |
| Account #889121<br>Community Hall (Old School)<br>Conn's Mills | 32       | Conns Mills Community Hall<br>Association           | Whole                      |
| Account #2582635<br>Hall & Land<br>Water Street, Pugwash       | 33       | Silver Spray Rebecca Lodge No. 1                    | Whole                      |
| Account #2999617<br>House, Buildings & Land<br>Malagash Mines  | 34       | Malagash Christian Fellowship<br>Registered Charity | Whole                      |
| Account #4394526<br>Building/Land, Miller Road                 | 35       | Sport Pugwash                                       | Whole                      |
| Account #4796543<br>Land, Wallace                              | 36       | Wallace Recreation Committee                        | Whole                      |
| Account #889059<br>Lot, Oxford Junction                        | 37       | Oxford Junction Community Hall<br>Association       | Whole                      |
| Account #2582589<br>Masonic Hall River Hebert                  | 38       | A F & A M lodge No. 86                              | Whole                      |
| Account #3210677<br>Medical Centre, River Hebert               | 39       | The Dr. D.M. Cochrane Memorial<br>Medical Centre    | Whole                      |
| Account #3263754<br>Museum, Minudie                            | 40       | Minudie Tourist Association                         | Whole                      |

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| PROPERTY  | #  | OWNER   | EXTENT OF EXEMPTION |
|---|----|---|---------------------|
| Account #3403068<br>Display Centre & Land<br>River Hebert   | 41 | Municipality of Cumberland<br>Heritage Models Association | Whole               |
| Account #3383121<br>Light House No. 186<br>Spencer's Island | 42 | Spencer's Island Community<br>Association                 | Whole               |
| Account #5377269<br>Building & Lot, Port Greville           | 43 | Greville Bay Ship building Museum<br>Society              | Whole               |
| Account #03970949<br>Land                                   | 44 | Trustees of Masonic Lodge<br>c/o Bruce Stewart            | Whole               |
| Account #02647443<br>Land                                   | 45 | Pugwash Volunteer Fire Department                         | Whole               |
| Account #04864883<br>Land                                   | 46 | Wentworth Voluntary Fire Brigade                          | Whole               |
| Account #09687351<br>Land                                   | 47 | Wallace & Area Recreation<br>Committee                    | Whole               |
| Account #02613875<br>Building & Lot                         | 48 | Tidnish Crossroads Community<br>Association               | Whole               |
| Account #10007526<br>Land (Lot 2007-3) Pugwash              | 49 | Northumberland Community Curling<br>Club                  | Whole               |
| Account #02246309<br>Land                                   | 50 | Malagash Heritage Association                             | Whole               |
| Account #02698293<br>Land                                   | 51 | Malagash Heritage Association                             | Whole               |
| Account #05562066<br>Land                                   | 52 | Wallace Museum Society                                    | Whole               |
| Account #07515294<br>Land                                   | 53 | River Hebert Athletic Association                         | Whole               |
| Account #02010275<br>Land                                   | 54 | Southampton and Area Ball<br>Association                  | Whole               |

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| <b>PROPERTY</b>   | <b>#</b> | <b>OWNER</b>  | <b>EXTENT OF EXEMPTION</b> |
|---|----------|---|----------------------------|
| Account #04530357<br>Building & Land                                    | 55       | Between the Hearts<br>Renewal Centre  | Whole                      |
| Account #00209929<br>Pugwash  | 56       | Camp Pagweak  | Whole                      |
| Account #00487112   | 57       | River Hebert/Joggins and Area<br>Development Association                      | Whole                      |
| Account# 04839773.<br>Land  | 58       | Friends of the Pugwash Estuary<br>2169 Crowley Road                           | Whole                      |
| Account #10200067<br>Crowley Rd<br>Pugwash Junction, land               | 59       | Friends of the Pugwash Estuary  | Whole                      |
| Account #03403424<br>Campground, 95 Mills Road<br>Advocate Harbour      | 60       | Advocate District Development<br>Association                                  | Whole                      |
| Account #00889733<br>Land/Fellowship Hall,<br>625 Thompson Rd, Millvale | 61       | Community Hall of Trustees  | Whole                      |
| Account #07517688<br>Land, Hwy 366 Northport                            | 62       | Northport Harbour Authority   | Whole                      |
| Account #09213015<br>Land, Hwy 366 Northport                            | 63       | Northport Harbour Authority   | Whole                      |
| Account #10536766<br>Land/Lease, Northport                              | 64       | Northport Harbour Authority   | Whole                      |
| Account #09360565<br>Lease, 7765 Hwy 366<br>Parcel 96-1 Northport       | 65       | Northport Harbour Authority   | Whole                      |
| Account #04395786<br>Land/Museum<br>36 Main Street, Springhill          | 66       | Anne Murray Centre Society  | Whole                      |
| Account #10873150<br>Visitor Center<br>1115 West Bay Road               | 67       | Fundy Ocean Research Center for<br>Energy Limited (FORCE)<br>c/o Arlene Smith | Whole                      |

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| PROPERTY  | #  | OWNER   | EXTENT OF EXEMPTION |
|---|----|---|---------------------|
| Account #1008692<br>Land  | 68 | Lions Club of Parrsboro                         | Whole               |
| Account #04683323<br>Land/ Arena<br>210 King St., Parrsboro                         | 69 | Lions Club of Parrsboro                         | Whole               |
| Account #10599202<br>Land<br>210 King St, Parrsboro                                 | 70 | Lions Club of Parrsboro                         | Whole               |
| Account #04283546<br>Theatre, 18 Main Street<br>Lot 02-XYZ, Parrsboro               | 71 | The Ships Company Theatre Society               | Whole               |
| Account #03382702<br>Lighthouse41 Lobster Cove Lane<br>Lot 1 Amherst Shore          | 72 | Coldspring Heritage Society                     | Whole               |
| Account #10678668<br>Land Educational<br>13371 Hwy4,<br>Wentworth Centre            | 73 | Wentworth Learning Centre<br>Cooperative Ltd.   | Whole               |
| Account #03668835<br>Land/ Fellowship Hall<br>Parrsboro Band Hall<br>44 King Street | 74 | Parrsboro Band Association                      | Whole               |
| Account #00640883<br>Lot 249A and Dwelling Hostel<br>245 Wentworth Station Road     | 75 | Canadian Youth Hostel Association               | Whole               |
| Account #03309363<br>Land/walking trail   | 76 | Greville Bay Citizens for<br>Health and Fitness | Whole               |
| Account #04634977<br>Land, Black River Road   | 77 | Oxford and Area Trails Association              | Whole               |
| Account #10743941<br>Land, Black River Road   | 78 | Oxford and Area Trails Association              | Whole               |

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|--|----|---|---------------------|
| Account #05644488<br>292 Eddy Road<br>Lot 15 Fort Lawrence       | 79 | Fundy Winds Association                         | Whole               |
| Account #3181596<br>87 Whitehall Road<br>Parrsboro               | 80 | Parrsboro Shore Historical Society              | Whole               |
| Account #10952611<br>Lot 21-1 Pugwash<br>Retail/Office           | 81 | North Cumberland Memorial<br>Hospital Auxiliary | Whole               |
| Account #00050997<br>10271 Durham Street<br>Pugwash              | 82 | Sunset Community Inc.                           | Whole               |
| Account #11015972<br>Lot 22-1 Tidnish                            | 83 | Tidnish Crossroads Community<br>Association     | Whole               |
| Account #11009107<br>210 King Street<br>Land and Fellowship Hall | 84 | Lions Club of Parrsboro                         | Whole               |
| Account #11009093<br>36 King Street, Land                        | 85 | Lions Club of Parrsboro                         | Whole               |
| Account #10598761<br>10883 Durham Street<br>Pugwash              | 86 | Sunset Residential & Rehab Services<br>Inc.     | Whole               |
| Account #04774485<br>10923 Durham Street<br>Pugwash              | 87 | Sunset Residential & Rehab Services<br>Inc.     | Whole               |
| Account #9360603<br>No 366 Hwy, Parcel W<br>Parcel W, Northport  | 88 | Harbour Authority of Northport                  | Whole               |
| Account #3467953<br>No 366 Hwy, Lot 2017-1<br>Northport          | 89 | Harbour Authority of Northport                  | Whole               |



**Tax Reduction and Exemption Policy 19-03 (Amended June 2023)**  
**SCHEDULE B**

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