



Tax Reduction and Exemption Policy 19-03

Amended January 2026

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, **2026**.
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. This Policy is in effect upon adoption and repeals all previous versions.

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 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

Date of Notice to Council of Intent to Consider Amendment: December 11, 2024

Date of Passage of Amended Policy: December 18, 2024

Date of Notice to Council of Intent to Consider Amendment: March 19, 2025

Date of Passage of Amended Policy: March 26, 2025

Date of Notice to Council of Intent to Consider Amendment: January 21, 2026

Date of Passage of Amended Policy: January 28, 2026

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

Deputy Clerk: *Amanda Kinnear*

Date: January 30, 2026

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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 #04968808 Land, Malagash Mine	11	Trustees of the Malagash Mine Community Club	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 #3403092 Recreation Centre Springhill Junction	14	Springhill Junction Community Recreation Centre	Whole

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

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

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

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

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

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PROPERTY	#	OWNER	EXTENT OF EXEMPTION
Account #05644488 292 Eddy Road Lot 15 Fort Lawrence	79	Fundy Winds Association	Whole
Account #3181596 87 Whitehall Road Parrsboro	80	Parrsboro Shore Historical Society	Whole
Account #10952611 Lot 21-1 Pugwash Retail/Office	81	North Cumberland Memorial Hospital Auxiliary	Whole
Account #00050997 10271 Durham Street Pugwash	82	Sunset Community Inc.	Whole
Account #11015972 Lot 22-1 Tidnish	83	Tidnish Crossroads Community Association	Whole
Account #11009107 210 King Street Land and Fellowship Hall	84	Lions Club of Parrsboro	Whole
Account #11009093 36 King Street, Land	85	Lions Club of Parrsboro	Whole
Account #10598761 10883 Durham Street Pugwash	86	Sunset Residential & Rehab Services Inc.	Whole
Account #04774485 10923 Durham Street Pugwash	87	Sunset Residential & Rehab Services Inc.	Whole
Account #9360603 No 366 Hwy, Parcel W Parcel W, Northport	88	Harbour Authority of Northport	Whole
Account #3467953 No 366 Hwy, Lot 2017-1 Northport	89	Harbour Authority of Northport	Whole
Account #3838439 2846 Crowley Rd Pugwash Land	90	The Sunset Community Inc.	Whole
Account #11044115 Sunset Crt South Pugwash Land	91	The Sunset Community Inc.	Whole
Account #3403173 104 Sunset Crt South Pugwash Land, Nursing Home	92	The Sunset Community Inc,	Whole

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PROPERTY	#	OWNER	EXTENT OF EXEMPTION
Account #87696 842 Tidnish Head Road Tidnish	93	Tidnish Crossroads Community Association	Whole
Account #4716558 13315 Highway 4 Wentworth	94	United Church of Canada	Whole

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SCHEDULE B

PROPERTY	#	OWNER	EXTENT OF REDUCTION
Account #9361944 Building & Land Sutherland's Lake	1	Bragg Lumber Company Ltd. c/o Sutherland's lake Trail Groomers Association (leased)	Partial
Account #00759147 Buildings & Land	2	Church of the Nazarene Big Lake Camp	Partial
Account #10345057 Land	3	Wentworth Ski Race Club	Partial
Account #01031074 Land	4	Cumberland Snowmobile Club	Partial
Account #03769437 Land/Fellowship Hall 8 Pioneer Street, Springhill	5	Pioneer Street Club	Partial
Account #02582678 Land Main Street, Springhill	6	Governing Council of the Salvation Army	Partial
Account #03042561 Land Industrial 3874 Hwy 302, Nappan	7	Cumberland Marksman Association	Partial