



Gunning and MacDonald Parcels Tax Exemption Policy
(Date: October 16, 2017)

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Short Title

The Gunning and MacDonald Parcels Tax Exemption Policy

Policy Objective

The purpose of this policy is to provide for Town payment of taxation for certain identified property owned by the Donald Wayne Gunning and Margaret Ann Gunning, and by Donald Wayne Gunning and John Roland MacDonald, pursuant to a contract of Lease dated August 15, 2017.

Policy Presentation

1.0 In This Policy:

- 1.1 “Fiscal Year” means the period between April 1 of one year and March 31 in the following year including the dates.
- 1.2 “Property” means the land and building of the owners situate within the Town of Pictou with Property Identification Description numbers 974550, 974543, 974642 and 974634.
- 1.3 “Owners” are Donald Wayne Gunning, Margaret Ann Gunning and John Roland MacDonald, as applicable.
- 1.4 “Taxation” has the same meaning as in the Municipal Government Act and to the extent permitted by law, includes all rates, charges or taxes of the Town of Pictou prescribed by statute as a lien on real property.

2.0 Authority

- 2.1 Provision 47 of the Municipal Government Act, “Resolutions, Policies, By-laws”.

3.0 Exemption

- 3.1 Pursuant to the Municipal Government Act and the Lease referenced herein, the Town shall pay the applicable taxes, rates and charges for the entire fiscal year.
- 3.2 Any change in use or occupancy of the Property shall trigger a review of this policy with the possible cessation of Town payment of applicable taxation for the portion of the fiscal year then unexpired.
- 3.3 Change of ownership of the Property shall automatically trigger a review of this policy with a possible cessation of Town payment of applicable taxation for the portion of the fiscal year then unexpired.
- 3.4 Notwithstanding any other provision of this policy, obligations to remedy unsightly or dangerous premises or any other infractions against a statute, regulation or by-law, and any charges imposed upon a property arising from enforcement of such provisions shall automatically trigger a review of this policy.

- 3.5 Notwithstanding any other provision of this policy, Town payment of the applicable taxation on the Property shall be reviewed every three years provided no change in the Town taxation structure; in the event of a change in the Town taxation structure, the policy shall be reviewed.
- 3.6 Notwithstanding any other provision of this policy, Town payment of the applicable taxation on the Property shall cease upon termination of the Lease dated August 25, 2017 between the respective owners and Town of Pictou in relation to the Property.
- 3.7 This policy shall apply to the April 1, 2017 to March 31, 2018 fiscal year and each year thereafter unless amended or repealed.

Clerk's Annotations

Clerk's Annotation for Official Policy Book

Date of Notice to Council Members
of Intent to Consider [7 days minimum]: October 2, 2017

Date of Passage of Policy: October 16, 2017

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

<u>Nicole MacDonald</u>	<u>November 26, 2021</u>
Nicole MacDonald	Date
Deputy Clerk	