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***Eastern Star Lodge Partial Tax Exemption***  
***(Date: August 28, 2017)***

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### ***Short Title***

Eastern Star Lodge Partial Tax Exemption Policy

### ***Policy Objective***

The purpose of this policy is to provide partial property taxation exemption for property owned Eastern Star Lodge.

### ***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 owner situated within the Town of Pictou with Property Identification Description number 01363093.
- 1.3 “Owner” is the Eastern Star Lodge.
- 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 71 of the *Municipal Government Act*, “Tax exemption policy for certain organizations”.

#### 3.0 Exemption

- 3.1 Pursuant to provision 71(2) of the Municipal Government Act, that the property have related taxation **reduced** from the commercial to residential tax rates for the entire fiscal year provided that the building or a portion thereof is not occupied for commercial purposes.
- 3.2 Any change in occupancy and the building, or a portion thereof equal to the square of footage occupied for a commercial purpose relative to the overall square footage of the building, will be subject to commercial rates for the portion of the fiscal year then unexpired.
- 3.3 That the property be subject to (**non-exempted**) the applicable sewer operating and sewer capital charges pursuant to the Town’s Public Sewers By-Law.
- 3.4 Notwithstanding the provisions detailed in provision 3.1 of this policy, the property shall be subject to (**non-exempted**) the applicable business improvement taxation as levied by the Town of Pictou for the entire fiscal year.

- 3.5 Pursuant to provision 71(5) of the Municipal Government Act, the property shall be subject to (**non-exempted**) the applicable Fire Protection (hydrant rental) related taxation and rates.
- 3.6 The property is not subject to the applicable Curbside Collection related taxation and rates, as this property is not residential and does not receive Town services in this regard.
- 3.7 Any change in use of the property, the exemption provided under provision 3.1, 3.2 and 3.3 of this policy, shall cease and the application of commercial taxation and other, rates and charges shall reapply for the portion of the fiscal year then unexpired.
- 3.8 Any change in occupancy of the property shall trigger a review of this policy with the possible cessation of exemption and reapplication of commercial taxation and other rates and charges for the portion of the fiscal year then unexpired.
- 3.9 Any occupancy of the property that is commercial in nature or is seen to materially impact (with materially to be defined by the Town of Pictou) or compete with commercial properties shall trigger a review of this policy with the possible cessation of exemption and reapplication of commercial taxation for the portion of the fiscal year then unexpired.
- 3.10 Change of ownership of the property shall automatically trigger a review of this policy with a possible cessation of exemption and reapplication of commercial taxation for the portion of the fiscal year then unexpired.
- 3.11 Notwithstanding any other provision of this policy, no exemption is conferred from 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 not be subject to a tax exemption pursuant to this policy.
- 3.12 This policy shall apply to the April 1, 2017 to March 31, 2018 fiscal year and each year thereafter unless amended or repealed.
- 3.13 Notwithstanding any other provision of this policy, the exemption of 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 exemption of the Property shall be reviewed.

*Clerk's Annotations*

Clerk's Annotation for Official Policy Book

Date of Notice to Council Members  
of Intent to Consider [7 days minimum]: July 31, 2017

Date of Passage of Current Policy: August 28, 2017

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

*Nicole MacDonald*

Nicole MacDonald  
Deputy Clerk

November 24, 2021

Date