



Town of Westville  
PO Box 923  
2042 Queen Street  
Westville NS  
BOK 2A0

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**POLICY TITLE:** COMMERCIAL DEVELOPMENT DISTRICT IMPROVEMENTS BY-LAW

**BY-LAW NUMBER:** 52

**VERSION NUMBER:** 1

**DATE ENACTED:** July 21, 2021

**EFFECTIVE DATE:** July 21, 2021

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**Short Title**

1. This by-law shall be known as By-Law Number 52 and may be cited as the "Commercial Development District Improvement By-Law".

**Definitions**

2. The defined terms in the Phased-In Assessment Agreement forming part of this By-Law apply herein, and any other capitalized words herein are defined in the Town of New Glasgow, Pictou, Stellarton, Trenton and Westville (Common) Land Use By-Law ("LUB"); additional terms as follows shall have the meanings set out below:
  - a. "Base Year Taxable Assessed value" means the Taxable Assessed Value for the taxation year in which a Phased-In Assessment Agreement is signed for the eligible Property to be developed and shall remain fixed for the duration of the term of the Development Support Program for the eligible Property;
  - b. "Commercial Development District (CDD)" means all properties located within the Town within the Highway Commercial and Downtown Business Zone, of the Town of Westville, serviced by water and sewer from the Town of Westville – depicted by the attached Schedule "A";
  - c. "Development" means investment that results in an increase in the productive use of a property within the CDD, and includes new building construction, or existing building expansion or renovation;
  - d. "Development Support Program (DSP)" means a program which provides assistance to eligible Property Owners by offering an annual partial rebate on taxes if the Owner has engaged in property development in the CDD.
  - e. "Owner" means the registered Owner of a property located within the CDD;
  - f. "Phased- In Assessment Agreement" means an agreement between an eligible Owner and the Town in the form attached hereto as Schedule "B".
  - g. "Rebate Eligible Assessment" means the amount calculated using the following formula:
$$\begin{array}{l} \text{Taxable Assessed Value} \\ \text{Subtract - } \underline{\text{Base Year Taxable Assessed Value}} \\ \text{Equals } \text{Rebate Eligible Assessment} \end{array}$$
  - h. "Taxable Assessed Value" means the Taxable Assessed Value as determined by the Property Valuation Services Corporation (PVSC) for each taxation year in which the Rebate Eligible Assessment applies, subject to any adjustments to taxes arising from

assessment through appeals or from changes to the Taxable Assessed Value made by PVSC through requests for reconsideration;

- i. "Threshold" means commercial properties qualifying under this by-law that have an annual increase in Rebate Eligible Assessment exceeding the Base Year Taxable Assessed Value by \$10,000; and
- j. "Town" means the Town of Westville

#### Application

- 3. This by-law is enacted pursuant to Section 71 C and 71 D of the Municipal Government Act, S.N.S 1998, c.18 (MGA). This by-law sets out a Development Support Program for Owners of Eligible Commercial Properties.
- 4. This by-law allows for the phasing-in over a maximum period of ten (10) years, of an increase to the Taxable assessed Value provided the "threshold" is met of certain commercial properties located in the CDD and further to provide a rebate as calculated under this by-law as a result of the phasing-in.
- 5. This by-law shall apply to a Property as defined in the Phased-In Assessment Agreement, which meets the definition of an Eligible Property as defined in subsection 71 c (1) of the MGA if that property is located within the Downtown Business and Highway Commercial zones as defined by the Towns of New Glasgow, Pictou, Stellarton, Trenton and Westville, Land Use By-Law and the Inter-Municipal Planning Strategy.
  - a. Notwithstanding the above section 71 c (4) MGA, for any lot in the CDD with frontage serviced by water and wastewater but that requires a force main or lift station to connect to the Town system, the Town shall not be responsible for installation or other costs for such force main or lift station.
- 6. This by-law is intended to add to, and not conflict with or subtract from, the provisions of valid Provincial and Federal legislation and shall be interpreted accordingly.

#### Development Support Program

- 7. The Development Support Program (DSP) purpose is to provide incentive to construct, expand and renovate commercial properties thereby stimulating the local economy.
- 8. The DSP may provide a participating Owner with a partial rebate on eligible Property Taxes paid by using all or a portion of the Rebate Eligible Assessment.

#### Development

- 9. Development of eligible properties must precede entry into the DSP.

#### Phased-In Assessment Agreement

- 10. A Phased-In Assessment Agreement (hereafter, "Agreement") between the eligible Property Owner and the Town must precede entry into the DSP, in the form attached hereto as Schedule "B".
- 11. An Agreement is intended to complement and provide specification for the subject Property. The eligible criteria for the DSP are governed by this by-law, which prevails over the Agreement or any other agreement or contract in the event of conflict.

#### Rebate Calculation

- 12. An annual Development Rebate amount shall be calculated each year by multiplying the following percentages against the Rebate Eligible Assessment:

Year	Rebate (as applied against the Rebate Eligible Assessment)
1	90%
2	80%
3	70%
4	60%
5	50%
6	50%
7	40%
8	30%
9	20%
10	10%

#### Rebate Application and Limits

13. Per section 71C MGA, the formula described in provision 13 of this by-law to calculate the annual Development Rebate cannot produce a rebate that exceeds 50 % (fifty percent) of the total increase in taxes that would have been payable during the same period in the absence of the application of the formula.
  - a. Rebates for Eligible Properties pursuant to the DSP are a commercial development incentive and accordingly, are limited to the general commercial levy and are not applicable to any other rates or fees including, without limitation, area rates, user fees, water or sewer rates and flat fees.

#### Adjustments

14. In the event of subsequent reductions in the total taxes payable in any year from assessment appeals, and where such tax changes occur after the Development Rebate amounts have been paid, future year rebate entitlements may be reduced accordingly. Any overpayment of rebate amounts arising from subsequent assessment or tax reductions will be deemed to be a debt owing to the Town in the same manner with the same effect as rates and taxes under the Assessment Act.
  - a. In the event the owner defaults on the agreement and is required to repay rebates paid, those rebate amounts will be deemed to be a debt owing to the Town in the same manner and with the same effect as rates and taxes under the Assessment Act and Municipal Government Act.

#### Duration

15. Development Rebates will become payable to the Owner only after eligible Property reassessment by PVSC to reflect the Development for which the rebate is applicable.
16. All rebates will cease upon building demolition during the program except in the case of expansions of and pursuant to a Phased In Assessment Agreement. Rebate amounts payable in the year of demolition will be adjusted pro rata to the date of demolition.

#### Staged Development

17. Staged Developments will be treated as separate properties for each separate Developments. The first DSP rebate will be based on the Rebate Eligible Assessment on the first portion of the Development. For each stage of development that results in further assessment increases, the Owner may apply for further rebates based on the additional Rebate Eligible Assessment, subject to the continued availability of the DSP and related entitlements and the continued eligibility of the subject Property.

**Condominiums**

- 18. If the eligible Property Development involved condominium construction, each condominium unit will be treated as a stand-alone Development and must satisfy all eligibility criteria of the DSP.

**Repeal**

- 19. In the event that this by-law, or any portion thereof, is repealed, any Applicant who has been accepted to participate in the DSP prior to the date of the repeal will benefit, as applicable, in accordance with this by-law notwithstanding such repeal.
- 20. In the event of a repeal in section 20, for Applicants who are accepted into the DSP as of the repeal date, this by-law will continue in force and effect only to the extent of providing for the continuation of the DSP to the expiry of the ten-year maximum term or earlier discontinuation of the Applicant’s participation.

**Other Conditions**

- 21. An application to the DSP must precede issuance of the first building permit for eligible Property Development.
- 22. All proposed Development must be in compliance with all Federal, Provincial and Municipal Legislation and policies as applicable, and all improvements are subject to regulatory approvals, permits and zoning requirements as applicable.
- 23. The DSP Applicant must be the eligible Owner.
- 24. The eligible Property Owner must not be in arrears of Property Taxes or any other fees and/or charges required by the Town on the date of execution of the Agreement.

**Payment**

- 25. Rebates may be provided once annually, in the last quarter, provided that:
  - a. There are no outstanding taxes, water rates, or any other sums owed to the Town against the Property;
  - b. There are no outstanding work orders or requests to comply or other orders from any Municipal or Provincial entity; and
  - c. All other eligibility criteria and conditions are met.
- 26. Development Rebates will not be applied as tax credits against Property Tax Accounts.
- 27. In case of an assessment appeal, the Town reserve the right to withhold any further Development Rebates pending final disposition of the appeal.

**Requirement to Review By-Law**

- 28. This by-law shall be reviewed by the Town within four years of its coming into force and every four years thereafter in accordance with section 71 E of the Municipal Government Act.

**VERSION LOG**

Version Number	Amendment Description	Approved By	Approval Date
1		Council	January 25, 2021

**ANNOTATION FOR OFFICIAL BY-LAW BOOK**

DATE OF FIRST READING: DECEMBER 9, 2020

DATE OF ADVERTISEMENT OF NOTICE OF INTENT TO CONSIDER: JANUARY 6 & 13, 2021

DATE OF SECOND READING: JANUARY 25, 2021

DATE OF ADVERTISEMENT OF PASSAGE OF BY-LAW: FEBRUARY 10, 2021

DATE OF MAILING CERTIFIED COPY OF BY-LAW TO MINISTER: FEBRUARY 22, 2021

NOTICE OF EFFECTIVE DATE: July 21, 2021

This is to certify that the foregoing is a true and accurate copy of the Town of Westville's Commercial Development Improvement District By-Law, which was adopted by Council at its duly convened meeting held 25<sup>th</sup> day of January 2021.



\_\_\_\_\_  
Lennie White  
Mayor  
Town of Westville



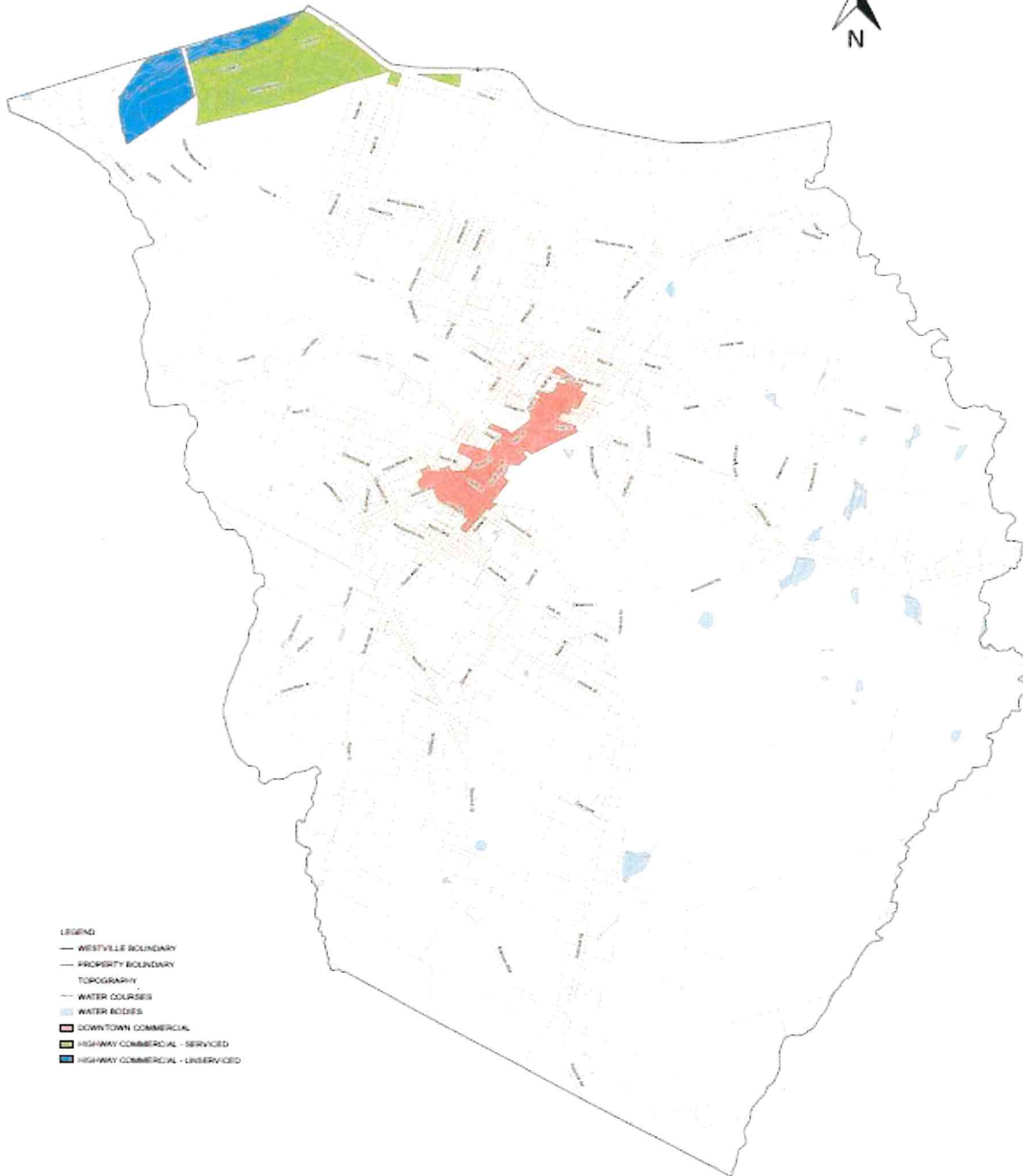
\_\_\_\_\_  
Linda N. S. Brown  
Chief Administrative Officer  
Town of Westville

Schedule A

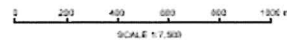
Commercial Development District (CDD) Map



Town of Westville  
Commercial Development  
District Improvements By-Law



- LEGEND
- WESTVILLE BOUNDARY
  - PROPERTY BOUNDARY
  - TOPOGRAPHY
  - WATER COURSES
  - WATER BODIES
  - DOWNTOWN COMMERCIAL
  - HIGHWAY COMMERCIAL - SERVICED
  - HIGHWAY COMMERCIAL - UNSERVICED



Schedule B

Phased – In Assessment Agreement

Town of Westville

Phased-In Commercial Assessment Agreement

THIS AGREEMENT made as of the \_\_\_\_\_ day of \_\_\_\_\_, 20

BETWEEN: ABC COMPANY

(the "Applicant")

- and -

TOWN OF WESTVILLE

(the "Town")

**WHEREAS** the Town adopted a "Commercial Development District Improvement By-Law" (By-Law), a partial rebate program consisting of annual rebates to participating Owners who undertake development on eligible Property in the Commercial Development District (CDD);

**AND WHEREAS** the Applicant is the registered Owner, or the person having the Owner's authorization, of an eligible Property located within the CDD and has applied to the Town for participation in the Development Support Program for the Property described below in section 1 and in Schedule "A" of this Agreement (the "Property");

**AND WHEREAS** a Phased-In Assessment Agreement between the Applicant and the Town must precede entry into the DSP;

**NOW THEREFORE THIS AGREEMENT WITNESSETH THAT** in consideration of the premises, covenants and agreements hereafter contained the parties hereto agree as follows:

1. PROPERTY INFORMATION:

Applicant:

Name of registered Property Owner:

Address of Property:

Property Identification Number(s):

Mailing Address of Owner:

Name of Agreement Recipient:

Mailing Address of Recipient:

The Legal Description of the Property as set out in Schedule "A" of this Agreement.

2. DEFINITIONS

Excepting other provision herein, the defined terms in this Agreement shall be the same as those set out in the By-Law, and Section 71 C of the Municipal Government Act, 1998, c. 18 (MGA).

The terms Actual Taxable Assessed Value, Base Year Taxable Assessed Value, Development Rebate Eligible Assessment are referenced in the By-Law.

The following terms shall have the meanings set out below:

- a. Agreement means this Phased-In Assessment Agreement which is entered into between the parties pursuant to sections 71 C and 71 D of the Municipal Government Act, and the Commercial Development District Improvement By-Law enacted by the Council of the Town of Westville and as amended from time to time.
- b. Applicant means the Owner of the Property, or a person having the Owner's express written authorization to apply for the Development Support Program;
- c. TC means the Town Council of the Town. The Town Council is the approving authority for purposes of this Agreement;
- d. CAO means the Chief Administrative Officer for the Town of Westville;
- e. Development Support Program (DSP) means the program established pursuant to the By-law for a maximum period of 10 years;
- f. Development Rebate means the rebate amount calculated annually as set out in section 13 of the By-Law;
- g. Eligible Costs means:
  - Construction/retrofit/expansion costs as shown by the main Building Permit for the development;
  - The cost of associated studies and surveys;
  - The cost of development of plans and specifications; and
  - The cost of implementation and administration of the project including staff and professional service costs for architectural, engineering, legal, financial and planning services.

Eligible costs do not include any costs or portion thereof covered by any form of financial assistance from a Provincial or Federal government or a board or agency of such government.

- h. Eligible Use means permitted commercial uses as set out in the Towns of New Glasgow, Pictou, Stellarton, Trenton and Westville Common Land Use By-Law;
- i. Owner means the registered Owner(s) of the Property at the date of execution of this Agreement;
- j. Property means the Property described in section 1 and Schedule "A" of this Agreement;
- k. Town Accountant means the Contract Accountant for the Town of Westville;
- l. Town Solicitor means the lawyer appointed by the Town for the purpose of recording this Agreement on the applicable parcel register in the Nova Scotia Land Registry.

3. PARTICIPATION IN DEVELOPMENT SUPPORT PROGRAM

The Applicant's participation in the DSP is conditional upon the Applicant's compliance with the following:

- a. the year-to-year objectives and participation requirements of this Agreement and the By-Law, attached as Schedule "C" to this Agreement;
- b. all applicable Provincial, Federal and Town legislation, requirements, policies and procedures;
- c. All provisions of this Agreement and all Building Permits and other applicable regulatory approvals; and
- d. the Property having undergone Development as defined in the By-Law

4. DEVELOPMENT REBATE FUNDING CALCULATION

- a. A Development Rebate is calculated by the Town's Contract Accountant as a percentage of the Rebate Eligible Assessment as shown in the sample attached hereto as Schedule "B" to this Agreement and as set out in the By-Law.
- b. Prior to the commencement of the DSP, the Town's Contract Accountant shall determine the Base Year Taxable Assessed Value used to calculate the Annual Rebate Eligible Tax Assessment and the corresponding annual Development Rebate payable for the Development. Following this determination, the calculation as set out in Schedule "B" will be amended annually to show the Actual Taxable Assessed Value, the Rebate Eligible Taxes, and the annual Development Rebate amount payable as determined by the Town's Contract Accountant.
- c. The Applicant shall have an opportunity to review the Town's Contract Accountant's calculation of the Base Year Taxable Assessed Value; however, the Town's Contract Accountant's determination as to the calculation of the Base Year Taxable Assessed Value, and the amount of the Development Rebate, shall be final.
- d. In calculating the annual Development Rebate payable, the Rebate Eligible Assessment shall be calculated from the first year that the subject Development Rebate is payable, or the first year that the Owner elects to make the Annual Taxable Assessed Value election in accordance with this Agreement and By-Law.
- e. The Development Rebate will be reduced by the Town's Contract Accountant for the year in which a Development Rebate is paid, to reflect the amount of any rebate(s) of municipal taxes paid to the Owner, including but not limited to rebates to reflect charitable status tax rebates related to the Development.
- f. Per section 71C(6) of the MGA, the formula described in provision 13 of the By-Law to calculate annual Development Rebate cannot produce a rebate that exceeds fifty percent of the total increase in taxes that would have been payable during the same

period in the absence of the application of the formula, in accordance with section 14 of the By-Law.

#### 5. REBATE ELIGIBLE ASSESSMENT

- a. Subject to sections 5.b and 5.c of this Agreement, the Base Year Taxable Assessed Value shall remain fixed for the duration of the DSP.
- b. The Rebate Eligible Assessment will be amended by the Town's Contract Accountant, as necessary, to reflect changes to the total Municipal Property Taxes payable in any year, as a result of successful assessment appeals, requests for reconsideration, equity changes, gross errors or other changes to Actual Taxable Assessed Value that have the effect of changing the amount used to calculate the Actual Taxable Assessed Value.
- c. Where the Rebate Eligible Assessment is amended in accordance with section 5.b, future Development Rebates shall be adjusted accordingly for the duration of the DSP period. Such adjustments may reflect any overpayment of Development Rebate arising from successful assessment appeals that occur subsequent to the commencement of Development Rebate payments. Any overpayment of rebate amounts arising from subsequent assessment or tax reductions will be deemed to be a debt owing to the Town in the same manner and with the same effect as rates and taxes under the Assessment Act.
- d. If at any time the Owner appeals any assessment relating to the Development that, in the opinion of the Town's CAO, may impact the calculation of the Rebate Eligible Assessment, the Town shall withhold any or all of the Development Rebate that would otherwise be paid for the Development, based on a reasonable estimate of the reduction in assessment being sought, pending final disposition of the appeal. If, as a result of the appeal adjudication, the Actual Taxable Assessed Value is reduced below the amount determined in calculating the Rebate Eligible Assessment, then the reduced Rebate Eligible Assessment shall be the basis for determining the Development Rebate payable under this Agreement.
- e. If at any point after the Development is complete, additional work is proposed on the Property that is not part of the original DSP application, but may serve to further increase the current year Taxable Assessed Value, such additional work shall not be included in the calculation of the Development Rebate in this Agreement, but may be the subject of a further DSP application, conditional upon the continued availability of the DSP and related entitlements and the continued eligibility of the subject Property.

#### 6. FUNDING PAYMENT

- a. Subject to Section 7 of this Agreement, Development Rebate payments to a maximum of ten (10) annual payments will commence the first taxation year in which the Rebate Eligible Assessment can be determined.
- b. Development Rebates will not be applied as tax credits against Property tax accounts.

#### 7. CONDITIONS OF PAYMENT

- a. The Town Council shall determine whether the Applicant has satisfied the participation requirements of this Agreement and the Schedules attached hereto.
- b. Development Rebates will become payable to the Applicant only after eligible Property reassessment by Property Valuation Services Corporation to reflect the Development for which the rebate is applicable.
- c. Rebates may be provided once annually, in the last quarter, provided that:
  - there are no outstanding taxes, water rates, or other sums owed to the Town against the Property;
  - there are no outstanding work orders, requests to comply or other orders from any municipal or provincial entity; and
  - all other eligibility criteria and conditions are met.

## 8. APPLICANT OBLIGATIONS

### Compliance with Rebate Application

- a. The Applicant shall undertake the Development in accordance with the DSP.

### Compliance with Legislation and Policies

- b. All proposed Development must be in compliance with all Federal, Provincial and Municipal legislation and policies as applicable, and all improvements are subject to regulatory approvals, permits and zoning requirements as applicable.

### Demolition/Conversion

- c. All rebates will cease upon building demolition during the program excepting expansions of an Eligible Use. Rebate amounts payable in the year of demolition will be adjusted pro rata to the date of demolition.

### Payment of Costs

- d. The Applicant shall bear all costs of Development and all regulatory approvals and permits including, without limitation, those pursuant to all Municipal Planning Strategy Amendments, Land Use By-law amendments, minor variances, site plan approval and building permits in accordance with all applicable legislation; and
- e. The Owner remains responsible for the costs of all Property taxes, water and any other charges that may be levied by the Town relating to the Property as and when they fall due.

### Development Permits

- f. Applications for DSP must precede the issuance of the first Building Permit for the Development.

## 9. ASSIGNMENT

- a. The Applicant covenants to the Town that if the Owner intends to sell, transfer or assign the Property or if for any reason the Property ceases to be registered in the Owner's name prior to the advance of all Development Rebate payments, the Applicant will immediately so notify the Town's CAO in writing.

- b. The payment of Development Rebates shall cease upon the sale, transfer or assignment of the Property, unless, prior to the completion of such sale, transfer or assignment, the Owner and the new Owner enter into an agreement with the Town, in form and content satisfactory to the Town's CAO and the Town's Solicitor, in which it is agreed that either:
  - the new Owner shall have the right to participate in the DSP;
  - or the Applicant shall continue to receive the Development Rebates;
- c. Development Rebates may be assigned by the Applicant subject to the express written authorization of the Town and subject to the continuance of the Applicant's obligations and responsibilities and the Town's rights under this Agreement,

## 10. TOWN RIGHTS

### No Representation

- a. Nothing in this Agreement shall be construed as a representation by the Town regarding compliance of the Property with any applicable legislation, regulations, policies, standards, permits, approvals or By-Laws,

### No Claim for Compensation or Reimbursement

- b. In the event that any of the conditions of this Agreement are not fulfilled and a Development Rebate is not advanced, or required to be repaid, or the Development Rebate payments cease or are delayed, the Applicant agrees that notwithstanding any costs or expenses incurred by the Applicant or Owner, there shall be no claim for compensation, reimbursement or damages of these costs and expenses against the Town and that the Town is not liable to the Applicant or Owner for losses, damages, interest, or claims which the Applicant or Owner may bear as a result of any lapse of time where the Town is exercising its rights herein to either delay a payment pending Applicant or Owner compliance with this Agreement or to terminate this Agreement.

## 11. DEFAULT AND REMEDIES

- a. Subject to section 11.c, on the occurrence of a Default under this Agreement, the Town shall be entitled to all available remedies to terminate or enforce this Agreement, including, without limitation:
  - i. immediate termination or delay of the release of a Development Rebate otherwise payable to the Applicant; and
  - ii. requirement of the Applicant or Owner to immediately repay to the Town all or a portion of any Development Rebates with interest at the established Town Rate.
- b. A default under this Agreement ("Default") shall be deemed to occur upon the failure of the Applicant or Owner to perform any of the obligations pursuant to this Agreement, including, without limitation:
  - i. failure by the Applicant or Owner to satisfy the minimum requirements as set out in this Agreement and the By-law;
  - ii. failure by the Applicant or Owner to pay and keep in good standing all real Property taxes, with respect to the Property and all other charges against the Property, including but not limited to development charges, special assessments, local improvement charges, sewer and water and utility rates;

- iii. assignment in bankruptcy or receivership of the Applicant or Owner or any default of the Applicant or Owner under any mortgage or other obligation, or if the Property or the interest of the Applicant or Owner in the Property is taken or sold by any creditors or under any writ of execution or other like process;
  - iv. failure by the Applicant or Owner to provide current contact information to the Town for a period of time exceeding one (1) year;
  - v. any representation or warranty made by the Applicant or Owner in this Agreement or in the DSP is incorrect in any material respect;
  - vi. and willful defaults by the Applicant or Owner in the payment of moneys to any contractor, supplier or creditor, who has undertaken the Development that is the subject of this Agreement.
- c. In the event of a Default, the Town shall provide written notice to the Applicant or Owner specifying its nature, after which the Applicant or Owner shall have sixty (60) days to remedy, or such time as otherwise agreed between the parties\* Failing remedy of the Default in accordance with this provision, the Town Council shall have the option to exercise the remedies under Subsection 11.a.
  - d. Where the Town requires repayment of rebate amounts pursuant to this Agreement, and the Applicant/Owner fails to repay the same, it shall be deemed a debt owing to the Town in the same manner and with the same effect as rates and taxes under the Assessment Act.

## 12. INDEMNITY

- a. The Applicant shall indemnify and save the Town and its elected officials, officers, employees and agents from and against all claims, actions, causes of action, interest, demands, costs, charges, damages, expenses and loss made by any person arising directly or indirectly:
  - i. in respect of any failure by the Applicant to fulfill its obligations under this Agreement; and
  - ii. in respect of any loss, damage or injury resulting from any act or omission of the Applicant or any person for whom the Applicant is in law responsible in connection with this Agreement, such indemnity which will survive the termination or expiry of this Agreement.

## 13. ADDITIONAL PROVISIONS

### Term

- a. This Agreement shall remain in effect from the date of its execution to such time that:
  - i. the Applicant terminates in writing its participation in the DSP;
  - ii. the Applicant Defaults; or
  - iii. the maximum 10-year period of DSP participation expires.

### Time of the Essence

- b. Time shall be of the essence in this Agreement.

### Extension of Time

- c. Any timelines provided for in this Agreement may be extended in the sole discretion of the Town Council, such extension which shall not be construed as a waiver with respect to any provision of this Agreement.

Registration

- d. This Agreement shall be recorded on the applicable parcel register(s) at the Nova Scotia Land Registry at the cost of the Applicant.

Schedules

- e. The following Schedules are attached to and form part of this Agreement:

Schedule "A" Legal Description of the Property  
Schedule "B" Development Rebate Calculation Formula and Example  
Schedule "C" By-Law  
Schedule "D" List of Development Plans  
Schedule "E" Development Support Program  
Schedule "F" Development Rebate Calculation

Survival of Covenants

- f. The parties agree to execute and deliver any further documents or assurances or to furnish any further information or perform any other act reasonably necessary to give full effect to the terms contained in the Agreement.

Notice

- g. Any notice required to be given by either party to the other shall be given in writing and delivered in person or by facsimile transmission to:

- i. Town:  
Town of Westville, Attention: CAO  
Westville Municipal Building  
2042 Queen Street  
PO Box 923  
Westville, Nova Scotia, BOK 2A0  
Fax: 902-396-3986

Applicant:

Owner (if not the Applicant) :

Notice shall be deemed to have been received on the day of personal delivery or facsimile transmission if such day is a business day and delivery is made prior to 4:00 p.m. and otherwise on the next business day. The parties agree to notify each other immediately, in writing, of any changes of address from those set out above.

Entire Agreement

- h. This Agreement and the Schedules attached to it constitute the entire Agreement between the parties and except for other provision herein there are no collateral agreements, representations or warranties, express or implied.

Applicable Law

- i. The law governing this Agreement and any action, matter or proceeding based upon or relating to this agreement shall be the law of the Province of Nova Scotia, including without limitation the MGA, and the Courts of Nova Scotia shall have exclusive jurisdiction over any action or proceeding based upon or relating to this Agreement. Nothing in this Agreement fetters the Town in exercising its statutory jurisdiction under the MGA or any federal or municipal legislation, such legislation which shall prevail in the event of a conflict with this Agreement.

#### Waiver and Consent

- j. No consent or waiver, express or implied, by either party or any amendment of this Agreement shall:
  - i. be valid unless in writing and stated to be a consent, waiver or amendment pursuant to this Agreement as applicable;
  - ii. or constitute a general waiver under this Agreement.

#### Headings

- k. The division of this Agreement into articles, sections, subsections and schedules and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement.

#### Extended Meanings

- l. Words expressed in the singular include the plural and vice versa and words in one gender include all genders,

#### Severability

- m. The parties covenant and agree that the invalidity or unenforceability of any provision of this Agreement will not affect the validity or enforceability of any other provision, and any invalid provision will be severable, or will be deemed to be severable.

#### Further Assurances

- n. The parties agree that they shall each execute, deliver or cause to be made, done, executed and delivered all such further acts, deeds, assurances and things as may be required or as the other party may reasonably request in order to give full effect to this Agreement.

#### Force Majeure

- o. If either party is prevented or delayed from performing any of the obligations on its part to be performed hereunder by reason of an Act of God, strike, labour dispute, lockout, threat of imminent strike, fire, flood, interruption or delay in transportation, war, act of terrorism, insurrection or mob violence, requirement or regulation of government or statute, unavoidable casualties, shortage of labour, equipment or material, plant breakdown or failure of operation, equipment or any disabling cause other than lack of funds, beyond the control of the parties which cannot be overcome by the means normally employed in performance, any such prevention or delay shall not be deemed a breach of this Agreement but performance of any of the said obligations or requirements shall be suspended during such period of disability and the period of all such delays resulting from any such causes shall be excluded in computing the time

within which anything required or permitted by either party to be done is to be done hereunder, and all such extensions shall be for the total period of all such delays.

Successors and Assigns

- p. The terms and provisions of this Agreement shall ensure to the benefit of and be binding upon the parties and their respective successors and permitted assigns.

IN WITNESS WHEREOF the parties have executed this Agreement by their duly authorize representatives on the date first above written.

Town of Westville

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Per:  
Mayor

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Per:  
Chief Administrative Officer

Applicant

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Per:  
I am an authorized signing officer.

Schedule A  
Legal Description of the Property

Schedule B  
Development Rebate Calculation Formula and Example

Sample Rebate Calculation													
Base Year Taxable Assessed Value:		2007		A		Taxable Amount on Rebate Eligible Assm't		F*G		F*C		F*D	
Year	PVSC Taxable Assessed Value	Rebate %	Tax Rates	Rebate Eligible Assm't	Eligible Rebate	Amount	Assm't	Eligible Rebate	Amount	Rebate	Amount	Eligible Rebate	Amount
<i>i</i>	B	C	D	E	F	G	H	I	J	K	L	M	
<i>i</i>	B	C	D	A-B	E*D	F*C	$\sum_{j=1}^i F_j$	$\sum_{j=1}^i G_j + L_{i-1}$	J	H*J	K-I	G+L	
1	2008	350,000	90%	0.0433	200,000	8,660	7,794	8,660	90.0%	7,794	7,794	7,794	
2	2009	350,000	80%	0.0433	200,000	8,660	6,928	17,320	85.0%	14,722	-	6,928	
3	2010	350,000	70%	0.0433	200,000	8,660	6,062	25,980	80.0%	20,784	-	6,062	
4	2011	325,000	60%	0.0433	175,000	7,578	4,547	33,558	75.0%	25,331	(162)	4,384	
5	2012	325,000	50%	0.0433	175,000	7,578	3,789	41,135	70.0%	28,957	(162)	3,626	
6	2013	325,000	50%	0.0433	175,000	7,578	3,789	48,713	66.7%	32,583	(108)	3,681	
7	2014	325,000	40%	0.0433	175,000	7,578	3,031	56,290	62.9%	35,506	(124)	2,907	
8	2015	325,000	30%	0.0433	175,000	7,578	2,273	63,868	58.8%	37,656	(133)	2,140	
9	2016	325,000	20%	0.0433	175,000	7,578	1,516	71,445	54.4%	39,038	(140)	1,376	
10	2017	325,000	10%	0.0433	175,000	7,578	758	79,023	50.0%	39,656	(144)	613	
Total						\$79,023						\$39,511	
71 C (6) of the MGA requires the total rebate to be less than or equal to 50% of the increase in taxes, in the absence of a tax rebate program, over the 10-year term.													
						\$39,511						50.0%	

Schedule C  
By-Law

Schedule D

List of Development Plans

Schedule E

Development Support Program

Schedule F  
Development Rebate Calculation

Address: \_\_\_\_\_ Property Identification No: \_\_\_\_\_

A. Pre-Development Base Year Taxable Assessed Value:

(1)

Base Year	Base Year Taxable Assessed Value
	\$ _____

B. Post- Development Actual Taxable Assessed Value:

(2)

(3)

Years	Rebate Year	Actual Taxable Assessed Value	Current Commercial Municipal Tax Rate
1		\$ _____	
2		\$ _____	
3		\$ _____	
4		\$ _____	
5		\$ _____	
6		\$ _____	
7		\$ _____	
8		\$ _____	
9		\$ _____	
10		\$ _____	

C. Development Rebates:

(4)

(5) = (2-1)

(6) = (5x3)

(7) = (6 x4)

(8)

Years	Rebate %	Rebate Eligible Assessment	Rebate Eligible Taxes	Rebate Amount	Cumulative % Payable
1	90%				
2	80%				
3	70%				
4	60%				
5	50%				
6	50%				
7	40%				
8	30%				
9	20%				
10	10%				
Totals (9) & (10)					
Re-Calculate		50%			
Taxable Allowable Rebate:					

Total Allowable Development Rebate over the program period cannot exceed 50%.

**WANTED**

**ANTIQUES:** Advertising items, jewellery, gold or silver, metal toys, paintings, old photographs, musical instruments, militaria, furniture, etc.  
**PRIMITIVES:** butter prints, carved walking sticks, wooden checkerboards, etc. John



*In Memoriam*

In loving memory of Jimmy George, 1947-2009

Twelve years ago on February 12 we said good-bye to an amazing husband, father, brother, uncle and grampie.

You were the drive,  
you kept us strong  
We shared a dream  
you sang along  
And now you're gone  
and we're still here

Next goal wins is all we hear.  
Lovingly remembered and missed everyday by Linda and family.



A description of the above properties may be viewed at the Town Hall, 2042 Queen Street, Westville between 9:00am – 4:30pm Mon-Fri

Tenders must be submitted in a sealed envelope to the undersigned and shall be clearly marked on the outside of the envelope **"PROPERTY TAX SALE BY TENDER"** with the address of the Tender indicated. Bidders must complete a separate tender form for each property they wish to bid on. Tender forms are available from the Town Office, 2042 Queen Street, Westville, NS, B0K 2A0 or email donna.chisholm@westville.ca

**Tenders will be accepted until March 1st, 2021, 11:00 am**  
**Successful bidder will be contacted by March 31st, 2021**

**Term:** Bidder must meet the minimum bid set per property which includes cost of Certificate of Sale and Tax Deed registration. The accepted tender price must be paid within three (3) business days after being notified of acceptance. The bidder must pay the accepted tender price within that time will result in the tender being awarded to the next highest bidder above minimum bid. Methods of payment: cash, certified cheque, money order, trust cheque for lawyer or debit.

The town of Westville reserves the right to reject any or all tenders, to not necessarily accept the highest bidder or any tender not deemed to be in its best interest. The Town also reserves the right to waive formally, informally or technically in any tender.

Take notice that Tax Sales (Tender) do not in all circumstances clear defects in title. A tax deed conveys only the interest of the assessed owner, whatever their interest may be. If you are intending to clear defects in the title of the property by way of Tax Sale (Tender) you are advised to obtain a legal opinion as to whether this can be done.

Town of Westville makes no representations or warranties to any purchaser regarding the fitness, geographical or environmental suitability of the land(s) offered for tax sale for any particular use and does not certify the legal title, legal

*Judrie*

In loving memory of our daughter-in-law Michelle who passed away February 15, 1994.

*In Memory*

**MacDONALD**

In Loving Memory of Tracey Marie who passed away on February 11, 1983

*May the winds of Heaven blow softly,  
And whisper in your ear,*



**TOWN OF WESTVILLE**  
**PUBLIC NOTICE**

**Notice** is hereby given that the Westville Town Council adopted the Commercial Development District Improvement By-Law during its public meeting held on January 25, 2021.

The purpose of the By-Law is to allow the Town of Westville to issue rebates to Commercial Business owners that construct new or improve their business after a contract has been signed with the Town of Westville for a period of not more than 10 years.

Details regarding the new By-Law may be read at the Westville Town Office, 2042 Queen Street, Westville between 8:30 am and 4:30 pm, Monday through Friday, excluding statutory holidays.

First Reading: December 9, 2020  
Second Reading: January 25, 2021

**Linda N. S. Brown**  
**Chief Administrative Officer**

# It takes guts to have good health

By W. Gifford-Jones, MD  
and Diana Gifford-Jones

For *The Advocate*

gain a pound, while others gain weight with a glance at the plate?

Your ability to maintain a healthy weight involves factors beyond diet and exercise. Some people's metabolism, or operating

Why is it that some people eat to their heart's content and never

## MEETINGS



The Annual General Meeting of the Caribou District Fire Department Society will be held **Tuesday, January 26th, 2021, at 7:00 PM** in the fire hall.

Open to residents of the fire coverage area.

Storm Date: February 2nd, 2021.

*Social Distancing and Masks will be required.*

## CARDS OF THANKS

### Thank you from the family of Russell Graham

Thank you to everyone who helped and supported us following the recent passing of our husband, father and grandfather, Russell Graham.

Thank you to the staff of 4th Floor and Palliative Care Unit, Aberdeen Hospital, for your compassionate care.

Thank you to Dr. Randy Burrill for your exceptional skill and kindness. Russell felt blessed to have you as his doctor throughout the many years that you were there for him.

Thank you also to oncologist Dr. Lori Wood for your expert care. Russell was pleased to be your star patient.

Thank you to Rev. Glen Matheson for guiding us through these difficult days. Russell would be humbled by your kind tribute.

The support from our community and friends was truly overwhelming and confirmed that Russell left a big impression on many people, leaving a "Russell sized" hole in all of us.

Joan, Jo-Ann, Scott, Jill, Jonathan and families.

189467

### Card of Thanks MacDonald

The family of the late Brian MacDonald would like to express a sincere thank you to everyone for your kindness and thoughtful gestures after his sudden passing.

To those who visited, called, brought food and flowers, made donations and kept us in your thoughts and prayers, we are so blessed to have you in our lives.

Special thanks to Glenn Livingston and McLaren Funeral Home, Rev. Shelly Chandler and the many Health Care Workers who supported Brian over the years.

world affect the microbiome and thus our performance.

It's a mistake, therefore, to think about weight gain and obesity in simple terms. Similarly, it's a mistake to equate poor mental health or neurological conditions like Alzheimer's or depression solely with problems located in the brain. The gut and the brain are intricately connected.

A growing body of research demonstrates that the gut micro-

## NOTICES

### Town of Westville

Public Notice: Proposal to adopt a Commercial Development District Improvement By-Law



Public Notice is hereby given that the Westville Town Council provided first reading to its proposed Commercial Development District Improvement By-Law, on December 9, 2020 and will consider second reading of the proposed by-law during its Regular Council Meeting on January 25, 2021 at 6:00 pm.

Specifically, the Commercial Development District Improvement by-law proposes to issue rebates to Commercial Business owners that construct new or improve their business after a contract has been signed with the Town of Westville for a period of not more than 10 years.

The proposed by-law falls under the authority of Section 71 C and 71 D of the Municipal Government Act.

Details regarding the proposed by-law may be examined at the Westville Administrative Office – Monday through Friday – between the hours of 9:00am and 4:30 pm – 2042 Queen Street, Westville, Nova Scotia. Or online anytime on the Town's website – Westville.ca

If you have any comments or concerns please submit them via writing to: Town of Westville, PO Box 923 Westville NS B0K 2A0 or deliver to the address above. Due to public health concerns, we ask that all correspondence be delivered by January 25, 2021 at 12:00 pm. If you wish to attend the meeting, you will need to pre-register by calling 902-396-1500.

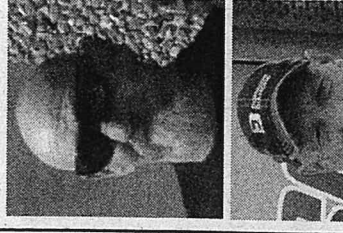
biota is a significant environmental factor contributing to obesity, diabetes, and metabolic syndrome. This is the basis for recommendations in favour of diets rich in fruit and fibre. Apples and other fruit contain prebiotics, compounds that support the growth and function of healthy bacteria in the gastrointestinal tract. These prebiotics can change the speed and efficiency of your digestive engine, in turn affecting the performance of other systems and organs.

These alterations in your gut microbiome are important because bacteria regulate how much fat you absorb, thereby affecting your weight and susceptibility to problems such as non-alcoholic fatty liver disease.

Changes in the environment, and thereby in the microbiome, may be an important part of the explanation for the obesity pandemic. Increased use of antimicrobial soaps and sanitizers are killing good and bad bacteria alike and we have become increasingly exposed to environmental pollutants.

Furthermore, studies show that

## OBITUARIES



**BATTIST, Brian E.** - Brian E. Battist, 58, of Scotch Hill passed away on December 25, 2020 in the Atlantic. Brian loved his life. He also enjoyed traveling and the work he did as a Truck Driver. He was loved by his wife, Debra; daughters, Sandra and many nieces and sisters. Cremation

**WANTED**

**ANTIQUES:** Advertising items, jewellery, gold or silver, metal toys, paintings, old photographs, musical instruments, militaria, furniture, etc. **PRIMITIVES:** butter prints, carved walking sticks, wooden checkerboards, etc. John Marshall Antiques 65 Provost St., NG, 902-755-4055, Email: johnmarshallantiques@gmail.com

**NOVENAS**

Thank you, St. Jude,  
for favours received.  
M.V.G.

189688

**BIRTHDAY**



So if you're driving by Three Brooks on Wednesday  
Give a hoot and a holler or just yell 'hey'!

**Happy 80th Birthday Ira  
on January 13, 2021  
love your family.  
We are so blessed to  
have you in our lives.**

**Town of Westville**

Public Notice: Proposal to adopt a Commercial  
Development District Improvement By-Law



Public Notice is hereby given that the Westville Town Council provided first reading to its proposed Commercial Development District Improvement By-Law, on December 9, 2020 and will consider second reading of the proposed by-law during its Regular Council Meeting on January 25, 2021 at 6:00 pm.

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If you have any comments or concerns please submit them via writing to: Town of Westville, PO Box 923 Westville NS B0K 2A0 or deliver to the address above. Due to public health concerns, we ask that all correspondence be delivered by January 25, 2021 at 12:00 pm. If you wish to attend the meeting, you will need to pre-register by calling 902-396-1500.

Linda Brown  
Chief Administrative Officer  
Town of Westville

**NOTICES**



**Town of Stellarton  
Municipal Grants  
Requests for Funding**

Municipal Grant Requests for the 2021/22 fiscal period are now being considered for the Town of Stellarton. Funding awarded under the Community Grants Policy is to provide an organized, responsible and responsive process for awarding of grants to organizations and causes.

Letters of request must be submitted no later than February 26th so that they can be assessed in preparation for the 2021/22 General Operating Budget. This process assists in ensuring that sufficient funds are budgeted for grant purposes. Consideration of funding requests received after

**Certificate of Approval**

**“Commercial Development District Improvement By-law”,  
Town of Westville**

This is to certify that, pursuant to Section 71D of the *Municipal Government Act*, the Commercial Development District Improvement By-law passed at a duly convened meeting of the Council of the Town of Westville on the 25th day of January, 2021 is hereby approved, and the said by-law has the force of law upon publication pursuant to subsection 169(1) of the *Municipal Government Act*.

DATED this 25th day of June, 2021.



Honourable Brendan Maguire  
Minister of Municipal Affairs

NOTICES

DON'S BARBER SHOP 59 Water St., Pictou. Will remain open during the construction on Water St. for regular business hours, Tuesday - Friday. Call 902-759-5793. Please call ahead for an appointment before you arrive.

WANTED

ANTIQUES: Advertising items, jewellery, gold or silver, metal toys, paintings, old photographs, musical instruments, militaria, furniture, etc. PRIMITIVES: butter prints, carved walking sticks, wooden checkerboards, etc. John Marshall Antiques 65 Provost St., N.S. 902-755-4055. Email: johnmarshallantiques@gmail.com

Stage at deCoste rocking again with East Coast performers

Hundreds of people have already enjoyed musical performances at the deCoste Performing Arts Centre over the last two weeks.

"We've been having such an awesome time being back again having live shows and seeing our patrons smiling faces," stated the centre's marketing manager Jennifer MacLennan.

For the most week, the centre has a busy line up of music from an array of East Coast musicians and performers.

Former Pictonian Gordie MacKeeman and his musical buddies, The Rhythm Boys, will get audience members "into that toe tappin' and hand clappin' spirit," MacLennan said, referring to the July 21 performance.

"They'll be followed by an outside after show under the tents on the deck (weather permitting) featuring Pictou County's own Kitchen Criminals who were a huge hit here the previous weekend at the Lobster Carnival."

MacKeeman is an ace fiddle player nicknamed "crazy logs" for his frenetic loose-limbed step dancing.

The Kitchen Criminals are a four-piece Celtic Rock band



Gordie MacKeeman and His Rhythm Boys are just one of a handful of performances this week at the deCoste Performing Arts Centre.

based in Pictou County. After four years of performing together, they released Down the Hatch, their first album of original tunes right before COVID hit. The 10 track album ranges from high energy drinking anthems to love ballads. Many of their songs feature toe-tapping fiddle riffs and a sing-along chorus.

On Friday, the facility is celebrating the start of the week-end with a performance by Tara MacLellan, with her show "Atlantic Blue - A Tribute to East Coast Songwriters." The deCoste saw two sold out shows of Atlantic Blue last summer.

Atlantic Blue celebrates the lives and songs of Ron Hynes, Gene MacLellan, Hank Snow, Stan Rogers, Stompin' Tom, Rita MacNeil, The Rankin Family, Lennie Gallant, Gordie Sampson, Sarah McLachlan, and Shaye.

"This was one of my favourite shows that we had here last summer," said MacLellan. "It's a great opportunity for anyone who missed it last year to see it."

Saturday night the deCoste has a special event planned, especially for those Stanfest fans in particular. There will be a performance by Cape Breton's

own COG, along with a few surprises to celebrate the launch of the book 25 Years of Stanfest - The Power of Music compiled of stories and images celebrating the festival.

"The deCoste is still only able to host shows with 100 people in attendance due to space requirements for social distancing.

For those unable to make it for the live shows, it is possible to purchase a ticket to the livestream shows of Atlantic Blue and Stanfest COG.

MacLellan says tickets are still available for the upcoming performances, with more information available online at decostecentre.ca.

"There is nothing quite as powerful as music to lift our spirits and take us to another place and time. This week's line up is definitely one that should not be missed."

TOWN OF WESTVILLE Commercial Development District Improvement By-Law Public Notice

Notice is hereby given that the by-law adopted by the Town of Westville on January 25, 2021, titled Commercial Development District Improvement By-Law has been granted Ministerial Approval on June 25, 2021, causing the by-law to come into effect.

The purpose of this by-law is to allow the Town of Westville to issue rebates to Commercial Business owners that construct or improve their properties after the contracted terms have been met. The contract period can be for no more than 10 years.

Details regarding the new by-law may be read at the Westville Town Office, or their website at www.westville.ca

EMPLOYMENT

Workattims.com Tim Hortons. JOIN OUR TEAM TODAY Full-Time & Part-Time Flexible hours Advancement opportunities Benefits plan. Tim Hortons is looking for responsible, reliable, energetic and friendly people to join our team at our Pictou Rotary Location!

In Memoriam In Loving Memory of a dear Sister and Aunt Mrs. Hazel Sample who passed away July 23, 1971. Sweet memories will linger forever. Time cannot change them, if I could I wish that I may come and visit. Our loving remembrance of you. Loved and sadly missed by Sister Marion & Bob and Family Miramichi, NB 18x19

In Loving Memory Connie E. Archer who passed away July 19, 2018. The heavenly gates stood open. That long and painful day. Farewell was let us wake as you slowly slipped away. Bewildered memories of you. Sprayed with a million tears. How we wish God had spared you for just a few more years. Thank you for the love you gave us. We only pray that when you hit You know how much we cared. Loved and Missed by Best Friends, Bette Dooce, Mary Robertson, David Corbin and many more 18x19

In Memory Juliette MacIsaac In loving memory of our Wife, Mother and Grandmother who passed away on June 29, 2018. Reminds us of the times of joy that we shared together. Loved and remembered by all eternally. Forever missing you, Paul and Colin Robert, Steve & Colleen, Bruce, Diane & Marlene 18x19

Funeral Announcement Graham Carson The funeral of the late Graham Carson of Munro Avenue Est. will be held 11 a.m., Friday, July 30 from St. Paul United Church, Westville with the Rev. Mary Taylor officiating. To read his full obituary, please visit: www.angel funeralhome.ca

Funeral Announcement Mildred Braek The funeral of the late Mildred Braek of Westville will be held at 11 a.m., Friday, July 30 from St. Paul United Church, Westville with the Rev. Mary Taylor officiating. To read her full obituary, please visit: www.angel funeralhome.ca

Funeral Announcement Fraser, James "Grant" - James "Grant" Fraser, BA - September 21, 1954 - July 13, 2021 died suddenly at his home in Dartmouth, N.S. Grant lived in St. Paul's as a small boy but was later raised in Eureka, Pictou County, Nova Scotia. He moved to Fredericton where at the University of New Brunswick he received his Bachelor of Arts Degree (Industrial Sociology). He later studied at NSCC Alerley Campus in Dartmouth where he received a Diploma in Business Hospitality receiving the Governor General Academic Medal. Before his illness, he was employed as Manager, Night Auditor at the Westin Hotel in Halifax. His work found him living in various parts of Nova Scotia of which he loved touring with his canine friends. His passion for cars and driving became a treasured favorite for all his dogs which travelled many a mile with him. Grant was an avid reader and could engage in any topic of conversation. When he wasn't at kidney dialysis, three days a week, he enjoyed his down time with movie watching and being a movie buff. He would always quote a movie line. He enjoyed camping with his dogs, and enjoyed summer picnics, not to mention he was constantly cooking and baking and loved making Christmas cookies which he always passed out during the holidays to his Home Care and Elder Dog family. He treasured his Elder Dog friends as they were a big part of his life during his illness. He was predeceased by his father Earl MacKay Fraser. He is survived by his mother Eliza Beth Fraser (New Glasgow); sisters Charlotte Fraser (Halifax) and Margie Taylor (New Glasgow); nephews Nathan (Bridgette) Taylor (Ontario), and Christian (Amanda) Taylor (Saskatchewan); grandnephews Gabe Taylor and Nash Taylor and granddaughters Mollie Taylor and a grandniece on the way; as well as uncles and several cousins. No visitation at the request of the deceased. A graveside burial will be held at the Bridgeville Cemetery at a later date. In lieu of flowers, donations in Grant's memory can be made to Elder Dog Canada (907 Felton South Road, RR#1 Rose Bay, NS B0T 2X0) or QEH Dialysis Unit, www.angusfrontrhomes.com 18x19

Stewart In Loving Memory of our Son and Brother Bruce August 8, 1962 - July 26, 1982. Tucked away inside our hearts are memories that we hold dear, of Love and Laughter. Smiles and Pride: they get stronger every year. We will always miss your thoughtful ways and the love you bestowed to all. Memory is a gift we share and a pleasure to recall. We love and miss you every day Bruce and your Dad and Karen are with you and we are left broken hearted. Preston - July 26, 1933 - April 1, 2021 Karen - May 5, 1959 - May 13, 2021 All our love from Mom (Lil), Duane and Rob 18x19

Card of Thanks O'BRIEN Harold O'Brien and family would like to thank the following for being there for Elaine in the last few months that she had with us. 18x19. Halifax Cancer Center (Dr. James Bentley & Nurses), Lillian Fraser Memorial Hospital (Dr. Westback, Dr. Rob Bush, & nurses), Colchester East Hants Health Center (ER nurses, especially Joyce), The Palliative Care Unit Nurses for being there for her last few hours of life. We would also like to thank Carelbers Funeral Home & Rev. Connie McNamara for the beautiful service. We would also like to thank everyone who sent cards and food to Dad and who stopped in for a visit with him. Very much appreciated. The family would really like to thank our cousin, Faith Slayter very much for always being there for mom and dad both. We love you, Fran. Harold & Family 18x19

Loss of a loved one The Advocate OBITUARIES OBITUARY RATES (b&w only - HST extra) 150 words ..... \$25 Every word over 150 ..... 11¢ extra Add 1 column photo ..... \$20 Add 2 column photo ..... \$35 Add to website ..... \$15 Website Death and Funeral Announcements ..... \$20 TO PLACE YOUR OBITUARY IN THE ADVOCATE CONTACT MYRA TODAY 902-485-8014, ext. 1101 myromackay-wilson@pictouadvocate.com Website Death and Funeral Announcements DOE, John July 2, 2021 The death of John Doe of the Northumberland Veterans Unit in Pictou, Canada, of 223 Main Street, Pictou, occurred Monday, July 2 at the Pictou Hospital. His remains are resting at 1800 Fines of Hants, New Glasgow, with visitation 7:30 p.m., today, and 2-4 and 7-9 p.m., tomorrow. The funeral will be held Thursday, July 15 at 11 a.m. at First United Church, Pictou. Interment in Pictou Cemetery at 11 a.m. 18x19. Jane Smith - 77 1/2 Annapolis, passed away peacefully in Colchester East Hants Health Centre on Saturday, February 7, 2021. Born in 1943 Annapolis on May 6, 1937. Her son & daughter-in-law. 18x19. Jane Smith - 77 1/2 Annapolis, passed away peacefully in Colchester East Hants Health Centre on Saturday, February 7, 2021. Born in 1943 Annapolis on May 6, 1937. Her son & daughter-in-law. 18x19.

ARSENALT Est. 1936 MONUMENTS Call Robert Simpson for an Appointment - Brochure 902-755-1833 / 902-301-3502 Our new location 391 Stellarton Rd. (New Glasgow) www.arsenaltonuments.ca Manufacturing Plant Antigonish Nova Scotia