

Form 39.08

2014

Hfx. No. 431696

SUPREME COURT OF NOVA SCOTIA

Between:

MUNICIPALITY OF THE DISTRICT OF GUYSBOROUGH



APPLICANT

and

**THE HEIRS AT LAW OF JOSEPH FOGARTY, JAMES P. FOGARTY and
FRANK FOGARTY**

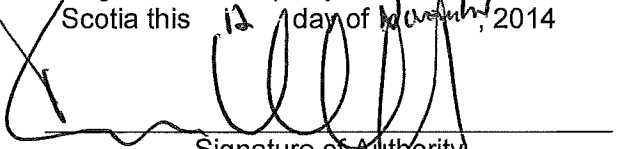
RESPONDENTS

Second Supplemental Affidavit of Barry Carroll

I **Barry Carroll** of the Municipal District of Guysborough, Province of Nova Scotia make oath and give evidence as follows:

1. I am the Chief Administrative Officer of the Municipality of the District of Guysborough ("MODG"), the Applicant in this matter.
2. I have personal knowledge of the evidence in his Affidavit except where otherwise stated to be based on information and belief.
3. I state, in this Affidavit, the source of any information that is not based on my own personal knowledge, and I state my belief in that source.
4. I make this Affidavit in support of the Applicants' motion for directions.
5. I have reviewed the assessment rolls for the Municipality of the District of Guysborough. A true copy of the assessment roll documentation regarding this property is attached hereto as Exhibit "A".
6. The rolls show taxes being paid by the Estate of Joseph Fogarty as follows:
 - (a) In 1966 taxes were paid by the Estate of Joseph Fogarty care of Vincent Fogarty, Dominion, Cape Breton for 100 acres of land in Black Point;
 - (b) The assessment roll for the year 2000 records taxes being paid for the Fogarty, Joseph Estate care of Vincent Fogarty of Dominion, Nova Scotia;
 - (c) The assessment roll for the year 2011 records that taxes were paid for the Fogarty, Joseph Estate care of Robert Fogarty in Dominion, Nova Scotia;

- (d) The assessment roll for the year 2007 records that taxes were paid for the Fogarty, Joseph Estate care of Robert Fogarty in Dominion, Nova Scotia;
- (e) The assessment roll for the year 2008 records that taxes were paid for the Fogarty, Joseph Estate by a mailing address on 9 Donovan Crescent in Dominion, Nova Scotia;
- (f) The assessment roll for the year 2010 records that taxes were paid on behalf of the Fogarty, Joseph Estate by James P. Fogarty.

Guybrush
Sworn to/Affirmed before me at Halifax
Regional Municipality, Province of Nova
Scotia this 12 day of November, 2014
Guybrush

Signature of Authority
Print Name: R. Bruce MacKeen
Official Capacity: A Barrister of the
Supreme Court of Nova Scotia

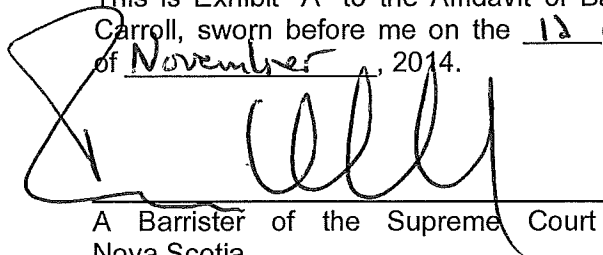

Barry Carroll

R. BRUCE MacKEEN
A Barrister of the Supreme
Court of Nova Scotia

2014

Hfx. No. 431696

This is Exhibit "A" to the Affidavit of Barry
Carroll, sworn before me on the 12 day
of November, 2014.

A handwritten signature in black ink, appearing to read 'R. Bruce MacKeen', written over a horizontal line.

A Barrister of the Supreme Court of
Nova Scotia

R. BRUCE MacKEEN
A Barrister of the Supreme
Court of Nova Scotia

Survey Roll (Section 25-1)
Act No. 1954

MUNICIPALITY OF THE DISTRICT OF GUYSBOROUGH

District of Hazel Hill #22

Tax Rate

Sheet No.

Name	Address	Age	Dog	Liable P. T.	Assessment				TOTAL	Prop. Tax	Poll Tax	Dog Tax	Area Tax	TOTAL	Concise Description
					Real	Exempt	Personal	Exempt							
CONSTRUCTION CO, LTD., R.R. 2 Sackville,															
	Miller Co., N.S.														
Machinery & Equipment:															
	Denver-Air-Trac Model #1600-Serial #3750							3,500						166.55	
	W-Rota Screw-AIR COMPRESSOR Company #282 Permit # T-19-55 (1965)							1,500						71.25	
	AIR Compressor-Rotaair 15-Company #289 Permit # T-19-10 (1965)							1,500						71.25	
	Mixer 1/2 yd.							300						14.65	
	Scale-Binn Scale							500						23.75	
	Generator Permit # T-29-69 (1965)							250						11.87	
	Welder Company #230 Permit # T-33-22 (1965)							500						23.75	
	Front End Loader A Pack-Hoe Serial #943-Company #865-Permit #OT-34-38							1,000							
	Pyrus Eric-Model 12-B-Company #510 (With Pack-Hoe Attachment)							600						28.75	-710.15
	Tractor Serial #702498-Company #176-Permit #OT-305(1965)							6,500							
	Tractor(Hydrolic) Company #202 (Hyater binch) Permit #GT-25-14							6,500							
														28.95	
*Note: The word "Permit" as used in the list of Machinery & Equipment set forth above means a permit issued by the Registrar of Motor Vehicles for Nova Scotia-1965															
SEVALE															
	Joseph Vincent Estate							375						17.41	- 17.41 ✓ Land Bk. 19 Pg. 285 Year 1912
	Bill John														
	John and Helen														land
	Melrose Hains							600						28.50	- 28.50 ✓ land
	Ann Susan J.							200						9.50	- 9.50 ✓
	Walter, CHARLES							100						4.75	- 4.75 ✓ James E. Wheaton, 1965
	John Young							200	50					11.87	- 11.87 ✓
	Walter MURKOE													15.25	- 15.25 ✓
	Col. SERRIFES								100					4.75	- 4.75 ✓ Re. Mrs. Wm. Beach

Denver-Air-Trac Model #1600-Serial #3750				3,500		166.65		
Rotex Sorex-AIR COMPRESSOR Company #202 Permit # T-19-55 (1965)				1,500		71.65		
AIR Compressor-Rotair 15-Company #239 Permit # T-19-10 (1965)				1,500		71.65		
Mixer 1/2 yd.				500		14.25		
Snaley-Rinn Potosi				500		23.75		
Generator Permit # T-22-52 (1965)				250		11.87		
Welder Company #230 Permit # T-22-22 (1965)				500		23.75		
Front End Loader & Tank-Hoe Serial #943-Company #565-Permit #OT-24-59				1000	✓			
Byorus Erie-Model 23-B-Company #510 (With Back-Hoe Attachment)				6,500	✓	6900		-110.12
Tractor Serial #702488-Company #176-Permit #OT-1505(1965)				6,500	✓	224.46		
Tractor(Hydraulic) Company #202 (Hyater Winch) Permit #OT-22-14				6,500	✓			
						28950		
Note: The word "Permit" as used in the list of Machinery & Equipment set forth shows means a permit issued by the Registrar of Motor Vehicles for Nova Scotia-1965								
INTERVALE								
Joseph Vincent Estate			375		375	17.81		-17.81 ✓ Land Bk. 19 Pg. 285 Year 1912
John & Ruth								Land
William Hains			600		600	9.50		-9.50 ✓ Land
Samuel J. Hains			200		200	9.50		-9.50 ✓
Charles Healand			100		100	4.75		-4.75 ✓ James E. Wheaton, Hasted
John Young			200	50	250	11.87	1811	-11.87 ✓
Wald MURKIE							1528	15.28 ✓
W. H. SERRILE				100		4.75	475	-4.75 ✓ Re. Mrs. Wm. Bond
James Massey			200		200	4.50		-4.50 ✓
William Arnold J.			150		150	7.12		-7.12 ✓
Lloyd			650		650	30.87		-30.87 ✓ Land
Joseph Estate			200		200	9.50		-9.50 ✓ 100 A. Land Black Pine
Lawrence Estate			200		200	9.50		-9.50 ✓ 100 A " " "
BANK PARKS						2000	20.00	
						2000	20.00	

MA030P11 99/12/04 16:15:55

PROVINCE OF NOVA SCOTIA
DEPARTMENT OF HOUSING & MUNICIPAL AFFAIRS
03 EASTERN REGIONAL ASSESSMENT SUB OFFICE
ASSESSMENT ROLL - 2000

FICHE NO. - 0005 PAGE 1327
FICHE GRID-G17

30 MUNICIPALITY OF THE DISTRICT OF GUYSBOROUGH

DIST-050

ASSESS. FIELD
ACCT.NO. CARD NO. NAME AND ADDRESS
WRD-DIS-SCH-MISC

AREA LOCATION / DESCRIPTION
RT. CD. MAP REF. MUN.ACCT.NO. ***** ASSESSMENT *****
CD TAXABLE CD EXEMPT

B3J 3C9

EFF.START DATE - 13051999

LAND CLASS CODE 4

PROP.CD. 30-090269-000-000-000

01518968 00000000 FLEMING JOSEPH
000-050- - PO BOX 239
CANSO NS
BOH 1H0

E9 LOT & DWELLING
T9 CANSO TICKLE

01 \$31,000 *

TOTAL ASSESSED VALUE \$31,000

11F06W2

EFF.START DATE - 15071988

LAND CLASS CODE 4
NO. DWELLING UNITS 001

PROP.CD. 30-090145-001-000-000

01526944 00000000 FOGARTY JOSEPH ESTATE
000-050- - C/O VINCENT FOGART
DOMINION NS
BOA 1E0

E9 LAND FOGARTY POINT
S9 FOX ISLAND

03 \$22,100 *

TOTAL ASSESSED VALUE \$22,100

11F06W1

EFF.START DATE - 15071988

LAND CLASS CODE 4

PROP.CD. 30-090002-000-000-000

01527029 00000000 FOGARTY MILDRED B.
000-050- - 115 UNION ST
CANSO NS
BOH 1H0

E9 LAND & DWELLING
S9 HAZEL HILL

01 \$15,000 *

TOTAL ASSESSED VALUE \$15,000

11F06T4

EFF.START DATE - 15071988

LAND CLASS CODE 4
NO. DWELLING UNITS 001

MA030P11 00/12/09 11:05:25 PROVINCE OF NOVA SCOTIA FICHE NO.-0005 PAGE 1335
 SERVICE NOVA SCOTIA & MUNICIPAL RELATIONS, ASSESSMENT SERVICES FICHE GRID-017
 03 EASTERN REGIONAL ASSESSMENT SUB OFFICE
 30 MUNICIPALITY OF THE DISTRICT OF GUISEBOROUGH ASSESSMENT ROLL - 2001 DIST-050

ASSESS. ACCT.NO.	FIELD CARD NO.	NAME AND ADDRESS	AREA RT.CD.	LOCATION / DESCRIPTION MAP REF.	MUN.ACCT.NO.	***** ASSESSMENT ***** CD TAXABLE CD EXEMPT
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B3J 3C9

EFF.START DATE - 13051999

LAND CLASS CODE 4

PROP.CD. 30-090269-000-000-000

01518968	00000000	FLEMMING JOSEPH	E9	LOT & DWELLING		01 \$30,100 *
000-050-	-	PO BOX 239	T9	CANSO TICKLE		*****
		CANSO NS				TOTAL ASSESSED VALUE \$30,100
		BOH 1H0				

11F06W2
EFF.START DATE - 15071988

LAND CLASS CODE 4
NO. DWELLING UNITS 001

PROP.CD. 30-090145-001-000-000

01526944	00000000	FOGARTY JOSEPH ESTATE	E9	LAND FOGARTY POINT		03 \$22,100 *
000-050-	-	C/O ROBERT FOGARTY		FOX ISLAND		*****
		DOMINION NS				TOTAL ASSESSED VALUE \$22,100
		BOA 1E0				

11F06W1
EFF.START DATE - 15071988

LAND CLASS CODE 4

PROP.CD. 30-090002-000-000-000

01527029	00000000	FOGARTY MILDRED B.	E9	LAND & DWELLING		01 \$14,800 *
000-050-	-	115 UNION ST	S9	HAZEL HILL		*****
		CANSO NS				TOTAL ASSESSED VALUE \$14,800
		BOH 1H0				

11F06T4
EFF.START DATE - 15071988

LAND CLASS CODE 4
NO. DWELLING UNITS 001

2/19/2007

SERVICE NOVA SCOTIA AND MUNICIPAL RELATIONS
ASSESSMENT SERVICES - 2007 ASSESSMENT ROLL

30 Guysborough Dist.

Acct No:	Reference No	District	Location / Description	Market Assessment	Market With Cap Adjustments	Acreage
01478508	30 090069 000 000 000	000050	NO 16 HWY HAZEL HILL LAND DWELLING	01 Residential Taxable	\$32,800	
Situs: 0 NO 16 HWY HAZEL HILL Name: FELTMATE WADE MICHAEL / FELTMATE MAXINE Mail: RR 1 CANSO NS B0H 1H0 CA			Dwelling Unit Count: 1 Land Class Code 4	<div style="border: 1px solid black; padding: 5px;"> Total Market Assessment: \$32,800 </div>		
01478664	30 090069 001 000 000	000050	NO 16 HWY HAZEL HILL LAND	03 Resource Taxable	\$6,000	
Situs: 0 NO 16 HWY HAZEL HILL Name: FELTMATE WADE MICHAEL / FELTMATE MAXINE Mail: RR 1 CANSO NS B0H 1H0 CA			Dwelling Unit Count: 0 Land Class Code 4	<div style="border: 1px solid black; padding: 5px;"> Total Market Assessment: \$6,000 </div>		
02567121	30 090315 001 000 000	000050	23 CO OP RD LOT 1A DOVER FIRE STATION/HALL	22 Commercial Exempt	\$53,800	
Situs: 23 CO-OP RD DOVER Name: FIRE PROTECTION COMMISSIONERS / FOR THE DISTRICT OF LITTLE DOVER Mail: 0 LITTLE DOVER NS B0H 1V0 CA			Dwelling Unit Count: 0 Land Class Code 4	<div style="border: 1px solid black; padding: 5px;"> Total Market Assessment: \$53,800 </div>		
01618968	30 090145 001 000 000	000050	TICKLE RD HAZEL HILL LAND DWELLING	01 Residential Taxable	\$34,600	
Situs: 0 TICKLE RD HAZEL HILL Name: FLEMMING JOSEPH Mail: RR 1 CANSO NS B0H 1H0 CA			Dwelling Unit Count: 1 Land Class Code 4	<div style="border: 1px solid black; padding: 5px;"> Total Market Assessment: \$34,600 </div>		
01628944	30 090002 000 000 000	000050	NO 16 HWY FOX ISLAND LAND	03 Resource Taxable	\$22,100	
Situs: 0 NO 16 HWY FOX ISLAND Name: FOGARTY JOSEPH ESTATE / C/O ROBERT FOGARTY Mail: 0 DOMINION NS B0A 1E0 CA			Dwelling Unit Count: 0 Land Class Code 4	<div style="border: 1px solid black; padding: 5px;"> Total Market Assessment: \$22,100 </div>		
03496325	30 090144 000 000 000	000050	489 TICKLE RD TICKLE ROAD LAND DWELLING	01 Residential Taxable	\$32,600	
Situs: 489 TICKLE RD HAZEL HILL				<div style="border: 1px solid black; padding: 5px;"> Total Market Assessment: </div>		

14/12/07 11:49

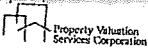
PROVINCE OF NOVA SCOTIA
SERVICE NOVA SCOTIA & MUNICIPAL RELATIONS
ASSESSMENT ROLL - 2008

877

30 MUNI. OF THE DISTRICT OF GUYSBOROUGH

EASTERN REGIONAL ASSESSMENT OFFICE

Acct N	Reference No	Wrld-Dist-Sch	Area Rt	Location Code Description		Market Assessment		Market With Cap	
						Taxable	Exempt	Adjustments	Acreege
01478664	30 090069 001 000 000 000 - 050 -	E9 S9		NO 16 HWY HAZEL HILL LAND	03 RESOURCE TAXABLE	\$6,000			
Name: FELTMATE WADE MICHAEL FELTMATE MAXINE Mat: RR 1 CANSO NS B0H 1H0						Dwelling Unit Count Land Class Code: 4		Total Market Assessment: \$6,000	
02567121	30 090315 001 000 000 000 - 050 -	F9 L9		23 CO-OP RD LOT 1A DOVER	22 COMMERCIAL EXEMPT		\$55,300		
Name: FIRE PROTECTION COMMISSIONERS FOR THE DISTRICT OF LITTLE DOV Mat: 0 LITTLE DOVER NS B0H 1V0						Dwelling Unit Count Land Class Code: 4		Total Market Assessment: \$55,300	
01518968	30 090145 001 000 000 000 - 050 -	E9 T9		TICKLE RD HAZEL HILL LAND DWELLING	01 RESIDENTIAL TAXABLE	\$37,900		\$35,400	
Name: FLEMMING JOSEPH Mat: RR 1 CANSO NS B0H 1H0						Dwelling Unit Count Land Class Code: 4		Total Market Assessment: \$37,900 Dollar Difference: \$2,500 Total Market Assessment With Cap Adjustments: \$35,400	
01526944	30 090002 000 000 000 000 - 050 -	E9		NO 16 HWY FOX ISLAND LAND	03 RESOURCE TAXABLE	\$23,300		\$22,600	
Name: FOGARTY JOSEPH ESTATE Mat: 9 DONOVAN CRES DOMINION NS B1G 1C5						Dwelling Unit Count Land Class Code: 4		Total Market Assessment: \$23,300 Dollar Difference: \$700 Total Market Assessment With Cap Adjustments: \$22,600	
03496325	30 090144 000 000 000 000 - 050 -	E9 T9		489 TICKLE RD HAZEL HILL LAND DWELLING	01 RESIDENTIAL TAXABLE	\$39,200		\$33,300	
Name: FOSTER GARY PAUL ARSENAULT SYLVIE PAULINE Mat: RR 1 CANSO NS B0H 1H0						Dwelling Unit Count Land Class Code: 4		Total Market Assessment: \$39,200 Dollar Difference: \$5,900 Total Market Assessment With Cap Adjustments: \$33,300	



ASSESSMENT ROLL REPORT
ASSESSMENT ROLL: 2010

30 - MUNI OF THE DISTRICT OF GUYSBOROUGH

Acct No	Reference No	Name	Mail	Wrd-Dist-Sch	Area Rates	Location Description	Business Occ	Land Class	Dwelling Units														
01547121	30 090215 001 000 000	FIRE PROTECTION COMMISSIONERS FOR THE DISTRICT OF LITTLE DOV	LITTLE DOVER NS 80H 110	000-050-	F9 L9	23 CO-OP RD LOT 1A DOVER FIRE STATION		4															
<table border="1"> <thead> <tr> <th>Category</th> <th>Taxable Value</th> <th>Exempt Value</th> <th>Market Value</th> <th>Market With Cap Adjustments</th> <th>Value Difference</th> <th>Average</th> </tr> </thead> <tbody> <tr> <td>02: COMMERCIAL EXEMPT</td> <td></td> <td>\$59,800</td> <td>\$59,800</td> <td></td> <td>\$59,800</td> <td></td> </tr> </tbody> </table>										Category	Taxable Value	Exempt Value	Market Value	Market With Cap Adjustments	Value Difference	Average	02: COMMERCIAL EXEMPT		\$59,800	\$59,800		\$59,800	
Category	Taxable Value	Exempt Value	Market Value	Market With Cap Adjustments	Value Difference	Average																	
02: COMMERCIAL EXEMPT		\$59,800	\$59,800		\$59,800																		
1017691		FITZPATRICK CHRISTINA																					
			1105 HIGHWAY 16 RR 1 CANSO NS 80H 110	000-050-		1105 HIGHWAY 16 HAZEL HILL 2508 BUNSCOTT HUNT HOME 1E072, S/N 33021		4	1														
<table border="1"> <thead> <tr> <th>Category</th> <th>Taxable Value</th> <th>Exempt Value</th> <th>Market Value</th> <th>Market With Cap Adjustments</th> <th>Value Difference</th> <th>Average</th> </tr> </thead> <tbody> <tr> <td>01: RESIDENTIAL TAXABLE</td> <td>\$65,600</td> <td></td> <td>\$65,600</td> <td>\$64,600</td> <td>\$1,000</td> <td></td> </tr> </tbody> </table>										Category	Taxable Value	Exempt Value	Market Value	Market With Cap Adjustments	Value Difference	Average	01: RESIDENTIAL TAXABLE	\$65,600		\$65,600	\$64,600	\$1,000	
Category	Taxable Value	Exempt Value	Market Value	Market With Cap Adjustments	Value Difference	Average																	
01: RESIDENTIAL TAXABLE	\$65,600		\$65,600	\$64,600	\$1,000																		
01518948	30 090145 001 000 000	FLEHONG JOSEPH																					
			RR 1 CANSO NS 80H 110	000-050-	E9 T9	TIDDLE RD HAZEL HILL LAND DWELLING		4	1														
<table border="1"> <thead> <tr> <th>Category</th> <th>Taxable Value</th> <th>Exempt Value</th> <th>Market Value</th> <th>Market With Cap Adjustments</th> <th>Value Difference</th> <th>Average</th> </tr> </thead> <tbody> <tr> <td>01: RESIDENTIAL TAXABLE</td> <td>\$11,400</td> <td></td> <td>\$11,400</td> <td>\$16,500</td> <td>\$4,900</td> <td></td> </tr> </tbody> </table>										Category	Taxable Value	Exempt Value	Market Value	Market With Cap Adjustments	Value Difference	Average	01: RESIDENTIAL TAXABLE	\$11,400		\$11,400	\$16,500	\$4,900	
Category	Taxable Value	Exempt Value	Market Value	Market With Cap Adjustments	Value Difference	Average																	
01: RESIDENTIAL TAXABLE	\$11,400		\$11,400	\$16,500	\$4,900																		
01518944	30 090002 000 000 000	FOGARTY JOSEPH ESTATE ATT FOGARTY JAMES P																					
			9 DONOVAN CRCS COMBINATION B10 1CS	000-050-	E9	100 16 HWY 705 15 LAND LAND		4															
<table border="1"> <thead> <tr> <th>Category</th> <th>Taxable Value</th> <th>Exempt Value</th> <th>Market Value</th> <th>Market With Cap Adjustments</th> <th>Value Difference</th> <th>Average</th> </tr> </thead> <tbody> <tr> <td>03: RESOURCE TAXABLE</td> <td>\$16,000</td> <td></td> <td>\$16,000</td> <td>\$13,300</td> <td>\$2,700</td> <td></td> </tr> </tbody> </table>										Category	Taxable Value	Exempt Value	Market Value	Market With Cap Adjustments	Value Difference	Average	03: RESOURCE TAXABLE	\$16,000		\$16,000	\$13,300	\$2,700	
Category	Taxable Value	Exempt Value	Market Value	Market With Cap Adjustments	Value Difference	Average																	
03: RESOURCE TAXABLE	\$16,000		\$16,000	\$13,300	\$2,700																		
01518925	30 090144 000 000 000	FOSTER GARY PAUL ANNEBAKET SYLVIE PAULINE																					
			RR 1 CANSO NS 80H 110	000-050-	E9 T9	489 THOLE RD HAZEL HILL LAND DWELLING		4	1														
<table border="1"> <thead> <tr> <th>Category</th> <th>Taxable Value</th> <th>Exempt Value</th> <th>Market Value</th> <th>Market With Cap Adjustments</th> <th>Value Difference</th> <th>Average</th> </tr> </thead> <tbody> <tr> <td>01: RESIDENTIAL TAXABLE</td> <td>\$43,000</td> <td></td> <td>\$43,000</td> <td>\$41,400</td> <td>\$1,600</td> <td></td> </tr> </tbody> </table>										Category	Taxable Value	Exempt Value	Market Value	Market With Cap Adjustments	Value Difference	Average	01: RESIDENTIAL TAXABLE	\$43,000		\$43,000	\$41,400	\$1,600	
Category	Taxable Value	Exempt Value	Market Value	Market With Cap Adjustments	Value Difference	Average																	
01: RESIDENTIAL TAXABLE	\$43,000		\$43,000	\$41,400	\$1,600																		