

Chapter 38
Day Care Commercial Tax Reduction By-law

Title

1. This By-law shall be known as the “Day Care Commercial Tax Reduction By-law”.

Definitions

2. In this By-law:
 - a. “Taxes” includes all municipal taxes, charges or area rates.
3. All properties containing a day care centre with a valid and subsisting license under the Day Care Act, and not containing any other commercial use, shall have their taxes reduced to those which would be applicable if the properties were residential properties and not commercial properties and, for greater certainty, shall be exempt from business occupancy tax.
4. When a property ceases to meet the requirements of s. 3 of this By-law, the tax reduction shall cease, and the owner of the property shall immediately be liable for the additional taxes that would have been payable but for s. 3, for the portion of the fiscal year then unexpired.
5. Owners of properties seeking to make use of the tax reduction provide in s. 3 shall provide proof of day care licensing satisfactory to the Municipality, and shall thereafter provide proof of ongoing licensing upon request by the Municipality from time to time in order to continue to maintain eligibility for the tax reduction.
6. For the fiscal year April 1, 2004 - March 31, 2005, the tax reduction pursuant to s. 3 shall be applied to the entire year’s taxes, notwithstanding that it comes into force part way through the fiscal year.

Clerk’s Annotation For Official By-law Book

Date of first reading: June 24, 2004

Date of advertising of Notice of Intent to Consider: August 7, 2004

Date of second reading: August 26, 2004

*Date of advertising of Passage of By-law: September 2, 2004

Date of mailing to Minister a certified copy of By-law: December 13, 2004

I certify that this DAY CARE COMMERCIAL TAX REDUCTION BY-LAW was adopted by Council and published as indicated above.

Gary MacIsaac, Clerk

Date

*Effective Date of the By-law unless otherwise specified in the text of the By-law