

## **DAY CARE COMMERCIAL TAX REDUCTION BY-LAW**

### **MUNICIPALITY OF THE DISTRICT OF WEST HANTS DAY CARE COMMERCIAL TAX REDUCTION BY-LAW**

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

2. In this By-law:

(a) "taxes" includes municipal rates, area rates, change of use tax, forest property tax, recreational property tax, but shall exclude capital charges, one time charges, local improvement charges, and any rates, charges or debts prescribed by the enactment authorizing them to be a lien on the property.

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 Section 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 paid but for Section 3, for the portion of the fiscal year then unexpired.

5. Owners of properties seeking to make use of the tax reduction provided in Section 3 shall provide proof of day care licensing satisfactory to the Municipality on or before June 30th in each and every taxation year in order to maintain their tax reduction. Failure to provide such proof in each and every taxation year shall result in the loss of the tax reduction for the owner's property.

6. The effective date of this By-law shall be April 1st, 2005 and the tax reduction pursuant to Section 3 shall be applied pro rata to the unexpired portion of the year as of the date that the owner provides proof satisfactory to the

Municipality of a valid and subsisting license under the Day Care Act.

I, Dwight M. Bennett, C.A.O. and Municipal Clerk-Treasurer of the Municipality of the District of West Hants, do hereby certify that the foregoing is a true copy of the Day Care Commercial Tax Reduction By-law duly passed at a duly called

meeting of the Municipal Council of the Municipality of the District of West Hants duly convened and held on the 8th day of March, A.D., 2005 and published in the Hants Journal, a newspaper circulating in the Municipality on the 16th day of March A.D., 2005.

GIVEN under the hand of the Municipal Clerk and under the corporate seal of the said Municipality this 16th day of March, A.D., 2005.

First Reading: Feb 8, 2005

Second Reading: Mar 8, 2005

DWIGHT M. BENNETT, C.A.O. MUNICIPAL CLERK TREASURER