

TOWN OF ANNAPOLIS ROYAL
Day Care Centres
Property Tax Reduction and Exemption By-law

Respecting properties assessed within the Town of Annapolis Royal that are owned or operated as Day Care centres licensed under the Day Care Act.

BE IT ENACTED by the Council of the Town of Annapolis Royal under the authority of Section 71A and 71B of the Municipal Government Act, as amended as follows:

Title:

1. This By-law shall be known as the “Day Care Centres Property Tax Reduction and Exemption Bylaw”.

Tax Reduction:

2. Property tax payable, in any given fiscal year of the Town, for any and all commercial taxable property assessed to day care centres operating within the Town of Annapolis Royal that are licensed under the Day Care Act, shall be reduced to the tax that would be payable if the property were residential taxable.

Other Provisions:

3. During any given fiscal year of the Town, if a day care centre operating and assessed within the Town becomes or ceases to be licensed under the Day Care Act, the tax reductions and or

exemptions outlined in Sections 2 and 3 of this by-law shall be prorated.

4. This by-law will have a coming into force date of publication.

Phil Roberts, Mayor

Amery Boyer, CAO

This is to certify that the foregoing is a true copy of a by-law passed at a duly convened meeting of the Council of the Town of Annapolis Royal, held the 19th day of December, 2011.

Given under the hand of the Mayor and Chief Administrative Officer and the seal of the Town of Annapolis Royal this 12th day of January , 2012 .

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