

## CAPE BRETON REGIONAL MUNICIPALITY

### Provincially Licensed Day Care Commercial Tax Reduction By-Law

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1. This By-law shall be known as the "Provincially Licensed Day Care Commercial Tax Reduction".
2. In this By-law:
  - (1) "taxes" includes all municipal taxes.
3. All properties containing a day care centre with a valid and subsisting license under the *Nova Scotia 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 30<sup>th</sup> 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 1<sup>st</sup>, 2005.

**PASSED AND ADOPTED** by a majority of the whole Council at a duly called meeting of the Cape Breton Regional Municipality held on November 15, 2005.

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**MAYOR JOHN MORGAN**

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**BERNIE WHITE**  
**MUNICIPAL CLERK**

Publication Date: November 19, 2005