

Respecting properties assessed within the Town of Wolfville 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 Wolfville under the authority of Section 71A and 71B of the Municipal Government Act, as amended as follows:

Title:

1. This Bylaw 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 Wolfville that are licensed under the Day Care Act, shall be reduced to the tax that would be payable if the property were residential taxable, including area rates, but excluding Fire Protection (Hydrant) rates.

Tax Exemption:

3. Properties licensed under the Day Care Act shall be exempt from taxes payable in respect of Business Occupancy Assessment, including area rates, but excluding Fire Protection (Hydrant) rates.

Other Provisions:

4. 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 bylaw shall be prorated.
5. This bylaw will have a coming into force date of April 1, 2005.

First Reading: December 20, 2004

Second Reading: January 17, 2005

CERTIFICATE

I, Brian Porter, Town Clerk of the Town of Wolfville, do hereby certify that the Bylaw of which the foregoing is a true copy was duly passed at a duly called meeting of the Town Council of the Town of Wolfville held on the 17th day of January, 2005.

Notice of the said Bylaw passing was published in *THE ADVERTISER*, a newspaper circulating in the said Town on the 1st day of February, 2005.

Given under the hand of the Town Clerk and the corporate seal of the Town Of Wolfville this 2nd day of February, 2005.



BRIAN PORTER
Town Clerk