

MUNICIPALITY OF THE COUNTY OF KINGS

For By-law information contact the Municipal Clerk

Tel: (902) 678-6141 Fax: (902) 678-9279 E-mail: municipalclerk@countyofkings.ca



BY-LAW # 104

DAY CARE COMMERCIAL TAX REDUCTION BY-LAW

1. This By-law is enacted by the Municipality of the County of Kings under the authority of Section 71A (1) of the *Municipal Government Act*.
2. This By-law shall be known as the “Day Care Commercial Tax Reduction By-law.”
3. All properties containing a day care facility 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.
4. When a property ceases to meet the requirements of Section 3 of this By-law, the tax reduction will cease, and the owner of the property will immediately be liable for the additional taxes that would have been paid for the portion of the year then unexpired.
5. Owners of the properties listed in the By-law shall report to the Municipality’s Treasurer any change in the status of the ownership or use of the property which would affect, or could reasonably be interpreted as affecting, its eligibility for tax reduction pursuant to this By-law within 30 days of such change.
6. Nothing in this By-law shall relieve the owners of the properties in the By-law from paying Area Rates and Capital Charges.
7. Owners of properties seeking to make use of the tax reduction provided in this By-law shall make application to the Municipality and provide proof of day care licensing and be in good standing under both the *Day Care Act* of Nova Scotia and the Nova Scotia Registry of Joint Stocks. Owners shall thereafter provide proof of ongoing licensing upon request by the Municipality from time to time in order to maintain eligibility for the tax reduction.
8. To be eligible for the reduction under this By-law, the property must be in compliance with all Building and Fire regulations under the Municipality of the County of Kings or the Province of Nova Scotia.
9. Applications must be received by the Municipality on or before February 28th of any year in order for the tax reduction pursuant to s.3 to be applied to the entire year’s taxes. This By-law shall have an effective date retroactive to the beginning of the current fiscal year.

Schedule A

The following day care facilities are subject to the following tax reductions and exemptions as long as they are duly licensed under the *Day Care Act* and operating day cares.

- The tax payable with respect to all of the commercial property of the day care which is used for day care purposes shall be reduced to the tax that would be payable if the property were residential property.

PROPERTY/FACILITY	OWNER	AAN	CIVIC ADDRESS
New Minas Children's Centre Day Care	New Minas Baptist Church	PID # 55210629 AAN # 05841429	9453 Commercial St New Minas

History of this By-law

Enacted March 6, 2018



THE MUNICIPALITY OF THE COUNTY OF KINGS
87 CORNWALLIS STREET
PO BOX 100, KENTVILLE, NS B4N 3W3
 Phone: (902) 690-6144 or Toll Free: 1-888-337-2999
 Website: www.countyofkings.ca

DAY CARE COMMERCIAL TAX REDUCTION APPLICATION FORM

APPLICATION CHECK LIST

Please provide the following information as part of your application

- Proof of valid Day Care license under the Day Care Act of Nova Scotia
- Proof of registration and status of good standing with the Nova Scotia Registry of Joint Stocks
- Both Day Care Owner and Property Owner (if different) sign the application form
- Proof of adherence to Building and Fire Code for the Municipality of the County of Kings

List all properties below or on a separate page by civic address and Assessment Account Number (AAN)

AAN	Civic Address	Town/Village	Postal Code

AUTHORIZATION

The application for tax reduction certifies that no party, other than the applicant, has any rights (whether through lease, sublease, or assignment) to occupy the real property for which a reduction is being sought. The application must also be signed by the owner or authorized representative of the owning organization.

Application Prepared by
(Authorized Representative of Day Care):

Signature	Print Name	Date
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Property Owner or
Authorized Representative
Authorization:

Signature	Print Name	Date
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SUBMITTING YOUR APPLICATION

Mail your application to: Wendy Salsman Municipality of Kings PO Box 100 Kentville, NS B4N 3W3	<u>Or</u> Email your application to: Wendy Salsman wsalsman@countyofkings.ca	<u>Or</u> drop off your application to: Wendy Salsman Municipality of Kings 87 Cornwallis Street Kentville, NS B4N 3W3
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