

# 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](mailto: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 28<sup>th</sup> 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.

Facility	Property Identification	Property Description
ABC Nursery School	PID # 55033666 AAN# 04272374	Lot 2 Small Business 990 Scott Dr North Kentville
Count Your Blessings Child Care	PID# 55162333 AAN # 02127105	Land Daycare 1406 South Bishop Rd Coldbrook
Love Your Child - Infant and Children's Centre	PID# 55475867 AAN # 09803181	Lot 3 Daycare 6146 Hwy 1 Cambridge
Stepping Stone Preschool and Child Care Centre	PID# 55079073 AAN # 03099156	Lot 2 Daycare 1733 Hwy 1 Auburn

By-law Adoption					
First Reading	Notice of Second Reading	Second Reading	Notice of Passing	Certified Copy to Minister	Approval/Acknowledgement by Minister
Feb. 6, 2018	Feb. 20, 2018	March 6, 2018	March 13, 2018	March 13, 2018	April 3, 2018

By-law Amendments					
First Reading	Notice of Second Reading	Second Reading	Notice of Passing	Certified Copy to Minister	Approval/Acknowledgement by Minister
May 15, 2018	May 17, 2018	June 5, 2018	July 12, 2018	July 12, 2018	July 25, 2018
March 10, 2022	March 19, 2022	April 5, 2022	April 12, 2022	April 12, 2022 Revised Error: May 2, 2022	April 29, 2022 Revised Error: May 9, 2022



THE MUNICIPALITY OF THE COUNTY OF KINGS  
181 COLDBROOK VILLAGE PARK DRIVE  
COLDBROOK, NS B4R 1B9  
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
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

Property Owner or  
Authorized Representative  
Authorization:

Signature

Print Name

Date

### SUBMITTING YOUR APPLICATION

Mail your application to:

**Manager of Revenue**  
Municipality of the County of Kings  
181 Coldbrook Village Park Drive  
Coldbrook, NS B4R 1B9

Or Email your application to:

**Manager of Revenue**  
[smackay@countyofkings.ca](mailto:smackay@countyofkings.ca)

Or drop off your application to:

**Manager of Revenue**  
Municipality of the County of Kings  
181 Coldbrook Village Park Drive  
Coldbrook, NS B4R 1B9