

TOWN OF DIGBY



Bylaw # 2004 - 05 A Bylaw to Amend the Town of Digby Tax Reduction For Charitable Properties By-Law # 2000-07

BE IT ENACTED by the Town Council of the Town of Digby pursuant to Part 4, Section 71(2) of the Municipal Government Act as follows;

- (1) This bylaw shall be known as the "Tax Reduction for Charitable Properties By-law."
- (2) In this By-law:

"Charitable Property" shall be defined as a property used solely for charitable or non profit purposes, that is registered as such under the Canada Income tax Act.
- (3) Subject to subsection (2) hereof, all charitable properties named in Schedule "A" to this By-law that would otherwise be classified as commercial property shall be taxed on the same basis as residential property.
- (4) When, before December 1st of any year, any charitable property named in Schedule "A" to this by-law ceases to be occupied by the owner thereof solely for charitable on non-profit purposes, the tax exemption shall cease and the owner of the property shall immediately be liable for the taxes on such property for the portion of the year unexpired.
- (5) Subject to subsection (4) this bylaw shall have the effect commencing on the municipal taxation year 2000-2001.

SCHEDULE "A"

Space leased in Provincial Building at 84 Warwick Street by the Digby Pre-School Cooperative Society.

Space leased in School Property at 121 Victoria Street by the Learning Grove Childcare Centre.

Clerk's Annotation For Official By-Law Book

Date of first reading: 07 September 2004

Date of advertisement of Notice of Intent to Consider: 23 September 2004

Date of second reading: 04 October 2004

*Date of advertisement of Passage of By-Law: 13 October 2004

Date of mailing to Minister a certified copy of By-Law: 13 October 2004

I certify that this **TOWN OF DIGBY TAX REDUCTION for CHARITABLE PROPERTIES BY-LAW AMENDMENT** was adopted by Council and published as indicated above.

Clerk Linda Fraser Date 13 October 2004
Linda Fraser

* Effective Date of the By-Law unless otherwise specified in the text of the By-Law