

BY-LAW #2004-05
A BY-LAW 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 by-law 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 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 or 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 by-law shall have the effect commencing on the municipal taxation year 2000 – 2001.

Clerk's Annotation for Official By-Law Book

Date of first reading: 07 September 2004

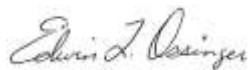
Date of advertisement of Notice of Intent to Consider: 23 September 2004

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 **Tax Reduction for Charitable Properties By-law** was adopted by Council and published as indicated above.



E. Thomas Ossinger, Deputy Clerk

13 October 2004

Date

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

SCHEDULE "A"

- 1) Space leased in Provincial Building at 84 Warwick Street by Digby Pre-School Cooperative Society.
- 2) Space leased in School Property at 121 Victoria Street by the Learning Grove Childcare Centre.
- 3) Space in building located at 125 First Avenue owned by the Bethany Bargain Bin Society.

