
CHAPTER 59
DAY CARE COMMERCIAL TAX REDUCTION BYLAW
TOWN OF MIDDLETON

BE IT ENACTED by the Council of the Town of Middleton, under the authority of Section 71A of the *Municipal Government Act*, as amended, as follows:

TITLE

1. This Bylaw shall be known as Chapter 59 and may be cited as the “Day Care Commercial Tax Reduction 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 Middleton 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 rates.

OTHER PROVISIONS

3. 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 of this bylaw shall be prorated.
4. This Bylaw shall have an effective date retroactive to the beginning of the current fiscal year.

I, Jennifer Boyd, Town Clerk of the Town of Middleton, 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 Middleton held on the 18th day of February 2020.


Jennifer Boyd
Town Clerk

Bylaw Adoption	
Date of First Reading:	January 20, 2020
Publication of Notice of Intent:	January 30, 2020
Date of 2 nd Reading & Passing:	February 18, 2020
Date of Publication of Notice of Passing:	February 27, 2020
Description: Passing of Original Bylaw	