

**TOWN OF MAHONE BAY**  
**CAPITAL INFRASTRUCTURE BYLAW**

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**Definitions**

1. In this bylaw, unless the context otherwise requires, the expression:
  - a. "Assessed Property" means any property that is assessed in the Town of Mahone Bay in accordance to provisions and definitions contained in the Assessment Act for the Province of Nova Scotia;
  - b. "Fiscal Year" means the fiscal year of the Town;
  - c. "Owner" means a part owner, joint owner, tenant in common or joint tenant of the whole or any part of any land or building and includes a trustee, an executor, an administrator, a guardian, an agent, a mortgagee in possession of any other persons having the care or control of any land or building in case of the absence of disability of the person having title thereto;
  - d. "AAN" mean the Assessment Account Number;
  - e. "Town" means the Town of Mahone Bay;
  - f. "Town Council" means the Town Council of the Town of Mahone Bay.

**Bylaw**

2. The owner of every assessed property shall pay to the Town a capital infrastructure charge.
3. The annual infrastructure charge shall be set by resolution of Town Council at the annual budget meeting of Town Council.
4. The capital infrastructure charge shall be billed on a bi-annual basis at the same time the Town issues billings for taxes and subject to interest in the same manner as taxes are assessed.
5. The charge is a first lien on the real property and may be collected in the same manner as taxes.

6. The owner of each property shall be assessed the annual capital infrastructure charge in accordance to the following categories:
  - a. Vacant Lot whether assessed taxable or exempt – One half (1/2) capital infrastructure charge per AAN;
  - b. Residential Dwelling Unit – One (1) capital infrastructure charge for each assessed dwelling unit whether occupied or vacant;
  - c. Business, commercial, shop, or office – One (1) capital infrastructure charge for each business entity within a building or space identified for use by a separate business entity whether occupied or vacant;
  - d. Bed and Breakfast Operations – One (1) capital infrastructure charge;
  - e. Churches, Non Profit or Charitable Organizations or Commercial Exempt assessed properties – One (1) capital infrastructure charge.
7. Properties that have a mixed use shall be charged a combination of capital infrastructure charges in accordance to the mixed use of categories outlined in Section 7.
8. All revenue collected under this bylaw shall only be used for capital expenditures, repayment of principal payments of capital debt charges, principal debt charges of the Town's Water Utility or to be reserved in a capital or equipment reserve fund for future capital expenditures.

**Repeal**

9. All previous Capital Infrastructure Bylaws and any amendments hereto are hereby repealed.

**Effective Date**

10. This Bylaw is effective upon publication.



David Devenne, Mayor



Maureen Hughes, Clerk

This is to certify that the foregoing is a true copy of a bylaw passed at a duly convened meeting of the Council of the Town of Mahone Bay, held the 12<sup>th</sup> day of June, 2018.

Given upon the hand of the Mayor and Chief Administrative Officer and the seal of the Town of Mahone Bay this 14<sup>th</sup> day of June, 2018.

**CLERK'S NOTATION**

|                                 |               |
|---------------------------------|---------------|
| FIRST READING:                  | May 8, 2018   |
| "NOTICE OF INTENT" PUBLICATION: | May 16, 2018  |
| SECOND READING:                 | June 12, 2018 |
| MINISTERIAL APPROVAL:           | N/A           |
| DATE OF PUBLISHING:             | June 20, 2018 |
| FORWARDED TO THE MINISTER:      | June 20, 2018 |
| FORWARDED TO TOWN WEBSITE:      | June 20, 2018 |