

**THE TOWN OF CARBERRY  
BY-LAW NO. 13/2025**

Being a By-law of the Town of Carberry to Provide for a Tax Exemption for a Child Care Centre.

**WHEREAS** the Council of the Town of Carberry recognizes the importance of access to quality, affordable childcare in supporting local families and contributing to a strong, inclusive community;

**AND WHEREAS** childcare centres provide essential services that support early childhood development and help parents participate in the workforce;

**AND WHEREAS** supporting non-profit organizations that operate childcare services aligns with the Town's commitment to community well-being and economic development;

**AND WHEREAS** Section 22(1)(k) of *The Municipal Assessment Act* permits exemptions from taxation for real property used and occupied by a charitable or non-profit organization as a childcare centre;

**AND WHEREAS** Section 261(1)(a) of *The Municipal Act* provides authority for a council to exempt real property from taxation;

**NOW THEREFORE** the Council of the Town of Carberry, in open meeting duly assembled, enacts as follows:

**1. TITLE**

This by-law may be cited as the "Child Care Centre Tax Exemption By-law."

**2. DEFINITIONS**

For the purposes of this by-law:

"*Childcare centre*" means a facility licensed under *The Community Child Care Standards Act* that provides care for children on a regular basis and operates as a non-profit organization.

**3. EXEMPTION**

**3.1** The real property located at Lot 1, Plan 53304 which is used and occupied by Tiny Taters Childcare Co-operative, a non-profit organization, as a licensed childcare centre, is hereby exempted from municipal property taxes effective as of the date of transfer of title from the Town of Carberry and Municipality of North Cypress-Langford.

**3.2** This exemption shall remain in force so long as the property continues to be used and occupied for the purposes of a non-profit childcare centre, and;

**3.3** The center is not operating at full capacity. Once the center is at full capacity, the center shall advise council, and they may reconsider the exemption.

**4. REPEAL AND SUNSET CLAUSE**

**4.1** This by-law may be amended or repealed by Council at any time in accordance with *The Municipal Act*.

**4.2** This by-law shall be reviewed every 5 years, or as required, to confirm continued eligibility for the exemption.

DONE AND PASSED by the Council of the Town of Carberry in open session duly assembled this 12 day of August, 2025.

**TOWN OF CARBERRY**

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Mayor

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Interim CAO

Read a first time this 8 day of July, 2025.  
Read a second time this 8 day of July, 2025.  
Read a third time this 12<sup>th</sup> day of August, 2025.