

BY-LAW 14

TAX ON COMMENCING BUSINESS

1. All persons who commence to occupy premises in the Municipality for the purpose of carrying on business, or who commence in the Municipality any business of any kind, at any time after the first day of January in any year shall pay to the Municipal Treasurer the sum of twenty-five (\$25.00) dollars before commencing to occupy premises as aforesaid or before commencing business as aforesaid, except those:

(a) who for the calendar year immediately preceding such date have been assessed by the assessors of the Municipality for property, real or personal, within the Municipality; or

(b) who have within that period paid rates to the Municipality in respect of property in the Municipality.

2. Every person who violates the provisions of this By-Law shall on conviction be liable to a penalty not exceeding one hundred (\$100) dollars and in default of payment of imprisonment for a period not exceeding thirty (30) days.