

CORPORATION OF THE COUNTY OF BRUCE

BY-LAW NUMBER 4088

**A By-Law to Establish a Tax
Rebate Program for the purposes of
Providing relief from taxes on Eligible Property
Occupied by Eligible Charities**

WHEREAS the Corporation of the County of Bruce is required to have a tax rebate program for eligible charities for the purposes of giving relief from taxes on eligible property they occupy, pursuant to Section 361 of the Ontario Municipal Act, (hereinafter referred to as the “Act”);

AND WHEREAS the Council of the County of Bruce deems it appropriate to enact this By-Law for the purpose of establishing a tax rebate program to be administered by its lower-tier municipalities;

NOW THEREFORE the Council of the Corporation of the County of Bruce hereby enacts as follows:

1. In this By-Law:

“eligible charity” means a registered charity as defined in Subsection.248(1) of the *Income Tax Act* (Canada) that has a registration number issued by the Canada Customs and Revenue Agency;

“eligible property” means property that is in one of the commercial property classes or in one of the industrial property classes within the meaning of Subsection 308(1) of the Act;

“qualified application” means an application for a property tax rebate that demonstrates to the satisfaction of the lower-tier Treasurer the entitlement of the applicant charity or other similar organization to receive a property tax rebate in accordance with this By-Law.

2. An eligible charity that pays taxes on eligible property that it occupies may make application to the lower-tier municipality where the eligible property is located for a rebate of the property taxes or estimated property taxes in respect of the eligible property.
3. The application shall be in a form hereto set out in Schedule “A attached to this by-law.
4. The application for a taxation year shall be made after January 1 of the taxation year and no later than the last day of February of the year following the taxation year.
5. A charity that is otherwise eligible for a rebate on eligible property under this By-Law is not entitled to any rebate if the eligible property has received a property tax reduction pursuant to Section 361(2) of the *Act*.
6. Upon receipt of a qualified application for a taxation year the lower-tier municipality shall:
 - a) Pay one-half (1/2) of the rebate amount within sixty (60) days after receipt by the lower-tier municipality of the application;
 - b) Pay the balance of the rebate amount within one hundred twenty (120) days after receipt by the lower-tier municipality of the application.
7. The amount of the rebate shall be:
 - a) 40% of the taxes or estimated taxes payable by the eligible charity or other similar organization on the eligible property that it occupies; or,
 - b) such other percentage as may have been prescribed by the Minister of Finance; or,
 - c) if the eligible charity is required to pay an amount under Section 367 or Section 368 of the *Act*, the amount of the rebate shall be the total of the amounts the charity is required to pay under those sections;
8. Where the rebate amount has been determined based on the estimated property taxes of the eligible property the amount of the rebate shall be recalculated after the determination of the property taxes and the appropriate adjustments made between the estimated rebate paid by the lower-tier municipality and the rebate to which the eligible charity or other similar organization is entitled.

9. The lower-tier municipality may deduct an adjustment under Section of this By-Law from amounts payable in the next year for the next year's rebates in respect of an eligible property.

READ A FIRST AND SECOND TIME THIS 8TH DAY OF JULY, 2004.

READ A THIRD TIME AND FINALLY PASSED, SIGNED AND SEALED THIS 8TH DAY OF JULY, 2004.



CLERK



WARDEN

SEAL