

THE CORPORATION OF THE UNITED COUNTIES
OF STORMONT, DUNDAS AND GLENGARRY

BY-LAW NO. 4734

A by-law to provide a tax rebate program for eligible charities within the United Counties of Stormont, Dundas and Glengarry.

WHEREAS Section 361 of the Municipal Act, R.S.O. 2001, as amended, provides that every municipality, other than a lower-tier municipality, shall have a tax rebate program for eligible charities for the purposes of giving them relief from taxes or amounts paid on account of taxes on eligible property they occupy.

WHEREAS Section 361.(6) of The Municipal Act, R.S.O. 2001, as amended, provides that rebates shall be given by the municipality unless the municipality is an upper-tier municipality, in which case the rebate shall be given by the lower-tier municipalities.

WHEREAS Section 361.(7) of the Municipal Act, R.S.O. 2001, as amended, provides that the amount of the rebate paid on a property shall be shared by the municipalities and school boards that share in the revenue from the taxes on the property in the same proportion as the municipalities and school boards share in those revenues.

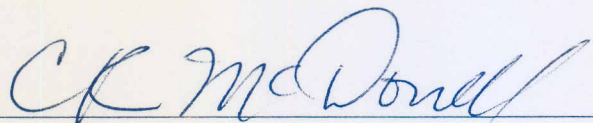
WHEREAS Section 361.(8) of the Municipal Act, R.S.O. 2001, as amended, provides that the municipality that gives a rebate to a charity shall also give the charity a written statement of the proportion of the costs of the rebate that is shared by school boards.

NOW THEREFORE the Council of the Corporation of The United Counties of Stormont, Dundas and Glengarry enacts as follows:

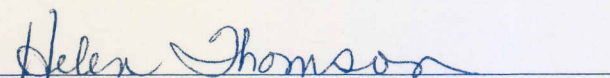
1. This By-law shall apply to all municipalities within the United Counties of Stormont, Dundas and Glengarry.
2. A charity is eligible if it is a registered charity as defined in subsection 248 (1) of the *Income Tax Act* (Canada) that has a registration number issued by the Canada Customs and Revenue Agency.
3. A property is eligible if it is in one of the commercial classes or industrial classes, within the meaning of subsection 308 (1) of The Municipal Act.
4. The rebate is calculated for an eligible charity that pays taxes or amounts on account of taxes on eligible property it occupies.
5. Charities who are tenants of an eligible property would be eligible for the rebate in the same way as property owners, subject to providing proof of their actual property taxes paid.

6. The amount of a rebate shall be 40 per cent of the taxes or amounts on account of taxes paid by the eligible charity on the property it occupies. If the eligible charity is required to pay an amount under section 367 or 368 (gross leases), the amount of the rebate shall be the total of the amounts paid by the eligible charity under those sections.
7. One-half of the rebate must be paid within 60 days after the receipt by the municipality of the application of the eligible charity for the rebate for the taxation year and the balance of the rebate must be paid within 120 days of the receipt of the application.
8. The lower-tier municipality shall pay interest, at the same rate of interest that applies under subsection 257.11(4) of the Education Act, on the amount of any rebate to which the eligible charity is entitled under this bylaw if the municipality fails to rebate or credit the amount within the time specified above.
9. An eligible charity is permitted to make an application for a rebate for a taxation year based on an estimate of the taxes or amounts on account of taxes payable by the eligible charity on the property it occupies. Final adjustments will be made after the taxes or amounts on account of taxes paid by the charity can be determined, in respect of differences between the estimated rebate paid by the municipality and the rebate to which the charity is entitled.
10. Section 361.(3)paragraph 6 of The Municipal Act requires that, as a condition of receiving a rebate for a year, a charity repay any other municipality amounts by which the rebates the charity received for the year from that other municipality exceed the rebates from that other municipality to which the charity is entitled for the year.
11. An application for a taxation year must be made after January 1 of the year and no later than the last day of February of the following year.
12. No fee shall be charged by the municipality to process an application.
13. Each lower-tier municipality will determine their own application form.
14. That By-law Number 4594 be and is hereby rescinded.

READ and passed in Open Council, signed and sealed the 21st day of September, 2009.



WARDEN



CLERK