

THE CORPORATION OF THE MUNICIPALITY OF WEST NIPISSING

BY-LAW 2012/50

BEING A BY-LAW TO ESTABLISH A TAX REBATE PROGRAM
FOR THE PURPOSES OF PROVIDING RELIEF FROM TAXES OR AMOUNTS PAID IN
ACCOUNT OF TAXES ON ELIGIBLE PROPERTY OCCUPIED BY ELIGIBLE CHARITIES
AND SIMILAR ORGANIZATIONS

WHEREAS the Municipality of West Nipissing is required to have a Tax Rebate Program for eligible charities and may have a Tax Rebate Program for similar organizations, for the purpose of giving them relief from taxes on eligible property they occupy, pursuant to s. 361 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (hereinafter referred to as “The *Act*”;

AND WHEREAS the Council of the Corporation of the Municipality of West Nipissing deems it appropriate to enact this By-law for the purpose of establishing a Tax Rebate Program;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF WEST NIPISSING HEREBY ENACTS AS FOLLOWS:

In this by-law

1. THE FOLLOWING DEFINITIONS SHALL APPLY

- 1.1 “**Corporation**” shall mean the Corporation of the Municipality of West Nipissing.
- 1.2 “**Eligible charity**” shall mean 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;
- 1.3 “**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*;
- 1.4 “**Qualified Application**” means an application for a property tax rebate that demonstrates to the satisfaction of the Treasurer of the Municipality of West Nipissing the entitlement of the applicant charity or similar organization to receive a rebate in accordance with this By-law.

2. APPLICATIONS

- 2.1 An eligible charity or similar organization that pays taxes on eligible property that it occupies may make application to the Municipality of West Nipissing for a rebate of the property taxes or amounts on account of taxes in respect of the eligible property.
- 2.2 The application shall be in a form required by the Treasurer of the Municipality of West Nipissing.
- 2.3 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.
- 2.4 The charity or similar organization 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 s. 362 of the *Act*.
- 2.5 The amount of the rebate shall be:
 - a) for Charitable Organizations and Similar Organizations, 100% of the taxes, providing that all eligibility criteria in Schedule ‘A’ are met;
 - 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 s. 367 or s.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.
- 2.6 The Council for the Municipality of West Nipissing may by resolution, designate similar organizations for the purposes of this By-Law.
- 2.7 The Council for the Municipality of West Nipissing may by resolution, designate that property classes other than the commercial property classes and the industrial property

classes are to be included within the definition of “eligible property” for the purposes of this By-Law.

2.8 In making a designation under s. 2.7 of this By-law, the Council shall have regard to the guidelines attached as Schedule “A” and “B” hereto and forming part of this By-Law.

3. REPEALS

3.1 Any and all other by-laws or resolutions inconsistent with this by-law are hereby repealed.

4. ENACTMENT

4.1 This by-law shall come into force and take effect immediately upon the final passing thereof.

ENACTED AND PASSED THIS 4th DAY OF SEPTEMBER, 2012 AS WITNESSED BY THE SEAL OF THE CORPORATION AND THE HANDS OF ITS PROPER OFFICERS.

MAYOR

CLERK

See attachments

THE CORPORATION OF THE MUNICIPALITY OF WEST NIPISSING

SCHEDULE "A" TO BY-LAW 2012/50

PROPERTY TAX REBATE PROGRAM FOR REGISTERED CHARITIES **(pursuant to Section 361, *Municipal Act*, S.O. 2001, c.s5, as amended)**

The Municipality of West Nipissing's Tax Rebate Program for registered charities, as provided by By-Law No. 2012/50, is authorized by Section 361 of *The Municipal Act*, 2001, S.O. 2001, c.25 as amended. This legislation obligates municipalities within the Province of Ontario to rebate certain registered charities 40% of the property taxes paid by them directly or through a lease.

To be eligible for a property tax rebate, the following conditions must be met:

- The applying organization must be a "registered" charity under the *Income Tax Act* (Canada), and as such, possess a valid Canada Customs & Revenue Agency BN/Registration Number of a Non-Profit Organization as defined in the *Income Tax Act* (Canada);
- The applying registered charity must own and occupy the commercial and industrial property for which the rebate is being sought; or be a tenant in a commercial or industrial property for which a rebate is being sought;
- The applying registered charity must fulfill the application requirements and submit a fully completed application form;
- An application for a taxation year must be made after January 1 of the taxation year and no later than the last day of February of the following year;
- The applying registered charity must agree to supply the municipality additional information as may be requested to substantiate the application;
- In order to process a property tax rebate request, the attached ORIGINAL application form must be completed in full and submitted annually.
- Section 1 is to be completed by the registered charity (or registered charity's agent).
- Section 2 is to be completed by the property owner (or property owner's agent) if the registered charity leases the commercial or industrial property for which a rebate is being sought.
- A copy of the registered charity's current CONFIRMATION OF REGISTRATION letter referencing the BN/Registration number, as issued by the Charities Directorate (Canada Customs & Revenue Agency) **MUST** accompany the original application form.
- This CONFIRMATION OF REGISTRATION letter is readily available by contacting the federal government's Client Assistance, Charities Directorate (Canada Customs & Revenue Agency) by telephone at 1-800-267-2384.

Please note:

1. The Charity Rebate Program is an annual program; a new and complete application must be filed each year. A previous year's application (and supporting documentation) does not constitute precedence or legitimate any right of entitlement for the current year.
2. 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.

SCHEDULE "B" TO BY-LAW 2012/50

REGISTERED CHARITY TAX REBATE APPLICATION

Assessment Roll Number (from landlord) 4852- _____ - _____ - _____ - _____

Form must be received at the tax office by the last day of February of the year following the tax year to which the application relates.

SECTION 1

Calendar year for which Rebate applies:	
Name of Applicant Charity:	
Contact Name:	Contact telephone:
Mailing Address:	
	Postal Code:
Address for which Rebate applies:	
	Postal Code:
Canada Customs & Revenue Reg./Business No.	
<i>(Submit copy of Charter)</i>	

SECTION 2

From the Landlord: (submit a letter from the landlord that supports the total actual amount of property taxes paid for the application year)	
Landlord or Property Manager name _____	Tel: _____
Property Class for property occupied by Charity _____	Commercial _____ Industrial _____
Total Property Tax	\$ _____
Charity Property Tax amount in above Property Class <i>(receipt from owner/landlord of taxes paid)</i>	\$ _____ (A) _____
Rebate percentage	40% (B)
Rebate entitlement (A) + (B)	\$ _____ (C)
Landlord or Property Manager Signature _____	Date _____
<u>Charity Declaration</u>	
I, the undersigned, hereby certify that the information is true and complete to the best of my knowledge and belief and authorize the Municipality to verify all information contained n this statement.	
Name of Authorized Officer _____	Title: _____
Signature _____	Date: _____

"It is a serious offence to make a false statement"

For office use only	4852- _____ - _____ - _____ - _____	
Verification of Commercial or industrial	_____ yes	_____ No
Verification of Registered charity	_____ yes	_____ No
Actual Taxes paid	\$ _____	Date: _____
Estimate of rebate entitlement	\$ _____	\$ _____
First installment (50%)	\$ _____	_____
Final Installment	\$ _____	_____
Balance payable (Recoverable)	\$ _____	_____
Action taken: _____		
By (print) _____ Date: _____		