

BY-LAW NO. 6104

OF

THE CORPORATION OF THE COUNTY OF SIMCOE

A By-law to Provide for a Tax Rebate Program for Eligible Charities and Similar Organizations.

WHEREAS the Municipal Act, S.O. 2001, c.25, Section 361(1), 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;

AND WHEREAS subsection 361(2) of the Act provides that 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, and 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 Act; and

AND WHEREAS the Municipal Act, S.O. 2001, c.25, Section 361(4), provides that every municipality, as part of its tax rebate program, may provide for rebates to organizations that are similar to eligible charities or a class of such organizations defined by the municipality.

AND WHEREAS by the adoption of Recommendation PM-012-12 of the Performance Management Committee, County Council deems it expedient to adopt a tax rebate program for eligible charities and similar organizations;

NOW THEREFORE the Council of the Corporation of the County of Simcoe enacts as follows:

1. Definition

1.1 In this by-law:

- a) "Application" means an application for a rebate;
- b) "Lower Tier Municipality" means those municipalities that are member municipalities which form part of the County of Simcoe;
- c) "Eligible Charity" means either a Charitable Organization as in d) or Similar Organization as in e);

- d) "Charitable Organization" 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;
- e) "Similar Organization" means a Royal Canadian Legion within Simcoe County;
- f) "Rebate" means a rebate of taxes or amounts paid on account of taxes in accordance with this by-law;
- g) "Treasurer" means the Treasurer of a lower tier municipality;
- h) "Eligible Property" means any one of the following:
 - 1) "Commercial Property" means a real property for which taxes are charged at the commercial tax rate in the County of Simcoe;
 - 2) "Industrial Property" means a real property for which taxes are charged at the industrial tax rate in the County of Simcoe;
 - 3) "Residential Property" means a real property for which taxes are charged at the residential tax rate in the County of Simcoe;

2. Eligibility Criteria

2.1 To be eligible for a property tax Rebate a Charitable Organization must meet the following criteria:

- a) Comply with the definition of a Charitable Organization as established in this by-law;
- b) Be occupying a Commercial Property or Industrial Property as defined in this by-law;
- c) If leasing, be able to identify the amount of taxes included in their lease payments;
- d) Complete and return an approved Application form for "Taxes Rebates for Charitable Organizations" to the Lower Tier Municipality in which the property on which the rebate is sought is situated.

2.2 To be eligible for a property tax rebate a Similar Organization must meet the following criteria:

- a) Comply with the definition of a Similar Organization as established in this by-law;
- b) Be occupying a Residential Property, Commercial Property or Industrial Property as defined in this by-law;
- c) If leasing, be able to identify the amount of taxes included in their lease payment;
- d) Complete and return an approved Application form for "Taxes Rebates for Charitable Organizations" to the Lower Tier Municipality in which the property on which the rebate is sought is situated.

3. Application Procedure

3.1 An Eligible Charity that pays taxes or amounts on account of taxes on Eligible Property which it occupies may make application to the Lower Tier Municipality in which the Eligible Property is located for a rebate. The Eligible Charity must apply for the tax rebate on an annual basis as follows:

- a) Submit an Application to be accepted and processed by the Lower Tier Municipality in which the organization is located;
- b) Applications will be addressed to the Treasurer of the Lower Tier Municipality;
- c) Applications will be accepted between January 1st of the taxation year and the last day of February of the following year;
- d) Applications from an Eligible Charity re-locating within the year will be accepting up until the last day of February of the following year for rebates for the current taxation year;
- e) Applications must be made on the standard application form which will be available at the offices of each Lower Tier Municipalities in the County of Simcoe.

4. Amount of the Tax Rebate

- 4.1 Tax rebates for Charitable Organizations will be forty percent (40%) of the taxes paid providing that all eligibility criteria in Section 3 are met.
- 4.2 Tax rebates for Similar Organizations will be one hundred percent (100%) of the taxes paid, providing that all eligibility criteria in Section 3 are met.
- 4.3 Notwithstanding Sections 5.1 and 5.2, if the Eligible Charity is required to pay an amount under Section 367 or 368 of the Act, which deal with gross leases and flowing through of taxes, the amount of the rebate shall be the total of the amounts the Eligible Charity is required to pay under those sections.

5. Payment of Tax Rebates

- 5.1 Payments of tax rebates will be made by the Lower Tier municipality in which the organization is located as follows:
- a) A rebate relating to the taxation year shall be paid as follows:
 - 50% within 60 days of the Lower Tier Municipality receiving application
 - 50% within 120 days of the Lower Tier Municipality receiving application;
 - b) The costs of a rebate of taxes on a property shall be shared by the Lower Tier Municipality, County and School Board that share in the revenue from the taxes on the property in the same proportion as the municipalities and school boards share in those revenue;
 - c) 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 or similar organization is entitled if the municipality fails to rebate or credit the amount within the time specified in item 6.1 a) above, or within such other time as the Minister of Finance may prescribe;
 - d) If an eligible charity or similar organization submits a rebate application prior to the determination of its final taxes for the year, the application may be based on estimated taxes for the year. The final adjustments would be made after the final tax bill is received;

e) Rebates for similar organizations will commence in the taxation year 2012.

5.2 Where an Eligible Charity moves into eligible property during the taxation year and otherwise meets the eligibility criteria, the amount of the rebate will be determined from the date of occupancy through to the remainder of the year.

5.3 An Eligible Charity that moves to another Municipality (either within or outside the County of Simcoe) after receiving a tax rebate pursuant to this by-law shall repay a prorated amount of that rebate to the Lower Tier Municipality that issued the tax rebate in accordance with the requirements of that municipality.

5.4 An Eligible Charity that moves to another location within the same municipality may be required to repay a prorated amount of that rebate to the municipality that issued the tax rebate in accordance with the requirements of that municipality.


6. Repeal

6.1 THAT By-law No. 6071 is hereby repealed.

7. Effective Day

7.1 THAT this By-law shall come into force and take effect immediately upon the approval of County Council.

By-law read a first, second and third time and finally enacted the 24th day of January, A.D., 2012.



Warden, County of Simcoe



Clerk, County of Simcoe