



## BY – LAW No. 24-51

### The Corporation of the United Counties of Leeds and Grenville

#### **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 United Counties of Leeds and Grenville is required to have a tax rebate program for eligible charities and may have a tax rebate program for similar organizations, for the purposes of giving relief from taxes on eligible property they occupy, pursuant to s.361 (1) of the *Municipal Act 2001, S.O. 2001, c.25*, as amended (hereinafter referred to as the "Act"); and

**WHEREAS** the Council of the United Counties of Leeds and Grenville 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 UNITED COUNTIES OF LEEDS AND GRENVILLE HEREBY ENACTS AS FOLLOWS:**

1. **THAT** in this By-law:

"eligible charity" means a registered charity as defined in s.248(1) of the *Income Tax Act* (Canada) that has a registration number issued by the Canada 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 s.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.

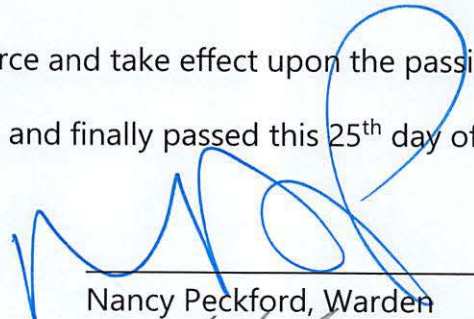
2. **THAT** an eligible charity or similar organization that pays taxes on eligible property that it occupies may make application to the lower-tier municipality where the eligible property is located for a rebate of the property taxes or estimated property taxes in respect of the eligible property.

3. **THAT** the application shall be in a form required by the Treasurer.
4. **THAT** 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. However, the lower-tier municipality may accept applications after that deadline if, in the opinion of the lower-tier municipality, extenuating circumstances justify the applicant being unable to make the application by the deadline.
5. **THAT** 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 s.362(1) of the Act.
6. **THAT** 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. **THAT** the amount of the rebate shall be:
  - a) 40% of the taxes or estimated taxes payable by the eligible charity 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 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;
8. **THAT** 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. **THAT** the lower-tier municipality may deduct an adjustment under s.8 of this By-law from amounts payable in the next year for the next year's rebates in respect of an eligible property.

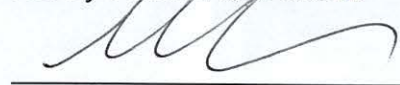
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10. **THAT** the Council of the United Counties of Leeds and Grenville may by resolution designate similar organizations for the purposes of this By-law.
11. **THAT** the Council of the United Counties of Leeds and Grenville may by resolution designate that property classes other than the commercial property class and the industrial property class are to be included within the definition of "eligible property" for the purposes of this By-law.
12. **THAT** the rebate of taxes on a property shall be shared by the lower-tier municipality, the upper-tier municipality and school boards that share in the revenue from the taxes on the property in the same proportion as the lower-tier municipality, the upper-tier municipality and school boards share in those revenues.
13. **THAT** the lower-tier municipality shall also give the charity a written statement of the proportion of rebate that is shared by the lower-tier municipality, the upper-tier municipality and the school boards.
14. **THAT** any by-law or parts of by-laws contrary to or inconsistent with this by-law are hereby repealed.
15. **THAT** this by-law shall come into force and take effect upon the passing thereof.

By-law read a first, second and third time, and finally passed this 25<sup>th</sup> day of July, 2024.



Nancy Peckford, Warden



Geoff Clarke, County Clerk