

# THE CORPORATION OF THE CITY OF BROCKVILLE

BY-LAW NO. 96 -98

## BY-LAW FOR TAX REBATES TO ELIGIBLE CHARITIES

---

**BEING** a By-Law to provide for a Tax Rebate Program, pursuant to Section 442.1 of the Municipal Act, R.S.O. 1990, Chapter M.45 and amendments thereto, for eligible charities that occupy a property in the Commercial or Industrial Class.

**WHEREAS** Section 442.1 of the Municipal Act, R.S.O. 1990, Chapter M.45 and amendments thereto, requires the City of Brockville to have a Tax Rebate Program for eligible charities for the purpose of giving them relief from taxes on eligible property they occupy;

**AND WHEREAS**, pursuant to Subsection (3) of Section 442.1 of the Municipal Act, R.S.O. 1990, Chapter M.45 and amendments thereto, the amount of the rebate must be at least 40 percent (40%) of the taxes payable by the eligible charity on the property it occupies;


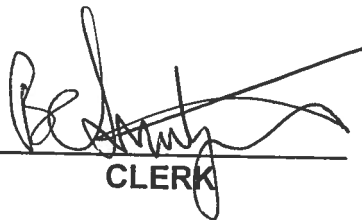
**AND WHEREAS**, pursuant to Subsection (2) of Section 442.1 of the Municipal Act, R.S.O. 1990, Chapter M.45 and amendments thereto, a charity is eligible if it is a registered charity as defined in subsection 248(1) of the Income Tax Act (Canada) that has a registration number issued by the Department of National Revenue and is located in one of the commercial or industrial classes of property, within the meaning of subsection 363(20) of the Municipal Act, R.S.O. 1990, Chapter M.45 and amendments thereto;

**NOW THEREFORE**, the Corporation of the City of Brockville enacts as follows:

1. That upon annual application, eligible charities that pay taxes on property they occupy in one of the Commercial or Industrial Classes of property, make application in accordance with Schedule "A" attached hereto and forming part of By-Law shall be eligible for a tax rebate of 40 percent (40%) of the taxes payable by the eligible charity.
2. The rebate for 1998 and the first installment of the rebate for 1999 (at half of the estimated rebate for 1999) shall be paid on or before October 31, 1998. The final rebate for 1999 will be paid on or before June 30, 1999.
3. Beginning the year 2000, the City of Brockville will match the payment of the rebate to the tax installment date at the same percentage of each tax installment. The rebate will be paid to the eligible charity on or before twenty-one (21) days prior to the tax installment due date.
4. That after the taxes paid by the charity can be determined, final adjustments in respect of the differences between the estimated rebate paid by the municipality and the rebate to which the charity is entitled shall be made. Deductions will be made from rebates payable in the next year where estimated amount of the rebate is greater than the actual tax paid.

5. That rebates under this program shall be given by the City of Brockville and the cost of the rebate of taxes on a property shall be shared by the School Board(s) that share in the revenue from the taxes on the property in the same proportion that they share in the revenues.
6. That the City of Brockville that gives a rebate to an eligible charity shall also give the charity a written statement of the proportion of the costs of the rebate that is shared by the School Board(s).

GIVEN UNDER THE SEAL OF THE CORPORATION  
OF THE CITY OF BROCKVILLE AND PASSED  
THIS 21<sup>st</sup> DAY OF NOV. A.D. 1998

	
_____ MAYOR	_____ CLERK

SCHEDULE "A" TO BY-LAW NO. 46 -98

APPLICATION FOR THE RATE OF TAXES FOR ELIGIBLE CHARITIES

Name of Registered Charity	
Department of National Revenue Registration Number	
Property Location	
Roll Number	
Mailing Address	
Contact Person	
Phone Number	

I/we hereby apply for a tax rebate for \_\_\_\_\_ on behalf of the above named charity and agree to the following conditions: Year

- 1. The rebate can only be made with respect to eligible charities that pay taxes on properties they occupy in one of the Commercial or Industrial Classes of property at a rate currently set at forty percent (40%).
- 2. Eligible charities must repay any other municipality any amount by which they rebates the charity received for the year from that other municipality exceeds the rebates from that other municipality to which the charity is entitled.
- 3. If the area occupied by the eligible charity is not separately assessed, it is the responsibility of the charities representative to provide the documented assessment attributable to this area.
- 4. The rebate is available only for that period during which the eligible charity occupied the property. Please indicate the dates of occupation during the current year.  

\_\_\_\_\_ to \_\_\_\_\_
- 5. if the eligible charity terminates occupation of the eligible property, the municipality will be advised in writing, of the date of termination. The rebate will be recalculated by the municipality and the charity agrees to repay any rebate overage to the City of Brockville within sixty (60) days of being notified by the municipality.
- 6. It is certified that the commercial/industrial tax rate, as applicable to the eligible property, has been passed on to the eligible charity by the landlord/owner of the property. Proof of taxes paid are required to be submitted to the municipality annually no later than December 31st of the application year.

I/we certify that the information given on the application and any documents attached is complete, accurate and fully discloses the status of the organization.

\_\_\_\_\_  
Name of the eligible charity

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

\_\_\_\_\_  
Date

**For Municipal Purposes Only**

<b>Commercial Assessment Attributable to Charity</b>	
<b>Industrial Assessment Attributable to Charity</b>	
<b>Tax Rate (Municipal) Tax Rate (Education) Tax Rate (DBIA)</b>	
<b>Number of Months Eligible for Rebate</b>	
<b>Full Taxes Levied for Applicable Location</b>	
<b>Eligible Rebate @ 40%</b>	
<b>Municipal</b>	
<b>DBIA</b>	
<b>Upper Canada School Board</b>	
<b>Catholic District School Board of Eastern Ontario-Western Region</b>	
<b>Conseil Des Ecoles Publiques De L'est De L'Ontario</b>	
<b>Conseil Scolaire De District Catholique Du Centre-Est De L'Ontario</b>	
<b>Total Rebate Payable</b>	

\_\_\_\_\_  
Date

\_\_\_\_\_  
Treasurer or Designate