

**COUNTY OF RENFREW**

**BY-LAW NUMBER 36-12**

**A BY-LAW TO ESTABLISH A TAX REBATE PROGRAM FOR THE PURPOSES OF  
PROVIDING RELIEF FROM TAXES ON ELIGIBLE PROPERTY  
OCCUPIED BY ELIGIBLE CHARITIES**

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WHEREAS the Corporation of the County of Renfrew 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 County of Renfrew 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 County of Renfrew enacts as follows:

1. 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. 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. The application shall be in a form required by the Treasurer of the lower-tier municipality.
4. 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. 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. 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. 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. 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. 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.
10. The Council of the County of Renfrew may by resolution designate similar organizations for the purposes of this By-Law.
11. The Council of the County of Renfrew 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. 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. The lower-tier municipality shall also give the charity a written statement of the proportion of the rebate that is shared by the lower-tier municipality, the upper-tier municipality and the school boards.

14. By-law Number 31-02 of the Corporation of the County of Renfrew is hereby repealed.


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

READ a first time this 25th day of April, 2012.

READ a second time this 25th day of April, 2012.

READ a third time and finally passed this 25th day of April, 2012.

  
ROBERT SWEET, WARDEN

  
W. JAMES HUTTON, CLERK

Schedule 'A'

APPLICATION FOR REBATE OF TAXES  
FOR ELIGIBLE CHARITIES

Name of Registered Charity	
Registered Number	
Property Address	
Property Description	Roll Number
Municipality	

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

1. The rebate can only be made with respect to eligible charities as defined within Section 361(2) of the *Municipal Act, 2001, S.O. 2001, c.25*, as amended, that pay taxes on properties occupied in one of the commercial classes or industrial classes of property within the meaning of Section 308(1) of the *Municipal Act, 2001, S.O. 2001, c.25* as amended, at a rate set by the Corporation of the County of Renfrew which is currently 40%.

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

\_\_\_\_\_  
Name of Eligible Charity

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

It is a serious offence to make a false application.

Important Notes:

1. If the area occupied by the eligible charity is not separately assessed, it is the responsibility of the charity's representatives to provide the assessment attributable to this area.
2. The rebate is available only for that period during which the eligible charity occupied the property. Please indicate here the dates of occupation during the current year;

\_\_\_\_\_, 20\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_