



THE CORPORATION OF THE COUNTY OF WELLINGTON

BY-LAW NUMBER 4824-06

A by-law to provide tax rebates to eligible charities and other similar organizations and to repeal by-law number **4664-04**.

WHEREAS The Corporation of the County of Wellington (the "Municipality") 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, S.O. 2001, c. 25, as amended (hereinafter referred to as the "Act");

AND WHEREAS the Council of The Corporation of the County of Wellington 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 County of Wellington enacts as follows:

1. In this By-Law:
 - (A) "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 Customs and Revenue Agency;
 - (B) "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;
 - (C) "eligible similar organization" means a non-profit organization described in paragraph 149 (1)(l) of the Income Tax Act; or an agricultural organization, board of trade, or chamber of commerce described in paragraph 149 (1)(e) of the Income Tax Act; or a registered amateur athletic association as defined in the Income Tax Act;
 - (D) "qualified application" means an application for a property tax rebate that demonstrates to the satisfaction of the County Treasurer the entitlement of the applicant or charity or other similar organization to receive a property tax rebate in accordance with this By-Law.
2. An eligible charity or eligible similar organization that pays taxes on eligible property that it occupies within the Municipality may make application to the County Treasurer 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 County Treasurer and shall be submitted on an annual basis.
4. To consider the application, the applicant shall submit proof of taxes paid and the tax account must be in good standing to the satisfaction of the Treasurer of the lower tier municipality in which the eligible property is situated.
5. If a tax reduction is processed resulting from an appeal to the Assessment Review Board or a request for reconsideration from the Municipal Property Assessment Corporation, then the qualified charity will be liable to repay any tax adjustment as recalculated against the previously rebated amount.

6. The application for a taxation year shall be made after January 1st of the taxation year and no later than the last day of February of the year following the taxation year.
7. A 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 (1) of the Act.
8. 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;
9. The amount of the rebate shall be:
 - (A) 40% of the taxes or estimated taxes payable by the eligible charity or eligible similar organization 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 section 367 or section 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;
10. 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.
11. The lower tier municipality may deduct an adjustment under section 8 of this By-Law from amounts payable in the next year for the next year's rebates in respect of an eligible property.
12. The cost of any rebate on taxes paid pursuant to this by-law shall be shared by the lower tier municipality, county, and school boards that share in the revenue from the taxes on the property in the same proportion as the lower tier municipality, county, and school boards share in those revenues.
13. This by-law shall apply to the 2006 and subsequent taxation years.
14. That by-law 4664-04 is hereby repealed.
15. This by-law shall come into full force and take effect on its final passage thereof.

**READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 27TH
DAY OF APRIL, 2006**

BRAD WHITCOMBE - WARDEN

DONNA VAN WYCK - CLERK