

**CORPORATION OF THE COUNTY OF PERTH**

**BY-LAW NO. 2672**

**“A By-Law to Establish a Tax  
Rebate Program for the purposes of  
Providing relief from taxes on Eligible Property  
Occupied by Eligible Charities and Similar Organizations”**

**WHEREAS** the Corporation of the County of Perth 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.442.1 of the *Municipal Act*, R.S.O. 1990, c.M.45, as amended (hereinafter referred to as the “*Act*”);

**AND WHEREAS** s.442.1 of the *Act* has been amended by the *Continued Protection for Property Taxpayers Act, 2000*, and regulations thereto;

**AND WHEREAS** the Council of the County of Perth 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 Perth enacts as follows:

1 Definitions:

- 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.363(20) of the *Act*;
  - c) 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 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 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.
4. 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.442.2 of the *Act*.
5. Upon receipt of a qualified application for a taxation year the lower-tier municipality shall:
  - i) Pay one-half (1/2) of the rebate amount within sixty (60) days after receipt by the lower-tier municipality of the application;
  - ii) Pay the balance of the rebate amount within one hundred twenty (120) days after receipt by the lower-tier municipality of the application.
6. The amount of the rebate shall be:
  - a) 40% of the taxes or estimated taxes payable by the eligible charity or other 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 s.444.1 or s.441.2 of the *Act*, the amount of the rebate shall be the total of the amounts the charity is required to pay under those sections;
7. 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.
8. 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.
9. The Council of the County of Perth may by resolution designate similar organizations for the purposes of this By-Law.

10. The Council of the County of Perth 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.
11. In making a designation under s.9 of this By-Law the Council shall have regard to the guidelines attached as Schedule “A” attached hereto and forming part of this By-Law.
12. Applications for a tax rebate under this By-Law shall be made on the form set out in Schedule “B” attached hereto and forming part of this By-Law.
13. That By-Law No. 2566 and By-Law No. 2590 are repealed with the passage of this By-Law.

Read a first and second time this 5th day of July, 2001.

Read a third time and finally passed this 5th day of July, 2001.

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Vince Judge, Warden

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James G. Wilson, Clerk-Treasurer

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**Schedule "A"**

**General Principles**

Organizations Eligible for Tax Rebates

- 1) To be eligible for tax rebates, organizations must meet the following criteria:
  - a) Be a charitable organization (or not-for-profit organization) as defined in subsection 248 (1) of the Income Tax Act and have a registration number issued by the Department of National Revenue;
  - b) Be occupying leased commercial or industrial property within the four-member municipalities of the County of Perth;
  - c) Be an organization that was previously exempt from business occupancy taxes;
  - d) Be able to demonstrate that their lease payments include an increase in taxes as a result of the requirements and provisions of the *Continued Protection for Property Taxpayers Act, 2000*;
  - e) Be able to identify the amount of taxes included in their lease payments;
- 2) Organizations that are not charitable in nature or provide benefits to only a narrow segment of the community as outlined in Appendix are not eligible for rebates even if such organizations meet the criteria outlined in 1(b-e)
- 3) New charitable or similar eligible organizations will be considered by the member municipality for rebates provided the conditions in 1(a), (b) and (e) and if applicable, those in 1(c) and (d) are all met.
- 4) Rebates will be provided for charities and other eligible organizations that commence eligible on a date after January 1<sup>st</sup> of the year in which the rebates would apply. Under these circumstances, the rebate amount will be determined from the date of occupancy through the remainder of the taxation year.
- 5) The following organizations that are not charitable in nature or provide benefits only to a narrow segment of the community are not eligible for the rebate even if all other criteria are met. Such organizations include but are not limited to:

Artist's studios	Social Clubs
Veteran Clubs	Private Clubs
Trade Unions	Property Management Offices
Associations Professional and Trade	Credit Unions/ Pension
Non Profit Professional, Business, Trade Organizations	