

**THE CORPORATION OF THE COUNTY OF LANARK
BY-LAW NO. 2009-31**

BEING A BY-LAW TO PROVIDE FOR AN APPLICATION FORM IN ORDER THAT, PURSUANT TO SECTION 361 OF THE MUNICIPAL ACT, R.S.O. 2001, CHAPTER M.25 AND AMENDMENTS THERETO, ELIGIBLE CHARITIES THAT OCCUPY PROPERTY IN THE COMMERCIAL OR INDUSTRIAL CLASS, CAN BENEFIT FROM A TAX REBATE PROGRAM.

WHEREAS Section 361 of the Municipal Act R.S.O. 2001, Chapter M.25 and amendments thereto, requires the County of Lanark to have a tax rebate program for eligible charities for the purposes of giving them relief from taxes on eligible property they occupy; and

WHEREAS pursuant to Subsection (3) of Section 361 of the Municipal Act, R.S.O. 2001, Chapter M.25 and amendments thereto, the amount of the rebate must be at least 40 per cent of the taxes payable by the eligible charity on the property it occupies; and,

WHEREAS pursuant to Subsection (2a) of Section 361 of the Municipal Act, R.S.O. 2001, 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 Canada Revenue Agency and is located in one the commercial classes or industrial classes of property, within the meaning of subsection 308(1) of the Municipal Act, R.S.O. 2001, Chapter M.25 and amendments thereto;

NOW THEREFORE BE IT RESOLVED THAT, the Council of the County of Lanark enacts as follows:

1. That eligible charities that pay taxes, or amounts on account of taxes paid on eligible property they occupy in one of the commercial classes or industrial classes of property that make application in accordance with Schedule AA attached hereto and forming part of this by-law shall be eligible for a tax rebate of 40 per cent of the taxes paid by the eligible charity. If the eligible charity is required to pay an amount under section 367 or 368, the amount of the rebate shall be the total of the amount paid by the eligible charity under those sections.
2. That the first instalment of the rebate which must be at least half of the estimated rebate for the year shall be paid within 60 days after the receipt by the municipality of the application and the balance of the estimated rebate must be paid within 120 days of the receipt of the application.
3. That after the taxes paid by the charity can be finally 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.
4. That as a condition of receiving a rebate for a year, an eligible charity must repay any other municipality any amounts by which the rebates that charity received for the year from that other municipality exceed the rebates from that other municipality to which the charity is entitled.

5. That rebates under this program shall be given by the lower tier municipalities within which the eligible charity is located and the cost of the rebate of taxes on a property shall be shared by the lower tier municipalities, County of Lanark and Schools Boards that share in the revenue from the taxes on the property in the same proportion as the lower tier municipalities, County of Lanark and the School Boards share in those revenues.
6. That the lower tier municipalities that give 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 Boards.
7. That as a condition of receiving a rebate for a year, an eligible charity must make application in accordance with Schedule "A", attached hereto, on or before February 28th, of the following year.

By-Law read a first and second time this 24th day of June, 2009.

By-Law read a third time and finally passed this 24th day of June, 2009.

Cathie Ritchie, Clerk

Paul Dulmage, Warden

**APPLICATION FOR THE REBATE OF TAXES
FOR ELIGIBLE CHARITIES**

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

I/we hereby apply for a tax rebate for _____ on behalf of the above-noted charity and agree to the following conditions:

1. The rebate can only be made with respect to eligible charities that pay taxes on properties they occupy in one of the commercial classes or industrial classes of property at a rate set by the County of Lanark which is currently 40%.
2. Eligible charities must repay any other municipality any amount by which the rebates that charity received for the year from that other municipality exceed the rebates from that other municipality to which the charity is entitled.

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 the Eligible Charity

Signature

Position

Date

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 eligible charity occupied the property. Please indicate here the dates of occupation during the current year.

_____ , 20 to _____ , 20