

**CORPORATION OF THE CITY OF QUINTE WEST**

**BY-LAW NUMBER 07- 53**

**BEING A BY-LAW TO ESTABLISH A TAX REBATE PROGRAM FOR THE PURPOSES OF PROVIDING A RELIEF FROM TAXES OR AMOUNTS PAID ON ACCOUNT OF TAXES ON ELIGIBLE PROPERTY, OCCUPIED BY ELIGIBLE CHARITIES AND SIMILAR ORGANIZATIONS.**

**WHEREAS** the Corporation of the City of Quinte West (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 of the Municipal Act, 2001, S.O. 2001, c.25 as amended (hereinafter referred to as the "Act");

**AND WHEREAS** the Council of the City of Quinte West deems it appropriate to enact this By-Law for the purpose of establishing a tax rebate program to be administered by the municipality;

**NOW THEREFORE** the Council of the Corporation of the City of Quinte West enacts as follows:

1. **Title**

This by-law shall be entitled the "**Tax Rebate for Charities By-Law**".

2. 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 Customs and 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 demonstrates to the satisfaction of the municipal Treasurer the entitlement of the applicant charity or other similar organization to receive a rebate in accordance with this By-Law.

3. An eligible charity or similar organization that pays taxes on eligible property that it occupies may make application to the municipality where the eligible property is located for a rebate of the property taxes, or amounts on account of taxes in respect of the eligible property that is in any class of real property prescribed under the Assessment Act.

4. The application shall be in a form required by the Treasurer of the municipality.

5. 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.

6. 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 of the Act.

- a) Pay one-half (1/2) of the rebate amount within sixty (60) days after receipt by the municipality of the application;
  - b) Pay the balance of the rebate amount within one hundred twenty (120) days after receipt by the municipality of the application.
8. The amount of the rebate shall be:
- a) 40% of the taxes estimated taxes or amounts on account of taxes payable by the eligible charity or other similar organization on the eligible property that it occupies; or,
  - b) such other percentages 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;
9. 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 municipality and the rebate to which the eligible charity or other similar organization is entitled.
10. The municipality may deduct an adjustment under s.9 of this By-Law from amounts payable in the next year for the next year's rebates in respect of an eligible property.
11. The Council of the City of Quinte West may by resolution designate similar organizations for the purposes of this By-Law.
12. In making a designation under s.11 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.
13. The Council of the City of Quinte West may by resolution designate that property classes other than the commercial property classes and the industrial property classes are to be included within the definition of "eligible property" for the purposes of this By-Law.
14. By-Law Number 01-15 shall and is hereby rescinded.
15. This By-Law shall take effect as of January 1, 2007.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY**

**PASSED THIS 16th DAY OF APRIL, 2007.**

  
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John R. Williams, Mayor

  
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Gary W. Duiker, Deputy City Clerk