

BY-LAW NO. 2012-22

OF

THE CORPORATION OF THE TOWNSHIP OF PELEE

A by-law to Provide for Tax Rebate Program  
for Eligible Charities and Similar Organizations.

WHEREAS the Municipal Act, S.O. 2001, c.25, Section 361(1), provides that every municipality, other than a lower-tier municipality, shall have a tax rebate program for eligible charities for the purpose of giving them relief from taxes or amounts paid on account of taxes on eligible property they occupy;

AND WHEREAS subsection 361(2) of the Act provides that 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 Customs and Revenue Agency, and a property is eligible if it is in one of the commercial classes within the meaning of subsection 308(1) of the Act;

AND WHEREAS the Municipal Act, S.O. 2001, c.25, Section 361(4), provides that every municipality, as part of its tax rebate program, may provide rebates to organization that are similar to eligible charities or a call of such organizations defined by the municipality;

AND WHEREAS the Township of Pelee adopts a tax rebate program for eligible charities and similar organizations;

NOW THEREFORE the Council of the Corporation of Pelee enacts as follows:

**1.) Definition**

1.1 In this By-law:

- a) "Application" means and application for a rebate;
- b) "Eligible Charity" means either a Charitable Organization as in c) or Similar Organization as in d);
- c) "Charitable Organization" means a registered charity as defined in subsection 248(1) of the Income Tax Act (Canada) that has a registration number issued by the Canada Customs and Revenue Agency;
- d) "Similar Organization" means a Royal Canadian Legion within the Township of Pelee;
- e) "Rebate" means a rebate of taxes or amounts paid on account of taxes in accordance with this by-law;
- f) "Treasurer" means the Treasurer of the Township of Pelee;
- g) "Eligible Property" means any of the following:

- i. "Commercial Property" means a real property for which taxes are charged at the commercial tax rate in the Township of Pelee;
- ii. "Industrial Property" means a real property for which taxes are charged at the industrial tax rate in the Township of Pelee;
- iii. "Residential Property" means a real property for which taxes are charged at the residential tax rate in the Township of Pelee;

## **2.) Eligibility Criteria**

2.1 To be eligible for a property tax Rebate a Charitable Organization must meet the following criteria:

- a) Comply with the definition of a Charitable Organization as established in this by-law;
- b) Be occupying a Commercial Property or Industrial Property as defined in this by-law;
- c) If leasing, be able to identify the amount of taxes included in their lease payments;
- d) Complete and return an approved Application form for "Taxes Rebates for Charitable Organizations".

## **3.) Application Procedure**

3.1 An Eligible Charity that pays taxes or amounts on account of taxes on Eligible Property which it occupies may make an application for rebate. The Eligible Charity must apply for the tax rebate on an annual basis as follows:

- a) Submit an Application to be accepted and processed by the Township of Pelee in which the organization is located;
- b) Applications will be addressed to the Treasurer of the Municipality;
- c) Applications will be accepted between January 1<sup>st</sup> of the taxation year and the last day of February of the following year;
- d) Applications from the Eligible Charity re-locating within the year will be accepted up until the last day of February of the following year for rebates for the current taxation year;
- e) Applications must be made on the standard application form which will be available at the office of the Township of Pelee;

## **4.) Amount of Tax Rebate**

4.1 Tax rebates for Charitable Organizations will be at least forty percent (40%) of the taxes paid providing all eligibility criteria in Section 3 are met.

4.2 Tax rebates for Similar Organizations will be at least forty percent (40%) of the taxes paid, providing that all eligibility requirements in Section 3 are met.

**5.) Effective Day**

5.1 THAT this By-law shall come into force and effect immediately upon the approval of the Council of the Township of Pelee.

By-law read a first, second and third time and finally enacted the 24<sup>th</sup> day of September, 2012.



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Mayor, Township of Pelee



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CAO/Clerk/Treasurer

