

BY-LAW NO. 2013-30

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 class of such organizations defined by the municipality;

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

NOW THEREFORE be it enacted by the Council of the Corporation of Pelee as follows:

1.) In this By-Law:

1.1 Definition

- a) "Municipality" means the Corporation of the Township of Pelee;
- b) "Application" means an application for a rebate;
- c) "Eligible Charity" 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 and also means a Royal Canadian Legion within the Township of Pelee and Anglican Synod of Huron;
- d) "Rebate" means a rebate of taxes or amounts paid on account of taxes in accordance with this by-law;
- e) "Treasurer" means the Treasurer of the Township of Pelee;
- f) "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.) Tax Relief

2.1 Tax relief granted pursuant to the By-Law shall be in the form of a rebate, provided that:

- a) Such eligible charity occupies the property in respect of which taxes are imposed;
- b) Such eligible charity is responsible for the taxes on the property and that they occupy and have proof of same;
- c) The rebate paid to such eligible charity shall be 50% of the amount paid by the same.

2.2 Notwithstanding Subsections 1 (b) and 2(c) the branch of the Royal Canadian Legion and the Anglican Synod of Huron shall be entitled to a rebate of 50% of the taxes levied with respect to property occupied and used for their purpose regardless of property class.

3.) Application Procedure

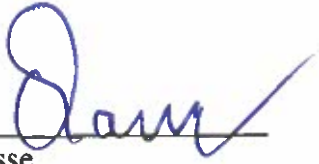
3.1 An Eligible Charity that pays taxes or amounts on account of taxes on Eligible Property which it occupies may make an application for rebate. The Eligible Charity must apply for the tax rebate on an annual basis as follows:

- 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 1st 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.) Effective Day

4.1 THAT this By-law shall come into full force and effect upon the final passing thereof.

By-law read a first, second and third time and finally enacted the 30th day of September, 2013.



Rick Masse
Mayor, Township of Pelee



Wayne Miller
CAO/Clerk/Treasurer