

COUNTY OF ELGIN

By-Law No. 07-23

"A BY-LAW TO AMEND BY-LAW NO. 98-34, AS AMENDED, BEING A BY-LAW TO PROVIDE A PROPERTY TAX REBATE PROGRAM FOR ELIGIBLE CHARITIES"

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

WHEREAS By-Law No. 98-34 was passed by the Council in this regard; and

WHEREAS By-Law No. 98-34 was amended by By-Law No. 04-22 to provide for a tax rebate program for Branches of the Royal Canadian Legion effective January 1, 2005.

NOW THEREFORE the Municipal Council of the Corporation of the County of Elgin enacts as follows:

1. THAT Subsection 1 of By-Law No. 98-34 be and is hereby further amended by adding:

d) "Taxes", for the purpose of charitable rebates, includes charges as set out under Section 208 of the Municipal Act and satisfies the conditions as set out in Section 361(12) of the Municipal Act. Charges under Section 208 are charges imposed for business improvement areas (BIA's).

2. THAT this By-Law becomes effective upon its passing.

READ a first and second time this 11th day of September 2007.

READ a third time and finally passed this 11th day of September 2007.

Mark G. McDonald,
Chief Administrative Officer.

Lynn Acre,
Warden.

COUNTY OF ELGIN

By-Law No. 98-34

**"A BY-LAW TO PROVIDE A PROPERTY TAX REBATE PROGRAM
FOR ELIGIBLE CHARITIES"**

WHEREAS Section 442.1 of the Municipal Act, being Chapter M.45, R.S.O. 1990, as amended by Bill 106, the Fair Municipal Finance Act, 1997, and Bill 149, the Fair Municipal Finance Act (No. 2), 1997, and Bill 16, the Small Business and Charities Protection Act, 1998, provides that every municipality that is not a lower-tier municipality shall have a tax rebate program for eligible charities for relief from taxes on eligible property they occupy.

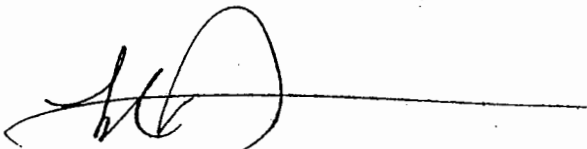
NOW THEREFORE the Municipal Council of the Corporation of the County of Elgin enacts as follows:

1. In this by-law:
 - a) "Eligible Charity" means a registered charity as defined in Section 248(1) of the Income Tax Act (Canada) that has a registration number issued by the Department of National Revenue;
 - b) "Eligible Property" means a property that is in one of the commercial or industrial classes, within the meaning of Section 363(20) of the Municipal Act, as amended;
 - c) "Local Municipality" means the lower-tier municipality in which an eligible property is situated.
2. Eligible charities occupying property which is eligible property, the taxes on which are paid by the charity, qualify for a property tax rebate under this by-law.
3. The amount of the rebate shall be the greater of the following:
 - a) Forty (40) percent of the taxes payable by the eligible charity;
 - b) The total of the amounts which the eligible charity is required to pay under section 444(1 and 2) of the Municipal Act, as amended.
4. Tax rebates will be calculated and payments issued by the local municipality.
5. To qualify for a rebate for 1998 taxes, charities must provide documentation which substantiates their eligibility on or before November 15, 1998 to the local municipal office.
6. To qualify for a rebate for taxes in years subsequent to 1998, charities must provide documentation which substantiates their eligibility on or before December 1 of the preceding year, to the local municipal office.
7. Notwithstanding clauses 5 and 6 above, charities which are established, or which became eligible, or which move to occupy eligible property during a tax year, must apply during that tax year to be eligible for a rebate on property taxes for the year. For subsequent years, application will be required pursuant to clause 6.
8. Rebates for 1998 taxes and the first installment of rebates for 1999 taxes shall be issued on or before November 15, 1998 for eligible charities that have satisfied the requirements of this by-law.

9. In years subsequent to 1998:
- a) The local municipality shall estimate the amount of the rebate for the taxation year and shall make payment of fifty (50) percent of the total estimated rebate, on or before January 15;
 - b) The local municipality shall issue payment for the balance of the rebate on or before June 30 of the taxation year;
 - c) Where the actual taxes payable cannot be determined prior to June 30 of the taxation year, the balance of the estimated rebate shall be paid by that date. If, when taxes payable are determined, there is an amount owing or to be refunded, the local municipality will issue an invoice or payment as necessary on or before December 1 of the taxation year.
10. In order to receive a rebate for a taxation year, a charity must repay any other municipality the amount by which the rebates the charity received from that other municipality exceed the rebates to which the charity is entitled for the year.
11. That this by-law applies to all municipalities situate within the County of Elgin.

READ a first and second time this 27th day of October, 1998.

READ a third time and finally passed this 27th day of October, 1998.



Mark G. McDonald,
County Administrator/Clerk.

W. Perry Clutterbuck,
Warden.