

THE CORPORATION OF THE CITY OF DRYDEN

BY-LAW NUMBER 3006-2003

BEING A BY-LAW TO PROVIDE TAX REBATES TO CERTAIN CHARITIES WHO ARE OWNERS OF REAL PROPERTY WITHIN THE CORPORATION OF THE CITY OF DRYDEN.

WHEREAS pursuant to Section 361 of the Municipal Act, S.O. 2001, c. 25, as amended, provides that the Council of a local municipality shall have a tax rebate program for eligible charities for the purposes of giving them relief from taxes on eligible property they occupy.

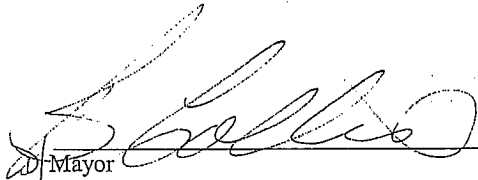
NOW THEREFORE the Council of The Corporation of The City of Dryden enacts as follows:

1. For the purposes of this By-law:
 - (a) "Corporation" means The Corporation of The City of Dryden;
 - (b) "eligible charity" means a 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. A charity is not entitled to any rebate if the eligible property has received a property tax reduction pursuant to Section 362 of the Municipal Act, S.O. 2001;
 - (c) "Treasurer" means the Treasurer of the Corporation;
 - (d) "eligible amount" means forty percent (40%) of the taxes payable by the eligible charity on the eligible property it occupies. If the eligible charity is required to pay an amount under Section 444.1 or 444.2 of the Municipal Act, S.O. 2001, as amended, the amount of the rebate shall be the total of the amounts the charity is required to pay under those sections.
 - (e) "eligible property" means property in one of the commercial classes or industrial classes, within the meaning of Subsection 308.(1) of the Municipal Act, S.O. 2001, as amended.
 - (f) "qualified application" means an application for a property tax rebate that demonstrated to the satisfaction of the Treasurer of the Corporation the entitlement of the applicant charity to receive a rebate in accordance with this By-Law.
2. Tax relief granted pursuant to this By-law shall be in the form of a rebate of the eligible amount, provided that such eligible charity occupies the property in respect of which real property taxes are imposed. The application shall be in the form set out in Appendix "A" of this By-Law.
3. The application for a taxation year shall be made after January 1st of the taxation year and no later than the last day of February of the year following the taxation year. Payment of the first instalment shall be made to the eligible charity within sixty (60) days after receipt of the application and the balance of the rebate amount within one hundred twenty (120) days after receipt of the application.

4. The amount of the rebate shall be:
 - a) forty percent (40%) of the taxes, estimated taxes or amounts on account of taxes payable by the eligible charity on the eligible property that it occupies; or,
 - b) such other percentage 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 respecting gross leases, the amount of the rebate shall be the total of the amounts the charity is required to pay under those sections.
5. Where the rebate amount has been determined based on the estimated property taxes of the eligible property, the amount of the rebate entitlement shall be recalculated after determination of the actual property taxes and any appropriate adjustments made on the eligible property. The difference between the estimated rebate and the recalculated rebate shall be paid by the Corporation to the eligible charity or the Corporation may deduct any difference from the amounts payable in the next year's rebate in respect to an eligible property.
6. Where the eligible charity does not begin to occupy the eligible property until after the eligible rebates under Sections 3 and 4, the rebate shall be prorated based on the number of days the charity occupied the property as compared to the total number of days in the year.
7. As a condition of receiving a rebate for a year pursuant to this By-law, an eligible charity must repay any other municipality, amounts by which the rebates the charity received for the year from that other municipality exceeds the rebates from that other municipality to which the charity is entitled for the year.
8. The Treasurer shall provide a written statement to the charity stating the calculations of the rebates paid, final adjustments and the proportion of the costs of the rebate that is shared by school boards.
9. All applications for a tax rebate under this By-law, must be submitted to the Corporation in the form of Schedule "A", attached to this By-law, on or before the 1st day of January in the year the rebate applies, but no later than the last day of February of the following year, and Schedule "A" shall be submitted to the Corporation at 30 Van Horne Avenue, Dryden, Ontario, P8N 2A7.
10. THAT By-Law 2837-2001 is hereby rescinded.
11. This By-law shall come into force and take effect upon final passing hereof.

ENACTED AND PASSED THIS 2ND DAY OF JUNE A.D. 2003 as witnessed by the Corporate Seal of The Corporation of The City of Dryden and the hands of its proper Officers duly authorized in that behalf.

THE CORPORATION OF THE CITY OF DRYDEN



Mayor



Clerk

READ A FIRST AND SECOND TIME THIS 2ND DAY OF JUNE A.D. 2003

READ A THIRD TIME AND PASSED AS READ THIS 2ND DAY OF JUNE A.D. 2003.

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THE CORPORATION OF THE CITY OF DRYDEN

SCHEDULE "A" TO BY-LAW NUMBER 3006-2003

APPLICATION FORM FOR
TAX REBATES FOR CHARITABLE ORGANIZATIONS

Request for Tax Rebate for Taxation Year _____

Name of Organization: _____ Registration Number: _____

Address: _____ Telephone Number: _____

Contact Name: _____

Length of Time at that Address: _____

Date of Occupancy If Less Than One Year: _____

Previous Address if Occupancy is Less Than One Year:

Mailing Address If Different From Above:

Name of Landlord: _____ Telephone Number: _____

Please provide evidence of (a), (b), (c) and (d).

- (a) Proof of status as an eligible organization.
- (b) Square footage of space occupied and the square footage of the entire building.
- (c) If leasing an estimated of property taxes included in lease payments for the current year.
- (d) If leasing, a copy of the lease agreement.

Name: _____ Date: _____

Position: _____ Signature: _____

To be completed by Municipal Staff

Property Tax: _____ Square Feet of Property: _____

Amount of Tax Rebate: _____

Payment Dates: _____

Treasurer: _____ Date: _____