

COUNTY OF OXFORD

BY-LAW NO. 5913-2017

BEING a by-law to establish a tax rebate program for the purposes of providing relief from taxes or amounts paid on account of taxes on Eligible Property Occupied by Eligible charities and similar organizations.

WHEREAS the County of Oxford (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 section 361 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (hereinafter referred to as the “Act”);

AND WHEREAS subsection 361(4) of the *Act* provides municipalities with a number of specific options to tailor this program to suit local priorities and preferences;

AND WHEREAS the Council of the County of Oxford deems it appropriate to enact this By-Law for the purpose of establishing a tax rebate program to be administered by its lower-tier municipalities;

NOW THEREFORE the Council of the County of Oxford enacts as follows:

1. In this By-Law:

“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 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 section 308(1) of the *Act*, or an individual property specified in “Appendix A” of this by-law if that property meets all other program requirements;

“qualified application” means an application for a property tax rebate that demonstrates to the satisfaction of the lower-tier Treasurer the entitlement of the applicant charity or other similar organization to receive a rebate in accordance with this By-Law;

“similar organization” means an organization specified in “Appendix A” of this by-law, which does not meet the definition of “eligible charity” within the meaning of this by-law;

“taxes” has the same meaning as set out in subsection 361(12) of the *Act* and includes property taxes levied for upper-tier, local and/or education purposes and includes general and special area levies.

2. An eligible charity or similar organization that pays taxes on eligible property that it occupies may make application to the lower-tier 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.

3. The application shall be in a form required by the Treasurer of the lower-tier municipality, which shall meet or exceed the information requirements of the form attached hereto as "Appendix C" and forming part of this By-Law.
4. 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.
5. 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 section 362 of the *Act*.
6. Upon receipt of a qualified application for a taxation year the lower-tier municipality shall:
 - a) Pay one-half (1/2) of the rebate amount within sixty (60) days after receipt by the lower-tier municipality of the application;
 - b) Pay the balance of the rebate amount within one hundred twenty (120) days after receipt by the lower-tier municipality of the application.
7. 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 or other similar organization 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 section 367 or section 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; or,
 - d) an alternate percentage 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 if, and as specified in "Appendix A" of this by-law.
8. 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 lower-tier municipality and the rebate to which the eligible charity or other similar organization is entitled.
9. The lower-tier municipality may deduct an adjustment under section 8 of this By-Law from amounts payable in the next year for the next year's rebates in respect of an eligible property.
10. Only properties specified by Council, and detailed in "Appendix A" of this by-law shall be eligible for alternate treatment under this program in regards to:
 - a) designation as a "similar organization";

- b) eligibility for a class of property other than one of the commercial or industrial classes; or
 - c) a rebate percentage other than forty percent (40%).
11. Where Council has deemed it appropriate to grant alternate treatment under this program, the following details must be documented on a property-by-property basis in "Appendix A" of this by-law:
- a) Assessment roll number;
 - b) Realty Tax Class (RTC) and Realty Tax Qualifier (RTQ);
 - c) Assessed Owner;
 - d) Name of Eligible Charity or "Similar Organization";
 - e) The percentage of taxes to be rebated for any taxation year for which eligibility for a rebate has been determined; and
 - f) The first taxation year that alternate treatment under this by-law is to apply.
12. "Appendix A" shall form a part of this by-law and may be amended from time-to-time by Council via resolution or by-law.
13. In granting any alternate treatment under s.11 of this By-Law, Council shall have regard to the guidelines attached as "Appendix B" attached hereto and forming part of this By-Law.
14. By-law No. 5263-2011 be hereby repealed.

READ a first and second time this 8th day of March, 2017.

READ a third time and finally passed in this 8th day of March, 2017.

"David Mayberry"
DAVID MAYBERRY, WARDEN

"Brenda J. Tabor"
BRENDA J. TABOR, CLERK

Appendix A

BY-LAW NO. 5913-2017 As Amended March 13, 2019~~24~~

<u>Assessment Roll Number</u>	<u>RTC/RTQ</u>	<u>Assessed Owner</u>	<u>Eligible Charity or Similar Organization</u>	<u>Percentage to be Applied in Calculation of Rebate Amount</u>	<u>First Taxation Year to which Alternate Treatment May be Applied</u>
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~~There are no properties subject to program variations contemplated under Section 10 of this by-law.~~

<u>Assessment Roll Number</u>	<u>RTC/RTQ</u>	<u>Assessed Owner</u>	<u>Eligible Charity or Similar Organization</u>	<u>Percentage to be Applied in Calculation of Rebate Amount</u>	<u>First Taxation Year to which Alternate Treatment May be Applied</u>
<u>3242 050 040 05610</u>	<u>RT</u>	<u>Oxford County Naval Veterans Association</u>	<u>Oxford County Naval Veterans Association</u>	<u>100%</u>	<u>2011</u>

Appendix B

BY-LAW NO. 5913-2017

Similar Organizations Eligible for Tax Rebates **(Excludes Organizations owning and occupying residential property)**

Similar Organizations eligible for Tax Rebates must:

- a) demonstrate a concern for the relief of poverty or for people in emotional, physical or spiritual distress; or provide a clear service or benefit to the community by its concern with the advancement of science, education, philosophy; religion, art, sports and other causes beneficial to the community (human services, culture and heritage, public health, recreation, human rights, equity);
- b) be operated on a not-for-profit basis with no share capital and must be accountable to the community;
- c) the services must be accessible to the community as a whole or for an appreciable portion of it.

The following organizations meet the public benefit eligibility criteria noted above and are potential applicants for a tax rebate provided the criteria in b) and c) are also met:

Agricultural Organizations	Youth Recreational Services
Arts and Culture Organizations	Non-Profit Community Organizations
Community Services	Cultural Organizations
Social Service Organizations	Education/Training
Foundation/Institution	Immigrant Services
Religious	Health Societies & Foundations
Health Services	Medical/Hospital
Social Housing Services	Legal Aid Services

Organizations Not Eligible for Tax Rebates

Organizations that are not charitable in nature or provide benefits only to a narrow segment of the community are not eligible for the rebate even if all other criteria are met. Such organizations include but are not limited to:

Artists Studios
Constituency Offices
Foreign Tourist Offices
Foreign Trade Offices
Non - Profit Foreign Offices
Social Clubs
Private Clubs
Trade Unions
Property Management Offices
Associations - Professional & Trade
Consulate Offices
Credit Unions/ Pension
Political Offices
Government/ Government Agencies
Non-Profit Professional, Business, Trade Organizations
Unspecified Occupancies and other uses not identified in the Policy or "Appendix A"

Appendix C

BY-LAW NO. 5913-2017

"AREA MUNICIPALITY NAME"

TAX REBATES FOR CHARITABLE ORGANIZATIONS

Application Form

Request for Tax Rebate for taxation year _____

Name of Organization:

Registration No:

Address:

Telephone No.:

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 No.:

Type of Lease:

Net Lease: _____

Gross Lease: _____

Please provide evidence of the following, as applicable:

- a) Proof of status as an eligible organization;
- b) Non-Profits to provide most recent financial statement and copy of charter;
- c) Property taxes included in lease payments for current year;
- d) Monthly / annual lease payments for current year.

Name:

Date:

Position:

Signature

To be completed by Area Municipality Staff:

Property Tax per Square Foot:

Amount of Tax Rebate:

Payment Dates & Amounts:

Name:

Date:

Position:

Signature: