

THE CORPORATION OF THE CITY OF KENORA

BY-LAW NUMBER 51 – 2001

**A BY-LAW TO PROVIDE RELIEF TO ELIGIBLE CHARITIES FOR TAXES
PAID ON ELIGIBLE PROPERTIES WHICH THEY OCCUPY**

WHEREAS it is necessary for the Council of the Corporation of the City of Kenora (hereinafter referred to as "The Corporation"), pursuant to Section 442.1 of the Municipal Act, R.S.O. 1990, c. M.45, as amended by Bill 106, 149, 160, 164, 16 and 140 (hereinafter referred to as the "Municipal Act"), to have a tax rebate program for eligible charities for the purposes of giving them relief from taxes on eligible properties which they occupy for 2001 and subsequent years;

AND WHEREAS a charity is eligible if it is 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;

AND WHEREAS a property is eligible if it is in one of the commercial classes or industrial classes, within the meaning of Subsection 363 (20) of the Municipal Act;

AND WHEREAS the amount of a rebate must be at least forty percent (40%) of the taxes payable by the eligible charity on the property it occupies, or if the eligible charity is required to pay an amount under Section 444.1 or 444.2 of the Municipal Act, the amount of the rebate shall be the total of the amounts the charity is required to pay under those sections;

AND WHEREAS the program must provide for the payment of a first instalment which must be at least half of the estimated rebate for the year, and the payment of the balance of the estimated rebate in accordance with the payment deadlines as set out in Section 442.1 of the Municipal Act;

NOW THEREFORE the Council of The Corporation of the City of Kenora hereby enacts as follows:-

1. **THAT** the percentage rebate to eligible charities on the total property taxes payable on eligible properties for 2001 and subsequent years shall be forty percent (40%);
2. **THAT** the rebate to eligible charities required to pay an amount under Section 444.1 or 444.2 of the Municipal Act shall be the total of the amounts the charity is required to pay under those sections;
3. **THAT** the rebate shall be paid in two instalments:
 - a) the first instalment being equal to one half of the estimated rebate for the year;
 - b) the second instalment being equal to the total of the estimated rebate for the year less the first instalment;
4. **THAT** the first instalment of the rebate shall be paid on or before:
 - a) the due date for The Corporation's final tax billing for the 2001 taxation year;
 - b) 15 January of the year for taxation years subsequent to 2001;
5. **THAT** the final instalment of the rebate shall be paid on or before the due date for The Corporation's final tax billing.
6. **THAT** application of the rebate instalment amount directly on the charity's tax account shall be considered payment of the rebate to the charity.
7. **THAT** an eligible charity that begins to occupy an eligible property after either the first or final instalment of the rebate has been given shall be eligible to receive that instalment within 60 calendar days of the receipt of their completed application form for that rebate;
8. **THAT** once the actual taxes paid by the charity can be determined, any differences between the estimated rebate paid by the municipality and the rebate to which the charity is entitled will be calculated and either adjusted on the amounts payable in the next year for the next year's rebate or, where there will be no rebate for the following year, billed or refunded directly to the charity by the date that charity would have received a rebate for the next year had they qualified;

9. **THAT** a charity repay any other municipality amounts by which the rebates the charity received for the year from that other municipality exceed the rebates from that other municipality to which the charity is entitled for the year;
10. **THAT** commencing 1 January 2001, eligible charities may apply to The Corporation for tax relief with respect to their eligible property on a form prescribed by The Corporation for this purpose;
11. **THAT** all applications for tax relief must be in writing on a form prescribed by the Corporation for this purpose, and must be submitted to The Corporation on or before:
- a) the 29th day of June, 2001, for the 2001 taxation year;
 - b) the 31st day of October for the year previous to that for which the relief is applied for taxation years subsequent to 2001;
 - c) sixty calendar days after the date of occupancy for eligible charities that begin to occupy an eligible property where that date falls after the dates outlined in the previous two subsections;
12. **THAT** the costs of a rebate of taxes on a property shall be shared by The Corporation and the School Boards that share in the revenue from the taxes on the property in the same proportion as The Corporation and the School Boards share in those revenues;
13. **THAT** The Corporation provide any eligible charity receiving a rebate a written statement of the proportion of the costs of the rebate that is shared by the School Boards;
14. This By-law shall become law and take effect on the final passing thereof.

**A BY-LAW READ A FIRST & SECOND TIME THIS 23rd DAY OF APRIL, 2001.
A BY-LAW READ A THIRD & FINAL TIME THIS 23rd DAY OF APRIL, 2001.**

THE CORPORATION OF THE CITY OF KENORA:-

per: David C. Field MAYOR

per: [Signature] CLERK