

# **CORPORATION OF THE COUNTY OF DUFFERIN**

## **BY-LAW NUMBER 2024-10**

### **A BY-LAW TO PROVIDE PROPERTY TAX REBATES TO ELIGIBLE CHARITIES FOR THE YEARS 2023 AND 2024.**

WHEREAS Section 361(1) of the Municipal Act, 2001, C.25, requires 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 on eligible property they occupy;

BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN AS FOLLOWS:

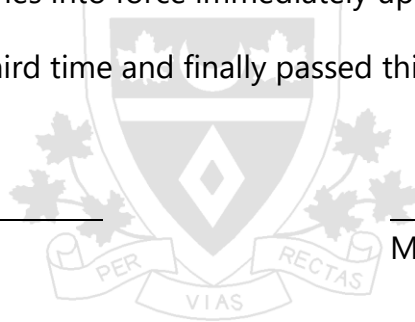
1. To be eligible for tax rebates, organizations must meet the following criteria:
  - a) be a charitable organization (or not for profit organization) as defined in subsection 248(1) of the Income Tax Act and have a registration number issued by the Canada Customs and Revenue Agency;
  - b) be occupying commercial or industrial property
2. The amount of the rebate provided under this by-law to each eligible charity will be set at a minimum of 40 per cent, up to a maximum of 100 per cent, of the taxes payable by the eligible charity on the property it occupies.
3. Rebates under this by-law shall be administered by the Treasurers of the lower-tier municipalities of Dufferin County.
4. The costs of a rebate of taxes paid, pursuant to this by-law, shall be shared by the lower-tier municipality, the County and school boards that share in the revenue from the taxes on the property, in the same proportion as the municipalities and school boards share in those revenues.
5. No similar organizations will be provided with a rebate under this by-law.
6. Application for a rebate may be filed by an eligible charity with the Treasurer of the lower-tier municipality, according to the procedures and in the form specified by the said lower-tier Treasurer.
7. Such applications must be made after July 1 of the taxation year to which the rebate applies, and no later than the last day of February of the following taxation year.

8. Payment of the first instalment of the rebate shall be made within 60 days after the receipt by the municipality of the application of the eligible charity. The first instalment must be at least 50% of the estimated rebate for the year.
9. The second payment, if applicable, of the balance of the estimated rebate shall be made within 120 days of the receipt of the application.
10. Final adjustments to rebates are to be made after the taxes to be paid by the charity are determined annually, in respect of the difference between the estimated rebate paid by the lower-tier municipality and the rebate to which the charity is entitled.
11. As a condition of receiving a rebate for a year, a charity must repay a prorated share of the rebate if its eligible status changes, or if it relocates outside the County, during the year.
12. Tax rebates are not retroactive and will not be paid for years prior to the current taxation year.
13. That this by-law comes into force immediately upon passing.

READ a first, second and third time and finally passed this 14<sup>th</sup> day of March, 2024.

*Original signed by:*

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Darren White, Warden



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Michelle Dunne, Clerk