

# The Corporation of the County of Peterborough

## By-law No. 2022-23

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### **A by-law for the rebate of property taxes, or amounts paid on account of property taxes for eligible charities**

Whereas the Corporation of the County of Peterborough is required to maintain a property tax rebate program to provide relief from taxes on eligible property occupied by eligible charities, pursuant to section 361 of the Municipal Act, 2001, S.O. 2001, as amended (hereinafter referred to as the “Act”);

And Whereas the Council of the County of Peterborough deems it appropriate to enact this by-law for the purpose of establishing a rebate program to be administered by its lower-tier municipalities for this purpose;

Now therefore the Council of the Corporation of the County of Peterborough enacts as follows:

#### **Definitions**

1. For the purpose of this by-law:

“**base taxes**” means the amount of taxes levied against a property, or portion of property occupied by an eligible charity that are assessed against the eligible charity, or which the eligible charity is required to pay an amount on account of to the assessed person;

“**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 Revenue Agency (CRA);

“**eligible period**” means the days in a year during which an eligible charity occupies and eligible property.

“**eligible property**” means property, or portion of property that is in one of the commercial property classes or in one of the industrial property classes within the meaning of section 308 of the Act;

“**local municipality**” means any lower-tier municipality within the County of Peterborough;

“**local treasurer**” means the treasurer of a local municipality within the County of Peterborough, or a person delegated with the treasurer’s powers and duties under subsection 286(5) of the Act;

“**prescribed interest rate**” means the same rate of interest that applies under subsection 257.11 (4) of the Education Act.

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**“subject property”** means the property in respect of which an application is made under this by-law; and

**“subject year”** means the year in respect of which an application is made under this by-law.

#### General Provisions

2. An eligible charity or similar organization that pays taxes, or amounts on account of taxes, on eligible property that it occupies may make application to the lower-tier municipality where the eligible property is located for a partial rebate of those taxes or amounts paid on account of taxes.
3. The following amounts imposed in regard to an Eligible Property shall be included in calculating the Base Taxes against which a rebate may be paid:
  - i) any property taxes, or payments in lieu of property taxes levied against real property;
  - ii) charges imposed in regard to Business Improvement Areas in accordance with Section 208 of the Act;
  - iii) fees or charges that have been imposed on owners of the Eligible Property that have been added to the tax role with priority lien status and were originally imposed for one of the following purposes:
    - a. the promotion of a business or shopping area;
    - b. improvement, beautification and maintenance of land, buildings and structures in the area, beyond that provided at the expense of the municipality generally; and/or
    - c. interest payable by the municipality on money it borrows for the purposes of a or b.
  - iv) amounts payable by an Eligible Charity under as additional rent under sections 367 or 368 of the Act.
4. The amount of any rebate paid shall be calculated in accordance with the following:
  - i) forty percent (40%) of any eligible Base Tax amounts set out under clauses 3 i, ii or iii of this by-law; and

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- ii) one hundred percent (100%) of any eligible Base Tax amounts referenced under clause 3 iv of this by-law.

#### Applications

5. All applications made under this by-law shall be made to the treasurer of the local municipality in accordance with the following:
  - i) an 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;
  - ii) all applications shall be made in a form as set out and provided by the local municipality;
  - iii) applications shall include supporting documentation to establish the applicant as an Eligible Charity;
  - iv) any application made for a rebate against amounts paid on account of taxes must include documentation sufficient to confirm that the Eligible Charity has paid or is required to pay those amounts.
  - v) applications shall include an authorization directing third parties to release to the local treasurer all information the treasurer may require to verify the accuracy of the information submitted by the applicant.
6. The Treasurer may, at any time, request that an applicant provide such additional information and documentation as the treasurer may require in order to evaluate the application and no application shall be considered complete or duly received until such time as a request under this section has been satisfied.
7. An application shall be deemed abandoned and no relief will be provided in respect of the subject year if a request to provide any of the following is not satisfied within 60 days;
  - i) information, authorizations or documents required to fulfil the minimum application requirements set out under section 5 of this by-law; and/or
  - ii) any additional information or documentation requested by the local treasurer under section 6 of this by-law.
8. Any request made under section 6 of this by-law shall be made in writing and shall specify the deadline for satisfying the request and the date on which the application will be deemed abandoned in accordance with section 7.

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#### Determination of Eligibility and Payment of Rebates

9. The local treasurer, upon receipt of an application meeting all criteria set out in this by-law and any additional or supplementary information requested shall make the following determinations:
  - i) whether the applicant is an eligible charity;
  - ii) whether the subject property is an eligible property;
  - iii) the eligible base amounts against which a rebate may be paid; and
  - iv) the amount of any rebate to which an application may be entitled.
10. Final determinations shall be made by the latter of:
  - i) sixty (60) days from the date a complete application, as determined by the local treasurer, is finally received by the municipality in its entirety, including any supplementary materials requested in accordance with section 6 of this by-law was satisfied, or
  - ii) fourteen (14) days from the date on which an application is deemed abandoned under section 7 of this by-law.
11. Eligible rebate amounts may be paid by the local municipality within the following time-line.
  - i) fifty per cent (50%) of the rebate must be paid by the date determined in accordance with clause 10 (1) of this by-law, and
  - ii) the remainder must be paid within 60 days of that date.
12. In the event that an eligible amount is not paid within the time constraints set out in section 11 of this by-law, the local municipality shall pay the eligible charity interest at the prescribed interest rate, prorated for the number of days the payment remained outstanding.
13. An application may be made based on an estimate of the amounts set out in Section 3 of this by-law, however, any rebate paid or allocated in regard to such an application must be adjusted by the local municipality once final actual amounts for the year are known.

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#### **Recalculation of Taxes – Assessment Roll Changes**

14. In the event that the tax liability of a subject property must be recalculated to reflect a change in the assessed value and/or classification of a subject property, the local municipality must reevaluate determinations of eligibility and/or relief amounts previously made under this by-law and;
  - i) if the amount of the rebate is greater than originally determined, pay the increased amount to the eligible charity; or
  - ii) if the amount of the rebate is less than originally determined, collect the excess payment as a debt due the municipality.
15. Eligible charities required to repay excess rebate amounts under this by-law shall be given no less than 120 days notice to pay the debt before any collection efforts can be undertaken or interest imposed.

#### **Additional Condition – Rebates to be Withheld**

16. Despite the eligibility and timing requirements set out in this by-law, rebate amounts will be withheld from any applicant that is required to repay an excess rebate amount to another municipality and has failed to do so.

For clarity, this applies to charities that have been duly notified that they must return a portion of a rebate paid by any municipality in Ontario as a result of a revelation, or a final determination of a rebate paid based on estimated amounts.

17. Rebates withheld under section 14 shall be withheld until such time as the local Treasure is satisfied that the excess payment has been repaid to the other municipality.

#### **Rebates to be Shared Proportionally**

18. Rebates paid under this by-law shall be shared by the municipalities 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.

#### **Repeal and Effective Dates**


19. This by-law shall become effective on the date of passage.
20. By-law No. 29 – 2001 is hereby repealed.

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Read and passed this 16th day of March, 2022.



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J. Murray Jones, Warden



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Kari Stevenson, Clerk