

HALDIMAND COUNTY

POLICY No. 2001-26

Subject: Tax Rebates to Charitable or Similar Organizations

Purpose: To establish a policy on tax rebates to charitable organizations or similar organizations

Policy:

I. BACKGROUND

Section 361 of *The Municipal Act, 2001* (The Act) provides that every municipality, other than a lower tier municipality, shall have a tax rebate program for eligible charities for the purposes of giving them relief from taxes or amounts paid on account of taxes on eligible property they occupy. The Act also permits municipalities to provide rebates to classes of organizations defined by the municipality that are similar to eligible charities.

II. DEFINITIONS

In this Policy:

“eligible charity” means a charitable organization (or non-profit organization) as defined in subsection 248(1) of the Income Tax Act, that has a registration number issued by the Canada Customs and Revenue Agency and is entitled to issue tax receipts for charitable donations.

“eligible property” means property falling within the commercial or industrial class, or any premises actually used and occupied as a clubhouse or athletic grounds, by a branch of The Royal Canadian Legion.

“Royal Canadian Legion” means the class comprised of the following branches of The Royal Canadian Legions of Haldimand County:

1. The Royal Canadian Legion Branch #154, Caledonia
2. The Royal Canadian Legion Branch #142, Dunnville
3. The Royal Canadian Legion Branch #159, Cayuga
4. The Royal Canadian Legion Branch #164, Hagersville

III. ADMINISTRATION OF THE POLICY

Administration of this policy is the responsibility of the Treasurer of Haldimand County.

IV. APPLICATION PROCEDURE

An eligible charity must apply for the tax rebate on an annual basis as follows:

- a) Complete the attached Application for Rebate of Taxes and forward to the Treasurer of Haldimand County to be processed and considered for approval;
- b) Application to be submitted no earlier than January 1 of the tax year and no later than the last day of February of the following year for tax rebates in the current year;
- c) Application to include such supporting documentation as may be required to determine the amount of taxes paid by the eligible charity;

Royal Canadian Legion Branches in Haldimand County are required to make a one-time application for the tax rebate on eligible properties.

V. EVALUATION OF APPLICATIONS

Upon receipt of an application for tax rebate, the Treasurer shall review the application and determine whether or not the applicant is eligible.

The Treasurer may request such additional information and/or documentation as may be required to evaluate the application and the application shall not be further processed until satisfactory information and/or documentation has been received.

In the event the applicant fails to provide the information requested by the Treasurer, within one (1) month of the date of the request, the application shall be deemed to have been abandoned and shall not be further processed.

VI. AMOUNT OF THE TAX REBATE

The tax rebate shall apply to current municipal and education property tax levies.

The amount of the rebate shall be 40% of the taxes paid by the eligible charity on the property that it occupies. If the eligible charity is occupying space in a rental property, the amount of the taxes deemed paid by the eligible charity will be based upon the rentable area of the part of the property occupied by the eligible charity divided by the total rentable area of the property.

The amount of the rebate to an eligible branch of The Royal Canadian Legion shall be 100% of the taxes levied against the eligible property.

VII. PAYMENT OF TAX REBATES TO ELIGIBLE CHARITIES

Upon approval of the application by the Treasurer of Haldimand County, payment of the tax rebate will be paid to the eligible charity in the following manner:

- a) One-half of the rebate shall be paid within 60 days after the receipt of the application from the eligible charity;
- b) The balance of the rebate shall be paid within 60 days after the receipt of the application from the eligible charity.

If an eligible charity submits an application for rebate of taxes prior to the determination of its final taxes for the year, the amount of the rebate may be based on estimated taxes for the year, with a final adjustment being made after the final tax bill is completed.

Before receiving a tax rebate for any year, the eligible charity shall repay any other municipality, amounts by which the rebates the eligible 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.

In the event that an eligible charity ceases to occupy the property for which a tax rebate is received, it shall forthwith refund to Haldimand County that portion of the tax rebate applicable to the period after the date the property has been vacated.

VIII. PAYMENT OF TAX REBATES TO ROYAL CANADIAN LEGIONS

The rebate for branches of The Royal Canadian Legion shall be applied to the tax account at the time the taxes are levied.

In the event that a branch of The Royal Canadian Legion ceases to occupy an eligible property, for which a tax rebate is received, it shall forthwith refund to Haldimand County that portion of the tax rebate applicable to the period after the date the property has been vacated.

IX. EFFECTIVE DATE OF POLICY

This policy and the guidelines for implementation shall take effect on the date of the passage of the relevant by-law by Council for the Corporation of Haldimand County.

Topical Index	Finance
Policy Number	2001-26
Short Title	Tax Rebates to Charitable or Similar Organizations
SMT Approval Date	April 19, 2001
Special Council	September 18, 2001 Resolution # 266-01
Council Approval Date	September 24, 2001
Originating Department	CS-FI-12-2001
Revisions	CS-FI-07-2004 March 1, 2004 CIC March 8, 2004 Council Re: Tax Rebates for The Royal Canadian Legions in Haldimand County

Attachment: Application for Rebate of Taxes for Charitable or Similar Organizations



THE CORPORATION OF HALDIMAND COUNTY

APPLICATION FOR REBATE OF TAXES FOR CHARITABLE OR SIMILAR ORGANIZATIONS

Roll # (for office use only) _____

Name of Organization _____

Charitable Registration No. (if applicable) _____

Contact Name _____

Address _____

Postal Code _____ Telephone# (_____) _____

Length of Time at Above Address _____

Date of Occupancy (if occupancy is less than one year) _____

Previous Address (if occupancy is less than one year) _____

Mailing Address (if different from above) _____

Name of Landlord _____ Phone No. (_____) _____

Please provide evidence of:

- a) Proof of status as an eligible organization, most recent financial statement and copy of charter; **and**
- b) Property taxes included in lease payments (net lease); **or**
Notice from landlord of additional payment required (gross lease).

Name: _____ Date: _____

Position: _____ Signature: _____

To Be Completed by County Staff

Property Taxes for Year of Application: _____ Total Amount of Tax Rebate: _____

Payment Dates and Amounts: Date _____ Amount: _____
Date: _____ Amount: _____

Name: _____ Date: _____

Position: _____ Signature: _____

Approved By: _____ Date: _____

Position: Treasurer _____ County Resolution # (if applicable) _____