

THE CORPORATION OF THE CITY OF NORTH BAY

BY-LAW NO. 111-98

**BEING A BY-LAW TO ALLOW
REBATES TO ELIGIBLE CHARITY AND
NON PROFIT ORGANIZATIONS FOR
RELIEF FROM THE TAXES ON
ELIGIBLE PROPERTY THEY OCCUPY.**

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF
NORTH BAY HEREBY ENACTS AS FOLLOWS:**

WHEREAS Section 442.1 of the *Municipal Act*, M45, R.S.O. 1990 as amended by the *Small Business and Charities Act*, 1998, provides 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,” and the program may provide for rebates to organizations that are similar to eligible charities or a class of such organization defined by the municipality, and

WHEREAS this by-law does not take effect until approval from the Minister of Finance is received by the municipality for the school board portions of the rebates.

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF
NORTH BAY HEREBY ENACTS AS FOLLOWS:**

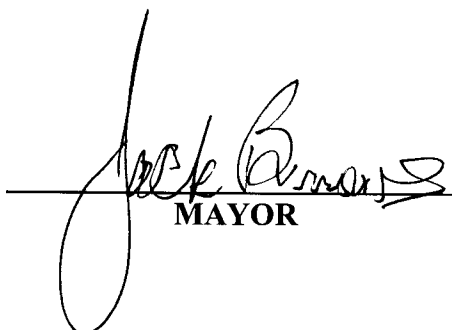
1. In this by-law:
 - a. “Eligible Property” means a property in one of the commercial or industrial classes within the meaning of subsection 363(20) of the *Municipal Act*. It includes property occupied by an Eligible Charity or Non Profit Organization previously exempt from Commercial, Industrial, Business Occupancy and Business Improvement Area assessments and which was assessed at the Residential tax rates in 1997.
 - b. “Eligible Amount” means a rebate of 40% of the taxes payable by an Eligible Charity or a Non Profit Organization on an eligible property or portion of property it occupies, calculated based on apportionment information from the Ontario Property Assessment Corporation.
 - c. “Occupy” means calculations for rebates will recognize and be adjusted based on actual occupied time.
 - d. “Eligible Charity” means, a registered charity as defined in subsection 248(1) of the *Income Tax Act (Canada)* that has a registration number issued by the Department of National Revenue and who pays taxes on eligible property it occupies.
 - e. “Non Profit Organization” means an organization as defined in the *Income Tax Act (Canada)* under subsection 149.1(j), and includes Labour Organizations as defined in the *Income Tax Act (Canada)* under subsection 149.1(k), also “Chambers of Commerce,” as defined in the *Income Tax Act (Canada)* under subsection 149.1(e) and who pays taxes on eligible property it occupies.
- 2.(1) Applications may be filed by eligible charity and non profit organizations to the Treasurer of the City of North Bay for the purpose of receiving an eligible amount.
- 2.(2) The applicant shall comply with conditions:
 - a. The application shall be made on a form provided by the City of North Bay.
 - b. The applicant must be eligible for a rebate program as defined in section 1(d) or (e).
 - c. For registered charities - proof of registration will be required.
 - d. For non profit, submission of copies of the organizations Charter or Constitution to substantiate community objectives and non profit status will be required.
 - e. Application to be filed annually.
 - f. Principals of the organizations would be required to authorize application.

- 3.(1) The City Treasurer shall adjust the Collectors Roll and pay to Eligible Charity and Non Profit Organizations rebates for eligible amounts pursuant to Section 2 hereof subject to the following conditions;
 - a. The applicant shall complete the municipal application form with the Treasurer of the City of North Bay.
 - b. Submit documentation required for application purposes with the application.
 - c. Provide its authorization and consent for the City to conduct whatever Corporate or other searches as may be required on the organization by the City Treasurer if necessary to establish compliance with this by-law.
- 3.(2) The recipient of a rebate shall receive from the City Treasurer, a written statement of the proportion of the costs of the rebate that is shared by the School Boards.
- 3.(3) The cost of a rebate shall be shared by the Municipality and the School Boards that share in the revenue from the taxes on the property in the same proportions as the Municipality and School Boards share those revenues.
- 4.(1) Rebates required under Section 2 for 1998, and the first installment of the rebate for 1999, shall be paid by the City Treasurer on or before October 31, 1998 with the balance of the 1999 rebate paid by the City Treasurer on or before June 30, 1999.
4. (2) After 1999 rebates will provide for the payment of the first instalment on or before January 15 of that year whereby the first installment will be at least half of the estimated rebate for the year. The balance of the year's rebate shall be provided by June 30.
- 4.(3) A provision for final adjustments shall be allowed in respect of the differences between the estimated rebate paid by the municipality and the rebate to which the charity or non profit organization is entitled.
5. As a condition of receiving a rebate for a year, that the charity or non profit organization repay any other municipality amounts by which the rebates the organization received for the year from that other municipality exceeds the rebates from that other municipality to which the organization is entitled for the year.
6. The City Treasurer shall publish in accordance with the regulations, information about each rebate given under this by-law.
7. This by-law shall come into force and be passed on the third and final reading thereof.

READ A FIRST TIME IN OPEN COUNCIL THIS 31ST DAY OF AUGUST, 1998.

READ A SECOND TIME IN OPEN COUNCIL THIS 31ST DAY OF AUGUST, 1998.

READ A THIRD TIME IN OPEN COUNCIL AND ENACTED AND PASSED THIS 31ST DAY OF AUGUST, 1998.


MAYOR


DEPUTY CITY CLERK