

BY-LAW NUMBER 2001-31 OF THE CITY OF ORILLIA**A BY-LAW TO PROVIDE A TAX REBATE PROGRAM FOR ELIGIBLE CHARITIES**

WHEREAS section 442.1 of the Municipal Act, c. M.45, R.S.O. 1990, as amended, provides that every municipality, other than a lower-tier municipality, shall establish a tax rebate program for eligible charities for the purposes of giving them relief from taxes on eligible property they occupy.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF ORILLIA HEREBY ENACTS AS FOLLOWS:

1. THAT a tax rebate program for eligible charities is hereby established for the year 2001 and subsequent years pursuant to the provisions of section 442.1 of the Municipal Act, c. M.45, R.S.O. 1990, as amended.
2. THAT a charity is an eligible charity if it is a registered charity as defined in subsection 248(1) and subsection 149.1(1) of the Income Tax Act (Canada) that has a registration number issued by the Canada Customs and Revenue Agency.
3. THAT a property is an eligible property if it is one of the commercial classes or industrial classes, within the meaning of subsection 363(20) of the Municipal Act.
4. THAT the program shall provide for a rebate for an eligible charity that pays taxes on eligible property it occupies; however, a rebate shall not be paid if Part XXII.1 of the Municipal Act applies to the property.
5. THAT the amount of the rebate is 40%, or such other percentage as the Minister of Finance may prescribe, of the property tax payable by the eligible charity on the property it occupies.
6. THAT one-half of the rebate shall be made within 60 days after the receipt by the municipality of the application of the eligible charity for the rebate for the taxation year and the balance of the rebate must be paid within 120 days of the receipt of the application.
7. THAT the rebate for a taxation year may be based on an estimate of the taxes payable by the eligible charity on the property it occupies.

8. THAT as a condition of receiving a rebate for a year, all amounts owing to other municipalities in respect to rebates under section 442.1 of the Municipal Act shall be paid.

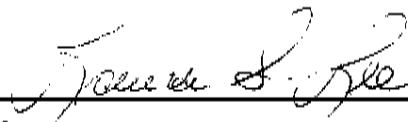
9. THAT commencing January 1, 2001, eligible charities may apply to the Corporation for tax relief with respect to their eligible property. All applications for tax relief must be in writing on a form prescribed by the Corporation for this purpose, and must be submitted to the Corporation after January 1 of the year and no later than the last day of February of the following year. Applications must include documentation in support thereof to establish that the applicant is an eligible charity, and that the property with respect to which the application is made is an eligible property.

10. THAT By-law Number 1999-38 be and is hereby repealed.

BY-LAW read a first, second and third time and finally passed this 19th day of March, A.D. 2001.



MAYOR



CLERK