

Corporation of the Municipality of Chatham-Kent

By-law No. 176 - 2015

A by-law governing the property tax rebate to eligible charities and legions.

Whereas under Section 361(1) of the Municipal Act, 2001 every municipality shall have a tax rebate program for eligible charities to provide tax relief on eligible property;

Now Therefore the Council of The Corporation of the Municipality of Chatham-Kent hereby enacts the following:

1. In this By-law:
 - a) "Municipality" means The Corporation of the Municipality of Chatham-Kent.
 - b) "Rebate" means 40% of the taxes that are levied in respect of Commercial and Industrial property occupied by the charity.
 - c) "Eligible Charity" means a registered charity as defined in subsection 248(1) of the Income Tax Act (Canada) that has a registration number issues by the Canada Revenue Agency and also means branches of the Royal Canadian Legion as defined under Section 361(4) of the Municipal Act, 2001 as an organization that is similar to a eligible charity.
2. Tax relief granted pursuant to the By-Law shall be in the form of a rebate provided that:
 - a) Such eligible charity occupies the property in respect of which taxes are imposed.
 - b) Such eligible charity is responsible for taxes on the property that they occupy and have proof of same.
 - c) The rebate payable to such eligible charity shall be 40% of the amount paid by the same.
3. Notwithstanding Subsections 1(b) and 2(c) branches of the Royal Canadian Legion shall be entitles to a rebate of 100% of the taxes levied with respect to property occupied by the Royal Canadian Legions and used for their purpose regardless of property class.
4. The cost of the rebate shall be shared by the Municipality and the School Board that share the revenue in the same proportion as the Municipality and the School Board share in those revenues.
5. The Application shall be in a form required by the Treasurer of the Municipality.
6. All applications for a taxation year must be made after January 1 of the taxation year and no later than the last day of February of the following year in respect of which the application is made.
7. If a supplementary billing is issued in the current year for one or both of the two preceding years, an eligible charity may make a rebate application for each supplemental bill issued in the current year provided they meet the qualifications listed on the Charitable Rebate application.
8. That By-law 182-2004 be repealed.

THIS By-law shall come into full force and effect upon the final passing thereof.

READ A FIRST, SECOND AND THIRD TIME this 14th day of December, 2015.

Signed By:

Signed By:

Mayor - Randy R. Hope

Clerk - Judy Smith