

County of Brant
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www.brant.ca



Taxation Division
26 Park Ave
P.O. Box 160
Burford ON, N0E 1A0

REQUEST FOR TAX REBATE FOR REGISTERED CHARITABLE ORGANIZATIONS

Bring this form and any original documentation specified below to the Burford office. If you fill out this document electronically, please print out the application, sign it, and deliver a hard copy to the office. If you require any further information please contact the Tax Division at 519-449-2451

**Request for Tax Rebate
for taxation year:**

20_____

Organization and Property Information

Contact Name: _____ **Organization:** _____
Charitable Registration Number: _____ **Length of Time at Current Location:** _____
Location: _____ **Telephone:** _____

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

Mailing Address (if different from above): _____

Name of Landlord: _____ **Telephone:** _____

Type of Lease

Net Lease Gross Lease

Required Documentation

Net Lease – please include evidence of:

- Proof of status as an eligible organization
- Square footage of space occupied in current year and previous year
- Property taxes included in lease payments in previous year
- Property taxes included in lease payments in current year

Gross Lease – please include evidence of:

- Proof of status as an eligible organization
- Square footage of space occupied in current year and previous year
- Notice from landlord of additional payment required

Declaration

I solemnly declare that all the answers provided in this application as well as the information contained in the documents and material submitted with it are to the best of my knowledge and belief, true and complete.

Name: _____

Position: _____

Signature: _____

Date: _____

To Be Completed by the County of Brant

Property Taxes for the Year of Application: _____

Square Footage Occupied for the Year of Application: _____

Property Tax per Square Foot: _____

Total Amount of Rebate (40% of taxes for net leases): _____

Payment Dates and Amounts: _____

Name: _____

Position: _____

Signature: _____

Date: _____

BY-LAW NUMBER 112-17

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THE CORPORATION OF THE COUNTY OF BRANT

To Establish a Tax Rebate Program for the purposes of Providing relief from taxes or amounts paid on account of taxes on Eligible Property Occupied by Eligible Charities and Similar Organizations

WHEREAS the Corporation of the County of Brant (the "Municipality") is required to have a tax rebate program for eligible charities and may have a tax rebate program for similar organizations, pursuant to s.361 of the Municipal Act, 2001, S.O. 2001, c.25, as amended (hereinafter referred to as the "Act");

AND WHEREAS the Council of the County of Brant adopted a recommendation to provide a property tax rebate of 100% for all Royal Canadian Legion properties in the County of Brant;

AND WHEREAS the Council of the County of Brant adopted a recommendation to provide a property tax rebate of 100% for properties owned by a historical society in the County of Brant;

AND WHEREAS the Council of the County of Brant deems it appropriate to enact this By-law for the purpose of establishing a tax rebate program;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE COUNTY OF BRANT HEREBY ENACTS as follows:

1. **THAT** in this By-law:

"eligible charity" means a registered charity as defined in s.248(1) of the Income Tax Act (Canada) that has a registration number issued by the Canada Customs and Revenue Agency;

"eligible property" means property that is in one of the commercial property classes or in one of the industrial property classes within the meaning of s.308(1) of the Act;

"qualified application" means an application for a property tax rebate that demonstrates to the satisfaction of the Treasurer, the entitlement of the applicant charity or other similar organization to receive a rebate in accordance with this By-law,

"Treasurer" means the Treasurer, or a person delegated the treasurer's powers and duties under s.285 (5) of the Act;

2. **THAT** an eligible charity or similar organization that pays taxes on eligible property that it occupies may make an application to the municipality where the eligible property is located for a rebate of the property taxes or amounts on account of the taxes in respect of the eligible property.
3. **THAT** the application shall be in a form required by the Treasurer of the municipality.
4. **THAT** the 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.
5. **THAT** a charity or similar organization that is otherwise eligible for a rebate on eligible property under this By-law is not entitled to any rebate if the eligible property has received a property tax reduction pursuant to s.362 of the Act.

6. **THAT** upon receipt of a qualified application for a taxation year the municipality shall:
- a) Pay one-half (1/2) of the rebate amount within sixty (60) days after receipt by the municipality of the application;
 - b) Pay the balance of the rebate amount within one hundred twenty (120) after the receipt by the municipality of the application.
7. **THAT** the amount of the rebate shall be:
- a) 40 % of the taxes, estimated taxes or amounts on account of taxes payable by the eligible charity or other similar organization on the eligible property that it occupies; or
 - b) Such other percentage as may have been prescribed by the Minister of Finance; or
 - c) If the eligible charity is required to pay an amount under s.367 or s.368 of the Act, the amount of the rebate shall be the total of the amounts the charity is required to pay under those sections;
 - d) 100% of the taxes or estimated taxes payable on the properties operated by the Royal Canadian Legion:

2920-009-010-12700	72 King Street North, Oakland
2920-016-030-01500	9 Main Street North, St. George
2920-018-005-11100	70 William Street, Paris
 - e) 100% of the taxes or estimated taxes payable on properties owned/operated by historical societies:

2920-016-030-21400	34-36 Main Street South, St. George
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8. **THAT** where the rebate amount has been determined based on the estimated property taxes of the eligible property the amount of the rebate shall be recalculated after the determination of the property taxes and the appropriate adjustments made between the estimated rebate paid by the municipality and the rebate to which the eligible charity or other similar organization is entitled.
9. **THAT** the municipality may deduct an adjustment under s.8 of this By-law from amounts payable in the next year for the next year's rebates in respect of an eligible property.
10. **THAT** the Council of the County of Brant may by resolution designate similar organizations for the purpose of this By-Law.
11. **THAT** the Council of the County of Brant may by resolution designate that property classes other than commercial property classes and the industrial property classes are to be included within the definition of "eligible property" for the purpose of this By-Law.

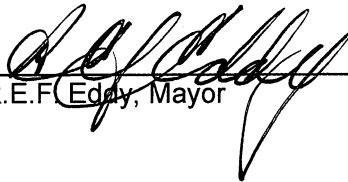
12. **THAT** In making a designation under s.10 of this By-law the Council shall have regard to the guidelines attached as Schedule "A" attached hereto and forming part of this By-law.

13. **THAT** By-law Number 84-12 be and is hereby repealed.

READ a first and second time, this 25th day of July, 2017.

READ a third time and finally passed in Council, this 25th day of July, 2017.

THE CORPORATION OF THE COUNTY OF BRANT



R.E.F. Eddy, Mayor



Heather Boyd, Clerk