

**CORPORATION OF THE COUNTY OF GREY**

**BY-LAW NO. 4706-11**

**A BY-LAW TO ESTABLISH A 100% TAX REBATE PROGRAM FOR THE  
PURPOSES OF PROVIDING RELIEF FROM TAXES ON ELIGIBLE PROPERTY  
USED AND OCCUPIED BY BRANCHES OF THE ROYAL CANADIAN LEGION AND  
SIMILAR ORGANIZATIONS**

WHEREAS section 361(4)1 of the *Municipal Act, 2001*, S.O 2001, c.25 (the "Act") authorizes a municipality to have a property tax rebate program which provides for rebates to organizations that are similar to eligible charities or a class of such organizations defined by the municipality;

AND WHEREAS section 361(4)2 of the *Act* authorizes a municipality to have a property tax rebate program for property that is in any class of real property prescribed under the *Assessment Act, R.S.O. 1990, c.A.31*;

AND WHEREAS section 361(4)3 of the *Act* authorizes a municipality to provide for rebates that are greater than those required under subsection 361 (3) of the *Act*, and for different rebate amounts for different eligible charities or similar organizations up to 100 per cent of the taxes paid by the eligible charity or similar organization;

AND WHEREAS the members of various branches of the Royal Canadian Legion occupy and use clubhouses for the use of members of the organization and other persons who served in the armed forces of His or Her Majesty or an ally of His or Her Majesty in war, upon land in the County of Grey;

AND WHEREAS Council deems it appropriate to establish a property tax rebate program under section 361(4) of the *Act* which provides rebates in the amount of 100 per cent of taxes levied for veterans' clubhouses, athletic grounds, and legion halls for the taxation years 2011 to 2020;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE COUNTY OF GREY ENACTS AS FOLLOWS:**

**1. Interpretation**

1.1 In this By-Law:

- (a) "County" means the municipality of the Corporation of the County of Grey, as the context requires;
- (b) "Eligible Organization" means an organization of persons who served in the armed forces of His or Her Majesty or an ally of His or Her Majesty in any war and which occupies and uses an Eligible Property;

- (c) "Eligible Property" means lands or buildings occupied and used as a veterans' clubhouse, athletic grounds or legion hall by an Eligible Organization.
- (d) "Property Taxes" means property taxes for municipal and school purposes levied for the year on an Eligible Property;
- (e) "Similar Organization" is defined as Royal Canadian Legions and Veteran's Associations as being organizations similar to charities.

1.2 Notwithstanding anything to the contrary, the tax rebate program provided for herein does not exempt eligible veterans' organizations from paying user fees or charges established under the *Municipal Act, 2001* or other legislation including amounts added to the tax roll under section 398(2) of the *Municipal Act, 2001*, nor will any part of this by-law rebate in whole or in part taxes, resulting from the occupation for the purpose of housing, or the occupation of individuals or entities other than an Eligible Organization for commercial or industrial uses.

## **2. Qualifications**

2.1 An Eligible Organization is qualified to receive the property tax rebate under section 4 of this by-law, if:

- (a) it complies with section 3 of this by-law;
- (b) it has agreed to notify the Lower Tier Treasurer of any changes in circumstances which would alter its status as an Eligible Organization or the status of its property as an Eligible Property;
- (c) no property taxes or other amounts for previous years remain in arrears on the Eligible Property;
- (d) where an eligible veterans organization is required to pay an amount under section 367 or 368 of the *Municipal Act, 2001* a rebate in the amount of the total of the amounts the organization is required to pay under those sections shall be paid and, thus where the Eligible Property is occupied by the Eligible Organization pursuant to a lease, the Eligible Organization has provided to the Lower Tier Treasurer with the application:
  - (i) a copy of the lease agreement between the Eligible Organization and its landlord for the Eligible Property; and
  - (ii) written confirmation from its landlord for the Eligible Property of the amount of property taxes payable by the Eligible Organization for that year, pursuant to the terms of the lease agreement.

- (e) the rebate in section (d) of this by-law shall be in lieu of and not in addition to any other rebate herein;
- (f) an Eligible Organization shall not be eligible for a rebate unless the organization has first repaid all amounts by which previous rebates received exceed the amounts to which the organization is actually entitled.

### **3. Application and Audited Financial Statements**

- 3.1 An Eligible Organization that has not received a property tax rebate for the previous year under this or a predecessor By-law shall submit an application for a property tax rebate under section 4 to the Lower Tier Treasurer on or before the first day of September of the year for which it wishes to commence to receive the property tax rebate. *The Application for rebate must be submitted on the prescribed form in conjunction with the Program requirements as listed in section 361 of the *Municipal Act, 2001.**
- 3.2 An application under section 3.1 of this by-law shall:
  - (a) be in writing, on a form prepared by the Lower Tier Treasurer;
  - (b) include documentation satisfactory to the Lower Tier Treasurer to establish:
    - (i) that the applicant is an Eligible Organization;
    - (ii) that the property for which the application is made is an Eligible Property; and
    - (iii) the total property taxes payable for the Eligible Property in the year in respect of which the application is made.
- 3.3 Every Eligible Organization shall submit a copy of its latest financial statements annually to the Lower Tier Treasurer on or before the first day of September of the year for which it wishes to receive a property tax rebate under section 4.

### **4. Rebate**

- 4.1 Provided that an Eligible Organization complies annually with sections 2 and 3 of this By-law, an annual rebate in the amount of 100 per cent of the Property Taxes payable, excluding special charges, by the Eligible Organization on the Eligible Property, shall be credited through the direct

adjustment of property taxes on the Eligible Organization's property tax account for the ten year period, 2011 to 2020 taxation years.

- 4.2 The rebate shall be calculated and given by the Lower Tier Municipality in accordance with section 361(6) of the *Municipal Act, 2001*.
- 4.3 The rebate authorized under this by-law shall be shared by the Lower Tier, the County and the Local School Boards as authorized under section 361(7) of the *Municipal Act, 2001*
- 4.4 This rebate shall not apply to any premises (or part thereof) other than the premises in the County of Grey (or part thereof) identified in Schedule "A".
- 4.5 This rebate granted pursuant to this By-law shall cease and no longer apply to the premises in Schedule "A" the day that the similar organization identified in Schedule "A" ceases to use and occupy the said premises identified in Schedule "A".

## **5. Repeal and Coming into Force**

This By-Law shall come into force and take effect on January 4, 2011.

ENACTED AND PASSED THIS 4th DAY OF JANUARY, 2011.

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WARDEN: Arlene Wright

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CLERK: Sharon Vokes

THE CORPORATION OF THE COUNTY OF GREY

Schedule "A" to By-Law 4706-11

Royal Canadian Legion Branch #	Location
6	1450 2 <sup>nd</sup> Avenue W Owen Sound, ON N4K 5P3 Roll: 4259 020 013 23900 2 <sup>nd</sup> Avenue W Owen Sound, ON N4K 5P3 Roll: 4259 020 014 09301
32	1 Legion Road Meaford, ON N4L 1G4 Roll: 4210 492 001 22200
130	493 8 <sup>th</sup> Avenue Hanover, ON N4N 2K9 Roll: 4229 030 001 05700
281	202 Marsh Street, Clarksburg, ON N0H 1J0 Roll: 4242 000 012 21800
285	109 Proton St. N. Dundalk, ON N0C 1B0 Roll: 4207 110 001 32800
308	271 Bruce Street North Durham, ON N0G 1R0 Roll: 4205 260 001 06200
333	Plan 31Part LTS 4 & 5 RP 17R1309 Part 1 Flesherton, ON N0C 1E0 Roll: 4208 180 010 22800
464	339 Garafraxa Street Chatsworth, ON N0H 1G0 Roll: 4204 340 001 12800