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THE REGIONAL MUNICIPALITY OF HALTON

BY-LAW NO. 120-98

A BY-LAW TO PROVIDE PROPERTY TAX REBATES FOR ELIGIBLE CHARITIES OCCUPYING COMMERCIAL OR INDUSTRIAL PROPERTY IN THE REGION OF HALTON.

WHEREAS it is necessary for the Council of The Regional Municipality of Halton (herein referred to as “Regional Council”), pursuant to Section 442.1(1) of the Municipal Act, R.S.O. 1990, c. M.45, as amended (herein referred to as the “Municipal Act”), to provide property tax rebates to eligible charities occupying eligible property;

AND WHEREAS pursuant to Section 442.1(2)(b) of the Municipal Act, the property classes, designated in the by-law, shall be any of the commercial classes or industrial classes within the meaning of Section 363(20) of the Municipal Act;

NOW THEREFORE THE COUNCIL OF THE REGIONAL MUNICIPALITY OF HALTON HEREBY ENACTS AS FOLLOWS:

A. Definitions

1. THAT in this by-law:

- (a) “Area Treasurer” means the person appointed as the Treasurer of an Area Municipality situated within the Region of Halton, or his or her designate;
- (b) “Assessment-Related Tax Increase” means:
 - (i) for a property tax rebate in the 1998, 1999 and 2000 taxation years, the property tax increases beginning in 1998 or a subsequent year determined in accordance with Section 444.1 or 444.2 of the Municipal Act;
 - (ii) for a property tax rebate in the 2001 taxation year and subsequent taxation years, the property tax increases beginning in 2001 or a subsequent year determined in accordance with Section 444.1 or 444.2 of the Municipal Act.

- (c) “Eligible Charity” means
 - (i) a registered charity as defined in accordance with Subsection 361(2)(a) of the Municipal Act, 2001, and
 - (ii) in accordance with Subsection 361(4)1 of the Municipal Act, 2001, Ian Henderson Hospice in Oakville and the Carpenter Hospice in Burlington;
- (b) “Eligible Property” means taxable commercial real property and taxable industrial real property in the Region of Halton that is occupied by an Eligible Charity; and
- (c) “Regional Treasurer” means the person appointed as the Regional Treasurer by Regional Council, or his or her designate.

B. Application for Property Tax Rebate

- 2. THAT the Regional Treasurer may designate such persons as may be necessary to implement the provisions of this by-law.
- 3. (a) THAT for consideration for a property tax rebate in the 1998 and 1999 taxation years, Eligible Charities shall, on or before October 1, 1998, make application to the respective Area Treasurer.
- (b) THAT for consideration of a property tax rebate in the 2000 taxation year, Eligible Charities shall, on or before December 1 of the preceding year, make application to the respective Area Treasurer.
- (b) THAT notwithstanding the foregoing, applications received after the deadlines set out in Paragraphs 3(a) and 3(b) hereof will be given consideration for a pro-rated property tax rebate based on the date the application was received, and the date of payment of such property tax rebate shall be as reasonably determined by the Area Treasurer.
- (c) THAT for consideration for a property tax rebate in the 2001 taxation year and subsequent taxation years, Eligible Charities shall, after January 1 of the year and no later than the last day of February of the following year, make application to the respective Area Treasurer. Such application may be based on an estimate of the taxes payable by the Eligible Charity on Eligible Property.
- 4. THAT all applications for a property tax rebate must be in writing and on the form prescribed by the Regional Treasurer from time to time for this purpose.

5. THAT applications shall be submitted to the Finance Department of the Area Municipality within which the property for which a property tax rebate is sought is located.
6. THAT 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 Eligible Property. Without limiting the generality of the foregoing, each application shall include:
 - (a) identification of the property either owned or leased for which consideration for a property tax rebate is requested;
 - (b) proof that the applicant is an Eligible Charity;
 - (c) proof of occupancy;
 - (d) if a property is leased on a net lease basis, evidence of property taxes paid; and
 - (e) if a property is leased on a gross lease basis, evidence of the Assessment-Related Tax Increase paid.
7. THAT applications must include an authorization signed by the Eligible Charity's signing officer(s) authorizing the release by third parties of all information the Regional Treasurer or Area Treasurer may require to verify the accuracy of any information submitted with the application.

C. Evaluation of Application

8. THAT upon receipt of the application for property tax rebate, the Area Treasurer shall review the application and determine whether or not the applicant and property are eligible for a property tax rebate under this by-law.
9. THAT questions as to the application of this by-law may be referred to the Regional Treasurer whose determination shall be final.
10. THAT the Area Treasurer or Regional Treasurer may, at any time, request the applicant to provide such additional information and/or documentation as he or she may require to evaluate the application and the application shall not be further processed until satisfactory information and/or documentation has been received.

D. Granting of Property Tax Rebate

11. THAT upon determination by the Area Treasurer that the applicant and the property meet all the requirements set forth in this by-law, the property tax rebate shall be granted in accordance herewith.

12. (a) THAT pursuant to Section 442.1(3)2 of the Municipal Act, Regional Council has determined that where the applicant owns or is in a net lease arrangement, the property tax rebate will be equal to 40% of the property taxes payable by the Eligible Charity that are levied on the Eligible Property.
 - (b) THAT where the applicant is required to pay an amount under Section 444.1 or 444.2 of the Municipal Act, the property tax rebate shall be equal to the Assessment-Related Tax Increase payable in accordance with those sections of the Municipal Act.
 - (c) THAT notwithstanding Paragraph 12(a) hereof and pursuant to Subsections 361(3)2 and 361(4)3 of the Municipal Act, 2001, Regional Council has determined that for Ian Henderson Hospice in Oakville and the Carpenter Hospice in Burlington, the property tax rebate will be equal to 100% of the property taxes payable by the Eligible Charity that are levied on the Eligible Property.
13. (a) THAT in respect of the 1998 taxation year, the total amount of the property tax rebate shall be paid on or before October 31, 1998.
 - (b) THAT in respect of the 1999 taxation year, the first instalment, equal to 50% of the 1998 property tax rebate, shall be paid on or before October 31, 1998 and the final instalment, calculated based on Paragraph 12 hereof in respect of 1999 property taxes levied less the first instalment amount, shall be paid on or before June 30, 1999.
 - (c) THAT in respect of the 2000 taxation year, the first instalment, equal to 50% of the previous year's property tax rebate, shall be paid on or before January 15 of that taxation year and the final instalment, calculated based on Paragraph 12 hereof less the first instalment amount, shall be paid on or before June 30 of that taxation year.
 - (c) THAT beginning in the 2001 taxation year, the first instalment, equal to 50% of the property tax rebate, shall be paid within sixty (60) days after the receipt by the Area Treasurer of the application of the Eligible Charity for the rebate for the taxation year and the balance of the rebate shall be paid within one hundred and twenty (120) days of the receipt of the application.
14. THAT an Eligible Charity which is in receipt of or has applied for a property tax rebate pursuant to this by-law is required to give immediate notice to the Area Treasurer of any change which may affect eligibility for a property tax rebate in accordance with this by-law.

E. Payment of Property Tax Rebates

15. THAT property tax rebates pursuant to this by-law shall be paid by the Area Treasurer, in accordance herewith, to the Eligible Charity.

F. Sharing Costs of Property Tax Rebates

16. THAT the costs of a property tax rebate for an Eligible Charity shall be shared in accordance with Section 442.1(7) of the Municipal Act.
17. THAT an Eligible Charity which is in receipt of a property tax rebate pursuant to this by-law shall receive a written statement of the proportion of the cost sharing pursuant to Section 442.1(8) of the Municipal Act.

G. Integrity Provision

18. THAT notwithstanding anything herein to the contrary, every person who contravenes any provision of this by-law or files a false application or fails to fully disclose his or her financial situation:
- (a) is guilty of an offence and, upon conviction, is liable to a fine not exceeding the maximum as set out in the Provincial Offences Act, R.S.O. 1990, c. P.33, as amended;
 - (b) is ineligible for tax relief pursuant to this by-law for such period of time as the Area Treasurer may determine; and
 - (c) shall immediately repay all rebates previously received which he or she was not eligible to receive, and interest thereon.

H. General

19. THAT if any paragraph or paragraphs of this by-law or parts thereof are found by any court to be illegal or beyond the power of Regional Council to enact, such paragraph or paragraphs or parts thereof shall be deemed to be severable and all other paragraphs and parts of this by-law shall be deemed to be separate and independent therefrom and continue in full force and effect unless and until similarly found and this by-law shall be enacted as such.
20. THAT this By-law comes into force on the day it is passed.

READ and PASSED this 12th day of August, 1998.

Original Signed By
REGIONAL CHAIRMAN

Original Signed By
REGIONAL CLERK