

**THE CORPORATION OF THE UNITED COUNTIES  
OF PRESCOTT AND RUSSELL  
BY-LAW NUMBER 98- 39**

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**A BY-LAW TO PROVIDE A TAX REBATE PROGRAM FOR ELIGIBLE CHARITIES  
WITHIN THE UNITED COUNTIES OF PRESCOTT AND RUSSELL.**

**WHEREAS** Section 442.1 (1) of the *Municipal Act*, Chapter M.45, R.S.O. 1990, and amendments thereto, provides that the Council of a municipality, other than a lower-tier municipality, shall have a tax rebate program for eligible charities for the purposes of giving them relief from taxes on eligible property they occupy;

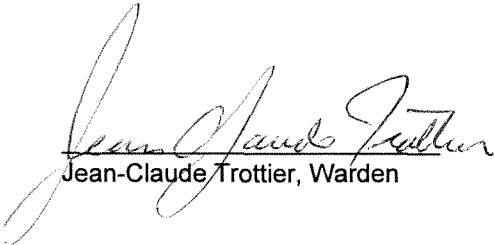
**AND WHEREAS** Council deems it expedient to establish a tax rebate program for eligible charities within the United Counties of Prescott and Russell.

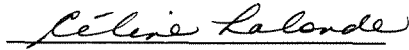
**NOW THEREFORE BE IT ENACTED** by the Council of the Corporation of the United Counties of Prescott and Russell that:

1. A tax rebate program is hereby established for eligible charities for the purpose of providing them relief from taxes on eligible property they occupy.
2. An eligible charity is hereby defined as a charitable organization that is a registered charity as defined in subsection 248 (1) of the *Income Tax Act* (Canada) and that has a registration number issued by the Department of National Revenue.
3. The tax rebate program provide for a rebate from taxes only to an eligible charity occupying commercial and/or industrial property.
4. The tax rebate program be established at 40 percent of the taxes levied.
5. The tax rebate program provide for the following payments:
  - a) The first instalment shall be paid on or before January 15 of the year and shall be at least half of the estimated rebate for the year;
  - b) The balance of the estimated rebate shall be paid on or before June 30 of the year;
  - c) A final adjustment shall be made after the taxes paid by the eligible charity can be determined, in respect of differences between the estimated rebate paid by the municipality and the rebate to which the eligible charity is entitled.
6. The tax rebate program shall provide for rebates even if the eligible charity does not begin to occupy property until after the amounts under paragraph 5. above would otherwise be payable.
7. As a condition of receiving a rebate for a year, an eligible charity shall repay any other municipality amounts by which the rebates the charity received for the year from that other municipality exceed the rebates from that other municipality to which the charity is entitled for the year.

8. The tax rebate program be effective for the year 1998 and subsequent years.
9. Despite paragraph 5. above, the rebate for 1998 and the first instalment of the rebate for 1999 must be paid on or before October 31, 1998.
10. This By-law shall apply to all municipalities within the United Counties of Prescott and Russell.
11. Before receiving a rebate under this By-law, an eligible charity shall complete an application on the prescribed form.
12. This by-law shall come into force at the passing thereof.

**DONE AND PASSED** in open Council this 7<sup>th</sup> day of July, 1998.

  
Jean-Claude Trottier, Warden

  
Jean-Pierre Pitre, Clerk  
*Deputy*