

**CORPORATION OF THE CITY OF KINGSTON**

**Ontario**

**By-law Number 98-212**

**A By-Law To Provide For A Rebate Of Taxes  
To Eligible Registered Charities**

**Passed: August 31, 1998**

**As Amended By By-Law Number:**

<b>By-law Number</b>	<b>Passed on:</b>
2000-18	December 21, 1999
2017-151	September 5, 2017

***(Office Consolidation)***

**A By-Law To Provide For A Rebate Of Taxes  
To Eligible Registered Charities**

**Passed:** August 31, 1998

**Whereas** The Corporation of the City of Kingston (the "City") is required to have a tax rebate program for eligible charities and may have a tax rebate program for similar organizations, for the purposes of giving relief from taxes on eligible property they occupy, pursuant to s. 361(1) of the Municipal Act, S.O. 2001, c. 25, as amended; and

**Whereas** the Council of The Corporation of the City of Kingston deems it appropriate to enact this By-Law for the purpose of establishing a tax rebate program;

(By-Law 98-212; 2017-151)

**Now Therefore** the Corporation of the City of Kingston enacts as follows:

1. Definitions:

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 Revenue Agency;

"eligible property" means lands or buildings occupied and used by an Eligible Charity that are in one of the commercial or industrial property classes as defined within the meaning of s. 308 (1) of the Act;

"property taxes" means realty taxes levied for municipal, education and amounts paid under section 367 or 368 of *the Act* for the year on an eligible property; and

"qualified application" means an application for a property tax rebate that demonstrates to the satisfaction of the City Treasurer the entitlement of the eligible charity to receive a property tax rebate in accordance with this By-Law.

2. An eligible charity that pays taxes on eligible property that it occupies within the City may make application to the City Treasurer for a rebate of the property taxes or estimated property taxes in respect of the eligible property as calculated in section 4.

3. Application:

3.1 An eligible charity shall apply to the City Treasurer for the property tax rebate under section 4 in writing and on the form prescribed by the City Treasurer for this purpose.

- 3.2 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.
- 3.3 Upon applying, the eligible charity shall submit with its application:
  - a) its registration number issued by the Canada Revenue Agency; and,
  - b) for leased property, a copy of the eligible charity's current lease agreement with its landlord for the Eligible Property; and written confirmation from the eligible charity's landlord that identifies the amount of property taxes paid by the eligible charity under the lease agreement for the year of the application; or
  - c) for property owned and used by the charity, a copy of its tax bill and a declaration that the property is used solely by the eligible charity.
- 3.4 No application will be accepted unless the items required under subsection 3.3 are submitted with the application and the whole of the application is satisfactory to the City Treasurer.
- 3.5 Verification of documentation provided with an application may be carried out independently, at the discretion of the City Treasurer and such verification includes, but is not limited to, determining that an eligible charity's registration number issued by the Canada Revenue Agency is current and valid.
- 4. Rebate:
  - 4.1 Upon receipt of a qualified application for a taxation year the City shall:
    - a) Pay one half (1/2) of the rebate amount within sixty (60) days after receipt of the of the application, and
    - b) Pay the balance of the rebate amount within one hundred twenty (120) days after receipt of the application;
  - 4.2 The amount of the rebate shall be 40% of the taxes or estimated taxes payable by the eligible charity on the eligible property that it occupies; and
  - 4.3 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 City and the rebate to which the eligible charity is entitled.
  - 4.4 The City may deduct an adjustment under s.4.3 from amounts payable in the next year for the next year's rebates in respect of an eligible property.

5. That as a condition of receiving a rebate for a year, an eligible charity must repay any other municipality any amounts by which the rebates the charity received for the year from that other municipality exceed the rebates from the other municipality to which the charity is entitled.
6. That Rebates under this program shall be given by the City of Kingston, within which the eligible charity is located, and the cost of the rebate of taxes on a property shall be shared by the City and the School Boards that share in the revenue from the taxes on the property in the same proportion as the City and the School Boards share in those revenues.
7. That the City that gives a rebate to an eligible charity shall also give the charity a written statement of the proportion of the costs of the rebate that is shared by the School Boards.
8. That this By-law shall come into force and take effect as of the final passing thereof.

**Note:** Schedule A repealed by By-law Number 2000-18 on December 21, 1999.

(By-law Number 1998-212; 2000-18)