

CITY OF NORTH BAY

THIS IS SCHEDULE "B" TO BY-LAW NO. 2005-10 OF THE CORPORATION OF THE CITY OF NORTH BAY

Registered Charity Tax Rebate Application

Assessment Roll Number (from landlord) – 4844- _____ - _____ - _____ - _____

Form must be received at the tax office by the last day of February of the year following the tax year to which the application relates.

Calendar Year For Which Rebate Applies	
Name of Applicant Charity:	
Contact Name	Contact Telephone
Mailing Address	Postal Code
Address For Which Rebate Applies	Postal Code
Length of Occupancy at Present Address	
Canada Customs & Revenue Reg./Business No.	
<i>(submit copy of Charter)</i>	

From the Landlord: (submit a letter from the landlord that supports the total actual amount of property taxes paid for the application year)

Landlord or Property Manager Name _____ Tel: _____
(print)

Property Class for Property Occupied by Charity _____ Commercial _____ Industrial

Total Property Tax \$ _____

Charity Property Tax Amount in above Property Class
(receipt from owner/landlord of taxes paid)

Taxes	\$ _____ (A)
HST	\$ _____
Total Paid	\$ _____

\$Rebate Percentage 40% (B)
100% (B)

Rebate Entitlement (A) x (B) \$ _____ (C)

Landlord or Property Manager Signature _____ Date _____

Charity Declaration:

I, the undersigned hereby certify that the information is true and complete to the best of my knowledge and belief and authorize the municipality to verify all information contained in this statement.

Name of Authorized Officer _____ Title _____
(print)

Signature _____ Date _____

"It is a serious offence to make a false statement"

For Office Use Only	Roll No. _____	
Verification of Commercial or Industrial	_____ yes	_____ no
Verification of Registered Charity Status	_____ yes	_____ no
Actual Taxes Paid	\$ _____	Date _____
Estimate of Rebate Entitlement	\$ _____	_____
First Instalment (50%)	\$ _____	_____
Final Instalment	\$ _____	_____
Balance Payable/ (Recoverable)	\$ _____	_____
Action Taken _____		
By (print) _____ date _____		

PROPERTY TAX REBATE PROGRAM FOR REGISTERED CHARITIES
(pursuant to Section 361, *Municipal Act*, S.O. 2001, c.25, as amended)

The City of North Bay's Property Tax Rebate Program for registered charities, as provided by By-Law No. 2005-10, as amended, is authorized by Section 361 of *The Municipal Act*, 2001, S.O. 2001, c.25, as amended. This legislation obligates municipalities within the Province of Ontario to rebate certain registered charities 40% of the property taxes paid by them directly or through a lease.

Council has expanded the program under By-Law No. 2009-39 to rebate eligible charities operating as a "place of worship" 100% of the property taxes paid by the eligible charity on property that it occupies.

To be eligible for a property tax rebate, the following conditions must be met:

- The applying organization must be a "registered" charity under the *Income Tax Act* (Canada), and as such possess a valid Canada Customs & Revenue Agency BN/Registration Number or a Non-Profit Organization as defined in the *Income Tax Act* (Canada);
- The applying registered charity must own and occupy the commercial and industrial property for which the rebate is being sought; or be a tenant in a commercial or industrial property for which a rebate is being sought;
- The applying registered charity must fulfill the application requirements and submit a fully completed application form.
- An application for a taxation year must be made after January 1 of the year and no later than the last day of February of the following year.
- The applying registered charity must agree to supply the municipality additional information as may be requested to substantiate the application;
- Receipt for all taxes paid by the charity or non-profit organization (tenant) to the owner/landlord for the year which the rebate is sought. **This receipt is mandatory in order to process the application. Where applicable, this receipt should reflect the property tax paid and the portion of the total that represents H.S.T.**
- In order to process a property tax rebate request, the attached ORIGINAL application form must be completed in full and submitted annually. **Faxes will not be accepted.**
- Section 1 is to be completed by the registered charity (or registered charity's agent).
- Section 2 is to be completed by the property owner (or property owner's agent) if the registered charity leases the commercial or industrial property for which a rebate is being sought.
- A copy of the registered charity's current CONFIRMATION OF REGISTRATION letter referencing the BN/Registration number, as issued by the Charities Directorate (Canada Customs & Revenue Agency) MUST accompany the original application form.
- This CONFIRMATION OF REGISTRATION letter is readily available by contacting the federal government's Client Assistance, Charities Directorate (Canada Customs & Revenue Agency) by telephone at 1-800-267-2384.

Please Note:

1. Pursuant to the provisions of By-Law No. 2005-10, rebates may be issued in two (2) installments. One half (1/2) of the rebate amount within sixty (60) days after receipt of a completed eligible application and the balance within one hundred twenty (120) days after receipt of the application.
2. The Charity Rebate Program is an annual program; a new and complete application must be filed each year. A previous year's application (and supporting

documentation) does not constitute precedence or legitimate any right of entitlement for the current year.

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.