

Authority: Policy and Finance Committee Report No. 16, Clause No. 8,
as adopted by City of Toronto Council on December 4, 5 and 6, 2001
Enacted by Council: December 6, 2001

CITY OF TORONTO

BY-LAW No. 1003-2001

To amend the City of Toronto Municipal Code Chapter 767, Taxation, to add a Tax Rebate Program for Veteran's Clubhouses and Legion Halls.

WHEREAS subsection 442.1(4) of the *Municipal Act* (the "Act") allows a municipality to have a tax rebate program under section 442.1 which provides tax rebates to eligible charities, organizations that are similar to eligible charities, or a class of such organizations defined by the municipality; and

The Council of the City of Toronto HEREBY ENACTS as follows:

1. Chapter 767, Taxation, of the City of Toronto Municipal Code, is amended by adding the following article:

ARTICLE IX

Tax Rebate Program for Veteran's Clubhouses and Legion Halls

§ 767-37. Definitions.

As used in this article, the following terms shall have the meanings indicated:

ELIGIBLE PROPERTY - lands or building used as a memorial home, clubhouse, or athletic grounds for veterans of the naval, military or air forces of Canada, Great Britain or Her Majesty's allies.

ELIGIBLE ORGANIZATION - an organization which occupies and uses Eligible Property.

TAXES - property taxes for municipal and school purposes levied for the year on Eligible Property.

§ 767-38. Rebate.

Provided that an Eligible Organization meets the qualifications set out in section 3, an annual rebate in the amount of 100 per cent of the Taxes payable by the Eligible Organization on the Eligible Property, shall be paid to the Eligible Organization for each of 2002, 2003, 2004, 2005 and 2006.

§ 767-39 Eligible Organization.

An Eligible Organization is qualified to receive a tax rebate under § 767-38 if:

- (1) it has made an application for a tax rebate in accordance with § 767-40;
- (2) it has agreed to notify the City Treasurer of any changes in circumstances which would alter its status as an Eligible Organization or the status of its property as Eligible Property, in a form satisfactory to the City Treasurer;
- (3) no Taxes for previous years remain in arrears on the Eligible Property;
- (4) if the Eligible Property is occupied by the Eligible Organization pursuant to a lease, the Eligible Organization has provided to the City by September 1st of each year for which it wishes to receive a tax rebate under section 2:
 - (a) a copy of the lease agreement between the Eligible Organization and its landlord for the Eligible Property; and
 - (b) written confirmation from the landlord of the Eligible Property of the amount of Taxes payable by the Eligible Organization for that year, pursuant to the terms of the lease agreement.

§ 767-40. Applications.

An application for a tax rebate shall:

- (1) be in writing, on a form prepared by the City Treasurer for that purpose;
- (2) include documentation in support thereof in a form satisfactory to the City Treasurer to establish:
 - (a) that the applicant is an Eligible Organization;
 - (b) that the property for which the application is made is Eligible Property;
 - (c) the total Taxes payable for the Eligible Property in the year in respect of which the application is made;
- (3) include a copy of the audited financial statements of the Eligible Organization;
- (4) be submitted annually to the City on or before the first day of September of each year for which it wishes to receive a tax rebate under this Article.

§ 767-41. Statements.

The City shall provide to each Eligible Organization which receives a tax rebate under this Article, an annual statement of the amount of tax rebate for the year, including the amount of taxes for school purposes which have been so rebated.

ENACTED AND PASSED this 6th day of December, A.D. 2001.

CASE OOTES,
Deputy Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)