

# THE REGIONAL MUNICIPALITY OF YORK

## BYLAW NO. 2016-17

### To provide a property tax rebate for organizations similar to eligible charities

WHEREAS Subsection 361(1) of the *Municipal Act, 2001* (the “**Act**”) provides that every municipality, other than a lower tier municipality, shall have a tax rebate program for eligible charities for the purpose of giving them relief from taxes on eligible property they occupy;

AND WHEREAS the Act also provides that a tax rebate program may provide for rebates to organizations that are similar to eligible charities or a class of such organizations defined by the municipality;

AND WHEREAS on March 28, 2002, Regional Council enacted Bylaw No. A-0303-2002-020 to provide for tax rebates for organizations similar to eligible charities;

AND WHEREAS Regional Council has determined to amend its tax rebate program with to provide tax rebates to organizations similar to registered charities that meet specific objectives of the Regional Official Plan;

NOW THEREFORE, the Council of The Regional Municipality of York hereby enacts as follows:

1. In this by-law:
  - a. “**area municipality**” means each of the Corporation of the Town of Aurora, the Corporation of the Town of East Gwillimbury, the Corporation of the Town of Georgina, the Corporation of the Township of King, the Corporation of the City of Markham, the Corporation of the Town of Newmarket, the Corporation of the Town of Richmond Hill, the Corporation of the City of Vaughan, and the Corporation of the Town of Whitchurch-Stouffville;
  - b. “**eligible organization**” means an organization operated on a not for profit basis, which serves the residents of York Region, and which:
    - i) protects and enhances York Region’s greenlands system and functions to ensure a healthy system rich in native biodiversity;
    - ii) protects endangered, threatened and special concern species and their habitats to ensure that biological diversity in York Region is not diminished;

- iii) protects significant woodlands and their biodiversity and encourages reforestation to provide environmental, social and economic benefits for the residents of York Region; and
  - iv) includes an organization listed in Column A of Section 2 of this bylaw;
- c. “**eligible property**” means the property used and occupied by the eligible organization and set out opposite such eligible organization in Column “B” of Section 2 of this bylaw; and
- d. “**taxes**” means property taxes for municipal and school purposes levied for the taxation year on eligible property and payable by the eligible organization.
2. For the purposes of this bylaw, eligible organizations shall include those organizations set out in Column A below:

Column A	Column B
Toronto Region Conservation Authority	101 Exchange Avenue, Vaughan

3. Commencing in the taxation year 2016, an annual rebate equal to sixty percent (60%) of the taxes paid by the eligible organization in respect of the eligible property shall be paid to the eligible organization by the Treasurer of the area municipality in which the eligible property is situated.
4. Payment of the rebate under Section 3 of this by-law shall be conditional upon:
- a. the eligible organization occupying and using the eligible property for its own purposes;
  - b. there being no arrears of taxes in respect of the eligible property for any previous year;
  - c. the eligible organization agreeing to notify the Treasurer of the area municipality of any change in circumstance which would alter its status as an eligible organization; and
  - d. the eligible organization providing the information required by section 5 of this bylaw by the deadline set out therein.
5. In respect of each taxation year, an eligible organization shall submit an application, together with such supporting documentation as may be required by the Treasurer of the area municipality in which the eligible property is situated, after January 1 of the year and no later than the last day of February of the following year, to the Treasurer of the area municipality in which the eligible

property is situated, and for which it wishes to receive a rebate for taxes for that year.

6. In the event that an eligible organization ceases to own or occupy an eligible property for which a rebate has been received, it shall forthwith refund to the area municipality in which the property is situated that portion of the rebate pro-rated from the date on which the property was vacated.
7. Bylaw No. A-0254-1998-102 is hereby repealed.

ENACTED AND PASSED on March 24, 2016.

Denis Kelly

Wayne Emmerson

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Regional Clerk

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Regional Chair

*Authorized by Clause 9, Report 5 of the Committee of the Whole, adopted by Regional Council at its meeting on March 24, 2016.*