
*For the Second Meeting of the Hearing Committee
to be held on **Wednesday, April 22, 2009**
in **Committee Room C-11, Tom Davies Square 4:00 p.m.***

DECLARATIONS OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

MANAGERS' REPORTS

PAGE NO.

- R-1 Report dated April 6, 2009 from the Chief Financial Officer/Treasurer regarding Tax Adjustment for 1035 Radar Road (Roll #170.022.031.00.0000). **1 - 6**
(RECOMMENDATION PREPARED)
- R-2 Report dated April 6, 2009 from the Chief Financial Officer/Treasurer regarding Charity Rebate Application, Section 361, *Municipal Act*, Peer Support of Sudbury Inc.. **7 - 21**
(RECOMMENDATION PREPARED)
- R-3 Report dated April 8, 2009 from the Chief Financial Officer/Treasurer regarding Charity Rebate Application, Section 361, *Municipal Act*, Le Carrefour francophone de Sudbury. **22 - 37**
(RECOMMENDATION PREPARED)

ADJOURNMENT

(RESOLUTION PREPARED)

COMMITTEE MEMBERS

Councillor Barbeau, Chair
Councillor Cimino
Councillor Berthiaume

DISTRIBUTION

Mayor and Members of Council
D. Nadorozny
Senior Management Team
R. Swiddle
T. Derro
A. Haché

Angie Haché
City Clerk

Franca Bortolussi
Planning Committee Secretary

**Request for Decision
Hearing Committee**

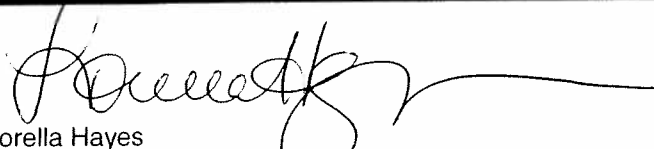


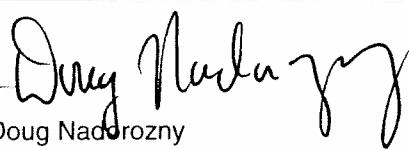
Type of Decision											
Meeting Date		April 22, 2009				Report Date		April 6, 2009			
Decision Requested			Yes		No	Priority			High		Low
		Direction Only				Type of Meeting			Open		Closed

Report Title
Tax Adjustment for 1035 Radar Road (Roll # 170.022.031.00.0000)

Policy Implication & Budget Impact	
<input type="checkbox"/>	This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified.
<p>There is no financial impact resulting from this report.</p>	
<input checked="" type="checkbox"/>	Background Attached

Recommendation
<p>It is recommended that the application by Mr. Marc Menard for a tax adjustment at 1035 Radar Road be processed and further that the owner Marc Menard be advised that in accordance with Section 357(7) of the Municipal Act, it would be appropriate for him to appeal the value of the building at 1035 Radar Road that was determined by the Municipal Property Assessment Corporation, to the Assessment Review Board of Ontario.</p>
Recommendation Continued

Recommended by the Department
 Lorella Hayes Chief Financial Officer/Treasurer

Recommended by the C.A.O.
 Doug Nadrozny Acting Chief Administrative Officer

Report Prepared By

Tony Derro
Manager of Taxation

Division Review

PURPOSE

The purpose of this report is to seek direction from the Committee of Council in dealing with a dispute regarding a tax adjustment on the building value of the property known as 1035 Radar Road.

BACKGROUND

The property known as 1035 Radar Road is legally described as Concession 1 Lot 8 Parcel 22580A Registered Plan SR47 Part 1 and is approximately 200' x 300' in size. The property is assessed in the commercial tax class.

The property has a long history of outstanding tax arrears and a tax arrears certificate was registered against title to the property on December 1st, 2003 and was offered for sale by public tender on September 26th, 2005. No bids were received.

A number of City of Greater Sudbury departments have been involved in various scopes of jurisdiction regarding this property including Bylaw and Building Controls. On November 17th, 2006 an Order to Remedy an unsafe condition under the Ontario Building Code Act, Section 15.9 was issued by the Chief Building Official. Subsequent to a number of owner requested extensions and a non compliance, the City arranged for the demolition of the building at a total cost of \$16,795.70.

On September 16th, 2008 the assessed owner, Marc Menard applied for a tax adjustment for the 2008 year as a result of the building demolition. In accordance with our usual practice, Mr. Menard's application was sent to the Municipal Property Assessment Corporation (MPAC) to provide a calculation of the value of the building in order for the City to adjust the taxes. This action is authorized under Section 357 of the Municipal Act which reads in part:

357.(1) Cancellation, reduction, refund of taxes - Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made if,

- (d) during the year or during the preceding year after the return of the assessment roll, a building on the land*
- (i) was razed by fire, demolition or otherwise, or*
- (ii) was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;*

The Municipal Property Assessment Corporation returned the owner's application placing the value of the former building at \$33,000 leaving a remaining value of the land at \$109,000 in the vacant commercial tax class. On February 27th, 2009 the tax department corresponded with Mr. Menard advising him of the calculation provided by MPAC prior to making any tax adjustment. On March 12th, 2009 Mr. Menard served notice that he objected to the recommendation provided by MPAC thereby requesting City Council not to adjust the taxes at the building value of \$33,000.

Title: Tax Adjustment for 1035 Radar Road (Roll # 170.022.031.00.0000)
Date: April 22, 2009

A copy of related correspondence is appended to this report as schedules A, B & C. As well, the writer will have several photos on hand showing the condition of the subject building prior to demolition.

It is recommended that the Committee accept the value of the building demolition as provided by the Municipal Property Assessment Corporation and direct the tax department to process the applicable refund. The tax department will then provide the necessary documentation for Mr. Menard to appeal to the Assessment Review Board of Ontario since it is more appropriate that disputes involving current value assessment be dealt with by the Assessment Review Board of Ontario.

February 27, 2009

**MENARD MARC
760 GOODWILL DR
GARSON ON
P3L 1E8**

ROLL NUMBER / NUMÉRO DE RÔLE: 170.022.03100.0000

LOCATION / ENDROIT: 1035 RADAR RD

**Notice pursuant to Sections 357 & 358 of the Municipal Act
Avis donné aux termes des articles 357 et 358 de la *Loi sur les municipalités***

A review of our records indicates that the above noted property is subject to an application for a reduction of taxes pursuant to Sections 357 & 358 of the Municipal Act for the following reasons:

**'Destruction or damage - not voluntary'
'Ceased to be liable to be taxed at rate it was taxed'**

The Municipal Property Assessment Corporation has previously reviewed your application and has the following recommendation:

**Commercial Taxable: 142,000 to 109,000
Commercial Taxable: 109,000 to 0
Commercial Taxable: Vacant Land 109,000
January 01, 2008 - December 31, 2008**

Please be advised that the application will be addressed by City Council on **March 25, 2009, 6:00p.m..**

If you have no objection to the recommendation then City Council will dispense with the application by ratifying the recommendations of the Municipal Property Assessment Corporation.


If you object, you may speak to the application by attending a meeting of the Hearing Committee of City Council.

If you wish to attend the Hearing Committee meeting, you must provide your intention to do so **in writing**, by notifying Angie Hache, City Clerk, within fourteen (14) days of the date of this letter. If you have an objection to the recommendation of the Municipal Property Assessment Corporation, your written intention will result in the application being removed from the City Council agenda and you will be notified of the date when the Hearing Committee will review the application.

Angie Hache can be contacted as follows:

CITY OF GREATER SUDBURY
c/o Angie Hache, City Clerk
200 Brady Street
P.O. Box 5000, Station "A"
Sudbury ON P3A 5P3

Yours truly,



Tony Derro
Manager of Taxation

Par suite d'une évaluation de nos dossiers, nous concluons que l'on peut faire une demande de réduction d'impôt pour la propriété susmentionnée, en vertu des articles 357 et 358 de la *Loi sur les municipalités*, et ce, pour les raisons suivantes :

**'Destruction or damage - not voluntary'
'Ceased to be liable to be taxed at rate it was taxed'**

La Société d'évaluation foncière des municipalités a d'abord évalué votre demande, puis formulé la recommandation suivante :

**Commercial Taxable: 142,000 to 109,000
Commercial Taxable: 109,000 to 0
Commercial Taxable: Vacant Land 109,000
January 01, 2008 - December 31, 2008**

Veillez noter que le Conseil municipal se penchera sur la demande **le 25 mars 2009 à 6:00p.m..**

Si vous n'avez aucune objection à l'égard de la recommandation, le Conseil municipal traitera la demande en ratifiant les recommandations de la Société d'évaluation foncière des municipalités.

Si vous vous y opposez, vous pouvez vous exprimer sur la demande en assistant à une réunion du Comité d'audition du Conseil municipal.

Si vous désirez assister à la réunion du Comité d'audition, vous devez en aviser Angie Hache, la greffière municipale, **par écrit**, dans un délai de quatorze (14) jours suivant la date de la présente lettre. Si vous vous opposez à la recommandation de la Société d'évaluation foncière des municipalités, votre avis par écrit entraînera le retrait de votre demande de l'ordre du jour de la réunion du Conseil municipal, et on vous avisera de la date de révision de votre demande par le Comité d'audition.

On peut joindre Angie Hache à l'adresse suivante :

Angie Hache, greffière municipale
VILLE DU GRAND SUDBURY
200, rue Brady
C. P. 5000, succursale A
Sudbury ON P3A 5P3

Veillez agréer, Madame, Monsieur, mes salutations distinguées.

Gestionnaire des taxes foncières,



Tony Derro

TAX DEPT.

200 Brady St.
P.O. Box 5555 Stn. A
Sudbury ON P3A 4S2

APPLICATION FOR ADJUSTMENT OF TAXES FOR THE YEAR 2008
UNDER SECTION 357 OR SECTION 358 OF THE MUNICIPAL ACT

Application Number
3768213

Assessed Address <u>1035 Radar Rd</u>	Roll Number City: <u>53</u> Mun: <u>07</u> Map Div: <u>170.022</u> Sub-Div: <u>03100</u>
Name of Assessed Person <u>Demare, Marc</u>	Telephone No.
Mailing Address of Assessed Person <u>760 Gardwill</u> <u>Garrison, ON</u>	Postal Code <u>P3L 1E8</u>
Name of Applicant	Telephone No.
Mailing Address of Applicant	Postal Code

REASON FOR APPLICATION: (CHECK APPROPRIATE BOX - ONE ONLY)

<input type="checkbox"/> Ceased to be liable to be taxed at rate it was taxed - s. 357(1)(a)	<input type="checkbox"/> Mobile unit removed - s. 357(1)(e)
<input type="checkbox"/> Became exempt - s. 357(1)(c)	<input type="checkbox"/> Gross or manifest clerical error - s. 357(1)(f) or 358(1)
<input checked="" type="checkbox"/> Destruction or damage - not voluntary - s. 357(1)(d)(i)	<input type="checkbox"/> Repairs/renovations preventing normal use for a period of 3 months - s. 357(1)(g)
<input type="checkbox"/> Destruction or damage - (substantially unusable) - s. 357(1)(d)(ii)	

DETAILS OF REASON demolition of building

PERIOD TAX RELIEF CLAIMED: From Jan 1/08 to Dec 31/08

Applicant's Signature [Signature] Date of Application SEPT 16/08

CLERK'S REPORT		ASSESSMENT REPORT		
Original RTC/RTQ	Original Current Value	Revised RTC/RTQ	Revised Current Value	Assessment Reduction
<u>CTN</u>	<u>143,000</u>	<u>CX</u>	<u>109,000</u>	<u>33,000</u>

SCHOOL BOARD: English French Other

EFFECTIVE DATE >

Comments	Comments
Name of Clerk (please print) <u>Kyla Bell</u>	Name of Assessor (please print) <u>Ben Demare</u>
Signature of Clerk <u>[Signature]</u>	Signature of Assessor <u>[Signature]</u>
Date <u>SEPT 16/08</u>	Date <u>Nov 12, 2008</u>

NO RECOMMENDATION FOR TAX ADJUSTMENT
 NO CHANGE IN ASSESSMENT SECTION 357 REQUIRED NEXT YEAR

Assessment Review Board Report

Has notice of Complaint been filed under the Assessment Act during year of application for previous two years? Yes No

Regional Registrar's Signature _____ Date _____

THE ASSessor'S REPORT OF TAX LIABILITY

RTC/RTQ	Taxable Realty Assessment Reduction	Tax Rate	Days <input type="checkbox"/>	Months <input type="checkbox"/>	Original Tax Levy	Adjusted Tax Levy	Amount of Tax Adjustment
TOTAL							

Comments

Signature _____ Date _____

COUNCIL REPORT

Has application been reported to council? Yes No

Report Date: March 25/09 # 336

The information on this form is collected under the authority of the Municipal Act and will be used for the purposes stated in this application. Questions should be directed to the Municipal Clerk or the Freedom of Information and Privacy Coordinator of the municipality.


March 12, 2009

City of Greater Sudbury
c/o Angie Hache, City Clerk
200 Brady St.
Sudbury ON P3A 5P3

re: Assessment of 1035 Radar Road, roll # 170.022.03/00.000

Dear Angie Hache,

We are objecting to the recommendation of the Municipal Property Assessment. We are objecting to the assessment on the building and also the assessment on the property. Application # 376821.

Sincerely, 

Marc Ménard
760 Goodwill dr.
Garson, ON, P3L1E8
705-693-3616

Request for Decision Hearing Committee



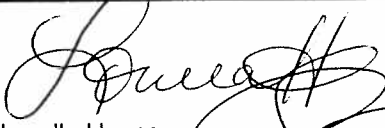
Type of Decision									
Meeting Date	April 22, 2009				Report Date	April 6, 2009			
Decision Requested		Yes		No	Priority		High		Low
	Direction Only				Type of Meeting		Open		Closed

Report Title
Charity Rebate Application, Section 361, Municipal Act

Policy Implication & Budget Impact	
<input type="checkbox"/>	This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified.
<input checked="" type="checkbox"/>	Background Attached


Recommendation	
<p>It is recommended that the request by Peer Support of Sudbury Inc. for the City of Greater Sudbury to accept and process the charity's application after the statutory deadline <u>not</u> be approved.</p>	
<input type="checkbox"/>	Recommendation Continued

Recommended by the Department


 Lorella Hayes
 Chief Financial Officer/Treasurer

Recommended by the C.A.O.


 Doug Nadorozny
 Acting Chief Administrative Officer

Report Prepared By
 Tony Derro Manager of Taxation

Division Review

PURPOSE

Peer Support of Sudbury Inc. has requested that the City of Greater Sudbury receive and process a late application for a charity property tax rebate under Section 361 of the Municipal Act. Appended to this report is related correspondence noted as Schedules A, B & C.

BACKGROUND

Section 361 of the Municipal Act provides the authority for a municipality to give a property tax rebate to registered charities occupying commercial space within the municipality. This is a provincially mandated program and eligible charities are rebated 40% of the municipal property taxes paid to the landlord. The charity must have a registered charity number under the Income Tax Act (Federal), be occupying commercial space and applications must be made after January 1st of the subject year and before the last day of February in the following year. An excerpt of the legislation reads as follows:

Section 361 (3)7. 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.

This year with February 28th falling on a weekend, Monday March 2nd 2009 became the legislated deadline for 2008 tax rebates in accordance with Section 370 of the Municipal Act:

Section 370 Holidays - If the time for any proceeding or for the doing of anything in the offices of a municipality under this Part expires or falls upon a holiday, a Saturday or on any other day when the offices are closed but would ordinarily be open, the time shall be extended to and the thing may be done on the next day when the offices are open which is not a holiday or Saturday.

In order to comply with the statutory deadline, the City of Greater Sudbury's administrative practice is to date stamp an application when it is delivered or honour the postmark of the application in the same manner as tax payments are received towards the tax instalment due dates when submitted by mail. A copy of Section 361 of the Municipal Act is appended to this report as Schedule D. The Peer Support of Sudbury Inc. application was received on March 4, 2009.

For 2007, 42 charities were rebated \$180,226.25 in property taxes of which the City of Greater Sudbury's share was \$107,711.50. The remainder was charged to the school boards. Peer Support of Sudbury Inc. was one of the charities that applied for and received a property tax rebate in 2007 and the amount received was \$831.76. The 2008 rebate amount is \$897.36.

For the information of the Committee, the Tax Department sends out blank application forms for the next year's rebate with all refunds. This gives a charity approximately 14 months to apply when considering the time frame of January 1st to February 28th of the next year. Peer Support of Sudbury Inc. was sent such an application with it's refund for the year 2007.

The City of Greater Sudbury also provides a series of community service announcements to inform eligible taxpayers, including charities, of the availability of property tax rebates. A copy of this year's announcement is attached as Schedules E and F. Rebate programs are also promoted through the City's website.

The charity rebate program is only one of a number of provincially mandated programs that are administered by the City of Greater Sudbury. Others include tax adjustments under Section 357 of the Municipal Act (demolition, change in rate of taxation etc.) and rebates under the commercial/industrial vacancy program. On average, approximately 30 such program applications each year are ineligible for processing due to non-compliance with the statutory deadline and the applicants are informed as such.

The Province has set a statutory deadline for these programs in an effort to provide budgeting continuity and ease of administration for both the municipality and the taxpayers. As well, statutory deadlines are established to ensure that all taxpayers are treated equally and that no bias is shown to any taxpayer. Adherence to the provincial legislation ensures that the City of Greater Sudbury remains in good standing with its auditors in order to comply with accepted accounting principles.

OPTIONS

The Committee of Council has three (3) options to consider :

- 1) The Committee may deny the late processing of the charity's application. This action would comply with the eligibility requirements under the Municipal Act.
- 2) The Committee may accept the charity's application for processing. This would be precedent setting and it would be contrary to best practices within the municipal environment.
- 3) The Committee may provide a grant to the charity in the amount of \$897.36 which would be equal to the subject rebate amount. This action would require City Council approval for this unbudgeted amount and the passage of an appropriate by-law.

RECOMMENDATION

It is recommended that the request by Peer Support of Sudbury Inc. for the City of Greater Sudbury to accept and process the charity's application after the statutory deadline not be approved.



Application by a Registered Charity

pursuant to City of Greater Sudbury
Property Tax Rebate Policy for Registered Charities
established under City of Greater Sudbury By-law 2003-95F

1. It, (corporate name) PEER SUPPORT OF SUDBURY INC.
 registered as a charity under registration number 89227-5561-RPOODI
 hereby applies for a tax rebate for the taxation year 2008
 with respect to the property at CITADEL HOLDINGS 105 ELM STREET
 (Address) UNIT E4

owned by CITADEL HOLDINGS
 and which the applicant charity owns OR leases in whole in part under a
 net lease OR gross lease

2. The Property Roll Number is 510750

3. The Mailing Address of the applicant charity (if different than property address) is _____

4. The contact person for the applicant charity is LINDA CASHMORE
 (Name), who is the BOOKKEEPER / FINANCE CLERK (position)
 and he/she can be reached at 675-1319 EXT 222 (Phone Number)

5. The applicant charity has owned this property/leased space in this property since OCTOBER 2001

6. (1) The applicant charity has filed each of the following in support of its application:
 a) a copy of its letters patent or incorporating document; and
 b) a copy of the approval granting a charitable registration number or other satisfactory evidence that the applicant charity holds a charitable registration number;
- (2) Where the applicant charity leases all or part of the property in respect of which the application is made, the applicant charity has filed each of the items identified in Column A below, and where the applicant charity owns the property in respect of which the application is made, the applicant charity has filed each of the items identified in Column B below:

The deadline for submitting applications is February 28th of the year following the taxation year to which the application relates

Column A Situation in which the applicant charity leases space in the property	Column B Situation in which the applicant charity owns the property
(a) a copy of the lease for all/part of the property	(a) evidence of ownership of the property
(b) evidence of the square footage of the total rental space in the building on the property and evidence of the square footage occupied by the applicant charity - NB - if this information is not set out in the lease, a statutory declaration of the Landlord may be acceptable	(b) evidence of the square footage of the total rental space in the building on the property, and evidence of the square footage occupied by the applicant charity
(c) evidence that the property tax for the year has been paid by the owner/landlord - e.g. tax receipt	(c) evidence that the applicant charity has paid the property tax for the year - e.g. tax receipt
(d) evidence that the tenant has paid its share of the property tax for the year to the owner/landlord - e.g. receipt from the owner/landlord	(d) evidence that no part of the taxes for the property is recovered from a tenant in the property owned by the applicant charity OR particulars of the amount of any taxes recovered from a tenant(s) in the property e.g. a declaration

RECEIVED
MAR 04 2009
TAX DEPT.

PEER SUPPORT OF SUDBURY INC.
 Name of applicant charity

2009-02-26

Maria Rose Nicholls
 Authorized signing officers

NOTE: THIS APPLICATION CANNOT BE PROCESSED UNLESS ALL OF THE DOCUMENTATION IDENTIFIED IN PART 6 ACCOMPANIES THE APPLICATION

 Approved for processing



March 05, 2009

**PEER SUPPORT OF SUDBURY INC.
105 ELM ST
UNIT 3-4
SUDBURY ON P3C 1T3**

PO BOX 5000 STN A
200 BRADY STREET
SUDBURY ON P3A 5P3

CP 5000 SUCC A
200, RUE BRADY
SUDBURY ON P3A 5P3

**Roll: 060.001.00100.0000
Property Address: 101 ELM ST 105
2008 Charity Rebate**

705.671.2489

www.greatersudbury.ca
www.grandsudbury.ca

Please be advised that your application under The Small Business and Charities Act 361.(1) of the Municipal Act, will not be processed for the following reason(s):

- ▶ No Charity Registration Number
- ▶ Property not in Commercial/Industrial Class
- ✓ **Application Received after statutory deadline**
- ▶ Property was Previously Exempt
- ▶ Non Profit Organization

Your application was received in this office on March 04, 2009. In accordance with the Municipal Act, an application for a taxation year must be made after January 01 of the year and no later than the last day of February of the following year. For 2009 only, the deadline was March 02, 2009.

If you have any questions , please contact the Tax Department at 311.

Yours very truly,

Tony Derro
Manager of Taxation

TD/rm
Encl

Peer Support of Sudbury Inc.



Visions of Hope

Changing the Face of Mental Illness

105 Elm Street, Unit E4, Sudbury, ON P3C 1T3

P: (705) 675-1319; F: (705) 675-2502; Toll Free: 1-800-501-3569; Email: peersupport@vianet.ca

2009-03-05

Attention: Angie Hache, City Clerk

Re: Tax Relief Application for Non-Profit Registered Charity

Peer Support of Sudbury Inc. is a charitable, self-help, consumer-driven, non-profit organization dedicated to empowering and supporting people living with mental health issues and servicing the community in the City of Greater Sudbury.

As the newly appointed Operations Manager of this organization, I am responsible to make application for Tax Relief on a yearly basis for much needed monies that this organization rely on to help offset operating costs for programs offered by the organization which provides support to community members who require our services.

Due to unforeseen illness as a result of the birth of my son, I was unable to diligently attend to the office to drop off the application form by the Monday, March 2nd, 2009 deadline date. I had made several phone calls to the tax department and eventually had spoken with Kyla who advised me that because the application was late, it would be denied but I should still submit the application in to the tax office. As it was already after hours that I had my conversation with Kyla, I proceeded to personally drop off the application first thing the following morning at which time I was informed again that the application would be denied.

On behalf of Peer Support of Sudbury Inc, I respectfully request that this decision be reconsidered so that Tax Relief can be granted as soon as possible; due to the organizations fiscal year ending March 31st, 2009, all rebates must be allocated before fiscal end to avoid the claw back of these monies by our funders.

I look forward to meeting and working with you to resolve this matter. As I am technically on maternity leave, I would greatly appreciate if you could contact me at home at (705)560-8415 should you require any further information.

Thank you again for your attention to this matter.

Best Regards,

Mina Thibault

Operations Manager

Peer Support of Sudbury Inc.

cc T. Derro

Rebates for charities

361. (1) Every 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 or amounts paid on account of taxes on eligible property they occupy. 2002, c. 22, s. 159 (1).

Eligible charities, property

(2) For the purposes of this section,

- (a) a charity is eligible if it is a registered charity as defined in subsection 248 (1) of the *Income Tax Act* (Canada) that has a registration number issued by the Canada Customs and Revenue Agency;
- (b) a property is eligible if it is in one of the commercial classes or industrial classes, within the meaning of subsection 308 (1). 2001, c. 25, s. 361 (2).

Program requirements

(3) A tax rebate program under this section is subject to the following requirements:

- 1. The program must provide for a rebate for an eligible charity that pays taxes or amounts on account of taxes on eligible property it occupies.
- 2. The amount of a rebate required under paragraph 1 must be at least 40 per cent, or such other percentage as the Minister of Finance may prescribe, of the taxes or amounts on account of taxes paid by the eligible charity on the property it occupies. If the eligible charity is required to pay an amount under section 367 or 368, the amount of the rebate shall be the total of the amounts paid by the eligible charity under those sections.
- 3. The program must provide that payment of one-half of the rebate must be made within 60 days after the receipt by the municipality of the application of the eligible charity for the rebate for the taxation year and the balance of the rebate must be paid within 120 days of the receipt of the application.
- 4. The program must permit the eligible charity to make an application for a rebate for a taxation year based on an estimate of the taxes or amounts on account of taxes payable by the eligible charity on the property it occupies.
- 5. The program must provide for final adjustments, to be made after the taxes or amounts on account of taxes paid by the charity can be determined, in respect of differences between the estimated rebate paid by the municipality and the rebate to which the charity is entitled.
- 6. The program must require, as a condition of receiving a rebate for a year, that a charity 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.
- 7. 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. 2001, c. 25, s. 361 (3); 2002, c. 22, s. 159 (2-5).

Program options

(4) The following apply with respect to what a tax rebate program under this section may provide but is not required to provide:

1. The program may provide for rebates to organizations that are similar to eligible charities or a class of such organizations defined by the municipality.
2. The program may provide for rebates to eligible charities or similar organizations for taxes or amounts on account of taxes on property that is in any class of real property prescribed under the *Assessment Act*.
3. The program may provide for rebates that are greater than those required under subsection (3) and may provide for different rebate amounts for different eligible charities or similar organizations up to 100 per cent of the taxes paid by the eligible charity or similar organization.
4. The program may provide for adjustments in respect of the rebates for a year to be deducted from amounts payable in the next year for the next year's rebates. 2001, c. 25, s. 361 (4); 2002, c. 22, s. 159 (6).

Procedural requirements

(5) The program may include procedural requirements that must be satisfied for an eligible charity to be entitled to a rebate required under subsection (3). 2001, c. 25, s. 361 (5).

Who gives rebates

(6) Rebates under a program of a municipality under this section shall be given by the municipality unless the municipality is an upper-tier municipality, in which case the rebates shall be given by the lower-tier municipalities. 2001, c. 25, s. 361 (6).

Sharing amounts of rebates

(7) The amount of a rebate paid under this section on a property shall be shared by the municipalities and school boards that share in the revenue from the taxes on the property in the same proportion as the municipalities and school boards share in those revenues. 2002, c. 22, s. 159 (7).

Statement of costs shared by school boards

(8) The municipality that gives a rebate to a charity or similar organization shall also give the charity or similar organization a written statement of the proportion of the costs of the rebate that is shared by school boards. 2001, c. 25, s. 361 (8).

Interest

(9) The municipality shall pay interest, at the same rate of interest that applies under subsection 257.11 (4) of the *Education Act*, on the amount of any rebate to which the eligible charity is entitled under this section if the municipality fails to rebate or credit the amount within the time specified in paragraph 3 of subsection (3) or within such other time as the Minister of Finance may prescribe. 2001, c. 25, s. 361 (9).

No fee

(10) Despite this Act, no fee may be charged by the municipality to process an application under this section. 2001, c. 25, s. 361 (10).

Change of assessment

(10.1) The following apply if the assessment of an eligible property for a year changes as a result of a request under section 39.1 of the *Assessment Act*, an appeal under section 40 of that Act or an application under section 46 of that Act:

1. A rebate under subsection (3) with respect to the year shall be redetermined using the

new taxes on property for the year based on the new assessment.

2. If, as a result of a redetermination under paragraph 1, the amount of the rebate is increased, the increased amount shall be paid to the eligible charity in accordance with this section.
3. If, as a result of a redetermination under paragraph 1, the amount of the rebate is decreased and amounts paid on account of the rebate exceed the redetermined amount of the rebate, the excess payments are a debt due to the municipality which gave the rebate but the municipality shall not take any action to collect the debt, including the imposition of interest, until 120 days after providing the eligible charity with notice of the debt. 2002, c. 17, Sched. A, s. 64; 2008, c. 7, Sched. O, s. 6.

Regulations

- (11) The Minister of Finance may make regulations,
- (a) governing programs under this section including prescribing additional requirements for the programs;
 - (b) governing procedural requirements the programs must include;
 - (c) prescribing a percentage for the purpose of paragraph 2 of subsection (3);
 - (d) prescribing a time period for the purpose of subsection (9). 2001, c. 25, s. 361 (11).

Definition

(12) In this section,

“tax” includes,

- (a) charges that are imposed under section 208, and
- (b) fees and charges, other than charges described in clause (a), that are imposed under this Act and satisfy the conditions set out in paragraphs 1, 2 and 3 of subsection (13). 2006, c. 32, Sched. A, s. 148.

Same

(13) The conditions referred to in clause (b) of the definition of “tax” in subsection (12) are:

1. The fees and charges are imposed to raise an amount for at least one of the following purposes:
 - i. Promotion of an area as a business or shopping area.
 - ii. Improvement, beautification and maintenance of land, buildings and structures of the municipality in the area, beyond that provided at the expense of the municipality generally.
 - iii. Interest payable by the municipality on money it borrows for the purposes of subparagraph i or ii.
2. The fees and charges are imposed on owners of land that is included in the commercial or industrial classes within the meaning of subsection 308 (1).
3. The fees and charges have priority lien status and are added to the tax roll. 2006, c. 32, Sched. A, s. 148.

For Immediate Release

Monday, February 23, 2009.

ELIGIBILITY FOR PROPERTY TAX REBATES AND CREDITS

The following is a summary of eligibility requirements for property tax rebates and tax credits. For complete details and application forms, please contact the City of Greater Sudbury by dialing 3-1-1 or visit the tax department at Tom Davies Square, 200 Brady Street, Sudbury.

Registered Charities Rebate

Deadline for applications for the 2008 tax year: March 2, 2009.

Registered charities, legions, licensed day care nurseries and others are eligible for property tax rebates, provided applicants meet the following requirements:

- registered charities occupying space on commercial properties are eligible for a 40 per cent property tax rebate, provided the charity has a registration number issued by the Canada Revenue Agency;
- the Royal Canadian Legion, the Navy League of Canada and the Polish Combatant's Association within the City of Greater Sudbury are eligible for a 100 per cent rebate;
- licensed day nurseries operating as a registered charity under the Income Tax Act are eligible for a 100 per cent rebate provided the nursery occupies all or part of a property assessed as residential.

Commercial Vacancy Rebate

Deadline for applications for the 2008 tax year: March 2, 2009.

To qualify for a Commercial Vacancy Tax Rebate of 30 per cent for commercial properties or 35 per cent for industrial properties, property owners must:

- provide proof that all or part of a building has been vacant for 90 consecutive days,
- maintain the vacant unit so that it could be eligible for the rental market,
- clearly demarcate the vacant unit apart from other areas of the building.

The following are not eligible for a property tax rebate:

- seasonal businesses and vacant land,
- areas of a building used for storage,

- areas of a building that would not be eligible for the rental market.

Property Tax Refund

Deadline for applications for the 2008 tax year: March 2, 2009.

To qualify for a rebate or refund of municipal property tax under Section 357 or Section 358 of the Municipal Act, property owners must provide proof of one or more of the following:

- property no longer falls under the applied tax rate,
- property has become tax exempt,
- building has been destroyed by fire or demolition,
- mobile unit has been removed from the property,
- gross or manifest clerical error has occurred.

Elderly Tax Credit

Deadline for applications for the 2009 tax year: December 31, 2009.

To qualify for an Elderly Tax Credit of \$200 through the City of Greater Sudbury, you or your spouse must:

- receive the Government of Canada's Guaranteed Income Supplement (GIS),
- be a resident of the City of Greater Sudbury,
- be at least 65 years of age as of December 31, 2009,
- be assessed as the owner of a residential property for the entire current year,
- occupy the property on which municipal taxes have been levied.

Media Contact:

Tony Derro, Manager of Taxation,

City of Greater Sudbury, 674-4455, ext. 2412

communiqué

Pour distribution immédiate

le lundi 23 février 2009

ADMISSIBILITÉ AUX REMBOURSEMENTS ET CRÉDITS D'IMPÔT

Les critères d'admissibilité aux remboursements et crédits d'impôt foncier sont résumés ci-dessous. Pour plus d'information et pour obtenir les formulaires de demande, veuillez communiquer avec la Ville du Grand Sudbury au 3-1-1 ou vous rendre au Service d'impôt, situé au 2^e étage à la Place Tom Davies, au 200, rue Brady, à Sudbury.

Remboursement pour les organismes de bienfaisance enregistrés

Date limite pour les demandes relatives à l'année d'imposition 2008 : le 2 mars 2009.

Les organismes de bienfaisance enregistrés, les légions, les services de garde agréés et autres sont admissibles aux remboursements d'impôt foncier, à condition que l'auteur/e de la demande se conforme aux exigences suivantes :

- les organismes de bienfaisance enregistrés occupant des locaux situés sur une propriété commerciale sont admissibles à un remboursement d'impôt foncier de 40 %, à condition d'avoir un numéro d'enregistrement émis par l'Agence du revenu du Canada;
- la Légion royale canadienne, la Ligue navale du Canada et la Polish Combatant's Association de la Ville du Grand Sudbury sont admissibles à un remboursement de 100 %;
- les services de garde agréés opérant en qualité d'organisme de bienfaisance enregistré selon la *Loi de l'impôt sur le revenu* sont admissibles à un remboursement de 100 % à condition que la garderie occupe, en tout ou en partie, la propriété évaluée comme résidentielle.

Remboursement pour inoccupation commerciale

Date limite pour les demandes relatives à l'année d'imposition 2008 : le 2 mars 2009.

Pour être admissible à un remboursement d'impôt foncier pour inoccupation commerciale de 30 % dans le cas des propriétés commerciales et de 35 % dans le cas des propriétés industrielles, les propriétaires doivent :

- fournir la preuve que le bâtiment, en tout ou en partie, a été inoccupé pendant 90 jours consécutifs;
- entretenir l'unité vacante afin qu'elle soit disponible pour le marché locatif;

- délimiter clairement l'unité vacante des autres parties du bâtiment;

Les cas suivants ne sont pas admissibles à un remboursement d'impôt foncier :

- les commerces saisonniers et les terrains vacants;
- les espaces d'un bâtiment utilisés comme aires d'entreposage;
- les espaces d'un bâtiment qui ne sont pas disponibles pour le marché locatif.

Remboursement d'impôt foncier

Date limite pour les demandes relatives à l'année d'imposition 2008 : le 2 mars 2009.

Pour être admissible à un remboursement d'impôt foncier municipal conformément à l'article 357 ou à l'article 358 de la *Loi sur les municipalités*, les propriétaires doivent fournir une preuve d'une ou de plusieurs des conditions suivantes :

- la propriété n'entre plus dans le taux d'imposition appliqué;
- la propriété est devenue exonérée d'impôt;
- le bâtiment a été détruit par un incendie ou démoli;
- l'unité mobile a été enlevée de la propriété;
- une erreur d'écriture grossière ou manifeste s'est produite.

Crédit d'impôt pour les personnes âgées

Date limite pour les demandes relatives à l'année d'imposition 2009 : le 31 décembre 2009.

Pour être admissible à un crédit d'impôt de 200 \$ pour personnes âgées par l'entremise de la Ville du Grand Sudbury, vous ou votre conjoint/e devez :

- recevoir le Supplément de revenu garanti (SRG) du gouvernement du Canada;
- être résidente ou résident de la Ville du Grand Sudbury;
- avoir au moins 65 ans au 31 décembre 2009;
- pendant toute l'année en cours, être la ou le propriétaire inscrit au rôle d'évaluation concernant le bien résidentiel;
- résider dans la propriété pour laquelle les taxes municipales sont exigibles.

Renseignements :

Tony Derro, Gestionnaire des taxes foncières

Ville du Grand Sudbury, 674-4455, poste 2412

**Request for Decision
Hearing Committee**

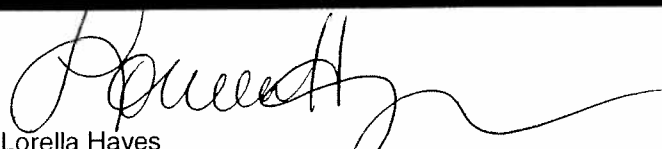


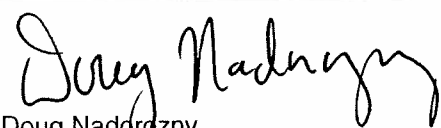
Type of Decision											
Meeting Date		April 22, 2009				Report Date		April 8, 2009			
Decision Requested			Yes		No	Priority			High		Low
		Direction Only			Type of Meeting			Open		Closed	


Report Title
Charity Rebate Application, Section 361, Municipal Act

Policy Implication & Budget Impact	
<input type="checkbox"/>	This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified.
<input checked="" type="checkbox"/>	Background Attached

Recommendation	
<p>It is recommended that the request by Le Carrefour francophone de Sudbury for the City of Greater Sudbury to accept and process the charity's application after the statutory deadline <u>not</u> be approved.</p>	
<input type="checkbox"/>	Recommendation Continued

Recommended by the Department
 Lorella Hayes Chief Financial Officer/Treasurer

Recommended by the C.A.O.
 Doug Naddrozny Acting Chief Administrative Officer

Report Prepared By
 Tony Derro Manager of Taxation

Division Review

PURPOSE

Le Carrefour francophone de Sudbury has requested that the City of Greater Sudbury receive and process a late application for a charity property tax rebate under Section 361 of the Municipal Act. Appended to this report is related correspondence noted as Schedules A to D, inclusive.

BACKGROUND

Section 361 of the Municipal Act provides the authority for a municipality to give a property tax rebate to registered charities occupying commercial space within the municipality. This is a provincially mandated program and eligible charities are rebated 40% of the municipal property taxes paid to the landlord. The charity must have a registered charity number under the Income Tax Act (Federal), be occupying commercial space and applications must be made after January 1st of the subject year and before the last day of February in the following year. An excerpt of the legislation reads as follows:

Section 361 (3)7. 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.

This year with February 28th falling on a weekend, Monday March 2nd 2009 became the legislated deadline for 2008 tax rebates in accordance with Section 370 of the Municipal Act:

Section 370 Holidays - If the time for any proceeding or for the doing of anything in the offices of a municipality under this Part expires or falls upon a holiday, a Saturday or on any other day when the offices are closed but would ordinarily be open, the time shall be extended to and the thing may be done on the next day when the offices are open which is not a holiday or Saturday.

In order to comply with the statutory deadline, the City of Greater Sudbury's administrative practice is to date stamp an application when it is delivered or honour the postmark of the application in the same manner as tax payments are received towards the tax instalment due dates when submitted by mail. A copy of Section 361 of the Municipal Act is appended to this report as Schedule E. Le Carrefour francophone de Sudbury application was received on March 16, 2009.

For 2007, 42 charities were rebated \$180,226.25 in property taxes of which the City of Greater Sudbury's share was \$107,711.50. The remainder was charged to the school boards. Le Carrefour francophone de Sudbury was one of the charities that applied for and received a property tax rebate in 2007 and the amount received was \$6,806.66. The 2008 rebate amount is \$6,977.40.

For the information of the Committee, the Tax Department sends out blank application forms for the next year's rebate with all refunds. This gives a charity approximately 14 months to apply when considering the time frame of January 1st to February 28th of the next year. Le Carrefour francophone de Sudbury was sent such an application with it's refund for the year 2007.

The City of Greater Sudbury also provides a series of community service announcements to inform eligible taxpayers, including charities, of the availability of property tax rebates. A copy of this year's announcement is attached as Schedules F and G. Rebate programs are also promoted through the City's website.

The charity rebate program is only one of a number of provincially mandated programs that are administered by the City of Greater Sudbury. Others include tax adjustments under Section 357 of the Municipal Act (demolition, change in rate of taxation etc.) and rebates under the commercial/industrial vacancy program. On average, approximately 30 such program applications each year are ineligible for processing due to non-compliance with the statutory deadline and the applicants are informed as such.

The Province has set a statutory deadline for these programs in an effort to provide budgeting continuity and ease of administration for both the municipality and the taxpayers. As well, statutory deadlines are established to ensure that all taxpayers are treated equally and that no bias is shown to any taxpayer. Adherence to the provincial legislation ensures that the City of Greater Sudbury remains in good standing with its auditors in order to comply with accepted accounting principles.

OPTIONS

The Committee of Council has three (3) options to consider :

- 1) The Committee may deny the late processing of the charity's application. This action would comply with the eligibility requirements under the Municipal Act.
- 2) The Committee may accept the charity's application for processing. This would be precedent setting and it would be contrary to best practices within the municipal environment.
- 3) The Committee may provide a grant to the charity in the amount of \$6,977.40 which would be equal to the subject rebate amount. This action would require City Council approval for this unbudgeted amount and the passage of an appropriate by-law.

RECOMMENDATION

It is recommended that the request by Le Carrefour francophone de Sudbury for the City of Greater Sudbury to accept and process the charity's application after the statutory deadline not be approved.



RECEIVED
 MAR 16 2009
TAX DEPT

DEMANDE PAR UN ORGANISME DE BIENFAISANCE ENREGISTRÉ

en vertu de la Politique de remise de l'impôt foncier de la Ville du Grand Sudbury pour les organismes de bienfaisance enregistrés, conformément au Règlement 2003-95F de la Ville du Grand Sudbury

- Par la présente, l'organisme, (dénomination sociale) Carrefour francophone de Sudbury inscrit à titre d'organisme de bienfaisance, numéro d'enregistrement 13629 18793 RP0001 fait une demande de remboursement pour l'année d'imposition 2008 à l'égard de la propriété du Suite 04, 435, avenue Notre Dame, Sudbury (Adresse) qui appartient à 1594684 Ontario Inc et dont l'organisme de bienfaisance est le propriétaire OU le locataire partiellement OU entièrement, en vertu d'un bail à loyer net OU d'un bail brut.
- Le numéro du rôle d'imposition de la propriété est : 070.018.02400.0000
- L'adresse postale de l'organisme de bienfaisance qui fait la demande (si différente de l'adresse du logement) est : 435, avenue Notre Dame, Sudbury
- La personne-ressource pour l'organisme de bienfaisance qui fait la demande est : _____ (nom), étant le Valérie Lajoie _____ (poste) et vous pouvez communiquer avec cette personne au 675-493 P212 (numéro de téléphone)
- L'organisme de bienfaisance qui fait la demande est le propriétaire de cette propriété ou le locataire de locaux, s'y trouvant depuis 2004
- L'organisme de bienfaisance a présenté chacun des éléments suivants pour appuyer sa demande :
 - (1) L'organisme de bienfaisance a présenté chacun des éléments suivants pour appuyer sa demande :
 - (a) une copie des lettres patentes ou de l'acte constitutif;
 - (b) une copie de l'approbation accordant un numéro d'enregistrement d'un organisme de bienfaisance ou une autre preuve satisfaisante démontrant que cet organisme possède un numéro d'enregistrement.
 - (2) Si l'organisme de bienfaisance qui fait la demande prend à bail l'ensemble ou une partie de la propriété visée dans la demande, il doit présenter chacun des éléments identifiés dans la colonne A ci-dessous, et si l'organisme de bienfaisance qui fait la demande est propriétaire de la propriété visée dans la demande, il doit présenter chacun des éléments identifiés dans la colonne B ci-dessous :

La date limite des demandes est le 28 février de l'année qui suit l'année d'imposition sur laquelle porte la demande.

Colonne A L'organisme de bienfaisance qui fait la demande prend à bail des locaux sur la propriété

(a) une copie du bail pour l'ensemble ou une partie de la propriété
(b) une preuve de la superficie, en pieds carrés, de toute l'aire de location dans l'édifice sur la propriété et une preuve de la superficie, en pieds carrés, qu'occupe l'organisme de bienfaisance qui fait la demande. Nota : si ces renseignements ne sont pas stipulés dans le bail, une déclaration statutaire du propriétaire est acceptable.
(c) une preuve démontrant que le propriétaire / locataire a payé l'impôt foncier pour l'année - p. ex. un reçu aux fins de l'impôt
(d) une preuve démontrant que le locataire a versé au propriétaire / locateur sa quote-part de l'impôt foncier pour l'année - p. ex. reçu du propriétaire / locateur

Colonne B L'organisme de bienfaisance qui fait la demande est propriétaire de la propriété

(a) une preuve de propriété du terrain
(b) une preuve de la superficie, en pieds carrés, de toute l'aire de location dans l'édifice sur la propriété et une preuve de la superficie, en pieds carrés, qu'occupe l'organisme de bienfaisance qui fait la demande
(c) une preuve démontrant que l'organisme de bienfaisance qui fait la demande a payé l'impôt foncier pour l'année - p. ex. un reçu aux fins de l'impôt
(d) une preuve qu'aucune partie des impôts pour la propriété est recouvrée auprès d'un locataire de la propriété dont l'organisme de bienfaisance qui fait la demande est propriétaire OU des détails sur le montant d'impôts recouvré auprès d'un locataire de la propriété - p. ex. une déclaration

Date de la demande : Le Carrefour francophone de Sudbury
 Nom de l'organisme de bienfaisance : Valérie Lajoie
 PAR : Valérie Lajoie
 Signataires autorisés

NOTA: ON NE PEUT TRAITER CETTE DEMANDE À MOINS QUE TOUTE LA DOCUMENTATION IDENTIFIÉE DANS LA PARTIE 6 L'ACCOMPAGNE.

Approuvé aux fins de traitement

March 17, 2009

CARREFOUR FRANCOPHONE DE SUDBURY
435 Notre Dame
Suite 104
SUDBURY ON P3A 5K6

PO BOX 5000 STN A
200 BRADY STREET
SUDBURY ON P3A 5P3

CF 5000 SUCCA
200, RUE BRADY
SUDBURY ON P3A 5P3

Roll: 070.018.02400.0000
Property Address: 435 Notre Dame Ave
2008 Charity Rebate

705.671.2480

www.greatersudbury.ca
www.grandsudbury.ca

Please be advised that your application under The Small Business and Charities Act 361.(1) of the Municipal Act, will not be processed for the following reason(s):

- ▶ No Charity Registration Number
- ▶ Property not in Commercial/Industrial Class
- ✓ **Application Received after statutory deadline**
- ▶ Property was Previously Exempt
- ▶ Non Profit Organization

Your application was received in this office on March 16, 2009. In accordance with the Municipal Act, an application for a taxation year must be made after January 01 of the year and no later than the last day of February of the following year. For 2009 only, the deadline was March 02, 2009.

If you have any questions , please contact the Tax Department at 311.

Yours very truly,

Tony Derro
Manager of Taxation

TD/rm
Encl

Sudbury, March 27th 2009

Ms Angie Haché
City Clerk
P.O. Box 5000, Stn A
200, Brady Street
Sudbury ON P3A 5P3

Ref. Lot: 070.018.02400.000
Property Address: 435, Notre Dame Ave.
Charitable Organization Rebate 2008

Re: Appeal of the decision to refuse rebate

Dear Ms Haché,

This letter is to ask you to reconsider the decision to refuse our request for a Charitable Organization Rebate on our 2008 property taxes. First of all, we ask for your leniency concerning the delay of ten working days in receiving our request. You received our request on March 16th 2009 instead of March 2nd 2009. We only learned about the deadline when we submitted our request on March 16th.

The Carrefour francophone is a registered charitable organization whose growth over the past three years has been phenomenal. Our considerable expansion has brought about many administrative changes over the last year. The new administrative team at the Carrefour francophone took charge only in April 2008 and we needed to undertake an important organizational restructuring to deal with the new challenges facing our institution.

Considering that we were not aware of the deadline for the program and given our property owner's delay in sending us the letter confirming the amount of municipal taxes we paid for the year, we ask that you please accept our appeal along with the assurance that this situation will not arise again.

We must add that losing the 2008 tax rebate for our organization would have a negative impact on the activities and programming provided by our Francophone Community and Cultural Centre.

Should you have any questions, please don't hesitate to contact me at 675-6403, ext. 205 or our administrative assistant Ms Valérie Lajoie at 675-6493, ext. 212.

Hoping for a favourable response from you, I remain

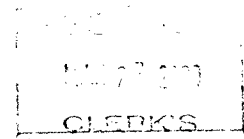
Yours truly,

Stéphane Gauthier
Executive and Cultural Director



Sudbury, le 27 mars 2009

Madame Angie Hache
Greffière Municipale
P.O. Box 5000 STN A
200 rue Brady
Sudbury, ON, P3A 5P3



Réf. : Lot : 070.018.02400.0000
Adresse de la propriété : 435, avenue Notre Dame
Rabais organisme de bienfaisance 2008

Objet: Appel de la décision de refus de remboursement

Madame,

La présente lettre a pour but de vous demander de reconsidérer le rejet de notre demande de rabais de taxes foncières 2008 pour les organismes de bienfaisance. Tout d'abord, nous sollicitons votre clémence pour le retard de dix jours ouvrables de notre demande. Vous avez reçu notre demande le 16 mars 2009 plutôt que le 2 mars 2009, date limite que nous avons appris seulement lors du dépôt de notre formulaire le 16 mars 2009.

Le Carrefour francophone est un organisme de bienfaisance enregistré qui a connu une croissance fulgurante au cours des trois dernières années. Cette expansion considérable a occasionné plusieurs changements administratifs dans la dernière année. La nouvelle équipe administrative du Carrefour francophone est entrée en fonction seulement en avril 2008 et nous avons dû procéder à une importante réorganisation structurelle pour faire face aux nouveaux défis de l'institution.

Considérant que nous n'étions pas au courant de la date limite du programme et le retard de la lettre de notre propriétaire confirmant les taxes foncières que nous avons payées dans l'année, nous vous demandons de bien vouloir accepter notre appel en vous assurant que cette situation ne se reproduira plus.

Nous tenons à vous mentionner que le fait de ne pas avoir le rabais de taxe foncières 2008 pour notre organisme, aurait un impact négatif sur les activités et la programmation de notre centre culturel et communautaire francophone.

Pour toutes questions, n'hésitez pas à communiquer avec moi au 675-6493 poste 205 ou avec notre directrice administrative Mme Valérie Lajoie au 675-6493 poste 212.

En espérant une réponse favorable de votre part, veuillez agréer, Madame Hache, mes salutations distinguées.

Stéphane Gauthier
Directeur général et culturel

Rebates for charities

361. (1) Every 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 or amounts paid on account of taxes on eligible property they occupy. 2002, c. 22, s. 159 (1).

Eligible charities, property

(2) For the purposes of this section,

- (a) a charity is eligible if it is a registered charity as defined in subsection 248 (1) of the *Income Tax Act* (Canada) that has a registration number issued by the Canada Customs and Revenue Agency;
- (b) a property is eligible if it is in one of the commercial classes or industrial classes, within the meaning of subsection 308 (1). 2001, c. 25, s. 361 (2).

Program requirements

(3) A tax rebate program under this section is subject to the following requirements:

- 1. The program must provide for a rebate for an eligible charity that pays taxes or amounts on account of taxes on eligible property it occupies.
- 2. The amount of a rebate required under paragraph 1 must be at least 40 per cent, or such other percentage as the Minister of Finance may prescribe, of the taxes or amounts on account of taxes paid by the eligible charity on the property it occupies. If the eligible charity is required to pay an amount under section 367 or 368, the amount of the rebate shall be the total of the amounts paid by the eligible charity under those sections.
- 3. The program must provide that payment of one-half of the rebate must be made within 60 days after the receipt by the municipality of the application of the eligible charity for the rebate for the taxation year and the balance of the rebate must be paid within 120 days of the receipt of the application.
- 4. The program must permit the eligible charity to make an application for a rebate for a taxation year based on an estimate of the taxes or amounts on account of taxes payable by the eligible charity on the property it occupies.
- 5. The program must provide for final adjustments, to be made after the taxes or amounts on account of taxes paid by the charity can be determined, in respect of differences between the estimated rebate paid by the municipality and the rebate to which the charity is entitled.
- 6. The program must require, as a condition of receiving a rebate for a year, that a charity 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.
- 7. 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. 2001, c. 25, s. 361 (3); 2002, c. 22, s. 159 (2-5).

Program options

(4) The following apply with respect to what a tax rebate program under this section may provide but is not required to provide:

1. The program may provide for rebates to organizations that are similar to eligible charities or a class of such organizations defined by the municipality.
2. The program may provide for rebates to eligible charities or similar organizations for taxes or amounts on account of taxes on property that is in any class of real property prescribed under the *Assessment Act*.
3. The program may provide for rebates that are greater than those required under subsection (3) and may provide for different rebate amounts for different eligible charities or similar organizations up to 100 per cent of the taxes paid by the eligible charity or similar organization.
4. The program may provide for adjustments in respect of the rebates for a year to be deducted from amounts payable in the next year for the next year's rebates. 2001, c. 25, s. 361 (4); 2002, c. 22, s. 159 (6).

Procedural requirements

(5) The program may include procedural requirements that must be satisfied for an eligible charity to be entitled to a rebate required under subsection (3). 2001, c. 25, s. 361 (5).

Who gives rebates

(6) Rebates under a program of a municipality under this section shall be given by the municipality unless the municipality is an upper-tier municipality, in which case the rebates shall be given by the lower-tier municipalities. 2001, c. 25, s. 361 (6).

Sharing amounts of rebates

(7) The amount of a rebate paid under this section on a property shall be shared by the municipalities and school boards that share in the revenue from the taxes on the property in the same proportion as the municipalities and school boards share in those revenues. 2002, c. 22, s. 159 (7).

Statement of costs shared by school boards

(8) The municipality that gives a rebate to a charity or similar organization shall also give the charity or similar organization a written statement of the proportion of the costs of the rebate that is shared by school boards. 2001, c. 25, s. 361 (8).

Interest

(9) The municipality shall pay interest, at the same rate of interest that applies under subsection 257.11 (4) of the *Education Act*, on the amount of any rebate to which the eligible charity is entitled under this section if the municipality fails to rebate or credit the amount within the time specified in paragraph 3 of subsection (3) or within such other time as the Minister of Finance may prescribe. 2001, c. 25, s. 361 (9).

No fee

(10) Despite this Act, no fee may be charged by the municipality to process an application under this section. 2001, c. 25, s. 361 (10).

Change of assessment

(10.1) The following apply if the assessment of an eligible property for a year changes as a result of a request under section 39.1 of the *Assessment Act*, an appeal under section 40 of that Act or an application under section 46 of that Act:

1. A rebate under subsection (3) with respect to the year shall be redetermined using the

new taxes on property for the year based on the new assessment.

2. If, as a result of a redetermination under paragraph 1, the amount of the rebate is increased, the increased amount shall be paid to the eligible charity in accordance with this section.
3. If, as a result of a redetermination under paragraph 1, the amount of the rebate is decreased and amounts paid on account of the rebate exceed the redetermined amount of the rebate, the excess payments are a debt due to the municipality which gave the rebate but the municipality shall not take any action to collect the debt, including the imposition of interest, until 120 days after providing the eligible charity with notice of the debt. 2002, c. 17, Sched. A, s. 64; 2008, c. 7, Sched. O, s. 6.

Regulations

- (11) The Minister of Finance may make regulations,
- (a) governing programs under this section including prescribing additional requirements for the programs;
 - (b) governing procedural requirements the programs must include;
 - (c) prescribing a percentage for the purpose of paragraph 2 of subsection (3);
 - (d) prescribing a time period for the purpose of subsection (9). 2001, c. 25, s. 361 (11).

Definition

(12) In this section,

“tax” includes,

- (a) charges that are imposed under section 208, and
- (b) fees and charges, other than charges described in clause (a), that are imposed under this Act and satisfy the conditions set out in paragraphs 1, 2 and 3 of subsection (13). 2006, c. 32, Sched. A, s. 148.

Same

(13) The conditions referred to in clause (b) of the definition of “tax” in subsection (12) are:

1. The fees and charges are imposed to raise an amount for at least one of the following purposes:
 - i. Promotion of an area as a business or shopping area.
 - ii. Improvement, beautification and maintenance of land, buildings and structures of the municipality in the area, beyond that provided at the expense of the municipality generally.
 - iii. Interest payable by the municipality on money it borrows for the purposes of subparagraph i or ii.
2. The fees and charges are imposed on owners of land that is included in the commercial or industrial classes within the meaning of subsection 308 (1).
3. The fees and charges have priority lien status and are added to the tax roll. 2006, c. 32, Sched. A, s. 148.

 news release

For Immediate Release

Monday, February 23, 2009.

ELIGIBILITY FOR PROPERTY TAX REBATES AND CREDITS

The following is a summary of eligibility requirements for property tax rebates and tax credits. For complete details and application forms, please contact the City of Greater Sudbury by dialing 3-1-1 or visit the tax department at Tom Davies Square, 200 Brady Street, Sudbury.

Registered Charities Rebate

Deadline for applications for the 2008 tax year: March 2, 2009.

Registered charities, legions, licensed day care nurseries and others are eligible for property tax rebates, provided applicants meet the following requirements:

- registered charities occupying space on commercial properties are eligible for a 40 per cent property tax rebate, provided the charity has a registration number issued by the Canada Revenue Agency;
- the Royal Canadian Legion, the Navy League of Canada and the Polish Combatant's Association within the City of Greater Sudbury are eligible for a 100 per cent rebate;
- licensed day nurseries operating as a registered charity under the Income Tax Act are eligible for a 100 per cent rebate provided the nursery occupies all or part of a property assessed as residential.

Commercial Vacancy Rebate

Deadline for applications for the 2008 tax year: March 2, 2009.

To qualify for a Commercial Vacancy Tax Rebate of 30 per cent for commercial properties or 35 per cent for industrial properties, property owners must:

- provide proof that all or part of a building has been vacant for 90 consecutive days,
- maintain the vacant unit so that it could be eligible for the rental market,
- clearly demarcate the vacant unit apart from other areas of the building.

The following are not eligible for a property tax rebate:

- seasonal businesses and vacant land,
- areas of a building used for storage,

- areas of a building that would not be eligible for the rental market.

Property Tax Refund

Deadline for applications for the 2008 tax year: March 2, 2009.

To qualify for a rebate or refund of municipal property tax under Section 357 or Section 358 of the Municipal Act, property owners must provide proof of one or more of the following:

- property no longer falls under the applied tax rate,
- property has become tax exempt,
- building has been destroyed by fire or demolition,
- mobile unit has been removed from the property,
- gross or manifest clerical error has occurred.

Elderly Tax Credit

Deadline for applications for the 2009 tax year: December 31, 2009.

To qualify for an Elderly Tax Credit of \$200 through the City of Greater Sudbury, you or your spouse must:

- receive the Government of Canada's Guaranteed Income Supplement (GIS),
- be a resident of the City of Greater Sudbury,
- be at least 65 years of age as of December 31, 2009,
- be assessed as the owner of a residential property for the entire current year,
- occupy the property on which municipal taxes have been levied.

Media Contact:

Tony Derro, Manager of Taxation,

City of Greater Sudbury, 674-4455, ext. 2412



Pour distribution immédiate

le lundi 23 février 2009

ADMISSIBILITÉ AUX REMBOURSEMENTS ET CRÉDITS D'IMPÔT

Les critères d'admissibilité aux remboursements et crédits d'impôt foncier sont résumés ci-dessous. Pour plus d'information et pour obtenir les formulaires de demande, veuillez communiquer avec la Ville du Grand Sudbury au 3-1-1 ou vous rendre au Service d'impôt, situé au 2^e étage à la Place Tom Davies, au 200, rue Brady, à Sudbury.

Remboursement pour les organismes de bienfaisance enregistrés

Date limite pour les demandes relatives à l'année d'imposition 2008 : le 2 mars 2009.

Les organismes de bienfaisance enregistrés, les légions, les services de garde agréés et autres sont admissibles aux remboursements d'impôt foncier, à condition que l'auteur/e de la demande se conforme aux exigences suivantes :

- les organismes de bienfaisance enregistrés occupant des locaux situés sur une propriété commerciale sont admissibles à un remboursement d'impôt foncier de 40 %, à condition d'avoir un numéro d'enregistrement émis par l'Agence du revenu du Canada;
- la Légion royale canadienne, la Ligue navale du Canada et la Polish Combatant's Association de la Ville du Grand Sudbury sont admissibles à un remboursement de 100 %;
- les services de garde agréés opérant en qualité d'organisme de bienfaisance enregistré selon la *Loi de l'impôt sur le revenu* sont admissibles à un remboursement de 100 % à condition que la garderie occupe, en tout ou en partie, la propriété évaluée comme résidentielle.

Remboursement pour inoccupation commerciale

Date limite pour les demandes relatives à l'année d'imposition 2008 : le 2 mars 2009.

Pour être admissible à un remboursement d'impôt foncier pour inoccupation commerciale de 30 % dans le cas des propriétés commerciales et de 35 % dans le cas des propriétés industrielles, les propriétaires doivent :

- fournir la preuve que le bâtiment, en tout ou en partie, a été inoccupé pendant 90 jours consécutifs;
- entretenir l'unité vacante afin qu'elle soit disponible pour le marché locatif;

- délimiter clairement l'unité vacante des autres parties du bâtiment;

Les cas suivants ne sont pas admissibles à un remboursement d'impôt foncier :

- les commerces saisonniers et les terrains vacants;
- les espaces d'un bâtiment utilisés comme aires d'entreposage;
- les espaces d'un bâtiment qui ne sont pas disponibles pour le marché locatif.

Remboursement d'impôt foncier

Date limite pour les demandes relatives à l'année d'imposition 2008 : le 2 mars 2009.

Pour être admissible à un remboursement d'impôt foncier municipal conformément à l'article 357 ou à l'article 358 de la *Loi sur les municipalités*, les propriétaires doivent fournir une preuve d'une ou de plusieurs des conditions suivantes :

- la propriété n'entre plus dans le taux d'imposition appliqué;
- la propriété est devenue exonérée d'impôt;
- le bâtiment a été détruit par un incendie ou démoli;
- l'unité mobile a été enlevée de la propriété;
- une erreur d'écriture grossière ou manifeste s'est produite.

Crédit d'impôt pour les personnes âgées

Date limite pour les demandes relatives à l'année d'imposition 2009 : le 31 décembre 2009.

Pour être admissible à un crédit d'impôt de 200 \$ pour personnes âgées par l'entremise de la Ville du Grand Sudbury, vous ou votre conjoint/e devez :

- recevoir le Supplément de revenu garanti (SRG) du gouvernement du Canada;
- être résidente ou résident de la Ville du Grand Sudbury;
- avoir au moins 65 ans au 31 décembre 2009;
- pendant toute l'année en cours, être la ou le propriétaire inscrit au rôle d'évaluation concernant le bien résidentiel;
- résider dans la propriété pour laquelle les taxes municipales sont exigibles.

Renseignements :

Tony Derro, Gestionnaire des taxes foncières

Ville du Grand Sudbury, 674-4455, poste 2412