

BY-LAW 2006-285F

**A BY-LAW OF THE CITY OF GREATER SUDBURY
TO PROVIDE A PROPERTY TAX REBATE FOR
LICENCED DAY NURSERIES WHICH ARE REGISTERED CHARITIES
AND OCCUPYING RESIDENTIAL CLASS PROPERTY IN THE
CITY OF GREATER SUDBURY**

WHEREAS Section 361 of the *Municipal Act, 2001*, S.O. 2001, c. 25, requires municipalities to 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;

AND WHEREAS the Council of the City of Greater Sudbury adopted such a tax rebate policy for registered charities occupying the commercial and industrial classes of property in the City of Greater Sudbury under By-law 2003-95;

AND WHEREAS Subsection 361(4) of the *Municipal Act, 2001*, permits a municipality to provide for rebates to eligible charities on account of taxes on property in any class of real property and for different amounts for different eligible charities, up to 100%;

AND WHEREAS Council of the City of Greater Sudbury deems it desirable to provide for an increased level of rebate for a particular class of eligible charity described as licenced day nurseries, occupying the residential class of real property, commencing with the 2006 tax year;

**NOW THEREFORE THE COUNCIL OF THE CITY OF GREATER SUDBURY
HEREBY ENACTS AS FOLLOWS:**

1. In this By-law:

“City” means the City of Greater Sudbury;

“Eligible Day Nursery” means a day nursery which is licenced under the *Day Nurseries Act*, R.S.O. 1990, c. D-2 and is a registered charity as defined by subsection 248(1) of the *Income Tax Act* (Canada), holding a current Registration Number issued by Canada Customs and Revenue Agency; and

“Eligible Property” means a property which is assessed as being within the “Residential Property Class” in accordance with the *Assessment Act*, R.S.O. 1990, c. A-31.

Rebate Entitlement

2-(1) An Eligible Day Nursery which occupies all or part of an Eligible Property for the purposes of operating a licenced day nursery is eligible to apply to the City of Greater Sudbury for a rebate of 100% of property taxes assessed against that Eligible Property and paid by that Eligible Day Nursery for that tax year.

(2) The application for the tax rebate shall apply only to the property taxes paid by the Eligible Day Nursery:

- (a) attributable to that part of the Eligible Property occupied by the Eligible Day Nursery for the operation of the licenced day nursery in that tax year relative to the whole of rentable space in the Eligible Property; and
- (b) attributable to that part of the tax year that the Eligible Day Nursery operated the licenced day nursery in the Eligible Property.

(3) Amounts added to the tax roll for the Eligible Property as interest, penalties or similar charges and amounts added to the tax roll which have priority lien status under the *Municipal Act, 2001*, S.O. 2001, c. M. 25, shall not be eligible for a tax rebate.

Application

3.-(1) An Eligible Day Nursery may submit to the office of the City Tax Collector, a written application for a tax rebate it may be eligible for pursuant to Section 2, in the form established by the City’s Tax Collector from time to time. Every such application shall be

signed by the applicant, and be accompanied by all information identified in the application form or otherwise requested by the City's Tax Collector.

(2) An application for a tax rebate for a given year shall be filed after January 1st in the year to which the tax rebate applies and no later than the last day of February of the next following year.

(3) The City's Tax Collector shall be entitled to inspect the property for which the application for tax rebate is submitted.

(4) The City's Tax Collector shall approve all applications for tax rebate submitted under this By-law, where he or she is satisfied that the applicant qualifies for a tax rebate in accordance with this By-law.

(5) The City's Tax Collector will advise the applicant in writing, whether the application has been approved or rejected.

(6) Any tax rebate approved by the City's Tax Collector shall be payable one half within 60 days after the approval of the application for tax rebate, and the balance within 120 days after the approval of the application for tax rebate.

Adjustments

4.-(1) In the event that any information in the application for the tax rebate should change at any time during the year to which the tax rebate applies, including after payment of the tax rebate, the applicant for the tax rebate shall forthwith notify the Tax Collector in writing, and file an amended application for tax rebate.

(2) The Tax Collector shall review the amended application for tax rebate and advise the applicant of any change to the amount of the tax rebate resulting from the amended application.

(3) In the event that the Tax Collector determines for any reason, that the amount paid to an Eligible Day Nursery as a tax rebate is greater than or less than the amount the

Eligible Day Nursery was entitled to for that tax year, the Tax Collector shall notify the recipient of the tax rebate in writing of the adjusted amount of the tax rebate that recipient was entitled to receive and the reason for such adjustment.

(4) The recipient of a tax rebate shall pay to the City the amount of any overpayment of tax rebate on the date set out in the notification, and if unpaid, the overpayment shall bear interest at the rate of 1.25 % per month until paid in full.

(5) In addition to any other rights the City may have, the City may offset any overpayment of a tax rebate, together with interest and penalties thereon against any amount the applicant may be entitled to receive as a tax rebate in a subsequent tax year.

Rebate Shared

5. The rebate authorized under this By-law will be shared by the City and the Local School Boards as authorized under Section 361(7) of the *Municipal Act, 2001*.

Offences and Penalties

6.-(1) Every person who contravenes any of the provisions of this By-law and any director or officer of a corporation who concurs in such contravention is guilty of an offence and on conviction is liable to a fine as provided for in the *Provincial Offences Act*.

(2) The making of a false or intentionally misleading recital of fact, statement or representation in any agreement, statutory declaration or application form required by this By-law shall be deemed to be a violation of the provisions of this By-law.

Enactment

7. This By-law shall come into force and take effect as if it were passed January 1st, 2006.

READ A FIRST AND SECOND TIME IN OPEN COUNCIL this 13th day of

December, 2006.

Rodriguez Mayor

A. Haché Clerk

READ A THIRD TIME AND FINALLY ENACTED AND PASSED IN OPEN

COUNCIL this 13th day of December, 2006.

Rodriguez Mayor

A. Haché Clerk