

Tax Office Use only      CR # _____
-------------------------------------

**APPLICATION FOR THE REBATE OF TAXES  
FOR ELIGIBLE CHARITIES**

Roll #      09-04-_____ - _____ - _____ -0000
Property Address
Name of Charity
Registration Number (pursuant to Income Tax Act)      #
Legal Status of Organization *:      Registered Charitable <input type="checkbox"/> Service Club/Legion <input type="checkbox"/> Non-Profit Not Charitable <input type="checkbox"/> (Attach proof of Incorporation / Registration.)      Incorporated <input type="checkbox"/> / Not Incorporated <input type="checkbox"/>
Mandate/Purpose of Organization:
Period of Occupation***
Applicable Assessment (square footage)
Total Assessment (square footage)
Percentage of Assessment Tax Office Only

I/We hereby apply for a tax rebate for the year \_\_\_\_\_ on behalf of the above named charity and agree to the following conditions:

1.      The rebate can only be made with respect to eligible charities that pay taxes on properties they occupy in one of the commercial classes or industrial classes of property at a rate set by the Town of Smiths Falls, which rate is currently set at 40% pursuant to By-law No. 7404-98
2.      Eligible charities must repay any amounts by which the estimated rebates the charity received for the year exceed the rebates to which the charity is entitled.

This form must be received no later than the **last day of February** of the year following the year for which the rebate applies

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Signing Officer (print please)

\_\_\_\_\_  
Position (print please)

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Signature of Signing Officer

*It is a serious offence to make a false statement on this application.*

**IMPORTANT NOTES:**

- \*      See reverse for explanation of types of charitable organizations
- \*\*      If the area occupied by the eligible charity is not separately assessed, it is the responsibility of the charity's representatives to provide the assessment attributable to this area. (Percentage of gross floor area is suggested)
- \*\*\*      The rebate is available only for that period during which the eligible charity occupied the property.

**TAX REBATE PROGRAM FOR  
ELIGIBLE ORGANIZATIONS**

The application on the reverse is associated with By-law No. 7404-98 which adopts a tax rebate program for certain charities. At present the By-law offers a 40% rebate for Registered Charitable Organizations occupying properties in a commercial or industrial tax class. This is the minimum rebate program prescribed by provincial legislation. Registered Charitable Organizations are required to make annual application for the rebate on the reverse application form **no later than February 28<sup>th</sup>** of the year following the taxation year for which the rebate applies.

Council has the option to expand the tax rebate program either through increase of the percentage of the rebate and/or through extension of the program to "like organizations". Unfortunately there is no registry nor definition of "like organizations". In 1998, Council was therefore hesitant to consider extension of the program. You will note the application form refers not only to Registered Charitable Organizations but also encourages application by other "like organizations". Although these "like organizations" are not eligible for the tax rebate program in 1998, the application form is designed to collect information, create the noted registry and help to define categories of organizations which might be put forward at a later date for eligibility consideration.

To aid in your completion of the form, we have used the categories outlined in the Lottery Licencing program since these are also used to determine eligibility. The following is a quote from the Lottery Licensing Policy Manual, Nov.1998 sec.4.4.1:

*".....The eligible uses of those (lottery) funds will depend on which of the following three categories the applicant represents. The categories are distinguished by the legal status and mandate of the organizations deemed eligible for lottery licencing. It is both their legal status and mandate that determine how they can use the lottery money.*

- Category 1 includes registered non-profit charitable organizations with objects and purposes that are all charitable. (Eg Cancer Society, Kidney Foundation, C.N.I.B. The distinguishing factor is the ability to issue income tax receipts)*
- Category 2 includes non-profit, not-charitable organizations which raise funds for others (Service clubs), that have a mixture of charitable and not-charitable purposes. (Eg Service Clubs, Royal Canadian Legion)*
- Category 3 non-profit, not-charitable organizations which raise funds for themselves for purposes beneficial to the community (Minor Sports Associations, Athletic Clubs for Youth etc) that have a mixture of charitable and not-charitable purposes. (Eg. Minor Hockey and other sports organizations, Library, Schools, Art/Culture Groups. These may or may not be incorporated bodies.) ....."*

**THE ONUS IS ON THE ORGANIZATION TO PROVE THAT IT IS A REGISTERED NON-PROFIT CHARITABLE ORGANIZATION AND/OR THAT ITS HAS BEEN INCORPORATED.**