

TOWN OF MIDDLETON CODE A - ADMINISTRATION	
Subject: Partial Tax Exemption	Number: 1.33
Coverage: Public	Approved by: Council
Effective Date: July 15, 2019	Revision Date: January 20, 2020, May 15, 2023

Purpose

To provide a single policy directing the tax reduction and exemptions for eligible properties in the Town of Middleton in accordance with Section 71 of the *Municipal Government Act*. Until such time that Day Care Centre’s can be exempt by Policy, Chapter 40, Partial Tax Exemption Bylaw shall remain active.

Scope

This policy is applicable to the properties outlined in Schedule A.

References

List resources that may be useful when following the Policy; for example:

- a. Municipal Government Act, Section 71
- b. Chapter 40 - Partial Tax Exemption Bylaw

Definitions

Exempt means the release from obligation to pay the whole or portion of taxes.

Non-Profit Organization means an incorporated non-profit organization as defined by the Canada Revenue Agency.

Policy means a course or principle of action adopted or proposed by a government, party, business or individual.

Registered Charity means a charity registered as defined by the Canada Revenue Agency.

Tax Reduction means a reduction in the amount of taxes payable on a property from the amount calculated using the commercial tax rate to the amount calculated using the residential tax rate.

Policy Statement

The real property for the organizations or institutions named in Schedule A to this policy that would otherwise be classified as commercial property shall be exempt or taxed in accordance with the particular schedule.

- b. The partial or total exemption provided in the Policy Statement Section shall apply only to that portion of the real property specified in the Schedule.
- c. Each of the properties identified in the Policy is exempted upon the condition that, and only for so long as, the property (or portion of the property, in the case of a partial exemption from taxes and rates) meets the conditions of eligibility set out for the part of the Policy.
- d. When a property listed in the Policy ceases to meet the applicable conditions of eligibility for the tax exemption, the tax exemption shall cease and the owner of the property shall immediately be liable for the taxes and rates on such property for a portion of the fiscal year then unexpired.
- e. Owners of the properties listed in the Policy shall report to the Town’s Director of Finance any change in the status of the ownership or use of the property which would affect or could reasonably be interpreted as affecting its eligibility for tax exempted status pursuant to this Policy within thirty (30) days of such change.
- f. Annually, as part of the budget presentation, Schedule A will be presented to Council.
- g. This Policy shall have effect and shall apply to rates and taxes that are payable or would otherwise be payable during the fiscal year April 1, 2023 – March 31, 2024 and each subsequent fiscal year thereafter.
- h. This policy will be reviewed every year from effective/amended date.

Certification

THIS IS TO CERTIFY that this policy was duly passed by a majority vote of the whole Council at a duly called Council meeting held on the 15th day of May 2023.

GIVEN under the hand of the Town Clerk and under the seal of the Town of Middleton this 18th day of May, 2023.

//original signed by Susan Purcell,
Town Clerk, on 18 May 2023//

Susan Purcell
Town Clerk

Policy Adoption	
Date of 7-day notice	May 8, 2023
Date of Approval	May 15, 2023

SCHEDULE A

The Council may, by Policy, to the extent and under the conditions set out in the policy, provide that the tax payable with respect to all or part of the taxable commercial property of any non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization named in the policy be reduced to the tax that would otherwise be payable if the property were a residential property, inclusive of area rates as set out in Section 71(2) of the *Municipal Government Act* as is determined by Council from year to year to the extent set out in column three.

To be eligible for a reduced property tax rate, the applicant must:

- a. provide a service to Town residents that might otherwise be a responsibility of the Council;
- b. be open for public use;
- c. be a non-profit organization with a volunteer board of directors;
- d. generate at least 30 percent of their operating funds from non-governmental sources;
- e. be able to demonstrate that the assessed address/location is the site of the program(s) and/or service(s) that are provided to Town residents;
- f. demonstrate a financial need.

OWNER	PROPERTY	EXTENT OF APPLICATION	EXTENT OF TAX EXEMPTION
Ionic Lodge	Land and Building 10 King Street Account # 02146509	The Whole	The residential rate is applied rather than the commercial rate. Area Rates for other Town services will be applied.
Middleton Curling Club Ltd.	Land and Building 6 King Street Account # 03228908	The Whole	The residential rate is applied rather than the commercial rate. Area Rates for other Town services will be applied.
Middleton Railway Museum Society	Land and Building 61 School Street Account # 10348031	The Whole	The residential rate is applied rather than the commercial rate. Area Rates for other Town services will be applied.