

## **COMMITTEE OF THE WHOLE - JUNE 3, 2002**

### **ROYAL CANADIAN LEGION, WOODBRIDGE BRANCH #414**

#### **Recommendation**

The Director of Finance, in consultation with the Manager of Property Tax & Assessment recommends:

That City of Vaughan By-Law number 394-99 be rescinded as a result of the enactment of the Regional By-law A-0303-2002-020.

That a copy of this report and recommendations be forwarded to the Regional Treasurer.

#### **Purpose**

To advise Council that the Region has been approached by various Legions and Veterans Associations in regards to their request to be considered as an organization "Similar to Charities" so that the education portion of their property taxes can be refunded.

#### **Background - Analysis and Options**

In December 1999 Council passed a by-law under Section 207(62) of the Municipal Act, exempting the Legion from the City and Regional portion of their property taxes for a 10-year period. This exemption is the maximum allowed under Section 207(62). There is no authority in this section to exempt taxes for school purposes.

Various Legions and Veterans Associations approached the Region of York and requested they be considered as organizations "similar to charities", and as a result be rebated for 100% of their property tax including education taxes. The Region of York granted their request and passed their By-Law number A-0303-2002-020. The Regional by-law requires the Treasurer of the local municipality to process an annual rebate equal to 100% of the taxes paid. As a result, the City's by-law will have to be rescinded.

Should the Legion cease to own or occupy the eligible property for which a rebate has been received they are required to refund the local municipality a pro-rated amount from the date on which the property was vacated.

#### **Conclusion**

The Legion will receive a rebate equal to 100% of their property tax, each year, upon receipt of an application. There will be no additional cost to the City from this process as the cost of the rebate is fully shared with the Region and the Province.

#### **Attachments**

None

#### **Report prepared by:**

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Respectfully submitted,

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Director of Finance