
TO: GENERAL COMMITTEE

SUBJECT: ISSUANCE OF CHARITABLE TAX RECEIPTS - MEMORIAL SQUARE AND MERIDIAN PLACE

WARD: 2

PREPARED BY AND KEY CONTACT: D. MCALPINE, GENERAL MANAGER OF COMMUNITY AND CORPORATE SERVICES, EXT. 4421

SUBMITTED BY: D. MCALPINE, GENERAL MANAGER OF COMMUNITY AND CORPORATE SERVICES

GENERAL MANAGER APPROVAL: D. MCALPINE, GENERAL MANAGER OF COMMUNITY AND CORPORATE SERVICES

CHIEF ADMINISTRATIVE OFFICER APPROVAL: M. PROWSE, CHIEF ADMINISTRATIVE OFFICER

RECOMMENDED MOTION

1. That notwithstanding motion 18-G-175 concerning the Naming of Elements within Memorial Square and Meridian Place, charitable tax receipts be issued to Ms. Baldwin and Mr. Jepp and Mr. and Mrs. Massie.

PURPOSE & BACKGROUND

Purpose

2. The purpose of this Staff Report is to allow for the issuance of charitable tax receipts to the donors associated with the naming of the promenades within Memorial Square and Meridian Square as new information has been received regarding the matter.

Background

3. On September 17, 2018, City Council approved motion 18-G-175 concerning the Naming of Elements within Memorial Square and Meridian Place, as follows:
 - “1. That the Community Event Stage within Meridian Place be named “the Wildfire-Peacock Stage” for a period of 25 years (ending September 30, 2043) in recognition of the Peacock Foundation’s sponsorship contribution of \$250,000.
 2. That the western promenade extending from Dunlop Street to Simcoe Street/Heritage Park be named “Cullington Way” for a period of 25 years (ending September 30, 2043) in recognition of Ms. Baldwin and Mr. Jepp’s sponsorship contribution of \$100,000.
 3. That the eastern promenade extend from Dunlop Street to Simcoe Street/Heritage Park be named “Pte. Frank Samuel Sivell Way” for a period of 25 years (ending September 30, 2043) in recognition of Mr. and Mrs. Massie’s sponsorship contribution of \$100,000.
 4. That the Kiwanis Club of Barrie be recognized with signage in the area of the Nine Mile Portage Tiers for a period of 25 years (ending September 30, 2043) to identify the Club’s sponsorship contribution of \$175,000.

5. That tax receipts not be issued for the naming rights, in accordance with the City's Donation Policy.
6. That any costs associated with recognition of the sponsorships in the form of additional signage be funded from the funds raised towards the project. (CCS005-18)"

ANALYSIS

4. At the time that Staff Report CCS005-18 was prepared, it was staff's understanding that the sponsors of the Western and Eastern Promenades within Memorial Square and Meridian Place were not seeking charitable tax receipts. As such, further analysis of the City's ability to issue a tax receipt in accordance with federal tax provisions was not undertaken.
5. Staff were advised after the publication of the Staff Report, that charitable tax receipts had been requested by Ms. Baldwin and Mr. Jepp and Mr. and Mrs. Massie.
6. Staff have reviewed the request for the charitable tax receipts in conjunction with the City of Barrie Donation Policy and Canadian tax provisions. The naming rights for the promenades are from individuals and the proposed names (Cullington Way and Pte. Frank Samuel Sivell Way) do not have an affiliation with a specific business, corporation or commercial enterprise. A business is not receiving special recognition for the donation and the donor is not receiving a financial benefit from name recognition which would create an advantage from the donation that would prohibit the issuance of a charitable tax receipt. As such, staff are of the opinion that a charitable tax receipt could be issued to each of the parties without resulting in a challenge from the Canada Revenue Agency.

ENVIRONMENTAL MATTERS

7. There are no environmental matters related to the recommendation to issue charitable tax receipts.

ALTERNATIVES

8. The following alternatives are available for consideration by General Committee:

Alternative #1

General Committee could recommend that the charitable tax receipts not be issued.

This alternative is not recommended as Ms. Baldwin and Mr. Jepp and Mr. and Mrs. Massie have made generous donations with no economic advantage created. These donations have contributed to the development of Memorial Square and Meridian Place as a vibrant, multi-use civic public place that connects the downtown with Barrie's beautiful waterfront.

FINANCIAL

9. Should the recommendation be approved, the Finance Department would issue the charitable tax receipts.

LINKAGE TO 2014-2018 STRATEGIC PLAN

10. The recommendation(s) included in this Staff Report is not directly related to the goals identified in the 2014-2018 Strategic Plan.