



# Report to Finance and Corporate Services Committee

**TO: FINANCE AND CORPORATE SERVICES COMMITTEE**

**FROM: M. MASLIWEC  
SENIOR MANAGER, ACCOUNTING AND REVENUE (ACTING)**

**DATE: NOVEMBER 22, 2017**

**SUBJECT: CHARITABLE TAX REBATE POLICY**

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## **RECOMMENDED MOTION**

1. That By-law number 2001-115 be repealed.
2. That the Charitable Tax Rebate Policy described in Appendix "C" of the Finance and Corporate Services Committee report dated November 22, 2017, be approved.

## **PURPOSE & BACKGROUND**

3. The Finance and Corporate Services Committee at its meeting on September 26, 2017 received requests from Kidney Clothes Barrie, Seasons Centre for Grieving Children, and the Barrie Film Festival to be granted retroactive charitable tax rebates. Copies of these requests are included in Appendix "A". Subsequently, Motion 17-G-240 requested:
  - a) That staff in the Finance Department identify the annual exposure associated with providing a one year tax rebate for extenuating circumstances of a Charitable Organization located on commercial and industrial properties and report back to the Finance and Corporate Services Committee; and,
  - b) That staff in the Finance Department develop a policy to grant retroactive charitable tax rebates pursuant to Section 361 of the *Municipal Act, 2001* under extenuating circumstances to Charitable Organizations, and report back to the Finance and Corporate Services Committee.

## **ANALYSIS**

4. Charitable and similar organizations may be eligible for a rebate of 40% of property taxes paid if they own or occupy commercial or industrial assessed properties in the City. An annual rebate application for a taxation year must be completed and submitted no later than the last day of February of the year following the taxation year. These and other program requirements are addressed in by-law number 2001-15 – a by-law to provide relief from taxes for charitable and similar organizations. A review of the by-law identified the need to add and clarify program requirements, as well as incorporate the requested terms for accepting and approving retroactive charitable tax rebates. To effect these changes, it is recommended that by-law 2001-115 be repealed and replaced by the updated Charitable Tax Rebate Policy in Appendix "C".
5. The City's 2017 budget for Charity Rebates is \$240,000. To-date this year costs for the 49 organizations, covering 61 locations that have been approved and processed, totals \$234,700.
6. The requests received from Kidney Cloths Barrie, Seasons Centre for Grieving Children, and the Barrie Film Festival, to be granted retroactive charitable tax rebates would, if approved, result in a municipal rebate of \$17,695, and an educational rebate of \$12,251, for a total of \$29,946. Appendix "B" provides a breakdown of the requested rebate amounts by year for each organization.



## Report to Finance and Corporate Services Committee

7. There is no provision in the *Municipal Act, 2001* that specifically addresses late applications. Section 361 (3) 7 does however, state that "...the municipality may accept applications after the deadline if, in the opinion of the municipality, extenuating circumstances justify the applicant being unable to make the application by the deadline." No example or definition of "extenuating circumstances" is provided.
8. The Committee expressed a concern about the potential financial impact a decision to grant unconditional retroactive charitable tax rebates may have if other organizations that either haven't previously submitted an application, or missed the deadline, also decided to submit a request or application.
9. In order to estimate the financial risk, staff did some research to locate the most comprehensive listing of charities. After reviewing numerous directories it was concluded that Revenue Canada's listing, filtered for Barrie, was the most comprehensive. This listing identified 221 charitable organizations. The list was reviewed and charities that were exempt, had a post office box as their address, or occupied a residential property and were therefore ineligible, were excluded. Charities that have already submitted an application were also excluded. This left 41 charities that, based on available information, could potentially apply for a rebate if a decision is made to allow retroactive applications. The estimated annual financial impact would be approximately \$70,000 in additional municipal tax rebates, and \$50,000 in additional educational tax rebates, for a total of \$120,000. The educational portion of the tax rebate would be recovered from the School Boards.
10. To recognize the valuable services provided by these organizations, and to assist them with funding for their operations and programs, staff recommend that the Treasurer accept, on a one-time and a one-taxation-year only basis, applications from eligible charities for eligible property after the deadline under extenuating circumstances where such circumstances are beyond the control of the applicant. This would include situations such as natural or manmade disasters that cause offices to close for an extended period of time, or unforeseen operational issues. Furthermore, an application would only be accepted after the deadline where the applicant justifies the extenuating circumstances, and there is sufficient funding in the approved budget to fund the rebate.
11. This provision is included in item 6 of the attached Appendix "C" - Charitable Tax Rebate Policy.

### **ENVIRONMENTAL MATTERS**

12. There are no environmental matters related to the recommendations.



# Report to Finance and Corporate Services Committee

## ALTERNATIVES

13. The following alternatives are available for consideration by the Finance and Corporate Services Committee:

### Alternative #1

The Committee could choose to recommend that all requests for retroactive tax rebates from Charitable Organizations be denied.

Although this option simplifies the administration of the program for retroactive requests, it doesn't take into account that most of these organizations are staffed by volunteers and that there is frequent staff turnover. This may result in an application not being submitted or deadlines being missed. Given that most of these organizations also have limited financial resources, their operations and programs may be impacted.

### Alternative #2

The Committee could choose to recommend that retroactive tax rebate requests be approved for two or more years.

This option would significantly increase the potential financial risk to the City due to the likelihood that organizations would submit requests for retroactive reimbursements for multiple years. It would, however, also reduce the onus on organizations to ensure that essential information is documented and available to assist individuals that are new to their organizations.

## FINANCIAL

14. The potential financial impact of allowing retroactive property tax rebates for Charitable Organizations on a one-time and one taxation year only basis is estimated to be \$70,000 in additional municipal tax rebates, and \$50,000 in additional educational tax rebates, for a total of \$120,000. For the three organizations that have submitted a request, the financial impact would be \$6,827.80 in additional municipal tax rebates and \$4,219.68 in additional educational tax rebates, for a total of \$11,047.48.

## LINKAGE TO 2014-2018 STRATEGIC PLAN

15. The recommendations included in this Report support the following goals identified in the 2014-2018 Strategic Plan:

- Responsible Spending

The recommended Charitable Tax Rebate Policy will provide clearer guidelines for staff in the management of the rebate program and specifically in the circumstances that a retroactive rebate request will be accepted and approved. Limiting the opportunity for eligible organizations to retroactively apply to one time, one year only will also limit the City's financial risk.

- Inclusive Community

The recommended conditions for allowing retroactive rebates included in the policy recognize the valuable services provided by these organizations, and assists them with funding for their operations and programs.



# Report to Finance and Corporate Services Committee

## APPENDIX "A"

### Requests for Retroactive Charitable Tax Rebates



*Guide to Communicating  
With City Council*

#### OPEN DELEGATION REQUEST

**PLEASE PRINT**

<b>SUBJECT:</b> Request to Retroactively Grant a Charitable Organization Tax Rebate - 2015 / 2016		
<b>REFERENCE COMMITTEE:</b> Finance and Corporate Services Committee		
<b>PREFERRED DATE:</b> June 28, 2017	<b>ALTERNATE DATE:</b> September 26, 2017	
<b>NAME:</b> June Harrow - Kidney Clothes Barrie		
<b>EMAIL ADDRESS:</b> june.harrow@kidneyclothes.ca		
<b>STREET ADDRESS:</b> 570 Bryne Drive #J		
<b>City</b> Barrie		<b>Postal Code</b> L4N 9P6
<b>PHONE:</b> 705-733-5250 Ext. 209	<b>HOME:</b>	<b>BUSINESS:</b>
<b>FAX NO.:</b> 705-733-5772	<b>E-MAIL ADDRESS:</b> june.harrow@kidneyclothes.ca	
<b>NAME OF GROUP OR PERSON(S) BEING REPRESENTED (if applicable), INCLUDING THE PERSON(S) WHO WILL BE SPEAKING AND/OR PRESENT AT THE MEETING:</b> June Harrow		
<b>BRIEF STATEMENT OF PURPOSE OF THE OPEN DELEGATION:</b>		
Asking the Finance and Corporate Committee to grant retro taxes rebate to Kidney Clothes Barrie which is a registered charity.		

*Personal information on this form is collected under the legal authority of the Municipal Act, S.O. 2001, c.25 as amended. The information is collected and maintained for the purpose of creating a record that is available to the general public pursuant to Section 27 of the Municipal Freedom of Information and Protection of Privacy Act. Questions about this collection should be directed to the City Clerk, City of Barrie, 70 Collier Street, P.O. Box 400, Barrie, L4M 4T5, Telephone 705 739-4204.*

City of Barrie, Legislative and Court Services Department  
70 Collier Street, P.O. Box 400, Barrie, L4M 4T5  
Tel: 705 739-4204 Fax: 739-4243  
[www.barrie.ca](http://www.barrie.ca)



# Report to Finance and Corporate Services Committee



The Canadian Kidney Trustee Corporation benefiting  
The Kidney Foundation of Canada  
570 Bryne Dr., unit J  
Barrie, ON L4N 9P6  
T. 705.733.5250 / 1.800.387.4474  
[www.kidneyclothes.ca](http://www.kidneyclothes.ca)

WE WANT THE STUFF YOU DON'T!  Kidney Clothes

June 16, 2017

City of Barrie  
c/o Finance Committee  
70 Collier St.  
P.O. Box 400  
Barrie, Ontario  
L4M 4T5

## Ref. Request to Retroactively Grant a Charitable Organization Tax Rebate for 2015-2016

Members of the Finance Committee,

This is to respectfully ask that you grant a retroactive tax rebate for municipal taxes paid by Kidney Clothes in 2015-2016. The total paid for both years is \$7,619.09, 40% of which represents a \$3,047.64 rebate.

Being a relatively new organization in Barrie and having had several management changes, we only found out recently that organizations such as ours were eligible to a City of Barrie tax rebate. Unfortunately, we found out about the rebate after we had already paid full taxes. \$3,047.64 represents a lot of money for The Kidney Foundation of Canada, money that would make a world of difference in offering services to the many suffering from kidney disease.

The Kidney Foundation of Canada has been in operation since 1964. Its mission is to support the 1 in 10 Canadians who suffer from kidney disease by offering various programs and funding innovative research.

The Kidney Foundation of Canada started the Kidney Clothes Donation Program in 2012. It then incorporated it under the name The Canadian Kidney Trustee Corporation, while it still operates as Kidney Clothes. As the social enterprise branch of The Kidney Foundation of Canada, its goal is to fundraise by recycling and repurposing textiles, wearable items, and small household items. 100% of the net proceeds from the sale of these items benefit The Kidney Foundation of Canada.



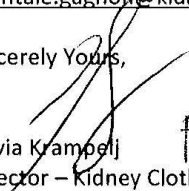
## Report to Finance and Corporate Services Committee

Over the last 5 years we have greatly contributed to the environment by diverting from landfills over 50 million lbs of reusable items. Our diversion program reduces the amount of garbage going in the City of Barrie's landfill and offers a convenient service to its residents. The Kidney Foundation of Canada's programs also support those Barrie residents suffering from kidney disease.

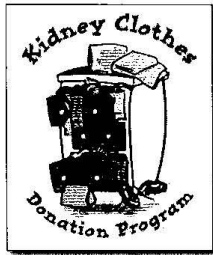
We would be very grateful if you would favourably grant our request, so that we can promptly use these funds to further our mission to help the 1 in 10.

Please do not hesitate to contact myself or Chantale Gagnon at 705-733-5250 x-202 or [chantale.gagnon@kidneyclothes.ca](mailto:chantale.gagnon@kidneyclothes.ca) if your Committee requires further information.

Sincerely Yours,

  
Sylvia Krampelj PP  
Director – Kidney Clothes

Attachments. Copies of tax invoices from 1255560 Ontario Inc.  
Information on the Kidney Clothes Donation Program  
& The Kidney Foundation of Canada  
Information on Textile Waste



The Kidney Clothes Donation Program diverts more than 10 million pounds of clothing from our landfills annually!

## WE WILL GLADLY ACCEPT

- All gently-used clothing
- Footwear
- Outerwear
- Belts, ties, and purses
- Yarn, fabric, and patterns
- Small miscellaneous household items
- Blankets, bedding, and linens
- Draperies
- Luggage
- Sleeping bags
- All cloth-based items

All items must be placed in garbage bags while miscellaneous items must be neatly placed in boxes.

## ABOUT KIDNEY CLOTHES

Kidney Clothes Program is a fundraising initiative that reaches out to millions of people in Canada. It all begins with us making phone calls asking Canadian residents to donate things that they no longer want. Unwanted clothing, linens, electronics, small appliances, toys and just about anything else that clutters garages, basements, attics, and closets are picked-up by our trucks directly from our donors' households. Kidney Clothes also have donation drop boxes conveniently placed across Ontario. 100% of the net revenues benefit The Kidney Foundation of Canada. For a map of our drop boxes and for more information on our program and fundraising partnership, visit our website at [www.kidneyclothes.ca](http://www.kidneyclothes.ca).

## ABOUT THE KIDNEY FOUNDATION OF CANADA

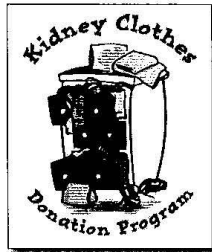
The Kidney Foundation of Canada is people working together for a common cause. We are volunteers, individuals living with kidney disease, donors, and staff members — from all walks of life, all across Canada.

Since its creation in 1964, The Kidney Foundation has helped millions of Canadians suffering from kidney failure and related disorders such as hypertension, diabetes, urinary tract infections and kidney stones.

## OUR VISION

Kidney health and improved lives for all people affected by kidney disease.

**Kidney Clothes**  
**Benefitting The Kidney Foundation of Canada**  
**1-800-414-3484**



## OUR MISSION

The Kidney Foundation of Canada is the national volunteer organization committed to reducing the burden of kidney disease through:

- Funding and stimulating innovative research;
- Providing education and support;
- Promoting access to high quality healthcare; and
- Increasing public awareness and commitment to advancing kidney health and organ donation

Since 1964, our fundraising campaigns have allowed us to contribute over \$100 million to research, and to provide services to individuals living with chronic kidney disease and related conditions.

## CONTACT US

For more information on the Kidney Clothes Program, please contact us toll-free at 1-800-414-3484 or visit our web site at [www.kidneyclothes.ca](http://www.kidneyclothes.ca).

To learn more about The Kidney Foundation of Canada visit us at [www.kidney.ca](http://www.kidney.ca). Charitable Registration Number: 107567398RR0001.

**Kidney Clothes**  
**Benefitting The Kidney Foundation of Canada**  
**1-800-414-3484**



# KIDNEY CLOTHES FACTS ABOUT TEXTILES & THE ENVIRONMENT

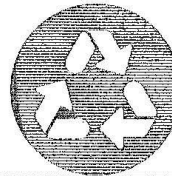


**Did you know...**

The average North American throws away 81 pounds of clothing a year



95% of the clothing thrown away can be reused or recycled



x1 =

2,700 litres



=



X 34

Producing 1 cotton T-shirt uses 2,700 litres of water = enough to fill 34 bathtubs



26 billion tons of clothing & textiles go into landfills every year

Unwearable clothing, even socks with holes, can be recycled into something useful such as insulation for homes



In 2016 Kidney Clothes kept 11,825,049 lbs of clothing, textiles & household goods out of landfills & turned them into funds to support Canadians living with kidney disease!

That's more than 1,800 trucks!



**RECYCLE WITH US! KIDNEYCLOTHES.CA 1-800-414-3484**





Tuesday March 14<sup>th</sup>, 2017

City of Barrie  
Finance Department  
Attn: Revenue & Taxation Supervisor  
P.O. Box 400  
Barrie, ON L4M 4T5

Dear Taxation Supervisor,

Please allow me to introduce myself, my name is Rowley Ramey and I am the Managing Director of Seasons Centre for Grieving Children. I hold this position in a voluntary capacity for the past two years.

The center is a charitable organization serving the Barrie community since 1995, Seasons Centre for Grieving Children has been providing peer to peer support for children between the ages of 5 and 24 years who are grieving the death of an immediate family member. The Centre is founded on the belief that every child deserves the opportunity to grieve in a supportive and understanding environment.

There are no fees for our services. Children are able to attend programs regardless of their family's financial situation. Seasons Centre for Grieving Children receives no government funding and relies on the generous support of our community.

Seasons Centre supports over 500 children and youth annual and provides outreach support to local schools upon request.

The centre purchased a home in 2003 at 38 McDonald St which was zoned residential, however the city granted an zoning exception RM2Special in 2004 to permit the centre to operate.

I recently discovered via MPAC property assessment notice that 25% of our property taxes are being assessed commercially. Roll # 43 42 022 012 11100 0000 As such I applied for and received Charitable property taxation relief on the commercial portion of our property taxes for the 2016 taxation year in the amount of \$1227.99

I understand it is the cities policy that to qualify for a property tax rebate the city requires a form to be filed by no later than February for the previous year and I fully appreciate the reasons why. I also understand under the Property Taxpayers Act, 2000,

38 McDonald St., Barrie, ON L4M 1P1  
Tel - 705-721-5437  
[www.grievingchildren.com](http://www.grievingchildren.com)  
BN#898498142RR0001

United Way Partner Agency

SEASONS CENTRE  
FOR GRIEVING CHILDREN

*Healing Hearts with Hope*



S.O.2000, c. 25 – Bill 140 there may be provisions for extending deadlines. However, I am hoping that the city make an exception and permit us to file for back property tax relief for the year 2004 – 2015. While the total relief dollars we could potential receive is relatively notional to the cities overall budget expenditures it will make a significant impact on the centres bottom-line.

Please accept my appreciation in advance for your consideration and efforts made on behalf of the centre.

Yours truly,

  
Rowley Ramey  
Managing Director  
Seasons Centre for Grieving Children

705-721-5437 Ext. 100



# Report to Finance and Corporate Services Committee

**From:** Van Der Marel, John  
**Sent:** Thursday, August 31, 2017 12:29 PM  
**To:** CityClerks <[cityclerks@barrie.ca](mailto:cityclerks@barrie.ca)>  
**Cc:**  
**Subject:** Tax reduction Program for Not For Profit Organizations

Att: Wendy Cooke

Further to our conversation today regarding the tax reduction program available to not for profit organizations we the Barrie Film Festival would like to present at the September 27, 2017 meeting to request to have our tax rebate back dated to 2015.

Just this week it became apparent to me as the new Treasurer that this was an annual submission and was not done for 2015 or 2016. I have found the original submission completed for the 2014 tax year. Needless to say like many not for profit organizations and despite our full screening program we operate primarily using volunteers and also have had turn over at the board level.

When we negotiated our lease with Mark Porter owner of the Uptown Theatre the tax portion connected to this building was part of the lease agreement and lease payment, yet we would benefit from the tax rebate/reduction.

Given we run film screenings year round and almost weekly the need to have a permanent home for the Barrie Film Festival to operate from was critical if we were to survive. Given Cineplex controls all other theatres in Barrie and have severe blackout periods the Up Town Theater was our only option and still is if we wanted to continue operation and maintain the programs we provide to our patrons.

I have filed for 2017 and will ensure all future filings will be processed annually.

As for the September 27/17 meeting I personally cannot attend however Angela Baldwin, Chair, for the Barrie Film Festival will be present.

We thank you for your consideration.

Regards,

***John Van Der Marel***  
***Barrie Film Festival***

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# Report to Finance and Corporate Services Committee

## APPENDIX "B"

### Breakdown of Rebate Amounts

#### RETROACTIVE CHARITY REBATE REQUESTS

#### APPENDIX B

SEASONS CENTRE FOR GRIEVING CHILDREN  
83 MACDONALD ST  
43 42 022 012 11100

Tax Year	Municipal Taxes	Municipal Rebate	Education Taxes	Education Rebate	Total Taxes	Total Rebate
2006	1,323.89	529.56	1,355.62	542.25	2,679.51	1,071.80
2007	1,373.21	549.28	1,355.62	542.25	2,728.83	1,091.53
2008	1,425.40	570.16	1,355.62	542.25	2,781.03	1,112.41
2009	1,536.46	614.58	1,388.07	555.23	2,924.53	1,169.81
2010	1,617.61	647.04	1,411.16	564.46	3,028.76	1,211.51
2011	1,746.75	698.70	1,432.26	572.90	3,179.01	1,271.60
2012	1,861.03	744.41	1,451.64	580.65	3,312.66	1,325.06
2013	1,738.15	695.26	1,314.09	525.63	3,052.24	1,220.90
2014	1,739.21	695.68	1,289.99	516.00	3,029.20	1,211.68
2015	1,770.17	708.07	1,266.93	506.77	3,037.10	1,214.84
<b>TOTAL</b>	<b>\$16,131.87</b>	<b>\$6,452.75</b>	<b>\$13,621.00</b>	<b>\$5,448.40</b>	<b>\$29,752.88</b>	<b>\$11,901.15</b>

THE KIDNEY FOUNDATION OF CANADA  
570 BRYNE DR UNIT J  
43 42 040 018 09930

Tax Year	Municipal Taxes	Municipal Rebate	Education Taxes	Education Rebate	Total Taxes	Total Rebate
2015	1,471.72	588.69	1,053.33	421.33	2,525.06	1,010.02
2016	2,991.80	1,196.72	2,102.22	840.89	5,094.03	2,037.61
<b>TOTAL</b>	<b>\$4,463.52</b>	<b>\$1,785.41</b>	<b>\$3,155.55</b>	<b>\$1,262.22</b>	<b>\$7,619.09</b>	<b>\$3,047.63</b>

BARRIE FILM FESTIVAL  
43 DUNLOP ST W  
43 42 032 005 03652

Tax Year	Municipal Taxes	Municipal Rebate	Education Taxes	Education Rebate	Total Taxes	Total Rebate
2015	11,335.69	4,534.28	6,670.51	2,668.20	18,006.20	7,202.48
2016	12,307.53	4,923.01	7,180.06	2,872.02	19,487.59	7,795.03
<b>TOTAL</b>	<b>\$23,643.22</b>	<b>\$9,457.29</b>	<b>\$13,850.57</b>	<b>\$5,540.23</b>	<b>\$37,493.78</b>	<b>\$14,997.51</b>



# Report to Finance and Corporate Services Committee

## APPENDIX “C”

### Charitable Tax Rebate Policy

Policy Statement:	The management of the Charitable Tax Rebate Program requires the Director of Finance and Treasurer to entrust certain duties to staff while concurrently maintaining accountability. This can be accomplished by delegating the administrative functions outlined in this policy to staff.
Purpose/Application:	The purpose of this policy is to provide guidance to staff to ensure that the Charitable Tax Rebate program is effectively managed and the process for providing tax rebates to eligible charities and similar organizations occupying commercial or industrial property is clearly defined.
Definition(s):	<p>In this policy:</p> <ul style="list-style-type: none"> <li>a) “Eligible charity” means a registered charity as defined in s.248(1) of the Income Tax Act (Canada) that has a registration number issued by the Canada Revenue Agency;</li> <li>b) “Eligible property” means a property that is in one of the commercial property classes or in one of the industrial property classes within the meaning of s. 308 (1) of the Municipal Act;</li> <li>c) “Eligible similar organization” means a non-profit organization described in paragraph 149 (1)(l) of the Income Tax Act; or an agricultural organization, board of trade, or chamber of commerce described in paragraph 149 (1)(e) of the Income Tax Act; or a registered amateur athletic association as defined in the Income Tax Act;</li> <li>d) “Extenuating circumstances” means unpredictable circumstances that are beyond the control of the applicant. They include situations such as natural or manmade disasters that cause offices to close for an extended period of time, or unforeseen operational issues.</li> <li>e) “Qualified applications” means an application for a property tax rebate that demonstrates to the satisfaction of the Treasurer the entitlement of the applicant or charity or other similar organization to receive a property tax rebate in accordance with this policy;</li> <li>f) “Treasurer” means the Director of Finance and Treasurer of The Corporation of the City of Barrie.</li> </ul>
Specific Policy Requirements:	<ol style="list-style-type: none"> <li>1. An eligible charity or eligible similar organization that pays taxes on eligible property that it occupies within the City can submit an application to the Treasurer for a rebate of the property taxes or estimated property taxes.</li> <li>2. The Charity Tax Rebate Form shall be submitted to the Treasurer on an annual basis.</li> </ol>



## Report to Finance and Corporate Services Committee

	<ol style="list-style-type: none"><li>3. To consider the application, the applicant shall submit the required tax payment information. For organizations that rent their premises, proof of the amount of taxes paid or included in the rent payment (based on square footage occupied) must be obtained from the landlord.</li><li>4. If a tax reduction is processed resulting from an appeal to the Assessment Review Board or a request for reconsideration from the Municipal Property Assessment Corporation, then the applicant will be liable to repay any tax adjustment as recalculated against the previously rebated amount.</li><li>5. The application for the taxation year shall be made after January 1<sup>st</sup> of the taxation year and no later than the last day of February of the year following the taxation year.</li><li>6. The Treasurer may accept, on a one-time and a one-taxation-year only basis, applications from eligible charities for eligible property after the deadline set in 5. when the conditions for extenuating circumstances are met, where the applicant justifies the extenuating circumstances, and there is sufficient funding in the approved budget to fund the rebate.</li><li>7. A charity or similar organization that is otherwise eligible for a rebate on eligible property under this policy is not entitled to any rebate if the eligible property has received a property tax reduction pursuant to s. 362(1) of the Act.</li><li>8. Upon receipt of a qualified application for a taxation year the City shall:<ol style="list-style-type: none"><li>a) Pay 50% of the rebate amount within sixty (60) days after receipt of the application; and,</li><li>b) Pay the balance of the rebate amount within one hundred twenty (120) days after receipt of the application.</li></ol></li><li>9. The amount of the rebate shall be:<ol style="list-style-type: none"><li>a) 40% of the taxes or estimated taxes payable by the eligible charity or eligible similar organization on the eligible property that it occupies; or</li><li>b) Such other percentage that may be prescribed by the Minister of Finance.</li></ol></li></ol>
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## Report to Finance and Corporate Services Committee

	<p>10. Where the rebate amount has been determined based on the estimated property taxes of the eligible property, the amount of the rebate shall be recalculated and the appropriate adjustments made between the estimated rebate paid and the rebate to which the eligible charity or similar organization is entitled.</p> <p>11. The cost of any rebate on taxes paid shall be shared by the city and school boards that share in the revenue from the taxes on the property in the same proportion as the city and school boards share in the revenues.</p>
Limitations	
Responsibilities	<p>City staff are responsible for:</p> <ul style="list-style-type: none"> <li>• adhering to the parameters of this policy,</li> </ul>
Implementation	This policy shall become effective immediately upon approval by City Council.
Date Approved by City Council	
Rationale and Legislative Authority	Section 361(1) of the <i>Municipal Act, 2001</i> requires each Municipality to have a tax rebate program for eligible charities and may have a tax rebate program for eligible similar organizations.
Related Policies	
Dates Updated and/or Amended	
Department Contact:	Michael Masliwec, Acting Senior Manager, Accounting and Revenue, Finance Department