

DATE OF MEETING |September 18, 2019|

AUTHORED BY |BARBARA D. WARDILL, MANAGER, REVENUE SERVICES|

SUBJECT CONSIDERATION OF NEW PERMISSIVE TAX EXEMPTION APPLICATION

OVERVIEW

Purpose of Report

|To obtain Council approval regarding the new permissive tax exemption application received for a property to be exempt from 2020 property taxes. |

Recommendation

That the Finance and Audit Committee recommend that Council award a Permissive Tax Exemption for the 2020 tax year to the Canadian Mental Health Association Mid-Island for property that is being leased (lower level) at 290 Bastion Street.

BACKGROUND

|In prior years, new applications for a permissive tax exemption were reviewed by the Grants Advisory Sub-Committee, who then forwarded recommendations to approve or deny the applications to Council. With the dissolution of this Sub-Committee, the responsibility to review the new applications falls to the Finance and Audit Committee.

A copy of the Grants Policy and Guidelines document is attached (Attachment A) to this report. Sections 7 and 8 provide specific direction on the evaluation of applications for permissive tax exemptions. |

DISCUSSION

|One new application has been received and follows this report in Attachment B. The application meets the minimum criteria of being a not-for-profit organization that provides service to the community, and consists of the following:

- Application page
- Questionnaire response
- Financial information
- Society Annual Report

CANADIAN MENTAL HEALTH ASSOCIATION MID ISLAND

The Canadian Mental Health Association (CMHA) Mid Island provides advocacy and resources that help prevent mental health problems and illnesses. CMHA supports recovery and resilience to enable all members of our community to flourish. This includes supportive housing, education

and wellness programs, employment support, a Social Centre, nutrition, Homeless Outreach programs and overdose prevention. The estimated 2020 property taxes for this property is \$6,203.

The Finance and Audit Committee is being asked to approve or deny a permissive tax exemption for the years outlined below. Applications that are approved will be added to the 2019 Property Tax Exemption bylaw that will come forward to Council in October 2019.]

OPTIONS

1. That the Finance and Audit Committee recommend that Council award a Permissive Tax Exemption for the 2020 tax year to the Canadian Mental Health Association Mid-Island for property that is being leased (lower level) at 290 Bastion Street.
 - Advantages: This option would assist CMHA in expanding existing programs and give them the ability to create new programs within the community. This aligns with the Livability theme of the 2019 – 2022 Strategic Plan.
 - Disadvantages: The property taxes otherwise paid on this property will be spread to the remaining properties in the assessment class.
2. That the Finance and Audit Committee provide alternative direction.

SUMMARY POINTS

- The City has received one new application for a permissive tax exemption that meets the grants policy and guideline criteria for exemption.
- Permissive Tax Exemption will commence in the 2020 tax year.

ATTACHMENTS:

- Attachment A: Grants Policy and Guidelines
- Attachment B: 2020 PTE-01 – Canadian Mental Health Association (CMHA)]

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Concurrence by:

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