

**TO:** Administration & Finance Executive Committee

**FROM:** Dawn Galusha, Treasurer

**DATE:** January 14, 2021

**SUBJECT:** Charity Rebate Application Re: Fort Frances Volunteer Bureau

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## **BACKGROUND**

On December 2, 2020 we received a Tax Rebate for Charitable Organizations Application from the Fort Frances Volunteer Bureau for 2020. This information is attached.

By-Law No. 32/03 was passed to establish a Tax Rebate Program for the purposes of providing relief from taxes for eligible charities or similar organizations who are an eligible charity with a registration number issued by the Canada Customs and Revenue Agency and has ***eligible property*** that is in one of the ***commercial or industrial property classes***.

The Fort Frances Volunteer Bureau is a registered charity and owns property which is assessed in the Residential property class. Per MPAC, under the Assessment Act, Section 3, 1) the Residential property class consists of the following: 2. Land not used for residential purposes that is, iv. Land owned and occupied by a non-profit service organization, a non-profit private club, a non-profit cultural organization, or a non-profit recreational sports club, other than land used as a golf course or ski resort.

Section 22 of By-Law 32/03 provides that Council of the Town of Fort Frances may by resolution designate a property class other than the commercial property classes and the industrial property classes to be included within the definition of “eligible property” for the purposes of the By-Law. At the present time, the commercial tax ratio is 1.943520 and the Industrial tax ratio is 2.711740. It is at the discretion of the Administration and Finance Executive Committee to provide a resolution designating this residential property as eligible property for the purpose of the Charitable Rebate application for the 2020 taxation year.