

CHARITABLE NON-PROFIT AND SERVICE ORGANIZATIONS - MUNICIPAL PROPERTY TAX ABATEMENT POLICY



DEPARTMENT: Corporate Services

COVERAGE: Charitable non-profit organizations owing or leasing property within the Town of Kindersley

DATE ADOPTED: July 16, 2018

REVISION DATE:

RELATED POLICIES: N/A

1. PURPOSE

1.1 To provide the Town of Kindersley Council and Administration with a framework for assessing municipal tax abatements for property owned by charitable Non-Profit Organizations.

2. DEFINITIONS

2.1 The following terms shall have the following meanings:

- (a) “**Administration**” shall mean an employee or contract employee of the Town of Kindersley
- (b) “**Charitable Non-Profit Organization**” shall mean an organization that provides services or activities that are primarily for the benefit of the public and are registered as charity with the Federal Government.
- (c) “**Council**” shall mean the Council of the Town of Kindersley.
- (d) “**Service Organization (Club)**” shall mean a volunteer-based non-profit organization or club whose members meet regularly to perform charitable works for their community, either by direct hands-on efforts or by raising money.
- (e) “**Town**” shall mean the Town of Kindersley.

3. ELIGIBILITY

3.1 In order to be eligible for the Charitable Non-Profit and Service Organization - Municipal Property Tax Abatement, an applicant must meet the following criteria:

- (a) The organization must be a registered non-profit organization within the Province of Saskatchewan and a registered charity with the government of Canada or be a non-profit service organization or club based in Kindersley.
- (b) The organization must exist for charitable and benevolent purposes such as the social welfare, poverty relief, and/or community-based services deemed beneficial to the community by the Town.

- (c) The property owned by the Charitable Non-Profit Organization or Service Organization (Club) must be used at least 50% for charitable and benevolent purposes.
- (d) The previous year's taxes on the property in question must have been paid in full prior to application for the tax abatement.
- (e) All other Town accounts for the applicant must be in good standing.

AND

- (f) The organization must own the property, meaning that the organization must be the owner on title with the Province of Saskatchewan,

OR

- (g) Must have a valid lease under the name of the organization.

4. REQUIREMENTS

4.1 In order to apply for the abatement, the Charitable Non-Profit Organization or Service Organization (Club) must submit the following along with their application:

- (a) The organization's business number or charitable registration number for the Charitable Non-Profit Organization.
- (b) The organization's documentation for the Service Organization or Club.
- (c) Copy of the organization's prior year financial statements to demonstrate the need for the funding.
- (d) For leased properties, a copy of a signed valid lease for the term of the tax year in question.

5. PROCESS

5.1 The organization must submit an abatement application including the requirements listed in section 3 to the Municipal Office no later than March 15th of each year for which it is requesting the abatement. Abatement applications received after March 15th *will be denied*. Grant applications not containing the required information proving eligibility and fulfillment of the requirements in sections 2 and 3 may be denied.

Grant applications *may not* be submitted for prior years.

Grant funding is allotted based on level of need and funding availability. Funding may not always be at the full value of or reflect the actual municipal taxes paid.

Successful applicants will be determined by a resolution of council and subsequently notified in writing within 14 days of approval. The abatement will be applied to the tax account prior to the issuance of the tax notice for the year.

Charitable Non-Profit Organization Property Tax Abatement Application



Organization Name: _____	Main Contact Name: _____
--------------------------	--------------------------

Mailing Address: _____			
Box/Street _____	Town _____	Prov _____	Postal Code _____

Phone #: _____	Fax #: _____	Email: _____
----------------	--------------	--------------

Property Address		
Legal Address: Lot _____	Block _____	Plan _____
Civic Address: _____		
Name of Property Owner: _____		

Taxation Year of Abatement: _____	Business/Charitable Number: _____ (if applicable)
-----------------------------------	--

Eligibility:		
Is the organization a Charitable Non-Profit Organization?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is the organization a Service Organization or Club?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Does the organization exist for charitable & benevolent purposes?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is the property used at least 50% for the organization's purposes?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Are the previous year's taxes on the property paid in full?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Are all other Town accounts in good standing? (water, A/R)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Is this property owned or leased by the organization?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
 Requirement Checklist:		
<input type="checkbox"/> Documentation for Service Organization or Club		
<input type="checkbox"/> Prior year's financial statement		
<input type="checkbox"/> Copy of valid lease (if applicable)		

Community Involvement: Identify the activities of the organization that directly impact and are beneficial to the Kindersley community: (Attach additional info if necessary)

I, the undersigned, assert that the information provided is true and accurate to the best of my knowledge and is in compliance with the terms and conditions of the Town of Kindersley Charitable Non-Profit and Service Organizations – Municipal Property Tax Abatement Policy.

Name of Applicant: _____ Date: _____

Signature of Applicant: _____

Received by: _____ Date: _____

For Office Use Only

Date Application Received: _____ Application Completed in Full? Yes No

Taxation Year of Abatement Application: _____

Date Submitted to Council _____ Abatement Approved? Yes No

Date Approved: _____ Resolution Number: _____

Amount Abated: Total Municipal Taxes Municipal Taxes less Base Tax
Partial Abatement of Municipal Taxes Amount of Partial Abatement \$ _____

Administration Approval:

Name: _____ Position: _____ Signature: _____

Date: _____ Date Abatement Applied: _____