

## Item No. 14.1

Request for Consideration			
<input type="checkbox"/> <b>Agenda Item</b> (Submitted to Municipal Clerk's Office by Noon Monday one week prior to the meeting)	X	<b>Added Item</b> (Submitted to Municipal Clerk's Office by Noon Monday one day to the meeting)	<input type="checkbox"/> <b>Request from the Floor</b> <input type="checkbox"/> <b>Notice of Motion</b>
<b>Council or Committee: Regional Council</b>		<b>Date of Meeting: June 8, 2021</b>	
<b>Subject: Tax relief for NFPs during construction and renovation</b>			
<b>Motion:</b> Request a staff report providing options to temporarily include vacant or unoccupied properties owned by non-profits or charities on Administrative Order 2014-001-ADM while they are undergoing construction or renovation.			
<b>Reason:</b> In a recent meeting with Ronald MacDonald House it was identified that for 18-24 months the new site would be subject to full taxation and not eligible for tax relief under current policy. For clarity the current Ronald MacDonald house does receive tax relief. Full taxes become a significant burden and cost driver for construction. Essentially not for profits building needed facilities for social good are required to fundraise from public sources (other orders of government) and the public to pay property tax during construction.  The purpose of this report would be to identify options to lower the tax burden for non-profits or charities that would otherwise be eligible for tax relief had the property been fully complete and occupied.  Discussions with staff identified a key consideration is to ensure that properties are not made tax exempt and never developed. The report could recommend a process where not for profits are rebated or granted all or part of 18-24 months of property taxes upon completion and receiving occupancy permits for a new facility.  The report should specify the conditions; duration; and manner of transition into the full program, or out of the program should they fail to complete construction in a timely manner; as well as any other relevant factors or considerations.			
<b>Outcome Sought:</b> Proposals for tax relief for construction by NFPs tied to successful completion			
<i>Moved Councillor Waye Mason</i>		<i>District 7</i>	
<b>ORIGINAL SIGNED</b>			