

CITY OF WHITEHORSE

COUNCIL POLICY

POLICY: Municipal Charges and Community Service Grants

PURPOSE: To provide guidelines for grant applications to the City under the Municipal Charges and Community Service Grants Policy.

AUTHORITY: Council Resolution #2014-27-05 dated November 24, 2014

MUNICIPAL CHARGES AND COMMUNITY SERVICE GRANTS POLICY

Background

The *Municipal Act* provides that Council may by bylaw make grants to any person or association of persons. Council has budgeted funds for grants to community service groups and established guidelines for the review of applications for these funds and for administrative recommendations to Council.

In the form of leases and resolutions, Council has:

- established a policy of granting property taxes and other specific municipal charges to non-profit charitable and/or recreational organizations that lease municipally-owned property; and
- deemed certain organizations to be special cases warranting the granting of taxes and other municipal charges.

This policy sets the criteria for administrative recommendations to Council.

Definitions

"Administration" means the Treasurer of the City of Whitehorse or an authorized delegate.

"City" means the City of Whitehorse.

"Council" means the Council of the City of Whitehorse.

"General municipal property taxes" means property taxes levied by the City on property used by an organization entirely for the provision of the service or benefit offered by the organization to the community, and does not include any overdue charges transferred to or outstanding on the property tax account.

"Utilities" means water, sewer or solid waste user fees levied by the City on property used by an organization entirely for the provision of the service or benefit offered by the organization to the community.

Eligibility Criteria for Community Service Grants

1. Non-profit, religious, recreational and/or charitable Whitehorse organizations registered and in good standing under the *Societies Act*, primarily concerned with:
 - Providing services to disadvantaged members of the community of Whitehorse, including but not limited to the elderly, persons with disabilities, low income or special needs persons; and
 - Providing general services to the community of Whitehorse, including but not limited to organizations that lease municipally owned property, museums, and animal shelter facilities.
2. Organizations providing services to the medically ill or those incarcerated as a result of a Criminal Code conviction are not eligible.

Eligible Purposes

3. Grants are available with respect to municipal taxes or rent paid in lieu of taxes.

Grant Fund

4. Council may annually identify an amount in the City's operating and maintenance budget from which grants approved under the provisions of this policy may be allocated. Subject to Council's direction otherwise, such allocation will be based on the following criteria:
 - (1) Eligible organizations that pay municipal taxes and have combined revenues and current assets of \$500,000.00 and under may be eligible for a grant allocation of 100% of taxes owed.
 - (2) Eligible organizations that pay municipal taxes and have combined revenues and current assets greater than \$500,000.00 and less than \$1,000,000.00 may be eligible for a grant allocation of 100% of taxes owed on the first \$500,000.00 and 50% on the remainder less than \$1,000,000.00.
 - (3) Eligible organizations that pay municipal taxes and have combined revenues and current assets of \$1,000,000.00 and over may be eligible for a grant allocation of 50% of taxes owed.
5. If an eligible organization pays rent in lieu of taxes, the grant allocation is based on the taxes paid by the owner of the rental building and the portion thereof occupied by the applicant, subject to sections 4(1), 4(2), and 4(3) of this policy.

Application Procedures

6. The City shall advertise the Municipal Charges and Community Service Grant process each year in a local newspaper and on the internet. Application forms and deadline information for the receipt of applications will be available through City offices and on line.

7. It is the responsibility of applicants to apply on the appropriate form prior to the specified deadline, and to include all required information.
8. In order for an application to be considered, a copy of the latest available financial statements, signed by the Directors or Officers of the organization, **MUST** accompany the application, and the application **MUST** be received prior to the deadline.

Approval Procedures

9. Administration shall review grant applications and make grant recommendations to Council for eligible organizations for eligible purposes. The recommendations shall not exceed the criteria provided by Council. Council shall make the final decision on all grant applications.
10. Every effort shall be made to ensure that applicants for grants for general municipal property taxes are advised of the results of their application by June 30.

Policy Repeal

11. The Community Service Grants Policy dated September 22, 1997 is hereby repealed.

Effective Date

12. This policy becomes effective January 1, 2015

■ 2014-11-25

Council Policy: Municipal Charges and Community Service Grants
November 2014

APPENDIX 1 – Sliding Scale									
Tax Grant Recipients	Current Tax Grant	New Formula Data			< 500K	500K to 1M	> 1M	Potential Tax Grant	Reduction
		Revenues	Current Assets	Revenues + Current Assets					
Biathlon Yukon – 2014	\$3,247	\$75,832	\$20,531	\$96,363	1	0	0	\$3,247	\$-
Blood Ties – 2014	\$1,515	\$607,604	\$199,811	\$807,415	0	1	0	\$1,227	\$(288)
Challenge Disability Resource Group - 2013	\$5,022	\$1,307,044	\$513,046	\$1,820,090	0	0	1	\$2,511	\$(2,511)
Food Bank	\$3,913	\$498,000	\$5,788	\$503,788	0	1	0	\$3,899	\$(15)
Golden Age Society - 2014	\$3,991	\$70,682	\$28,736	\$99,419	1	0	0	\$3,991	\$-
Guild Society – 2014	\$15,477	\$223,291	\$51,198	\$274,489	1	0	0	\$15,477	\$-
Habitat for Humanity - 2013	\$1,309	\$1,100,455	\$1,262,501	\$2,362,956	0	0	1	\$655	\$(655)
Humane Society Yukon - 2014	\$5,948	\$408,627	\$79,839	\$488,466	1	0	0	\$5,948	\$-
Kaushee's Place Housing Society - 2014	\$6,784	\$217,232	\$101,070	\$318,302	1	0	0	\$6,784	\$-
Log Church Diocese of Yukon	\$1,395								unknown
MacBride Museum Society - 2013	\$27,014	\$616,247	\$152,901	\$769,148	0	1	0	\$22,287	\$(4,726)
Many Rivers - 2014	\$5,428	\$2,321,825	\$446,152	\$2,767,977	0	0	1	\$2,714	\$(2,714)
Maryhouse - 2013	\$2,557	\$39,994	\$68,742	\$108,736	1	0	0	\$2,557	\$-
Salvation Army	\$12,564								unknown
Softball Yukon - 2013	\$9,559	\$573,198	\$984,417	\$1,557,615	0	0	1	\$4,780	\$(4,780)
Teegatha Oh Zheh - 2014	\$7,187	\$1,607,239	\$496,364	\$2,103,603	0	0	1	\$3,594	\$(3,594)
Victoria Faulkner - 2014	\$2,490	\$502,065	\$94,287	\$596,352	0	1	0	\$2,289	\$(201)
Whitehorse Aboriginal Women's Circle - 2014	\$422	\$152,836	\$58,789	\$211,624	1	0	0	\$422	\$-
Whitehorse Rifle and Pistol Club - 2013	\$5,505	\$81,996	\$169,220	\$251,216	1	0	0	\$5,505	\$-
Yukon Association of Community Living - 2014	\$978	\$165,798	\$44,083	\$209,881	1	0	0	\$978	\$-
Yukon Historical & Museums - 2014	\$1,977	\$218,947	\$62,394	\$281,341	1	0	0	\$1,977	\$-
Yukon Horse & Rider Association - 2013	\$1,408	\$29,092	\$15,716	\$44,808	1	0	0	\$1,408	\$-
Yukon Hospice Society	\$2,128	\$272,747	\$153,527	\$426,274	1	0	0	\$2,128	\$-
Yukon Transportation Museum - 2013	\$25,477	\$434,801	\$76,600	\$511,401	0	1	0	\$25,193	\$(284)
Yukon Women's Transition Home - 2014	\$6,740	\$1,632,856	\$583,864	\$2,216,720	0	0	1	\$3,370	\$(3,370)
Total	\$160,037							\$122,940	\$(23,137)

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