

### **3.4: ANNUAL GRANTS, GRANTS IN LIEU OF TAXES, GRANTS IN KIND AND PERMISSIVE TAX EXEMPTIONS**

Established by Council on May 25, 1999 – Resolution No. 21533  
Amended by Council on January 28, 2002 – Resolution No. 22972  
Amended by Council on February 25, 2008 – Resolution No. 26025  
Amended by Council February 23, 2009 – Resolution No. 26563  
Amended by Council October 10, 2017 – Resolution No. 30386

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#### **PREAMBLE:**

The District of Mackenzie has adopted a Grants Policy to provide financial and in-kind support to community associations and other community organizations. This support is in recognition of these groups as a valuable resource in helping the municipality provide a strong community focus.

The District of Mackenzie may support these organizations within limits set by the Annual Financial Plan in the following ways:

1. By providing the District-owned and operated facilities at no charge for specific events. As per District of Mackenzie Policy 8.2, rent has already been waived for non-profit and sports organization tenants.
2. By providing cash grants or in-kind grants for capital projects that strive to improve the social, cultural and recreational well-being of the community and meets the *Council Priorities 2017-2020* community goals. A capital expenditure is incurred when an organization purchases fixed assets or adds to the value of an existing fixed asset with a useful life that extends beyond one year. In recognition of the costs of these projects, the District may contribute up to 50% of the eligible costs of a project to a maximum of \$2,000. Project proponents are to verify that the balance of funding is in place prior to the District releasing funds.
3. By providing cash or in-kind grants for annual operating costs. Prior years' operations or capital deficits are not eligible for consideration.
4. By exempting properties from taxation under Section 224 of the *Community Charter* for non-profit organizations who provide land and/or improvements for the public benefit, and subject to annual review of property utilization by the public.
5. Notwithstanding the method and/or level of support given to any voluntary non-profit organization in any year under 1. to 4. inclusive, all organizations shall be subject to annual eligibility reviews by the District.
6. Council shall approve no application for a grant if, in so doing, it would cause Council to exceed the annuals grants budget set in the Annual Financial Plan for the new fiscal operating year of the municipality commencing January 1.

**APPLICATION PARAMETERS:**

The following regulations must be adhered to by non-profit organizations applying for assistance from the District:

1. All requests for grants must be accompanied by a current and, if applicable, audited financial statement or latest Income Tax Return, together with a Revenue and Expenditure Budget Statement for the ensuing year or the project the aid is being requested to fund.
2. All requests for grants must be submitted to the District by **August 15<sup>th</sup>** of the preceding year.
3. Requests for exemption of properties from taxation under Section 224 of the *Community Charter* must be submitted by **August 15<sup>th</sup>** of the preceding year.
4. All requests must indicate whether requests for the current year have been submitted to other organizations or levels of government. All requests must indicate whether partnerships with other agencies have been investigated.
5. All requests must provide aims and objectives to determine overlaps with a similar agency or if a uniting of agencies for a similar purpose could occur.
6. All requests must outline the benefits provided to the citizens of Mackenzie. (e.g. Hall facilities – number of public users per year, or Recreation facilities – number of public users per year.)
7. The Council will review and evaluate all applications to determine whether the applicant meets the criterion, and provides benefit to the citizens of Mackenzie. Council will determine the extent of assistance and identify constraints which should be placed on the funding.
8. All previous resolutions and/or policies governing the matter of Grants, Grants in Kind, Grants in Aid for Taxes and Permissive Tax Exemptions are rescinded.

**DISTRICT OF MACKENZIE**

**AID APPLICATION FORM**

All applications must be submitted by **August 15<sup>th</sup>** of the preceding year.

<b>NAME OF ORGANIZATION:</b>
<b>CRA - CHARITABLE REGISTRATION NUMBER (if Applicable):</b>
<b>ADDRESS:</b>
<b>CONTACT PERSON:</b>
<b>PHONE NUMBER:</b>

AID REQUESTED	CHECK ONE
1. Use of District Facilities at No Charge	
2. Cash Grant	
3. Grant-in-Kind	
4. Tax Exemption	

ENCLOSED WITH APPLICATION (This is mandatory)	Yes	No
1. Financial statement for current year or most recent fiscal year end. <b>If not available, the last Income Tax Return**</b> If NO, state the reason and earliest available date.		
2. Detailed budget for the upcoming year's operation or the project the aid is being requested to fund. ** If NO, state the reason and earliest available date.		
3. For Tax Exemption Purposes: Is a portion of the land/building used for other purposes (i.e. daycare, school, restaurant, etc)? Approximate % of the area _____		
If the request is for a cash grant please specify the amount	\$ _____	

**\*\* Application will NOT be considered if it does not contain financial statements or last Income Tax Return and the projected budget for the upcoming year or the project the aid is being requested to fund.**



**List all grants or other requests submitted to other organizations and the outcome, if known.**

Organization: \_\_\_\_\_

Amount: \_\_\_\_\_

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Organization: \_\_\_\_\_

Amount: \_\_\_\_\_

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Organization: \_\_\_\_\_

Amount: \_\_\_\_\_

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**List the benefits provided to the District of Mackenzie by your organization and how they fit into Council's priorities as noted in the attached.**

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**Please indicate the number of members of your organization and/or the number of users of your service (if applicable)**

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**Is this request for funding for the next calendar year only, or do you anticipate this to be an annual request?**

Next Calendar Year Only \_\_\_\_\_

Annual Request \_\_\_\_\_