



CITY OF CORNER BROOK

Policy Statement

Index	Finance and Administration	Section	Taxation		
Title	Charitable Organizations - Taxation	Policy Number	11-08-09	Authority	Council
Approval Date	20 Jan 99	Effective Date	20 Jan 99	Revision Date	16 Mar 05

Purpose:

To provide fair and equitable taxation for charitable organizations.

Policy Statement:

Charitable groups that are competing with local businesses will be subject to the full municipal tax. Activities which are considered to be of a competitive nature would include catering, renting out of premises and operating a club or bar which is licensed by the Liquor Licensing Board.

To provide tax relief to these groups, we will continue the existing practice of not charging business tax.

In recognition that this policy resulted in an increased municipal tax for some of these groups, this rate was phased in at a rate of 3 mills per year. Currently there are give charitable groups that are paying at the residential rate rather than the full commercial rate. These groups previously only paid the unit charge.

Community based residential support homes, such as Xavier House, the John Howard Society and the Transition House, not engaged in commercial activities, will pay the water rate only.

Businesses organized and supported by the Humber Valley Community Employment Corporation will not be charged business tax due to the nature of the operations and the reality of these businesses operating to provide employment for the disabled owner/operator.

Reference:

Revised: 05-23.1 (16 March 2005)

CC-05-60

Approved: 99-03 (1) (Jan. 20, 1999)

CPS97-46 (Sept. 02, 1997)

CC98-189 (Dec.02, 1998)

CC99-02 (Jan. 13, 1999)

IN WITNESS WHEREOF, this policy is sealed with the Common Seal of the City of Corner Brook.


CITY CLERK


MAYOR