

**NOTICE OF MOTION****The Aphasia Institute  
75 Scarsdale Road – GRANT REQUEST****Moved by: Councillor Jenkins**  
\_\_\_\_\_  
\_\_\_\_\_**SUMMARY:**

Aphasia is an acquired disorder caused by an injury to the brain that affects a person's ability to communicate. It is most often the result of stroke or head injury.

The Aphasia Institute is an internationally recognized Canadian resource that works in partnership with communities and others to break down language barriers, build communication ramps and rebuild lives for those affected by aphasia.

The organization's vision statement reads: "To awaken hope and inspiration for all individuals and families affected by aphasia, through service, education and research."

For over twenty five years, the Aphasia Institute has anticipated and adapted to the needs of people affected by aphasia and the community at large -- spearheading new initiatives to support those affected by aphasia.

To support this important function, the Aphasia Institute relies on funding, fundraising, but also heavily relies on the City's Property Tax Rebate Program for Registered Charities (the "Rebate Program"). The deadline to apply for the Rebate Program is legislated by the Province of Ontario through section 329 (3) (7) of the *City of Toronto Act, 2006* as "no later than the last day of February of the following year".

Unfortunately, because of circumstances beyond their control, the Institute missed the application deadline for the 2007 taxation year.

For this Charitable Organization, missing this deadline means a revenue shortfall of \$19,784.80 (40% of total 2007 property taxes – municipal share is \$11,464.80 and education share is \$8,320.00). This will have a profound impact on their ability to provide services. People with aphasia face severe communication challenges and without support are often not able to access activities that most of us take for granted. The current funding base does not cover all that the Aphasia Institute tries to deliver and staff work extremely hard for every extra dollar in order to ensure that they never have to turn people away.

It should be noted that, like this organization, other charitable organizations may similarly miss the deadline to apply for a tax rebate under the Rebate Program due to extenuating circumstances. They too are faced with the similar challenge of managing operations with unexpected funding shortfall in any given year.

**RECOMMENDATIONS:**

1. That the City of Toronto recognize the valuable and unique service provided by the Aphasia Institute and other such organizations to the citizens of Toronto;
2. That Council approve a one-time grant to the Aphasia Institute equivalent to the property tax rebate the Aphasia Institute would have received for the 2007 taxation year (estimated value of \$19,785), provided that the requirements identified under Section 3 (a) and (b) below are met;
3. That Council approve a grant program to provide grants to offset property taxes in the following circumstances to registered charities:
  - (a) the registered charity has submitted an application form for a property tax rebate under the City's Property Tax Rebate Program for Registered Charities (the "Rebate Program") after the deadline of the last day of February of the year following the year in respect of which the application is made but prior to the end of that same calendar year (December 31<sup>st</sup>);
  - (b) but for the lateness of the Application, the registered charity is otherwise eligible for a tax rebate under the Rebate Program;
  - (c) a registered charity is eligible for a grant under this grant program on a one-time and a one-taxation-year only basis, so that any registered charity who receives such a grant in respect of a taxation year is no longer eligible to receive additional grants under this grant program;
  - (d) all such grants be deemed to be in the interests of the City; and
  - (e) authority be delegated to the Director of Revenue Services to administer this grant program and to issue grants to eligible charities; and
  - (f) grants provided under this program be funded from the non-program tax deficiency account.
4. (a) The Province of Ontario be requested to:
  - (i) share in the grants recommended by Recommendations 2 and 3 on the same basis as it shares in property tax rebates under the Rebate Program; and
  - (ii) amend the *City of Toronto Act, 2006* (the "Act") so as to permit the City to set its own application deadlines for tax and rebate programs it administers; and
  - (iii) amend Ontario Regulation 121/07 (the "Regulation") to allow grants recommended by Recommendations 2 and 3 to be deemed to be rebates made under section 329 of the Act (the Rebate Program) for the purposes of sections 8 and 9 of the Regulation.
- (b) The Province of Ontario be advised that unless it advises otherwise, the City will assume that the Province concurs with Recommendation 4(a)(i) and is prepared to share in the grants recommended by Recommendation 2 and 3 in respect of the education taxes, and that the City will deduct all such grants in respect of education taxes from education tax remittances.

Date: October 10, 2008