



## Staff Report

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<b>Report To:</b>	<b>General Government Committee</b>		
<b>Date of Meeting:</b>	June 1, 2020	<b>Report Number:</b>	FND-018-20
<b>Submitted By:</b>	Trevor Pinn, Director of Finance/Treasurer		
<b>Reviewed By:</b>	Andrew C. Allison, CAO	<b>Resolution#:</b>	GG-180-20, C-292-20, C-298-20, GG-284-20, GG-285-20
<b>File Number:</b>			
<b>Report Subject:</b>	COVID-19 Financial Support Update	<b>By-law Number:</b>	

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### Recommendations:

1. That Report FND-018-20 be received;
2. That Staff be directed to cease work on the establishment of a tax rebate by-law under section 365 of the *Municipal Act, 2001*;
3. That Staff take the necessary steps to create a municipal wide Community Improvement Plan for the purpose of providing financial support to Clarington businesses with funding for the Plan to be from the Strategic Capital Reserve Fund for up to \$2,000,000; and

That a by-law adopting a municipal-wide Community Improvement Project area be forwarded to a subsequent Council meeting;

OR

That the By-law attached to Report FND-018-20, as Attachment 1, be approved with funding to be from the Tax Rate Stabilization Reserve Fund up to \$2,000,000;

4. That Community Agencies renting space in Municipal buildings be provided rent relief, outside of the Community COVID-19 Support Program, as recommended in Attachment 3;
5. That Community COVID-19 Support Program guidelines and application, as included in Attachments 4 and 5, be approved and Staff be directed to proceed with the intake with the Director of Finance, Director of Community Services and the CAO being delegated authority to award grants;
6. That Darlington Soccer Club be granted a deferral of their contribution to the Bowmanville Indoor Soccer facility to 2021;

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7. That correspondence dated April 20, 2020 from the Historic Downtown Bowmanville Centre (BIA) be received for information; and
  8. That all interested parties listed in Report FND-018-20 and any delegations be advised of Council's decision.

## Report Overview

The COVID-19 Pandemic has had a lasting effect on the community and the economy in Clarington. All levels of government have been responding with financial supports in many forms. This report originally was intended to address the creation of a tax relief program under S.365 of the *Municipal Act, 1991* for unduly burdensome taxes; however, in the six weeks since direction was given by Council, there have been new developments in the suggested financial response towards this crisis.

While Council directed Staff to create a tax relief program with the intent of providing relief on residential taxes to small business owners who were forced to shut down as a result of the pandemic because the *Municipal Act, 1991* does not allow the municipality to provide direct financial support to businesses, Staff have looked at alternative ways to provide financial support directly to businesses which may have a greater return on investment for the Municipality. The creation of a municipal wide Community Improvement Plan area would allow the municipality to provide grants to businesses to help them with the costs of reopening in the “new normal” of physical distancing.

As well, the Municipality has received requests from non-profit agencies for financial support, which are proposed to be provided through a \$100,000 Community COVID-19 Support Program, waiving of lease payments for non-profits in municipal buildings that have been forced closed and a deferral of annual capital contributions from the Darlington Soccer Club.

A request from the Downtown Bowmanville BIA to support a request for a Region of Durham grant was referred to Staff and there are several items of concern that this request raises. These are discussed at the end of this report.

## 1 Background

### COVID-19 Pandemic

- 1.1 On March 17, 2020, the Province of Ontario declared an emergency under the *Emergency Management and Civil Protection Act* as it relates to an outbreak of a communicable disease namely COVID-19.
- 1.2 Subsequent to the declaration of emergency, the Province of Ontario issued several orders which resulted in closure of non-essential businesses.

- 1.3 On March 23, 2020, Council approved the first financial support to taxpayers in the Municipality when it waived penalties and interest on outstanding taxes on May 1 and June 1. In effect, this penalty and interest waiving resulted in the April 23, 2020 tax due date being deferred to June 30, 2020.
- 1.4 As well, the Municipality changed the typical due date for the first instalment of the final tax bills from June to July. The August instalment date for non-residential properties and the September instalment for all taxpayers remain unchanged.
- 1.5 The Municipality continues to provide services and invest in capital, with the exception of recreation programming and facilities, which remain closed as part of the Province's orders.

**Direction from April 14, 2020 Council Meeting**

- 1.6 At its meeting on April 14, 2020 Council passed Resolution #C-168-20 which read:

That Report FND-008-20 be received;

That (the) Director of Finance continue to work with local area treasurers and the Region of Durham to develop a sustainable consistent approach for support of those impacted by the COVID-19 pandemic;

That the Director of Finance and the Director of Community Services create a new grant program, the "Community COVID Support Grant Program" modelled after the existing Community Grants Program specifically to target relief to businesses and residents effected by COVID-19;

That the Community COVID Support Grant Program be funded from the Tax Rate Stabilization Reserve Fund up to \$100,000; and

That Clarington endorse in principle a temporary by-law that will cancel, reduce or refund 50% of the Clarington portion of taxes for the period of the declared emergency for residential taxpayers either (i) employed in a business that has been ordered shut down; or (ii) whose business has been ordered shut down; as a result of the Covid emergency, and whose taxes have become unduly burdensome, pursuant to Section 365 of the Municipal Act; and that this be funded from the rate stabilization reserve fund;

That the aggregate amount under Sub-section (5) shall be capped at \$2,000,000, and if the total would exceed that amount, the reduction for each residential taxpayer shall be reduced such that it will equal (i) \$2,000,000, divided by (ii) the total number of accepted applications; and

That the details of the program be the subject of a staff report to be presented at the June 1, 2020 General Government Committee.

- 1.7 Staff from Finance, Community Services, Legal Services, Planning Services, Clerk's Department, the CAO's Office and the Clarington Board of Trade have worked together on various aspects of this COVID-19 relief report.

## **2 Provincial and Federal Programs in Place**

- 2.1 Since March 17, 2020, the Province and the Federal Government have made a series of announcements regarding funding, loan programs and other supports to taxpayers both residential and commercial to mitigate financial impacts of COVID-19. Announced supports can be found in reports [FND-007-20](#) (March 23) and [FND-008-20](#) (April 14).
- 2.2 The Federal and Provincial Governments have broader legislative powers and abilities which permit them to provide fiscal support that is not available to municipalities. Further, any ability that a municipality has to provide support is legislated through the Province of Ontario.

### **Federal Supports**

- 2.3 On April 15, an expanded Canada Emergency Response Benefit (CERB) was announced to provide support for individuals, including allowing workers to earn up to \$1,000 per month while collecting the CERB. The measures also include expanding the CERB to workers who have exhausted EI benefits and developing a federal-provincial cost sharing program to top up the salaries of essential workers making less than \$2,500 per month.
- 2.4 On April 16, the Government of Canada also announced support to the arts and recreation industries and small and medium sized businesses including:
  - a. \$500 million to establish a COVID-19 Emergency Support Fund for Cultural, Heritage and Sport Organizations to address the financial needs of affected organizations to support artists and athletes;
  - b. \$962 million to provide financing support to small and medium-sized businesses and rural businesses delivered through Canada's Regional Development Agencies and Community Futures Network; and
  - c. \$270 million to support entrepreneurs and innovators unable to access existing COVID-19 business supports;

- 2.5 On April 17, the Government of Canada announced an investment of \$350 million to support vulnerable Canadians through charities and non-profit organizations that deliver essential services to those in need. Funding will flow through national organizations and will be used for providing transportation services, increasing volunteer-based home deliveries and helping Canadians access government benefits.
- 2.6 On April 24, in partnership with the provinces, the Federal government provided details on the Canada Emergency Commercial Rent Assistance (CECRA) program for small businesses. The program will provide forgivable loans to qualifying small businesses to cover 50% of rent payments for April to June. Loans are forgivable if the property owner agrees to reduce the eligible small business tenants' rent by at least 75% for the same period.
- 2.7 The government also announced \$9 billion in new and enhanced supports for post-secondary students and recent graduates. The Canada Emergency Student Benefit (CESB) will provide \$1,250 per month for eligible students for the next four months (\$1,750 for those with dependants). The Canada Student Grants will be doubled by raising the maximum weekly amount that can be provided. Over \$291 million will be granted by the Federal government to extend expiring federal graduate research scholarships and postdoctoral fellowships.
- 2.8 The Federal government announced on May 5 an investment of \$252 million in supports for farmers, food processors and agribusinesses as well as \$200 million in increased borrowing capacity.
  - a. \$77.5 million in an Emergency Processing Fund to help producers access more personal protective equipment, adapt to health protocols, automate or modernize their facilities, processes and operations;
  - b. \$125 million in an AgriRecovery initiative to help producers faced with additional costs managing livestock backed-up on farms due to the temporary closure of food processing plants;
  - c. \$50 million in a Surplus Food Purchase Program to help redistribute existing and unsold inventories to local food organizations;
  - d. Increase the Canadian Dairy Commission's borrowing limit by \$200 million to support costs associated with the temporary storage of cheese and butter.

- 2.9 On May 9, a \$3 billion cost-sharing agreement was announced to temporarily boost the wages of low-income essential frontline workers. The details of the agreement with the Province of Ontario has not been announced and it is not clear if this would impact the Pandemic Pay announcement from the Province on April 25, 2020.
- 2.10 On May 11 the Large Employer Emergency Financing Facility (LEEFF) was announced to provide bridge financing to Canada's largest employers. This program will provide loans of up to \$60 million per company and guarantees of up to \$80 million.
- 2.11 On May 13, it was announced that FedDev Ontario would receive \$252.4 million to support southern Ontario businesses impacted by the COVID-19 pandemic that did not qualify or had been declined, for existing measures.
- 2.12 The Federal government announced a \$2.5 billion investment to provide one-time additional Old Age Security payments of \$300, with an additional \$200 to those eligible for the Guaranteed Income Supplement. The New Horizons for Seniors Program which supports organizations that offer community-based projects that improve the quality of life of seniors will receive an additional \$20 million investment.
- 2.13 The Canada Emergency Wage Subsidy program was to expire on June 6, 2020; however, there are plans to extend that program.

### **Ontario Government Supports**

- 2.14 On April 15, the Province announced a cost sharing of an investment of \$1 million to the Place to Grow: Agri-Food Innovation Initiative that matches employers with job seekers.
- 2.15 The Province announced support for insurance companies to provide auto insurance premium rebates to consumers for up to 12 months after the declared emergency has ended.
- 2.16 On April 20, the Province announced \$11 million in funding to launch a new Ontario Community Support Program to expand existing Meals on Wheels services and develop the capacity of community organizations to help deliver medication and other essentials.
- 2.17 The Province announced the partnership with the Federal Government for \$900 million towards the Ontario-Canada Emergency Commercial Rent Assistance Program (OCECRA) which will provide forgivable loans to commercial property owners who reduce the rental costs of small business tenants by at least 75% and commit to a moratorium on evictions for three months.

- 2.18 A joint investment with the Federal Government of \$2.5 million for Agri-Food Open for E-Business initiative. This program is targeted to help food producers, farmers markets, retailers, garden centres, greenhouses, nurseries and agricultural associations develop online businesses and sales platforms.
- 2.19 The Province has announced a \$4.00 per hour wage enhancement to employees working in the frontlines of the pandemic. This includes staff working in long-term care and retirement homes, emergency shelters, supportive housing, social services care settings, corrections and youth justice facilities.
- 2.20 The Government of Ontario has started to change the definition of essential workplaces while allowing certain businesses to reopen beginning May 9, with most retail being allowed to reopen on May 19. This is the first stage of the reopening plan.
- 2.21 On May 1, the Province announced an order to defer a portion of the Global Adjustment (GA) charges for industrial and commercial electricity consumers not in a regulated price plan starting April 2020. This will keep electricity prices lower for those industrial and commercial businesses that would have seen an increase as a result of a decline of electricity demand.
- 2.22 On May 6, a continuation of electricity relief was announced which extended the previously order reducing all time-of-use rates to the off-peak overnight and weekend charge to May 31.
- 2.23 The Province has passed the *COVID-19 Response and Reforms to Modernize Ontario Act, 2020* which allows for virtual financial and business transactions. The provisions of the Act will allow for electronic filing of business registration documents, remote commissioning or notarizing of documents and greater use of virtual meetings for businesses and school boards.
- 2.24 The Agri-food Workplace Protection Program will receive \$2.25 million for workplace safety to better protect employees at meat processing plants. This will assist in the purchase of additional personal protective equipment and workstation redesign.
- 2.25 On May 9, the Province announced plans to support licensed childcare and EarlyON centres with rapid funding delivery to assist fixed operating costs during the current period where providers are prohibited from charging parents fees.



### 3 Property Tax Relief Program

#### Legislative Authority

- 3.1 Section 365 of the *Municipal Act, 2001* provides the council of a local municipality the authority to, in any year, pass a by-law to provide for the cancellation, reduction or refund of taxes levied for local municipal and school purposes in the year by the council in respect of an eligible property of any person who makes an application in that year to the municipality for that relief and whose taxes are considered by the council to be unduly burdensome as defined in the by-law.
- 3.2 The above section is only applicable for eligible property which includes a property classified in the residential property class, the farm property class or the managed forest property class.
- 3.3 There is no authority to provide for the cancellation, reduction or refund of taxes for commercial properties or properties in the multi-residential property classes. Therefore, commercial taxpayers or those residents living in multi-unit apartment buildings would not be eligible for property tax relief from a program established under Section 365 of the Act. This creates inequity amongst taxpayers based on their ownership situation. It should be noted that a part of the rent paid by residents goes towards the property tax for the building.
- 3.4 The Municipal Act, 2001 does not define unduly burdensome, this is a definition left up to each municipality to determine. Because unduly burdensome is a subjective definition, which can be measured objectively, this section is not widely used. Staff have found limited situations where this section is used for tax relief, most related to low-income seniors.

#### Draft By-law and COVID-19 Tax Relief Program for Unduly Burdened Taxpayers

- 3.5 Attachment #1 includes a draft by-law to establish the COVID-19 Tax Relief Program for Unduly Burdened Taxpayers.
- 3.6 As there are no municipalities in Ontario who have created a program, this by-law has been created from scratch. The common use of Section 365 (although only a handful of the 444 municipalities in Ontario use it) is to provide tax deferrals for low income seniors and utilizes eligibility for the Guaranteed Income Supplement as a qualifying requirement. This would not be a reasonable criterion to address the intent for the creation of this program
- 3.7 The most difficult part of establishing a tax rebate program under Section 365 is determining what constitutes unduly burdensome. There is an implied “needs test” in the legislation and it needs to be very prescribed to ensure that all taxpayers are treated equitably, and the program can be administered impartially.

- 3.8 The draft by-law uses an income test based on property taxes as a percentage household income. Based on historical trends from the BMA study, the Municipality averages approximately 4% to 5% annually. Therefore, it was determined that 15% would be the definition of unduly burdensome, this represents a 2/3 decrease in income.
- 3.9 An asset-based test is also included as it is assumed that a person who has saved funds is not unduly burdened if their income drops as they have the means to pay for their taxes. Staff are recommending that if the taxes outstanding are less than 50% of the taxpayers non-registered savings that they would not qualify for this rebate program as they are not unduly burdened.
- 3.10 To be eligible the property must be in the residential, farm or managed forest property tax classes and be the principal residence of the owner. This is being recommended to avoid taxpayers getting tax rebates on multiple properties and to avoid the enforcement concerns with ensuring landlords passed tax rebates to their tenants as this would be costly to enforce.
- 3.11 A maximum assessment value was set at \$500,000. It was expressed at Council that the program should not benefit “millionaires”, a limit of \$500,000 still allows approximately 84% of all residential, farm and managed forest properties (29,433 properties) to be eligible for the program.
- 3.12 An eligible taxpayer is someone who owns a business located in Clarington that was forced to close as a result of the pandemic or was employed in a business that was forced to be shut down. The purpose behind limiting the business closures to those located in Clarington is that the intent was to help those businesses in Clarington that closed and we could not directly support due to restrictions on bonusing.
- 3.13 The eligible period starts on March 17, 2020 and ending on the date the emergency declaration is declared over or December 31, 2020 whichever is earlier. The December 31, 2020 date is set to ensure that the program does not span tax years. As the direction from Council was to provide relief for the period of the pandemic, the program period will end on the date the declaration is lifted. This does mean however, that the tax relief will not be able to be provided for several months, which does not provide immediate economic support to the community.
- 3.14 In order to qualify for the rebate, supporting documents would have to be provided by the taxpayer which substantiates the applicant’s eligibility. These documents include but are not limited to:
- a. Bank statements or investment statements for each month of the program period;
  - b. Letters from employers substantiating job loss;

- c. Records of Employment; and
  - d. Notices of Assessment or supporting documentation from the EI or CERB
- 3.15 Based on the criteria above the maximum rebate would be approximately \$82/month. For a three-month period this would be approximately \$245. If the taxpayer had household income of \$1,092/month or more and they had more than \$982 in savings, they would not qualify for this program. To be clear, because the wording of the legislation is unduly burdensome, there has to be criteria in place that are hard to meet, otherwise the burden is not unduly.
- 3.16 Staff would have to go through all of the supporting documentation to ensure that the applicant meets the eligibility criteria. The *Municipal Act, 2001* is very clear that a program under section 365 is by application, so there would be administrative costs to run this program that are disproportionate to the benefits received by the individual taxpayer.
- 3.17 Staff were asked to work with the Region of Durham local municipalities to develop a consistent sustainable approach to financial relief. Through discussion with area treasurers, there is no other municipality that is seeking to do a tax rebate program like this.

### Recommendation

- 3.18 While the tax rebate program as included in Attachment #1 could be implemented, it is my recommendation that the administrative burden, the delay in ability to provide funding and the limited dollar value per taxpayer, makes such a program an ineffective option for financial stimulus.
- 3.19 As the tax rebate program can only apply to residential, farm and managed forest properties, any resident living in an apartment building (multi-residential) can not benefit from this type of property tax relief although they still pay property taxes through their rent. This program will treat taxpayers differently.
- 3.20 No other municipality in Durham Region is considering a program like this. Therefore, it is unlikely that the Region of Durham would provide similar tax relief on their portion of the property tax bill which is approximately 50% of the overall property tax paid by taxpayers.
- 3.21 As discussed in the following section, there is the ability to provide funding to all businesses to assist them in reopening through the creation of a Community Improvement Program. This gets around the bonusing rules that impede a Municipality from providing grants, loans or tax forgiveness. Unlike the tax rebate program, there are other municipalities in Durham Region and the Province of Ontario who are looking at this type of vehicle to provide financial support. The recommendation will also benefit residents of Clarington regardless of their homeownership situation.

## 4 Community Improvement Plan

### Background

- 4.1 Part IV of the Planning Act describes the steps a Municipality must undertake to designate a community improvement area and develop community improvement plans (CIP). The Official Plan sets out community improvement goals, objectives, policies and generalized study areas. Official Plan policy 22.3.3 allows the Municipality to use the areas and priorities identified in the Official Plan as a guide; program choices, financial constraints, on-site project necessities and funding criteria may change the priorities. The Municipality may revise the priorities without necessity of an amendment to this Plan. A municipal-wide CIP was not contemplated at the time of OPA 107; however, the policy framework would allow for one.
- 4.2 Should Council wish to pursue a municipal-wide Community Improvement Project and Plan, a by-law adopting the CIP area will be included on a future Council agenda.
- 4.3 The existing Community Improvement Plans allow the Municipality to provide incentives to business and property owners within a specific geographical area with specific grant programs in each urban area in accordance with its Plan. The Orono, Newcastle and Bowmanville CIPs focus on grants for existing buildings to enhance the downtown streetscape and shopping experience. The Courtice CIP focuses on grants that will encourage development and redevelopment of a Regional Corridor, Highway 2. The business and property owners of the different Community Improvement Plan areas are notified via the municipal website, pre-consultations, staff outreach, front counter inquiries and through word of mouth of the Community Improvement Plan programs.
- 4.4 Council adopted Community Improvement Plans (CIPs) for Bowmanville and Orono in 2005 and Newcastle in 2008 all of which were reviewed and renewed during 2017, with Council approving amendments in January of 2018. The Courtice Community Improvement Plan was adopted in late 2016, its grant program has been targeted to new development rather than revitalization.
- 4.5 Section 28 (7) of the *Planning Act* allows a municipality, for the purpose of carrying out the community improvement plan, to make grants or loans to pay for the whole or any part of eligible costs of the community improvement plan. Section 28 (7.1) states that eligible costs may include costs related to construction and reconstruction of lands and buildings for rehabilitation purposes or the provision of energy efficient uses, buildings, structures, works, improvements or facilities.
- 4.6 The Municipality currently does not have a municipal wide CIP. In order to provide support to businesses throughout the whole community, it would be necessary to create another CIP or expand the existing three CIPs.

- 4.7 A concern expressed by Council has been the ability of small businesses to reopen after the pandemic. This could be a result of the following:
- a. The ability to pay rent, which has been addressed by the Province and Federal Government through rent support loans;
  - b. The ability to sell product online, which is being addressed by the Region of Durham and websites under construction to promote online sales; and
  - c. The ability to safely open stores to in person customers end ensuring the safety of staff and the public. If the public does not feel safe entering a store they are not likely to do so. This is the area where the Municipality of Clarington can provide assistance.
- 4.8 According to the Region of Durham, in 2019 Clarington had 1,483 businesses with 1,056 employing less than 10 employees. Small businesses, such as those with less than 10 employees, would be most at risk of not opening following the pandemic.
- 4.9 Through the development of a CIP the Municipality could provide grants to businesses to retrofit their businesses for a safe opening and to encourage in-person interaction. Hygiene guards to prevent transmission through droplets, floor signage to encourage spacing or specific flow through the location, physical realignment of displays to promote physical distancing all can contribute to a safer public experience and allows for a safe reopening for businesses. However, at a time where cash resources may be stretched the ability to invest in these measures may be too significant to overcome.
- 4.10 Staff are suggesting that a grant program to support businesses in the capital expenditures required to retrofit their business to allow for safe openings could be established under the CIP. An investment of \$2million from the Strategic Capital Reserve Fund could result in 400 businesses receiving up to \$5,000 towards the costs of safely reopening their businesses. These 400 businesses likely employ up to 10 employees which would therefore assist in the continued employment of up to 4,000 residents and a multiplying effect as those businesses purchase from other businesses and those residents buy goods in Clarington.
- 4.11 If the average grant under the program was \$2,500 then 800 of the approximate 1,000 small businesses in Clarington could be assisted which further increases the residential impact to up to 8,000.

- 4.12 It is my opinion that an investment of \$2,000,000 into these 400 (or more) businesses to support the continued employment of approximately 8,000 residents and the multiplying economic impact has a higher return than the Property Tax Rebate program which could on average provide a one-time relief of \$500 to 4,000 residents depending on the length of the pandemic and number of applicants to the program. Continued employment assists residents far more than a one-time tax rebate.
- 4.13 Unlike the property tax rebate program, there are other municipalities in Durham Region which have expressed an interest in how this program could be rolled out and implemented in their own communities. There is also a lasting ability to use this program, as the grants under the CIP could be tailored in the future to provide additional supports to business if so desired. As well, because the tax rebate program would require the emergency declaration to be lifted the distribution of funds would be delayed for quite some time; grants under a CIP could be provided faster and could also allow businesses to be ready for a potential second wave in the fall which could mitigate future economic losses.

### **Recommendation**

- 4.14 Staff are recommending that steps be taken to create a Clarington-wide Community Improvement Plan with the applicable establishing by-laws to be brought to Council as early as possible.
- 4.15 A grant be established, funded from the Strategic Capital Reserve Fund, in the amount of \$2,000,000 towards the costs addressing COVID related expenses. The types of things we would like to include in a municipal-wide CIP that any business could apply for would be:
- a. Purchase and installation of protective screening;
  - b. Marking on the floor for physical distancing;
  - c. Office renovations to meet the 6' spacing;
  - d. Renovations for window/door and curbside pick-up;
  - e. On-line website work for retail operations to have curbside sales;
  - f. Business counselling for how to change your operation in response to COVID;
- 4.16 We would like to make the grants retroactive to the beginning of business shutdowns by the Provincial emergency order and they would extend to when businesses have been able to adapt. Part of the aim is to make businesses resilient to a rebound of COVID or until a vaccine is in place.

- 4.17 We do not see these as being much different from the grants we provide currently for business signage, interior renovations and exterior (façade) improvements. They all have a public safety and security aspect to them.
- 4.18 Attachment 2 is an email from the Ministry of Municipal Affairs providing comment on the suggested CIP. While using a CIP to loan money would not be eligible, the use of the CIP to support physical changes to the built environment to address the physical distancing recommendations from public health officials would appear to be appropriate.

## 5 Economic Development Corporation

- 5.1 Staff have examined the ability to create a municipal services corporation under the *Municipal Act, 2001* in order to provide economic development activities including the ability to provide loans and grants which are prohibited under section 106 of the Act.
- 5.2 It has been determined that the creation of an economic development corporation would not have the desired effect as the Municipality would still be unable to issue grants and loans to businesses.
- 5.3 The creation of a municipal services corporation requires several steps which can take significant time which includes public meetings, creation of a business case, incorporation of the entity, recruitment and training of the board of directors.
- 5.4 Staff have examined several municipalities which have announced grant or loan supports for businesses, in these cases the organization which is distributing the grants/loans are economic development corporations which were created by the Federal Government of Canada. There is no such development corporation which has jurisdiction in Clarington, the only Durham municipality which is within one of these jurisdictions is the Township of Brock.
- 5.5 While the Municipality can provide business counselling services, this is already provided by the Clarington Board of Trade under contract to the Municipality. Staff do not believe that the creation of a municipal services corporation for the purpose to address COVID-19 related economic development issues is efficient or effective.

## 6 Municipal Buildings - Rent Relief for Community Agencies

- 6.1 The Municipality closed recreation facilities to the public effective March 13, 2020 as a result of the COVID-19 pandemic. Facilities remain closed to the public as a result of a Provincial order under the *Emergency and Civil Protection Act*.

- 6.2 Two organizations that rent space from the Municipality have inquired about rent relief as a significant portion of their operation has been shut down by the COVID-19 pandemic. Subsequently we have contacted the other agencies to advise them of this report.
- 6.3 Other municipalities in Durham Region have provided for lease relief for non-profit organizations that are impacted by the shutdown. Given that the Federal Government is asking landlords to reduce rent by 75% it is consistent that the Municipality lead by example and provide rent relief to these organizations.
- 6.4 The estimated monthly cost would be \$9,400. This could be achieved either through consideration in the Community COVID-19 Support Program or as a separate stand-alone consideration.

### **Recommendation**

- 6.5 It is the recommendation of staff, see Attachment 3, that rent be relieved for tenants of the Municipality and that this be considered lost revenue rather than a grant to the organization.

## **7 Community COVID-19 Support Program**

- 7.1 As part of the April 14, 2020 Council meeting, direction was provided to develop a grant program for not-for-profit organizations impacted by the COVID-19 pandemic. This target-specific program will provide financial support to our community agencies, not-for-profits and volunteer organizations that have been impacted by the COVID-19 pandemic. Community Services staff then developed a set of criteria and an application form for Council's consideration (Attachments #4 and #5). This application based program will be funded \$100,000 from the Tax Rate Stabilization Reserve Fund. In order to provide the funding opportunity to as many organizations as possible, the maximum funding award per application is recommended to be \$5,000.
- 7.2 The purpose of this one-time grant is solely to provide relief as a direct result of COVID-19. The impact could include reduction or closure of their programs and services, reduced revenues/fundraising or due to an enhancement of the services provided due to increased demand. Although this is an application-based program, the information requested is specific and not intended to add further burden on organizations.
- 7.3 Upon approval of the program, Staff will advertise the program and receive applications for the period June 18 to July 3. Community Development will review all applications to confirm eligibility. In order to expedite the approval process and ensure funds flow to organizations efficiently, the Director of Finance and the Director of Community Services will review all eligible applications and submit their funding recommendations to the CAO for his approval.



## **8 Darlington Soccer Club (Bowmanville Indoor Soccer)**

### **Background**

- 8.1 The Darlington Soccer Club committed in writing to the Municipality of Clarington to provide \$500,000 in capital funding for the Bowmanville Indoor Soccer facility. This funding was originally intended to be paid \$350,000 in the first year with \$150,000 in the second year. It was later changed to a 10-year commitment of \$50,000 per year, subsequent to that it was changed to a formula based on participant levels.
- 8.2 The annual contribution is currently based on a formula of \$5 for every registered indoor player and \$5 for 60% of the number of outdoor registrants.
- 8.3 At the end of 2019 there is \$115,607 remaining to be donated from the initial \$500,000 pledge.

### **Financial Support Request**

- 8.4 Staff have received a request from the Darlington Soccer Club to waive the 2020 contribution to the Bowmanville Indoor Soccer Facility. This request was in light of the COVID-19 situation and the drastic drop in registrants for the summer season (which is still pending).
- 8.5 Over the past three years, the donation has averaged approximately \$14,200 which would be in excess of the proposed \$5,000 grant limit under the Community COVID-19 Support Program. As the Club does not pay rent, the request would not fall under the Municipal Buildings Rent Relief section of this report.

### **Recommendation**

- 8.6 Staff are recommending that if Council wishes to provide financial support to the Darlington Soccer Club that a deferral of the payment be approved to 2021. While the Club has requested a "waiver" of the payment Staff have spoken with the Club and they are just looking to avoid making a payment this year (rather than reducing their total pledge). Any waiver of the pledge would result in the capital construction cost of the facility being borne by the taxpayers of the Municipality which was not the intent of the request nor the initial agreement with the Club.

## 9 Business Improvement Areas

### Background

- 9.1 The Municipality has established three Business Improvement Areas (BIA) in Bowmanville, Newcastle and Orono. The BIAs are typically along the main street in the downtowns of these three communities. There currently are no BIAs in Courtice or in the rural areas of the Municipality.
- 9.2 A Business Improvement Area includes all commercial and industrial properties within the designated area and is established under section 204 of the *Municipal Act, 2001* with the following legislated purpose:
  - a. to oversee the improvement, beautification and maintenance of municipally-owned land, buildings and structures in the area beyond that provided at the expense of the municipality generally; and
  - b. to promote the area as a business or shopping area.

### Request from the Historic Downtown Bowmanville BIA

- 9.3 On April 27, 2020, Joint Committee referred correspondence from the Historic Downtown Bowmanville BIA to Staff. This correspondence included a request from the BIA for support from Council in its request to the Region of Durham for a grant equivalent to 25% of its operating budget which they would then use to reduce the levy to its members.
- 9.4 BIAs are a creation of the lower tier municipality and are outside of the jurisdiction of the Region of Durham. Further, not all municipalities in Durham Region have a BIA. As the area of a BIA are defined and typically follow a certain area (such as a downtown) not all businesses in a municipality may be part of a BIA.
- 9.5 Annually, each BIA provides to the Municipality its budget which is subject to approval by Council, past practice has been that Council does not adjust the budget for the BIAs, and is levied on the membership of the BIA based on assessment. The Municipality collects and remits the BIA levy to each BIA.
- 9.6 The request from the Bowmanville BIA creates an administrative issue in that the tax levies have already been approved, tax bills are being mailed out shortly and the requested funds have already been forwarded to each BIA in Clarington. If the Region were to provide a grant to the BIAs, it would be in excess of the levies requested by the BIA.

- 9.7 In some municipalities in Durham Region, the BIAs have reduced their budget request prior to the finalization of the budget by-law. As events were likely to be cancelled, some BIAs in the Region reduced their budget as they would not need the funds to put on the events. The Bowmanville BIA can use the funds levied for future events, mitigating future years' budget needs.
- 9.8 A grant from the Region of Durham or the Municipality of Clarington would shift funding from the members towards the total tax base of the applicable municipality. In the case of the Region, municipalities that do not have BIAs will be subsidizing those that do and this would be seen as an unfair shift of burden.

### **Recommendation**

- 9.9 Staff recommend that the letter from the BIA be received for information. It is not likely that there is support at the Region for this request because not all municipalities in the Region have BIAs and some BIAs have taken steps to reduce their budget ask. Given that the Municipality of Clarington has already approved the 2020 BIA rates and provided the funding to the BIAs there is little benefit to supporting this request.

## **10 Concurrence**

This report has been reviewed by the Director of Community Services, the Acting Director of Planning, the Municipal Solicitor and the Municipal Clerk who concur with the recommendations.

## **11 Conclusion**

It is respectfully recommended that the recommendations as outlined in the report be adopted including either the creation of a municipal wide CIP or the property tax rebate program.

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Staff Contact: Trevor Pinn, Director of Finance/Treasurer, 905-623-3379 ext. 2602 or [tpinn@clarington.net](mailto:tpinn@clarington.net)

#### Attachments:

- Attachment 1 – Draft By-law for COVID-19 Property Tax Relief Program
- Attachment 2 – Email from Ministry of Municipal Affairs regarding COVID-19 costs under a CIP
- Attachment 3 – Memo from Director of Community Services regarding lease relief for tenants
- Attachment 4 – COVID Support Program Outline
- Attachment 5 – COVID Support Program Draft Application

#### Interested Parties:

List of Interested Parties available from Department.

If this information is required in an alternate format, please contact the Accessibility Coordinator at 905-623-3379 ext. 2131.

The Corporation of the Municipality of Clarington  
By-law 2020-XXX

Being a by-law to establish a property tax relief program for those facing unduly burdensome taxes as a result of the COVID-19 pandemic.

Whereas the Province of Ontario declared an emergency under the *Emergency Management and Civil Protection Act* on March 17, 2020 as it relates to an outbreak of a communicable disease namely COVID-19;

And Whereas subsequent to the emergency declaration, the Province of Ontario ordered the closure of non-essential businesses;

And Whereas some businesses, and their employees, may experience economic hardship and financial difficulty as a result of the emergency closure;

And Whereas Subsection 365(1) of the *Municipal Act, 2001*, authorizes a local municipality to pass a by-law to provide for the cancellation, reduction or refund of taxes for eligible property owners whose taxes are considered by Council to be unduly burdensome, as defined in the by-law;

And Whereas the Council of the Corporation of the Municipality of Clarington deems it desirable and in the public interest to enact such a by-law as authorized under Subsection 365(1) of the *Municipal Act, 2001*;

Now therefore the Council of the Municipality of Clarington enacts as follows:

## Definitions

1. In this by-law,
  - a. “Eligible Employee” means a person, who is not the business owner, whose employment was laid off or terminated, or who requested an unpaid leave of absence from their job as a result of the closure of the business pursuant to a regulation filed under the *Emergency Management and Civil Protection Act* on or after March 17, 2020;
  - b. “Eligible Period” means the period of time, in calendar days, commencing on the date an Eligible Employee or Eligible Proprietor ceased to work, until the earlier of the date that the business is permitted to re-open, and December 31, 2020;
  - c. “Eligible Property” means individually assessed real property that is:
    - i. situated within the Municipality;
    - ii. occupied by and is the principal residence of the Eligible Owner;
    - iii. assessed in either the residential, farm, or managed forest property tax class;
    - iv. assessed for the 2020 taxation year at an amount not exceeding \$500,000.00; and
    - v. not subject to any property tax arrears as of March 17, 2020.
  - d. “Eligible Proprietor” means the owner of a business located within the Municipality which was ordered closed pursuant to a regulation filed under the *Emergency Management and Civil Protection Act* on or after March 17, 2020;
  - e. “Emergency Declaration” is the declaration of emergency issued by the Province of Ontario pursuant to Ontario Regulation 50/20 filed under the *Emergency Management and Civil Protection Act*.

- f. “Emergency Management and Civil Protection Act” means the Ontario *Emergency Management and Civil Protection Act*, R.S.O. 1990, c.E.9;
  - g. “*Municipal Act, 2001*” means the Municipal Act, 2001, S.O. 2001, c.25;
  - h. “Municipality” means the Corporation of the Municipality of Clarington, or its geographical area as the context requires;
  - i. “Non-registered Savings” means investments in financial assets that are not held in a registered retirement savings plan, registered retirement income fund, registered education savings plan or other restricted tax-sheltered savings vehicle as permitted under the Canadian Income Tax Act;
  - j. “Owner” means a person liable to assessment, in accordance with the provisions of the Assessment Act in respect of real property located within the geographic boundaries of the Municipality;
  - k. “Treasurer” means the Treasurer, of the Municipality, or his or her designate.
2. An Owner is eligible for relief under this by-law, and their property taxes will be deemed to have become unduly burdensome for the purposes of subsection 365(1) of the *Municipal Act, 2001*, if:
- a. on March 17, 2020, they were a registered owner of an Eligible Property;
  - b. immediately prior to the Emergency Declaration either they or their spouse qualified as an Eligible Employee or an Eligible Proprietor;
  - c. the proportion of the Municipality’s property tax attributable to the Eligible Property for the Eligible Period exceeds 15.0% of the Owner’s total household income, including any government benefits for the same period; and
  - d. the proportion of the Municipality’s property tax attributable to the Eligible Property for the Eligible Period exceeds 50.0% of the Owner’s Non-Registered Savings.

## Relief Opportunity

1. Upon submission of a completed application and proof of eligibility to the satisfaction of the Treasurer, an Owner shall be entitled to a tax rebate against the real property taxes imposed on the Eligible Property by the Municipality to be calculated as follows:
  - a.  $\frac{\text{Municipality's Annual Taxes}}{366} \times \text{Eligible Period} \times 50\%$ ; or
  - b. The prorated portion of the amount calculated above if the total amount of tax relief claimed by all Eligible Owners exceeds the amount of \$2,000,000.00.
2. Applications shall be in the form approved by the Treasurer and shall include such supporting materials as may be reasonably required by the Treasurer in order to determine eligibility.
3. All applications pursuant to this by-law shall be submitted to the Treasurer by the earliest of the last Friday of the month in the third month after the Emergency Declaration is terminated, and December 31, 2020.
4. This rebate shall not be combined with any other tax relief or tax adjustments for the Eligible Property as allowed under the *Municipal Act, 2001*.
5. An application may not be submitted by an Owner in respect of more than one Eligible Property.
6. Any tax rebate approved under this by-law shall be credited to the applicant's property tax account without interest. Late payment charges that have been applied to the applicant's property tax account in advance of a rebate having been credited to the account shall not be cancelled, reduced or refunded.
7. Any application that includes false or inaccurate information shall be rejected and any taxes cancelled pursuant to a false or inaccurate application shall be reinstated.

8. Should any section, clause, or provision of this by-law be declared invalid by a court of competent jurisdiction, the same shall not affect the validity of the by-law as a whole or any part thereof, other than the part which was declared to be invalid.

Passed in Open Council this \_\_\_ day of \_\_\_\_\_, 2020.

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Adrian Foster, Mayor

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C. Anne Greentree, Municipal Clerk



**Pinn, Trevor**

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**From:** Langmaid, Faye  
**Sent:** May 22, 2020 4:17 PM  
**To:** Pinn, Trevor; Maciver, Rob; Allison, Andrew  
**Subject:** FW: CIP Inquiry

Here is what MMAH are saying. It might be worthwhile attaching this to the report.

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**From:** Doersam, Andrew (MMAH) <Andrew.Doersam@ontario.ca>  
**Sent:** May 22, 2020 3:31 PM  
**To:** Langmaid, Faye <flangmaid@clarington.net>  
**Cc:** Harris, Maya (MMAH) <Maya.Harris@ontario.ca>; Zhuo, Julianna (MMAH) <Julianna.Zhuo@ontario.ca>; Fenton, Terry (MMAH) <Terry.Fenton@ontario.ca>; Harber, Jacqueline (MMAH) <Jacqueline.Harber2@ontario.ca>; Rajput, Vicky (MMAH) <Vicky.Rajput@ontario.ca>  
**Subject:** CIP Inquiry

**EXTERNAL**

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Dear Faye,

Thanks for sharing Clarington's interest in using the Community Improvement Plan (CIP) tool under the *Planning Act* to assist local property owners and businesses who are struggling during the challenging impacts of COVID-19. We understand that Clarington is inquiring about the use of a municipal-wide CIP to provide financial assistance for this purpose.

As you're aware, municipalities are generally prohibited from providing direct or indirect financial assistance to any manufacturing, industrial or commercial business through the granting of bonuses. However, there are certain exceptions to the financial assistance rule, including among others Community Improvement Plans, grants to non-commercial enterprises, Municipal Capital Facilities, and small businesses programs.

With respect to CIPs, as you have noted, municipalities have the authority to provide for grants and/or loans for eligible costs. This financial assistance must be used to stimulate specified types of (re)development activities that would help address identified social and economic priorities of the community. The *Planning Act* defines what eligible costs for a CIP include.

We have concerns about using the CIP for 'non-traditional' purposes (e.g., loaning money to cover rents, etc.) that can be construed as bonusing. However, using a CIP to support specific physical changes to the built environment to address physical distancing recommendations from public health officials would seem to be appropriate. Such a CIP must still meet the *Planning Act* definitions of community improvement and community improvement project area and align with your Official Plan policy framework.

You may want to consider limiting any loans/grants being used for this purpose to existing businesses only, since new projects would likely have the ability to adjust their design and construction to address COVID-19 public health recommendations.

Further, you may also wish to consider setting an expiry date on these loans/grants in order to revisit the program and determine if it is still necessary for this specific purpose.

We have noted your interest in the government expanding the list of eligible costs for grants and loans on a temporary basis and the introduction of other financial tools under the CIP umbrella (business improvement or

business resiliency tool). These recommendations would require changes to the existing legislation. Please note, we have shared your recommendations with senior management and with staff from our planning innovation section in the provincial planning policy branch for their information.

You may wish to submit your ideas on how to help businesses respond to COVID-19 through a temporary rule or regulation change at: <https://www.ontario.ca/page/frontline-business-help-us-support-you-during-covid-19>

With respect to your inquiry about whether private investment must be monetary or if it could be demonstrated through a reallocation of resources that would have otherwise been directed elsewhere, the *Planning Act* only sets out that municipalities can provide grants or loans to recover the eligible costs of the community improvement plan. It does not speak to non-monetary investment.

We also note your interest in making financial assistance offered through the CIP to be retroactive. The current provisions of the *Planning Act* do not provide that grants and loans can be applied retroactively. The municipal powers established through s. 28 require that a CIP is in effect, intending it to be applied on a go-forward basis. Applying financial assistance retroactively may not align with s. 106 of the *Municipal Act*. Please note, we have reached out to our colleagues in the Municipal Finance Policy Branch for further information in this regard.

It's important to note that the Ministry does not approve CIP's. While municipalities are required to consult with the Minister on the preparation of, or amendments to, the plan, it's up to the municipality to ensure that the CIP is developed and adopted in accordance with the Planning Act. The municipality should seek its own legal advice in this regard.

To further assist you, we have reached out to our colleagues on our local government team and in our municipal finance policy branch to determine if other resources (i.e. beyond the CIP tool) are available. They have provided the following additional information for your consideration:

- Under s. 108 of the *Municipal Act*, a municipality may provide for the establishment of a counselling service to small businesses operating or proposing to operate in the municipality. You may wish to seek legal opinion on the applicability of s.108 in relation to the initiatives that you are exploring. Ministry staff are not in a position to give legal or professional advice.
- You may also wish to visit the Ministry of Economic Development, Job Creation and Trade's Small Business Access site which provides support, information and advice to help small businesses: <https://www.ontario.ca/page/small-business-access>
- The Province also has a dedicated website that includes information on support for businesses during COVID-19: <https://www.ontario.ca/page/covid-19-support-businesses>
- As part of part of the [Ontario's Action Plan: Responding to COVID-19](#), the Province is committing \$241 million to partner with the federal government and deliver more than \$900 million in urgent relief to small businesses and their landlords through a new program, the Ontario-Canada Emergency Commercial Rent Assistance Program (OCECRA).
- The OCECRA will provide forgivable loans to eligible commercial property owners experiencing potential rent shortfalls because their small business tenants have been negatively impacted by COVID-19. To receive the loan, property owners will be required to reduce the rental costs of small business tenants from April to June 2020 by 75 per cent and commit to a moratorium on evictions for three months.
- For more information on the OCECRA and eligibility, please see the CMHC website and continue to monitor the news for any announcements on the release of further program details. <https://www.cmhc-schl.gc.ca/en/media-newsroom/coronavirus-update>

- The Province has also launched a new Ontario Jobs and Recovery Committee which will focus on getting businesses up and running and people back to work after the COVID-19 pandemic is over. While the government's primary focus is on combating the virus, supporting frontline health care workers and providing immediate relief to people and businesses, this new committee will be developing a plan to stimulate economic growth and job-creation in the weeks and months ahead.
- Additionally, the Ministry of Agriculture, Food and Rural Affairs (OMAFRA) helps enable rural Ontario to build strong, vital communities with diversified economies and healthy social and environmental climates. You may wish to contact Carolyn Puterbough, Agriculture and Rural Economic Development Advisor, to learn more about programs through OMAFRA which may be of assistance to your municipality. She can be contacted at 705-928-0471 or [carolyn.puterbough@ontario.ca](mailto:carolyn.puterbough@ontario.ca).

If you have any further questions or require any further information, please contact me directly via email or at 416-919-0438, or alternatively, please contact my colleague Julianna Zhuo, at [Julianna.Zhuo@ontario.ca](mailto:Julianna.Zhuo@ontario.ca)

Regards,  
Andy

**Andy Doersam**  
Senior Planner  
Community Planning and Development (East)

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Municipal Services Office - Central Ontario  
Ministry of Municipal Affairs and Housing  
777 Bay Street, 13<sup>th</sup> Floor  
Toronto ON M7A 2J3  
Tel: 416.585.6451 Toll Free: 1.800.668.0230 Fax: 416.585.6882

***Stop the spread. Stay home. Save lives.***

# Memo

If this information is required in an alternate format, please contact the Accessibility Co-ordinator at 905-623-3379 ext. 2131

**To:** Municipal Control Group  
**From:** George Acorn - Director, Community Services  
**Date:** May 12, 2020  
**Subject:** COVID-19, Community Agencies Municipal Building Lease Relief  
**File:** n/a

In response to the financial challenges many of our community agencies are facing during this COVID-19 crisis, I am providing a list of the agencies who lease/rent space in our municipal buildings, including the monthly costs for each agreement.

Should Council approve the guidelines and application form for the Community COVID-19 Support Program, Clarington based not-for-profit agencies impacted by this virus will be eligible to apply for funding which would include rent relief. As we are the Landlord or Lessor in the instances listed below, we are recommending consideration be given to these groups for similar relief if they have had their operations impacted by COVID-19.

To date we have had inquiries from Community Care Durham (CCD) and Autism Home Base Durham requesting consideration for relief of their lease payments. Both groups have indicated a significant portion of their operation has been shutdown as the result of the pandemic since mid March.

Based on the chart below the approximate monthly cost (excluding Bowmanville Tennis Club) is \$9,400. Assuming the current Provincial closures orders remain in place to May 31, the potential impact to revenues is approximately \$23,500. In the case of CCD approximately 50% of their normal operations have been impacted by the closures. For Autism Home Base Durham they are able to access their space for administration but their in-person programs have been cancelled. This would mean the estimated impact, for this time period, would be lower.

ORGANIZATION	LOCATION	FUNCTION	LEASE/RENT (MONTHLY)
Community Care Durham	Garnet Rickard Recreation Complex	Administration, Meals on Wheels, COPE, Day Program	Rent: \$4,418.33 Utilities: \$1,606.67 Renovations: \$850.34
Community Living Oshawa/Clarington	2444 Baseline Rd.	Administration, Programs	\$422.56

John Howard Society	132 Church Street	Administration, Program Support and Youth Centre	\$1,354.03
Participation House	Garnet Rickard Complex South Courtice Arena	Concession	\$233.97
		Operations	\$176.54
Autism Home Base Durham	132 Church Street	Administration, Programs	\$1,206.80
Bowmanville Tennis Club	26 Beech Avenue	Tennis Courts	\$135.90

In addition to the rent Community Living pays for their Baseline location, they also pay \$1,200 per year to Clarington Public Library for the operation of Dewey's Café. These funds go into an operating account that is used to offset any landlord improvements. As these payments are specific to the CPL budget, we have not included them in our calculation. Any decisions made by Council will be shared with Ms. Kent for her consideration.

Rent relief for these agencies can be achieved in two ways. Firstly, we can adjust their monthly payments for the affected time period and include the amounts in our lost revenue calculations. Secondly, we could consider their applications as part of the Community COVID-19 Support Program.

The Community COVID-19 Support Program criteria being presented for Council consideration sets the award limit at \$5,000. This will be an application-based program, and as such, funding approvals and the issuing of cheques would not occur until July.

For these reasons it is my recommendation we adjust the amounts and credit the agencies accordingly and add the lost revenue to subsequent financial impact reports. As we will require Council's approval, this item will be included in the June 1 Finance Department Report on COVID-19 Tax Relief.

I have discussed this with Mr. Pinn and he is in agreement with these recommendation.

Regards,



George Acorn

cc: D. Ferguson  
L. Kent

### **Purpose:**

This program will provide funding to non-profit organizations to provide community support programs, including those agencies supporting small businesses, to those in need as a result of the COVID-19 pandemic.

This target-specific program has been created to provide financial support to our community agencies, nonprofits and volunteer organizations that will / have been impacted by the COVID-19 pandemic. To be eligible, applicants must be:

- Registered (Federal or Provincial) Not-for-Profit, local Board of the Municipality or local volunteer community group that delivers programs or services to the residents of Clarington or a group of two (2) or more Clarington residents who share a common purpose in providing a service to the community with no personal or professional gain (individuals or groups must partner with a registered not-for-profit or established volunteer group to be eligible). Agencies supporting small businesses are eligible to apply for Innovation Relief only.
- Organizations must be non-profit, non-political and non-religious in nature. Religious organizations will be eligible if the funding request is for a program or service that benefits the broader community and does not involve religious teachings and/or is not generating revenue for the organization.
- Demonstrate their programs, services or clients have been impacted due to COVID-19:
  - Enhancement / addition of programs or services to support the community for COVID-19 related needs
  - Closure of facility or programs which resulted in a loss of revenue
  - Closure of facility or programs which resulted in the requirement to provide services to clients using other means (i.e. technology, equipment, supplies)
  - Cancellation of fundraising events due to COVID-19 social gathering restrictions or facility closures which results in loss of revenue
  - Any other direct impact as a result of COVID-19 as demonstrated by the applicant

### **Forms of relief (up to \$5,000)**

- Financial relief – due to loss of revenue from service or fundraising event cancellation (proof of cancellation and projected revenue loss is required).
- Innovation relief - allow non-profits to pivot and offer services in a different way (i.e. access to technology, equipment, supplies, agencies supporting small businesses with new programs or services)

# COVID-19



## Community COVID-19 Support Program

- Service relief – for organizations that assist individuals and families address the social well-being of those most affected by COVID-19. Examples include:
  - at home help for seniors
  - crisis and helplines
  - food security issues
  - emotional and mental health counselling
  - any other identified community issues

### Applicant Information

**Name of Lead Organization(s):** Click or tap here to enter text.

**Description of the Organization:** Click or tap here to enter text.

**Complete Address:** Click or tap here to enter text.

**Contact Name:** Click or tap here to enter text.

**Email:** Click or tap here to enter text.

**Phone:** Click or tap here to enter text.

**Type of Organization (please select one):**

Incorporated not-for-profit or charity

Religious or faith-based

First Nation

Other (please specify): Click or tap here to enter text.

**Is this a collaboration between multiple groups or organizations?**

Yes

No

If yes, please list the individuals / organizations involved: Click or tap here to enter text.

### Project and Budget Information

1. **Total amount of funding requested:** Click or tap here to enter text.

\*up to \$5,000.00

2. **What geographic location(s) will be served through this funding?** Please check all that apply

Clarington wide

Bowmanville

Courtice

Newcastle

Orono

Rural Clarington

3. **Which vulnerable group(s) will this funding support?** Please check all that apply

Seniors

Individuals experiencing mental health challenges

Caregivers

Individuals or families experiencing violence

Individuals or families with low or limited income

Individuals or families with limited access to support (remote)

Families with young children

Individuals with disabilities, or chronic or underlying medical conditions

Other (please specify) Click or tap here to enter text.



4. **How many individuals do you expect to serve through this funding?** Click or tap here to enter text.

5. Please fill in the chart with required details below:

Category of Funding Requested	Details (project costs, social need addressed, details of expenditure, memberships, staff hours, etc.)	Amount Requested
<input type="checkbox"/> <b>New Program/Initiative</b> <input type="checkbox"/> <b>Lost Revenue</b> <input type="checkbox"/> <b>Other</b> Click or tap here to enter text.		

**Does your organization have in less than of 2 years of operating budget in unreserved cash?**

Yes  No

**Loss of revenue: please identify the program or fundraiser that has been cancelled due to COVID-19**

**Fundraiser/Program:** Click or tap here to enter text. **Estimated Revenue:** Click or tap here to enter text.

### Declaration

I, Click or tap here to enter text. (name in full) of the Municipality of Clarington, in the Province of Ontario, am the Click or tap here to enter text. (position) of Click or tap here to enter text. (name of organization applying), and certify that the information contained in this application is true, accurate, and complete and that I am representative with designated signing authority/decision-making authority in the organization stated in this declaration.

### Contact Information

Primary Contact Name: Click or tap here to enter text. Secondary Contact Name: Click or tap here to enter text.  
Primary Contact Phone: Click or tap here to enter text. Secondary Contact Phone: Click or tap here to enter text.  
Primary Contact Email: Click or tap here to enter text. Secondary Contact Email: Click or tap here to enter text.