



GRAND VALLEY

## STAFF REPORT

**To:** Mayor and Members of Council  
**From:** Meghan Townsend, CAO/Clerk  
**Meeting Date:** April 14, 2026  
**Report Number:** 2026-074  
**Subject:** Dufferin Food Share Property Tax Reduction Request

---

### Recommendation

**THAT** Council receive Report – Dufferin Food Share Request for Tax Reduction,  
**AND THAT** Council directs the Treasurer to create the process for applications based on a \_\_\_\_\_ percentage rebate and notify both the owner of 27 Main Street North and the Dufferin Food Share representatives of the County by-law.

### Executive Summary

#### Purpose

To bring forward the request from Dufferin Food Share for a property tax rebate.

#### Key Findings

The \$8,000 rebate can be applied against the final tax bill for 2026.

#### Financial Implications

Town will lose its share of \$8,000 in tax revenue to support the Food Share program.

---

## Report

### Background

At the September 23, 2025 meeting, Council passed the following resolution:

Resolution: 2025-09-36

Moved by: P. Rentsch

Seconded by: J. Jonker

**BE IT RESOLVED THAT** Council consider the request from Dufferin Food Share to offset property taxes in the amount of \$8,000, to be included in the 2026 Budget.

CARRIED

### Discussion

This resolution was not presented during budget deliberations, so it has been brought to Council for final decision.

Council cancelled its donation line for the 2026 budget. However, a tax rebate would not come off the budget; rather, it is applied to the final tax bill and decreases the total taxes collected by the Town.

Under Section 361 of the *Municipal Act* and County of Dufferin By-law 2026-20 (attachment 1), tax rebates are governed under an upper-tier by-law that is administered by the lower-tier. The charity seeking a rebate must be a registered charity as defined in subsection 248(1) of the *Income Tax Act (Canada)* with a registration number issued by the Canada Revenue Agency. They must occupy industrial or commercial class property.

Application for a rebate must be filed by an eligible charity with the Treasurer, and such applications must be made after July 1 of the taxation year to which the rebate applies, and no later than the last day of February of the following taxation year. Eligible charities must apply annually to receive the rebate.

Approved charity tax rebates will impact the Town's financials in the same manner as any assessment changes received from MPAC throughout the year. The Town will be required to issue half of the rebate payment to a charity within 60 days after receipt of the charity's valid

application. The balance of the rebate is payable within 120 days of receipt of the valid application.

Currently, the Town does not have a Charity Tax Rebate process or application in place to administer the County By-law, however, if Council wishes a process can be put in place no later than the last business day of June 2026. Council would need to set the rebate to be provided, from a minimum of 40 per cent, up to a maximum of 100 per cent.

### **Financial Impact**

Actual total property taxes collected by the Town in a year always varies from the budgeted levy, due to supplemental bills, reassessments, new assessments or other changes to individual property tax accounts. The final collection of taxes would be less if Council approves this request.

When a tax rebate was granted in the past, it was not included in the budget but just applied against the property on the final tax bill.

### **Consultations**

Steven Freitas, Director of Finance/Treasurer

### **Attachments**

Link – [Dufferin Food Share presentation, September 23, 2025](#)

Attachment 1 - County of Dufferin By-law 2026-20

### **This report was submitted by**

Meghan Townsend, CAO/Clerk  
mtownsend@townofgrandvalley.ca.

### **This report was approved by**

Meghan Townsend  
Chief Administrative Officer/Clerk  
519-928-5652 extension 222