

The Corporation of the Municipality of Brockton



By-Law 2020-058

Being a By-Law to Amend the Charitable Donations – Tax Receipt Policy for the Municipality of Brockton.

Whereas The Council for The Corporation of the Municipality of Brockton deems it expedient to establish policies;

And Whereas the *Municipal Act 2001, S.O. 2001, c 25, Section 5(3)*, as amended provides that a municipal power, including a municipality's capacity rights, powers and privileges under section 9, shall be exercised by by-law;

Whereas the Municipality of Brockton has the authority to accept cash donations and or gifts-in-kind made to the municipality and to issue charitable donation receipts for these gifts.

And Whereas the Council of the Municipality of Brockton deems it desirable to ensure compliance with the Canada Customs and Revenue Agency when issuing Charitable Receipts for donations pursuant to s. 118.1(3) of the *Income Tax Act, R.S.C. 1985, c. 1* (5th Supp)

Now Therefore the Council of The Corporation of the Municipality of Brockton enacts as follows:

- 1.0 That The Corporation of the Municipality of Brockton Council hereby amends the Charitable Donations – Tax Receipt Policy as contained in the attached Schedule "A" to this By-Law.
- 2.0 That By-Law 2011-65 is hereby amended.
- 3.0 This By-Law shall come into full force and effect upon final passage.
- 4.0 This By-Law may be cited as the "Amend Charitable Donations Tax Receipt Policy By-Law".

Read, Enacted, Signed and Sealed this 12th day of May, 2020.

Mayor – Chris Peabody

Clerk – Fiona Hamilton