



POLICY SECTION: FINANCE
SUB-SECTION: MISCELLANEOUS
POLICY NAME: **ASSESSMENT DIRECTION OF
PROPERTY TAXES FOR SEPARATE
EDUCATION SCHOOL SUPPORT**
POLICY NO: F.M. 03

Date Approved: April 1972- Board	Date of Next Review: December 2022	Dates of Amendments: November 24, 1986- Board December 14, 2017
Cross References: <i>Assessment Act, R.S.O. 1990</i> <i>Canadian Charter of Rights and Freedoms</i> <i>Constitution Act, 1982</i>		
Related Resources: Application for Direction of School Support Form Separate School Support Lease Form		

Purpose:

To protect and preserve Catholic education by ensuring registration of Roman Catholic parents, ratepayers and members of the Eastern Rite in union with the See of Rome as English Separate School Supporters.

Scope and Responsibility:

This policy applies to all Roman Catholic parents, ratepayers and members of the Eastern Rite in union with the See of Rome. The Director is responsible for this policy with support of the Assessment Department.

Alignment with MYSP:

Living Our Catholic Values

Strengthening Public Confidence



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Fostering Student Achievement and Well-Being

Providing Stewardship of Resources

Policy:

A Catholic ratepayer will support the school system in which the child(ren) are educated.

Regulations:

- 1. Under legislation a ratepayer must be Catholic in order to designate their tax support to an English-Separate school board.**
- 2. In order to vote for separate school trustees in municipal elections, ratepayers must be separate school supporters.**
- 3. Tenants who do not pay property tax still have the right to direct the education portion of the property taxes for their residence to the Toronto Catholic District School Board.**
- 4. One of two joint owners/tenants of their home, where only one is Catholic, must complete a separate school Assessment Lease in order to re-direct their taxes.**
- 5. Catholic school support designation does not follow individuals who purchase a new home. Individuals must fill out a new Application for Direction of School Support form to change the school support to English-Separate.**
6. Where a Catholic ratepayer has two or more properties within the Metropolitan Toronto area, AND



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- a. has child(ren) attending school: assessment for school support will be directed to the school system in which the child(ren) are ~~schooled~~ **registered pupils**, OR
- b. without child(ren) attending school and:
 - i. all properties are within one municipality - assessment for school support will be directed to one school system, OR
 - ii. the properties are in two or more municipalities - assessment may be directed to either school system in the different municipalities.



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Definitions:

Assessment

An amount that a person is officially required to pay, especially as a tax.

Separate School

A separate school is one operated by a civil authority—a separate school board—with a mandate enshrined in the Canadian Constitution (for the three provinces) or in federal statutes (for the three territories). In these six jurisdictions a civil electorate, composed of the members of the minority faith, elects separate school trustees according to the province's or territory's local authorities election legislation. These trustees are legally accountable to their electorate and to the provincial or territorial government. No church has a constitutional, legal, or proprietary interest in a separate school.

The constitutionally provided mandate of a separate school jurisdiction and of a separate school is to provide education in a school setting that the separate school board considers reflective of Roman Catholic theology, doctrine, and practices. This mandate can manifest itself in the Program of Studies and the curriculum, exercises and practices, and staffing. The limits of this mandate are determined by the application of the Canadian Charter of Rights and Freedoms, and judicial decisions.



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Evaluation and Metrics:

The effectiveness of the policy will be determined by measuring the following:

Staff provide the Board of Trustees with consistent updates throughout the year detailing data on separate school support.

APPENDIX A

Application for Direction of School Support

under section 16 of the Assessment Act

Demande d'affectation des taxes scolaires

en vertu de l'article 16 de la Loi sur l'évaluation foncière

An application must be made to the Assessment Corporation to include or revise school support on the assessment roll.

Pour ajouter ou modifier l'affectation des taxes scolaires sur le rôle d'évaluation, il faut soumettre une demande au commissaire à l'évaluation.

Instructions: see reverse side / voir au verso
Please enter or revise my school support designation on the assessment roll in accordance with the following information.
Veuillez inscrire ou modifier l'affectation de mes taxes scolaires sur le rôle d'évaluation selon les renseignements ci-après.

Municipality / Municipalité	Address of Property / Adresse de la propriété	Unit/Apt / Logement / App.	Residence Tel. No. / N° de tél.(domicile)			
Mailing Address - if different from above / Adresse postale - si autre que ci-dessus Street No, Name, P.O. Box, RR# / N° et rue, C.P., R.R.		Province/Province	Country/Pays	Postal Code/Code postal	Complete for rural areas only / Remplir dans les ces zones rurales seulement	
					Lot No./ N° de lot	Plan/Conc No. N° de plan/conc.
Business Address - if self-employed or in partnership in business / Adresse commerciale - commerçant indépendant ou société de personnes					Business Tel. No. / N° de tél. (bureau)	
List other properties that you own or rent in the Municipality or Region / Indiquez les autres propriétés que vous possédez ou louez dans la municipalité ou la région.						

Please Answer All Questions Below. / Veuillez répondre à toutes les questions ci-dessous.

			B Occupants Status Statut de l'occupant(e)		C School Support (see instructions) Soutien scolaire (voir les instructions)							
			1. Owner <i>Propriétaire</i> 2. Tenant <i>Locataire</i> 3. Spouse <i>Conjoint</i> 4. Child, boarder, etc. <i>Enfant, pensionnaire etc.</i>		This person lives: <i>Cette personne demeure:</i> 1. At above address <i>à l'adresse indiquée ci-dessus</i> 2. Elsewhere on this property <i>ailleurs sur cette propriété</i> 3. Elsewhere In this municipality <i>ailleurs dans cette municipalité</i> 4. In another municipality <i>dans une autre municipalité</i>		Roman Catholic? <i>catholique?</i>		French-language Education Rights? Droit à l'enseignement en langue française?		Supporter/Elector for: Contribuable/électeur des écoles: 1. English-Public <i>Public de langue anglaise</i> 2. English-CATHOLIC <i>Séparé de langue anglaise</i> 3. French-Public <i>Public de langue française</i> 4. French-Separate <i>Séparé de langue française</i>	
A Resident (Please Print) Résident(e) (S.V.P.) List all occupants, including ALL children. <i>Inscrivez le nom de tous les occupants, y compris TOUS les enfants.</i>												
Last Name / Nom de famille			First Name(s) / Prénom(s)									
Male Homme ☐			Birth / Naissance year/année Month moi Day Jour		Canadian Citizen Citoyen canadien		Yes ☐ No ☐					
Female Femme ☐												
Last Name / Nom de famille			First Name(s) / Prénom(s)									
Male Homme ☐			Birth / Naissance year/année Month moi Day Jour		Canadian Citizen Citoyen canadien		Yes ☐ No ☐					
Female Femme ☐												
Last Name / Nom de famille			First Name(s) / Prénom(s)									
Male Homme ☐			Birth / Naissance year/année Month moi Day Jour		Canadian Citizen Citoyen canadien		Yes ☐ No ☐					
Female Femme ☐												
Last Name / Nom de famille			First Name(s) / Prénom(s)									
Male Homme ☐			Birth / Naissance year/année Month moi Day Jour		Canadian Citizen Citoyen canadien		Yes ☐ No ☐					
Female Femme ☐												
Last Name / Nom de famille			First Name(s) / Prénom(s)									
Male Homme ☐			Birth / Naissance year/année Month moi Day Jour		Canadian Citizen Citoyen canadien		Yes ☐ No ☐					
Female Femme ☐												
Last Name / Nom de famille			First Name(s) / Prénom(s)									
Male Homme ☐			Birth / Naissance year/année Month moi Day Jour		Canadian Citizen Citoyen canadien		Yes ☐ No ☐					
Female Femme ☐												
Last Name / Nom de famille			First Name(s) / Prénom(s)									
Male Homme ☐			Birth / Naissance year/année Month moi Day Jour		Canadian Citizen Citoyen canadien		Yes ☐ No ☐					
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Male Homme ☐			Birth / Naissance year/année Month moi Day Jour		Canadian Citizen Citoyen canadien		Yes ☐ No ☐					
Female Femme ☐												
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Male Homme ☐			Birth / Naissance year/année Month moi Day Jour		Canadian Citizen Citoyen canadien		Yes ☐ No ☐					
Female Femme ☐												
Last Name / Nom de famille			First Name(s) / Prénom(s)									
Male Homme ☐			Birth / Naissance year/année Month moi Day Jour									

Information about the Application

The Application for Direction of School Support form enables any person to apply to have their school support included or revised on the assessment roll by sending the completed form to the Regional Assessment Corporation. The collection of the information on the form is authorized under the *Assessment Act* and any personal information is confidential and protected under the *Municipal Freedom of Information and Protection of Personal Privacy Act*.

The information will be used to direct your school taxes; to indicate whether you will be an elector for English-language or French-language school trustees; to prepare voters' lists for municipal and school board elections; to help with municipal and school board planning. Note: Tenants have the right to direct school taxes even though they may not pay taxes directly.

Included below are instructions to help you complete each section of the form. **If you have any questions about the form or about school support, please contact your local Public or Separate school board.**

HOW TO COMPLETE THE APPLICATION

- A

Resident
Every person in your household should be listed. Put the family name first, followed by given name(s). Owner or tenants are listed first, followed by spouses, all children, and other occupants. If this form is not for your permanent home (for example, if it is for your cottage or your business), only owners, tenants and spouses should be listed - children and other occupants should not be listed.
- B

Occupant’s Status
Is this person an owner, tenant, spouse, child, boarder or other resident? Note: A Roman Catholic who has signed a separate school lease will be shown as a tenant. This does not affect their ownership.
- C

School Support
Roman Catholic - includes Greek and Ukrainian Catholics
French-language Education Rights
You have French-language education rights if you are a Canadian Citizen and can answer “yes” to any one of the following questions:

1. Is French the language you first learned and still understand?

2. Did you receive your elementary school instruction in Canada in French? (This does not include French immersion or French as a second language.)

3. Have any of your children received, or are they now receiving, elementary or secondary school instruction in Canada in French? (This does not include French immersion or French as a second language.)
- School Board**
Persons who are **not** Roman Catholic and do **not** have French-language rights, must be English-Public school supporters.

Persons who are **not** Roman Catholic but do have French-language education rights, must be either English-Public or French-Public school supporters.

Roman Catholics who do **not** have French-language rights must be either English-Public or English-Separate school supporters.

Roman Catholics who have French-language education rights, have the choice of supporting any one of the following school boards: English-Public, English-Separate, French-Public or French-Separate.

If you do **not** indicate which school board you support, it will be assumed that you are an English-Public school supporter.

Renseignements sur La demande

La Demande d'affectation des taxes scolaires, dûment remplie et envoyé au commissaire régional à l'évaluation, permet à quiconque de demander de préciser ou modifier son soutien scolaire sur le rôle d'évaluation. Ces renseignements sont recueillis en vertu de la *Loi sur l'évaluation foncière* et toute information personnelle sera tenue strictement confidentielle et protégée par la *Loi sur l'accès à l'information et la protection de la vie privée*.

Ces renseignements serviront à déterminer la destination de vos taxes scolaires; à préparer les listes électorales aux fins des élections municipales et scolaires; à faciliter la planification scolaire et municipale. Nota: Même s'ils n'acquittent pas directement leurs taxes scolaires, les locataires ont le droit d'en choisir l'affectation.

Voici quelques directives qui vous aideront à remplir chacune des sections du formulaire. **Si vous avez des questions concernant le formulaire ou le soutien scolaire, adressez-vous au conseil d'écoles publiques ou séparées de votre localité.**

Comment remplir la demande

- A

Résident(e)
Chaque occupant doit être recensé: le nom de famille d'abord, suivi de tous les prénoms; assurez-vous aussi que le sexe, la date de naissance et la citoyenneté de chaque personne sont bien inscrits. Les noms de famille inscrits en premier sur la liste doivent être ceux des propriétaires ou locataires, suivis de ceux du conjoint, de tous les enfants et de tout autre occupant de la propriétaire Si le formulaire ne concerne pas votre domicile permanent (un chalet ou un bureau par exemple), seuls les noms du propriétaire ou du locataire et du conjoint doivent figurer sur la liste. N'inscrivez pas les enfants et autres occupants.
- B

Statut De l'occupant(e)
La personne est-elle: propriétaire, locataire, conjoint, enfant, pensionnaire ou autre? Nota: Un(e) propriétaire catholique qui a signé un <<bail d'école séparée>>, sera classifié(e) comme <<locataire>>. Cela ne modifie aucunement le statut de propriétaire de cette personne.
- C

Soutien scolaire
Catholique - comprennent aussi les catholiques grecs ou ukrainiens

Droit à l'enseignement en langue française
Vous avez droit à l'enseignement en langue française si vous êtes citoyen(ne) canadien(ne) et que vous pouvez répondre <<oui >> à n'importe laquelle des questions suivantes:

1. Le français est-il la première langue que vous avez apprise et le comprenez-vous toujours?

2. Avez-vous fait vos études primaires en français au Canada? (Cela n'inclut pas les programmes d'immersion ou de français langue seconde.)

3. Avez-vous un ou des enfants qui ont fait ou qui font des études primaires ou secondaires en français au Canada?(Cela n'inclut pas les programmes d'immersion ou de français langue seconde.)
- Conseil Scolaire**

Toute personne d'allégeance **non** catholique et qui **ne** jouit **pas** du droit à l'enseignement en français doit destiner ses taxes scolaires à un conseil d'écoles publiques de langue anglaise.

Toute personne d'allégeance **non** catholique mais qui jouit du droit à l'enseignement en française doit destiner ses taxes scolaires à un conseil d'écoles publiques de langue anglaise ou française.

Les catholiques qui **ne** jouissent **pas** du droit à l'enseignement en français doivent destiner leur taxes scolaires soit à un conseil d'écoles publiques de langue anglaise, soit à un conseil d'écoles séparées de langue anglaise.

Les catholiques qui jouissent du droit à l'enseignement en française ont le choix de destiner leurs taxes scolaires à l'un ou l'autre des conseils scolaires, à savoir écoles publiques de langue anglaise, écoles séparées de langue anglaise, écoles publiques de langue française ou écoles séparées de langue française.

Si vous **ne** confirmez **pas** votre préférence en matière de soutien scolaire, vos taxes scolaires seront destinée au conseil d'écoles publiques de langue anglaise.



SEPARATE SCHOOL SUPPORT LEASE

A Separate School Lease Agreement allows people who jointly own or rent a property to designate support to the Separate School Board when one owner or tenant is a non-Catholic.

The Separate School Lease Agreement allows the Catholic joint owner or tenant the right to designate the school support for the non-Catholic owner or tenant. Otherwise, the English-Public default designation applies as required by the Assessment Act.

This Lease is an Agreement between the Owners/Tenants of the property listed below and NOT the City of Toronto or the Toronto Catholic District School Board.

THIS LEASE MADE THIS _____ Day of _____ (Month) _____ (Year)

I / We

SURNAME (NON-CATHOLIC) Owner/Tenant

FIRST NAME (NON-CATHOLIC) Owner/Tenant

SURNAME (CATHOLIC) Owner/Tenant

FIRST NAME (CATHOLIC) Owner/Tenant

HEREBY do agree:

To lease the premises (***Property Address***) _____

in the **City of Toronto** to the herein named Catholic Lessee, for a term of ONE (1) year from the date this lease is signed. Said lease is automatically renewed yearly, but may be terminated by either party upon THIRTY (30) DAYS written notice.

THE PARTIES HERETO agree that the ONLY intent of this lease is to allow the property indicated above to be assessed for English Separate support. **THIS LEASE DOES NOT AFFECT THE OWNERSHIP OF THE PROPERTY.**

SIGNED, SEALED AND DELIVERED
in the presence of:

Signature (Non-Catholic) Owner/Tenant

Signature (Catholic) Owner/Tenant

Witness

FOR OFFICE USE ONLY

NBHD	COUNTY	MUN.	MAP/DIV	MAP/SUB	PARCEL	PRIM/SUB