



POLICY SECTION: FINANCE
SUB-SECTION: MISCELLANEOUS
POLICY NAME: 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 ~~school~~ 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.