

## Commemorative Tree and Bench Program

### Policy

1. Parks Maintenance & Construction Section within the City of Toronto will coordinate and maintain the program.
2. Commemorative trees will be replaced by the City, at no charge to the applicant, within five years of the original planting date or a subsequent replanting date if required.
3. A tree with a plaque will cost the donor \$738.00.
4. A bench with a plaque will cost the donor \$2,530.00.
5. The existing bench application fee of \$1,753.00 will be charged when a commemorative plaque is added to an existing bench.
6. Every effort will be made to accommodate your choice of location and species. However changes may be made at the Parks Supervisor's discretion.
7. The tree, bench and the plaque will be replaced or repaired if vandalized.
8. Tree planting or bench installation dates cannot be specified. Due to weather, grower supply, Parks construction and special event situations.
9. Written confirmation will follow after installation is completed.
10. The donation is tax deductible – Income Tax Act, Sub-paragraph 110(1) (a)(1v), on request only. Please fill the Donors' Declaration form.

### Procedure

1. The Commemorative Donation Program Request Form will be sent out on request.
2. The donor will submit the request form, Donors' Declaration form for a tax receipt; submit along with certified cheque or money order payable "Treasurer, City of Toronto" for the appropriate amount.
3. Installation of tree or bench will take place either in the Spring or Fall Season.

**Applications are due by April 1<sup>st</sup> for the Spring Program.  
Applications are due by September 1<sup>st</sup> for the Fall Program.**

Note: The Commemorative Donation Program will be reviewed in one year's time which may have an impact on the policy in coming years. Prices are not guaranteed beyond December 31, 2014.