

BYLAW NO. 2016-16

THE PROPERTIES EXEMPT FROM TAXATION BYLAW, 2016

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to exempt certain properties from property taxes in whole or in part for the 2016 financial year.

Authority

- 2 The authority for this Bylaw is *The Cities Act*, and in particular, subsection 262(3) of the *Act*.

Exemptions

- 3 The named occupants of properties owned or under control of the City of Regina or properties adjacent to City property listed in Schedule "A" to this Bylaw are exempted from payment of property tax payable by the owner or occupant of the land and improvements specified in the Schedule.
- 4 Girl Guides of Canada – Guides du Canada is exempted from payment of property tax for the land and improvements located at 1530 Broadway Avenue; Lot D, Block 8, Plan FU 1338.
- 5 The Canadian Blood Services is exempted from payment of property tax for the portion of the land and improvements used for blood collection, which land and improvements are located at 2571 Broad Street; Lot B, Block 8, Plan FU 1338.
- 6 The Globe Theatre Society is exempted from payment of property tax for the portion of the land and improvements located at 1801 Scarth Street; units 2, 3 and 4, Plan 99RA23145.
- 7 Mackenzie Art Gallery Incorporated is exempted from payment of property tax payable by an occupant of a portion of the land and improvements located at 3475 Albert Street; part of the Plan 101991865, Block C Ext. 31, and Block D Ext. 43, known as the T.C. Douglas Building.
- 8 Saskatchewan Science Centre Inc. is exempted from payment of property tax payable by an occupant of the land and improvements located at 2901 Powerhouse Drive; Block A, Plan 101919416.
- 9 The Board of Education of the Regina School Division No. 4 of Saskatchewan is exempted from payment of property tax payable by an occupant of the lands located at 142 Massey Road, Lot N 330', Block B, Plan AY 4087.

Approved as to form this _____ day of _____, 20_____.

City Solicitor

- 10 The Regina Trades and Skills Inc. is exempted from payment of property tax payable by an occupant of the land and improvements located at 1275 Albert Street, Lot 22, Block 145, Plan 94R44318.
- 11 Caledonian Curling Club is exempted from payment of property tax payable by an occupant of the land and improvements located at 2225 Sandra Schmirler Way; Block A, Plan 78R35572, Extension 7.
- 12 Theatre Regina Inc. (Regina Performing Arts Centre) is exempted from payment of property tax for the land and improvements located at 1077 Angus Street; Lots 1 - 10, Block 86, Plan OLD 33 and Block C, Plan GA1016.
- 13 Regina & District Food Bank Inc. is exempted from payment of property tax for the portion of the land and improvements used by the Regina & District Food Bank Inc. and non-profit agencies operating in conjunction with the Regina & District Food Bank located at 445 Winnipeg Street; Block X, Plan 79R42384.
- 14 The Canadian Red Cross Society is exempted from the payment of property tax for the portion of the land and improvements owned and operated by The Canadian Red Cross Society located at 2050 Cornwall Street; Lot 45, Block 368, Plan 98RA28309.
- 15 The portion of property owned and occupied by the Regina Airport Authority Inc. and located at 5201 Regina Avenue; Block A, Plan 68R15859, and described in tax account 10065031 and as shown in the map attached as Schedule "B" is exempted from payment of property taxes in accordance with the following formula:

$$EX = PT - (0.65 \times PC)$$

Where:

EX is the amount of the tax exemption the Regina Airport Authority Inc. shall receive; and

PT is the total amount of property taxes that would be imposed against the Regina Airport Authority Inc.'s Property described above for the 2016 tax year prior to the exemption; and

PC is the total passenger count reported by the Regina Airport Authority Inc. for the 12 month period that commenced three years prior to the 2016 tax year.

- 16 The Regina Public Library is exempted from payment of property tax payable by an occupant of the land and improvements located at 331 Albert Street; Lots 1 and 2, Block 17, Plan 68R23751.
- 17 The Regina Public Library is exempted from payment of property tax payable by an occupant of the land and improvements located at 2715 Gordon Road; Block M, Plan 66R13992; Block Q, Plan 78R20752 and Block N, Plan 101145710.
- 18 The RCMP Heritage Centre is exempted from payment of property tax payable by an occupant of the land and improvements located at 6101 Dewdney Ave; Block A NE/SW/SE/NW 22-17-20-2 and NW 23-17-20-2, Plan 101973494.
- 19 Wudvue Management Ltd. and 101048839 Saskatchewan Ltd. is exempted from payment of property tax for the portion of the land and improvements located at 1375 Broad Street, Lot E, Block 184, Plan 101864280, occupied by the Regina Plains Museum.
- 20 The Community Health Services Association (Regina) Limited, operating as Regina Community Clinic, owned by Namerind Housing Corporation is exempted from payment of property tax for the land and improvements located at 1106 Winnipeg Street, Block BB, Plan 87R02581.
- 21 The South Zone Rec. Board is exempted from payment of property tax for the land and improvements located at 3303 Grant Road, Block B, Plan 00RA15705.
- 22 The exemptions in sections 3 to 21 shall:
 - (a) apply only to taxes assessed in 2016 on land or improvements; and
 - (b) not include special taxes, local improvement levies, public utility charges, development fees or other such charges imposed by the City or other taxing authority.
- 23 The City Assessor shall conclusively determine the scope and extent of any exemption.

24 This Bylaw comes into force on January 1, 2016.

READ A FIRST TIME THIS 29th DAY OF March 2016.

READ A SECOND TIME THIS 29th DAY OF March 2016.

READ A THIRD TIME AND PASSED THIS 29th DAY OF March 2016.

Mayor

City Clerk

(SEAL)

CERTIFIED A TRUE COPY

City Clerk

SCHEDULE "A"

**Occupants of Regina Owned or Controlled Properties
Exempted from Property Tax Payable by an Occupant**

1. Columbus Park Board Inc.: 2940 Pasqua Street; Portion of Blocks L and K, Plan AO5241;
2. Regina Senior Citizens Centre Inc.: 2134 Winnipeg Street; Lot C, Block 417A, Plan 80R39494;
3. Rotary Senior Citizens Recreational Centre: 2404 Elphinstone Street; Block C, Plan DV4420, and Blocks B and C, Plan K4654;
4. Core Community Group Inc.: 1654 11th Avenue; Lot A, Block 289, Plan 90R36844;
5. Cathedral Area Community Association: 2900 13th Avenue, Lot 51, Block 375, Plan 98RA28311; 2010 Arthur Street, Lots 1 - 3, Block 32, Plan I5211; 2005 Forget Street, Lot 19, Block 32, Plan I5211, Lot 22, Block 32, Plan 101197896; 2019 Forget Street, Lot 20, Block 32, Plan 101197919; 2021 Forget Street, Lot 17, Block 32, Plan I5211; 2029 Forget Street, Lot 16, Block 32, Plan I5211; and 2055 Forget Street, Lots 11 - 15, Block 32, Plan I5211;
6. The Art Gallery of Regina: 2404 Elphinstone Street; Block C, Plan DV 4420, and Blocks B and C, Plan K 4654;
7. Saskatchewan Stock Growers Association: 1700 Elphinstone Street; Block H, Plan 14513; Block FF, Plan 84R29489; Block B, Plan 102012613; Block K, Plan DV4404;
8. The Saskatchewan Livestock Association: 1700 Elphinstone Street; Block H, Plan 14513; Block FF, Plan 84R29489; Block B, Plan 102012613; Block K, Plan DV4404;
9. Regina Lawn Bowling Club: 3820 Victoria Avenue; Lot (East of Blk H), Block G, Plan DV4420;
10. Regina Education and Action on Child Hunger Inc.: 1308 Winnipeg Street; Block C, Plan 67R03593; and
11. Grow Regina Community Gardens Incorporated: 3500 Queen Street, Block R2, Plan 60R07552.

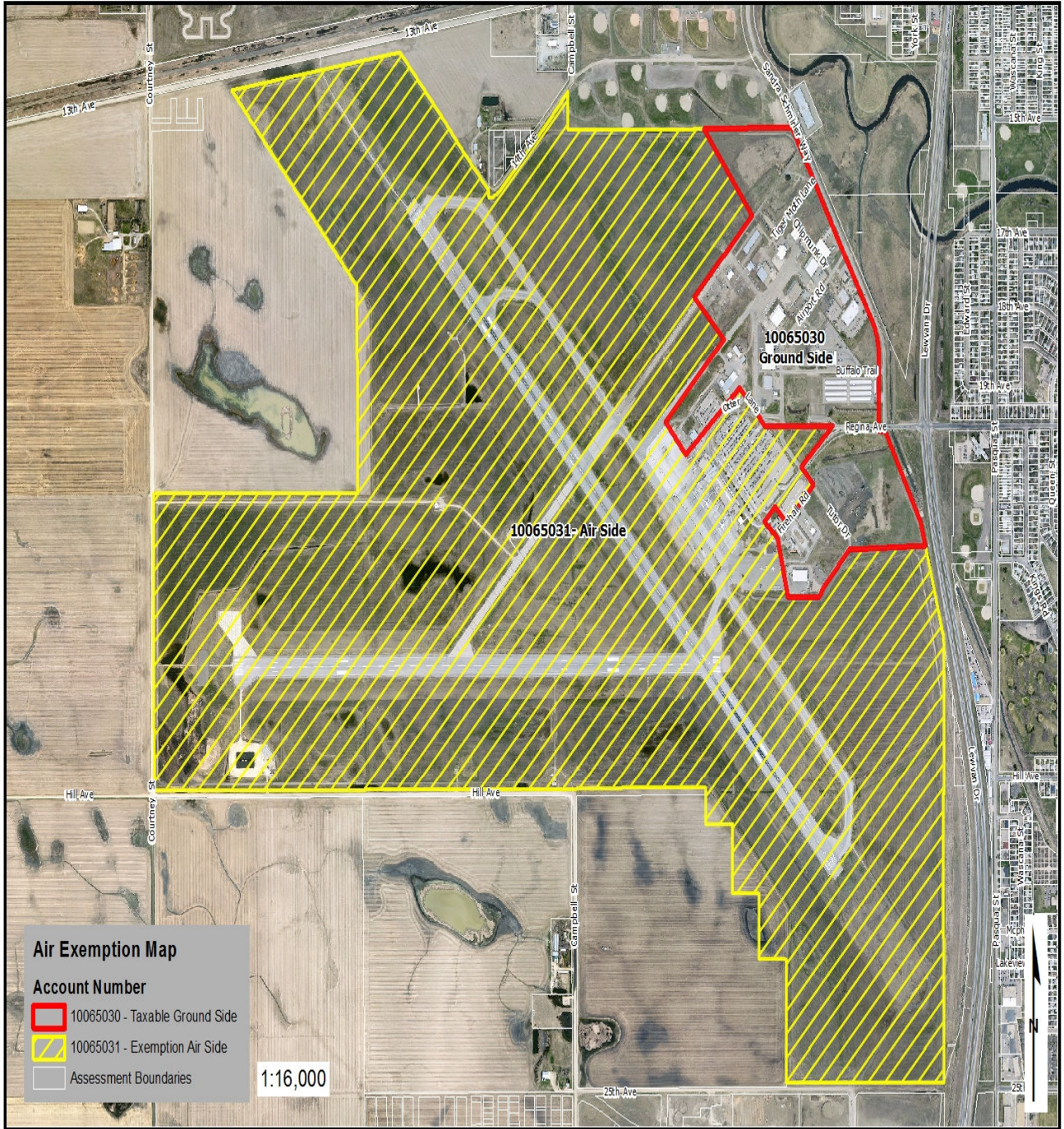
**Owners of Property Adjacent to City Property
Exempted from Property Tax Payable by an Occupant**

1. Selo Estates Condominium Corporation: the portion of the following lane easements adjacent to 1180 McNiven Avenue; Plan 97R09147:
 - (a) 51 Martin Street; Lot 15, Block 19, Plan FZ 2501;
 - (b) 91 Martin Crescent; Lot 42, Block 19, Plan GE 191; and
 - (c) A 110 Patterson Drive; Lot 41, Block 19, Plan GE 191.

2. Regina Exhibition Association Ltd.:
 - (a) 1881 Elphinstone Street; a portion of Lot 1, Block A, Plan 94R41933; and
 - (b) 2905 North Railway Street; a portion of Lot 2, Block A, Plan 94R41933, south of North Railway Street; and

3. 626036 Saskatchewan Ltd. (Varsity Condominiums): 3242 Harding Street; portion of buffer strip Lot PB13, Block 22, Plan 86R36770.

SCHEDULE "B"



ABSTRACT

BYLAW NO. 2016-16

THE PROPERTIES EXEMPT FROM TAXATION BYLAW, 2016

PURPOSE: To exempt certain properties from property taxes in whole or in part for the 2016 financial year.

ABSTRACT: Provide property tax exemptions to owners and occupants of land based on past practice or policy of the City of Regina.

STATUTORY AUTHORITY: Subsection 262(3) of *The Cities Act*

MINISTER'S APPROVAL: N/A

PUBLIC HEARING: N/A

PUBLIC NOTICE: N/A

REFERENCE: Finance and Administration Committee, March 8, 2016, FA16-7

AMENDS/REPEALS: N/A

CLASSIFICATION: Administrative

INITIATING DIVISION: City Planning and Development

INITIATING DEPARTMENT: Assessment, Tax & Real Estate