



FINANCE AND ADMINISTRATION COMMITTEE

**Tuesday, March 8, 2016
4:00 PM**

Henry Baker Hall, Main Floor, City Hall



**Public Agenda
Finance and Administration Committee
Tuesday, March 8, 2016**

Appointment of Chairperson

Approval of Public Agenda

Minutes of the meeting held on February 9, 2016

Administration Reports

FA16-3 Boundary Alteration - 2016 Property Tax Exemptions

Recommendation

1. That the property tax exemptions, as outlined in this report, be approved.
2. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A, B and C.
3. That this report be forwarded to the March 29, 2016 City Council meeting for approval.

FA16-4 Property Tax Exemption - Saskatchewan Multicultural Centre Association (SMCA)

Recommendation

1. That the request from the Saskatchewan Multicultural Centre Association (SMCA) for a five year tax exemption for the property at 2144 Cornwall Street be DENIED.
2. That this report be forwarded to March 29, 2016 City Council meeting for consideration.



Office of the City Clerk

FA16-5 Architectural Services - Facilities Renewal Issue and Request for Proposal (RFP) Award

Recommendation

1. That the Administration issue a request for proposal (RFP) for separate engagements of architectural and professional engineering consulting services for the development of three new facilities at the Landfill, Transit Operations and Parks and Facilities Yard for the City of Regina (City).
2. That City Council authorize the Chief Financial Officer to award and enter into up to three contracts with the highest ranked proponents from the RFP process.
3. That the City Clerk be authorized to execute the contracts after review and approval from the City Solicitor.
4. That this report be forwarded to the March 29, 2016 meeting of City Council for approval.

FA16-6 Regina Downtown Business Improvement District – Change to Boundaries - 2016

Recommendation

1. That the City Solicitor be instructed to amend Bylaw 2003-80, The Regina Downtown Business Improvement District Bylaw, 2003 to expand the Regina Downtown Business Improvement District boundary as depicted in Appendix A to this report.
2. That this report be forwarded to the March 29, 2016 City Council meeting for approval.

FA16-7 Annual Property Tax Exemptions - 2016

Recommendation

1. That City Council approve the property tax exemptions outlined in Appendix A.
2. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A.
3. That this report be forwarded to the March 29, 2016 City Council meeting for approval.



Office of the City Clerk

FA16-8 Regina Property Tax Exemptions

Recommendation

That this report be forwarded to the March 29, 2016 City Council meeting for informational purposes.

Adjournment

AT REGINA, SASKATCHEWAN, TUESDAY, FEBRUARY 9, 2016

AT A MEETING OF THE FINANCE AND ADMINISTRATION
COMMITTEE
HELD IN PUBLIC SESSION

AT 4:00 PM

These are considered a draft rendering of the official minutes. Official minutes can be obtained through the Office of the City Clerk once approved.

Present: Councillor Bob Hawkins, in the Chair
Councillor Bryon Burnett
Councillor Barbara Young

Regrets: Councillor Wade Murray
Councillor Shawn Fraser

Also in Attendance: Council Officer, Ashley Thompson
Legal Counsel, Jana-Marie Odling
A/Chief Financial Officer, Ian Rea
Executive Director, City Planning and Development, Diana Hawryluk
Executive Director, City Services, Kim Onrait
Director, Planning, Shauna Bzdel
Manager, Long Range Planning, Shanie Leugner
Senior City Planner, Jennifer Barrett

APPOINTMENT OF CHAIRPERSON AND VICE-CHAIRPERSON

Councillor Bob Hawkins moved, AND IT WAS RESOLVED, that the nominations of Chairperson and Vice-Chairperson, be deferred to the March 8, 2016 Finance and Administration Committee meeting.

APPROVAL OF PUBLIC AGENDA

Councillor Bryon Burnett moved, AND IT WAS RESOLVED, that the agenda for this meeting be approved, as submitted.

ADOPTION OF MINUTES

Councillor Barbara Young moved, AND IT WAS RESOLVED, that the minutes for the meeting held on December 1, 2015 be adopted, as amended.

ADMINISTRATION REPORTS

FA16-1 Servicing Agreement Fees Exemption for New Baseball Park Subdivision

Recommendation

1. That the subdivision application submitted to create the land parcel intended for the development of a new baseball park in southeast Regina be exempt from Service Agreement Fees; and
2. That this report be forwarded to the February 29, 2016 City Council meeting for approval.

Councillor Barbara Young moved, AND IT WAS RESOLVED, that the recommendations contained in the report be concurred in.

FA16-2 Tax Exemption - 176 and 180 St. John Street

Recommendation

1. That a five-year, 100 per cent tax exemption be provided for the affordable rental properties at 176 and 180 St. John Street commencing January 1, 2016.
2. That the City Solicitor be directed to prepare the necessary Bylaw to exempt these properties.
3. That this report be forwarded to the February 29, 2016 City Council meeting for approval.

Councillor Bryon Burnett moved, AND IT WAS RESOLVED, that the recommendations contained in the report be concurred in.

ADJOURNMENT

Councillor Barbara Young moved, AND IT WAS RESOLVED, that the meeting adjourn.

The meeting adjourned at 4:10 p.m.

Chairperson

Secretary

March 8, 2016

To: Members,
Finance and Administration Committee

Re: Regina Downtown Business Improvement District – Change to Boundaries - 2016

RECOMMENDATION

1. That the City Solicitor be instructed to amend Bylaw 2003-80, *The Regina Downtown Business Improvement District Bylaw, 2003* to expand the Regina Downtown Business Improvement District boundary as depicted in Appendix A to this report.
2. That this report be forwarded to the March 29, 2016 City Council meeting for approval.

CONCLUSION

The Regina Downtown Business Improvement District (RDBID) Board of Directors have requested that the boundaries of the RDBID be expanded to add properties to the south and east of the current district as depicted in Appendix A to this report. Administration supports the proposed expansion which would include an additional 125 properties and, based on the RDBID's proposed mill rate for 2016, would generate an estimated \$90,474 annually. Note that the City of Regina simply collects an additional levy from those commercial assessed properties within the proposed expansion area as part of its regular property tax collection process and transfers it to the RDBID.

The RDBID has consulted the property and business owners within the expansion area and notice of the request has been provided in accordance with the City of Regina's *Public Notice Bylaw*. Administration has not received any objections to the proposed boundary expansion from affected businesses.

BACKGROUND

The RDBID is an organization that provides a range of business and community services that promote and enhance the downtown. It operates pursuant to *Bylaw No. 2003-80*, adopted under authority of Section 25 of *The Cities Act*. Clause 25(2)(b) of *The Cities Act* allows City Council to establish, the area that is to be encompassed by the RDBID. The RDBID is funded through a special property tax mill rate applied to commercial properties located within the RDBID boundary.

Following a series of consultations with surrounding business owners and building tenants, the Board of Directors for RDBID adopted a motion on June 9, 2015 to expand its boundary to include the 125 properties. On November 17, 2015, the RDBID submitted a letter to Administration formally requesting initiation of the boundary expansion process. A copy of the letter is attached as Appendix B to this report.

DISCUSSION

Design Regina: The Official Community Plan Bylaw No 2013-48 (OCP) recognizes the importance of the downtown area to the economic and social viability of the community and its importance within the City of Regina for specialty retail, entertainment and housing opportunities. The RDBID was established to improve the downtown's appearance and image, promote and market the downtown and undertake projects and initiatives that facilitate ongoing enhancement and redevelopment within the RDBID boundary. If the requested expansion is approved, the RDBID would provide a number of programs and services to business owners, including streetscape beautification, street cleaning, graffiti removal and inclusion in marketing and promotional campaigns.

Administration supports the requested expansion to the RDBID's boundary.

RECOMMENDATION IMPLICATIONS

Financial Implications

A special mill rate levy is applied to all taxable commercial properties within the RDBID area. Should the boundary expansion be approved, the levy will be applied to the additional properties beginning in 2016. Based on the assessed commercial value of the affected properties, it is estimated the expansion will generate an additional \$90,474 for the RDBID. City Council will consider the RDBID's mill rate for 2016 through a subsequent report from Administration.

As the City of Regina simply collects an additional levy from those commercial assessed properties within the proposed expansion area as part of its regular property tax collection process and transfers it to the RDBID, there are no financial implications to the City.

Environmental Implications

Properties within the expansion area will have access to the RDBID's Clean Team that provides litter and trash removal, cigarette butt removal and graffiti reporting and removal and street light outage reporting.

Policy and/or Strategic Implications

Properties within the RDBID expansion area are designated City Centre in the OCP. The recommendations of this report strongly align with Section 7.7.1 of the OCP which encourages collaboration with stakeholders to enhance the City Centre by "investing in an attractive, safe public realm, including pedestrian-friendly and lively streets, and inviting, versatile multi-season public spaces" as well as Section 12.6 which encourages collaboration with community economic development stakeholders across the region to leverage shared economic advantages and tourism opportunities.

In addition, the expansion is supported by the Regina Downtown Neighbourhood Plan guiding principles of promoting a gorgeous, dynamic Downtown that encourages new investment.

Other Implications

None with respect to this report.

Accessibility Implications

None with respect to this report.

COMMUNICATIONS

Subsection 25(5) of *The Cities Act* states that any person affected by the operation of a bylaw establishing a business improvement district be provided with an opportunity to be heard by City Council. Clause 101(1)(p) also requires City Council to give public notice before initially considering any report respecting the exercise of City Council's power to establish a business improvement district pursuant to Section 25.

In accordance with *The Public Notice Bylaw No. 2003-8*, a Public Notice of the requested boundary expansion was published in the Leader Post on February 27, 2016 and posted on City of Regina's webpage and public notice board at City Hall. As an additional measure, notice of this report was mailed to all affected property owners.

In addition, the RDBID has independently consulted with affected commercial property owners and building tenants by:

- Sending letters to commercial property owners on May 28, 2014, October 16, 2014 and July 6, 2015 advising of the RDBID's interest in boundary expansion. Each owner was provided an estimate of the RDBID tax levy for their property along with an information package detailing the RDBID services;
- Conducting in-person surveys in October 2014 with commercial property owners and building tenants; and
- Holding open houses in October 2014 and July 2015 for commercial property owners and tenants to find out more information.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,



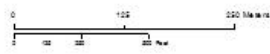
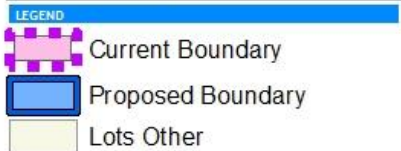
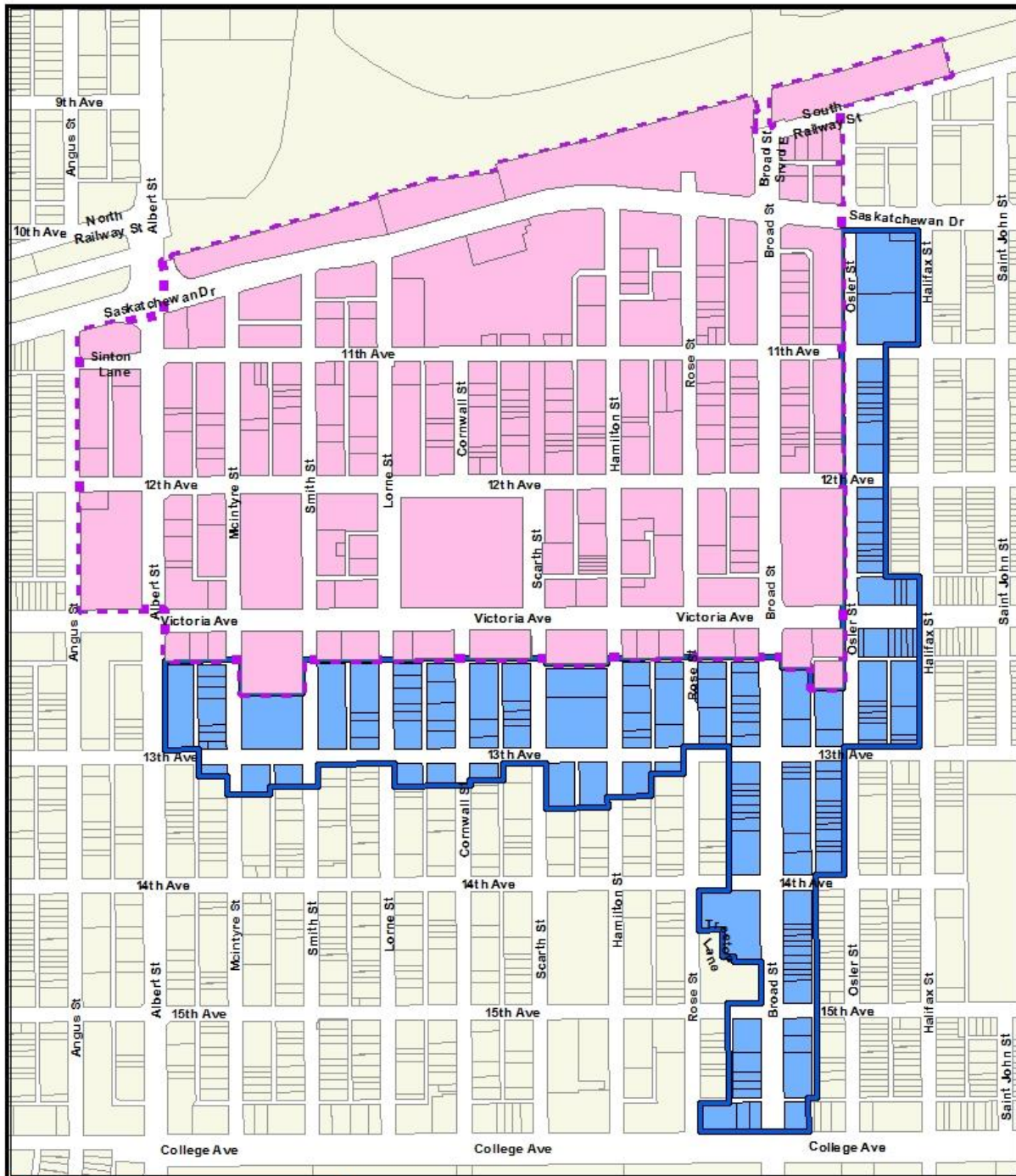
Shauna Bzdel, Director
Planning Department

Respectfully submitted,



Diana Hawryluk, Executive Director
City Planning and Development

APPENDIX A: Regina Downtown Business Improvement District Expansion Area



REGINA DOWNTOWN
BID EXPANSION

Planning Department
Neighbourhood Planning Branch

City of Regina



FILE PATH: C:\URIA\AC\GIS\REG\STDS\215\Neighbourhood Planning\Regina Downtown BID\GIS\Map of Regina Downtown BID_151210.mxd

LOCATION MAP

APPENDIX B – Regina Downtown Business Improvement District Expansion Request



November 17, 2015

Mr. Jim Nicol
City Clerk
City of Regina
P.O. Box 1790
Regina, SK S4P 3C8

Dear Mr. Nicol:

Re: Request for Boundary Expansion
Regina Downtown Business Improvement District

The Board of Directors of the Regina Downtown Business Improvement District is requesting City Council to kindly consider expanding the boundary of the downtown Business Improvement District (BID). The purpose of this letter is to formally request the City of Regina to initiate the process of amending the Regina Downtown Business Improvement District Bylaw to affect the proposed changes.

On June 9, 2015, the RDBID Board of Directors passed a motion to expand its boundaries to include three expansion areas:

Expansion Area 1

This expansion would extend the boundaries of the BID south to include properties located on the south side of 13th Avenue from Albert Street to Rose Street.

Initial estimates for this expansion area:

- 49 commercial properties, nine of which are tax/levy exempt.
- Estimated BID levy based on 2016 assessment values and a mill rate of 0.7757 is \$49,600.

Expansion Area 2

This expansion would extend the boundaries of the BID to include the properties fronting Broad Street between Victoria Avenue and College Avenue, including the north side of the 1800 block of College Avenue.

Initial estimates for this expansion area:

- 43 commercial properties, one of which is tax/levy exempt.
- Estimated BID levy based on 2016 assessment values and a mill rate of 0.7757 is \$35,942.

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Regina Downtown Business Improvement District
1822 Scarth St., 2nd Floor | Regina SK S4P 2G3
p. 306.359.7541 | f. 306.359.9060
info@reginadowntown.ca | www.reginadowntown.ca



Expansion Area 3

This expansion would extend the boundaries of the BID to include the properties fronting the east side of Osler Street between Saskatchewan Drive and 13th Avenue including Victoria Avenue between Osler Street and Halifax Street, 13th Avenue between Osler Street and Halifax Street, and properties on the west side of the 2000 block of Halifax Street.

Initial estimates for this expansion area:

- 33 commercial properties, eight of which are tax/levy exempt.
- Estimated BID levy based on 2016 assessment values and a mill rate of 0.7757 is \$4,932

A list of these properties and the proposed boundary map is included in Appendix A and Appendix B. An increase to the BID, based upon current commercial property assessment values (residential properties are exempt from the BID levy), is estimated at \$90,474/year.

Property owners were advised through written correspondence informing them of RDBID's intention to pursue a boundary expansion on May 28, 2014, October 16, 2014 and July 6, 2015. Open houses were held in 2014 (October 27, 29 and 30, 2014) and in 2015 (July 27 and 28, 2015). RDBID information packages detailing our services and initiatives were sent to each property owner. Additionally, in person survey visits to businesses were conducted in October, 2014.

As you know, BID services and programs are intended to enhance, not replace, the services already being provided to these property owners by the City of Regina. Therefore, if City Council approves this expansion, the BID will expand the following services and programs to this area:

- Our Clean Team will conduct regular sidewalk sweeping (spring – late autumn), litter and weed removal and remove minor graffiti (ie: power boxes, window surfaces, etc.) in the area;
- Our Info on the Go team, along with the Program Coordinator and Operations Manager will work with the businesses operating in the area to deter criminal and nuisance behavior in the area;
- Businesses operating in the area will be automatically included in a variety of marketing and promotional campaigns and will be eligible to participate in unique cooperative advertising opportunities; and
- Businesses and property owners will have the opportunity to provide feedback into the future of BID programs, services and other downtown revitalization efforts.

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Thank you for your consideration and if you should require any additional information, please contact me at 306.359.7541.

Sincerely;

Judith Veresuk
Executive Director

cc: Don Barr, Director, City Assessor
Diana Hawryluk, Director, Planning and Sustainability

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March 8, 2016

To: Members,
Finance and Administration Committee

Re: Property Tax Exemption - Saskatchewan Multicultural Centre Association (SMCA)

RECOMMENDATION

1. That the request from the Saskatchewan Multicultural Centre Association (SMCA) for a five year tax exemption for the property at 2144 Cornwall Street be DENIED.
2. That this report be forwarded to March 29, 2016 City Council meeting for consideration.

CONCLUSION

The Saskatchewan Multicultural Centre Association (SMCA) has requested a property tax exemption starting in 2016. There is no existing City policy that supports an exemption for non-profit organizations. Having said that, historically there have been instances in which Council has provided exemption bylaws.

BACKGROUND

A letter was received from the Saskatchewan Multicultural Centre Association (SMCA) requesting a property tax exemption for the property owned at 2144 Cornwall Street attached as Appendix A. City Council has the authority pursuant to subsection 262(3) of *The Cities Act* to exempt from taxation, in whole or in part, any land or improvements designated in the bylaw.

Unless specifically exempted, all property in a municipality is subject to assessment and taxation pursuant to *The Cities Act*. There are specific exemptions provided in subsection 262(1) of *The Cities Act*. City Council may enter into agreements, on any terms and conditions, to exempt property from taxation for not more than five years.

DISCUSSION

SMCA is a non-profit organization which is responsible for managing a facility on behalf of its resident members, the Saskatchewan Organization for Heritage Languages Inc. (SOHL) and the Multilingual Association of Regina Inc.(MLAR).

SOHL was established in 1985 as a provincial cultural organization. Their membership includes eighty-four community-based heritage language schools and multicultural organizations throughout the province and twelve associate members which in 2016 will provide \$2,220 in membership revenues. The mission of SOHL is to preserve and promote languages in Saskatchewan through educational and cultural programs.

SOHL provided its financial statements for the year ending March 31, 2015. The statements show a net profit of revenue over expenses from operations of \$5,856 for 2015 with revenues totalling \$526,211 and expenses of \$520,355.

MLAR is a local non-profit organization whose membership also includes over 30 Regina-based heritage language schools. MLAR was founded in 1978 and Regina Multilingual School activities began in 1979. MLAR is committed to the retention and promotion of heritage languages in Regina. In the 2012-2013 school year, 30 Heritage Language Schools were in operation as members of MLAR, with enrollment of more than 1,300 students and three new schools having requested access to classrooms to teach their language in the 2013-2014 school year. Many volunteer teachers are involved in teaching classes outside of regular school time. In addition to language instruction, heritage language schools celebrate the diversity of cultural traditions. MLAR helps students of its member schools celebrate their cultural heritage. In addition the support for instruction through workshops and in-service training for language teachers has been an ongoing focus of the MLAR.

MLAR provided its financial statements for the year ending March 31, 2015. The statements show a net profit of revenue over expenses from operations of \$8,183 for 2015 with revenues totalling \$53,235 and expenses of \$45,052.

SOHL, MLAR and the number of heritage language schools they support all provide services that play a role in strengthening Regina's economy. They also contribute to the retention of immigrants in our city and province by helping people to maintain their culture, identity and traditions, while simultaneously learning about Canadian ways of life.

SMCA is requesting a property tax exemption on the property they own known as 2144 Cornwall Street. Unless specifically exempted, all property in a municipality is subject to assessment and taxation pursuant to *The Cities Act*. There are specific exemptions provided in subsection 262(1) of *The Cities Act*. Further, Council may enter into agreements, on any terms and conditions, to exempt property from taxation for not more than five years.

The assessed values are calculated by the Assessor in accordance with provincial legislation. The 2013 reassessment updated values from a base date of June 30, 2006 to a base date of January 1, 2011. Over that time frame, there was significant change in the value of properties. The 2013 assessed value was \$242,000 compared to the 2012 assessed value of \$121,800. In 2015 the City's Assessment Branch did a review of commercial properties which were formally residential houses within the City of Regina. From this review it was identified that this property, as well as other similar properties had been incorrectly assessed and the assessments were updated for 2016. For 2144 Cornwall Street, the changes made resulted in an increase in assessed value to \$424,800 compared to the 2015 assessed value of \$297,800.

The property includes .143 acres of land which the 4,090 square feet building is situated. The records indicate SMCA has been the owner of the property since January 1, 1992. Assessment and property tax information since 2010 is shown in the following table:

Tax Year	Assessed Value	Municipal Tax	Library Tax	School Tax	Phase-In	Total Tax
2010	\$119,600	\$2,055.60	\$226.45	\$1,465.10	(\$164.02)	\$3,583.13
2011	\$119,600	\$2,137.83	\$234.07	\$1,465.10	-	\$3,837.00
2012	\$121,800	\$2,221.20	\$238.51	\$1,465.10	-	\$3,924.81
2013	\$242,000	\$2,716.84	\$287.99	\$2,005.41	(\$843.44)	\$4,166.80
2014	\$261,200	\$3,102.40	\$316.79	\$2162.73	(\$421.73)	\$5,160.19
2015	\$297,800	\$3,222.14	\$325.21	\$2,161.90		\$5,709.25
*2016	\$424,800	\$5,242.31	\$ 529.10	\$3,517.34		\$9,288.75

*Estimated taxes based on 2016 assessed value and 2015 mill rates.

If the total property tax on this property was exempted for 2016 the estimated amount of the total tax exempted would be about \$9,288. The City share of the tax would be approximately \$5,242.

The Saskatchewan Multicultural Centre Association Inc. provided its financial statements for the year ending March 31, 2015. The statements show a net loss of revenue over expenses from operations of \$2,306 for 2015 with revenues totalling \$31,836 and expenses of \$34,142.

In 1992, Council approved a property tax exemption for the Saskatchewan Multicultural Centre Association for 1993 to 1996, along with 8/12 of the 1992 taxes, which was for the portion of the year that SMCA owned the property. At that time the report noted that given the City's involvement with the organization in attempting to provide space and in considering support for other "umbrella" organizations, tax relief was proposed. The two situations where Council considered a request from an "umbrella" organization was for Theatre Regina, which was provided a five year exemption as part of their acquisition of the Performing Arts Centre and the Optimist Gymnastics Association of Regina, which the exemption was denied.

CR349-92 Finance & Administration Committee report also stated that the Saskatchewan Multicultural Centre Association should be advised that further tax relief beyond 1996 would not be considered.

RECOMMENDATION IMPLICATIONS

Financial Implications

If a property tax exemption were denied, there would be no financial implication.

If a property tax exemption is provided for this property the annual amount of the exemption would be approximately \$9,288.75 with the City share being \$5,242.31. A tax exemption for this property was not considered in the 2016 budget and would be a variance to the revenue in the 2016 budget for the City as well as the other taxing authorities.

Environmental Implications

None with regard to this report.

Policy and/or Strategic Implications

None with regard to this report.

Other Implications

None with regard to this report.

Accessibility Implications

None with regard to this report.

COMMUNICATIONS

All affected parties will be provided with a copy of this report prior to the Committee and City Council meeting and will receive a letter advising of the final decision of City Council.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,



Don Barr, Director / City Assessor
Assessment Tax & Real Estate

Respectfully submitted,



Diana Hawryluk, Executive Director
City Planning and Development

Report prepared by:
Deborah Bryden, Manager Property Tax & Administration



Saskatchewan Multicultural Centre Association
2144 Cornwall Street Regina, SK. S4P 2K7

January 4, 2016

Carey Bell, Coordinator
Property Tax and Administration
City of Regina

Dear Ms. Bell:

The Saskatchewan Multicultural Centre Association Inc. (SMCA) recently sent a letter to the City of Regina requesting that SMCA be considered for a tax abatement or exemption on its property taxes, which are set to be substantially increased in 2016.

We received a response back from the City of Regina, requesting that a number of documents be forwarded in order to compile a report for City Council. The documents requested include: incorporating documents, financial statements for the past three years, strategic plan, membership information (number of members, cost per member, and total revenues from memberships), and Government sources of funding over the past 3 years including the total amount of the funds.

As per our telephone conversation, the primary mandate of the SMCA is to manage the building and facilities on behalf of its two resident members, the Saskatchewan Organization for Heritage Languages Inc. (SOHL) and the Multilingual Association of Regina Inc. (MLAR). Therefore, the aforementioned documents which are enclosed with this letter are for all three of these non-profit organizations (SMCA, as well as SOHL and MLAR).

SOHL, MLAR, and the many heritage language schools they support are providing important services that play a vital role in strengthening Regina's economy. Sadly, the provincial government just recently informed SOHL that all of the provincial funding for heritage language programs is being eliminated as of the 2016-17 fiscal year. Since SOHL, MLAR, and the heritage language schools have relied on this provincial government funding for well over a decade now, this will have a devastating effect on these organizations, as well as their membership. The unexpected loss of the provincial government grant will make it even more difficult for our organizations to sustain the high property taxes at the 2144 Cornwall Street facility.

Please do not hesitate to notify our office if you require any further information. Thank you once again for considering our request, and we look forward to hearing back from you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Girma Sahlü'.

Girma Sahlü
SMCA President

March 8, 2016

To: Members,
Finance and Administration Committee

Re: Boundary Alteration - 2016 Property Tax Exemptions

RECOMMENDATION

1. That the property tax exemptions, as outlined in this report, be approved.
2. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A, B and C.
3. That this report be forwarded to the March 29, 2016 City Council meeting for approval.

CONCLUSION

The exemptions outlined in Appendix A, B and C are consistent with the recommended tax mitigation principles outlined in Boundary Alteration Report CM13-14 approved November 6, 2013. It is recommended that the exemptions in Appendix A, B and C be approved.

BACKGROUND

Unless specifically exempted, all property in a municipality is subject to assessment and taxation pursuant to *The Cities Act*. There are specific exemptions provided in subsection 262(1) of *The Cities Act*. Further, City Council may, by bylaw, exempt from taxation the whole or part of any land or improvement designated in the bylaw. City Council may also enter into agreements, on any terms and conditions, to exempt property from taxation for not more than five years.

The purpose of this report is to provide exemptions for properties impacted by boundary alteration.

DISCUSSION

On November 6, 2013, City Council approved the resolutions for boundary alteration, tax mitigation principles and tools for impacted landowners, as outlined in the body of report CM13-14. These tax mitigation principles are as follows:

1. Protect the property owner, whose land is annexed into the City of Regina from unreasonable financial hardship;
2. Balance the need to protect the City's financial viability with protecting its long-term growth needs;
3. Property tax mitigation will be applied through existing legislation; and
4. Property tax mitigation will expire over time either when the property is developed or when the time frame for the mitigation expires.

The approved tax mitigation tools are:

- a) For those properties where the main property use is commercial or industrial in the Commercial Corridor (attached as Appendix A): Five-year phase-in – For the properties where the main current property use is commercial or industrial in the commercial corridors on Victoria Avenue East and Dewdney Avenue East. Since these properties are in the imminent development area, tax mitigation should include a phase-in of the tax change between RM tax levels to City tax levels over five years. The amount of exemption will then decrease each year by 20 per cent so that in year five the property will not have an exemption and will pay taxes based on the City tax levels. This option takes into account that a number of the ratepayers in this category would also receive the benefit of no longer paying the water surcharge.
- b) For lands within the 300,000 growth plan (attached as Appendix B): Five-year tax mitigation – These properties received an exemption in 2014 that set the first year property taxes to what they would have paid in the RM. This exemption amount (percentage) will be applied for the five years and serve as the base for taxation in years two to five. After five years, the exemption will expire and the properties will be subject to property taxation based on the City tax levels.
- c) For lands beyond the 300,000 growth plan: Long-term 15-year Administration. Recommended tax mitigation (attached as Appendix C): For long-term agricultural land, a long-term remedy is proposed - These properties received an assessment exemption that set the first year property taxes to what they would have paid in the RM. This exemption amount (percentage) will be applied for five years and serve as the base for taxation in years two to five. After five years, the exemption will expire and Administration would recommend that Council provide another five-year exemption to identified long-term properties. Administration would continue recommending the exemption to identified long term properties within this annexation area up to a maximum of fifteen years exemption.

The levels of mitigation applied to the land will in general reflect the levels of services that the property is receiving. Existing uses of the land will continue until the land is planned for development. Development will occur in a staged approach consistent with growth management policies in the current *Design Regina: The Official Community Plan Bylaw No 2013-48* and development regulations in the *The Zoning Bylaw No. 9250* to ensure an orderly transition from primarily agricultural land to urban development.

There are some linear properties, such as pipelines and railways, within the annexed area crossing through the city that are not receiving tax mitigation. Properties where the tax difference between the 2013 rural taxes and the 2013 estimated municipal tax is less than \$10 will not receive tax mitigation.

The estimated total municipal share of all the exemptions in Appendices A, B and C is approximately \$293,064 and represents the third year of a five-year exemption policy for lands within the 2013 Boundary Alteration area.

RECOMMENDATION IMPLICATIONS

Financial Implications

The property tax exemptions listed in Appendices A, B and C total approximately \$490,413 in foregone tax revenue. The City's share of this foregone revenue is approximately \$293,064. All exemptions listed in this report are incorporated in the 2016 budget.

Environmental Implications

None with respect to this report.

Policy and/or Strategic Implications

The annexation and tax mitigation is aligned with the strategic objective of managing growth.

Other Implications

None with regard to this report.

Accessibility Implications

None with regard to this report.

COMMUNICATIONS

All affected land owners received communication with respect to the resolutions previously passed by City Council regarding assessment exemptions for lands within the Boundary Alteration area. The exemptions outlined in this report will be reflected on the 2016 Property Tax Notices for the affected properties.

Copies of the report will be provided to the Regina Public School Board, Regina Catholic School Board and the Regina Public Library Board.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,



Don Barr, Director / City Assessor
Assessment, Tax & Real Estate

Respectfully submitted,



Diana Hawryluk, Executive Director
City Planning and Development

Appendix A - Commercial Corridor Annexation Tax Exemptions

Account	Civic Address	Assessed Value	% Exempt	Foregone	Total
				Municipal Tax	Foregone Tax
10268941	601 CONDIE ROAD	7,400	33.36%	31.47	55.06
10268897	1101 CONDIE ROAD	760,400	22.31%	2,162.61	3,783.58
10268078	1201 CONDIE ROAD	1,020,000	29.57%	3,844.93	6,726.86
10268935	9800 DEWDNEY AVENUE	5,017,500	34.62%	22,143.78	43,535.74
10269001	1701 KENNEDY STREET	1,515,000	34.08%	6,581.88	11,515.26
10268997	4000 E VICTORIA AVENUE	6,036,300	18.54%	14,266.52	24,959.87
10268077	4001 E VICTORIA AVENUE	5,032,700	18.24%	11,702.08	20,473.27
10268975	4150 E VICTORIA AVENUE	2,839,200	13.87%	5,020.07	8,782.82
10268139	4200 E VICTORIA AVENUE	565,400	28.70%	2,068.60	3,619.10
10268141	4330 E VICTORIA AVENUE	530,900	27.24%	1,843.56	3,225.38
10268982	4500 E VICTORIA AVENUE	2,824,300	21.94%	6,795.81	11,839.35
10268140	4600 E VICTORIA AVENUE	932,100	22.52%	2,675.89	4,681.58
10268992	4601 E VICTORIA AVENUE	200,174	31.53%	442.13	578.95
10268143	4750 E VICTORIA AVENUE	2,222,400	19.01%	5,385.69	9,422.49
10269034	4850 E VICTORIA AVENUE	2,892,400	21.64%	7,979.08	13,959.73
10268142	5050 E VICTORIA AVENUE	3,369,600	24.49%	10,519.73	18,404.70
10269444	5200 E VICTORIA AVENUE	3,242,600	27.03%	10,512.80	18,362.55
10269032	1700 ZINKHAN STREET	1,798,600	34.58%	7,928.61	13,871.44
Commercial Corridor Totals:		40,806,974		121,905	217,798

Appendix B - Lands Within the 300,000 Growth Plan

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10268073	4800 ARMOUR ROAD	143,800	90.87%	915.13	1,198.33
10268955	5000 ARMOUR ROAD	241,500	67.80%	1,147.79	1,502.99
10268952	5800 ARMOUR ROAD	287,100	63.42%	1,276.57	1,671.62
10269420	4500 CAMPBELL STREET	345,100	60.12%	1,454.63	1,904.79
10268134	4800 CAMPBELL STREET	145,000	89.59%	910.24	1,191.93
10268098	4820 CAMPBELL STREET	32,600	15.33%	34.98	45.81
10268135	605 CONDIE ROAD	248,600	67.16%	1,170.36	1,532.55
10268147	1300 N COURTNEY STREET	1,649,610	97.05%	11,223.70	14,697.07
10268772	1400 N COURTNEY STREET	154,500	86.22%	933.16	1,221.95
10268149	1550 N COURTNEY STREET	911,700	31.92%	1,726.57	2,905.89
10268977	1600 N COURTNEY STREET	154,500	86.61%	937.38	1,227.47
10290538	1710 N COURTNEY STREET	138,100	93.06%	900.42	1,179.07
10269249	1750 N COURTNEY STREET	156,400	86.00%	942.83	1,234.60
10268773	1760 N COURTNEY STREET	785,100	52.05%	2,419.74	4,083.57
10269002	4001 E DEWDNEY AVENUE	206,800	73.50%	1,065.33	1,395.01
10269240	5201 E DEWDNEY AVENUE	405,600	26.49%	728.09	1,004.94
10268898	10000 DEWDNEY AVENUE	206,900	73.53%	1,065.77	1,395.59
10268080	10600 DEWDNEY AVENUE	257,700	66.31%	1,197.80	1,568.49
10269161	11400 DEWDNEY AVENUE	255,400	66.26%	1,185.92	1,552.93
10269248	12400 DEWDNEY AVENUE	242,900	67.97%	1,156.74	1,514.72
10268744	13000 DEWDNEY AVENUE	384,700	42.24%	1,138.87	1,491.31
10268743	600 FLEMING ROAD	253,200	66.65%	1,182.71	1,548.72
10269421	4245 GARRY STREET	16,200	14.85%	16.85	22.07
10268133	4820 GARRY STREET	32,600	15.33%	34.98	45.81
10272004	600 PINKIE ROAD	215,800	72.01%	1,088.72	1,425.64
10269452	1301 N PINKIE ROAD	259,700	66.23%	1,205.64	1,578.75
10268088	5813 SECORD AVENUE	19,500	21.31%	29.07	38.07
10269403	4801 E VICTORIA AVENUE	244,700	67.54%	1,158.03	1,516.41
300,000 Population Totals:		8,395,310		38,248	51,696

Appendix C - Lands Beyond the 300,000 Growth Plan

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10269919	6500 26TH AVENUE	36,200	95.77	242.95	318.13
10269307	6501 26TH AVENUE	27,100	94.35	179.21	234.66
10268615	6500 28TH AVENUE	27,100	94.35	179.21	234.66
10268381	6501 28TH AVENUE	36,100	95.75	241.67	316.46
10269859	6501 29TH AVENUE	19,400	92.06	124.39	162.88
10268166	5800 31ST AVENUE	9,700	20.57	13.90	18.20
10269453	9000 9TH AVENUE N	330,800	42.32	942.05	1,313.43
10268137	9001 9TH AVENUE N	924,300	48.69	3,169.87	5,170.75
10268996	9300 9TH AVENUE N	261,500	66.44	1,217.94	1,594.85
10268086	9801 9TH AVENUE N	399,400	49.07	1,373.68	1,798.79
10268942	11601 9TH AVENUE N	220,800	83.31	1,289.29	1,688.29
10269920	3800 ABBOTT STREET	25,300	15.2	26.94	35.27
10269976	3801 ABBOTT STREET	36,200	15.38	39.02	51.09
10269309	3900 ABBOTT STREET	27,100	15.24	28.95	37.91
10269310	3901 ABBOTT STREET	27,100	15.24	28.95	37.91
10268609	4020 ABBOTT STREET	10,800	14.37	10.81	14.15
10268671	4037 ABBOTT STREET	10,800	14.37	10.81	14.15
10268467	4069 ABBOTT STREET	1,800	70.96	8.15	10.67
10269461	4101 ABBOTT STREET	14,400	14.74	14.84	19.43
10268153	6700 ARMOUR ROAD	225,600	70.49	1,114.27	1,459.10
10268774	7801 ARMOUR ROAD	779,100	51.3	2,375.59	3,987.44
10269162	8201 ARMOUR ROAD	259,200	66.37	1,205.65	1,578.76
10269961	3800 BELMONT STREET	36,200	15.38	39.02	51.09
10269994	3801 BELMONT STREET	78,200	21.68	118.84	155.62
10269341	3900 BELMONT STREET	27,100	15.24	28.95	37.91
10269372	3901 BELMONT STREET	27,100	15.24	28.95	37.91
10268587	4021 BELMONT STREET	14,400	14.74	14.84	19.43
10268454	4028 BELMONT STREET	21,700	15.1	22.91	30.00
10268944	4053 BELMONT STREET	12,600	14.58	12.82	16.79
10268184	4117 BELMONT STREET	21,700	15.1	22.91	30.00
10268537	4201 BELMONT STREET	19,400	12.63	17.07	22.36
10269141	3300 CAMPBELL STREET	254,800	67.18	1,199.82	1,571.13
10269058	3500 CAMPBELL STREET	456,800	31.88	986.08	1,615.70
10272977	3600 CAMPBELL STREET	219,200	49.59	1,385.71	2,424.35
10268567	4044 CAMPBELL STREET	16,200	14.85	16.85	22.07
10268864	4112 CAMPBELL STREET	12,600	14.58	12.82	16.79
10268927	4200 CAMPBELL STREET	14,400	14.74	14.84	19.43
10269430	4244 CAMPBELL STREET	16,200	14.85	16.85	22.07
10269119	4300 CAMPBELL STREET	18,000	14.95	18.87	24.71

Appendix C - Lands Beyond the 300,000 Growth Plan

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10269410	3801 CARLTON STREET	36,200	15.38	39.02	51.09
10269477	3900 CARLTON STREET	27,100	15.24	28.95	37.91
10269492	3901 CARLTON STREET	18,100	14.95	18.87	24.71
10269093	4021 CARLTON STREET	27,100	15.24	28.95	37.91
10268444	4040 CARLTON STREET	18,100	14.95	18.87	24.71
10268208	4108 CARLTON STREET	10,800	14.37	10.81	14.15
10268198	4140 CARLTON STREET	18,000	14.95	18.87	24.71
10269390	4200 CARLTON STREET	10,800	14.37	10.81	14.15
10268150	1950 N COURTNEY STREET	155,800	86.29	941.61	1,233.01
10268886	2200 N COURTNEY STREET	910,300	36.84	1,978.76	3,357.44
10269455	3801 COURTNEY STREET	673,800	41.22	1,946.85	2,549.34
10268981	4800 E DEWDNEY AVENUE	1,108,300	35.97	2,555.42	3,838.13
10269902	3800 DONALD STREET	36,100	14.96	37.76	49.45
10268518	3809 DONALD STREET	14,400	14.74	14.84	19.43
10268656	3841 DONALD STREET	18,100	14.95	18.87	24.71
10268274	3901 DONALD STREET	27,100	15.24	28.95	37.91
10268492	3920 DONALD STREET	18,100	14.95	18.87	24.71
10268810	4021 DONALD STREET	27,100	15.24	28.95	37.91
10268399	4112 DONALD STREET	10,800	14.37	10.81	14.15
10269508	4121 DONALD STREET	10,800	14.37	10.81	14.15
10268508	3821 ELLICE STREET	19,900	15.03	20.88	27.34
10268718	3848 ELLICE STREET	14,400	14.74	14.84	19.43
10268289	3900 ELLICE STREET	27,100	15.24	28.95	37.91
10268815	3901 ELLICE STREET	14,400	14.74	14.84	19.43
10269024	3933 ELLICE STREET	12,600	14.58	12.82	16.79
10268796	4020 ELLICE STREET	27,100	15.24	28.95	37.91
10268220	4101 ELLICE STREET	28,900	14.74	29.69	38.88
10269296	4200 ELLICE STREET	19,400	92.06	124.39	162.88
10268648	3821 FORT STREET	18,100	57.48	72.55	95.00
10268701	3840 FORT STREET	18,100	14.95	18.87	24.71
10268912	3916 FORT STREET	19,900	15.03	20.88	27.34
10268622	3921 FORT STREET	12,600	14.58	12.82	16.79
10269538	4036 FORT STREET	10,800	14.37	10.81	14.15
10268409	4100 FORT STREET	36,100	14.96	37.76	49.45
10268828	4101 FORT STREET	36,100	14.96	37.76	49.45
10268375	4200 FORT STREET	10,800	14.37	10.81	14.15
10269061	4201 FORT STREET	19,400	12.63	17.07	22.36
10268629	3900 GARRY STREET	21,700	15.1	22.91	30.00
10269006	4036 GARRY STREET	18,000	14.95	18.87	24.71

Appendix C - Lands Beyond the 300,000 Growth Plan

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Total Foregone Tax
10268885	4100 GARRY STREET	36,100	14.96	37.76	49.45
10269072	4200 GARRY STREET	19,400	12.63	17.07	22.36
10268156	4301 GARRY STREET	18,000	14.95	18.87	24.71
10268641	5900 PARLIAMENT AVENUE	9,700	20.57	13.90	18.20
10268823	5920 PARLIAMENT AVENUE	9,700	20.57	13.90	18.20
10268257	6001 PARLIAMENT AVENUE	9,700	20.57	13.90	18.20
10268775	6101 PARLIAMENT AVENUE	19,500	21.31	29.07	38.07
10268616	6116 PARLIAMENT AVENUE	11,700	21.06	17.18	22.50
10268482	6200 PARLIAMENT AVENUE	19,500	21.31	29.07	38.07
10269083	6201 PARLIAMENT AVENUE	19,500	21.31	29.07	38.07
10269352	6300 PARLIAMENT AVENUE	19,500	21.31	29.07	38.07
10269035	6301 PARLIAMENT AVENUE	19,500	21.31	29.07	38.07
10269331	6400 PARLIAMENT AVENUE	19,500	21.31	29.07	38.07
10268589	6401 PARLIAMENT AVENUE	19,500	21.31	29.07	38.07
10269257	6500 PARLIAMENT AVENUE	19,500	21.31	29.07	38.07
10268599	6501 PARLIAMENT AVENUE	19,500	21.31	29.07	38.07
10272003	100 N PINKIE ROAD	331,100	69.32	1,609.19	2,107.18
10269047	400 PINKIE ROAD	5,926,500	58.33	44,068.43	77,099.55
10268151	1801 N PINKIE ROAD	398,100	42.76	1,193.23	1,562.50
10269150	6000 E PRIMROSE GREEN DRIVE	5,100	50.59	18.06	23.65
10269053	6100 E PRIMROSE GREEN DRIVE	167,800	6.49	138.82	242.88
10269151	6200 E PRIMROSE GREEN DRIVE	3,850,000	62.22	30,399.10	53,110.84
10268974	6201 E PRIMROSE GREEN DRIVE	2,717,600	50.89	17,630.13	30,844.64
10268072	1101 PRINCE OF WALES DRIVE	139,100	91.99	897.09	1,174.71
10268964	500 TOWER ROAD	141,800	47.12	467.92	612.73
10269247	2331 TOWER ROAD	437,100	54.38	1,586.35	2,240.07
MULTIPLE	2501 - 3201 TOWER ROAD	515,200	66.62	2,237.10	3,270.20
10269241	3601 TOWER ROAD	641,400	49.19	1,994.24	3,058.29
10268146	4201 TOWER ROAD	417,700	65.92	2,512.23	4,295.76
10269055	4301 TOWER ROAD	414,900	26.22	648.85	1,083.32
10268154	5601 E VICTORIA AVENUE	179,000	79.37	995.61	1,303.72
Beyond 300,000 Population Totals:		25,110,900		132,910.97	220,918.99

March 8, 2016

To: Members,
Finance and Administration Committee

Re: Architectural Services - Facilities Renewal
Issue and Request for Proposal (RFP) Award

RECOMMENDATION

1. That the Administration issue a request for proposal (RFP) for separate engagements of architectural and professional engineering consulting services for the development of three new facilities at the Landfill, Transit Operations and Parks and Facilities Yard for the City of Regina (City).
2. That City Council authorize the Chief Financial Officer to award and enter into up to three contracts with the highest ranked proponents from the RFP process.
3. That the City Clerk be authorized to execute the contracts after review and approval from the City Solicitor.
4. That this report be forwarded to the March 29, 2016 meeting of City Council for approval.

CONCLUSION

This report sets out the Administration's procurement plan to obtain professional services for the development of three new facilities at the Landfill, Transit Operations and Parks and Facilities Yard for the City of Regina (City). The City will issue a RFP for architectural, professional engineering and specialized consulting services required for the development of each of these new facilities. City Council approval is required under *The Regina Administration Bylaw No. 2003-69* as the fees for each engagement are expected to exceed \$500,000 for each project.

BACKGROUND

Facilities Management Services (FMS) manages \$730 million in City-owned facilities and this responsibility ranges from: construction and decommissioning; preservation and sustainability; day-to-day operation; to a variety of services such as space management, security, furniture, fixtures and equipment management and parking management. Management of the City facilities includes not only buildings, but also infrastructure such as parking lots, transit shelters, pathway bridges and tennis and basketball courts. All City facilities support the delivery of services and programs – half of which are facilities directly used by the community. These include indoor and outdoor pools, neighbourhood centres, arenas, golf course facilities and many more. The other facilities managed by FMS are described as facilities that enable the delivery of services, in that they are used by City staff. They include facilities within the Public Works Yard, Landfill, the Parks and Facilities Yard, Transit Operations, Fire Stations, Police facilities, City Hall and many others.

Overall, the demands on corporate facilities management are increasing. The need for major renovation or renewal of facilities is growing as a result of substandard condition, changing business needs and capacity issues. Business changes such as corporate reorganizations and growth have also increased the demands for flexible spaces that can efficiently and effectively adapt to support an ever-changing environment.

There have been several master plans developed in recent years that have outlined the need for several new facilities to support the business needs of the City. Business cases have been developed and capital funds have been approved through the 2016 budget process to allow the following projects to proceed, addressing separate business needs:

- Landfill Operations Centre;
- Transit Fleet Maintenance Facility; and
- Parks and Facilities Trades Shop.

Concept plans for these facilities have been completed and the projects are now ready to move on to more detailed planning and design, as well as construction tender document development. Architectural, professional engineering and specialized consulting services are required to complete this next phase for each of these projects as well as, to perform contract administration throughout construction and warranty reviews for the development of these three facilities. The development of each of these facilities will occur separate from one another.

DISCUSSION

Landfill Operations Centre

The Landfill Operations Centre concept was developed using a collaborative design effort between the facility stakeholders and the design team as part of the Public Works Facilities Master Plan. The facility will provide a model of efficiency between the Landfill and other branches in the Solid Waste Department by sharing crew spaces and office support areas. The facility will be designed so that all functions and pedestrian traffic, including truck parking, are indoors to make operations more efficient during severe weather conditions. The location of the building on the site will provide a visual identity for customers, as well as, separate the public vehicle traffic from the Landfill and Solid Waste Department trucks and equipment to mitigate traffic hazards. The facility will have the capability of expansion for future Landfill and Solid Waste Collection needs. Fleet service for the Landfill and Solid Waste Department equipment will be provided on site within the facility for improved efficiencies. Fleet training space will also be accommodated in the facility.

The Landfill Facility is the most critical item and first recommended phase identified in the Public Works Facilities Master Plan and is also a critical component to the Corporate Facilities Master Plan. This project is expected to have a positive impact on service levels. By having multiple City Operations departments within the same facility and co-located at the Landfill site, increased collaboration and efficiencies are expected.

Transit Fleet Maintenance Facility

The new Transit Fleet Maintenance Facility involves the construction of a new facility co-located with the current Transit Operations Centre. The existing Transit Fleet Maintenance Garage no longer meets the functional requirements necessary to provide the appropriate level of service to the Transit Fleet, both in terms of total numbers and type of fleet. Operational inefficiencies exist due to the travel distance between the two sites. A new facility will enable the

City to meet the service level needs of the community into the future and support the delivery of transit to existing and new neighbourhoods supporting complete communities. The new facility will improve operational efficiencies, safety for employees who maintain the bus fleet and the City's ability to maintain a safe fleet for use year-round.

The physical works of the facility includes full service bays with hoists for the maintenance of the City's Transit Fleet. The space includes support areas for staff, a wash bay and storage area for parts. The facility will be constructed on the existing Transit Operations Centre site and will be considered a brownfield development. Additional capital funds for the design and construction of this facility are subject to the project being approved through the New Building Canada Fund (NBCF).

Parks and Facilities Trades Shop

The Parks and Facilities Trades Shop involves the construction of a new facility and associated site development to accommodate the Parks and Facilities field maintenance staff in one facility co-located in the Parks and Facilities yard. The new facility will improve staff working conditions, generate efficiencies expected from a shared facility and facilitate the delivery of services of maintaining parks space and civic facilities throughout the community. The project will see the consolidation of the Parks and Facilities field maintenance staff, as well as, other staff currently working in the yard, into one facility. The project will allow for the conversion of existing staff facilities into equipment storage and the divestment of other facilities assets. The construction of the new facility will complete the major construction necessary to consolidate the Parks and Facilities departments at the Parks and Facilities Yard.

The primary objective is to provide sound, effective operational facilities to ensure employees have access to space and equipment that allows them to perform program related duties to the best of their ability, providing service to the community. New and updated facilities will allow the City to update work processes, provide opportunities for more energy efficient operation of the facilities and ensure that programs meet the needs of the community while ensuring that the organization is making the most effective use of human, equipment and material resources to complete the required tasks. More effective use of human resources, better work flow and updated processes made possible by the development of these facilities will ensure service levels can be reached into the future.

Procurement Process

The City requires the services of architectural, professional engineering and specialized consulting services to complete the next phase of each of these projects, as well as to perform contract administration throughout construction and warranty reviews for each of the three facilities.

The City will issue a single, consolidated RFP for the procurement of these professional services required as all three projects have similar timelines. Up to three separate engagements are anticipated and the fees are each expected to exceed \$500,000. The consolidated RFP process is expected to increase project exposure and interest in the work along with potential efficiencies in the procurement process.

The proposals will be evaluated on criteria such as technical expertise, corporate experience, personnel availability, general understanding of the scope of work and overall cost.

RECOMMENDATION IMPLICATIONS

Financial Implications

Funding for each of these projects has been approved in the capital budget. The consulting fees are expected to exceed \$500,000 for each engagement; therefore, Council's delegated authority is being sought to award the engagements as required by *The Regina Administration Bylaw No. 2003-69*.

Environmental Implications

None with respect to this report.

Policy and/or Strategic Implications

The completed projects will be aligned with the policies from *Design Regina: The Official Community Plan* by supporting the goals of:

- Safe and Efficient Infrastructure;
- Asset Management and Service Levels;
- Planned Infrastructure for Growth;
- Conservation and Environment;
- Infrastructure Staging; and
- Built Form and Urban Design.

Other Implications

Additional capital funds for the design and construction of the Transit Fleet Maintenance facility are subject to the project being approved through the NBCF.

Accessibility Implications

None with respect to this report.

COMMUNICATIONS

None with respect to this report.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,



Jill Hargrove, Director
Facilities Management Services

Respectfully submitted,



Ian Rea, Interim CFO
Corporate Services

March 8, 2016

To: Members,
Finance and Administration Committee

Re: Annual Property Tax Exemptions - 2016

RECOMMENDATION

1. That City Council approve the property tax exemptions outlined in Appendix A.
2. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A.
3. That this report be forwarded to the March 29, 2016 City Council meeting for approval.

CONCLUSION

The exemptions outlined in Appendix A are consistent with exemptions provided in past years or are based on agreements entered into by the City. It is recommended that the exemptions in Appendix A be approved.

Appendix B provides additional information on the miscellaneous exemptions for 2016. As part of the land leasing or sale policy, City Council has approved the exemption of occupants of City owned properties from property tax, if the occupant maintains the property that otherwise would not be taxed and where the City would incur maintenance costs.

BACKGROUND

City Council annually considers property tax exemptions based on past practices or agreements. The purpose of this report is to consider exemptions for 2016. City Council has the authority pursuant to subsection 262(3) of *The Cities Act* to exempt from taxation, in whole or in part, any land or improvements designated in the bylaw.

DISCUSSION

Unless specifically exempted, all property in a municipality is subject to assessment and taxation pursuant to *The Cities Act*. There are specific exemptions provided in subsection 262(1) of *The Cities Act*. Further, City Council may, by bylaw, exempt from taxation the whole or part of any land or improvement designated in the bylaw. City Council may also enter into agreements, on any terms and conditions, to exempt property from taxation for not more than five years.

Appendix A is a summary of the proposed annual exemptions for 2016, which include exemptions for small land parcels and easements. The exemptions include non-profit organizations, organizations providing support for our community and other properties City Council has determined are appropriate. These exemptions are consistent with past practices. The significant properties are the Mackenzie Art Gallery, Saskatchewan Science Centre, Regina & District Foodbank and the Regina Airport Authority. The estimated total municipal share of all the exemptions in Appendix A approximates \$1,580,993.

The changes in the properties included in Appendix A from 2016 are as follows:

Removals from the Annual Bylaw		
Lakeview Manor Condo Corp.	3403 Wascana Street	Corrected to reflect the Condo Corporation, has an easement agreement with the City rather than a lease. Removed from the annual bylaw.
101063955 Sask Ltd.	1834E Victoria Avenue	Corrected to reflect that there is an easement for entry and exit of the adjacent property, therefore removed from the annual bylaw.
Regina Thunder Football Club Inc.	750 Winnipeg Street	2015-64 Bylaw passed for tax exemption for period of 2016-2020, therefore removed from annual bylaw.

RECOMMENDATION IMPLICATIONS

Financial Implications

The property tax exemptions listed in Appendix A, total about \$2,794,629 in foregone tax revenue. The City's share of this foregone revenue is approximately \$1,580,993. These estimates are based on 2016 assessments. Municipal, library and school are based on 2015 rates. These amounts will change once the tax rates are finalized for 2016. All of the properties included in Appendix A were exempt in 2015.

Environmental Implications

None with regard to this report.

Policy and/or Strategic Implications

None with regard to this report.

Other Implications

None with regard to this report.

Accessibility Implications

None with regard to this report.

COMMUNICATIONS

All affected parties will be provided with a copy of this report prior to the Finance and Administration Committee and City Council meetings.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,



Don Barr, Director / City Assessor
Assessment, Tax & Real Estate

Respectfully submitted,



Diana Hawryluk, Executive Director
City Planning and Development

Report prepared by:
Deborah Bryden, Manager Property Taxation and Administration

APPENDIX A
2016 Property Tax Exemptions by Bylaw

PROPERTY OWNER		CIVIC ADDRESS	ADDITIONAL DESCRIPTION	2016 ASSESSED VALUE	ESTIMATED 2016 PROPERTY TAX
Miscellaneous Exemptions - Annual Bylaw					
10042141	GIRL GUIDES OF CANADA - GUIDES DU CANADA	1530 BROADWAY AVENUE	Appendix B - Note 1	741,900	16,223
10042143	THE CANADIAN BLOOD SERVICES	2571 BROAD STREET	Appendix B - Note 2	2,976,700	65,089
10060139	THE GLOBE THEATRE SOCIETY	2 - 1801 SCARTH STREET	Appendix B - Note 3	216,100	4,885
10060140	THE GLOBE THEATRE SOCIETY	3 - 1801 SCARTH STREET	Appendix B - Note 3	216,100	4,885
10060141	THE GLOBE THEATRE SOCIETY	4 - 1801 SCARTH STREET	Appendix B - Note 3	175,400	3,965
10065555	MACKENZIE ART GALLERY INCORPORATED	3475 ALBERT STREET	Appendix B - Note 4	10,766,800	243,384
10145969	SASKATCHEWAN SCIENCE CENTRE INC.	2901 POWERHOUSE DRIVE	Appendix B - Note 5	18,445,000	403,322
	THE BOARD OF EDUCATION OF THE REGINA SCHOOL				
10065604	DIVISION NO. 4	142 MASSEY ROAD	Appendix B - Note 6	586,600	12,827
10027144	REGINA TRADES AND SKILLS INC.	1275 ALBERT STREET	Appendix B - Note 7	4,043,200	88,409
10112030	CALEDONIAN CURLING CLUB	2225 SANDRA SCHMIRLER WAY	Appendix B - Note 8	2,573,100	56,264
10025856	THEATRE REGINA INC.	1077 ANGUS STREET	Appendix B - Note 9	1,980,500	43,306
10018622	REGINA & DISTRICT FOOD BANK INC.	445 WINNIPEG STREET	Appendix B - Note 10	10,134,400	82,768
10037637	THE CANADIAN RED CROSS	2050 CORNWALL STREET	Appendix B - Note 11	1,414,200	29,253
10065031	REGINA AIRPORT AUTHORITY	5201 REGINA AVENUE	Appendix B - Note 12	62,713,400	548,522
10017267	REGINA PUBLIC LIBRARY	331 ALBERT STREET	Appendix B - Note 13	6,352,100	37,877
10065624	REGINA PUBLIC LIBRARY	2715 GORDON ROAD	Appendix B - Note 14	3,415,400	74,682
10115375	RCMP HERITAGE CENTRE	6101 DEWDNEY AVENUE	Appendix B - Note 15	26,678,100	583,349
10091139	REGINA PLAINS MUSEUM	1375 BROAD STREET	Appendix B - Note 16	3,353,100	13,637
10064962	REGINA COMMUNITY CLINIC	1106 WINNIPEG STREET	Appendix B - Note 17	2,850,700	28,674
10055792	SOUTH ZONE REC. BOARD	3303 GRANT ROAD	Appendix B - Note 18	28,360,700	291,466
10065528	COLUMBUS PARK BOARD INC.	2940 PASQUA STREET	Appendix B - Note 19	15,100	330
10065491	REGINA SENIOR CITIZENS CENTRE INC.	2134 WINNIPEG STREET	Appendix B - Note 19	1,565,100	34,223
10065460	ROTARY SENIOR CITIZENS RECREATIONAL CENTRE	2404 ELPHINSTONE STREET	Appendix B - Note 19	24,100	527
10065269	CORE COMMUNITY GROUP INC.	1654 11TH AVENUE	Appendix B - Note 19	104,400	2,283
10065463	CATHEDRAL AREA COMMUNITY ASSOCIATION	2900 13TH AVENUE	Appendix B - Note 19	19,400	424
10035876	CATHEDRAL AREA COMMUNITY ASSOCIATION	2010 ARTHUR STREET	Appendix B - Note 19	44,000	617
10035875	CATHEDRAL AREA COMMUNITY ASSOCIATION	2005 FORGET STREET	Appendix B - Note 19	42,200	591
10035874	CATHEDRAL AREA COMMUNITY ASSOCIATION	2019 FORGET STREET	Appendix B - Note 19	37,200	521
10035873	CATHEDRAL AREA COMMUNITY ASSOCIATION	2021 FORGET STREET	Appendix B - Note 19	39,900	559
10035872	CATHEDRAL AREA COMMUNITY ASSOCIATION	2029 FORGET STREET	Appendix B - Note 19	39,900	559
10035871	CATHEDRAL AREA COMMUNITY ASSOCIATION	2055 FORGET STREET	Appendix B - Note 19	44,500	624
10065459	THE ART GALLERY OF REGINA	2404 ELPHINSTONE STREET	Appendix B - Note 19	58,400	1,277
10270833	SASK. STOCK GROWERS ASSOC.	1700 ELPHINSTONE STREET	Appendix B - Note 19	95,100	2,079
10270834	SASK. LIVESTOCK ASSOC.	1700 ELPHINSTONE STREET	Appendix B - Note 19	124,400	2,720
10065193	REGINA LAWN BOWLING CLUB	3820 VICTORIA AVENUE	Appendix B - Note 19	2,144,200	46,886
10115555	REGINA EDUCATION & ACTION ON CHILD HUNGER INC	1308 WINNIPEG STREET	Appendix B - Note 19	159,500	3,609
10049337	GROW REGINA	3500 QUEEN STREET	Appendix B - Note 19	2,292,300	50,124
OTHER MISCELLANEOUS TOTAL				194,843,200	2,780,740

PROPERTY OWNER		CIVIC ADDRESS	ADDITIONAL DESCRIPTION	2016 ASSESSED VALUE	2016 ESTIMATED PROPERTY TAX
<u>Small Land Parcels and Easements - Annual Bylaw</u>					
10065583	SELO ESTATES CONDOMINIUM CORPORATION	51 MARTIN STREET		5,800	81
10065586	SELO ESTATES CONDOMINIUM CORPORATION	91 MARTIN CRESCENT		13,200	185
10065589	SELO ESTATES CONDOMINIUM CORPORATION	110 PATTERSON DRIVE		7,800	109
10065223	REGINA EXHIBITION ASSOCIATION LTD.	1881 ELPHINSTONE STREET		192,700	4,214
10065227	REGINA EXHIBITION ASSOCIATION LTD.	2905 NORTH RAILWAY STREET		417,500	9,129
10065563	VARSITY CONDOMINIUMS	3242 HARDING STREET		12,200	171
LAND AND EASEMENT TOTAL				649,200	13,889
Total Property Tax Exemption - Annual Bylaw				195,492,400	2,794,629

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APPENDIX B

Property Tax Exemptions

Exemptions Pursuant to Past Practice or Agreement

1. The Girl Guides of Canada acquired ownership in 1990 of the property located at 1530 Broadway Avenue; Lot D, Block 8, Plan FU 1338. City Council has continued to exempt this property on the annual exemption bylaw as long as the property is owned and used by The Girl Guides of Canada, Regina Area Council with the intent of providing exemption until a private members bill is passed for the exemption. In 1990 The Girl Guides of Canada Purchased the property from the boy scouts and provided a letter to Council requesting that council support a request for a private members bill that would exempt the Girl Guides location at 1530 Broadway Ave. The property is described on the Assessment Roll as Account No. 10042141.
2. The Canadian Blood Services (CBS) acquired property located at 2571 Broad Street; Lot B, Block 8, Plan FU 1338, previously owned by the Canadian Red Cross Society. CBS has assumed responsibility of the blood collection previously completed by the Red Cross. The blood collection portion of the Red Cross was previously considered exempt from payment of property tax by statute. City Council passed bylaw 2001-19 to include The Canadian Blood services annually until such time as they are exempted by legislation. To date, CBS has not been specifically identified as an exempt entity by statute even though they are performing the same function as previously provided by the Red Cross. The property is described on the Assessment Roll as Account No. 10042143.
3. The Globe Theatre Society- When the City owned the Old City Hall, The Globe Theatre Society occupied space in the building and was exempted from property taxes. The exemption has continued to be provided for the space even though the City no longer owns the property located at 1801 Scarth Street; units 2, 3 and 4; Plan 99RA23145. The properties are described on the Assessment Roll as Account No's. 10060139, 10060140, 10060141.
4. The Mackenzie Art Gallery Incorporated was previously exempted for 10 years pursuant to City Council's approval of two five-year exemption agreements. Bylaw 9645 expired effective December 31, 1999; since then the property 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, has been included on the annual exemption bylaw. The property is described on the Assessment Roll as Account No. 10065555.
5. The Saskatchewan Science Centre Inc. (Science Centre) is occupying property located at 2901 Powerhouse Drive; Plan 101919416 Block A. This property is owned by the Saskatchewan Power Corporation. While Saskatchewan Power is exempt from property taxation, the Science Centre, as an occupant of exempt property, is not. The Science Centre has been included in the annual exemption bylaw since its inception. The property is described on the Assessment Roll as Account No. 10145969.
6. Regina School Division No. 4 is to be exempted from payment of property tax by the occupant for the lands located at 142 Massey Road; Plan: AY 4087 Block: B Lot: N 330'.

Students attending Campbell Collegiate use property on Massey Road for parking. In 1976, All Saints Anglican Church signed a fifteen year lease agreement, which was extended by a further fifteen years, that provides parking for Campbell Collegiate Students. The City has annually included this property in the list of exemptions. Under *The Cities Act* the school board is exempt for land it owns and occupies, but as this is leased land it is taxable unless council provides a tax exemption. The property is described on the Assessment Roll as Account No. 10065604.

7. Regina Trades and Skills Centre Inc. was provided a 5 year exemption for property located at 870 Albert Street. Regina Trades and Skills Centre provide trades and skills training to high school students and adults leading to jobs in industries where workers are in high demand. They deliver relevant and recognized programs that respond to industry needs. The exemption is for the property located at 1275 Albert Street, Plan: 94R44318 Block: 145 Lot: 22. The property is described on the Assessment Roll as Account No. 10027144.
8. In the mid 1970s, the City entered into an agreement with the Caledonian Curling Club where the City agreed to pay a lease payment that is equivalent to the annual taxes for the property in exchange for use of the facility during the summer as a clubhouse for the Craig Golf Course. The property is located at 2225 Sandra Schmirler Way; Plan: 78R35572 Block: A. Ext. 7. The property is described on the Assessment Roll as Account No. 10112030.
9. Theatre Regina Inc. (Regina Performing Arts Centre) occupies the property located at 1077 Angus Street; Plan: OLD33 Block: 86 Lot: 1-10; Plan: GA1016 Block: C. This property was previously owned by the City and transferred to this group. The group was previously exempted through five-year agreements, but as of 2003 the exemption was considered as part of the annual exemption process. The property is described on the Assessment Roll as Account No. 10025856.
10. Regina & District Food Bank Inc. is the owner of the property located at 445 Winnipeg Street; Plan: 79R42384 Block: X. City Council has continued to exempt the portion of the property on the annual exemption procedure as long as the property is used by the Regina & District Food Bank Inc and non-profit agencies operating in conjunction with the Regina & District Food Bank Inc. The property is described on the Assessment Roll as Account No. 10018622.
11. The Canadian Red Cross is the owner of the property located at 2050 Cornwall Street; Plan: 98RA28309 Block: 368 Lot: 45. City Council since 2005, has provided an exemption for The Canadian Red Cross because the City of Regina is provided with ESS (Emergency Social Services), family reunification, emergency lodging and personal disaster assistance, as well as influenza pandemic response. The exemption is for the portion of the property owned and operated by The Canadian Red Cross. The property is described on the Assessment Roll as Account No. 10037637.
12. The portion of the property owned and occupied by the Regina Airport Authority Inc. and located at 5201 Regina Avenue; Block A Plan 68R15859, as described in tax account 10065031 and as shown in the map attached as Schedule "B" is exempted from payment of 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 report by the Regina Airport Authority Inc. for the 12 month period that commenced three years prior to the 2016 tax year.

13. The Regina Public Library is located at 331 Albert Street Regina, SK. The property is owned by Melcor Developments Ltd. and a portion is leased to the Regina Public Library. Location is known as Plan: 68R23751 Block: 17 Lot: 1 & 2 as described on the Assessment Roll as Account No. 10017267 - 303 Albert Street.
14. The Regina Public Library is located at 2715 Gordon Road Regina, SK. The property is owned by Gordon Road Property Holdings Inc. and a portion is leased to the Regina Public Library. Location is known as Plan: 66R13992 Block: M; PLAN: 78R20752 Block: Q; Plan: 101145710 Block: N as described on the Assessment Roll as Account No. 10065624.
15. RCMP Heritage Centre is located at 6101 Dewdney Avenue. The RCMP Heritage Centre was initially provided with a 5 year property tax exemption. Upon its expiration administration moved the exemption to the annual bylaw for yearly consideration by Council. The property is owned by the RCMP and leased to the RCMP Heritage Centre. The location is known as Plan: 101973494 Block: A, NE/SW/SE/NW 22-17-20-2; NW 23-17-20-2 as described on the Assessment Roll as Account No. 10115375.
16. 101041839 Saskatchewan Ltd. & Wudvue Management Ltd. (c/o The Regina Plains Museum occupied leased space) historically occupied space in the Old City Hall and received an annual exemption from property taxes. City Council continued to provide an exemption when the Old City Hall was sold and the Museum relocated from the Old City Hall to 1825 Scarth Street. They have once again relocated to 1375 Broad Street; Plan: 101864280 Block: 184 Lot: E. The property is described on the Assessment Roll as Account No. 10091139.
17. The Community Health Services Association (Regina) Limited operating as Regina Community Clinic owned by Namerind Housing Corporation. The Government of Saskatchewan's intent was to have this property exempt from taxation, however based on the wording in the legislation, leased locations do not qualify for the statutory exemption and therefore must be placed on the annual bylaw while the ministry looks at a legislative change to correct this. The leased location is known as: Plan: 87R02581 Block: BB. The property is described on the Assessment Roll as Account No. 10064962 - 1106 Winnipeg Street.
18. South Zone Rec. Board – They have a lease agreement with the University of Regina for the Community Garden Plot. As part of the lease they are exempt from taxation and upon

renewal, exemptions must be placed on the Annual Bylaw. The leased location is known as: Plan: 00RA15705 Block: B. The property is described on the Assessment Roll as Account No. 10055792 – 3303 Grant Road.

19. Occupants of City of Regina Property - historically, City Council has exempted taxes for groups occupying city owned property. Although the property is exempt by virtue of being City-owned, the organizations are not exempt and therefore subject to property tax, unless specifically exempted by City Council.
 - a) Columbus Park Board Inc.
2940 Pasqua Street; Plan AO5241; Portion Blocks L and K
 - b) Regina Senior Citizens Centre Inc.
2134 Winnipeg Street; Plan: 80R39494 Block: 417A Lot: C
 - c) Rotary Senior Citizens Recreational Centre
2404 Elphinstone Street
Plan: K4654 Block: B & C; Plan: DV4420 Block: C
 - d) Core Community Group Inc.
1654 11th Avenue; Plan: 90R36844 Block: 289 Lot: A
 - e) Cathedral Area Community Association
2900 13th Avenue; Plan: 98RA28311 Block: 375 Lot: 51
2010 Arthur Street; Plan: I5211 Block: 32 Lots 1-3
2005 Forget Street; Plan I5211 Block 32 Lots 19 & 101197896 Block 32 Lots 22
2019 Forget Street; Plan 101197919 Block 32, Lot 20
2021 Forget Street; Plan I5211 Block 32 Lot 17
2029 Forget Street; Plan I5211 Block 32, Lot 16
2055 Forget Street; Plan I5211 Block 32 Lots 11-15
 - f) The Art Gallery of Regina
2420 Elphinstone Street
Plan: K 4654 Block: B & C; DV 4420 Block: C
 - g) Saskatchewan Stock Growers Association
1700 Elphinstone Street
Plan: 14513 Block: H; Plan: 84R29489 Block: FF; Plan: 102012613 Block: B;
Plan: DV4404 Block: K
 - h) The Saskatchewan Livestock Association
1700 Elphinstone Street
Plan: 14513 Block: H; Plan: 84R29489 Block: FF; Plan: 102012613 Block: B;
Plan: DV4404 Block: K
 - i) Regina Lawn Bowling Club
3820 Victoria Avenue; Plan: DV4420 Block: G Lot: (East of Blk H)
 - j) Regina Education and Action on Child Hunger Inc.
1308 Winnipeg Street; Plan: 67R03593 Block: C

- o) Grow Regina Community Gardens Incorporated
3500 Queen Street; Plan: 60R07552 Block: R2

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

March 8, 2016

To: Members,
Finance and Administration Committee

Re: Regina Property Tax Exemptions

RECOMMENDATION

That this report be forwarded to the March 29, 2016 City Council meeting for informational purposes.

CONCLUSION

City Council requested an explanation of existing exemption policies. This report is a summary of the existing assessment exemption policies and programs in response to that request. Two lists of all properties within the exemption program are included with Appendix A being a list of all properties receiving non-housing exemptions, and Appendix B is a list of all properties receiving housing exemptions.

The Cities Act provides the framework for much of the property assessment and taxation provisions including exemptions. There is also provision in other legislation for specific exemptions such as *The Health Districts Act*, *The Residential Services Act*, *The University of Regina Act* and many other Acts.

Unless specifically exempted, all property in a municipality is subject to assessment and taxation pursuant to *The Cities Act*. There are several specific exemptions provided in subsection 262(1) of *The Cities Act*. City Council has also approved policies, such as the Housing Incentive Policy (HIP) and the Heritage Incentive Policy allowing for exemptions on certain properties. City Council has the authority pursuant to subsection 262(3) of *The Cities Act* to exempt from taxation, in whole or in part, any land or improvements designated by bylaw. City Council may enter into agreements, on any terms and conditions, to exempt properties from taxation for not more than five years.

In 2015 the City of Regina had six separate programs that provide for property tax exemptions, each having their own policies and processes. The programs are summarized in the following table:

INCENTIVE NAME	2015 TOTAL EXEMPTION	2015 MUNICIPAL LEVY
HOUSING INCENTIVE PROGRAM (HIP)	\$2,696,621.50	\$1,570,234.66
DOWNTOWN RESIDENTIAL INCENTIVE PROGRAM (DRIP)	\$11,477.23	\$6,683.16
RESIDENTIAL HOUSING INCENTIVE PROGRAM (RHIP)	NIL	NIL
HERITAGE INCENTIVE POLICY	\$175,336.69	\$99,180.59
ECONOMIC DEVELOPMENT INCENTIVES PROGRAM (EDIP)	\$228,589.20	\$129,009.17
BOUNDARY ALTERATION TAX MITIGATION	\$567,307.82	\$332,257.55
TOTAL EXEMPTIONS	\$3,679,332.44	\$2,137,365.13

City Council has, upon request of customers or groups, approved specific property exemptions. Some of these exemptions are included in the Annual Property Exempt from Property Tax Bylaw and others are individual agreements. These are summarized in the following table:

INCENTIVE NAME	2015 TOTAL EXEMPTION	2015 MUNICIPAL LEVY
AHMADIYYA MUSLIM JAMA	\$14,105.84	\$7,960.94
CURLING CLUBS	\$27,306.16	\$27,306.16
REGINA TRADES & SKILLS	\$10,561.34	\$5,960.53
ANNUAL BYLAW	\$2,735,696.41	\$1,544,062.19
TOTAL EXEMPTIONS	\$2,787,669.75	\$1,585,289.82

All exemptions approved under the Section 262(3) of *The Cities Act* must be approved through a bylaw passed by City Council.

BACKGROUND

City Council has the authority pursuant to Subsection 262(3) of *The Cities Act* to exempt from taxation, in whole or in part, any land or improvements designated by bylaw.

Unless specifically exempted, all property in a municipality is subject to assessment and taxation pursuant to *The Cities Act*. Council may enter into agreements, on any terms and conditions, to exempt properties from taxation for not more than five years.

There are several specific exemptions provided in subsection 262(1) of *The Cities Act*. City Council has also approved policies allowing for exemptions, which are consistent with the objectives and goals in *Design Regina: The Official Community Plan Bylaw No. 2013-48*.

DISCUSSION

Exemption programs originate from various business areas and committees in the corporation. The programs have administrative processes that may involve several business areas playing a role in determining the qualification for the program, the amount of exemption to be applied, monitoring continued compliance requirements and the processing of the exemptions.

The following are property tax exemptions provided through current City policies:

Housing Incentive Policy (HIP):

The HIP supports objectives and policies established by City Council through *Design Regina: The Official Community Plan Bylaw 2013-48* including inner-city revitalization, growth management and economic development, below market and special needs housing, compatible infill and cost effective, sustainable development.

The current policy was approved by City Council, effective as of January 1, 2016. The previous policy was effective from November 1, 2014 to December 31, 2015. Applications are received each year and the program allows for tax exemptions for a term of up to five years.

Originally, the HIP was approved by City Council on August 17, 2009 and supported objectives and policies established by Council through the *Regina Development Plan Bylaw No. 7877* (Official Community Plan). The plan included inner-city revitalization, growth management and economic development, affordable and special needs housing, compatible infill and cost effective sustainable development.

In 2015, a total of 569 accounts received City Council approved HIP exemptions. The total exempt assessment has increased to 192,426,660 for total exemption levies of \$2,696,621, of which the total exempt municipal portion is \$1,570,234.

The past five year total exemption is \$6,228,971 in levies of which the municipal portion is \$3,563,278.

YEAR	DESCRIPTION	EXEMPT ASSESSMENT	TOTAL EXEMPT LEVIES	TOTAL MUNICIPAL LEVY
2015	569 ACCOUNTS	192,426,660	\$2,696,621.50	\$1,570,234.66
2014	415 ACCOUNTS	119,650,085	\$1,637,516.93	\$939,720.90
2013	276 ACCOUNTS	75,401,195	\$997,832.64	\$559,281.25
2012	215 ACCOUNTS	25,018,015	\$618,959.42	\$342,372.67
2011	142 ACCOUNTS	11,512,910	\$278,040.65	\$151,669.20
		5 YEAR TOTAL	\$6,228,971.14	\$3,563,278.68

Downtown Residential Incentives Policy (DRIP):

City Council initially adopted an incentive policy for residential development in the downtown on March 10, 1997. The purpose of this policy is to support the downtown by encouraging the conversion of existing buildings no longer suited for commercial to residential purposes, or for the construction of new residential development, to increase the viability and population density in the downtown area.

In November 2013, this policy was reviewed and updated to reflect the needs and demands of the current economic situation of Regina. This revised policy took effect on January 1, 2014. As of January 1, 2016 all housing type of exemptions are included in the Housing Incentive Policy. The current policy provides an exemption for a maximum of five years.

The DRIP and RHIP (below) policy results may be an indicator that Regina's population growth is slowing and rental demands are easing and that fewer former warehouses remain suitable for conversion. In 2015, five accounts received the DRIP, which had previously been approved by City Council. The total exempt assessment is 819,000 for a total exemption levy of \$11,477, of which the total exempt municipal portion is \$6,683 in 2015.

The past five year total exemption is \$360,160 in levies of which the municipal portion is \$199,661.

YEAR	DESCRIPTION	EXEMPT ASSESSMENT	TOTAL EXEMPT LEVIES	TOTAL MUNICIPAL LEVY
2015	5 ACCOUNTS	819,000	\$11,477.23	\$6,683.16
2014	5 ACCOUNTS	819,000	\$11,208.70	\$6,432.34
2013	41 ACCOUNTS	8,063,100	\$106,703.77	\$59,807.10
2012	41 ACCOUNTS	4,747,200	\$116,661.80	\$64,581.63
2011	41 ACCOUNTS	4,747,200	\$114,108.66	\$62,157.55
		5 YEAR TOTAL	\$360,160.16	\$199,661.78

Residential Housing Incentives Policy (RHIP – Warehouse District):

The RHIP - Warehouse District Policy was approved by City Council in August 2006, which provides an exemption of up to \$7,500 for the development of residential units in the historic Warehouse District. These programs combined with City contributions to social and affordable housing formed the core of the City's investment in housing. As of January 1, 2016 all housing type of exemptions are included in the Housing Incentive Policy.

The purpose of the RHIP – Warehouse District is to encourage the adaptive re-use and preservation of existing buildings in the Warehouse area, diversity in the housing options in the District, and new residential construction. The program provides a property tax exemption for the conversion of commercial properties to residential units and for new residential construction.

In 2013, three accounts received the RHIP - Warehouse District, which had previously been approved by City Council. No funding applications have been submitted for this program in 2014 or 2015. The total exempt assessment is 116,308 for a total exemption levy of \$1,539, of which the total exempt municipal portion is \$862 for 2013.

The past five year total exemption is \$26,932 in levies of which the municipal portion is \$14,740.

YEAR	DESCRIPTION	EXEMPT ASSESSMENT	TOTAL EXEMPT LEVIES	TOTAL MUNICIPAL LEVY
2015	0 ACCOUNTS		NIL	NIL
2014	0 ACCOUNTS		NIL	NIL
2013	3 ACCOUNTS	116,308	\$1,539.19	\$862.72
2012	4 ACCOUNTS	211,248	\$5,191.43	\$2,873.85
2011	10 ACCOUNTS	840,429	\$20,201.49	\$11,004.20
		5 YEAR TOTAL	\$26,932.11	\$14,740.77

Heritage Incentive Policy:

Property tax exemptions are permitted under Section 28(a) of *The Heritage Property Act*. The City had a policy originally adopted by City Council, known as the *Municipal Heritage Incentives for the Preservation of Heritage Properties*. This provided an eight year exemption in the downtown area and five years in all other areas of the city.

City Council approved the current Heritage Incentive Policy on August 25, 2014, which increased the partial property tax exemption for a maximum of 10 years.

In 2015, nine accounts received Heritage Tax Incentives, which had previously been approved by City Council. The total exempt assessment is 8,341,105 for a total exemption levy of \$175,336, of which the total exempt municipal portion is \$99,180.

The past five year total exemption is \$591,279 levies of which the municipal portion is \$328,390.

YEAR	DESCRIPTION	EXEMPT ASSESSMENT	TOTAL EXEMPT LEVIES	TOTAL MUNICIPAL LEVY
2015	9 ACCOUNTS	8,341,105	\$175,336.69	\$99,180.59
2014	15 ACCOUNTS	3,230,051	\$58,774.46	\$32,996.57
2013	24 ACCOUNTS	5,492,031	\$97,573.26	\$53,429.26
2012	28 ACCOUNTS	4,008,939	\$115,674.18	\$64,879.05
2011	27 ACCOUNTS	4,819,714	\$143,920.59	\$77,904.58
		5 YEAR TOTAL	\$591,279.18	\$328,390.05

Economic Development Incentives Program (EDIP):

City Council adopted an Economic Development Incentives Program that is administered under the authority of subsection 262(4) of *The Cities Act*, which allows for tax exemptions for up to five years under agreement. The program was designed by the Regina Regional Economic Development Authority (RREDA), now known as Economic Development Regina Inc. (EDRI) and is jointly administered by the City and EDRI.

EDRI manages the application process, evaluates applications and makes recommendations to City Council. EDRI also manages the eligibility criteria, evaluation of the program, the annual monitoring and reporting to the City Administration of the business performance targets and any prorating of the tax exemption as set out in the written agreement.

EDRI is the primary contact for information on the Economic Development Incentive Program. Contact points in the City that are likely to get inquiries regarding the program advises that EDRI is the primary contact and can provide information and applications. The City will be the primary contact for information on the property assessment, taxes, bylaws and agreements. The City and EDRI will copy each other on correspondence with participants regarding the program.

In 2015 there is one account receiving an Economic Development Incentive which has previously been approved by City Council. The total exempt assessment is 10,453,996 for a total exemption levy of \$228,589, of which the total exempt municipal portion is \$129,009.

EDRI is currently reviewing the EDIP and a further report will come forward with recommendations on the program.

The past five year total exemption is \$1,300,245 in levies of which the municipal portion is \$691,482.

YEAR	DESCRIPTION	EXEMPT ASSESSMENT	TOTAL EXEMPT LEVIES	TOTAL MUNICIPAL LEVY
2015	1 ACCOUNT	10,453,996	\$228,589.20	\$129,009.17
2014	1 ACCOUNT	10,936,996	\$223,405.55	\$124,167.28
2013	2 ACCOUNTS	12,422,169	\$256,970.45	\$139,344.13
2012	3 ACCOUNTS	6,870,642	\$246,092.57	\$127,601.20
2011	4 ACCOUNTS	9,586,672	\$345,187.43	\$171,360.31
		5 YEAR TOTAL	\$1,300,245.20	\$691,482.09

Boundary Alteration Tax Mitigation:

Historically, when the City is involved in boundary alterations, tax mitigation is one of the tools used to reduce the impact to landowners.

The initial impact of a boundary alteration on individual landowners is that their property taxes are payable to the City instead of a different jurisdiction. As different municipalities provide different levels of service and have different mill rates, the property owners may see significant changes in their property valuation, taxes and service levels. Property owners impacted by boundary alterations will be aware of the property tax changes from switching municipal jurisdictions.

While each property's assessment and taxation is unique, City Council typically reviews tax mitigation principles and the recommended tax tools from Administration to allow new City land owners to transition into the City's tax system. Administration is responsible to communicate this with new City land owners.

City Council approved tax mitigation principles for the 2014 boundary alteration, resulting in partial exemptions for a period of five years. Previously, while no boundary alteration exemption was required in 2009, partial exemptions were provided during the 2007 boundary alteration.

In 2015, there were 182 accounts receiving Boundary Alteration Tax Mitigation which had previously been approved by City Council. The total exempt assessment is 27,692,892 results in a total exemption levy of \$567,307, of which the total exempt municipal portion is \$332,257.

The past five year total exemption is \$1,223,585 in levies of which the municipal portion is \$706,836.

YEAR	DESCRIPTION	EXEMPT ASSESSMENT	TOTAL EXEMPT LEVIES	TOTAL MUNICIPAL LEVY
2015	182 ACCOUNTS	27,692,892	\$567,307.82	\$332,257.55
2014	183 ACCOUNTS	32,278,321	\$655,360.50	\$373,888.21
2013	0 ACCOUNTS		NIL	NIL
2012	0 ACCOUNTS		NIL	NIL
2011	4 ACCOUNTS	38,627	\$917.05	\$690.45
		5 YEAR TOTAL	\$1,223,585.37	\$706,836.21

Independent exemptions:

Subsection 262(1) of *The Cities Act* provides for some exemptions to specific charitable organizations. The City does not have a specific policy in providing exemptions for non-profit or charitable organizations. Some exemptions have been provided on specific case by case basis.

The process to have an exemption considered by City Council is for the organization to submit a letter to City Clerk requesting an exemption. The letter outlines why the organization believes it should be exempt and the purpose of the organization. The City also requires the organization's incorporation documents and the financial statements for the past three years. The organization must clearly identify all sources of government funding received in the past.

Exemptions provided over the past five years falling under this category are as follows:

INCENTIVE NAME	2015 TOTAL EXEMPTION	2015 MUNICIPAL LEVY
AHMADIYYA MUSLIM JAMA	\$14,105.84	\$7,960.94
CURLING CLUBS	\$27,306.16	\$27,306.16
REGINA TRADES & SKILLS	\$10,561.34	\$5,960.53
ANNUAL BYLAW	\$2,735,696.41	\$1,544,062.19
TOTAL EXEMPTIONS	\$2,787,669.75	\$1,585,289.82

Annual Bylaw:

Historically City Council has exempted taxes for many groups which occupy City owned property and properties that support the community in various ways including charitable, sport, culture and recreation.

Although properties owned by the City are exempt, the organizations using those facilities may be taxable entities and therefore technically are subject to property tax, unless specifically exempted by City Council. While not all of these are non-profit or charitable situations, City Council has shown support for various organizations and examines their situation and contribution to the City when considering an exemption.

These properties are brought forward for yearly review by City Council to consider continuing the exemption. Funding for these exemptions is accounted for in the budget process through revenue projections on an annual basis.

In 2015, 46 accounts received an exemption included in the annual bylaw which was approved by City Council. The total exempt assessment is 125,273,236 for a total exemption levy of \$2,735,696 of which the municipal portion is \$1,544,062.

The overall five year total exemption is \$13,326,176 in levies of which the municipal portion is \$6,806,199.

YEAR	DESCRIPTION	EXEMPT ASSESSMENT	TOTAL EXEMPT LEVIES	TOTAL MUNICIPAL LEVY
2015	46 ACCOUNTS	125,273,236	\$2,735,696.41	\$1,544,062.19
2014	48 ACCOUNTS	122,492,650	\$2,614,887.01	\$1,453,427.67
2013	54 ACCOUNTS	129,641,167	\$3,151,526.26	\$1,426,863.96
2012	45 ACCOUNTS	65,556,664	\$2,441,920.99	\$1,216,951.54
2011	50 ACCOUNTS	65,199,764	\$2,382,145.40	\$1,164,893.78
		5 YEAR TOTAL	\$13,326,176.07	\$6,806,199.14

The Community Investment Grants have limited funding to disburse to groups that apply. In 2015 some organizations listed on the Annual Bylaw also received funding through Community Investment programs. The breakdown for 2015 funding is as of October 13, 2015 and is listed in the following table:

ORGANIZATION	ACCOUNT NUMBER	2015 TOTAL EXEMPT MUNICIPAL LEVIES	2015 COMMUNITY INVESTMENTS FUNDS:	TOTAL SUPPORT RECEIVED IN 2015
THEATRE REGINA INC.	10025856	\$ 24,440.66	\$17,000.00	\$41,440.66
THE GLOBE THEATRE SOCIETY	10060139 10060140 10060141	\$7,498.15	\$125,000.00	\$132,498.15
MACKENZIE ART GALLERY INCORPORATED	10065555	\$132,869.36	\$30,000.00	\$162,869.36
REGINA PLAINS MUSEUM	10091139	\$7,696.57	\$115,000.00	\$122,696.57
THE ART GALLERY OF REGINA	10065459	\$720.68	\$82,000.00	\$82,720.68
MOUNTED POLICE HERITAGE CENTRE	10115375	\$329,225.22	\$100,000.00	\$429,225.22
SASKATCHEWAN SCIENCE CENTRE INC.	10145969	\$227,623.37	\$170,000.00	\$397,623.37
REGINA SENIOR CITIZENS CETNRE INC.	10065491	\$19,314.35	\$134,600.00	\$153,914.35
REACH (Regina Education & Action on Child Hunger Inc.)	10115555	\$1,909.09	\$79,285.00	\$81,194.09
REGINA & DISTRICT FOOD BANK INC.	10018622	\$ 69,885.02	\$37,500.00	\$107,385.02
SOUTH ZONE REC. BOARD (COMMUNITY GARDEN PLOT)	10196513	\$105,473.11	\$5,476.00	\$110,949.11
** CATHEDRAL AREA COMMUNITY ASSOCIATION *(ACCOUNTS ARE COMMUNITY GARDEN PLOTS)	10065463 10035876* 10035875* 10035874* 10035873* 10035872* 10035871*	\$2,260.64	\$34,000.00	\$36,260.64
REGINA EXHIBITION ASSOC. LTD.	10065223	\$2,378.03	\$5,000.00	\$7,378.03
GRAND TOTALS		\$931,294.25	\$934,861.00	\$1,866,155.25

Curling Clubs

The Highland Curling Club and the Tartan Curling Club requested tax exemptions in 2015. City Council has the authority pursuant to subsection 262(3) of *The Cities Act* to exempt from taxation, in whole or in part, any land or improvements designated in the bylaw. City Council approved a two-year tax exemption on the municipal levy only, with the 2016 exemption being conditional on the owners developing and providing a business plan to the City by January 1, 2016 outlining the owner's sustainable futures. The exemption was only for the municipal levy which in 2015 totals

\$27,306. These curling clubs remain responsible for the applicable school and library taxes.

YEAR	DESCRIPTION	EXEMPT ASSESSMENT	TOTAL EXEMPT LEVIES	TOTAL MUNICIPAL LEVY
2015	Highland Curling Club	866,900	\$10,698.11	\$10,698.11
2015	Tartan Curling Club	1,345,800	\$16,608.05	\$16,608.05
		2015 Total	\$27,306.16	\$27,306.16

Ahmadiyya Muslim Jama (AMJ)

Ahmadiyya Muslim Jama (AMJ) requested and City Council, in report CR15-68, approved a property tax exemption for 2015 and future years until the Mosque they are constructing is completed on the property at 3810 Eastgate Drive. Once the Mosque is completed and the property is used as a place of public worship a statutory exemption would apply.

Section 262(1) (e) of *The Cities Act* provides an exemption from taxation for “every place of public worship and the land used in connection with a place of public worship.” There are limits as to the amount of land and the ownership of the property for exemptions. The exemption does not apply to any portion of a property used as a residence or vacant land.

Regina Trades & Skills

The Regina Trades & Skills Centre Inc. had requested a five year exemption for the land it leases at 1269 Albert Street. This land is adjacent to it building at 1275 Albert Street and is required for parking. City Council, in report CR13-69, approved a five year property tax exemption for the Trades & Skills Centre at 1275 Albert Street and it is now on the Annual Bylaw. The lease on the adjacent parking lot transferred with the sale and was not included in the exemption request for the building they own. This separate agreement is an exemption for the leased portion of land they use for parking.

In 2015 these two accounts received an exemption as previously approved by City Council. The total exempt assessment is 1,128,100 for a total exemption levy of \$24,667 of which the total exempt municipal portion is \$13,921.

The overall five year total exemption is \$34,989 in levies of which the municipal portion is \$19,658.

YEAR	DESCRIPTION	EXEMPT ASSESSMENT	TOTAL EXEMPT LEVIES	TOTAL MUNICIPAL LEVY
2015	2 ACCOUNT	1,128,100	\$24,667.18	\$13,921.47
2014	1 ACCOUNT	483,000	\$10,321.86	\$5,736.83
2013				
2012				
2011				
		5 YEAR TOTAL	\$34,989.04	\$19,658.30

RECOMMENDATION IMPLICATIONS

Financial Implications

There are none associated with this report.

Environmental Implications

There are none associated with this report.

Policy and/or Strategic Implications

There are none associated with this report.

Other Implications

There are none associated with this report.

Accessibility Implications

There are none associated with this report.

COMMUNICATIONS

There are none associated with this report.

DELEGATED AUTHORITY

There is no delegated authority associated with this report as it is for informational purposes only. The request for the information was received through an undertaking at City Council, therefore this report will be forwarded to City Council for information.

Respectfully submitted,



Don Barr, Director / City Assessor
Assessment, Tax and Real Estate

Respectfully submitted,



Diana Hawryluk, Executive Director
City Planning and Development

Report prepared by:
Deborah Bryden, Property Tax & Administration

2015 TAX EXEMPTIONS
APPENDIX A - 1

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10032726	LAUREEN CARSON	1504 VICTORIA AVENUE	HERITAGE	122,700	\$1,001.25	\$1,719.48
10036863	VITERRA INC.	2625 VICTORIA AVENUE	HERITAGE	6,904,920	\$85,211.23	\$150,984.38
10036969	AARON LYNN; NAIOMI LYNN	2022 RETALLACK STREET	HERITAGE	246,000	\$2,007.40	\$3,447.38
10037746	CANADIAN HOSTELLING ASSOCIATION-PRAIRIE REGION INC. - ASSOCIATION CANADIENNE DE L'AJISME	2310 MCINTYRE STREET	HERITAGE	459,800	\$3,752.05	\$6,443.50
10037795	NICOR DEVELOPMENTS INC.	2343 CORNWALL STREET	HERITAGE	382,900	\$4,725.23	\$8,372.55
10128285	SIGNATURE HOMES & DESIGN LTD.	1 1708 8TH AVENUE	HERITAGE	23,100	\$285.05	\$505.08
10175500	LEADER REALTY INC.	404 1853 HAMILTON STREET	HERITAGE	69,501	\$567.14	\$973.97
10175505	NICOR DEVELOPMENTS INC.	601 1853 HAMILTON STREET	HERITAGE	132,184	\$1,631.24	\$2,890.35
10229655	LEADER BUILDING CONDOMINIUM CORPORATION	1 S 1853 HAMILTON STREET	HERITAGE	0	\$0.00	\$0.00
10226818	CITY CENTRE EQUITIES INC.; HARVARD DEVELOPMENTS INC.	2010 12TH AVENUE	ECONOMIC	10,453,996	\$129,009.17	\$228,589.20
10268072	CANADIAN MIDWEST DISTRICT OF THE CHRISTIAN AND MISSIONARY ALLIANCE	1101 PRINCE OF WALES DRIVE	BOUNDARY ALTERATION	70,372	\$868.44	\$1,143.97
10268073	SHAW PIPE PROTECTION LIMITED	4800 ARMOUR ROAD	BOUNDARY ALTERATION	71,787	\$885.90	\$1,166.98
10268077	ARBOR MEMORIAL INC.	4001 E VICTORIA AVENUE	BOUNDARY ALTERATION	1,800,700	\$22,221.82	\$39,374.46
10268078	WESTERN LIMITED	1201 CONDIE ROAD	BOUNDARY ALTERATION	452,383	\$5,582.71	\$9,891.91
10268080	JAMES PAUL FARLEY	10600 DEWDNEY AVENUE	BOUNDARY ALTERATION	93,961	\$1,159.55	\$1,527.44
10268086	BERNARD FALK; ELLIOT FALK	9801 9TH AVENUE N	BOUNDARY ALTERATION	107,611	\$1,327.97	\$1,749.30
10268088	JUDITH DAVANA GARTH; LEONA GLADYS LARSEN; SHARON DOREEN LEWCHUK	5813 SECORD AVENUE	BOUNDARY ALTERATION	2,280	\$28.14	\$37.05
10268098	JUDITH DAVANA GARTH; LEONA GLADYS LARSEN; SHARON DOREEN LEWCHUK	4820 CAMPBELL STREET	BOUNDARY ALTERATION	2,744	\$33.86	\$44.60
10268133	JUDITH DAVANA GARTH; LEONA GLADYS LARSEN; SHARON DOREEN LEWCHUK	4820 GARRY STREET	BOUNDARY ALTERATION	2,744	\$33.86	\$44.60
10268134	P. W. LORCH & ASSOCIATES LTD.	4800 CAMPBELL STREET	BOUNDARY ALTERATION	71,403	\$881.16	\$1,160.74
10268135	NORTH PLAINS MANAGEMENT LTD.	605 CONDIE ROAD	BOUNDARY ALTERATION	91,808	\$1,132.95	\$1,492.42
10268137	O & T FARMS LTD.	9001 9TH AVENUE N	BOUNDARY ALTERATION	42,068	\$519.15	\$683.87
10268137	O & T FARMS LTD.	9001 9TH AVENUE N	BOUNDARY ALTERATION	312,427	\$2,549.45	\$4,378.27
10268139	VILLAGE LAND HOLDINGS LIMITED	4200 E VICTORIA AVENUE	BOUNDARY ALTERATION	243,405	\$3,003.76	\$5,322.32

2015 TAX EXEMPTIONS
APPENDIX A - 2

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10268140	HUBER ENTERPRISES LTD.	4600 E VICTORIA AVENUE	BOUNDARY ALTERATION	314,770	\$3,884.47	\$6,882.81
10268141	REGINA MARINE LTD.	4330 E VICTORIA AVENUE	BOUNDARY ALTERATION	216,926	\$2,677.00	\$4,743.33
10268142	INDUSTRIAL PROPERTIES REGINA LIMITED	5050 E VICTORIA AVENUE	BOUNDARY ALTERATION	1,155,487	\$14,259.46	\$25,266.12
10268143	MAZNUR REALTY LTD.	4750 E VICTORIA AVENUE	BOUNDARY ALTERATION	633,606	\$7,819.11	\$13,854.57
10268146	FOUR T ENTERPRISES LTD.	4201 TOWER ROAD	BOUNDARY ALTERATION	126,632	\$1,562.71	\$2,768.93
10268146	FOUR T ENTERPRISES LTD.	4201 TOWER ROAD	BOUNDARY ALTERATION	10,547	\$130.16	\$171.45
10268146	FOUR T ENTERPRISES LTD.	4201 TOWER ROAD	BOUNDARY ALTERATION	90,574	\$739.10	\$1,269.28
10268147	CANADIAN MIDWEST DISTRICT OF THE CHRISTIAN AND MISSIONARY ALLIANCE	1300 N COURTNEY STREET	BOUNDARY ALTERATION	885,881	\$10,932.35	\$14,401.06
10268149	GARY ROY MILLER; JEANNETTE FROUKJE MILLER	1550 N COURTNEY STREET	BOUNDARY ALTERATION	4,788	\$59.08	\$77.83
10268149	GARY ROY MILLER; JEANNETTE FROUKJE MILLER	1550 N COURTNEY STREET	BOUNDARY ALTERATION	197,585	\$1,612.33	\$2,768.92
10268150	LYNDA JEAN MEARNES; TERRY EDWARD MEARNES	1950 N COURTNEY STREET	BOUNDARY ALTERATION	73,864	\$911.53	\$1,200.75
10268151	ARNOLD LORNE HARLE; DOROTHY MARY HARLE	1801 N PINKIE ROAD	BOUNDARY ALTERATION	93,644	\$1,155.63	\$1,522.31
10268153	JEFFERY EASHAPPIE; CORA THOMSON	6700 ARMOUR ROAD	BOUNDARY ALTERATION	87,408	\$1,078.67	\$1,420.92
10268154	BRIGHTSTONE PROPERTIES LTD.	5601 E VICTORIA AVENUE	BOUNDARY ALTERATION	78,100	\$963.80	\$1,269.59
10268156	DREAM ASSET MANAGEMENT CORPORATION	4301 GARRY STREET	BOUNDARY ALTERATION	1,480	\$18.27	\$24.07
10268166	RURAL MUNICIPALITY OF SHERWOOD NO. 159	5800 31ST AVENUE	BOUNDARY ALTERATION	1,090	\$13.45	\$17.72
10268184	MARIE C FIACCO; MIKE FIACCO	4117 BELMONT STREET	BOUNDARY ALTERATION	1,797	\$22.18	\$29.21
10268198	MARIE C FIACCO; MIKE FIACCO	4140 CARLTON STREET	BOUNDARY ALTERATION	1,480	\$18.27	\$24.07
10268208	MARIE C FIACCO; MIKE FIACCO	4108 CARLTON STREET	BOUNDARY ALTERATION	848	\$10.46	\$13.77
10268220	ANTE KAPOVIC	4101 ELLICE STREET	BOUNDARY ALTERATION	2,329	\$28.73	\$37.85
10268257	MILAN CACIC	6001 PARLIAMENT AVENUE	BOUNDARY ALTERATION	1,090	\$13.45	\$17.72

2015 TAX EXEMPTIONS
APPENDIX A - 3

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10268274	TERRY STAUDT	3901 DONALD STREET	BOUNDARY ALTERATION	2,271	\$28.02	\$36.88
10268289	BETTY LYNN WEIGEL	3900 ELLICE STREET	BOUNDARY ALTERATION	2,271	\$28.02	\$36.88
10268375	DAVID CHARLES COWLEY; DONNA GULLETTE COWLEY	4200 FORT STREET	BOUNDARY ALTERATION	848	\$10.46	\$13.77
10268381	ROBERT MICHAEL CRAIG FRANCIS; RUTH ELAINE FRANCIS	6501 28TH AVENUE	BOUNDARY ALTERATION	18,958	\$233.95	\$308.19
10268399	RURAL MUNICIPALITY OF SHERWOOD NO. 159	4112 DONALD STREET	BOUNDARY ALTERATION	848	\$10.46	\$13.75
10268409	JOHN LIZACICH	4100 FORT STREET	BOUNDARY ALTERATION	2,962	\$36.54	\$48.14
10268437	DARREL D HOGG	5909 PARLIAMENT AVENUE	BOUNDARY ALTERATION	1,764	\$21.77	\$28.67
10268444	ANTE KAPOVIC	4040 CARLTON STREET	BOUNDARY ALTERATION	1,480	\$18.27	\$24.07
10268454	ANZELM VENTRE; JENNIFER VENTRE	4028 BELMONT STREET	BOUNDARY ALTERATION	1,797	\$22.18	\$29.21
10268467	LILA LEGIEN; DIETER LEGIEN	4069 ABBOTT STREET	BOUNDARY ALTERATION	639	\$7.87	\$10.38
10268482	RURAL MUNICIPALITY OF SHERWOOD NO. 159	6200 PARLIAMENT AVENUE	BOUNDARY ALTERATION	2,280	\$28.14	\$37.06
10268492	RURAL MUNICIPALITY OF SHERWOOD NO. 159	3920 DONALD STREET	BOUNDARY ALTERATION	1,480	\$18.27	\$24.07
10268508	RURAL MUNICIPALITY OF SHERWOOD NO. 159	3821 ELLICE STREET	BOUNDARY ALTERATION	1,638	\$20.22	\$26.61
10268518	LORNA A MACHELL	3809 DONALD STREET	BOUNDARY ALTERATION	1,164	\$14.36	\$18.91
10268537	VICTORIA ZALUSKY	4201 BELMONT STREET	BOUNDARY ALTERATION	1,339	\$16.53	\$21.78
10268567	M-5 HOLDINGS LTD.	4044 CAMPBELL STREET	BOUNDARY ALTERATION	1,322	\$16.31	\$21.49
10268587	MICHELE DEIANA; GRAZIATTA DEIANA	4021 BELMONT STREET	BOUNDARY ALTERATION	1,164	\$14.36	\$18.91
10268589	BEVERLY J HOGG; DARREL D HOGG	6401 PARLIAMENT AVENUE	BOUNDARY ALTERATION	2,280	\$28.14	\$37.05
10268599	DAVID J HICKSON	6501 PARLIAMENT AVENUE	BOUNDARY ALTERATION	2,280	\$28.14	\$37.05
10268609	CHARLENE HICKSON	4020 ABBOTT STREET	BOUNDARY ALTERATION	848	\$10.46	\$13.77
10268615	BONNIE GETZLAF	6500 28TH AVENUE	BOUNDARY ALTERATION	14,058	\$173.49	\$228.52

2015 TAX EXEMPTIONS
APPENDIX A - 4

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10268616	FYOLA LORENZEN	6116 PARLIAMENT AVENUE	BOUNDARY ALTERATION	1,348	\$16.64	\$21.92
10268622	RURAL MUNICIPALITY OF SHERWOOD NO. 159	3921 FORT STREET	BOUNDARY ALTERATION	1,006	\$12.42	\$16.35
10268629	RURAL MUNICIPALITY OF SHERWOOD NO. 159	3900 GARRY STREET	BOUNDARY ALTERATION	1,797	\$22.18	\$29.20
10268641	BEVERLEY A BELLEROSE; KENNETH E BELLEROSE	5900 PARLIAMENT AVENUE	BOUNDARY ALTERATION	1,090	\$13.45	\$17.72
10268648	RURAL MUNICIPALITY OF SHERWOOD NO. 159	3821 FORT STREET	BOUNDARY ALTERATION	5,691	\$70.23	\$92.51
10268656	BEVERLY J HOGG; DARREL D HOGG	3841 DONALD STREET	BOUNDARY ALTERATION	1,480	\$18.27	\$24.07
10268671	RYAN ROYKO	4037 ABBOTT STREET	BOUNDARY ALTERATION	848	\$10.46	\$13.77
10268701	FREDERICK G BOCK; VIOLET E BOCK	3840 FORT STREET	BOUNDARY ALTERATION	1,480	\$18.27	\$24.07
10268718	CLAIR L ANNING; JOAN E ANNING	3848 ELLICE STREET	BOUNDARY ALTERATION	1,164	\$14.36	\$18.91
10268733	OMOBA HOLDING CORP.	4157 ABBOTT STREET	BOUNDARY ALTERATION	848	\$10.46	\$13.77
10268743	WIGMORE FARMS LTD.	600 FLEMING ROAD	BOUNDARY ALTERATION	92,777	\$1,144.92	\$1,508.19
10268744	RICHARD MANLY WELLMAN; THERESE MARIA WELLMAN	13000 DEWDNEY AVENUE	BOUNDARY ALTERATION	89,295	\$1,101.96	\$1,451.60
10268772	101259367 SASKATCHEWAN LTD.	1400 N COURTNEY STREET	BOUNDARY ALTERATION	73,201	\$903.35	\$1,189.97
10268773	DARRELL ANDREW WEINBERGER; MARY ANN KATHERINE WEINBERGER	1760 N COURTNEY STREET	BOUNDARY ALTERATION	8,756	\$108.05	\$142.33
10268773	DARRELL ANDREW WEINBERGER; MARY ANN KATHERINE WEINBERGER	1760 N COURTNEY STREET	BOUNDARY ALTERATION	267,954	\$2,186.55	\$3,755.03
10268774	DAVID ALBERT WILL; PENNY LOU WILL	7801 ARMOUR ROAD	BOUNDARY ALTERATION	8,772	\$108.25	\$142.59
10268774	DAVID ALBERT WILL; PENNY LOU WILL	7801 ARMOUR ROAD	BOUNDARY ALTERATION	268,555	\$2,191.45	\$3,763.47
10268775	GAIL GARDEN	6101 PARLIAMENT AVENUE	BOUNDARY ALTERATION	2,280	\$28.14	\$37.05
10268796	GAIL GARDEN	4020 ELLICE STREET	BOUNDARY ALTERATION	2,271	\$28.02	\$36.88
10268810	GAIL GARDEN	4021 DONALD STREET	BOUNDARY ALTERATION	2,271	\$28.02	\$36.88
10268815	MILAN CACIC	3901 ELLICE STREET	BOUNDARY ALTERATION	1,164	\$14.36	\$18.91

2015 TAX EXEMPTIONS
APPENDIX A - 5

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10268823	MILAN CACIC	5920 PARLIAMENT AVENUE	BOUNDARY ALTERATION	1,090	\$13.45	\$17.72
10268828	LOUIS HARITOS; MARIA HARITOS	4101 FORT STREET	BOUNDARY ALTERATION	2,962	\$36.54	\$48.14
10268864	SUSAN JARVIS; ROD SIMALUK	4112 CAMPBELL STREET	BOUNDARY ALTERATION	1,006	\$12.42	\$16.35
10268874	LOUIS HARITOS; MARIA HARITOS; GAGAN LUNA	4129 GARRY STREET	BOUNDARY ALTERATION	1,006	\$12.42	\$16.35
10268885	LOUIS HARITOS; MARIA HARITOS	4100 GARRY STREET	BOUNDARY ALTERATION	2,962	\$36.54	\$48.14
10268886	OYATE ATAYA WAKANYEJA OWICAKIYAPI INC.	2200 N COURTNEY STREET	BOUNDARY ALTERATION	234,744	\$1,915.56	\$3,289.66
10268897	ENVIROCARE ENVIRONMENTAL SERVICES LTD.	1101 CONDIE ROAD	BOUNDARY ALTERATION	254,396	\$3,139.41	\$5,562.67
10268898	NORTH PLAINS MANAGEMENT LTD.	10000 DEWDNEY AVENUE	BOUNDARY ALTERATION	83,604	\$1,031.72	\$1,359.07
10268912	RURAL MUNICIPALITY OF SHERWOOD NO. 159	3916 FORT STREET	BOUNDARY ALTERATION	1,638	\$20.22	\$26.61
10268927	KONSTANTINOS HARITOS	4200 CAMPBELL STREET	BOUNDARY ALTERATION	1,164	\$14.36	\$18.91
10268935	SPECTRA ENERGY EMPRESS MANAGEMENT INC.	9800 DEWDNEY AVENUE	BOUNDARY ALTERATION	2,040,352	\$25,179.29	\$50,246.14
10268941	SPECTRA ENERGY EMPRESS MANAGEMENT INC.	601 CONDIE ROAD	BOUNDARY ALTERATION	3,703	\$45.69	\$80.96
10268942	DOUGLAS JOHN HARLE; COLLEEN KAREN HARLE	11601 9TH AVENUE N	BOUNDARY ALTERATION	101,138	\$1,248.10	\$1,644.10
10268944	STEVE PALLAGI; MARIA PALLAGI	4053 BELMONT STREET	BOUNDARY ALTERATION	1,006	\$12.42	\$16.35
10268952	SHARON OTTENBREIT; CAROL ANN SAKUNDIAK	5800 ARMOUR ROAD	BOUNDARY ALTERATION	100,140	\$1,235.78	\$1,627.88
10268955	SHARON OTTENBREIT; CAROL ANN SAKUNDIAK	5000 ARMOUR ROAD	BOUNDARY ALTERATION	90,038	\$1,111.12	\$1,463.66
10268964	GOGEL & SON FARMS INC.; GOGEL ENTERPRISES INC.	500 TOWER ROAD	BOUNDARY ALTERATION	36,706	\$452.97	\$596.68
10268974	NUTRASUN FOODS LTD.	6201 E PRIMROSE GREEN DRIVE	BOUNDARY ALTERATION	1,382,987	\$17,066.96	\$30,240.66
10268975	VILLAGE LAND HOLDINGS LIMITED	4150 E VICTORIA AVENUE	BOUNDARY ALTERATION	497,235	\$6,136.19	\$10,872.63
10268977	HAO TRAN; THE VAN TA; HONG TRAN	1600 N COURTNEY STREET	BOUNDARY ALTERATION	73,532	\$907.44	\$1,195.35
10268981	DREAM ASSET MANAGEMENT CORPORATION	4800 E DEWDNEY AVENUE	BOUNDARY ALTERATION	100,860	\$1,244.66	\$1,639.58

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10268981	DREAM ASSET MANAGEMENT CORPORATION	4800 E DEWDNEY AVENUE	BOUNDARY ALTERATION	150,678	\$1,229.57	\$2,111.57
10268982	P.R. INVESTMENTS INC.	4500 E VICTORIA AVENUE	BOUNDARY ALTERATION	687,577	\$8,485.15	\$15,034.70
10268982	P.R. INVESTMENTS INC.	4500 E VICTORIA AVENUE	BOUNDARY ALTERATION	169,106	\$1,379.94	\$2,369.83
10268992	NANAKSAR GURDWARA - GURSIKH TEMPLE	4601 E VICTORIA AVENUE	BOUNDARY ALTERATION	51,238	\$632.31	\$832.95
10268996	DREAM ASSET MANAGEMENT CORPORATION	9300 9TH AVENUE N	BOUNDARY ALTERATION	95,474	\$1,178.22	\$1,552.06
10268997	SACHICK HOLDINGS LTD.	4000 E VICTORIA AVENUE	BOUNDARY ALTERATION	1,570,874	\$19,385.62	\$34,349.06
10269001	VILLAGE LAND HOLDINGS LIMITED	1701 KENNEDY STREET	BOUNDARY ALTERATION	774,619	\$9,559.30	\$16,937.98
10269002	ROBERT RICHARD ZINKHAN	4001 E DEWDNEY AVENUE	BOUNDARY ALTERATION	83,569	\$1,031.29	\$1,358.51
10269006	JOHANN MISE; VICTOR MISE	4036 GARRY STREET	BOUNDARY ALTERATION	1,480	\$18.27	\$24.07
10269018	JOHANN MISE; VICTOR MISE	6000 PARLIAMENT AVENUE	BOUNDARY ALTERATION	1,348	\$16.64	\$21.92
10269024	EMIL FIORANTE; GINO FIORANTE; RENA FIORANTE et al.	3933 ELLICE STREET	BOUNDARY ALTERATION	1,006	\$12.42	\$16.35
10269032	101118218 SASKATCHEWAN LTD.	1700 ZINKHAN STREET	BOUNDARY ALTERATION	932,934	\$11,513.02	\$20,399.72
10269034	101118218 SASKATCHEWAN LTD.	4850 E VICTORIA AVENUE	BOUNDARY ALTERATION	563,084	\$6,948.82	\$12,312.49
10269035	CHARLENE HICKSON	6301 PARLIAMENT AVENUE	BOUNDARY ALTERATION	2,280	\$28.14	\$37.05
10269047	GE RAILCAR REPAIR SERVICES COMPANY	400 PINKIE ROAD	BOUNDARY ALTERATION	3,454,828	\$42,634.82	\$75,543.93
10269053	TRACER PRODUCTIONS INC.	6100 E PRIMROSE GREEN DRIVE	BOUNDARY ALTERATION	10,890	\$134.39	\$238.13
10269055	JEFFREY ROBBIE DEAN MCMILLAN; ROANNA ENID MCMILLAN; SELENA GERTRUDE JOAN RODGER et al.	4301 TOWER ROAD	BOUNDARY ALTERATION	3,566	\$44.01	\$57.97
10269055	JEFFREY ROBBIE DEAN MCMILLAN; ROANNA ENID MCMILLAN; SELENA GERTRUDE JOAN RODGER et al.	4301 TOWER ROAD	BOUNDARY ALTERATION	71,581	\$584.12	\$1,003.13
10269058	DARIUS OBARIANYK; LAVINIA DUSYK; ANN OBARIANYK et al.	3500 CAMPBELL STREET	BOUNDARY ALTERATION	14,537	\$179.39	\$317.86
10269058	DARIUS OBARIANYK; LAVINIA DUSYK; ANN OBARIANYK et al.	3500 CAMPBELL STREET	BOUNDARY ALTERATION	13,613	\$167.99	\$221.28

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10269058	DARIUS OBARIANYK; LAVINIA DUSYK; ANN OBARIANYK et al.	3500 CAMPBELL STREET	BOUNDARY ALTERATION	74,408	\$607.18	\$1,042.74
10269061	NATALIA CHRISTINE BELMORE; JAY GREGORY BELMORE; ROY HENRY BELMORE	4201 FORT STREET	BOUNDARY ALTERATION	1,339	\$16.53	\$21.76
10269072	NATALIA CHRISTINE BELMORE; JAY GREGORY BELMORE; ROY HENRY BELMORE	4200 GARRY STREET	BOUNDARY ALTERATION	1,339	\$16.53	\$21.76
10269083	NATALIA CHRISTINE BELMORE; JAY GREGORY BELMORE; ROY HENRY BELMORE	6201 PARLIAMENT AVENUE	BOUNDARY ALTERATION	2,280	\$28.14	\$37.05
10269093	NATALIA CHRISTINE BELMORE; JAY GREGORY BELMORE; ROY HENRY BELMORE	4021 CARLTON STREET	BOUNDARY ALTERATION	2,271	\$28.02	\$36.90
10269119	DREAM ASSET MANAGEMENT CORPORATION	4300 CAMPBELL STREET	BOUNDARY ALTERATION	1,480	\$18.27	\$24.07
10269141	RICHARD MERRILL WATSON	3300 CAMPBELL STREET	BOUNDARY ALTERATION	94,119	\$1,161.49	\$1,530.02
10269150	ALLIANCE PULSE PROCESSORS INC.	6000 E PRIMROSE GREEN DRIVE	BOUNDARY ALTERATION	1,417	\$17.47	\$22.99
10269151	ALLIANCE PULSE PROCESSORS INC.	6200 E PRIMROSE GREEN DRIVE	BOUNDARY ALTERATION	2,371,515	\$29,266.04	\$51,856.02
10269151	ALLIANCE PULSE PROCESSORS INC.	6200 E PRIMROSE GREEN DRIVE	BOUNDARY ALTERATION	13,128	\$162.01	\$213.41
10269161	LILIE RUTH FARLEY	11400 DEWDNEY AVENUE	BOUNDARY ALTERATION	93,029	\$1,148.04	\$1,512.29
10269162	VCS10 LLC	8201 ARMOUR ROAD	BOUNDARY ALTERATION	94,577	\$1,167.15	\$1,537.47
10269181	LONG LAKE INVESTMENT INC.	2601 TOWER ROAD	BOUNDARY ALTERATION	27,314	\$337.07	\$444.00
10269187	LONG LAKE INVESTMENT INC.	2800 TOWER ROAD	BOUNDARY ALTERATION	3,464	\$42.74	\$56.29
10269206	LONG LAKE INVESTMENT INC.	2501 TOWER ROAD	BOUNDARY ALTERATION	50,431	\$622.35	\$819.81
10269232	LONG LAKE INVESTMENT INC.	2801 TOWER ROAD	BOUNDARY ALTERATION	9,194	\$113.46	\$149.45
10269233	LONG LAKE INVESTMENT INC.	3201 TOWER ROAD	BOUNDARY ALTERATION	6,129	\$75.64	\$99.63
10269233	LONG LAKE INVESTMENT INC.	3201 TOWER ROAD	BOUNDARY ALTERATION	104,394	\$851.87	\$1,462.94
10269237	LONG LAKE INVESTMENT INC.	3001 TOWER ROAD	BOUNDARY ALTERATION	9,926	\$122.50	\$161.34
10269240	TIM ZINKHAN	5201 E DEWDNEY AVENUE	BOUNDARY ALTERATION	46,675	\$576.00	\$758.75
10269240	TIM ZINKHAN	5201 E DEWDNEY AVENUE	BOUNDARY ALTERATION	15,788	\$128.83	\$221.24

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10269241	LONG LAKE INVESTMENT INC.	3601 TOWER ROAD	BOUNDARY ALTERATION	65,915	\$813.43	\$1,071.52
10269241	LONG LAKE INVESTMENT INC.	3601 TOWER ROAD	BOUNDARY ALTERATION	136,896	\$1,117.09	\$1,918.43
10269247	CHUNNIAN ZHOU	2331 TOWER ROAD	BOUNDARY ALTERATION	91,467	\$1,128.76	\$1,486.89
10269247	CHUNNIAN ZHOU	2331 TOWER ROAD	BOUNDARY ALTERATION	49,866	\$406.92	\$698.82
10269248	WIGMORE INVESTMENTS LTD.	12400 DEWDNEY AVENUE	BOUNDARY ALTERATION	90,740	\$1,119.79	\$1,475.09
10269249	DBR DEVELOPMENTS LTD.	1750 N COURTNEY STREET	BOUNDARY ALTERATION	73,960	\$912.70	\$1,202.30
10269257	CATHERINE LYN ARNDT	6500 PARLIAMENT AVENUE	BOUNDARY ALTERATION	2,280	\$28.14	\$37.05
10269296	MING SHI; ZHENG YA HE	4200 ELLICE STREET	BOUNDARY ALTERATION	9,758	\$120.43	\$158.65
10269307	DREAM ASSET MANAGEMENT CORPORATION	6501 26TH AVENUE	BOUNDARY ALTERATION	14,058	\$173.49	\$228.51
10269309	DREAM ASSET MANAGEMENT CORPORATION	3900 ABBOTT STREET	BOUNDARY ALTERATION	2,271	\$28.02	\$36.88
10269310	DREAM ASSET MANAGEMENT CORPORATION	3901 ABBOTT STREET	BOUNDARY ALTERATION	2,271	\$28.02	\$36.88
10269331	DREAM ASSET MANAGEMENT CORPORATION	6400 PARLIAMENT AVENUE	BOUNDARY ALTERATION	2,280	\$28.14	\$37.06
10269341	DREAM ASSET MANAGEMENT CORPORATION	3900 BELMONT STREET	BOUNDARY ALTERATION	2,271	\$28.02	\$36.88
10269352	DREAM ASSET MANAGEMENT CORPORATION	6300 PARLIAMENT AVENUE	BOUNDARY ALTERATION	2,280	\$28.14	\$37.06
10269372	DREAM ASSET MANAGEMENT CORPORATION	3901 BELMONT STREET	BOUNDARY ALTERATION	2,271	\$28.02	\$36.88
10269390	DREAM ASSET MANAGEMENT CORPORATION	4200 CARLTON STREET	BOUNDARY ALTERATION	848	\$10.46	\$13.75
10269403	AURORA RETAIL CORP.	4801 E VICTORIA AVENUE	BOUNDARY ALTERATION	90,841	\$1,121.04	\$1,476.74
10269410	DREAM ASSET MANAGEMENT CORPORATION	3801 CARLTON STREET	BOUNDARY ALTERATION	3,061	\$37.77	\$49.73
10269420	DREAM ASSET MANAGEMENT CORPORATION	4500 CAMPBELL STREET	BOUNDARY ALTERATION	114,108	\$1,408.16	\$1,854.96
10269421	DREAM ASSET MANAGEMENT CORPORATION	4245 GARRY STREET	BOUNDARY ALTERATION	1,322	\$16.31	\$21.47
10269430	DREAM ASSET MANAGEMENT CORPORATION	4244 CAMPBELL STREET	BOUNDARY ALTERATION	1,322	\$16.31	\$21.47

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10269444	ALL-RITE VENTURES LTD.	5200 E VICTORIA AVENUE	BOUNDARY ALTERATION	1,169,944	\$14,437.87	\$25,582.21
10269444	ALL-RITE VENTURES LTD.	5200 E VICTORIA AVENUE	BOUNDARY ALTERATION	101,188	\$825.70	\$1,418.02
10269452	DREAM ASSET MANAGEMENT CORPORATION	1301 N PINKIE ROAD	BOUNDARY ALTERATION	94,576	\$1,167.12	\$1,537.44
10269453	DREAM ASSET MANAGEMENT CORPORATION	9000 9TH AVENUE N	BOUNDARY ALTERATION	57,724	\$712.35	\$938.38
10269453	DREAM ASSET MANAGEMENT CORPORATION	9000 9TH AVENUE N	BOUNDARY ALTERATION	24,461	\$199.60	\$342.79
10269455	DREAM ASSET MANAGEMENT CORPORATION	3801 COURTNEY STREET	BOUNDARY ALTERATION	152,720	\$1,884.66	\$2,482.64
10269461	FYOLA LORENZEN	4101 ABBOTT STREET	BOUNDARY ALTERATION	1,164	\$14.36	\$18.91
10269477	DREAM ASSET MANAGEMENT CORPORATION	3900 CARLTON STREET	BOUNDARY ALTERATION	2,271	\$28.02	\$36.88
10269492	DREAM ASSET MANAGEMENT CORPORATION	3901 CARLTON STREET	BOUNDARY ALTERATION	1,480	\$18.27	\$24.07
10269505	RURAL MUNICIPALITY OF SHERWOOD NO. 159	4400 CAMPBELL STREET	BOUNDARY ALTERATION	21,923	\$270.54	\$356.38
10269508	DREAM ASSET MANAGEMENT CORPORATION	4121 DONALD STREET	BOUNDARY ALTERATION	848	\$10.46	\$13.75
10269538	RUDOLF ROYKO	4036 FORT STREET	BOUNDARY ALTERATION	848	\$10.46	\$13.77
10269859	LAWRENCE MALAWSKI; STELLA MALAWSKI	6501 29TH AVENUE	BOUNDARY ALTERATION	9,758	\$120.43	\$158.65
10269902	DREAM ASSET MANAGEMENT CORPORATION	3800 DONALD STREET	BOUNDARY ALTERATION	2,962	\$36.54	\$48.13
10269919	DREAM ASSET MANAGEMENT CORPORATION	6500 26TH AVENUE	BOUNDARY ALTERATION	19,058	\$235.19	\$309.79
10269920	DREAM ASSET MANAGEMENT CORPORATION	3800 ABBOTT STREET	BOUNDARY ALTERATION	2,113	\$26.07	\$34.31
10269961	DREAM ASSET MANAGEMENT CORPORATION	3800 BELMONT STREET	BOUNDARY ALTERATION	3,061	\$37.77	\$49.73
10269976	DREAM ASSET MANAGEMENT CORPORATION	3801 ABBOTT STREET	BOUNDARY ALTERATION	3,061	\$37.77	\$49.73
10269994	RURAL MUNICIPALITY OF SHERWOOD NO. 159	3801 BELMONT STREET	BOUNDARY ALTERATION	9,322	\$115.04	\$151.54
10272003	ARNETT CYRIL LANGFRIED	100 N PINKIE ROAD	BOUNDARY ALTERATION	126,093	\$1,556.06	\$2,049.78
10272004	KENNETH ALLAN HARLE	600 PINKIE ROAD	BOUNDARY ALTERATION	85,404	\$1,053.94	\$1,388.35

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10272977	REGINA AIRPORT AUTHORITY	3600 CAMPBELL STREET	BOUNDARY ALTERATION	108,701	\$1,341.45	\$2,376.89
10035815	AHMADIYYA MUSLIM JAMA AT CANADA INC.	3810 E EASTGATE DRIVE	REGINA MOSQUE	645,100	\$7,960.94	\$14,105.84
10027152	SUNCOR ENERGY INC.- — REGINA TRADES & SKILLS INC	1269 ALBERT STREET	REGINA TRADE & SKILLS	483,000	\$5,960.53	\$10,561.34
10018622	REGINA & DISTRICT FOOD BANK INC.	445 WINNIPEG STREET	ANNUAL	5,662,992	\$69,885.02	\$123,828.12
10025856	THEATRE REGINA INC.	1077 ANGUS STREET	ANNUAL	1,980,500	\$24,440.66	\$43,305.98
10027144	REGINA TRADES AND SKILLS CENTRE INC.	1275 ALBERT STREET	ANNUAL	4,043,200	\$49,895.72	\$88,409.39
10037637	THE CANADIAN RED CROSS SOCIETY	2050 CORNWALL STREET	ANNUAL	1,337,833	\$16,509.74	\$29,253.32
10042141	GIRL GUIDES OF CANADA - GUIDES DU CANADA	1530 BROADWAY AVENUE	ANNUAL	741,900	\$9,155.52	\$16,222.51
10042143	THE CANADIAN BLOOD SERVICES	2571 BROAD STREET	ANNUAL	2,976,700	\$36,734.41	\$65,089.10
10060139	THE GLOBE THEATRE SOCIETY	2 1801 SCARTH STREET	ANNUAL	216,100	\$2,666.80	\$4,725.25
10060140	THE GLOBE THEATRE SOCIETY	3 1801 SCARTH STREET	ANNUAL	216,100	\$2,666.80	\$4,725.25
10060141	THE GLOBE THEATRE SOCIETY	4 1801 SCARTH STREET	ANNUAL	175,400	\$2,164.55	\$3,835.31
10064962	NAMERIND HOUSING CORPORATION	1106 WINNIPEG STREET	ANNUAL	1,311,322	\$16,182.57	\$28,673.62
10065031	REGINA AIRPORT AUTHORITY	5201 REGINA AVENUE	ANNUAL	25,712,494	\$317,309.02	\$562,234.60
10065193	CITY OF REGINA — REGINA LAWN BOWLING CLUB	3820 VICTORIA AVENUE	ANNUAL	2,144,200	\$26,460.83	\$46,885.49
10065223	CITY OF REGINA - REGINA EXHIBITION ASSOCIATION LTD	1881 ELPHINSTONE STREET	ANNUAL	192,700	\$2,378.03	\$4,213.57
10065227	CITY OF REGINA — REGINA EXHIBITION ASSOCIATION LTD	2905 NORTH RAILWAY ST	ANNUAL	417,500	\$5,152.21	\$9,129.12
10065269	CITY OF REGINA — CORE COMMUNITY GROUP INC	1654 11TH AVENUE	ANNUAL	104,400	\$1,288.36	\$2,282.81
10065444	CITY OF REGINA — 101063955 SASKATCHEWAN LTD	1834 E VICTORIA AVENUE	ANNUAL	56,900	\$702.18	\$1,244.17
10065459	CITY OF REGINA — THE ART GALLERY OF REGINA	2420 ELPHINSTONE STREET	ANNUAL	58,400	\$720.68	\$1,276.96
10065460	CITY OF REGINA — ROTARY SENIOR CITIZENS REC. CENTRE	2404 ELPHINSTONE STREET	ANNUAL	24,100	\$297.40	\$526.94
10065463	CITY OF REGINA- CATHEDRAL AREA COMMUNITY ASSOC.	2900 13TH AVENUE	ANNUAL	19,400	\$239.40	\$424.16
10065491	CITY OF REGINA — REGINA SENIOR CITIZENS CNETRE	2134 WINNIPEG STREET	ANNUAL	1,565,100	\$19,314.35	\$34,222.76
10065528	CITY OF REGINA — COLUMBUS PARK BOARD INC	2940 PASQUA STREET	ANNUAL	15,100	\$186.34	\$330.12
10065555	MACKENZIE ART GALLERY INCORPORATED	3475 ALBERT STREET	ANNUAL	10,766,800	\$132,869.36	\$235,429.02
10065563	CITY OF REGINA — VARSITY CONDOMINIUMS	3242 HARDING STREET	ANNUAL	12,200	\$99.54	\$170.93
10065575	CITY OF REGINA — LAKEVIEW MANOR CONDO. CORPORATION	3403 WASCANA STREET	ANNUAL	85,100	\$694.43	\$1,192.55
10065583	CITY OF REGINA — SELO ESTATES CONDO CORPORATION	51 MARTIN STREET	ANNUAL	20,800	\$169.73	\$291.45
10065586	CITY OF REGINA - SELO ESTATES CONDO CORPORATION	91 MARTIN CRESCENT	ANNUAL	50,900	\$415.35	\$713.28
10065589	CITY OF REGINA - SELO ESTATES CONDO CORPORATION	A 110 PATTERSON DRIVE	ANNUAL	35,700	\$291.31	\$500.27
10065604	BOARD OF EDUCATION OF THE REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN	142 MASSEY ROAD	ANNUAL	586,600	\$7,239.02	\$12,826.69
10091035	CITY OF REGINA	750 N WINNIPEG STREET	ANNUAL	468,900	\$5,786.53	\$10,253.03
10091139	101041839 SASKATCHEWAN LTD.; WUDVUE MANAGEMENT LTD.	1375 BROAD STREET	ANNUAL	623,677	\$7,696.57	\$13,637.44
10112030	CITY OF REGINA — CALEDONIAN CURLING CLUB	2225 SANDRA SCHMIRLER WAY	ANNUAL	2,573,100	\$31,753.73	\$56,263.91
10115555	CITY OF REGINA- REGINA EDUCATION & ACTION ON CHILD HUNGER	1250 WINNIPEG STREET	ANNUAL	154,700	\$1,909.09	\$3,382.68

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10145969	SASKATCHEWAN SCIENCE CENTRE INC.	2901 POWERHOUSE DRIVE	ANNUAL	18,445,000	\$227,623.37	\$403,322.10
10196513	CITY OF REGINA- SOUTH ZONE RECREATION BOARD	3303 GRANT ROAD	ANNUAL	8,546,800	\$105,473.11	\$186,886.06
10270833	CITY OF REGINA- SASKATCHEWAN STOCK GROWERS ASSOCIATION	1700 ELPHINSTONE STREET	ANNUAL	95,100	\$1,173.58	\$2,079.44
10270834	CITY OF REGINA- SASKATCHEWAN LIVESTOCK ASSOCIATION	1700 ELPHINSTONE STREET	ANNUAL	124,400	\$1,535.17	\$2,720.13
10017267	MELCOR REIT GP INC.	303 ALBERT STREET	ANNUAL	1,732,218	\$21,376.70	\$37,877.02
10065624	REGINA PUBLIC LIBRARY	2715 GORDON ROAD	ANNUAL	2,760,800	\$34,070.08	\$60,368.20
10115375	MOUNTED POLICE HERITAGE CENTRE	5907 DEWDNEY AVENUE	ANNUAL	26,678,100	\$329,225.22	\$583,348.73
10035871	CITY OF REGINA- CATHEDRAL AREA COMMUNITY ASSOCIATION	2055 FORGET STREET	ANNUAL	44,500	\$363.12	\$623.59
10035872	CITY OF REGINA- CATHEDRAL AREA COMMUNITY ASSOCIATION	2029 FORGET STREET	ANNUAL	39,900	\$325.59	\$559.13
10035873	CITY OF REGINA- CATHEDRAL AREA COMMUNITY ASSOCIATION	2021 FORGET STREET	ANNUAL	39,900	\$325.59	\$559.13
10035874	CITY OF REGINA- CATHEDRAL AREA COMMUNITY ASSOCIATION	2019 FORGET STREET	ANNUAL	37,200	\$303.55	\$521.28
10035875	CITY OF REGINA- CATHEDRAL AREA COMMUNITY ASSOCIATION	2005 FORGET STREET	ANNUAL	42,200	\$344.35	\$591.35
10035876	CITY OF REGINA- CATHEDRAL AREA COMMUNITY ASSOCIATION	2010 ARTHUR STREET	ANNUAL	44,000	\$359.04	\$616.57
10049337	CITY OF REGINA- GROW REGINA	3500 QUEEN STREET	ANNUAL	2,292,300	\$28,288.47	\$50,123.88
10017432	HIGHLAND CURLING CLUB	348 BROAD STREET	CURLING CLUB	866,900	\$10,698.11	\$10,698.11
10042139	TARTAN CURLING CLUB	1464 BROADWAY AVENUE	CURLING CLUB	1,345,800	\$16,608.05	\$16,608.05
Grand Totals				175,102,029	\$2,145,737.13	\$3,758,903.46

2015 TAX EXEMPTIONS
APPENDIX B - 1

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10012941	TRADEMARK HOLDINGS INC.	165 N MCINTYRE STREET	HIP	175,000	\$1,428.03	\$2,452.41
	AARON MCDONNELL KOHLI; TRACY JEAN KOHLI;					
10013686	EVAN ROBERT KOHLI	158 N TORONTO STREET	HIP	201,200	\$1,641.82	\$2,819.55
10015962	WAQAR BUKHARI	476 EDWARD STREET	HIP	136,440	\$1,113.38	\$1,912.03
10015971	CORY BORSA; SHAWNA BORSA	410 EDWARD STREET	HIP	150,570	\$1,228.68	\$2,110.06
10016159	LAURA MCDONOUGH; BRIAN JAMES MCDONOUGH	266 EDWARD STREET	HIP	162,450	\$1,325.61	\$2,276.52
10016447	ROBERT FOSSUM	539 WASCANA STREET	HIP	147,510	\$1,203.71	\$2,067.17
10017328	ANTHONY LEON OLESKIW	333 LORNE STREET	HIP	244,980	\$1,999.08	\$3,433.10
10017412	MARGARET LEE FISHER; DAVID NORMAN FISHER	359 HAMILTON STREET	HIP	159,120	\$1,298.45	\$2,229.87
10017670	GREGORY ALLAN BOURASSA	500 HAMILTON STREET	HIP	149,490	\$1,219.86	\$2,094.92
10017874	RELAY HTOO	235 BROAD STREET	HIP	142,920	\$1,166.25	\$2,002.85
10017899	KURTIS DANA REEDER	235 OSLER STREET	HIP	161,910	\$1,321.20	\$2,268.96
10017904	GYASI GAY	278 HALIFAX STREET	HIP	141,750	\$1,156.69	\$1,986.42
10017911	JOSEPH SHANE WOLLNER-KALLIS	242 HALIFAX STREET	HIP	155,160	\$1,266.13	\$2,174.39
	ERICA JOY HONOWAY; RYAN NEAL HONOWAY;					
10017922	ANDREW JAMES SCHEER et al.	223 HALIFAX STREET	HIP	141,660	\$1,155.96	\$1,985.19
10017933	MITCHELL ALLEN OWSTON	262 ST JOHN STREET	HIP	156,960	\$1,280.82	\$2,199.59
10018004	MATTHEW DIDOWYCZ; ANGELA MARIE NIELSEN	235 TORONTO STREET	HIP	158,130	\$1,290.37	\$2,216.00
10018069	TRADEMARK HOLDINGS INC.	101 HALIFAX STREET	HIP	39,575	\$322.94	\$554.59
10018107	MOMENTUM PROPERTIES INC.	158 OSLER STREET	HIP	46,825	\$382.10	\$656.20
10018113	SCOTT ASSIE; TIMOTHY ASSIE	108 OSLER STREET	HIP	143,100	\$1,167.72	\$2,005.38
10018194	MYRON MALOWANY; CANDACE MALOWANY	452 HALIFAX STREET	HIP	142,380	\$1,161.85	\$1,995.29
10018206	MOMENTUM PROPERTIES INC.	403 HALIFAX STREET	HIP	158,300	\$1,291.75	\$2,218.36
10018330	WILLNESS CONCEPT PROPERTIES LTD.	510 TORONTO STREET	HIP	177,300	\$1,446.80	\$2,484.63
10018342	TRADEMARK HOLDINGS INC.	424 TORONTO STREET	HIP	158,300	\$1,291.75	\$2,218.36
10018386	RAY EDWARD CRESSMAN; MAXINE LOIS CRESSMAN	401 MONTREAL STREET	HIP	133,290	\$1,087.67	\$1,867.90
10018387	RAY EDWARD CRESSMAN; MAXINE LOIS CRESSMAN	405 MONTREAL STREET	HIP	133,290	\$1,087.67	\$1,867.90
	JAMES PETER ROBERT CHEESEMAN; TERRI LYNN		HIP			
10018397	CHEESEMAN	455 MONTREAL STREET		154,530	\$1,260.99	\$2,165.55
10018484	BURTON LEE CHARLES	353 TORONTO STREET	HIP	159,660	\$1,302.84	\$2,237.42
10020336	RONALD GARRY BENNING; DOREEN LINDA BENNING	924 CONNAUGHT STREET	HIP	141,765	\$1,156.82	\$1,986.65
10020457	KEVIN TOURSCHER; SHARI TOURSCHER	649 ROYAL STREET	HIP	210,210	\$1,715.35	\$2,945.83
10020665	101257440 SASKATCHEWAN LTD.	815 QUEEN STREET	HIP	182,400	\$1,488.41	\$2,556.10
10020780	HABITAT FOR HUMANITY REGINA INC.	615 WASCANA STREET	HIP	131,100	\$1,069.80	\$1,837.20
10020795	MARTTI GUSTAVO HOENES; MYRNA IRENE HASTINGS	703 WASCANA STREET	HIP	133,400	\$1,088.56	\$1,869.42
10021044	HD DEVELOPMENT CORP.	650 ARGYLE STREET	HIP	167,500	\$1,366.83	\$2,347.30
	LORETTA ANN GUSTAFSON; ROBERT GUSTAFSON;		HIP			
10021198	RYAN DOUGLAS GUSTAFSON et al.	837 ELPHINSTONE STREET		129,000	\$1,052.66	\$1,807.76

2015 TAX EXEMPTIONS
APPENDIX B - 2

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10021199	LORETTA ANN GUSTAFSON; HOLLY SUZANNE GUSTAFSON; ROBERT GUSTAFSON et al.	835 ELPHINSTONE STREET	HIP	129,000	\$1,052.66	\$1,807.76
10021213	MD JASIM HOWLADAR; MD LUTFUR RAHAMAN JONY	832 ELPHINSTONE STREET	HIP	148,300	\$1,210.15	\$2,078.22
10021268	MURRY MILLIGAN	860 ARGYLE STREET	HIP	202,100	\$1,649.17	\$2,832.18
10021363	LORETTA ANN GUSTAFSON; ROBERT GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	695 CAMERON STREET	HIP	119,700	\$976.77	\$1,677.43
10021364	VANDELAY HOMES LTD.	697 CAMERON STREET	HIP	119,700	\$976.77	\$1,677.43
10021365	VANDELAY HOMES LTD.	701 CAMERON STREET	HIP	119,700	\$976.77	\$1,677.43
10021460	SHAISTA SHAHEEN; ZAFAR IQBAL	670 GARNET STREET	HIP	131,600	\$1,073.88	\$1,844.20
10021486	DEREK SCHMIDT	701 ATHOL STREET	HIP	116,400	\$949.84	\$1,631.19
10021618	JOEL DE LOS SANTOS PEGUERO; KELLY RUTH HARDY	939 ATHOL STREET	HIP	130,500	\$1,064.90	\$1,828.79
10021656	SUNSHINE PROPERTIES INC.	814 GARNET STREET	HIP	129,500	\$1,056.74	\$1,814.77
10021693	CHRISTINE EBERLE	809 CAMERON STREET	HIP	134,000	\$1,093.46	\$1,877.84
10021832	RAL CUNG HLAWN CEU; VAN CEL HLAWN CEU	861 RETALLACK STREET	HIP	117,200	\$956.37	\$1,642.40
10021879	101257440 SASKATCHEWAN LTD.	844 RAE STREET	HIP	170,200	\$1,388.85	\$2,385.12
10021913	FARHAN ALI JABBAR	957 RAE STREET	HIP	115,600	\$943.31	\$1,619.96
10021919	DENNIS JOSEPH MILLER; VONDA MARIE MILLER	972 ANGUS STREET	HIP	99,000	\$807.85	\$1,387.35
10021937	GABRIEL HOUSING CORPORATION	866 ANGUS STREET	HIP	188,700	\$1,539.82	\$2,644.39
10022013	SHAUN JAMES HOFFART	706 RAE STREET	HIP	132,000	\$1,077.14	\$1,849.81
10022191	JUSTIN GLENN YOUNG; TANNA LEE YOUNG; MIRANDA DAWN MASCH	941 WALLACE STREET	HIP	164,600	\$1,343.16	\$2,306.65
10022238	BRENT MATTHEW DOMBOWSKY	970 BRODER STREET	HIP	169,400	\$1,382.33	\$2,373.92
10022306	ANGELA WAGNER; BLAINE WAGNER	916 ELLIOTT STREET	HIP	205,300	\$1,675.28	\$2,877.01
10022307	EMMANUEL CHAVEZ PENAS; VICTORINA CANOSA PENAS	912 ELLIOTT STREET	HIP	189,700	\$1,547.98	\$2,658.40
10022351	DAMIEN ALAN ROZON; DANIELLE JOANNE ROZON	910 LINDSAY STREET	HIP	165,400	\$1,349.69	\$2,317.87
10024033	METRO WAKALUK	5524 DEWDNEY AVENUE	HIP	214,200	\$1,747.91	\$3,001.75
10024255	RONALD GEORGE CARMAN; CAROLE ELAINE CARMAN	5 INGERSOLL CRESCENT	HIP	198,450	\$1,619.38	\$2,781.02
10024327	HD VENTURES LTD.	1227 ROYAL STREET	HIP	193,900	\$1,582.25	\$2,717.25
10024328	HD VENTURES LTD.	1233 ROYAL STREET	HIP	193,900	\$1,582.25	\$2,717.25
10024406	MEGHAN FORSYTHE; SANDRA FORSYTHE; TOM FORSYTHE	65 CHARLES CRESCENT	HIP	150,605	\$1,228.95	\$2,110.54
10024642	ALLECTUS CONTRACTING LTD.	1341 ARTHUR STREET	HIP	222,000	\$1,811.56	\$3,111.06
10025058	EDWARD JAMES SMITH; SARAH ELIZABETH FOX- SMITH; STEVE EDWARD FOX-SMITH et al.	1157 QUEEN STREET	HIP	180,000	\$1,468.83	\$2,522.48
10025161	RYAN CULBERT	1155 WASCANA STREET	HIP	146,300	\$1,193.83	\$2,050.20
10025193	GARFIELD GEORGE WALKER	1241 PASQUA STREET	HIP	140,700	\$1,148.13	\$1,971.72

2015 TAX EXEMPTIONS
APPENDIX B - 3

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10025459	LORETTA ANN GUSTAFSON; HOLLY SUZANNE GUSTAFSON; ROBERT JAMES GUSTAFSON et al.	1440 ELPHINSTONE STREET	HIP	129,000	\$1,052.66	\$1,807.76
10025460	LORETTA ANN GUSTAFSON; HOLLY SUZANNE GUSTAFSON; ROBERT JAMES GUSTAFSON et al.	1436 ELPHINSTONE STREET	HIP	129,000	\$1,052.66	\$1,807.76
10025629	ST HOME BUYERS LTD.	1351 QUEEN STREET	HIP	146,600	\$1,196.28	\$2,054.41
10025859	TIAL BIAKA; ZABIAK BIAKA	1060 ANGUS STREET	HIP	123,300	\$1,006.14	\$1,727.88
10025874	GREG PANIO	1019 RAE STREET	HIP	128,900	\$1,051.84	\$1,806.36
10025878	KATHERINE CECILE MARIE CLUBB	1037 RAE STREET	HIP	118,900	\$970.24	\$1,666.21
10025881	CHRYSTAL DAWN RITCHIE	1045 RAE STREET	HIP	128,400	\$1,047.76	\$1,799.36
10025914	GHENET NEGASH	1049 RETALLACK STREET	HIP	115,000	\$938.42	\$1,611.58
10025939	ULYSSES ALSULA LAPUT; LAARNI MARY LAPUT	1011 ROBINSON STREET	HIP	111,100	\$906.59	\$1,556.92
10025961	LORETTA ANN GUSTAFSON; ROBERT GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	1058 ROBINSON STREET	HIP	111,500	\$909.86	\$1,562.51
10025979	IMTIAZ MUSTAFA SAYYED ELDER; SULAHA IMTIAZ	1025 CAMERON STREET	HIP	128,400	\$1,047.76	\$1,799.36
10025983	PWE WAH JAKY; T'KAW PAW JAKY	1045 CAMERON STREET	HIP	128,400	\$1,047.76	\$1,799.36
10026105	JU HTOO; KYA HTOO	1108 ATHOL STREET	HIP	115,000	\$938.42	\$1,611.58
10026120	LORETTA ANN GUSTAFSON; ROBERT GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	1165 ATHOL STREET	HIP	121,100	\$988.19	\$1,697.04
10026170	PHILLIP DIAVATOPOULOS	1104 GARNET STREET	HIP	127,300	\$1,038.79	\$1,783.94
10026219	TERRIE ELAINE DUNAND	1152 CAMERON STREET	HIP	31,725	\$258.88	\$444.58
10026240	FLOR DE MARIA VAQUERANO	1153 CAMERON STREET	HIP	146,400	\$1,194.65	\$2,051.60
10026278	SAJJAD HAIDER SYED; KHOLA SAJJAD SYEDA	1214 ROBINSON STREET	HIP	129,100	\$1,053.47	\$1,809.16
10026304	LORETTA ANN GUSTAFSON; HOLLY SUZANNE GUSTAFSON; ROBERT STANLEY GUSTAFSON et al.	1131 ROBINSON STREET	HIP	117,100	\$955.55	\$1,640.99
10026326	GURINDERPAL DHALIWAL; SERENA KAUR KHUMAN	1257 ROBINSON STREET	HIP	143,400	\$1,170.17	\$2,009.57
10026430	G3 INVESTMENT GROUP LTD.	1141 RAE STREET	HIP	134,900	\$1,100.79	\$1,890.43
10026440	EH SAY HTOO	1203 RAE STREET	HIP	115,000	\$938.42	\$1,611.58
10026446	LORETTA ANN GUSTAFSON; ROBERT GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	1231 RAE STREET	HIP	111,900	\$913.12	\$1,568.13
10026447	LORETTA ANN GUSTAFSON; ROBERT GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	1235 RAE STREET	HIP	111,900	\$913.12	\$1,568.13
10026448	G3 INVESTMENT GROUP LTD.	1237 RAE STREET	HIP	134,800	\$1,099.99	\$1,889.05
10026460	BALJINDER SINGH SOHI	1264 ANGUS STREET	HIP	165,200	\$1,348.05	\$2,315.05
10026475	SYED AMMAR ABBAS	1152 ANGUS STREET	HIP	134,900	\$1,100.79	\$1,890.43
10026528	KHU HSER; RUTHA RUTHA	1412 GARNET STREET	HIP	128,900	\$1,051.84	\$1,806.36
10026529	GURMEJ JOSAN	1408 GARNET STREET	HIP	130,500	\$1,064.90	\$1,828.79
10026569	LORETTA ANN GUSTAFSON; ROBERT STANLEY GUSTAFSON; HOLLY SUZANNE GUSTAFSON et al.	1427 CAMERON STREET	HIP	111,500	\$909.86	\$1,562.51
10026584	SUKHWINDER KAUR	1448 ROBINSON STREET	HIP	134,900	\$1,100.79	\$1,890.43

2015 TAX EXEMPTIONS
APPENDIX B - 4

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10026603	GURINDERPAL DHALIWAL; SERENA KAUR KHUMAN	1439 ROBINSON STREET	HIP	134,900	\$1,100.79	\$1,890.43
10026619	IBRAR HUSSAIN; JAHARAT BEGUM	1416 RETALLACK STREET	HIP	123,300	\$1,006.14	\$1,727.88
10026620	LORETTA ANN GUSTAFSON; HOLLY SUZANNE GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	1412 RETALLACK STREET	HIP	111,900	\$913.12	\$1,568.11
10026621	LORETTA ANN GUSTAFSON; ROBERT GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	1410 RETALLACK STREET	HIP	111,900	\$913.12	\$1,568.13
10026626	RAMIZ JASHARI; RAZA JASHARI	1409 RETALLACK STREET	HIP	129,100	\$1,053.47	\$1,809.16
10026636	LORETTA ANN GUSTAFSON; ROBERT GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	1449 RETALLACK STREET	HIP	111,900	\$913.12	\$1,568.13
10026679	HENRY PHILIP GRABARCZYK	1370 ANGUS STREET	HIP	135,300	\$1,104.07	\$1,896.05
10026699	DIONNE BROADIS	1357 RAE STREET	HIP	119,500	\$975.14	\$1,674.64
10026731	LORETTA ANN GUSTAFSON; ROBERT STANLEY GUSTAFSON; HOLLY SUZANNE GUSTAFSON et al.	1375 RETALLACK STREET	HIP	117,100	\$955.55	\$1,640.98
10026808	TA O; DAH KU	1372 GARNET STREET	HIP	128,900	\$1,051.84	\$1,806.36
10026869	G3 INVESTMENT GROUP LTD.	1341 MONTAGUE STREET	HIP	134,900	\$1,100.79	\$1,890.43
10027475	RICARDO BANNAG MARANETA; ROWENA MARANETA	1154 WALLACE STREET	HIP	143,000	\$1,166.90	\$2,003.96
10027476	LONA MAUREEN KIRCHNER; BRIAN MORLEY MANN	1148 WALLACE STREET	HIP	157,500	\$1,285.21	\$2,207.13
10027518	LEANNE LAMONTAGNE; MICHELLE LAMONTAGNE; MICHAEL ANDREWS	1214 ATKINSON STREET	HIP	200,900	\$1,639.38	\$2,815.36
10027548	MATTHEW KYLE GEIGER	1169 ATKINSON STREET	HIP	216,700	\$1,768.30	\$3,036.77
10027563	DARON JOHN KREMENIUK	1279 ATKINSON STREET	HIP	280,600	\$2,289.74	\$3,932.24
10027580	TODD JASON DEHMKE; CHERYL LANA DEHMKE	1158 BRODER STREET	HIP	163,300	\$1,332.55	\$2,288.43
10027598	TRADEMARK HOLDINGS INC.	1145 BRODER STREET	HIP	165,400	\$1,349.69	\$2,317.87
10027632	LORETTA ANN GUSTAFSON; ROBERT GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	1115 EDGAR STREET	HIP	151,400	\$1,235.45	\$2,121.67
10027805	PAUL ANTHONY GEIGER; SAMANTHA MARIE GEIGER	1078 EDGAR STREET	HIP	245,200	\$2,000.87	\$3,436.16
10027831	ANDREW JOSEPH KUSKI; DERON ANDREW KUSKI	1024 REYNOLDS STREET	HIP	164,100	\$1,339.08	\$2,299.65
10027832	JOSEPH SHANE WOLLNER-KALLIS	1020 REYNOLDS STREET	HIP	166,100	\$1,355.40	\$2,327.68
10027853	RONALD FICOR	1044 BRODER STREET	HIP	216,700	\$1,768.30	\$3,036.77
10027868	MICHAEL THOAI VUONG; SARAH ELIZABETH ANNE VUONG	1035 ATKINSON STREET	HIP	176,400	\$1,439.45	\$2,472.02
10028383	DONOVAN JAYE CARROLL; BONNIE KATHLEEN CARROLL	1434 LACON STREET	HIP	189,000	\$1,542.27	\$2,648.61
10031462	DST HOLDINGS LTD.	1752 YORK STREET	HIP	43,575	\$355.57	\$610.64
10031746	ROCHELLE MARIE ROSE	1529 ELPHINSTONE STREET	HIP	134,100	\$1,094.28	\$1,879.24
10032226	LORETTA ANN GUSTAFSON; HOLLY SUZANNE GUSTAFSON; ROBERT JAMES GUSTAFSON et al.	1535 ATHOL STREET	HIP	121,800	\$993.91	\$1,706.87
10032385	HAMSA HASHI JAMA; KHADRA ESSA SAID	1631 RETALLACK STREET	HIP	128,000	\$1,044.50	\$1,793.76

2015 TAX EXEMPTIONS
APPENDIX B - 5

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10032454	DUSTAN JAMES ROBERTSON; DENISE LINDA ROBERTSON	1581 RAE STREET	HIP	128,900	\$1,051.84	\$1,806.36
10032710	HALIFAX HOLDINGS INC.	1927 HALIFAX STREET	HIP	653,600	\$5,333.48	\$9,159.38
10032713	RYAN RICHARD BENDER; RICHARD BRENT BENDER	1939 HALIFAX STREET	HIP	269,200	\$2,196.72	\$3,772.50
10032714	HALIFAX HOLDINGS INC.	1945 HALIFAX STREET	HIP	653,600	\$5,333.48	\$9,159.38
10032734	WENDY JEAN CRUMLEY	1928 ST JOHN STREET	HIP	190,100	\$1,551.25	\$2,664.00
10032839	CHERYL TAYLOR	1954 QUEBEC STREET	HIP	132,300	\$1,079.59	\$1,854.01
10032856	CHIEN THANH NGUYEN; THI KIM VO	1917 QUEBEC STREET	HIP	121,200	\$989.01	\$1,698.45
10032929	AIDEEN ZAREH; YASHAR ZAREH	1849 MONTREAL STREET	HIP	138,100	\$1,126.91	\$1,935.29
10033008	DAWN MARIE	1819 ST JOHN STREET	HIP	136,000	\$1,109.78	\$1,905.87
10033168	HABITAT FOR HUMANITY REGINA INC.	1767 TORONTO STREET	HIP	155,400	\$1,268.09	\$2,177.73
10033193	RANCH EHRLO SOCIETY	1747 MONTREAL STREET	HIP	246,200	\$2,009.03	\$3,450.18
10033524	FRANCISCO JOSE MORAN-MENJIVAR; FRANCISCO JOSE MORAN; MARBELY DE JESUS MORAN	1905 WALLACE STREET	HIP	155,900	\$1,272.17	\$2,184.72
10033536	RADOVAN MARIC; OLGA MIZININA	1959 WALLACE STREET	HIP	245,000	\$1,999.24	\$3,433.37
10033545	THANH TRUONG	1954 ATKINSON STREET	HIP	194,400	\$1,586.34	\$2,724.27
10033549	PETER HENRY KATUSKI	1936 ATKINSON STREET	HIP	149,900	\$1,223.21	\$2,100.65
10033566	BRIAN TEMPLETON	1933 ATKINSON STREET	HIP	194,300	\$1,585.51	\$2,722.85
10033567	BRIAN TEMPLETON	1937 ATKINSON STREET	HIP	157,100	\$1,281.95	\$2,201.54
10033627	JONATHAN MICHAEL PROBE; TIMOTHY ROBERT PROBE	1925 REYNOLDS STREET	HIP	270,400	\$2,206.50	\$3,789.31
10033654	JANICE EVA MUIR	1939 EDGAR STREET	HIP	141,600	\$1,155.47	\$1,984.33
10033680	MELANIE DAWN COTE; DANIEL LAURENT MISSENS	1861 BRODER STREET	HIP	134,800	\$1,099.99	\$1,889.05
10033707	HASIB AHMED	1849 ATKINSON STREET	HIP	146,500	\$1,195.46	\$2,053.00
10033726	101103650 SASKATCHEWAN LTD.	1834 ATKINSON STREET	HIP	170,100	\$1,388.04	\$2,383.73
10033727	101103650 SASKATCHEWAN LTD.	1830 ATKINSON STREET	HIP	163,700	\$1,335.82	\$2,294.04
10034259	REYNALDO ANASTACIO; IMELDA ANASTACIO CYNTHIA LOUISE MATHARU; NARINDER SINGH MATHARU	1536 LACON STREET	HIP	185,580	\$1,514.37	\$2,600.67
10034464	MATHARU	829 E DEWDNEY AVENUE	HIP	186,900	\$1,525.13	\$2,619.16
10035930	RUSTY ROSS HAWRYLUK; WANDA GAY HAWRYLUK	2078 YORK STREET	HIP	258,030	\$2,105.57	\$3,615.97
10036333	THOMAS FOX; CAROLYN FOX	2112 PRINCESS STREET	HIP	58,025	\$473.49	\$813.14
10036668	BRENDA RAE COOK	2236 QUEEN STREET	HIP	76,800	\$626.70	\$1,076.25
10037454	KEITH FRANK STEFAN	2275 RETALLACK STREET	HIP	206,245	\$1,683.00	\$2,890.28
10037561	101022067 SASKATCHEWAN LTD.	2160 MCINTYRE STREET	HIP	261,100	\$2,130.61	\$3,658.96
10037880	P.R. INVESTMENTS INC.	2229 SMITH STREET	HIP	1,347,200	\$10,993.40	\$18,879.37
10037982	KENNETH JOSEPH WEISBECK; ERIN OLIVIA WEISBECK	2254 HALIFAX STREET	HIP	231,400	\$1,888.26	\$3,242.77
10038392	MAN KWOK KWAN; LAI FONG LAU	2064 ST JOHN STREET	HIP	177,300	\$1,446.80	\$2,484.62
10038459	EGWARE HOMES INC.	2022 TORONTO STREET	HIP	311,400	\$2,541.07	\$4,363.88
10038602	CHARLOTTE HAUKE	2035 WALLACE STREET	HIP	173,700	\$1,417.42	\$2,434.20

2015 TAX EXEMPTIONS
APPENDIX B - 6

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10038635	DESIREE IDT	2156 ATKINSON STREET	HIP	190,710	\$1,556.23	\$2,672.57
	SANDRA LYNN CHUPA; CORBIN ALLAN DUNFORD;		HIP			
10038695	KAYLA EILEEN DUNFORD	2188 BRODER STREET		188,300	\$1,536.56	\$2,638.78
10038721	BARRY EDWARD BALOG	2048 BRODER STREET	HIP	183,150	\$1,494.54	\$2,566.62
10038744	HUE TRUONG; HIEP THON TRUONG	2117 BRODER STREET	HIP	253,440	\$2,068.11	\$3,551.64
10038896	STEVE TONITA; MARGARET ISABEL TONITA	2164 ELLIOTT STREET	HIP	182,430	\$1,488.66	\$2,556.53
10038916	TRADEMARK HOLDINGS INC.	2066 ELLIOTT STREET	HIP	159,570	\$1,302.12	\$2,236.16
10038917	TRADEMARK HOLDINGS INC.	2062 ELLIOTT STREET	HIP	159,570	\$1,302.12	\$2,236.16
10038938	DARBY BIRNIE	2065 ELLIOTT STREET	HIP	160,380	\$1,308.73	\$2,247.53
10038998	JANICE ANN MURPHY; AHI FRANCOIS EBROTTIE	2049 LINDSAY STREET	HIP	173,340	\$1,414.48	\$2,429.13
10039500	JESS-JOSH INVESTMENTS LTD.	2030 FRANCIS STREET	HIP	193,000	\$1,574.91	\$2,704.65
10039514	WADE AFFLECK	2071 FRANCIS STREET	HIP	193,000	\$1,574.91	\$2,704.65
10039664	CYRIL HARTY	2116 ABBOTT STREET	HIP	180,360	\$1,471.77	\$2,527.53
10039788	P.R. INVESTMENTS INC.	2311 MCARA STREET	HIP	215,400	\$1,757.70	\$3,018.56
10039816	RYAN BLAINE MOIRUIK	2256 MACKAY STREET	HIP	179,460	\$1,464.43	\$2,514.92
10039834	MICHELLE ANDREA JAROCKI	2221 MACKAY STREET	HIP	199,980	\$1,631.88	\$2,802.48
10039847	KLR ENTERPRISES LTD.	2279 MACKAY STREET	HIP	176,760	\$1,442.40	\$2,477.08
10039854	BARRY SANTER; ADA DORIS SANTER	2337 MACKAY STREET	HIP	200,700	\$1,637.75	\$2,812.58
10039893	ANGELA CYCA; DARREN CYCA	2317 FRANCIS STREET	HIP	213,030	\$1,738.35	\$2,985.34
10039977	DANELLE HENDREN	2160 MACKAY STREET	HIP	196,560	\$1,603.97	\$2,754.55
10040123	DEBRA KAZYMYRA; DMYTRO KAZYMYRA	1215 E 14TH AVENUE	HIP	70,650	\$576.52	\$990.07
10042136	MILTON HEIGHTS INC.	1100 BROADWAY AVENUE	HIP	305,315	\$2,491.42	\$4,278.60
	WILLIAM GERALD LEROY WHITTEN; JACLYN CARRIE		HIP			
10042941	KILKENNY	2732 BRODER STREET		149,955	\$1,223.66	\$2,101.44
10043011	DOUGLAS HENRY KUDELIS; LORRI ANNE MCNEILL	2673 REYNOLDS STREET	HIP	134,810	\$1,100.07	\$1,889.20
10043076	THERESA DYCZKOWSKI; RANDY EDWIN WOLLMANN	223 DOUGLAS CRESCENT	HIP	82,025	\$669.34	\$1,149.48
10043238	LANCE MICHAEL HERAUF; JENNA HERAUF	2661 MCDONALD STREET	HIP	130,195	\$1,062.42	\$1,824.53
10043374	BENJAMIN HARRISON; VINESSA HARRISON	2710 FRANCIS STREET	HIP	205,300	\$1,675.28	\$2,877.01
10057560	DOUGLAS EVANS; MARIA EVANS	132 MCKEE CRESCENT	HIP	50,800	\$414.53	\$711.89
10078302	JAMIE DAWN MAUREEN JOHNSON	123 ROTHWELL CRESCENT	HIP	161,730	\$1,319.74	\$2,266.45
10125396	JAN LOJEWSKI	2234 PASQUA STREET	HIP	128,440	\$1,048.09	\$1,799.92
10125613	BRENT ALLEN BABYAK; LAURA MARIE ALICE BABYAK	1448 CARLTON STREET	HIP	245,430	\$2,002.76	\$3,439.42
10146548	JAMES WILLIAM SYRNYK; SHARON ELEANOR SYRNYK	1424 BOND STREET	HIP	274,590	\$2,240.71	\$3,848.06
10146563	PATRICK RUSSELL EDWARDS	2112 MONTAGUE STREET	HIP	293,310	\$2,393.46	\$4,110.38
10150454	TOPPER PELLETIER; LISA BUFFALO	437 CORNWALL STREET	HIP	180,450	\$1,472.50	\$2,528.78
10162003	WAQAS WASEEM	408 CORNWALL STREET	HIP	150,840	\$1,230.88	\$2,113.83
	ARTURO MACAPUGAY LLAMAS; MARY ROSE GINES		HIP			
10165590	SABIDONG	914 WALLACE STREET		157,800	\$1,287.67	\$2,211.36
10165928	RAY EDWARD CRESSMAN; MAXINE LOIS CRESSMAN	352 SMITH STREET	HIP	140,130	\$1,143.49	\$1,963.76

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10166003	JOHN FRANCIS BRODNER; KELLY LYNN BRODNER	2048 ALEXANDRA STREET	HIP	194,760	\$1,589.28	\$2,729.33
10166223	LARRY HAROLD TEMPLE; SHARON FRANCES TEMPLE	629 GARNET STREET	HIP	137,000	\$1,117.94	\$1,919.88
10166224	JOHN CHIN HUNG CHAN	619 GARNET STREET	HIP	138,600	\$1,131.00	\$1,942.30
10169503	DUSTAN JAMES ROBERTSON; DENISE LINDA ROBERTSON	978 ELLIOTT STREET	HIP	152,300	\$1,242.79	\$2,134.28
10170859	PROPERTY DEVELOPMENTS LTD.	111 N ROSE STREET	HIP	4,349,700	\$35,494.35	\$60,955.79
10171983	LJUBISA SPASIC; LIDIJA SPASIC	1980 OTTAWA STREET	HIP	308,000	\$2,513.33	\$4,316.24
10172204	TIFFANY-DAWN KLEPPE	914 PRINCESS STREET	HIP	146,300	\$1,193.83	\$2,050.20
10173444	101212220 SASKATCHEWAN LTD.	5929 ROCHDALE BOULEVARD	HIP	5,208,400	\$42,501.50	\$72,989.42
10198733	MERANNE MARIE JONSSON	2335 MCARA STREET	HIP	217,890	\$1,778.03	\$3,053.48
10198754	RODRIGO ASLARONA CHIU; NORMITA PEREZ CHIU	2339 MCARA STREET	HIP	170,280	\$1,389.51	\$2,386.25
10200213	DARRYL RUSSEL FORMO	278 EDWARD STREET	HIP	145,800	\$1,189.76	\$2,043.22
10201734	PETER PANCHYSHYN	861 CONNAUGHT STREET	HIP	192,150	\$1,567.98	\$2,692.75
10201735	LISA MARYANN OWEN	857 CONNAUGHT STREET	HIP	189,450	\$1,545.94	\$2,654.90
10201736	ANTHONY JOSEPH FUCHS; BRENDA JANE FUCHS	853 CONNAUGHT STREET	HIP	192,330	\$1,569.45	\$2,695.27
10201737	JORDAN DANIEL JAMES VAUGHAN	849 CONNAUGHT STREET	HIP	186,570	\$1,522.43	\$2,614.53
10201738	WILLIAM JAMES SEMENIUK; KATHY VI SEMENIUK	845 CONNAUGHT STREET	HIP	195,660	\$1,596.62	\$2,741.94
10201739	GERLIE BROST; JAMIE BROST	841 CONNAUGHT STREET	HIP	195,480	\$1,595.15	\$2,739.41
10201740	ANDRIY RYZHKOV; ZHANNA IARTSEVA	837 CONNAUGHT STREET	HIP	186,570	\$1,522.43	\$2,614.53
10201741	LINDA VICTORIA CHERWINSKI	833 CONNAUGHT STREET	HIP	186,570	\$1,522.43	\$2,614.53
10201742	SAFAL SURYAVANSHI; PALAK SURYAVANSHI	829 CONNAUGHT STREET	HIP	189,450	\$1,545.94	\$2,654.90
10201743	ALAN JOSEPH MOZYLISKY	825 CONNAUGHT STREET	HIP	189,450	\$1,545.94	\$2,654.90
10201744	CHRISTOPHER KELLER	821 CONNAUGHT STREET	HIP	186,570	\$1,522.43	\$2,614.53
10201745	KRISTEN RAE CLARK	817 CONNAUGHT STREET	HIP	186,570	\$1,522.43	\$2,614.53
10201746	WENDY LYNN VORRIETER	813 CONNAUGHT STREET	HIP	189,450	\$1,545.94	\$2,654.90
10201747	CHAD ALLAN FERRARA	809 CONNAUGHT STREET	HIP	189,450	\$1,545.94	\$2,654.90
10201748	RACHEL MARIE TILLSON	805 CONNAUGHT STREET	HIP	195,480	\$1,595.15	\$2,739.41
10201749	MARY-JANE ROBERTTA HORNOI	801 CONNAUGHT STREET	HIP	203,850	\$1,663.46	\$2,856.71
10201750	SCOTT TYLER SENDER; ASHLEY LYNN SENDER	4549 2ND AVENUE	HIP	189,450	\$1,545.94	\$2,654.90
10201751	MICHELLE CYNTHIA MALAKOFF	4545 2ND AVENUE	HIP	192,330	\$1,569.45	\$2,695.27
10201752	MAUREEN ROSE BALL	4541 2ND AVENUE	HIP	199,260	\$1,626.00	\$2,792.39
10210577	SKY HARBOUR DEVELOPMENTS GP INC.	4621 TUTOR COURT	HIP	11,997,300	\$97,900.19	\$168,127.71
10210578	SKY HARBOUR DEVELOPMENTS GP INC.	4015 HARBOUR LANDING DRIVE	HIP	9,375,300	\$76,504.19	\$131,383.54
10210732	KLR ENTERPRISES LTD.	4506 PADWICK CRESCENT	HIP	249,600	\$2,036.77	\$3,497.82
10210838	KLR ENTERPRISES LTD.	4502 PADWICK CRESCENT	HIP	249,100	\$2,032.69	\$3,490.82
10212493	JOSEPH SHANE WOLLNER-KALLIS	911 WALLACE STREET	HIP	164,600	\$1,343.16	\$2,306.65
10212513	KURTIS DANA REEDER	919 WALLACE STREET	HIP	164,600	\$1,343.16	\$2,306.65
10212633	JUSTIN JOSEPH KOLYBABA; GEORGE WILLIAM KOLYBABA	368 OTTAWA STREET	HIP	180,810	\$1,475.45	\$2,533.84

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10216093	LUCIA CARTER	816 MONTAGUE STREET	HIP	150,100	\$1,224.84	\$2,103.46
10216213	TRADEMARK HOLDINGS INC.	155 OSLER STREET	HIP	139,410	\$1,137.61	\$1,953.66
10216233	TRADEMARK HOLDINGS INC.	159 OSLER STREET	HIP	139,410	\$1,137.61	\$1,953.66
10216253	TRADEMARK HOLDINGS INC.	149 OSLER STREET	HIP	139,410	\$1,137.61	\$1,953.66
10216273	TRADEMARK HOLDINGS INC.	153 OSLER STREET	HIP	139,410	\$1,137.61	\$1,953.66
10216413	VENONE BIHAG; HELEN ROSE ARGA BIHAG	1236 ELLIOTT STREET	HIP	215,300	\$1,756.88	\$3,017.15
10216473	TRADEMARK HOLDINGS INC.	522 TORONTO STREET	HIP	140,850	\$1,149.35	\$1,973.84
10216493	TRADEMARK HOLDINGS INC.	520 TORONTO STREET	HIP	140,850	\$1,149.35	\$1,973.84
10216513	TRADEMARK HOLDINGS INC.	530 TORONTO STREET	HIP	140,850	\$1,149.35	\$1,973.84
10216533	TRADEMARK HOLDINGS INC.	526 TORONTO STREET	HIP	140,850	\$1,149.35	\$1,973.84
10217833	NOBUR HTOO; TRAW LAR PAW	1065 CAMERON STREET	HIP	119,200	\$972.69	\$1,670.42
10217834	CUNG HU CUNG; TAWK HNEM CUNG	1061 CAMERON STREET	HIP	128,400	\$1,047.76	\$1,799.36
10219333	PATRICIA KAREN WATIER	303 CORNWALL STREET	HIP	141,750	\$1,156.69	\$1,986.42
10219334	PATRICIA KAREN WATIER	307 CORNWALL STREET	HIP	141,660	\$1,155.96	\$1,985.17
10221434	BRENDEN MATTHEW OWENS	325 HALIFAX STREET	HIP	173,700	\$1,417.42	\$2,434.20
10226073	TERRY HNATIUK	342 OTTAWA STREET	HIP	164,160	\$1,339.57	\$2,300.50
10228234	LYNN MARIE GAMBLE	1 2232 HALIFAX STREET	HIP	192,000	\$1,566.75	\$2,690.64
10228235	LYNN MARIE GAMBLE	2 2232 HALIFAX STREET	HIP	239,100	\$1,951.10	\$3,350.68
10229653	JANE ARTHUR MEDICAL PROF. CORP.	402 A 1853 HAMILTON STREET	HIP	125,300	\$1,022.47	\$1,755.91
10229654	JANE ARTHUR MEDICAL PROF. CORP.	402 B 1853 HAMILTON STREET	HIP	131,300	\$1,071.43	\$1,840.00
10229954	DALLAS RICK WILLNESS; LISA MARIE WILLNESS	377 HALIFAX STREET	HIP	164,790	\$1,344.71	\$2,309.33
10232733	JOJO MACAGBA; RAPHAELLA MACAGBA BRIAN CLIFFORD NELSON; RAMONA ALLISON	1249 BRODER STREET	HIP	161,400	\$1,317.05	\$2,261.82
10232734	NELSON	1253 BRODER STREET	HIP	163,600	\$1,335.00	\$2,292.64
10232754	BAMIDELE FASUNWON; OLUSOLA FASUNWON	1445 ROYAL STREET	HIP	163,440	\$1,333.70	\$2,290.41
10232854	DANIEL DAVID FLAMAN; SHAUNA LEE FLAMAN	2074 YORK STREET	HIP	216,900	\$1,769.94	\$3,039.60
10233135	SILVER SAGE HOLDINGS LTD.	345 WASCANA STREET	HIP	2,662,700	\$21,728.12	\$37,314.52
10233245	JENNICA SARAH GEORGE; ANTHONY GEORGE	1880 YORK STREET	HIP	155,160	\$1,266.13	\$2,174.39
10235133	EDWARD JOHN BAUTISTA; RICHELDA BAUTISTA	1078 WALLACE STREET	HIP	165,700	\$1,352.14	\$2,322.08
10236514	AMANDA LYNN STEFIUK; TERRY GUY STEFIUK	671 ATHOL STREET	HIP	125,600	\$1,024.91	\$1,760.11
10238273	TRADEMARK HOLDINGS INC.	460 MONTREAL STREET	HIP	158,300	\$1,291.75	\$2,218.36
10238274	TRADEMARK HOLDINGS INC.	464 MONTREAL STREET	HIP	158,300	\$1,291.75	\$2,218.36
10238373	JAMES LAO EAR	1029 BRODER STREET	HIP	163,100	\$1,330.92	\$2,285.64
10238513	RANCH EHRLO SOCIETY	2035 OSLER STREET	HIP	1,695,800	\$13,838.04	\$23,764.55
10239754	SKY POINTE DEVELOPMENTS GP INC.	5960 LITTLE PINE LOOP	HIP	5,208,400	\$42,501.50	\$72,989.42
10240113	CHRISTINE MARY BARBER; MICHAEL GREGORY WOLF	2064 FLEURY STREET	HIP	160,470	\$1,309.47	\$2,248.79
10240133	KERRIE ANNE MOORE; CARLA MOORE KYLE LANDEN HOWE; NATALIE HOWE; KURT HOWE	2070 FLEURY STREET	HIP	154,350	\$1,259.53	\$2,163.03
10242153	et al.	1133 WALLACE STREET	HIP	217,300	\$1,773.20	\$3,045.17

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10242154	FARHAN NAZEER; ARSHAD AZIZ	1137 WALLACE STREET	HIP	225,000	\$1,836.04	\$3,153.10
10245094	101125794 SASKATCHEWAN LTD.	480 ST JOHN STREET	HIP	189,700	\$1,547.98	\$2,658.40
10245095	101125794 SASKATCHEWAN LTD.	476 ST JOHN STREET	HIP	189,990	\$1,550.34	\$2,662.47
10245194	MYLES DMYTERKO	206 2313 MONTREAL STREET	HIP	153,100	\$1,249.32	\$2,145.50
10245197	CATHERINE IRENE MARSH	102 2313 MONTREAL STREET	HIP	140,400	\$1,145.69	\$1,967.52
10245198	KAMARA QUIN WILLETT	201 2313 MONTREAL STREET	HIP	144,700	\$1,180.77	\$2,027.78
10245202	JEFFREY RYAN MASON; ASHLEY MARIE FARRELL	202 2313 MONTREAL STREET	HIP	144,700	\$1,180.77	\$2,027.78
10245203	RACHEL PATRICIA MOLNAR	301 2313 MONTREAL STREET	HIP	146,800	\$1,197.90	\$2,057.20
10245204	MICHELE MASLOWSKI	303 2313 MONTREAL STREET	HIP	160,300	\$1,308.07	\$2,246.39
10245205	ALLYSON WATERS	306 2313 MONTREAL STREET	HIP	153,100	\$1,249.32	\$2,145.50
10245206	OWEN SEBASTIAN MILLER	304 2313 MONTREAL STREET	HIP	160,300	\$1,308.07	\$2,246.39
10245473	KEVIN MUCHA	462 SCARTH STREET	HIP	143,550	\$1,171.38	\$2,011.66
10246833	NPR GP INC.	5920 LITTLE PINE LOOP	HIP	11,819,000	\$96,445.22	\$165,629.04
10246934	JEFFREY REED LATURNUS	1448 MCINTOSH STREET	HIP	194,220	\$1,584.87	\$2,721.75
10247073	LORETTA ANN GUSTAFSON; ROBERT JAMES GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	1217 RETALLACK STREET	HIP	117,100	\$955.55	\$1,640.99
10247074	LORETTA ANN GUSTAFSON; ROBERT JAMES GUSTAFSON; RYAN DOUGLAS GUSTAFSON et al.	1223 RETALLACK STREET	HIP	117,100	\$955.55	\$1,640.99
10247274	GARCIA	519 TORONTO STREET	HIP	162,630	\$1,327.09	\$2,279.05
10247275	TYLER MUSIC	525 TORONTO STREET	HIP	163,350	\$1,332.96	\$2,289.15
10247313	SJH HOLDINGS LTD.	360 MONTREAL STREET	HIP	143,460	\$1,170.66	\$2,010.43
10247314	SJH HOLDINGS LTD.	364 MONTREAL STREET	HIP	143,460	\$1,170.66	\$2,010.43
10247333	SHAUN JAMES HOFFART	351 MONTREAL STREET	HIP	140,670	\$1,147.89	\$1,971.32
10247334	SHAUN JAMES HOFFART	353 MONTREAL STREET	HIP	135,900	\$1,108.97	\$1,904.48
10247373	SOMER EVE CHARTRAND	1745 FORGET STREET	HIP	160,020	\$1,305.80	\$2,242.49
10247374	MIRANDA DAWN HUCK	1749 FORGET STREET	HIP	161,910	\$1,321.20	\$2,268.96
10248633	MUHAMMAD QAMAR	619 QUEEN STREET	HIP	137,400	\$1,121.20	\$1,925.48
10248713	KLR ENTERPRISES LTD.	5429 AERIAL CRESCENT	HIP	296,500	\$2,419.49	\$4,155.07
10248751	TMARK INDUSTRIAL PROPERTIES INC.	4620 JAMES HILL ROAD	HIP	213,800	\$1,744.64	\$2,996.12
10248754	TMARK INDUSTRIAL PROPERTIES INC.	4612 JAMES HILL ROAD	HIP	213,700	\$1,743.83	\$2,994.73
10248764	TMARK INDUSTRIAL PROPERTIES INC.	4608 JAMES HILL ROAD	HIP	213,700	\$1,743.83	\$2,994.73
10248781	TMARK INDUSTRIAL PROPERTIES INC.	4616 JAMES HILL ROAD	HIP	213,800	\$1,744.64	\$2,996.12
10248784	TMARK INDUSTRIAL PROPERTIES INC.	4600 JAMES HILL ROAD	HIP	194,600	\$1,587.96	\$2,727.05
10248802	TMARK INDUSTRIAL PROPERTIES INC.	4604 JAMES HILL ROAD	HIP	194,300	\$1,585.51	\$2,722.85
10248804	KLR ENTERPRISES LTD.	5433 AERIAL CRESCENT	HIP	253,100	\$2,065.34	\$3,546.88
10249810	DONOVAN JAYE CARROLL	975 LINDSAY STREET	HIP	252,100	\$2,057.18	\$3,532.87
10249811	DONOVAN JAYE CARROLL	979 LINDSAY STREET	HIP	203,300	\$1,658.96	\$2,848.99
10249833	G3 INVESTMENT GROUP LTD.	1131 MCTAVISH STREET	HIP	146,600	\$1,196.28	\$2,054.41

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10249834	G3 INVESTMENT GROUP LTD.	1135 MCTAVISH STREET	HIP	146,600	\$1,196.28	\$2,054.41
10249854	GURMEJ JOSAN	1321 MONTAGUE STREET	HIP	129,500	\$1,056.74	\$1,814.77
10249855	GURMEJ JOSAN	1323 MONTAGUE STREET	HIP	129,500	\$1,056.74	\$1,814.77
10249874	NEISHA JOSAN	737 GARNET STREET	HIP	133,600	\$1,090.20	\$1,872.22
10249877	GURMEJ JOSAN	741 GARNET STREET	HIP	133,600	\$1,090.20	\$1,872.22
10250193	AGNES PATRICIA KENWORTHY; THEODORE FRANCIS KENWORTHY	212 ST JOHN STREET	HIP	143,820	\$1,173.60	\$2,015.47
10250194	AGNES PATRICIA KENWORTHY; THEODORE FRANCIS KENWORTHY	208 ST JOHN STREET	HIP	143,820	\$1,173.60	\$2,015.47
10250393	PETROS WOLDU	438 OSLER STREET	HIP	142,200	\$1,160.36	\$1,992.75
10250533	CHEREAN SCHWABE	121 N ST JOHN STREET	HIP	170,730	\$1,393.19	\$2,392.58
10250534	AARON MCDONNELL KOHLI; TRACY JEAN KOHLI; EVAN ROBERT KOHLI	119 N ST JOHN STREET	HIP	158,940	\$1,296.98	\$2,227.35
10250573	DAVID MARTIN HELFRICK; KIMBERLY CARMEN COMRIE	310 SMITH STREET	HIP	144,540	\$1,179.46	\$2,025.54
10250574	KURTIS DANA REEDER	306 SMITH STREET	HIP	155,160	\$1,266.13	\$2,174.39
10251798	RILEY HERAUF	446 ARTHUR STREET	HIP	162,540	\$1,326.35	\$2,277.79
10252104	STAFFORD LLOYD BATES; EDWINA LYNN BATES	406 YORK STREET	HIP	144,090	\$1,175.80	\$2,019.25
10252105	KEITH BARTLETT KB HOMES LTD.	402 YORK STREET	HIP	145,260	\$1,185.35	\$2,035.65
10252115	AARON ASHTON	465 MONTREAL STREET	HIP	154,260	\$1,258.79	\$2,161.77
10252119	CRESTEVELLO BARAYUGA SEBASTIAN; ANNELYN ABELLA SEBASTIAN	469 MONTREAL STREET	HIP	146,880	\$1,198.57	\$2,058.35
10252121	JEFFREY REED LATURNUS	428 ARTHUR STREET	HIP	190,440	\$1,554.03	\$2,668.78
10252236	101162901 SASKATCHEWAN LTD.	3200 ROCHDALE BOULEVARD	HIP	6,585,400	\$53,738.08	\$92,286.45
10252237	101162901 SASKATCHEWAN LTD.	3300 ROCHDALE BOULEVARD	HIP	7,182,700	\$58,612.16	\$100,656.89
10254717	NIESNER PROPERTIES INC.; ABG HOLDINGS INC.	2112 OSLER STREET	HIP	703,100	\$5,737.41	\$9,853.06
10255477	P.R. INVESTMENTS INC.	1936 CAMERON STREET	HIP	484,500	\$3,953.59	\$6,789.64
10255487	JOSEPH PAUL LANOIE	4517 2ND AVENUE	HIP	188,550	\$1,538.60	\$2,642.30
10255488	JACKSON SIA; JENNIE SIA	4513 2ND AVENUE	HIP	192,330	\$1,569.45	\$2,695.27
10255489	GRIGOR BAGDASARIAN; GAYANE MKRTCHYAN	4509 2ND AVENUE	HIP	186,390	\$1,520.98	\$2,612.03
10255497	PUSHPARAJA RAMAMURTHY; DIVYA SANKARA PILLAI	126 DEMARCO POINTE LANE	HIP	208,620	\$1,702.37	\$2,923.55
10255499	MATTHEW GORDON CHIN	135 DEMARCO POINTE LANE	HIP	215,640	\$1,759.66	\$3,021.93
10255501	OLEG LOGOSHA; VIKTORIIA LOGOSHA	143 DEMARCO POINTE LANE	HIP	199,080	\$1,624.53	\$2,789.87
10255502	DANIELLE RENEE NAULT	147 DEMARCO POINTE LANE	HIP	199,080	\$1,624.53	\$2,789.87
10255503	RUEL PIAMONTE SANTOS; ARLYN JORGE GO ANDREW KURT BERNARD ZERR; KAYLA LOREN	151 DEMARCO POINTE LANE	HIP	200,070	\$1,632.60	\$2,803.73
10255504	WHITROW	155 DEMARCO POINTE LANE	HIP	201,150	\$1,641.42	\$2,818.87
10255505	JASON SCOTT STICH; JACQUELINE BERNADETTE STICH	159 DEMARCO POINTE LANE	HIP	203,850	\$1,663.46	\$2,856.71

2015 TAX EXEMPTIONS
APPENDIX B - 11

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10255506	KAREN SHELLEY KOHLRUSS	163 DEMARCO POINTE LANE	HIP	199,080	\$1,624.53	\$2,789.87
10255507	AMBER GOSSELIN	167 DEMARCO POINTE LANE	HIP	200,070	\$1,632.60	\$2,803.73
10255508	COURTNEY ALISON HASLUND; DONALD GORDON HASLUND; LEESA JANE HASLUND	191 DEMARCO POINTE LANE	HIP	188,820	\$1,540.80	\$2,646.09
10255509	MARSHALL ROBERT LERNER; JOLENE BARBARA LIPP	187 DEMARCO POINTE LANE	HIP	192,330	\$1,569.45	\$2,695.27
10255510	WAYNE ERNEST BUCKLE; SUSAN MARIE BUCKLE	183 DEMARCO POINTE LANE	HIP	193,590	\$1,579.73	\$2,712.93
10255511	MAN PANG ROGER LAM	179 DEMARCO POINTE LANE	HIP	186,750	\$1,523.91	\$2,617.06
10255512	GARY GORDON HUTCH	175 DEMARCO POINTE LANE	HIP	194,850	\$1,590.02	\$2,730.60
10255513	DAVID BOJIC; LEE MARY BOJIC	198 DEMARCO POINTE LANE	HIP	187,830	\$1,532.73	\$2,632.22
10255514	VINCENT MCKINNON BROWN	194 DEMARCO POINTE LANE	HIP	186,750	\$1,523.91	\$2,617.06
10255515	PERRY KJARGAARD	190 DEMARCO POINTE LANE	HIP	186,750	\$1,523.91	\$2,617.06
10255516	KENNETH LOZINSKY; MELODY LOZINSKY	186 DEMARCO POINTE LANE	HIP	187,830	\$1,532.73	\$2,632.22
10255517	ERIC FAZAKAS	182 DEMARCO POINTE LANE	HIP	187,830	\$1,532.73	\$2,632.22
10255518	JAMES EDWARD MARKEWICH	178 DEMARCO POINTE LANE	HIP	186,750	\$1,523.91	\$2,617.06
10255519	KARYN GAIL KRUPSKI	174 DEMARCO POINTE LANE	HIP	186,750	\$1,523.91	\$2,617.06
10255520	TAMMY SILLERS	170 DEMARCO POINTE LANE	HIP	188,820	\$1,540.80	\$2,646.09
10255587	ANDREW STRIHA; TANYA STRIHA	3861 GREEN MOSS BAY	HIP	72,375	\$590.59	\$1,014.24
10255602	RICKY HAROLD WEST; DEBRA PEARL WEST	3857 GREEN MOSS BAY	HIP	72,375	\$590.59	\$1,014.24
10255703	TRADEMARK HOLDINGS INC.	5333 MCCLELLAND DRIVE	HIP	233,700	\$1,907.03	\$3,275.01
10255788	101091519 SASKATCHEWAN LTD.	5329 MCCLELLAND DRIVE	HIP	243,400	\$1,986.18	\$3,410.94
10255857	MOMENTUM PROPERTIES INC.	5302 UNIVERSAL CRESCENT	HIP	199,300	\$1,626.32	\$2,792.92
10256269	KRISTIAN LOUIS PROBE	417 ROBINSON STREET	HIP	60,600	\$494.50	\$849.23
10256297	BRETT BIRNIE	255 BROAD STREET	HIP	150,840	\$1,230.88	\$2,113.83
10256298	DARBY BIRNIE	249 BROAD STREET	HIP	150,840	\$1,230.88	\$2,113.83
10256680	RONALD BERNARD DOORN; PATRICIA KAREN WATIER	1800 ROYAL STREET	HIP	207,180	\$1,690.63	\$2,903.38
10256681	PATRICIA KAREN WATIER; RONALD BERNARD DOORN	1804 ROYAL STREET	HIP	216,900	\$1,769.94	\$3,039.60
10256789	JAGAR DEVELOPMENTS INC.	4501 E GREEN APPLE DRIVE	HIP	83,975	\$685.25	\$1,176.82
10256873	JAGAR DEVELOPMENTS INC.	4505 E GREEN APPLE DRIVE	HIP	90,050	\$734.81	\$1,261.94
10256917	DAVID TODD	167 ST JOHN STREET	HIP	142,470	\$1,162.58	\$1,996.54
10256918	DAVID TODD	171 ST JOHN STREET	HIP	142,470	\$1,162.58	\$1,996.54
10257065	LEE FORSBERG	112 OSLER STREET	HIP	143,100	\$1,167.72	\$2,005.38
10257125	BENJAMIN HARRISON; VINESSA HARRISON	2714 FRANCIS STREET	HIP	51,325	\$418.82	\$719.25
10257284	RAYMOND BEHNKE	617 WASCANA STREET	HIP	130,400	\$1,064.08	\$1,827.38
10257514	AARON MCDONNELL KOHLI; TRACY JEAN KOHLI; EVAN ROBERT KOHLI	160 N TORONTO STREET	HIP	201,200	\$1,641.82	\$2,819.55
10257520	JEFFREY REED LATURNUS	1455 GREY STREET	HIP	172,200	\$1,405.18	\$2,413.16
10257521	VANDELAY HOMES LTD.	705 CAMERON STREET	HIP	119,700	\$976.77	\$1,677.43
10257526	ALLECTUS CONTRACTING LTD.	1345 ARTHUR STREET	HIP	222,000	\$1,811.56	\$3,111.06
10257529	TRADEMARK HOLDINGS INC.	979 ATKINSON STREET	HIP	182,200	\$1,486.78	\$2,553.30

2015 TAX EXEMPTIONS
APPENDIX B - 12

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10257531	TRADEMARK HOLDINGS INC.	105 HALIFAX STREET	HIP	39,575	\$322.94	\$554.59
10257555	TRADEMARK HOLDINGS INC.	420 TORONTO STREET	HIP	158,300	\$1,291.75	\$2,218.36
10257556	MOMENTUM PROPERTIES INC.	401 HALIFAX STREET	HIP	158,300	\$1,291.75	\$2,218.36
10257743	NESTOR AGONoy BATAN; ACELIA MANUEL BATAN	141 N QUEBEC STREET	HIP	161,730	\$1,319.74	\$2,266.45
10257788	TRADEMARK HOLDINGS INC.	1149 BRODER STREET	HIP	165,400	\$1,349.69	\$2,317.87
10257789	TRADEMARK HOLDINGS INC.	161 N MCINTYRE STREET	HIP	175,000	\$1,428.03	\$2,452.41
10257791	101258926 SASKATCHEWAN LTD.	4524 DEWDNEY AVENUE	HIP	177,900	\$1,451.69	\$2,493.03
10258480	SHAUN TYLER SILZER; RACHELLE LINDSAY SILZER	438 FORGET STREET	HIP	152,820	\$1,247.04	\$2,141.58
10259176	WILLIAM ERIC HOWDEN	556 TORONTO STREET	HIP	158,600	\$1,294.20	\$2,222.57
10259177	WILLIAM ERIC HOWDEN	552 TORONTO STREET	HIP	158,600	\$1,294.20	\$2,222.57
10259178	JAY LEE FRANCIS; AMANDA RUTH FRANCIS	560 TORONTO STREET	HIP	135,180	\$1,103.09	\$1,894.37
10260380	RICHARD DOBKO; LAURA LYNNE DOBKO	2190 BRODER STREET	HIP	216,000	\$1,762.60	\$3,026.98
10262379	HD DEVELOPMENT CORP.	648 ARGYLE STREET	HIP	167,600	\$1,367.64	\$2,348.69
10262384	P.R. INVESTMENTS INC.	2313 MCARA STREET	HIP	215,400	\$1,757.70	\$3,018.56
10263417	JOSEPH SHANE WOLLNER-KALLIS; LIONEL PETER KAMBEITZ	5043 CESSNA WAY	HIP	212,200	\$1,731.58	\$2,973.71
10263420	JOSEPH SHANE WOLLNER-KALLIS; LIONEL PETER KAMBEITZ	5035 CESSNA WAY	HIP	209,100	\$1,706.29	\$2,930.26
10263448	JOSEPH SHANE WOLLNER-KALLIS; LIONEL PETER KAMBEITZ	5039 CESSNA WAY	HIP	212,300	\$1,732.40	\$2,975.11
10263464	JOSEPH SHANE WOLLNER-KALLIS; LIONEL PETER KAMBEITZ	5047 CESSNA WAY	HIP	207,800	\$1,695.68	\$2,912.04
10263569	TERESA DAWN BOWDISH	1205 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
10263570	ANDREW EUTENEIER	1209 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
10263571	DARREN JAMES BOHN	1213 GREY STREET	HIP	131,220	\$1,070.78	\$1,838.90
10263573	SHERRY LYNN LAIRD	1217 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
10264259	HD VENTURES LTD.	319 SCARTH STREET	HIP	177,300	\$1,446.80	\$2,484.63
10264283	HOUSHANG ALIMARDANI NAGHANI	2114 PRINCESS STREET	HIP	61,025	\$497.98	\$855.20
10264288	TRADEMARK HOLDINGS INC.	462 MONTREAL STREET	HIP	158,300	\$1,291.75	\$2,218.36
10264457	DEVERAUX HEIGHTS DEVELOPMENTS LTD. DONOVAN JAYE CARROLL; BONNIE KATHLEEN CARROLL	5601 GORDON ROAD	HIP	11,315,900	\$92,339.84	\$158,578.71
10264815	10264815 CARROLL	1432 LACON STREET	HIP	188,640	\$1,539.34	\$2,643.56
10265533	P.R. INVESTMENTS INC.	261 FINES DRIVE	HIP	385,700	\$3,147.37	\$5,405.10
10266266	101172832 SASKATCHEWAN LTD.	1251 N GALLOWAY STREET	HIP	5,802,900	\$47,352.73	\$81,320.63
10266267	101172832 SASKATCHEWAN LTD. GWENDA LYNN THOMPSON; RANDALL DAVID THOMPSON	1252 N GALLOWAY STREET	HIP	6,954,200	\$56,747.56	\$97,454.73
10266521	10266521 THOMPSON	116 1210 EMPRESS STREET	HIP	123,030	\$1,003.95	\$1,724.12
10266522	JANE EDITH CAMPBELL	102 1210 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10266523	MINDY MARIE STROM	104 1210 EMPRESS STREET	HIP	141,480	\$1,154.51	\$1,982.68

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10266524	DONALD WILLIAM MILLER; MARIAN LOIS MILLER	106 1210 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10266525	JAMES BRIAN MOFFATT; MARILYN INA MOFFATT	105 1210 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10266526	JONATHAN GREGORY KWAS; MELINDA JOY HORSTMAN	103 1210 EMPRESS STREET	HIP	141,480	\$1,154.51	\$1,982.68
10266527	LEROY KRASSMAN; PEARL KRASSMAN	101 1210 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10266528	ABAYOMI AKINTOLA	108 1210 EMPRESS STREET	HIP	126,180	\$1,029.65	\$1,768.26
10266529	SHANE HOWARD OSBERG	110 1210 EMPRESS STREET	HIP	123,030	\$1,003.95	\$1,724.12
10266530	KASSANDRA KAY HAUGHTON	112 1210 EMPRESS STREET	HIP	123,030	\$1,003.95	\$1,724.12
10266531	STEVEN TIPPE	114 1210 EMPRESS STREET	HIP	123,030	\$1,003.95	\$1,724.12
10266532	MOSTAFIZUR RAHMAN; MAHBOOBA ALAM	118 1210 EMPRESS STREET	HIP	126,180	\$1,029.65	\$1,768.26
10266533	LUIGI BURCHI	117 1210 EMPRESS STREET	HIP	126,180	\$1,029.65	\$1,768.26
10266534	KRISTIN MARIE WALKER	115 1210 EMPRESS STREET	HIP	123,030	\$1,003.95	\$1,724.12
10266535	BRANDEN JOHN SHALOVELO	113 1210 EMPRESS STREET	HIP	123,030	\$1,003.95	\$1,724.12
10266536	CORY ROBERT HAMEL	111 1210 EMPRESS STREET	HIP	123,030	\$1,003.95	\$1,724.12
10266537	TYLER MICHAEL COGHILL	109 1210 EMPRESS STREET	HIP	123,030	\$1,003.95	\$1,724.12
10266538	ISRAEL BUSHI	107 1210 EMPRESS STREET	HIP	126,180	\$1,029.65	\$1,768.26
10266540	DOROTHY KPEGEBEKEE DAAZA	1221 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
10266541	ERIC PETER HOFFMANN	1225 GREY STREET	HIP	131,220	\$1,070.78	\$1,838.90
10266542	DALE DALLAS LOCKEN; DALLAS KIM LOCKEN	1229 GREY STREET	HIP	132,480	\$1,081.06	\$1,856.54
10266543	SHAWN OGILVIE	1233 GREY STREET	HIP	132,480	\$1,081.06	\$1,856.54
10266545	ERIC JOHN BRETI; CASSIDY ANN LAMB	1241 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
10266547	TROY ANTHONY; LAVONNE MARIE ANTHONY	1245 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
10266548	INNOCENT IHENYEN; SYLVIA AKOMU IHENYEN	1249 GREY STREET	HIP	131,760	\$1,075.19	\$1,846.46
10266549	SHELLEY MAUREEN MAYOH	1253 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
10266550	LINDSAY MARIE WESLOWSKI	1257 GREY STREET	HIP	131,760	\$1,075.19	\$1,846.46
10266551	LUCAS JAMES TEJSZERSKI	1261 GREY STREET	HIP	131,310	\$1,071.52	\$1,840.16
10266552	CHRISTOPHER COGHILL	1265 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
10271574	JOSEPH SHANE WOLLNER-KALLIS	540 OSLER STREET	HIP	147,300	\$1,201.99	\$2,064.21
10272490	WILLNESS CONCEPT PROPERTIES LTD.	512 TORONTO STREET	HIP	177,300	\$1,446.80	\$2,484.63
10272934	YQR VENTURES INC.	102 3351 E EASTGATE BAY	HIP	1,176,700	\$9,602.08	\$16,490.01
10272935	YQR VENTURES INC.	202 3351 E EASTGATE BAY	HIP	1,176,700	\$9,602.08	\$16,490.01
10272936	YQR VENTURES INC.	313 3351 E EASTGATE BAY	HIP	294,100	\$2,399.90	\$4,121.43
10272937	YQR VENTURES INC.	312 3351 E EASTGATE BAY	HIP	294,100	\$2,399.90	\$4,121.43
10272938	YQR VENTURES INC.	302 3351 E EASTGATE BAY	HIP	441,200	\$3,600.27	\$6,182.86
10272939	YQR VENTURES INC.	303 3351 E EASTGATE BAY	HIP	294,100	\$2,399.90	\$4,121.43
10272987	JENNIFER ANNE EYOLFSON	1293 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
	SIMON NTUMBA MAKUBUDI; JEAN-MARIE		HIP			
10272988	NKONGOLO-BAKENDA	1289 GREY STREET	HIP	131,220	\$1,070.78	\$1,838.90
10272989	DEBRA ANN KOSHUBA	1285 GREY STREET	HIP	131,310	\$1,071.52	\$1,840.16

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10272990	KAYLA LYNN METZ	1281 GREY STREET	HIP	132,570	\$1,081.80	\$1,857.80
10272991	ANTHONY UGOCHUKWU AMADI; KAMILA ANNA AMADI	1277 GREY STREET	HIP	132,570	\$1,081.80	\$1,857.80
10272992	REBECCA DOREEN MOONEY	1273 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
10272993	CHARLES DANIEL COWMAN; MELVA MARY COWMAN	1269 GREY STREET	HIP	131,850	\$1,075.92	\$1,847.72
10272994	CORINNE ANNE MARIE MARKO	201 1220 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10272995	RICO LOK HIN CHAN	205 1220 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10272996	GERALDINE MAYFRED SHIVAK	206 1220 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10272997	MARGARET ROSE APPELL	204 1220 EMPRESS STREET	HIP	141,480	\$1,154.51	\$1,982.68
10272998	JOANNE MANTYAK; RICHARD MANTYAK	202 1220 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10272999	JOHN WECKEND	217 1220 EMPRESS STREET	HIP	126,900	\$1,035.52	\$1,778.34
10273000	RACHEL NICOLE MACDUFF; RENATE MARIE MACDUFF	215 1220 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10273001	KAITLYNN JENNAFER KITZ	209 1220 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10273002	EMENIKE EZECHIKWELU; OZIOMA EZECHIKWELU	207 1220 EMPRESS STREET	HIP	126,900	\$1,035.52	\$1,778.34
10273003	OKECHUKWU MOSES OZOH	208 1220 EMPRESS STREET	HIP	126,900	\$1,035.52	\$1,778.34
10273004	TONY KANCZ; KATALIN FEDORA	210 1220 EMPRESS STREET	HIP	123,030	\$1,003.95	\$1,724.12
10273005	EVAN ADAM WILFRED BECKER	212 1220 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10273006	CARLA JANINE MYERS; DELAINE MICHELLE MYERS;		HIP			
10273006	KEVIN ROBERT MYERS	214 1220 EMPRESS STREET		123,660	\$1,009.08	\$1,732.94
10273008	RYAN PATRICK KALENCHUK	218 1220 EMPRESS STREET	HIP	126,900	\$1,035.52	\$1,778.34
10273010	THERESA REYNARD	203 1220 EMPRESS STREET	HIP	141,480	\$1,154.51	\$1,982.68
10273012	ELFIE LUKALU-NKONGOLO	211 1220 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10273958	MADISON RIDGE APARTMENTS GP INC.	1251 N MCEACHERN DRIVE	HIP	3,784,600	\$30,883.03	\$53,036.57
10275617	DARLENE ROSE BANIN	301 1225 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10275618	KENNETH JOSEPH LATURNAS; BALYNDA LEE GABORA	303 1225 EMPRESS STREET	HIP	141,480	\$1,154.51	\$1,982.68
10275619	DOUGLAS HARRY WAYNE TURNER; LINDA MAY TURNER	305 1225 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10275620	MELODIE JEAN VALLEE	306 1225 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10275621	HEATHER MARGARET KENDALL; COLLEEN JANE KENDALL; RODNEY JAY KENDALL	304 1225 EMPRESS STREET	HIP	141,480	\$1,154.51	\$1,982.68
10275622	ELAINE ONA ALLEN	302 1225 EMPRESS STREET	HIP	143,010	\$1,166.99	\$2,004.12
10275623	TAYLOR ANTHONY METZ	307 1225 EMPRESS STREET	HIP	126,180	\$1,029.65	\$1,768.26
10275624	BRENDA LOUISE THIEL	309 1225 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10275625	SHANNON LEE WARKEN	311 1225 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10275626	NATALIE DANIELLE ROBERTSON	313 1225 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10275627	FRANCIS ESTRELLA; CATHERINE ESTRELLA	315 1225 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.95
10275628	AMANDA JAYNE NOUBARIAN	317 1225 EMPRESS STREET	HIP	126,180	\$1,029.65	\$1,768.26

2015 TAX EXEMPTIONS
APPENDIX B - 15

ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10275629	MATTHEW JOHN HERBACK; KATHERINE IRENE HELEN HERBACK	318 1225 EMPRESS STREET	HIP	126,180	\$1,029.65	\$1,768.26
10275630	LINDSAY MARIE GEISS	316 1225 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10275631	SARA JOAN ROBERTSON	314 1225 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10275632	TINA NICOLE PARIDAEN	312 1225 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10275633	JUSTIN COLE FENSOM	310 1225 EMPRESS STREET	HIP	123,660	\$1,009.08	\$1,732.94
10275634	ANNETTE MARIE ROSE MICHELLE AUGER	308 1225 EMPRESS STREET	HIP	126,180	\$1,029.65	\$1,768.26
10275752	TYLER CHOQUETTE	203 2300 BROAD STREET	HIP	171,720	\$1,401.27	\$2,406.44
10275757	CHRISTINA JOANNE ALTWASSER; GREGORY TODD ALTWASSER	208 2300 BROAD STREET	HIP	220,050	\$1,795.65	\$3,083.74
10275759	GEORGE GALLAGHER; DOREEN GALLAGHER	302 2300 BROAD STREET	HIP	220,050	\$1,795.65	\$3,083.74
10275760	BRADFORD CHOQUETTE	303 2300 BROAD STREET	HIP	171,720	\$1,401.27	\$2,406.44
10275764	ARSHI KESHVARA; ANIL KESHVARA	307 2300 BROAD STREET	HIP	171,720	\$1,401.27	\$2,406.44
10275765	LOUIS PHILIP TRICHARD; ALBERT JOSEPH GUSTAVE FITZPATRICK	308 2300 BROAD STREET	HIP	220,050	\$1,795.65	\$3,083.74
10275768	LYNDA ANNA STOROZUK	403 2300 BROAD STREET	HIP	171,720	\$1,401.27	\$2,406.44
10275778	BRENT STEPHEN STERANKA; MARILYN GRACE STERANKA	505 2300 BROAD STREET	HIP	216,450	\$1,766.27	\$3,033.28
10275779	SANDRA LOK; WINSTON ANTHONY LOK	506 2300 BROAD STREET	HIP	220,050	\$1,795.65	\$3,083.74
10275780	KERRIN MICHALSKI	507 2300 BROAD STREET	HIP	171,720	\$1,401.27	\$2,406.44
10275784	LORIA MOI FONG WONG; WING QUON WONG	603 2300 BROAD STREET	HIP	171,720	\$1,401.27	\$2,406.44
10275788	DALE MURRAY KLEIN	607 2300 BROAD STREET	HIP	171,720	\$1,401.27	\$2,406.44
10275790	TAMMY KING; GARY KING	701 2300 BROAD STREET	HIP	220,500	\$1,799.32	\$3,090.05
10275791	CHRISTINA MARIE AMES; MACDONALD TAVENGWA RUNYOWA	702 2300 BROAD STREET	HIP	225,540	\$1,840.45	\$3,160.67
10275794	AIDA RAZO CIELO	705 2300 BROAD STREET	HIP	221,760	\$1,809.59	\$3,107.68
10275796	PAIGE CHAMBERS	707 2300 BROAD STREET	HIP	175,500	\$1,432.11	\$2,459.42
10275797	SHUE LIP TOM; YEUNG SAI MAI TOM; GARY TOM	708 2300 BROAD STREET	HIP	225,540	\$1,840.45	\$3,160.67
10275798	GAETAN BOURASSA	801 2300 BROAD STREET	HIP	220,500	\$1,799.32	\$3,090.05
10275800	HEATHER ANN SNOWDY; LARRY JAMES SNOWDY	803 2300 BROAD STREET	HIP	175,500	\$1,432.11	\$2,459.42
10275801	KENNETH DANIEL SHAW; LORETTE ROSE MARIE SHAW	804 2300 BROAD STREET	HIP	225,540	\$1,840.45	\$3,160.67
10275802	JOAN EILENE PONTIUS; DONALD LLOYD PONTIUS	806 2300 BROAD STREET	HIP	394,110	\$3,216.01	\$5,522.97
10275808	MYRNA JOAN KNIGHT	903 2300 BROAD STREET	HIP	175,500	\$1,432.11	\$2,459.42
10275810	NOREEN MARY STEEVES; DREW JOHN TIEFENBACH	905 2300 BROAD STREET	HIP	221,760	\$1,809.59	\$3,107.68
10275813	DOREEN FAYE PRETZLAW; GERHARD ALVIN PRETZLAW	908 2300 BROAD STREET	HIP	225,540	\$1,840.45	\$3,160.67
10276292	GEMARD HOLDINGS LTD.	906 2055 ROSE STREET	HIP	238,100	\$1,942.93	\$3,336.67
10276297	PETER MAKRIS; EFFIE MAKRIS	502 2055 ROSE STREET	HIP	204,200	\$1,666.30	\$2,861.60

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10276298	GEMARD HOLDINGS LTD.	504 2055 ROSE STREET	HIP	232,400	\$1,896.42	\$3,256.79
10276299	GEMARD HOLDINGS LTD.	506 2055 ROSE STREET	HIP	232,400	\$1,896.42	\$3,256.79
10276300	CRESSMAN HOLDINGS INC.	508 2055 ROSE STREET	HIP	205,500	\$1,676.91	\$2,879.81
10276301	EUGENIE MAMAI; NICK MAMAI	501 2055 ROSE STREET	HIP	223,000	\$1,819.72	\$3,125.07
10276302	SPF HOLDINGS INC.	503 2055 ROSE STREET	HIP	233,800	\$1,907.85	\$3,276.42
10276303	ASEA HOLDINGS LTD.	505 2055 ROSE STREET	HIP	232,400	\$1,896.42	\$3,256.79
10276304	CATHEDRAL INSURANCE SERVICES (1995) LTD.	507 2055 ROSE STREET	HIP	205,500	\$1,676.91	\$2,879.81
10276305	STERLING VENTURES LTD.	602 2055 ROSE STREET	HIP	204,200	\$1,666.30	\$2,861.60
10276306	ARNIE STEPHEN MATT	604 2055 ROSE STREET	HIP	232,400	\$1,896.42	\$3,256.79
10276307	GEMARD HOLDINGS LTD.	606 2055 ROSE STREET	HIP	232,400	\$1,896.42	\$3,256.79
10276308	ANIKA YAKICHUK; BERT YAKICHUK	608 2055 ROSE STREET	HIP	206,900	\$1,688.34	\$2,899.43
10276309	BLUE CHIP PROPERTIES INC.	601 2055 ROSE STREET	HIP	224,300	\$1,830.32	\$3,143.27
10276311	GEMARD HOLDINGS LTD.	605 2055 ROSE STREET	HIP	232,400	\$1,896.42	\$3,256.79
10276312	RIO HOLDINGS CORP.	607 2055 ROSE STREET	HIP	205,500	\$1,676.91	\$2,879.82
10276314	GEMARD HOLDINGS LTD.	704 2055 ROSE STREET	HIP	232,400	\$1,896.42	\$3,256.79
10276315	GEMARD HOLDINGS LTD.	706 2055 ROSE STREET	HIP	232,400	\$1,896.42	\$3,256.79
10276316	WINCHESTER MANAGEMENT INC.	708 2055 ROSE STREET	HIP	205,500	\$1,676.91	\$2,879.81
10276318	MYRNA DIRK; DAVID ZAWISLAK	703 2055 ROSE STREET	HIP	233,800	\$1,907.85	\$3,276.42
10276321	101161698 SASKATCHEWAN LTD.	802 2055 ROSE STREET	HIP	207,600	\$1,694.05	\$2,909.25
10276322	GEMARD HOLDINGS LTD.	804 2055 ROSE STREET	HIP	236,700	\$1,931.50	\$3,317.04
10276323	GEMARD HOLDINGS LTD.	806 2055 ROSE STREET	HIP	238,100	\$1,942.93	\$3,336.67
10276324	GEMARD HOLDINGS LTD.	808 2055 ROSE STREET	HIP	210,300	\$1,716.08	\$2,947.08
10276325	GEMARD HOLDINGS LTD.	803 2055 ROSE STREET	HIP	239,500	\$1,954.35	\$3,356.26
10276328	ERIK DEAN LEIPERT; BRIAN LESLIE LEIPERT	902 2055 ROSE STREET	HIP	210,300	\$1,716.08	\$2,947.08
10276329	GEMARD HOLDINGS LTD.	904 2055 ROSE STREET	HIP	238,100	\$1,942.93	\$3,336.67
10276331	GEMARD HOLDINGS LTD.	908 2055 ROSE STREET	HIP	210,300	\$1,716.08	\$2,947.08
10276332	MID-WEST ELECTRIC LTD.	901 2055 ROSE STREET	HIP	228,400	\$1,863.78	\$3,200.73
10276333	MICKNO DEVELOPMENTS LTD.	903 2055 ROSE STREET	HIP	238,100	\$1,942.93	\$3,336.67
10276335	GEMARD HOLDINGS LTD.	907 2055 ROSE STREET	HIP	209,000	\$1,705.47	\$2,928.87
10276336	LANCE MARK MELNYK	1002 2055 ROSE STREET	HIP	207,600	\$1,694.05	\$2,909.25
10276337	GEMARD HOLDINGS LTD.	1004 2055 ROSE STREET	HIP	238,100	\$1,942.93	\$3,336.67
10276338	GEMARD HOLDINGS LTD.	1006 2055 ROSE STREET	HIP	238,100	\$1,942.93	\$3,336.67
10276339	DENNIS ALEXANDER METZ; BETTY ANN METZ; JORDEN RAE METZ	1008 2055 ROSE STREET	HIP	210,300	\$1,716.08	\$2,947.08
10276340	NEIL TULLOCH	1001 2055 ROSE STREET	HIP	229,800	\$1,875.20	\$3,220.34
10276341	STERLING VENTURES LTD.	1003 2055 ROSE STREET	HIP	238,100	\$1,942.93	\$3,336.67
10276342	HEATHER GRACE HODGSON; BELA SZABADOS	1005 2055 ROSE STREET	HIP	236,700	\$1,931.50	\$3,317.04
10276343	TELL VENTURES LTD.	1007 2055 ROSE STREET	HIP	209,000	\$1,705.47	\$2,928.86
10276344	AEGEAN GROUP OF COMPANIES INC.	1102 2055 ROSE STREET	HIP	207,600	\$1,694.05	\$2,909.23

2015 TAX EXEMPTIONS
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ACCOUNT #	OWNER	CIVIC_ADDRESS	EXEMPTION TYPE	EXEMPT TAXABLE ASSESSMENT	EXEMPT MUNI LEVY	TOTAL EXEMPT LEVY
10276345	GEMARD HOLDINGS LTD.	1104 2055 ROSE STREET	HIP	238,100	\$1,942.93	\$3,336.67
10276346	GEMARD HOLDINGS LTD.	1106 2055 ROSE STREET	HIP	238,100	\$1,942.93	\$3,336.67
10276347	GEMARD HOLDINGS LTD.	1108 2055 ROSE STREET	HIP	211,700	\$1,727.51	\$2,966.71
10276348	REGINA ELEVATOR CO. LTD.	1101 2055 ROSE STREET	HIP	229,800	\$1,875.20	\$3,220.34
10276350	ROBERT HENRY MATT; LINDA ANNE MATT	1105 2055 ROSE STREET	HIP	238,100	\$1,942.93	\$3,336.67
10276351	GEMARD HOLDINGS LTD.	1107 2055 ROSE STREET	HIP	209,000	\$1,705.47	\$2,928.87
10276460	JUDITH RUTH RYAN	801 2055 ROSE STREET	HIP	228,400	\$1,863.78	\$3,200.74
10276882	CHELSEA GALLOWAY	2 4545 DELHAYE WAY	HIP	173,400	\$1,414.97	\$2,429.98
10276884	CHELSEE MATT	4 4545 DELHAYE WAY	HIP	173,400	\$1,414.97	\$2,429.98
	SONNY VILLAPANDO HERNANDEZ; ROSENDA LAMBIO					
10276886	HERNANDEZ	6 4545 DELHAYE WAY	HIP	177,200	\$1,445.98	\$2,483.22
10276917	LEAH ANNE PARISIAN	672 GARNET STREET	HIP	131,600	\$1,073.88	\$1,844.20
	LORETTA ANN GUSTAFSON; ROBERT STANLEY					
10276919	GUSTAFSON; HOLLY SUZANNE GUSTAFSON et al.	1371 RETALLACK STREET	HIP	117,100	\$955.55	\$1,640.99
	LORETTA ANN GUSTAFSON; ROBERT STANLEY					
10276920	GUSTAFSON; HOLLY SUZANNE GUSTAFSON et al.	1379 RETALLACK STREET	HIP	120,200	\$980.85	\$1,684.43
10276943	HD VENTURES LTD.	1229 ROYAL STREET	HIP	193,900	\$1,582.25	\$2,717.25
10276944	HD VENTURES LTD.	1237 ROYAL STREET	HIP	193,900	\$1,582.25	\$2,717.25
10279101	MONIQUE JODY FINDLAY	19 4537 DELHAYE WAY	HIP	177,200	\$1,445.98	\$2,483.22
10279102	ALYSSA ANN KOHL; ROBERT LUCCI	21 4537 DELHAYE WAY	HIP	174,300	\$1,422.31	\$2,442.58
10279103	SAURABH CHOPRA; KOMAL CHOPRA	23 4537 DELHAYE WAY	HIP	177,200	\$1,445.98	\$2,483.22
10279104	ASKALU TSEGU	20 4537 DELHAYE WAY	HIP	174,300	\$1,422.31	\$2,442.58
10279107	TARA LYNN MARIE FISCHER	25 4537 DELHAYE WAY	HIP	174,300	\$1,422.31	\$2,442.58
10279108	MARX YBANEZ; MARIA YBANEZ	26 4537 DELHAYE WAY	HIP	177,600	\$1,449.24	\$2,488.82
10175497	JANE ARTHUR MEDICAL PROF. CORP.	401 1853 HAMILTON STREET	DRIP	172,400	\$1,406.81	\$2,415.97
10175501	ADAM UNSER	501 1853 HAMILTON STREET	DRIP	158,800	\$1,295.83	\$2,225.37
10175502	JOHANNA CHRISTINE BUNDON	502 1853 HAMILTON STREET	DRIP	168,000	\$1,370.91	\$2,354.31
10175503	LINDSAY TORRIE; DANIEL TORRIE	503 1853 HAMILTON STREET	DRIP	194,800	\$1,589.59	\$2,729.86
10175504	101079287 SASKATCHEWAN LTD.	504 1853 HAMILTON STREET	DRIP	125,000	\$1,020.02	\$1,751.72
Grand Totals				193,245,660	\$1,576,917.82	\$2,708,098.73