



Finance and Administration Committee

**Tuesday, November 5, 2019
4:00 PM**

Henry Baker Hall, Main Floor, City Hall



OFFICE OF THE CITY CLERK

**PUBLIC AGENDA
Finance and Administration Committee
Tuesday, November 5, 2019**

APPROVAL OF PUBLIC AGENDA
ADOPTION OF MINUTES

Minutes of the meeting held on October 8, 2019.

ADMINISTRATION REPORTS

FA19-17 City of Regina Greenfield Servicing Agreement Fee and Development Levy Annual Rate Review

Recommendation

1. That 2020 Greenfield Servicing Agreement Fee and Development Levy Rates be set at \$361,000 per hectare for residential and commercial development and \$120,330 per hectare for industrial-zoned development and approved effective January 1, 2020.
2. That 2020 Greenfield Servicing Agreement Fee and Development Levy Rates be maintained for 2021, with the recognition that new rates will only be brought forward for Council approval if the calculated required rates for 2021 vary more than 5% from the 2020 rates, if approved, in Recommendation #1.
3. That Intensification Levy Rates be reduced in alignment with Greenfield Servicing Agreement Fee and Development Levy Rates effective January 1, 2020.

Table 1: Intensification Levy Rate by Land Use Type Chart

LAND USE TYPE	RATE
Residential Unit Types (rate charged per unit)	
Secondary Suite	\$4,200
Single-Detached Dwelling	\$8,700
Semi-Detached Dwelling or Duplex	\$8,400
More than Two Dwelling Units (e.g. townhouse, triplex, etc.)	\$8,100
Apartment (less than two bedrooms)	\$4,200
Apartment (two or more bedrooms)	\$6,100
Office/Commercial/Institutional (rate charged per m²)	
Industrial (rate charged per m ²)	\$40



OFFICE OF THE CITY CLERK

4. That 2020 Intensification Levy Rates be maintained for 2021, with the recognition that new rates will only be brought forward for Council approval if the calculated required rates for 2021 vary more than 5% from the 2020 rates, if approved, in Recommendation #3.
5. That the City Solicitor be directed to prepare the necessary bylaw amendment to *The Development Levy Bylaw No. 2011-16*.
6. That this report be forwarded to the November 25, 2019 City Council meeting for approval.

FA19-18 Community Non-Profit Tax Exemption Policy

Recommendation

1. That the property tax exemptions as listed in Appendix A be approved subject to the Government of Saskatchewan approving the exemption or partial exemption of the education portion of the property tax levies where required.
2. That the Executive Director, Financial Strategy & Sustainability or his delegate be authorized to apply for the approval of the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the property tax levies payable to the Government of Saskatchewan that is \$25,000 or greater on an annual basis.
3. That the City Solicitor be instructed to prepare the necessary bylaw to authorize the property tax exemptions for 2020 for those properties that are receiving one year tax exemptions as listed in Appendix A.
4. That pursuant to clause 244(2)(a) of *The Cities Act* the property taxes for the following properties for the following years be cancelled because there has been a change in ownership or use of the property, without which the property would have otherwise been exempt:
 - (a) 2018 property taxes payable for the space occupied by The Royal Canadian Legion at 1820 Cornwall Street; Plan: 00RA12095, Block: 308; Lot: 42; as described on the Assessment Roll as Account No. 10032641.



OFFICE OF THE CITY CLERK

- (b) 2019 property taxes for The Young Women's Christian Association to be located at 1915 Retallack Street; Plan: 101887623, Block: 339; Lot: A as described on the Assessment Roll as Account No. 10101336 and Plan: 101887623 Block: 339; Lot: B as described on the Assessment roll as Account No.10101337.
 - (c) 2019 property taxes for The Islamic Association of Saskatchewan, Regina Inc. at 641 E Victoria Avenue; Plan: 70R13525 Blk: A; Plan: DV 270 Blk: 38; Lot: 21-34/ Blk: 38B Lot: 7-20/ Blk: Y; as described on the Assessment Roll as Account No. 10039677
5. That this report be forwarded to the November 25, 2019 meeting of City Council for approval.

ADJOURNMENT

AT REGINA, SASKATCHEWAN, TUESDAY, OCTOBER 8, 2019
AT A MEETING OF 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 Sharron Bryce, in the Chair
Councillor Bob Hawkins
Councillor Jason Mancinelli
Councillor Barbara Young

Regrets: Councillor Joel Murray

Also in Attendance: Council Officer, Ashley Thompson
Legal Counsel, Jana-Marie Odling
Exec. Director, Financial Strategy & Sustainability, Barry Lacey
Director, Assessment & Taxation, Deborah Bryden

APPROVAL OF PUBLIC AGENDA

Councillor Bob Hawkins 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 September 10, 2019 be adopted, as circulated.

TABLED REPORTS

FA19-9 Dewdney West Boundary Alteration - 2019 Property Tax Exemption Request

Recommendation

1. That the request by Dick Wellman, Lily Farley and James Farley for a property tax exemption on 11400 Dewdney Avenue, 10600 Dewdney Avenue and 13000 Dewdney Avenue, be denied.
2. That this report be forwarded to the September 30, 2019 meeting of City Council for approval.

Dick Wellman addressed the Committee.

Councillor Barbara Young moved, AND IT WAS RESOLVED, that:

1. That the property tax mitigation tools as outlined in Option 2 in this report be approved.
2. That the properties set out in Appendix D Part A be exempted from property taxes in accordance with the percentages outlined in Appendix D Part A and as described in Option 2 of this report.
3. That the City Solicitor be instructed to prepare the necessary bylaw to amend Bylaw No. 2019-8 The Properties Exempt from Taxation as a Result of the 2013 Municipal Boundary Alteration Bylaw, 2019 to provide for the additional tax exemptions described in recommendation 2.
4. That this report be forwarded to the October 28, 2019 meeting of City Council for approval.

The motion was put and declared **CARRIED**.

ADMINISTRATION REPORTS

FA19-16 Application for Title – 2019 Liens

Recommendation

1. That the Manager, Property Tax and Utility Billing be authorized to serve six-month notices on all parcels of land included in the list of lands marked as Appendix A.
2. That the Manager, Property Tax and Utility Billing be authorized to proceed with the next steps in tax enforcement on the expiry of the six-month notices.
3. That this report be forwarded to the October 28, 2019 meeting of City Council for approval.

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

RESOLUTION FOR PRIVATE SESSION

Councillor Jason Mancinelli moved, AND IT WAS RESOLVED, that in the interest of the public, the remainder items on the agenda be considered in private.

The Committee recessed at 4:10 p.m.

Chairperson

Secretary

November 5, 2019

To: Members
Finance and Administration Committee

Re: City of Regina Greenfield Servicing Agreement Fee and Development Levy Annual Rate Review

RECOMMENDATION

1. That 2020 Greenfield Servicing Agreement Fee and Development Levy Rates be set at \$361,000 per hectare for residential and commercial development and \$120,330 per hectare for industrial-zoned development and approved effective January 1, 2020.
2. That 2020 Greenfield Servicing Agreement Fee and Development Levy Rates be maintained for 2021, with the recognition that new rates will only be brought forward for Council approval if the calculated required rates for 2021 vary more than 5% from the 2020 rates, if approved, in Recommendation #1.
3. That Intensification Levy Rates be reduced in alignment with Greenfield Servicing Agreement Fee and Development Levy Rates effective January 1, 2020.

Table 1: Intensification Levy Rate by Land Use Type Chart

LAND USE TYPE	RATE
Residential Unit Types (rate charged per unit)	
Secondary Suite	\$4,200
Single-Detached Dwelling	\$8,700
Semi-Detached Dwelling or Duplex	\$8,400
More than Two Dwelling Units (e.g. townhouse, triplex, etc.)	\$8,100
Apartment (less than two bedrooms)	\$4,200
Apartment (two or more bedrooms)	\$6,100
Office/Commercial/Institutional (rate charged per m ²)	\$90
Industrial (rate charged per m ²)	\$40

4. That 2020 Intensification Levy Rates be maintained for 2021, with the recognition that new rates will only be brought forward for Council approval if the calculated required rates for 2021 vary more than 5% from the 2020 rates, if approved, in Recommendation #3.
5. That the City Solicitor be directed to prepare the necessary bylaw amendment to *The Development Levy Bylaw No. 2011-16*.

6. That this report be forwarded to the November 25, 2019 City Council meeting for approval.

CONCLUSION

Servicing Agreement Fee (SAF) and Development Levy (DL) rates are set annually following a review and update of the SAF financial model and associated growth-related capital projects lists, as described in the *Administration and Calculation of Servicing Agreement Fee and Development Levy Policy* (Policy). Current economic conditions must be balanced with cash flow required to ensure that the infrastructure necessary to support growth is planned for and in place. It is recommended that the SAF and DL rates for 2020 be reduced, and that the rates for 2020 be maintained for 2021. It is also recommended that Intensification Levy rates be reduced for 2020 and maintained for 2021.

BACKGROUND

The City of Regina (City) uses SAFs and DLs to fund major infrastructure required for new growth and development, as per *The Planning and Development Act, 2007* (Act) and described in the Policy. SAFs and DLs are collected by the City from developers to pay for infrastructure projects that add capacity to service new growth.

SAF and DL rates are reviewed and set annually to ensure the most current information is used in the calculations. This report facilitates the setting of Greenfield SAF and DL rates for 2020 and 2021.

DISCUSSION

Growth of a city can offer benefits such as supporting and attracting local business, creating population thresholds necessary to support arts and culture, promoting community vibrancy and fostering the development of services such as transit and recreation.

Growth requires an investment in services and infrastructure. New neighborhoods and employment areas require expanded or new infrastructure for services such as water and wastewater. Our Policy assigns developers responsible for capital requirements internal to or triggered directly by new developments, while SAFs and DLs are used to fund infrastructure upgrades to the city systems due to overall growth of the city.

The City's primary tools to fund these system upgrades are SAFs in new subdivisions and DLs in areas where no subdivision is occurring but a change in intensity of land use is taking place, generating an increase in demand for services. The Policy, guided by the Act, and approved by City Council outlines the calculation of these fees.

For greenfield development, the overall SAF and DL rate is determined annually as part of the update to the SAF financial model (Appendix A: SAF Reference). This includes updating growth projections (amount of land remaining to be developed) and growth-related capital projects lists (Appendix B: Growth-Related Capital Project Lists). The growth-related capital project lists are based on master plans and further studies, outlining projects required to service

growth to 300,000 people as per *Design Regina: The Official Community Plan Bylaw No. 2013-48 (OCP)*. The annual review of these projects ensures that the SAF financial model is based on the most current information available.

This year's annual review included a combination of communications, meetings, a general session and workshop with industry stakeholders. Administration's goal was to understand concerns and work together on an approach for the review. Feedback was welcomed on the project lists, assumptions and methodology.

We heard an appreciation for the opportunity for open dialogue. Feedback included an expectation that rates go up and down with cycles in the economy and growth as well as a need to ensure that major infrastructure is in place for growth so that development can be planned. There was recognition of the work done on master plans, providing more information than available in the past. Industry had concerns related to transportation projects which make up a large portion of the growth-related capital projects lists. There were questions regarding necessity, timeframes for delivery and cost estimates. There was unanimous support for further discussions through engagement as part of our planned policy review in 2020. Since our discussions, RRHBA has expressed their support of the recommended rates.

The Growth-Related Transportation Project List uses the Transportation Master Plan (TMP) as its foundation, updated annually with information from further studies and analysis. There is the recognition of uncertainty regarding transportation needs due to changes in traffic patterns since the TMP was developed and for drivers to adjust to the Regina Bypass. Next year, a Travel Study will be undertaken which will serve as a foundational input into the subsequent TMP Five-Year Review. The Travel Study will help determine where there is the greatest need as a result of any changes in behaviors and infrastructure.

Consideration was given to all feedback, as well as the economic environment and uncertainty on growth-related transportation projects to recommend a rate reduction for 2020 and 2021. These rates were calculated based on the best information possible on project estimates and timing and the following methodology:

- Projects without recent updates or further study were rolled back to their original cost estimate.
- No index rate was applied.
- Growth-related transportation projects were maintained in the model, with the final total value reduced by an additional 20 per cent recognizing the uncertainty of projects and the work planned to gather more information.

It is recommended that the Greenfield SAF and DL rates be \$361,000 per hectare for residential and commercial development and \$120,330 for industrial-zoned development. This is an overall 18.3 per cent reduction from 2019 rates for residential and commercial as well as industrial-zoned greenfield development.

Intensification Levy Rates became effective October 1, 2019. It is recommended that the Intensification Levy Rates be reduced in alignment with the reduction of greenfield rates as indicated in Table 1.

Table 1: Intensification Levy Rate by Land Use Type Chart

LAND USE TYPE	RATE
Residential Unit Types (rate charged per unit)	
Secondary Suite	\$4,200
Single-Detached Dwelling	\$8,700
Semi-Detached Dwelling or Duplex	\$8,400
More than Two Dwelling Units (e.g. townhouse, triplex, etc.)	\$8,100
Apartment (less than two bedrooms)	\$4,200
Apartment (two or more bedrooms)	\$6,100
Office/Commercial/Institutional (rate charged per m²)	\$90
Industrial (rate charged per m²)	\$40

It is also recommended that both Greenfield SAF and DL Rates, as well as Intensification Levy Rates, be held for 2021. Should next year's annual review process calculate rates that vary more than 5 per cent of the 2020 rates, they would be brought forward for Council's approval.

RECOMMENDATION IMPLICATIONS

Financial Implications

There are no direct costs associated with these recommendations.

The City will continue to generate revenue through the collection of SAFs to fund the infrastructure projects identified in the City's SAF financial model. Anticipated revenue and expenditures are balanced over the life of the SAF financial model which at times may place the model in a deficit.

The annual review of the model and projects within it provides the opportunity for updates with the most current information and adjust as necessary due to any change in the pace of growth or economic conditions.

Environmental Implications

None with respect to this report.

Policy and/or Strategic Implications

The collection of SAFs and DLs is guided by the Policy, which is consistent with the OCP. There are no other policy or strategic implications.

Other Implications

None with respect to this report.

Accessibility Implications

None with respect to this report.

COMMUNICATIONS

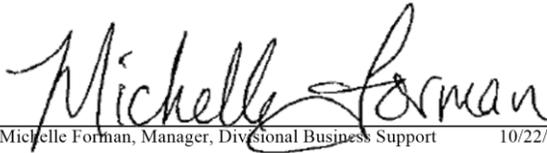
Recommendations within this report, as well as planned Committee and Council dates were provided to stakeholders in advance. Stakeholders were also identified as interested parties in our report process.

The stakeholders and other interested parties will receive a copy of the report and notification of the meeting to appear as a delegation in addition to receiving a written notification of Council's decision, as well as the rates will be posted on Regina.ca.

DELEGATED AUTHORITY

The recommendations contained within this report require City Council approval.

Respectfully submitted,



Michelle Forman, Manager, Divisional Business Support

10/22/2019

Respectfully submitted,



Diana Hawryluk, Executive Director, City Planning & Community Dev.

10/29/2019

Report prepared by: Michelle Forman, Manager, Divisional Business Support



Servicing Agreement Fees Reference Sheet

1.0 General

The Servicing Agreement Fee model is

- A financial tool used to fund major infrastructure investments required for growth and development to support a population of 300,000, as per *Design Regina: The Official Community Plan Bylaw No. 2013-48* (OCP).
- Managed by the Council-approved SAF Policy consistent with the 'growth pays for growth' OCP policy.
- Governed by Government of Saskatchewan's *Planning and Development Act, 2007* (Act), which dictates what kinds of costs can be charged as SAFs.

2.0 Project Criteria

Servicing Agreement Fees:

Can (as per the Act):

- Be used to fund growth-related capital infrastructure projects.
- Involve providing, altering, expanding or upgrading services that directly or indirectly serve a development.
- Include cost of providing construction, planning, engineering and legal services for projects.
- Include infrastructure projects related to:
 - Water, wastewater, storm water
 - Transportation
 - Parks and recreation

Cannot (as per the Act):

- Include costs associated with operations, maintenance or renewal of infrastructure.
- Be used for other growth-related costs, such as those for police, transit or firehalls.

Within the constraints of the Act,

- Municipalities have flexibility to determine which projects to fund through SAFs or some other source (e.g. taxes or the utility).

City of Regina's current policy directs:

- SAFs to be used to fund infrastructure that serves more than one development area (e.g. Widening Saskatchewan Drive or the Wastewater Treatment Plant improvements).
- Projects that only directly benefit a single area are now required to be paid by developers of that area directly and not by SAFs (e.g. lift stations).

3.0 Process

- Projects are identified for inclusion in the SAF Project Lists through Master Plans as well as technical infrastructure studies (e.g. Transportation Master Plan, Functional Studies).
- Project timing is identified to meet requirements, while considering the cash flow and distributing costs over the life of the 25-year model in a way that does not result in a significant deficit.
- Project costs are allocated between greenfield and intensification-related growth:
 - Projects that support greenfield development are allocated 100 per cent to greenfield SAFs.
 - Projects that support intensification are allocated 100 per cent to intensification (e.g. infill parks).
 - Projects that support growth in general (i.e. city-wide growth) are allocated to both greenfield (70 per cent) and intensification (30 per cent), as per the growth split identified in the OCP.

4.0 Factors in Determining Project Funding

When a capital project is identified, the following factors are considered in determining how it should be funded.

FACTOR	If so...	If not...
1. Would the project be built regardless of growth?	...it is likely needed for maintenance or operations and thus not funded by SAFs.	...the project could be funded by SAFs if its purpose is largely required for growth.
2. Does the project benefit growth in more than one area (e.g. Wastewater Treatment Plant)?	...the project could be funded by SAFs.	...the project would be directly funded by the developer (e.g. lift stations).
3. Does the project benefit new residents (i.e. growth) and existing residents (e.g. dog park)?	...the project costs would be allocated to the City (taxpayer) (70 per cent) and to growth (30 per cent) (e.g. dog park as there is an existing service deficiency).	If not, the project would only be allocated to SAFs.
4. Does the project benefit greenfield and intensification-related growth?	...the project cost would be allocated 70 per cent to greenfield and 30 per cent to intensification.	...and it largely benefitted greenfield development (e.g. arterial road in suburban areas - e.g. Pinkie Road), it would be allocated 100 per cent to greenfield. ...and it largely benefitted intensification only, it would be allocated 100 per cent to intensification (e.g. infill parks).

Appendix B: Growth-Related Capital Project List

*This list of projects includes estimates of cost, timing and need with the best information available to date. This list will be reviewed and adjusted as new information is available.

2020 Service Agreement Fee (SAF) Model Summary - TRANSPORTATION PROJECTS

^Note: All Transportation estimates reduced by 20% from last estimate

#	Category and Project Description	Source(s)	Cost Estimate (\$2019)^	SAF Share		City Share		Timing		Cost Estimate (\$2018)	Change Notes
				SAF Cost (\$)	SAF (%)	City Cost (\$)	City (%)	Start	End		
1	13th Ave Corridor Turn Lanes (Albert St to Pasqua St)	TMP	\$80,000	\$80,000	100%	\$0	0%	2021	2021	\$109,273	Confirmed estimate
3	9th Ave N & West leg of Regina Bypass Interchange	TMP, Regina Bypass Project	\$6,160,000	\$6,160,000	100%	\$0	0%	2020	2040	\$12,019,997	Aligned estimate to match agreement with Sask Hwys
4	9th Ave N Twinning (Courtney St to Pinkie)	TMP	\$4,704,000	\$4,704,000	100%	\$0	0%	2025	2025	\$6,425,235	Maintained estimate
6	9th Ave N Twinning (Pinkie to West Regina Bypass)	TMP	\$1,680,000	\$1,680,000	100%	\$0	0%	2035	2036	\$2,294,727	Maintained estimate
7	ANNUAL Bicycle Network 2016 - 2019 (On-road facilities + multi-use pathways)	TMP	\$200,000	\$60,000	30%	\$140,000	70%	2019	2019	\$1,092,727	Updated estimate to reflect last year of project
8	ANNUAL Bicycle Network 2020 - 2029 (On-road facilities + multi-use pathways)	TMP, cost estimate from IBI Group	\$7,440,000	\$2,232,000	30%	\$5,208,000	70%	2020	2029	\$10,162,361	Removed initial inflation from annual cash flow estimate
9	ANNUAL Bicycle Network 2030 - 2040 (On-road facilities + multi-use pathways)	TMP, cost estimate from IBI Group	\$9,064,000	\$2,719,200	30%	\$6,344,800	70%	2030	2040	\$11,255,088	Removed initial inflation from annual cash flow estimate
10	ANNUAL roadways completion	Estimated value of growth driven new development corrections based on Lessons Learned through Servicing Agreement Outcomes	\$880,000	\$880,000	100%	\$0	0%	2019	2040	\$1,365,909	Aligned estimate to annual cashflow
11	ANNUAL Traffic Signal Installation Program	TMP	\$14,080,000	\$14,080,000	100%	\$0	0%	2019	2040	\$18,212,117	Adjusted cost per signal and number of new growth signals per year
13	Arcola Ave & University Park Drive Intersection Enhancement (construction)	TMP	\$1,200,000	\$1,200,000	100%	\$0	0%	2022	2022	\$1,966,909	Construction portion of Transportation project #101
15	Arcola Ave Extension (Winnipeg St to Victoria Ave)	TMP	\$4,704,000	\$2,352,000	50%	\$2,352,000	50%	2030	2030	\$6,425,235	Confirmed estimate
17	Assiniboine Ave & Hwy 1 Bypass Interchange NB On-Ramp	TMP	\$2,120,000	\$2,120,000	100%	\$0	0%	2028	2028	\$2,891,356	Maintained estimate
20	Courtney St Extension (Sherwood Dr to 1st Ave N - west side)	TMP	\$2,776,000	\$2,776,000	100%	\$0	0%	2035	2035	\$3,786,299	Maintained estimate; Solution to be confirmed by Pinkie & Courtney Functional Design Study currently under review
21	Courtney St Flyover at CP Mainline	TMP	\$16,000,000	\$16,000,000	100%	\$0	0%	2035	2036	\$21,854,540	Maintained estimate; Solution to be confirmed by Pinkie & Courtney Functional Design Study currently under review
25	Dewdney Ave twinning (Pinkie Rd to Fleming Rd)	TMP, Regina Bypass Project	\$10,080,000	\$10,080,000	100%	\$0	0%	2038	2039	\$13,768,360	Maintained estimate
28	Fleet St twinning (MacRae Bay to Turvey Rd - W.S.) construct	TMP, Fleet St Business Park Secondary Plan	\$7,392,000	\$7,392,000	100%	\$0	0%	2032	2032	\$10,096,797	Maintained estimate
29	Fleet St twinning (MacRae Bay to Turvey Rd - W.S.) design	TMP, Fleet St Business Park Secondary Plan	\$672,000	\$672,000	100%	\$0	0%	2029	2029	\$917,891	Maintained estimate
30	Fleet St twinning (Turvey Rd to Hwy 46 - E.S.)	TMP, Fleet St Business Park Secondary Plan	\$2,960,000	\$2,960,000	100%	\$0	0%	2032	2032	\$4,038,719	Maintained estimate
32	Hill Ave and West Regina Bypass	TMP, Regina Bypass Project	\$2,240,000	\$2,240,000	100%	\$0	0%	2020	2040	\$4,370,908	Aligned estimate to match agreement with Sask Hwys
33	Hill Ave New (Courtney St to Campbell St) - interim upgrade	TMP, Regina Bypass Project	\$1,344,000	\$1,344,000	100%	\$0	0%	2028	2028	\$1,835,781	Maintained estimate
34	Hill Ave Reconstruction - Courtney to Bypass	TMP, Regina Bypass Project	\$2,688,000	\$2,688,000	100%	\$0	0%	2028	2028	\$3,671,563	Maintained estimate
37	Lewvan Dr & Dewdney Ave Intersection (double turn lanes)	TMP	\$2,544,000	\$2,544,000	100%	\$0	0%	2023	2023	\$3,278,181	Confirmed estimate
38	McDonald St Widening (Kress St to Fleet St)	TMP, Fleet St Business Park Secondary Plan	\$2,776,000	\$2,776,000	100%	\$0	0%	2040	2040	\$3,786,299	Maintained estimate
39	Official Community Plan (OCP) Update - ROADS COMPONENT	Identified process improvement desired in regulatory review	\$280,000	\$280,000	100%	\$0	0%	2019	2040	\$382,454	Confirmed estimate; Separate from Water and Parks estimates

#	Category and Project Description	Source(s)	Cost Estimate (\$2019)^	SAF Share		City Share		Timing		Cost Estimate (\$2018)	Change Notes
				SAF Cost (\$)	SAF (%)	City Cost (\$)	City (%)	Start	End		
41	Pasqua St & Ring Rd Interchange Ramps	TMP, Pasqua Street at 9th Avenue N & Ring Road Interchange and Corridor Value Engineering Study (MMM, 2010)	\$8,400,000	\$8,400,000	100%	\$0	0%	2024	2025	\$11,473,634	Maintained estimate
42	Pasqua St & Ring Rd Interchange	TMP	\$25,200,000	\$25,200,000	100%	\$0	0%	2026	2028	\$34,420,901	Maintained estimate
45	Pasqua St Widening (Ring Rd to Rochdale Blvd)	TMP, Pasqua Street at 9th Avenue N & Ring Road Interchange and Corridor Value Engineering Study (MMM, 2010)	\$3,280,000	\$3,280,000	100%	\$0	0%	2029	2031	\$4,417,349	Maintained estimate
46	Pasqua St Widening (Ring Rd to Sherwood Dr)	TMP, Pasqua Street at 9th Avenue N & Ring Road Interchange and Corridor Value Engineering Study (MMM, 2010)	\$5,320,000	\$5,320,000	100%	\$0	0%	2029	2031	\$7,257,073	Maintained estimate
47	Pasqua St widening (Ring Rd to Sherwood Dr) property purchase	TMP, Pasqua Street at 9th Avenue N & Ring Road Interchange and Corridor Value Engineering Study (MMM, 2010)	\$2,560,000	\$2,560,000	100%	\$0	0%	2021	2028	\$3,496,726	Aligned estimate to annual cashflow
49	Pinkie Rd (9th Ave N to 200m south of CPR) Property Purchase	TMP	\$1,200,000	\$1,200,000	100%	\$0	0%	2021	2021	\$1,639,091	Maintained estimate; Solution to be confirmed by Pinkie & Courtney Functional Design Study currently in progress; To be reviewed after Bypass complete
50	Pinkie Rd New (9th Ave N to south of Wascana Creek)	TMP	\$6,720,000	\$6,720,000	100%	\$0	0%	2030	2035	\$9,178,907	Maintained estimate; Solution to be confirmed by Pinkie & Courtney Functional Design Study currently in progress; To be reviewed after Bypass complete
51	Pinkie Rd New (South of Wascana Creek to Dewdney Ave)	TMP	\$10,080,000	\$10,080,000	100%	\$0	0%	2030	2035	\$13,768,360	Maintained estimate; Solution to be confirmed by Pinkie & Courtney Functional Design Study currently in progress
52	Pinkie Rd widening (Dewdney Ave to South City Limits - i.e. 200m S of CPR)	TMP	\$4,456,000	\$4,456,000	100%	\$0	0%	2030	2031	\$6,081,026	Maintained estimate; Solution to be confirmed by Pinkie & Courtney Functional Design Study currently in progress
53	Prince of Wales & Arcola Double Lefts	TMP	\$480,000	\$480,000	100%	\$0	0%	2021	2021	\$655,636	Maintained estimate; To be reviewed after Bypass complete
54	Prince of Wales Dr Twinning (Dewdney Ave to Jenkins Dr)	TMP, Fleet St Business Park Secondary Plan	\$2,776,000	\$2,776,000	100%	\$0	0%	2033	2034	\$3,786,299	Maintained estimate
57	Prince of Wales Widen & Pave - Jenkins Dr to Redbear Ave Construct	TMP, Fleet St Business Park Secondary Plan	\$1,848,000	\$1,848,000	100%	\$0	0%	2031	2031	\$2,524,199	Maintained estimate
58	Prince of Wales Widen & Pave - Jenkins Dr to Redbear Ave Design	TMP, Fleet St Business Park Secondary Plan	\$240,000	\$240,000	100%	\$0	0%	2029	2029	\$327,818	Maintained estimate
59	Redbear Ave Extension (Fleet St to Phase 1 Limits) Widening (to four lanes)	TMP, Fleet St Business Park Secondary Plan	\$1,904,000	\$1,904,000	100%	\$0	0%	2036	2036	\$2,581,568	Maintained estimate
60	Redbear Ave Extension (Phase 1 Limits to Prince of Wales Dr) Construct	TMP, Fleet St Business Park Secondary Plan	\$1,904,000	\$1,904,000	100%	\$0	0%	2029	2029	\$2,581,568	Maintained estimate
61	Redbear Ave Extension (Phase 1 Limits to Prince of Wales Dr) Design	TMP, Fleet St Business Park Secondary Plan	\$320,000	\$320,000	100%	\$0	0%	2024	2024	\$437,091	Maintained estimate
63	Ring Rd Widening (Albert St to McDonald St)	TMP	\$6,480,000	\$6,480,000	100%	\$0	0%	2022	2022	\$8,851,089	Confirmed estimate
64	Ring Rd Widening (Albert St to McDonald St) Design	TMP	\$640,000	\$640,000	100%	\$0	0%	2019	2019	\$874,182	Confirmed estimate
65	Ring Rd Widening (Ross Ave to Dewdney Ave)	TMP	\$2,000,000	\$2,000,000	100%	\$0	0%	2023	2023	\$2,731,818	Confirmed estimate
66	Ring Rd Widening (Ross Ave to Dewdney Ave) Design	TMP	\$320,000	\$320,000	100%	\$0	0%	2021	2021	\$437,091	Confirmed estimate
68	Ross Ave & McDonald St Intersection (N/S left turns)	TMP	\$240,000	\$240,000	100%	\$0	0%	2025	2025	\$327,818	Confirmed estimate
69	Ross Ave & Winnipeg St Intersection (lengthen lefts)	TMP	\$120,000	\$120,000	100%	\$0	0%	2025	2025	\$163,909	Confirmed estimate
70	Saskatchewan Dr & Albert St Intersection (turn lanes) Construct	TMP	\$5,680,000	\$2,840,000	50%	\$2,840,000	50%	2022	2023	\$7,744,703	Maintained estimate; Solution to be confirmed by Sask Drive Extension Functional Design Study currently under review

#	Category and Project Description	Source(s)	Cost Estimate (\$2019)^	SAF Share		City Share		Timing		Cost Estimate (\$2018)	Change Notes
				SAF Cost (\$)	SAF (%)	City Cost (\$)	City (%)	Start	End		
71	Saskatchewan Dr & Albert St Intersection (turn lanes) Design	TMP	\$584,000	\$292,000	50%	\$292,000	50%	2021	2021	\$792,227	Maintained estimate; Solution to be confirmed by Sask Drive Extension Functional Design Study currently under review
72	Saskatchewan Dr & Lewvan Dr Property Purchase	TMP	\$4,500,000	\$4,500,000	100%	\$0	0%	2020	2034	\$6,146,589	Aligned estimate to annual cashflow; Solution to be confirmed by Sask Drive Extension Functional Design Study currently under review
74	Saskatchewan Dr Extension (Lewvan Dr to Campbell St)	TMP	\$6,304,000	\$6,304,000	100%	\$0	0%	2034	2034	\$8,605,225	Maintained estimate; Solution to be confirmed by Sask Drive Extension Functional Design Study currently under review
75	Saskatchewan Dr / 13th Widen & Pave (Campbell to Courtney) Design	TMP	\$400,000	\$400,000	100%	\$0	0%	2021	2021	\$546,364	Maintained estimate; Solution to be confirmed by Sask Drive Extension Functional Design Study currently under review
76	Saskatchewan Dr / 13th Widen & Pave (Campbell to Courtney) N1/2 Construct	TMP	\$4,200,000	\$4,200,000	100%	\$0	0%	2022	2023	\$5,736,817	Maintained estimate; Solution to be confirmed by Sask Drive Extension Functional Design Study currently under review
77	Saskatchewan Dr / 13th Widen & Pave (Campbell to Courtney) S1/2 Construct	TMP	\$4,200,000	\$4,200,000	100%	\$0	0%	2031	2032	\$5,736,817	Maintained estimate; Solution to be confirmed by Sask Drive Extension Functional Design Study currently under review
78	Saskatchewan Dr Widening (Angus St to Princess St) Construct	TMP	\$4,200,000	\$4,200,000	100%	\$0	0%	2031	2032	\$5,736,817	Maintained estimate
79	Saskatchewan Dr Widening (Angus St to Princess St) Design	TMP	\$400,000	\$400,000	100%	\$0	0%	2030	2030	\$573,682	Maintained estimate
80	Saskatchewan Dr Widening (Halifax St to Quebec St)	TMP	\$2,776,000	\$2,776,000	100%	\$0	0%	2021	2021	\$3,786,299	Maintained estimate
81	Saskatchewan Drive & Lewvan Dr Flyover	TMP	\$40,000,000	\$40,000,000	100%	\$0	0%	2035	2040	\$54,636,350	Maintained estimate; Solution to be confirmed by Sask Drive Extension Functional Design Study currently under review
82	Transportation Master Plan - Major Updates	TMP; Best practice	\$640,000	\$640,000	100%	\$0	0%	2019	2040	\$874,182	Confirmed estimate
83	Transportation Master Plan - Minor Updates	TMP; Best practice	\$320,000	\$320,000	100%	\$0	0%	2019	2040	\$524,509	Confirmed estimate
84	Victoria Ave & Park St Intersection Capacity Upgrades	TMP	\$400,000	\$400,000	100%	\$0	0%	2023	2023	\$546,364	Confirmed estimate
85	Victoria Ave Widening (Glencairn Rd to Park St)	TMP	\$4,200,000	\$4,200,000	100%	\$0	0%	2033	2033	\$5,736,817	Maintained estimate
86	Victoria Ave & Ring Rd Interchange Widen Vic Ave	TMP	\$8,000,000	\$8,000,000	100%	\$0	0%	2034	2035	\$10,927,270	Maintained estimate
87	Victoria Ave E Widening (Fleet St to Prince of Wales)	TMP, Victoria Avenue East Widening Preliminary Design Report (Stantec, 2011)	\$12,600,000	\$12,600,000	100%	\$0	0%	2036	2037	\$17,210,450	Maintained estimate
88	Victoria Ave East Widening (Prince of Wales to Tower)	TMP, Victoria Avenue East Widening Preliminary Design Report (Stantec, 2011)	\$6,304,000	\$6,304,000	100%	\$0	0%	2032	2033	\$8,605,225	Maintained estimate
89	Wascana Parkway and Hwy #1 Bypass - dual lefts from Wascana Parkway to Northbound TCH Bypass	TMP	\$440,000	\$440,000	100%	\$0	0%	2019	2020	\$546,364	Confirmed estimate
90	Wascana Parkway/Prince of Wales Dr Extension (2-lane roadway) - Construction	TMP, Prince of Wales Drive Extension, Functional Planning Final Report (AECOM, 2012)	\$8,000,000	\$8,000,000	100%	\$0	0%	2036	2037	\$8,834,698	Confirmed estimate
91	Winnipeg St Realignment & New Bridge	Winnipeg Street Bridge Realignment Study Realignment Study Value Engineering Workshop Final Report (AECOM, 2013)	\$7,680,000	\$3,840,000	50%	\$3,840,000	50%	2020	2020	\$29,503,629	Adjusted estimate to reflect SAF and City contribution
94	Saskatchewan Drive Corridor Plan and Coordination Initiative	Required to inform TMP-directed construction projects	\$400,000	\$120,000	30%	\$280,000	70%	2019	2020	\$800,000	Adjusted estimate
101	Arcola Ave Corridor Study (College Ave to Prince of Wales Dr)	Council Motion from 2018; Approved with 2019 Budget	\$240,000	\$240,000	100%	\$0	0%	2021	2021		New for 2020 model; Design portion of project #13

#	Category and Project Description	Source(s)	Cost Estimate (\$2019)^	SAF Share		City Share		Timing		Cost Estimate (\$2018)	Change Notes
				SAF Cost (\$)	SAF (%)	City Cost (\$)	City (%)	Start	End		
102	Saskatchewan Drive Improvements	Anticipated outcome of Sask Dr Corridor Study	\$7,200,000	\$3,600,000	50%	\$3,600,000	50%	2022	2024		New for 2020 model; 50-50 City and SAFs - City costs assigned for maintenance and renewal, SAFs for growth-related costs
Total			\$320,220,000	\$295,323,200		\$24,896,800				\$448,173,270	

2020 Service Agreement Fee (SAF) Model Summary - WATER PROJECTS

#	Category and Project Description	Source(s)	Cost Estimate (\$2019)	SAF Share		City Share		Timing		Cost Estimate (\$2018)	Change Notes
				SAF Cost (\$)	SAF (%)	City Cost (\$)	City (%)	Start	End		
12	OCF Development - WATER/WASTEWATER COMPONENT	Identified process improvement desired in regulatory review	\$350,000	\$105,000	30%	\$245,000	70%	2019	2040	\$1,274,848	Adjusted estimate and % share to align with Transportation and Parks & Recreation
19	Transfer Pumping and Capacity Review (previously called: North Pump Station Upgrades to Pump and Piping to serve eastern pressure zone)	WMP Option 2	\$7,300,000	\$5,475,000	75%	\$1,825,000	25%	2025	2027	\$7,744,570	Confirmed estimate; Pre-design report expected in early 2020 to further inform estimate
20	Buffalo Pound Water Treatment Plant Future Upgrades	BPWTP Business Case, section 3-3	\$63,744,000	\$63,744,000	100%	\$0	0%	2030	2040	\$67,626,010	Estimate to be reviewed in 2020 with BPWTP
32	Twinning of 600mm Main from Farrell Pump Station with a new 750 mm Supply Main along Broad Street from Dewdney Avenue to Saskatchewan Drive	Downtown Serviceability Study (AECOM 2014) Updated from AECOM in 2019	\$3,675,000	\$1,837,500	50%	\$1,837,500	50%	2020	2030	\$4,015,772	Confirmed estimate; Assigned 100% to infill
33	Downtown Water System Upgrades - Option 2 (East-West Looping)	Downtown Serviceability Study (AECOM 2014) Updated from AECOM in 2019	\$8,235,000	\$8,235,000	100%	\$0	0%	2020	2030	\$8,998,607	Confirmed estimate; Assigned 100% to infill
50	Buffalo Pound WTP Pump Upgrades (Previously part of: Buffalo Pound Water Treatment Plant 2016-2019 Upgrades)	WMP Option 2	\$8,750,000	\$8,750,000	100%	\$0	0%	2023	2024	\$9,282,875	Confirmed estimate
51	Eastern Pressure Solution Part 1A (storage)	WMP Option 2	\$37,050,000	\$37,050,000	100%	\$0	0%	2020	2024	\$39,306,345	Confirmed estimate; Pre-design report expected in early 2020 to further inform estimate
52	Eastern Pressure Solution Part 1B (storage)	WMP Option 2	\$30,150,000	\$30,150,000	100%	\$0	0%	2037	2040	\$31,986,135	Confirmed estimate; Pre-design report expected in early 2020 to further inform estimate
53	Eastern Pressure Solution Part 2A (mains)	WMP Option 2	\$27,250,000	\$27,250,000	100%	\$0	0%	2020	2024	\$28,909,525	Confirmed estimate; Pre-design report expected in early 2020 to further inform estimate
54	Eastern Pressure Solution Part 2B (mains)	WMP Option 2	\$10,730,000	\$10,730,000	100%	\$0	0%	2036	2039	\$11,383,457	Confirmed estimate; Pre-design report expected in early 2020 to further inform estimate
55	Eastern Pressure Solution Part 3 (pumping)	WMP Option 2	\$24,000,000	\$24,000,000	100%	\$0	0%	2020	2024	\$25,461,600	Confirmed estimate; Pre-design report expected in early 2020 to further inform estimate
56	Distribution Trunk Main - West Loop	WMP Option 2	\$9,300,000	\$9,300,000	100%	\$0	0%	2023	2025	\$9,866,370	Confirmed estimate
57	Distribution Trunk Main - East Loop A	WMP Option 2	\$10,000,000	\$10,000,000	100%	\$0	0%	2033	2035	\$10,609,000	Confirmed estimate
58	Distribution Trunk Main - East Loop B	WMP Option 2	\$10,000,000	\$10,000,000	100%	\$0	0%	2038	2040	\$10,609,000	Confirmed estimate
59	Distribution Trunk Mains - Other Trunk Mains	WMP Option 2	\$250,000	\$250,000	100%	\$0	0%	2023	2024	\$265,225	Confirmed estimate
60	WMP - Major Updates	Best practice	\$400,000	\$120,000	30%	\$280,000	70%	2019	2040	\$800,000	Major update every 10 years
61	WMP - Minor Updates	Best practice	\$100,000	\$30,000	30%	\$70,000	70%	2019	2040	\$400,000	Minor update every 5 years
Total			\$251,284,000	\$247,026,500		\$4,257,500				\$268,539,338	

2020 Service Agreement Fee (SAF) Model Summary - WASTEWATER PROJECTS

#	Category and Project Description	Source(s)	Cost Estimate (\$2019)	SAF Share		City Share		Timing		Cost Estimate (\$2018)	Change Notes
				SAF Cost (\$)	SAF (%)	City Cost (\$)	City (%)	Start	End		
3b	McCarthy Blvd Pump Station Upgrades (Previously called: Integrated WW solution (Trunk Relief Initiative))	Pre-design report for McCarthy pump station Contract to be awarded shortly Costing confirmed - April 2018	\$4,000,000	\$1,200,000	30%	\$2,800,000	70%	2019	2020	\$15,298,178	Adjusted estimate
6	Wastewater Treatment Plant - Expansion to 258K population	WWTP P3 Contract Current serves to 258k population - upgrading existing plant	\$24,500,000	\$7,350,000	30%	\$17,150,000	70%	2019	2036	\$26,771,812	Estimate is the growth portion allocated to the capital costs of the current WWTP expansion; Adjusted % share
7a	Creeks Pump Station Expansion (Phase 2 - offline storage)	Southeast Serviceability Study (AECOM 2012), Towns Concept Plan, SE Neighbourhood Plan	\$5,000,000	\$5,000,000	100%	\$0	0%	2019	2019		Project split into two phases; Phase 1 complete and removed in 2019 model; Phase 2 estimate confirmed in 2019 Budget
8	Downtown Wastewater System Upgrades	Downtown Serviceability Study (AECOM 2014)	\$2,775,000	\$832,500	30%	\$1,942,500	70%	2019	2030	\$3,032,317	Confirmed estimate; Assigned 100% costs to infill
11	WWMP - Major Updates	Best Practice	\$400,000	\$120,000	30%	\$280,000	70%	2019	2040	\$800,000	Major update every 10 years
12	WWMP - Minor Updates	Best Practice	\$100,000	\$30,000	30%	\$70,000	70%	2019	2040	\$400,000	Minor update every 5 years
13	WWTP Upgrade/Expansion, beyond 258K population	Existing WWTP Upgrade provides capacity to 258k; this project will provide capacity to a pop of 300k; Preliminary Estimate: Regina Wastewater Treatment Plant Expansion for 300,000 Population (May 2017) AECOM Report	\$30,000,000	\$30,000,000	100%	\$0	0%	2028	2040	\$30,000,000	Estimate of \$60M +/- \$30M; Set SAF estimate at the low boundary; Estimate to be further refined in 2020
15	South Trunk Upgrades (Split from #2 "Wastewater Capacity Upgrades")	WWMP Phase 1 - recommended option 4D and provided to the WSA Includes costs for pre-design, design, and construction	\$40,600,000	\$12,180,000	30%	\$28,420,000	70%	2019	2027	\$150,800,000	Maintained estimate; Split from "#2 - Wastewater Capacity Upgrades (large trunks 300 and bigger)"
16	Linear Relief Storage (Split from #2 "Wastewater Capacity Upgrades")	WWMP Phase 1 - recommended option 4D and provided to the WSA Includes costs for pre-design, design, and construction	\$106,750,000	\$32,025,000	30%	\$74,725,000	70%	2025	2036		Maintained estimate; Split from "#2 - Wastewater Capacity Upgrades (large trunks 300 and bigger)"
17	Reibling Park Storage (Split from #2 "Wastewater Capacity Upgrades")	WWMP Phase 1 - recommended option 4D and provided to the WSA Includes costs for pre-design, design, and construction	\$3,600,000	\$1,080,000	30%	\$2,520,000	70%	2035	2038		Maintained estimate; Split from "#2 - Wastewater Capacity Upgrades (large trunks 300 and bigger)"
Future Projects											
14	Wastewater Linear Replacement - Growth Portion (Not included in 2020 Rate; to be added in the 2021 Model)	WWTP	\$22,700,000	\$22,700,000	100%	\$0	0%	2028	2040		Assigned 100% to infill growth
Total			\$217,725,000	\$89,817,500		\$127,907,500				\$227,102,307	

2020 Service Agreement Fee (SAF) Model Summary - PARKS & RECREATION PROJECTS

#	Category and Project Description	Source(s)	Cost Estimate (\$2019)	SAF Share		City Share		Timing		Cost Estimate (\$2018)	Change Notes
				SAF Cost (\$)	SAF (%)	City Cost (\$)	City (%)	Start	End		
1	North West Leisure Centre Outdoor Space (fully accessible playground only)	RMP	\$500,000	\$150,000	30%	\$350,000	70%	2022	2022	\$546,364	Confirmed estimate
4	New Zone Level Off-leash Dog Park - SE	RMP	\$160,000	\$48,000	30%	\$112,000	70%	2021	2021	\$174,836	Confirmed estimate; Includes fencing and parking
5	New Zone Level Off-leash Dog Park - NW	RMP	\$160,000	\$48,000	30%	\$112,000	70%	2022	2022	\$174,836	Confirmed estimate; Includes fencing and parking
8	OCP Development - PARKS AND REC COMPONENT	Identified process improvement desired in regulatory review	\$350,000	\$105,000	30%	\$245,000	70%	2019	2040	\$382,454	Confirmed estimate
9	Plant Material Establishment Funding	Extended portion of new asset capital delivery beyond the period of the Servicing Agreements between Developers and the City	\$3,014,000	\$3,014,000	100%	\$0	0%	2019	2040	\$3,346,476	Confirmed estimate
12	Outdoor Rink 1 - Skywood	RMP	\$600,000	\$600,000	100%	\$0	0%	2040	2040	\$928,818	Confirmed estimate; Includes boarded rink with shack
13	Outdoor Rink 2 - Coopertown	RMP	\$600,000	\$600,000	100%	\$0	0%	2038	2038	\$928,818	Confirmed estimate; Includes boarded rink with shack
14	Outdoor Rink 3 - Towns South	RMP	\$600,000	\$600,000	100%	\$0	0%	2032	2032	\$928,818	Confirmed estimate; Includes boarded rink with shack
15	Coopertown Zone Level Park	RMP	\$6,670,000	\$6,670,000	100%	\$0	0%	2038	2039	\$7,288,489	Confirmed estimate
17	Victoria East (The Towns) Zone Level Park	RMP	\$6,670,000	\$6,670,000	100%	\$0	0%	2032	2033	\$7,288,489	Confirmed estimate
21	Wascana Outdoor Aquatic Park - Capacity Upgrade (Growth Portion)	RMP	\$5,000,000	\$1,500,000	30%	\$3,500,000	70%	2019	2021	\$5,245,090	Confirmed estimate for growth portion; Total project cost estimated at \$19.5M
22	New Indoor Aquatic Facility (Lawson Civic Centre; Growth Portion)	RMP See Project #36 for the Feasibility Study	\$57,000,000	\$17,100,000	30%	\$39,900,000	70%	2025	2028	\$29,503,629	Updated estimate to reflect new information as part of the RMP; Estimate for growth portion only
23	New Lit Artificial Turf Field	RMP	\$4,000,000	\$1,200,000	30%	\$2,800,000	70%	2024	2026	\$2,185,454	Updated estimate to reflect new information as part of the RMP; Includes turf field, appropriate seating, score clock and lighting
34	Rec Master Plan - Minor Update	Best practice	\$100,000	\$30,000	30%	\$70,000	70%	2019	2040		Split from TMP; Minor update every 5 years
35	Rec Master Plan - Major Update	Best practice	\$400,000	\$120,000	30%	\$280,000	70%	2019	2040		Split from TMP; Major update every 10 years
36	New Indoor Aquatic Facility Feasibility Study and Concept Plan	RMP; See Project #22 for the Construction Estimate	\$500,000	\$150,000	30%	\$350,000	70%	2024	2024		New for 2020 model; Split from Project #22
37	New Zone Level Off-leash Dog Park - N	RMP; Replaced #3 - New Zone Level Off-Leash Dog Park - SW	\$160,000	\$48,000	30%	\$112,000	70%	2020	2020		New for 2020 model; Includes fencing and parking
Total			\$86,484,000	\$38,653,000		\$47,831,000				\$73,215,441	

November 5, 2019

To: Members
Finance and Administration Committee

Re: Community Non-Profit Tax Exemption Policy

RECOMMENDATION

1. That the property tax exemptions as listed in Appendix A be approved subject to the Government of Saskatchewan approving the exemption or partial exemption of the education portion of the property tax levies where required.
2. That the Executive Director, Financial Strategy & Sustainability or his delegate be authorized to apply for the approval of the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the property tax levies payable to the Government of Saskatchewan that is \$25,000 or greater on an annual basis.
3. That the City Solicitor be instructed to prepare the necessary bylaw to authorize the property tax exemptions for 2020 for those properties that are receiving one year tax exemptions as listed in Appendix A.
4. That pursuant to clause 244(2)(a) of *The Cities Act* the property taxes for the following properties for the following years be cancelled because there has been a change in ownership or use of the property, without which the property would have otherwise been exempt:
 - (a) 2018 property taxes payable for the space occupied by The Royal Canadian Legion at 1820 Cornwall Street; Plan: 00RA12095, Block: 308; Lot: 42; as described on the Assessment Roll as Account No. 10032641.
 - (b) 2019 property taxes for The Young Women's Christian Association to be located at 1915 Retallack Street; Plan: 101887623, Block: 339; Lot: A as described on the Assessment Roll as Account No. 10101336 and Plan: 101887623 Block: 339; Lot: B as described on the Assessment roll as Account No.10101337.
 - (c) 2019 property taxes for The Islamic Association of Saskatchewan, Regina Inc. at 641 E Victoria Avenue; Plan: 70R13525 Blk: A; Plan: DV 270 Blk: 38; Lot: 21-34/ Blk: 38B Lot: 7-20/ Blk: Y; as described on the Assessment Roll as Account No. 10039677
5. That this report be forwarded to the November 25, 2019 meeting of City Council for approval.

CONCLUSION

Thirty organizations have applied for 2020 property tax exemptions under the *Community Non-Profit Tax Exemption Policy* (CNPTEP). Administration is recommending twenty-three organizations (Appendix A) be approved for 2020 property tax exemptions and seven organizations be denied (Appendix B). The municipal portion of the recommended exemptions are approximately \$1,041,454.

In addition to exemptions for the 2020 tax year, three organizations have also requested tax cancellations under the policy. Administration is recommending one organization be approved for cancellation of prior year property tax levies and two organizations receive a pro-rated property tax cancellation. The municipal portion of the property tax levy cancellations is approximately \$40,000.

The education portion of tax levies is subject to *The Education Property Tax Act*, which specifies that any exemption or cancellation and refund of education tax levies payable to the Government of Saskatchewan (Government) that is \$25,000 or greater in any given year, must be approved by the Government. Administration will apply to the Government for any exemptions and cancellations approved by City Council that require Government approval.

BACKGROUND

The Cities Act (the Act) provides two types of exemptions: statutory and permissive. Statutory exemptions are provided by section 262 of the Act or through special legislation and are granted to properties such as schools, public hospitals, or are municipally, provincially and federally owned public buildings and land.

Tax incentives in the form of permissive exemptions and cancellations are authorized by subsections 244 and 262(3) and (4) of the Act. These are tools for City Council to support properties that further City Council's vision and benefit Regina residents.

Prior to the adoption of the *Community Non-Profit Tax Exemption Policy* (CNPTEP), Administration made recommendations to Council for property tax exemptions for non-profit organizations as individual requests were received based on individual circumstances and past practice. City Council requested Administration create a policy for the non-profit and charitable sector to guide the consistent review and evaluation of applications for permissive property tax exemptions from non-profit and charitable organizations.

During the development of the policy for non-profit tax exemptions, administration engaged an independent consultant to facilitate public and stakeholder consultation. The objectives of the consultation were to solicit feedback on a policy and to inform participants about the history of exemptions as well as City Council's direction regarding a policy. The consultation consisted of engagement sessions as well as an online survey. The results of the engagement suggested support for a policy that provides a fair, equitable, and transparent process and acknowledged that there is no easy solution to balancing the needs of all stakeholders, the public and City Council. Additionally, the Policy should support the services and organizations in financial need

that further Council's priorities, as outlined in *Design Regina: The Official Community Plan Bylaw No. 2013-48 (OCP)*.

In consideration of the feedback received through public consultation, and in collaboration with Community Services, the CNPTEP was developed. City Council approved the CNPTEP in December 2018.

DISCUSSION

The Policy

The policy sets the parameters under which the City of Regina will consider applications for property tax exemptions. To be eligible, an organization must conform to the following principles and meet all the requirements of the policy:

Principle 1 - Compliance with Municipal Policies, Plans, Bylaws, Codes and Legislation.

- The intent of this principle is to ensure that organizations receiving municipal support reflect the goals, policies and general operating principles of the City.

Principle 2 - Applicants must be a non-profit or charitable organization.

- The intent of this principle is to ensure that municipal support should not be used for commercial or private gain and that organizations are publicly accountable entities.

Principle 3 - Alignment with the City's Plans and Programs.

- The Applicant's main services, programs and activities must align with the parks, recreation and open space, cultural, health and safety and social development priorities and objectives outlined in the OCP.
- The intent of this principle is to ensure that tax exemptions are used to support organizations that further Council's objectives of enhancing quality of life and delivering services economically as set out in the OCP.

3.1 Applicants must meet one or more of the following requirements:

- (a) Operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the city and:
 - (i) are able, often because they are purpose-built or retrofitted, to deliver a unique collection of programs that would not be possible in another space; or
 - (ii) are positioned strategically within the city to enhance the activation of key institutional, recreation and economic hubs, such as in Wascana Centre and in downtown Regina;
- (b) supports community gardens on public lands;
- (c) supports communities to create collaborative strategies to address

hunger and food security through education and training for marginalized communities;

- (d) enhances public safety, security and emergency preparedness for the citizens of Regina;
- (e) would receive a statutory exemption as per Sections 262 (j) or (p) of *The Cities Act* if the organization owned the building or land; and
- (f) Is, at the time of application, under construction and once complete will qualify for a statutory exemption provided that:
 - (i) A building permit for the site has been issued; and
 - (ii) Construction and occupancy of the property and/or facility will be complete within two years of the date of application.

Principle 4 - Accessible to the public.

- The intent of this principle is to ensure that the organization does not prohibit the public from participation and their programs and activities should be equally available to all residents of Regina.

Principle 5 - Financial Need.

- The intent of this principle is to balance the cost to taxpayers with the financial benefit to the organization while considering the impact on the services provided.
- The applicant must demonstrate that the organization needs the City's support and that its operations or user fees would be significantly impacted without the tax exemption.

Application Process

2019 is the first-year organizations applied for a property tax exemption since CNPTEP was introduced. Administration worked collaboratively with Community Services creating an application and adjudication process similar to that of the Community Investment Grants Program (CIGP). The CIGP funds non-profit organizations to deliver programs and services to Regina residents that align with city priorities, have a clear community impact, and respond to community needs.

There are some organizations within CIGP that are classified as Community Partners. These are established non-profit organizations that receive multi-year funding for core operations and programs/services that play a unique, strategic, and essential role in the City of Regina, and have the deepest and most meaningful impacts related to priorities in one of the CIGP's three funding streams – Culture, Social Development and Sport & Recreation. Community Partners are funded by CIGP on a four-year cycle. The current cycle began in 2017 and will commence in 2020.

There are currently 8 Community Partners identified in CIGP that made application and qualify for property tax exemptions under CNTEP. The application process for Community Partners was streamlined for CNPTEP by the sharing of information between City departments. In subsequent

years, Community Partners may be considered for multiple year agreements under CNPTEP to align with the Community Partner Program.

Adjudication

Administration received thirty applications for property tax exemptions under CNPTEP. Administration worked with applicants to ensure complete information was available for the adjudication committee.

The adjudication committee was composed of Administration from the Assessment, Property Tax & Utility Billing Department and the Community Services Department. The committee reviewed all applications and reached recommendations on each based on the policy criteria.

Results

To be eligible for a tax exemption, an organization must conform to all principles and meet all requirements of the policy. Administration is recommending twenty-three applicants receive approval for exemptions and cancellations. A summary of the requests for approval are shown in Table 1. Detailed information on exemptions and cancellations as well as a summary of each organization recommended for approval is attached as Appendix A.

TABLE 1 – Summary of recommended exemptions:

	Total Estimated Levies	Total Estimated Municipal Levy
2020 Tax Exemptions	\$1,800,950	\$1,041,454
Cancellation of Prior Years Property Tax Levies	\$69,598	\$40,000

Administration is recommending seven organizations not be approved for 2020 property tax exemptions as they do not conform to all principles and meet all requirements of the CNPTEP. A summary of these requests and adjudication results is attached as Appendix B.

RECOMMENDATION IMPLICATIONS

Financial Implications

The financial impact of these recommendations for the property tax exemptions listed in Appendix A is approximately \$1,800,950 in estimated foregone tax revenue. The City's share of this estimated foregone revenue is approximately \$1,041,454 which is under the \$1.2 maximum as outlined in the CNPTEP and consistent with prior year's practices will be incorporated into the upcoming year's proposed budget.

The financial impact of the recommendations for the cancellation of prior year property tax levies are estimated to be \$69,598, the municipal portion being approximately \$40,000. Annually Administration sets aside funding to cover potential losses in taxation revenue from assessment appeals. Due to a significant reduction in assessment appeals in 2019, the full amount of the funding set aside will not be required. This variance will cover the cost of the recommended tax cancellation for the 2019 budget.

All estimated property tax levies are based on the 2019 assessment values and the approved 2019 mill rates. These amounts will change once all taxing authorities' budgets are finalized for 2020.

Environmental Implications

None with respect to this report.

Policy and/or Strategic Implications

The recommendations in this report are in accordance with the *Community Non-Profit Tax Exemption Policy* which became effective January 1, 2019.

Other Implications

Changes to provincial legislation are beyond the control of the City. *The Education Property Tax Act* and *The Education Property Tax Regulations* came into effect January 1, 2018 and govern the application and Administration of Education property tax exemptions and cancellations

Accessibility Implications

None with respect 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. Notification of City Council's decision will also be provided to all affected parties.

Copies of the report will be provided to the Regina Public Library Board, Regina Roman Catholic Separate School Division No. 81, and the Government of Saskatchewan.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully Submitted,

Respectfully Submitted,


Deborah Bryden, Director, Assessment & Taxation 10/29/2019


Barry Lacey, Exec. Director, Financial Strategy & Sustainability 10/29/2019

Report prepared by:
Tony Petrulias, Manager, Property Tax & Utility Billing

+

1 Year Exemption (January 1, 2020 to December 31, 2020)					
Account #	Organization	Civic Address	Percent of Property to Exempt	Total Estimated Levy	Total Estimated Municipal Levy
10017267	The Regina Public Library	303 Albert St (Strip Mall)	27.27%	40,054	23,162
10065624	The Regina Public Library	2715 Gordon Rd (Strip Mall)	100.00%	71,559	41,381
10032641	Royal Canadian Legion Regina Branch #001	1820 Cornwall St	43.00%	26,630	15,399
10305759 10305760	Al Ritchie Comm. Association Community Gardens	A-1109 14th Ave A-2229 Edgar St	100.00%	2,578	1,491
10035871 - 10035876 Inclusive	Cathedral Area Comm. Association Community Gardens	one full block Forget St and Arthur St 6 accounts	100.00%	2,359	1,364
10305757	Dewdney East Comm. Association Community Gardens	A-1197 Park St	100.00%	4,031	2,331
10049337	Grow Regina Community Gardens	3500 Queen St	100.00%	3,835	2,218
10305756	Queen City Eastview Community Association - Community Gardens	A - 615 6th Ave	100.00%	1,935	1,119
10305758	West Zone Comm. Association Community Gardens	A - 1010 McCarthy Blvd	100.00%	1,734	1,003
10055792	South Zone Comm. Association Community Gardens	3303 Grant Rd	100.00%	89,594	51,810
10039677	The Islamic Association of Saskatchewan, Regina Incorporated	641 E Victoria Ave	100.00%	37,509	21,691
10101336 & 10101337	Young Women's Christian Association (YWCA)	1915 Retallack St & 1955 Retallack St	100.00%	42,592	24,630
10018622	Regina Food Bank	445 Winnipeg St	39.45%	110,357	63,817
10115375	Mounted Police Heritage Centre	5907 Dewdney Ave	100.00%	573,828	331,833
10065555	Mackenzie Art Gallery	3475 Albert St	100.00%	279,042	161,364
10025856	Theatre Regina (Performing Arts Centre)	1077 Angus St	100.00%	38,881	22,484
10042143	Canadian Blood Services	2571 Broad St	100.00%	99,968	57,810
10027223	Civic Museum of Regina	1235 Broad St	19.27%	5,049	2,920
10145969	SK Science Centre	2903 Power House Dr.	100.00%	265,397	153,474
10037637	The Canadian Red Cross Society	2050 Cornwall St	100.00%	40,617	23,488
10060139 - 10060141 Inclusive	The Globe Theatre	1801 Scarth St	100.00%	59,538	34,430
10115555	REACH (Regina Education & Action for Child Hunger)	B 1250 Winnipeg St	100.00%	2,267	1,311
10065459	The Art Gallery of Regina	2420 Elphinstone St	100.00%	1,597	924
Total Exemptions				1,800,950	1,041,454

Cancellation Of Prior Years Levy				Percent of property to exempt		Levy to be Cancelled		
Account #	Organization	Civic Address		Total	Municipal	Library	Education	
10032641	Royal Canadian Legion Regina Branch #001	1820 Cornwall St	2018 Levies	43.00%	24,566	13,958	1,287	9,321
10039677	The Islamic Association of Saskatchewan, Regina Incorporated	641 E Victoria Ave	Pro-rated 2019 Levies	100.00%	34,384	19,884	1,797	12,703
10101336 & 10101337	Young Women's Christian Association (YWCA)*	1915 Retallack St & 1955 Retallack St	Pro-rated 2019 Levies	100.00%	10,648	6,158	557	3,934
Total Cancellations					69,598	40,000	3,641	25,958

The Regina Public Library

The Regina Public Library (RPL) leases locations at 331 Albert Street Regina, SK and 2715 Gordon Road Regina, SK. The properties are owned by Melcor Developments Ltd. and Gordon Road Property Holdings Inc., respectively.

The locations are known as Plan: 68R23751 Block: 17 Lot: 1 & 2 as described on the Assessment Roll as Account No. 10017267 - 303 Albert Street and Plan: 66R13992 Block: M; Plan: 78R20752 Block: Q; Plan: 101145710 Block: N as described on the Assessment Roll as Account No. 10065624 - 2715 Gordon Road.

Council has approved exemptions for the Regina Public Library for the past several years through the annual exemption bylaw process.

The Regina Public Library meets all principles of CNPTEP. Under principle 3, criteria 3.1(e) applies – “they would receive a statutory exemption as per subsections 262 (j) or (p) of *The Cities Act* if the organization owned the building or land.” Administration is recommending approval of the property tax exemption for 2020.

Royal Canadian Legion Regina Branch # 001

The Royal Canadian Legion was formed in 1926, the first branch to receive its charter - Branch 001. The Legion offers many services to veterans, serving military, RCMP members and their families. Some of the services include seniors support, housing and care for elderly, drop-in centres, Cadets, youth and sport programs just to name a few.

Up until November 2012, the Royal Canadian Legion Regina Branch 001 (Legion) was exempt under *The Cities Act* subsection 262(1)(p)(i) as the property was owned and used by the Legion. In November of 2012 the Legion sold the property to 1820 Cornwall Street Properties Ltd (Owners) at which time the property became taxable.

As part of the original sale the new Owners and the Legion entered into a five-year lease agreement. A condition of the lease was that the Legion was not responsible for property taxes for the five-year term. In 2018, the Owners of the property and the Legion entered into a new lease, which now requires the Legion to pay the property taxes for the portion of the property they occupy. As a result, the Legion has also requested a cancellation of the 2018 property taxes.

The Legion currently leases a portion (25.34%) of the property. The exemption would apply to the portion of the property utilized by the Legion. The location is known as 1820 Cornwall Street; Plan: 00RA12095, Block: 308; Lot: 42; as described on the Assessment Roll as Account No. 10032641.

Council has approved an exemption for the Royal Canadian Legion for 2019 through the annual exemption bylaw process.

The Royal Canadian Legion Regina Branch #001 meets all principles of CNPTEP. Under principle 3, criteria 3.1(e) applies – “they would receive a statutory exemption as per subsections 262 (j) or (p) of *The Cities Act* if the organization owned the building or land.” Administration is recommending approval of the property tax exemption for 2020. Administration is also recommending the cancellation of the 2018 property tax levies as listed above.

Community Gardens

The Community Gardens occupy land owned by exempt entities, the City of Regina or the University of Regina. If the land was not occupied by a garden, the owner of the land would be required to maintain the land and the

property would not generate property tax revenue. Council has approved exemptions for the community gardens for the past several years through the annual exemption bylaw process.

The Community Gardens meet all principles of CNPTEP. Under principle 3, criteria 3.1(b) applies – “supports community gardens on public lands.” Administration is recommending approval of property tax exemptions in 2020 for the following Community Associations Gardens:

- **Al Ritchie Community Association Inc Gardens**

Al Ritchie Community Association Inc. advocates on behalf of the community and helps to serve its social and community needs, priorities, goals and activities through interaction with the community. The association operates with the philosophy that residents know what kind of programming they need and want.

They maintain and operate two community gardens located at the lands described below:

- A-1109 E – 14th Avenue; Plan: 70R04472 Block: R1; as described on the Assessment Roll as Account No. 10305759
- A-2299 Edgar Street; Plan: 73R17293 Block: C; as described on the Assessment Roll as Account No. 10305760.

- **The Cathedral Area Community Association Gardens**

The Cathedral Area Community Association mission statement is to dedicate its energy and volunteers to keep the Cathedral area a vibrant neighbourhood with a hometown feel and a rich sense of community. They strive to attain this mission by identifying and responding to community needs and linking the needs with appropriate resources.

The Cathedral Area Community Association maintains and operates a large community garden which consists of 6 accounts, located at the lands described below:

Location of gardens:

- 2010 Arthur Street; Plan: I 5211 Block: 32 Lot: 1-3; as described on the Assessment Roll as Account No.10035876
- 2005 Forget Street; Plan: 101197896 Block: 32 Lot: 22; Plan: I5211 Block: 32 Lot: 19; as described on the Assessment Roll as Account No.10035875
- 2019 Forget Street; Plan: 101197919 Block: 32 Lot: 20; as described on the Assessment Roll as Account No.10035874
- 2021 Forget Street; Plan: I 5211 Block: 32 Lot: 17; as described on the Assessment Roll as Account No.10035873
- 2029 Forget Street; Plan: I 5211 Block: 32 Lot: 16; as described on the Assessment Roll as Account No.10035872
- 2055 Forget Street; Plan: I 5211 Block: 32 Lot: 11-15; as described on the Assessment Roll as Account No.10035871

- **Dewdney East Community Association Incorporated Gardens**

Dewdney East Community Association Incorporated’s vision is to make this community one of Regina’s most inclusive and safe neighbourhoods, where the well being of the individual and the community are the priority by providing a variety of programs at reasonable costs to members of the community. Their mission is to build community partnerships that will improve the quality of life through public engagement, proactive governance and equal representation of Dewdney East Community Association.

The community association operates a community garden at the location known as:

- A-1197 Park Street; Plan: 65R40289 Block: 24 Lot: B; as described on the Assessment Roll as Account No. 10305757.

- **Grow Regina Community Gardens Incorporated Gardens**

Grow Regina Community Gardens Incorporated is a volunteer group with a mandate to enhance the social, economics and cultural well-being of Regina residents through community gardening. Grow Regina exists to operate and promote community gardens as a healthy source of fresh vegetables and a place where people come together to build community. Each annual general meeting, the current season's gardeners elect a dozen members to a volunteer Board which takes responsibility of the safe and efficient operation of the gardens.

The location of the gardens is known as:

- 3500 Queen Street; Plan: 60R07552 Block: R2; as described on the Assessment Roll as Account No.10049337.

- **Queen City Eastview Community Association Incorporated Gardens**

Queen City Eastview Community Association Incorporated's general purpose is to ensure that the community of Eastview is a safe, clean and healthy environment for the benefit of its residents and the community-at-large.

The community association operates a community garden at the location known as:

- A-615 - 6th Avenue; Plan: F1625 Block: B; as described on the Assessment Roll as Account No. 10305756.

- **West Zone Community Gardens**

West Zone Community Garden's mission is to enhance the quality of life of the residents of the west zone through recreation and community services development.

The community garden is operated at the location known as:

- A-1010 McCarthy Boulevard; Plan: 101882910 Block: XX; as described on the Assessment Roll as Account No.10305758.

- **South Zone Community Association Community Gardens**

South Zone Recreation Board has a lease agreement with the University of Regina for the Community Garden Plot. They utilize only a portion (47%) of this property as a community garden on public lands.

The leased location is known as:

- 3303 Grant Road; Plan: 00RA15705 Block: B, as described on the Assessment Roll as Account No.10055792.

The Islamic Association of Saskatchewan, Regina Incorporated

The Islamic Association of Saskatchewan, Regina Inc. is an organization in the process of building a religious institution, which will be exempt from property taxes through legislation in *The Cities Act*. Along with the application for 2020 property tax exemption, the Islamic Association of Saskatchewan, Regina Inc has also requested cancellation of the 2019 property taxes.

The location is known as 641 E Victoria Avenue; Plan: 70R13525 Blk: A; Plan: DV 270 Blk: 38 Lot: 21-34/ Blk: 38B Lot: 7-20/ Blk: Y; as described on the Assessment Roll as Account No.10039677.

In the past Council has approved exemptions on land owned by religious organizations while facility is under construction.

The Islamic Association of Saskatchewan, Regina Inc. meet all principles of CNPTEP. Under principle 3, criteria 3.1(f) applies. This principle is to support organizations such as churches where the legislative requirement is for the organization to own and occupy in order to be exempt. Administration is recommending the Islamic Association of Saskatchewan, Regina Inc receive an exemption while developing plans and constructing facility. The Islamic Association of Saskatchewan, Regina Inc has demolished the original building on the land in preparation of the future build and has advised that the expected construction completion will be in 3 years.

Administration is recommending the approval of the property tax exemption for 2020. Administration is also recommending the cancellation of the pro-rated 2019 property tax levies as listed above.

Young Women's Christian Association

The Young Women's Christian Association (YWCA) is exempt through legislation in *The Cities Act* when the facility is complete and fully operational. Currently the property is owned by the City of Regina and therefore exempt. Once the property transfers into the YWCA's name the property becomes taxable for the duration of construction. The ownership transfer is expected to be completed before the end of 2019.

The YWCA has also requested cancellation of the portion of the 2019 property taxes once ownership transfers to the organization.

The new facility will take up two current property tax accounts the first being 1915 Retallack Street; Plan: 101887623 Block: 339 Lot: A; as described on the Assessment Roll as Account No.10101336. The second property tax account is 1955 Retallack Street; Plan: 101887623 Block: 339 Lot: B; as described on the Assessment Roll as Account No.10101337.

In the past Council has approved exemptions on land owned by religious organizations while facility is under construction.

The YWCA meets all principles of CNPTEP. Under principle 3, criteria 3.1(f) applies. This principle is to support organizations such as the YWCA where the legislative requirement is for the organization to own and occupy in order to be exempt. Administration is recommending the YWCA receive an exemption while developing plans and constructing facility. The YWCA is currently working with the City of Regina on this project.

Administration is recommending approval of a property tax exemption for 2020. Administration is also recommending the cancellation of the pro-rated 2019 property tax levies as listed above.

Regina & District Food Bank Inc.

The Regina & District Food Bank Inc. is a not-for-profit organization established in 1988 and has been a registered charity since September 10, 1999. Their strategic plan includes contributing to the broader community agenda, connecting clients to the community, acquiring and distributing food, providing learning opportunities, enhancing resources, and creating organizational sustainability. In 2019, the food bank collected 3,218,435 pounds of products, which were distributed to families and individuals in Regina and area. The Food Bank also offers learning opportunities like their nutritional cooking leadership program and personal financial

management workshops. They also support communities to create collaborative strategies to address hunger and food security through education and training for marginalized communities.

In 2003, Regina & District Food Bank Inc. (RFB) acquired ownership of the property located at 445 Winnipeg Street. RFB and non-profit agencies operating in conjunction with the RFB, utilize a portion (39.45%) of the property while the balance of the space is leased. The exemption would apply to only this portion. The property known as 445 Winnipeg Street; Plan: 79R42384 Block: X; as described on the Assessment Roll Account No.10018622.

Council has approved an exemption for the Regina & District Food Bank for the past several years through the annual exemption bylaw process.

The Regina & District Food Bank Inc meets all principles of CNPTEP. Under principle 3, criteria 3.1(c) applies – “supports communities to create collaborative strategies to address hunger and food security through education and training for marginalized communities.” Administration is recommending approval of the property tax exemption for 2020.

The Mounted Police Heritage Centre

The Mounted Police Heritage Centre opened on May 23, 2007 on Royal Canadian Mounted Police (RCMP) property located at 6101 Dewdney Avenue. The Property is adjacent to the RCMP Academy "Depot" Division ("Depot"), where Mounties have been training since 1885. The 65,000 square foot facility houses 18,000 square feet of exhibits, as well as space for retail, programming, administrative offices and artifact storage. The building is owned and operated by the Mounted Police Heritage Centre, a non-profit, charitable organization incorporated under Saskatchewan *Non-Profit Corporation Act, 1995*. The centre is committed to be the world's premier institution commemorating and sharing the story of the RCMP through artifact-based exhibits, new state of the art contemporary installations, audio/visual content, tours, live events, and curriculum-based youth programming.

The Mounted Police Heritage Centre's mandate is to share the story of the RCMP. They are a culture, arts and heritage organization that operates in a facility that contributes to a range of opportunities available within the city and is purpose-built to deliver a unique collection of programs that would not be possible in another space.

The property is owned by the RCMP and leased to the Mounted Police Heritage Centre. The location is known as 5907 Dewdney Avenue; 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 - 6101 Dewdney Avenue.

Council has approved an exemption for the Mounted Police Heritage Centre for the past several years through the annual exemption bylaw process.

The Mounted Police Heritage Centre meets all principles of CNPTEP. Under principle 3, criteria 3.1(a) applies – “operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the city and: (i) are able, often because they are purpose-built or retrofitted, to deliver a unique collection of programs that would not be possible in another space; or (ii) are positioned strategically within the city to enhance the activation of key institutional, recreation and economic hubs, such as in Wascana Centre and in downtown Regina.” Administration is recommending approval of the property tax exemption for 2020.

The MacKenzie Art Gallery

In 1990, MacKenzie Art Gallery became incorporated under the Saskatchewan *Non-Profit Corporation Act, 1995* and is a registered Canadian charitable organization. The Gallery's purpose is to connect the community

with art through public exhibitions in the City of Regina and throughout the province of Saskatchewan. Their mission is to engage people in transformative experiences of the world through art.

The MacKenzie Art Gallery is an arts and culture organization that operates in a facility that contributes to a range of opportunities available within the city and is purpose-built to deliver a unique collection of programs that would not be possible in another space. The location is known as A - 3475 Albert Street (T.C. Douglas Building); part of Plan 101991865 Block C Ext.31 and Block D Ext. 43; as described on the Assessment Roll as Account No.10065555.

Council has approved an exemption for the MacKenzie Art Gallery for the past several years through the annual exemption bylaw process

The MacKenzie Art Gallery meets all principles of CNPTEP. Under principle 3, criteria 3.1(a) applies – “operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the city and: (i) are able, often because they are purpose-built or retrofitted, to deliver a unique collection of programs that would not be possible in another space; or (ii) are positioned strategically within the city to enhance the activation of key institutional, recreation and economic hubs, such as in Wascana Centre and in downtown Regina.” Administration is recommending approval of the property tax exemption for 2020.

Theatre Regina Inc, operating as Regina Little Theatre

Theatre Regina Inc, operating as Regina Little Theatre is a not-for-profit organization established in 1926 and is a registered charity as of November 12, 1986. In 1992, they acquired ownership for the property located at 1077 Angus Street from the City of Regina.

Regina Little Theatre is a culture and arts organization operating in a facility that contributes to the range of opportunities available within the City and is purpose built to deliver a unique collection of programs that would not be possible in another space. The property is known as 1077 Angus Street; Plan: OLD33 Block: 86 Lot: 1-10; Plan: GA1016 Block: C; as described on the Assessment Roll Account No. 10025856.

Council has approved an exemption for the Theatre Regina Inc for the past several years through the annual exemption bylaw process

The Regina Little Theatre meets all principles of CNPTEP. Under principle 3, criteria 3.1(a) applies – “operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the city and: (i) are able, often because they are purpose-built or retrofitted, to deliver a unique collection of programs that would not be possible in another space; or (ii) are positioned strategically within the city to enhance the activation of key institutional, recreation and economic hubs, such as in Wascana Centre and in downtown Regina.” Administration is recommending approval of the property tax exemption for 2020.

The Canadian Blood Services

The Canadian Blood Services is a non-profit, charitable organization operating at arm’s length from government within the larger health-care system of transfusion and transplantation medicine. Its sole mission is to manage the blood supply in a manner that gains the trust, commitment and confidence of all Canadians by providing a safe, secure, cost-effective, affordable and accessible supply of quality blood, blood products and their alternatives. They enhance public safety, security and emergency preparedness for the citizens of Regina.

In 1998, The Canadian Blood Services acquired ownership of the property located at 2571 Broad Street from the Canadian Red Cross Society when they assumed the blood collection portion of the Red Cross. The property

is known as 2571 Broad Street; Plan FU 1338, Block 8, Lot B; as described on the Assessment Roll Account No.10042143.

Council has approved an exemption for the Canadian Blood Services for the past several years through the annual exemption bylaw process

The Canadian Blood Services meets all principles of CNPTEP. Under principle 3, criteria 3.1(d) applies – “enhances public safety, security and emergency preparedness for the citizens of Regina.” Administration is recommending approval of the property tax exemption for 2020.

The Regina Plains Museum (also known as The Civic Museum of Regina)

The Regina Plains Museum, also known as The Civic Museum of Regina, has been preserving Regina's history for fifty years. It is the only museum with a mandate to collect materials related to the cultural, social, political and economic growth and development of the peoples of Regina. This is made possible through collecting, documenting, preserving and exhibiting artifacts and other heritage collections.

In February 2014, the Museum opened its doors to the public in a new home located at 1375 Broad Street, in Regina’s Warehouse District, and proudly served the City as the official Civic Museum of Regina. At the end of 2016, they relocated to 1231 Broad Street, which is owned by Lloyd Communications Inc. CMR leases a portion (19.265%) of the property and the exemption would be for the portion utilized by CMR only. The property is known as 1235 Broad Street; Plan: OLD 33 Block: 139 Lot: 4/5; as described on the Assessment Roll Account No.10027223.

Council has approved an exemption for the Regina Plains Museum for the past several years through the annual exemption bylaw process

The Regina Plains Museum meets all principles of CNPTEP. Under principle 3, criteria 3.1(a) applies – “operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the city and: (i) are able, often because they are purpose-built or retrofitted, to deliver a unique collection of programs that would not be possible in another space; or (ii) are positioned strategically within the city to enhance the activation of key institutional, recreation and economic hubs, such as in Wascana Centre and in downtown Regina.” Administration is recommending approval of the property tax exemption for 2020.

The Saskatchewan Science Centre

The Saskatchewan Science Centre is a not for profit organization. Its mission is to ignite scientific curiosity and innovation in Saskatchewan communities through interactive, dynamic, and engaging opportunities. The vision is to inspire minds through science and innovation. They are one of Saskatchewan's largest family tourist attractions with more than five million visitors since it opened in 1989.

The Saskatchewan Science Centre is an organization that operates in a facility that contributes to a range of opportunities available within the city and is purpose-built to deliver a unique collection of programs that would not be possible in another space. The property is known as 2903 Powerhouse Drive; Plan 101919416 Block A; as described on the Assessment Roll Account No. 10145969.

Council has approved an exemption for the Saskatchewan Science Centre for the past several years through the annual exemption bylaw process.

The Saskatchewan Science Centre meets all principles of CNPTEP. Under principle 3, criteria 3.1(a) applies – “operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the city and: (i) are able, often because they are purpose-built or retrofitted, to deliver a unique collection of programs that would not be possible in another space; or (ii) are positioned strategically within the city to enhance the activation of key institutional, recreation and economic hubs, such as in Wascana Centre and in downtown Regina.” Administration is recommending approval of the property tax exemption for 2020.

The Canadian Red Cross Society

The Canadian Red Cross Society is incorporated as a registered Canadian charity. The mission of the Canadian Red Cross is to improve the lives of vulnerable people by mobilizing the power of humanity in Canada and around the world. Their vision is leading humanitarian organization through which people voluntarily demonstrate their caring for others in need. The Canadian Red Cross Society enhances public safety, security and emergency preparedness for the citizens of Regina.

The property is known as 2050 Cornwall Street; Plan: 98RA28309 Block: 368 Lot: 45; as described on the Assessment Roll Account No.10037637.

Council has approved an exemption for the Canadian Red Cross Society for the past several years through the annual exemption bylaw process.

The Canadian Red Cross Society meets all principles of CNPTEP. Under principle 3, criteria 3.1(d) applies – “enhances public safety, security and emergency preparedness for the citizens of Regina.” Administration is recommending approval of the property tax exemption for 2020.

The Globe Theatre Society

The Globe Theatre Society (GTS), founded in 1966, was Saskatchewan’s first professional theatre company and was incorporated in 1969 under *The Societies Act*. Today, they are the province’s largest performing arts organization and the regional theatre for Regina and Southern Saskatchewan. The mission of The Globe Theatre Society is to entertain, educate and engage Saskatchewan people in the art of professional theatre by offering high-quality performances to audiences, professional theatre training for artists, and classes for children and adults.

In January 2014, GTS acquired ownership of 1801 Scarth Street; units 2, 3 and 4 (in the old city hall). The properties are known as 1801 Scarth Street; units 2, 3 and 4; Plan: 99RA23145; units: 2, 3, and 4 as described on the Assessment Roll Account No’s.10060139, 10060140, 10060141.

Council has approved an exemption for the Globe Theatre Society through the annual exemption bylaw process.

The Globe Theatre Society meets all principles of CNPTEP. Under principle 3, criteria 3.1(a) applies – “operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the city and: (i) are able, often because they are purpose-built or retrofitted, to deliver a unique collection of programs that would not be possible in another space; or (ii) are positioned strategically within the city to enhance the activation of key institutional, recreation and economic hubs, such as in Wascana Centre and in downtown Regina.” Administration is recommending approval of the property tax exemption for 2020.

The Regina Education and Action on Child Hunger

The Regina Education and Action on Child Hunger (REACH) was formed as a community response to the Mayor’s Board of Inquiry into Hunger (1989) and the University of Regina’s Nutricare report (1990). These reports identified the children of Regina as being particularly vulnerable to hunger and malnutrition and recommended that an organization coordinate and support the child feeding programs of the day. REACH incorporated in 1990 as a non-profit, charitable organization.

REACH defines food security as an environment where all persons within a community are able to obtain a safe, nutritionally adequate, culturally acceptable diet through non-emergency sources. Their food security initiatives provide viable options and choices for all residents of all ages of Regina to increase the quality and quantity of their food and build food skills through community cooperation, and shared interests by providing opportunities to be self-reliant and to enhance their health through the various food security initiatives. The property is known as 1308 Winnipeg Street; Plan: 67R03593 Block: C; as described on the Assessment Roll Account No.10115555 - B1250 Winnipeg Street.

Council has approved an exemption for the Regina Education and Action on Child Hunger for the past several years through the annual exemption bylaw process.

Regina Education and Action on Child Hunger meets all principles of CNPTEP. Under principle 3, criteria 3.1(c) applies – “supports communities to create collaborative strategies to address hunger and food security through education and training for marginalized communities.” Administration is recommending approval of the property tax exemption for 2020.

The Art Gallery of Regina

The Art Gallery of Regina is located at 2420 Elphinstone Street and is an occupant of a City of Regina property. They are an independent, non-profit, public gallery featuring contemporary artwork with an emphasis on Saskatchewan artists. They also offer public education programs, informational and hands on workshops, lectures, visiting artist events, and demonstrations. The gallery opened as an experimental satellite of the Norman Mackenzie Gallery in 1974 under the name Rosemont Art Gallery. Its objective was to reach new audiences and respond to community demands for more local and regional programming.

In 1976 an independent organization formed and incorporated as a non-profit society to take over the gallery. In 2005, after 30 years in operation, the name was changed to the Art Gallery of Regina to better reflect the scope of the organization and its role in the community. The location of the property is known as 2420 Elphinstone Street; Plan: K 4654 Block: B & C; DV 4420 Block: C; as described on the Assessment Roll as Account No.10065459.

Council has approved an exemption for the Art Gallery of Regina for the past several years through the annual exemption bylaw process.

The Art Gallery of Regina meets all principles of CNPTEP. Under principle 3, criteria 3.1(a) applies – “operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the city and: (i) are able, often because they are purpose-built or retrofitted, to deliver a unique collection of programs that would not be possible in another space; or (ii) are positioned strategically within the city to enhance the activation of key institutional, recreation and economic hubs, such as in Wascana Centre and in downtown Regina.” Administration is recommending approval of the property tax exemption for 2020.

ACCOUNT#	ORGANIZATION	CIVIC ADDRESS	TOTAL ESTIMATED LEVY	ESTIMATED MUNICIPAL LEVY
10218234	WRGC (Wascana Rhythmic Gymnastics Club)	520 E 12th Ave (1735 Francis St - Tas Account)	16,431	9,502
10042141	Girl Guides of Canada	1530 Broadway Ave	16,184	9,359
10017432	Highland Curling Club	348 Broad Street	19,573	11,319
10270833	Sask Stock Growers Association	A-1700 Elphinstone St	1,200	694
10027004	Redeemed Christian Church of God, Love Assembly	1330 Cornwall St	7,803	4,512
10027144 10027152	Regina Trades and Skills Centre Inc.	1275 Albert Street & 1269 Albert Street(Prkg Lot)	76,519	44,250
10065522	STARS	2640 Airport Road	48,178	27,860
Estimated Levy Totals of Denied Organizations			185,887	107,495

Wascana Rhythmic Gymnastics Club

The Wascana Rhythmic Gymnastics Club's mandate is to create an avenue for the development, promotion and organization of competitive, pre-competitive, and recreational rhythmic gymnastics for all ages and abilities. They offer 10-week and 36-week program sessions throughout the year as well as summer camps and additional training in July and August. The programs are offered in Regina as well as in the rural communities of Dysart and Indian Head.

The Wascana Rhythmic Gymnastics Club leases a portion (5.8%) of the property known as 520 E 12th Avenue; Plan: GC1279 Block: 97 Lot:3; Plan: 102232077 Block: 97 Lot: 3A-3B; Plan: 102260629 Block: 97 Lot: 3C,3D; Plan: 102277605 Block: 97 Lot: 1A

Under the community Non-Profit Tax Exemption Policy (CNTEP) Applicants must conform to all principles of the policy. Wascana Rhythmic Gymnastics Club does not conform to principle 3.

The Girl Guides of Canada – Guides du Canada

The mission of The Girl Guides of Canada-Guides du Canada is to enable girls to be confident, resourceful, courageous, and to make a difference in the world. In 1990, The Girl Guides of Canada-Guides du Canada acquired ownership of the property located at 1530 Broadway Avenue, described as; Lot D, Block 8, Plan FU 1338, as described on the Assessment Roll Account No.10042141.

In prior years, Council has approved an exemption for the Girl Guides of Canada-Guides du Canada through the annual bylaw process.

Under the community Non-Profit Tax Exemption Policy (CNTEP) Applicants must conform to all principles of the policy. The Girl Guides of Canada-Guides du Canada does not conform to principle 3 or principle 4.

Highland Curling Club

The Highland Curling Club is a not-for-profit co-operative that has operated with a volunteer Board of Directors since the mid 1950's. From October to April of every year, they provide a space for curlers of all ages to come and participate in the official sport of Saskatchewan. There are active leagues and instructional programs for individuals from five years of age and up.

The property is known as 348 Broad Street; Plan: 75R37570 Block: 24 Lot: F, as described on the Assessment Roll Account No.10017432.

In 2015 Administration brought forward report CR15-70, where the Tartan Curling Club and Highland Curling Club requested a property tax exemption. Council approved bylaw 2015-48 which was a two-year (2015 and 2016) municipal levy exemption. The exemption was conditional on both organizations developing a business plan with assistance from City Administration that provides for a sustainable future.

Administration reviewed the work done by the curling community since report CR15-70 and determined that while a roadmap toward sustainability had been created, it would take some time for concrete benefits to materialize. Consequently, in 2016 administration brought forward report CR16-91, where Council was updated on the progress of the development of a business plan to provide a sustainable future. Council approved bylaw 2016-52 and 2016-53 providing a municipal levy exemption for an additional two years (2017 and 2018) for Highland Curling Club and Tartan Curling Club respectively.

In 2018 the Community Non-Profit Tax Exemption Policy was approved including a transition clause where all non profit organizations receiving an exemption in 2018 would receive an exemption in 2019. Subsequently the Highland Curling Club received property tax exemption for 2019.

Under the community Non-Profit Tax Exemption Policy (CNTEP) Applicants must conform to all principles of the policy. Highland Curling Club does not conform to principle 3.

Sask. Stock Growers Association

The Saskatchewan Stock Growers Association is a Province wide member driven advocacy organization representing independent self-reliant cattle producers' interest for close to 100 years. They advocate through education, communication, and research for an economically and environmentally sustainable cattle industry where cattlemen are free to do business, with a free and open Market Place, free from industry limiting laws and regulations.

The Saskatchewan Stock Growers Association leases an office at the property known as A-1700 Elphinstone St; Plan: 14513 Block: H; Plan: 84R29489 Block: FF; Plan: DV4404 Block: K; Plan: 102121311 Block: T, as described on the Assessment Roll Account No.10270833.

In prior years Council has approved an exemption for the Saskatchewan Stock Growers Association through the annual exemption bylaw process.

Under the community Non-Profit Tax Exemption Policy (CNTEP) Applicants must conform to all principles of the policy. Saskatchewan Stock Growers Association does not conform to principle 3 or 4.

Redeemed Christian Church of God, Love Assembly

The Redeemed Christian Church of God, Love Assembly's mission as a church is to proclaim the gospel of Christ, maintain the worship of God and to inspire in all persons a love for Christ, a passion for righteousness, and a consciousness of their duties to God and their fellow human beings. They lease the property known as 1130 Cornwall Street; Plan: OLD33 Block: 179 Lot: 33 and 34, as described on the Assessment Roll Account No.10027004.

Under the community Non-Profit Tax Exemption Policy (CNTEP) Applicants must conform to all principles of the policy. Redeemed Christian Church of God, Love Assembly does not conform to principle 3.

Regina Trades and Skills Centre Inc.

The Regina Trades and Skills Centre Inc. was established in 2007 and was incorporated in 2009 under *The Non-Profit Corporations Act, 1995*. They are also a registered charity under the *Income Tax Act*. The mission and vision of RTSC are to provide and to be the number one choice in demand led industry training.

Properties currently occupied by the RTSC are identified as 1275 Albert street (building) Plan: 94R44318 Block: 145 Lot: 22 and 1269 Albert Street (parking lot) Plan: OLD 33 Block: 145 Lot: 7-10. The properties are described on the Assessment Roll as Account No.'s 10027144 and 10027152.

In prior years Council has approved an exemption for the Regina Trades and Skills Centre Inc through the annual exemption bylaw process.

Under the community Non-Profit Tax Exemption Policy (CNTEP) Applicants must conform to all principles of the policy. Regina Trades and Skills Centre Inc. does not conform to principle 3.

Shock Trauma Air Rescue Society (STARS)

STARS provides rapid and highly specialized emergency medical transport for the critically ill and injured.

The location known as 2640 Airport Road; Plan: 68R15859 Block: A; Plan: 67R33490 Block: B; as described on the Assessment Roll as Account No.10065522.

Under the community Non-Profit Tax Exemption Policy (CNTEP) Applicants must conform to all principles of the policy. STARS does not conform to principle 3.