



Finance and Administration Committee

**Wednesday, May 13, 2020
9:00 AM**

Henry Baker Hall, Main Floor, City Hall



OFFICE OF THE CITY CLERK

Public Agenda Finance and Administration Committee Wednesday, May 13, 2020

APPROVAL OF PUBLIC AGENDA

ADOPTION OF MINUTES

Minutes from the meeting held on February 12, 2020

ADMINISTRATION REPORTS

FA20-6 Globe Theatre Redevelopment Project - Funding Contribution Agreement

Recommendation

Finance and Administration Committee recommends that City Council:

1. Authorize the Executive Director, City Planning & Community Development to review, approve, negotiate and enter into a Contribution Agreement between the City of Regina (City) and the Globe Theatre for its redevelopment project.
2. Authorize the City Clerk to execute the Contribution Agreement after review by the City Solicitor.
3. Allocate that funding for this project come from the Recreation/Culture Capital Program.
4. Approve this report at the May 27, 2020 City Council meeting.

FA20-7 Property Tax Exemption Request - 5000 & 5800 Armour Road

Recommendation

The Finance and Administration Committee recommends that City Council:

1. Exempt the properties identified as 5000 & 5800 Armour Road from property taxes in accordance with the percentages outlined in Option 1 of Appendix C of this report.
2. Direct the City Solicitor be instructed to prepare the necessary bylaw to provide for the additional tax exemptions described in Recommendation 1.



OFFICE OF THE CITY CLERK

3. Approve these recommendations at its May 27, 2020 meeting.

ADJOURNMENT

AT REGINA, SASKATCHEWAN, WEDNESDAY, FEBRUARY 12, 2020

AT A MEETING OF FINANCE AND ADMINISTRATION COMMITTEE

HELD IN PUBLIC SESSION

AT 9:00 AM

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 Lori Bresciani (Teleconference)
Councillor Jason Mancinelli
Councillor Barbara Young

Regrets: Councillor Joel Murray

Also in Attendance: Council Officer, Ashley Thompson
City Solicitor, Byron Werry
Executive Director, City Planning & Community Dev., Diana Hawryluk
Executive Director, Financial Strategy & Sustainability, Barry Lacey
Director, Assessment & Taxation, Deborah Bryden
Manager, Development Engineering, Dustin McCall
Manager, Facilities Engineering, Jamie Hanson
Manager, Property Tax & Utility Billing, Tony Petrulias

(The meeting commenced in the absence of Councillor Mancinelli)

APPOINTMENT OF CHAIRPERSON AND VICE-CHAIRPERSON

The Secretary called the meeting to order and following nomination procedures for the position of Chairperson, Councillor Sharron Bryce was declared Chairperson of the Finance and Administration Committee for 2020.

(Councillor Sharron Bryce took the Chair.)

Following nomination procedures for the position of Vice-Chairperson, Councillor Lori Bresciani was declared Vice-Chairperson of the Finance and Administration Committee for 2020.

APPROVAL OF PUBLIC AGENDA

Councillor Barbara Young moved, AND IT WAS RESOLVED, that the agenda for this meeting be approved, as submitted, and that the delegations be heard in the order they are called by the Chair.

RECESS

Councillor Barbara Young moved, AND IT WAS RESOLVED, that the Committee recess for ten minutes.

The Committee recessed at 9:05 a.m.

(Councillor Mancinelli arrived at the meeting.)

The Committee reconvened at 9:15 a.m.

ADOPTION OF MINUTES

Councillor Barbara Young moved, AND IT WAS RESOLVED, that the minutes for the meeting held on January 15, 2020 be adopted, as circulated.

ADMINISTRATION REPORTS

FA20-3 Endeavour to Assist Amendment to Servicing Agreement and Development Levy Policy

Recommendation

That the Finance and Administrative Committee recommend that City Council:

1. Approve the *Administration of Servicing Agreement and Development Levy Agreement Policy*, which is attached as Appendix A to this report.
2. Direct the City Solicitor to prepare the necessary bylaw to amend *The Development Levy Bylaw No. 2011-16* to reflect the changes set out and approved by this report and, specifically the changes to *Administration of Servicing Agreement and Development Levy Agreement Policy* and to give requisite public notice of Council's intention to consider such bylaw.
3. Approve these recommendations at its February 26, 2020 meeting.

Stu Niebergall, Evan Hunchak and Chad Jedlic, representing Regina & Region Home Builders' Association, addressed the Committee.

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

FA20-5 Maple Leaf Pool Construction Update

Recommendation

That the Finance and Administration Committee recommends that City Council:

1. Approve an additional \$880,000 from the Recreation/Culture Capital

Program for the construction of Maple Leaf Pool.

2. Approve this recommendation at its meeting on February 26, 2020.

The following addressed the Committee:

- Shayna Stock, representing Heritage Community Association
- Jean Clive, representing Heritage Community Association

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

FA20-4 Property Tax Exemption Request - 600 Pinkie Road

Recommendation

The Finance and Administration Committee recommends that City Council:

1. Exempt the property leased by Kenneth Harle at 600 Pinkie Road from property taxes in accordance with the percentages outlined in Option 1 of Appendix C of this report.
2. Direct the City Solicitor to prepare the necessary bylaw to provide for the additional tax exemptions described in recommendation 1.
3. Approve these recommendations at its February 26, 2020 meeting.

Councillor Barbara Young moved in amendment that:

1. **Provide Mitigation for all agriculture properties affected by the boundary alteration in the New Neighbourhood (300k Population) area as outlined in Option 3 of Appendix C of this report.**
2. **Direct the City Solicitor to prepare the necessary bylaw to provide for the additional tax exemptions described in recommendation 1.**
3. **Approve these recommendations at its February 26, 2020 meeting.**

The motion was put and declared LOST due to a tie vote.

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

ADJOURNMENT

Councillor Lori Bresciani moved, AND IT WAS RESOLVED, that the meeting adjourn.

The meeting adjourned at 10:05 a.m.

Chairperson

Secretary

Globe Theatre Redevelopment Project - Funding Contribution Agreement

Date	May 13, 2020
To	Finance and Administration Committee
From	City Manager's Office
Service Area	City Manager's Office
Item No.	FA20-6

RECOMMENDATION

Finance and Administration Committee recommends that City Council:

1. Authorize the Executive Director, City Planning & Community Development to review, approve, negotiate and enter into a Contribution Agreement between the City of Regina (City) and the Globe Theatre for its redevelopment project.
2. Authorize the City Clerk to execute the Contribution Agreement after review by the City Solicitor.
3. Allocate that funding for this project come from the Recreation/Culture Capital Program.
4. Approve this report at the May 27, 2020 City Council meeting.

ISSUE

The City of Regina (City), based on historical discussions with officials from the Globe Theatre over the last decade, has supported and indicated a willingness to provide a financial contribution to the Globe Theatre's redevelopment project. The City's support was based on contributions from the federal and provincial governments.

When the discussions originated, there were no national infrastructure programs available for which the Globe Theatre's project was eligible. The creation of the federal government's

Investing in Canada's Infrastructure Program (ICIP) offered an opportunity for the Globe Theatre to seek funding contributions for its project from the federal, provincial and municipal governments and from a fundraising campaign.

In response to its application submission, in August 2019, the Globe Theatre received formal notice from the Government of Saskatchewan that its redevelopment project, officially titled "Revitalization of a Regina Heritage Building, the Prince Edward Building," received conditional approval from Infrastructure Canada (INFC) for grant funding under the ICIP. The total eligible project cost approved was \$27,079,243.

The conditional approval is based on the Globe Theatre providing additional reports and assessments as defined by the Government of Canada, including an approved Environmental Impact Assessment, Indigenous Engagement consultation (Duty to Consult), an Employment Benefit report and a Cultural Assessment.

Conditional approval allows the Globe Theatre to proceed with the planning and engineering of the project, and upon approval of the conditions noted above, a formal contribution agreement between the Government of Saskatchewan, the Government of Canada and the Globe Theatre will be finalized. In other words, conditional approval allows the Globe Theatre to begin work on its project, but it will not be reimbursed for any expenditures until the formal agreement is signed and executed.

The formal ICIP agreement will be between the Globe Theatre and the governments of Saskatchewan and Canada. Contingent upon City Council approval, the City and the Globe Theatre will enter into a separate agreement, similar to the agreement between the Globe Theatre and the provincial and federal governments. However, the Globe Theatre project in its entirety (approximately \$29 million with cost adjustments) will be included as a City of Regina infrastructure project and will be deducted from the City's total ICIP allocation (federal, provincial and municipal contributions combined) of \$326.54 million.

To this end, as per a request from the Government of Saskatchewan, on July 22, 2019, Mayor Fougere sent a letter to provincial ministers authorizing the transfer of \$10.8 million from the City's ICIP allocation, specifically from the transit stream, to the Community, Culture and Recreation Infrastructure Stream. The funding transfer was conditional upon the Government of Canada and the Government of Saskatchewan contributions of 40 per cent and 33.3 per cent respectively. In addition, the letter stated that the Globe Theatre committed to raising \$5 million in capital support from the private sector. These terms were agreed to by the Government of Saskatchewan.

IMPACTS

Financial Implications

As noted above, discussion on the City's financial support for the Globe Theatre's revitalization project has been ongoing for several years. To date, the Administration has

considered the use of reserves as the source of funds for this project. With the recent developments associated with the COVID-19 pandemic, there is a need to maximize flexibility within the General Fund Reserve and the Asset Revitalization Reserve; the two reserves that provide City Council with the most flexibility in addressing immediate and unplanned emergencies.

Based on the uncertainty in terms of how long the pandemic will last and the amount of funds required to offset increased costs, it is recommended that the \$6.6 million City funded contribution be allocated through the Recreation/Culture Capital Program over the term of the design and construction period (2020 to 2023).

Annual funding is recommended as follows:

2020 - \$1.32 million

2021 - \$1.76 million

2022 - \$1.76 million

2023 - \$1.76 million

The Recreation/Culture Capital Program was created in 2020 to support investments that advance the Cultural and Recreation Master Plans and other initiatives that focus on enhancing quality of life in Regina. This project is aimed at repairing and remediating an historical building, as well as improving access and programming offered by the Globe Theatre.

Accessing this level of funding for the project will limit the projects planned to be funded from the Recreation/Culture Capital Program over the next four years. As economic conditions improve, there may be an opportunity to review the annual funding sources. This will be done through the budget process in future years.

Environmental Implications

There are no environmental implications associated with this report.

Policy and/or Strategic Implications

The City's support for the project is strongly aligned with the objectives of the Cultural Plan, specifically the provision of support for artists and the arts, improving access to the arts and cultural resources and conservation of cultural heritage resources.

Accessibility Implications

Accessibility to the Prince Edward Building is limited and doesn't meet the diverse needs of persons experiencing disabilities. As such, a new accessible main entrance is a component of this project.

OTHER OPTIONS

Other options include providing no funding or a lesser amount to the project.

COMMUNICATIONS

No communication activities with respect to this report. The Agreement outlines the Communications Protocol requirements which will need be adhered to.

DISCUSSION

The Globe Theatre's revitalization project received ICIP conditional approval in August of 2019. Prior to a Contribution Agreement between the Globe Theatre, the Government of Saskatchewan and Government of Canada can be finalized, several reports and assessments, as noted above, must be provided. To date, the Environmental Impact Assessment and Indigenous Engagement consultation requirements have been satisfactorily met. The Cultural Assessment work has been initiated with an external company. At this point, the Globe can proceed with the planning and engineering of the project.

The project will cost approximately \$29 million (with cost adjustments), based on the following funding contributions: 40 per cent from the Government of Canada, 33.3 per cent from the Government of Saskatchewan and 26.7 per cent from the Globe Theatre. The City of Regina, with approval from City Council, is recommending a contribution of up to \$6.6 million towards this project.

As the federal/provincial Contribution Agreement is not finalized yet, the Globe Theatre is experiencing cash flow issues with the pre-design, schematic design and design development phases. As such, the Globe Theatre has asked the City to enter into a funding contribution agreement to cover various costs, such as the design phase costs, based on cash flow projections.

The funding agreement would set out a description of the eligible work the City would fund. The Globe Theatre would submit invoices for eligible work, then the City would provide funding based on the invoices submitted. This would be followed up with reporting to the City on the progress of the work, including providing receipts for work that has been paid for.

The City would also have the ability to withhold payments if receipts are not provided or if the project is not moving forward. The Globe Theatre would be responsible to repay any amounts provided by the City if the project was terminated or if the Globe Theatre failed to comply with the invoice and reporting requirements under the agreement. The agreement would also set out the maximum amounts the City would fund per year.

DECISION HISTORY

The home of the Globe Theatre, the Prince Edward Building, holds an important place in the history of Regina. Initially constructed in 1906, it has served various purposes, including the old post office, the provincial legislature and Regina's City Hall. For the last 34 years, the Globe Theatre has been a tenant in the Prince Edward Building before purchasing the building in 2014 for \$1.2 million. For a variety of reasons, the building deteriorated over the years – the roof needs to be replaced, the envelope of the building is failing, and the facility is inaccessible and does not meet building code or safety standards. The Globe Theatre's Board of Directors explored the possibility of building a new theatre elsewhere in the city; however, ultimately, it was determined that the best course of action was to purchase and revitalize the Prince Edward Building.

The revitalization project involves hollowing out the interior of the building while maintaining the historic façade to facilitate the following:

- Create a new accessible main entrance
- Remove pillars in the main stage theatre to improve sightlines and increase seating capacity (400 to 500 seats)
- A new, fully accessible professional second stage/flexible space
- Double the number of theatre school classrooms
- Significantly upgrade the theatrical audio and lighting equipment
- Install a catwalk system
- Repair and remediate the original stone exterior
- Upgrade electrical, mechanical and structural systems

As noted above, based on historical discussions and financial contributions from the federal and provincial governments, the City provided support in principle for the Globe Theatre's redevelopment project for up to \$6.6 million.

The recommendations contained in the report require City Council approval.

Respectfully Submitted,



Diana Hawryluk, Executive Director
City Planning & Community Development

Respectfully Submitted,



Chris Holden, City Manager

Property Tax Exemption Request - 5000 & 5800 Armour Road

Date	May 13, 2020
To	Finance and Administration Committee
From	Financial Strategy & Sustainability
Service Area	Assessment, Tax & Utility Billing
Item No.	FA20-7

RECOMMENDATION

The Finance and Administration Committee recommends that City Council:

1. Exempt the properties identified as 5000 & 5800 Armour Road from property taxes in accordance with the percentages outlined in Option 1 of Appendix C of this report.
2. Direct the City Solicitor be instructed to prepare the necessary bylaw to provide for the additional tax exemptions described in Recommendation 1.
3. Approve these recommendations at its May 27, 2020 meeting.

ISSUE

On March 19, 2020 the City has received a request for additional property tax mitigation (Appendix A) on two properties affected by the 2014 Boundary Alteration. The request was to receive a partial property tax exemption for 2020 – 2023 to keep the property tax at rural municipal levels.

These are agricultural properties in the New Neighbourhood (300k population) category. Under the original property tax mitigation policy, agricultural properties in the New Neighbourhood (300k population) category received a five-year tax mitigation, where taxes remained at the rural municipality levels for 2014 to 2018 and became fully taxable at City of Regina rates in 2019.

IMPACTS

Financial Impact

The financial impact of the recommended option is a municipal exemption of approximately \$3,076 annually or \$12,306 over the four-year period and \$27,688 over the nine-year period.

The cost of the exemption is not reflected in the 2020 budget. Annually, Administration sets aside funding to cover potential losses in taxation revenue from assessment appeals. This variance will cover the cost of the recommended tax cancellation for the 2020 budget.

The cost of the exemptions would be included in future budgets.

Policy/Strategic Impact

The recommendation contained in this report is consistent with Council decisions in Reports CR19-95, CR19-118, and CR20-18. If option one is chosen, additional property owners may come forward to request the same consideration.

Other Impacts

The education portion of the tax is subject to *The Education Property Tax Act* which specifies that any exemption of education tax that is \$25,000 or greater in any given year, must be approved by the Government of Saskatchewan.

OTHER OPTIONS

Administration has reviewed all agricultural properties in the New Neighbourhood (300K Population) category and identified three options for Council's consideration. Each option is discussed below with a summary of the financial impacts shown in Appendix C.

Option 1 – Provide Mitigation for the agricultural properties 5000 Armour Road and 5800 Armour Road in the New Neighbourhood (300k Population) category. (Recommended Option)

With this option, two properties (listed in Option 1 of Appendix C), would receive mitigation. Taxes for these properties will remain at RM levels for the years 2020-2023. This option provides the property owners with four years of mitigation and aligns with previously approved exemptions. In 2024, mitigation may, at Council's discretion, be extended for an additional five years to 2028. This option recognizes the request of these property owners and is consistent with Council decisions in Reports CR19-95, CR 19-118, and CR20-18. These reports dealt with property owners who made similar requests and received additional tax mitigation over a four or five-year term during 2019-2023.

Option 2 – Provide Mitigation for all agricultural properties affected by the boundary alteration in the New Neighbourhood (300k Population) category.

There are 31 agricultural properties affected by the boundary alteration. Council approved extending mitigation for three properties in Report CR19-95, two properties in Report CR19-118, and one property in Report CR20-18. With this option, the additional 25 properties (listed in Option 2 of Appendix C) including 5000 & 5800 Armour Road, would receive mitigation. Taxes for these properties will remain at RM levels for the years 2020-2023. In 2024, mitigation may, at Council's discretion, be extended for an additional five years to 2028. This option treats all agricultural properties affected by the boundary alteration in the New Neighbourhood (300k population) category equally.

The financial impact of option two is a municipal exemption of approximately \$31,411 annually or \$125,645 over the first four-year period and \$282,701 over the nine-year period.

Option 3 – Provide No Additional Mitigation for properties affected by the boundary alteration in the New Neighbourhood (300k Population) category.

With this option, no further agricultural properties within the New Neighbourhood (300k population) category will receive additional mitigation and the requested property will remain fully taxable in 2020. This option is not consistent with Council decisions in CR19-95, CR19-118, or CR20-18.

COMMUNICATIONS

All owners of the affected lands received communication with respect to the resolutions previously passed by City Council regarding exemptions for lands within the Boundary Alteration area.

The property owner requesting this exemption will be informed of this report.

DISCUSSION

Recommendations for boundary alteration were approved by City Council in 2013. All lands affected by the boundary alteration are outlined on page one of Appendix B.

The report contained the following tax mitigation principles:

1. Protect the property owner, whose land is annexed into the City of Regina from unreasonable financial hardship;
2. Balance the need to protect the City's financial viability with protecting its long-term growth needs;

3. Property tax mitigation will be applied through existing legislation; and
4. Property tax mitigation will expire over time either when the property is developed or when the time frame for the mitigation expires.

The mitigation tools applied to each category, beginning in 2014, are shown in Table 1: Previously Approved Tax Mitigation Tools. The levels of mitigation applied to each category were designed to reflect the levels of services that the property received over the period. All properties receiving mitigation are subject to mill rate increases.

Table 1: Previously Approved Tax Mitigation Tools

Category	Tax Mitigation
Commercial Corridor	<ul style="list-style-type: none">▪ Five-year tax mitigation, which phases in the City taxation levels on the commercial properties, at a rate of 20% per year.▪ Fully taxable at City of Regina mill rates in 2018.
New Neighbourhood (300k population) *	<ul style="list-style-type: none">▪ Five-year tax mitigation whereby the taxes would remain at RM levels.▪ Fully taxable at City of Regina mill rates in 2019.
Future Long-Term Growth (500k population)	<ul style="list-style-type: none">▪ Five-year tax mitigation, whereby the taxes would remain at RM levels which may be extended to 10 and then 15 years.▪ This recognized that longer-term growth areas would not be eligible for development and servicing under the growth plan and would remain as largely rural lands zoned as urban holdings for longer term.

*Agricultural properties within the Commercial Corridor were identified as New Neighbourhood (300k population) category as they were not identified as employment lands in the OCP.

Properties where the tax difference between the 2013 rural taxes and the 2014 estimated municipal tax was less than \$10 do not receive tax mitigation. There are some linear properties, such as pipelines and railways, within the boundary alteration area crossing through the city that did not receive tax mitigation.

The commercial properties in the Commercial Corridor category became fully taxable at City of Regina rates in 2018 and all properties in the original New Neighbourhood (300k population) category became taxable at City of Regina rates in 2019. As properties in the approved mitigation area are developed, they are removed from mitigation.

DECISION HISTORY

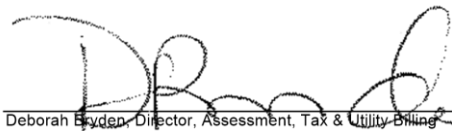
Council approved the following reports granting a partial property tax exemption for agricultural properties in the New Neighbourhood (300k population) category that requested additional mitigation:

- CR19-95 was approved in October 2019
- CR19-118 was approved in January 2020
- CR20-18 was approved in February 2020

The recommendations contained within this report require City Council approval.

Respectfully Submitted,

Respectfully Submitted,



Deborah Eyden, Director, Assessment, Tax & Utility Billing

4/21/2020



Barry Lacey, Exec. Director, Financial Strategy & Sustainability

4/27/2020

Prepared by: Tony Petrulias, Manager, Property Tax & Utility Billing

ATTACHMENTS

Appendix A - Request Letter

Appendix B - Tax Mitigation Areas

Appendix C - Annexation - West Corridor Armour RD

Appendix A

CAROL SAKUNDIAK

Box 14C RR1 Stn Main
Regina, SK S4P 2Z1

T 306-535-5594

csakundiak@hotmail.com

March 10, 2020

Office of the City Clerk
City of Regina
Queen Elizabeth II Court
2476 Victoria Ave
PO Box 1790
Regina SK S4P 3C8

Attn: Office of the City Clerk

I am writing on behalf of myself, and Sharon Ottenbreit requesting an extension to the previous exemption on property tax due to annexation on property listed as:

5800 Armour Road
Account Number 10268952
Plan 101228992 Block: A/B; SE15-18-20-2
Plan 101229027 Block B

5000 Armour Road
Account Number 10268955
SW 14-18-20-2

This property is currently in agricultural use.

Sincerely yours,



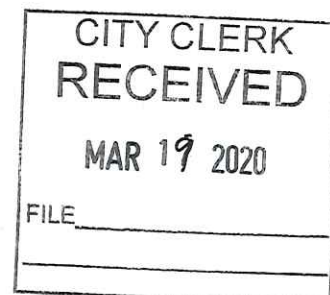
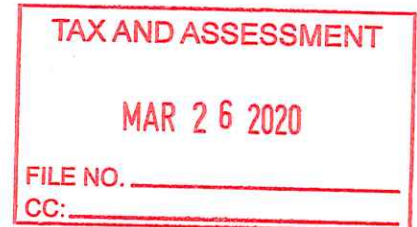
Carol Sakundiak

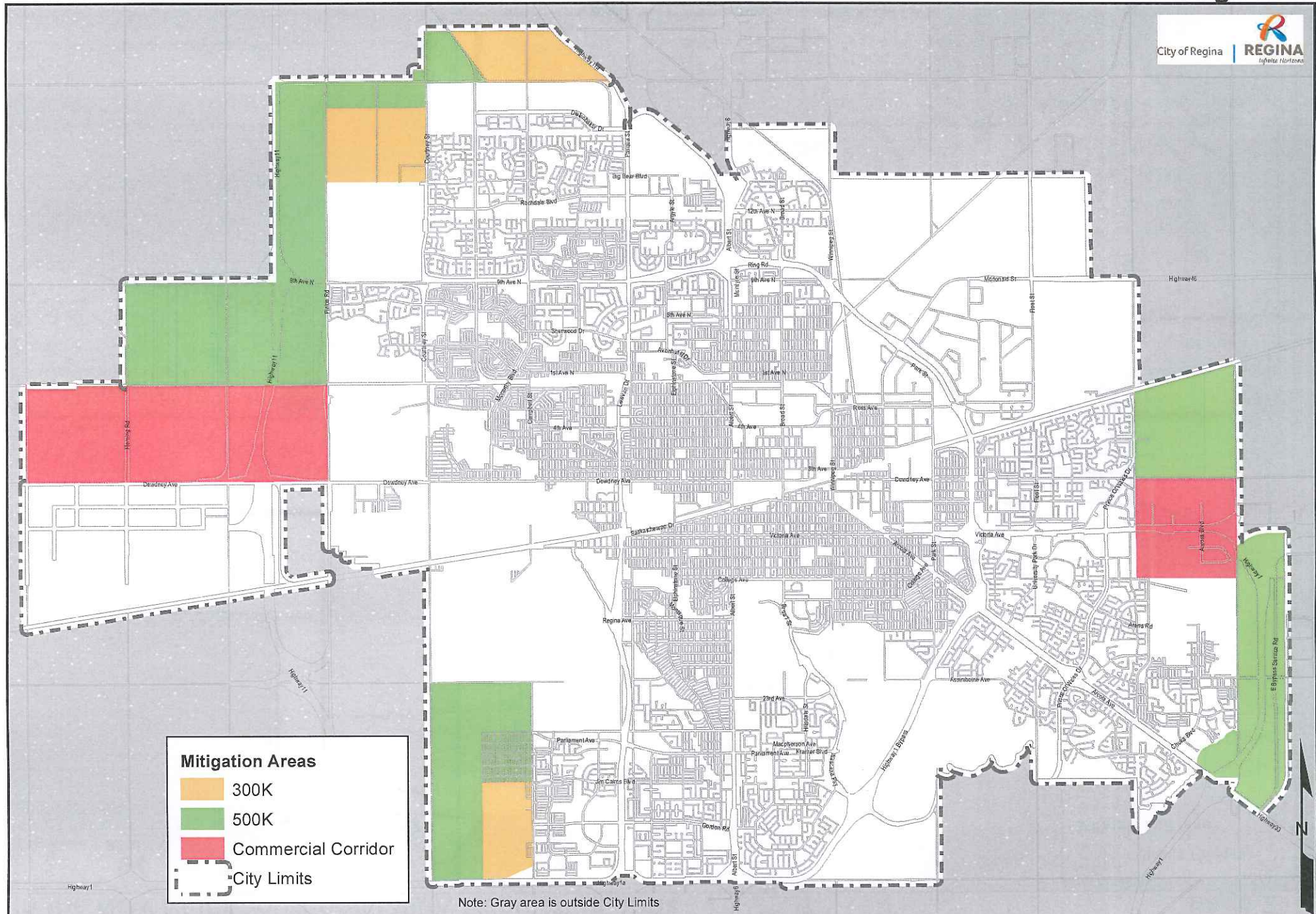
Box 14C RR1 Stn. Main Regina S4P 2Z1
Cell: 306-535-5594 H: 306-543-5124
csakundiak@hotmail.com



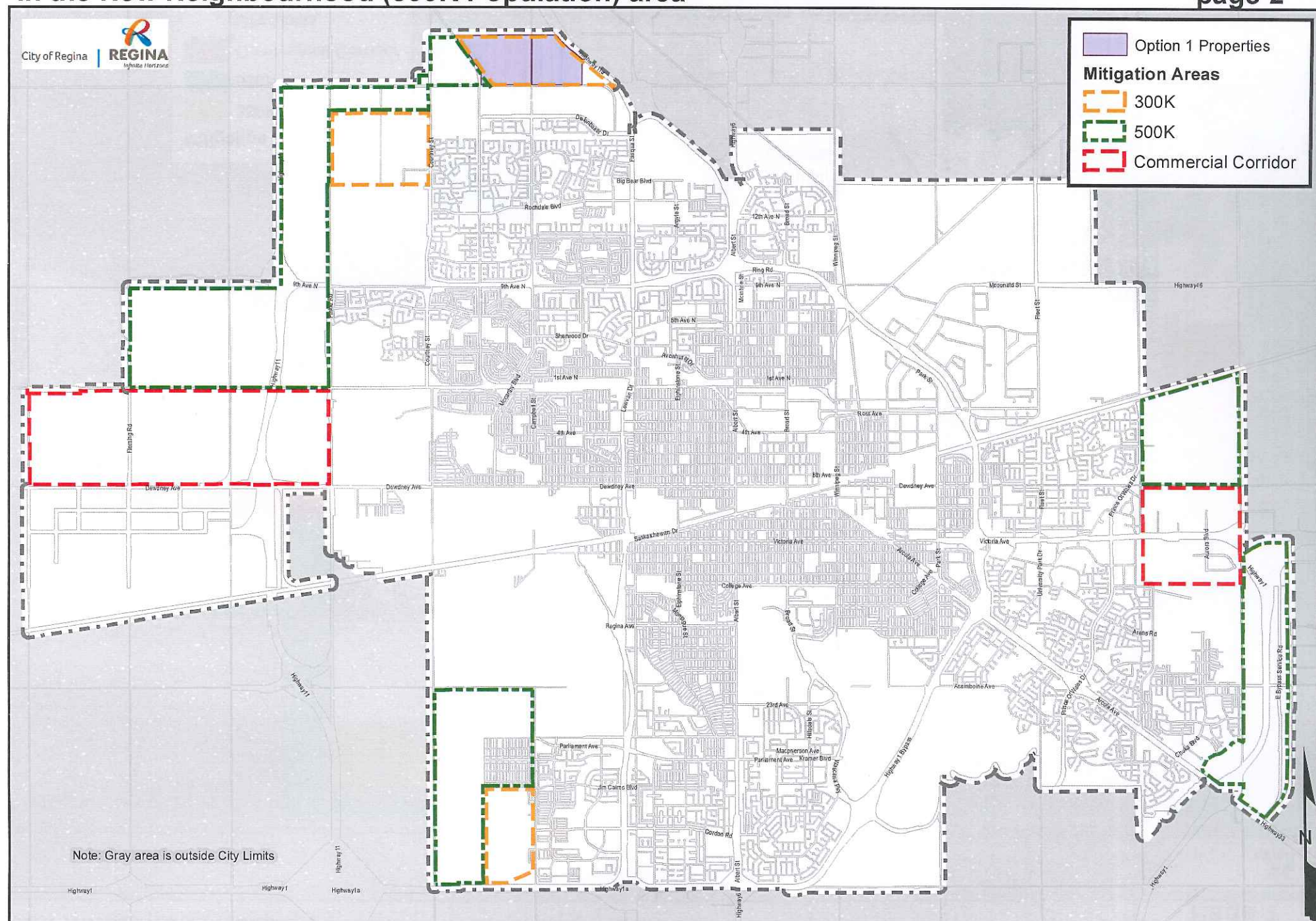
Sharon Ottenbreit

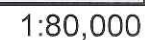
PO Box 766 Regina Sk S4P 3A8
Cell: 306-530-8361 H: 306-949-3356
gwfiber@sasktel.net





Option 1 Mitigation for the Agricultural property 5000 & 5800 Armour Road in the New Neighbourhood (300K Population) area



Appendix B
Page 3

Appendix C
List of properties and impact on 2020 Levy

Option 1
Provide mitigation for two agricultural properties in the New Neighbourhood (300K population) - Four year Mitigation 2020 - 2023

Civic	Assessed Value	% Exempt	Municipal Levy Before Mitigation	Municipal Levy After Mitigation	Municipal Mitigated Levy	Total Levy Before Mitigation	Total Levy After Mitigation	Total Mitigated Levy
5000 Armour Road	213,600	67.80%	2,164	697	1,467	2,664	858	1,806
5800 Armour Road	250,500	63.42%	2,538	929	1,609	3,124	1,143	1,981
	464,100		4,703	1,625	3,076	5,788	2,000	3,787

Option 2
Provide mitigation for all agricultural properties in the New Neighbourhood (300K population) - Four year Mitigation 2020 - 2023

Civic	Assessed Value	% Exempt	Municipal Levy Before Mitigation	Municipal Levy After Mitigation	Municipal Mitigated Levy	Total Levy Before Mitigation	Total Levy After Mitigation	Total Mitigated Levy
4800 ARMOUR ROAD	138,300	90.87%	1,401	128	1,273	1,725	157	1,567
5813 SECORD AVENUE	19,300	21.31%	196	154	42	241	189	51
4820 CAMPBELL STREET	32,100	15.33%	325	275	50	400	339	61
4820 GARRY STREET	32,100	15.33%	325	275	50	400	339	61
605 CONDIE ROAD	313,500	72.84%	3,177	863	2,314	3,909	1,062	2,848
1300 N COURTNEY STREET*	121,900	97.44%	1,235	32	1,204	1,520	39	1,481
1550 N COURTNEY STREET	732,900	25.18%	5,723	4,282	1,441	9,115	6,820	2,295
600 FLEMING ROAD	223,100	66.65%	2,261	754	1,507	2,782	928	1,854
1400 N COURTNEY STREET	142,900	86.10%	1,448	201	1,247	1,782	248	1,534
1001 CONDIE ROAD	137,000	93.42%	1,388	91	1,297	1,708	112	1,596
5800 ARMOUR ROAD	250,500	63.42%	2,538	929	1,610	3,124	1,143	1,981
5000 ARMOUR ROAD	213,600	67.80%	2,164	697	1,467	2,664	858	1,806
1600 N COURTNEY STREET	144,100	86.61%	1,460	196	1,265	1,797	241	1,556
4001 E DEWDNEY AVENUE	185,000	73.50%	1,875	497	1,378	2,307	611	1,696
5201 E DEWDNEY AVENUE	508,100	55.24%	4,484	2,007	2,477	6,327	2,832	3,495
12400 DEWDNEY AVENUE	214,700	67.97%	2,176	697	1,479	2,677	858	1,820
1750 N COURTNEY STREET	145,300	86.00%	1,472	206	1,266	1,812	254	1,558
4500 CAMPBELL STREET	303,600	60.12%	3,076	1,227	1,850	3,786	1,510	2,276
4245 GARRY STREET	53,600	14.85%	543	462	81	668	569	99
1301 N PINKIE ROAD	228,400	66.23%	2,314	782	1,533	2,848	962	1,886
1710 N COURTNEY STREET	136,800	93.06%	1,386	96	1,290	1,706	118	1,588
1301 CONDIE ROAD	249,900	93.42%	2,532	167	2,366	3,116	205	2,911
1301 N SILVERLEAF BOULEVARD	700	86.10%	7	1	6	9	1	8
1462 N COURTNEY STREET	259,300	97.44%	2,627	67	2,560	3,234	83	3,151
1458 N COURTNEY STREET	36,600	97.44%	371	9	361	456	12	445
	4,823,300	25	46,506	15,094	31,411	60,114	20,489	39,626

*Account with a statutory exemption applied to it.