

APPENDIX B

Property Tax Exemptions Pursuant to Past Practice or Agreement

1. The Mounted Police Heritage Centre

The Mounted Police Heritage Centre (MPHC) 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 MPHC, a non-profit, charitable organization incorporated under Saskatchewan *Non-Profit Corporation Act, 1995*. The centre is committed to being 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 location is described on the Assessment Roll as 6101 Dewdney Avenue; Plan: 101973494 Block: A, NE/SW/SE/NW 22-17-20-2; NW 23-17-20-2; Account No. 10115375. The property is owned by the RCMP and leased to the MPHC. The center's viability was dependent on the property tax exemption. In 2007 MPHC was initially provided with a five-year property tax exemption. Upon its expiration in 2012, the exemption was moved to the annual bylaw for yearly consideration by City Council. City Council approved the exemption of property taxes and Administration was to work with the MPHC Board to seek a permanent statutory exemption of such taxes. To date there has not been a legislative change to exempt this property.

The MPHC's mandate is to share the story of the RCMP and so the admission prices have not changed since 2012. The MPHC has provided their March 31, 2016 audited financial statement, which shows total revenue of \$3,164,748 and total expenses of \$3,054,503 for net revenue of \$110,245. A review of information received shows the MPHC received grant funding from the City of Regina in the amount of \$90,000, in addition to provincial funding of \$153,150, for the 2016-2017 fiscal year. The MPHC is 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 following table shows the actual property levies that have been exempted and paid for the period of 2013 – 2017:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	33,812,100	\$318,061.38	-	\$29,462.34	\$28,565.28	-	-	-	-
2017 *	33,812,100	\$304,832.00	\$212,001.87	\$29,462.34	\$57,130.54	-	\$603,426.74	\$546,296.20	-
2016	26,678,100	\$340,088.79	\$220,894.67	\$34,015.97	-	-	\$594,999.43	\$594,999.43	-
2015	26,678,100	\$329,225.23	\$220,894.66	\$33,228.85	-	-	\$583,348.74	\$583,348.74	-
2014	26,678,100	\$316,869.00	\$220,894.66	\$32,356.65	\$108,341.64	-	\$678,461.95	\$678,461.95	-
2013 *	26,678,100	\$299,258.28	\$220,894.67	\$31,722.00	\$216,684.36	-	\$768,559.31	\$768,559.31	-
TOTAL		\$1,908,334.68	\$1,095,580.53	\$190,248.14	\$410,721.82	-	\$3,228,796.17	\$3,171,665.63	-

* 2013 and 2017 are reassessment years.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

2. The Saskatchewan Science Centre

The Saskatchewan Science Centre (SSC) is a not for profit organization. It's 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. The SSC is one of Saskatchewan's largest family tourist attractions with more than five million visitors since it opened in 1989. The SSC 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 SSC is positioned strategically within the city to enhance the activation of a key, recreational and economic hub, Wascana Centre.

The property is described on the Assessment Roll as 2901 Powerhouse Drive; Plan 101919416 Block A; Account No. 10145969. This property is owned by the Saskatchewan Power Corporation (SPC). While SPC is exempt from property taxation, the Science Centre, as an occupant of an exempt property, is not. The SSC has been a recipient of Municipal support since it's inception by way of waiving of building permit fees, contributions through grants, as well as being included in the annual exemption bylaw process.

The SSC has provided their December 31, 2016 summary of financial statement which shows total revenue of \$3,479,533 and total expenses of \$3,775,211 for a net loss of (\$295,678) for the 2016 fiscal year.

The following table shows the actual property levies that have been exempted and paid for the period of 2013 – 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	22,382,100	\$210,542.43	-	\$19,502.75	\$24,747.03	-	-	-	-
2017 *	22,382,100	\$201,785.17	\$140,335.77	\$19,502.75	\$49,494.03	-	\$411,117.72	\$361,623.69	-
2016	18,445,000	\$235,134.35	\$152,724.60	\$23,518.34	-	-	\$411,377.29	\$411,377.29	-
2015	18,445,000	\$227,623.38	\$152,724.60	\$22,974.13	-	-	\$403,322.11	\$403,322.11	-
2014	18,445,000	\$219,080.40	\$152,724.60	\$22,371.10	\$40,318.31	-	\$434,494.41	\$434,494.41	-
2013 *	18,445,000	\$206,904.50	\$152,724.60	\$21,932.31	\$80,637.03	-	\$462,198.44	\$462,198.44	-
TOTAL		\$1,301,070.23	\$751,234.17	\$129,801.38	\$195,196.40	-	\$2,122,509.96	\$2,073,015.93	-

* 2013 and 2017 are reassessment years.

** 2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

3. The MacKenzie Art Gallery

In 1990, MacKenzie Art Gallery (MAG) 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. The mission of the MAG is to engage people in transformative experiences of the world through art. Today, the MAG is Saskatchewan's largest public art gallery, which encompasses over 100,000 square feet of space on three levels.

The MAG now serves approximately 70,000 visitors a year, and over 40,000 people experience the MacKenzie's exhibitions and education programs through its touring shows and outreach initiatives. The MAG was previously exempt from taxes pursuant to City Council's approval of two consecutive five-year exemption agreements; Bylaw 9645 expired effective December 31, 1999. Since then, the property located at 3475 Albert Street, part of Plan 101991865 Block C Ext.31 and Block D Ext. 43, known as the T.C. Douglas Building, has been included on the annual exemption bylaw. The property

is described on the Assessment Roll as Account No. 10065555. By comparison, in Saskatoon, the Mendel Art Gallery would not appear on the list of properties exempted by municipal bylaw, as it is owned and operated by the City of Saskatoon and is exempt by statute.

The MAG has provided their 2017 audited financial statements which show total revenue of \$4,022,755 and expenses of \$2,550,759 for a net revenue of \$1,471,996. The total revenues includes funding received from South Saskatchewan Community Foundation in the amount of \$1,455,158 restricted to fund the reserve for future sustainability. They have also received funding from the federal, provincial, and municipal governments totalling \$1,182,607 for 2017, of which the municipal contribution was \$305,000 not including the property tax exemption. The MAG 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. MAG is positioned strategically within the city to enhance the activation of a key institutional, recreation and economic hub, Wascana Centre.

The following table shows the actual property levies that have been exempted and paid for the period of 2013 – 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	16,442,200	\$154,667.38	-	\$14,326.99	\$8,841.62	-	-	-	-
2017*	16,434,800	\$148,167.46	\$103,046.20	\$14,320.54	\$17,683.21	-	\$283,217.41	\$265,534.20	-
2016	12,288,900	\$156,657.22	\$101,752.09	\$15,668.99	-	-	\$274,078.31	\$274,078.31	-
2015	10,766,800	\$132,869.36	\$89,149.10	\$13,410.56	-	-	\$235,429.02	\$235,429.02	-
2014	12,288,900	\$145,961.35	\$101,752.09	\$14,904.64	\$17,369.31	-	\$279,987.39	\$262,618.08	-
2013*	12,288,900	\$137,849.21	\$101,752.09	\$14,612.30	\$34,738.80	-	\$288,952.40	\$254,213.60	-
TOTAL		\$876,171.98	\$497,451.57	\$87,244.02	\$78,632.94	-	\$1,361,664.52	\$1,291,873.20	-

* 2013 and 2017 are reassessment years.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available

4. South Zone Recreation Board

South Zone Recreation Board (SZRB) has a lease agreement with the University of Regina for the Community Garden Plot. As a taxable party leasing the land they are not exempt from taxation even though the University is exempt by legislation. If the garden was not operated in this location the land would be exempt. The leased location is known as: Plan: 00RA15705 Block: B. The property is described on the Assessment Roll as Account No. 10055792 – 3303 Grant Road. This property is a community garden on public lands.

SZRB has provided their 2017 audited financial statements which show revenue of \$57,611.03 and expenses of \$61,728.38 for a net loss of (\$4,117.35).

The following table shows the actual exemption and taxes paid for the property for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	23,585,300	\$221,860.61	-	\$20,551.17	\$1,273.35	-	-	-	-
2017 *	23,585,300	\$212,632.58	\$147,879.83	\$20,551.17	\$2,546.68	-	\$383,610.26	\$381,063.58	-
TOTAL		\$434,493.19	\$147,879.83	\$41,102.33	\$3,820.03	-	\$383,610.26	\$381,063.58	-

* 2017 is a reassessment year.

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5. Regina & District Food Bank Inc.

The Regina & District Food Bank Inc. (RFB) is a not-for-profit organization established in 1988 and has been a registered charity since September 10, 1999. The RFB 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 2016, RFB collected 3,247,791 pounds of products, which were distributed to families and individuals in Regina and area. RFB also offers learning opportunities like their nutritional cooking leadership program and personal financial management workshops. The RFB supports 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. acquired ownership of the property located at 445 Winnipeg Street. The property is used by the RFB and non-profit agencies operating in conjunction with the RFB, while some of the space is leased. The property is described on the Assessment Roll as 445 Winnipeg Street; Plan: 79R42384 Block: X; Account No. 10018622.

City Council approved (CR09-97) a five-year exemption that expired in December 2008. Council approved Bylaw 2009-38 for the 2009 exemption of the portion of the property used by the RFB and non-profit agencies operating in conjunction with the RFB. Since 2009, the exemption has been considered in the annual exemption process.

Based on information received, RFB has received support from the provincial and municipal governments for 2014 to 2018 in the amount of \$468,581. RFB has provided their 2017 audited financial statements, which show revenue of \$2,426,191 and expenses of \$2,473,528 for a net loss of (\$47,337).

The following table shows the actual property levies that have been exempted and paid for the period of 2013 – 2018:

Tax Year	Assessed Value	Municipal Tax	Library Tax	School Tax	Phase-In	Total after PI	Total Exempted	Total Tax Paid
2018 **	16,329,300 39.45% Exempt	\$153,605.36	\$14,228.61	-	-\$6,028.92	-	-	-
2017*	16,227,000 37.35 % Exempt	\$146,294.04	\$14,139.48	\$101,743.29	-\$12,057.82	\$250,118.99	\$108,253.40	\$153,923.41
2016	10,148,300 37.35 % Exempt	\$129,369.14	\$12,939.61	\$84,027.92	-	\$226,336.68	\$84,536.75	\$141,799.92
2015	10,058,600 56.3 % Exempt	\$124,129.71	\$12,528.47	\$83,285.20	-	\$219,943.39	\$123,828.13	\$96,115.25
2014	10,565,100 56.3 % Exempt	\$125,486.92	\$12,813.92	\$87,479.03	-\$17,229.56	\$208,550.32	\$119,777.01	\$88,773.29
2013*	9,958,000 56.3 % Exempt	\$111,702.63	\$11,840.71	\$82,452.24	-\$42,305.55	\$163,690.03	\$53,759.21	\$71,360.55
TOTALS		\$790,587.81	\$78,490.81	\$438,987.69	-\$77,621.85	\$1,068,639.42	\$528,724.82	\$551,972.42

* 2013 and 2017 are reassessment years.

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6. The Canadian Blood Services

The Canadian Blood Services (CBS) 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. The CBS enhances public safety, security and emergency preparedness for the citizens of Regina.

CBS is funded by the provincial and territorial ministers of health and corporate members, who select the board of directors. The CBS corporate members and executive management team work with the Provincial and Territorial Blood Liaison Committee, which provides advice and support to the provincial and territorial deputy ministers and ministers of health on issues affecting the blood system.

As part of its stakeholder engagement, the board of directors has a variety of advisory committees, including the National Liaison Committee, which has representatives from patient groups, medical experts and the public. Reporting to the National Liaison Committee, are Regional Liaison Committees that provide perspectives and feedback from geographic areas.

In 1998, CBS acquired ownership of the property located at 2571 Broad Street from the Canadian Red Cross Society when CBS assumed the blood collection portion of the Red Cross. This property was previously considered exempt from payment of property tax by statute. City Council passed bylaw 2001-19 to include CBS in the annual bylaw process until, such time as they are exempt by legislation. To date, CBS has not been specifically identified as an exempt entity by statute even though they are performing the same function as previously provided by the Red Cross. The property is described on the Assessment Roll as 2571 Broad Street; Lot B, Block 8, Plan FU 1338; Account No. 10042143.

The CBS has provided their March 31, 2017 financial statement which shows total revenue of \$1,285,504 and total expenses of \$1,233,428 for a net revenue of \$52,076 for their 2017 fiscal year.

The following table shows the actual property levies that have been exempted and paid for the period of 2013 – 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	5,990,000	\$56,346.33	-	\$5,219.42	-\$6,035.76	-	-	-	-
2017 *	5,990,000	\$54,002.67	\$37,557.30	\$5,219.42	-\$12,071.50	\$755.68	\$85,463.57	\$96,779.39	\$755.68
2016	2,976,700	\$37,566.68	\$24,647.08	\$3,795.45	-	\$731.00	\$67,120.09	\$66,389.09	\$731.00
2015	2,976,700	\$36,734.42	\$24,647.07	\$3,707.62	-	\$731.00	\$65,820.11	\$65,089.12	\$731.00
2014	2,970,000	\$35,276.16	\$24,591.60	\$3,602.17	-\$3,078.60	\$740.49	\$61,131.82	\$60,391.33	\$740.49
2013 *	2,774,400	\$31,121.49	\$22,972.03	\$3,051.83	-\$3,078.60	\$675.94	\$54,742.69	\$54,066.75	\$675.94
TOTAL		\$251,427.63	\$134,415.08	\$24,595.90	-\$24,264.46	\$3,634.11	\$334,278.28	\$342,715.67	\$3,634.11

* 2013 and 2017 are reassessment years.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

7. Regina Trades and Skills Centre Inc.

The Regina Trades and Skills Centre Inc. (RTSC) 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 demand led industry training and to be the #1 choice in demand led industry training.

RTSC was provided a five-year tax exemption for the property at 870 Albert Street by City Council, per Council Report CR11-38. Due to the organization's great success in 2012, they purchased and moved to a larger building. In 2013, they were added to the annual bylaw for consideration of the exemption of the property located at 1275 Albert Street, Plan: 94R44318 Block: 145 Lot: 22. The property is described on the Assessment Roll as Account No. 10027144.

Over half of RTSC’s funding comes from the provincial government’s Ministry of the Economy. RTSC has provided their 2017 audited financial statements which show total revenue of \$2,435,146 and total expenses of \$2,085,561 for net revenue of \$349,585. A review of information received shows RTSC received restricted funding from RBC Foundation in the amount of \$35,000 allocated to the wage and project funding program. Based on information provided, RTSC states annual surplus achieved provides funding for additional programming and opportunities for Regina and area youth as well as young adults find jobs and start meaningful careers.

The annual bylaw exemption covers the building only. RTSC requested that the parking lot also receive an exemption. City Council granted the exemption under Bylaw 2014-10 for a term of January 1, 2014 to December 31, 2018 for the parking lot.

The following table shows the actual property levies that have been exempted and paid for the period of 2013 – 2018, 2014 forward includes both the building and the parking lot:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	Bid & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	4,508,800	\$42,413.08	-	\$3,928.76	\$3,197.38	\$2,325.54	-	-	-
2017 *	4,508,800	\$40,648.95	\$28,270.18	\$3,928.76	\$6,394.76	\$2,325.54	\$81,568.19	\$79,242.66	\$2,325.54
2016	4,526,200	\$57,699.37	\$37,476.92	\$5,771.14	\$0.00	\$3,612.20	\$104,559.63	\$100,947.43	\$3,612.20
2015	4,526,200	\$55,856.26	\$37,476.92	\$5,637.59	\$0.00	\$3,612.20	\$102,582.97	\$98,970.77	\$3,612.20
2014	4,531,400	\$53,821.68	\$37,519.98	\$5,495.92	-\$2,650.04	\$3,618.44	\$97,805.98	\$94,187.54	\$3,618.44
2013 *	4,002,000	\$33,136.55	\$44,891.93	\$4,758.63	-\$1,496.02	\$3,201.04	\$84,492.13	\$81,291.09	\$3,201.04
TOTALS		\$283,575.89	\$185,635.93	\$29,520.81	\$5,446.08	\$18,694.95	\$471,008.90	\$454,639.49	\$16,369.42

* 2013 and 2017 are reassessment years. 2013 amounts are for the building only

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

8. The Regina Public Library

The Regina Public Library (RPL) is located at 2715 Gordon Road Regina, SK. The property is owned by Gordon Road Property Holdings Inc. who is leasing a portion to the Regina Public Library. *The Cities Act* s.262.1 (j) exempts the Regina Public Library from taxation when they own the property however the legislation does not take into account leased space. Therefore, the City of Regina has placed this property on the annual bylaw. Location is known as Plan: 66R13992 Block: M; Plan: 78R20752 Block: Q; Plan: 101145710 Block: N as described on the Assessment Roll as Account No. 10065624.

The following table shows the actual property levies that have been exempted and paid for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	3,389,800	\$31,886.94	-	\$2,953.72	\$1,273.35	-	-	-	-
2017 *	3,389,800	\$30,560.64	\$21,254.05	\$2,953.72	\$2,546.68	-	\$57,315.09	\$54,768.41	-
TOTAL		\$62,447.58	\$21,254.05	\$5,907.44	\$3,820.03	-	\$57,315.09	\$54,768.41	-

*2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available

9. The Regina Public Library

The Regina Public Library (RPL) located at 331 Albert Street Regina, SK. The property is owned by Melcor Developments Ltd. who is leasing a portion to the Regina Public Library. *The Cities Act* s.262.1 (j) exempts the Regina Public Library from taxation when they own the property, however, the legislation does not take into account leased space. Therefore, the City of Regina has placed this property on the annual bylaw. Location is known as Plan: 68R23751 Block: 17 Lot: 1 & 2 as described on the Assessment Roll as Account No. 10017267 - 303 Albert Street.

The following table shows the actual property levies that have been exempted and paid for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	8,654,600	\$81,411.51	-	\$7,541.23	\$1,273.35	-	-	-	-
2017 *	8,654,600	\$78,025.29	\$54,264.34	\$7,541.23	\$2,546.68	-	\$142,377.54	\$139,830.86	-
TOTAL		\$159,436.80	\$54,264.34	\$15,082.46	\$3,820.03	-	\$142,377.54	\$139,830.86	-

*2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available

10. Caledonian Curling Club

The City owns the land upon which the Caledonian Curling Club is located. In the mid-1970's, the City entered into a 99-year agreement with the Caledonian Curling Club where the City agreed to pay rent in the amount of the annual taxes in exchange for exclusive use of the facility from May 1, to October 31 of each year as a clubhouse for the Craig Golf Course. Although the Craig Golf Course has ceased operations and the space is not used by the City, the lease agreement still provides the City with exclusive use of the space from May 1 to October 31. For many years, the City has chosen to recognize the obligation pursuant to the contract by way of providing an exemption for the property located at 2225 Sandra Schmirler Way; Plan: 78R35572 Block: A; as described on the Assessment Roll as Account No. 10112030.

Community Planning and Development provided report FA16-27 which contained the following information:

In recent years, the curling community in Regina has experienced increased competition from other sports, declining membership and increased costs. The sustainability of curling in Regina has become an issue. In response, and with the financial support of the City of Regina, the curling community partnered with the University of Regina's Centre for Management Development (CMD) to create a business plan focused on sustaining and growing curling in Regina.

With regards to property tax exemptions, CMD's research of other municipalities, including Saskatoon and Winnipeg, indicates the majority of curling facilities pay property taxes. CMD's research was conducted across Alberta, Saskatchewan, Manitoba and Ontario. With exception of the Ellerslie Curling Club in Edmonton, all curling clubs interviewed by CMD owned or operated their curling clubs and were expected to pay tax. The Ellerslie Curling Club has a 99-year lease with the City of Edmonton.

The following table shows the actual exemption and taxes paid for the property for the period of 2013 - 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	3,060,600	\$28,790.25	-	\$2,666.87	\$3,762.19	-	-	-	-
2017 *	3,060,600	\$27,592.75	\$19,189.96	\$2,666.87	\$7,524.36	-	\$56,973.94	\$49,449.58	-
2016	2,573,100	\$32,801.53	\$21,305.27	\$3,280.84	-	-	\$56,812.21	\$56,812.21	-
2015	2,573,100	\$31,753.74	\$21,305.26	\$3,204.92	-	-	\$56,263.92	\$56,263.92	-
2014	1,344,900	\$15,974.04	\$11,135.77	\$1,631.16	-\$777.93	-	\$27,963.04	\$27,963.04	-
2013 *	1,344,900	\$15,086.25	\$11,135.77	\$1,599.17	-\$1,555.87	-	\$26,265.32	\$26,265.32	-
TOTAL		\$151,998.55	\$84,072.03	\$15,049.82	\$8,952.75	-	\$224,853.85	\$217,329.49	-

*2013 and 2017 are reassessment years.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

11. Theatre Regina Inc, operating as Regina Little Theatre

Theatre Regina Inc, operating as Regina Little Theatre (RLT) is a not-for-profit organization established in 1926 and is a registered charity as of November 12, 1986. RLT is operated by volunteers and is the oldest continuously-producing, English-speaking theatre company in western Canada. Even during World War II, when other companies folded or suspended their activities, RLT stayed its course. In 1926, when the group was established, it was decided that individuals who were sincerely interested in dramatic art and literature would be invited to join. The membership would have to work in harmony with others, place the welfare of the group before personal ambition, and loyally support the management. These were the foundations on which the new company was built.

In 1992, RLT acquired ownership for the property located at 1077 Angus Street from the City of Regina. At the time of the purchase they were provided with a five-year exemption agreement that was extended for a further five years in 1997. In 2003, Council Report FA97-48 added the exemption to be considered as part of the annual exemption process. The property is described on the Assessment Roll as 1077 Angus Street; Plan: OLD33 Block: 86 Lot: 1-10; Plan: GA1016 Block: C; Account No. 10025856.

Based on information received, RLT has not received support from the federal or provincial governments but has received support from the municipal government for the 2017 fiscal year in the amount of \$17,000. RLT has provided their 2017 audited financial statements which show total revenue of \$328,918 and total expenses of \$292,097 for net revenue of \$36,821.

The RLT 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 following table shows the actual property levies that have been exempt and paid for the period of 2013 – 2018:

Tax Year	Assessed Value	Municipal Levy	Education Levy	Library Levy	Phase-In	Bid & Other Fees	Total after PI	Total Exempted	Total Tax Paid
2018 **	2,510,800	\$23,618.42	-	\$2,187.80	\$2,117.13	-	-	-	-
2017*	2,510,800	\$22,636.04	\$15,742.72	\$2,187.80	\$4,234.24	\$1,962.18	\$46,762.98	\$40,566.56	\$1,962.18
2016	1,980,500	\$25,247.14	\$16,398.54	\$2,525.24	-	\$1,898.09	\$46,069.02	\$44,170.93	\$1,898.09
2015	1,980,500	\$24,440.66	\$16,398.54	\$2,466.80	-	\$1,898.09	\$45,204.09	\$43,306.00	\$1,898.09
2014	1,980,500	\$23,523.37	\$16,398.54	\$2,402.05	-\$1,762.33	\$1,922.74	\$42,484.37	\$40,561.63	\$1,922.74
2013*	2,158,000	\$24,207.10	\$17,868.24	\$2,566.00	-\$3,524.68	\$1,755.12	\$42,871.78	\$41,116.66	\$1,755.12
TOTALS		\$143,672.74	\$82,806.58	\$14,335.69	\$1,064.36	\$9,436.22	\$223,392.23	\$209,721.77	\$9,436.22

* 2013 and 2017 are reassessment years.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

12. The Community Health Services Association (Regina) Limited operating as Regina Community Clinic

The Community Health Services Association (Regina) Limited operating as Regina Community Clinic (RCC) operates out of 1106 Winnipeg Street, which is owned by Namermind Housing Corporation. The Regina Community Clinic is a primary health service provider. Their ultimate goal is to build a healthy population by offering support that focuses on diagnosis and treatment, disease prevention, and education. Community Health Services is Regina's only health co-operative.

The Government of Saskatchewan's intent was to have this property exempt from taxation, however based on the wording in the legislation leased locations do not qualify for the statutory exemption and therefore must be placed on the annual bylaw while the ministry looks at a legislative change. The leased location is known as: Plan: 87R02581 Block: BB. The property is described on the Assessment Roll as Account No. 10064962 - 1106 Winnipeg Street.

The RCC has provided their March 31, 2017 financial statement which shows total revenue of \$5,150,288 and total expenses of \$5,191,869 for a net loss of (\$41,581) for the 2017 fiscal year.

The following table shows the actual exemption and taxes paid for the property for the period of 2015 - 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	5,040,200 46% Exemption	\$21,809.43	-	\$2,020.23	-\$3,832.81	-	-	-	-
2017 *	4,984,300 46% Exemption	\$20,670.47	\$14,375.72	\$1,997.82	-\$7,665.60	\$40,625.57	\$70,003.98	\$37,044.01	\$40,625.57
2016	2,850,700 46% Exemption	\$16,716.55	\$10,857.75	\$1,672.00	-	\$35,500.68	\$64,746.98	\$29,246.30	\$35,500.68
2015	2,850,700 46% Exemption	\$16,182.57	\$10,857.75	\$1,633.31	-	\$34,828.41	\$63,502.04	\$28,673.63	\$34,828.41
TOTAL		\$75,379.03	\$36,091.21	\$7,323.37	-\$11,498.41	\$110,954.66	\$198,253.01	\$94,963.95	\$110,954.66

* 2017 are reassessment years.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

13. The Canadian Red Cross Society (CRCS)

The Canadian Red Cross Society (CRCS) is incorporated without share capital under the laws of Canada and is 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 CRCS enhances public safety, security and emergency preparedness for the citizens of Regina

Since 2005, under Bylaw 2005-57 (CR05-61, F05-25, FA05-18), City Council provided an exemption for CRCS, as the City of Regina is provided with Emergency Social Services (ESS), family reunification, emergency lodging, personal disaster assistance, as well as influenza pandemic response. Each year the CRCS provides a letter to advise these services are being continued on behalf of the City. In 2016, the Community & Protective Services Committee submitted a five-year agreement (CPS16-9 Municipal Disaster Response Agreement) with the Red Cross which was approved by Council on April 25, 2016.

The City of Regina exemption is for the portion of the property owned and operated by the CRCS in connection with the storage of the items used for ESS. The property is described on the Assessment Roll as 2050 Cornwall Street; Plan: 98RA28309 Block: 368 Lot: 45; Account No. 10037637.

In the City of Prince Albert, a similar exemption would not appear on the list of properties exempted by municipal bylaw, as the CRCS is exempt from taxation by statute since 1979 in the private member bill known as: *An Act to provide for exemption from taxation of Property of The Canadian Red Cross Society, Saskatchewan Division.*

The CRCS has total revenue of \$521,836 and total expenses of \$510,973 for net revenue of \$10,863. A review of information received shows they have received support from the federal, provincial and municipal governments in the last three years.

The following table shows the actual property levies that have been exempted and paid for the period of 2013 – 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	2,393,300 94.6% Exemption	\$22,513.13	-	\$2,085.41	-\$1,185.17	-	-	-	-
2017 *	2,330,000 94.6% Exemption	\$21,006.05	\$14,609.10	\$2,030.26	-\$2,370.32	\$370.31	\$35,645.39	\$35,370.13	\$2,275.27
2016	1,414,200 94.6% Exemption	\$18,028.02	\$11,709.57	\$1,803.17	-	\$347.98	\$31,888.76	\$29,489.61	\$2,051.17
2015	1,414,200 94.6% Exemption	\$17,452.15	\$11,709.57	\$1,761.45	-	\$288.75	\$31,211.93	\$28,964.60	\$1,958.58
2014	1,401,000 94.6% Exemption	\$16,640.37	\$11,600.28	\$1,699.20	-\$ 456.56	\$292.50	\$29,775.80	\$27,611.87	\$1,871.43
2013 *	1,296,300 94.6% Exemption	\$14,541.08	\$10,733.36	\$1,541.39	-\$ 913.12	\$267.00	\$26,169.71	\$24,263.25	\$1,639.46
TOTAL		\$110,180.81	\$60,361.89	\$10,920.89	-\$4,925.17	\$1,566.54	\$ 154,691.61	\$145,699.48	\$9,795.91

* 2013 and 2017 are reassessment years.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

14. The Regina Plains Museum also known as The Civic Museum of Regina

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

Early development of the CMR was initiated by the Regina Exhibition and the Regina and District Old Timers Association in 1958/59. Originally called the Plains Historical Museum Society, then the Regina Plains Museum, and now the Civic Museum of Regina, the Museum was incorporated in January of 1960. The Exhibition offered space under the Grandstand to store the growing collection and each year throughout fair week the artifacts were displayed with members of the Old Timers' Association sharing their memories and stories with visitors to the exhibition grounds.

Eventually the Exhibition needed the space and the Collection had to be relocated. The Laird building, an unused warehouse, was offered as a temporary space, however, the Collection was stored there for the next ten years with no public access. During this time the Old Timers Association sought to secure a permanent home for the collection. Eventually, the City of Regina made available the fourth floor of, what is often referred to as, the Old City Hall. In 2005 the Museum moved to a temporary space on the second Floor of the Scarth Street Mall, at which time the majority of the Collection was moved to a

warehouse and again, was inaccessible to the public for several years. In 2012-2013 a new home, adequate to house the entire Collection was found, and the work to relocate the entire Collection, gallery and offices commenced.

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, the CMR relocated once again to 1231 Broad Street which is owned by Lloyd Communications Inc. and once again is inaccessible to the public, the property described on the Assessment Roll as 1235 Broad Street; Plan: OLD 33 Block: 139 Lot: 4/5; Account No. 10027223.

City Council has continued to provide an exemption through the years in the annual bylaw process.

The following table shows the actual property levies that have been exempted and paid for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	1,544,300 19.265% Exemption	\$14,526.82	-	\$1,345.63	-\$7.26	\$890.14	-	-	-
2017 *	1,544,300 19.265% Exemption	\$13,922.59	\$9,682.76	\$1,345.63	-\$14.51	\$872.37	\$24,936.48	\$3,931.68	\$21,004.80
Grand Total		\$28,449.41	\$9,682.76	\$2,691.27	-\$21.77	\$1,762.51	\$24,936.48	\$3,931.68	\$21,004.80

* 2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

15. The Globe Theatre Society

Founded in 1966, The Globe Theatre Society (GTS) was Saskatchewan’s first professional theatre company and was incorporated in 1969 under *The Societies Act*. Today GTS is the province’s largest performing arts organization and the regional theatre for Regina and Southern Saskatchewan. In 2006 they launched a series of educational initiatives under the umbrella of the Globe Theatre School. The programs include classes and training for children and teens, an internship program with the University of Regina, Faculty of Fine Arts, a provincial outreach workshop program, Globe on the Road, and an actor conservatory training program which began in 2008. The mission of the GTS 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). When the City owned the property, the GTS occupied space in the building and was exempt from property taxes. In recognition of the historical funding relationship, the exemption has continued for the space. The properties are described on the Assessment Roll as 1801 Scarth Street; units 2, 3 and 4; Plan: 99RA23145 units: 2, 3, and 4 Account No’s. 10060139, 10060140, 10060141.

The GTS is a culture and arts organization operating in a facility that contributes to a range of opportunities available within the city and is positioned strategically to enhance the activation of a key institutional, recreational and economic hubs, downtown Regina.

GTS currently has 357 members who paid membership fees of \$89,566. A review of information received shows GTS has received funding from the federal, provincial, and municipal governments totalling \$804,573 for 2017. They have provided their 2017 audited financial statements which shows total revenue of \$5,221,090 and total expenses of \$5,236,662 for a net loss of (\$15,572).

The following table shows the actual property levies that have been exempted and paid for the period of 2013 – 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees ****	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	3,508,200	\$33,000.70	-	\$3,056.89	-\$13,097.35	-	-	-	-
2017 *	3,508,200	\$31,628.07	\$21,996.41	\$3,056.89	-\$26,194.63	\$2,372.02	\$32,858.77	\$30,486.75	\$2,372.02
2016	607,600	\$7,745.59	\$5,030.91	\$774.70	-	\$828.77	\$14,379.97	\$14,022.49	\$357.48
2015	607,600	\$7,498.17	\$5,030.90	\$756.78	-	\$806.36	\$14,092.21	\$13,734.73	\$357.48
2014	2,022,500	\$24,022.22	\$16,746.29	\$2,452.99	5,195.05	\$1,856.33	\$50,272.88	\$49,910.76	\$362.12
2013 *	2,045,900	\$22,949.63	\$16,940.05	\$2,432.71	10,390.12	\$2,117.39	\$54,829.90	\$54,499.35	\$330.55
TOTAL		\$126,844.38	\$65,744.56	\$12,530.95	-\$23,706.81	\$7,980.87	\$166,433.73	\$164,656.56	\$1,777.17

* 2013 and 2017 are reassessment years.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

****BID charges have been exempted, however other charges are payable to the City of Regina

16. The Girl Guides of Canada-Guides du Canada

The mission of The Girl Guides of Canada-Guides du Canada (GGC) is to enable girls to be confident, resourceful, courageous, and to make a difference in the world.

In 1990, GGC acquired ownership of the property located at 1530 Broadway Avenue from the Boy Scouts of Canada. Upon their acquisition of this property, the GGC provided a letter to City Council requesting support for a private members bill that would exempt 1530 Broadway Avenue. This request was based upon related provincial legislation (Chapter 86 of the Statutes of Saskatchewan, 1979) that provides for a taxation exemption for property of the Boy Scouts of Canada Saskatchewan Provincial Council for this property.

The property is described on the Assessment Roll as 1530 Broadway Avenue; Lot D, Block 8, Plan FU 1338, Account No. 10042141. City Council has provided an exemption to this property under the annual exemption process, providing the property is owned and used by the GGC, Regina Area Council. The intent of this provision is that it will remain in effect until a private members bill is passed that will provide the exemption, per Council Report CR-487 (FA-98). To date there has not been a private members bill passed by the provincial government.

The GGC membership of 1,588 members in 2015 decreased to 1,528 members in 2016 for a total of \$17,572 in membership fees. A review of information received shows they received support from the provincial government for the 2016 fiscal year in the amount of \$11,856.00. The GGC have provided their 2016 financial statements, which shows a total revenue of \$467,802 and total expenses of \$440,882 for net revenue of \$26,920.

The following table shows the actual property levies that have been exempted and paid for the period of 2013 – 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	844,900	\$7,947.75	-	\$736.21	\$1,273.35	-	-	-	-
2017 *	844,900	\$7,617.17	\$5,297.52	\$736.21	\$2,546.68	\$501.48	\$16,699.06	\$13,650.90	\$501.48
2016	741,900	\$9,362.03	\$6,080.83	\$936.39	-	\$485.10	\$16,864.35	\$16,379.25	\$485.10
2015	741,900	\$9,155.53	\$6,142.93	\$924.07	-	\$485.10	\$16,707.63	\$16,222.53	\$485.10
2014	741,900	\$8,811.91	\$6,142.93	\$899.81	-\$3,416.38	\$491.40	\$12,929.67	\$15,854.65	\$491.40
2013*	757,500	\$8,497.16	\$6,272.10	\$900.72	-\$3,416.38	\$448.56	\$12,702.16	\$15,669.98	\$448.56
TOTAL		\$51,391.55	\$29,936.31	\$5,133.41	-\$3,012.73	\$2,411.64	\$75,902.87	\$77,777.31	\$2,411.64

* 2013 and 2017 are reassessment years.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

17. Community Gardens on City Owned Land

Historically, City Council has exempted taxes for groups occupying City owned property. These properties are exempt by virtue of being City-owned, the organizations are not exempt and therefore subject to property tax. In the past, City Council has exempted these community gardens, while the property would be exempt if not occupied by the gardens, the City would incur the cost of maintenance. These costs are offset by the exemption.

a) The Cathedral Area Community Association Gardens

The Cathedral Area Community Association (CACA) mission statement is to dedicate it's energy and volunteers to keep the Cathedral area a vibrant neighbourhood with a hometown feel and a rich sense of community. CACA strives to attain this mission by identifying and responding to community needs and linking the needs with appropriate resources.

CACA maintains and operates a large community garden which consists of 6 accounts, located at the lands described below. These lands have historically been exempt by City Council because the City would incur the cost of maintaining these lands if they were not occupied by the gardens.

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

CACA has an annual membership of approximately 198 families that it collects membership fees from. CACA has provided their 2016 audited financial statements which show revenue of \$254,278 and expenses of \$253,244 for net revenue of \$1,034.

The following table shows the actual property levies that have been exempted and paid for the period of 2017 & 2018:

Tax Year Account	Assessed Value	Municipal Tax	Library Tax	School Tax	Phase-In	Total Exempted	Total Tax Paid
2017							
10035876	113,800	\$1,070.49	\$99.16	-	\$188.97	\$1,169.65	\$ -
10035875	39,900	\$375.33	\$34.77		\$248.71	\$410.10	\$ -
10035874	12,700	\$119.47	\$11.07		\$331.75	\$130.53	\$ -
10035873	25,300	\$237.99	\$22.05		\$296.73	\$260.04	\$ -
10035872	25,300	\$237.99	\$22.05		\$297.49	\$260.04	\$ -
10035871	91,900	\$864.48	\$80.08		\$12.16	\$944.56	\$ -
**2018 ESTIMATE TOTALS		\$2,905.74	\$269.16		\$1,375.81	\$3,174.90	\$ -
2018							
10035876	113,800	\$500.36	\$48.36	\$347.99	\$377.92	\$896.70	\$ -
10035875	39,900	\$359.72	\$34.77	\$250.17	\$497.41	\$644.66	\$ -
10035874	12,700	\$114.50	\$11.07	\$79.63	\$663.47	\$205.19	\$ -
10035873	25,300	\$228.09	\$22.05	\$158.63	\$593.45	\$408.77	\$ -
10035872	25,300	\$228.09	\$22.05	\$158.63	\$594.95	\$408.77	\$ -
10035871	91,900	\$828.52	\$80.08	\$576.21	\$24.29	\$1,484.81	\$ -
* 2017 TOTALS		\$2,259.28	\$218.36	\$1,571.26	\$2,751.49	\$4,048.90	\$ -

* 2017 are reassessment years.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

b) 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. This land has historically been exempt by City Council because the City would incur the cost of maintaining these lands if they were not occupied by the gardens.

The location of the gardens is known as Plan: 60R07552 Block: R2 Lot: ; as described on the Assessment Roll as Account No. 10049337 – 3500 Queen Street.

The following table shows the actual property levies that have been exempted and paid for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	865,600	\$8,142.47	-	\$754.24	\$12,695.55	-	-	-	-
2017 *	865,600	\$7,803.79	\$5,427.31	\$754.24	\$25,391.10	-	\$17,033.51	\$13,985.35	-
TOTAL		\$15,946.26	\$5,427.31	\$1,508.49	\$38,086.65	-	\$17,033.51	\$13,985.35	-

*2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

c) Dewdney East Community Association Incorporated Gardens

Dewdney East Community Association Incorporated's (DECA) 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 and reasonable costs to members of the community. DECA's 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. This land has historically been exempt by City Council because the City would incur the cost of maintaining these lands if they were not occupied by the gardens.

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.

The following table shows the actual property levies that have been exempted and paid for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	682,600	\$6,421.04	-	\$594.79	\$3,178.10	-	-	-	-
2017 *	682,600	\$6,153.96	\$4,279.90	\$594.79	\$6,356.21	-	\$17,384.86	\$11,028.65	-
TOTAL		\$12,575.00	\$4,279.90	\$1,189.57	\$9,534.31	-	\$17,384.86	\$11,028.65	-

*2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

d) 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. This land has historically been exempt by City Council because the City would incur the cost of maintaining these lands if they were not occupied by the gardens.

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.

The following table shows the actual property levies that have been exempted and paid for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	365,900	\$3,441.92	-	\$318.83	\$495.73	-	-	-	-
2017 *	365,900	\$3,298.76	\$2,294.19	\$318.83	\$991.45	-	\$6,903.23	\$5,911.78	-
TOTAL		\$6,740.68	\$2,294.19	\$637.66	\$1,487.18	-	\$6,903.23	\$5,911.78	-

*2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

e) West Zone Community Gardens

West Zone Community Garden (WZCGA) mission is to enhance the quality of life of the residents of the west zone through recreation and community services development. This land has historically been exempt by City Council because the City would incur the cost of maintaining these lands if they were not occupied by the gardens.

The community garden is operated at the location known as Plan: 101882910 Block: XX; as described on the Assessment Roll as Account No. 10305758 - A-1010 McCarthy Boulevard.

The following table shows the actual property levies that have been exempted and paid for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	104,700	\$984.88	-	\$91.23	\$599.13	-	-	-	-
2017 *	104,700	\$943.92	\$656.47	\$91.23	\$1,198.24	-	\$2,889.86	\$1,691.62	-
TOTAL		\$1,928.80	\$656.47	\$182.46	\$1,797.37	-	\$2,889.86	\$1,691.62	-

* 2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

f) Al Ritchie Community Association Inc Gardens

Al Ritchie Community Association Inc.(ARCA) 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.

ARCA maintains and operates two community gardens located at the lands described below. These lands have historically been exempt by City Council because the City would incur the cost of maintaining these lands if they were not occupied by the gardens.

The garden locations are known as:

- 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 following table shows the actual property levies that have been exempted and paid for the period of 2017 & 2018:

Tax Year	Assessed Value	Municipal Tax	School Tax	Library Tax	Phase-In	Total after Phase In	Total Exempted	Total Tax Paid
2018								
10305759	378,700	\$3,562.33	-	\$ 329.98	\$2,164.40	-	-	-
10305760	166,400	\$1,565.28	-	\$144.99	\$1,229.77	-	-	-
**2018 ESTIMATE TOTALS		\$5,127.61	\$0.00	\$474.98	\$3,394.17	-	-	-
2017								
10305759	378,700	\$3,414.16	\$2,374.45	\$329.98	\$4,328.79	\$10,447.38	\$6,118.59	-
10305760	166,400	\$1,500.17	\$1,043.33	\$144.99	\$2,459.53	\$5,148.03	\$2,688.50	-
*2017 TOTALS		\$4,914.33	\$3,417.78	\$474.98	\$6,788.32	\$15,595.41	\$8,807.09	-

* 2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

18. Occupants of City of Regina Property

Historically, City Council has exempted taxes for groups occupying city owned property. Although the property is exempt by virtue of being City-owned, the organizations are not exempt and therefore subject to property tax, unless specifically exempted by City Council.

a) The Art Gallery of Regina

The Art Gallery of Regina (AGR) is located at 2420 Elphinstone Street and is an occupant of a City of Regina property. The Art Gallery of Regina is an independent, non-profit, public gallery. The AGR features contemporary art work with an emphasis on Saskatchewan artists. In addition to the

art exhibitions, the AGR offers 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 Plan: K 4654 Block: B & C; DV 4420 Block: C; as described on the Assessment Roll as Account No. 10065459.

The following table shows the actual exemption and taxes paid for the property for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	94,100	\$885.17	-	\$81.99	\$231.33	-	-	-	-
2017 *	40,400	\$364.23	\$253.31	\$35.20	\$462.64	-	\$1,115.38	\$652.74	-
TOTAL		\$1,249.40	\$253.31	\$117.20	\$693.97	-	\$1,115.38	\$652.74	-

*2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

b) Saskatchewan Stock Growers Association

Saskatchewan Stock Growers Association (SSGA) is located at 1700 Elphinstone Street and is an occupant of a City of Regina property. The SSGA was incorporated under Saskatchewan's *Non-Profit Corporations Act, 1995*.

The location is known as Plan: DV 4404, Block: K; Plan 102012613, Block B; Plan 84R29489, Block FF; Plan 14513, Block H; ETAL; as described on the Assessment Roll as Account No. 10270833.

The following table shows the actual exemption and taxes paid for the property for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	70,700	\$665.06	-	\$61.60	\$231.33	-	-	-	-
2017 *	70,700	\$637.39	\$443.29	\$61.60	\$462.64	-	\$1,604.93	\$1,142.29	-
TOTAL		\$1,302.45	\$443.29	\$123.21	\$693.97	-	\$1,604.93	\$1,142.29	-

** 2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

c) The Saskatchewan Livestock Association

The Saskatchewan Livestock Association (SLA) is located at 1700 Elphinstone Street and is an occupant of a City of Regina property. The SLA was incorporated under Saskatchewan's *Non-Profit Corporations Act, 1995*.

The property location is known as Plan: DV 4404, Blk: K; Plan 102012613, Block B; Plan 84R29489, Block FF; Plan 14513, Block H; as described on the Assessment Roll as Account No. 10270834.

The following table shows the actual exemption and taxes paid for the property for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	92,400	\$869.18	-	\$80.51	\$460.91	-	-	-	-
2017 *	92,400	\$833.03	\$579.35	\$80.51	\$921.79	-	\$2,916.16	\$1,492.89	-
TOTAL		\$1,702.21	\$579.35	\$161.03	\$1,382.70	-	\$2,916.16	\$1,492.89	-

*2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

d) 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.

REACH 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.

REACH has over 170 community partners and 200 plus volunteers which make the programs and services available. REACH has provided their 2017 financial statements which shows a total revenue of \$1,098,552 and total expenses of \$1,093,839 for net revenue of \$4,713.

The property is described on the Assessment Roll as 1308 Winnipeg Street; Plan: 67R03593 Block: C; Account No. 10115555.

The following table shows the actual exemption and taxes paid for the property for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Phase in	BID & Other Fees	Total after PI	Total Actual Exempted	Total Actual Paid
2018 **	151,600	\$1,426.06	-	\$132.10	\$434.67	-	-	-	-
2017 *	149,600	\$1,348.71	\$937.99	\$130.35	\$869.30	\$71.06	\$3,357.42	\$2,417.06	\$ 71.06
TOTAL		\$2,774.78	\$937.99	\$262.45	\$1,303.97	\$71.06	\$3,357.42	\$2,417.06	\$ 71.06

* 2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

19. Owners of Property Adjacent to City Property

Historically, City Council has exempted taxes for the following groups with agreements for the use of the listed city owned property through the annual bylaw. Although the property is exempt by virtue of being City-owned, the organizations utilizing them are not exempt and therefore subject to property tax. The cost of maintaining these parcels is incurred by the condominium corporations utilizing them.

a) Selo Estates Condominium Corporation:

Selo Estates Condominium Corporation utilizes a portion of the following lane easements adjacent to 1180 McNiven Ave; Plan 97R09147:

- 51 Martin Street; Lot 15, Block 19, Plan FZ 2501; Account No. 10065583
- 91 Martin Crescent; Lot 42, Block 19, Plan GE 191; Account No. 10065586 and
- A 110 Patterson Drive; Lot 41, Block 19, Plan GE 19; Account No.10065589.

The following table shows the actual exemption and taxes paid for the property for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Exempted
10065583	1,000	\$5.67	-	\$0.52	-
10065586	3,000	\$17.00	-	\$1.57	-
10065589	1,800	\$10.20	-	\$0.94	-
** 2018 ESTIMATED TOTALS		\$32.87	-	\$3.04	-
10065583	1,000	\$5.43	\$5.02	\$0.52	\$10.97
10065586	3,000	\$16.29	\$15.05	\$1.57	\$32.92
10065589	1,800	\$9.78	\$9.03	\$0.94	\$19.75
* 2017 LEVY TOTALS		\$31.50	\$29.09	\$3.04	\$63.64

* 2017 is a reassessment year.

**2018 levies are an estimate only. The education mill rates are set by the provincial government and the rates for 2018 are currently unknown. Therefore, the estimated amounts for school and total(s) are not available.

b) 626036 Saskatchewan Ltd. (Varsity Condominiums)

626036 Saskatchewan Ltd. (Varsity Condominiums) utilizes a portion of the buffer strip PB13 adjacent 3242 Harding Street Lot PB13, Block 22, Plan 86R36770; as described on the assessment roll as Account No. 10065563.

The following table shows the actual exemption and taxes paid for the property for the period of 2017 & 2018:

Year	Taxable Assessment	Municipal Levy	Education Levy	Library Levy	Total Exempted
2018 **	7,300	\$41.37	-	\$3.83	-
2017 *	7,300	\$39.65	\$36.62	\$3.83	\$80.10
2017 LEVY TOTALS		\$81.02	\$36.62	\$7.66	\$80.10

* 2017 is a reassessment year.

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