

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

### Wascana Rhythmic Gymnastics Club

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

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

Under the Community Non-Profit Tax Exemption Policy (CNTEP) Applicants must conform to all principles of the policy. Wascana Rhythmic Gymnastics Club does not conform to principle 3, specifically criteria 3.1(a) operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the City. There are a number of gymnastics clubs located in the city, as a result, principle 3.1 (a) is not met.

### **The Girl Guides of Canada – Guides du Canada**

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

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

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

Under principle 3, criteria 3.1(a) applies – “operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the City.” Scouts Canada offers Cubs, Beavers and Scouts providing similar services in terms of programming and skill building operating in the City of Regina.

### **Highland Curling Club**

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

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

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

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

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

Under the community Non-Profit Tax Exemption Policy (CNTEP), Applicants must conform to all principles of the policy. The Highland Curling Club does not conform to principle 3, specifically criteria 3.1(a) operates as a sport, culture, recreation, arts or heritage organization in a single facility that is delivering a service that is not provided by another organization in the City. The Caledonian Club is another organization providing the same service also operating in the City of Regina.

### **Sask. Stock Growers Association**

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

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

In prior years Council has approved an exemption for the Saskatchewan Stock Growers Association through the annual exemption bylaw process. Under the community Non-Profit Tax Exemption Policy (CNTEP) Applicants must conform to all principles of the policy.

Under principle 3, the Stockgrowers do not align with the parks recreation and open space, cultural, health and safety and social development priorities and objectives outlined in the OCP. Further, the Stock Growers applied for CNPTEP under principle 3(c), supporting communities to create strategies to address hunger and food security through education and training for marginalized communities. The adjudication committee's assessment was that Stock Growers main services, programs, and activities did not align with principle 3(c). According to The Stock Grower's exemption application as well as the information on their website, the Stockgrowers main function is to represent the cattle industry on the legislative front, safeguarding the interests of producers by working to defeat or amend proposals that would affect the cattle industry in Saskatchewan.

### **Redeemed Christian Church of God, Love Assembly**

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

*The Cities Act Section 262(1)(e)* exempts places of worship from taxation when they are owned by a religious institution.

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

3, specifically they do not align with the parks, recreation and open space, cultural, health and safety and social development priorities and objectives outlined in the OCP. Furthermore, applicants must conform with at least one of the requirements in principle 3.1. The applicant meets none of these requirements.

This organization acknowledges that they do not qualify under the policy. Exempting a religious institution that does not own property sets precedent allowing for other religious institutions currently leasing property to be eligible for CNTEP.

**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 and to be the number one choice in demand led industry training.

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

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

Under the community Non-Profit Tax Exemption Policy (CNTEP) Applicants must conform to all principles of the policy. Regina Trades and Skills Centre Inc. does not conform to principle 3, specifically not aligning with the parks recreation and open space, cultural, health and safety and social development priorities and objectives outlined in the OCP.

The RTSC is industry driven and responsive to Regina and area employer needs for skilled workers. The two main goals of the organization are to deliver short-term training to high school students and adults as well as work with industry to develop and deliver relevant programs. The RTSC applied under principle 3(c), supporting communities to create strategies to address hunger and food security through education and training for marginalized communities. The adjudication committee's assessment was that although they provide education, their main services, programs, and activities do not align with this principle. Specifically, their mission is to provide training for industry and meet Regina and area labour market needs, which does not directly address hunger and food security for marginalized communities.

**Shock Trauma Air Rescue Society (STARS)**

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

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

Under the community Non-Profit Tax Exemption Policy (CNTEP) applicants must conform to all principles of the policy. STARS does not conform to principle 3, specifically not aligning with the parks

recreation and open space, cultural, health and safety and social development priorities and objectives outlined in the OCP.

STARS for CNTEP applied under principle 3(d), enhancing public safety, security and emergency preparedness for the citizens of Regina. The assessment was that their main services, programs, and activities were not mainly focused for the citizens of Regina. In their application, STARS indicated “that approximately 70% of their emergency mission requests are from areas more than 100 kilometers from a major trauma centre. Due to their location, these patients are at an economic disadvantage simply because of where they reside. An important factor contributing to economic disadvantage is lack of access to health care resources.”

The majority of their services are for citizens located outside of Regina and in the surrounding areas, and they indicate their funding model is reflective of this, being that they are 50% funded by the government and 50% funded by the communities they serve.

STARS indicate in their application that one grant or exemption will not hinder their ability to provide their services however every dollar is helpful.