

APPENDIX B

Property Tax Exemptions

Exemptions Pursuant to Past Practice or Agreement

1. The Girl Guides of Canada acquired ownership in 1990 of the property located at 1530 Broadway Avenue; Lot D, Block 8, Plan FU 1338. City Council has continued to exempt this property on the annual exemption procedure as long as the property is owned and used by The Girl Guides of Canada, Regina Area Council. The property is described on the Assessment Roll as Account No. 10042141.
2. The Canadian Blood Services (CBS) acquired property located at 2571 Broad Street; Lot B, Block 8, Plan FU 1338, previously owned by the Canadian Red Cross Society. CBS has assumed responsibility of the blood collection previously completed by the Red Cross. The blood collection portion of the Red Cross was previously considered exempt from payment of property tax by statute. To date, CBS has not been specifically identified as an exempt entity by statute even though they are performing the same function as previously provided by the Red Cross. The property is described on the Assessment Roll as Account No. 10042143.
3. The Globe Theatre Society occupies space in the Old City Hall. When the City owned the Old City Hall, The Globe Theatre Society occupied space in the building and was exempted from property taxes. The exemption has continued to be provided for the space even though the City no longer owns the property located at 1801 Scarth Street; units 2, 3 and 4; Plan 99RA23145. The properties are described on the Assessment Roll as Account No's. 10060139, 10060140, 10060141.
4. The Regina Plains Museum historically occupied space in the Old City Hall and received an annual exemption from property taxes. City Council continued to provide an exemption when the Old City Hall was sold and continued the exemption in 1999 when the Museum relocated from the Old City Hall to 1825 Scarth Street; Lots 8 and 9, Block 306, Plan Old 33. The property is described on the Assessment Roll as Account No. 10065257.
5. The Mackenzie Art Gallery Incorporated was previously exempted for 10 years pursuant to City Council's approval of two five-year exemption agreements. Bylaw 9645 expired effective December 31, 1999; since then the property located at 3475 Albert Street, part of the Plan 101991865 Block C and Block D, 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.
6. The Saskatchewan Science Centre Inc. (Science Centre) is occupying property located at 2901 Powerhouse Drive; Plan 101919416 Block A. This property is owned by the Saskatchewan Power Corporation. While Saskatchewan Power is exempt from property taxation, the Science Centre, as an occupant of exempt property, is not. The Science Centre has been included in the annual exemption bylaw since its inception. The property is described on the Assessment Roll as Account No. 10145969.

7. Regina School Division No. 4 is to be exempted from payment of property tax by the occupant for the lands located at:
 1. 142 Massey Road; Plan: AY 4087 Block: B Lot: N 330'.
Students attending Campbell Collegiate use property on Massey Road for parking. The City has annually included this property in the list of exemptions. The property is described on the Assessment Roll as Account No. 10065604.
 2. 1915 Retallack Street; Plan: 101887623 Block: 339 Lot: A.
The property is described on the Assessment Roll as Account No. 10101348.
8. Regina Trades and Skills Centre Inc. was provided a 5 year exemption for property 870 Albert Street by City Council. Due to the organizations great success they have purchased a larger building to operate and provide trades and skills training to high school students and adults leading to jobs in industries where workers are in high demand and to deliver relevant and recognized programs that respond to industry needs for trained and skilled workers. The exemption for the property located at 1275 Albert Street, Plan: 94R44318 Block: 145 Lot: 22. The property is described on the Assessment Roll as Account No. 10027144.
9. In the mid 1970s, the City entered into an agreement with the Caledonian Curling Club where the City agreed to pay the annual taxes for the property in exchange for use of the facility during the summer as a clubhouse for the Craig Golf Course. For many years, the City has chosen to recognize the obligation pursuant to the contract being exempt for the property located at 2225 Sandra Schmirler Way; Plan: 78R35572 Block: A. The property is described on the Assessment Roll as Account No. 10112030.
10. Theatre Regina Inc. (Regina Performing Arts Centre) occupies the property located at 1077 Angus Street; Plan: OLD33 Block: 86 Lot: 1-10; Plan: GA1016 Block: C Lot. This property was previously owned by the City and transferred to this group. The group was previously exempted through five-year agreements, but as of 2003 the exemption was considered as part of the annual exemption process. The property is described on the Assessment Roll as Account No. 10025856.
11. 101016812 Saskatchewan Ltd. is exempted from payment of property tax for the portion of land and improvements located at 2338 Dewdney Avenue: Lot A, Block 205, Plan 101399025, occupied by the Regina Boxing Club Inc. The property is described on the Assessment Roll as Account No. 10070209.
12. Regina & District Food Bank Inc. owner of the property located at 445 Winnipeg Street; Plan: 79R42384 Block: X. City Council has continued to exempt the portion of the property on the annual exemption procedure as long as the property is used by the Regina & District Food Bank Inc and non-profit agencies operating in conjunction with the Regina & District Food Bank Inc. The property is described on the Assessment Roll as Account No. 10018622.

13. The Canadian Red Cross is the owner of the property located at 2050 Cornwall Street; Plan: 98RA28309 Block: 368 Lot: 45. City Council since 2,005, has provided exemption for The Canadian Red Cross because the City of Regina is provided with ESS (Emergency Social Services), family reunification, emergency lodging and personal disaster assistance, as well as influenza pandemic response. The exemption is for the portion of the property owned and operated by The Canadian Red Cross. The property is described on the Assessment Roll as Account No. 10037637.
14. The portion of property owned and occupied by the Regina Airport Authority Inc. and located at 5201 Regina Avenue; Block A Plan 68R15859, as described in tax account 10065031 and as shown in the map attached as Schedule "B" is exempted from payment of taxes in accordance with the following formula:

$$EX = PT - (0.65 \times PC)$$

Where:

EX is the amount of the tax exemption the Regina Airport Authority Inc. shall received; and

PT is the total amount of property taxes that would be imposed against the Regina Airport Authority Inc.'s Property described above for the 2013 tax year prior to the exemption; and

PC is the total passenger count report by the Regina Airport Authority Inc. for the 12 month period that commenced three years prior to the 2013 tax year.

15. The Regina Public Library is located at 331 Albert Street Regina, SK. The property is owned by Melcor Developments Ltd. and is leasing a portion to the Regina Public Library. Location is known as Plan: 68R23751 Block: 17 Lot: 2 / Plan: 68R23751 Block: 17 Lot: 1 as described on the Assessment Roll as Account No. 10017267.
16. The Regina Public Library is located at 2715 Gordon Road Regina, SK. The property is owned by Gordon Road Property Holdings INC. and is leasing a portion to the Regina Public Library. Location is known as Plan: 66R13992 Block: M Lot: ; PLAN: 78R20752 Block: Q Lot: ; Plan: 101145710 Block: N Lot: as described on the Assessment Roll as Account No. 10065624.
17. Occupants of City of Regina Property - historically, City Council has exempted taxes for groups occupying city owned property. Although the property is exempt by virtue of being City-owned, the organizations are not exempt and therefore subject to property tax, unless specifically exempted by City Council.
 - a) Columbus Park Board Inc.
2940 Pasqua Street; Plan AO5241; Portion Blocks L and K
 - b) The Regina Police Junior Band Association
1654 11th Avenue; Plan: 90R36844 Block: 289 Lot: A

- c) Regina Senior Citizens Centre Inc.
2134 Winnipeg Street; Plan: 80R39494 Block: 417A Lot: C
- d) Rotary Senior Citizens Recreational Centre
2404 Elphinstone Street
Plan: K4654 Block: B; Plan: K4654 Block: C; Plan: DV4420 Block: C
- e) Core Community Group Inc.
1654 11th Avenue; Plan: 90R36844 Block: 289 Lot: A
- f) Cathedral Area Community Association
2900 13th Avenue; Plan: 98RA28311 Block: 375 Lot: 51
2010 Arthur Street; Plan: I5211 Block: 32 Lots 1-3
2005 Forget Street; Plan I5211 & 101197896 Block 32, Lots 19 & 22
2019 Forget Street; Plan 101197896 Block 32, Lot 20
2021 Forget Street; Plan I5211 Block 32 Lot 17
2029 Forget Street; Plan I5211 Block 32, Lot 16
2055 Forget Street; Plan I5211 Block 32 Lots 11-15
- g) The Art Gallery of Regina
2404 Elphinstone Street
Plan: K 4654; DV 4420; Block: B//C; C Lot: MTO 60R05344; MTO 60R05344;
- h) Saskatchewan Stock Growers Association
1700 Elphinstone Street
Plan: 14513 Block: H; Plan: 84R29489 Block: FF; Plan: 102012613 Block: B;
Plan: DV4404 Block: K
- i) The Saskatchewan Livestock Association
1700 Elphinstone Street
Plan: 14513 Block: H; Plan: 84R29489 Block: FF; Plan: 102012613 Block: B;
Plan: DV4404 Block: K
- j) Regina Lawn Bowling Club
3820 Victoria Avenue; Plan: DV4420 Block: G Lot: (East of Blk H)
- k) Regina Workers Cafe Co-operative Ltd.
2476 Victoria Avenue; Plan: 00RA12095 Block: 343 Lot: 43
- l) Regina Education and Action on Child Hunger Inc.
1250 Winnipeg Street; Plan: 67R03593 Block: C Lot
- m) Regina Thunder Football Club Inc
750 N Winnipeg Street; Plan: 101838630 Block: A Lot
- o) Grow Regina
3500 Queen Street; Plan: 60R07552 Block: R2 Lot:

18. RCMP Heritage Centre is located at 6101 Dewdney Avenue. The property is owned by the RCMP and leased to the RCMP Heritage Centre. The location is known as Plan: 101973494 Block: A, NE/SW/SE/NW 22-17-20-2; NW 23-17-20-2

**Owners of Property Adjacent to City Property
Exempted from Property Tax Payable by an Occupant**

1. Lakeview Manor Condominium Corporation: 3403 Wascana Street; 12' in width of Lot A, Block 4, Plan 60R07552, adjacent to the west and south property lines of 4025 Hill Avenue; Units #1-21, Plan 94R35782.
2. Selo Estates Condominium Corporation: the portion of the following lane easements adjacent to 1180 McNiven Ave; Plan 97R09147:
 - a) 51 Martin Street; Lot 15, Block 19, Plan FZ 2501;
 - b) 91 Martin Crescent; Lot 42, Block 19, Plan GE 191; and
 - c) A 110 Patterson Drive; Lot 41, Block 19, Plan GE 191.
3. Regina Exhibition Association Ltd.:
 - a) 1881 Elphinstone Street; a portion of Lot 1, Block A, Plan 94R41933; and
 - b) 2905 North Railway Street; a portion of Lot 2, Block A, Plan 94R41933, south of North Railway Street.
4. Regina Travelodge Ltd.: 4175 Albert Street; use of Road Right of Way, boulevard adjacent to 4177 Albert Street; Lot 1, Block F, Plan 74R14627; Lot 2, Block F, Plan GB 1345; and Lot 2A, Block F, Plan 64R02963.
5. The Saskatchewan Roughrider Football Club:
 - a) 2940 10th Avenue; Plan 80R38966, Block T;
 - b) 1881 Elphinstone Street; a portion of Lot 1, Block A, Plan 94R41933; and
 - c) 2905 North Railway Street; a portion of Lot 2, Block A, Plan 94R41933, south of North Railway Street.
6. 101063955 Saskatchewan Ltd.: 1834 E Victoria Avenue; the portion of Victoria Avenue North Service Road Boulevard adjacent to 1832 E Victoria Avenue; Block 33, Plan FM 4793.
7. 626036 Saskatchewan Ltd. (Varsity Condominiums): 3242 Harding Street; portion of buffer strip Lot PB13, Block 22, Plan 86R36770.