



# **Finance & Administration Committee**

**Tuesday, April 10, 2018  
4:00 PM**

**Henry Baker Hall, Main Floor, City Hall**



## OFFICE OF THE CITY CLERK

### **Public Agenda Finance & Administration Committee Tuesday, April 10, 2018**

#### **APPROVAL OF PUBLIC AGENDA**

#### **ADOPTION OF MINUTES**

Finance & Administration Committee - Public - Feb 13, 2018 4:00 PM

#### **ADMINISTRATION REPORTS**

FA18-2      The Regina Property Tax Bylaw - 2018 and the Education Property Tax Bylaw - 2018

##### **Recommendation**

1. That the City Solicitor be instructed to prepare the necessary property tax bylaws for consideration by City Council that include the municipal mill rate, the other taxing authorities' mill rates, the mill rate factors, and the business improvement districts' mill rates as outlined in Appendix A.
2. That this report be forwarded to the April 30, 2018 meeting of City Council for approval.

FA18-3      Annual Property Tax Exemption

##### **Recommendation**

1. That the property tax exemptions as listed in Appendix A be approved subject to the Government of Saskatchewan approving the exemption or partial exemption of the education portion of the taxes for amounts that are \$25,000 or greater.
2. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A.
3. That the Executive Director, City Planning and Development or her delegate be authorized to apply to the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the taxes that is \$25,000 or greater for property tax exemptions listed in Appendix A.
4. That this report be forwarded to the April 30, 2018 meeting of City Council



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## OFFICE OF THE CITY CLERK

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for approval.

### FA18-4      Boundary Alteration - 2018 Property Tax Exemption

#### **Recommendation**

1. That the property tax exemptions as listed in Appendix A and B be approved subject to the Government of Saskatchewan approving the exemption or partial exemption of the education portion of the taxes for amounts that are \$25,000 or greater.
2. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A and B.
3. That the Executive Director, City Planning and Development or her delegate be authorized to apply to the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the taxes that is \$25,000 or greater as outlined in Appendices A and B.
4. That this report be forwarded to the April 30, 2018 meeting of City Council for approval.

### FA18-5      Microsoft Office 365 Subscription Extension

#### **Recommendation**

1. That the Director of IT Services be delegated the authority to negotiate, finalize and approve the City entering into a new agreement or amending the existing agreement with Microsoft Corporation for the Office 365 Subscription Service for up to five years.
2. That the City Clerk be authorized to execute the necessary agreements on behalf of the City, upon review and approval of the City Solicitor.
3. That this report be forwarded to the April 30, 2018 meeting of City Council for approval.

**ADJOURNMENT**

AT REGINA, SASKATCHEWAN, TUESDAY, FEBRUARY 13, 2018

AT A MEETING OF FINANCE & ADMINISTRATION COMMITTEE  
HELD IN PUBLIC SESSION

AT 4:00 PM

**These are considered a draft rendering of the official minutes. Official minutes can be obtained through the Office of the City Clerk once approved.**

Present: Councillor Bob Hawkins  
Councillor Jason Mancinelli  
Councillor Barbara Young  
Councillor Sharron Bryce

Also in Attendance: Council Officer, Ashley Thompson  
Legal Counsel, Chrystal Atchison  
Executive Director, Financial & Corporate Services, Barry Lacey  
Executive Director, City Services, Kim Onrait  
Director, Parks & Open Space, Ray Morgan

APPOINTMENT OF CHAIRPERSON AND VICE-CHAIRPERSON

The Secretary called the meeting to order and following nomination procedures for the position of Chairperson, Bob Hawkins was declared Chairperson of Finance and Administration Committee for the 2018.

(Councillor Bob Hawkins took the Chair.)

Following nomination procedures for the position of Vice-Chairperson, Councillor Barbara Young was declared Vice-Chairperson of Finance and Administration Committee for the 2018.

APPROVAL OF PUBLIC AGENDA

**Councillor Sharron Bryce moved, AND IT WAS RESOLVED, that the agenda for this meeting be approved, as submitted.**

ADOPTION OF MINUTES

Finance & Administration Committee - Public - Dec 5, 2017 4:00 PM

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**Councillor Barbara Young moved, AND IT WAS RESOLVED, that the minutes for the meeting held on December 5, 2017 be adopted, as circulated.**

ADMINISTRATION REPORTS

FA18-1 Cemetery Fee Schedule for 2018 and 2019

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**Recommendation**

1. That the Cemetery Fee Schedule for 2018 and 2019, as set out in Appendix B, be approved and the respective rates come into effect March 05, 2018.
2. That the City Solicitor be instructed to prepare and bring forward the amendments to *The Cemeteries Bylaw 2008-27* in this report, as described in Schedule A.
3. That this report and associated bylaw be forwarded to the February 26, 2018, meeting of City Council for approval.

**Councillor Sharron Bryce moved, AND IT WAS RESOLVED, that the recommendations contained in the report be concurred in.**

ADJOURNMENT

**Councillor Sharron Bryce moved, AND IT WAS RESOLVED, that the meeting adjourn.**

The meeting adjourned at 4:05 p.m.

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Chairperson

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Secretary

April 10, 2018

To: Members  
Finance & Administration Committee

Re: The Regina Property Tax Bylaw - 2018 and the Education Property Tax Bylaw - 2018

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### RECOMMENDATION

1. That the City Solicitor be instructed to prepare the necessary property tax bylaws for consideration by City Council that include the municipal mill rate, the other taxing authorities' mill rates, the mill rate factors, and the business improvement districts' mill rates as outlined in Appendix A.
2. That this report be forwarded to the April 30, 2018 meeting of City Council for approval.

### CONCLUSION

City Council is required to set the 2018 mill rates for the City of Regina, Regina Public Library, Regina Downtown and Warehouse Business Improvement Districts, the property subclasses as well as set mill rate factors for the City of Regina and Regina Public Library taxes. The purpose of this report is to collect and submit for approval the information to be used in preparing *The Regina Property Tax Bylaw, 2018* and *The Education Property Tax Bylaw, 2018*.

### BACKGROUND

The Regina Property Tax Bylaw, 2018 sets the mill rates to be levied on all taxable assessments in the city to raise the money required by the City of Regina, Regina Public Library and the business improvement districts for 2018.

The City of Regina enacts a separate *Education Property Tax Bylaw, 2018* which authorizes the City of Regina to levy and collect taxes on a property's taxable assessment on behalf of the Government of Saskatchewan and a separate school division where the separate school division has passed a bylaw to determine their own separate school division tax.

### DISCUSSION

#### Municipal Mill Rate

The proposed 2018 municipal mill rate was tabled with City Council on February 27, 2018 in the proposed 2018 General Operating Budget document. Decisions made at that meeting regarding report CM18-2 General Operating Budget, established a municipal mill rate of 7.77159 for 2018. This represents a 3.34 per cent increase for all programs and services plus a one per cent increase for the recommended Residential Road Network Improvement Program.

At the April 10, 2017 meeting of City Council regarding report CR17-24 2017 Reassessment Tax Policy, the mill rate factors in Appendix A - Table one were approved.

#### Regina Public Library Mill Rate

At the December 13, 2017 Executive Committee meeting, the Regina Public Library submitted their 2018 proposed budget and amendment (report EX17-40). At the February 27, 2018 meeting of City Council the Regina Public Library budget, as reported in CM18-2, was approved.

The 2018 Library mill rate will be set at 0.71989 pursuant to *The Public Libraries Act*, which represents a zero per cent increase over 2017.

#### Regina's Warehouse Business Improvement District

Regina's Warehouse Business Improvement District has submitted its proposed 2018 Budget which represents a mill rate of 0.48928 mills per dollar be imposed on all property used or intended to be used for business purposes within the business improvement district.

#### Regina Downtown Business Improvement District

The Regina Downtown Business Improvement District has submitted its proposed 2018 Budget which represents a mill rate of 0.5822 mills per dollar be imposed on all property used or intended to be used for business purposes within the business improvement district.

#### Education Mill Rate

Education property tax rates are set by the Government of Saskatchewan (Government). Typically, the rates are set with the provincial budget. The 2018-19 provincial budget is set to release April 10, 2018. Administration will provide Council with the updated rate to update Table 3: Education Property Tax Mill Rates by Property Class in Appendix A, when the rates are received.

While, *The Education Property Tax Act* permits separate school divisions to pass a bylaw and to determine their own separate school division tax, this has not been enacted for 2018. The mill rates set by the Government apply to both school divisions in Regina.

### RECOMMENDATION IMPLICATIONS

#### Financial Implications

The Regina Property Tax Bylaw, 2018 sets the mill rates to be levied on all taxable assessments in the city to raise the money required by the City of Regina, the Public Library and the business improvement districts for 2018.

The Education Property Tax Bylaw, 2018 authorizes the City of Regina to levy and collect taxes on a property's taxable assessment on behalf of the Government and separate school division where applicable.

Environmental Implications

None with respect to this report.

Policy and/or Strategic Implications

None with respect to this report.

Other Implications

None with respect to this report.

Accessibility Implications

None with respect to this report.

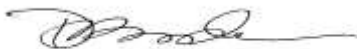
COMMUNICATIONS

A copy of this report has been provided to Regina Downtown Business Improvement District, Regina's Warehouse Business Improvement District and the Regina Public Library.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Deborah Bryden'.

Deborah Bryden, Director  
Assessment & Taxation

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Diana Hawryluk'.

Diana Hawryluk, Executive Director  
City Planning and Development

Report prepared by:  
Tanya Mills, Manager, Property Tax & Administration  
Carey Bell, Coordinator, Property Tax & Administration



## Appendix A

<b>Table 1: Mill Rate Factors by Subclass</b>		
<b>Property Class</b>	<b>Property Subclass</b>	<b>Mill Rate Factor</b>
Residential	Residential (including condominiums) and Multi-	0.91152
Commercial and Industrial	Commercial and Industrial	1.21040
	Golf Courses	0.78654
	Resource Property	1.21040
Agriculture	N/A	1.21040

<b>Table 2: Mill Rates by Taxing Authority</b>	
<b>Taxing Authority</b>	<b>Mill Rate</b>
Municipal	7.77159
Library	0.71989
Regina's Warehouse Business Improvement District	0.48928
Regina Downtown Business Improvement District	0.5822

<b>Table 3: Education Property Tax Mill Rates by Property Class</b>	
Agricultural Property Class	NA
Residential Property Class	NA
Commercial Property Class	NA
Commercial and Industrial Property Class	NA

April 10, 2018

To: Members  
Finance & Administration Committee

Re: Annual Property Tax Exemption

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**RECOMMENDATION**

1. That the property tax exemptions as listed in Appendix A be approved subject to the Government of Saskatchewan approving the exemption or partial exemption of the education portion of the taxes for amounts that are \$25,000 or greater.
2. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A.
3. That the Executive Director, City Planning and Development or her delegate be authorized to apply to the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the taxes that is \$25,000 or greater for property tax exemptions listed in Appendix A.
4. That this report be forwarded to the April 30, 2018 meeting of City Council for approval.

**CONCLUSION**

The exemptions outlined in Appendix A, are consistent with exemptions provided in past years or are based on agreements entered into by the City of Regina (City), as part of the land leasing or sale policy.

City Council has approved the exemptions of occupants of City-owned properties from property tax, if the occupant maintains the property that otherwise would not be taxed and where the City would incur maintenance costs.

It is recommended that the exemptions in Appendix A be approved.

**BACKGROUND**

Subsections 262(3) and (4) of *The Cities Act* grant City Council the authority to exempt from taxation, in whole or in part, any land or improvements. City Council annually considers property tax exemptions based on past practices or agreements. The purpose of this report is to consider exemptions for 2018.

*The Education Property Tax Act* came into effect January 1, 2018. *The Education Property Tax Act* specifies that any exemption of education property taxes that is \$25,000 or greater, must be approved by the Government of Saskatchewan (Government).

## DISCUSSION

Pursuant to *The Cities Act*, all property in a municipality is subject to assessment and taxation unless specifically exempted. Statutory exemptions are provided in subsection 262(1) of *The Cities Act*. Subsections 262(3) and (4) of *The Cities Act* specify that City Council may, by bylaw, exempt from taxation the whole or part of any land or improvement designated in the bylaw. Further, City Council may enter into agreements for these exemptions, on any terms and conditions they see fit for no more than five years.

Appendix A is a summary of the proposed annual exemptions for 2018. These exemptions include, but are not limited to:

- Exemptions for small land parcels and easements,
- Exemptions of occupants of City-owned properties where the property would not be taxable if not for the occupant and the City would incur maintenance costs if the property was not maintained by the occupant, such as community gardens,
- Non-profit organizations, organizations providing support for the community.

Additional information on each exemption can be found in Appendix B.

These exemptions are consistent with past practices. The significant properties are the RCMP Heritage Centre, Saskatchewan Science Centre, Mackenzie Art Gallery and the Regina & District Foodbank. The estimated total municipal share of all the exemptions in Appendix A approximates \$1,175,881.

The changes in the properties included in Appendix A from 2018 are as follows:

<b>Removals from the Annual Bylaw</b>		
<b>Owner/Organization</b>	<b>Civic Address</b>	<b>Reason</b>
Regina Airport Authority	1-5201 Regina Avenue	in 2017 received exemption for Library and Education taxes. Removed for 2018.
Columbus Park Board Inc	2940 Pasqua Street	Pursuant to <i>The Cities Act</i> subsection 265 (1.1) – These 6 properties are owned by City and operate on behalf of the City and therefore have been removed from the annual bylaw
Regina Senior Citizens Centre Inc.	2134 Winnipeg St	
Rotary Senior Citizens Recreational Centre	2404 Elphinstone St	
Cathedral Area Community Association	2900 13 <sup>th</sup> Avenue	
Regina Lawn Bowling Club	3820 Victoria Avenue	
Core Community Group Inc.	1654 11 <sup>th</sup> Avenue	

*The Education Property Tax Act* came into effect January 1, 2018. *The Education Property Tax Act* specifies that any exemption of education property taxes that is \$25,000 or greater, must be approved

by the Government. Under this legislation, only municipalities can apply on behalf of property owners for the exemption of the education portion of the taxes. If City Council approves the bylaw, Administration will apply to the Government on behalf of these properties. Owners will be notified of the Government's decision when Administration receives it.

## RECOMMENDATION IMPLICATIONS

### Financial Implications

The property tax exemptions listed in Appendix A total approximately \$2,059,885 in foregone tax revenue. The City's share of this foregone revenue is approximately \$1,175,881, which has been incorporated into the 2018 budget. These estimates are based on 2018 assessments. Municipal and Library taxes are based on the approved 2018 mill rates. Education taxes are based on the 2017 mill rates. These amounts will change once the tax rates are finalized for 2018.

### Environmental Implications

None with respect to this report.

### Policy and/or Strategic Implications

There is currently no policy in place to govern the granting of these exemptions. Recommendations made in this report are based on past practice.

### Other Implications

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

### Accessibility Implications

None with respect to this report.

## COMMUNICATIONS

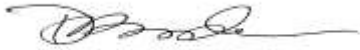
All affected parties will be provided with a copy of this report prior to the Finance and Administration Committee and City Council meetings. They will also receive a copy of Council's decision regarding this report.

A copy of the report will be provided to the Regina Public Library Board.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval, along with the passage of a bylaw.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Deborah Bryden', with a long horizontal flourish extending to the right.

Deborah Bryden, Director  
Assessment & Taxation

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Diana Hawryluk', with a stylized, cursive script.

Diana Hawryluk, Executive Director  
City Planning and Development

Report prepared by:

Tanya Mills, Manager, Property Tax & Administration  
Carey Bell, Coordinator, Property Tax & Administration

- A.1 -  
APPENDIX A  
2018 Property Tax Exemptions by Bylaw

PROPERTY OWNER OR OCCUPANT	CIVIC ADDRESS	APPENDIX B NOTE	2018 ASSESSED VALUE	2018 ESTIMATED MUNICIPAL TAXES	2018 ESTIMATED PROPERTY TAX EXEMPT
10115375	RCMP HERITAGE CENTRE	1	33,812,100	318,061	559,526
10145969	SASKATCHEWAN SCIENCE CENTRE INC.	2	22,382,100	210,542	370,381
10065555	MACKENZIE ART GALLERY INCORPORATED	3	16,442,200	164,053	281,472
10055792	SOUTH ZONE REC. BOARD	4	23,585,300	104,274	183,437
10018622	REGINA & DISTRICT FOOD BANK INC.	5	16,329,300	60,597	106,601
10042143	THE CANADIAN BLOOD SERVICES	6	5,990,000	56,346	99,123
10027144	REGINA TRADES AND SKILLS INC.	7	3,789,200	35,644	62,704
10065624	REGINA PUBLIC LIBRARY	8	3,389,800	31,887	56,095
10017267	REGINA PUBLIC LIBRARY	9	8,654,600	22,201	39,055
10112030	CALEDONIAN CURLING CLUB	10	3,060,600	28,790	50,647
10025856	THEATRE REGINA INC.	11	2,510,800	23,618	41,549
10064962	REGINA COMMUNITY CLINIC	12	5,040,200	21,809	38,367
10037637	THE CANADIAN RED CROSS	13	2,393,300	21,297	37,466
10027223	REGINA PLAINS MUSEUM (Civic Museum)	14	1,544,300	2,799	4,923
10060139	THE GLOBE THEATRE SOCIETY	15	1,247,800	12,450	21,361
10060140	THE GLOBE THEATRE SOCIETY	15	1,247,800	12,450	21,361
10060141	THE GLOBE THEATRE SOCIETY	15	1,012,600	10,103	17,335
10042141	GIRL GUIDES OF CANADA - GUIDES DU CANADA	16	844,900	7,948	13,981
10049337	GROW REGINA	17	865,600	8,142	14,324
10305757	DEWDNEY EAST COMMUNITY ASSOCIATION INC.	17	682,600	6,421	11,296
10305758	WEST ZONE COMMUNITY GARDEN	17	104,700	985	1,733
10305756	QUEEN CITY EASTVIEW COMMUNITY ASSOCIATION INC.	17	365,900	3,442	6,055
10305759	AL RITCHIE COMMUNITY ASSOCIATION INC.	17	378,700	3,562	6,267
10305760	AL RITCHIE COMMUNITY ASSOCIATION INC.	17	166,400	1,565	2,754
10035871	CATHEDRAL AREA COMMUNITY ASSOCIATION	17	151,600	1,498	2,581
10035876	CATHEDRAL AREA COMMUNITY ASSOCIATION	17	92,400	869	1,529
10035875	CATHEDRAL AREA COMMUNITY ASSOCIATION	17	94,100	885	1,557
10035873	CATHEDRAL AREA COMMUNITY ASSOCIATION	17	70,700	665	1,170
10035872	CATHEDRAL AREA COMMUNITY ASSOCIATION	17	91,900	864	1,521
10035874	CATHEDRAL AREA COMMUNITY ASSOCIATION	17	113,800	1,070	1,883
10115555	REGINA EDUCATION & ACTION ON CHILD HUNGER INC	18	39,900	375	660
10270834	SASK. LIVESTOCK ASSOC.	18	25,300	238	419
10065459	THE ART GALLERY OF REGINA	18	25,300	238	419
10270833	SASK. STOCK GROWERS ASSOC.	18	12,700	119	210
10065583	SELO ESTATES CONDOMINIUM CORPORATION	19	800	6	9
10065586	SELO ESTATES CONDOMINIUM CORPORATION	19	2,400	17	28
10065589	SELO ESTATES CONDOMINIUM CORPORATION	19	1,400	10	17
10065563	VARSITY CONDOMINIUMS	19	5,800	41	69
<b>2018 ESTIMATED EXEMPTION TOTALS - ANNUAL BYLAW</b>			<b>156,568,900</b>	<b>1,175,881</b>	<b>2,059,885</b>

## 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	-
<b>TOTAL</b>		<b>\$1,908,334.68</b>	<b>\$1,095,580.53</b>	<b>\$190,248.14</b>	<b>\$410,721.82</b>	<b>-</b>	<b>\$3,228,796.17</b>	<b>\$3,171,665.63</b>	<b>-</b>

\* 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	-
<b>TOTAL</b>		<b>\$1,301,070.23</b>	<b>\$751,234.17</b>	<b>\$129,801.38</b>	<b>\$195,196.40</b>	<b>-</b>	<b>\$2,122,509.96</b>	<b>\$2,073,015.93</b>	<b>-</b>

\* 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	-
<b>TOTAL</b>		\$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	-
<b>TOTAL</b>		\$434,493.19	\$147,879.83	\$41,102.33	\$3,820.03	-	\$383,610.26	\$381,063.58	-

\* 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.

## 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	-	<b>-\$6,028.92</b>	-	-	-
2017*	16,227,000 37.35 % Exempt	\$146,294.04	\$14,139.48	\$101,743.29	<b>-\$12,057.82</b>	\$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	<b>-\$17,229.56</b>	\$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	<b>-\$42,305.55</b>	\$163,690.03	\$53,759.21	\$71,360.55
<b>TOTALS</b>		<b>\$790,587.81</b>	<b>\$78,490.81</b>	<b>\$438,987.69</b>	<b>-\$77,621.85</b>	<b>\$1,068,639.42</b>	<b>\$528,724.82</b>	<b>\$551,972.42</b>

\* 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.

## 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	<b>-\$6,035.76</b>	-	-	-	-
2017 *	5,990,000	\$54,002.67	\$37,557.30	\$5,219.42	<b>-\$12,071.50</b>	\$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	<b>-\$3,078.60</b>	\$740.49	\$61,131.82	\$60,391.33	\$740.49
2013 *	2,774,400	\$31,121.49	\$22,972.03	\$3,051.83	<b>-\$3,078.60</b>	\$675.94	\$54,742.69	\$54,066.75	\$675.94
<b>TOTAL</b>		<b>\$251,427.63</b>	<b>\$134,415.08</b>	<b>\$24,595.90</b>	<b>-\$24,264.46</b>	<b>\$3,634.11</b>	<b>\$334,278.28</b>	<b>\$342,715.67</b>	<b>\$3,634.11</b>

\* 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
<b>TOTALS</b>		\$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	-
<b>TOTAL</b>		\$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	<b>-\$777.93</b>	-	\$27,963.04	\$27,963.04	-
2013 *	1,344,900	\$15,086.25	\$11,135.77	\$1,599.17	<b>-\$1,555.87</b>	-	\$26,265.32	\$26,265.32	-
<b>TOTAL</b>		<b>\$151,998.55</b>	<b>\$84,072.03</b>	<b>\$15,049.82</b>	<b>\$8,952.75</b>	<b>-</b>	<b>\$224,853.85</b>	<b>\$217,329.49</b>	<b>-</b>

\*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	<b>-\$1,762.33</b>	\$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	<b>-\$3,524.68</b>	\$1,755.12	\$42,871.78	\$41,116.66	\$1,755.12
<b>TOTALS</b>		<b>\$143,672.74</b>	<b>\$82,806.58</b>	<b>\$14,335.69</b>	<b>\$1,064.36</b>	<b>\$9,436.22</b>	<b>\$223,392.23</b>	<b>\$209,721.77</b>	<b>\$9,436.22</b>

\* 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	<b>-\$3,832.81</b>	-	-	-	-
2017 *	4,984,300 46% Exemption	\$20,670.47	\$14,375.72	\$1,997.82	<b>-\$7,665.60</b>	\$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
<b>TOTAL</b>		<b>\$75,379.03</b>	<b>\$36,091.21</b>	<b>\$7,323.37</b>	<b>-\$11,498.41</b>	<b>\$110,954.66</b>	<b>\$198,253.01</b>	<b>\$94,963.95</b>	<b>\$110,954.66</b>

\* 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
<b>TOTAL</b>		\$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	<b>-\$7.26</b>	\$890.14	-	-	-
2017 *	1,544,300 19.265% Exemption	\$13,922.59	\$9,682.76	\$1,345.63	<b>-\$14.51</b>	\$872.37	\$24,936.48	\$3,931.68	\$21,004.80
<b>Grand Total</b>		\$28,449.41	\$9,682.76	\$2,691.27	<b>-\$21.77</b>	\$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	<b>-\$13,097.35</b>	-	-	-	-
2017 *	3,508,200	\$31,628.07	\$21,996.41	\$3,056.89	<b>-\$26,194.63</b>	\$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
<b>TOTAL</b>		<b>\$126,844.38</b>	<b>\$65,744.56</b>	<b>\$12,530.95</b>	<b>-\$23,706.81</b>	<b>\$7,980.87</b>	<b>\$166,433.73</b>	<b>\$164,656.56</b>	<b>\$1,777.17</b>

\* 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	<b>-\$3,416.38</b>	\$491.40	\$12,929.67	\$15,854.65	\$491.40
2013*	757,500	\$8,497.16	\$6,272.10	\$900.72	<b>-\$3,416.38</b>	\$448.56	\$12,702.16	\$15,669.98	\$448.56
<b>TOTAL</b>		<b>\$51,391.55</b>	<b>\$29,936.31</b>	<b>\$5,133.41</b>	<b>-\$3,012.73</b>	<b>\$2,411.64</b>	<b>\$75,902.87</b>	<b>\$77,777.31</b>	<b>\$2,411.64</b>

\* 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
<b>2017</b>							
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	\$ -
<b>**2018 ESTIMATE TOTALS</b>		<b>\$2,905.74</b>	<b>\$269.16</b>		<b>\$1,375.81</b>	<b>\$3,174.90</b>	<b>\$ -</b>
<b>2018</b>							
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	\$ -
<b>* 2017 TOTALS</b>		<b>\$2,259.28</b>	<b>\$218.36</b>	<b>\$1,571.26</b>	<b>\$2,751.49</b>	<b>\$4,048.90</b>	<b>\$ -</b>

\* 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	-
<b>TOTAL</b>		<b>\$15,946.26</b>	<b>\$5,427.31</b>	<b>\$1,508.49</b>	<b>\$38,086.65</b>	<b>-</b>	<b>\$17,033.51</b>	<b>\$13,985.35</b>	<b>-</b>

\*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 - 6<sup>th</sup> 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 – 14<sup>th</sup> 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
<b>2018</b>								
10305759	378,700	\$3,562.33	-	\$ 329.98	\$2,164.40	-	-	-
10305760	166,400	\$1,565.28	-	\$144.99	\$1,229.77	-	-	-
<b>**2018 ESTIMATE TOTALS</b>		\$5,127.61	\$0.00	\$474.98	\$3,394.17	-	-	-
<b>2017</b>								
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	-
<b>*2017 TOTALS</b>		\$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	-
<b>TOTAL</b>		<b>\$1,249.40</b>	<b>\$253.31</b>	<b>\$117.20</b>	<b>\$693.97</b>	<b>-</b>	<b>\$1,115.38</b>	<b>\$652.74</b>	<b>-</b>

\*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	-
<b>TOTAL</b>		<b>\$1,302.45</b>	<b>\$443.29</b>	<b>\$123.21</b>	<b>\$693.97</b>	<b>-</b>	<b>\$1,604.93</b>	<b>\$1,142.29</b>	<b>-</b>

\*\* 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	-
<b>TOTAL</b>		<b>\$1,702.21</b>	<b>\$579.35</b>	<b>\$161.03</b>	<b>\$1,382.70</b>	<b>-</b>	<b>\$2,916.16</b>	<b>\$1,492.89</b>	<b>-</b>

\*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 too 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
<b>TOTAL</b>		<b>\$2,774.78</b>	<b>\$937.99</b>	<b>\$262.45</b>	<b>\$1,303.97</b>	<b>\$71.06</b>	<b>\$3,357.42</b>	<b>\$2,417.06</b>	<b>\$ 71.06</b>

\* 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	-
<b>** 2018 ESTIMATED TOTALS</b>		<b>\$32.87</b>	<b>-</b>	<b>\$3.04</b>	<b>-</b>
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
<b>* 2017 LEVY TOTALS</b>		<b>\$31.50</b>	<b>\$29.09</b>	<b>\$3.04</b>	<b>\$63.64</b>

\* 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
<b>2017 LEVY TOTALS</b>		<b>\$81.02</b>	<b>\$36.62</b>	<b>\$7.66</b>	<b>\$80.10</b>

\* 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.

April 10, 2018

To: Members  
Finance & Administration Committee

Re: Boundary Alteration - 2018 Property Tax Exemption

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**RECOMMENDATION**

1. That the property tax exemptions as listed in Appendix A and B be approved subject to the Government of Saskatchewan approving the exemption or partial exemption of the education portion of the taxes for amounts that are \$25,000 or greater.
2. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A and B.
3. That the Executive Director, City Planning and Development or her delegate be authorized to apply to the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the taxes that is \$25,000 or greater as outlined in Appendices A and B.
4. That this report be forwarded to the April 30, 2018 meeting of City Council for approval.

**CONCLUSION**

The exemptions outlined in Appendix A and B are consistent with the recommended tax mitigation principles outlined in Boundary Alteration Report CM13-14 approved by City Council on November 6, 2013. Accordingly, the Administration recommends that the exemptions in Appendix A and B be approved.

**BACKGROUND**

Unless specifically exempted, all property in a municipality is subject to assessment and taxation pursuant to *The Cities Act*. There are specific exemptions provided in subsection 262(1) of *The Cities Act*. Further, City Council may, by bylaw, exempt from taxation the whole or part of any land or improvement designated in the bylaw. City Council may also enter into agreements, on any terms and conditions, to exempt property from taxation for no more than five years.

Effective January 1, 2018 *The Education Property Tax Act* came into effect. Under *The Education Property Tax Act*, when a property owner seeks an exemption for the education portion of the property taxes that is \$25,000 or greater, the exemption must be approved by the Government of Saskatchewan (Government).

The purpose of this report is to provide exemptions for properties impacted by boundary alteration in 2013.

## DISCUSSION

On November 6, 2013, City Council approved the resolutions for boundary alteration, tax mitigation principles and tools for impacted landowners, as outlined in the body of Report CM13-14. These tax mitigation principles are as follows:

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 tax mitigation tools approved in the same report are:

- a) For those properties where the main property use is commercial or industrial in the Commercial Corridor: Five-year phase-in – For the properties where the main current property use is commercial or industrial in the commercial corridors on Victoria Avenue East and Dewdney Avenue East. Since these properties are in the imminent development area, tax mitigation should include a phase-in of the tax change between Rural Municipality (RM) tax levels to City tax levels over five years. The amount of exemption will then decrease each year by 20 per cent so that in year five the property will not have an exemption and will pay taxes based on the City tax levels in 2018.
- b) For lands within the 300,000 population growth plan (Appendix A): Five-year tax mitigation – These properties received an exemption in 2014 that set the first year property taxes to what they would have paid in the RM. This exemption amount (percentage) will be applied for the five years and serve as the base for taxation in years two to five. After five years, the exemption will expire, and the properties will be subject to property taxation based on the City tax levels. The properties in this growth plan will not have an exemption and will pay taxes based on the City tax levels in 2019.
- c) For lands beyond the 300,000 growth plan: Long-term 15-year Administration. Recommended tax mitigation (Appendix B): For long-term agricultural land, a long-term remedy is proposed - These properties received an assessment exemption that set the first year property taxes to what they would have paid in the RM. This exemption amount (percentage) will be applied for five years and serve as the base for taxation in years two to five. A similar exemption would continue to be recommended on an annual basis for up to 15 years following the boundary alteration. Eligibility for any exemption will expire

either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

The levels of mitigation applied to the property reflect the levels of services that the property receives. Existing uses of the land will continue until the land is planned for development. Development will occur in a staged approach consistent with growth management policies in the current *Design Regina: The Official Community Plan 2013-48* (OCP) and development regulations in the *Regina Zoning Bylaw No. 9250* to ensure an orderly transition from primarily agricultural land to urban development.

There are some linear properties, such as pipelines and railways, within the annexed area crossing through the city that are not receiving tax mitigation. Properties where the tax difference between the 2013 rural taxes and the 2013 estimated municipal tax is less than \$10 will not receive tax mitigation.

Under the City Council approved mitigation plan properties described in the commercial corridor a) received a partial phased tax exemption each year from 2014 to 2017 but will pay regular property taxation levels commencing 2018.

The estimated total municipal share of all the exemptions in Appendices A and B is approximately \$218,388.

Under *The Education Property Tax Act*, any exemptions of education property taxes that are \$25,000 or greater are now subject to the additional approval of the Government. Applications can be made by the municipalities on behalf of property owners once City Council approves a bylaw for the exemption. If City Council approves this recommendation, Administration will apply to the Government on behalf of any properties where the exempt education property taxes are \$25,000 or greater. Administration will notify property owners once the Government provides a decision on the application.

## RECOMMENDATION IMPLICATIONS

### Financial Implications

The property tax exemptions listed in Appendices A and B total approximately \$350,900 in foregone tax revenue. The City's share of this foregone revenue is approximately \$218,388. All exemptions listed in this report are incorporated in the 2018 budget.

### Environmental Implications

None with respect to this report.

### Policy and/or Strategic Implications

None with respect to this report.

### Other Implications

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

### Accessibility Implications

None with respect to this report.

### COMMUNICATIONS

All affected land owners received communication with respect to the resolutions previously passed by City Council regarding assessment exemptions for lands within the Boundary Alteration area. The exemptions outlined in this report will be reflected on the 2018 Property Tax Notices for the affected properties.

Copies of the report will be provided to the Regina Public Library Board.

### DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,



Deborah Bryden, Director  
Assessment & Taxation

Respectfully submitted,



Diana Hawryluk, Executive Director  
City Planning and Development

Report prepared by:  
Tanya Mills, Manager, Property Tax & Administration  
Carey Bell, Coordinator, Property Tax & Administration

## APPENDIX "A"

### Appendix A - Lands Within the 300,000 Growth Plan Partially Exempted from Property Tax - Five Year Fixed Tax Mitigation 2

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Forgone Library Tax	Foregone Education Tax	Total Foregone Taxes
10268073	4800 ARMOUR ROAD	251,500	90.87	1,133.00	109.50	179.71	1,422.21
10268080	10600 DEWDNEY AVENUE	399,900	65.18	1,292.19	124.89	204.96	1,622.04
10268088	5813 SECORD AVENUE	35,100	21.31	37.07	3.58	5.88	46.53
10268098	4820 CAMPBELL STREET	58,500	15.33	44.36	4.28	7.03	55.67
10268133	4820 GARRY STREET	58,500	15.33	44.36	4.28	7.03	55.67
10268134	4800 CAMPBELL STREET	252,400	89.59	1,121.08	108.35	177.82	1,407.25
10268135	605 CONDIE ROAD	570,100	72.84	2,058.71	198.97	326.54	2,584.22
10268147	1300 N COURTNEY STREET	3,166,900	97.44	1,070.85	103.49	169.85	1,344.19
10268149	1550 N COURTNEY STREET	945,700	25.18	1,282.07	123.90	725.09	2,131.06
10268743	600 FLEMING ROAD	405,800	66.65	1,340.56	129.56	212.63	1,682.75
10268744	13000 DEWDNEY AVENUE	774,500	56.72	2,279.79	220.33	885.64	3,385.76
10268772	1400 N COURTNEY STREET	259,900	86.10	1,109.23	107.20	175.94	1,392.37
10268773	1760 N COURTNEY STREET	932,100	52.55	2,646.09	255.74	1,540.55	4,442.38
10268898	1001 CONDIE ROAD	249,200	93.42	1,153.84	111.52	183.01	1,448.37
10268952	5800 ARMOUR ROAD	455,500	63.42	1,432.26	138.42	227.17	1,797.85
10268955	5000 ARMOUR ROAD	388,400	67.80	1,305.62	126.19	207.09	1,638.90
10268977	1600 N COURTNEY STREET	262,100	86.61	1,125.17	108.74	178.47	1,412.38
10269002	4001 E DEWDNEY AVENUE	336,400	73.50	1,225.87	118.48	194.44	1,538.79
10269161	11400 DEWDNEY AVENUE	409,000	66.26	1,343.47	129.84	213.09	1,686.40
10269240	5201 E DEWDNEY AVENUE	904,000	55.24	2,577.37	249.10	931.43	3,757.90
10269248	12400 DEWDNEY AVENUE	390,400	67.97	1,315.64	127.15	208.68	1,651.47
10269249	1750 N COURTNEY STREET	264,300	86.00	1,126.55	108.88	178.68	1,414.11
10269420	4500 CAMPBELL STREET	538,500	60.12	1,604.89	155.11	254.56	2,014.56
10269421	4245 GARRY STREET	97,600	14.85	71.75	6.93	11.38	90.06
10269452	1301 N PINKIE ROAD	415,400	66.23	1,363.76	131.80	216.31	1,711.87
10272004	600 PINKIE ROAD	342,700	72.01	1,223.10	118.21	194.00	1,535.31
10290538	1710 N COURTNEY STREET	248,800	93.06	1,147.72	110.92	182.04	1,440.68
10295040	1301 CONDIE ROAD	454,500	93.42	2,104.72	203.42	333.84	2,641.98
10295232	1301 SILVERLEAF BOULEVARD	1,300	86.10	5.43	0.52	0.86	6.81
10295235	1462 N COURTNEY STREET	471,500	97.44	2,277.86	220.15	361.30	2,859.31
10295238	1458 N COURTNEY STREET	66,700	97.44	321.51	31.07	50.99	403.57
<b>300,000 Population Totals</b>		<b>14,407,200</b>		<b>38,186</b>	<b>3,691</b>	<b>8,746</b>	<b>50,622</b>

2 The intention as resolved by City Council pursuant to CM13-14 is that tax mitigation for the properties identified as being located within the City's 300,000 growth plan should include an assessment exemption that will keep their property tax levels equal to what they would have paid in the RM for five years following boundary alteration. The exemption amount applied in the first year (2014) will serve as the base for taxation in years two to five (2015-2018). After five years the exemption will expire and the properties will be subject to City property taxation levels. Eligibility for any exemption will expire either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

## APPENDIX "B"

### Appendix B - Lands Beyond the 300,000 Growth Plan Partially Exempted from Property Tax - Long Term Mitigation 3

Account	Civic Address	Assessed Value	% Exempt	Foregone Municipal Tax	Forgone Library Tax	Foregone Education Tax	Total Foregone Taxes
10268072	1101 PRINCE OF WALES DRIVE	249,000	91.99	1,135.35	109.73	180.08	1,425.16
10268086	9801 9TH AVENUE N	572,800	45.06	1,279.64	123.67	202.97	1,606.28
10268137	9001 9TH AVENUE N	3,007,800	65.11	10,853.80	1,049.02	5,678.57	17,581.39
10268146	4200 EAST BYPASS SERVICE ROAD	1,419,000	82.67	6,148.92	594.30	2,688.77	9,431.99
10268150	1950 N COURTNEY STREET	263,600	86.29	1,127.24	108.94	178.79	1,414.97
10268151	1801 N PINKIE ROAD	894,100	37.06	1,732.13	167.40	734.53	2,634.06
10268153	6700 ARMOUR ROAD	364,700	70.49	1,274.17	123.15	202.10	1,599.42
10268156	4301 GARRY STREET	104,000	14.95	77.09	7.45	12.22	96.76
10268166	5800 31ST AVENUE	71,800	20.57	73.06	7.06	11.58	91.70
10268184	4117 BELMONT STREET	116,000	15.10	86.85	8.39	13.77	109.01
10268198	4140 CARLTON STREET	104,000	14.95	77.09	7.45	12.22	96.76
10268208	4108 CARLTON STREET	76,500	14.37	54.41	5.25	8.63	68.29
10268220	4101 ELLICE STREET	137,800	14.74	100.59	9.72	15.95	126.26
10268257	6001 PARLIAMENT AVENUE	71,800	20.57	73.06	7.06	11.58	91.70
10268274	3901 DONALD STREET	132,600	15.24	100.16	9.68	15.88	125.72
10268289	3900 ELLICE STREET	132,600	15.24	100.16	9.68	15.88	125.72
10268375	4200 FORT STREET	76,500	14.37	54.41	5.25	8.63	68.29
10268381	6501 28TH AVENUE	157,600	95.75	747.55	72.25	118.57	938.37
10268399	4112 DONALD STREET	76,500	14.37	54.41	5.25	8.63	68.29
10268409	4100 FORT STREET	157,600	14.96	116.79	11.28	18.52	146.59
10268444	4040 CARLTON STREET	104,000	14.95	77.09	7.45	12.22	96.76
10268454	4028 BELMONT STREET	116,000	15.10	86.85	8.39	13.77	109.01
10268467	4069 ABBOTT STREET	13,400	70.96	46.70	4.51	7.40	58.61
10268482	6200 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10268492	3920 DONALD STREET	104,000	14.95	77.09	7.45	12.22	96.76
10268508	3821 ELLICE STREET	110,100	15.03	81.97	7.92	13.00	102.89
10268518	3809 DONALD STREET	91,000	14.74	66.44	6.42	10.53	83.39
10268537	4201 BELMONT STREET	108,500	12.63	67.86	6.55	10.76	85.17
10268567	4044 CAMPBELL STREET	97,600	14.85	71.75	6.93	11.38	90.06
10268587	4021 BELMONT STREET	90,900	14.74	66.31	6.40	10.51	83.22
10268589	6401 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10268599	6501 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20

<b>Account</b>	<b>Civic Address</b>	<b>Assessed Value</b>	<b>% Exempt</b>	<b>Foregone Municipal Tax</b>	<b>Forgone Library Tax</b>	<b>Foregone Education Tax</b>	<b>Total Foregone Taxes</b>
10268609	4020 ABBOTT STREET	76,500	14.37	54.41	5.25	8.63	68.29
10268615	6500 28TH AVENUE	132,600	94.35	620.09	59.93	98.35	778.37
10268616	6116 PARLIAMENT AVENUE	80,100	21.06	83.54	8.07	13.25	104.86
10268622	3921 FORT STREET	83,900	14.58	60.59	5.85	9.61	76.05
10268629	3900 GARRY STREET	116,000	15.10	86.85	8.39	13.77	109.01
10268641	5900 PARLIAMENT AVENUE	71,800	20.57	73.06	7.06	11.58	91.70
10268648	3821 FORT STREET	104,000	57.48	296.41	28.64	47.01	372.06
10268671	4037 ABBOTT STREET	76,500	14.37	54.41	5.25	8.63	68.29
10268701	3840 FORT STREET	104,000	14.95	77.09	7.45	12.22	96.76
10268718	3848 ELLICE STREET	90,900	14.74	66.31	6.40	10.51	83.22
10268774	7801 ARMOUR ROAD	970,500	54.79	2,867.63	277.15	1,645.64	4,790.42
10268775	6101 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10268796	4020 ELLICE STREET	132,600	15.24	100.16	9.68	15.88	125.72
10268810	4021 DONALD STREET	132,600	15.24	100.16	9.68	15.88	125.72
10268815	3901 ELLICE STREET	91,000	14.74	66.44	6.42	10.53	83.39
10268823	5920 PARLIAMENT AVENUE	71,800	20.57	73.06	7.06	11.58	91.70
10268828	4101 FORT STREET	157,600	14.96	116.79	11.28	18.52	146.59
10268864	4112 CAMPBELL STREET	83,900	14.58	60.59	5.85	9.61	76.05
10268885	4100 GARRY STREET	157,600	14.96	116.79	11.28	18.52	146.59
10268886	2200 N COURTNEY STREET	1,227,400	23.09	1,537.85	148.62	926.97	2,613.44
10268912	3916 FORT STREET	110,100	15.03	81.97	7.92	13.00	102.89
10268942	11601 9TH AVENUE N	357,400	83.31	1,475.86	142.64	234.09	1,852.59
10268944	4053 BELMONT STREET	83,900	14.58	60.59	5.85	9.61	76.05
10268964	500 TOWER ROAD	250,200	47.12	584.53	56.49	92.71	733.73
10268971	3600 CAMPBELL STREET	258,800	40.28	939.81	90.83	653.61	1,684.25
10268974	6201 E PRIMROSE GREEN DRIVE	3,473,700	44.87	14,073.73	1,360.23	8,870.79	24,304.75
10268981	4800 E DEWDNEY AVENUE	1,459,400	40.03	3,012.44	291.14	1,075.08	4,378.66
10268996	9300 9TH AVENUE N	360,700	60.67	1,084.63	104.83	172.04	1,361.50
10269024	3933 ELLICE STREET	83,900	14.58	60.59	5.85	9.61	76.05
10269035	6301 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10269047	400 PINKIE ROAD	6,108,600	58.33	32,123.44	3,104.76	22,340.92	57,569.12
10269055	4300 EAST BYPASS SERVICE ROAD	1,555,500	83.83	9,394.28	907.96	4,718.41	15,020.65
10269058	3500 CAMPBELL STREET	775,900	48.71	2,212.23	213.80	1,306.10	3,732.13
10269061	4201 FORT STREET	108,400	12.63	67.86	6.55	10.76	85.17
10269072	4200 GARRY STREET	108,400	12.63	67.86	6.55	10.76	85.17
10269083	6201 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10269093	4021 CARLTON STREET	132,600	15.24	100.16	9.68	15.88	125.72



<b>Account</b>	<b>Civic Address</b>	<b>Assessed Value</b>	<b>% Exempt</b>	<b>Foregone Municipal Tax</b>	<b>Forgone Library Tax</b>	<b>Foregone Education Tax</b>	<b>Total Foregone Taxes</b>
10269119	4300 CAMPBELL STREET	104,000	14.95	77.09	7.45	12.22	96.76
10269141	3300 CAMPBELL STREET	408,100	67.18	1,359.09	131.35	215.57	1,706.01
10269162	8201 ARMOUR ROAD	414,600	66.37	1,364.25	131.85	216.39	1,712.49
10269232	2801 ANAQUOD ROAD	631,000	71.57	2,426.82	234.55	1,352.37	4,013.74
10269247	2331 ANAQUOD ROAD	820,700	70.38	3,136.96	303.19	1,903.62	5,343.77
10269257	6500 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10269296	4200 ELLICE STREET	108,500	92.06	494.65	47.80	78.46	620.91
10269307	6501 26TH AVENUE	132,700	94.35	620.09	59.93	98.35	778.37
10269309	3900 ABBOTT STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269310	3901 ABBOTT STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269331	6400 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10269341	3900 BELMONT STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269352	6300 PARLIAMENT AVENUE	108,900	21.31	114.88	11.10	18.22	144.20
10269372	3901 BELMONT STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269390	4200 CARLTON STREET	76,500	14.37	54.41	5.25	8.63	68.29
10269410	3801 CARLTON STREET	157,700	15.38	120.21	11.61	19.06	150.88
10269430	4244 CAMPBELL STREET	97,600	14.85	71.75	6.93	11.38	90.06
10269453	9000 9TH AVENUE N	500,900	41.57	1,093.07	105.63	487.60	1,686.30
10269455	3801 COURTNEY STREET	967,200	41.22	1,976.63	191.04	313.52	2,481.19
10269461	4101 ABBOTT STREET	90,900	14.74	66.31	6.40	10.51	83.22
10269477	3900 CARLTON STREET	132,600	15.24	100.16	9.68	15.88	125.72
10269492	3901 CARLTON STREET	104,000	14.95	77.09	7.45	12.22	96.76
10269508	4121 DONALD STREET	76,500	14.37	54.41	5.25	8.63	68.29
10269538	4036 FORT STREET	76,500	14.37	54.41	5.25	8.63	68.29
10269859	6501 29TH AVENUE	108,600	92.06	495.48	47.88	78.59	621.95
10269902	3800 DONALD STREET	157,500	14.96	116.79	11.28	18.52	146.59
10269919	6500 26TH AVENUE	157,700	95.77	748.57	72.35	118.73	939.65
10269920	3800 ABBOTT STREET	127,300	15.20	95.92	9.27	15.21	120.40
10269961	3800 BELMONT STREET	157,700	15.38	120.21	11.61	19.06	150.88
10269976	3801 ABBOTT STREET	157,700	15.38	120.21	11.61	19.06	150.88
10269994	3801 BELMONT STREET	250,300	21.68	268.94	25.99	42.65	337.58
10294907	2401 EAST BYPASS SERVICE ROAD	36,700	17.94	59.35	5.73	9.41	74.49
10294908	2400 EAST BYPASS SERVICE ROAD	20,900	17.94	33.80	3.26	5.36	42.42
10294925	2900 EAST BYPASS SERVICE ROAD	136,700	74.75	921.23	89.03	146.12	1,156.38
10296442	4208 CAMPBELL STREET	42,000	14.37	54.41	5.52	8.63	68.56
10269150	6000 E PRIMROSE GREEN DRIVE	265,700	99.27	646.76	62.51	449.80	1,159.07
10269151	6200 E PRIMROSE GREEN DRIVE	7,708,700	74.75	51,949.42	5,020.96	36,129.32	93,099.70

<b>Account</b>	<b>Civic Address</b>	<b>Assessed Value</b>	<b>% Exempt</b>	<b>Foregone Municipal Tax</b>	<b>Forgone Library Tax</b>	<b>Foregone Education Tax</b>	<b>Total Foregone Taxes</b>
10294916	3701 EAST BYPASS SERVICE ROAD	1,287,500	86.87	10,083.36	974.56	7,012.68	18,070.60
10294920	3700 EAST BYPASS SERVICE ROAD	354,700	86.87	2,144.90	207.30	906.55	3,258.75
<b>Beyond 300,000 Population Totals</b>		<b>45,590,800</b>		<b>180,202</b>	<b>17,416</b>	<b>102,660</b>	<b>300,279</b>

3 The intention as resolved by City Council pursuant to CM13-14 is that tax mitigation for the properties identified as being located beyond the City's 300,000 growth plan should include an assessment exemption that will keep their property tax levels equal to what they would have paid in the RM for a period up to fifteen years following boundary alteration. The exemption amount applied in the first year (2014) will serve as the base for taxation in years two to five (2015-2018). A similar exemption would continue to be recommended on an annual basis for up to 15 years following the boundary alteration (2028). Eligibility for any exemption will expire either over the suggested time frame, when development occurs on a particular property or otherwise at the annual discretion of City Council.

April 10, 2018

To: Members  
Finance & Administration Committee

Re: Microsoft Office 365 Subscription Extension

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### RECOMMENDATION

1. That the Director of IT Services be delegated the authority to negotiate, finalize and approve the City entering into a new agreement or amending the existing agreement with Microsoft Corporation for the Office 365 Subscription Service for up to five years.
2. That the City Clerk be authorized to execute the necessary agreements on behalf of the City, upon review and approval of the City Solicitor.
3. That this report be forwarded to the April 30, 2018 meeting of City Council for approval.

### CONCLUSION

The City of Regina currently has Office365 installed on the City's workstations. Office 365 refers to subscription plans that include access to Microsoft **Office** applications (i.e. Word, Excel) plus other online productivity services.

As we are coming to the end of our fifth year using this subscription service, Council approval is required prior to entering into a new agreement or amending the existing agreement to extend beyond five years.

### BACKGROUND

The City entered an agreement with Microsoft Corporation for Office 365, in June 2013 as a result of RFP 2087 to replace the GroupWise email system.

GroupWise was no longer able to offer a scalable email and collaboration suite of products to meet the demands of the City's departments.

Prior to adopting the full suite of products included in Microsoft's RFP 2087 solution, the City was already purchasing licenses for the other 'Office suite' products from Microsoft.

### DISCUSSION

The need to replace GroupWise email provided an opportunity for the City to take advantage of more cost-effective software as a service (SAAS) solutions. Traditionally, a vendor would sell a license and provide an application that would be installed on City-owned hardware within the

City's datacenter. The City would then pay an annual maintenance fee to the vendor which would provide access to bug fixes, upgrades and feature enhancements and the City was responsible for installing these updates.

In a SAAS model, the vendor provides access to their applications via a subscription fee. The applications are all hosted on vendor-owned hardware in the vendor's datacentre. The vendor is responsible for applying all bug fixes and feature enhancements, which lowers maintenance work and costs for the City. The SAAS model eliminates the need for capital investment and instead provides a predictable ongoing operating cost.

Section 24.1 of the Regina Administration Bylaw provides authority to approve multi-year contracts to the City Manager or CFO when it relates to the maintenance or service of an asset, providing an acceptable termination clause exists in the contract. For traditional software purchases, multi-year approval is provided, and Administration can purchase maintenance from that vendor for as long as the City is using the product. However, since SAAS solutions are assets of the vendor and not of the City, Section 24.1 does not apply in this circumstance.

Given the recent development of SAAS solutions as an IT service that can replace traditional maintenance agreements, Administration plans to assess whether amendments to Section 24.1 of the Bylaw are required for similar contracts in the future.

As a result, based on the current level of satisfaction with and investment in the Microsoft Office 365 full suite of products, Administration is seeking City Council approval to enter into a new agreement or amend the existing agreement with Microsoft Corporation to extend the Office 365 agreement up to five years, including a 90-day termination clause.

## RECOMMENDATION IMPLICATIONS

### Financial Implications

Ongoing funding has been included in the 2018 budget for continuation of this service in 2018 as part of the general ITS Software Maintenance budget.

The sum amount of this agreement over the last 5 years is \$624,530.

### Environmental Implications

None with respect to this report.

### Policy and/or Strategic Implications

Microsoft Office 365 is enterprise-class software delivered as a subscription service. To date, Microsoft Office 365, is the only cloud suite of productivity tools in its class. It is also the only service delivered from physical locations in Canada, leveraging Microsoft local datacenters that adhere to stringent security, privacy and operational standards.

By leveraging the Office 365 subscription service for collaboration and productivity applications, the City will always be using the most current versions of software available. Using a subscription-based service eliminates the requirement for City owned server hardware and maintenance and thus reduces capital investment.

Other Implications

None with respect to this report.

Accessibility Implications

None with respect to this report

COMMUNICATIONS

No Communications strategy is required.

DELEGATED AUTHORITY

The recommendations contained in this report require City Council approval.

Respectfully submitted,



Carole Tink, A/Director  
IT Services

Respectfully submitted,



Barry Lacey, Executive Director,  
Financial & Corporate Services

Report prepared by:  
Lisa Hall, Business Support Analyst