



Community Non-Profit Tax Exemption - 2024

Date	December 6, 2023
To	Mayor Masters and City Councillors
From	Executive Committee
Service Area	Assessment & Property Revenue Services
Item #	CR23-130

RECOMMENDATION

That City Council:

1. Approve The Circle Project for a property tax exemption under Stream 2;
2. Approve the property tax exemptions in the percentage amounts and for the terms listed in Tables 1 and 2 of Appendix A subject to the following conditions:
 - a. The Government of Saskatchewan approving the exemption or partial exemption of the education portion of the property tax levies where required.
 - b. Any multi-year property tax exemptions are subject to entering into a tax exemption agreement and the conditions outlined in recommendation 4.
 - c. All tax exemptions are subject to the continued use of the property by the non-profit entity as per alignment with the Community Non-Profit Tax Exemption Policy criteria outlined in Appendix A.
3. Authorize the Executive Director, Financial Strategy & Sustainability or his delegate to apply for the approval of the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the property tax levies payable to the Government of Saskatchewan that is \$25,000 or greater on an annual basis.
4. Instruct the City Solicitor to prepare the necessary bylaw to authorize multi-year tax exemption agreements for those properties specified by the Exemption Duration indicated in Tables 1 and 2 of Appendix A with the following conditions, to be brought forward to a future

Council date once the agreement has been signed by the property owners and tenants (where there is a lease):

- a. Continued use of the property by the non-profit entity as per alignment with the Community Non-Profit Tax Exemption Policy criteria outlined in Appendix A.
- b. Annual confirmation of non-profit status.
- c. Annual submission of audited financial statements.
- d. Annual submission of performance metrics that demonstrate or quantify the services delivered and/or benefits to the community as defined in the Performance Metrics section of the *Community Non-Profit Tax Exemption Policy Application Form*.

HISTORY

At the November 29, 2023 meeting of Executive Committee, the Committee considered the attached report *EX23-98 Community Non-Profit Tax Exemption – 2024* from the Financial Strategy & Sustainability Division.

The following addressed the Committee:


- Monica Totton representing, Regina Early Learning Centre Inc., Regina, SK;
- Sandy Baumgartner representing, Saskatchewan Science Centre, Regina, SK;
- Lisa Koch representing, Regina Humane Society, Regina, SK;
- Sheila Wignes-Paton representing, Phoenix Residential Society, Regina, SK; and Stephen Onda representing, Halifax Holdings West, Regina, SK;
- Shelley Proulx representing, Transcona Park Housing Association, Regina, SK;
- Shauna Forbes representing, SCEP CENTRE, Regina, SK;
- Ann Perry representing, Circle Project, Regina, SK; and
- Sam Karikas representing, RCMP Heritage Centre, Regina, SK

The Committee adopted a resolution to concur in the recommendations contained within the attached report *EX23-98*, with an amendment that City Council approve The Circle Project for a property tax exemption under Stream 2.

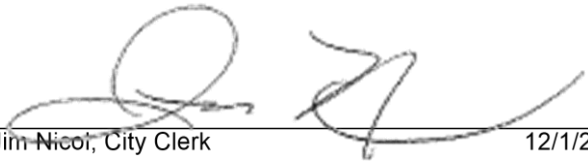
Recommendation #2 in the attached report *EX23-98* has been referred to City Council to be considered at its December 13, 2023 budget meeting.

Respectfully submitted,

EXECUTIVE COMMITTEE


Amber Ackerman, Deputy City Clerk

12/1/2023


Jim Nicol, City Clerk

12/1/2023

ATTACHMENTS

- EX23-98 - Community Non-Profit Tax Exemption - 2024
- Appendix A - Recommendation
- Appendix B - Option 2 - Do not Increase Cap
- Appendix C - Funding Distribution
- Appendix D - Performance Metrics Highlights
- Appendix E - Applicants that are CIGP Grant Recipients