

BYLAW NO. 2023-9

THE OWNER OCCUPIED LICENSED NON-PROFIT CHILDCARE CENTRE
TAX EXEMPTION BYLAW, 2023

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to provide a tax exemption to the portion of the property outlined in this Bylaw that is used as a licensed childcare centre and that is owned and operated by a licensed non-profit childcare centre.

Authority

- 2 The authority for this Bylaw is pursuant to section 262(4) of *The Cities Act*.

Definitions

- 3 In this Bylaw:

“education portion of the property taxes” means the property taxes levied by the City pursuant to *The Education Property Tax Act* for the benefit of the Board of Education of the Regina School Division No. 4 and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan;

“licensed non-profit childcare centre” means the following types of entities that are licensed by the Province of Saskatchewan as child care centres as defined by *The Child Care Act, 2014*:

- (a) a charitable or membership non-profit corporation incorporated or registered pursuant to *The Non-profit Corporations Act, 1995* or the *Canada Not-for-profit Corporations Act*; or
- (b) a non-profit co-operative incorporated or registered pursuant to *The Co-operative Act, 1996* or the *Canada Co-operative Act*.

Exemption

- 4 The following portion of the property that is used as a licensed childcare centre and is owned and operated by a licensed non-profit childcare centre is exempt from taxation equal to 40 percent of the property taxes otherwise payable on the portion of the property used as a licensed childcare centre, commencing November 1, 2022 and concluding December 31, 2022, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 3515 Pasqua Street and legally described as Surface Parcel 164768642 with a Reference Land Description of:

Approved as to form this _____ day of _____, 20____.

City Solicitor

Lot E
Block 5
Plan 102017832, Extension 0

Scope of Exemption

- 5(1) The exemption in section 4 shall:
- (a) apply only to taxes assessed from November 1 to December 31, 2022 on land with improvements; and
 - (b) not include penalties, local improvement levies, utility charges, special taxes, development fees or other such charges or fees properly imposed by the City or other taxing authority.
- (2) Notwithstanding section 4, where the education portion of the taxes is payable to the Government of Saskatchewan and the amount of the exemption of the education portion of the property taxes would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the approval of the Government of Saskatchewan.
- (3) Notwithstanding section 4, where the education portion of the property taxes is payable to the Regina Roman Catholic Separate School Division No. 81, the exemption of the education portion of the property taxes is subject to the approval of the Regina Roman Catholic Separate School Division No. 81.
- (4) Where the Government of Saskatchewan or the Regina Roman Catholic Separate School Division No. 81 does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan's decision or the Regina Roman Catholic Separate School Division's decision.
- (5) Where the exemption of the education portion of the property taxes is not approved or the exemption is reduced, the Owner will be required to pay the balance of the education portion of the property taxes, and the City shall not be liable to the Owner for any amount of the tax exemption which would have otherwise been granted to the Owner.

Agreement

- 6 The exemption in sections 4 and 5 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule "A".
- 7 The City Clerk is authorized to sign and seal the Agreement in section 6 on behalf of the City of Regina.

Coming Into Force

8 This Bylaw comes into force on the day of passage of the Bylaw, or on the date the Agreement is executed, whichever is later.

READ A FIRST TIME THIS 25th DAY OF January 2023.

READ A SECOND TIME THIS 25th DAY OF January 2023.

READ A THIRD TIME AND PASSED THIS 25th DAY OF January 2023.

Mayor

City Clerk (SEAL)

CERTIFIED A TRUE COPY

City Clerk

Schedule "A"

**TAX EXEMPTION AGREEMENT
Non-profit Childcare Exemption
3515 Pasqua Street - 10223793**

Agreement dated _____, 20__ (City Clerk to fill in)

Between:

THE CITY OF REGINA
(the "City")

- and -

Montessori School of Regina, Inc.
(the "Owner")

The Parties agree as follows:

Definitions

1 In this Agreement:

"City Assessor" means the City of Regina City Assessor or his or her designate;

"education portion of the property taxes" means the property taxes levied by the City pursuant to *The Education Property Tax Act* for the benefit of the Board of Education of the Regina School Division No. 4 and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan;

"licensed non-profit childcare centre" means the following types of entities that are licensed by the Province of Saskatchewan as child care centres as defined by *The Child Care Act, 2014*:

- (a) a charitable or membership non-profit corporation incorporated or registered pursuant to *The Non-profit Corporations Act, 1995* or the *Canada Not-for-profit Corporations Act*; or
- (b) a non-profit co-operative incorporated or registered pursuant to *The Co-operatives Act, 1996* or the *Canada Co-operatives Act*;

"Property" means the real property owned and occupied by the Owner and used for or in conjunction with a licensed non-profit childcare centre which Land is civically known as

3515 Pasqua Street, Regina, Saskatchewan and legally described as Parcel: **164768642** with a Reference Land Description of:

Plan: 102017832 Block: 5 Lot: E Ext: 0

City's Covenants

Tax Exemption

- 2(1) Pursuant to subsection 262(4) of *The Cities Act*, and subject to the terms of this Agreement, the City grants an exemption from taxation on the Property equal to 40% of the property taxes levied with respect to the Property, commencing **November 1, 2022**, and concluding **December 31, 2022** on the condition that the Property is Owned by a licensed non-profit childcare centre and used by the Owner as a licensed non-profit childcare centre.
- (2) Notwithstanding subsection (1), where the education portion of the taxes is payable to the Government of Saskatchewan and the amount of the exemption of the education portion of the property taxes would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the approval of the Government of Saskatchewan.
- (3) Notwithstanding subsection (1), where the education portion of the property taxes is payable to the Regina Roman Catholic Separate School Division No. 81, the exemption of the education portion of the property taxes is subject to the approval of the Regina Roman Catholic Separate School Division No. 81.
- (4) Where the Government of Saskatchewan or the Regina Roman Catholic Separate School Division No. 81 does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan's decision or the Regina Roman Catholic Separate School Division's decision.
- (5) Where the exemption of the education portion of the property taxes is not approved or the exemption is reduced, the Owner will be required to pay the balance of the education portion of the property taxes, and the City shall not be liable to the Owner for any amount of the tax exemption which would have otherwise been granted to the Owner.

Terms and Conditions of Exemption

- 3(1) The exemption does not apply to portions of the Property that are not used for or in conjunction with a non-profit licensed childcare centre.
- (2) The exemption only applies where the Property is owned and occupied by the Owner and the Owner is a licensed non-profit childcare centre.

Scope

- 4 The scope of the tax exemption, including calculation of any percentage or proportion and the determination of any use or cost, shall be conclusively determined by the City Assessor, subject to any statutory right of appeal against the assessment of the Property.
- 5 The exemption from taxation granted pursuant to this Agreement does not include penalties, local improvement levies, utility charges, special taxes, development fees or other such charges or fees properly imposed by the City or other taxing authority.

Owner's Covenants

- 6 The Owner shall:
- (a) not sell or agree to sell the Property during the term of this Agreement;
 - (b) notify the City of any occurrences which would, pursuant to the Agreement, discontinue or terminate the tax exemption; and
 - (c) provide the City Assessor with any information or documents requested by the City Assessor for the purpose of assessing the Property.

Continuation

- 7 The tax exemption will continue only for so long as the Owner complies with the terms of this Agreement.
- 8 The tax exemption will cease if any of the following occurs:
- (a) the Owner no longer owns the Property;
 - (b) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (c) the Owner makes a general assignment for the benefit of creditors;
 - (d) the Owner substantially changes its operations such that the Property is no longer being used for a non-profit licensed childcare centre, unless such change has been expressly approved in writing by the City;
 - (e) the Owner ceases to operate entirely;
 - (f) the Owner fails to maintain or loses its licence as a childcare centre;
 - (g) the Owner fails to pay any taxes levied on behalf of the City, the Regina Public Library Board, the Board of Education of the Regina School Division No. 4 and the Board of Education of the Regina Roman Catholic Separate School Division No. 81 of Saskatchewan or any other penalties, local improvement levies, utility

charges, special taxes, development fees or other such charges or fees properly imposed by the City or other taxing authority;

- (h) the Owner sells or agrees to sell the Property;
- (i) the improvements on the Property do not conform to all civic and provincial laws governing the construction and use of the improvements, including any zoning bylaws and *The Uniform Building and Accessibility Standards Act*.

9 If the tax exemption ceases by reason of an event in section 8 occurring:

- (a) the Property will be taxable on a pro-rated basis for the portion of the year during which the exemption granted no longer continues; and
- (b) the taxes that would have been payable on the Property during the term of this agreement up to the date of the termination including any penalties shall become due and payable as a debt due to the City.

Notices

10(1) Any notice required or permitted to be given to either Party pursuant to this Agreement shall be in writing and may be delivered to the Party in person, or to its authorized agent, or by sending it by prepaid mail, addressed:

To the City at:

Attention: City Clerk
 City of Regina
 2476 Victoria Avenue
 P.O. Box 1790
 Regina, Saskatchewan
 S4P 3C8

To the Owner at:

Montessori School of Regina, Inc.
4715 McTavish Street
Regina, SK S4S 0A7

or to such alternate address as either Party may, from time to time, by notice advise.

- (2) If a notice is mailed pursuant to subsection (1), it is deemed to be given on the third business day after the date of such mailing.

- (3) If postal service is interrupted or substantially delayed, any notice shall be hand-delivered.

Amendments

- 11(1) The Agreement may be amended by written agreement between the Parties.
- (2) For the purposes of subsection (1), the City Assessor may authorize any amendments to the Agreement.

General

- 12 This Agreement is not assignable without the prior written consent of the City, which will only be granted where the new owner is a “licensed non-profit childcare centre” and occupies and uses the Property as a licensed non-profit childcare centre.
- 13 In the event that this Agreement or any part of it is found to be invalid or ultra vires of Council, then the City shall not be liable to the Owner for any amount of the tax exemption which would otherwise have been granted to the Owner.
- 14 The City may register this Agreement at the Land Titles Registry, Saskatchewan Land Registration District, with respect to the Property.
- 15 This Agreement may be executed in multiple counterparts, each of which shall be deemed an original agreement and shall constitute one and the same agreement. The counterparts of this Agreement may be executed and delivered by facsimile or other electronic signature (including portable document format) by any of the parties and the other parties may rely on the receipt of such document so executed and delivered electronically or by facsimile as if the original had been received.
- 17 This Agreement will not become effective until adopted by bylaw of the Council of the City and fully executed by both parties to the Agreement.

In witness whereof, the Parties have executed the Agreement on the date first written above.

THE CITY OF REGINA

“Full Name of Owner”

City Clerk

“Authorized Signing Officer”

“Authorized Signing Officer”

The corporate seal should be affixed. If the corporate seal is not affixed the attached affidavit of corporate signing authority must be filled out.

AFFIDAVIT OF CORPORATE SIGNING AUTHORITY

CANADA)
PROVINCE OF SASKATCHEWAN)

I, _____, of _____, _____,
(Print Full Name of Signing Authority) (City) (Province)

MAKE OATH/AFFIRM AS FOLLOWS:

- 1 I am a _____ (insert position) of the _____ named in the Tax Exemption Agreement to which this Affidavit is attached.
- 2 I am authorized by the _____ to execute the Tax Exemption Agreement without affixing the Corporate Seal of the _____.

SWORN BEFORE ME at _____)
_____, Saskatchewan,)
on _____ 2021)
_____) _____
_____) Signature of Signing Authority

A Commissioner for Oaths or a Notary Public
in and for the Province of _____
My Commission/Appointment expires _____
Or Being a solicitor

ABSTRACT

BYLAW NO. 2023-9

THE OWNER OCCUPIED LICENSED NON-PROFIT CHILDCARE CENTRE
TAX EXEMPTION BYLAW, 2023

PURPOSE: To provide a tax exemption to property that is used as a licensed childcare centre and that is owned and operated by licensed non-profit childcare centre.

ABSTRACT: Property that is used as a licensed childcare centre and owned and operated by a licensed non-profit childcare centre will receive a tax exemption which is governed by a tax exemption agreement between the parties. This childcare centre is new and so was not included in the original bylaw, Bylaw 2021-5, enacted in January 2021 which provided a 40% tax exemption to eligible childcare centres so it was necessary to have Council enact a new bylaw to cover this new daycare.

STATUTORY AUTHORITY: Clause 262(4) of *The Cities Act*.

MINISTER'S APPROVAL: N/A

PUBLIC HEARING: N/A

PUBLIC NOTICE: N/A

REFERENCE: Executive Committee, December 9, 2020, EX20-34 and City Council, December 16, 2020, CR20-102

AMENDS/REPEALS: N/A

CLASSIFICATION: Executory

INITIATING DIVISION: City Planning and Development

INITIATING DEPARTMENT: Assessment & Taxation Department