

BYLAW NO. 2023-4

THE COMMUNITY NON-PROFIT TAX EXEMPTION BYLAW, 2023

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THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

**Purpose**

- 1 The purpose of this Bylaw is to exempt certain properties from property taxes in whole or in part for the 2023 financial year.

**Authority**

- 2 The authority for this Bylaw is subsection 262(3) of *The Cities Act*, section 21 of *The Education Property Tax Act* and sections 9 and 11 of *The Education Property Tax Regulations*.

**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* on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4.

**Exemptions**

- 4 The named occupants of properties owned or under control of the City of Regina or properties adjacent to City property listed in Schedule “A” to this Bylaw are exempted from payment of property tax payable by the owner or occupant of the land and improvements in accordance with the percentages of exemption specified in the Schedule.
- 5 1820 Cornwall Street Properties Ltd. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements, occupied and used by the Royal Canadian Legion Branch #0001 and located at 1820 Cornwall Street, Lot 42, Block 308, Plan 00RA12095, Extension 0.
- 6 The Canadian Red Cross Society is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 2050 Cornwall Street, Lot 45, Block 368, Plan 98RA28309, Extension 0.
- 7 Carmichael Outreach Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 1510 12<sup>th</sup> Avenue, Lots 21 - 24, Block 301, Plan OLD33, Extension 0.

Approved as to form this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
City Solicitor

- 8 The Circle Project Assoc. Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 3433 5<sup>th</sup> Avenue, Lot A, Block 107, Plan EV4588, Extension 1; Lot B, Block 107, Plan EV4588, Extension 2 and Lot C, Block 107, Plan EV4588, Extension 3.
- 9 Fries Tallman Lumber (1976) Ltd. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements, occupied and used by Regina Education and Action on Child Hunger Inc. and located at 1350 Osler Street, Lot C, Block 184, Plan 101864280, Extension 0.
- 10 Girl Guides of Canada – Guides du Canada is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 1530 Broadway Avenue, Lot D, Block 8, Plan FU1338, Extension 0.
- 11 The Globe Theatre Society is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements located at 1801 Scarth Street, Units 1 – 4, Condominium Plan 99RA23145, Extension 3.
- 12 Ignite Adult Learning Foundation Corporation is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 900 Victoria Avenue, Lots 9 and 10, Block 19, Plan DV270, Extension 0.
- 13 The Islamic Association of Saskatchewan, Regina Incorporated is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 641 E Victoria Avenue, Block A, Plan 70R13525, Extension 0; Lots 21 - 34, Block 38, Plan DV270, Extension 0; Lots 7 - 20, Block 38B, Plan DV270, Extension 0 and Block Y, Plan DV270, Extension 0.
- 14 John Howard Society of Saskatchewan is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 2078 Toronto Street, Lot 25, Block 359, Plan OLD33, Extension 0.
- 15 Mackenzie Art Gallery Incorporated is exempted from taxation equal to 100 percent of the property taxes otherwise payable by an occupant for the portion of the land and improvements occupied and used by Mackenzie Art Gallery and located at A-3475 Albert Street and known as the T.C. Douglas Building, part of Plan 101991865, Block C, Extension 31 and Block D, Extension 43.
- 16 Melcor Reit GP Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements,

- occupied and used by the South Saskatchewan Independent Living Centre and located at 349 Albert Street, Lots 1 and 2, Block 17, Plan 68R23751, Extension 0.
- 17 Melcor Reit GP Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements, occupied and used by the Regina Public Library and located at 331 Albert Street, Lots 1 and 2, Block 17, Plan 68R23751, Extension 0.
  - 18 The Mounted Police Heritage Centre is exempted from taxation equal to 100 percent of the property taxes otherwise payable by an occupant for the land and improvements, occupied and used by The Mounted Police Heritage Centre and located at 5907 Dewdney Avenue, Block A, Plan 101973494, Extension 3; NE 22-17-20-2, Extension 0; SW 22-17-20-2, Extension 11; SE 22-17-20-2, Extension 10; NW 22-17-20-2, Extension 2 and NW 23-17-20-2, Extension 12.
  - 19 North Central Family Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements, occupied and used by Regina Family Services Inc. and located at 2931 5<sup>th</sup> Avenue, Lot 1, Block 112, Plan OLD33, Extension 69; Lot 2, Block 112, Plan OLD33, Extension 71 and Lot 21, Block 112, Plan 101178345, Extension 75.
  - 20 Oxford House Saskatchewan Incorporated is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at Lot 9, Block 15, Plan 72R13893, Extension 0; Lot 17, Block 3, Plan 63R25686, Extension 0; Lot 66, Block 1, Plan 69R21952, Extension 0; Lot 5, Block 12, Plan FV2273, Extension 0 and Lot 7, Block 26, Plan 75R51450, Extension 0.
  - 21 Ranch Ehrlo Society is exempted from taxation equal to 13.5 percent of the property taxes otherwise payable for the land and improvements, occupied and used by Phoenix Residential Society Inc. and located at 2035 Osler Street, Lot 34, Block 362, Plan OLD33, Extension 0; Lot 37, Block 362, Plan OLD33, Extension 0; Lot 38, Block 362, Plan OLD33, Extension 0; Lot 39, Block 362, Plan OLD33, Extension 0; Lot 40, Block 362, Plan OLD33, Extension 0; Lot 43, Block 362, Plan 101147699, Extension 38; Lot 44, Block 362, Plan 101147712, Extension 39; Lot 45, Block 362, Plan 101147712, Extension 40 and Lot 46, Block 362, Plan 101147701, Extension 41.
  - 22 Ranch Ehrlo Society is exempted from taxation equal to 13.5 percent of the property taxes otherwise payable for the land and improvements occupied and used by Ranch Ehrlo Society and located at 2035 Osler Street, Lot 34, Block 362, Plan OLD33, Extension 0; Lot 37, Block 362, Plan OLD33, Extension 0; Lot 38, Block 362, Plan OLD33, Extension 0; Lot 39, Block 362, Plan OLD33, Extension 0; Lot 40, Block 362, Plan OLD33, Extension 0; Lot 43, Block 362, Plan

101147699, Extension 38; Lot 44, Block 362, Plan 101147712, Extension 39; Lot 45, Block 362, Plan 101147712, Extension 40 and Lot 46, Block 362, Plan 101147701, Extension 41.

- 23 The Regina & District Food Bank Inc. is exempted from taxation equal to 13.5 percent of the property taxes otherwise payable by an occupant for the portion of the land and improvements, occupied and used by the Regina & District Food Bank Inc. and located at 1720 12<sup>th</sup> Avenue, Lots 21-25, Block 303, Plan OLD33, Extension 0; and 1881 Broad Street, Lot A and B, Block 303, Plan 66R34931, Extension 0.
- 24 The Regina & District Food Bank Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements, occupied and used by the Regina & District Food Bank Inc. and located at 445 Winnipeg Street, Block X, Plan 79R42384, Extension 1.
- 25 Regina Early Learning Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 3079 5<sup>th</sup> Avenue, Lots 1 and 2, Block 111, Plan OLD33, Extension 0 and 2125 Athol Street, Lot 22, Block 398, Plan 99RA02447, Extension 1.
- 26 Regina Humane Society Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements located at 4900 Parliament Avenue, Block A2, Plan 102296066, Extension 0.
- 27 Regina Trades and Skills Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 1275 Albert Street, Lot 22, Block 145, Plan 94R44318, Extension 0.
- 28 The Saskatchewan Science Centre Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable as an occupant for the portion of the land and improvements, occupied and used by the Saskatchewan Science Centre Inc. and located at 2903 Powerhouse Drive, Block A, Plan 101919416, Extension 0.
- 29 SBLP Southland Mall Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the portion of the land and improvements, occupied and used by the Regina Public Library and located at 2715 Gordon Road, Block M, Plan 66R13992, Extension 3; Block N, Plan 101145710, Extension 2 and Block Q, Plan 78R20752, Extension 0.
- 30 The University of Regina is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements occupied and

used by the South Zone Recreation Board and located at 3303 Grant Road, Block B, Plan 00RA15705, Extension 1.

- 31 Theatre Regina Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 1077 Angus Street, Lot 1, Block 86, Plan OLD33, Extension 33; Lot 2, Block 86, Plan OLD33, Extension 34; Lot 3, Block 86, Plan OLD33, Extension 35; Lot 4, Block 86, Plan OLD33, Extension 36; Lot 5, Block 86, Plan OLD33, Extension 39; Lot 6, Block 86, Plan OLD33, Extension 40; Lot 7, Block 86, Plan OLD33, Extension 41; Lot 8, Block 86, Plan OLD33, Extension 42; Lot 9, Block 86, Plan OLD33, Extension 43; Lot 10, Block 86, Plan OLD33, Extension 44 and Block C, Plan GA1016, Extension 1.
  - 32 TFHQ Safe Shelter Incorporated is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements occupied and used by Wish Safe House and located at Lots 13-15, Block 6, Plan F4996, Extension 0.
  - 33 YWCA Regina Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at 1915 Retallack Street, Lot A, Block 339, Plan 101887623, Extension 0 and 1955 Retallack Street, Lot B, Block 339, Plan 101887623, Extension 0.
- 26(1) The exemptions in sections 5 to 33 shall:
- (a) apply only to taxes assessed in 2023 on land or improvements; and
  - (b) not include special taxes, local improvement levies, public utility charges, development fees or other such charges imposed by the City or other taxing authority.
- (2) Notwithstanding sections 5 to 33, where 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) Where the Government of Saskatchewan 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.
  - (4) Where the exemption of the education portion of the property taxes is not approved or 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.

27 The City Assessor shall conclusively determine the scope and extent of any exemption.

28 This Bylaw comes into force on January 1, 2023.

READ A FIRST TIME THIS 25<sup>th</sup> DAY OF January 2023.

READ A SECOND TIME THIS 25<sup>th</sup> DAY OF January 2023.

READ A THIRD TIME AND PASSED THIS 25<sup>th</sup> DAY OF January 2023.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk (SEAL)

CERTIFIED A TRUE COPY

\_\_\_\_\_  
City Clerk

SCHEDULE "A"

**Occupants of Regina Owned or Controlled Properties  
Exempted from Property Tax Payable by an Occupant**

1. Al Ritchie Community Association Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at: A-1109 – 14<sup>th</sup> Avenue, Block R1, Plan 70R04472; A-2299 Edgar Street, Block C, Plan 73R17293
2. Cathedral Area Community Association is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at: 2010 Arthur Street, Lots 1 - 3, Block 32, Plan I 5211; 2005 Forget Street, Lot 19, Block 32, Plan I 5211, Lot 22, Block 32, Plan 101197896; 2019 Forget Street, Lot 20, Block 32, Plan 101197919; 2021 Forget Street, Lot 17, Block 32, Plan I 5211; 2029 Forget Street, Lot 16, Block 32, Plan I 5211; and 2055 Forget Street, Lots 11 - 15, Block 32, Plan I 5211;
3. Coronation Park Community Association Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at: A-560 Elphinstone Street, Block L, Plan 59R10218;
4. Dewdney East Community Association Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at: A-1197 Park Street, Lot B, Block 24, Plan 65R40289;
5. Grow Regina Community Gardens Incorporated is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at: 3500 Queen Street, Block R2, Plan 60R07552;
6. Mobile Crisis Centre is exempted from taxation equal to 13.5 percent of the property taxes otherwise payable for the land and improvements located at: 1646 – 11<sup>th</sup> Avenue, Block B, Plan 102358021;
7. Queen City Eastview Community Association Inc. is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at: A-615 – 6<sup>th</sup> Avenue, Block B, Plan F1625;
8. West Zone Community Gardens is exempted from taxation equal to 100 percent of the property taxes otherwise payable for the land and improvements located at: A-1010 McCarthy Boulevard, Block XX, Plan 101882910.

ABSTRACT

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THE COMMUNITY NON-PROFIT TAX EXEMPTION BYLAW, 2023

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PURPOSE:	To exempt certain properties from property taxes in whole or in part for the 2023 financial year.
ABSTRACT:	Provide property tax exemptions to owners and occupants of land based on Council's approved Community Non-Profit Tax Exemption Policy.
STATUTORY AUTHORITY:	Subsection 262(3) of <i>The Cities Act</i> , section 21 of <i>The Education Property Tax Act</i> and sections 9 and 11 of <i>The Education Property Tax Regulations</i> .
MINISTER'S APPROVAL:	N/A
PUBLIC HEARING:	N/A
PUBLIC NOTICE:	N/A
REFERENCE:	Executive Committee, November 30, 2022, EX22-129, City Council, December 14, 2022, CR22-138 and CM22-35
AMENDS/REPEALS:	N/A
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Financial Strategy & Sustainability
INITIATING DEPARTMENT:	Assessment and Property Revenue Services