

**Public and Stakeholder Consultation  
for the Proposed  
*Community Non-Profit Tax Incentive Policy***

**Final Report**

**November 2018**

**Prepared for:**

City of Regina

Assessment & Taxation Department

**Prepared by:**



Praxis Consulting Ltd.  
Suite 170 – 2 Research Drive  
Regina, SK. S4S 7H9  
Tel: 306.545.3755  
[www.praxis-consulting.ca](http://www.praxis-consulting.ca)

## **Disclaimer**

The statements made in this report are based solely on the information obtained to date. Praxis Consulting has used its professional judgment in assessing the information and formulating its opinion and recommendations. New information may result in a change in this opinion. The mandate at Praxis Consulting is to perform the tasks prescribed by the client with the due diligence of the profession. No other warranty or representation, expressed or implied, as to the accuracy of the information or recommendations is included or intended in this report. Praxis Consulting disclaims any liability or responsibility to any person or party, other than the party to whom this report is addressed, for any loss, damage, expense, fine, or penalty which may arise or result from the use of any information or recommendations contained in this report.

Any use which a third party makes of this report, or any reliance on or decisions made based on it, are the sole responsibility of the third party.

# Contents

---

<b>Executive Summary</b>	<b>1</b>
Background & Context	1
Approach	1
Method	1
Key Considerations for Directly Impacted Stakeholders	2
Key Considerations for the Public	2
<b>Project Scope</b>	<b>4</b>
Background & Context	4
Approach	5
Assumptions	5
Method	5
Roles and Responsibilities	5
Stakeholder Consultation Sessions	6
Web-based Online Survey	7
<b>Results of Consultation</b>	<b>8</b>
1. Stakeholders Currently Receiving Permissive Exemptions	8
The Policy	8
Implications of the Policy	8
2. Licensed, Non-Profit Child Care Centres	9
Implications of the Policy	9
Additional Considerations	9
Considering Potential Alternatives	11
3. Online Public Survey Feedback	11
Quantitative Feedback	12
Qualitative Feedback	13
<b>Concluding Considerations</b>	<b>14</b>
Directly Impacted Stakeholders	14
The Public	15
<b>Appendix A: Session Agendas</b>	<b>16</b>
<b>Appendix B: Child Care Session Workbook</b>	<b>18</b>
<b>Appendix C: Pre-Consultation Survey</b>	<b>20</b>
<b>Appendix D: Pre-Consultation Analysis</b>	<b>21</b>
<b>Appendix E: Survey Questionnaire</b>	<b>22</b>

# Executive Summary

---

## Background & Context

Regina City Council asked the City Administration to create a policy for the non-profit and charitable sector to guide the consistent review and evaluation of applications for permissive<sup>1</sup> property tax incentives. In response, Administration drafted the “Community Non-Profit Tax Incentive Policy” (the policy).

On August 1, 2018, representatives from non-profit organizations attended Council’s Executive Committee meeting to request that the mayor and city councillors reconsider the policy. Concerns were received from two groups: 1) those currently receiving or requesting permissive property tax exemptions and 2) licensed, non-profit child care centres. Council asked Administration to undertake a broad public consultation to gather further feedback on the policy.

## Approach

The City of Regina’s Assessment & Taxation Department (the City) contracted Praxis Consulting to assist with a broad public consultation. The objectives of the consultation project were to:

- **Inform** participants about policy objectives and history
- **Inform** participants about Council’s directive regarding the policy
- **Solicit feedback** on the policy and other options to inform a final report

## Method

To achieve these objectives, the City, in concert with Praxis, hosted two stakeholder consultation sessions and an online public survey. The targeted groups for the stakeholder consultation sessions were non-profit child care centres and organizations currently receiving or requesting permissive property tax exemptions.

The first stakeholder consultation was with representatives of licensed, non-profit child care centres. Eight participants from seven separate child care centres attended the session on October 1, 2018. The second stakeholder consultation was with representatives of organizations currently receiving or requesting permissive property tax exemptions. Seventeen participants representing 13 organizations attended the second session on October 4, 2018.

An online survey designed to gather broad public feedback was accessible from October 2, through October 12, 2018 at *Regina.ca*.

---

<sup>1</sup> Permissive tax exemptions are authorized by *The Cities Act*, allowing cities to grant property tax exemptions at their discretion.

## Key Considerations for Directly Impacted Stakeholders

The essence of stakeholder feedback is this—the Community Non-Profit Tax Incentive Policy should balance stewardship of tax dollars and allocation of tax exemptions with encouraging and growing the non-profit sector in Regina in ways that benefit the community.

During both stakeholder sessions, it was clear participants saw their organization as providing a necessary service that enhances Regina's quality of life. Participants wondered whether the policy recognizes the value they bring to the community. This question appears to stem from a lack of understanding about the purpose of the policy.

Stakeholders suggest a policy be developed that encourages the growth of non-profits in Regina, much like policies that provide a tax incentive to private business to locate in Regina.

Stakeholders think non-profits provide a net benefit to quality of life that outweighs the property tax exemption. They believe a tax policy for non-profits should encourage and reward growth and success, but the majority, particularly child care centres, see the draft policy as fostering an 'uneven playing field' and are concerned it could encourage competitiveness within the non-profit sector. Many stakeholders see the policy as a potential opportunity to incent non-profits to partner together (e.g., joint initiatives, programs, co-locations, etc.).

Ways to simplify the application process should be considered in order to ease stakeholder concerns of administrative burden. In addition, its purpose/objective will need to be effectively communicated, particularly regarding the limited funds available.

## Key Considerations for the Public

Public opinion generated from the online survey appears divided regarding many aspects of the policy, such as only providing property tax exemptions to applicants whose services, programs and activities are equally available to all residents of Regina and providing property tax exemptions to applicants who demonstrate financial need and whose operations/user fees would be significantly impacted without the incentive.

According to the public survey, close to half (47%) of respondents support a policy that would only provide City property tax exemptions to sport, culture, recreation, arts or heritage organizations. While the respondents are generally supportive, the majority (57%) also expressed concerns about limiting exemptions to sport, culture, recreation, arts or heritage organizations. The majority of concerns were related to the narrow definition that excludes child care and other non-profit organizations that contribute to Regina's quality of life.

Over half (54%) of respondents are supportive of annual limits for the property tax exemption, which is contrary to the feedback heard during the stakeholder consultation sessions. Most of the concerns raised from the public regarding annual limits were related to the criteria used in choosing exempt organizations and the potential administrative burden of the application process for non-profit organizations.

Most (58%) respondents say there are other considerations the City needs to take into account as it considers a new policy on property tax exemptions for non-profit organizations. Of these respondents, almost one third (31%) stated affordable child care/child education needs to be one of the additional considerations.

# Project Scope

---

**On August 1, 2018, representatives from non-profit organizations attended City Council's Executive Committee meeting to request that the mayor and city councillors reconsider the proposed "Community Non-Profit Tax Incentive Policy." Council asked Administration to undertake a broad public consultation to gather further feedback on the policy by Quarter 4 of 2018.**

## Background & Context

Property tax exemptions are one tool local governments can use to provide support to non-profit organizations that serve a public need. As the cost of the tax exemption must be spread across remaining property taxpayers, these decisions are made carefully to balance community need with affordability.

Through provincial legislation, property tax exemptions are automatically given for public properties such as schools, public hospitals, places of public worship and provincially or municipally owned public buildings or land. These property tax exemptions are referred to as Statutory tax exemptions; City Council has no authority over Statutory tax exemptions.

In Regina, City Council annually considers property tax exemptions for other properties occupied by non-profit organizations operating within city limits. These property tax exemptions are referred to as permissive tax exemptions and may be granted at Council's discretion. The City has historically offered permissive tax exemptions in circumstances where organizations have demonstrated a financial need, are considered to contribute to the greater public good or advance Council's vision.

The City of Regina currently grants permissive property tax exemptions and/or incentives in five categories:

1. heritage
2. housing
3. downtown residential
4. boundary alteration
5. non-profit and charitable organizations

Each of the above categories has a Council-approved policy to guide decisions, except for the non-profit and charitable category. Permissive exemptions for non-profit and charitable organizations have been managed by two processes: the annual bylaw and ad-hoc requests.

- 1) The annual bylaw includes properties owned by the City and leased to taxable organizations, easements that would need to be maintained by the City and other organizations Council has chosen to support in the past. The bylaw, approved annually, grants exemptions for one year.
- 2) Ad-hoc requests are considered by Council on an individual basis. Permissive tax exemptions are granted by Council when they feel the need is justifiable and the request is in line with their vision.

City Council asked Administration to create a policy for the non-profit and charitable category to guide the consistent review and evaluation of applications for permissive property tax incentives. In response, Administration drafted the “Community Non-Profit Tax Incentive Policy” (the policy).

On August 1, 2018, representatives from non-profit organizations attended Council’s Executive Committee meeting to request that the mayor and city councillors reconsider the policy. Concerns were received from two groups: 1) those currently receiving or requesting permissive property tax exemptions and 2) licensed, non-profit child care centres. Council asked Administration to undertake a broad public consultation to gather feedback on the policy.

## Approach

The City of Regina’s Assessment & Taxation Department (the City) contracted Praxis Consulting to assist with a broad public consultation. The objectives of the consultation project were to:

- **Inform** participants about policy objectives and history
- **Inform** participants about Council’s directive regarding the policy
- **Solicit feedback** on the policy and other options to inform a final report

Praxis’ approach to the public consultation project was designed to meet stated objectives within the City’s set budget and schedule.

## Assumptions

The following assumptions were made in the approach to the consultation project:

- All stakeholders would receive information regarding an opportunity to participate in stakeholder consultations from the designated distribution source (e.g., mail or email).
- The general public would receive information regarding an opportunity to participate in the online public survey via social media advertisements, the City’s social media platforms and the City’s website.
- The discussion topic (i.e. the policy) is complex and controversial.

## Method

**To achieve consultation objectives, the City, in concert with Praxis, hosted two targeted stakeholder consultation sessions and an online public survey. The targeted groups for the stakeholder consultation sessions were non-profit child care centres and organizations currently receiving or requesting permissive property tax exemptions.**

## Roles and Responsibilities

The City booked the facilities, distributed invitations and tracked registrations for the stakeholder sessions, arranged advertising to create awareness about opportunities to participate in the public consultation, provided guidance to Praxis on the consultation session and survey questionnaire design and ensured appropriate staff were available at the consultation sessions to answer technical questions



regarding the policy. The City also took responsibility for programming, testing, hosting and distributing the online public survey.

Praxis was responsible for designing and facilitating the stakeholder sessions, designing the online public survey questionnaire, gathering and recording all feedback and writing the final report. The agendas for both stakeholder sessions are provided as Appendix A.

### Stakeholder Consultation Sessions

City leadership attended both stakeholder sessions to welcome participants and provide participants with background, context and Council direction regarding the policy. City leadership then left the sessions to allow for open dialogue and feedback among participants. However, a representative from the Assessment & Taxation Department remained at each session to observe the conversation and provide technical comments, where required.

The first stakeholder consultation session was held with licensed, non-profit child care centres. This session took place on October 1, 2018 from 6:30 p.m. to 8:30 p.m. at the Neil Balkwill Civic Arts Centre. Participants were representatives of child care sector who had previously submitted a brief to Council regarding tax exemptions and/or had attended the Executive Committee meeting on August 1, 2018. Invitations were mailed to 24 representatives. Eight participants representing seven child care centres attended.

The second stakeholder consultation session was held with representatives from organizations currently receiving or requesting permissive property tax exemptions. This session took place on October 4, 2018 from 2:00 p.m. to 4:00 p.m. at the Neil Balkwill Civic Arts Centre. The City used an existing distribution list of organizations currently receiving or requesting permissive property tax exemptions to invite representatives via email. Invitations were distributed to 33 representatives. Each organization was asked to send no more than two representatives. Seventeen participants representing 13 organizations attended.

To provide additional options for participation, written feedback was welcomed from all stakeholders, including those not in attendance.

During the first session, participants were given a workbook (Appendix B) to record comments. Praxis collected the workbooks at the end of the session. Representatives were also given Praxis business cards to submit additional comments following the session, but no additional comments were received.

Prior to the second session, Praxis distributed a pre-consultation questionnaire (Appendix C) to invitees. The purpose of the pre-consultation questionnaire was to gather preliminary input on the likes and dislikes regarding the policy. Praxis received 10 pre-consultation questionnaires representing 11 organizations. Invitees unable to attend the session were encouraged by Praxis to provide their input via this method. Analysis of the pre-consultation questionnaire responses is provided in Appendix D. A hand-out summarizing this feedback was provided to participants at the session for large group discussion.

### Web-based Online Survey

Public input was sought using an online survey to provide Regina residents with an access point to share their opinions. The online survey was available at *Regina.ca* from October 2, 2018 through October 12, 2018. The survey was advertised using social media. The survey questionnaire, developed in collaboration with the City of Regina, consisted of an introduction explaining the purpose of the survey, followed by 13 questions. The survey questionnaire is provided in Appendix E.

The online survey is a public engagement tool designed to provide Regina residents with an opportunity to share opinions with the City; it is not a statistically valid survey conducted with a random selection of respondents. Because respondents self-selected, survey results technically constitute a non-probability sample and a margin of error is not calculated or quoted.

# Results of Consultation

---

## 1. Stakeholders Currently Receiving Permissive Exemptions

Praxis received and reviewed the submitted pre-consultation questionnaires prior to the facilitated session. The data collected via the pre-consultation questionnaire has been incorporated within the key themes discussed at the session, which are presented in this section.

### The Policy

**Raises awareness.** The majority of participants were observed to be unaware of the background and current state regarding the City's permissive tax exemptions. Some of the participants believed that existing tax exemptions were an inherent right for some of the organizations.

**Fair, consistent and transparent.** Participants agreed with the City's need to create a policy that ensures tax exemptions are distributed in a fair, consistent and transparent manner. As one small group noted, "there is value in the process and we are in favour of a policy."

**Public consultation.** While participants thanked the City for consulting them on the policy, many expressed a desire to be consulted earlier in the process as well as a willingness to participate in future consultation opportunities.

### Implications of the Policy

**Criteria for exemptions.** The perception among participants was that the policy asks non-profit and charitable organizations to demonstrate financial hardship to receive a tax exemption. All participants believe the policy should recognize the impact non-profit and charitable organizations have on quality of life for Regina's residents when providing tax exemptions. Participants recognize it would be difficult for the City to measure the value or impact of a non-profit and/or charitable organization, but the majority agree standard criteria should be developed and published.

**Supporting growth.** Most participants were of the opinion the policy is restrictive and creates competition within the non-profit/charitable sector. They shared their belief that the policy will limit entrepreneurship, new opportunities and organizational growth. For example, participants believe Criteria 2.1 (b) may be perceived as potentially limiting for entrepreneurs. They are also concerned the policy dis-incentivizes economic partnership, which contradicts messages from the federal government supporting economic partnership.

**Consistent messaging.** Some participants expressed confusion regarding the policy and the Community Investment Grants Program, as one is asking non-profits to demonstrate hardship and the other offers organizations incentive to grow. One participant questioned whether the policy aligns with the City's Official Community Plan (OCP), which is supportive of growth.

**Refined application process.** All participants believe the application process would be administratively burdensome to their organizations and would prefer a simpler process. Participants asked the City to

consider a rolling 4-year application process. In addition, participants say they currently submit the information requested in the policy to the City in the Community Investment Grants Program.

**Not a ‘one-size fits all’ solution.** Participants suggested the policy recognize the diversity of non-profits/charitable organizations. Some participants suggest the policy, application process and exemption granted should reflect the operating capacity of each organization.

**Funding parameters.** Participants requested the ‘cap’ in the policy be changed to a ‘floor’ or an indexed percentage to be reviewed annually. A grandfather clause was requested to ensure larger non-profits continue to receive full tax exemptions, regardless of cap or number of applicants.

**Private vs. non-profit sectors.** Participants often discussed whether the private and non-profit sectors should be treated differently. A few participants were of the opinion that a non-profit should be able to succeed if its services are valued/needed by the public.

**Demonstrating fiscal responsibility.** All participants agreed it was appropriate to share financial statements with the City for the tax exemption applications. It was also unanimously agreed organizations should have to demonstrate the impact to their organization of losing the tax exemption.

**Define Criteria 4.1.** Participants expressed confusion about the definition of ‘open to the public’ in Criteria 4.1.

## 2. Licensed, Non-Profit Child Care Centres

### Implications of the Policy

**Policy will limit funds available.** All participants expressed concern with introducing a ‘cap’ that will ultimately lessen the pool of resources available for all, forcing them to compete with other non-profits. All participants suggested the ‘cap’ not be static.

**Principle #3 excludes child care.** All participants asked child care centres be added to the list within this principle. Some stated many of the child care centres also provide additional community services that contribute to health, safety and social development, such as food security and shelter.

**Principle #3 does not “[Align] with the City’s Plans and Programs.”** Some participants referenced *Design Regina – The Official Community Plan (OCP)*, which they perceive as suggesting daycares are an important economic driver; however, they perceive criteria 3.1 as excluding child care centres from tax relief.

**Application process places administrative burden.** Participants stated the application process outlined in the policy would place administrative burden on their organization. Participants asked the City to consider providing resources to assist with the application process.

### Additional Considerations

**September 2017 brief.** During this session, it was brought to the attention of Praxis that a formal brief (dated September 29, 2017) had been submitted to City Council on behalf of licensed, non-profit child care centres requesting property tax exemption. Participants expressed disappointment that the brief

was not part of the session design. However, not including the brief allowed Praxis to remain completely open and non-biased to all feedback in the session. Also, since it is our understanding that this brief has been shared with Council and is a public document, it has not been attached as part of this final report.

**Stakeholder identification.** The participants requested their stakeholder group be referred to as “licensed, non-profit child care centres.”

**Uniqueness within the sector.** Participants discussed the importance of differentiating themselves from the larger non-profit sector as well as from other child care facilities. They are unique from other child care facilities, because they are regulated by the provincial government and must follow a prescribed early years education curriculum. Thus, they believe their child care centres provide a standard of service/care that is different from other child care facilities. Also, these stakeholders are of the opinion many families being served by their organizations live in poverty and their user fees are directly impacted by property tax. One participant noted, “We are on the fringe ... we get the requirements but not the funding.” Participants requested the City consider licensed, non-profit child care centres as part of the education sector and remove them from the pool of other non-profits.

**Child care centres contribute to Regina’s social and economic development.** Participants shared the following examples of how child care centres contribute to the social and economic development of Regina:

- Our organizations offer wages to new Canadians, contributing to positive economic spin-off.
- Our organizations are encouraging the City to think bigger and broader. This is an opportunity to grow child care and address social issues such as poverty and crime.
- Increased quality of our child care centres will make Regina more attractive to potential investors.

**Perceived disparity in Regina’s child care.** Participants perceive an ‘uneven playing field’ within the child care sector, which they believe contributes to a disparity in quality of child care for Regina residents. They believe some child care organizations do not pay property tax because they are tenants of schools; participants believe these organizations have more money to invest in better food, programs, facilities and wages .

**Flow of tax funds.** Two comments were raised questions about the flow of tax funds. First, is there a possibility the public will view provincial funding for child care centres as going toward municipal property taxes? Second, if child care centres have to raise user fees in order to pay property taxes, will parents express concern about paying property tax for both their own residence and their child care centre?

**A tax exemption policy could be used to strategically place daycares.** Participants asked the City to consider creating a tax exemption policy that could incent child care facilities to locate to areas in Regina where there is a high need.

**Licensed, non-profit child care centres do not feel supported.** Participants feel their sector is overlooked and not viewed as important. Specifically, they had not heard back on their previous brief to

Council requesting a property tax exemption, and they are not aware of a reprieve offered to child care centres in any other City programs. Participants also shared their frustration about being caught between provincial mandates and municipal policy.

### Considering Potential Alternatives

The licensed, non-profit child care centre stakeholder group was asked to comment on the following potential options:

<b>Tax exemption:</b>	Licensed, non-profit child care organizations are provided a tax exemption.
<b>Unique policy:</b>	A new tax-related policy is drafted to address considerations specific to the child care community.
<b>Per-head granting:</b>	Relief is provided by way of grants made available on a ‘per-child’ basis.
<b>Status quo:</b>	The proposed policy is implemented as-is.

Participants dismissed the status quo option, stating the policy did not include support for their organizations. Participants also unanimously agreed that the per-head granting option would not be beneficial, as it could potentially incent daycares to relocate to specific areas of Regina, leaving other areas unserved.

Participants unanimously agreed that a tax exemption would facilitate equal access to quality child care for Regina’s residents. Participants stated that, as non-profits, money saved through tax exemption would be reinvested in their organizations as facility upgrades, better food/groceries for children, increased (competitive) wages and professional development opportunities for staff and higher quality education. It would also help keep rates lower for families. Participants think tax exemptions are an opportunity to grow the child care sector.

Participants were reluctantly supportive of the potential option of being taxed at a reduced rate, such as the residential rate.

Participants were supportive of developing a unique policy specifically for this group. Predictability, consistency and ease of access were noted as being important components of a unique policy. While supportive of this alternative, participants expressed concern over the time it may take the City to implement.

### 3. Online Public Survey Feedback

Praxis Consulting has reviewed and compiled feedback from the online public survey into a summary report (Appendix F, under separate cover). A total of 530 respondents came to the survey link and completed questions. Many of the respondents (41%) volunteer regularly (most months).

#### Respondent Profile

- 97% live in Regina
- 87% own their homes, 10% rent
- 41% volunteer regularly, 28% do not volunteer

## Quantitative Feedback

- Approximately 47% of respondents support a policy that would provide City property tax exemptions only to organizations operating as sport, culture, recreation, arts or heritage organizations.
- At the same time, 57% of all respondents have concerns about limiting exemptions to these organizations. Of these respondents:
  - Approximately 21% want organizations that provide daycare/education/children's programs included
  - 12% want organizations that provide social programs/services included
  - 16% say the definition is too narrow
  - 10% think property tax exemptions should be based on how an organization improves quality of life in Regina
  - 13% say no organizations should be exempt
  - 10% think sport and culture organizations are already subsidized and don't need an exemption
  - 7% think non-profits with a positive cash flow should not receive exemptions

### Exemptions for Organizations that Cater to All

- Approximately 46% of respondents would support a policy that only provides property tax exemptions to applicants whose services, programs and activities are equally available to all residents of Regina.
- Approximately 47% of all respondent's express concern with this principle. Of these respondents:
  - 29% are concerned that it's unlikely all residents could access all services
  - 21% say organizations that serve specific groups still support Regina and should qualify for exemptions

### Exemptions Based on Financial Need

- Approximately 52% of respondents are supportive of a policy that only provides property tax exemptions to applicants who demonstrate financial need and whose operations/user fees would be significantly impacted without the incentive.
- At the same time, 51% of all respondents have concerns about limiting property tax exemptions based on financial need. Of these respondents:
  - 28% are concerned the question of 'need' depends on the City's evaluation criteria
  - 21% feel any organization that benefits the community should be exempt from property tax
  - 18% are concerned that such a policy would reward financially mismanaged organizations
  - 8% are concerned it would punish financially responsible organizations
  - 5% feel all non-profits should be eligible for financial support

### Setting Annual Limits

- Approximately 54% of respondents are supportive of annual limits for the amount available for property tax exemptions for non-profit and charitable organizations.
- At the same time, nearly a third (32%) have concerns that exemption applications would have to be done every one-to-four years and be dependent on a limit set by City Council. Of these respondents:
  - 28% are concerned about how limits would be set and what criteria would be used
  - 19% are concerned about the additional administrative work load for volunteers
  - 12% say applying every year for some organizations would be excessive
  - 7% think there should not be any property tax exemptions for any organizations
  - 6% are concerned that competition may mean the loss of some small but valuable organizations

### **Other Considerations**

- Most (58%) respondents say there are other considerations the City needs to take into account as it considers a new policy on property tax exemptions for non-profit organizations. Of these respondents:
  - 31% think the City needs to consider affordable childcare/child education in any policy on property tax exemptions
  - 21% think any organizations that offers services to Regina should qualify
  - 13% think property tax exemptions should not be offered for any organization
  - 6% say the policy should support organizations that attract people to Regina

### **Qualitative Feedback**

Survey results also included additional open-end comments at the conclusion of the survey. Our firm has reviewed and categorized these comments into high level themes to encapsulate primary aspects of public feedback.

Approximately one quarter (24%) of survey respondents provided additional comments or suggestions for the City to consider as it develops a new policy on property tax exemptions for non-profit organizations. The verbatim comments were amalgamated into the following key themes:

- Comments related to providing tax exemption to child care/day care (25% of the comments)
- Comments regarding maintaining or even broadening exemptions (21% of all comments)  
*Note: These comments do not include any comments related to child care*
- Comments about limiting/eliminating all exemptions (14% of all comments)



# Concluding Considerations

---

## Directly Impacted Stakeholders

The majority of stakeholder consultation session participants were unaware of the background and current state regarding the City's permissive tax exemptions. This public consultation project allowed the City to educate their non-profit and child care centre stakeholders on this topic. Participants received information that helped them understand the City's position and were given an opportunity to respond to the policy as well as brainstorm potential alternatives. At the end of the sessions, the majority of participants supported the need for a Community Non-Profit Tax Incentive Policy that provides an equitable, fair and transparent process and acknowledged that there are no easy solutions to balancing the needs of all stakeholders, the public, and City Council.

It was clear during both stakeholder sessions that participants see their organization as providing a necessary service that enhances Regina's quality of life. They do not feel the principles outlined in the policy recognize the value they think they bring to the community. In our opinion, this perception stems from the purpose of the policy not being clearly communicated to stakeholders.

The context of much of the stakeholder input is that the policy should encourage the growth of non-profits in Regina, much like policies that provide a tax incentive to private business to locate to Regina in an attempt to grow the economy. Furthermore, stakeholders perceived the policy as a potential opportunity to incent non-profits to partner together (e.g., joint initiatives, programs, co-locations, etc.).

Stakeholders believe non-profits provide a net benefit to quality of life in Regina that outweighs any tax exemptions. Participants reached consensus that a tax exemption policy for non-profits should encourage and reward growth and success. The majority of stakeholders, particularly the licensed, non-profit child care centres, perceive the draft policy as perpetuating an 'uneven playing field.' They are of the opinion the policy should not encourage competitiveness within the non-profit sector.

An objective of the policy is to provide financial relief to non-profit and/or charitable organizations that demonstrate financial need. Given this, a change in the title of the policy to better align with this purpose may need to be considered. In addition, further communications to educate stakeholders and the public about the intent of the policy may be necessary for build public support.

Participants would like clear, published criteria for evaluating who receives permissive tax exemptions. They believe the main criteria should include demonstrating the organization's value/impact on quality of life in the community. Stakeholders were unable to reach consensus regarding specific revisions to the criteria.

Introducing a limit ('cap') to the amount of funds available for permissive tax exemptions for non-profit/charitable organizations was another main theme of the public consultation. All stakeholder session participants expressed concern about the financial stability of their organization if a finite amount of resources is to be divided among existing and potential future applicants. Participants requested that alternatives be considered to address this concern. Contrary to the stakeholder sessions,

the public online survey demonstrated that over half (54%) of respondents are supportive of annual limits for the property tax exemption. Representatives of child care centres and large non-profits requested unique policies for their groups. We believe this desire for a unique policy is due mainly to a potentially more competitive landscape if funds are limited.

Stakeholders expressed concern about the administrative burden of the policy. The main concern was limited resources available for administration (some of the non-profits and/or charitable organizations do not have any staff). Many stakeholders noted that the information required to apply for a tax exemption is already provided to the City for the Community Investment Grants Program. Participants asked whether the City could transfer the information internally, so organizations only have to submit the documents and information once. Participants also asked the City to consider providing resources to assist applicants with limited resources.

Participants from both stakeholder sessions asked that a copy of Praxis' final report be provided upon completion of the public consultation project. To demonstrate transparency, good faith and a commitment to relationship building, we suggest the City communicate to all participants (stakeholders and the general public) how their input was considered and how it affected the final decision.

## The Public

Public opinion generated from the online survey appears divided regarding many aspects of the policy, such as only providing property tax exemptions to applicants whose services, programs and activities are equally available to all residents of Regina and providing property tax exemptions to applicants who demonstrate financial need and whose operations/user fees would be significantly impacted without the incentive.

According to the public survey, close to half (47%) of respondents support a policy that would only provide City property tax exemptions to sport, culture, recreation, arts or heritage organizations. While the respondents are generally supportive, the majority (57%) also expressed concerns about limiting exemptions to sport, culture, recreation, arts or heritage organizations. The majority of concerns were related to the narrow definition that excludes child care and other non-profit organizations that contribute to Regina's quality of life.

Over half (54%) of respondents are supportive of annual limits for the property tax exemption, which is contrary to the feedback heard during the stakeholder consultation sessions. Most of the concerns raised from the public regarding annual limits were related to the criteria used in choosing exempt organizations and the potential administrative burden of the application process for non-profit organizations.

Most (58%) respondents say there are other considerations the City needs to take into account as it considers a new policy on property tax exemptions for non-profit organizations. Of these respondents, almost one third (31%) stated affordable child care/child education needs to be one of the additional considerations.

# Appendix A: Session Agendas

City of Regina  
Community Non Profit Tax Incentive Policy  
October 1, 2018  
Neil Balkwell Centre  
Time: 7:00 – 9:00 pm

Time	Agenda	Approach
7:00	<b>Welcome</b> <b>Session Overview</b>	Praxis
7:10	<b>The Policy</b> - Create a shared understanding of the proposed Policy	City of Regina
7:20	<b>Community Perspective</b> - Gather the perspective of the non-profit child care community with regards to the proposed Policy - <i>Discussion Question #1 (Workbook)</i>	Large group
8:00	<b>Considering Alternatives</b> - Consider the implications that could exist for each potential alternative - <i>Discussion Question #2 (Workbook)</i>	Small group
8:30	<b>Report Out</b>	Large group
8:50	<b>Next Steps</b> - How participant feedback will be considered - Provide additional comments via the online public survey starting October 2, 2018.	Praxis
9:00	<b>Adjourn</b>	

**City of Regina**  
**Community Non Profit Tax Incentive Policy**  
**October 4, 2018**  
**Neil Balkwell Centre**  
**Time: 2:30 – 4:30 pm**

Time	Agenda Item and Discussion Guide	Approach
2:30 (10 mins)	<b>Welcome</b> <b>Session Overview</b>	Praxis
2:40 (10 mins)	<b>The Policy</b> <ul style="list-style-type: none"> <li>- Create a shared understanding of the proposed Policy</li> </ul>	City of Regina
2:50 (20 mins)	<b>Community Perspective</b> <ul style="list-style-type: none"> <li>- Pre-consultation survey results: Share the perspectives of the community non-profit organizations with regards to the proposed Policy.</li> </ul> <i>Discussion: Do any of these surprise you? Have any been missed?</i>	Large group
3:10 (40 mins)	<b>Consider Alternatives</b> <i>Discussion: What considerations and/or alternatives could be proposed to address each concern.</i> <i>For each alternative, what implications could exist for non-profit stakeholders? What implications could exist for the City.</i>	Small group
3:50 (30 mins)	<b>Report Out</b>	Large group
4:20 (10 mins)	<b>Next Steps</b> <ul style="list-style-type: none"> <li>- How participant feedback will be considered</li> <li>- Provide additional comments via the online public survey.</li> </ul>	Praxis
4:30	<b>Thank you!</b> <b>Adjourn</b>	

# Appendix B: Child Care Session Workbook

---

**City of Regina**  
**Community Non Profit Tax Incentive Policy**  
**PARTICIPANT WORKBOOK**  
**October 1, 2018**

*Please document your thoughts and feedback for the following questions throughout the session to be handed in at the end of the session. The information contained in this workbook will be collected by Praxis Consulting and will remain anonymous and confidential. You do not have to identify yourself on the workbook.*

*We greatly value your feedback and thank you for your time and consideration in attending this session.*

---

**1. What are the implications of the proposed tax policy on non-profit licensed daycares?**

**2. What are the key issues that Council should consider in their deliberations?**

Consider each potential alternative listed:

- Tax exemption: Non-profit, licensed child care organizations are provided a tax exemption.
- Unique policy: A new tax-related policy is drafted to address considerations specific to the child care community.
- Per-head granting: Relief is provided by way of grants made available on a 'per-child' basis.
- Status quo/proposed policy: The proposed policy is implemented as-is.
- For each, please discuss what implications could exist for the child care community? What implications could exist for the City of Regina?

**Tax Exemption**

Implications for the child care community:

Implications for the City:

**Unique Policy**

Implications for the child care community:

Implications for the City:

**Per-head Granting**

Implications for the child care community:

Implications for the City:

**Status-Quo / Proposed Policy**

Implications for the child care community:

Implications for the City:

3. Do you have any additional thoughts regarding the proposed Policy or this process?

**THANK YOU!**

# Appendix C: Pre-Consultation Survey

## Community Non-Profit Tax Incentive Policy Thursday, October 4, 2018 Pre-Consultation Questions

You have been invited to a consultation session on Thursday, October 4, 2018 to provide your feedback on the proposed **Community Non-Profit Tax Incentive Policy**.

Please note the draft policy has been attached to this email for easy reference.

Prior to the session, we are kindly requesting that you provide your comments to the following questions:

<b>What <u>do you like</u> about the proposed Community Non-Profit Tax Incentive Policy?</b> <i>&lt;Maximum 5 items. Please be succinct.&gt;</i>

<b>What <u>concerns you</u> about the proposed Community Non-Profit Tax Incentive Policy?</b> <i>&lt;Maximum 5 items. Please be succinct.&gt;</i>

Your responses will remain anonymous. They will not be provided to the City or any other third party. Praxis will use the information provided herein to aggregate a number of key themes upon which to address at the session.

Please submit your responses directly to [srunge@praxis-consulting.ca](mailto:srunge@praxis-consulting.ca) no later than end of day Wednesday, October 3, 2018.

Thank you for your time and consideration.

# Appendix D: Pre-Consultation Analysis

What do you like about the proposed Community Non-Profit Tax Incentive Policy?
<b>Purpose/Concept:</b> Equitable, Fair, Consistent, Transparent (4)
<b>Principle #3 (4)</b> <ul style="list-style-type: none"> <li>Community gardens, food security and public safety are highlighted.</li> <li>Policy aligns with OCP, Cultural Plan, Recreation Master Plan and the Community Investment Grants Programs</li> </ul>
<b>Principle #4</b> Organizations must be accessible to the Public (2)
<b>Principle #2 (2)</b> <ul style="list-style-type: none"> <li>Emphasis on Not for Profit Organizations</li> <li>Support shall not be used for commercial or private gains</li> </ul>
<b>Principle #5:</b> Hardship on the users of the programs
<b>Process:</b> Required to publicly acknowledge the incentive

What concerns you about the proposed Community Non-Profit Tax Incentive Policy?
<b>Uncertainty:</b> Impact (to staffing, service delivery, partners, stakeholders) should the organization not receive a tax incentive (2)
<b>Conditions (3)</b> <ul style="list-style-type: none"> <li>Availability (operationally) for public use</li> <li>Certain groups free/reduced rate;</li> <li>Restricts potential partnerships/support of private sector</li> <li>'Unique' services</li> </ul>
<b>Policy CAP (2)</b>
<b>Application Process (6):</b> <ul style="list-style-type: none"> <li>Burdensome on administration;</li> <li>Staff are lean already working beyond capacity</li> <li>Proof and other docs are already submitted annually through grant application and reporting</li> <li>Costly for City to administer</li> <li>Don't have paid staff to handle this process</li> <li>Seems redundant if nothing has changed in a year</li> <li>Burdensome levels of red tape</li> </ul>
<b>Purpose (3)</b> <ul style="list-style-type: none"> <li>Creates disincentive for growth of non-profit sector</li> <li>Demonstrating financial need works against growth</li> <li>Should state preference to orgs that demonstrate growth</li> <li>Does not address fiscal responsibility</li> <li>Does not reflect value/role of non-profits</li> </ul>
<b>Principle #5:</b> Financial Need contradicts value of having non-profits deliver community services



# Appendix E: Survey Questionnaire

---

## City of Regina Community Non-Profit Tax Incentive Policy Questionnaire

### INTRODUCTION

Property tax exemptions are one tool local governments can use to provide support to non-profit organizations that serve a public need. As the cost of the tax exemption must be spread across remaining property taxpayers, these decisions are made carefully to balance community need with affordability.

Through provincial legislation, property tax exemptions are automatically given for public properties such as schools, public hospitals, places of public worship and provincially or municipally owned public buildings or land. City Council has no authority over these exemptions.

In Regina, City Council annually considers property tax exemptions for other properties occupied by non-profit organizations operating within city limits. The City of Regina is currently considering a draft policy to guide future decisions on property tax exemptions for non-profit organizations.

We want your feedback on a proposed tax exemption policy and how it can most effectively be applied.

This survey takes only a short time to complete. Response is anonymous and confidential. Would you like to contribute your views?

The draft policy will be used to guide future decisions on property tax exemptions and what an organization would need to do in order to be eligible for a property tax exemption. As you are sharing your views keep in mind that property tax exemptions are automatically given for public properties such as schools, public hospitals and places of public worship through provincial legislation. These are not impacted by or included in the questions following.

**1. Would you be supportive, or not, of a policy that provided property tax exemptions only to organizations operating as sport, culture, recreation, arts or heritage organizations?**

- a) Very supportive
- b) Somewhat supportive
- c) Neutral, neither supportive or unsupportive
- d) Somewhat unsupportive
- e) Very unsupportive
- f) Unsure

**1a. Do you have any concerns around the principle of providing property tax exemptions only to organizations operating as sport, culture, recreation, arts or heritage organizations?**

- a) Yes – Can you tell us what that would be?
- b) No
- c) Unsure

**2. Would you be supportive, or not, of a policy that provided property tax exemptions only to applicants whose services, programs and activities would be equally available to all residents of Regina?**

- a) Very supportive
- b) Somewhat supportive
- c) Neutral, neither supportive or unsupportive
- d) Somewhat unsupportive
- e) Very unsupportive
- f) Unsure

**2a. Do you have any concerns around providing property tax exemptions only to organizations whose services, programs or activities are available to all residents of Regina?**

- a) Yes – Can you tell us what that would be?
- b) No
- c) Unsure

**3. Would you be supportive, or not, of a policy that provided property tax exemptions only to applicants who demonstrate financial need for the City's support and that their operations or user fees would be significantly impacted without the property tax incentive?**

- a) Very supportive
- b) Somewhat supportive
- c) Neutral, neither supportive or unsupportive
- d) Somewhat unsupportive
- e) Very unsupportive
- f) Unsure

**3a. Do you have any concerns around providing property tax exemptions only to applicants who demonstrate financial need for the City's support?**

- a) Yes – Can you tell us what that would be?
- b) No
- c) Unsure

**4. The proposed policy sets a limit for the total amount available for tax exemptions for non-profit and charitable organizations. The amount will be reviewed every two years with the policy. Would you be supportive, or not, of annual limits for this property tax exemption?**

- a) Very supportive
- b) Somewhat supportive
- c) Neutral, neither supportive or unsupportive
- d) Somewhat unsupportive
- e) Very unsupportive
- f) Unsure

**4a. Do you have any concerns that applications for property tax exemptions should have to be done annually (every 1-4 years for some applicants) and would be dependent on a limit set by Council?**

- a) Yes – Can you tell us what that would be?
- b) No
- c) Unsure

**5. Is there anything else the City of Regina should be considering as it considers a new draft policy to guide future decisions on property tax exemptions for non-profit organizations?**

- a) Yes – Can you tell us what that would be?
- b) No
- c) Unsure

**DEMOGRAPHICS**

Finally, we have a few questions for classification purposes to help us ensure we are hearing from a cross section of residents.

**D1. Do you live inside the Regina city limits?**

- a) Yes
- b) No

**D2. Do you own or rent your residence?**

- a) Own
- b) Rent
- c) Prefer not to answer

**D3. Do you work or volunteer on a regular basis for a charitable or non-profit organization in Regina?**

- a) Yes, regularly, that is most months
- b) Yes, occasionally, but not regularly
- c) Yes, but only once in a while
- d) Seldom or not at all

**Do you have any additional comments or suggestions you would like to share?**

Thank you for taking time to share your opinions! Your input is appreciated and will help guide decisions regarding a policy for property tax incentives for non-profit organizations in Regina

# City of Regina

## Community Non-Profit Tax Incentive Policy Survey Report

October 2018

Prepared for:  
CITY OF REGINA  
2476 Victoria Avenue  
Regina, SK S4P 3C8

Submitted by:  
Praxis Consulting Ltd.  
Suite 150 - 2 Research Dr.  
Regina, SK S4S 7H9

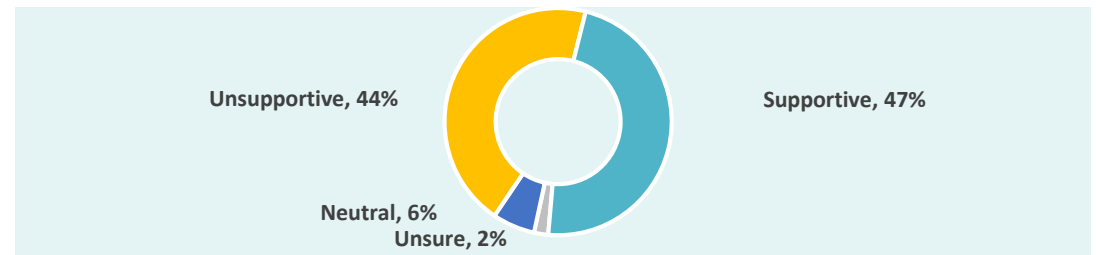


# Contents

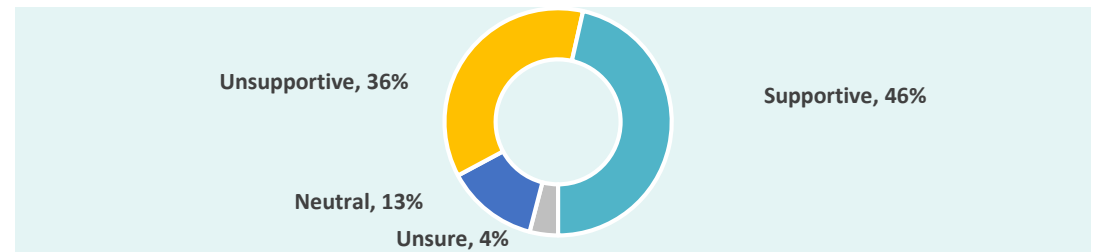
<b>Executive Summary.....</b>	<b>3</b>
Highlights.....	4
Methodology.....	5
<b>Survey Results.....</b>	<b>6</b>
Introduction .....	6
Exemptions Only for Sport, Culture, Recreation, Arts or Heritage .....	7
Concerns .....	8
Exemptions Based on Access to All .....	9
Concerns .....	10
Exemptions Based on Financial Need .....	11
Concerns .....	12
Setting Annual Limits.....	13
Concerns .....	14
Other Considerations .....	15
Additional Comments.....	16
<b>Respondent Profile .....</b>	<b>17</b>
Demographics .....	17

# Executive Summary

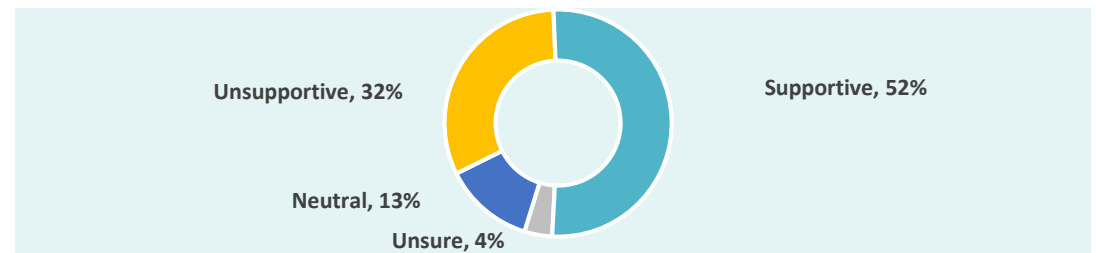
## Exemptions for Sport, Culture, Recreation, Arts, Heritage Only



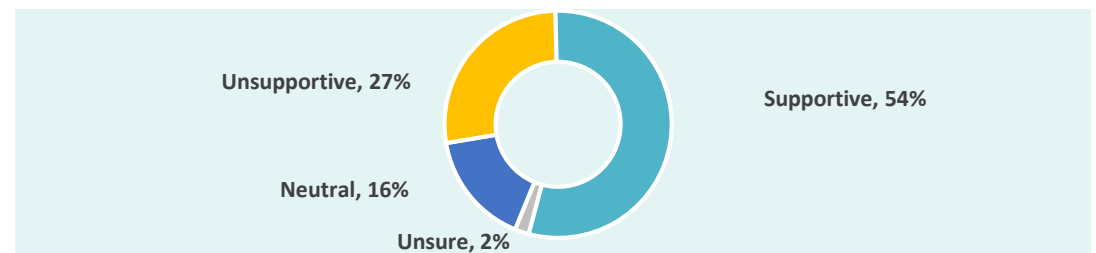
## Exemptions for Organizations that Cater to All



## Exemptions for Organizations Based on Financial Need



## Setting Annual Exemption Limits



The City of Regina is developing a tax policy for non-profit and charitable organizations that will define criteria for granting the exemptions each year. The City sought public input on the policy using an online survey accessible from October 2–12 at Regina.ca.

## Highlights

### Exemptions for Sport, Culture, Recreation, Arts and Heritage Organizations Only

- Approximately 47% of respondents support a policy that would only provide City property tax exemptions to sport, culture, recreation, arts or heritage organizations.
- Most respondents (57%) have concerns with exemptions only for sport, culture, recreation, arts or heritage organizations.
- Approximately 21% of these respondents also want organizations that provide daycare/education/children's programs included. Another 16% say the definition is too narrow and 10% think property tax exemptions should be based on how an organization improves quality of life in Regina.

### Exemptions for Organizations that Cater to All

- Approximately 46% of respondents would support a policy that only provides property tax exemptions to applicants whose services, programs and activities are equally available to all residents of Regina.
- Approximately 47% express concern with this policy. Among these respondents, 29% say it's unlikely all residents could access all services, while 21% say organizations that serve specific groups still support Regina.

### Exemptions Based on Financial Need

- Just over half (52%) of respondents would support a policy that only provide property tax exemptions to applicants who demonstrate financial need and whose operations/user fees would be significantly impacted without the incentive.
- Half (51%) of respondents have concerns about only providing property tax exemptions based on financial need. Approximately 28% of these respondents are concerned that the need depends on the evaluation criteria the City uses, while 21% believe any organization that benefits the community should be exempt from property tax.

### Support Setting Annual Limits

- Over half (54%) of respondents are supportive of annual limits for the property tax exemption.
- Approximately a third (32%) are concerned that exemption applications would have to be done annually and be dependent on a limit set by City Council. Approximately 28% of these respondents are concerned about how limits would be set and what criteria would be used. Another 19% are concerned about the additional administrative work load for volunteers.

### Daycare/Childcare Exemptions

- Most (58%) respondents say there are other considerations the City needs to take into account as it considers a new policy on property tax exemptions for non-profit organizations.
- Almost a third (31%) of these respondents think the City needs to consider affordable childcare/child education in any policy on property tax exemptions.

## Methodology

Regina City Council annually considers property tax exemptions for non-profit organizations operating within the city. To help guide these decisions, the City is developing a tax policy for non-profit and charitable organizations to help inform development of a tax policy that will define criteria for granting the exemptions.

The City sought public input through a public engagement survey, available on the City of Regina website between October 2nd and 12th, 2018. The survey questionnaire, developed in collaboration with the City of Regina, consisted of an introduction explaining the purpose of the survey, followed by 13 questions.

Praxis Consulting has reviewed and compiled survey feedback into a summary report. A total of 530 respondents came to the survey link and completed questions; 479 completed all questions. Results also include open end comments to five questions. Our firm has reviewed these open-end responses and categorized them into high level themes to encapsulate primary aspects of public feedback.

The online survey is a public engagement tool designed to provide Regina residents with an opportunity to share opinions with the City; it is not a statistically valid survey conducted with a random selection of respondents. Because respondents self-selected, survey results technically constitute a non-probability sample and a margin of error is not calculated or quoted.

The objective of these public engagement tools is to provide Regina residents with an access point to share their opinions on some of the City's high-level priorities, and to capture quantifiable insights into Regina residents' perceptions.



City of Regina  
Community Non-Profit Tax Incentive  
Policy Survey Report

# Survey Results

## Introduction

Property tax exemptions are one tool local governments can use to provide support to non-profit organizations that serve a public need. As the cost of the tax exemption must be spread across remaining property taxpayers, these decisions are made carefully to balance community need with affordability.

Through provincial legislation, property tax exemptions are automatically given for public properties such as schools, public hospitals, places of public worship, and provincially or municipally owned public buildings or land. City Council has no authority over these exemptions.

In Regina, City Council annually considers property tax exemptions for other properties occupied by non-profit organizations operating within city limits. The City of Regina is currently considering a draft policy to guide future decisions on property tax exemptions for non-profit organizations.

The City sought public feedback on a proposed tax exemption policy and how it can most effectively be applied. The draft policy will be used to guide future decisions on property tax exemptions and what an organization would need to do in order to be eligible for a property tax exemption.

## Exemptions Only for Sport, Culture, Recreation, Arts or Heritage

- Q. *Would you be supportive, or not, of a policy that provided property tax exemptions only to organizations operating as sport, culture, recreation, arts or heritage organizations?*
- Approximately 47% of respondents support a policy that would provide City property tax exemptions only to organizations operating as sport, culture, recreation, arts or heritage organizations.
  - Another 44% do not support limiting exemptions to sport, culture, recreation, arts or heritage organizations.

### 5 out of 10 Support Exemptions for Sport, Culture, Recreation, Arts and Heritage Organizations Only

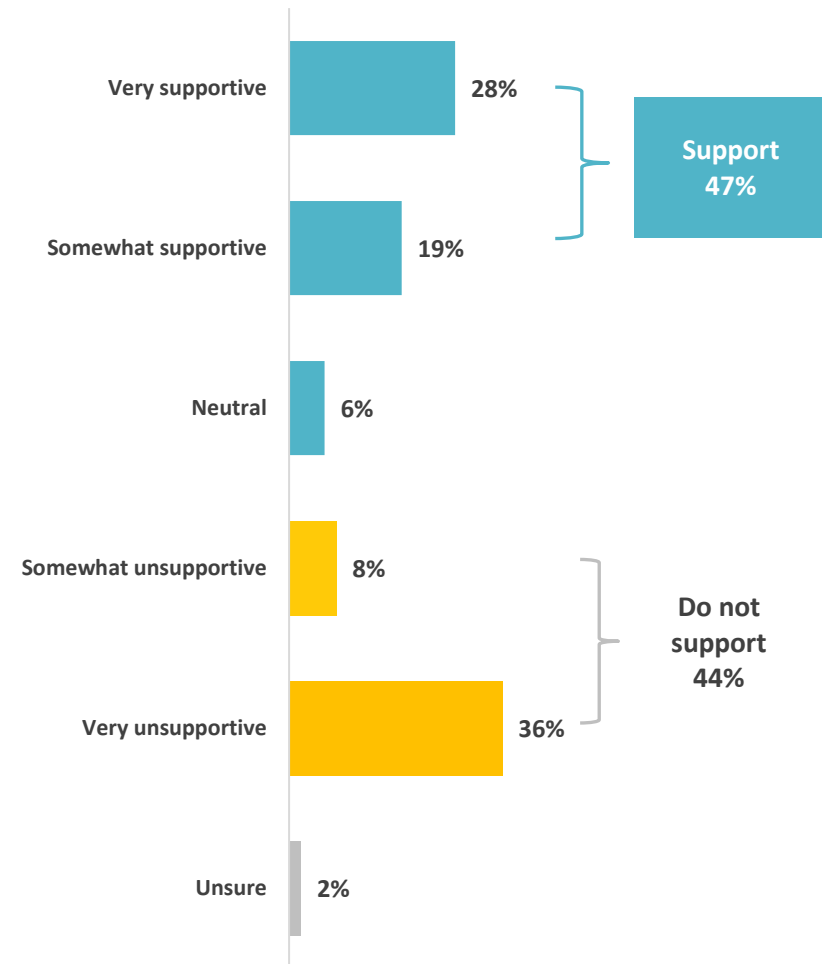
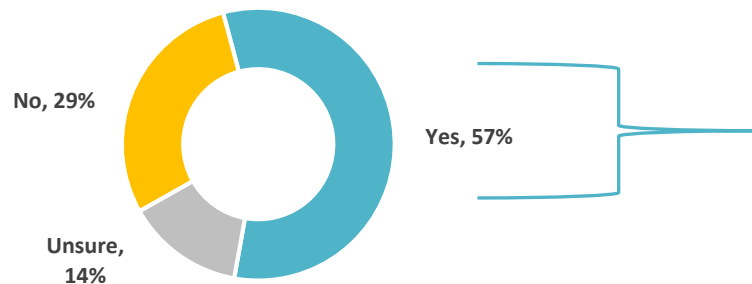


Chart may not total 100% due to rounding

## Concerns

**Q. Do you have any concerns around the principle of providing property tax exemptions only to organizations operating as sport, culture, recreation, arts or heritage organizations?**

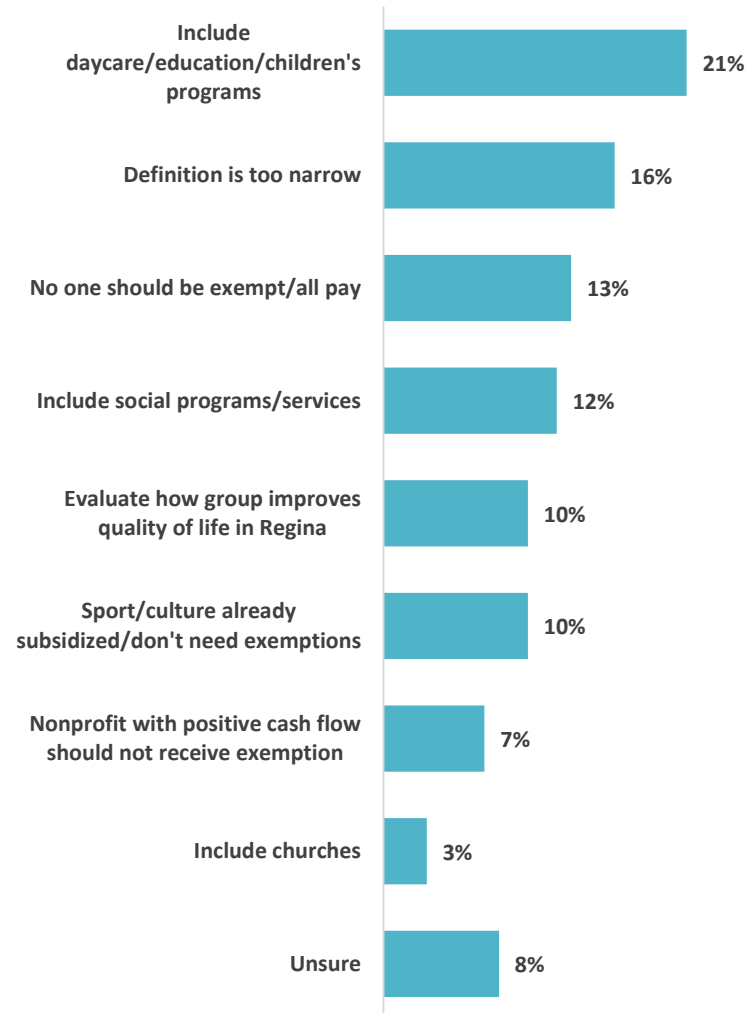


- Over half (57%) of respondents have concerns about the principle of property tax exemptions only for sport, culture, recreation, arts or heritage organizations.

**Q. Can you tell us what those concerns would be?**

- Approximately 21% of these respondents want organizations that provide daycare/education/children's programs included, while 12% want organizations that provide social programs/services included. Another 16% say the definition is too narrow and 10% think property tax exemptions should be based on how an organization improves quality of life in Regina.
- Another 13% say no organization should be exempt, 10% think sport and culture organizations are already subsidized and don't need exemptions, and 7% don't think non-profits with a positive cash flow should receive exemptions.

## Concerns Policy Would Exclude Children's and Social Programs, Services



## Exemptions Based on Access to All

- Q. *Would you be supportive, or not, of a policy that provided property tax exemptions only to applicants whose services, programs, and activities would be equally available to all residents of Regina?*
- Approximately 46% of respondents would support a policy that provided property tax exemptions only to applicants whose services, programs and activities would be equally available to all residents of Regina.
  - Just over a third (36%) would not be supportive of limiting exemptions to such applicants.

### 5 out of 10 Support Exemptions for Organizations that Cater to All

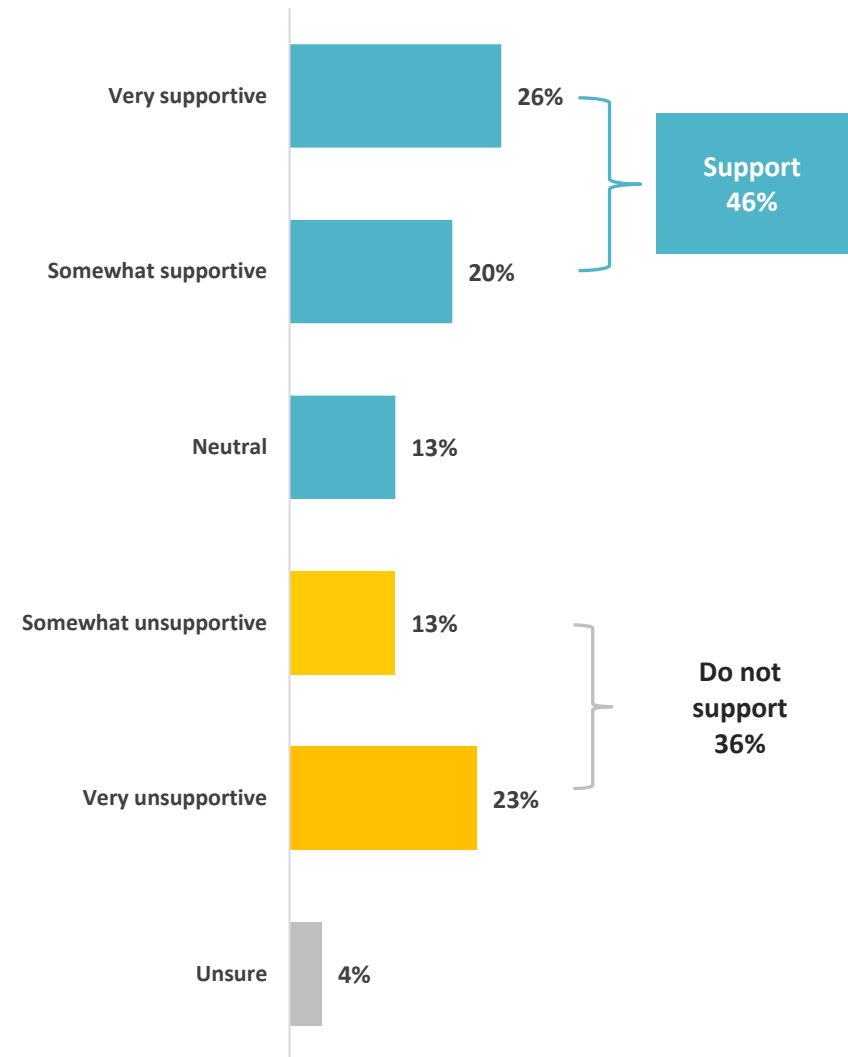
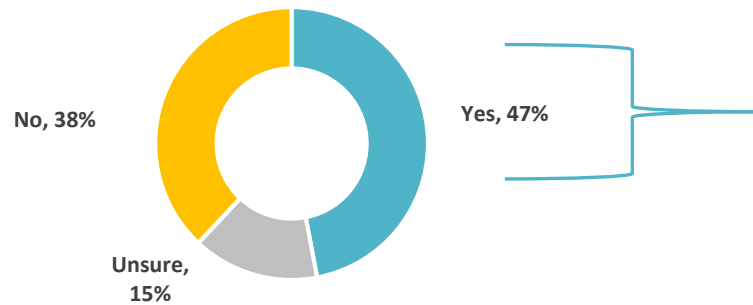


Chart may not total 100% due to rounding

## Concerns

**Q. Do you have any concerns around providing property tax exemptions only to organizations whose services, programs or activities are available to all residents of Regina?**

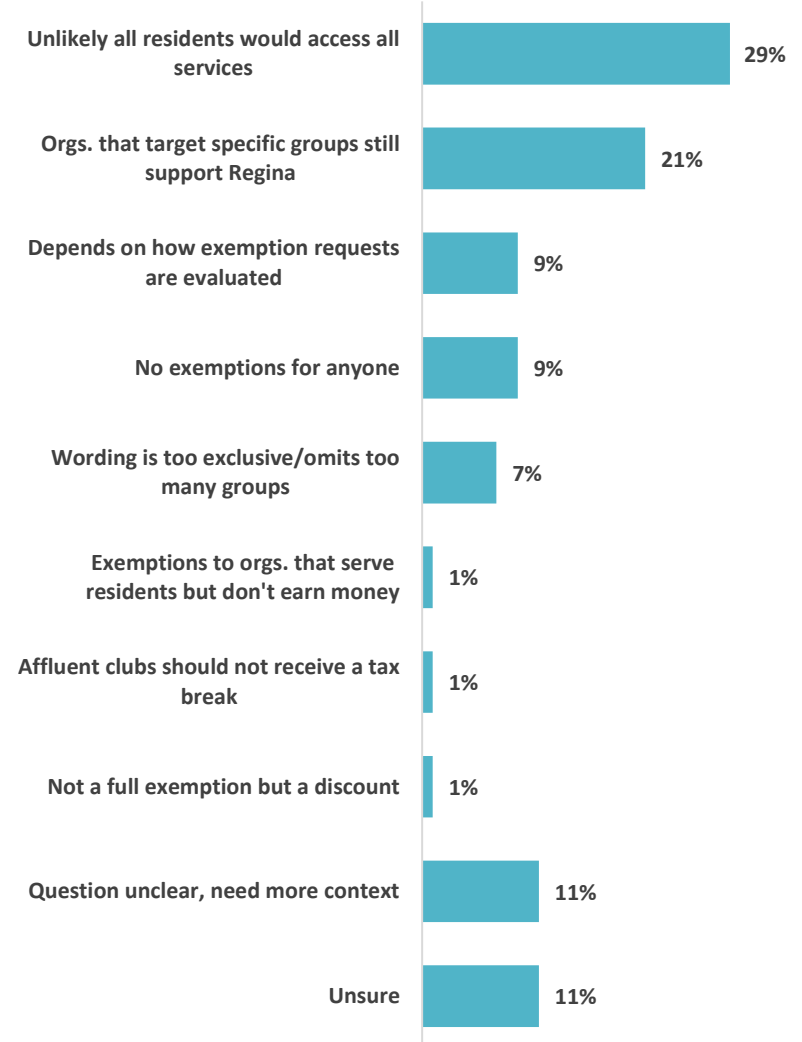


- Approximately half (47%) of respondents express concern with providing property tax exemptions only to organizations whose services, programs or activities are available to all Regina residents.

**Q. Can you tell us what those concerns would be?**

- Among these respondents, the most frequently cited concerns have to do with exclusion of deserving organizations. Approximately 29% say it's unlikely all residents could access all services, while another 21% say organizations that serve specific groups nonetheless still support Regina.

## Concerns Policy Would Exclude Too Many Organizations

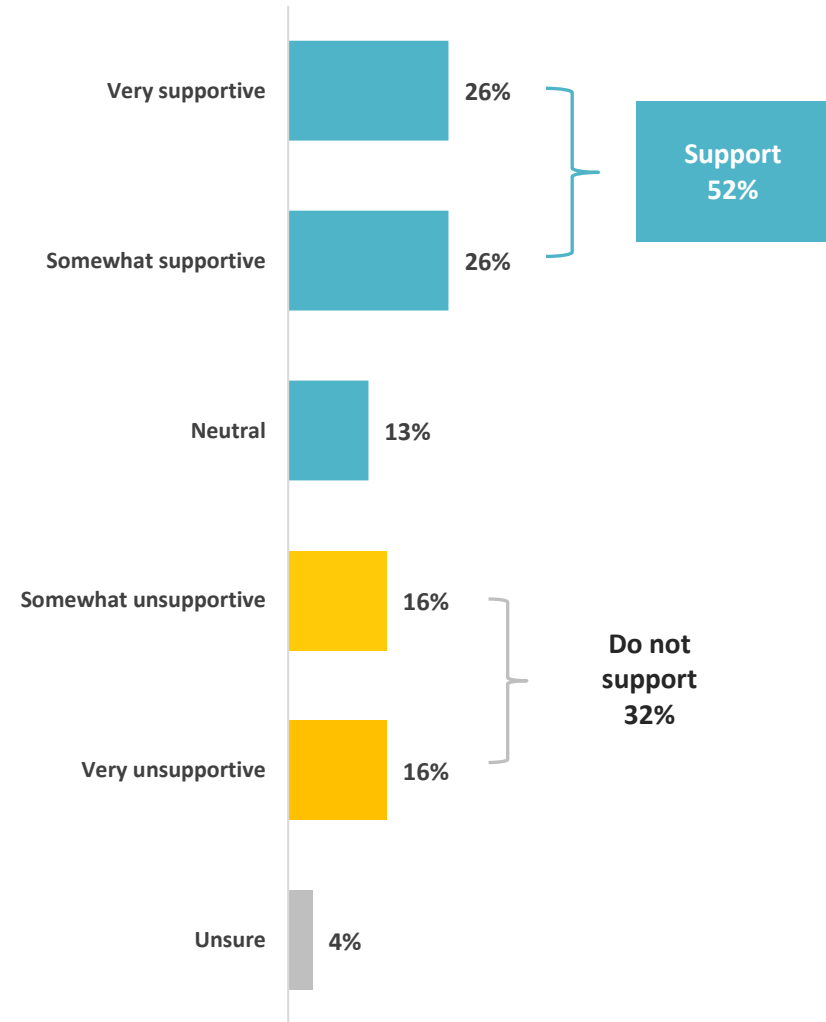


## Exemptions Based on Financial Need

**Q.** *Would you be supportive, or not, of a policy that provided property tax exemptions only to applicants who demonstrate financial need for the City's support and whose operations or user fees would be significantly impacted without the property tax incentive?*

- Just over half (52%) of respondents would support a policy that provided property tax exemptions only to applicants who demonstrate financial need and whose operations/user fees would be significantly impacted without the incentive.
- Approximately a third (32%) do not support non-profit property tax exemptions based on financial need.

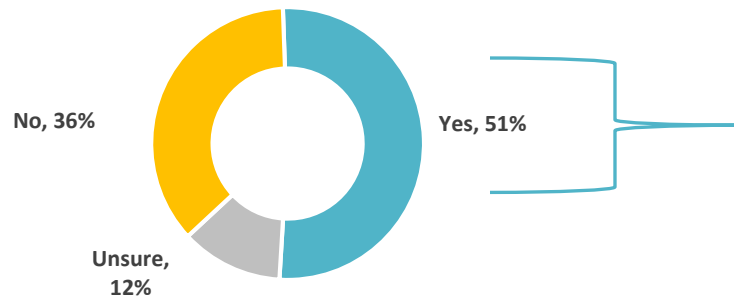
### 5 out of 10 Support Exemptions for Organizations Based on Financial Need



*Chart may not total 100% due to rounding*

## Concerns

**Q. Do you have any concerns around providing property tax exemptions only to applicants who demonstrate financial need for the City's support?**

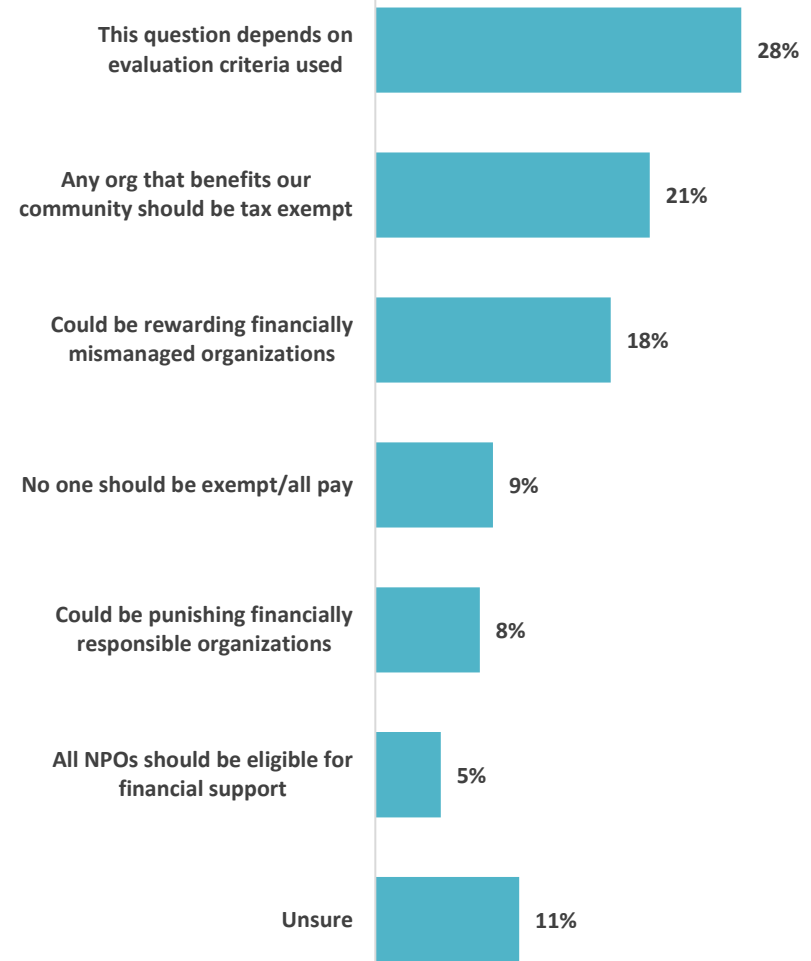


- Half (51%) of respondents have concerns about only providing property tax exemptions to organizations that demonstrate financial need.

**Q. Can you tell us what those concerns would be?**

- Nearly a third (28%) of these respondents are concerned that the question of need depends on the evaluation criteria the City uses.
- Approximately 18% are concerned that such a policy would reward financially mismanaged organizations, while 8% are concerned it would punish financially responsible organizations.
- Another 21% believe any organization that benefits the community should be exempt from property tax and 5% feel all non-profits should be eligible for financial support.

## Concerns about Criteria for Exemptions Based on Financial Need



## Setting Annual Limits

**Q.** *The proposed policy sets a limit for the total amount available for tax exemptions for non-profit and charitable organizations. The amount will be reviewed every two years with the policy. Would you be supportive, or not, of annual limits for the property tax exemption?*

- Over half (54%) of respondents support annual limits for the property tax exemption, including a quarter (25%) who are very supportive. Approximately 27% do not support annual limits.

### 5 out of 10 Support Setting Annual Limits

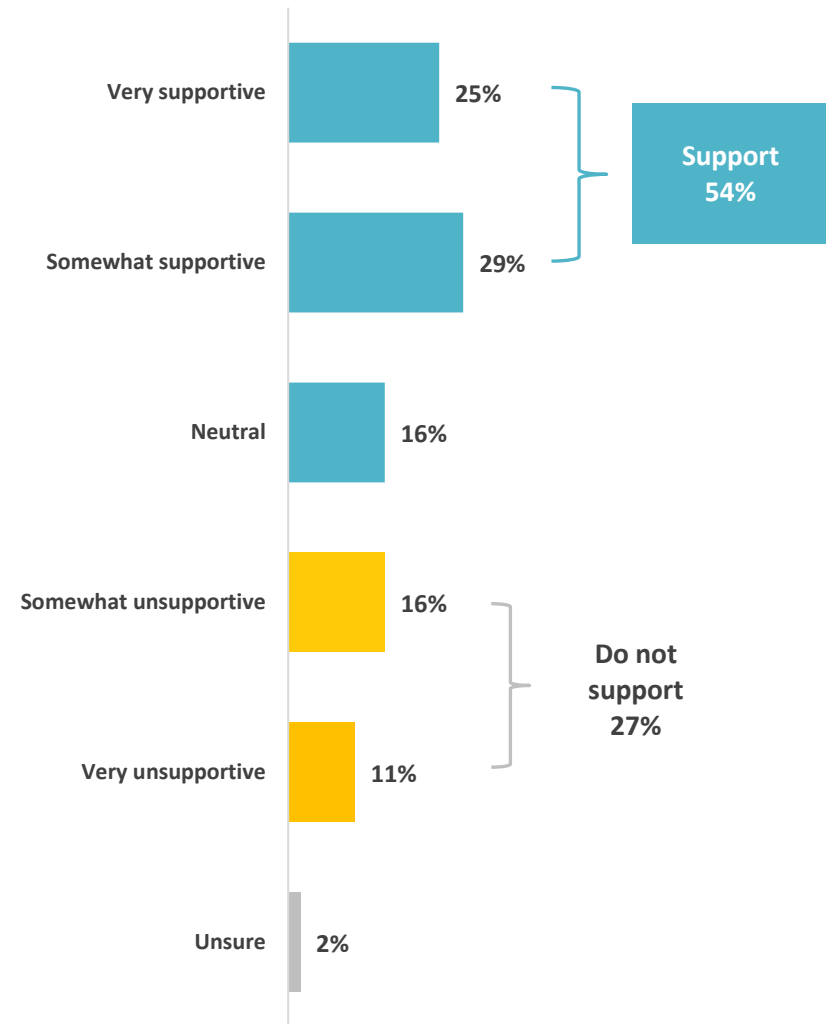
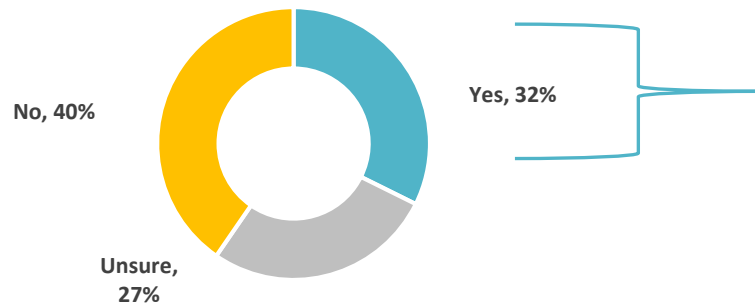


Chart may not total 100% due to rounding



## Concerns

**Q. Do you have any concerns that applications for property tax exemptions should be done annually (every 1–4 years for some applicants) and would be dependent on a limit set by Council?**



- Approximately a third (32%) of respondents are concerned that property tax exemption applications would have to be done annually and be dependent on a limit set by City Council. While another 40% have no concerns, 27% are unsure.

**Q. Can you tell us what those concerns would be?**

- Nearly a third (28%) of these respondents are concerned about how limits would be set and what criteria would be used. Another 19% are concerned about the additional administrative work load for volunteers.

## Concerns about How Are Limits Set, What Criteria Used

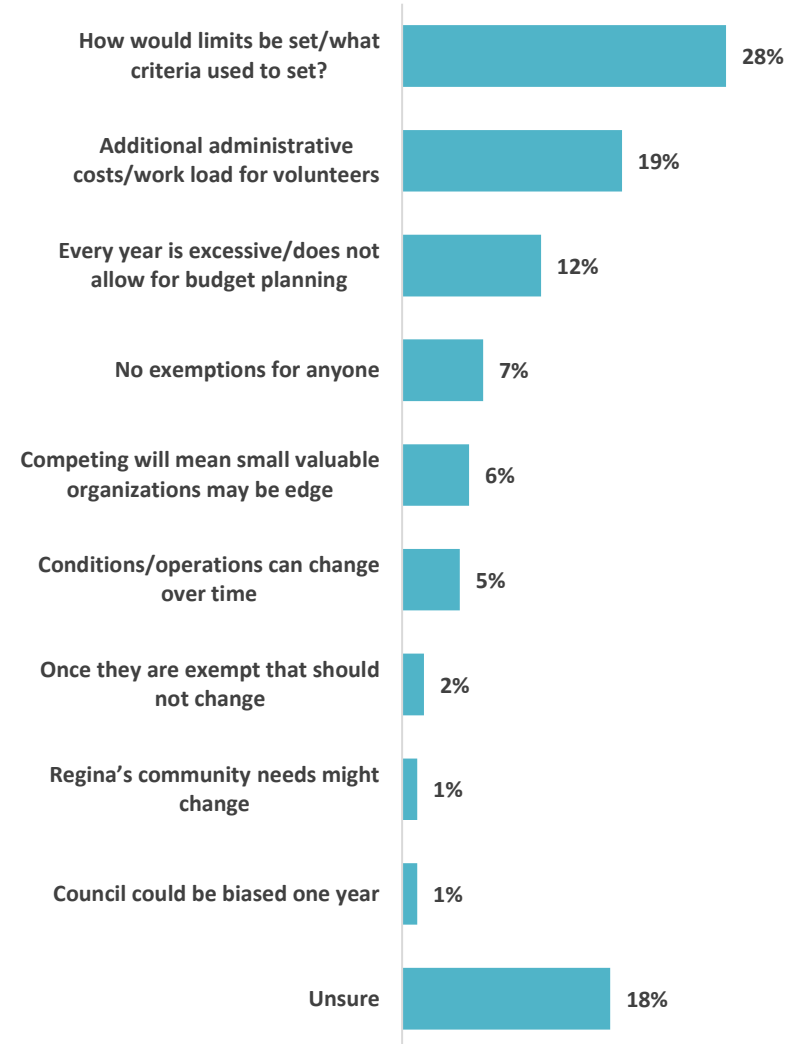
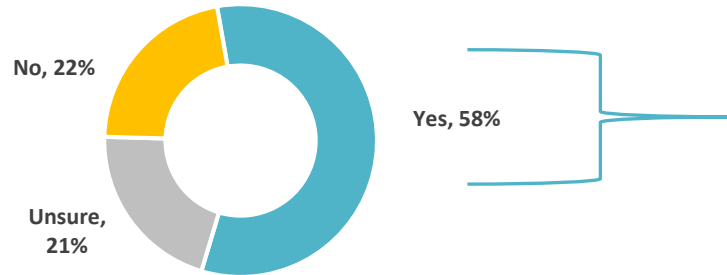


Chart may not total 100% due to rounding

## Other Considerations

**Q.** *Is there anything else the City of Regina should be considering as it considers a new draft policy to guide future decisions on property tax exemptions for non-profit organizations?*

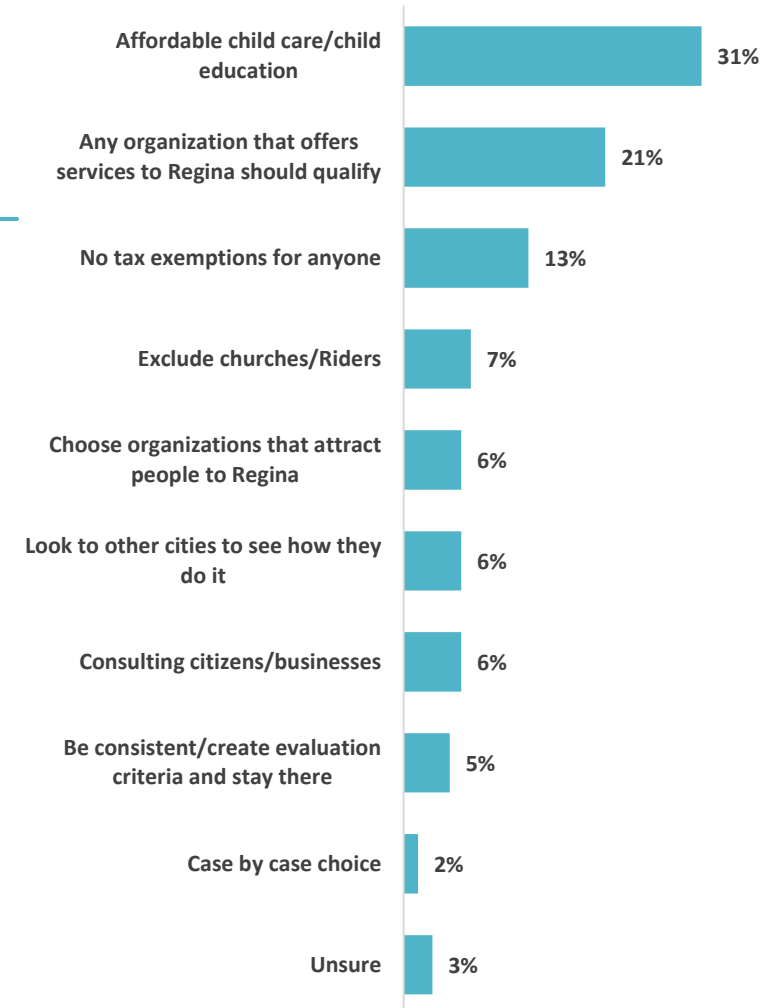


- Most (58%) respondents say the City needs to take other considerations into account as it considers a new policy on property tax exemptions for non-profit organizations.

**Q.** *Can you tell us what those considerations would be?*

- Almost a third (31%) of these respondents think the City needs to consider affordable childcare/child education in any policy on property tax exemptions.
- While 21% think any organization that provides services to Regina should qualify for exemptions, 13% think there shouldn't be exemptions for any organization.

### 6 out of 10 Say City Needs to Take Other Considerations into Account



*Chart may not total 100% due to rounding*

## Additional Comments

**Q.** *Do you have any additional comments or suggestions you would like to share?*



- Approximately a quarter (24%) of respondents provide additional comments or suggestions for the City to consider as it develops a new policy on property tax exemptions for non-profit organizations.

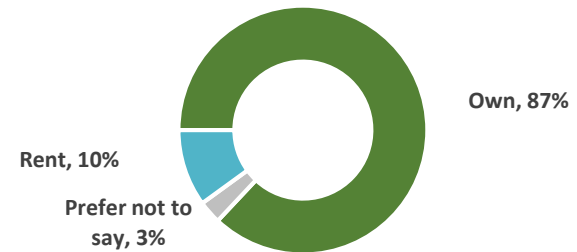
# Respondent Profile

## Demographics

### LIVE IN REGINA



### OWN OR RENT HOME



### WORK OR VOLUNTEER FOR NON-PROFIT ORGANIZATION IN REGINA

