

BYLAW NO. 2021-3

THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2021

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to provide a Housing Incentive Tax Exemption to the owners of properties that qualify under the City of Regina's Housing Incentives Policy.

Authority

- 2 The authority for this Bylaw is subsection 262(4) of *The Cities Act*, section 21 of *The Education Property Tax Act* and sections 9 and 11 of *The Education Property Tax Regulations*.

Exemption

- 3 The following properties are exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2021 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 27 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 42
Condominium Plan 102228207, Extension 0

- (b) the property located at 31 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 38
Condominium Plan 102228207, Extension 0

- (c) the property located at 48 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 56
Condominium Plan 102228207, Extension 0

- (d) the property located at 49 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 55
Condominium Plan 102228207, Extension 0

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

City Solicitor

- (e) the property located at 50 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 54
Condominium Plan 102228207, Extension 0
- (f) the property located at 51 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 53
Condominium Plan 102228207, Extension 0
- (g) the property located at 52 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 52
Condominium Plan 102228207, Extension 0
- (h) the property located at 53 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 51
Condominium Plan 102228207, Extension 0
- (i) the property located at 54 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 50
Condominium Plan 102228207, Extension 0
- (j) the property located at 55 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 49
Condominium Plan 102228207, Extension 0
- (k) the property located at 56 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 48
Condominium Plan 102228207, Extension 0
- (l) the property located at 58 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 46

Condominium Plan 102228207, Extension 0

- (m) the property located at 501 A 3359 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 60
Condominium Plan 102239254, Extension 0

- (n) the property located at 507 B 3359 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 66
Condominium Plan 102239254, Extension 0

- (o) the property located at 509 A 3359 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 58
Condominium Plan 102239254, Extension 0

- (p) the property located at 403 3363 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 78
Condominium Plan 102239254, Extension 0

- (q) the property located at 404 B 3363 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 82
Condominium Plan 102239254, Extension 0

- (r) the property located at 405 A 3363 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 80
Condominium Plan 102239254, Extension 0

- (s) the property located at 406 B 3363 Green Poppy Street and legally described as:

Condominium Parcel 203299049
Unit 84
Condominium Plan 102239254, Extension 0

- (t) the property located at 101 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 1
Condominium Plan 102269134, Extension 0

- (u) the property located at 111 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 11
Condominium Plan 102269134, Extension 0

- (v) the property located at 112 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 12
Condominium Plan 102269134, Extension 0

- (w) the property located at 113 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 13
Condominium Plan 102269134, Extension 0

- (x) the property located at 114 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 14
Condominium Plan 102269134, Extension 0

- (y) the property located at 115 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 15
Condominium Plan 102269134, Extension 0

- (z) the property located at 116 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
Unit 16
Condominium Plan 102269134, Extension 0

- (aa) the property located at 117 2715 Narcisse Drive and legally described as:
Condominium Parcel 203416028
Unit 17
Condominium Plan 102269134, Extension 0
- (bb) the property located at 118 2715 Narcisse Drive and legally described as:
Condominium Parcel 203416028
Unit 18
Condominium Plan 102269134, Extension 0
- (cc) the property located at 119 2715 Narcisse Drive and legally described as:
Condominium Parcel 203416028
Unit 19
Condominium Plan 102269134, Extension 0
- (dd) the property located at 120 2715 Narcisse Drive and legally described as:
Condominium Parcel 203416028
Unit 20
Condominium Plan 102269134, Extension 0
- (ee) the property located at 202 2715 Narcisse Drive and legally described as:
Condominium Parcel 203416028
Unit 31
Condominium Plan 102269134, Extension 0
- (ff) the property located at 203 2715 Narcisse Drive and legally described as:
Condominium Parcel 203416028
Unit 32
Condominium Plan 102269134, Extension 0
- (gg) the property located at 204 2715 Narcisse Drive and legally described as:
Condominium Parcel 203416028
Unit 33
Condominium Plan 102269134, Extension 0
- (hh) the property located at 205 2715 Narcisse Drive and legally described as:
Condominium Parcel 203416028
Unit 34

- Condominium Plan 102269134, Extension 0
- (ii) the property located at 207 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 36
Condominium Plan 102269134, Extension 0
- (jj) the property located at 208 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 37
Condominium Plan 102269134, Extension 0
- (kk) the property located at 209 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 38
Condominium Plan 102269134, Extension 0
- (ll) the property located at 221 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 50
Condominium Plan 102269134, Extension 0
- (mm) the property located at 222 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 51
Condominium Plan 102269134, Extension 0
- (nn) the property located at 223 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 52
Condominium Plan 102269134, Extension 0
- (oo) the property located at 224 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 53
Condominium Plan 102269134, Extension 0
- (pp) the property located at 5628 Prefontaine Avenue and legally described as:

Surface Parcel 202997874
 Lot 51
 Block 71
 Plan 102165375, Extension 0

(qq) the property located at 5668 Prefontaine Avenue and legally described as:

Surface Parcel 202997841
 Lot 41
 Block 71
 Plan 102165375, Extension 0

4 The following property is exempt from taxation equal to 25 percent of the property taxes otherwise payable on each property, commencing January 1, 2021 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

(a) the property located at 836 4th Avenue and legally described as:

Surface Parcel 112363882
 Lot 19
 Block 9
 Plan T4085, Extension 38

Surface Parcel 107285429
 Lot 20
 Block 9
 Plan T4085, Extension 0

(b) the property located at 2579 Winnipeg Street and legally described as:

Surface Parcel 107208356
 Lot 20
 Block 17
 Plan U2439, Extension 0

Surface Parcel 112236847
 Lot 47
 Block 17
 Plan 101315146, Extension 28

5 The following properties are exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2021 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 5025 7th Avenue and legally described as:
- Surface Parcel 109544339
 - Lot 2
 - Block 57
 - Plan Old 218, Extension 0
- (b) the property located at 5029 7th Avenue and legally described as:
- Surface Parcel 109544340
 - Lot 3
 - Block 57
 - Plan Old 218, Extension 0
- (c) the property located at 2067 Edgar Street and legally described as:
- Surface Parcel 107040608
 - Lot 29
 - Block 29
 - Plan DV270, Extension 0
- (d) the property located at 2075 Edgar Street and legally described as:
- Surface Parcel 107040619
 - Lot 28
 - Block 29
 - Plan DV270, Extension 0
- (e) the property located at 1345 Forget Street and legally described as:
- Surface Parcel 109542089
 - Lot 11
 - Block 54
 - Plan Old 218, Extension 0
- Surface Parcel 111846045
 - Lot 12
 - Block 54
 - Plan Old 218, Extension 57
- (f) the property located at 2744 Mackay Street and legally described as:
- Surface Parcel 107180603
 - Lot 30
 - Block 58
 - Plan U2439, Extension 0

- (g) the property located at 2748 Mackay Street and legally described as:

Surface Parcel 107180591
Lot 29
Block 58
Plan U2439, Extension 0

- (h) the property located at 1943 Osler Street and legally described as:

Surface Parcel 107027074
Lot 11
Block 349
Plan Old 33, Extension 0

- (i) the property located at 2113 Smith Street and legally described as:

Surface Parcel 107011336
Lot 22
Block 406
Plan 98RA28309, Extension 0

- 6 The following property is exempt from taxation equal to 46.7% of the property taxes otherwise payable on each property, commencing January 1, 2021 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 5601 Mitchinson Way and legally described as:

Surface Parcel 203758285
Lot 33
Block 67
Plan 102321650, Extension 0

- (b) the property located at 5609 Mitchinson Way and legally described as:

Surface Parcel 203758252
Lot 34
Block 67
Plan 102321650, Extension 0

- (c) the property located at 5617 Mitchinson Way and legally described as:

Surface Parcel 203758308
Lot 35
Block 67
Plan 102321650, Extension 0

- (d) the property located at 5625 Mitchinson Way and legally described as:

Surface Parcel 203758320
Lot 36
Block 67
Plan 102321650, Extension 0

- (e) the property located at 5633 Mitchinson Way and legally described as:

Surface Parcel 203758274
Lot 37
Block 67
Plan 102321650, Extension 0

- (f) the property located at 5641 Mitchinson Way and legally described as:

Surface Parcel 203758319
Lot 38
Block 67
Plan 102321650, Extension 0

- (g) the property located at 5649 Mitchinson Way and legally described as:

Surface Parcel 203758296
Lot 39
Block 67
Plan 102321650, Extension 0

- (h) the property located at 5657 Mitchinson Way and legally described as:

Surface Parcel 203758263
Lot 40
Block 67
Plan 102321650, Extension 0

- 7 The following property is exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2021 and concluding December 31, 2025, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 5517 Campling Avenue and legally described as:

Surface Parcel 202953045
Lot 17
Block 64
Plan 102153822, Extension 0

- (b) the property located at 5521 Campling Avenue and legally described as:
- Surface Parcel 202953887
 - Lot 16
 - Block 64
 - Plan 102153822, Extension 0
- (c) the property located at 5603 Campling Avenue and legally described as:
- Surface Parcel 202953753
 - Lot 15
 - Block 64
 - Plan 102153822, Extension 0
- (d) the property located at 5607 Campling Avenue and legally described as:
- Surface Parcel 202954327
 - Lot 14
 - Block 64
 - Plan 102153822, Extension 0
- (e) the property located at 5611 Campling Avenue and legally described as:
- Surface Parcel 202952415
 - Lot 13
 - Block 64
 - Plan 102153822, Extension 0
- (f) the property located at 5615 Campling Avenue and legally described as:
- Surface Parcel 202953742
 - Lot 12
 - Block 64
 - Plan 102153822, Extension 0
- (g) the property located at 5619 Campling Avenue and legally described as:
- Surface Parcel 202952763
 - Lot 11
 - Block 64
 - Plan 102153822, Extension 0
- (h) the property located at 5623 Campling Avenue and legally described as:
- Surface Parcel 202953405
 - Lot 10

Block 64
Plan 102153822, Extension 0

- (i) the property located at 5627 Campling Avenue and legally described as:

Surface Parcel 202953034
Lot 9
Block 64
Plan 102153822, Extension 0

- (j) the property located at 5631 Campling Avenue and legally described as:

Surface Parcel 202952752
Lot 8
Block 64
Plan 102153822, Extension 0

- (k) the property located at 5635 Campling Avenue and legally described as:

Surface Parcel 202954316
Lot 7
Block 64
Plan 102153822, Extension 0

- (l) the property located at 5639 Campling Avenue and legally described as:

Surface Parcel 202953023
Lot 6
Block 64
Plan 102153822, Extension 0

- (m) the property located at 5643 Campling Avenue and legally described as:

Surface Parcel 202953012
Lot 5
Block 64
Plan 102153822, Extension 0

- (n) the property located at 5647 Campling Avenue and legally described as:

Surface Parcel 202952404
Lot 4
Block 64
Plan 102153822, Extension 0

- (o) the property located at 5659 Campling Avenue and legally described as:

Surface Parcel 202953393
Lot 1
Block 64
Plan 102153822, Extension 0

- (p) the property located at 3010 Chuka Boulevard and legally described as:

Surface Parcel 203429628
Block B4
Plan 102275041, Extension 0

- (q) the property located at 3030 Chuka Boulevard and legally described as:

Surface Parcel 203429572
Block B1
Plan 102275041, Extension 0

- (r) the property located at 3000 George Street and legally described as:

Surface Parcel 203487947
Lot 50
Block 25
Plan 102293625, Extension 0

- (s) the property located at 3008 George Street and legally described as:

Surface Parcel 203487914
Lot 51
Block 25
Plan 102293625, Extension 0

- (t) the property located at 3016 George Street and legally described as:

Surface Parcel 203487903
Lot 52
Block 25
Plan 102293625, Extension 0

- (u) the property located at 3024 George Street and legally described as:

Surface Parcel 203487880
Lot 53
Block 25
Plan 102293625, Extension 0

- (v) the property located at 3032 George Street and legally described as:

Surface Parcel 203487936
Lot 54
Block 25
Plan 102293625, Extension 0

- (w) the property located at 3048 George Street and legally described as:

Surface Parcel 203487868
Lot 56
Block 25
Plan 102293625, Extension 0

- (x) the property located at 3056 George Street and legally described as:

Surface Parcel 203487857
Lot 57
Block 25
Plan 102293625, Extension 0

- (y) the property located at 3064 George Street and legally described as:

Surface Parcel 203487846
Lot 58
Block 25
Plan 102293625, Extension 0

- (z) the property located at 3072 George Street and legally described as:

Surface Parcel 203487925
Lot 59
Block 25
Plan 102293625, Extension 0

- (aa) the property located at 3004 Green Bank Road and legally described as:

Surface Parcel 203756878
Lot 53
Block 28
Plan 102321234, Extension 0

- (bb) the property located at 3012 Green Bank Road and legally described as:

Surface Parcel 203756777
Lot 52
Block 28
Plan 102321234, Extension 0

- (cc) the property located at 3020 Green Bank Road and legally described as:
 - Surface Parcel 203756845
 - Lot 51
 - Block 28
 - Plan 102321234, Extension 0

- (dd) the property located at 3028 Green Bank Road and legally described as:
 - Surface Parcel 203756801
 - Lot 50
 - Block 28
 - Plan 102321234, Extension 0

- (ee) the property located at 3036 Green Bank Road and legally described as:
 - Surface Parcel 203756799
 - Lot 49
 - Block 28
 - Plan 102321234, Extension 0

- (ff) the property located at 3044 Green Bank Road and legally described as:
 - Surface Parcel 203756766
 - Lot 48
 - Block 28
 - Plan 102321234, Extension 0

- (gg) the property located at 3052 Green Bank Road and legally described as:
 - Surface Parcel 203756856
 - Lot 47
 - Block 28
 - Plan 102321234, Extension 0

- (hh) the property located at 3060 Green Bank Road and legally described as:
 - Surface Parcel 203756755
 - Lot 46
 - Block 28
 - Plan 102321234, Extension 0

- (ii) the property located at 3068 Green Bank Road and legally described as:
 - Surface Parcel 203756834
 - Lot 45

Block 28
Plan 102321234, Extension 0

- (jj) the property located at 4310 E Keller Avenue and legally described as:

Surface Parcel 203756812
Lot 44
Block 28
Plan 102321234, Extension 0

- (kk) the property located at 4318 E Keller Avenue and legally described as:

Surface Parcel 203756823
Lot 43
Block 28
Plan 102321234, Extension 0

- (ll) the property located at 4326 E Keller Avenue and legally described as:

Surface Parcel 203756788
Lot 42
Block 28
Plan 102321234, Extension 0

- (mm) the property located at 4334 E Keller Avenue and legally described as:

Surface Parcel 203756744
Lot 41
Block 28
Plan 102321234, Extension 0

- (nn) the property located at 4342 E Keller Avenue and legally described as:

Surface Parcel 203756867
Lot 40
Block 28
Plan 102321234, Extension 0

- (oo) the property located at 3005 Trombley Street and legally described as:

Surface Parcel 203430013
Block B3
Plan 102275041, Extension 0

- (pp) the property located at 3025 Trombley Street and legally described as:

Surface Parcel 203430844
Block B2
Plan 102275041, Extension 0

- (qq) the property located at 5600 Vedette Road and legally described as:

Surface Parcel 202952954
Lot 16
Block 67
Plan 102153822, Extension 0

- (rr) the property located at 5604 Vedette Road and legally described as:

Surface Parcel 202953988
Lot 15
Block 67
Plan 102153822, Extension 0

- (ss) the property located at 5608 Vedette Road and legally described as:

Surface Parcel 202952943
Lot 14
Block 67
Plan 102153822, Extension 0

- (tt) the property located at 5612 Vedette Road and legally described as:

Surface Parcel 202953977
Lot 13
Block 67
Plan 102153822, Extension 0

- (uu) the property located at 5616 Vedette Road and legally described as:

Surface Parcel 202954451
Lot 12
Block 67
Plan 102153822, Extension 0

- (vv) the property located at 5620 Vedette Road and legally described as:

Surface Parcel 202952932
Lot 11
Block 67
Plan 102153822, Extension 0

- (ww) the property located at 5624 Vedette Road and legally described as:

Surface Parcel 202952561
 Lot 10
 Block 67
 Plan 102153822, Extension 0

(xx) the property located at 5628 Vedette Road and legally described as:

Surface Parcel 202954440
 Lot 9
 Block 67
 Plan 102153822, Extension 0

(yy) the property located at 5632 Vedette Road and legally described as:

Surface Parcel 202952550
 Lot 8
 Block 67
 Plan 102153822, Extension 0

(zz) the property located at 5636 Vedette Road and legally described as:

Surface Parcel 202953168
 Lot 7
 Block 67
 Plan 102153822, Extension 0

- 8 The exemptions in section 3 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule "A".
- 9 The exemptions in section 4 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule "B".
- 10 The exemptions in section 5 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule "C".
- 11 The exemptions in sections 6 and 7 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule "D".
- 12 The exemptions in sections 3, 4, 5, 6 and 7 shall apply to a subsequent owner of an exempt property if the new owner is eligible under the Housing Incentive Policy and complies with the terms of the applicable Tax Exemption Agreement.
- 13 The City Clerk is authorized to sign and seal the Agreements referred to in sections 3, 4, 5, 6 and 7 on behalf of the City of Regina.

Coming Into Force

14 This Bylaw comes into force on January 1, 2021.

READ A FIRST TIME THIS 27th DAY OF January 2021.

READ A SECOND TIME THIS 27th DAY OF January 2021.

READ A THIRD TIME AND PASSED THIS 27th DAY OF January 2021.

Mayor

City Clerk

(SEAL)

CERTIFIED A TRUE COPY

City Clerk

Schedule "A"

TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM – SINGLE FAMILY DWELING
INCOME ELIGIBLE HOUSEHOLDS

2020 Housing Incentives Policy

Street Address, Regina, Saskatchewan

Agreement dated _____, 20____
(City Clerk to put in date)

Between:

THE CITY OF REGINA
(the "City")

- and -

"Full Name of Owner"
(the "Owner")

The Parties agree as follows:

Definitions

1 **"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;

"Executive Director" means the City's Executive Director of Community Planning and Development or his/her designate.

"Property" means the real property located at **"Street Address"** and legally described as:

"Insert Legal Description"

Tax Exemption

2(1) Upon the Owner having met all of the qualifications as an eligible purchaser of a property which has received a grant under the City's Affordable Housing Capital Contribution program including that the Owner meets the income eligibility

requirements set out in Appendix A of that Agreement and 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 100% of the property taxes levied with respect to the Property, commencing "*Date and Year*", and concluding "*Date and Year*", on the condition that the Owner obtain an occupancy permit for the Property by October 31, 2020.

- (1.1) 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.
- (1.2) 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.
- (1.3) 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.
- (1.4) 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.
- (2) If the Owner fails to obtain an occupancy permit by October 31, 2020, the City may terminate the tax exemption under this Agreement by written notice to the Owner, and the taxes on the Property for the year 2021 will become due and owing as of the date of the termination, including any penalties incurred.
- (3) The Executive Director will conclusively determine whether or not the Owner has adhered to the deadline for obtaining an occupancy permit as well as any of the other requirements set out in this Agreement.
- (4) The Executive Director has the sole discretion and authority to allow extensions of the deadline outlined in this section if the Owner makes a written request for an extension addressed to the Executive Director.

- (5) Where the Executive Director allows for an extension, the extension and the terms of conditions of this extension must be set out in writing.
- (6) Where an extension of the deadlines had been allowed by the Executive Director and the Owner has failed to comply with the deadline set out in the extension, the City may terminate the tax exemption under this Agreement by written notice to the Owner, and the taxes on the Property for the year 2021 and any subsequent years will become due and owing.

Terms and Conditions of Exemption

- 3(1) The exemption does not apply to portions of the Property used or intended to be used for non-residential purposes.
- (2) The exemption shall apply only to new Owner-occupied residential development constructed on the Property.
- (3) The exemption only applies where the Property is the Owner's only residence.
- (4) If the Property is offered for short-term accommodation, as defined in the City's Housing Incentive Policy, it is not eligible for a tax exemption.
- 4 The exemption from taxation does not include special taxes, local improvement levies, utility charges, development fees or other such charges or fees properly imposed by the City or other taxing authority.
- 5 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.

Owners' Covenants

- 6 The Owner shall promptly:
 - (a) notify the City of the date of occupancy of the Property and of any occurrences which would discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor to complete and check the assessment of the Property; and
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check the progress of construction for the purposes of this Agreement.

- 7 The Owner shall obtain an occupancy permit by the deadline set out in this agreement unless this deadline has been extended in accordance with this Agreement.

Continuation

- 8 The tax exemption will continue only for so long as the Owner complies with the terms of this Agreement.

Cessation or termination

- 9(1) The tax exemption will cease if:

- (a) the Owner becomes bankrupt or insolvent or is so adjudged;
- (b) the Owner makes a general assignment for the benefit of creditors;
- (c) the Owner no longer owns the Property;
- (d) it becomes apparent that the Owner made a material misrepresentation as to his or her income eligibility as set out in the Affordable Housing Capital Contribution Agreement between the City and the vendor of the Property;
- (d.1) the Owner owns another property at the time of purchasing the Property or buys another property during the tax exemption period;
- (e) the Property is no longer occupied exclusively by the Owner and his immediate family as a residential dwelling unit, unless such change has been expressly approved in writing by the Executive Director;
- (e.1) the Property is rented at any point during the tax exemption period;
- (e.2) the Property is offered for short-term accommodation;
- (f) 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*; or
- (g) the Owner does not keep the taxes current on portions of the Property which are not exempt; or
- (h) the Owner violates any provision of the City's Housing Incentive Policy under which this exemption was approved.

- (2) If the tax exemption ceases by reason of an event in subsection (1), the full amount of the taxes on the Property for the year in which the event occurred will become due and owing as of the date of the termination, including any penalties incurred and the property will become fully taxable for any subsequent years.
- (3) The Executive Director may terminate this Agreement by written notice to the Owner, if the Owner fails to meet any obligation under this Agreement or violates any provision under this Agreement.

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 registered mail, addressed:

To the City:

Executive Director, City Planning and Development
2476 Victoria Avenue
PO Box 1790
Regina, Saskatchewan S4P 3C8

To the Owner:

"Name of Owner"
"Address of Owner"

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.

Notification of Sale of Property

- 11(1) The Owner will notify the Executive Director in writing within 15 days prior to the transfer of the title in the event that the Property is sold.
- (2) This agreement is not transferrable to a subsequent Owner except where the Property is located in Program Area 1 as defined in the City's Housing Incentives Policy that applies to this Agreement.
 - (3) Where the Property is located in Program Area 1, the City may assign this Agreement to a new Owner who satisfies the criteria established in the City's Housing Incentives Policy.

Amendments

- 12(1) The Agreement may be amended by written agreement between the Parties.
- (2) For the purposes of subsection (1), the Executive Director may authorize any amendments to the Agreement.

General

- 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 have otherwise have been granted to the Owner.
- 14 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.
- 16 This Agreement shall not become effective until adopted by bylaw of the Council of the City and fully executed by all parties to the Agreement.

IN WITNESS WHEREOF, each Party has executed this Agreement on the date indicated below.

CITY OF REGINA

{seal}

City Clerk

Witness

“Full name of Owner”

Witness

“Full name of Owner”

AFFIDAVIT OF EXECUTION

CANADA)
PROVINCE OF SASKATCHEWAN)

I, "Full Name of Witness", of Regina, Saskatchewan, MAKE OATH AND SAY THAT:

- 1 I was personally present and did see "Full Name of Owner" named in the within instrument, who is personally known to me to be the person named therein, duly sign and execute the same for the purpose named therein;
- 2 The same was executed at Regina, Saskatchewan, on _____ , 20__, and that I am the subscribing witness thereto;
- 3 I know "Full Name of Owner", and he/she is in my belief the full age of eighteen years.

SWORN BEFORE ME at)
Regina, Saskatchewan,)
on _____ 20__.)
)
)
_____)

Signature of Witness

A COMMISSIONER FOR OATHS in
and for the Province of Saskatchewan OR
Being a Solicitor.
My Commission expires _____

NOTE – City employees should not sign this document as either the witness or the Commissioner for Oaths

Schedule "B"

**TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM
2020 Housing Incentive Policy
Secondary Suites and Laneway Dwelling Unit
Street Address, Regina, Saskatchewan**

Agreement dated _____, 20____
(City Clerk to put in date)

Between:

**CITY OF REGINA
(the "City")**

- and -

"Full Name of Owner"
(the "Owner")

The Parties agree as follows:

Definitions

1 "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;

"Executive Director" means the City's Executive Director of City Planning and Development or his/her designate.

"Property" means the real property located at "Street Address" and legally described as:

"Insert Legal Description"

and includes any units established through a subsequent re-division of the Property;

"Unit" means the suite to be constructed on behalf of the Owner in the Property.

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

25% of the property taxes levied with respect to the Property, commencing "Date and Year", and concluding "Date and Year", on the condition that the Owner obtain a Final Occupancy Permit or Letter of Completion (in the case of a suite added to an existing dwelling) issued by the Building Branch for the Property by October 31, 2020.

- (1.1) 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.
- (1.2) 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.
- (1.3) 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.
- (1.4) 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.
- (2) If the Owner fails to obtain the Final Occupancy Permit or Letter of Completion by October 31, 2020, the City may terminate the tax exemption under this Agreement by written notice to the Owner, and the taxes on the Property for the year 2021 will become due and owing as of the date of the termination, including any penalties incurred.
- (3) The Executive Director will conclusively determine whether or not the Owner has adhered to the deadline for obtaining a Final Occupancy Permit or Letter of Completion as well as any of the other requirements set out in this Agreement.
- (4) The Executive Director has the sole discretion and authority to allow extensions of the deadline outlined in this section if the Owner makes a written request for an extension addressed to the Executive Director.

- (5) Where the Executive Director allows for an extension, the extension and the terms of conditions of this extension must be set out in writing.
- (6) Where an extension of the deadlines had been allowed by the Executive Director and the Owner has failed to comply with the deadline set out in the extension, the City may terminate the tax exemption under this Agreement by written notice to the Owner, and the taxes on the Property for the year 2021 and any subsequent years will become due and owing.

Terms and Conditions of Exemption

- 3(1) The exemption does not apply to portions of the Property used or intended to be used for non-residential purposes.
- (2) The exemption shall apply only to a Secondary Suite as defined in *Zoning Bylaw No. 2019-19* and the City's Housing Incentive Policy or a Laneway Dwelling Unit approved by Council.
 - (2.1) The exemption shall only apply to units that are used as a residence with each unit having sleeping, cooking and toilet facilities.
 - (2.2) A unit that is offered for short-term accommodation, as defined in the City's Housing Incentive Policy, is not eligible for a tax exemption.
- (3) The exemption provided for under this agreement is being provided on the basis that the unit will be rented to individuals for no less than 10 years from the date of the commencement of the exemption.
- (4) By agreeing to maintain the property as rental for no less than 10 years, the parties acknowledge and agree that the property will not be eligible for condominium conversion for 10 years from the date of commencement of the exemption.
- (5) This section survives the termination or expiration of this agreement.
- 4 The exemption from taxation does not include special taxes, local improvement levies, utility charges, development fees or other such charges or fees properly imposed by the City or other taxing authority.
- 5 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.

Owners' Covenants

- 6 The Owner shall promptly:

- (a) notify the City of the date of occupancy of the Property and of any occurrences which would discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor to complete and check the assessment of the Property; and
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check the progress of construction for the purposes of this Agreement;
- 7 The Owner shall obtain a Final Occupancy Permit or Letter of Completion by the deadline set out in this agreement unless this deadline has been extended in accordance with this Agreement.

Continuation

- 8 The tax exemption will continue only for so long as the Owner complies with the terms of this Agreement.

Cessation or termination

- 9(1) The tax exemption will cease if:
- (a) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (b) the Owner makes a general assignment for the benefit of creditors;
 - (c) the unit in the Property is no longer rented;
 - (c.1) the unit in the Property is offered for short-term accommodation;
 - (d) the improvements on the Property do not conform to all municipal and provincial laws governing the construction and use of the improvements, including any zoning bylaws and *The Uniform Building and Accessibility Standards Act*;
 - (e) the Owner does not keep the taxes current on portions of the Property which are not exempt; or
 - (f) the Owner violates any provision of the City's Housing Incentive Policy under which this exemption was approved.
- (2) If the tax exemption ceases by reason of an event in subsection (1), the full amount of the taxes on the Property for the year in which the event occurred will become due and owing as of the date of termination, including any penalties incurred and the property will become fully taxable for any subsequent years.

- (3) The Executive Director may terminate this Agreement by written notice to the Owner, if the Owner fails to meet any obligation under this Agreement or violates any provision under this Agreement.

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 registered mail, addressed:

To the City:

Executive Director of City Planning and Development
2476 Victoria Avenue
PO Box 1790
Regina, Saskatchewan S4P 3C8

To the Owner:

"Name of Owner"
"Address of Owner"

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

- (2) If a notice is mailed pursuant to the 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.

Notification of Sale of Property

- 11(1) The Owner shall notify the Executive Director in writing within 15 days prior to the transfer of the title in the event that the Property is sold.
- (2) This Agreement is not assignable without prior written consent of the City.

Amendments

- 12(1) The Agreement may be amended by written agreement between the Parties.
- (2) For the purposes of subsection (1), the Executive Director may authorize any amendments to the Agreement.

General

- 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 have otherwise have been granted to the Owner.

- 14 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.
- 15 This Agreement shall not become effective until adopted by bylaw of the Council of the City and fully executed by all parties to the Agreement.

IN WITNESS WHEREOF, each Party has executed this Agreement on the date indicated below.

CITY OF REGINA

{seal}

City Clerk

Witness

“Full name of Owner”

OR

“Full Name of Owner”

Per: _____ {seal}
Authorized Signing Officer

Date: _____
DD-MMMM-YYYY

Per: _____ {seal}
Authorized Signing Officer

Date: _____
DD-MMMM-YYYY

** If the corporate seal of the corporation is not affixed, then each Authorized Signing Officer must fill out and execute an Affidavit of Corporate Signing Authority in the form attached to this Agreement. If there is more than one Authorized Signing Officer who must execute this Agreement, then make copies of the attached form.

AFFIDAVIT OF EXECUTION

CANADA)
PROVINCE OF SASKATCHEWAN)

I, "Full Name of Witness", of Regina, Saskatchewan, MAKE OATH AND SAY THAT:

- 1 I was personally present and did see "Full Name of Owner" named in the within instrument, who is personally known to me to be the person named therein, duly sign and execute the same for the purpose named therein;
- 2 The same was executed at Regina, Saskatchewan, on _____ , 20__, and that I am the subscribing witness thereto;
- 3 I know "Full Name of Owner", and he/she is in my belief the full age of eighteen years.

SWORN BEFORE ME at)
Regina, Saskatchewan,)
on _____20__.)
)
)
_____)

Signature of Witness

A COMMISSIONER FOR OATHS in
and for the Province of Saskatchewan OR
Being a Solicitor.
My Commission expires _____

NOTE – City employees should not sign this document as either the witness or the Commissioner for Oaths

OR

AFFIDAVIT OF CORPORATE SIGNING AUTHORITY	
CANADA SASKATCHEWAN	
I, _____ Print Full Name of Signing Authority	of Regina, Saskatchewan,
MAKE OATH/AFFIRM AS FOLLOWS:	
1. I am a Director or Officer of _____ named in the Tax Exemption Agreement to which this Affidavit is attached.	
2. I am authorized by _____ to execute the Tax Exemption Agreement without affixing the Corporate Seal of the Corporation.	
Sworn/Affirmed before me at _____, _____ on _____, 20____ Month Date	} _____ Signature of Signing Authority
A Commissioner for Oaths in and for the Province of Saskatchewan. Being a lawyer —or— My commission expires:	

NOTE – City employees should not sign this document as the Commissioner for Oaths

Schedule "C"

TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM – 2 or more RENTAL UNITS
2020 Housing Incentives Policy
Street Address, Regina, Saskatchewan

Agreement dated _____, 20____
(City Clerk to put in date)

Between:

CITY OF REGINA
(the "City")

- and -

"Full Name of Owner"
(the "Owner")

The Parties agree as follows:

Definitions

1 "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;

"Executive Director" means the City's Executive Director, City Planning and Development or his/her designate.

"Property" means the real property located at "Street Address" and legally described as:

"Insert Legal Description"

and includes any units established through a subsequent re-division of the Property;

"Unit" means one of the dwelling units to be constructed on behalf of the Owner in the Property.

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 100% of the property taxes levied with respect to the Property, commencing "Date

and Year”, and concluding “Date and Year”, on the condition that the Owner obtain an occupancy permit for the Property by October 31, 2020.

- (1.1) 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.
- (1.2) 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.
- (1.3) 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.
- (1.4) 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.
- (2) If the Owner fails to obtain an occupancy permit by October 31, 2020, the City may terminate the tax exemption under this Agreement by written notice to the Owner, and the taxes on the Property for the year 2021 will become due and owing as of the date of the termination, including any penalties incurred.
- (3) The Executive Director will conclusively determine whether or not the Owner has adhered to the deadline for obtaining an occupancy permit as well as any of the other requirements set out in this Agreement.
- (4) The Executive Director has the sole discretion and authority to allow extensions of the deadline outlined in this section if the Owner makes a written request for an extension addressed to the Executive Director.
- (5) Where the Executive Director allows for an extension, the extension and the terms of conditions of this extension must be set out in writing.

- (6) Where an extension of the deadlines had been allowed by the Executive Director and the Owner has failed to comply with the deadline set out in the extension, the City may terminate the tax exemption under this Agreement by written notice to the Owner, and the taxes on the Property for the year 2021 and any subsequent years will become due and owing.

Terms and Conditions of Exemption

- 3(1) The exemption does not apply to portions of the Property used or intended to be used for non-residential purposes.
- (2) The exemption shall apply only to new residential development that has two or more residential units or the redevelopment of an existing property into two or more residential units where all the units are rented.
 - (2.1) The exemption provided for under this agreement is being provided on the basis that all the units in the Property will be available to be rented to any tenant and will not be limited to specific types of tenants or tenants with specific characteristics.
 - (2.2) The exemption provided for under this agreement is being provided on the basis that the Property is not a group care facility or personal care home.
 - (2.3) The exemption shall only apply to units that are used as a residence with each unit having sleeping, cooking and toilet facilities.
 - (2.4) A unit that is offered for short-term accommodation, as defined in the City's Housing Incentive Policy, is not eligible for a tax exemption.
- (3) The exemption provided for under this agreement is being provided on the basis that all the units in the Property will be rented to individuals for no less than 10 years from the date of the commencement of the exemption.
- (4) By agreeing to maintain the property as rental for no less than 10 years, the parties acknowledge and agree that the property will not be eligible for condominium conversion for 10 years from the date of commencement of the exemption.
- (5) This section survives the termination or expiration of this agreement.
- 4 The exemption from taxation does not include special taxes, local improvement levies, utility charges, development fees or other such charges or fees properly imposed by the City or other taxing authority.
- 5 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.

Owners' Covenants

- 6 The Owner shall promptly:
- (a) notify the City of the date of occupancy of the Property and of any occurrences which would discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor to complete and check the assessment of the Property; and
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check the progress of construction for the purposes of this Agreement.
- 7 The Owner shall obtain an occupancy permit by the deadline set out in this agreement unless this deadline has been extended in accordance with this Agreement.

Continuation

- 8 The tax exemption will continue only for so long as the Owner complies with the terms of this Agreement.

Cessation or termination

- 9(1) The tax exemption will cease if:
- (a) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (b) the Owner makes a general assignment for the benefit of creditors;
 - (c) the Property is no longer rented;
 - (c.1) rental of the units in the Property is restricted to specific types of tenants or tenants with specific characteristics;
 - (c.2) the unit in the Property is offered for short-term accommodation;
 - (d) the improvements on the Property do not conform to all municipal and provincial laws governing the construction and use of the improvements, including any zoning bylaws and *The Uniform Building and Accessibility Standards Act*;
 - (e) the Owner does not keep the taxes current on portions of the Property which are not exempt; or

- (f) the Owner violates any provision of the City's Housing Incentive Policy under which this exemption was approved.
- (2) If the tax exemption ceases by reason of an event in subsection (1), the full amount of the taxes on the Property for the year in which the event occurred will become due and owing as of the date of the termination, including any penalties incurred and the property will become fully taxable for any subsequent years.
- (3) The Executive Director may terminate this Agreement by written notice to the Owner, if the Owner fails to meet any obligation under this Agreement or violates any provision under this Agreement.

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 registered mail, addressed:

To the City:

Executive Director, City Planning and Development
2476 Victoria Avenue
PO Box 1790
Regina, Saskatchewan S4P 3C8

To the Owner:

"Name of Owner"
"Address of Owner"

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

- (2) If a notice is mailed pursuant to the 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.

Notification of Sale of Property

- 11(1) The Owner shall notify the Executive Director in writing within 15 days prior to the transfer of the title in the event that the Property is sold.
- (2) The Parties agree that the rights and obligations granted and agreed to herein shall be appurtenant to, pass with, extend and be annexed to and run with and bind the Owner's Lands and every part thereof and shall also bind the Owner and its heirs, executors, successors, assigns, lessees, sublessees and licensees, all successors in

title to all or any portion of the Owner's Lands or interest therein, whether as trustee or otherwise, and any other persons, firms, corporations or organizations having at any time any right of use, occupancy or possession of all or any portion of the Owner's Lands. The City may, at the City's own expense, register in the Saskatchewan Land Registry an interest in land based on this Agreement as against the title(s) to the Owner's Lands.

- (3) This Agreement shall enure to the benefit of and be binding upon the parties and their heirs, executors, successors and permitted assigns. The rights and obligations of each party shall not be assignable unless such assignment has been consented to by each of the other parties, whose consent may in the unfettered discretion of such parties be withheld. Any transferee of any shares in the capital of a party that is a corporation shall be deemed to be a party to this Agreement and shall be governed hereby in the same manner and to the same extent as the parties which are signatory hereto. The Owner agrees that it shall cause any transferee, nominee or agent having been transferred an ownership interest in and to the lands (a "**Permitted Transferee**") to assume and be bound by all of the terms and obligations contained in this Agreement as if such Permitted Transferee had entered into this Agreement in the place and stead of the Owner.

Amendments

- 12(1) The Agreement may be amended by written agreement between the Parties.
- (2) For the purposes of subsection (1), the Executive Director may authorize any amendments to the Agreement.

General

- 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 have otherwise have been granted to the Owner.
- 14 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.

16 This Agreement shall not become effective until adopted by bylaw of the Council of the City and fully executed by all parties to the Agreement.

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

CITY OF REGINA

{seal}

City Clerk

Witness

“Full name of Owner”

OR

“Full Name of Owner”

Per: _____ {seal}
Authorized Signing Officer

Date: _____
DD-MMMM-YYYY

Per: _____ {seal}
Authorized Signing Officer

Date: _____
DD-MMMM-YYYY

* If the corporate seal of the corporation is not affixed, then each Authorized signing Officer must fill out and execute an Affidavit of Corporate Signing Authority in the form attached to this Agreement. If there is more than one Authorized Signing Officer who must execute this Agreement, then make copies of the attached form.

AFFIDAVIT OF CORPORATE SIGNING AUTHORITY

CANADA
SASKATCHEWAN

I, _____ of Regina, Saskatchewan,
Print Full Name of Signing Authority

MAKE OATH/AFFIRM AS FOLLOWS:

1. I am a Director or Officer of _____ named in the Tax Exemption Agreement to which this Affidavit is attached.
2. I am authorized by _____ to execute the Tax Exemption Agreement without affixing the Corporate Seal of the Corporation.

Sworn/Affirmed before me at _____, _____
on _____, 20____
Month Date

A Commissioner for Oaths in and for the Province of
Saskatchewan.
Being a lawyer —or—
My commission expires:

Signature of Signing Authority

NOTE – City employees should not sign this document as the Commissioner for Oaths

Schedule "D"

**TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM – 2 OR MORE RENTAL UNITS
BELOW MARKET/AFFORDABLE RENTAL DEVELOPMENT
2020 Housing Incentives Policy
Street Address, Regina, Saskatchewan**

Agreement dated _____, 20____
(City Clerk to put in date)

Between:

**CITY OF REGINA
(the "City")**

- and -

"Full Name of Owner"
(the "Owner")

The Parties agree as follows:

Definitions

1 **"Capital Contribution Agreement"** means the Capital Contribution Agreement under the City's Housing Incentive Policy that the Owner has entered into with the City in relation to the Property;

"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;

"Executive Director" means City's Executive Director, City Planning and Development or his/her designate.

"Property" means the real property located at "Street Address" and legally described as:

"Insert Legal Description"

"Unit" means one of the dwelling units to be constructed on behalf of the Owner in the Property.

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 _____ percent of the property taxes levied with respect to the Property, commencing "Date and Year", and concluding "Date and Year", on the condition that the Owner obtain an occupancy permit for the Property by October 31, 2020.
- (1.1) 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.
- (1.2) 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.
- (1.3) 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.
- (1.4) 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.
- (2) If the Owner fails to obtain an occupancy permit by October 31, 2020, the City may terminate the tax exemption under this Agreement by written notice to the Owner, and the taxes on the Property for the year 2021 will become due and owing as of the date of the termination, including any penalties incurred.
- (3) The Executive Director will conclusively determine whether or not the Owner has adhered to the deadline for obtaining an occupancy permit as well as any of the other requirements set out in this Agreement.
- (4) The Executive Director has the sole discretion and authority to allow extensions of the deadline outlined in this section if the Owner makes a written request for an extension addressed to the Executive Director.

- (5) Where the Executive Director allows for an extension, the extension and the terms of conditions of this extension must be set out in writing.
- (6) Where an extension of the deadlines had been allowed by the Executive Director and the Owner has failed to comply with the deadline set out in the extension, the City may terminate the tax exemption under this Agreement by written notice to the Owner, and the taxes on the Property for the year 2021 and any subsequent years will become due and owing.

Terms and Conditions of Exemption

- 3(1) The exemption does not apply to portions of the Property used or intended to be used for non-residential purposes.
- (2) The exemption only applies where the Owner:
 - (a) has received a capital grant under the City's Affordable Housing Capital Contribution program for the Property;
 - (b) has entered into a Capital Contribution Agreement with the City under that program; and
 - (c) is in compliance with the Capital Contribution Agreement.
- (3) The exemption shall apply only to new residential development that has two or more residential units where all the units are rented for 5 years or more:
 - (a) to individuals or families whose incomes are at or below the Maximum Income Threshold as described in the Capital Contribution Agreement entered into for the Property; and
 - (b) at rental rates that are at or below the Maximum Rental Rate as set out in the Capital Contribution Agreement for the Property.
- (4) The exemption provided for under this agreement is being provided on the basis that all the units in the Property will be available to be rented to any tenant that meets the income requirements in subsection (3).
- (5) The exemption provided for under this agreement is being provided on the basis that the Property is not a group care facility or personal care home.
- (6) The exemption provided for under this agreement is being provided on the basis that all the units in the Property will be rented to individuals for no less than 15 years from the date of the commencement of the exemption.

- (7) By agreeing to maintain the property as rental for no less than 15 years, the parties acknowledge and agree that the property will not be eligible for condominium conversion for 15 years from the date of commencement of the exemption.
- (8) This section survives the termination or expiration of this agreement.
- 4 The exemption from taxation does not include special taxes, local improvement levies, utility charges, development fees or other such charges or fees properly imposed by the City or other taxing authority.
- 5 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.

Owners' Covenants

- 6 The Owner shall promptly:
 - (a) notify the City of the date of occupancy of the Property and of any occurrences which would discontinue or terminate the tax exemption;
 - (b) provide the City Assessor with any information or documents requested by the City Assessor to complete and check the assessment of the Property; and
 - (c) provide the Executive Director with any information, documentation, or access to the Property requested by the Executive Director to check the progress of construction for the purposes of this Agreement.
- 7 The Owner shall obtain an occupancy permit by the deadline set out in this agreement unless this deadline has been extended in accordance with this Agreement.

Continuation

- 8 The tax exemption will continue only for so long as the Owner complies with the terms of this Agreement.

Cessation or termination

- 9(1) The tax exemption will cease if:
 - (a) the Owner becomes bankrupt or insolvent or is so adjudged;
 - (b) the Owner makes a general assignment for the benefit of creditors;

- (c) the Property is no longer rented to individuals or families whose incomes are at or below the Maximum Income Threshold in accordance with the Capital Contribution Agreement entered into with respect to the Property;
 - (d) the Property is no longer rented at rental rates that are at or below the Maximum Rental Rate in accordance with the Capital Contribution Agreement entered into with respect to the Property;
 - (e) the Owner violates any provision of any Capital Contribution Agreement the Owner has entered into with the City in relation to the Property;
 - (f) the improvements on the Property do not conform to all municipal and provincial laws governing the construction and use of the improvements, including any zoning bylaws and *The Uniform Building and Accessibility Standards Act*; or
 - (g) the Owner does not keep the taxes current on portions of the Property which are not exempt; or
 - (h) the Owner violates any provision of the City's Housing Incentive Policy under which this exemption was approved.
- (2) If the tax exemption ceases by reason of an event in subsection (1), the full amount of the taxes on the Property for the year in which the event occurred will become due and owing as of the date of the termination, including any penalties incurred and the property will become fully taxable for any subsequent years.
- (3) The Executive Director may terminate this Agreement by written notice to the Owner, if the Owner fails to meet any obligation under this Agreement or violates any provision under this Agreement.

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 registered mail, addressed:

To the City:

Executive Director, City Planning and Development
2476 Victoria Avenue
PO Box 1790
Regina, Saskatchewan S4P 3C8

To the Owner:

“Name of Owner”
“Address of Owner”

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

- (2) If a notice is mailed pursuant to the 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.

Notification of Sale of Property

- 11(1) The Owner shall notify the Executive Director in writing within 15 days prior to the transfer of the title in the event that the Property is sold.
- (2) This agreement is not assignable without prior written consent of the City, which will only be granted where the new owner meets the eligibility criteria outlined in the City’s Housing Incentive Policy and the Capital Contribution Agreement entered into with respect to the Property.

Amendments

- 12(1) The Agreement may be amended by written agreement between the Parties.
- (2) For the purposes of subsection (1), the Executive Director may authorize any amendments to the Agreement.

General

- 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 have otherwise have been granted to the Owner.
- 14 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.

15 This Agreement shall not become effective until adopted by bylaw of the Council of the City and fully executed by all parties to the Agreement.

In witness whereof, each Party has executed the Agreement on the date indicated below.

CITY OF REGINA

{seal}

City Clerk

Witness

"Full name of Owner"

OR

"Full Name of Owner"

Per: _____ {seal}
Authorized Signing Officer

Date: _____
DD-MMMM-YYYY

Per: _____ {seal}
Authorized Signer

Date: _____
DD-MMMM-YYYY

* If the corporate seal of the corporation is not affixed, then each Authorized signing Officer must fill out and execute an Affidavit of Corporate Signing Authority in the form attached to this Agreement. If there is more than one Authorized Signing Officer who must execute this Agreement, then make copies of the attached form.

AFFIDAVIT OF CORPORATE SIGNING AUTHORITY

CANADA
SASKATCHEWAN

I, _____ of Regina, Saskatchewan,
Print Full Name of Signing Authority

MAKE OATH/AFFIRM AS FOLLOWS:

1. I am a Director or Officer of _____ named in the Tax Exemption Agreement to which this Affidavit is attached.
2. I am authorized by _____ to execute the Tax Exemption Agreement without affixing the Corporate Seal of the Corporation.

Sworn/Affirmed before me at _____, _____
on _____, 20____
Month Date

A Commissioner for Oaths in and for the Province of
Saskatchewan.
Being a lawyer —or—
My commission expires:

Signature of Signing Authority

NOTE – City employees should not sign this document as the Commissioner for Oaths.

ABSTRACT

BYLAW NO. 2021-3

THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2021

PURPOSE: To provide a Housing Incentive Tax Exemption to the owners of properties that qualify under the City of Regina's Housing Incentives Policy.

ABSTRACT: The Bylaw provides a tax exemption for the years 2021 to 2025 for the properties located at 27 1033 Edgar Street, 31 1033 Edgar Street, 48 1033 Edgar Street, 49 1033 Edgar Street, 50 1033 Edgar Street, 51 1033 Edgar Street, 52 1033 Edgar Street, 53 1033 Edgar Street, 54 1033 Edgar Street, 55 1033 Edgar Street, 56 1033 Edgar Street, 58 1033 Edgar Street, 501 A 3359 Green Poppy Street, 507 B 3359 Green Poppy Street, 509 A 3359 Green Poppy Street, 403 3363 Green Poppy Street, 404 B Green Poppy Street, 405 A 3363 Green Poppy Street, 406 B 3363 Green Poppy Street, 101 2715 Narcisse Drive, 111 2715 Narcisse Drive, 112 2715 Narcisse Drive, 113 2715 Narcisse Drive, 114 2715 Narcisse Drive, 115 2715 Narcisse Drive, 116 2715 Narcisse Drive, 117 2715 Narcisse Drive, 118 2715 Narcisse Drive, 119 2715 Narcisse Drive, 120 2715 Narcisse Drive, 202 2715 Narcisse Drive, 203 2715 Narcisse Drive, 204 2715 Narcisse Drive, 205 2715 Narcisse Drive, 207 2715 Narcisse Drive, 208 2715 Narcisse Drive, 209 2715 Narcisse Drive, 221 2715 Narcisse Drive, 222 2715 Narcisse Drive, 223 2715 Narcisse Drive, 224 2715 Narcisse Drive, 5628 Prefontaine Avenue, 5668 Prefontaine Avenue, 836 4th Avenue, 2579 Winnipeg Street, 5025 7th Avenue, 5029 7th Avenue, 2067 Edgar Street, 2075 Edgar Street, 1345 Forget Street, 2744 Mackay Street, 2748 Mackay Street, 1943 Osler Street, 2113 Smith Street, 5601 Mitchinson Way, 5609 Mitchinson Way, 5617 Mitchinson Way, 5625 Mitchinson Way, 5633 Mitchinson Way, 5641 Mitchinson Way, 5649 Mitchinson Way, 5657 Mitchinson Way, 5517 Campling Avenue, 5521 Campling Avenue, 5603 Campling Avenue, 5607 Campling Avenue, 5611 Campling Avenue, 5615 Campling Avenue, 5619 Campling Avenue, 5623 Campling Avenue, 5627 Campling Avenue, 5631 Campling Avenue, 5635 Campling Avenue, 5639 Campling Avenue, 5643 Campling Avenue, 5647 Campling Avenue, 5659 Campling Avenue, 3010 Chuka Boulevard, 3030 Chuka Boulevard, 3000 George Street, 3008 George Street, 3016 George Street, 3024 George Street, 3032 George Street, 3048 George Street, 3056 George Street,

3064 George Street, 3072 George Street, 3004 Green Bank Road, 3012 Green Bank Road, 3020 Green Bank Road, 3028 Green Bank Road, 3036 Green Bank Road, 3044 Green Bank Road, 3052 Green Bank Road, 3060 Green Bank Road, 3068 Green Bank Road, 4310 E Keller Avenue, 4318 E Keller Avenue, 4326 E Keller Avenue, 4334 E Keller Avenue, 4342 E Keller Avenue, 3005 Trombley Street, 3025 Trombley Street, 5600 Vedette Road, 5604 Vedette Road, 5608 Vedette Road, 5612 Vedette Road, 5616 Vedette Road, 5620 Vedette Road, 5624 Vedette Road, 5628 Vedette Road, 5632 Vedette Road and 5636 Vedette Road.

**STATUTORY
AUTHORITY:**

Section 262(4) of *The Cities Act*.

MINISTER’S APPROVAL: N/A

PUBLIC HEARING: N/A

PUBLIC NOTICE: N/A

REFERENCE: Housing Incentives Tax Exemption Policy (CR09-122), (CR11-163), (CR13-110), (CR14-111), (CR15-125) and (CR17-59)

AMENDS/REPEALS: N/A

CLASSIFICATION: Administrative

INITIATING DIVISION: Financial Strategy & Sustainability

INITIATING DEPARTMENT: Assessment & Property Revenue Services