

BYLAW NO. 2021-4

THE COMMUNITY NON-PROFIT TAX EXEMPTION BYLAW, 2021

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

Purpose

- 1 The purpose of this Bylaw is to exempt certain properties from property taxes in whole or in part for the 2021 financial year.

Authority

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

Definitions

- 3 In this Bylaw:

“**education portion of the property taxes**” means the property taxes levied by the City pursuant to *The Education Property Tax Act* on behalf of the Government of Saskatchewan for the benefit of the Board of Education of the Regina School Division No. 4.

Exemptions

- 4 The named occupants of properties owned or under control of the City of Regina or properties adjacent to City property listed in Schedule “A” to this Bylaw are exempted from payment of property tax payable by the owner or occupant of the land and improvements specified in the Schedule.
- 5 1820 Cornwall Street Properties Ltd. is exempted from payment of property tax for the portion of the land and improvements, occupied and used by the Royal Canadian Legion Branch #001 and located at 1820 Cornwall Street, Lot 42, Block 308, Plan 00RA12095.
- 6 The Canadian Blood Services is exempted from payment of property tax for the land and improvements located at 2571 Broad Street, Lot B, Block 8, Plan FU1338.
- 7 The Canadian Red Cross Society is exempted from payment of property tax for the land and improvements located at 2050 Cornwall Street, Lot 45, Block 368, Plan 98RA28309.

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

City Solicitor

- 8 Carmichael Outreach Inc. is exempted from payment of property tax for the land and improvements located at 1510 12th Avenue, Lots 21 - 24, Block 301, Plan Old 33.
- 9 Fries Tallman Lumber (1976) Ltd. is exempted from payment of property tax for the portion of the land and improvements, occupied and used by Regina Education and Action on Child Hunger Inc. and located at 1350 Osler Street, Lot C, Block 184, Plan 101864280.
- 10 Girl Guides of Canada – Guides du Canada is exempted from payment of property tax for the land and improvements located at 1530 Broadway Avenue, Lot D, Block 8, Plan FU1338.
- 11 The Globe Theatre Society is exempted from payment of property tax for the portion of the land and improvements located at 1801 Scarth Street, Units 2 - 4, Plan 99RA23145.
- 12 Ignite Adult Learning Foundation Corporation is exempted from payment of property tax for the land and improvements located at 900 Victoria Avenue, Lots 9 and 10, Block 19, Plan DV270.
- 13 The Islamic Association of Saskatchewan, Regina Incorporated is exempted from payment of property tax for the land and improvements located at 641 E Victoria Avenue, Block A, Plan 70R13525; Lots 21 - 34, Block 38, Plan DV270; Lots 7 - 20, Block 38B Plan DV270 and Block Y, Plan DV270.
- 14 Mackenzie Art Gallery Incorporated is exempted from payment of property tax for the portion of the land and improvements located at A-3475 Albert Street and known as the T.C. Douglas Building, part of Plan 101991865, Block C Ext. 31, and Block D Ext. 43.
- 15 Melcor Reit GP Inc. is exempted from payment of property tax for the portion of the land and improvements, occupied and used by the South Saskatchewan Independent Living Centre and located at 349 Albert Street, Lots 1 and 2, Block 17, Plan 68R23751.
- 16 Melcor Reit GP Inc. is exempted from payment of property tax for the portion of the land and improvements, occupied and used by the Regina Public Library and located at 331 Albert Street, Lots 1 and 2, Block 17, Plan 68R23751.
- 17 The Mounted Police Heritage Centre is exempted from payment of property tax for the land and improvements located at 5907 Dewdney Avenue, Block A, Plan 101973494, NE/SW/SE/NW 22-17-20-2 and NW 23-17-20-2.

- 18 Regina & District Food Bank Inc. is exempted from payment of property tax for the portion of the land and improvements, occupied and used by the Regina & District Food Bank Inc. and located at 445 Winnipeg Street, Block X, Plan 79R42384.
 - 19 Regina Humane Society Inc. is exempted from payment of property tax for the portion of the land and improvements owned by the Regina Humane Society Inc. and located at 4900 Parliament Avenue, Block A2, Plan 102296066.
 - 20 Regina Trades and Skills Inc. is exempted from payment of property tax for the land and improvements located at 1275 Albert Street, Lot 22, Block 145, Plan 94R44318.
 - 21 Saskatchewan Science Centre Inc. is exempted from payment of property tax for the portion of the land and improvements located at 2903 Powerhouse Drive, Block A, Plan 101919416.
 - 22 SBLP Southland Mall Inc. is exempted from payment of property tax for the portion of the land and improvements, occupied and used by the Regina Public Library and located at 2715 Gordon Road, Block M, Plan 66R13992; Block Q, Plan 78R20752 and Block N, Plan 101145710.
 - 23 The South Zone Recreation Board is exempted from payment of property tax for the land and improvements located at 3303 Grant Road, Block B, Plan 00RA15705.
 - 24 Theatre Regina Inc. is exempted from payment of property tax for the land and improvements located at 1077 Angus Street, Lots 1 - 10, Block 86, Plan Old 33 and Block C, Plan GA1016.
 - 25 Young Women's Christian Association of Regina is exempted from payment of property tax for the land and improvements located at 1915 Retallack Street, Lot A, Block 339, Plan 101887623, and 1955 Retallack Street, Lot B, Block 339, Plan 101887623.
- 26(1) The exemptions in sections 4 to 25 shall:
- (a) apply only to taxes assessed in 2021 on land or improvements; and
 - (b) not include special taxes, local improvement levies, public utility charges, development fees or other such charges imposed by the City or other taxing authority.

- (2) Notwithstanding sections 4 to 25, where the amount of the exemption of the education portion of the property taxes would be equal to \$25,000 or more, the exemption of the education portion of the property taxes is subject to the approval of the Government of Saskatchewan.
 - (3) Where the Government of Saskatchewan does not approve of the exemption of the education portion of the property taxes or reduces the amount of the proposed exemption, the City shall reduce the exemption of the education portion of the property taxes in accordance with the Government of Saskatchewan’s decision.
 - (4) Where the exemption of the education portion of the property taxes is not approved or is reduced, the Owner will be required to pay the balance of the education portion of the property taxes and the City shall not be liable to the Owner for any amount of the tax exemption which would have otherwise been granted to the Owner.
- 27 The City Assessor shall conclusively determine the scope and extent of any exemption.
- 28 This Bylaw comes into force on January 1, 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"

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

1. Cathedral Area Community Association: 2010 Arthur Street, Lots 1 - 3, Block 32, Plan I 5211; 2005 Forget Street, Lot 19, Block 32, Plan I 5211, Lot 22, Block 32, Plan 101197896; 2019 Forget Street, Lot 20, Block 32, Plan 101197919; 2021 Forget Street, Lot 17, Block 32, Plan I 5211; 2029 Forget Street, Lot 16, Block 32, Plan I 5211; and 2055 Forget Street, Lots 11 - 15, Block 32, Plan I 5211;
2. Grow Regina Community Gardens Incorporated: 3500 Queen Street, Block R2, Plan 60R07552;
3. Queen City Eastview Community Association Inc.: A-615 – 6th Avenue, Block B, Plan F1625;
4. Dewdney East Community Association Inc.: A-1197 Park Street, Lot B, Block 24, Plan 65R40289;
5. Al Ritchie Community Association Inc.: A-1109 – 14th Avenue, Block R1, Plan 70R04472; A-2299 Edgar Street, Block C, Plan 73R17293; and
6. West Zone Community Gardens: A-1010 McCarthy Boulevard, Block XX, Plan 101882910.

ABSTRACT

BYLAW NO. 2021-4

THE COMMUNITY NON-PROFIT TAX EXEMPTION BYLAW, 2021

PURPOSE:	To exempt certain properties from property taxes in whole or in part for the 2021 financial year.
ABSTRACT:	Provide property tax exemptions to owners and occupants of land based on Council's approved Community Non-Profit Tax Exemption Policy.
STATUTORY AUTHORITY:	Subsection 262(3) of <i>The Cities Act</i> , section 21 of <i>The Education Property Tax Act</i> and sections 9 and 11 of <i>The Education Property Tax Regulations</i> .
MINISTER'S APPROVAL:	N/A
PUBLIC HEARING:	N/A
PUBLIC NOTICE:	N/A
REFERENCE:	Executive Committee, December 9, 2020, EX20-35, City Council, December 16, 2020, CR20-103
AMENDS/REPEALS:	N/A
CLASSIFICATION:	Administrative
INITIATING DIVISION:	Financial Strategy & Sustainability
INITIATING DEPARTMENT:	Assessment and Property Revenue Services