

BYLAW NO. 2013-11

THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2013

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 Tax Exemption Policy.

Authority

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

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, 2013 and concluding December 31, 2017, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 701 Athol Street and legally described as:

Surface Parcel #109591533
Lot 1
Block 15
Plan No. H4670, Extension 0
As described on Certificate of Title 88R23399

- (b) the property located at 1035 Atkinson Street and legally described as:

Surface Parcel #106982051 and 112301480
Lots 9 and 41
Block 5
Plan No. F1625, Extension 0 and Plan No. 101148982, Extension 79
As described on Certificate of Title 96R71148, description 79

- (c) the property located at 1954 Atkinson Street and legally described as:

Surface Parcel #107041441
Lot 11
Block 18
Plan No. DV270, Extension 0
As described on Certificate of Title 01RA20013

- (d) the property located at 970 Broder Street and legally described as:

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

City Solicitor

Surface Parcel #112363792 and 106983401
Lots 23 and 37
Block 10
Plan No. T4085, Extension 0 and Plan No. 101176725, Extension 40
As described on Certificate of Title 90R35949, description 40

- (e) the property located at 1253 Broder Street and legally described as:

Surface Parcel #106979338
Lot 14
Block 18
Plan No. F1625, Extension 0
As described on Certificate of Title 75R37552

- (f) the property located at 1861 Broder Street and legally described as:

Surface Parcel #107044219
Lot 6
Block 7
Plan No. G384, Extension 0
As described on Certificate of Title 76R00685

- (g) the property located at 1939 Edgar Street and legally described as:

Surface Parcel #112061652
Lot 4
Block 15B
Plan No. O4288, Extension 0
As described on Certificate of Title 84R12891

- (h) the property located at 102 – 2313 Montreal Street and legally described as:

Surface Parcel #166128183
Unit 2
Plan No. 102083699, Extension 0
As described on Certificate of Title 142266708

- (i) the property located at 201 – 2313 Montreal Street and legally described as:

Surface Parcel #166128183
Unit 3
Plan No. 102083699, Extension 0
As described on Certificate of Title 142257719

- (j) the property located at 202 – 2313 Montreal Street and legally described as:

Surface Parcel #166128183
Unit 8
Plan No. 102083699, Extension 0
As described on Certificate of Title 142401743

- (k) the property located at 206 – 2313 Montreal Street and legally described as:

Surface Parcel #166128183
Unit 6
Plan No. 102083699, Extension 0
As described on Certificate of Title 142084593

- (l) the property located at 302 – 2313 Montreal Street and legally described as:

Surface Parcel #166128183
Unit 14
Plan No. 102083699, Extension 0
As described on Certificate of Title 142139673

- (m) the property located at 303 – 2313 Montreal Street and legally described as:

Surface Parcel #166128183
Unit 10
Plan No. 102083699, Extension 0
As described on Certificate of Title 142468230

- (n) the property located at 304 – 2313 Montreal Street and legally described as:

Surface Parcel #166128183
Unit 13
Plan No. 102083699, Extension 0
As described on Certificate of Title 142443884

- (o) the property located at 306 – 2313 Montreal Street and legally described as:

Surface Parcel #166128183
Unit 12
Plan No. 102083699, Extension 0
As described on Certificate of Title 142153297

- (p) the property located at 619 Queen Street and legally described as:

Surface Parcel #109710604
Lot 6
Block 60
Plan No. H4669, Extension 0

As described on Certificate of Title 97R04427

- (q) the property located at 2064 St. John Street and legally described as:

Surface Parcel #107288994
Lot 21
Block 361
Plan No. Old 33, Extension 0
As described on Certificate of Title 90R28748

- (r) the property located at 1078 Wallace Street and legally described as:

Surface Parcel #106980431
Lot 21
Block 7
Plan No. F1625, Extension 0
As described on Certificate of Title 98RA20963

- (s) the property located at 1148 Wallace Street and legally described as:

Surface Parcel #106993581
Lot 28
Block 8
Plan No. F1625, Extension 0
As described on Certificate of Title 99RA28117

- (t) the property located at 1959 Wallace Street and legally described as:

Surface Parcel #107041430
Lot 12
Block 18
Plan No. DV270, Extension 0
As described on Certificate of Title 92R46313

- 4 The following properties are exempt from taxation equal to 90 percent of the property taxes otherwise payable on each property, commencing January 1, 2013 and concluding December 31, 2015, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 2116 Abbott Street and legally described as:

Surface Parcel #111694552 and 111694574
Lots 37 and 50
Block 40
Plan No. DV270, Extension 3 and Plan No. 101174385, Extension 2
As described on Certificate of Title 82R03118, description 2 and 3

- (b) the property located at 2048 Broder Street and legally described as:

Surface Parcel #107039729
Lot 17
Block 22
Plan No. DV270, Extension 0
As described on Certificate of Title 97R78039

- (c) the property located at 278 Edward Street and legally described as:

Surface Parcel #109684389
Lot 21
Block 63
Plan No. AR4002, Extension 0
As described on Certificate of Title 85R13167

- (d) the property located at 1745 Forget Street and legally described as:

Surface Parcel #166164756
Lot 36
Block 12
Plan No. 102090776, Extension 0
As described on Certificate of Title 142191288

- (e) the property located at 1749 Forget Street and legally described as:

Surface Parcel #166164767
Lot 35
Block 12
Plan No. 102090776, Extension 0
As described on Certificate of Title 142848142

- (f) the property located at 5 Ingersoll Crescent and legally described as:

Surface Parcel #109448646
Lot 22
Block 8
Plan No. EX5374, Extension 0
As described on Certificate of Title 99RA02635

- (g) the property located at 2049 Lindsay Street and legally described as:

Surface Parcel #107042273
Lot 34
Block 31
Plan No. DV270, Extension 0

As described on Certificate of Title 97R38133

- (h) the property located at 455 Montreal Street and legally described as:

Surface Parcel #107095293
Lot 14
Block 10
Plan No. F4996, Extension 0
As described on Certificate of Title 01RA20890F

- (i) the property located at 465 Montreal Street and legally described as:

Surface Parcel #107095260
Lot 17
Block 10
Plan No. F4996, Extension 0
As described on Certificate of Title 95R51022

- (j) the property located at 368 Ottawa Street and legally described as:

Surface Parcel #107160083
Lot 17
Block 20
Plan No. F4996, Extension 0
As described on Certificate of Title 97R71233

- (k) the property located at 1445 Royal Street and legally described as:

Surface Parcel #109543844
Lot 13
Block 74
Plan No. Old 218, Extension 0
As described on Certificate of Title 95R16595

- (l) the property located at 353 Toronto Street and legally described as:

Surface Parcel #107192291 and #111882494
Lots 6 and 35
Block 22
Plan No. F4996, Extension 0 and Plan No. 101252359, Extension 30
As described on Certificate of Title 96R30314, description 30

- (m) the property located at 525 Toronto Street and legally described as:

Surface Parcel #166137802
Lot 37

Block 6
Plan No. 102086793, Extension 0
As described on Certificate of Title 142052048

- (n) the property located at 2074 York Street and legally described as:

Surface Parcel #165211220
Lot 11B
Block 34
Plan No. 102053843, Extension 0
As described on Certificate of Title 141914820

- 5 The following properties are exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2013 and concluding December 31, 2017, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 866 Angus Street and legally described as:

Surface Parcel #109599946
Lot 24
Block 23
Plan No. H4670, Extension 0
As described on Certificate of Title 84R35244

- (b) the property located at 1830 Atkinson Street and legally described as:

Surface Parcel #107043544
Lot 33
Block 5
Plan No. G384, Extension 0
As described on Certificate of Title 85R36675

- (c) the property located at 1834 Atkinson Street and legally described as:

Surface Parcel #107043555
Lot 32
Block 5
Plan No. G384, Extension 0
As described on Certificate of Title 81R36859

- (d) the property located at 1029 Broder Street and legally described as:

Surface Parcel #106981667
Lot 8
Block 4

Plan No. F1625, Extension 0
As described on Certificate of Title 82R49333

- (e) the property located at 1115 Edgar Street and legally described as:

Surface Parcel #106995932
Lot 4
Block 13
Plan No. F1625, Extension 0
As described on Certificate of Title 88R47690

- (f) the property located at 835 Elphinstone Street and legally described as:

Surface Parcel #109589912
Lot 9
Block 48
Plan No. H4669, Extension 0
As described on Certificate of Title 93R27159

- (g) the property located at 837 Elphinstone Street and legally described as:

Surface Parcel #109589923
Lot 10
Block 48
Plan No. H4669, Extension 0
As described on Certificate of Title 99RA22001

- (h) the property located at 1104 Garnet Street and legally described as:

Surface Parcel #111539460
Lot 35
Block 109
Plan No. 101208305, Extension 24
As described on Certificate of Title 01RA08568F, description 24

- (i) the property located at 706 Rae Street and legally described as:

Surface Parcel #109600411
Lot 40
Block 11
Plan No. H4670, Extension 0
As described on Certificate of Title 99RA27675

- (j) the property located at 1217 Retallack Street and legally described as:

Surface Parcel #166107539

Lot 44
Block 148
Plan No. 102079144, Extension 0
As described on Certificate of Title 141796738

- (k) the property located at 1223 Retallack Street and legally described as:

Surface Parcel #166107528
Lot 45
Block 148
Plan No. 102079144, Extension 0
As described on Certificate of Title 141796660

- (l) the property located at 2022 Toronto Street and legally described as:

Surface Parcel #107025612
Lot 11
Block 359
Plan No. Old 33, Extension 0
As described on Certificate of Title 85R02894

- (m) the property located at 941 Wallace Street and legally described as:

Surface Parcel #107134400
Lot 11
Block 9
Plan No. T4085, Extension 0
As described on Certificate of Title 96R39191

- 6 The following property is exempt from taxation equal to 90 percent of the property taxes otherwise payable on the property, commencing January 1, 2013 and concluding December 31, 2017, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 2317 Francis Street and legally described as:

Surface Parcel #107193731
Lot 5
Block 72
Plan No. DV270, Extension 0
As described on Certificate of Title 96R64299A

- (b) the property located at 377 Halifax Street and legally described as:

Surface Parcel #111883899
Lot 12

Block 19
Plan No. F4996, Extension 3
As described on Certificate of Title 87R04929

- (c) the property located at 452 Halifax Street and legally described as:

Surface Parcel #107094562
Lot 27
Block 15
Plan No. F4996, Extension 0
As described on Certificate of Title 98RA15974

- (d) the property located at 500 Hamilton Street and legally described as:

Surface Parcel #112369912 and #112369934
Lots 39 and 40
Block 6
Plan No. AW3306, Extension 28 and Extension 6
As described on Certificate of Title 94R18977, description 28

- (e) the property located at 333 Lorne Street and legally described as:

Surface Parcel #107139023 and #107139012
Lots 9 and 10
Block 20
Plan No. AW3306, Extension 0
As described on Certificate of Title 01RA20348

- (f) the property located at 1448 McIntosh Street and legally described as:

Surface Parcel #112080091 and #109521031
Lots 49 and 29
Block 72
Plan No. 101166601, Extension 68 and Plan No. Old 218, Extension 0
As described on Certificate of Title 94R39543, description 68

- (g) the property located at 235 Osler Street and legally described as:

Surface Parcel #107155559
Lot 12
Block 31
Plan No. AY5450, Extension 0
As described on Certificate of Title 87R37848

- (h) the property located at 476 St. John Street and legally described as:

Surface Parcel #107094292
Lot 22
Block 14
Plan No. F4996, Extension 0
As described on Certificate of Title 00RA22320

- 7 The following property is exempt from taxation equal to 100 percent of the property taxes otherwise payable on the property, commencing January 1, 2013 and concluding December 31, 2017, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:
- (a) the property located at 5960 Little Pine Loop and legally described as:
- Surface Parcel #166054271
Block B
Plan No. 102074712, Extension 0
As described on Certificate of Title 141496869
- 8 The exemptions in sections 3 and 4 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule "A".
- 9 The exemptions in section 5 and 6 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule "B".
- 10 The exemption in section 7 shall be governed by the form of Tax Exemption Agreement and attached hereto as Schedule "C".
- 11 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 Tax Exemption Policy and complies with the terms of the applicable Tax Exemption Agreement.
- 12 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

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

READ A FIRST TIME THIS 25th DAY OF February 2013.

READ A SECOND TIME THIS 25th DAY OF February 2013.

READ A THIRD TIME AND PASSED THIS 25th DAY OF February 2013.

Mayor

City Clerk (SEAL)

CERTIFIED A TRUE COPY

City Clerk

Schedule "A"

**TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM – SINGLE FAMILY DWELLING
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;

"Manager" means the Deputy City Manager 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) 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 December 31, 2012.

(2) If the Owner fails to obtain an occupancy permit by December 31, 2012, 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 2013 will become due and owing

as of the date of the termination, including any penalties incurred to December 31, 2013.

- (3) The Manager 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 Manager 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 Manager.
- (5) Where the Manager 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 Manager 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 2013 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 infill residential development constructed on the Property.
- 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 Manager with any information, documentation, or access to the Property requested by the Manager 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 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 Manager;
- (d) 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
- (e) the Owner does not keep the taxes current on portions of the property which are not exempt;

(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 and any subsequent years will become due and owing as of the date of the termination, including any penalties incurred.

(3) The Manager may terminate this Agreement by written notice to the Owner, if the Owner fails to meet any obligation under this Agreement or violate 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:

Deputy City Manager, Community Planning and Development
Division
2476 Victoria Avenue
P.O. Box 1790
Regina, SK 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 will notify the Manager 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 the prior written consent of the City.
- (3) The City may assign this Agreement to a new Owner of the Property who satisfies the criteria established for the tax exemption.

Amendments

- 12(1) The Agreement may be amended by written agreement between the Parties.
- (2) For the purposes of subsection (1), the Manager 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 by the Parties in separate counterparts, each of which when so executed and delivered to all of the Parties shall be deemed to be and shall be read as a single agreement among the Parties. In addition, execution of this Agreement by any of the Parties may be evidenced by way of a faxed transmission of such Party's signature (which signature may be by separate counterpart), or photocopy of such faxed transmission, and such faxed signature, or photocopy of such faxed signature, shall be deemed to constitute the original signature of such Party of this Agreement.

- 15 Any Party delivering an executed counterpart of this Agreement by facsimile shall also deliver a manually executed counterpart of this Agreement, but the failure to do so does not affect the validity, enforceability or binding effect of this Agreement.

- 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

City Clerk

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 she/he 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 – 2-4 UNITS
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;

"Manager" means Deputy City Manager 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"

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 _____ 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 December 31, 2012.

- (2) If the Owner fails to obtain an occupancy permit by December 31, 2012, 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 2013 will become due and owing as of the date of the termination, including any penalties incurred to December 31, 2013.
- (3) The Manager 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 Manager 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 Manager.
- (5) Where the Manager 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 Manager 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 2013 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 infill residential development that has two to four residential units or the redevelopment of an existing property into two to four residential units where the units are rented.
- (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 Manager with any information, documentation, or access to the Property requested by the Manager 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;
 - (d) 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

- (e) the Owner does not keep the taxes current on portions of the Property which are not exempt.
- (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 and any subsequent years will become due and owing as of the date of the termination, including any penalties incurred.
- (3) The Manager may terminate this Agreement by written notice to the Owner, if the Owner fails to meet any obligation under this Agreement or violate 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:

Deputy City Manager, Community Planning and Development
Division
2476 Victoria Avenue
P.O. Box 1790
Regina, SK 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 Manager in writing within 15 days prior to the transfer of the title in the event that the Property is sold.

- (2) This 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 Manager 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 by the Parties in separate counterparts, each of which when so executed and delivered to all of the Parties shall be deemed to be and shall be read as a single agreement among the Parties. In addition, execution of this Agreement by any of the Parties may be evidenced by way of a faxed transmission of such Party's signature (which signature may be by separate counterpart), or photocopy of such faxed transmission, and such faxed signature, or photocopy of such faxed signature, shall be deemed to constitute the original signature of such Party of this Agreement.

- 15 Any Party delivering an executed counterpart of this Agreement by facsimile shall also deliver a manually executed counterpart of this Agreement, but the failure to do so does not affect the validity, enforceability or binding effect of this Agreement.
- 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

City Clerk

Witness

Owner

Witness

Owner

*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 "C"

**TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM – LARGE SITE-5 Units or more
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.

"Manager" means the Deputy City Manager of Community Planning and Development or his/her designate.

"Property" means the real property located at "Insert Residential Address", and legally described as:

"Insert Legal Description"

"Unit" means one of the dwelling units 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 residential portion of 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 December 31, 2012.

- (2) If the Owner fails to obtain an occupancy permit by December 31, 2012, 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 2013 will become due and owing as of the date of the termination, including any penalties incurred to December 31, 2013.
- (3) The Manager 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 Manager 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 Manager.
- (5) Where the Manager 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 Manager 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 2013 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 developments that have five or more units.
 - (3) The exemption provided for under this agreement is being provided on the basis that 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 agreement 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 Manager with any information, documentation, or access to the Property requested by the Manager 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.
- 8 The Owner shall ensure that the Property meets or exceeds any energy efficiency and water conservation requirements outlined by the Manager.
- 9 The Owner shall ensure that there is one station in or on the Property dedicated to the separation and collection of materials for recycling and composting.

Continuation

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

Cessation or termination

- 11(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 applies for conversion of the Property or any portion of the Property into condominium units;

- (d) the Owner sells the individual units or the Property and there is no assignment of this Agreement;
 - (e) the Property is no longer rented to individuals;
 - (f) the Property is no longer used as a residential dwelling unit;
 - (g) 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
 - (h) the Owner does not keep the taxes current on portions of the Property which are not exempt.
- (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 and any subsequent years will become due and owing as of the date of the termination, including any penalties incurred.
- (3) The Manager 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

- 12(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:

Deputy City Manager, Community Planning and Development
Division
2476 Victoria Avenue
P.O. 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

- 13(1) The Owner will notify the Manager 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 the prior written consent of the City.
- (3) The City may assign this Agreement to a new Owner of the Property who satisfies the criteria established for the tax exemption.

Amendments

- 14(1) The Agreement may be amended by written agreement between the Parties.
- (2) For the purposes of Subsection (1), the Manager may authorize any amendments to the Agreement.

General

- 15 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.
- 16 This Agreement may be executed by the Parties in separate counterparts, each of which when so executed and delivered to all of the Parties shall be deemed to be and shall be read as a single agreement among the Parties. In addition, execution of this Agreement by any of the Parties may be evidenced by way of a faxed transmission of such Party's signature (which signature may be by separate counterpart), or photocopy of such faxed transmission, and such faxed signature, or photocopy of such faxed signature, shall be deemed to constitute the original signature of such Party of this Agreement.
- 17 Any Party delivering an executed counterpart of this Agreement by facsimile shall also deliver a manually executed counterpart of this Agreement, but the failure to do so does not affect the validity, enforceability or binding effect of this Agreement.
- 18 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.

The City of Regina

Per: _____ {seal} Date: _____
The City Clerk DD-MMM-YYYY

“Full Name of Owner”.

Per: _____ {seal} Date: _____
Authorized Signing Officer DD-MMM-YYYY

Per: _____ {seal} Date: _____
Authorized Signing Officer DD-MMM-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. 2013-11

THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2013

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

ABSTRACT: The Bylaw provides a tax exemption for the years 2013 to 2017 or 2013 to 2015 for the properties located at 701 Athol Street, 1035 Atkinson Street, 1954 Atkinson Street, 970 Broder Street, 1253 Broder Street, 1861 Broder Street, 1939 Edgar Street, 102 – 2313 Montreal Street, 201 – 2313 Montreal Street, 202 – 2313 Montreal Street, 206 – 2313 Montreal Street, 302 – 2313 Montreal Street, 303 – 2313 Montreal Street, 304 – 2313 Montreal Street, 306 – 2313 Montreal Street, 619 Queen Street, 2064 St. John Street, 1078 Wallace Street, 1148 Wallace Street, 1959 Wallace Street, 2116 Abbott Street, 2048 Broder Street, 278 Edward Street, 1745 Forget Street, 1749 Forget Street, 5 Ingersoll Crescent, 2049 Lindsay Street, 455 Montreal Street, 465 Montreal Street, 368 Ottawa Street, 1445 Royal Street, 353 Toronto Street, 525 Toronto Street, 2074 York Street, 866 Angus Street, 1830 Atkinson Street, 1834 Atkinson Street, 1029 Broder Street, 1115 Edgar Street, 835 Elphinstone Street, 837 Elphinstone Street, 1104 Garnet Street, 706 Rae Street, 1217 Retallack Street, 1223 Retallack Street, 2022 Toronto Street, 941 Wallace Street, 2317 Francis Street, 377 Halifax Street, 452 Halifax Street, 500 Hamilton Street, 333 Lorne Street, 1448 McIntosh Street, 235 Osler Street, 476 St. John Street and 5960 Little Pine Loop.

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)

AMENDS/REPEALS: N/A

CLASSIFICATION: Administrative

INITIATING DIVISION: Community Planning and Development

INITIATING DEPARTMENT: Planning Department

I:\wordpro\bylaw\2013\2013-11 the housing incentive program tax exemption bylaw 2013