

BYLAW NO. 2022-6

THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2022

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, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 38 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 57
Condominium Plan 102228207, Extension 0

- (b) the property located at 39 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 58
Condominium Plan 102228207, Extension 0

- (c) the property located at 40 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 59
Condominium Plan 102228207, Extension 0

- (d) the property located at 41 1033 Edgar Street and legally described as:

Condominium Parcel 203262331
Unit 60
Condominium Plan 102228207, Extension 0

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

City Solicitor

- (e) the property located at 42 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 61
Condominium Plan 102228207, Extension 0
- (f) the property located at 43 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 62
Condominium Plan 102228207, Extension 0
- (g) the property located at 44 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 63
Condominium Plan 102228207, Extension 0
- (h) the property located at 45 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 64
Condominium Plan 102228207, Extension 0
- (i) the property located at 46 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 65
Condominium Plan 102228207, Extension 0
- (j) the property located at 47 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 66
Condominium Plan 102228207, Extension 0
- (k) the property located at 57 1033 Edgar Street and legally described as:
Condominium Parcel 203262331
Unit 47
Condominium Plan 102228207, Extension 0
- (l) the property located at 201 2715 Narcisse Drive and legally described as:
Condominium Parcel 203416028
Unit 30

- Condominium Plan 102269134, Extension 0
- (m) the property located at 206 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 35
Condominium Plan 102269134, Extension 0
- (n) the property located at 211 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 40
Condominium Plan 102269134, Extension 0
- (o) the property located at 212 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 41
Condominium Plan 102269134, Extension 0
- (p) the property located at 213 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 42
Condominium Plan 102269134, Extension 0
- (q) the property located at 214 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 43
Condominium Plan 102269134, Extension 0
- (r) the property located at 215 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 44
Condominium Plan 102269134, Extension 0
- (s) the property located at 216 2715 Narcisse Drive and legally described as:
- Condominium Parcel 203416028
Unit 45
Condominium Plan 102269134, Extension 0
- (t) the property located at 217 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
 Unit 46
 Condominium Plan 102269134, Extension 0

- (u) the property located at 218 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
 Unit 47
 Condominium Plan 102269134, Extension 0

- (v) the property located at 219 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
 Unit 48
 Condominium Plan 102269134, Extension 0

- (w) the property located at 220 2715 Narcisse Drive and legally described as:

Condominium Parcel 203416028
 Unit 49
 Condominium Plan 102269134, Extension 0

- (x) the property located at 5500 Prefontaine Avenue and legally described as:

Surface Parcel 203000038
 Lot 76
 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, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 2209 Francis Street and legally described as:

Surface Parcel 202970572
 Lot 26
 Block 63
 Plan 102159031, Extension 0

- (b) the property located at 78 Mackenzie Crescent and legally described as:

Surface Parcel 107121035
 Lot 20
 Block 23

Plan 75R52800, Extension 0

- (c) the property located at 2839 McDonald Street and legally described as:

Surface Parcel 107182425
Lot 10
Block 72
Plan U2439, Extension 0

- (d) the property located at 2804 Park Street and legally described as:

Surface Parcel 107301383
Lot 3
Block 21
Plan FJ5368, Extension 0

- 5 The following properties are exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 1175 Pasqua Street and legally described as:

Surface Parcel 109527699
Lot 7
Block B
Plan FD5230, Extension 0

Surface Parcel 111844672
Lot 12
Block B
Plan 101201555, Extension 4

- (b) the property located at 2122 Reynolds Street and legally described as:

Surface Parcel 107202484
Lot 35
Block 24
Plan DV270, Extension 0

- (c) the property located at 2423 Reynolds Street and legally described as:

Surface Parcel 107205960
Lot 38
Block 12
Plan U2439, Extension 0

- 6 The following property is exempt from taxation equal to 9.3% of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 3093 Chuka Boulevard and legally described as:

Surface Parcel 203842863
Lot 61
Block 25
Plan 102351091, Extension 0

- 7 The following property is exempt from taxation equal to 42.9% of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 3070 Chuka Boulevard and legally described as:

Surface Parcel 203822120
Lot 31
Block 26
Plan 102345296, Extension 0

Surface Parcel 203822119
Lot 32
Block 26
Plan 102345296, Extension 0

Surface Parcel 203822108
Lot 33
Block 26
Plan 102345296, Extension 0

- 8 The following properties are exempt from taxation equal to 43.3 percent of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 3109 Chuka Boulevard and legally described as:

Surface Parcel 203842650
Lot 43
Block 7
Plan 102351080, Extension 0

- (b) the property located at 3129 Chuka Boulevard and legally described as:

Surface Parcel 203842649
Lot 44
Block 7
Plan 102351080, Extension 0

- (c) the property located at 3165 Chuka Boulevard and legally described as:

Surface Parcel 203842627
Lot 46
Block 7
Plan 102351080, Extension 0

- (d) the property located at 3185 Chuka Boulevard and legally described as:

Surface Parcel 203842616
Lot 47
Block 7
Plan 102351080, Extension 0

- 9 The following property is exempt from taxation equal to 43.4% of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 3146 Chuka Boulevard and legally described as:

Surface Parcel 203822131
Lot 44
Block 8
Plan 102345274, Extension 0

Surface Parcel 203822142
Lot 45
Block 8
Plan 102345274, Extension 0

Surface Parcel 203822153
Lot 46
Block 8
Plan 102345274, Extension 0

Surface Parcel 203822164
Lot 47
Block 8
Plan 102345274, Extension 0

Surface Parcel 203822175

Lot 48
Block 8
Plan 102345274, Extension 0

- 10 The following property is exempt from taxation equal to 43.6% of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 3149 Chuka Boulevard and legally described as:

Surface Parcel 203842638
Lot 45
Block 7
Plan 102351080, Extension 0

- 11 The following property is exempt from taxation equal to 45.45% of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 1420 N Silverleaf Boulevard and legally described as:

Surface Parcel 203819216
Block E
Plan 102344587, Extension 0

- 12 The following property is exempt from taxation equal to 100% of the property taxes, otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 3040 George Street and legally described as:

Surface Parcel 203487879
Lot 55
Block 25
Plan 102293625, Extension 0

- 13 The following property is exempt from taxation equal to 56.4 percent of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 3149 Chuka Boulevard and legally described as:

Surface Parcel 203842638
Lot 45
Block 7
Plan 102351080, Extension 0

- 14 The following property is exempt from taxation equal to 56.6 percent of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 3146 Chuka Boulevard and legally described as:

Surface Parcel 203822131
Lot 44
Block 8
Plan 102345274, Extension 0

Surface Parcel 203822142
Lot 45
Block 8
Plan 102345274, Extension 0

Surface Parcel 203822153
Lot 46
Block 8
Plan 102345274, Extension 0

Surface Parcel 203822164
Lot 47
Block 8
Plan 102345274, Extension 0

Surface Parcel 203822175
Lot 48
Block 8
Plan 102345274, Extension 0

- 15 The following properties are exempt from taxation equal to 56.7 percent of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

- (a) the property located at 3109 Chuka Boulevard and legally described as:

Surface Parcel 203842650
Lot 43
Block 7
Plan 102351080, Extension 0

- (b) the property located at 3129 Chuka Boulevard and legally described as:

Surface Parcel 203842649

Lot 44
 Block 7
 Plan 102351080, Extension 0

- (c) the property located at 3165 Chuka Boulevard and legally described as:

Surface Parcel 203842627
 Lot 46
 Block 7
 Plan 102351080, Extension 0

- (d) the property located at 3185 Chuka Boulevard and legally described as:

Surface Parcel 203842616
 Lot 47
 Block 7
 Plan 102351080, Extension 0

- 16 The following property is exempt from taxation equal to 57.1 percent of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 3070 Chuka Boulevard and legally described as:

Surface Parcel 203822120
 Lot 31
 Block 26
 Plan 102345296, Extension 0

Surface Parcel 203822119
 Lot 32
 Block 26
 Plan 102345296, Extension 0

Surface Parcel 203822108
 Lot 33
 Block 26
 Plan 102345296, Extension 0

- 17 The following property is exempt from taxation equal to 90.7 percent of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for the property located at 3093 Chuka Boulevard and legally described as:

Surface Parcel 203842863

Lot 61
Block 25
Plan 102351091, Extension 0

18 The following properties are exempt from taxation equal to 100 percent of the property taxes otherwise payable on each property, commencing January 1, 2022 and concluding December 31, 2026, unless sooner ended pursuant to the provisions of the Tax Exemption Agreement for:

(a) the property located at 3009 Chuka Boulevard and legally described as:

Surface Parcel 203842908
Lot 65
Block 25
Plan 102351091, Extension 0

(b) the property located at 3029 Chuka Boulevard and legally described as:

Surface Parcel 203842896
Lot 64
Block 25
Plan 102351091, Extension 0

(c) the property located at 3053 Chuka Boulevard and legally described as:

Surface Parcel 203842885
Lot 63
Block 25
Plan 102351091, Extension 0

(d) the property located at 3073 Chuka Boulevard and legally described as:

Surface Parcel 203842874
Lot 62
Block 25
Plan 102351091, Extension 0

(e) the property located at 3080 George Street and legally described as:

Surface Parcel 203487891
Lot 60
Block 25
Plan 102293625, Extension 0

19 The exemptions in section 3 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule "A".

- 20 The exemptions in section 4 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule “B”.
- 21 The exemptions in section 5 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule “C”.
- 22 The exemptions in sections 6, 7, 8, 9, 10, 11 and 12 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule “D”.
- 23 The exemptions in sections 13, 14, 15, 16, 17 and 18 shall be governed by the form of Tax Exemption Agreement attached hereto as Schedule “E”.
- 24 The exemptions in sections 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18 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.
- 25 The City Clerk is authorized to sign and seal the Agreements referred to in sections 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18 on behalf of the City of Regina.

Coming Into Force

26 This Bylaw comes into force on January 1, 2022.

READ A FIRST TIME THIS 16th DAY OF February 2022.

READ A SECOND TIME THIS 16th DAY OF February 2022.

READ A THIRD TIME AND PASSED THIS 16th DAY OF February 2022.

Mayor

City Clerk

(SEAL)

CERTIFIED A TRUE COPY

City Clerk

Schedule "A"

TAX EXEMPTION AGREEMENT

HOUSING INCENTIVE PROGRAM – SINGLE FAMILY DWELING

INCOME ELIGIBLE HOUSEHOLDS

2021 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, 2021.

- (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, 2021, 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 2022 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 2022 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.

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"

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
2021 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, 2021.

- (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 2022 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 2022 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

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 "C"

TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM – 2 or more RENTAL UNITS
2021 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, 2021.

- (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, 2021, 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 2022 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 2022 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.
- 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 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
2021 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 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"

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

# BDRMS	Unit #	Property (Civic) Address	Legal Land Address (per legal land title)
<u>"# of bedrooms"</u>	<u>"Unit #"</u>	<u>"Address"</u>	<u>"Legal land address"</u>

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 “amount of percentage” 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, 2021.
- (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, 2021, 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 2022 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 2022 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 or to On-Site Support Suite Providers (where applicable), as provided for 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.
- (5.1) If any of the Units in the Property are offered for short-term accommodation, as defined in the City's Housing Incentive Policy, the Property is not eligible for a tax exemption.
- (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*;

- (f.1) any Units in the Property are offered for short-term accommodation, as defined in the City's Housing Incentive Policy;
 - (f.2) the Owner is no longer using the Units identified in the Capital Contribution Agreement that is applicable to this Property as an On-Site Support Suite;
 - (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 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 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

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

“Full Name of Owner”

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

Per: _____ { seal} Date: _____
Authorized Signing Officer 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 "E"

TAX EXEMPTION AGREEMENT
HOUSING INCENTIVE PROGRAM – 2 OR MORE RENTAL UNITS
BELOW MARKET/AFFORDABLE RENTAL DEVELOPMENT
2021 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 of Community Planning and Development or the Executive Director's designate.

"Gross Income" means the total annual income of the Tenant or Tenants, where there is more than one tenant, identified in the most recent notice of assessment issued by Revenue Canada and includes all income before taxes and deductions;

"Housing Incentives Policy" means the version of the City's Housing Incentives Policy that applies to the Owner and the Units as identified above;

"Maximum Rental Rate" means a Unit offered for rent at or below the Maximum Rental Rates for the Unit size as set out in Appendix A and updated annually;

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

"Insert Legal Description"

“Maximum Income Threshold” means the maximum gross household income used to determine eligibility for Affordable or Below Market Rental Units established by provincial Saskatchewan Household Income Maximums (SHIM) for each unit size by Saskatchewan Housing Corporation (“SHC”) and updated annually as set out in Appendix A;

“Occupancy Permit” means an occupancy permit issued by the City for the Unit or Units;

“On-Side Support Suite” means an On-Site Support Suite as defined in the City’s Housing Incentives Policy;

“Tenant” means an individual who meets the following requirements:

- (i) he or she is renting a Unit from the Owner; and
- (ii) his or her name appears as the tenant on the lease agreement with the Owner of the Unit;
- (iii) includes individuals who reside in the Unit but whose names are not on the lease agreement for the Unit;

“Unit” means each of the following individual properties that are contained within the following legal and civic addressed that are owned by the Owner and are rented to an individual or individuals as per the criteria set out in Appendix A or used as an On-site Support Suite (where applicable)”

# BDRMS	Unit #	Property (Civic) Address	Legal Land Address (per legal land title)
<u>“# of bedrooms”</u>	<u>“Unit #”</u>	<u>“Address”</u>	<u>“Legal land address”</u>

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 “amount of percentage” 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 “Date and Year”.

(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 "*Date and Year*", 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 2022 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 2022 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 only apply to the Property where the Units are rented for 5 years or more:
 - (a) to a Tenant or Tenants whose incomes at the time of entering into the lease agreement with the Owner are at or below the Maximum Income Threshold for the Unit size based on bedrooms as set out in Appendix A; and
 - (b) at rental rates that are at or below the Maximum Rental Rate as set out in Appendix A.

- (2.1) Within 90 days of the City executing this Agreement, and annually thereafter, the Owner is required to provide proof of compliance with subsection 3(2) of this Agreement by:
- (a) providing affidavits to report and verify:
 - (i) each Unit's rental rate and its compliance with the Maximum Rental Rates as set out in Appendix A; and
 - (ii) the income of all Tenants in the Units to ensure compliance with the Maximum Income Thresholds set out in Appendix A; or
 - (b) where authorized in writing by the Executive Director, providing an alternate form of proof of compliance with the requirements in subsection 3(2) with such proof to be in a form determined by the Executive Director.
- (3) Where there are a Units that are On-Site Support Suites, the exemption shall only apply to the Property where these On-Site Support Suites will not be used for commercial activity and will be maintained as On-Site-Support Suites for no less than 5 years from the date of Occupancy Permit.
- (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 (2).
- (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.
- (5.1) If any of the Units in the Property are offered for short-term accommodation, as defined in the City's Housing Incentive Policy, the Property is not eligible for a tax exemption.
- (5.2) The Owner agrees that all rent roll information provided to the City Assessor (Cities Act, Section 171 (5)) on an annual basis for five years from the date of this Agreement will also be provided by the City Assessor to the Planning Department in order to verify that rents charged for Units in a Property that is receiving a tax exemption are in compliance with the rates established in Appendix A.
- (6) For five years from the date of the Occupancy Permit, the Owner agrees to ensure the income of any subsequent, new Tenants of a Unit meets the Maximum Income Threshold requirements for the Unit as established in Appendix A.
- (7) The Owner agrees that all Units subject to this Agreement must remain rental or as an On-Site Support Suite (where applicable) and shall not be eligible for conversion to condominiums for fifteen years after the issuance of the Occupancy Permit.
- (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 or compliance with the requirements 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 Housing Incentives Policy and Appendix "A";
 - (d) the Property is no longer rented at rental rates that are at or below the Maximum Rental Rate in accordance with the Housing Incentives Policy and in accordance with Appendix "A";
 - (e) the Owner violates any provision of the Housing Incentives Policy;
 - (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*;

- (f.1) any Units in the Property are offered for short-term accommodation, as defined in the City's Housing Incentive Policy;
 - (f.2) the Owner is no longer using the Units identified in this Agreement as an On-Site Support Suite (where applicable);
 - (f.3) the Owner fails to provide proof of compliance with subsection 3(2) and 3(2.1) of this Agreement within 90 days of the City executing this Agreement;
 - (f.4) the Owner fails to provide the affidavits or other proof of compliance authorized by the Executive Director as required in Appendix A;
 - (f.5) the Owner violates any provision of this Agreement;
 - (g) 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 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 shall notify the Executive Director in writing within 15 days prior to the transfer of the title in the event 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 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

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

“Full Name of Owner”

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

Per: _____ { seal} Date: _____
Authorized Signing Officer 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.

Appendix “A” – Maximum Rental Charges and Criteria

1. The Saskatchewan Household Income Maximum (SHIM) established by Saskatchewan Housing Corporation is used to determine the maximum income and monthly rent for a Unit. Maximum Rental Rates and Maximum Income Thresholds are as follows:
 - (a) Monthly rent at or below \$701 for a bachelor Unit; Maximum Income Threshold of \$37,000 per household
 - (b) Monthly rent at or below \$925 for a one-bedroom Unit; Maximum Income Threshold of \$37,000 per household
 - (c) Monthly rent at or below \$1,125 for a two-bedroom Unit; Maximum Income Threshold of \$45,000 per household
 - (d) Monthly rent at or below \$1,387 for a three-bedroom Unit; Maximum Income Threshold of \$55,500 per household
 - (e) Monthly rent at or below \$1,663 for a four or more-bedroom Unit; Maximum Income Threshold of \$66,500 per household
2. The gross household income is used to determine compliance with Maximum Income Thresholds, and includes the income of every individual residing in the Unit. The gross income of each individual is the amount before any deductions that is identified in that individual’s most recent notice of assessment issued by Canada Revenue Agency.
3. The Owner is required to keep the Unit at or below the Maximum Rental Rate for a minimum of five years.
4. The Owner will be asked to report Unit rental rate on an annual basis by affidavit. This will be confirmed by comparing this information to the rental roll information provided to the City Assessor. Instead of requiring an Order to provide an affidavit, the Executive Director may authorize and accept an alternative proof of compliance by providing written notice to the Owner.
5. Compliance with Maximum Income Threshold will be required by affidavit of all Units in the first year of operation and on an annual basis for any new Tenant. The Owner will be asked to verify the income of all new Tenants to ensure compliance with Maximum Income Thresholds based on Unit Size. Instead of requiring an Owner to provide an affidavit, the Executive Director may authorize and accept an alternative proof of compliance by providing written notice to the Owner.
6. The Executive Director may update the amounts set out in section 1 of this Appendix by providing written notice to the Owner.

ABSTRACT

BYLAW NO. 2022-6

THE HOUSING INCENTIVE PROGRAM TAX EXEMPTION BYLAW, 2022

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 2022 to 2026 for the properties located at 38 1033 Edgar Street, 39 1033 Edgar Street, 40 1033 Edgar Street, 41 1033 Edgar Street, 42 1033 Edgar Street, 43 1033 Edgar Street, 44 1033 Edgar Street, 45 1033 Edgar Street, 46 1033 Edgar Street, 47 1033 Edgar Street, 57 1033 Edgar Street, 201 2715 Narcisse Drive, 206 2715 Narcisse Drive, 211 2715 Narcisse Drive, 212 2715 Narcisse Drive, 213 2715 Narcisse Drive, 214 2715 Narcisse Drive, 215 2715 Narcisse Drive, 216 2715 Narcisse Drive, 217 2715 Narcisse Drive, 218 2715 Narcisse Drive, 219 2715 Narcisse Drive, 220 2715 Narcisse Drive, 5500 Prefontaine Avenue, 2209 Francis Street, 78 Mackenzie Crescent, 2839 McDonald Street, 2804 Park Street, 1175 Pasqua Street, 2122 Reynolds Street, 2423 Reynolds Street, 3093 Chuka Boulevard, 3070 Chuka Boulevard, 3109 Chuka Boulevard, 3129 Chuka Boulevard, 3165 Chuka Boulevard, 3185 Chuka Boulevard, 3146 Chuka Boulevard, 3149 Chuka Boulevard, 1420 N Silverleaf Boulevard, 3040 George Street, 3009 Chuka Boulevard, 3029 Chuka Boulevard, 3053 Chuka Boulevard, 3073 Chuka Boulevard and 3080 George Street.

STATUTORY AUTHORITY: Section 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*

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